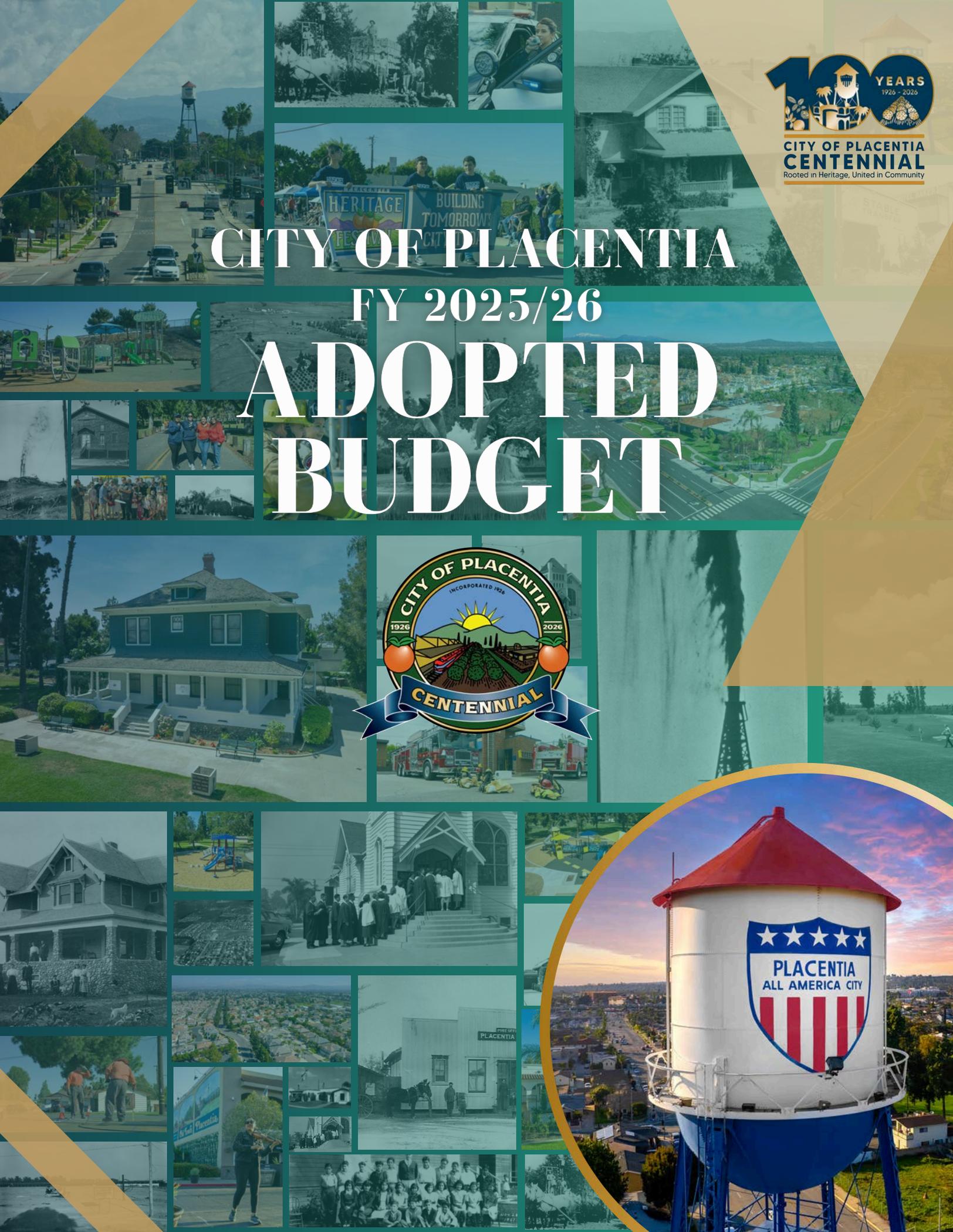
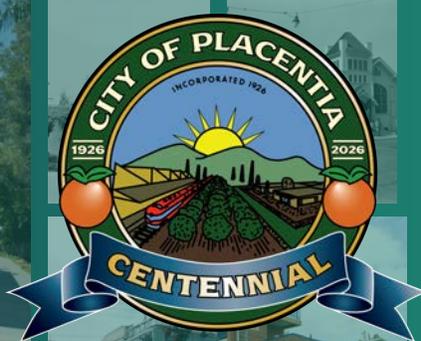




# CITY OF PLACENTIA FY 2025/26 ADOPTED BUDGET



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The City Council consists of five members elected by the district. Council terms are four years, with elections held every two years. Either two or three members are elected in any given election cycle. Every year, the current City Council Members, elect a Mayor and Mayor Pro Tempore who serve for one year. The City Council also serves as the governing body for the Successor Agency, Public Finance Authority and the Placentia Industrial Commercial Development Authority. City Council members may not serve more than three consecutive terms and are responsible for selecting and reviewing the City Administrator who is responsible for managing the day-to-day operations of the City and implementing the policies set by the City Council.

### CITY COUNCIL MEMBERS



*Kevin Kirwin  
Mayor  
District 2*



*Chad P. Wanke  
Mayor Pro Tempore,  
District 4*



*Jeremy B. Yamaguchi  
Councilmember,  
District 3*



*Ward L. Smith  
Councilmember,  
District 5*



*Thomas Hummer  
Councilmember,  
District 1*

## CITY OFFICIALS

City Clerk	Robert S. McKinnell
City Treasurer	Kevin Larson
City Administrator	Jennifer Lampman
Deputy City Administrator	Rosanna Ramirez
Chief of Police	Brad Butts
Fire Chief	Jason Dobine
Acting Director of Finance	Jennifer Lampman
Director of Development Services	Joseph Lambert
Director of Community Services	Lydie Gutfeld
Director of Human Resources	Alice Burnett
Director of Public Works	Chris Tanio

*City Council meetings are held on the 1<sup>st</sup> & 3<sup>rd</sup> Tuesday of the month at 7:00 p.m. and are located in the City Hall Council Chambers.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Placentia  
California**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrill*

Executive Director



## OFFICE OF THE CITY ADMINISTRATOR

**TO:** HONORABLE MAYOR AND CITY COUNCIL

**FROM:** JENNIFER LAMPMAN, CITY ADMINISTRATOR

**DATE:** JUNE 3, 2025

**SUBJECT:** FISCAL YEAR 2025-26 OPERATING BUDGET AND CAPITAL IMPROVEMENT PROJECT PROGRAM

---

In compliance with City Charter Section 1203, it is my pleasure to present the City of Placentia's adopted Fiscal Year (FY) 2025-26 Operating Budget and Capital Improvement Program. The adopted budget provides a funding guide that reflects the City's priority to provide effective, high-quality public services that foster safety, quality of life, and economic prosperity throughout our community.

The adopted budget was developed with a focus on repositioning the City's financial position to one that's sustainable in both the short and long term; prioritizes economic development that will enhance the City's sales and transient occupancy tax base; enhances public safety; replenishes reserves; and allows flexibility to respond to changes in the economy outside our control such as tariffs, inflation and changes in consumer spending.

The City, like many other public agencies, is facing economic challenges that have necessitated a return to fundamentals wherein every program, contract, capital project and service offered by the City have been scrutinized with only the most vital included in the Adopted Budget. While challenging, this analysis enabled the City to focus its resources on providing the highest level of service in its core functions while pausing or reassessing auxiliary programs.

Yet it's not all bad news! This "back to basics" approach aligns perfectly with the City's upcoming centennial celebration which begins January 2026 with events planned throughout the year to celebrate

one hundred (100) years of the Placentia community! In addition, the City continues to improve the city's infrastructure with a renewed emphasis on street improvements, renovations of parks and playgrounds and several new businesses recently opened or opening soon within the community such as Chick Fil-A, Tru Hotel by Hilton, Primecut Taqueria and a variety of coffee houses.

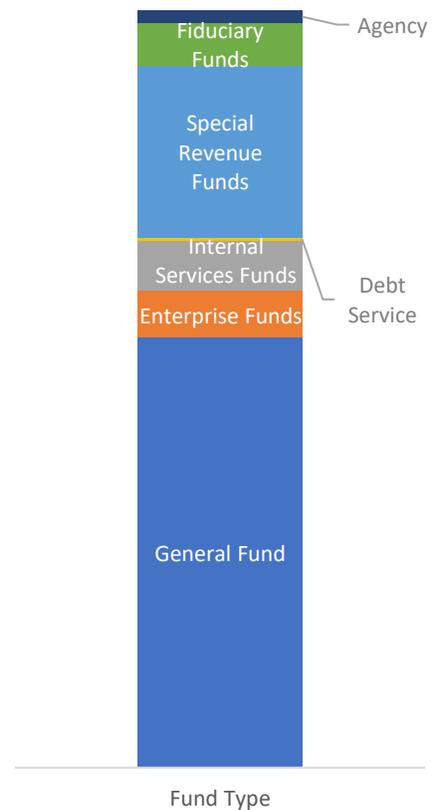
***FY 2025-26 Budget Summary***

The adopted FY 2025-26 Operating Budget is \$92.7 million, a decrease of 6.6% from the FY 2024-25 budget. These expenses are supported by \$89.7 million in revenue, a decrease of 5.9% from the FY 2024-2025 projected revenues, as well as unassigned fund balance in some special revenue funds. These total figures reflect revenues and expenses for all funds citywide including the General Fund, Enterprise Funds, Debt Service Funds and Special Revenue Funds.

Enterprise Funds are proprietary funds supported by user fees and charges that operate much like a private business. The rates charged to customers for these services cover the costs of operation, maintenance and capital and infrastructure improvements. The City maintains two Enterprise Funds, the Sewer Fund and Solid Water (Refuse) Fund. Budgeted expenditures for FY 2025-26 for these funds are \$5.9 Million for both operating and capital expenses.

Internal Service Funds, including employee health and welfare, risk management, and equipment replacement account for activities provided to one City department by another City department. The adopted FY 2025-26 budget includes \$5.7 million in funding for these funds.

Special Revenue Funds are funds legally restricted to a specific purpose. Examples of Special Revenue Funds include the Gas Tax Fund and the Community Development Block Grant (CDBG). In total, expenses in Special Revenue Funds are budgeted at \$21.0 million for FY 2025-26 inclusive of Measure U.



Budgeted revenues and expenses by fund type are outlined below:

Fund Type	Revenues & Transfers In	Expenditures & Transfers Out	Net Incr/(Decr)
General Fund	53,543,058	52,654,458	888,600
Special Revenue	18,017,996	20,996,497	(2,978,501)
Debt Service	403,300	403,300	-
Enterprise	6,392,880	5,850,885	541,995
Capital Projects Fund	-	355,700	(355,700)

Internal Service	5,548,700	5,662,700	(114,000)
Fiduciary	4,290,600	5,290,600	(1,000,000)
Agency Fund	1,469,174	1,472,738	(3,564)
Totals	89,665,708	92,686,878	(3,021,170)

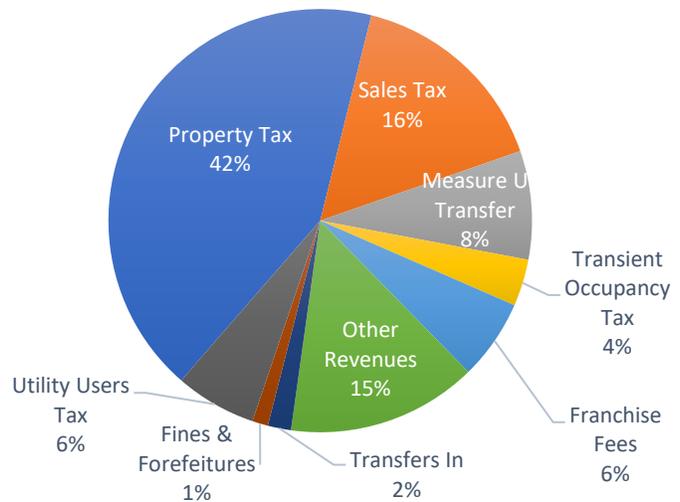
**General Fund**

The General Fund is the primary operating fund of the City and supports fundamental services including police, fire and life safety, development services, community services and general administration. Revenue for this fund comes from general taxes such as property tax, sales tax, transfers from Measure U, transient occupancy taxes as well as a variety of user and permit fees and other smaller sources. The FU 25-26 adopted budget for the General Fund is \$52.7 million in operating expenses, an increase of \$1.7 million or 3.4% from the 2024-25 Budget, supported by \$53.5 million in operating revenue, an increase of \$3.1 million or 6.2% from FY 2024-25 projected revenues.

Compared to FY 2024-25, the FY 2025-26 budget *does not* incorporate the use of the 10% reserve contribution from Measure U of \$888,600 outlined in Policy 460 to support day-to-day operations. Instead, these funds will be added to the Measure U Contingency Reserve to replenish reserve funds which have been decreased in recent years due primarily to the construction of the public safety building.

**General Fund Revenue Highlights**

Property Tax revenue in FY 2025-26 is projected to be \$22,755,799, an increase of \$959,776, or 4.4% more than FY 2024-25 projected revenues. Increases in property tax are due to a combination of property turnover and resulting reassessments and the two percent (2%) per year inflation factor for property assessments allowable under Proposition 13. Property tax for FY 2025-26 includes the General Fund’s portion of the increase in assessed value of the Cenza property (50%), with the Enhanced Infrastructure Financing District (EIFD) being allocated the other fifty percent (50%). The City continues to maintain a high number of properties assessed at their pre-1978 value, with 13.2% of all citywide parcels and 10.6% of single-family residences still assessed well below market value. As these properties turn over and are assessed at market value, the City’s property tax should continue to increase at a higher percentage than the 2% maximum CPI allowable under Proposition 13.



Sales Tax, excluding Measure U, is projected to be \$8.4 million, a slight increase of \$116,000, or 1.4% from FY 2024-25 projections. While an increase over the current fiscal year, the projected figure is still

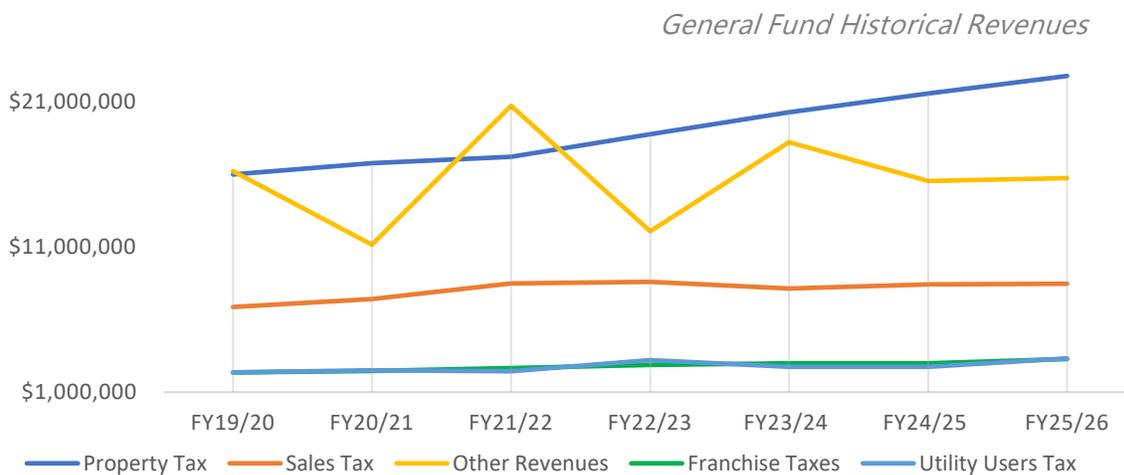
\$100,000 lower than the amount of sales tax the City received three years ago in FY 2022-23. This trend is not unique to Placentia as sales tax is directly impacted by economic fluctuations due to inflation, tariffs, a potential recession and other influences such as minimum wage increases and store closures. The City’s sales tax consultant is projecting an increase in sales tax of 1.6% statewide in FY 2025-26 for all retail categories with increases in fuel/ service stations (3.0%), restaurants/ hotels (2.8%) and State and County pools (3.0%) offset by decreases in building/ construction (-1.0%) and food/ drugs (-0.5%). Specific reasons behind their projections include:

- Prolonged higher interest rates and the threat of tariffs which have negatively impacted purchases of new and used automobiles.
- Lower fuel prices reduced receipts from fuel and services stations in recent years. As six of the City’s top 25 sales tax producers are fuel stations, this has significantly impacted the City’s sales tax receipts. However, this category is anticipated to increase by three percent (3%) in FY 2025-26 due to tighter environmental regulations and the anticipated closures of two refineries in California in the next two years leading to higher fuel prices.
- Closure of larger chain store locations such as Joann’s Fabrics, Walgreens and others.

Transient occupancy tax (TOT), otherwise known as the “bed tax” is a 10% tax paid by visitors staying overnight in one of our local hotels and/or short-term rentals operating within the City. The Adopted Budget assumes \$1,915,000 in revenue, 4.1% higher than the FY 2024-25 projected TOT. This increase is due to a combination of growth in the travel industry, higher nightly hotel rates and a slightly higher number of short-term rentals operating within the City.

Fines & Forfeitures are projected to increase 12% to \$644,200 from the prior fiscal year due mainly to slight increases in parking citations.

Intergovernmental revenue is revenue from outside government agencies including County, State and/or Federal sources and are usually related to grants and/or reimbursement for mandated training in the Police Department. Revenues for FY 2025-26 are projected at \$329,015, a decrease of \$1.1 million from FY 24-25 projected revenues. The primary reason for the decrease is due to grants received for



construction projects completed in FY 24-25.

Revenue	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	Variance to Amended Budget
Property Taxes	21,796,023	22,755,799	4.4%
Sales & Use Taxes	8,333,000	8,449,079	1.4%
Other Taxes	8,396,040	8,852,995	5.4%
Permits/Licenses	3,003,903	3,073,242	2.3%
Fines & Forfeitures	575,000	644,200	12.0%
Intergovernmental	1,464,103	329,015	(77.5%)
Charges for Services	1,945,786	1,885,975	(3.1%)
Miscellaneous	2,254,237	2,159,260	(4.2%)
<b>Total Operating Revenues</b>	<b>47,768,092</b>	<b>48,149,565</b>	<b>0.8%</b>
Transfers In	465,100	950,493	104.4%
Measure U Transfers-In			
Employee Retention	2,665,800	2,665,800	-
Measure U Reserve	888,600	888,600	-
OPEB	888,600	888,600	-
<b>Total Transfers In</b>	<b>4,908,100</b>	<b>5,393,493</b>	<b>9.9%</b>
<b>Total Resources</b>	<b>52,676,192</b>	<b>53,543,058</b>	<b>1.6%</b>

### ***General Fund Expenditure Highlights***

General Fund expenditures are broken into three distinct types- operating, debt service and capital. Operating expenses are those required to support the day-to-day operations of the City including personnel expenses, professional services, maintenance expenses and training and are supported by revenue generated in the same fiscal year the expenses occur. Debt service supports the principal and interest payments on loans and bonds the City has used to finance capital projects and/or pension obligations. Capital expenses are one-time expenditures for large purchases such as vehicles, technology upgrades and other equipment that has a useful life exceeding one year and are typically funded with one-time funding sources such as reimbursements, development agreements, or the use of unassigned fund balance.

The adopted FY 2025-26 General Fund budget includes \$46.4 Million in department expenses and \$6.3 million for debt service and transfers for a total of \$52.7 million. This represents an increase of 3.4% for the General Fund from the FY 2024/25 budget.

Proposed General Fund budgets for the respective departments are listed below:

Departments	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	Variance to Amended Budget
Legislative	1,175,316	1,006,073	(14.4%)
City Administrator	1,536,501	752,975	(51.0%)
Administrative Services	5,780,344	5,576,750	(3.5%)
Human Resources	968,700	880,400	(9.1%)
Finance	1,432,100	1,495,000	4.4%
Development Services	1,935,400	1,927,352	(0.4%)
Police	14,638,308	14,716,986	0.5%
Fire & Life Safety	5,492,918	5,402,550	(1.6%)
Public Works	4,841,256	4,685,350	(3.2%)
Community Services	3,441,650	3,548,786	3.1%
General Government	5,259,700	6,300,136	19.8%
Transfers Out	143,756	61,000	(57.6%)
<b>Total Department Expenses</b>	<b>46,645,949</b>	<b>46,353,358</b>	<b>(0.6%)</b>
Capital Improvement Program (CIP)	3,114,628	-	(100.0%)
Debt Service	6,458,866	6,301,100	(2.4%)
<b>Total Expenditures</b>	<b>56,219,443</b>	<b>52,654,458</b>	<b>(6.3%)</b>

### ***Significant Changes***

In preparing this budget, staff initially projected a deficit due to the nominal increase in revenues compared with a significant increase in expenses, many of which were outside the City's control including:

- Increase in the required Unfunded Actuarial Liability (UAL) payment to CalPERS from \$447,000 to \$917,000 because of their decrease in rate of return on investments in recent fiscal years. This UAL payment is in addition to the \$4.1 million debt service payment for the 2020A lease revenue bonds that were issued to pay off the City's UAL in 2020.
- \$1.5 million increase in personnel expenses per various memoranda of understandings and anticipated merit increases citywide.
- An increase of \$463,000 for general liability and workers' compensation insurance citywide.
- An increase of \$52,000 for the animal services contract with the County of Orange.
- Increased costs of utilities including gasoline and electricity.

To mitigate the impact of these increases on the City's budget, staff thoroughly analyzed all accounts within the city to identify opportunities for efficiencies and budget reductions and made several difficult decisions to balance the budget including:

- Elimination of several positions, explained in further detail in the staffing section below.
- Elimination of \$25,000 in funding for the Chamber of Commerce- The City entered an agreement with the Chamber of Commerce in November 2023 to support the Chamber's efforts in operating a visitor center and facilitating the relationship between the City and the business community. The agreement allows for the cancellation of the contract by either party with or without cause with sixty (60) days' notice. Due to the City's financial challenges, staff is proposing cancellation of the agreement and elimination of this funding in FY 2025-26.
- Consolidation of the annual tree lighting and Tamale Festival into one event in December 2025. This consolidation is projected to save approximately \$30,000 as well as allow for staff in the Community Services Department to prepare for the kickoff Centennial event in January 2026.
- Shifting partial engineering salaries to individual capital projects to reflect time worked on specific projects and reduce the burden on the General Fund.

Other Post-Employment Benefits (OPEB)- The City established a Section 115 trust to mitigate potential investment losses from CalPERS and pre-fund OPEB expenses. The City's most recent actuarial study showed a total OPEB liability of approximately \$15.8 million, with the most recent Unfunded Actuarial Liability (UAL) measured at \$15.2 million by CalPERS. In Fall 2022 the City Council directed staff to transfer \$2.4 million from bond proceeds to the Section 115 trust and approved a Section 115 Trust funding policy aimed at reducing the OPEB liability. The City contributed an additional \$770,000 to the trust in the FY 2023-24.

By design, Section 115 trusts can only be used for pension and OPEB expenses such as the UAL payment to CalPERS, and retiree medical expenses. As part of the actions taken to reduce the initial budget deficit, the Adopted FY 2025-26 Budget includes funding of the *increase* in the required CalPERS UAL payment (\$461,000) and approximately fifty-three percent (53%) of the annual retiree medical costs, \$539,000, from the Section 115 trust. Staff did not propose funding all retiree medical costs or the entire UAL payment from the trust at this time in order to allow the funds remaining in the trust to continue to accrue interest and grow the trust in accordance with the OPEB funding policy. As of April 30, 2025, there is \$3.1 million in the Section 115 trust.

Policy 460 - Per Policy No. 460, which guides the allocation of funds received from Measure U, if the General Fund reserve level falls below twenty five percent (25%), the percentage allocated to infrastructure is supposed to decrease from fifty percent (50%) to forty percent (40%) with the reserve funding increasing from ten percent (10%) to twenty percent (20%). During the FY 2024-25 Mid-year Budget review, the projected reserve fell to 19%, triggering the reduction in Measure U funds dedicated to infrastructure. However, due to the City's significant need for funding of infrastructure, specifically

street repairs, the City Council approved a one-time modification of the policy to allow for the Measure U contribution to infrastructure to remain at fifty percent (50%) for FY 2025-26.

Unlike the current fiscal year, the ten percent (10%) allocated to reserves per Policy 460 *will not* be used to balance the budget or fund operating expenses in FY 2025-26 but will be used to replenish reserves to 25.03%.

*Centennial Celebration* – The City of Placentia’s Centennial celebration will kick off in January 2026 with events scheduled throughout the year to celebrate the founding of the community one hundred years ago. The Centennial Committee is soliciting sponsorships to offset the costs of these events, however, to ensure there is sufficient funding, the budget includes \$125,000 to support these events. Any sponsorship funds received will reduce the impact on the General Fund as those dollars will be spent first.

### ***Position Allocation (Staffing)***

The FY 2025-26 adopted budget includes 197 authorized full-time equivalent (FTE) positions, 7.0 elected officials as well as authorization for 4.0 FTE unfunded overhires in the Police and Public Safety Communication Departments. There are a few staffing changes included in the FY 2025-26 budget, however the City will be continuing its hiring “frost”, whereby all positions that become vacant will be scrutinized for necessity and or possible consolidation of duties with other positions.

*Staffing changes include:*

1. Elimination of one (1.0 FTE) vacant Recreation Coordinator in the Community Services Department. (*\$93,124 annual savings*)
2. Elimination of one (1.0 FTE) vacant Engineering Aide in the Public Works Department. (*\$73,195 annual savings*)
3. Elimination of one (1.0 FTE) vacant Management Assistant in the Public Works Department. (*\$83,412 annual savings*)
4. Elimination of one (1.0 FTE) vacant Senior Management Analyst in Economic Development (*\$148,815 annual savings*). This position was approved by the City Council to be removed from the position allocation plan in the current fiscal year, however the savings from this action were used to balance the budget in FY 2025-26.
5. Reclassification of one (1.0 FTE) Public Works Manager to Deputy Director of Public Works (*\$9,626 annual costs*). This position manages the day-to-day operations of all Public Works maintenance operations including facility maintenance, landscape maintenance and fleet operations. Given the importance of these operations to the community and span of control of this position, staff proposed this reclassification to better align with department needs.

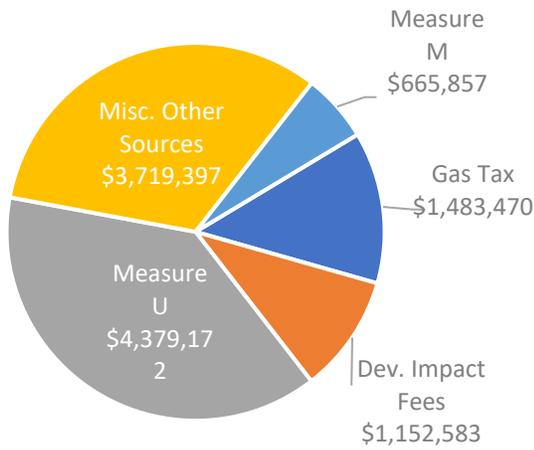
6. Reclassification of one (1.0 FTE) Maintenance Worker to a Facilities Maintenance Technician in the Public Works Department (*\$6,000 increase in annual salaries offset by equal decrease in contract costs*). This position is currently vacant, and staff proposed the reclassification of this position to better align with the needs of the department, specifically the need for additional skill for irrigation repairs citywide so the City is less reliant on contract help for this work.
7. Reclassification of three (3.0 FTE) Office Specialists in the Police Department to Police Record Technicians in the Police Department (*\$24,143 annual costs*). Several years ago, staff working in the role of Records Technicians were given the title of Office Specialist. The duties and responsibilities of Records Technicians however are greater than that of Office Specialist and when compared to staff managing these duties in other agencies in the recently completed classification and compensation study, they were determined to be over ten (10%) percent below market. Staff recommended the reclassification of existing staff members (3) to Police Records Technician to better align with duties and responsibilities of their role.
8. Reclassification of one (1.0 FTE) Police Services Supervisor to Support Services Administrator in the Police Department (*\$8,056 annual costs*). The Police Service Supervisor supervises the Records division of the Police Department including the front counter as well as the cadet program. This position was identified to be approximately eighteen (18%) below market in the classification and compensation study and staff proposed the reclassification of the position to a Support Services Administrator to better reflect the duties being performed and the needs of the department.
9. Reclassification of one (1.0 FTE) Building Permit Technician to a Senior Building Permit Technician in the Development Services Department (*\$4,600 annual costs*). Development activity continues to be high and increasingly complex, and the department needs consistent, higher-level work and oversight to successfully service the community at the front counter. Staff proposed the reclassification to more accurately reflect the needs of the department.

### ***Capital Improvement Program***

The City's Capital Improvement Program (CIP) identifies major public improvements to the City's infrastructure over the next several years and includes new projects, upgrades to existing facilities as well as rehabilitation of streets and roadways. Funding for projects scheduled for FY 2025-26 are included in the adopted budget, with the majority of the scheduled projects funded by Measure U, Gas Tax, Development Impact Fees (DIFs), bonds, grants and other reimbursements. The CIP for FY 2025-26 includes 21 new projects/capital purchases for a combined total of approximately \$11.4 million.

In recent years, the City has commissioned several important studies including a Facility Needs and Condition Assessment of all city facilities, Information Technology Master Plan to assess and prioritize infrastructure needs as well as a citywide Americans with Disabilities Act (ADA) study. As expected,

these studies revealed a significant backlog of capital needs with over \$60 million in investment recommended over ten (10) years. With limited financial resources available, staff prioritized approved projects based upon urgency and/or adherence to ongoing City Council priorities such as street improvements and the Placentia Parks Initiative.



Major projects scheduled include roadway rehabilitation, the Golden Avenue bridge replacement, citywide concrete repair, information technology (IT) infrastructure replacement to address aging servers and technology, State mandated removal of the fuel tank at the city yard, and renovations at Samp and Los Vaqueros Parks.

*FY 2025/26 Adopted CIP by Funding Source*

Due to the scale and complexity of capital improvement projects, they often span two or more fiscal years. In addition to the 21 new projects approved for FY 2025-26, previously approved projects that are in progress and are not yet complete will be carried over into FY 2025-26 after the close of FY 2024-25 by a separate City Council action. Despite the large number of new and ongoing projects, several needed capital projects remain unfunded this fiscal year, and future completion depends on identifying and securing additional funding.

**Conclusion and Final Comments**

In closing, I would like to express my sincere appreciation to City staff for their hard work and dedication to the community and for the collaborative effort demonstrated in the development of this budget and the capital improvement program. As our City and surrounding communities grapple with financial and economic challenges, our Staff continue to prioritize providing high quality customer service, public safety and improving infrastructure while remaining focused on long-term fiscal sustainability.

I want to also thank the City Council for its continued effective policy leadership and support, under which the City continues to be a leading example of resilience, excellence, and opportunity.

Respectfully submitted,

Jennifer Lampman  
City Administrator

The City’s Strategic Plan is comprised of the City’s mission statement, goals and objectives, and an action plan. The Strategic Plan is reviewed and updated annually by the City Council and the City’s executive management team at focused strategic planning sessions. Strategic Planning sessions are facilitator led, open to the public and result in measurable objectives for the upcoming year.

The most recent Strategic Planning session took place in April 2024. Participants brainstormed the City’s current strengths, weaknesses, challenges, and opportunities before developing new objectives in line with the established Strategic Goals. These new measurable objectives will be presented to the City Council by staff within the upcoming year.

The FY 2025-26 budget was constructed and developed specifically to support these goals and objectives and reinforce the commitment the City makes to prioritize its core values.

**Mission Statement**

The City Council is committed to keeping Placentia a pleasant place by providing a safe family atmosphere, superior public services and policies that promote the highest standards of community life.

**Vision Statement**

The City of Placentia will maintain an open, honest, responsive and innovative government that delivers quality services in a fair and equitable manner while optimizing available resources.

**Strategic Plan Goals**

Goal 1- Ensure Long-Term Fiscal Sustainability

Goal 2- Ensure that Public Safety Continues to be a High Priority

Goal 3- Promote Community and Economic Development

Goal 4- Increase Community Engagement

Goal 5- Implement Public Infrastructure to Meet Community Needs

Goal 6- Improve City Beautification

Goal 7- Enhance Employee Development

Goal 8- Improve City Governance

**GOAL 1: ENSURE LONG-TERM FISCAL SUSTAINABILITY**

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe
1.1	Admin	Review and update Reserve Policy	1 Year
1.2	Admin	Continue efforts to seek and obtain new sources of state and federal grants, including Federal and State earmarks and Biden Infrastructure Package	1-3 Years
1.3	Finance	Update Fee Study/Cost Allocation Review	1-3 Years
1.4	Admin/Eco Dev	Protect and preserve existing economic development/property nodes throughout the City to maximize revenue opportunities.	1-3 Years
1.5	Admin/Finance	Continue seeking ways to diversify the City's revenue sources to prevent over-reliance on any one source (Measure U/Property Tax).	1-3 Years
1.6	Finance	Update the existing 10-Year Financial Plan	3+ Years
1.7	DS/Econ Dev	Identify ways to monetize the new Citywide fiber optic system	1-3 Years

**GOAL 2: ENSURE THAT PUBLIC SAFETY CONTINUES TO BE A HIGH PRIORITY**

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe
2.1	Fire/Police	Consider sharing of services to other cities (Police and Fire)	1-3 Years
2.2	Fire/Police	Bolster ranks of police and fire personnel (fill all vacancies)	1-3 Years
2.3	Fire/Police	Maintain operational readiness and provide full-services during Pandemic	3+ Years
2.4	Police/Fire/Emergency Communications	Improve communication and operational efficiency between Police, Fire and Communications	1-3 Years
2.5	Admin	Implement Community Paramedic Pilot Program	1-3 Years
2.6	Fire	Create Community Risk Assessment Standards of Cover Document	1-3 Years
2.7	Fire	Hire Fire Marshal and Fire Prevention Specialist	1 Year

**GOAL 3: COMMUNITY AND ECONOMIC DEVELOPMENT**

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe
3.1	Admin/PW	Develop a lobbying plan that will result in construction of a Metrolink Station and Parking Structure	1-3 Years
3.2	DS/Econ Dev	Include promotion of Citywide fiber in City economic development recruitment and retention strategies	1-3 Years
3.3	DS/Econ Dev	Continue to recruit and attract retail, hotel and other commercial businesses that complement adjacent City assets and attractions (Anaheim Resort District, Cal State Fullerton, OC Vibe and Angel Stadium Projects)	1-3 Years
3.4	Admin/DS	Complete financing structure for Old Town EIFD	1 Year
3.5	DS	Initiate the Chapman Corridor Specific Plan	1 Year
3.6	DS	Create Design Review Guidelines and Procedures	1 Year
3.7	DS	Establish Old Town Historic District	1-3 Years
3.8	DS	Update Economic Development Strategic Plan	1-3 Years
3.9	DS	Facilitate Affordable Housing along Baker Street	1-3 Years
3.10	DS	Implementation of Housing Element Strategies	1 Year
3.11	CS/DS	Secure funding to address homelessness	1-3 Years
3.12	DS	Secure funding to address affordable housing	1-3 Years
3.13	CS	Recruit Homeless Analyst position	1 Year



**GOAL 4: COMMUNITY ENGAGEMENT**

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe
4.1	Admin	Evaluate alternative and more creative methods of community outreach	1 Year
4.2	Admin	Increase Community Engagement/Outreach	1 Year
4.3	Police	Examine the funding for a full-time Community Outreach Position	1 Year
4.4	Admin	Develop and implement Citizen's Leadership Academy	1 Year
4.5	Admin	Implement bi-annual Community Satisfaction Survey	1 Year
4.6	Fire	Implement Engine Company level Fire Prevention Inspections of City Businesses	1 Year

**GOAL 5: PUBLIC INFRASTRUCTURE**

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe
5.1	CS/PW	Implement Placentia Senior/Community Center Project	1-3 Years
5.2	CS/PW	Implement the Placentia Parks Initiative Plan	1-3 Years
5.3	PW	Examine more multi-modal transportation options	1-3 Years
5.4	PD/PW/Admin	Construct the Placentia Public Safety Center	1-3 Year
5.5	PW/Finance	Update Vehicle and Major Equipment Replacement Policy	1 Year
5.6	Police	Analyze security improvements at all public facilities	1 Year
5.7	Admin	Create a Comprehensive Information Technology (IT) Master Plan	1 Year
5.8	PW	Implement the 2022 Pavement Management Plan Report to prioritize streets and roads	1 Year
5.9	PW	Complete the Civic Center Improvement Project (HVAC/Solar Battery/Roof/EV Charging)	1-3 Years
5.10	PW/Finance	Establish a 5-7 Year CIP	1 Year

**GOAL 6: CITY BEAUTIFICATION**

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe
6.1	PW	Complete landscape renovations to remaining medians throughout the City	1-3 Years
6.2	PW	Select concept and install citywide wayfinding signage	1-3 Years
6.3	PW/Admin	Allocate more funding for façade improvement projects within eligible census tracts	1-3 Years
6.4	PW/Admin	Expand Urban Forest Plan to plant 100 trees per year	1-3 Years
6.5	DS	Examine beautification opportunities in disadvantaged areas per the General Plan	1-3 Years

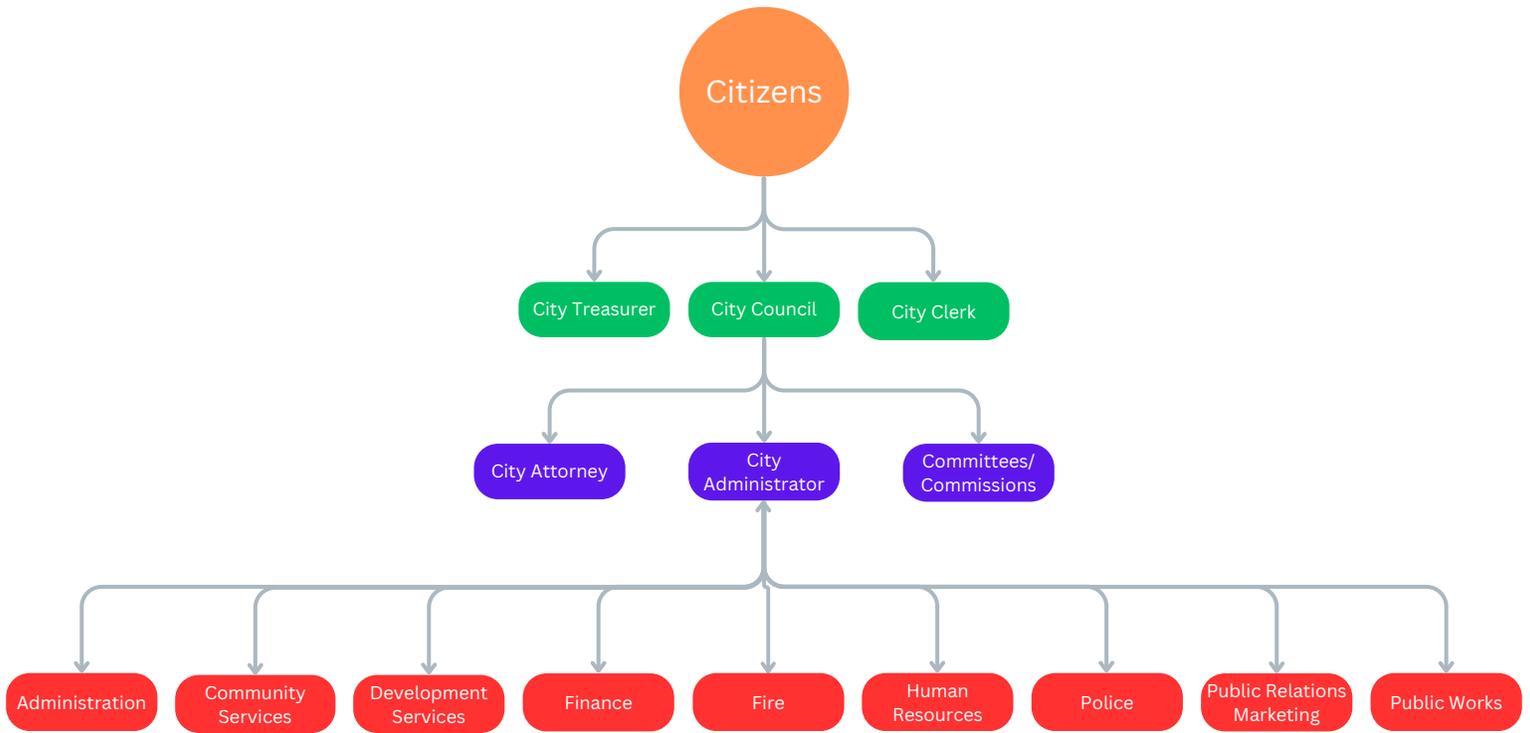
**GOAL 7: EMPLOYEE DEVELOPMENT**

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe
7.1	HR	Bolster ranks of city employees	1-3 Years
7.2	Admin/HR	Enhance training and development opportunities for Staff	1 Year
7.3	Admin	Create employee leadership academy/management trainee program	1 Year
7.4	HR	Initiate class and comp survey	1 Year

**GOAL 8: CITY GOVERNANCE**

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe
8.1	Admin/HR	Update all rules and procedures to be consistent with MOUs and State/Federal regulations	1-3 Years
8.2	Admin	Monitor Legislation, unfunded mandates and ballot measures from Sacramento	1 Year
8.3	Admin	Initiate Council/City Administrator team building process	1 Year
8.4	Admin	Update Administrative Policy Manual for Ad Hoc Committees	1 Year
8.5	Admin	City Attorney coordination and evaluation	1 Year
8.6	Admin	Update City Council Code of Conduct and Code of Ethics	1 Year

# Citywide Organizational Chart



**CITY OF PLACENTIA  
POSITION ALLOCATION PLAN  
FISCAL YEAR 2025-26**

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>ELECTED</b>			
MAYOR	1	1	1
CITY COUNCIL	4	4	4
CITY CLERK	1	1	1
CITY TREASURER	1	1	1
<b>TOTALS</b>	<b>7</b>	<b>7</b>	<b>7</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>APPOINTED (DOES NOT INCLUDE ALTERNATES)</b>			
CITIZENS' OVERSIGHT COMMITTEE	3	3	3
FINANCIAL AUDIT OVERSIGHT COMMITTEE	5	5	5
HERITAGE COMMITTEE	8	8	8
HISTORICAL COMMITTEE	9	9	9
PARKS ARTS AND RECREATION COMMISSION (PARC)	5	5	5
PLANNING COMMISSION	7	7	7
SENIOR ADVISORY COMMITTEE	7	7	7
SENIOR/COMMUNITY CENTER BLUE RIBBON COMMITTEE	9	9	9
STREETScape AND TRANSPORTATION ADVISORY COMMISSION	6	6	6
VETERANS ADVISORY COMMITTEE	10	10	10
<b>TOTALS</b>	<b>69</b>	<b>69</b>	<b>69</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>CITY ADMINISTRATOR</b>			
CITY ADMINISTRATOR	1	1	1
COMMUNICATIONS & MARKETING MANAGER	1	1	1
DIGITAL MEDIA ANALYST	1	1	1
EXECUTIVE ADMINISTRATIVE ASSISTANT TO THE CA	1	1	1
SENIOR MANAGEMENT ANALYST	1	0	0
<b>TOTALS</b>	<b>5</b>	<b>4</b>	<b>4</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>ADMINISTRATIVE SERVICES</b>			
ADMINISTRATIVE ASSISTANT	1	1	1
ADMINISTRATIVE SPECIALIST	1	1	1
DEPUTY CITY ADMINISTRATOR	1	1	1
DEPUTY CITY CLERK	1	1	1
DEPUTY DIRECTOR OF ADMINISTRATIVE SERVICES	1	1	1
INFORMATION TECHNOLOGY MANAGER	1	1	1
INFORMATION TECHNOLOGY SPECIALIST	1	1	1
INFORMATION TECHNOLOGY TECHNICIAN	1	1	1
PUBLIC SAFETY COMMUNICATIONS MANAGER	1	1	1
PUBLIC SAFETY COMMUNICATIONS SUPERVISOR	3	3	3
PUBLIC SAFETY DISPATCHER (1 OVERHIRE)	13	13	13

**CITY OF PLACENTIA  
POSITION ALLOCATION PLAN  
FISCAL YEAR 2025-26**

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>ADMINISTRATIVE SERVICES (CONTINUED)</b>			
RISK MANAGER	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	1
<b>TOTALS</b>	<b>27</b>	<b>27</b>	<b>27</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>HUMAN RESOURCES</b>			
DIRECTOR OF HUMAN RESOURCES	1	1	1
HUMAN RESOURCES ANALYST	1	1	1
SENIOR HUMAN RESOURCES ANALYST	1	1	1
SENIOR HUMAN RESOURCES TECHNICIAN	1	1	1
HUMAN RESOURCES OFFICE CLERK	1	1	1
<b>TOTALS</b>	<b>5</b>	<b>5</b>	<b>5</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>FINANCE</b>			
ACCOUNTING TECHNICIAN	4	4	4
DIRECTOR OF FINANCE	1	1	1
FINANCE MANAGER	1	1	1
SENIOR ACCOUNTANT	1	1	1
SENIOR ACCOUNTING TECHNICIAN	1	1	1
SENIOR FINANCIAL ANALYST	1	1	1
<b>TOTALS</b>	<b>9</b>	<b>9</b>	<b>9</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>DEVELOPMENT SERVICES</b>			
ADMINISTRATIVE ASSISTANT	1	1	1
ASSOCIATE PLANNER	1	1	1
BUILDING INSPECTION MANAGER	0	1	1
BUILDING INSPECTOR	1	1	1
<b>BUILDING PERMIT TECHNICIAN</b>	<b>2</b>	<b>2</b>	<b>1</b>
CODE ENFORCEMENT OFFICER	1	1	1
CODE ENFORCEMENT SUPERVISOR	1	1	1
DIRECTOR OF DEVELOPMENT SERVICES	1	1	1
GIS TECHNICIAN	1	1	1
PLANNING MANAGER	1	1	1
PLANNING TECHNICIAN	1	1	1
PLANS EXAMINER	1	0	0
<b>SENIOR BUILDING PERMIT TECHNICIAN</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>TOTALS</b>	<b>12</b>	<b>12</b>	<b>12</b>

**CITY OF PLACENTIA  
POSITION ALLOCATION PLAN  
FISCAL YEAR 2025-26**

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>PUBLIC SAFETY - POLICE</b>			
CAPTAIN	2	2	2
CHIEF OF POLICE	1	1	1
COMMUNITY SERVICES OFFICER	2	2	1
CRIME ANALYST	1	1	1
IT SERGEANT	1	1	1
LIEUTENANT	3	3	3
MANAGEMENT ANALYST	1	1	1
OFFICE SPECIALIST - RECORDS	3	3	0
POLICE RECORDS TECHNICIAN	0	0	3
PARKING CONTROL OFFICER	2	2	2
POLICE ACADEMY TRAINEE	1	1	1
POLICE CIVILIAN INVESTIGATOR	3	3	3
POLICE OFFICER (3 OVERHIRE)	39	39	39
POLICE SERVICES OFFICER	2	2	2
POLICE SERVICES SUPERVISOR	3	3	2
SUPPORT SERVICES ADMINISTRATOR	0	0	1
PROPERTY TECHNICIAN	1	1	1
SERGEANT	10	10	10
SR. ADMINISTRATIVE ASSISTANT	1	1	1
<b>TOTALS</b>	<b>76</b>	<b>76</b>	<b>75</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>FIRE &amp; LIFE SAFETY</b>			
ADMINISTRATIVE ASSISTANT	1	1	1
BATTALION CHIEF	3	3	3
DEPUTY FIRE CHIEF	1	1	1
FIRE CAPTAIN	6	6	6
FIRE CHIEF	1	1	1
FIRE ENGINEER	6	6	6
FIRE MARSHAL	1	1	1
FIRE PREVENTION SPECIALIST	1	1	1
FIREFIGHTER	9	9	9
SENIOR MANAGEMENT ANALYST	1	1	1
<b>TOTALS</b>	<b>30</b>	<b>30</b>	<b>30</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>PUBLIC WORKS</b>			
DIRECTOR OF PUBLIC WORKS	0	1	1
DEPUTY DIRECTOR OF PUBLIC WORKS	0	1	2
ADMINISTRATIVE ASSISTANT	1	1	1
ASSOCIATE CIVIL ENGINEER (SEWER)	1	1	1
CITY ENGINEER	1	0	0
CUSTODIAN	1	1	2
DEPUTY CITY ADMINISTRATOR	1	0	0

**CITY OF PLACENTIA  
POSITION ALLOCATION PLAN  
FISCAL YEAR 2025-26**

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>PUBLIC WORKS (CONTINUED)</b>			
ENGINEERING AIDE	1	1	0
ENVIRONMENTAL SERVICES COORDINATOR	1	1	1
FACILITY MAINTENANCE TECHNICIAN	2	2	3
MAINTENANCE WORKER	8	8	7
MANAGEMENT ASSISTANT	1	1	0
MECHANIC	2	2	2
PUBLIC WORKS INSPECTOR	1	1	1
PUBLIC WORKS MANAGER	1	1	0
PUBLIC WORKS SUPERINTENDENT	1	1	1
PUBLIC WORKS SUPERVISOR	2	2	2
SENIOR CIVIL ENGINEER	1	1	1
SENIOR CUSTODIAN	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	1
TRANSPORTATION MANAGER	1	1	1
<b>TOTALS</b>	<b>29</b>	<b>29</b>	<b>28</b>

	Adopted 24-25	Amended 24-25	Adopted 25-26
<b>COMMUNITY SERVICES</b>			
ADMINISTRATIVE ASSISTANT	1	1	1
COMMUNITY SERVICES COORDINATOR	4	4	3
COMMUNITY SERVICES SUPERVISOR	0	3	3
DEPUTY DIRECTOR OF COMMUNITY SERVICES	1	0	0
DIRECTOR OF COMMUNITY SERVICES	1	1	1
FACILITY MAINTENANCE TECHNICIAN	3	3	3
MANAGEMENT ANALYST	1	0	0
<b>TOTALS</b>	<b>11</b>	<b>12</b>	<b>11</b>

<b>SUMMARY</b>			
FULL-TIME FUNDED PERSONNEL	200	200	197
UNFUNDED OVERHIRES	4	4	4
ELECTED & APPOINTED PERSONNEL	76	76	76
<b>GRAND TOTAL</b>	<b>280</b>	<b>280</b>	<b>277</b>

*\*Overhires are not funded*



**PLACENTIA**  
Rich Heritage, Bright Future

# PROJECTED CHANGE IN FINANCIAL POSITION



**General Fund Budget**  
FISCAL YEAR 2025-26

	Unaudited Balance 6/30/2024	Amended Revenue	Amended Expenditures	Est Change in Available Fund Balance	Esimated Balance 6/30/2025	Adopted Revenue	Adopted Expenditures	Est Change in Fund Balance	FY25-26 Balance
<b>General Fund</b>									
101 General Fund (0010)	19,830,032	58,748,374	63,369,617	(4,621,243)	15,208,789	53,543,058	52,654,458	888,600	16,097,389
117 Measure U Fund (0079)	4,405,159	8,886,000	9,829,477	(943,477)	3,461,682	8,886,000	8,822,172	63,828	3,525,510
<b>General Fund Total</b>	<b>24,235,191</b>	<b>67,634,374</b>	<b>73,199,094</b>	<b>(5,564,720)</b>	<b>18,670,470</b>	<b>62,429,058</b>	<b>61,476,630</b>	<b>952,428</b>	<b>19,622,899</b>
<b>Special Revenues</b>									
215 Air Quality Management (0019)	288,865	65,900	364,738	(298,838)	(9,973)	-	-	-	(9,973)
225 Asset Seizure (0021)	1,381,444	-	226,444	(226,444)	1,155,000	-	-	-	1,155,000
221 Asset Seizure - DOJ (0092)	-	-	-	-	-	-	340,618	(340,618)	(340,618)
222 Asset Seizure - Treasury (0093)	-	-	-	-	-	-	26,235	(26,235)	(26,235)
282 CalRecycle Grant (0083)	821	144,054	131,693	12,361	13,182	-	101,680	(101,680)	(88,498)
270 CDBG Fund (0030)	(542,296)	351,934	322,998	28,936	(513,360)	498,063	498,063	-	(513,360)
229 Comm Trans Hous Grant (0062)	-	-	-	-	-	-	-	-	-
715 Community Fac District (0047)	49,606	-	-	-	49,606	-	50,711	(50,711)	(1,105)
227 Explorer Grant NOC (0076)	143,307	-	99,000	(99,000)	44,307	-	-	-	44,307
283 County Annexation (0084)	1,513,898	-	-	-	1,513,898	-	-	-	1,513,898
207 Housing Successor Agency (0053)	2,072,651	-	-	-	2,072,651	-	-	-	2,072,651
265 Landscape Maintenance (0029)	(10,212)	457,992	559,400	(101,408)	(111,620)	457,992	440,867	17,125	(94,495)
210 Measure M (0018)	527,264	1,300,538	1,848,447	(547,909)	(20,645)	1,238,941	1,536,406	(297,465)	(318,109)
280 Misc Grants Fund (0050)	(70,460)	3,348,389	3,047,109	301,280	230,820	-	-	-	230,820
228 NOC-Public Safety Grant(0061)	(66,055)	239,000	239,000	-	(66,055)	-	104,900	(104,900)	(170,955)
121 Opioids Settlement Fund (0091)	13,435	174,387	-	174,387	187,822	-	-	-	187,822
235 Park Development (0023)	20,461	-	-	-	20,461	-	-	-	20,461
211 PEG Fund (0058)	44,224	100,000	103,000	(3,000)	41,224	75,000	-	75,000	116,224
231 Placentia Reg Nav Cent(0078)	(1,774,164)	4,315,236	4,314,436	800	(1,773,364)	3,193,085	3,191,085	2,000	(1,771,364)
261 Public Safety CFD (0055)	149,802	-	142,875	(142,875)	6,927	210,000	100,000	110,000	116,927
209 State Gas Tax - RMRA (0060)	484,321	1,343,778	1,872,397	(528,619)	(44,297)	1,370,242	1,459,900	(89,658)	(133,955)
205 State Gas Tax (0017)	55,299	1,484,668	1,422,093	62,575	117,874	1,474,528	1,572,218	(97,690)	20,184
245 Storm Drain Constnction (0025)	530	-	-	-	530	-	-	-	530
260 Street Lighting Distrct (0028)	-	280,000	280,000	-	-	197,245	197,245	-	-
230 Suppl Law Enfrcmnt (0022)	229,435	191,000	191,000	-	229,435	191,000	428,022	(237,022)	(7,587)
234 Technology Impact Fees (0075)	525,370	-	360,419	(360,419)	164,951	130,000	290,000	(160,000)	4,951
250 Thoroughfare Constcton (0026)	4,805	-	4,172	(4,172)	633	-	-	-	633
249 TOD District CFD (0080)	(844)	95,900	50,200	45,700	44,856	95,900	50,200	45,700	90,556
226 Traffic Offender Fund (0051)	5,750	-	-	-	5,750	-	-	-	5,750
201 Utility User Tax (0016)	222,682	-	-	-	222,682	-	222,682	(222,682)	-
285 EIFD (0086)	1,070,456	9,070,000	10,260,000	(1,190,000)	(119,544)	-	-	-	(119,544)
<b>Special Revenues - Developer Impact Fees</b>									
405 Afford Housing In-Lieu (0034)	404	-	-	-	404	-	-	-	404
242 City Pub Sfty Impct Fee (0067)	119,974	91,206	182,133	(90,927)	29,047	-	180,390	(180,390)	(151,343)
243 City Quimby In Lieu Fee (0069)	1,456,677	371,061	392,878	(21,817)	1,434,860	-	-	-	1,434,860
238 City Traffic Impct Fees (0065)	252,816	151,428	195,000	(43,572)	209,244	-	154,848	(154,848)	54,396
244 CW Aford House ImpactFee(0068)	1,246,745	549,793	75,000	474,793	1,721,538	-	403,256	(403,256)	1,318,282
237 Citywide Sewer Impact Fee (0064)	-	122,217	-	122,217	122,217	-	-	-	122,217
239 CW Stormdr Impact Fee (0066)	23,027	7,607	25,000	(17,393)	5,634	-	-	-	5,634
233 Gen Plan Update Fees (0074)	1,105,006	-	652,012	(652,012)	452,994	-	200,000	(200,000)	252,994
236 Parks & Rec Impact Fees (0063)	1,850,441	247,695	365,777	(118,082)	1,732,360	-	625,000	(625,000)	1,107,360
247 TOD Sewer Impact Fees (0071)	280,563	-	135,971	(135,971)	144,592	-	-	-	144,592

	Unaudited Balance 6/30/2024	Amended Revenue	Amended Expenditures	Est Change in Available Fund Balance	Esimated Balance 6/30/2025	Adopted Revenue	Adopted Expenditures	Est Change in Fund Balance	FY25-26 Balance
248 TOD Strscape Impct Fee (0072)	1,018,051	-	187,064	(187,064)	830,987	-	-	-	830,987
246 TOD Traffic Impact Fees (0070)	679,550	-	314,601	(314,601)	364,949	-	-	-	364,949
287 Fire Impact Fee (0089)	-	21,902	6,000	15,902	15,902	-	-	-	15,902
288 Animal Shelter ImpactFee( 0090)	-	491	-	491	491	-	-	-	491
<b>Special Revenues Total</b>	<b>13,373,652</b>	<b>24,526,177</b>	<b>28,370,857</b>	<b>(3,844,680)</b>	<b>10,528,972</b>	<b>9,131,996</b>	<b>12,174,325</b>	<b>(3,042,329)</b>	<b>7,486,643</b>
						<b>18,017,996</b>	<b>20,996,497</b>	<b>(2,978,501)</b>	
<b>Debt Service</b>									
206 Gas Tax Debt Fund (0052)	83,541	407,750	407,750	-	83,541	403,300	403,300	-	83,541
<b>Debt Service Total</b>	<b>83,541</b>	<b>407,750</b>	<b>407,750</b>	<b>-</b>	<b>83,541</b>	<b>403,300</b>	<b>403,300</b>	<b>-</b>	<b>83,541</b>
<b>Capital Projects</b>									
401 City Capital Projects (0033)	(222,348)	4,868,065	3,712,966	1,155,099	932,752	-	355,700	(355,700)	577,052
<b>Capital Projects Total</b>	<b>(222,348)</b>	<b>4,868,065</b>	<b>3,712,966</b>	<b>1,155,099</b>	<b>932,752</b>	<b>-</b>	<b>355,700</b>	<b>(355,700)</b>	<b>577,052</b>
<b>Enterprise Funds</b>									
240 Sewer Construction (0024)	(100,229)	-	-	-	(100,229)	-	-	-	-
275 Sewer Maintenance (0048)	8,086,507	1,100,000	925,150	174,850	8,261,357	1,250,000	702,205	547,795	8,809,152
501 Refuse Administration (0037)	133,724	5,202,430	5,145,280	57,150	190,874	5,142,880	5,148,680	(5,800)	185,074
<b>Enterprise Funds Total</b>	<b>8,120,002</b>	<b>6,302,430</b>	<b>6,070,430</b>	<b>232,000</b>	<b>8,352,002</b>	<b>6,392,880</b>	<b>5,850,885</b>	<b>541,995</b>	<b>8,893,997</b>
<b>Internal Service Funds</b>									
601 Employee Health & Wlfre (0039)	19,016	1,569,969	1,569,969	-	19,016	1,959,000	1,959,000	-	19,016
605 Risk Management (0040)	(1,491,810)	3,349,086	3,369,686	(20,600)	(1,512,410)	3,589,700	3,589,700	-	(1,512,410)
610 Equipment Replacement (0041)	94,749	-	20,000	(20,000)	74,749	-	114,000	(114,000)	(39,251)
615 Information Technology (0042)	-	-	-	-	-	-	-	-	-
<b>Internal Service Funds Total</b>	<b>(1,378,046)</b>	<b>4,919,055</b>	<b>4,959,655</b>	<b>(40,600)</b>	<b>(1,418,646)</b>	<b>5,548,700</b>	<b>5,662,700</b>	<b>(114,000)</b>	<b>(1,532,646)</b>
<b>Fiduciary Funds</b>									
302 Public Financing Autho(0082)	(47,736,291)	4,657,704	8,029,820	(3,372,116)	(51,108,407)	4,290,600	4,290,600	-	(51,108,407)
119 Section 115 Trust (0087)	2,456,825	-	-	-	2,456,825	-	1,000,000	(1,000,000)	1,456,825
<b>Fiduciary Funds Total</b>	<b>(45,279,466)</b>	<b>4,657,704</b>	<b>8,029,820</b>	<b>(3,372,116)</b>	<b>(48,651,582)</b>	<b>4,290,600</b>	<b>5,290,600</b>	<b>(1,000,000)</b>	<b>(49,651,582)</b>
<b>Agency Funds</b>									
208 Sccssr Agncy Ret Oblg (0054)	(9,685,893)	1,491,050	1,491,050	-	(9,685,893)	1,469,174	1,472,738	(3,564)	(9,689,458)
<b>Agency Funds Total</b>	<b>(9,685,893)</b>	<b>1,491,050</b>	<b>1,491,050</b>	<b>-</b>	<b>(9,685,893)</b>	<b>1,469,174</b>	<b>1,472,738</b>	<b>(3,564)</b>	<b>(9,689,458)</b>
<b>Grand Total</b>	<b>(10,753,368)</b>	<b>114,806,604</b>	<b>126,241,621</b>	<b>(11,435,017)</b>	<b>(21,188,385)</b>	<b>89,665,708</b>	<b>92,686,878</b>	<b>(3,021,170)</b>	<b>(24,209,556)</b>



# GENERAL FUND REVENUE AND EXPENSE



**General Fund Budget**  
FISCAL YEAR 2025-26

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**General Fund  
Revenues vs. Expenditures**

	2023-24 Audited	2024-25 Adopted	2024-25 Amended	2025-26 Adopted	% Change from 2024- 25 Amended
<b>Beginning Fund Balance</b>	19,918,635	13,500,681	15,153,051	11,609,800	
<b>REVENUE</b>					
Property Taxes	20,706,484	21,796,023	21,796,023	22,755,799	4.4%
Sales & Use Taxes	8,191,085	8,408,000	8,333,000	8,449,079	1.4%
Other Taxes	8,271,107	7,896,040	8,396,040	8,852,995	5.4%
Permits/Licenses	2,555,830	2,788,900	3,003,903	3,073,242	2.3%
Fines & Forfeitures	548,961	485,000	575,000	644,200	12.0%
Intergovernmental	1,574,445	312,000	1,464,103	329,015	-77.5%
Charges for Services	1,679,281	1,716,990	1,945,786	1,885,975	-3.1%
Miscellaneous Revenue	4,489,098	2,129,075	2,254,237	2,159,260	-4.2%
<b>Subtotal Revenues</b>	<b>48,016,291</b>	<b>45,532,028</b>	<b>47,768,092</b>	<b>48,149,565</b>	<b>0.8%</b>
Operating Transfers-In	186,159	455,100	465,100	950,493	104.4%
Measure U Transfers-in:	-	-	-	-	
Employee Retention	3,181,463	2,665,800	2,665,800	2,665,800	0.0%
OPEB	1,060,488	888,600	888,600	888,600	0.0%
<b>Subtotal Transfers-in</b>	<b>4,428,109</b>	<b>4,009,500</b>	<b>4,019,500</b>	<b>4,504,893</b>	<b>12.1%</b>
<b>TOTAL OPERATING RESOURCES</b>	<b>52,444,400</b>	<b>49,541,528</b>	<b>51,787,592</b>	<b>52,654,458</b>	<b>1.7%</b>
<b>EXPENDITURES</b>					
<b>Operating Expenditures</b>					
Legislative	989,411	1,075,316	1,175,316	1,006,073	-14.4%
City Administrator	1,077,994	1,055,675	1,536,501	752,975	-51.0%
Administrative Services	5,329,577	5,724,969	5,780,344	5,548,750	-4.0%
Human Resources	1,307,658	937,500	968,700	880,400	-9.1%
Finance	1,496,952	1,370,550	1,432,100	1,495,000	4.4%
Development Services	1,809,971	1,782,450	1,935,400	1,955,352	1.0%
Public Safety - Police	14,385,633	14,738,672	14,638,308	14,716,986	0.5%
Fire & Life Safety	4,843,724	5,233,350	5,492,918	5,402,550	-1.6%
Public Works	5,359,312	3,999,786	4,841,256	4,685,350	-3.2%
Community Services	3,469,524	3,513,350	3,441,650	3,548,786	3.1%
General Government	5,708,378	4,711,700	5,259,700	6,300,136	19.8%
Interfund Transfers (Transfers Out)	1,183,184	143,756	143,756	61,000	-57.6%
<b>Subtotal Operating Expenditures</b>	<b>46,961,318</b>	<b>44,287,074</b>	<b>46,645,949</b>	<b>46,353,358</b>	<b>-0.6%</b>
<b>Operating Change in Fund balance</b>	<b>5,483,082</b>	<b>5,254,454</b>	<b>5,141,644</b>	<b>6,301,100</b>	<b>22.6%</b>
<b>Non-Operating Revenues/(Expenditures)</b>					
One time Revenues	-	-	-	-	
One time Expenses	-	-	-	-	
Capital Projects Revenue	7,097,521	-	7,150,174	-	-100.0%
Capital Projects	(13,341,385)	(180,000)	(10,264,802)	-	-100.0%
Section 115 Trust Disbursement	-	-	-	-	
GF Debt Service	(5,754,131)	(6,458,866)	(6,458,866)	(6,301,100)	-2.4%
<b>Subtotal Non-Operating Revenue/(Expenditures)</b>	<b>(11,997,994)</b>	<b>(6,638,866)</b>	<b>(9,573,494)</b>	<b>(6,301,100)</b>	<b>-34.2%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(6,514,912)</b>	<b>(1,384,411)</b>	<b>(4,431,851)</b>	<b>0</b>	<b>-100.0%</b>
<b>Other Changes to Fund Balance</b>					
Measure U Reserve Contribution	867,839	888,600	888,600	888,600	0.0%
<b>Net Change to Fund Balance</b>	<b>(5,647,073)</b>	<b>(495,811)</b>	<b>(3,543,251)</b>	<b>888,600</b>	
<b>Ending Total Fund Balance</b>	<b>14,271,562</b>	<b>13,004,869</b>	<b>11,609,800</b>	<b>12,498,401</b>	
<b>Fund Balance</b>					
Nonspendable	895,672	895,672	895,672	895,672	
Measure U - Contingency Reserve	3,949,521	4,838,121	4,838,121	5,726,721	
General Fund Reserve	7,495,013	6,233,648	6,823,366	5,861,619	
Unassigned Fund Balance	1,931,356	1,037,429	(947,359)	14,389	
<b>TOTAL FUND BALANCE</b>	<b>14,271,562</b>	<b>13,004,869</b>	<b>11,609,800</b>	<b>12,498,401</b>	

<b>General Fund Balance Reserve Target</b>				
Operating Expenses	45,778,134	44,287,074	46,645,949	46,353,358
25% of Budgeted Operating Expenses	11,444,534	11,071,768	11,661,487	11,588,339
General Fund Operating Reserves	13,375,890	12,109,197	10,714,128	11,602,729
General Fund Operating Reserves %	29.22%	27.34%	22.97%	25.03%
% Funded	117%	109%	92%	100%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

General Fund Revenue  
General Fund (0010)  
Fund 101

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Current Year-Secured	9,775,395	10,743,683	11,500,000	11,500,000	11,928,617	3.7%
Property Tax (VLF)	6,131,122	6,676,886	6,925,000	6,925,000	7,287,541	5.2%
Current Year-Unsecured	295,424	330,821	381,063	381,063	430,083	12.9%
Prior Yrs-Secured/Unsecured	58,976	70,465	71,400	71,400	74,256	4.0%
Supplemental Roll	425,656	281,220	331,500	331,500	344,760	4.0%
Residual Property Tax	291,522	608,315	550,000	550,000	572,000	4.0%
Pass Through	91,410	124,396	180,000	180,000	187,200	4.0%
Public Utility Tax Apport	161,402	160,497	147,900	147,900	153,816	4.0%
OC St Light Assess Dist	1,447,901	1,646,363	1,650,000	1,650,000	1,716,000	4.0%
Homeowners Prop Tax Relief	43,718	43,866	43,860	43,860	45,614	4.0%
Prop Tax/Penalty & Interest	16,329	19,970	15,300	15,300	15,912	4.0%
Utility User Tax	3,199,994	3,048,378	2,750,000	3,050,000	3,320,624	8.9%
General Sales & Use Taxes	8,196,694	7,794,938	8,008,000	7,933,000	8,049,079	1.5%
Prop 172 Sales & Use Tax	395,774	396,146	400,000	400,000	400,000	0.0%
Franchise Taxes	2,869,628	3,076,341	1,479,000	1,679,000	1,732,370	3.2%
Franchise Taxes - Refuse	-	-	892,500	892,500	919,275	3.0%
Franchise Taxes - Cable	-	-	382,500	382,500	393,975	3.0%
Franchise Taxes - Water	-	-	231,540	231,540	238,486	3.0%
Transient Occupancy Tax- Hotel	-	-	-	-	1,075,000	0.0%
Real Property Transfer Tax	411,674	378,327	315,000	315,000	327,600	4.0%
Transient Occupancy Tax - Short Term Rental	1,672,519	1,761,962	1,840,000	1,840,000	840,000	-54.3%
Business License Fees	1,127,370	1,135,542	1,275,000	1,275,000	1,313,250	3.0%
Credit Card Processing Fee	-	-	-	-	71,000	0.0%
Oil Per Barrel B/L Tax	6,312	6,098	5,500	5,500	5,665	3.0%
Bicycle Licenses	4	27	-	3	-	-100.0%
Encroachment Permits	269,305	144,315	215,000	215,000	101,224	-52.9%
Building Permits	763,550	802,260	815,000	815,000	839,450	3.0%
Banner Permits	350	350	350	350	-	-100.0%
Plumbing Permits	105,687	93,642	94,500	114,500	117,935	3.0%
Fire Plan Check/Permit	81,262	49,601	60,000	80,000	82,400	3.0%
Electrical Permits	128,204	158,875	141,750	216,750	223,253	3.0%
Building Plan Check	-	-	-	-	100,000	0.0%
Heat/Ventilation Air Cond	103,855	113,037	126,000	226,000	232,780	3.0%
Inspections/Operating Permit	17,177	43,320	100,000	100,000	145,000	45.0%
Swimming Pool Permits	40,742	50,918	55,000	55,000	56,650	3.0%
Waived Banner Permit Fees	(13,046)	-	-	-	-	0.0%
Transportation Permit	7,174	7,264	6,300	6,300	6,300	0.0%
FOG Permit	1,330	546	2,000	2,000	2,000	0.0%
City Project Permits Contra-Rev	-	(75,132)	-	-	-	0.0%
Federal Grants	18,073	10,933	-	772,278	32,015	-95.9%
State Grants	-	-	-	250,000	50,000	-80.0%
County Grants	-	126,449	-	5,551	-	-100.0%
COVID-19 Relief Funds	6,824,192	1,348,539	-	-	-	0.0%
POST - Intergovernmental Rev	29,219	10,320	30,000	30,000	15,000	-50.0%
Intergovernmental - CalTrans	-	1,048,289	-	1,079,825	-	-100.0%
Other Intergovernmental Rev	269,412	172,779	250,000	250,000	200,000	-20.0%
General Plan Update Fee	-	(565)	-	-	-	0.0%
Planning Division Fees	250,364	267,354	290,000	304,500	313,635	3.0%
Developmt Impact Fee Admin Chg	8,510	2,294	4,000	34,000	38,000	11.8%
Dedicated Inspector Fee	-	-	-	-	140,000	0.0%
Engineering Fees	180,031	208,897	210,000	210,000	180,000	-14.3%
Landscape Review Fees	2,820	18,897	20,000	20,000	20,600	3.0%
Old Town Parking Permit	240	-	-	-	-	0.0%
Parking Permit Fees	11,270	11,320	12,240	12,240	12,240	0.0%
Towing Fee	22,965	3,885	-	-	-	0.0%
Storage Fee	69,720	17,780	-	-	-	0.0%
Lien Fee	15,795	2,460	-	-	-	0.0%
Emergency Response Fee	400	-	1,100	1,100	1,100	0.0%
Special Police Services	86,805	73,037	75,000	91,434	85,000	-7.0%
Vehicle Impound/Releases	25,009	4,144	-	-	-	0.0%
DUI Vehicle Release Fee	21,356	31,183	-	25,060	30,000	19.7%
Alarm System Monitoring	82,400	134,636	141,700	141,700	140,000	-1.2%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

General Fund Revenue  
General Fund (0010)  
Fund 101

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Recreation Programs	124,638	156,869	201,000	155,000	110,500	-28.7%
Excursions	-	1,155	-	-	1,200	0.0%
Special Events	33,509	29,860	30,000	32,210	105,750	228.3%
Placentia Quarterly	-	-	-	-	5,000	0.0%
Festival Revenue	28,339	37,127	85,000	70,000	40,000	-42.9%
Sanitation Collect Fees	28,235	15,043	25,000	25,000	35,000	40.0%
AB 109 Public Safety Realign	40,118	42,075	30,000	30,000	30,000	0.0%
Sale of Map/Publication	819	544	500	500	500	0.0%
Business Site Insp Fee	7,600	10,134	9,450	9,450	9,450	0.0%
Athletic Field Light Fees	52,901	135,906	125,000	125,000	75,000	-40.0%
Facility Rental	119,960	176,547	160,000	145,000	100,000	-31.0%
Field Use Fees	56,884	84,903	75,000	75,000	75,000	0.0%
Other Charges for Service	225,145	178,599	152,000	152,175	152,000	-0.1%
Veh Code Fines (Moving)	43,088	50,934	50,000	50,000	50,000	0.0%
City Ord Fines (Parking)	292,874	341,668	310,000	385,000	450,000	16.9%
Administrative Citations	121,103	156,358	125,000	140,000	144,200	3.0%
Vacant Bldg Registration Fee	70	120	-	-	-	0.0%
Live Scan Rolling Fee	1,807	3,541	3,675	3,675	3,675	0.0%
Interest Revenue	340,145	561,376	800,000	800,000	800,000	0.0%
Fiscal Agent Interest Revenue	1	-	-	-	-	0.0%
Interest Revenue (GASB)	321,981	425,798	-	-	-	0.0%
Donations & Contributions	7,315	22,681	5,000	12,415	7,000	-43.6%
Royalty Revenue	148,777	137,035	125,000	125,000	125,000	0.0%
NSF Check Fees	100	322	-	-	-	0.0%
Reimbursements/Other Revenue	539,290	910,054	110,000	119,458	121,185	1.4%
Lease Revenue	150,304	161,258	200,000	200,000	200,000	0.0%
SB 90 Reimbursements	1,126	-	-	-	-	0.0%
Recovery & Restitution	323	-	500	500	500	0.0%
Cell Tower Lease Revenue	(9,333)	(1,721)	285,000	305,000	305,000	0.0%
Billboard Revenue	-	-	471,000	471,000	471,000	0.0%
OCWR WDA Import Revenue	104,092	113,704	123,900	123,900	123,900	0.0%
Restitution Revenue	310	281	-	90,121	-	-100.0%
Reimbursements - SART Exam	7,727	1,610	5,000	5,000	2,000	-60.0%
Reimbursement - Strike Team	12,837	18,953	-	216,418	-	-100.0%
Legal Settlement	630,000	-	-	-	-	0.0%
Sale of Surplus Property	-	900	-	-	-	0.0%
Sale of Auction Vehicles	65,615	38,900	-	-	-	0.0%
Auction-Unclaimed Items	2,578	-	-	-	-	0.0%
Lease Revenue (GASB)	840,756	778,723	-	-	-	0.0%
Interfund Transfer In	-	5,922,784	-	-	237,000	0.0%
Bond Proceeds	-	-	-	5,114,797	-	-100.0%
Other Financing Sources	908,004	821,604	-	-	-	0.0%
<b>Total Revenues</b>	<b>51,292,028</b>	<b>54,521,514</b>	<b>45,532,028</b>	<b>53,840,274</b>	<b>48,386,565</b>	<b>-10.1%</b>
<b>TRANSFERS IN</b>						
Transfer In From UUT	-	-	-	-	222,682	0.0%
Transfer In From SLESF	153,689	186,159	181,000	191,000	191,000	0.0%
Transfer In From CDBG	-	-	39,100	39,100	39,100	0.0%
Transfers In From CFD	182,049	-	-	-	50,711	0.0%
Transfer In From Sewer Maint	182,049	-	185,000	185,000	185,000	0.0%
Transfer In From Measure U	3,575,156	4,241,951	3,554,400	3,554,400	3,554,400	0.0%
Transfers In From S.A.	-	-	50,000	50,000	25,000	-50.0%
Transfer in Measure U Reserve	-	867,839	888,600	888,600	888,600	0.0%
<b>TOTAL TRANSFERS</b>	<b>4,092,943</b>	<b>5,295,948</b>	<b>4,898,100</b>	<b>4,908,100</b>	<b>5,156,493</b>	<b>5.1%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>55,384,971</b>	<b>59,817,462</b>	<b>50,430,128</b>	<b>58,748,374</b>	<b>53,543,058</b>	<b>-8.9%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	15,059,351	18,488,742	19,789,400	20,039,160	20,643,800	3.0%
Salaries/Part-Time	1,460,477	1,474,157	1,311,200	1,524,438	1,450,100	-4.9%
Salaries/Temporary Employees	-	32,765	-	-	-	0.0%
Overtime	1,828,693	1,791,331	1,455,450	1,754,868	1,577,900	-10.1%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**General Fund Revenue  
General Fund (0010)  
Fund 101**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Leave Accrual Payout	391,638	100,503	110,000	420,500	46,000	-89.1%
Alternative H&W Payout	78,857	89,379	152,100	146,236	102,000	-30.2%
Signing Bonus Payout	231,935	634,527	-	-	500,000	0.0%
Salary Savings	-	-	(610,000)	(755,500)	(685,900)	-9.2%
Other Salaries & Wages	1,301	12,029	-	-	31,212	0.0%
Health Insurance Allocation	2,308,582	1,829,820	2,850,136	-	-	0.0%
Life Ins Allocation	12,888	21,829	47,600	47,600	30,336	-36.3%
Dental Ins Allocation	151,258	122,794	84,300	-	-	0.0%
Optical Ins Allocation	29,834	34,982	36,700	36,700	37,038	0.9%
LTD Ins Allocation	-	-	73,000	-	-	0.0%
STD Ins Allocation	-	-	67,300	-	-	0.0%
Medicare	282,758	335,844	289,300	289,300	296,461	2.5%
Employers' Social Security	214	158	300	300	-	-100.0%
Employers' PARS/ARS	105,705	243,497	69,680	69,680	56,500	-18.9%
Employer CalPERS UAL	107,475	-	-	-	-	0.0%
Employer CalPERS Retire NC	1,613,152	1,997,432	2,208,300	2,208,300	2,693,900	22.0%
ICMA Defined Contribution Plan	197,886	198,313	297,300	297,300	-	-100.0%
Tuition Reimbursement	25,087	9,709	20,000	20,000	20,000	0.0%
Employee Medical Opt Out Plan	216,518	151,698	190,100	190,100	-	-100.0%
Emp Bnft/Insurance Premiums	-	1,246	-	-	12	0.0%
Health Insurance Premiums	-	764,675	-	2,850,136	2,811,824	-1.3%
Dental Insurance Premiums	-	50,339	-	84,300	195,290	131.7%
Life Insurance Premiums	49,985	51,208	-	-	-	0.0%
Optical Insurance Premiums	-	(9,841)	-	-	-	0.0%
LTD Ins Premium	-	22,284	-	73,000	78,900	8.1%
STD Ins Premium	113,968	141,611	-	67,300	48,900	-27.3%
Sick Leave Buyback	32,961	26,185	-	-	-	0.0%
Leave Buyback	164,679	267,731	299,900	272,395	214,200	-21.4%
Other Employee Benefits	(1,011)	(1,264)	106,500	106,500	5,900	-94.5%
Contra - Salaries	(733,951)	(89,720)	(673,700)	(673,700)	(745,752)	10.7%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>23,730,240</b>	<b>28,793,962</b>	<b>28,174,866</b>	<b>29,068,913</b>	<b>29,408,621</b>	<b>1.2%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Management Consulting Services	116,109	170,328	122,475	112,475	95,000	-15.5%
Legal Services	363,281	548,473	500,000	500,000	500,000	0.0%
Litigation	308,770	121,847	200,000	200,000	200,000	0.0%
Special Investigations	-	-	-	100,000	50,000	-50.0%
Accounting & Auditing Service	69,094	81,542	75,000	75,000	93,700	24.9%
Engineering Services	2,041	51,369	20,000	20,000	20,000	0.0%
Special Studies	-	32,192	30,000	30,000	65,000	116.7%
Third Party Administration	18,254	22,315	16,500	16,500	16,500	0.0%
Trustee Fees	1,300	-	-	-	-	0.0%
Misc Bank Charges	75,042	54,061	43,500	43,500	43,500	0.0%
Bank Over/Short	(362)	(3,168)	-	-	-	0.0%
Payroll Penalty	2,864	-	-	-	-	0.0%
Credit Card Write-offs	1,039	48	-	-	-	0.0%
Building Inspection Services	-	-	-	-	100,000	0.0%
Landscape Review Expense	2,820	13,270	15,000	15,000	14,000	-6.7%
Fire Plan Check Services	49,464	9,230	-	-	-	0.0%
Toll Roads Expense	-	797	-	6,530	6,700	2.6%
Common Area Expenses	-	86,913	45,000	45,400	34,136	-24.8%
City Events	-	13,328	45,000	45,908	16,400	-64.3%
Recruitment Exp	-	4,343	5,500	5,500	8,000	45.5%
Medical Services	9,840	9,780	27,000	27,000	10,000	-63.0%
Chamber of Commerce	-	-	25,000	25,000	-	-100.0%
Instructional Services	9,412	24,738	25,000	25,000	26,000	4.0%
Professional Services	1,032,954	1,078,288	1,186,475	1,469,701	982,300	-33.2%
Landscaping	69,959	55,372	65,000	75,000	96,920	29.2%
Tree Maintenance	127,864	153,242	137,572	179,305	170,000	-5.2%
Sidewalk Replacement	300	-	-	-	-	0.0%
Alarm Monitoring	11,003	14,065	11,200	39,210	16,500	-57.9%
Video Monitoring	-	89,462	100,000	100,000	120,000	20.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**General Fund Revenue  
General Fund (0010)  
Fund 101**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Repair & Maint/Facilities	818,293	290,933	556,426	556,216	418,000	-24.8%
Emergency Repairs	-	-	-	-	5,000	0.0%
Repair & Maintenance/Streets	2,315	29,230	75,000	69,500	75,000	7.9%
R & M/Sewers/Storm Drains	-	27,800	54,000	53,940	104,000	92.8%
Vehicle Repair & Maintenance	178,068	309,236	230,000	311,245	262,500	-15.7%
Repair/Maint Off Furn & Eqp	700	192	-	-	-	0.0%
Software Maintenance	628,207	644,005	1,317,000	1,313,470	1,239,632	-5.6%
Repair Maint/Equipment	161,771	175,724	267,983	267,983	171,857	-35.9%
Repairs - Electronic Devices	108	-	-	-	-	0.0%
Repair/Maint - Parks & Fields	-	517,017	481,700	481,051	481,000	0.0%
Vehicle Maintenance Allocatn	-	27	-	-	-	0.0%
Repair/Maint - Park Lights	-	17,191	33,500	33,500	25,000	-25.4%
Vehicle Detailing	-	7,604	7,000	7,000	7,000	0.0%
Equipment Replacement	369	-	-	-	-	0.0%
Unplanned Repair & Maintenance	-	48,543	-	-	-	0.0%
Paint Supplies	-	386	35,000	35,000	35,000	0.0%
Janitorial Supplies	-	709	15,000	30,250	33,500	10.7%
K9 Expenses	-	2,664	-	10,000	15,000	50.0%
Jail Supplies	-	7,839	-	30,000	30,000	0.0%
Facility Rental	20,222	120,141	1,600	1,600	1,600	0.0%
Range Training	35,374	24,125	23,500	22,623	25,500	12.7%
Vehicle Rental	(20,001)	(41,055)	290,000	290,000	202,200	-30.3%
Equipment & Tool Rental	24,908	22,842	19,000	19,191	17,500	-8.8%
Office Equipment Rental	80,284	44,126	92,000	126,000	131,000	4.0%
Towing Services	28,988	4,165	7,000	1,000	-	-100.0%
Lien Services	4,477	1,262	-	-	-	0.0%
CSUF PD Reimburse Impound Fees	7,383	3,086	-	-	-	0.0%
Telephone/Internet	345,722	362,168	317,672	317,672	240,000	-24.5%
Advertising/Promotional	35,797	19,586	13,500	21,500	26,000	20.9%
Printing & Binding	30,711	77,811	74,500	83,296	84,800	1.8%
Travel	17,622	66,122	14,000	14,000	19,500	39.3%
Mileage Reimbursement	26	64	200	200	200	0.0%
Meetings & Conferences	182,340	117,334	79,090	79,453	67,300	-15.3%
Staff Training	115,422	103,258	231,050	259,800	249,500	-4.0%
Dues & Memberships	78,093	91,237	95,865	92,989	84,310	-9.3%
Licenses & Permits	116,555	133,580	138,659	157,159	126,680	-19.4%
Entertainment Services	12,015	17,047	21,500	22,205	52,000	134.2%
Excursions	2,828	11,650	7,600	7,600	7,600	0.0%
Officiating	4,284	4,284	4,500	4,500	4,500	0.0%
Animal Control Services	313,089	374,081	389,000	416,558	468,522	12.5%
Hazardous Materials Disposal	2,849	2,613	4,500	4,500	4,500	0.0%
Dept. Contract Services	2,521,886	2,450,887	2,284,746	2,669,299	2,191,883	-17.9%
City Admin Services	3,274,965	3,355,662	3,254,400	3,342,400	4,409,700	31.9%
Admin Service Fee	75,714	75,428	75,000	75,000	75,000	0.0%
Other Purchased Services	123,878	91,114	207,100	199,845	125,700	-37.1%
Special Department Expenses	549,776	415,804	205,400	182,577	51,250	-71.9%
Traffic Control Devices	1,986	3,420	15,000	15,000	25,000	66.7%
Street Signs	27,004	16,240	23,000	23,000	20,000	-13.0%
Office Supplies	54,563	55,828	48,900	47,735	39,400	-17.5%
Books & Periodicals	7,511	5,452	9,900	9,900	45,200	356.6%
Photo Services & Supplies	-	-	-	-	8,500	0.0%
Postage	43,255	58,029	59,800	59,800	47,100	-21.2%
Electricity	703,355	846,455	800,000	900,000	863,000	-4.1%
Water	383,010	495,568	437,800	637,800	550,000	-13.8%
Natural Gas	15,542	13,813	15,000	15,000	15,000	0.0%
Gasoline & Diesel Fuel	528,994	366,499	376,000	346,000	300,000	-13.3%
Small Tools/Equipment	13,439	14,248	6,700	14,700	11,500	-21.8%
Small Furniture & Fixture	1,054	12,838	-	326	1,900	482.4%
Uniforms	134,784	122,972	109,150	145,501	158,600	9.0%
Personal Protection Equipment	52,120	68,420	24,300	35,400	24,750	-30.1%
Emergency Medical Supples	23,535	8,013	10,000	9,000	10,000	11.1%
Resident Vehicle Rebate Prog	42,500	57,000	50,000	29,300	-	-100.0%
Computer Software	17,612	38,802	8,000	8,000	22,100	176.3%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**General Fund Revenue  
General Fund (0010)  
Fund 101**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Web Based Service/Subscriptions	(28,657)	166,466	53,030	125,813	177,647	41.2%
Computer Peripheral/Accessory	-	-	8,000	8,000	8,000	0.0%
Other Supplies	41,925	55,265	42,900	21,299	15,000	-29.6%
Community Programs	62,218	83,736	39,800	60,980	197,400	223.7%
Contributions/Donations	3,097	7,500	-	-	-	0.0%
Property Taxes	7,102	2,257	10,000	10,000	2,500	-75.0%
Pass-Through Waived Permit Fee	82	-	-	-	-	0.0%
County Disbursements	-	21	-	-	-	0.0%
Office Equipment	7,704	1,136	500	500	500	0.0%
Market Value Adjustment	351,854	527,944	-	-	-	0.0%
Gain/Loss on Refunding	325,839	-	-	-	-	0.0%
Principal/Bonds/COP's/Leases	1,197,239	1,196,763	1,266,976	1,266,976	1,446,600	14.2%
CalPERS-Fire Term. Principal	362,791	369,929	344,900	344,900	-	-100.0%
Lease Principal (GASB)	305,027	431,674	-	-	-	0.0%
Subscription Principal (GASB)	564,499	364,399	-	-	-	0.0%
Non-Subscription Component	21,972	-	-	-	-	0.0%
Interest/Bonds/COP's/Leases	200,150	172,503	185,886	185,886	563,900	203.4%
CalPERS-Fire Term Interest	17,177	10,039	3,400	3,400	-	-100.0%
Lease Interest (GASB)	5,118	16,938	-	-	-	0.0%
Non-Lease Component (GASB)	2,555	2,497	-	-	-	0.0%
Subscription Interest (GASB)	27,084	32,478	-	-	-	0.0%
Lease Expenditure	3,505,634	-	-	-	-	0.0%
Lease Revenue Bond Exp	-	4,083,700	4,657,704	4,657,704	4,290,600	-7.9%
Lease Expenditure (GASB)	345,526	447,661	-	-	-	0.0%
Payments to Other Agencies	-	61,609	-	-	-	0.0%
Other Financing Use	19	-	-	-	-	0.0%
Other Expenditure	164,654	113,914	126,000	88,200	81,000	-8.2%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>21,586,959</b>	<b>22,991,379</b>	<b>22,351,858</b>	<b>23,836,270</b>	<b>23,179,087</b>	<b>-2.8%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	451,171	2,009	-	-	-	0.0%
Laptops/Tablets	439,253	375,944	-	-	-	0.0%
Improvements Othr Thn Bldgs	290,000	1,226,326	-	109,750	-	-100.0%
Infrastructure - Streets	-	445,117	-	168,585	-	-100.0%
Infrastructure - Sewer	3,281,735	109,343	-	8,731	-	-100.0%
Infrastructure - Parks	-	27,431	-	142,269	-	-100.0%
Infrastructure - Major Studies	16,089	471,468	-	284,141	-	-100.0%
Machinery & Equipment	266,524	179,499	33,209	36,259	-	-100.0%
Vehicles	149,564	85,593	180,000	269,407	-	-100.0%
Building & Facilities	3,282,331	10,779,780	-	9,261,323	-	-100.0%
Furniture & Fixtures	46,832	6,009	42,250	18,740	5,750	-69.3%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>8,223,500</b>	<b>13,708,518</b>	<b>255,459</b>	<b>10,299,204</b>	<b>5,750</b>	<b>-99.9%</b>
<b>TRANSFERS</b>						
Trf Out to Lighting Dist	417,154	413,184	143,756	143,756	61,000	-57.6%
Transfer Out to CIP	-	-	-	21,474	-	-100.0%
Transfer Out - Section 115	-	770,000	-	-	-	0.0%
<b>TOTAL TRANSFERS</b>	<b>417,154</b>	<b>1,183,184</b>	<b>143,756</b>	<b>165,230</b>	<b>61,000</b>	<b>-63.1%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>53,957,853</b>	<b>66,677,043</b>	<b>50,925,939</b>	<b>63,369,617</b>	<b>52,654,458</b>	<b>-16.9%</b>
<b>NET CHANGE IN POSITION</b>	<b>1,427,118</b>	<b>(6,859,581)</b>	<b>(495,811)</b>	<b>(4,621,243)</b>	<b>888,600</b>	<b>-119.2%</b>



**PLACENTIA**  
Rich Heritage, Bright Future

# **SPECIAL REVENUE FUNDS**



**Special Revenue Funds Budget**  
FISCAL YEAR 2025-26

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Measure U Fund (0079)  
Fund 117

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Measure U Sales Taxes	8,937,889	8,678,388	8,886,000	8,886,000	8,886,000	0.0%
Reimbursements/Other Revenue	11,648	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>8,949,537</b>	<b>8,678,388</b>	<b>8,886,000</b>	<b>8,886,000</b>	<b>8,886,000</b>	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>8,949,537</b>	<b>8,678,388</b>	<b>8,886,000</b>	<b>8,886,000</b>	<b>8,886,000</b>	<b>0.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Overtime	6,134	-	-	-	-	0.0%
Health Insurance Allocation	822	-	-	-	-	0.0%
Dental Ins Allocation	29	-	-	-	-	0.0%
Optical Ins Allocation	11	-	-	-	-	0.0%
Medicare	89	-	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>7,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Common Area Expenses	-	174	-	-	-	0.0%
Professional Services	-	-	60,000	230,000	-	-100.0%
Repair & Maintenance/Streets	658	-	-	-	-	0.0%
Web Based Service/Subscriptions	-	-	240,000	70,000	-	-100.0%
Computer Peripheral/Accessory	-	8,691	-	-	-	0.0%
Office Equipment	-	1,127	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>658</b>	<b>9,991</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Construction Services	393,908	-	-	-	-	0.0%
Computer Hardware	67,675	362,349	75,000	135,949	-	-100.0%
Infrastructure - Streets	3,026,135	3,152,031	1,738,000	2,902,329	3,279,172	13.0%
Infrastructure - Traffic	-	-	250,000	47	-	-100.0%
Infrastructure - Sewer	-	148,500	-	-	-	0.0%
Infrastructure - Storm Drain	184,926	2,170	-	-	-	0.0%
Infrastructure - Parks	501,175	2,304,651	645,000	410,090	-	-100.0%
Infrastructure - Major Studies	50,083	331,954	60,000	161,867	-	-100.0%
Infrastructure- Network/Server	-	62,603	50,000	50,000	-	-100.0%
Machinery & Equipment	305,740	1,560	-	185,000	220,000	18.9%
Vehicles	494,396	155,416	520,000	570,000	-	-100.0%
Building & Facilities	744,852	360,326	762,000	671,195	880,000	31.1%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>5,768,889</b>	<b>6,881,560</b>	<b>4,100,000</b>	<b>5,086,477</b>	<b>4,379,172</b>	<b>-13.9%</b>
<b>TRANSFERS</b>						
Transfer Out to GF	3,575,156	4,241,951	3,554,400	3,554,400	3,554,400	0.0%
Transfer out GF Reserve	-	867,839	888,600	888,600	888,600	0.0%
<b>TOTAL TRANSFERS</b>	<b>3,575,156</b>	<b>5,109,789</b>	<b>4,443,000</b>	<b>4,443,000</b>	<b>4,443,000</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>9,351,787</b>	<b>12,001,341</b>	<b>8,843,000</b>	<b>9,829,477</b>	<b>8,822,172</b>	<b>-10.2%</b>
<b>NET CHANGE IN POSITION</b>	<b>(402,250)</b>	<b>(3,322,953)</b>	<b>43,000</b>	<b>(943,477)</b>	<b>63,828</b>	<b>-106.8%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
State Gas Tax (0017)  
Fund 205

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
State Gas Tax (2103)	422,274	477,637	466,261	483,284	475,274	-1.7%
State Gas Tax (2105)	294,935	318,531	325,976	329,883	322,462	-2.2%
State Gas Tax (2106)	189,862	207,686	210,449	213,891	215,556	0.8%
State Gas Tax (2107)	401,948	431,160	445,490	450,110	453,736	0.8%
State Gas Tax (2107.5)	7,500	7,500	7,500	7,500	7,500	0.0%
Interest Revenue	3,857	4,862	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,320,377</b>	<b>1,447,376</b>	<b>1,455,676</b>	<b>1,484,668</b>	<b>1,474,528</b>	<b>-0.7%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,320,377</b>	<b>1,447,376</b>	<b>1,455,676</b>	<b>1,484,668</b>	<b>1,474,528</b>	<b>-0.7%</b>
<b>SALARIES &amp; BENEFITS</b>						
Interfund Salaries	618,816	-	673,700	673,700	657,000	-2.5%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>618,816</b>	<b>-</b>	<b>673,700</b>	<b>673,700</b>	<b>657,000</b>	<b>-2.5%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	20,000	-	-	-	0.0%
Landscaping	109,715	109,699	131,658	131,658	139,000	5.6%
Tree Maintenance	132,598	185,968	169,200	208,985	162,000	-22.5%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>242,313</b>	<b>315,667</b>	<b>300,858</b>	<b>340,643</b>	<b>301,000</b>	<b>-11.6%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	-	800,000	-	-	210,918	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>-</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>210,918</b>	<b>0.0%</b>
<b>TRANSFERS</b>						
Transfer Out to GTBF	404,450	403,750	407,750	407,750	403,300	-1.1%
<b>TOTAL TRANSFERS</b>	<b>404,450</b>	<b>403,750</b>	<b>407,750</b>	<b>407,750</b>	<b>403,300</b>	<b>-1.1%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,265,578</b>	<b>1,519,417</b>	<b>1,382,308</b>	<b>1,422,093</b>	<b>1,572,218</b>	<b>10.6%</b>
<b>NET CHANGE IN POSITION</b>	<b>54,798</b>	<b>(72,041)</b>	<b>73,368</b>	<b>62,575</b>	<b>(97,690)</b>	<b>-256.1%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Measure M (0018)  
Fund 210

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Measure M - Turnback	1,110,093	1,137,644	1,224,338	1,224,338	1,168,171	-4.6%
County Grants	200,675	78,366	76,200	76,200	70,770	-7.1%
Interest Revenue	7,661	12,964	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,318,429</b>	<b>1,228,974</b>	<b>1,300,538</b>	<b>1,300,538</b>	<b>1,238,941</b>	<b>-4.7%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,318,429</b>	<b>1,228,974</b>	<b>1,300,538</b>	<b>1,300,538</b>	<b>1,238,941</b>	<b>-4.7%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	18,482	-	-	-	0.0%
Community Programs	3,984	140,762	76,200	205,421	70,770	-65.5%
Principal/Bonds/COP's/Leases	413,344	429,296	404,317	404,317	502,314	24.2%
Interest/Bonds/COP's/Leases	47,588	50,420	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>464,916</b>	<b>638,960</b>	<b>480,517</b>	<b>609,737</b>	<b>573,084</b>	<b>-6.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	1,106,061	600,000	1,203,000	1,238,710	963,322	-22.2%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>1,106,061</b>	<b>600,000</b>	<b>1,203,000</b>	<b>1,238,710</b>	<b>963,322</b>	<b>-22.2%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,570,977</b>	<b>1,238,960</b>	<b>1,683,517</b>	<b>1,848,447</b>	<b>1,536,406</b>	<b>-16.9%</b>
<b>NET CHANGE IN POSITION</b>	<b>(252,548)</b>	<b>(9,986)</b>	<b>(382,979)</b>	<b>(547,909)</b>	<b>(297,465)</b>	<b>-45.7%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Yearly Financial Revenue Funds  
Air Quality Management (0019)  
Fund 215

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
AB2766 Air Quality	84,423	52,963	65,900	65,900	-	-100.0%
Interest Revenue	3,054	6,556	-	-	-	0.0%
<b>Total Revenues</b>	<b>87,476</b>	<b>59,519</b>	<b>65,900</b>	<b>65,900</b>	<b>-</b>	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>87,476</b>	<b>59,519</b>	<b>65,900</b>	<b>65,900</b>	<b>-</b>	<b>-100.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Community Programs	996	35,817	19,100	51,405	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>996</b>	<b>35,817</b>	<b>19,100</b>	<b>51,405</b>	<b>-</b>	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Traffic	-	-	60,000	173,333	-	-100.0%
Building & Facilities	-	-	-	140,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>313,333</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>996</b>	<b>35,817</b>	<b>79,100</b>	<b>364,738</b>	<b>-</b>	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>86,480</b>	<b>23,702</b>	<b>(13,200)</b>	<b>(298,838)</b>	<b>-</b>	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Asset Seizure (0021)  
Fund 225

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Asset Seizure Funds	1,319,603	90,578	-	-	-	0.0%
Interest Revenue	5,625	28,580	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,325,228</b>	<b>119,159</b>	-	-	-	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,325,228</b>	<b>119,159</b>	-	-	-	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Repair Maint/Equipment	-	676	-	10,000	-	-100.0%
Travel	3,672	7,666	-	10,000	-	-100.0%
Staff Training	76,732	37,861	-	20,000	-	-100.0%
Special Department Expenses	1,593	-	226,444	144,024	-	-100.0%
Uniforms	-	781	-	2,000	-	-100.0%
Web Based Service/Subscriptions	-	-	-	4,920	-	-100.0%
Other Supplies	-	-	-	500	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>81,996</b>	<b>46,984</b>	<b>226,444</b>	<b>191,444</b>	-	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Machinery & Equipment	68,044	96,945	-	30,000	-	-100.0%
Vehicles	-	24,452	-	5,000	-	-100.0%
Building & Facilities	3,876	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>71,920</b>	<b>121,398</b>	-	<b>35,000</b>	-	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>153,916</b>	<b>168,381</b>	<b>226,444</b>	<b>226,444</b>	-	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>1,171,312</b>	<b>(49,222)</b>	<b>(226,444)</b>	<b>(226,444)</b>	-	<b>-100.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Special Revenue Funds  
Asset Seizure - DOJ  
Fund 221**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Repair Maint/Equipment	-	-	-	-	20,000	0.0%
Staff Training	-	-	-	-	30,000	0.0%
Special Department Expenses	-	-	-	-	240,618	0.0%
Uniforms	-	-	-	-	20,000	0.0%
Web Based Service/Subscriptions	-	-	-	-	10,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	-	-	-	-	320,618	0.0%
<b>CIP &amp; EQUIPMENT</b>						
Machinery & Equipment	-	-	-	-	10,000	0.0%
Vehicles	-	-	-	-	10,000	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	-	-	-	-	20,000	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	-	-	-	-	340,618	0.0%
<b>NET CHANGE IN POSITION</b>	-	-	-	-	(340,618)	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Special Revenue Funds  
Asset Seizure - Treasury (0093)  
Fund 222**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Special Department Expenses	-	-	-	-	26,235	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	-	-	-	-	26,235	0.0%
<b>CIP &amp; EQUIPMENT</b>						
Machinery & Equipment	-	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	-	-	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	-	-	-	-	26,235	0.0%
<b>NET CHANGE IN POSITION</b>	-	-	-	-	(26,235)	0.0%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Suppl Law Enfrmnt (0022)  
Fund 230

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
State Grants	165,271	186,159	181,000	191,000	191,000	0.0%
Interest Revenue	3,697	7,587	-	-	-	0.0%
<b>Total Revenues</b>	<b>168,968</b>	<b>193,746</b>	<b>181,000</b>	<b>191,000</b>	191,000	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>168,968</b>	<b>193,746</b>	<b>181,000</b>	<b>191,000</b>	191,000	<b>0.0%</b>
<b>TRANSFERS</b>						
Transfer Out to GF	153,689	186,159	181,000	191,000	428,022	124.1%
<b>TOTAL TRANSFERS</b>	<b>153,689</b>	<b>186,159</b>	<b>181,000</b>	<b>191,000</b>	428,022	<b>124.1%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>153,689</b>	<b>186,159</b>	<b>181,000</b>	<b>191,000</b>	428,022	<b>124.1%</b>
<b>NET CHANGE IN POSITION</b>	<b>15,279</b>	<b>7,587</b>	<b>-</b>	<b>-</b>	(237,022)	<b>0.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Special Revenue Funds  
Street Lighting Distrct (0028)  
Fund 260**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Street Light Assessments	135,201	135,856	<b>136,244</b>	<b>136,244</b>	136,245	0.0%
<b>Total Revenues</b>	<b>135,201</b>	<b>135,856</b>	<b>136,244</b>	<b>136,244</b>	136,245	<b>0.0%</b>
<b>TRANSFERS IN</b>						
Trsf In From GF	417,154	413,184	<b>143,756</b>	<b>143,756</b>	61,000	-57.6%
<b>TOTAL TRANSFERS</b>	417,154	413,184	<b>143,756</b>	<b>143,756</b>	61,000	-57.6%
<b>GRAND TOTAL RESOURCES</b>	<b>552,355</b>	<b>549,039</b>	<b>280,000</b>	<b>280,000</b>	197,245	<b>-29.6%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Engineering Services	9,567	10,174	-	-	-	0.0%
Advertising/Promotional	-	1,364	-	-	-	0.0%
Electricity	542,788	537,502	<b>280,000</b>	<b>280,000</b>	197,245	-29.6%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	552,355	549,039	<b>280,000</b>	<b>280,000</b>	197,245	-29.6%
<b>EXPENDITURES GRAND TOTAL</b>	<b>552,355</b>	<b>549,039</b>	<b>280,000</b>	<b>280,000</b>	197,245	-29.6%
<b>NET CHANGE IN POSITION</b>	-	-	-	-	-	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Special Revenue Funds  
Landscape Maintenance (0029)  
Fund 265**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Landscape Maint Assessments	450,873	454,844	457,992	457,992	457,992	0.0%
<b>Total Revenues</b>	<b>450,873</b>	<b>454,844</b>	<b>457,992</b>	<b>457,992</b>	<b>457,992</b>	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>450,873</b>	<b>454,844</b>	<b>457,992</b>	<b>457,992</b>	<b>457,992</b>	<b>0.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	72,649	71,734	82,900	82,900	3,700	-95.5%
Overtime	10,773	14,293	-	-	1,100	0.0%
Leave Accrual Payout	257	-	-	-	-	0.0%
Alternative H&W Payout	533	568	600	-	100	0.0%
Signing Bonus Payout	-	3,699	-	-	-	0.0%
Health Insurance Allocation	18,732	12,670	21,400	-	-	0.0%
Life Ins Allocation	-	22	100	100	100	0.0%
Dental Ins Allocation	1,273	940	400	-	-	0.0%
Optical Ins Allocation	223	205	200	200	100	-50.0%
LTD Ins Allocation	-	-	400	-	-	0.0%
STD Ins Allocation	-	-	400	-	-	0.0%
Medicare	1,260	1,348	1,300	1,300	100	-92.3%
Employers' PARS/ARS	466	602	500	500	100	-80.0%
Employer CalPERS Retire NC	6,219	6,293	7,600	7,600	300	-96.1%
ICMA Defined Contribution Plan	-	71	-	-	-	0.0%
Employee Medical Opt Out Plan	759	820	1,200	1,200	-	-100.0%
Emp Bnft/Insurance Premiums	-	5	-	-	-	0.0%
Health Insurance Premiums	-	1,924	-	21,400	700	-96.7%
Dental Insurance Premiums	-	233	-	400	100	-75.0%
Life Insurance Premiums	-	(2)	-	-	-	0.0%
Optical Insurance Premiums	-	(40)	-	-	-	0.0%
LTD Ins Premium	-	54	-	400	100	-75.0%
STD Ins Premium	-	33	-	400	100	-75.0%
Leave Buyback	1,801	2,069	2,200	2,200	200	-90.9%
Other Employee Benefits	-	(5)	700	700	100	-85.7%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>114,945</b>	<b>117,537</b>	<b>119,900</b>	<b>119,300</b>	<b>6,900</b>	<b>-94.2%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Engineering Services	9,567	10,174	12,600	12,600	-	-100.0%
Landscaping	72,488	73,975	82,500	82,500	90,025	9.1%
Telephone/Internet	17,165	16,438	13,000	13,000	12,424	-4.4%
Advertising/Promotional	2,780	1,394	-	-	-	0.0%
Special Department Expenses	-	-	5,600	5,600	5,000	-10.7%
Electricity	22,815	22,520	18,000	18,000	25,000	38.9%
Water	150,710	259,324	188,400	308,400	301,518	-2.2%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>275,524</b>	<b>383,824</b>	<b>320,100</b>	<b>440,100</b>	<b>433,967</b>	<b>-1.4%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>390,469</b>	<b>501,361</b>	<b>440,000</b>	<b>559,400</b>	<b>440,867</b>	<b>-21.2%</b>
<b>NET CHANGE IN POSITION</b>	<b>60,405</b>	<b>(46,517)</b>	<b>17,992</b>	<b>(101,408)</b>	<b>17,125</b>	<b>-116.9%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
CDBG Fund (0030)  
Fund 270

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Federal Grants	880,005	469,592	322,998	351,934	498,063	41.5%
<b>Total Revenues</b>	<b>880,005</b>	<b>469,592</b>	<b>322,998</b>	<b>351,934</b>	<b>498,063</b>	<b>41.5%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>880,005</b>	<b>469,592</b>	<b>322,998</b>	<b>351,934</b>	<b>498,063</b>	<b>41.5%</b>
<b>SALARIES &amp; BENEFITS</b>						
Interfund Salaries	90,815	89,720	89,720	89,720	88,106	-1.8%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>90,815</b>	<b>89,720</b>	<b>89,720</b>	<b>89,720</b>	<b>88,106</b>	<b>-1.8%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Repair & Maint/Facilities	61	-	-	-	-	0.0%
Special Department Expenses	374	-	-	-	-	0.0%
Community Programs	312,998	353,634	233,278	233,278	229,179	-1.8%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>313,433</b>	<b>353,634</b>	<b>233,278</b>	<b>233,278</b>	<b>229,179</b>	<b>-1.8%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	(10,602)	-	-	-	180,778	0.0%
Building & Facilities	12,252	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>1,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,778</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>405,898</b>	<b>443,354</b>	<b>322,998</b>	<b>322,998</b>	<b>498,063</b>	<b>54.2%</b>
<b>NET CHANGE IN POSITION</b>	<b>474,107</b>	<b>26,238</b>	<b>-</b>	<b>28,936</b>	<b>-</b>	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Misc Grants Fund (0050)  
Fund 280

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Federal Grants	637,818	120,003	-	65,455	-	-100.0%
State Grants	32,750	-	-	32,296	-	-100.0%
State Grants - Prop 68	-	-	-	1,608,837	-	-100.0%
County Grants	126,650	-	941,801	1,441,801	-	-100.0%
Intergovernmental - OCTA	-	-	-	200,000	-	-100.0%
Other Intergovernmental Rev	300,000	-	-	-	-	0.0%
Interest Revenue	-	11,859	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,097,218</b>	<b>131,862</b>	<b>941,801</b>	<b>3,348,389</b>	-	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,097,218</b>	<b>131,862</b>	<b>941,801</b>	<b>3,348,389</b>	-	<b>-100.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	1	53,280	-	-	-	0.0%
Salaries/Part-Time	457	142	-	-	-	0.0%
Overtime	11,682	21,547	-	-	-	0.0%
Health Insurance Allocation	1,185	-	-	-	-	0.0%
Dental Ins Allocation	155	-	-	-	-	0.0%
Optical Ins Allocation	28	-	-	-	-	0.0%
Medicare	176	1,108	-	-	-	0.0%
Employers' PARS/ARS	8	5	-	-	-	0.0%
Employer CalPERS Retire NC	0	11,622	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	18	-	-	-	0.0%
Health Insurance Premiums	-	9,872	-	-	-	0.0%
Dental Insurance Premiums	-	639	-	-	-	0.0%
Optical Insurance Premiums	-	114	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>13,691</b>	<b>98,348</b>	-	-	-	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Special Studies	52,969	46,762	-	50,269	-	-100.0%
Software Maintenance	12,515	-	-	-	-	0.0%
Advertising/Promotional	271	-	-	-	-	0.0%
Travel	-	2,724	-	-	-	0.0%
Staff Training	-	1,880	-	65,455	-	-100.0%
Dues & Memberships	-	200	-	-	-	0.0%
Special Department Expenses	281,303	15,221	-	9,390	-	-100.0%
Small Furniture & Fixture	-	207	-	-	-	0.0%
Other Supplies	1,566	-	-	-	-	0.0%
Community Programs	7,138	-	-	39,500	-	-100.0%
Office Equipment	2,832	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>358,593</b>	<b>66,994</b>	-	<b>164,614</b>	-	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	578	-	-	-	-	0.0%
Infrastructure - Streets	151,478	35,296	557,000	585,360	-	-100.0%
Infrastructure - Traffic	69,358	27,029	377,801	377,801	-	-100.0%
Infrastructure - Parks	287,240	260,629	-	1,244,806	-	-100.0%
Machinery & Equipment	5,104	41,310	-	167,528	-	-100.0%
Vehicles	-	-	7,000	7,000	-	-100.0%
Building & Facilities	62,500	-	-	500,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>576,257</b>	<b>364,263</b>	<b>941,801</b>	<b>2,882,495</b>	-	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>948,542</b>	<b>529,605</b>	<b>941,801</b>	<b>3,047,109</b>	-	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>148,677</b>	<b>(397,743)</b>	-	<b>301,280</b>	-	<b>-100.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Special Revenue Funds  
Housing Successor Agency (0053)  
Fund 207**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Interest Revenue (GASB)	334	262	-	-	-	0.0%
Reimbursements/Other Revenue	102,411	10,367	-	-	-	0.0%
Lease Revenue	-	425	-	-	-	0.0%
Lease Revenue (GASB)	(186)	3,414	-	-	-	0.0%
Other Contributions & Donatn	-	1	-	-	-	0.0%
<b>Total Revenues</b>	<b>102,559</b>	<b>14,468</b>	-	-	-	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>102,559</b>	<b>14,468</b>	-	-	-	<b>0.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Buildings	19,258	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>19,258</b>	-	-	-	-	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>19,258</b>	-	-	-	-	<b>0.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>83,301</b>	<b>14,468</b>	-	-	-	<b>0.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Sccsr Agency Ret Oblg (0054)  
Fund 208

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Fiscal Agent Interest Revenue	13,696	17,449	-	-	-	0.0%
Reimbursements/Other Revenue	1,993,187	1,415,353	1,491,050	1,491,050	1,469,174	-1.5%
<b>Total Revenues</b>	<b>2,006,883</b>	<b>1,432,802</b>	<b>1,491,050</b>	<b>1,491,050</b>	<b>1,469,174</b>	<b>-1.5%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>2,006,883</b>	<b>1,432,802</b>	<b>1,491,050</b>	<b>1,491,050</b>	<b>1,469,174</b>	<b>-1.5%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	71,819	66,826	-	-	-	0.0%
Overtime	2	1	-	-	-	0.0%
Leave Accrual Payout	1,341	112	-	-	-	0.0%
Alternative H&W Payout	285	341	-	-	-	0.0%
Signing Bonus Payout	407	2,975	-	-	-	0.0%
Health Insurance Allocation	10,060	5,864	-	-	-	0.0%
Life Ins Allocation	-	29	-	-	-	0.0%
Dental Ins Allocation	472	291	-	-	-	0.0%
Optical Ins Allocation	124	105	-	-	-	0.0%
Medicare	1,110	1,065	-	-	-	0.0%
Employers' PARS/ARS	1,486	1,771	-	-	-	0.0%
Employer CalPERS Retire NC	5,869	5,823	-	-	-	0.0%
ICMA Defined Contribution Plan	-	243	-	-	-	0.0%
Employee Medical Opt Out Plan	111	70	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	3	-	-	-	0.0%
Health Insurance Premiums	-	2,106	-	-	-	0.0%
Dental Insurance Premiums	-	107	-	-	-	0.0%
Life Insurance Premiums	-	(7)	-	-	-	0.0%
Optical Insurance Premiums	-	(26)	-	-	-	0.0%
LTD Ins Premium	-	80	-	-	-	0.0%
STD Ins Premium	-	47	-	-	-	0.0%
Sick Leave Buyback	89	-	-	-	-	0.0%
Leave Buyback	2,706	2,994	-	-	-	0.0%
Other Employee Benefits	-	(3)	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>95,879</b>	<b>90,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Legal Services	73	-	-	-	-	0.0%
Trustee Fees	3,750	2,500	3,500	3,500	2,500	-28.6%
Professional Services	2,470	2,656	-	-	-	0.0%
Gain/Loss on Refunding	(325,839)	-	-	-	-	0.0%
Principal/Bonds/COP's/Leases	-	-	720,000	720,000	750,000	4.2%
Interest/Bonds/COP's/Leases	348,490	326,904	315,619	315,619	288,188	-8.7%
Lease Expenditure	96,031	31,714	401,931	401,931	407,051	1.3%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>124,975</b>	<b>363,774</b>	<b>1,441,050</b>	<b>1,441,050</b>	<b>1,447,738</b>	<b>0.5%</b>
<b>TRANSFERS</b>						
Transfer Out to GF	-	-	50,000	50,000	25,000	-50.0%
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>25,000</b>	<b>-50.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>220,854</b>	<b>454,592</b>	<b>1,491,050</b>	<b>1,491,050</b>	<b>1,472,738</b>	<b>-1.2%</b>
<b>NET CHANGE IN POSITION</b>	<b>1,786,028</b>	<b>978,211</b>	<b>-</b>	<b>-</b>	<b>(3,564)</b>	<b>0.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Public Safety CFD (0055)  
Fund 261

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
CFD Assessments	85,336	187,749	-	-	210,000	0.0%
Interest Revenue	1,286	5,156	-	-	-	0.0%
<b>Total Revenues</b>	<b>86,622</b>	<b>192,905</b>	-	-	210,000	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>86,622</b>	<b>192,905</b>	-	-	210,000	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Vehicle Rental	-	-	-	-	100,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	-	-	-	-	100,000	0.0%
<b>CIP &amp; EQUIPMENT</b>						
Building & Facilities	-	-	142,875	142,875	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	-	-	142,875	142,875	-	-100.0%
<b>EXPENDITURES GRAND TOTAL</b>	-	-	142,875	142,875	100,000	-30.0%
<b>NET CHANGE IN POSITION</b>	86,622	192,905	(142,875)	(142,875)	110,000	-177.0%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
PEG Fund (0058)  
Fund 211

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
PEG Cable Fees	64,372	90,260	100,000	100,000	75,000	-25.0%
Interest Revenue	161	1,400	-	-	-	0.0%
<b>Total Revenues</b>	<b>64,533</b>	<b>91,660</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>-25.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>64,533</b>	<b>91,660</b>	<b>100,000</b>	<b>100,000</b>	<b>75,000</b>	<b>-25.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	4,950	1,400	-	-	-	0.0%
Repair & Maint/Facilities	329	-	-	-	-	0.0%
Software Maintenance	7,200	-	-	-	-	0.0%
Advertising/Promotional	-	1,998	-	-	-	0.0%
Dept. Contract Services	3,472	31,817	30,000	30,000	-	-100.0%
Special Department Expenses	-	1,201	-	-	-	0.0%
Web Based Service/Subscriptions	216	222	1,000	1,000	-	-100.0%
Other Supplies	1,627	-	3,000	3,000	-	-100.0%
Office Equipment	5,424	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>23,218</b>	<b>36,637</b>	<b>34,000</b>	<b>34,000</b>	<b>-</b>	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Machinery & Equipment	-	10,430	-	-	-	0.0%
Building & Facilities	-	-	69,000	69,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>-</b>	<b>10,430</b>	<b>69,000</b>	<b>69,000</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>23,218</b>	<b>47,067</b>	<b>103,000</b>	<b>103,000</b>	<b>-</b>	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>41,315</b>	<b>44,592</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>75,000</b>	<b>-2600.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
State Gas Tax - RMRA (0060)  
Fund 209

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Rd Maint RehabAcct(RMRA)(2031)	1,156,315	1,354,998	1,343,778	1,343,778	1,370,242	2.0%
Interest Revenue	8,840	15,100	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,165,155</b>	<b>1,370,099</b>	<b>1,343,778</b>	<b>1,343,778</b>	<b>1,370,242</b>	<b>2.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,165,155</b>	<b>1,370,099</b>	<b>1,343,778</b>	<b>1,343,778</b>	<b>1,370,242</b>	<b>2.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	1,506,984	1,236,553	1,497,000	1,772,397	1,459,900	-17.6%
Infrastructure - Traffic	-	-	100,000	100,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>1,506,984</b>	<b>1,236,553</b>	<b>1,597,000</b>	<b>1,872,397</b>	<b>1,459,900</b>	<b>-22.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,506,984</b>	<b>1,236,553</b>	<b>1,597,000</b>	<b>1,872,397</b>	<b>1,459,900</b>	<b>-22.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(341,829)</b>	<b>133,546</b>	<b>(253,222)</b>	<b>(528,619)</b>	<b>(89,658)</b>	<b>-83.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
NOC-Public Safety Grant(0061)  
Fund 228

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
State Grants	-	54,540	-	239,000	-	-100.0%
Interest Revenue	1,554	368	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,554</b>	<b>54,908</b>	<b>-</b>	<b>239,000</b>	<b>-</b>	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,554</b>	<b>54,908</b>	<b>-</b>	<b>239,000</b>	<b>-</b>	<b>-100.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	120,444	24,453	-	239,000	70,600	-70.5%
Overtime	18,124	828	-	-	-	0.0%
Leave Accrual Payout	2,229	-	-	-	-	0.0%
Alternative H&W Payout	250	-	-	-	700	0.0%
Signing Bonus Payout	4,881	-	-	-	-	0.0%
Other Salaries & Wages	-	4	-	-	-	0.0%
Health Insurance Allocation	23,082	57	-	-	-	0.0%
Life Ins Allocation	-	4	-	-	100	0.0%
Dental Ins Allocation	1,078	1	-	-	-	0.0%
Optical Ins Allocation	271	41	-	-	200	0.0%
Medicare	2,115	335	-	-	600	0.0%
Employer CalPERS Retire NC	28,152	5,968	-	-	19,400	0.0%
Emp Bnft/Insurance Premiums	-	3	-	-	-	0.0%
Health Insurance Premiums	-	3,451	-	-	11,900	0.0%
Dental Insurance Premiums	-	225	-	-	800	0.0%
Optical Insurance Premiums	-	(40)	-	-	-	0.0%
LTD Ins Premium	-	70	-	-	300	0.0%
STD Ins Premium	-	43	-	-	200	0.0%
Other Employee Benefits	-	(3)	-	-	100	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>200,626</b>	<b>35,438</b>	<b>-</b>	<b>239,000</b>	<b>104,900</b>	<b>-56.1%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>200,626</b>	<b>35,438</b>	<b>-</b>	<b>239,000</b>	<b>104,900</b>	<b>-56.1%</b>
<b>NET CHANGE IN POSITION</b>	<b>(199,072)</b>	<b>19,470</b>	<b>-</b>	<b>-</b>	<b>(104,900)</b>	<b>0.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Parks & Rec Impact Fees (0063)  
Fund 236

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Development Impact Fees	261,354	55,888	-	247,695	-	-100.0%
Interest Revenue	20,841	20,404	-	-	-	0.0%
<b>Total Revenues</b>	<b>282,195</b>	<b>76,292</b>	<b>-</b>	<b>247,695</b>	<b>-</b>	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>282,195</b>	<b>76,292</b>	<b>-</b>	<b>247,695</b>	<b>-</b>	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Construction Services	183,140	-	-	-	-	0.0%
Buildings	-	1,308,774	-	-	-	0.0%
Infrastructure - Parks	2,507	91,363	168,000	365,777	565,000	54.5%
Machinery & Equipment	-	-	-	-	60,000	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>185,648</b>	<b>1,400,137</b>	<b>168,000</b>	<b>365,777</b>	<b>625,000</b>	<b>70.9%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>185,648</b>	<b>1,400,137</b>	<b>168,000</b>	<b>365,777</b>	<b>625,000</b>	<b>70.9%</b>
<b>NET CHANGE IN POSITION</b>	<b>96,547</b>	<b>(1,323,845)</b>	<b>(168,000)</b>	<b>(118,082)</b>	<b>(625,000)</b>	<b>429.3%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
City Traffic Impct Fees (0065)  
Fund 238

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Development Impact Fees	174,971	59,970	-	151,428	-	-100.0%
Interest Revenue	2,197	4,788	-	-	-	0.0%
<b>Total Revenues</b>	<b>177,167</b>	<b>64,758</b>	-	<b>151,428</b>	-	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>177,167</b>	<b>64,758</b>	-	<b>151,428</b>	-	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Traffic	136,460	65,403	10,000	170,000	154,848	-8.9%
Infrastructure - Major Studies	-	10,000	-	25,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>136,460</b>	<b>75,403</b>	<b>10,000</b>	<b>195,000</b>	<b>154,848</b>	<b>-20.6%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>136,460</b>	<b>75,403</b>	<b>10,000</b>	<b>195,000</b>	<b>154,848</b>	<b>-20.6%</b>
<b>NET CHANGE IN POSITION</b>	<b>40,708</b>	<b>(10,645)</b>	<b>(10,000)</b>	<b>(43,572)</b>	<b>(154,848)</b>	<b>255.4%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Special Revenue Funds  
CW Stormdr Impact Fee (0066)  
Fund 239**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Development Impact Fees	16,926	2,543	-	7,607	-	-100.0%
Interest Revenue	161	589	-	-	-	0.0%
<b>Total Revenues</b>	<b>17,087</b>	<b>3,132</b>	-	<b>7,607</b>	-	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>17,087</b>	<b>3,132</b>	-	<b>7,607</b>	-	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	-	-	25,000	25,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	-	-	<b>25,000</b>	<b>25,000</b>	-	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	-	-	<b>25,000</b>	<b>25,000</b>	-	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>17,087</b>	<b>3,132</b>	<b>(25,000)</b>	<b>(17,393)</b>	-	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
City Pub Sfty Impct Fee (0067)  
Fund 242

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Development Impact Fees	105,257	30,265	-	91,206	-	-100.0%
Interest Revenue	1,768	2,357	-	-	-	0.0%
<b>Total Revenues</b>	<b>107,025</b>	<b>32,622</b>	<b>-</b>	<b>91,206</b>	<b>-</b>	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>107,025</b>	<b>32,622</b>	<b>-</b>	<b>91,206</b>	<b>-</b>	<b>-100.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Repair & Maint/Facilities	-	-	-	-	60,390	0.0%
Software Maintenance	1,444	1,575	-	-	-	0.0%
Small Tools/Equipment	51,772	-	-	-	-	0.0%
Other Supplies	59	-	103,500	103,500	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>53,275</b>	<b>1,575</b>	<b>103,500</b>	<b>103,500</b>	<b>60,390</b>	<b>-41.7%</b>
<b>CIP &amp; EQUIPMENT</b>						
Building & Facilities	84,605	36,367	40,000	78,633	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>84,605</b>	<b>36,367</b>	<b>40,000</b>	<b>78,633</b>	<b>120,000</b>	<b>52.6%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>137,880</b>	<b>37,942</b>	<b>143,500</b>	<b>182,133</b>	<b>180,390</b>	<b>-1.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(30,856)</b>	<b>(5,320)</b>	<b>(143,500)</b>	<b>(90,927)</b>	<b>(180,390)</b>	<b>98.4%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
CW Aford House ImpactFee(0068)  
Fund 244

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Development Impact Fees	478,633	93,128	-	549,793	-	-100.0%
Interest Revenue	22,448	26,002	-	-	-	0.0%
<b>Total Revenues</b>	<b>501,080</b>	<b>119,131</b>	<b>-</b>	<b>549,793</b>	<b>-</b>	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>501,080</b>	<b>119,131</b>	<b>-</b>	<b>549,793</b>	<b>-</b>	<b>-100.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Management Consulting Services	-	-	-	-	283,256	0.0%
Professional Services	9,694	94,246	-	20,000	120,000	500.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>9,694</b>	<b>94,246</b>	<b>-</b>	<b>20,000</b>	<b>403,256</b>	<b>1916.3%</b>
<b>CIP &amp; EQUIPMENT</b>						
Land Acquisition	917,100	(295)	-	-	-	0.0%
Building & Facilities	-	-	75,000	55,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>917,100</b>	<b>(295)</b>	<b>75,000</b>	<b>55,000</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>926,794</b>	<b>93,950</b>	<b>75,000</b>	<b>75,000</b>	<b>403,256</b>	<b>437.7%</b>
<b>NET CHANGE IN POSITION</b>	<b>(425,714)</b>	<b>25,180</b>	<b>(75,000)</b>	<b>474,793</b>	<b>(403,256)</b>	<b>-184.9%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
City Quimby In Lieu Fee (0069)  
Fund 243

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Development Impact Fees	372,994	75,590	-	371,061	-	-100.0%
Interest Revenue	14,090	17,899	-	-	-	0.0%
Reimbursements/Other Revenue	-	2,785	-	-	-	0.0%
<b>Total Revenues</b>	<b>387,084</b>	<b>96,274</b>	<b>-</b>	<b>371,061</b>	<b>-</b>	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>387,084</b>	<b>96,274</b>	<b>-</b>	<b>371,061</b>	<b>-</b>	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Traffic	17,339	5,697	37,200	37,200	-	-100.0%
Infrastructure - Parks	41,522	878,984	56,250	355,678	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>58,861</b>	<b>884,682</b>	<b>93,450</b>	<b>392,878</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>58,861</b>	<b>884,682</b>	<b>93,450</b>	<b>392,878</b>	<b>-</b>	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>328,223</b>	<b>(788,407)</b>	<b>(93,450)</b>	<b>(21,817)</b>	<b>-</b>	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
TOD Traffic Impact Fees (0070)  
Fund 246

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Interest Revenue	9,054	14,806	-	-	-	0.0%
<b>Total Revenues</b>	<b>9,054</b>	<b>14,806</b>	-	-	-	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>9,054</b>	<b>14,806</b>	-	-	-	<b>0.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Construction Services	2,805	-	-	-	-	0.0%
Infrastructure - Streets	-	190,579	-	95,000	-	-100.0%
Infrastructure - Traffic	5,673	753	-	217,834	-	-100.0%
Infrastructure - Major Studies	12,633	5,600	-	1,767	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>21,111</b>	<b>196,932</b>	-	<b>314,601</b>	-	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>21,111</b>	<b>196,932</b>	-	<b>314,601</b>	-	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(12,057)</b>	<b>(182,126)</b>	-	<b>(314,601)</b>	-	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
TOD Sewer Impact Fees (0071)  
Fund 247

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Interest Revenue	16,662	2,062	-	-	-	0.0%
<b>Total Revenues</b>	<b>16,662</b>	<b>2,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>16,662</b>	<b>2,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	-	10,000	10,000	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	-	250,000	-	-	-	0.0%
Infrastructure - Sewer	1,277,037	182,451	-	125,971	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>1,277,037</b>	<b>432,451</b>	<b>-</b>	<b>125,971</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,277,037</b>	<b>432,451</b>	<b>10,000</b>	<b>135,971</b>	<b>-</b>	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(1,260,375)</b>	<b>(430,388)</b>	<b>(10,000)</b>	<b>(135,971)</b>	<b>-</b>	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
TOD Strscape Impct Fee (0072)  
Fund 248

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Interest Revenue	15,376	22,393	-	-	-	0.0%
<b>Total Revenues</b>	<b>15,376</b>	<b>22,393</b>	-	-	-	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>15,376</b>	<b>22,393</b>	-	-	-	<b>0.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	-	-	185,300	185,300	-	-100.0%
Infrastructure - Traffic	188,000	-	-	-	-	0.0%
Infrastructure - Major Studies	10,838	5,600	-	1,764	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>198,838</b>	<b>5,600</b>	<b>185,300</b>	<b>187,064</b>	-	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>198,838</b>	<b>5,600</b>	<b>185,300</b>	<b>187,064</b>	-	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(183,462)</b>	<b>16,793</b>	<b>(185,300)</b>	<b>(187,064)</b>	-	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Gen Plan Update Fees (0074)  
Fund 233

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Waived Banner Permit Fees	(860)	-	-	-	-	0.0%
City Project Permits Contra-Rev	-	(47,300)	-	-	-	0.0%
County Grants	33,350	-	-	-	-	0.0%
General Plan Update Fee	244,016	248,760	-	-	-	0.0%
Interest Revenue	12,644	25,045	-	-	-	0.0%
<b>Total Revenues</b>	<b>289,150</b>	<b>226,505</b>	-	-	-	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>289,150</b>	<b>226,505</b>	-	-	-	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Special Studies	16,743	80,797	-	177,012	-	-100.0%
Professional Services	3,945	86,996	-	-	200,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>20,688</b>	<b>167,792</b>	-	<b>177,012</b>	<b>200,000</b>	<b>13.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Major Studies	-	-	325,000	475,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>325,000</b>	<b>475,000</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>20,688</b>	<b>167,792</b>	<b>325,000</b>	<b>652,012</b>	<b>200,000</b>	<b>-69.3%</b>
<b>NET CHANGE IN POSITION</b>	<b>268,462</b>	<b>58,712</b>	<b>(325,000)</b>	<b>(652,012)</b>	<b>(200,000)</b>	<b>-69.3%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Technology Impact Fees (0075)  
Fund 234

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Waived Banner Permit Fees	(65)	-	-	-	-	0.0%
City Project Permits Contra-Rev	-	(27,650)	-	-	-	0.0%
Technology Fee	129,598	128,801	-	-	130,000	0.0%
Interest Revenue	6,000	12,522	-	-	-	0.0%
<b>Total Revenues</b>	<b>135,534</b>	<b>113,673</b>	-	-	130,000	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>135,534</b>	<b>113,673</b>	-	-	130,000	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	-	100,000	100,000	-	-100.0%
Software Maintenance	-	10,002	-	-	-	0.0%
Web Based Service/Subscriptions	-	50,990	189,034	189,034	135,000	-28.6%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	-	60,992	289,034	289,034	135,000	-53.3%
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	43,334	-	-	-	40,000	0.0%
Infrastructure- Network/Server	-	-	-	-	40,000	0.0%
Machinery & Equipment	-	-	-	71,385	75,000	5.1%
<b>TOTAL CIP &amp; EQUIPMENT</b>	43,334	-	-	71,385	155,000	117.1%
<b>EXPENDITURES GRAND TOTAL</b>	43,334	60,992	289,034	360,419	290,000	-19.5%
<b>NET CHANGE IN POSITION</b>	92,200	52,681	(289,034)	(360,419)	(160,000)	-55.6%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Explorer Grant NOC (0076)  
Fund 227

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Interest Revenue	1,982	2,873	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,982</b>	<b>2,873</b>	-	-	-	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,982</b>	<b>2,873</b>	-	-	-	<b>0.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Overtime	13,242	6,127	-	-	-	0.0%
Health Insurance Allocation	1,120	670	-	-	-	0.0%
Dental Ins Allocation	51	36	-	-	-	0.0%
Optical Ins Allocation	11	8	-	-	-	0.0%
Medicare	173	89	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>14,597</b>	<b>6,930</b>	-	-	-	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Travel	-	1,583	-	3,000	-	-100.0%
Meetings & Conferences	-	2,013	-	-	-	0.0%
Staff Training	600	2,544	-	-	-	0.0%
Special Department Expenses	610	685	-	5,000	-	-100.0%
Office Supplies	-	115	-	-	-	0.0%
Uniforms	270	10,691	99,000	91,000	-	-100.0%
Other Supplies	-	1,859	-	-	-	0.0%
Community Programs	-	457	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>1,480</b>	<b>19,946</b>	<b>99,000</b>	<b>99,000</b>	-	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>16,078</b>	<b>26,876</b>	<b>99,000</b>	<b>99,000</b>	-	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(14,095)</b>	<b>(24,003)</b>	<b>(99,000)</b>	<b>(99,000)</b>	-	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Placentia Reg Nav Cent(0078)  
Fund 231

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
County Contribution	625,000	625,000	625,000	625,000	625,000	0.0%
NSPA Cities Operating Contrib	1,009,084	662,053	1,783,600	3,165,236	2,043,085	-35.5%
SB2 Construction Funds	29,845	-	-	-	-	0.0%
SB2 Direct Funds to City	-	-	500,000	500,000	500,000	0.0%
SB2 Direct to City - Admin	-	-	25,000	25,000	25,000	0.0%
<b>Total Revenues</b>	<b>1,663,930</b>	<b>1,287,053</b>	<b>2,933,600</b>	<b>4,315,236</b>	<b>3,193,085</b>	<b>-26.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,663,930</b>	<b>1,287,053</b>	<b>2,933,600</b>	<b>4,315,236</b>	<b>3,193,085</b>	<b>-26.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	21,047	107,972	107,000	107,000	120,000	12.1%
Overtime	(932)	3,094	-	-	-	0.0%
Leave Accrual Payout	40	-	-	-	-	0.0%
Alternative H&W Payout	-	250	800	-	800	0.0%
Signing Bonus Payout	-	4,561	-	-	-	0.0%
Other Salaries & Wages	-	3	-	-	-	0.0%
Health Insurance Allocation	3,436	14,617	20,500	-	-	0.0%
Life Ins Allocation	-	24	200	200	200	0.0%
Dental Ins Allocation	55	531	500	-	-	0.0%
Optical Ins Allocation	30	236	300	300	300	0.0%
LTD Ins Allocation	-	-	500	-	-	0.0%
STD Ins Allocation	-	-	400	-	-	0.0%
Medicare	294	1,679	1,600	1,600	900	-43.8%
Employer CalPERS Retire NC	1,745	20,966	20,300	20,300	23,300	14.8%
Emp Bnft/Insurance Premiums	-	7	-	-	-	0.0%
Health Insurance Premiums	-	5,908	-	20,500	20,500	0.0%
Dental Insurance Premiums	-	272	-	500	1,000	100.0%
Optical Insurance Premiums	-	(66)	-	-	-	0.0%
LTD Ins Premium	-	121	-	500	500	0.0%
STD Ins Premium	-	74	-	400	300	-25.0%
Leave Buyback	-	-	2,200	2,200	2,400	9.1%
Other Employee Benefits	-	(7)	800	800	100	-87.5%
Interfund Salaries	24,320	-	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>50,035</b>	<b>160,241</b>	<b>155,100</b>	<b>154,300</b>	<b>170,300</b>	<b>10.4%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Alarm Monitoring	285	-	3,500	3,500	5,000	42.9%
Telephone/Internet	1,081	-	2,500	2,500	3,600	44.0%
Printing & Binding	-	39	-	-	-	0.0%
Meetings & Conferences	-	299	-	-	1,000	0.0%
Dept. Contract Services	1,797,904	1,648,000	2,200,000	3,531,636	2,380,000	-32.6%
SB2 Allocations to NSPA - Oper	177,859	255,426	500,000	500,000	500,000	0.0%
Office Supplies	-	145	-	-	-	0.0%
Electricity	-	1,369	-	-	-	0.0%
Uniforms	-	44	-	-	-	0.0%
Community Programs	-	82	-	-	-	0.0%
Lease Expenditure	18,000	22,500	22,500	22,500	31,185	38.6%
Other Expenditure	45,946	38,344	50,000	100,000	100,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>2,041,075</b>	<b>1,966,247</b>	<b>2,778,500</b>	<b>4,160,136</b>	<b>3,020,785</b>	<b>-27.4%</b>
<b>CIP &amp; EQUIPMENT</b>						
Other Capital Outlay	-	153,300	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>-</b>	<b>153,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>2,091,110</b>	<b>2,279,788</b>	<b>2,933,600</b>	<b>4,314,436</b>	<b>3,191,085</b>	<b>-26.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(427,181)</b>	<b>(992,735)</b>	<b>-</b>	<b>800</b>	<b>2,000</b>	<b>150.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
TOD District CFD (0080)  
Fund 249

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
CFD Assessments	-	31,356	95,900	95,900	95,900	0.0%
<b>Total Revenues</b>	-	<b>31,356</b>	<b>95,900</b>	<b>95,900</b>	95,900	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	-	<b>31,356</b>	<b>95,900</b>	<b>95,900</b>	95,900	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Landscaping	-	2,441	10,000	10,000	10,000	0.0%
R & M/Sewer & Storm Drain	-	-	7,500	7,500	7,500	0.0%
Repair & Maint/Facilities	-	-	5,000	5,000	15,000	200.0%
R & M/Sewers/Storm Drains	-	-	10,000	10,000	10,000	0.0%
Special Department Expenses	-	4,660	10,000	10,000	-	-100.0%
Electricity	844	1,339	1,200	1,200	1,200	0.0%
Water	-	-	6,500	6,500	6,500	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	844	8,440	<b>50,200</b>	<b>50,200</b>	50,200	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	844	8,440	<b>50,200</b>	<b>50,200</b>	50,200	0.0%
<b>NET CHANGE IN POSITION</b>	(844)	22,915	<b>45,700</b>	<b>45,700</b>	45,700	0.0%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
CalRecycle Grant (0083)  
Fund 282

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
State Grants	72,869	144,054	144,054	144,054	-	-100.0%
Interest Revenue	804	516	-	-	-	0.0%
Other Financing Sources	55,000	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>128,672</b>	<b>144,570</b>	<b>144,054</b>	<b>144,054</b>	<b>-</b>	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>128,672</b>	<b>144,570</b>	<b>144,054</b>	<b>144,054</b>	<b>-</b>	<b>-100.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	-	40,000	40,000	18,774	-53.1%
Repair & Maint/Facilities	-	88	-	-	-	0.0%
Other Purchased Services	-	-	84,889	84,889	75,257	-11.3%
Special Department Expenses	7,179	3,950	2,650	2,650	2,649	0.0%
Other Program Expenditures	9,690	6,627	4,154	4,154	5,000	20.4%
Subscription Principal (GASB)	55,000	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>71,869</b>	<b>10,665</b>	<b>131,693</b>	<b>131,693</b>	<b>101,680</b>	<b>-22.8%</b>
<b>CIP &amp; EQUIPMENT</b>						
Laptops/Tablets	56,000	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>56,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>127,869</b>	<b>10,665</b>	<b>131,693</b>	<b>131,693</b>	<b>101,680</b>	<b>-22.8%</b>
<b>NET CHANGE IN POSITION</b>	<b>804</b>	<b>133,904</b>	<b>12,361</b>	<b>12,361</b>	<b>(101,680)</b>	<b>-922.6%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Special Revenue Funds  
County Annexation (0084)  
Fund 283**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Other Intergovernmental Rev	1,500,000	-	-	-	-	0.0%
Interest Revenue	14,304	17,458	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,514,304</b>	<b>17,458</b>	-	-	-	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,514,304</b>	<b>17,458</b>	-	-	-	<b>0.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	406	81,618	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>406</b>	<b>81,618</b>	-	-	-	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>406</b>	<b>81,618</b>	-	-	-	<b>0.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>1,513,898</b>	<b>(64,160)</b>	-	-	-	<b>0.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
EIFD (0086)  
Fund 285

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Current Year-Secured	70,348	54,153	70,000	70,000	-	-100.0%
Interest Revenue	107	1,252	-	-	-	0.0%
Bond Proceeds	-	-	9,000,000	9,000,000	-	-100.0%
<b>Total Revenues</b>	<b>70,456</b>	<b>55,405</b>	<b>9,070,000</b>	<b>9,070,000</b>	<b>-</b>	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>70,456</b>	<b>55,405</b>	<b>9,070,000</b>	<b>9,070,000</b>	<b>-</b>	<b>-100.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Public Notice	-	3,137	5,000	5,000	-	-100.0%
City Admin Services	-	25,007	5,000	5,000	-	-100.0%
Principal/Bonds/COP's/Leases	-	-	250,000	250,000	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>-</b>	<b>28,144</b>	<b>260,000</b>	<b>260,000</b>	<b>-</b>	<b>-100.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	-	-	10,000,000	10,000,000	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>-</b>	<b>28,144</b>	<b>10,260,000</b>	<b>10,260,000</b>	<b>-</b>	<b>-100.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>70,456</b>	<b>27,261</b>	<b>(1,190,000)</b>	<b>(1,190,000)</b>	<b>-</b>	<b>-100.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Special Revenue Funds  
Fire Impact Fee (0089)  
Fund 287

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Development Impact Fees	-	20,730	-	21,902	-	-100.0%
Interest Revenue	-	295	-	-	-	0.0%
<b>Total Revenues</b>	-	21,025	-	21,902	-	-100.0%
<b>GRAND TOTAL RESOURCES</b>	-	21,025	-	21,902	-	-100.0%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Personal Protection Equipment	-	-	6,000	6,000	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	-	-	6,000	6,000	-	-100.0%
<b>EXPENDITURES GRAND TOTAL</b>	-	-	6,000	6,000	-	-100.0%
<b>NET CHANGE IN POSITION</b>	-	21,025	(6,000)	15,902	-	-100.0%



**PLACENTIA**  
Rich Heritage, Bright Future

# **DEBT SERVICE FUND**



**Debt Service Fund Budget**  
FISCAL YEAR 2025-26

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Debt Service  
Gas Tax Debt Fund (0052)  
Fund 206**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Interest Revenue	1,500	368	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,500</b>	<b>368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TRANSFERS IN</b>						
Transfer In From Gas Tax	404,450	403,750	407,750	407,750	403,300	-1.1%
<b>TOTAL TRANSFERS</b>	<b>404,450</b>	<b>403,750</b>	<b>407,750</b>	<b>407,750</b>	<b>403,300</b>	<b>-1.1%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>405,950</b>	<b>404,118</b>	<b>407,750</b>	<b>407,750</b>	<b>403,300</b>	<b>-1.1%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Trustee Fees	-	-	3,250	3,250	-	-100.0%
Principal/Bonds/COP's/Leases	353,000	358,000	368,000	368,000	373,000	1.4%
Interest/Bonds/COP's/Leases	48,106	42,265	36,500	36,500	30,300	-17.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>401,106</b>	<b>400,265</b>	<b>407,750</b>	<b>407,750</b>	<b>403,300</b>	<b>-1.1%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>401,106</b>	<b>400,265</b>	<b>407,750</b>	<b>407,750</b>	<b>403,300</b>	<b>-1.1%</b>
<b>NET CHANGE IN POSITION</b>	<b>4,844</b>	<b>3,854</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>



**PLACENTIA**  
Rich Heritage, Bright Future

# **ENTERPRISE FUNDS**



**Enterprise Funds Budget**  
**FISCAL YEAR 2025-26**

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Enterprise Funds  
Sewer Construction (0024)  
Fund 240**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	81,707	7,674	-	-	-	0.0%
Leave Accrual Payout	-	1,241	-	-	-	0.0%
Alternative H&W Payout	-	250	-	-	-	0.0%
Signing Bonus Payout	-	6,454	-	-	-	0.0%
Health Insurance Allocation	10,127	1,447	-	-	-	0.0%
Dental Ins Allocation	641	92	-	-	-	0.0%
Optical Ins Allocation	104	15	-	-	-	0.0%
Medicare	1,187	225	-	-	-	0.0%
Employer CalPERS Retire NC	7,400	850	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>101,166</b>	<b>18,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Sewer	21,083	4,874	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>21,083</b>	<b>4,874</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>122,248</b>	<b>23,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(122,248)</b>	<b>(23,121)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Enterprise Funds  
Refuse Administration (0037)  
Fund 501

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
City Admin Fee	512,626	562,071	530,000	563,000	522,400	-7.2%
Contractor	3,731,000	4,210,662	4,498,640	4,579,480	4,579,480	0.0%
Interest Revenue	4,875	9,797	-	-	-	0.0%
Reimbursements/Other Revenue	39,523	40,147	41,000	59,950	41,000	-31.6%
<b>Total Revenues</b>	<b>4,288,025</b>	<b>4,822,676</b>	<b>5,069,640</b>	<b>5,202,430</b>	<b>5,142,880</b>	<b>-1.1%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>4,288,025</b>	<b>4,822,676</b>	<b>5,069,640</b>	<b>5,202,430</b>	<b>5,142,880</b>	<b>-1.1%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	223,539	215,963	223,000	223,000	224,700	0.8%
Overtime	1,163	1,080	-	-	1,100	0.0%
Leave Accrual Payout	624	592	-	-	-	0.0%
Alternative H&W Payout	1,328	1,098	1,300	-	1,800	0.0%
Signing Bonus Payout	569	10,189	-	-	-	0.0%
Health Insurance Allocation	23,438	16,346	36,700	-	-	0.0%
Life Ins Allocation	-	68	300	300	600	100.0%
Dental Ins Allocation	1,506	1,100	2,000	-	-	0.0%
Optical Ins Allocation	313	288	500	500	600	20.0%
LTD Ins Allocation	-	-	1,100	-	-	0.0%
STD Ins Allocation	-	-	900	-	-	0.0%
Medicare	3,430	3,541	3,300	3,300	1,700	-48.5%
Employers' PARS/ARS	7,547	8,766	6,500	6,500	200	-96.9%
Employer CalPERS Retire NC	217,488	147,064	20,700	20,700	19,300	-6.8%
OPEB Expense	(78,697)	(30,021)	-	-	-	0.0%
ICMA Defined Contribution Plan	-	511	-	-	-	0.0%
Employee Medical Opt Out Plan	4,611	3,145	4,500	4,500	-	-100.0%
Emp Bnft/Insurance Premiums	-	8	-	-	-	0.0%
Health Insurance Premiums	-	4,139	-	36,700	44,900	22.3%
Dental Insurance Premiums	-	347	-	2,000	2,700	35.0%
Life Insurance Premiums	-	(10)	-	-	-	0.0%
Optical Insurance Premiums	-	(61)	-	-	-	0.0%
LTD Ins Premium	-	184	-	1,100	1,400	27.3%
STD Ins Premium	-	109	-	900	900	0.0%
Sick Leave Buyback	297	-	-	-	-	0.0%
Leave Buyback	7,909	8,281	7,300	7,300	3,200	-56.2%
Other Employee Benefits	-	(8)	3,000	3,000	100	-96.7%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>415,065</b>	<b>392,716</b>	<b>311,100</b>	<b>309,800</b>	<b>303,200</b>	<b>-2.1%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	18,060	58,893	35,000	65,000	75,000	15.4%
Disposal	3,719,481	4,243,681	4,498,640	4,579,480	4,579,480	0.0%
Public Notice	-	-	15,000	8,700	8,700	0.0%
Dept. Contract Services	168,882	168,882	169,000	182,300	182,300	0.0%
Other Purchased Services	19,065	23,410	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>3,925,488</b>	<b>4,494,867</b>	<b>4,717,640</b>	<b>4,835,480</b>	<b>4,845,480</b>	<b>0.2%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>4,340,553</b>	<b>4,887,583</b>	<b>5,028,740</b>	<b>5,145,280</b>	<b>5,148,680</b>	<b>0.1%</b>
<b>NET CHANGE IN POSITION</b>	<b>(52,529)</b>	<b>(64,906)</b>	<b>40,900</b>	<b>57,150</b>	<b>(5,800)</b>	<b>-110.1%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Enterprise Funds  
Sewer Maintenance (0048)  
Fund 275

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Sewer Maintenance Fee	1,447,930	1,511,212	1,100,000	1,100,000	1,250,000	13.6%
Interest Revenue	13,769	35,136	-	-	-	0.0%
Capital Contributions	-	5,939,707	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,461,698</b>	<b>7,486,056</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,250,000</b>	<b>13.6%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,461,698</b>	<b>7,486,056</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,250,000</b>	<b>13.6%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	323,888	292,047	330,000	325,000	250,700	-22.9%
Overtime	11,440	8,462	-	-	-	0.0%
Leave Accrual Payout	21,099	648	-	-	-	0.0%
Alternative H&W Payout	1,998	1,365	3,400	-	2,100	0.0%
Signing Bonus Payout	407	14,016	-	-	-	0.0%
Other Salaries & Wages	-	2	-	-	-	0.0%
Health Insurance Allocation	44,639	26,574	32,400	-	-	0.0%
Life Ins Allocation	-	108	500	500	500	0.0%
Dental Ins Allocation	2,673	1,825	1,000	-	-	0.0%
Optical Ins Allocation	555	491	600	600	600	0.0%
LTD Ins Allocation	-	-	1,600	-	-	0.0%
STD Ins Allocation	-	-	1,400	-	-	0.0%
Medicare	5,389	4,894	4,900	4,900	900	-81.6%
Employers' PARS/ARS	4,057	4,393	2,900	2,900	200	-93.1%
Employer CalPERS Retire NC	1,151,653	225,499	30,700	30,700	25,500	-16.9%
OPEB Expense	(112,428)	(59,602)	-	-	-	0.0%
ICMA Defined Contribution Plan	-	203	-	-	-	0.0%
Employee Medical Opt Out Plan	6,583	4,812	7,100	7,100	-	-100.0%
Emp Bnft/Insurance Premiums	-	17	-	-	-	0.0%
Health Insurance Premiums	-	10,668	-	32,400	35,500	9.6%
Dental Insurance Premiums	-	643	-	1,000	2,100	110.0%
Life Insurance Premiums	-	(3)	-	-	-	0.0%
Optical Insurance Premiums	-	(121)	-	-	-	0.0%
LTD Ins Premium	-	280	-	1,600	1,000	-37.5%
STD Ins Premium	-	169	-	1,400	700	-50.0%
Leave Buyback	5,597	6,324	12,500	12,500	6,100	-51.2%
Other Employee Benefits	-	(17)	3,300	3,300	200	-93.9%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,467,548</b>	<b>543,697</b>	<b>432,300</b>	<b>423,900</b>	<b>326,100</b>	<b>-23.1%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	-	-	-	27,800	0.0%
R & M/Sewer & Storm Drain	204,620	229,296	-	255,000	285,500	12.0%
Sewer User Fees	34,516	41,410	-	42,000	43,000	2.4%
Repair & Maintenance/Streets	-	868	-	-	-	0.0%
Staff Training	225	-	-	-	-	0.0%
Dues & Memberships	202	221	-	250	-	-100.0%
Billing Services	14,198	12,820	-	14,000	14,805	5.8%
Special Department Expenses	4,286	3,199	-	5,000	5,000	0.0%
Uniforms	-	38	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>258,046</b>	<b>287,853</b>	<b>-</b>	<b>316,250</b>	<b>376,105</b>	<b>18.9%</b>
<b>CIP &amp; EQUIPMENT</b>						
Infrastructure - Streets	79,000	-	-	-	-	0.0%
Building & Facilities	19,082	-	-	-	-	0.0%
Depreciation	527,316	635,311	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>625,398</b>	<b>635,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TRANSFERS</b>						
Transfer Out to GF	182,049	-	185,000	185,000	-	-100.0%
<b>TOTAL TRANSFERS</b>	<b>182,049</b>	<b>-</b>	<b>185,000</b>	<b>185,000</b>	<b>-</b>	<b>-100.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Enterprise Funds  
Sewer Maintenance (0048)  
Fund 275**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>EXPENDITURES GRAND TOTAL</b>	2,533,041	1,466,861	<b>617,300</b>	<b>925,150</b>	702,205	-24.1%
<b>NET CHANGE IN POSITION</b>	(1,071,343)	6,019,195	<b>482,700</b>	<b>174,850</b>	547,795	213.3%



**PLACENTIA**  
Rich Heritage, Bright Future

# **INTERNAL SERVICE FUNDS**



**Internal Service Funds Budget**  
FISCAL YEAR 2025-26

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Internal Service  
Employee Health & Wifre (0039)  
Fund 601

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
City Admin Fee	60	86	-	-	-	0.0%
Other Charges for Service	1,013,965	1,088,156	228,900	228,900	820,000	258.2%
Section 115 Trust Disbursement Recovery & Restitution	-	-	1,196,569	1,196,569	1,000,000	-16.4%
ISF Health Ins Reimbursement	(193,751)	-	-	-	-	0.0%
ISF Dental Ins Reimbursement	88,056	(173,349)	-	-	-	0.0%
ISF Employee Optical Costs	126,542	153,329	129,500	129,500	139,000	7.3%
	(67)	1,897	15,000	15,000	-	-100.0%
<b>Total Revenues</b>	<b>1,034,805</b>	<b>1,070,120</b>	<b>1,569,969</b>	<b>1,569,969</b>	<b>1,959,000</b>	<b>24.8%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,034,805</b>	<b>1,070,120</b>	<b>1,569,969</b>	<b>1,569,969</b>	<b>1,959,000</b>	<b>24.8%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	(102,107)	(140,518)	-	-	-	0.0%
Salaries/Part-Time	-	(65)	-	-	-	0.0%
Overtime	(1)	-	-	-	-	0.0%
Dental Claim	225,378	187,603	142,000	142,000	142,000	0.0%
Employer CalPERS UAL	-	-	446,569	446,569	917,000	105.3%
Health Insurance Premiums	875,652	961,181	924,000	924,000	900,000	-2.6%
Dental Insurance Premiums	4,191	6,986	12,000	12,000	-	-100.0%
Life Insurance Premiums	4,066	4,935	9,000	9,000	-	-100.0%
Optical Insurance Premiums	13,343	13,263	17,000	17,000	-	-100.0%
Pers Survivor Premiums	-	4,483	7,400	7,400	-	-100.0%
Other Employee Benefits	-	4,347	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,020,523</b>	<b>1,042,216</b>	<b>1,557,969</b>	<b>1,557,969</b>	<b>1,959,000</b>	<b>25.7%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Third Party Administration	14,282	8,540	12,000	12,000	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>14,282</b>	<b>8,540</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,034,805</b>	<b>1,050,755</b>	<b>1,569,969</b>	<b>1,569,969</b>	<b>1,959,000</b>	<b>24.8%</b>
<b>NET CHANGE IN POSITION</b>	<b>-</b>	<b>19,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Internal Service  
Risk Management (0040)  
Fund 605

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Other Charges for Service	2,261,000	2,258,306	3,024,000	3,112,000	3,589,700	15.4%
Reimbursements/Other Revenue	607,731	540,993	-	237,086	-	-100.0%
<b>Total Revenues</b>	<b>2,868,731</b>	<b>2,799,299</b>	<b>3,024,000</b>	<b>3,349,086</b>	<b>3,589,700</b>	<b>7.2%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>2,868,731</b>	<b>2,799,299</b>	<b>3,024,000</b>	<b>3,349,086</b>	<b>3,589,700</b>	<b>7.2%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	-	130,098	146,900	146,900	-	-100.0%
Alternative H&W Payout	-	-	1,300	1,250	-	-100.0%
Health Insurance Allocation	-	19	-	-	-	0.0%
Life Ins Allocation	-	69	500	500	-	-100.0%
Dental Ins Allocation	-	641	200	-	-	0.0%
Optical Ins Allocation	-	156	100	100	-	-100.0%
LTD Ins Allocation	-	-	500	-	-	0.0%
STD Ins Allocation	-	-	600	-	-	0.0%
Medicare	-	1,947	2,200	2,200	-	-100.0%
Employer CalPERS Retire NC	-	9,812	11,300	11,300	-	-100.0%
Employee Insurance Claims	8,889	21,420	14,000	14,000	14,000	0.0%
Employee Medical Opt Out Plan	-	3,400	4,800	4,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	7	-	-	-	0.0%
Dental Insurance Premiums	-	320	-	200	-	-100.0%
Optical Insurance Premiums	-	(52)	-	-	-	0.0%
Workers' Compensation Claims	(98,166)	452,266	438,335	438,335	600,000	36.9%
Workers' Comp Premiums	300,448	402,865	402,865	433,601	500,000	15.3%
LTD Ins Premium	-	181	-	500	-	-100.0%
STD Ins Premium	-	111	-	600	-	-100.0%
Other Employee Benefits	-	(7)	1,000	1,000	-	-100.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>211,171</b>	<b>1,023,253</b>	<b>1,024,600</b>	<b>1,055,286</b>	<b>1,114,000</b>	<b>5.6%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Legal Services	-	6,097	-	-	-	0.0%
Litigation	142,296	112,800	150,000	150,000	150,000	0.0%
Third Party Administration	89,218	75,251	88,000	88,000	76,000	-13.6%
Ergonomics	-	-	5,000	5,000	-	-100.0%
Liability Insurance Premiums	1,048,341	1,349,273	1,550,000	1,865,000	2,100,000	12.6%
Liability Claims	(54,629)	228,615	154,700	154,700	154,700	0.0%
Meetings & Conferences	-	1,844	1,000	1,000	-	-100.0%
Dues & Memberships	-	300	400	400	-	-100.0%
Dept. Contract Services	-	-	50,000	50,000	-	-100.0%
Special Department Expenses	552	-	-	-	-	0.0%
Office Supplies	-	192	300	300	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>1,225,777</b>	<b>1,774,372</b>	<b>1,999,400</b>	<b>2,314,400</b>	<b>2,480,700</b>	<b>7.2%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,436,948</b>	<b>2,797,625</b>	<b>3,024,000</b>	<b>3,369,686</b>	<b>3,594,700</b>	<b>6.7%</b>
<b>NET CHANGE IN POSITION</b>	<b>1,431,782</b>	<b>1,674</b>	<b>-</b>	<b>(20,600)</b>	<b>(5,000)</b>	<b>-75.7%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Internal Service  
Equipment Replacement (0041)  
Fund 610**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Reimbursements/Other Revenue	24,000	31,524	-	-	-	0.0%
Sale of Surplus Property	83,654	57,912	-	-	-	0.0%
<b>Total Revenues</b>	<b>107,654</b>	<b>89,435</b>	-	-	-	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>107,654</b>	<b>89,435</b>	-	-	-	<b>0.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Vehicles	63,965	75,693	20,000	20,000	114,000	470.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>63,965</b>	<b>75,693</b>	<b>20,000</b>	<b>20,000</b>	<b>114,000</b>	<b>470.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>63,965</b>	<b>75,693</b>	<b>20,000</b>	<b>20,000</b>	<b>114,000</b>	<b>470.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>43,689</b>	<b>13,742</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(114,000)</b>	<b>470.0%</b>



**PLACENTIA**  
Rich Heritage, Bright Future

# FIDUCIARY FUND



**Fiduciary Fund Budget**  
FISCAL YEAR 2025-26

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Fiduciary Fund  
Public Financing Autho(0082)  
Fund 302**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Fiscal Agent Interest Revenue	149,405	479,186	-	-	-	0.0%
Lease Revenue	3,505,634	4,083,700	<b>4,657,704</b>	<b>4,657,704</b>	4,290,600	-7.9%
Bond Proceeds	-	9,542,179	-	-	-	0.0%
<b>Total Revenues</b>	<b>3,655,039</b>	<b>14,105,065</b>	<b>4,657,704</b>	<b>4,657,704</b>	4,290,600	<b>-7.9%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>3,655,039</b>	<b>14,105,065</b>	<b>4,657,704</b>	<b>4,657,704</b>	4,290,600	<b>-7.9%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Trustee Fees	3,750	2,500	<b>2,500</b>	<b>2,500</b>	5,000	100.0%
Professional Services	-	2,500	<b>2,500</b>	<b>2,500</b>	2,500	0.0%
Principal/Bonds/COP's/Leases	1,500,000	1,860,000	<b>2,330,000</b>	<b>2,330,000</b>	2,405,000	3.2%
Interest/Bonds/COP's/Leases	2,004,248	2,239,974	<b>2,327,800</b>	<b>2,327,800</b>	1,878,100	-19.3%
Issuance Costs	-	217,498	-	-	-	0.0%
Interfund Transfers Out	-	5,922,784	-	<b>3,367,020</b>	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>3,507,998</b>	<b>10,245,255</b>	<b>4,662,800</b>	<b>8,029,820</b>	4,290,600	<b>-46.6%</b>
<b>TRANSFERS</b>						
Transfer Out - Section 115	2,456,825	-	-	-	-	0.0%
<b>TOTAL TRANSFERS</b>	<b>2,456,825</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>5,964,823</b>	<b>10,245,255</b>	<b>4,662,800</b>	<b>8,029,820</b>	4,290,600	<b>-46.6%</b>
<b>NET CHANGE IN POSITION</b>	<b>(2,309,784)</b>	<b>3,859,810</b>	<b>(5,096)</b>	<b>(3,372,116)</b>	-	<b>-100.0%</b>



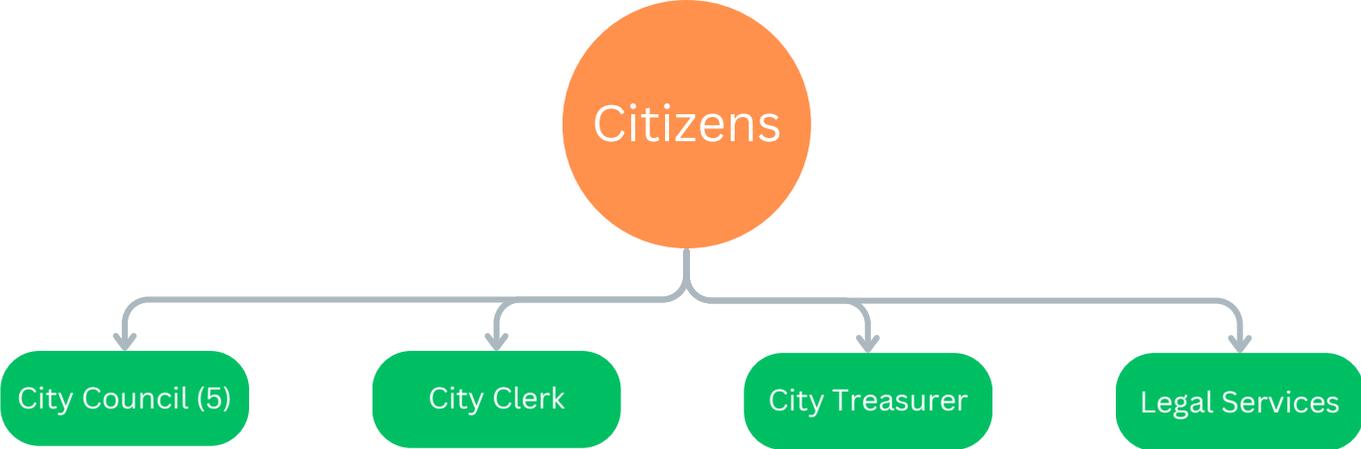
**PLACENTIA**  
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# LEGISLATIVE DEPARTMENT



**General Fund Budget**  
FISCAL YEAR 2025-26

# Legislative Organizational Chart



The Legislative Department includes all services provided by the City Council, City Clerk, City Treasurer, and City Attorney. Detailed descriptions of these services are provided below.

### **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 amongst 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 involving other government agencies such as the 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 the 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.

### **Citizen Relations**

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.

## **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. In addition, the City Clerk conducts election activities, administers oaths and acts as custodian of the City Seal.

## **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. The City Treasurer invests idle funds in accordance with the City's Investment Policy with the priority of investments being safety, liquidity, and yield.



## **Legal Services**

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 preparation and review of all legal documents, legal advice, litigation, and attending public meetings.

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Legislative  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Part-Time	9,200	6,800	9,600	9,600	-	-100.0%
Other Salaries & Wages	-	11,798	-	-	31,212	0.0%
Health Insurance Allocation	48,080	31,245	44,036	-	-	0.0%
Life Ins Allocation	-	8	-	-	36	0.0%
Dental Ins Allocation	5,394	3,467	7,700	-	-	0.0%
Optical Ins Allocation	917	736	1,000	1,000	138	-86.2%
Medicare	475	547	600	600	461	-23.2%
Employers' Social Security	214	158	300	300	-	-100.0%
Employers' PARS/ARS	-	454	480	480	-	-100.0%
Employer CalPERS Retire NC	-	110	-	-	-	0.0%
ICMA Defined Contribution Plan	-	388	-	-	-	0.0%
Employee Medical Opt Out Plan	24,279	20,009	26,800	26,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	20	-	-	12	0.0%
Health Insurance Premiums	-	5,631	-	44,036	22,524	-48.9%
Dental Insurance Premiums	-	709	-	7,700	2,590	-66.4%
Optical Insurance Premiums	-	(115)	-	-	-	0.0%
LTD Ins Premium	-	255	-	-	-	0.0%
Other Employee Benefits	-	(20)	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>88,559</b>	<b>82,202</b>	<b>90,516</b>	<b>90,516</b>	<b>56,973</b>	<b>-37.1%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Management Consulting Services	71,712	97,230	70,000	70,000	70,000	0.0%
Legal Services	363,281	541,751	500,000	500,000	500,000	0.0%
Litigation	308,770	121,847	200,000	200,000	200,000	0.0%
Special Investigations	-	-	-	100,000	50,000	-50.0%
Misc Bank Charges	71,066	48,733	40,000	40,000	40,000	0.0%
Advertising/Promotional	17,943	9,160	12,000	12,000	12,000	0.0%
Travel	1,917	3,994	-	-	-	0.0%
Mileage Reimbursement	-	64	200	200	200	0.0%
Meetings & Conferences	29,151	18,354	20,900	20,900	10,900	-47.8%
Dues & Memberships	57,797	61,944	60,400	60,400	60,400	0.0%
Other Purchased Services	70,386	569	75,000	75,000	-	-100.0%
Special Department Expenses	5,754	2,983	-	-	-	0.0%
Office Supplies	43	55	100	100	100	0.0%
Books & Periodicals	338	-	500	500	500	0.0%
Uniforms	135	-	-	-	-	0.0%
Web Based Service/Subscriptions	65	203	-	-	-	0.0%
Other Supplies	18	323	5,700	5,700	5,000	-12.3%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>998,374</b>	<b>907,210</b>	<b>984,800</b>	<b>1,084,800</b>	<b>949,100</b>	<b>-12.5%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,086,933</b>	<b>989,411</b>	<b>1,075,316</b>	<b>1,175,316</b>	<b>1,006,073</b>	<b>-14.4%</b>
<b>NET CHANGE IN POSITION</b>	<b>(1,086,933)</b>	<b>(989,411)</b>	<b>(1,075,316)</b>	<b>(1,175,316)</b>	<b>(1,006,073)</b>	<b>-14.4%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Legislative  
City Council  
101001**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Part-Time	8,625	6,375	9,000	9,000	-	-100.0%
Other Salaries & Wages	-	7,044	-	-	18,600	0.0%
Health Insurance Allocation	48,048	31,221	44,000	-	-	0.0%
Life Ins Allocation	-	6	-	-	24	0.0%
Dental Ins Allocation	3,853	2,312	6,100	-	-	0.0%
Optical Ins Allocation	641	483	600	600	-	-100.0%
Medicare	300	349	400	400	276	-31.0%
Employers' Social Security	214	158	300	300	-	-100.0%
Employer CalPERS Retire NC	-	110	-	-	-	0.0%
ICMA Defined Contribution Plan	-	388	-	-	-	0.0%
Employee Medical Opt Out Plan	12,267	11,000	14,700	14,700	-	-100.0%
Emp Bnft/Insurance Premiums	-	16	-	-	-	0.0%
Health Insurance Premiums	-	5,631	-	44,000	22,524	-48.8%
Dental Insurance Premiums	-	452	-	6,100	1,810	-70.3%
Optical Insurance Premiums	-	(69)	-	-	-	0.0%
LTD Ins Premium	-	255	-	-	-	0.0%
Other Employee Benefits	-	(16)	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>73,947</b>	<b>65,715</b>	<b>75,100</b>	<b>75,100</b>	<b>43,234</b>	<b>-42.4%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Management Consulting Services	71,712	64,230	70,000	70,000	70,000	0.0%
Travel	1,917	3,994	-	-	-	0.0%
Mileage Reimbursement	-	-	100	100	100	0.0%
Meetings & Conferences	29,151	17,479	20,000	20,000	10,000	-50.0%
Dues & Memberships	53,159	59,786	58,000	58,000	58,000	0.0%
Special Department Expenses	5,188	2,983	-	-	-	0.0%
Office Supplies	43	55	100	100	100	0.0%
Books & Periodicals	338	-	500	500	500	0.0%
Uniforms	135	-	-	-	-	0.0%
Web Based Service/Subscriptions	65	203	-	-	-	0.0%
Other Supplies	18	323	5,700	5,700	5,000	-12.3%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>161,725</b>	<b>149,053</b>	<b>154,400</b>	<b>154,400</b>	<b>143,700</b>	<b>-6.9%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>235,673</b>	<b>214,768</b>	<b>229,500</b>	<b>229,500</b>	<b>186,934</b>	<b>-18.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(235,673)</b>	<b>(214,768)</b>	<b>(229,500)</b>	<b>(229,500)</b>	<b>(186,934)</b>	<b>-18.5%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Legislative  
City Clerk  
101002**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Advertising/Promotional	17,943	9,160	12,000	12,000	12,000	0.0%
Mileage Reimbursement	-	64	100	100	100	0.0%
Meetings & Conferences	-	875	-	-	-	0.0%
Dues & Memberships	4,543	2,157	2,200	2,200	2,200	0.0%
Other Purchased Services	70,372	569	75,000	75,000	-	-100.0%
Special Department Expenses	565	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>93,423</b>	<b>12,826</b>	<b>89,300</b>	<b>89,300</b>	<b>14,300</b>	<b>-84.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>93,423</b>	<b>12,826</b>	<b>89,300</b>	<b>89,300</b>	<b>14,300</b>	<b>-84.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(93,423)</b>	<b>(12,826)</b>	<b>(89,300)</b>	<b>(89,300)</b>	<b>(14,300)</b>	<b>-84.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Legislative  
City Treasurer  
101003**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Part-Time	575	425	600	600	-	-100.0%
Other Salaries & Wages	-	4,755	-	-	12,612	0.0%
Health Insurance Allocation	33	25	36	-	-	0.0%
Life Ins Allocation	-	1	-	-	12	0.0%
Dental Ins Allocation	1,541	1,156	1,600	-	-	0.0%
Optical Ins Allocation	276	253	400	400	138	-65.5%
Medicare	175	198	200	200	185	-7.5%
Employers' PARS/ARS	-	454	480	480	-	-100.0%
Employee Medical Opt Out Plan	12,012	9,009	12,100	12,100	-	-100.0%
Emp Bnft/Insurance Premiums	-	4	-	-	12	0.0%
Health Insurance Premiums	-	-	-	36	-	-100.0%
Dental Insurance Premiums	-	257	-	1,600	780	-51.3%
Optical Insurance Premiums	-	(46)	-	-	-	0.0%
Other Employee Benefits	-	(4)	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>14,612</b>	<b>16,487</b>	<b>15,416</b>	<b>15,416</b>	<b>13,739</b>	<b>-10.9%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Misc Bank Charges	71,066	48,733	40,000	40,000	40,000	0.0%
Meetings & Conferences	-	-	900	900	900	0.0%
Dues & Memberships	95	-	200	200	200	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>71,161</b>	<b>48,733</b>	<b>41,100</b>	<b>41,100</b>	<b>41,100</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>85,773</b>	<b>65,220</b>	<b>56,516</b>	<b>56,516</b>	<b>54,839</b>	<b>-3.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(85,773)</b>	<b>(65,220)</b>	<b>(56,516)</b>	<b>(56,516)</b>	<b>(54,839)</b>	<b>-3.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Legislative  
Legal Services  
101005**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Management Consulting Services	-	33,000	-	-	-	0.0%
Legal Services	363,281	541,751	500,000	500,000	500,000	0.0%
Litigation	308,770	121,847	200,000	200,000	200,000	0.0%
Special Investigations	-	-	-	100,000	50,000	-50.0%
Other Purchased Services	14	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	672,064	696,598	700,000	800,000	750,000	-6.3%
<b>EXPENDITURES GRAND TOTAL</b>	672,064	696,598	700,000	800,000	750,000	-6.3%
<b>NET CHANGE IN POSITION</b>	(672,064)	(696,598)	(700,000)	(800,000)	(750,000)	-6.3%



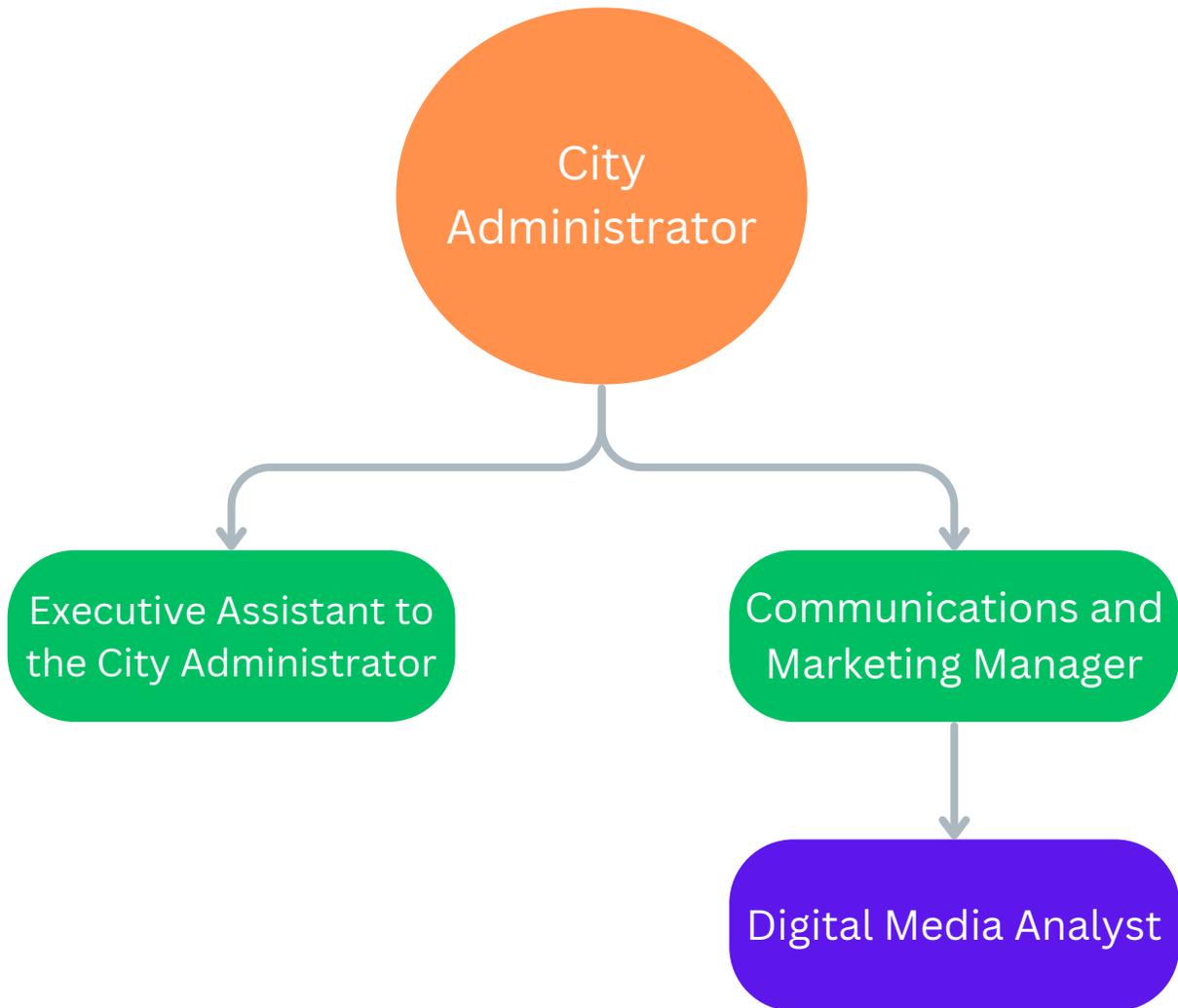
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# **CITY ADMINISTRATOR**



**General Fund Budget**  
**FISCAL YEAR 2025-26**

# City Administrator's Office Organizational Chart

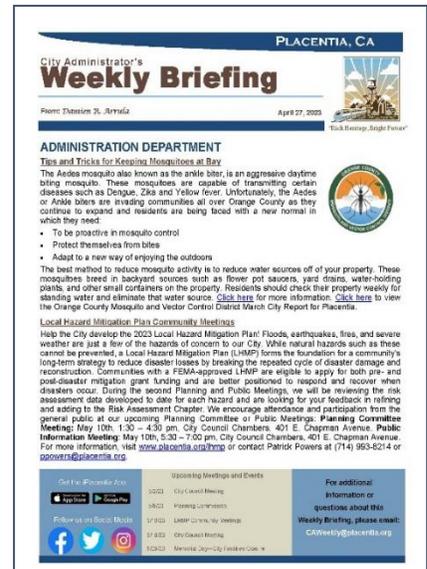


The City Administrator’s Office provides professional leadership in the management of the City and is responsible for the coordination of all municipal programs and the executive supervision of all City departments and agencies. Working in a collaborative environment with a team-based approach, the City Administrator implements the vision of the City Council. The City Administrator assists members of the City Council in formulating policies and responds to City Council concerns to recommend potential solutions.

In addition to managing the administrative functions of the City, the City Administrator also ensures the effective coordination and implementation of public policies, programs, and initiatives by utilizing the talents of all City departments. The City Administrator’s Office implements City policies and procedures; participates in major negotiations; and coordinates strategic planning efforts, budget development, special planning and assigned activities with other City departments and outside agencies. Administration is also responsible for monitoring federal, state, and regional legislation that may impact the City and assisting City departments to secure outside funding sources to support the City’s ongoing major initiatives.

**Communications**

The Communications division develops strategies to communicate City news, programs and policies to the community. The Communications & Marketing Manager generates outreach and marketing materials, including press releases, multiple websites, public service announcements, crisis communications, town halls, community events, and social media postings. The Manager also implements the City’s communication plan, maintains strong working relationships with media outlets, broadcasts of City Council meetings, and implements various strategies for improved communication within the community.



**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**City Administrator  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Special Events	-	4,400	-	2,100	-	-100.0%
<b>Total Revenues</b>	-	<b>4,400</b>	-	<b>2,100</b>	-	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	-	<b>4,400</b>	-	<b>2,100</b>	-	<b>-100.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	452,954	650,032	640,600	990,600	549,700	-44.5%
Salaries/Part-Time	-	-	-	138,038	-	-100.0%
Overtime	-	133	-	-	-	0.0%
Leave Accrual Payout	5,777	2,345	-	-	-	0.0%
Alternative H&W Payout	2,769	4,306	6,100	26,087	3,900	-85.1%
Signing Bonus Payout	6,750	27,331	-	-	-	0.0%
Health Insurance Allocation	58,475	53,147	74,800	-	-	0.0%
Life Ins Allocation	-	297	1,500	1,500	800	-46.7%
Dental Ins Allocation	2,139	2,176	1,600	-	-	0.0%
Optical Ins Allocation	708	902	900	900	900	0.0%
LTD Ins Allocation	-	-	2,100	-	-	0.0%
STD Ins Allocation	-	-	2,000	-	-	0.0%
Medicare	7,460	10,781	9,400	9,400	8,000	-14.9%
Employers' PARS/ARS	22,812	23,943	11,200	11,200	11,100	-0.9%
Employer CalPERS Retire NC	40,630	56,546	61,300	61,300	47,400	-22.7%
Emp Bnft/Insurance Premiums	-	32	-	-	-	0.0%
Health Insurance Premiums	-	21,123	-	74,800	68,800	-8.0%
Dental Insurance Premiums	-	919	-	1,600	3,900	143.8%
Optical Insurance Premiums	-	(245)	-	-	-	0.0%
LTD Ins Premium	-	775	-	2,100	2,100	0.0%
STD Ins Premium	-	435	-	2,000	1,300	-35.0%
Sick Leave Buyback	2,587	-	-	-	-	0.0%
Leave Buyback	42,850	41,836	31,800	4,600	10,000	117.4%
Other Employee Benefits	-	(32)	9,600	9,600	200	-97.9%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>645,911</b>	<b>896,782</b>	<b>852,900</b>	<b>1,333,726</b>	<b>708,100</b>	<b>-46.9%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Management Consulting Services	6,600	2,475	2,475	2,475	-	-100.0%
Credit Card Write-offs	-	(380)	-	-	-	0.0%
City Events	-	66	30,000	30,000	-	-100.0%
Chamber of Commerce	-	-	25,000	25,000	-	-100.0%
Professional Services	-	48,605	55,000	55,000	-	-100.0%
Landscaping	-	203	-	-	-	0.0%
Advertising/Promotional	-	1,525	1,500	1,500	-	-100.0%
Printing & Binding	-	44	1,300	1,300	-	-100.0%
Travel	903	12,190	1,000	1,000	-	-100.0%
Meetings & Conferences	13,356	14,628	20,500	20,500	10,500	-48.8%
Staff Training	166	25	-	-	-	0.0%
Dues & Memberships	1,500	4,305	4,600	4,600	2,275	-50.5%
Special Department Expenses	2,298	30,594	-	-	-	0.0%
Office Supplies	954	2,575	1,600	1,600	1,600	0.0%
Postage	97	232	300	300	-	-100.0%
Small Tools/Equipment	-	1,724	-	-	-	0.0%
Uniforms	49	1,096	-	-	-	0.0%
Resident Vehicle Rebate Prog	-	57,000	50,000	29,300	-	-100.0%
Web Based Service/Subscriptions	1	653	5,500	5,500	5,500	0.0%
Other Supplies	-	71	-	-	-	0.0%
Community Programs	363	3,581	4,000	24,700	25,000	1.2%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>26,288</b>	<b>181,212</b>	<b>202,775</b>	<b>202,775</b>	<b>44,875</b>	<b>-77.9%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>672,198</b>	<b>1,077,994</b>	<b>1,055,675</b>	<b>1,536,501</b>	<b>752,975</b>	<b>-51.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(672,198)</b>	<b>(1,073,594)</b>	<b>(1,055,675)</b>	<b>(1,534,401)</b>	<b>(752,975)</b>	<b>-50.9%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**City Administrator  
City Administrator  
101511**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	452,954	428,785	355,800	705,800	353,100	-50.0%
Salaries/Part-Time	-	-	-	138,038	-	-100.0%
Overtime	-	133	-	-	-	0.0%
Leave Accrual Payout	5,777	2,345	-	-	-	0.0%
Alternative H&W Payout	2,769	2,794	2,300	23,837	2,400	-89.9%
Signing Bonus Payout	6,750	20,163	-	-	-	0.0%
Health Insurance Allocation	58,475	34,838	40,100	-	-	0.0%
Life Ins Allocation	-	165	600	600	400	-33.3%
Dental Ins Allocation	2,139	1,470	900	-	-	0.0%
Optical Ins Allocation	708	589	500	500	600	20.0%
LTD Ins Allocation	-	-	800	-	-	0.0%
STD Ins Allocation	-	-	900	-	-	0.0%
Medicare	7,460	7,346	5,200	5,200	5,100	-1.9%
Employers' PARS/ARS	22,812	23,943	11,200	11,200	11,100	-0.9%
Employer CalPERS Retire NC	40,630	39,606	39,400	39,400	31,700	-19.5%
Emp Bnft/Insurance Premiums	-	12	-	-	-	0.0%
Health Insurance Premiums	-	11,015	-	40,100	42,800	6.7%
Dental Insurance Premiums	-	509	-	900	3,000	233.3%
Optical Insurance Premiums	-	(139)	-	-	-	0.0%
LTD Ins Premium	-	426	-	800	1,300	62.5%
STD Ins Premium	-	222	-	900	800	-11.1%
Sick Leave Buyback	2,587	-	-	-	-	0.0%
Leave Buyback	42,850	35,537	27,200	-	5,200	0.0%
Other Employee Benefits	-	(12)	7,600	7,600	100	-98.7%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>645,911</b>	<b>609,749</b>	<b>492,500</b>	<b>974,876</b>	<b>457,600</b>	<b>-53.1%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Management Consulting Services	6,600	2,475	2,475	2,475	-	-100.0%
City Events	-	66	-	-	-	0.0%
Professional Services	-	5,664	-	-	-	0.0%
Landscaping	-	203	-	-	-	0.0%
Travel	903	10,104	1,000	1,000	-	-100.0%
Meetings & Conferences	13,356	10,239	10,000	10,000	7,500	-25.0%
Staff Training	166	25	-	-	-	0.0%
Dues & Memberships	1,500	3,380	3,000	3,000	2,000	-33.3%
Special Department Expenses	2,298	7,787	-	-	-	0.0%
Office Supplies	885	2,236	1,000	1,000	1,000	0.0%
Postage	97	232	300	300	-	-100.0%
Uniforms	49	1,096	-	-	-	0.0%
Web Based Service/Subscriptions	1	16	-	-	-	0.0%
Other Supplies	-	20	-	-	-	0.0%
Community Programs	363	240	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>26,218</b>	<b>43,783</b>	<b>17,775</b>	<b>17,775</b>	<b>10,500</b>	<b>-40.9%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>672,129</b>	<b>653,532</b>	<b>510,275</b>	<b>992,651</b>	<b>468,100</b>	<b>-52.8%</b>
<b>NET CHANGE IN POSITION</b>	<b>(672,129)</b>	<b>(653,532)</b>	<b>(510,275)</b>	<b>(992,651)</b>	<b>(468,100)</b>	<b>-52.8%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

City Administrator  
Communications and Marketing  
101534

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Special Events	-	4,400	-	2,100	-	-100.0%
<b>Total Revenues</b>	-	<b>4,400</b>	-	<b>2,100</b>	-	<b>-100.0%</b>
<b>GRAND TOTAL RESOURCES</b>	-	<b>4,400</b>	-	<b>2,100</b>	-	<b>-100.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	-	221,247	284,800	284,800	196,600	-31.0%
Alternative H&W Payout	-	1,513	3,800	2,250	1,500	-33.3%
Signing Bonus Payout	-	7,168	-	-	-	0.0%
Health Insurance Allocation	-	18,309	34,700	-	-	0.0%
Life Ins Allocation	-	132	900	900	400	-55.6%
Dental Ins Allocation	-	706	700	-	-	0.0%
Optical Ins Allocation	-	313	400	400	300	-25.0%
LTD Ins Allocation	-	-	1,300	-	-	0.0%
STD Ins Allocation	-	-	1,100	-	-	0.0%
Medicare	-	3,434	4,200	4,200	2,900	-31.0%
Employer CalPERS Retire NC	-	16,939	21,900	21,900	15,700	-28.3%
Emp Bnft/Insurance Premiums	-	20	-	-	-	0.0%
Health Insurance Premiums	-	10,108	-	34,700	26,000	-25.1%
Dental Insurance Premiums	-	411	-	700	900	28.6%
Optical Insurance Premiums	-	(107)	-	-	-	0.0%
LTD Ins Premium	-	348	-	1,300	800	-38.5%
STD Ins Premium	-	213	-	1,100	500	-54.5%
Leave Buyback	-	6,298	4,600	4,600	4,800	4.3%
Other Employee Benefits	-	(20)	2,000	2,000	100	-95.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	<b>287,032</b>	<b>360,400</b>	<b>358,850</b>	<b>250,500</b>	<b>-30.2%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	-	(380)	-	-	-	0.0%
City Events	-	-	30,000	30,000	-	-100.0%
Chamber of Commerce	-	-	25,000	25,000	-	-100.0%
Professional Services	-	42,941	55,000	55,000	-	-100.0%
Advertising/Promotional	-	1,525	1,500	1,500	-	-100.0%
Printing & Binding	-	44	1,300	1,300	-	-100.0%
Travel	-	2,086	-	-	-	0.0%
Meetings & Conferences	-	4,390	10,500	10,500	3,000	-71.4%
Dues & Memberships	-	925	1,600	1,600	275	-82.8%
Special Department Expenses	-	22,807	-	-	-	0.0%
Office Supplies	70	338	600	600	600	0.0%
Small Tools/Equipment	-	1,724	-	-	-	0.0%
Resident Vehicle Rebate Prog	-	57,000	50,000	29,300	-	-100.0%
Web Based Service/Subscriptions	-	637	5,500	5,500	5,500	0.0%
Other Supplies	-	51	-	-	-	0.0%
Community Programs	-	3,341	4,000	24,700	25,000	1.2%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>70</b>	<b>137,429</b>	<b>185,000</b>	<b>185,000</b>	<b>34,375</b>	<b>-81.4%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>70</b>	<b>424,462</b>	<b>545,400</b>	<b>543,850</b>	<b>284,875</b>	<b>-47.6%</b>
<b>NET CHANGE IN POSITION</b>	<b>(70)</b>	<b>(420,062)</b>	<b>(545,400)</b>	<b>(541,750)</b>	<b>(284,875)</b>	<b>-47.4%</b>



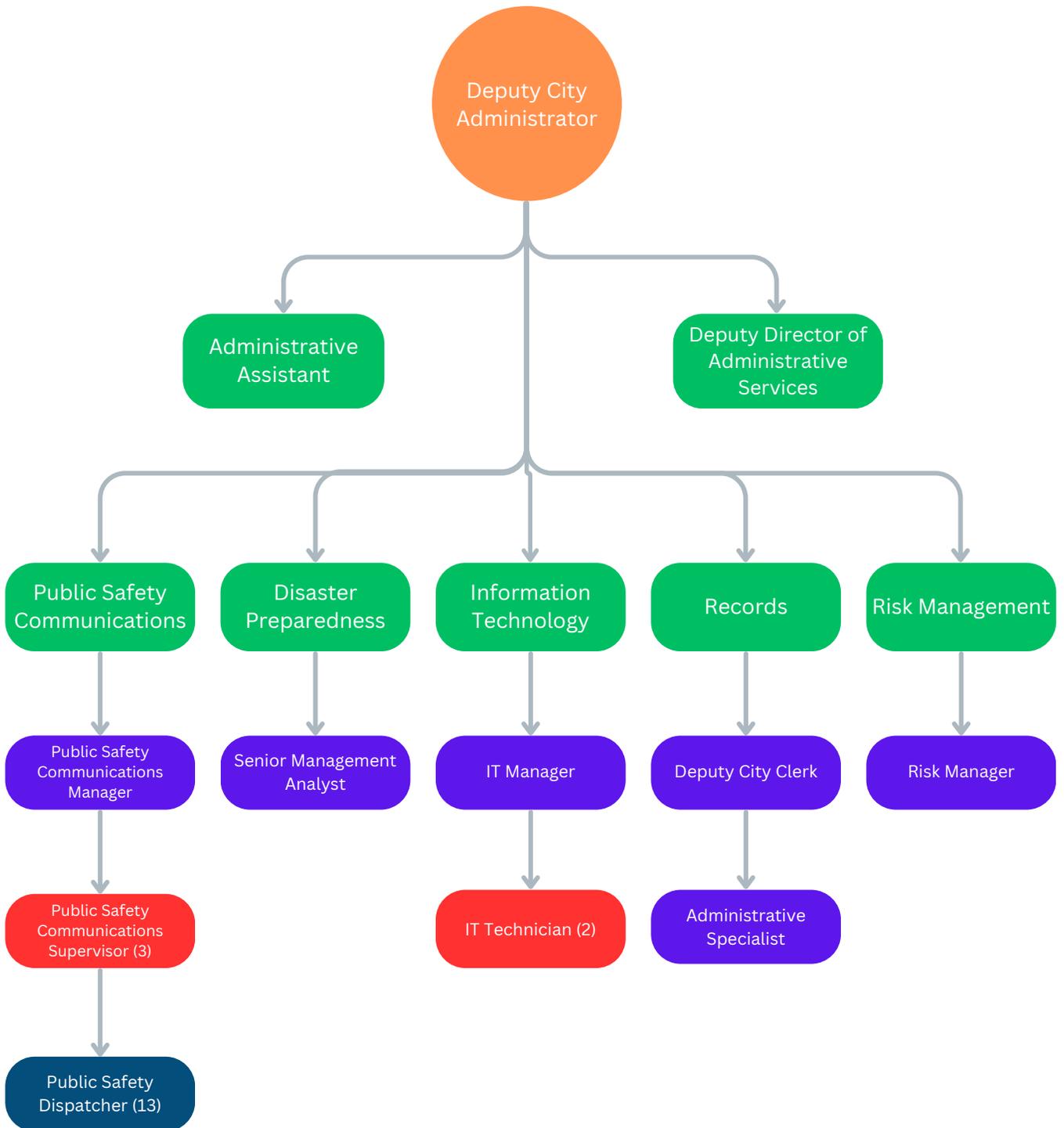
**PLACENTIA**  
Rich Heritage, Bright Future

# ADMINISTRATIVE SERVICES



**General Fund Budget**  
FISCAL YEAR 2025-26

# Administrative Services Organizational Chart



The Administrative Services Department’s primary role is managing the day-to-day administrative operations of the City including Records, Public Safety Communications (dispatch), Information Technology, Risk Management, Emergency Medical Services and Disaster Preparedness. The functions of each division are detailed below:

**Records**

City Clerk/Records 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 the electronic records imaging program, coordinates Municipal Code codification and processes all city contracts, assists the public, coordinates municipal elections, and conducts special studies as needed.

**Public Safety Communications** The Placentia Public Safety Communications Center is the primary answering point for all 9-1-1 emergency calls and is responsible for the dispatching of police, fire, and emergency medical resources. The Communications Center is the critical link between community members calling in for assistance and the police and fire personnel in the field. They are in constant contact with public safety field



personnel and are responsible for the deployment and coordination of resources for both emergency and non-emergency requests for assistance. The Communications Center operates the computer aided dispatch (CAD) system and an 800 MHz trunked radio system.



The Communications Center’s proudest moment of 2024 was achieving accreditation through the International Academies of Emergency Dispatch (IAED). This organization requires agencies that are interested in this recognition to complete 20 tasks to demonstrate the Academy’s standards are being met. Placentia Public Safety Communications Center is the **only** center in Orange County and the 16th in the State of California to be recognized by IAED as an Accredited Center of Excellence (ACE) for emergency medical dispatching.

**Emergency and Health Services / Disaster Preparedness**

This division is responsible for the oversight and management of the City's 911/ALS service contract. The division also tracks County, State, and Federal financial reimbursement programs, 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.

### **Information Technology (IT)**

IT is responsible for the City's computer system maintenance, improvement, and replacement. The telephone system and copiers are also considered a part of the City's Information Technology responsibilities. The IT division also has a strong Geographic Information System (GIS) subdivision that organizes, and updates parcel information and creates map books for City Fire and Police Departments to access in the event the system is down.

### **Accomplishments**

- ✓ Conducted second successful Placentia Citizens Academy
- ✓ Successfully conducted Marketing & Communications Strategic Plan RFP
- ✓ Completed new draft Return to Work Program related to workers' compensation and other leaves
- ✓ Completed Final Draft of City's first ever Local Hazard Mitigation Plan
- ✓ Initiated Granicus Peak Agenda to streamline review of all City Council staff report processing
- ✓ Conducted cost-benefit analysis for IT Support Services and successfully developed IT division,
- ✓ Implemented successful recruitments for 45 full-time positions and 14 part-time positions during the 2023 calendar year
- ✓ Developed and launched the "Health & Wellness for You Initiative" for all employees.
- ✓ Completed 5-year IT Master Plan

### **Goals**

*All goals support the City's Strategic Plan Goals to "Ensure Long-Term Fiscal Sustainability" and "Enhance Employee Development".*

- Review and make revisions to City Policies and Personnel Rules
- Contract for a citywide Classification and Compensation Study
- Conduct 2024 Leadership Retreat for Executive Management Staff
- Establish Medical Provider Network for Workers' Compensation Program to reduce WC fraud

- Expand paperless records retention for HR processes, including expanded use of DocuSign and Adobe Sign
- Review and update the Employee Employer Relations Resolution
- Complete the updated City Leave Policy

## ADMINISTRATIVE SERVICES



- The City's five-year Strategic Plan Goals are (not in priority order):**
- ✓ Ensure long-term fiscal sustainability
  - ✓ Ensure that public safety continues to be a high priority
  - ✓ Promote community and economic development
  - ✓ Increase community engagement
  - ✓ Implement public infrastructure to meet community needs
  - ✓ Improve city beautification
  - ✓ Improve city Governance

\*FY 2024/25 is the first year of the City's Performance Measure Initiative

### DEPARTMENT GOALS AND OBJECTIVES – ADMINISTRATIVE SERVICES

Department Goals and Objectives		Fiscal Sustainability	Public Safety	Community & Economic Development	Community Engagement	Public Infrastructure	City Beautification	Employee Development	Improve City Governance
1	Respond timely to Public Records Requests				✓				✓
2	Respond to 911 calls within a timely manner		✓		✓				
3	Maintain and improve City's computer system	✓	✓		✓	✓		✓	✓

### PERFORMANCE MEASURES/INDICATORS – ADMINISTRATIVE SERVICES

Department Performance Measures	Dept. Goal	FY 24-25 Actuals	FY 25-26 Estimate	FY 26-27 Target
Replace desktop Computers	3	47	50	50
Public Records Requests responded to	1	496	500	500
9-1-1 Calls answered	2	13,537	14,000	14,000
Non-Emergency Calls answered	2	45,325	46,000	46,000
9-1-1 Calls answered within 15 seconds	2	99.11%	>90%	>90%
9-1-1 Calls answered within 20 seconds	2	99.3%	>95%	>95%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Reimbursements/Other Revenue	5,318	4,489	10,000	15,000	15,000	0.0%
Other Financing Sources	31,578	233,745	-	-	-	0.0%
<b>Total Revenues</b>	<b>36,896</b>	<b>238,234</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>36,896</b>	<b>238,234</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	1,283,364	1,999,649	2,414,800	2,374,800	2,671,800	12.5%
Salaries/Part-Time	105,741	84,066	125,000	125,000	125,000	0.0%
Overtime	303,366	333,972	300,000	300,000	300,000	0.0%
Leave Accrual Payout	24,708	6,162	-	-	-	0.0%
Alternative H&W Payout	7,750	7,245	16,900	17,275	15,200	-12.0%
Signing Bonus Payout	-	81,787	-	-	-	0.0%
Health Insurance Allocation	206,937	190,404	310,400	-	-	0.0%
Life Ins Allocation	-	1,097	6,900	6,900	4,300	-37.7%
Dental Ins Allocation	10,603	10,588	7,800	-	-	0.0%
Optical Ins Allocation	2,141	3,682	4,100	4,100	4,300	4.9%
LTD Ins Allocation	-	-	9,700	-	-	0.0%
STD Ins Allocation	-	-	9,200	-	-	0.0%
Medicare	25,355	37,246	35,300	35,300	39,000	10.5%
Employers' PARS/ARS	985	3,484	10,200	10,200	10,200	0.0%
Employer CalPERS Retire NC	104,897	161,514	202,800	202,800	243,900	20.3%
ICMA Defined Contribution Plan	-	3,365	-	-	-	0.0%
Employee Medical Opt Out Plan	17,090	14,124	26,500	26,500	-	-100.0%
Emp Bnft/Insurance Premiums	-	168	-	-	-	0.0%
Health Insurance Premiums	-	91,319	-	310,400	338,000	8.9%
Dental Insurance Premiums	-	4,888	-	7,800	21,000	169.2%
Life Insurance Premiums	-	(46)	-	-	-	0.0%
Optical Insurance Premiums	-	(1,172)	-	-	-	0.0%
LTD Ins Premium	-	2,855	-	9,700	10,200	5.2%
STD Ins Premium	-	1,748	-	9,200	6,300	-31.5%
Leave Buyback	5,428	31,122	37,200	37,200	21,800	-41.4%
Other Employee Benefits	-	(168)	14,100	14,100	800	-94.3%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>2,098,364</b>	<b>3,069,098</b>	<b>3,530,900</b>	<b>3,491,275</b>	<b>3,811,800</b>	<b>9.2%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	595	-	-	-	-	0.0%
Common Area Expenses	-	244	5,000	5,000	-	-100.0%
City Events	-	1,103	-	-	1,000	0.0%
Recruitment Exp	-	370	3,000	3,000	3,000	0.0%
Professional Services	40,149	29,995	101,500	191,500	150,000	-21.7%
Video Monitoring	-	89,462	100,000	100,000	120,000	20.0%
Software Maintenance	375,997	405,014	671,000	671,000	650,000	-3.1%
Repair Maint/Equipment	16,297	20,757	35,000	35,000	-	-100.0%
Equipment Replacement	369	-	-	-	-	0.0%
Telephone/Internet	300	-	-	-	-	0.0%
Advertising/Promotional	1,059	51	-	-	-	0.0%
Printing & Binding	39	1,104	1,000	1,000	1,100	10.0%
Travel	-	4,476	8,000	8,000	6,000	-25.0%
Meetings & Conferences	8,291	3,289	12,000	12,000	8,000	-33.3%
Staff Training	10,308	15,873	15,000	20,000	20,500	2.5%
Dues & Memberships	1,334	2,113	6,300	5,949	2,250	-62.2%
Dept. Contract Services	1,342,565	1,229,209	1,188,819	1,188,819	740,000	-37.8%
Other Purchased Services	-	3,015	2,500	2,500	2,200	-12.0%
Special Department Expenses	42,196	14,793	12,500	12,500	5,000	-60.0%
Office Supplies	4,218	4,183	4,300	4,300	4,250	-1.2%
Postage	101	127	150	150	150	0.0%
Small Furniture & Fixture	-	7,952	-	-	-	0.0%
Uniforms	9,386	6,391	15,000	15,351	10,000	-34.9%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Emergency Medical Supplies	226	236	-	-	500	0.0%
Computer Software	68	-	-	-	-	0.0%
Web Based Service/Subscriptions	1,024	3,984	-	-	-	0.0%
Computer Peripheral/Accessory	-	-	8,000	8,000	8,000	0.0%
Other Supplies	712	2,331	-	-	-	0.0%
Community Programs	237	4,684	5,000	5,000	5,000	0.0%
Office Equipment	4,578	-	-	-	-	0.0%
Subscription Principal (GASB)	78,498	150,532	-	-	-	0.0%
Subscription Interest (GASB)	1,335	4,365	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>1,939,879</b>	<b>2,005,652</b>	<b>2,194,069</b>	<b>2,289,069</b>	<b>1,736,950</b>	<b>-24.1%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	44,457	1,057	-	-	-	0.0%
Laptops/Tablets	31,578	233,745	-	-	-	0.0%
Machinery & Equipment	83,315	20,026	-	-	-	0.0%
Furniture & Fixtures	601	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>159,951</b>	<b>254,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>4,198,195</b>	<b>5,329,577</b>	<b>5,724,969</b>	<b>5,780,344</b>	<b>5,548,750</b>	<b>-4.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(4,161,299)</b>	<b>(5,091,343)</b>	<b>(5,714,969)</b>	<b>(5,765,344)</b>	<b>(5,533,750)</b>	<b>-4.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Administrative Services Admin  
101510**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	-	144,328	477,000	477,000	637,600	33.7%
Overtime	-	305	-	-	-	0.0%
Alternative H&W Payout	-	-	2,800	9,525	3,800	-60.1%
Health Insurance Allocation	-	-	39,900	-	-	0.0%
Life Ins Allocation	-	182	1,000	1,000	900	-10.0%
Dental Ins Allocation	-	-	900	-	-	0.0%
Optical Ins Allocation	-	100	500	500	600	20.0%
LTD Ins Allocation	-	-	1,200	-	-	0.0%
STD Ins Allocation	-	-	1,400	-	-	0.0%
Medicare	-	2,229	7,000	7,000	9,300	32.9%
Employers' PARS/ARS	-	3,039	10,200	10,200	10,200	0.0%
Employer CalPERS Retire NC	-	13,012	44,700	44,700	65,700	47.0%
ICMA Defined Contribution Plan	-	3,365	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	23	-	-	-	0.0%
Health Insurance Premiums	-	12,870	-	39,900	62,400	56.4%
Dental Insurance Premiums	-	388	-	900	2,800	211.1%
Optical Insurance Premiums	-	(100)	-	-	-	0.0%
LTD Ins Premium	-	564	-	1,200	2,400	100.0%
STD Ins Premium	-	345	-	1,400	1,500	7.1%
Leave Buyback	-	-	23,000	23,000	13,200	-42.6%
Other Employee Benefits	-	(23)	9,500	9,500	100	-98.9%
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	180,627	619,100	625,825	810,500	29.5%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Travel	-	-	1,000	1,000	1,000	0.0%
Meetings & Conferences	-	-	3,000	3,000	3,000	0.0%
Office Supplies	-	-	500	500	500	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	-	-	4,500	4,500	4,500	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	-	180,627	623,600	630,325	815,000	29.3%
<b>NET CHANGE IN POSITION</b>	-	(180,627)	(623,600)	(630,325)	(815,000)	29.3%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Records  
101513**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	109,051	135,256	146,800	106,800	143,700	34.6%
Overtime	28	103	-	-	-	0.0%
Leave Accrual Payout	79	-	-	-	-	0.0%
Alternative H&W Payout	250	495	500	500	300	-40.0%
Signing Bonus Payout	-	7,739	-	-	-	0.0%
Health Insurance Allocation	16,419	12,200	17,400	-	-	0.0%
Life Ins Allocation	-	66	500	500	400	-20.0%
Dental Ins Allocation	665	536	400	-	-	0.0%
Optical Ins Allocation	177	194	200	200	400	100.0%
LTD Ins Allocation	-	-	700	-	-	0.0%
STD Ins Allocation	-	-	600	-	-	0.0%
Medicare	1,590	2,086	2,200	2,200	2,100	-4.5%
Employer CalPERS Retire NC	8,085	10,320	15,600	15,600	15,200	-2.6%
Emp Bnft/Insurance Premiums	-	13	-	-	-	0.0%
Health Insurance Premiums	-	5,003	-	17,400	31,200	79.3%
Dental Insurance Premiums	-	211	-	400	1,800	350.0%
Optical Insurance Premiums	-	(54)	-	-	-	0.0%
LTD Ins Premium	-	154	-	700	700	0.0%
STD Ins Premium	-	94	-	600	400	-33.3%
Other Employee Benefits	-	(13)	1,000	1,000	100	-90.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>136,344</b>	<b>174,402</b>	<b>185,900</b>	<b>145,900</b>	<b>196,300</b>	<b>34.5%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	13,944	-	1,500	41,500	-	-100.0%
Printing & Binding	-	888	1,000	1,000	1,000	0.0%
Staff Training	-	-	-	-	500	0.0%
Dues & Memberships	200	-	200	200	-	-100.0%
Other Purchased Services	-	3,015	2,500	2,500	2,200	-12.0%
Special Department Expenses	379	239	-	-	-	0.0%
Office Supplies	2,802	2,331	1,200	1,200	1,000	-16.7%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>17,324</b>	<b>6,472</b>	<b>6,400</b>	<b>46,400</b>	<b>4,700</b>	<b>-89.9%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>153,669</b>	<b>180,874</b>	<b>192,300</b>	<b>192,300</b>	<b>201,000</b>	<b>4.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(153,669)</b>	<b>(180,874)</b>	<b>(192,300)</b>	<b>(192,300)</b>	<b>(201,000)</b>	<b>4.5%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Disaster Preparedness  
101514**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	110,514	114,576	118,100	118,100	118,100	0.0%
Alternative H&W Payout	250	250	300	250	300	20.0%
Signing Bonus Payout	-	5,455	-	-	-	0.0%
Health Insurance Allocation	8,617	6,162	8,700	-	-	0.0%
Life Ins Allocation	-	56	400	400	200	-50.0%
Dental Ins Allocation	188	141	200	-	-	0.0%
Optical Ins Allocation	94	98	100	100	100	0.0%
LTD Ins Allocation	-	-	500	-	-	0.0%
STD Ins Allocation	-	-	500	-	-	0.0%
Medicare	1,609	1,747	1,800	1,800	1,800	0.0%
Employer CalPERS Retire NC	8,189	8,734	9,100	9,100	9,400	3.3%
Emp Bnft/Insurance Premiums	-	7	-	-	-	0.0%
Health Insurance Premiums	-	2,527	-	8,700	8,700	0.0%
Dental Insurance Premiums	-	58	-	200	600	200.0%
Optical Insurance Premiums	-	(27)	-	-	-	0.0%
LTD Ins Premium	-	141	-	500	500	0.0%
STD Ins Premium	-	87	-	500	300	-40.0%
Leave Buyback	-	-	4,400	4,400	-	-100.0%
Other Employee Benefits	-	(7)	1,000	1,000	100	-90.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>129,460</b>	<b>140,004</b>	<b>145,100</b>	<b>145,050</b>	<b>140,100</b>	<b>-3.4%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Meetings & Conferences	90	-	1,000	1,000	1,000	0.0%
Staff Training	-	53	-	-	-	0.0%
Special Department Expenses	14,498	2,109	7,500	7,500	5,000	-33.3%
Office Supplies	-	135	500	500	500	0.0%
Emergency Medical Supples	226	236	-	-	500	0.0%
Web Based Service/Subscriptions	198	198	-	-	-	0.0%
Other Supplies	-	620	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>15,011</b>	<b>3,352</b>	<b>9,000</b>	<b>9,000</b>	<b>7,000</b>	<b>-22.2%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>144,471</b>	<b>143,355</b>	<b>154,100</b>	<b>154,050</b>	<b>147,100</b>	<b>-4.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(144,471)</b>	<b>(143,355)</b>	<b>(154,100)</b>	<b>(154,050)</b>	<b>(147,100)</b>	<b>-4.5%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Public Safety Communications  
101515**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Reimbursements/Other Revenue	5,318	4,489	10,000	15,000	15,000	0.0%
<b>Total Revenues</b>	<b>5,318</b>	<b>4,489</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>5,318</b>	<b>4,489</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	994,354	1,402,532	1,413,300	1,413,300	1,474,800	4.4%
Salaries/Part-Time	105,741	84,066	125,000	125,000	125,000	0.0%
Overtime	303,338	333,563	300,000	300,000	300,000	0.0%
Leave Accrual Payout	24,629	6,162	-	-	-	0.0%
Alternative H&W Payout	7,250	6,250	9,500	5,250	8,000	52.4%
Signing Bonus Payout	-	62,563	-	-	-	0.0%
Health Insurance Allocation	171,028	155,045	213,200	-	-	0.0%
Life Ins Allocation	-	664	4,200	4,200	2,300	-45.2%
Dental Ins Allocation	9,201	9,010	5,400	-	-	0.0%
Optical Ins Allocation	1,731	2,910	2,800	2,800	2,600	-7.1%
LTD Ins Allocation	-	-	6,200	-	-	0.0%
STD Ins Allocation	-	-	5,600	-	-	0.0%
Medicare	21,147	28,122	20,500	20,500	21,400	4.4%
Employers' PARS/ARS	985	445	-	-	-	0.0%
Employer CalPERS Retire NC	83,475	114,139	113,400	113,400	129,900	14.6%
Employee Medical Opt Out Plan	17,090	13,124	21,700	21,700	-	-100.0%
Emp Bnft/Insurance Premiums	-	106	-	-	-	0.0%
Health Insurance Premiums	-	61,822	-	213,200	195,800	-8.2%
Dental Insurance Premiums	-	3,666	-	5,400	13,300	146.3%
Life Insurance Premiums	-	(46)	-	-	-	0.0%
Optical Insurance Premiums	-	(856)	-	-	-	0.0%
LTD Ins Premium	-	1,644	-	6,200	5,300	-14.5%
STD Ins Premium	-	1,006	-	5,600	3,300	-41.1%
Leave Buyback	5,428	31,122	9,800	9,800	3,000	-69.4%
Other Employee Benefits	-	(106)	1,500	1,500	400	-73.3%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,745,397</b>	<b>2,316,954</b>	<b>2,252,100</b>	<b>2,247,850</b>	<b>2,285,100</b>	<b>1.7%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Common Area Expenses	-	244	5,000	5,000	-	-100.0%
City Events	-	1,103	-	-	1,000	0.0%
Recruitment Exp	-	370	3,000	3,000	3,000	0.0%
Software Maintenance	8,862	-	-	-	-	0.0%
Repair Maint/Equipment	16,297	20,757	35,000	35,000	-	-100.0%
Advertising/Promotional	1,059	51	-	-	-	0.0%
Printing & Binding	39	216	-	-	100	0.0%
Travel	-	4,476	7,000	7,000	5,000	-28.6%
Meetings & Conferences	2,389	2,614	3,000	3,000	-	-100.0%
Staff Training	10,308	15,820	15,000	20,000	20,000	0.0%
Dues & Memberships	933	1,035	5,000	5,000	1,500	-70.0%
Special Department Expenses	7,133	10,853	5,000	5,000	-	-100.0%
Office Supplies	1,068	1,190	1,600	1,600	1,500	-6.3%
Postage	81	127	150	150	150	0.0%
Small Furniture & Fixture	-	7,952	-	-	-	0.0%
Uniforms	9,386	6,391	15,000	15,000	10,000	-33.3%
Web Based Service/Subscriptions	-	15	-	-	-	0.0%
Other Supplies	213	1,711	-	-	-	0.0%
Community Programs	237	4,684	5,000	5,000	5,000	0.0%
Office Equipment	348	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>58,353</b>	<b>79,608</b>	<b>99,750</b>	<b>104,750</b>	<b>47,250</b>	<b>-54.9%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	1,123	1,057	-	-	-	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Public Safety Communications  
101515**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>TOTAL CIP &amp; EQUIPMENT</b>	1,123	1,057	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	1,804,874	2,397,619	2,351,850	2,352,600	2,332,350	-0.9%
<b>NET CHANGE IN POSITION</b>	(1,799,556)	(2,393,130)	(2,341,850)	(2,337,600)	(2,317,350)	-0.9%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Emergency Medical Services  
101516**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Dept. Contract Services	1,034,377	1,065,409	1,188,819	1,188,819	740,000	-37.8%
Special Department Expenses	-	1,592	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	1,034,377	1,067,001	1,188,819	1,188,819	740,000	-37.8%
<b>EXPENDITURES GRAND TOTAL</b>	1,034,377	1,067,001	1,188,819	1,188,819	740,000	-37.8%
<b>NET CHANGE IN POSITION</b>	(1,034,377)	(1,067,001)	(1,188,819)	(1,188,819)	(740,000)	-37.8%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Administrative Services  
Information Technology  
101523

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Other Financing Sources	31,578	233,745	-	-	-	0.0%
<b>Total Revenues</b>	<b>31,578</b>	<b>233,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>31,578</b>	<b>233,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	69,446	202,957	259,600	259,600	297,600	14.6%
Alternative H&W Payout	-	250	3,800	1,750	2,800	60.0%
Signing Bonus Payout	-	6,030	-	-	-	0.0%
Health Insurance Allocation	10,873	16,997	31,200	-	-	0.0%
Life Ins Allocation	-	129	800	800	500	-37.5%
Dental Ins Allocation	549	902	900	-	-	0.0%
Optical Ins Allocation	138	381	500	500	600	20.0%
LTD Ins Allocation	-	-	1,100	-	-	0.0%
STD Ins Allocation	-	-	1,100	-	-	0.0%
Medicare	1,009	3,063	3,800	3,800	4,400	15.8%
Employer CalPERS Retire NC	5,148	15,309	20,000	20,000	23,700	18.5%
Employee Medical Opt Out Plan	-	1,000	4,800	4,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	20	-	-	-	0.0%
Health Insurance Premiums	-	9,097	-	31,200	39,900	27.9%
Dental Insurance Premiums	-	565	-	900	2,500	177.8%
Optical Insurance Premiums	-	(135)	-	-	-	0.0%
LTD Ins Premium	-	352	-	1,100	1,300	18.2%
STD Ins Premium	-	216	-	1,100	800	-27.3%
Leave Buyback	-	-	-	-	5,600	0.0%
Other Employee Benefits	-	(20)	1,100	1,100	100	-90.9%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>87,163</b>	<b>257,111</b>	<b>328,700</b>	<b>326,650</b>	<b>379,800</b>	<b>16.3%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	595	-	-	-	-	0.0%
Professional Services	26,205	29,995	100,000	150,000	150,000	0.0%
Video Monitoring	-	89,462	100,000	100,000	120,000	20.0%
Software Maintenance	367,135	405,014	671,000	671,000	650,000	-3.1%
Equipment Replacement	369	-	-	-	-	0.0%
Telephone/Internet	300	-	-	-	-	0.0%
Meetings & Conferences	5,811	675	5,000	5,000	4,000	-20.0%
Dues & Memberships	201	1,078	1,100	749	750	0.1%
Dept. Contract Services	308,188	163,800	-	-	-	0.0%
Special Department Expenses	20,186	-	-	-	-	0.0%
Office Supplies	347	528	500	500	750	50.0%
Postage	19	-	-	-	-	0.0%
Uniforms	-	-	-	351	-	-100.0%
Computer Software	68	-	-	-	-	0.0%
Web Based Service/Subscriptions	826	3,771	-	-	-	0.0%
Computer Peripheral/Accessory	-	-	8,000	8,000	8,000	0.0%
Other Supplies	499	-	-	-	-	0.0%
Office Equipment	4,230	-	-	-	-	0.0%
Subscription Principal (GASB)	78,498	150,532	-	-	-	0.0%
Subscription Interest (GASB)	1,335	4,365	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>814,812</b>	<b>849,219</b>	<b>885,600</b>	<b>935,600</b>	<b>933,500</b>	<b>-0.2%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	43,334	-	-	-	-	0.0%
Laptops/Tablets	31,578	233,745	-	-	-	0.0%
Machinery & Equipment	83,315	20,026	-	-	-	0.0%
Furniture & Fixtures	601	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>158,828</b>	<b>253,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Administrative Services  
Information Technology  
101523**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>EXPENDITURES GRAND TOTAL</b>	1,060,804	1,360,101	1,214,300	1,262,250	1,313,300	4.0%
<b>NET CHANGE IN POSITION</b>	(1,029,225)	(1,126,356)	(1,214,300)	(1,262,250)	(1,313,300)	4.0%



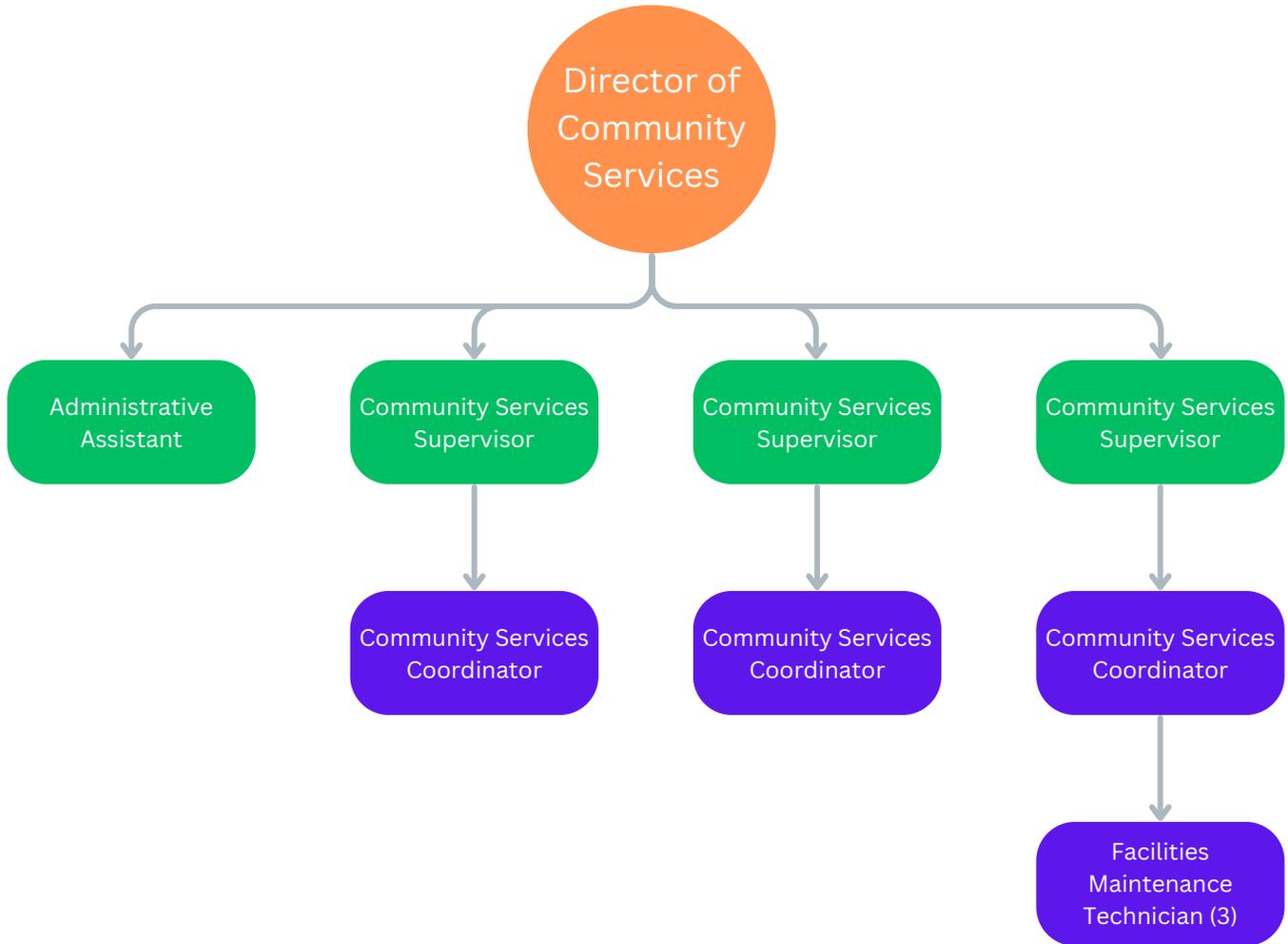
**PLACENTIA**  
Rich Heritage, Bright Future

# **COMMUNITY SERVICES DEPARTMENT**



**General Fund Budget**  
**FISCAL YEAR 2025-26**

# Community Services Department Organizational Chart



The Community Services Department is responsible for managing and coordinating a wide range of programs and services that enhance the quality of life for Placentia residents. These include recreation services, cultural arts, special events, youth and teen programs, early childhood education (Tiny Tots), senior services, and sports programs.

The Department also oversees the operations of the Neighborhood Services Office, manages Capital Improvement Projects (CIP), administers grant programs, and coordinates the general maintenance and renovation of City parks, facilities, and athletic fields. Additionally, the Department manages contracted services related to the operation of the Placentia Navigation Center.

To support these efforts, the Department serves as liaison to several key committees and organizations, including the Parks, Arts, and Recreation Commission; Heritage Festival Committee; Chamber of Commerce/Santa Fe Merchants Association; Sports Advisory Committee; Placentia Community Chorus; Placentia Community Foundation; Navigation Center Advisory Board; and the Senior Citizens Advisory Committee. The Department also partners with various non-profit organizations to deliver and support special programs and events.

A description of each division and its purpose is provided below:

### **Recreation Services Division**

The Recreation Services Division provides educational, recreational, and leisure opportunities for residents of all ages. The Division is responsible for planning, coordinating, and implementing a variety of programs, including after-school activities for youth and teens, enrichment classes for all ages, youth and adult sports leagues, and citywide special events.

Collaborating closely with the School District and numerous community organizations, the Division ensures programs are cost-effective and responsive to community needs while minimizing duplication of services. Signature events coordinated by the Division include the Heritage Festival and Parade, Movies in the Park, Concerts in the Park, and the Tamale Festival.



The Division also manages facility and picnic shelter reservations, oversees the scheduling and permitting of athletic fields throughout the City, and coordinates operations and field maintenance. In addition, it leads general maintenance and renovation projects for City parks, facilities, and athletic fields.

Marketing and communications efforts are also supported by the Division, including the preparation and publication of the City's quarterly activity guide, *The Placentia Palm Quarterly*, as well as the management of the City's Community Services social media accounts and webpage.

### **Neighborhood Services Division**



The Neighborhood Services Division coordinates the delivery of family support services and resource programs for residents of all ages. Operating out of the Whitten Community Center, the Division provides a variety of essential services including emergency food distribution, translation assistance, referrals to medical and mental health providers, nutrition education, and fitness and wellness classes.

In addition to ongoing programs, the Division is responsible for planning and implementing annual community support initiatives such as the Thanksgiving Basket Giveaway and the Holiday Food Giveaway, which serve hundreds of local families in need.

### **Cultural Arts Division**

The Cultural Arts Division is responsible for coordinating and implementing cultural and fine arts activities throughout the community, in collaboration with the Parks, Arts, and Recreation Commission. Signature programs include the annual Photography Contest and the Cultural Arts Projects for Every Student (CAPES) Scholarship Program.

One of the Division's most prominent and successful programs is the *Summer Concerts in the Park* series, held bi-weekly during July and August. These concerts attract large audiences and offer a diverse range of musical entertainment. The Recreation Services Division serves as liaison to the Parks, Arts, and Recreation Commission, which provides guidance and programming support to ensure the ongoing success of cultural arts initiatives.

### **Senior Services Division**

The Senior Services Division oversees the daily operations of the Placentia Senior Center and coordinates a variety of programs and services for older adults. These include educational presentations, health and wellness programs, social activities, and special events such as the annual Senior Health Fair.

The Division partners with local food banks, health providers, and community organizations to offer congregate and shelf-stable meals to senior residents. Transportation to and from the Senior Center, as well as to shopping destinations and medical appointments, is provided through a contracted service.

A Community Services Coordinator serves as the liaison to the Senior Citizens Advisory Committee, ensuring that senior voices are represented and services are responsive to the community's needs.

### **Navigation Center Division**

As part of the North Orange County Service Planning Area (NSPA), the Navigation Center Division provides oversight of the Placentia Navigation Center. The Division manages the contract with the service provider responsible for day-to-day operations and ensures coordination of wraparound services for individuals experiencing homelessness.

Services offered at the Navigation Center include medical and mental health referrals, family reunification, transitional and permanent housing placement, and counseling. A Management Analyst serves as the staff liaison to the Navigation Center Advisory Board and coordinates meetings with partner NSPA cities.

The Division also works closely with the County of Orange, attends regional meetings, and collaborates with local law enforcement agencies to provide integrated support and services to clients.

### **Accomplishments**

- ✓ Completed the RFP process and implemented a new operator (Salvation Army) for the Placentia Navigation Center.
- ✓ Implemented a digital application and new route for the Placentia Heritage Festival Marching Band Review.
- ✓ Awarded contract to replace ballfield lights at Tuffree Hill Park Ball field and Tennis/Pickleball courts.
- ✓ Awarded contract for McFadden Park Playground renovation project via County ARPA funds (\$500,000) (Dec. 17th City Council Meeting).
- ✓ Collaborated with the Public Works Department to award the contract for the flooring at the Whitten Community Center.
- ✓ Collaborated with the NSPA Committee to incorporate Bridges at Kraemer and Home Aid Family Care Center into the NSPA portfolio for additional options for PD and Hope Center.
- ✓ Completed construction and reopened Parque De Los Arroyo Verde.
- ✓ Completed the landscaping around Gomez Community Center and re-aligned the irrigation system as an in-house project.
- ✓ Completed RFP and awarded a contract for park maintenance and landscape services.
- ✓ Completed an in-house assessment of park restroom renovations and costs.

- ✓ Completed in-house restroom renovations at George J. Koch Park, Parque de Los Ninos, and Parque de Arroyo Verde.
- ✓ Completed renovation of the teen center lights and ceiling tiles at Kraemer Park.
- ✓ Completed renovation of the infield layout of the baseball field at Tuffree Hill Park with a new home plate, pitching mound, and base anchors.

### **Goals**

*All goals support the City's Strategic Plan Goals to "Ensure Long-Term Fiscal Sustainability", "Promote Community & Economic Development", and "Implement Public Infrastructure to Meet Community Needs".*

- ✓ Complete the remaining park restroom renovations at McFadden, Kramer Memorial and Tuffree Hill Parks
- ✓ Complete projects with Prop 68 funds at La Placita Parkette and Jaycee Parkette
- ✓ Replacement of HVAC and Windows at Edwin T. Powell Senior Center
- ✓ Develop an improved sponsorship package for events. Review, evaluate, and reimagine special events spending and execution.
- ✓ Develop scope of work and cost estimate for Tynes Gym facility renovation via RFP.
- ✓ Develop a scope of work and cost estimate for Kraemer Memorial Fountain to be transformed into a drought-tolerant plant fountain via RFP.
- ✓ Develop a Community Services Marketing Plan to engage with the community through various media (social media, web, digital options, banners, mailers).
- ✓ Develop a "Moving Movies in the Park" to highlight various parks throughout the city.
- ✓ Develop a new ordinance for Council consideration to allow for streamlining of City-approved Special Events which include beer or wine.
- ✓ Develop a Staff Succession Plan "training academy" for part-time staff to enhance knowledge, skills, and abilities to grow within the department.

## COMMUNITY SERVICES



- The City's five-year Strategic Plan Goals are (not in priority order):**
- ✓ Ensure long-term fiscal sustainability
  - ✓ Ensure that public safety continues to be a high priority
  - ✓ Promote community and economic development
  - ✓ Increase community engagement
  - ✓ Implement public infrastructure to meet community needs
  - ✓ Improve city beautification
  - ✓ Improve city Governance

\*FY 2024/25 is the first year of the City's Performance Measure Initiative so historical data will be added in future fiscal years

### DEPARTMENT GOALS AND OBJECTIVES – COMMUNITY SERVICES

Department Goals and Objectives		Fiscal Sustainability	Public Safety	Community & Economic Development	Community Engagement	Public Infrastructure	City Beautification	Employee Development	Improve City Governance
1	Renovate park amenities citywide to improve usage and safety					✓	✓		
2	Continue to provide quality programs to our residents and visitors	✓			✓				
3	Continue to provide clean and safe temporary housing in collaboration with the North Spa		✓		✓				

### PERFORMANCE MEASURES/INDICATORS – COMMUNITY SERVICES

Department Performance Measures	Dept. Goal	FY 24-25 Actuals	FY 25-26 Estimate	FY 26-27 Target
Number of individuals served at Navigation Center	3	354	225	230
Positive exits from the Navigation Center into housing, rehab or reunification with family	3	49	36	40
Families receiving food from Neighborhood Services	2	1,872	1,635	1,650
Families receiving a Thanksgiving Basket	2	270	288	295
Families receiving toys and food from Community Christmas Basket	2	325	120	130
Individuals receiving hot meals at the Senior Center	2	3,700	3,347	3,400
Enrollment in day camp program	2	189	234	245
Enrollment in P.A.R.K.'s program	2	110	100	115
Attendance at Concerts in the Park (5 concerts)	2	4,346	3,000	3,100

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Community Services  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Recreation Programs	124,593	156,869	201,000	155,000	110,500	-28.7%
Excursions	-	1,155	-	-	1,200	0.0%
Special Events	33,509	25,460	30,000	30,110	105,750	251.2%
Placentia Quarterly	-	-	-	-	5,000	0.0%
Festival Revenue	28,339	37,127	85,000	70,000	40,000	-42.9%
Athletic Field Light Fees	49,435	135,906	125,000	125,000	75,000	-40.0%
Facility Rental	119,960	176,547	160,000	145,000	100,000	-31.0%
Field Use Fees	56,884	84,903	75,000	75,000	75,000	0.0%
Donations & Contributions	6,350	11,300	5,000	6,000	7,000	16.7%
<b>Total Revenues</b>	<b>419,069</b>	<b>629,266</b>	<b>681,000</b>	<b>606,110</b>	<b>519,450</b>	<b>-14.3%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>419,069</b>	<b>629,266</b>	<b>681,000</b>	<b>606,110</b>	<b>519,450</b>	<b>-14.3%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	658,689	845,338	930,800	930,800	908,000	-2.4%
Salaries/Part-Time	898,504	978,228	884,800	826,400	884,800	7.1%
Salaries/Temporary Employees	-	781	-	-	-	0.0%
Overtime	36,882	74,112	45,000	55,000	61,000	10.9%
Leave Accrual Payout	6,979	7,051	-	-	-	0.0%
Alternative H&W Payout	6,250	3,875	7,800	4,000	4,000	0.0%
Signing Bonus Payout	-	30,390	-	-	-	0.0%
Other Salaries & Wages	374	21	-	-	-	0.0%
Health Insurance Allocation	86,792	76,806	164,800	-	-	0.0%
Life Ins Allocation	-	402	2,400	2,400	1,700	-29.2%
Dental Ins Allocation	6,996	6,046	4,700	-	-	0.0%
Optical Ins Allocation	1,345	1,757	2,100	2,100	2,600	23.8%
LTD Ins Allocation	-	-	3,700	-	-	0.0%
STD Ins Allocation	-	-	3,500	-	-	0.0%
Medicare	23,503	28,342	13,800	13,800	13,000	-5.8%
Employers' PARS/ARS	35,413	40,909	8,500	8,500	7,700	-9.4%
Employer CalPERS Retire NC	59,111	82,565	91,300	91,300	99,100	8.5%
ICMA Defined Contribution Plan	-	4,945	-	-	-	0.0%
Employee Medical Opt Out Plan	12,474	8,509	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	72	-	-	-	0.0%
Health Insurance Premiums	-	40,489	-	164,800	183,800	11.5%
Dental Insurance Premiums	-	2,782	-	4,700	12,700	170.2%
Optical Insurance Premiums	-	(567)	-	-	-	0.0%
LTD Ins Premium	-	1,042	-	3,700	4,000	8.1%
STD Ins Premium	-	638	-	3,500	2,600	-25.7%
Leave Buyback	-	-	2,200	2,200	15,800	618.2%
Other Employee Benefits	-	(72)	9,500	9,500	500	-94.7%
Contra - Salaries	(78,809)	(53,832)	-	-	(52,864)	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,754,503</b>	<b>2,180,628</b>	<b>2,174,900</b>	<b>2,122,700</b>	<b>2,148,436</b>	<b>1.2%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Third Party Administration	5,618	6,547	4,500	4,500	4,500	0.0%
Misc Bank Charges	3,976	5,327	3,500	3,500	3,500	0.0%
Credit Card Write-offs	422	42	-	-	-	0.0%
Toll Roads Expense	-	152	-	-	-	0.0%
Common Area Expenses	-	54	-	-	-	0.0%
City Events	-	3,879	-	908	-	-100.0%
Recruitment Exp	-	64	-	-	-	0.0%
Instructional Services	9,412	24,738	25,000	25,000	26,000	4.0%
Professional Services	92,864	104,179	100,200	102,951	74,200	-27.9%
Repair & Maint/Facilities	432,413	98,667	178,000	177,255	160,000	-9.7%
Emergency Repairs	-	-	-	-	5,000	0.0%
Vehicle Repair & Maintenance	-	60	-	745	-	-100.0%
Repair/Maint - Parks & Fields	-	517,017	481,700	481,051	481,000	0.0%
Repair/Maint - Park Lights	-	17,191	33,500	33,500	25,000	-25.4%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Community Services  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Paint Supplies	-	43	-	-	-	0.0%
Janitorial Supplies	-	118	-	250	3,500	1299.5%
Vehicle Rental	-	-	-	-	2,200	0.0%
Equipment & Tool Rental	-	15,472	-	191	-	-100.0%
Telephone/Internet	351	-	-	-	-	0.0%
Printing & Binding	24,590	58,054	54,600	56,080	55,700	-0.7%
Travel	-	3,539	-	-	-	0.0%
Meetings & Conferences	27,470	16,265	-	653	7,600	1063.9%
Staff Training	2,506	6,549	5,000	5,000	4,000	-20.0%
Dues & Memberships	2,270	1,455	4,700	4,700	4,500	-4.3%
Entertainment Services	12,015	17,047	21,500	22,205	52,000	134.2%
Excursions	2,828	11,650	7,600	7,600	7,600	0.0%
Officiating	4,284	4,284	4,500	4,500	4,500	0.0%
Dept. Contract Services	-	90,492	114,200	114,200	120,000	5.1%
Other Purchased Services	45,554	79,744	114,100	106,845	106,500	-0.3%
Special Department Expenses	69,083	74,016	112,700	89,877	-	-100.0%
Office Supplies	7,545	3,148	8,400	5,574	2,200	-60.5%
Books & Periodicals	-	-	-	-	35,000	0.0%
Photo Services & Supplies	-	-	-	-	8,500	0.0%
Postage	15,291	10,583	16,000	16,000	10,000	-37.5%
Gasoline & Diesel Fuel	-	1,549	-	-	-	0.0%
Small Tools/Equipment	2,934	138	-	-	-	0.0%
Small Furniture & Fixture	900	732	-	326	1,700	421.1%
Uniforms	8,200	10,049	10,000	12,000	37,000	208.3%
Emergency Medical Supples	-	-	-	-	500	0.0%
Computer Software	708	-	-	-	-	0.0%
Web Based Service/Subscriptions	402	1,657	2,000	3,141	-	-100.0%
Other Supplies	6,567	5,227	-	399	-	-100.0%
Community Programs	43,772	61,454	5,000	10,000	152,400	1424.0%
Office Equipment	2,372	-	-	-	-	0.0%
Other Expenditure	249	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>824,598</b>	<b>1,251,182</b>	<b>1,306,700</b>	<b>1,288,950</b>	<b>1,394,600</b>	<b>8.2%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	3,094	-	-	-	-	0.0%
Machinery & Equipment	-	36,203	26,000	29,050	-	-100.0%
Furniture & Fixtures	6,756	1,461	5,750	950	5,750	505.3%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>9,849</b>	<b>37,664</b>	<b>31,750</b>	<b>30,000</b>	<b>5,750</b>	<b>-80.8%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>2,588,950</b>	<b>3,469,473</b>	<b>3,513,350</b>	<b>3,441,650</b>	<b>3,548,786</b>	<b>3.1%</b>
<b>NET CHANGE IN POSITION</b>	<b>(2,169,881)</b>	<b>(2,840,207)</b>	<b>(2,832,350)</b>	<b>(2,835,540)</b>	<b>(3,029,336)</b>	<b>6.8%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Community Services  
Park Maintenance  
104055

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	-	119,484	222,300	222,300	209,300	-5.8%
Overtime	-	30,188	-	23,500	25,000	6.4%
Leave Accrual Payout	-	7,051	-	-	-	0.0%
Alternative H&W Payout	-	-	2,800	1,750	1,500	-14.3%
Other Salaries & Wages	-	21	-	-	-	0.0%
Health Insurance Allocation	-	15,887	67,600	-	-	0.0%
Life Ins Allocation	-	78	700	700	500	-28.6%
Dental Ins Allocation	-	943	1,500	-	-	0.0%
Optical Ins Allocation	-	407	900	900	900	0.0%
LTD Ins Allocation	-	-	1,000	-	-	0.0%
STD Ins Allocation	-	-	900	-	-	0.0%
Medicare	-	2,288	3,300	3,300	3,100	-6.1%
Employer CalPERS Retire NC	-	14,838	27,800	27,800	26,400	-5.0%
Emp Bnft/Insurance Premiums	-	17	-	-	-	0.0%
Health Insurance Premiums	-	16,549	-	67,600	67,600	0.0%
Dental Insurance Premiums	-	895	-	1,500	3,600	140.0%
Optical Insurance Premiums	-	(203)	-	-	-	0.0%
LTD Ins Premium	-	143	-	1,000	800	-20.0%
STD Ins Premium	-	88	-	900	500	-44.4%
Other Employee Benefits	-	(17)	200	200	100	-50.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	208,659	329,000	351,450	339,300	-3.5%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	-	10,000	10,000	10,000	0.0%
Repair & Maint/Facilities	-	-	178,000	177,255	160,000	-9.7%
Emergency Repairs	-	-	-	-	5,000	0.0%
Vehicle Repair & Maintenance	-	60	-	745	-	-100.0%
Repair/Maint - Parks & Fields	-	689	481,700	481,051	481,000	0.0%
Repair/Maint - Park Lights	-	-	33,500	33,500	25,000	-25.4%
Janitorial Supplies	-	-	-	250	3,500	1299.5%
Meetings & Conferences	-	-	-	-	500	0.0%
Staff Training	-	-	-	-	500	0.0%
Dues & Memberships	-	-	-	-	300	0.0%
Dept. Contract Services	-	-	114,200	114,200	120,000	5.1%
Uniforms	-	220	-	2,000	2,000	0.0%
Other Supplies	-	-	-	399	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	-	970	817,400	819,400	807,800	-1.4%
<b>CIP &amp; EQUIPMENT</b>						
Machinery & Equipment	-	-	26,000	28,800	-	-100.0%
Furniture & Fixtures	-	-	5,750	950	5,750	505.3%
<b>TOTAL CIP &amp; EQUIPMENT</b>	-	-	31,750	29,750	5,750	-80.7%
<b>EXPENDITURES GRAND TOTAL</b>	-	209,629	1,178,150	1,200,600	1,152,850	-4.0%
<b>NET CHANGE IN POSITION</b>	-	(209,629)	(1,178,150)	(1,200,600)	(1,152,850)	-4.0%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Community Services  
Comm Svc Administration  
104070

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	221,907	310,585	257,100	257,100	255,000	-0.8%
Overtime	(932)	1,971	-	8,000	8,000	0.0%
Leave Accrual Payout	4,618	-	-	-	-	0.0%
Alternative H&W Payout	750	375	900	1,250	1,500	20.0%
Signing Bonus Payout	-	9,847	-	-	-	0.0%
Health Insurance Allocation	12,133	12,311	17,400	-	-	0.0%
Life Ins Allocation	-	149	400	400	400	0.0%
Dental Ins Allocation	1,154	943	400	-	-	0.0%
Optical Ins Allocation	208	301	200	200	400	100.0%
LTD Ins Allocation	-	-	700	-	-	0.0%
STD Ins Allocation	-	-	800	-	-	0.0%
Medicare	3,284	4,775	3,800	3,800	3,700	-2.6%
Employers' PARS/ARS	4,895	6,584	8,500	8,500	7,700	-9.4%
Employer CalPERS Retire NC	12,727	23,065	19,800	19,800	25,700	29.8%
ICMA Defined Contribution Plan	-	4,945	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	19	-	-	-	0.0%
Health Insurance Premiums	-	7,026	-	17,400	31,200	79.3%
Dental Insurance Premiums	-	500	-	400	2,100	425.0%
Optical Insurance Premiums	-	(101)	-	-	-	0.0%
LTD Ins Premium	-	443	-	700	1,100	57.1%
STD Ins Premium	-	271	-	800	700	-12.5%
Leave Buyback	-	-	2,200	2,200	13,400	509.1%
Other Employee Benefits	-	(19)	9,000	9,000	100	-98.9%
Contra - Salaries	(24,320)	-	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>236,424</b>	<b>383,989</b>	<b>321,200</b>	<b>329,550</b>	<b>351,000</b>	<b>6.5%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Third Party Administration	276	-	-	-	-	0.0%
Professional Services	1,455	1,289	-	359	-	-100.0%
Printing & Binding	19,194	43,214	37,600	37,600	35,000	-6.9%
Travel	-	1,480	-	-	-	0.0%
Meetings & Conferences	5,885	1,442	-	-	5,000	0.0%
Dues & Memberships	340	170	2,000	2,000	2,000	0.0%
Special Department Expenses	454	-	-	-	-	0.0%
Office Supplies	1,894	1,672	5,000	2,174	1,500	-31.0%
Postage	15,001	10,320	16,000	16,000	10,000	-37.5%
Small Furniture & Fixture	-	-	-	326	500	53.3%
Computer Software	459	-	-	-	-	0.0%
Web Based Service/Subscriptions	228	582	2,000	3,141	-	-100.0%
Community Programs	-	26	-	-	3,600	0.0%
Office Equipment	109	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>45,295</b>	<b>60,195</b>	<b>62,600</b>	<b>61,600</b>	<b>57,600</b>	<b>-6.5%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	97	-	-	-	-	0.0%
Furniture & Fixtures	2,761	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>2,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>284,577</b>	<b>444,184</b>	<b>383,800</b>	<b>391,150</b>	<b>408,600</b>	<b>4.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(284,577)</b>	<b>(444,184)</b>	<b>(383,800)</b>	<b>(391,150)</b>	<b>(408,600)</b>	<b>4.5%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Community Services  
Comm Svc/Recreation Svc  
104071

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Recreation Programs	124,593	156,869	165,000	155,000	110,000	-29.0%
Excursions	-	1,155	-	-	1,000	0.0%
Special Events	85	290	-	500	-	-100.0%
Placentia Quarterly	-	-	-	-	5,000	0.0%
Festival Revenue	(2,718)	(908)	-	-	-	0.0%
Athletic Field Light Fees	49,435	135,906	125,000	125,000	75,000	-40.0%
Facility Rental	119,960	176,547	160,000	145,000	100,000	-31.0%
Field Use Fees	56,884	84,903	75,000	75,000	75,000	0.0%
Donations & Contributions	6,200	10,300	5,000	-	5,000	0.0%
<b>Total Revenues</b>	<b>354,438</b>	<b>565,061</b>	<b>530,000</b>	<b>500,500</b>	<b>371,000</b>	<b>-25.9%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>354,438</b>	<b>565,061</b>	<b>530,000</b>	<b>500,500</b>	<b>371,000</b>	<b>-25.9%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	399,964	340,570	387,100	387,100	394,200	1.8%
Salaries/Part-Time	695,836	851,038	687,500	661,200	742,200	12.3%
Salaries/Temporary Employees	-	781	-	-	-	0.0%
Overtime	28,901	35,119	30,000	20,000	25,500	27.5%
Leave Accrual Payout	2,361	-	-	-	-	0.0%
Alternative H&W Payout	5,250	2,250	2,800	750	800	6.7%
Signing Bonus Payout	-	17,507	-	-	-	0.0%
Other Salaries & Wages	374	-	-	-	-	0.0%
Health Insurance Allocation	70,027	34,488	71,100	-	-	0.0%
Life Ins Allocation	-	144	1,100	1,100	800	-27.3%
Dental Ins Allocation	5,733	3,258	2,600	-	-	0.0%
Optical Ins Allocation	1,082	854	900	900	1,200	33.3%
LTD Ins Allocation	-	-	1,700	-	-	0.0%
STD Ins Allocation	-	-	1,500	-	-	0.0%
Medicare	16,601	18,197	5,700	5,700	5,800	1.8%
Employers' PARS/ARS	24,189	29,998	-	-	-	0.0%
Employer CalPERS Retire NC	41,099	36,742	38,700	38,700	43,000	11.1%
Employee Medical Opt Out Plan	12,474	8,509	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	32	-	-	-	0.0%
Health Insurance Premiums	-	13,682	-	71,100	76,300	7.3%
Dental Insurance Premiums	-	1,297	-	2,600	6,800	161.5%
Optical Insurance Premiums	-	(230)	-	-	-	0.0%
LTD Ins Premium	-	381	-	1,700	1,900	11.8%
STD Ins Premium	-	233	-	1,500	1,200	-20.0%
Other Employee Benefits	-	(32)	200	200	200	0.0%
Contra - Salaries	(21,000)	(53,832)	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,282,891</b>	<b>1,340,985</b>	<b>1,230,900</b>	<b>1,192,550</b>	<b>1,299,900</b>	<b>9.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Third Party Administration	5,343	6,547	4,500	4,500	4,500	0.0%
Misc Bank Charges	3,976	5,327	3,500	3,500	3,500	0.0%
Credit Card Write-offs	422	42	-	-	-	0.0%
Toll Roads Expense	-	152	-	-	-	0.0%
City Events	-	3,879	-	908	-	-100.0%
Recruitment Exp	-	64	-	-	-	0.0%
Instructional Services	9,412	24,738	25,000	25,000	26,000	4.0%
Professional Services	72,695	58,669	49,700	51,292	20,200	-60.6%
Repair & Maint/Facilities	432,413	2,179	-	-	-	0.0%
Repair/Maint - Parks & Fields	-	98	-	-	-	0.0%
Paint Supplies	-	43	-	-	-	0.0%
Telephone/Internet	351	-	-	-	-	0.0%
Printing & Binding	4,296	4,438	4,700	4,700	1,800	-61.7%
Travel	-	2,059	-	-	-	0.0%
Meetings & Conferences	21,356	13,384	-	653	2,100	221.6%
Staff Training	2,506	6,549	5,000	5,000	3,500	-30.0%
Dues & Memberships	1,930	1,285	2,700	2,700	2,200	-18.5%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Community Services  
Comm Svc/Recreation Svc  
104071**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Excursions	2,828	11,650	7,600	7,600	7,600	0.0%
Officiating	4,284	4,284	4,500	4,500	4,500	0.0%
Other Purchased Services	23,987	21,344	31,500	26,525	16,200	-38.9%
Special Department Expenses	49,278	43,916	71,400	56,532	-	-100.0%
Office Supplies	3,764	346	-	-	-	0.0%
Postage	290	143	-	-	-	0.0%
Gasoline & Diesel Fuel	-	464	-	-	-	0.0%
Small Tools/Equipment	2,830	138	-	-	-	0.0%
Small Furniture & Fixture	729	732	-	-	200	0.0%
Uniforms	8,200	9,833	10,000	10,000	11,000	10.0%
Emergency Medical Supplies	-	-	-	-	500	0.0%
Computer Software	249	-	-	-	-	0.0%
Web Based Service/Subscriptions	174	1,075	-	-	-	0.0%
Other Supplies	6,508	4,907	-	-	-	0.0%
Community Programs	24,468	32,951	-	5,000	50,700	914.0%
Office Equipment	1,778	-	-	-	-	0.0%
Other Expenditure	249	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>684,315</b>	<b>261,237</b>	<b>220,100</b>	<b>208,409</b>	<b>154,500</b>	<b>-25.9%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	2,374	-	-	-	-	0.0%
Furniture & Fixtures	3,549	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>5,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,973,129</b>	<b>1,602,222</b>	<b>1,451,000</b>	<b>1,400,959</b>	<b>1,454,400</b>	<b>3.8%</b>
<b>NET CHANGE IN POSITION</b>	<b>(1,618,691)</b>	<b>(1,037,162)</b>	<b>(921,000)</b>	<b>(900,459)</b>	<b>(1,083,400)</b>	<b>20.3%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Community Services  
Neighborhood Services  
104072

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Recreation Programs	-	-	-	-	500	0.0%
Excursions	-	-	-	-	200	0.0%
Special Events	-	-	-	-	750	0.0%
Donations & Contributions	-	1,000	-	5,000	1,500	-70.0%
<b>Total Revenues</b>	-	<b>1,000</b>	-	5,000	2,950	-41.0%
<b>GRAND TOTAL RESOURCES</b>	-	<b>1,000</b>	-	5,000	2,950	-41.0%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	35,210	51,293	64,300	64,300	49,500	-23.0%
Salaries/Part-Time	104,228	68,241	94,600	73,600	75,000	1.9%
Overtime	8,775	3,719	10,000	3,500	2,500	-28.6%
Alternative H&W Payout	250	-	1,300	250	200	-20.0%
Health Insurance Allocation	4,632	5,434	8,700	-	-	0.0%
Life Ins Allocation	-	31	200	200	-	-100.0%
Dental Ins Allocation	110	313	200	-	-	0.0%
Optical Ins Allocation	55	88	100	100	100	0.0%
LTD Ins Allocation	-	-	300	-	-	0.0%
STD Ins Allocation	-	-	300	-	-	0.0%
Medicare	2,156	1,789	1,000	1,000	400	-60.0%
Employers' PARS/ARS	2,647	2,116	-	-	-	0.0%
Employer CalPERS Retire NC	5,143	4,984	5,000	5,000	4,000	-20.0%
Emp Bnft/Insurance Premiums	-	5	-	-	-	0.0%
Health Insurance Premiums	-	3,233	-	8,700	8,700	0.0%
Dental Insurance Premiums	-	89	-	200	200	0.0%
Optical Insurance Premiums	-	(34)	-	-	-	0.0%
LTD Ins Premium	-	75	-	300	200	-33.3%
STD Ins Premium	-	46	-	300	200	-33.3%
Leave Buyback	-	-	-	-	2,400	0.0%
Other Employee Benefits	-	(5)	100	100	100	0.0%
Contra - Salaries	(33,489)	-	-	-	(21,000)	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	129,716	141,420	186,100	157,550	122,500	-22.2%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Common Area Expenses	-	54	-	-	-	0.0%
Meetings & Conferences	-	211	-	-	-	0.0%
Other Purchased Services	532	-	2,000	2,000	4,300	115.0%
Special Department Expenses	1,202	2,936	3,000	3,000	-	-100.0%
Office Supplies	849	1,051	2,500	2,500	500	-80.0%
Small Furniture & Fixture	171	-	-	-	1,000	0.0%
Other Supplies	24	-	-	-	-	0.0%
Community Programs	3,271	5,074	-	-	6,000	0.0%
Office Equipment	485	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	6,533	9,326	7,500	7,500	11,800	57.3%
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	622	-	-	-	-	0.0%
Furniture & Fixtures	445	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	1,067	-	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	137,316	150,746	193,600	165,050	134,300	-18.6%
<b>NET CHANGE IN POSITION</b>	(137,316)	(149,746)	(193,600)	(160,050)	(131,350)	-17.9%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Community Services  
Tamale Festival  
104073

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Special Events	-	(915)	30,000	-	35,000	0.0%
Festival Revenue	-	-	45,000	30,000	-	-100.0%
<b>Total Revenues</b>	-	(915)	75,000	30,000	35,000	16.7%
<b>GRAND TOTAL RESOURCES</b>	-	(915)	75,000	30,000	35,000	16.7%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Part-Time	-	-	7,600	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	7,600	-	-	0.0%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	13,669	11,500	12,300	15,000	22.0%
Equipment & Tool Rental	-	15,472	-	191	-	-100.0%
Printing & Binding	-	1,095	1,500	2,980	3,000	0.7%
Entertainment Services	-	250	4,000	4,000	5,000	25.0%
Other Purchased Services	-	12,530	28,000	25,720	24,000	-6.7%
Special Department Expenses	-	932	2,000	2,000	-	-100.0%
Community Programs	-	-	-	-	2,500	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	-	43,948	47,000	47,191	49,500	4.9%
<b>EXPENDITURES GRAND TOTAL</b>	-	43,948	54,600	47,191	49,500	4.9%
<b>NET CHANGE IN POSITION</b>	-	(44,863)	20,400	(17,191)	(14,500)	-15.7%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Community Services  
Summer Programs  
104074**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Recreation Programs	-	-	36,000	-	-	0.0%
<b>Total Revenues</b>	-	-	36,000	-	-	0.0%
<b>GRAND TOTAL RESOURCES</b>	-	-	36,000	-	-	0.0%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Part-Time	-	-	9,500	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	-	-	9,500	-	-	0.0%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	-	-	-	2,000	0.0%
Printing & Binding	-	-	-	-	900	0.0%
Entertainment Services	12,015	16,797	17,500	18,205	20,000	9.9%
Other Purchased Services	6,800	9,500	8,500	8,500	18,000	111.8%
Special Department Expenses	172	785	2,000	(3,705)	-	-100.0%
Community Programs	-	6,130	5,000	5,000	11,000	120.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	18,987	33,212	33,000	28,000	51,900	85.4%
<b>EXPENDITURES GRAND TOTAL</b>	18,987	33,212	42,500	28,000	51,900	85.4%
<b>NET CHANGE IN POSITION</b>	(18,987)	(33,212)	(6,500)	(28,000)	(51,900)	85.4%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Community Services  
Centennial  
104075

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Special Events	33,424	26,085	-	29,610	70,000	136.4%
<b>Total Revenues</b>	<b>33,424</b>	<b>26,085</b>	<b>-</b>	<b>29,610</b>	<b>70,000</b>	<b>136.4%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>33,424</b>	<b>26,085</b>	<b>-</b>	<b>29,610</b>	<b>70,000</b>	<b>136.4%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	-	-	-	12,000	0.0%
Printing & Binding	-	-	-	-	7,500	0.0%
Entertainment Services	-	-	-	-	15,000	0.0%
Other Purchased Services	-	-	-	-	7,500	0.0%
Books & Periodicals	-	-	-	-	35,000	0.0%
Photo Services & Supplies	-	-	-	-	8,500	0.0%
Uniforms	-	-	-	-	24,000	0.0%
Community Programs	1,614	824	-	-	15,500	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>1,614</b>	<b>824</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,614</b>	<b>824</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>0.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>31,810</b>	<b>25,261</b>	<b>-</b>	<b>29,610</b>	<b>(55,000)</b>	<b>-285.7%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Community Services  
Heritage Festival  
104078

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Festival Revenue	31,057	38,035	40,000	40,000	40,000	0.0%
<b>Total Revenues</b>	<b>31,057</b>	<b>38,035</b>	40,000	40,000	40,000	0.0%
<b>GRAND TOTAL RESOURCES</b>	<b>31,057</b>	<b>38,035</b>	40,000	40,000	40,000	0.0%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	272	-	-	-	-	0.0%
Salaries/Part-Time	17,263	48	18,000	-	-	0.0%
Medicare	254	1	-	-	-	0.0%
Employers' PARS/ARS	637	1	-	-	-	0.0%
Employer CalPERS Retire NC	14	5	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>18,440</b>	<b>55</b>	<b>18,000</b>	-	-	0.0%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	18,714	24,231	29,000	29,000	15,000	-48.3%
Vehicle Rental	-	-	-	-	2,200	0.0%
Printing & Binding	1,101	9,307	10,800	10,800	7,500	-30.6%
Meetings & Conferences	229	1,228	-	-	-	0.0%
Entertainment Services	-	-	-	-	12,000	0.0%
Other Purchased Services	14,236	35,470	41,900	41,900	34,000	-18.9%
Special Department Expenses	15,112	19,881	22,300	22,300	-	-100.0%
Office Supplies	929	79	900	900	-	-100.0%
Postage	-	119	-	-	-	0.0%
Community Programs	5,646	5,533	-	-	18,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>55,966</b>	<b>95,847</b>	<b>104,900</b>	<b>104,900</b>	<b>88,700</b>	<b>-15.4%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>74,406</b>	<b>95,902</b>	<b>122,900</b>	<b>104,900</b>	<b>88,700</b>	<b>-15.4%</b>
<b>NET CHANGE IN POSITION</b>	<b>(43,349)</b>	<b>(57,867)</b>	<b>(82,900)</b>	<b>(64,900)</b>	<b>(48,700)</b>	<b>-25.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Community Services  
Senior Services  
104079

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Donations & Contributions	150	-	-	1,000	500	-50.0%
<b>Total Revenues</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>500</b>	<b>-50.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>500</b>	<b>-50.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	6	4	-	-	-	0.0%
Salaries/Part-Time	81,178	58,901	67,600	91,600	67,600	-26.2%
Medicare	1,177	854	-	-	-	0.0%
Employers' PARS/ARS	3,045	2,209	-	-	-	0.0%
Contra - Salaries	-	-	-	-	(31,864)	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>85,405</b>	<b>61,969</b>	<b>67,600</b>	<b>91,600</b>	<b>35,736</b>	<b>-61.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Other Purchased Services	-	900	2,200	2,200	2,500	13.6%
Special Department Expenses	2,866	5,329	12,000	9,750	-	-100.0%
Office Supplies	109	-	-	-	200	0.0%
Small Tools/Equipment	105	-	-	-	-	0.0%
Other Supplies	36	320	-	-	-	0.0%
Community Programs	8,773	10,916	-	-	45,100	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>11,888</b>	<b>17,465</b>	<b>14,200</b>	<b>11,950</b>	<b>47,800</b>	<b>300.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Machinery & Equipment	-	-	-	250	-	-100.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>97,293</b>	<b>79,433</b>	<b>81,800</b>	<b>103,800</b>	<b>83,536</b>	<b>-19.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(97,143)</b>	<b>(79,433)</b>	<b>(81,800)</b>	<b>(102,800)</b>	<b>(83,036)</b>	<b>-19.2%</b>



**PLACENTIA**  
Rich Heritage, Bright Future

# **DEVELOPMENT SERVICES DEPARTMENT**



**General Fund Budget**  
**FISCAL YEAR 2025-26**

# Development Services Department Organizational Chart



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 four Divisions: Planning, Building, Code Enforcement and Economic Development.

### **Planning Division**

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, Specific Plans, and other visioning documents.



### **Building Division**

The Building Division administers and enforces all building codes and ordinances adopted by the City Council. There are three primary functions within 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. 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 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.

## Code Enforcement Division

The Code Enforcement division's key objective is maintaining and preserving value and appearance in residential, commercial, and industrial properties throughout the City. The Placentia Municipal Code (PMC) contains development and property maintenance standards and staff draw upon the City Council adopted California or International Residential and Building Codes for further assistance to protect the livability of the City. Code Compliance efforts are focused on property maintenance practices and standards to avoid conditions which can be detrimental to the public health, safety, or general welfare. In extreme cases, Code Enforcement efforts result in neglected properties becoming more economically productive.

## Economic Development

Department Administration assists with Economic Development efforts, including attendance at relevant Economic Development events. Economic Development assists with business retention and attraction activities by developing relationships with real estate brokers, property owners and business tenants. Staff actively engage property owners and potential business owners in order to bring new businesses to the City of Placentia.



## Accomplishments

- ✓ Rebranded Economic Development City Booth and Materials and attended SoCal ICSC show
- ✓ Continued Old Town Façade Improvement Program funded by CDBG
- ✓ Worked with Chamber and Old Town Merchants to examine other "new" events in Old Town, resulting in Old Town CFD establishment. BID in final analysis
- ✓ Completed new Chamber of Commerce Lease and MOU and successfully moved them into Old City Hall property
- ✓ Chick-Fil-A restaurant at Alta Vista/Rose is under construction
- ✓ Completed process for Baker Street affordable housing RFP
- ✓ Toll Brothers on Alta Vista has 100 homes under construction
- ✓ Adopted expanded Development Impact Fee schedule to specifically include PFLSD along with PD and Animal Control, and updated the TOP sewer impact fee along with other annual adjustments
- ✓ Utilizing new Outdoor Dining Program Permitting, facilitated three new Administrative Use Permits for businesses that requested outdoor dining post Covid, two of those Use Permit applicants received additional CDBG funding City secured

- ✓ Adopted key Zoning Code Amendment (Ordinance) and General Plan Amendment to expand the TOD zone
- ✓ Implemented citywide Permit Tracking Software with online public portal
- ✓ Initiated records scanning project for DSD and for all departments to utilize. Active scanning and file naming convention is underway. Will streamline records/searches for all properties in the City
- ✓ Attracted Dollar Tree

**Goals**

*All goals support the City's Strategic Plan Goals to "Ensure Long-Term Fiscal Sustainability", "Promote Community & Economic Development", "Implement Public Infrastructure to Meet Community Needs", and "Improve City Beautification".*

- Finish Chapman Corridor Revitalization Plan and Rezoning/General Plan Amendment
- Finish establishment of BID for Old Town
- Achieve State-certified 6th Cycle Housing Element
- Issue final Certificate of Occupancy to Santa Angelina Senior Housing development and coordinate a grand opening of the 65 units of senior housing and new parish hall
- Complete TOD Zone Expansion, Zoning Code Amendment and General Plan Amendment Phase 3 rezoning effort Element
- Complete miscellaneous rezoning efforts related to latest General Plan update(s)
- Finish entitlement and DBOM amendment for billboard #4 adjacent to the 91 Freeway
- Continue to work with developer on 777 W. Orangethorpe entitlement process
- Continue Economic Development efforts to maximize revenue utilizing land use (hotels, sales tax, etc.)
- Conduct Vision Casting and Master Planning process with City Council regarding potential establishment of Orangethorpe 2026 Plan and Hotel District
- Finalize and Present options to City Council to determine future of Santa Fe Avenue
- Continue to initiate key Zoning Code Amendments to modernize Zoning Code such as:
  - Updated Property Maintenance Standards
  - Updated CEQA Guidelines
  - Citywide Architectural Design Review Guidelines
- Work with developer to construct Chick Fil A on the SEC of Alta Vista/Rose
- Finish entitlement process and DDA for Baker Street affordable housing development
- Provide assistance and seek funding solutions for USA properties development

## DEVELOPMENT SERVICES



- The City's five-year Strategic Plan Goals are (not in priority order):**
- ✓ Ensure long-term fiscal sustainability
  - ✓ Ensure that public safety continues to be a high priority
  - ✓ Promote community and economic development
  - ✓ Increase community engagement
  - ✓ Implement public infrastructure to meet community needs
  - ✓ Improve city beautification
  - ✓ Improve city Governance

*\*FY 2024/25 is the first year of the City's Performance Measure Initiative. Goals and measures will be continuously reviewed and updated in future years to ensure they best reflect City's Strategic Plan goals*

### DEPARTMENT GOALS AND OBJECTIVES – DEVELOPMENT SERVICES

Department Goals and Objectives		Fiscal Sustainability	Public Safety	Community & Economic Development	Community Engagement	Public Infrastructure	City Beautification	Employee Development	Improve City Governance
1	Finish Chapman Corridor Revitalization Plan and Rezoning/General Plan	✓		✓	✓	✓	✓		✓
2	Finish key Municipal Code Amendments to modernize/update Graffiti Abatement Ordinance		✓			✓	✓		✓
3	Update local CEQA Guidelines			✓	✓				✓
4	Initiated SP-5 Specific Plan and Chapman Corridor Update	✓	✓	✓	✓	✓	✓		✓
5	Continue Economic Development efforts to maximize revenue utilizing land use	✓		✓		✓	✓		
6	Initiate Citywide Architectural Design Review Guidelines			✓	✓		✓		
7	Completed Chick-Fil-a on Alta Vista/Rose	✓		✓		✓	✓		
8	Create applications and workflow for sidewalk and mobile food vendor permitting	✓		✓					✓
9	Provide consistently high-quality customer service to the community at front counter and within community	✓		✓	✓				✓

**PERFORMANCE MEASURES/INDICATORS –DEVELOPMENT SERVICES**

<b>Department Performance Measures</b>	<b>Dept. Goal</b>	<b>FY 24-25 Actuals</b>	<b>FY 25-26 Estimate</b>	<b>FY 26-27 Target</b>
Number of check-ins at front counter	9	6,241	6,000	6,000
Number of permits issued	9	1,612	1,700	1,700
Number of inspections	9	4,092	4,100	4,100
Number of plan check reviews conducted	9	1,670	1,500	1,500
Planning entitlements issued	9	-	45	45
Number of code enforcement cases closed	9	1,497	1,600	1,650
Number of code enforcement notice of violations/citations issued	9	2,137	2,500	2,750

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Development Services  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Business License Fees	69	-	-	-	-	0.0%
Building Permits	764,782	802,260	815,000	815,000	839,450	3.0%
Banner Permits	350	175	350	350	-	-100.0%
Plumbing Permits	105,687	93,642	94,500	114,500	117,935	3.0%
Fire Plan Check/Permit	63,031	-	-	-	-	0.0%
Electrical Permits	128,204	159,399	141,750	216,750	223,253	3.0%
Building Plan Check	-	-	-	-	100,000	0.0%
Heat/Ventilation Air Cond	103,855	113,037	126,000	226,000	232,780	3.0%
Swimming Pool Permits	40,742	50,500	55,000	55,000	56,650	3.0%
Waived Banner Permit Fees	(13,046)	-	-	-	-	0.0%
City Project Permits Contra-Rev	-	(75,132)	-	-	-	0.0%
Planning Division Fees	250,364	280,726	290,000	304,500	313,635	3.0%
Dedicated Inspector Fee	-	-	-	-	140,000	0.0%
Landscape Review Fees	2,820	18,897	20,000	20,000	20,600	3.0%
Sanitation Collect Fees	25,632	15,043	25,000	25,000	35,000	40.0%
Business Site Insp Fee	6,400	10,299	9,450	9,450	9,450	0.0%
Administrative Citations	121,103	156,358	125,000	140,000	144,200	3.0%
Reimbursements/Other Revenue	13,003	15,000	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,612,996</b>	<b>1,640,203</b>	<b>1,702,050</b>	<b>1,926,550</b>	<b>2,232,953</b>	<b>15.9%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,612,996</b>	<b>1,640,203</b>	<b>1,702,050</b>	<b>1,926,550</b>	<b>2,232,953</b>	<b>15.9%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	823,243	919,462	1,106,100	1,106,100	1,181,200	6.8%
Salaries/Part-Time	71,466	50,419	50,000	50,000	53,000	6.0%
Overtime	1,497	1,715	500	500	1,000	100.0%
Leave Accrual Payout	11,153	-	-	-	-	0.0%
Alternative H&W Payout	6,013	4,000	10,300	5,250	6,100	16.2%
Signing Bonus Payout	-	35,905	-	-	-	0.0%
Health Insurance Allocation	107,841	75,614	147,400	-	-	0.0%
Life Ins Allocation	-	429	3,000	3,000	2,000	-33.3%
Dental Ins Allocation	10,900	7,835	7,600	-	-	0.0%
Optical Ins Allocation	2,018	2,121	2,200	2,200	2,700	22.7%
LTD Ins Allocation	-	-	4,400	-	-	0.0%
STD Ins Allocation	-	-	4,200	-	-	0.0%
Medicare	13,797	15,386	16,100	16,100	17,300	7.5%
Employers' PARS/ARS	7,127	8,519	8,700	8,700	8,700	0.0%
Employer CalPERS Retire NC	60,879	65,886	85,100	85,100	104,100	22.3%
ICMA Defined Contribution Plan	-	3,523	-	-	-	0.0%
Employee Medical Opt Out Plan	26,512	17,232	26,500	26,500	-	-100.0%
Emp Bnft/Insurance Premiums	-	71	-	-	-	0.0%
Health Insurance Premiums	-	33,427	-	147,400	138,800	-5.8%
Dental Insurance Premiums	-	3,232	-	7,600	13,400	76.3%
Life Insurance Premiums	-	(115)	-	-	-	0.0%
Optical Insurance Premiums	-	(618)	-	-	-	0.0%
LTD Ins Premium	-	1,206	-	4,400	4,700	6.8%
STD Ins Premium	-	738	-	4,200	3,000	-28.6%
Leave Buyback	11,175	27,481	28,600	28,600	30,600	7.0%
Other Employee Benefits	-	(71)	12,600	12,600	400	-96.8%
Contra - Salaries	(36,326)	(35,888)	-	-	(35,888)	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,117,294</b>	<b>1,237,509</b>	<b>1,513,300</b>	<b>1,508,250</b>	<b>1,531,112</b>	<b>1.5%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Legal Services	-	6,722	-	-	-	0.0%
Building Inspection Services	-	-	-	-	100,000	0.0%
Landscape Review Expense	2,820	13,270	15,000	15,000	14,000	-6.7%
Fire Plan Check Services	49,464	9,230	-	-	-	0.0%
Professional Services	65,302	21,451	25,050	15,243	48,000	214.9%
Software Maintenance	7,454	-	-	-	-	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Development Services  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Printing & Binding	305	-	-	-	-	0.0%
Travel	1,485	10,305	-	-	-	0.0%
Meetings & Conferences	14,337	17,914	7,000	7,000	10,000	42.9%
Staff Training	464	1,329	1,300	1,800	1,900	5.6%
Dues & Memberships	2,773	4,553	650	1,050	1,890	80.0%
Dept. Contract Services	454,181	488,076	213,000	379,808	240,200	-36.8%
Special Department Expenses	-	91	-	-	-	0.0%
Office Supplies	3,265	8,758	2,500	4,000	4,350	8.7%
Books & Periodicals	1,558	-	600	600	1,600	166.7%
Postage	27	11	100	100	600	500.0%
Small Tools/Equipment	168	-	200	200	-	-100.0%
Small Furniture & Fixture	-	64	-	-	200	0.0%
Uniforms	560	2,849	1,750	1,750	1,500	-14.3%
Personal Protection Equipment	974	-	2,000	600	-	-100.0%
Resident Vehicle Rebate Prog	42,500	-	-	-	-	0.0%
Web Based Service/Subscriptions	320	-	-	-	-	0.0%
Pass-Through Waived Permit Fee	82	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>648,038</b>	<b>584,624</b>	<b>269,150</b>	<b>427,150</b>	<b>424,240</b>	<b>-0.7%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	12	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,765,344</b>	<b>1,822,133</b>	<b>1,782,450</b>	<b>1,935,400</b>	<b>1,955,352</b>	<b>1.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(152,348)</b>	<b>(181,930)</b>	<b>(80,400)</b>	<b>(8,850)</b>	<b>277,601</b>	<b>-3236.7%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Development Services  
Planning  
102531**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Waived Banner Permit Fees	(7,880)	-	-	-	-	0.0%
Planning Division Fees	250,364	280,726	290,000	304,500	313,635	3.0%
Landscape Review Fees	2,820	18,897	20,000	20,000	20,600	3.0%
Business Site Insp Fee	80	-	-	-	-	0.0%
Reimbursements/Other Revenue	13,000	15,000	-	-	-	0.0%
<b>Total Revenues</b>	<b>258,384</b>	<b>314,623</b>	310,000	324,500	334,235	3.0%
<b>GRAND TOTAL RESOURCES</b>	<b>258,384</b>	<b>314,623</b>	310,000	324,500	334,235	3.0%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	555,858	556,084	765,000	765,000	383,900	-49.8%
Salaries/Part-Time	12,053	8,976	15,000	15,000	15,000	0.0%
Overtime	642	370	500	500	500	0.0%
Leave Accrual Payout	9,059	-	-	-	-	0.0%
Alternative H&W Payout	4,250	3,500	6,000	2,500	2,300	-8.0%
Signing Bonus Payout	-	28,858	-	-	-	0.0%
Health Insurance Allocation	63,109	49,903	93,600	-	-	0.0%
Life Ins Allocation	-	176	1,900	1,900	800	-57.9%
Dental Ins Allocation	6,597	5,458	4,500	-	-	0.0%
Optical Ins Allocation	1,184	1,301	1,300	1,300	1,200	-7.7%
LTD Ins Allocation	-	-	2,700	-	-	0.0%
STD Ins Allocation	-	-	2,700	-	-	0.0%
Medicare	8,829	9,234	11,100	11,100	5,600	-49.5%
Employers' PARS/ARS	5,969	4,279	8,700	8,700	-	-100.0%
Employer CalPERS Retire NC	37,200	38,829	58,800	58,800	33,200	-43.5%
Employee Medical Opt Out Plan	15,428	11,909	16,900	16,900	-	-100.0%
Emp Bnft/Insurance Premiums	-	27	-	-	-	0.0%
Health Insurance Premiums	-	15,666	-	93,600	67,600	-27.8%
Dental Insurance Premiums	-	1,406	-	4,500	6,200	37.8%
Life Insurance Premiums	-	(115)	-	-	-	0.0%
Optical Insurance Premiums	-	(269)	-	-	-	0.0%
LTD Ins Premium	-	448	-	2,700	1,800	-33.3%
STD Ins Premium	-	274	-	2,700	1,100	-59.3%
Leave Buyback	11,175	27,481	28,600	28,600	15,800	-44.8%
Other Employee Benefits	-	(27)	11,400	11,400	100	-99.1%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>731,353</b>	<b>763,768</b>	1,028,700	1,025,200	535,100	-47.8%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Legal Services	-	6,722	-	-	-	0.0%
Landscape Review Expense	2,820	13,270	15,000	15,000	14,000	-6.7%
Professional Services	58,445	26,083	24,950	15,143	20,000	32.1%
Travel	-	3,620	-	-	-	0.0%
Meetings & Conferences	3,893	8,541	5,000	5,000	-	-100.0%
Staff Training	-	595	500	500	500	0.0%
Dues & Memberships	1,625	3,466	650	1,050	1,300	23.8%
Special Department Expenses	-	(16)	-	-	-	0.0%
Office Supplies	634	4,407	1,500	3,000	2,500	-16.7%
Postage	-	11	100	100	100	0.0%
Small Furniture & Fixture	-	64	-	-	200	0.0%
Uniforms	-	67	250	250	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>67,417</b>	<b>66,830</b>	47,950	40,043	38,600	-3.6%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Development Services  
Planning  
102531**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	12	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	12	-	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	798,783	830,598	1,076,650	1,065,243	573,700	-46.1%
<b>NET CHANGE IN POSITION</b>	(540,399)	(515,974)	(766,650)	(740,743)	(239,465)	-67.7%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Development Services  
Building & Safety  
102532

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Business License Fees	69	-	-	-	-	0.0%
Building Permits	764,782	802,260	815,000	815,000	839,450	3.0%
Banner Permits	350	175	350	350	-	-100.0%
Plumbing Permits	105,687	93,642	94,500	114,500	117,935	3.0%
Fire Plan Check/Permit	63,031	-	-	-	-	0.0%
Electrical Permits	128,204	159,399	141,750	216,750	223,253	3.0%
Building Plan Check	-	-	-	-	100,000	0.0%
Heat/Ventilation Air Cond	103,855	113,037	126,000	226,000	232,780	3.0%
Swimming Pool Permits	40,742	50,500	55,000	55,000	56,650	3.0%
Waived Banner Permit Fees	(5,166)	-	-	-	-	0.0%
City Project Permits Contra-Rev	-	(75,132)	-	-	-	0.0%
Dedicated Inspector Fee	-	-	-	-	140,000	0.0%
Sanitation Collect Fees	25,632	15,043	25,000	25,000	35,000	40.0%
Business Site Insp Fee	6,320	10,299	9,450	9,450	9,450	0.0%
Reimbursements/Other Revenue	3	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,233,509</b>	<b>1,169,222</b>	<b>1,267,050</b>	<b>1,462,050</b>	<b>1,754,518</b>	<b>20.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,233,509</b>	<b>1,169,222</b>	<b>1,267,050</b>	<b>1,462,050</b>	<b>1,754,518</b>	<b>20.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	37,441	133,983	185,100	185,100	355,500	92.1%
Overtime	-	390	-	-	500	0.0%
Leave Accrual Payout	480	-	-	-	-	0.0%
Alternative H&W Payout	500	250	2,800	750	1,800	140.0%
Signing Bonus Payout	-	2,803	-	-	-	0.0%
Health Insurance Allocation	9,222	8,993	31,200	-	-	0.0%
Life Ins Allocation	-	89	600	600	500	-16.7%
Dental Ins Allocation	2,055	1,176	2,000	-	-	0.0%
Optical Ins Allocation	368	341	500	500	600	20.0%
LTD Ins Allocation	-	-	900	-	-	0.0%
STD Ins Allocation	-	-	800	-	-	0.0%
Medicare	658	2,047	2,700	2,700	5,200	92.6%
Employer CalPERS Retire NC	2,786	10,176	14,300	14,300	35,600	149.0%
Employee Medical Opt Out Plan	7,392	3,400	4,800	4,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	20	-	-	-	0.0%
Health Insurance Premiums	-	7,581	-	31,200	31,200	0.0%
Dental Insurance Premiums	-	698	-	2,000	2,900	45.0%
Optical Insurance Premiums	-	(124)	-	-	-	0.0%
LTD Ins Premium	-	240	-	900	1,000	11.1%
STD Ins Premium	-	147	-	800	600	-25.0%
Other Employee Benefits	-	(20)	200	200	100	-50.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>60,902</b>	<b>172,192</b>	<b>245,900</b>	<b>243,850</b>	<b>435,500</b>	<b>78.6%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Building Inspection Services	-	-	-	-	100,000	0.0%
Fire Plan Check Services	49,464	9,230	-	-	-	0.0%
Software Maintenance	7,454	-	-	-	-	0.0%
Meetings & Conferences	-	430	-	-	-	0.0%
Staff Training	-	240	500	1,000	1,100	10.0%
Dues & Memberships	35	887	-	-	340	0.0%
Dept. Contract Services	439,607	466,774	213,000	379,808	240,000	-36.8%
Office Supplies	2,509	3,898	500	500	500	0.0%
Books & Periodicals	1,558	-	600	600	1,600	166.7%
Pass-Through Waived Permit Fee	82	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>500,708</b>	<b>481,459</b>	<b>214,600</b>	<b>381,908</b>	<b>343,540</b>	<b>-10.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>561,610</b>	<b>653,651</b>	<b>460,500</b>	<b>625,758</b>	<b>779,040</b>	<b>24.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>671,899</b>	<b>515,571</b>	<b>806,550</b>	<b>836,293</b>	<b>975,478</b>	<b>16.6%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Development Services  
Code Enforcement  
102533

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Administrative Citations	121,103	156,358	125,000	140,000	144,200	3.0%
<b>Total Revenues</b>	<b>121,103</b>	<b>156,358</b>	<b>125,000</b>	<b>140,000</b>	<b>144,200</b>	<b>3.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>121,103</b>	<b>156,358</b>	<b>125,000</b>	<b>140,000</b>	<b>144,200</b>	<b>3.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	75,934	138,162	156,000	156,000	164,100	5.2%
Salaries/Part-Time	59,412	36,760	35,000	35,000	38,000	8.6%
Overtime	855	1,031	-	-	-	0.0%
Leave Accrual Payout	380	-	-	-	-	0.0%
Alternative H&W Payout	250	250	1,500	500	500	0.0%
Signing Bonus Payout	-	4,244	-	-	-	0.0%
Health Insurance Allocation	22,529	16,717	22,600	-	-	0.0%
Life Ins Allocation	-	69	500	500	300	-40.0%
Dental Ins Allocation	1,541	1,201	1,100	-	-	0.0%
Optical Ins Allocation	276	362	400	400	400	0.0%
LTD Ins Allocation	-	-	800	-	-	0.0%
STD Ins Allocation	-	-	700	-	-	0.0%
Medicare	1,987	2,651	2,300	2,300	2,400	4.3%
Employers' PARS/ARS	1,158	1,296	-	-	-	0.0%
Employer CalPERS Retire NC	7,784	10,540	12,000	12,000	13,100	9.2%
Employee Medical Opt Out Plan	-	1,923	4,800	4,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	12	-	-	-	0.0%
Health Insurance Premiums	-	6,570	-	22,600	22,600	0.0%
Dental Insurance Premiums	-	449	-	1,100	1,600	45.5%
Optical Insurance Premiums	-	(108)	-	-	-	0.0%
LTD Ins Premium	-	192	-	800	700	-12.5%
STD Ins Premium	-	117	-	700	500	-28.6%
Other Employee Benefits	-	(12)	1,000	1,000	100	-90.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>172,107</b>	<b>222,426</b>	<b>238,700</b>	<b>237,700</b>	<b>244,300</b>	<b>2.8%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	-	-	100	100	28,000	27900.0%
Travel	-	30	-	-	-	0.0%
Meetings & Conferences	-	25	2,000	2,000	-	-100.0%
Staff Training	464	494	300	300	300	0.0%
Dues & Memberships	200	200	-	-	250	0.0%
Dept. Contract Services	14,574	21,302	-	-	200	0.0%
Special Department Expenses	-	108	-	-	-	0.0%
Office Supplies	122	453	500	500	250	-50.0%
Small Tools/Equipment	168	-	200	200	-	-100.0%
Uniforms	560	2,782	1,500	1,500	1,500	0.0%
Personal Protection Equipment	974	-	2,000	600	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>17,063</b>	<b>25,394</b>	<b>6,600</b>	<b>5,200</b>	<b>30,500</b>	<b>486.5%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>189,169</b>	<b>247,820</b>	<b>245,300</b>	<b>242,900</b>	<b>274,800</b>	<b>13.1%</b>
<b>NET CHANGE IN POSITION</b>	<b>(68,066)</b>	<b>(91,462)</b>	<b>(120,300)</b>	<b>(102,900)</b>	<b>(130,600)</b>	<b>26.9%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Development Services  
Economic Development  
102534**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	154,009	-	-	-	-	0.0%
Leave Accrual Payout	1,233	-	-	-	-	0.0%
Alternative H&W Payout	1,013	-	-	-	-	0.0%
Health Insurance Allocation	12,980	-	-	-	-	0.0%
Dental Ins Allocation	707	-	-	-	-	0.0%
Optical Ins Allocation	190	-	-	-	-	0.0%
Medicare	2,322	-	-	-	-	0.0%
Employer CalPERS Retire NC	13,110	-	-	-	-	0.0%
Employee Medical Opt Out Plan	3,692	-	-	-	-	0.0%
Contra - Salaries	(36,326)	(35,888)	-	-	(35,888)	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>152,932</b>	<b>(35,888)</b>	<b>-</b>	<b>-</b>	<b>(35,888)</b>	<b>0.0%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	6,858	(4,631)	-	-	-	0.0%
Printing & Binding	305	-	-	-	-	0.0%
Travel	1,485	3,034	-	-	-	0.0%
Meetings & Conferences	6,550	376	-	-	-	0.0%
Dues & Memberships	913	-	-	-	-	0.0%
Office Supplies	-	-	-	-	1,100	0.0%
Postage	27	-	-	-	500	0.0%
Resident Vehicle Rebate Prog	42,500	-	-	-	-	0.0%
Web Based Service/Subscriptions	320	-	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>58,957</b>	<b>(1,221)</b>	<b>-</b>	<b>-</b>	<b>1,600</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>211,888</b>	<b>(37,109)</b>	<b>-</b>	<b>-</b>	<b>(34,288)</b>	<b>0.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(211,888)</b>	<b>37,109</b>	<b>-</b>	<b>-</b>	<b>34,288</b>	<b>0.0%</b>



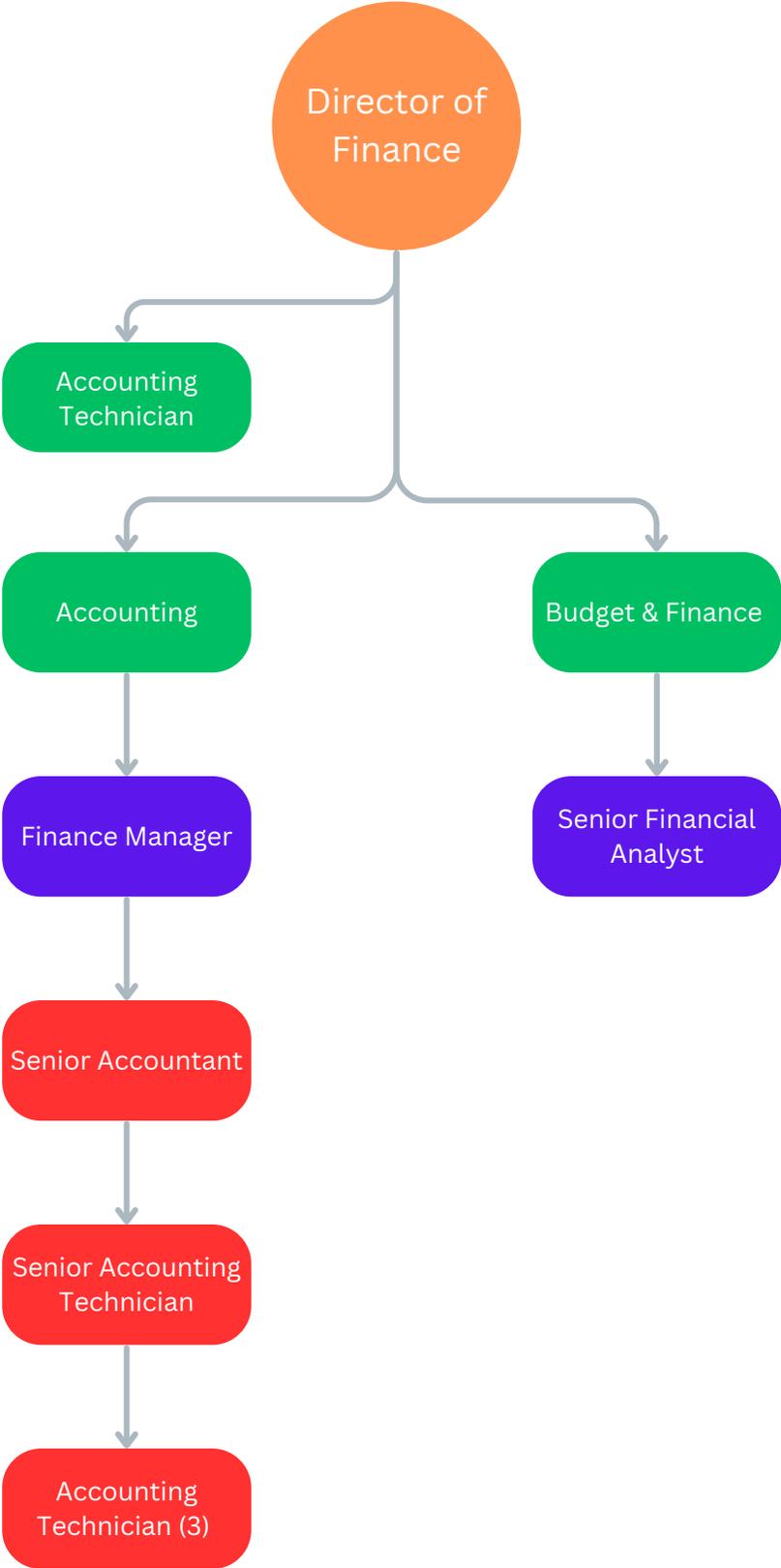
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# FINANCE DEPARTMENT

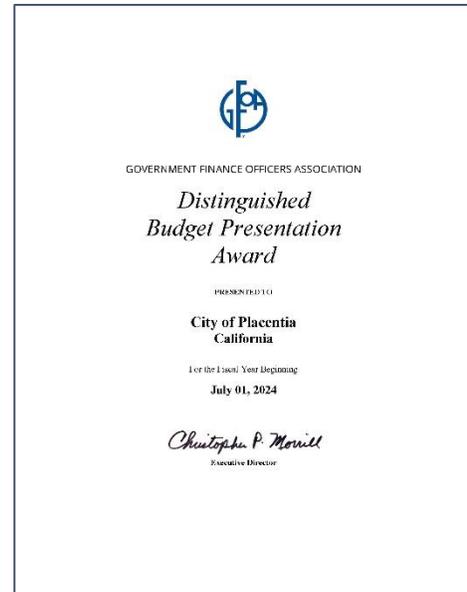


**General Fund Budget**  
FISCAL YEAR 2025-26

# Finance Department Organizational Chart



The Finance Department's role in City government is to safeguard the City's assets, ensure 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, ensuring 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 in preparing the City Administrator's annual budget. Constant monitoring of the budget to ensure 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 to be transparent in reporting to the citizens of Placentia.

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## Accomplishments

- ✓ Earned Government Finance Officers Association Distinguished Budget Award
- ✓ Implemented new Enterprise Resource Planning (ERP) system
- ✓ Updated Travel Policy approved by the City Council
- ✓ Updated ten-year financial plan.
- ✓ Participated in Placentia Citizen's Academy.
- ✓ Completed business license and utility users' tax audit.

## Goals

*All goals support the City's Strategic Plan Goals to "Ensure Long-Term Fiscal Sustainability", "Promote Community & Economic Development", and "Implement Public Infrastructure to Meet Community Needs".*

- Complete implementation and go live on new ERP financial system
- Negotiate fiscally sound bargaining agreements with labor groups.
- Earn Government Finance Officers Association's Distinguished Budget Award.
- Earn Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Award.
- In partnership with Public Works, continue creation and implementation of seven-year Capital Improvement Program (CIP).
- Issue bonds on behalf of the Enhanced Infrastructure Financing District (EIFD).
- Establish equipment replacement policy and reserve.
- Cross train staff for redundancy and internal controls.
- Modernize and improve efficiency in finance processes.
- Review all internal controls utilizing new technologies.



- The City's five-year Strategic Plan Goals are (not in priority order):**
- ✓ Ensure long-term fiscal sustainability
  - ✓ Ensure that public safety continues to be a high priority
  - ✓ Promote community and economic development
  - ✓ Increase community engagement
  - ✓ Implement public infrastructure to meet community needs
  - ✓ Improve city beautification
  - ✓ Improve city Governance

\*FY 2024/25 is the first year of the City's Performance Measure Initiative so historical data will be added in future fiscal years

**DEPARTMENT GOALS AND OBJECTIVES – FINANCE**

Department Goals and Objectives		Fiscal Sustainability	Public Safety	Community & Economic Development	Community Engagement	Public Infrastructure	City Beautification	Employee Development	Improve City Governance
1	Provide relevant, accurate, and timely financial information through strong financial management and best practices	✓							
2	Streamline processes and improve efficiency in financial transactions	✓							✓
3	Assess opportunities for cost savings, new revenue sources, and operational efficiencies, while considering the effect on customer service	✓			✓				✓
4	Implemented Oracle NetSuite for Government	✓							✓

**PERFORMANCE MEASURES/INDICATORS – FINANCE**

Department Performance Measures	Dept. Goal	FY 24-25 Actuals	FY 25-26 Estimate	FY 26-27 Target
Number of recognition awards of excellence in financial reporting and budgeting	1	1	2	2
Number of weeks between fiscal year-end and issuance of the Annual Comprehensive Financial Report (ACFR)	1	-	26	26
Number of purchase orders issued	2	478	500	525
Number of accounts payable checks issued	2	10,030	8,000	5,000
Percentage of vendors receiving electronic payments versus paper checks	3	10%	30%	50%
Number of business licenses issued	3	2,801	2,850	3,000

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Finance  
Finance Administration  
102020**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Other Financing Sources	129,849	140,198	-	-	-	0.0%
<b>Total Revenues</b>	<b>129,849</b>	<b>140,198</b>	-	-	-	0.0%
<b>GRAND TOTAL RESOURCES</b>	<b>129,849</b>	<b>140,198</b>	-	-	-	0.0%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	681,799	778,687	856,900	856,900	879,600	2.6%
Overtime	2,503	2,255	-	-	-	0.0%
Leave Accrual Payout	4,457	-	-	-	-	0.0%
Alternative H&W Payout	3,126	5,140	7,100	8,250	6,800	-17.6%
Signing Bonus Payout	-	32,228	-	-	-	0.0%
Health Insurance Allocation	124,786	101,233	126,900	-	-	0.0%
Life Ins Allocation	-	337	2,200	2,200	1,400	-36.4%
Dental Ins Allocation	9,038	6,450	3,400	-	-	0.0%
Optical Ins Allocation	1,949	2,008	1,700	1,700	1,900	11.8%
LTD Ins Allocation	-	-	3,300	-	-	0.0%
STD Ins Allocation	-	-	3,200	-	-	0.0%
Medicare	10,257	12,045	12,500	12,500	12,300	-1.6%
Employers' PARS/ARS	-	11,217	7,900	7,900	7,700	-2.5%
Employer CalPERS Retire NC	48,015	56,061	65,900	65,900	74,600	13.2%
ICMA Defined Contribution Plan	-	4,047	-	-	-	0.0%
Employee Medical Opt Out Plan	15,255	3,685	9,000	9,000	-	-100.0%
Emp Bnft/Insurance Premiums	-	52	-	-	-	0.0%
Health Insurance Premiums	-	34,295	-	126,900	149,400	17.7%
Dental Insurance Premiums	-	2,295	-	3,400	9,600	182.4%
Life Insurance Premiums	-	(138)	-	-	-	0.0%
Optical Insurance Premiums	-	(492)	-	-	-	0.0%
LTD Ins Premium	-	913	-	3,300	3,400	3.0%
STD Ins Premium	-	559	-	3,200	2,100	-34.4%
Leave Buyback	2,595	2,021	25,100	25,100	32,400	29.1%
Other Employee Benefits	-	(52)	10,700	10,700	300	-97.2%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>903,779</b>	<b>1,054,846</b>	<b>1,135,800</b>	<b>1,136,950</b>	<b>1,181,500</b>	<b>3.9%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Accounting & Auditing Service	69,094	81,542	75,000	75,000	93,700	24.9%
Third Party Administration	12,636	15,768	12,000	12,000	12,000	0.0%
Bank Over/Short	(362)	(3,168)	-	-	-	0.0%
Payroll Penalty	2,864	-	-	-	-	0.0%
Credit Card Write-offs	-	(1,020)	-	-	-	0.0%
Professional Services	154,067	139,837	100,000	115,000	115,000	0.0%
Meetings & Conferences	12,998	3,186	2,000	2,000	2,000	0.0%
Staff Training	1,728	2,168	750	750	1,000	33.3%
Dues & Memberships	1,070	2,145	1,000	1,000	2,400	140.0%
Admin Service Fee	68,970	96	-	-	-	0.0%
Special Department Expenses	946	684	-	-	-	0.0%
Office Supplies	1,808	1,383	4,000	4,000	2,000	-50.0%
Books & Periodicals	-	50	-	-	-	0.0%
Postage	198	-	-	-	-	0.0%
Uniforms	181	-	-	-	-	0.0%
Computer Software	250	-	-	-	-	0.0%
Web Based Service/Subscriptions	(31,150)	17,250	40,000	85,400	85,400	0.0%
Subscription Principal (GASB)	25,650	34,954	-	-	-	0.0%
Subscription Interest (GASB)	-	2,465	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>324,310</b>	<b>299,823</b>	<b>234,750</b>	<b>295,150</b>	<b>313,500</b>	<b>6.2%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Finance  
Finance Administration  
102020**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	107	84	-	-	-	0.0%
Laptops/Tablets	135,349	142,198	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	135,456	142,283	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	1,363,545	1,496,952	1,370,550	1,432,100	1,495,000	4.4%
<b>NET CHANGE IN POSITION</b>	(1,233,697)	(1,356,754)	(1,370,550)	(1,432,100)	(1,495,000)	4.4%



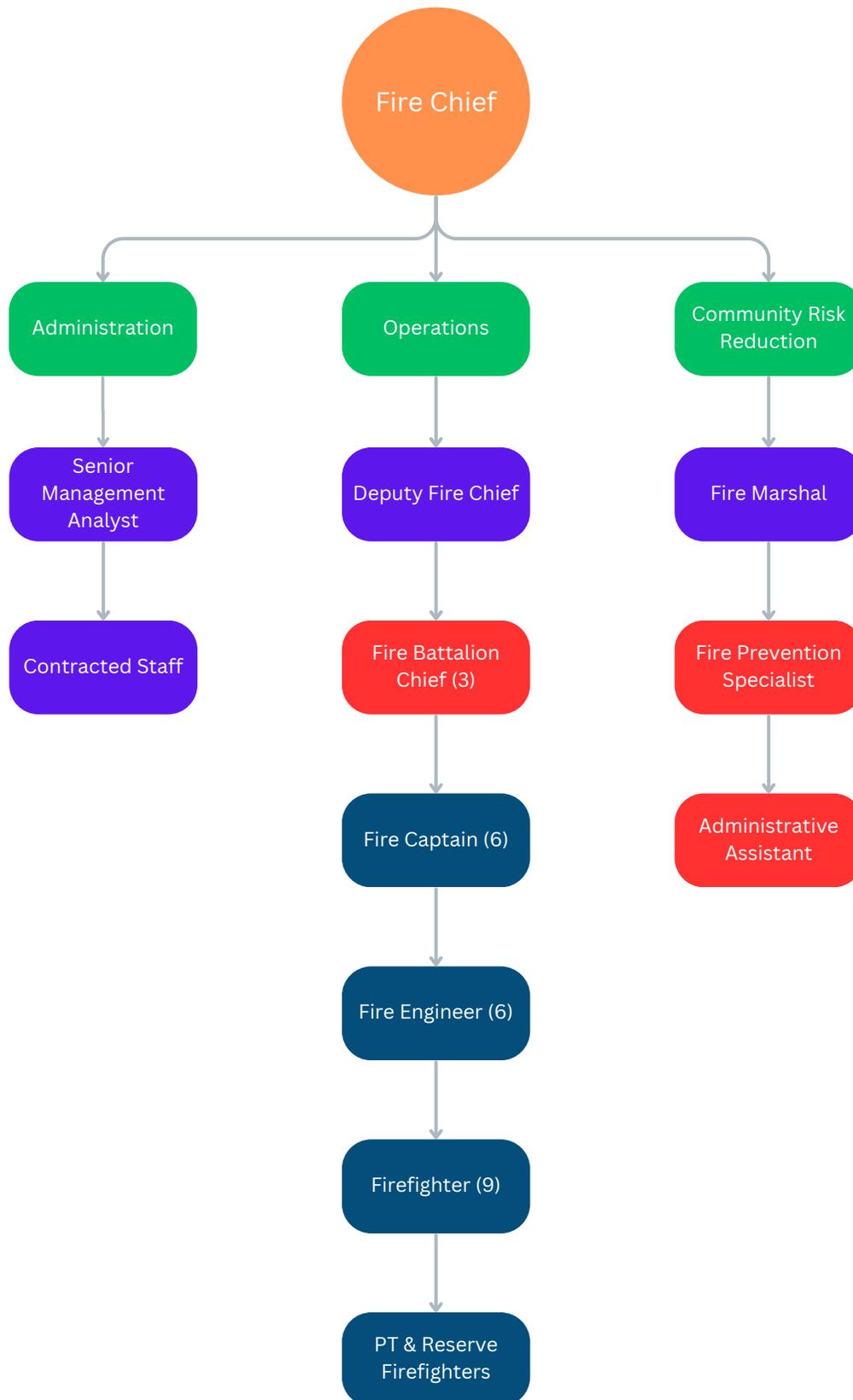
**PLACENTIA**  
Rich Heritage, Bright Future

# **FIRE AND LIFE SAFETY**



**General Fund Budget**  
**FISCAL YEAR 2025-26**

# Fire and Life Safety Department Organizational Chart



We are dedicated to protecting the community and providing services for life, safety, environmental protection, and property conservation through education, hazard reduction, and emergency response.

### Administration



The Placentia Fire and Life Safety Department (PFLSD) officially began serving the City of Placentia on July 1, 2020. The Administration division includes the Fire Chief, Deputy Chief, and administrative staff. Administration oversees operations, strategic planning, policies, procedures, fire prevention, oversight of the department budget, and personnel.

Goals for FY 25/26 include to continue to ensure fiscal responsibility and maintain a balanced budget, to seek out grant opportunities to offset equipment replacement, and continuing to lead and train the Department to best serve the Placentia community.

### Operations

The Operations division is comprised of the front-line staff that work out of Fire Stations 1 & 2. Our full-time staff include dedicated career fire service personnel including three Battalion Chiefs, six Captains, six Engineers, and nine Firefighters.



The Department has two stations, one engine, one truck, a patrol truck, and a reserve engine. PFLSD also works together with our contracted ALS provider for advanced life support and emergency medical services during medical-related emergency calls. Together, we have a combination of specialized training, emergency experience, and formal education that has prepared us to provide emergency services to the citizens of Placentia. Together we stand in our commitment to uphold our core values: "Integrity, dedication, community, and respect."

### Community Risk Reduction

The Community Risk Reduction (CRR) Division is responsible for enforcement of the California Fire Code as adopted by the State of California and the City of Placentia. The division is led by the Fire Marshal and includes a Fire Prevention Specialist and Fire Administrative Assistant. CRR provides an all-hazard approach to life and fire safety hazards within the community through education, engineering, enforcement, and evaluation.



The division oversees the review of development and new construction projects, the state mandated annual and routine fire inspection program, special events, provides logistical support to major emergencies, and serves as a liaison to city committees.

Additionally, code management and policy development are performed by the division. The goal of the Community Risk Reduction Division is to reduce the likelihood of life and fire hazards through public outreach and enforcement.

### Accomplishments

- ✓ Received FEMA grant funding for the first time
- ✓ Successfully deployed personnel for single resource assignments for fires across California
- ✓ Hosted first ever Open House at both stations for Fire Prevention Week
- ✓ Conducted live burn, Emergency Vehicle Operations, and Threat Liaison Officer training for operational personnel
- ✓ Personnel were recognized by the Orange County Business Council First Responder Recognition for a life-saving action by crews
- ✓ Hired new/promoted personnel: Fire Prevention Specialist and Administrative Assistant

### Goals

*All goals support the City's Strategic Plan Goals to "Ensure Long-Term Fiscal Sustainability," "Ensure that Public Safety Continues to be a High Priority," and "Increase Community Engagement."*

- Locate and secure funding for a second reserve fire apparatus
- Update MOU for acting positions to improve management flexibility on staffing
- Create accident review process
- Work to ensure AVL dispatching, and connectivity to auto/mutual aid resources is established
- Hold Captain and Firefighter exam so that an updated eligibility list can be in place for all ranks

## FIRE



- The City's five-year Strategic Plan Goals are (not in priority order):**
- ✓ Ensure long-term fiscal sustainability
  - ✓ Ensure that public safety continues to be a high priority
  - ✓ Promote community and economic development
  - ✓ Increase community engagement
  - ✓ Implement public infrastructure to meet community needs
  - ✓ Improve city beautification
  - ✓ Improve city Governance

\*FY 2024/25 is the first year of the City's Performance Measure Initiative so historical data and additional measures will be added in future fiscal years

### DEPARTMENT GOALS AND OBJECTIVES – FIRE

Department Goals and Objectives		Fiscal Sustainability	Public Safety	Community & Economic Development	Community Engagement	Public Infrastructure	City Beautification	Employee Development	Improve City Governance
1	Established Communittee Risk Reduction Department	✓	✓		✓				
2	Develop Equipment Replacement Plan	✓	✓						
3	Implement comprehensive training and succession plan		✓					✓	✓
4	Protect life and property within the community		✓					✓	✓

### PERFORMANCE MEASURES/INDICATORS –FIRE

Department Performance Measures	Dept. Goal	FY 24-25 Actuals	FY 25-26 Estimate	FY 26-27 Target
Overall response time (fire and EMS)	4	6:00	5:30	5:10
Revenue collected from plan check fees	1	\$109,802	\$82,400	\$90,000
Revenue collected from permits & inspections	1	38,755	\$145,000	\$160,000
Annual hours of training across all department personnel	3	6,000	7,000	7,400
Total routine and/or State mandated inspections	1	-	391	421
New construction inspections	1	-	300	280

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Fire & Life Safety  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Fire Plan Check/Permit	18,577	49,601	60,000	80,000	82,400	3.00%
Inspections/Operating Permit	17,177	43,320	100,000	100,000	145,000	45.00%
Donations & Contributions	-	9,091	-	-	-	0.00%
Reimbursements/Other Revenue	-	11,359	-	-	-	0.00%
Reimbursement - Strike Team	12,837	18,953	-	216,418	-	-100.00%
<b>Total Revenues</b>	<b>48,591</b>	<b>132,325</b>	<b>160,000</b>	<b>396,418</b>	<b>227,400</b>	<b>-42.64%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>48,591</b>	<b>132,325</b>	<b>160,000</b>	<b>396,418</b>	<b>227,400</b>	<b>-42.64%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	2,159,813	2,901,660	3,198,200	3,198,200	3,437,700	7.49%
Salaries/Part-Time	15,225	15,215	30,000	10,000	50,200	402.00%
Overtime	438,183	386,977	275,800	512,218	275,400	-46.23%
Leave Accrual Payout	54,840	-	-	-	-	0.00%
Alternative H&W Payout	10,250	10,500	22,100	12,250	15,300	24.90%
Signing Bonus Payout	91,148	97,314	-	-	-	0.00%
Health Insurance Allocation	377,097	298,098	506,100	-	-	0.00%
Life Ins Allocation	-	1,008	9,000	9,000	5,600	-37.78%
Dental Ins Allocation	24,416	20,559	12,500	-	-	0.00%
Optical Ins Allocation	4,584	5,653	6,200	6,200	6,300	1.61%
LTD Ins Allocation	-	-	12,200	-	-	0.00%
STD Ins Allocation	-	-	11,200	-	-	0.00%
Medicare	40,362	49,948	46,500	46,500	50,000	7.53%
Employers' PARS/ARS	394	89,564	-	-	-	0.00%
Employer CalPERS Retire NC	10,635	14,980	20,900	20,900	327,100	1465.07%
ICMA Defined Contribution Plan	197,886	170,856	297,300	297,300	-	-100.00%
Employee Medical Opt Out Plan	9,969	11,077	9,600	9,600	-	-100.00%
Emp Bnft/Insurance Premiums	-	197	-	-	-	0.00%
Health Insurance Premiums	-	139,060	-	506,100	502,400	-0.73%
Dental Insurance Premiums	-	8,845	-	12,500	33,400	167.20%
Life Insurance Premiums	-	(108)	-	-	-	0.00%
Optical Insurance Premiums	-	(1,623)	-	-	-	0.00%
LTD Ins Premium	-	3,449	-	12,200	13,200	8.20%
STD Ins Premium	-	2,111	-	11,200	8,100	-27.68%
Leave Buyback	-	15,015	36,100	36,100	20,200	-44.04%
Other Employee Benefits	-	(197)	3,200	3,200	800	-75.00%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>3,434,803</b>	<b>4,240,159</b>	<b>4,496,900</b>	<b>4,703,468</b>	<b>4,745,700</b>	<b>0.90%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	-	356	-	-	-	0.00%
Toll Roads Expense	-	8	-	-	-	0.00%
Common Area Expenses	-	-	-	-	3,000	0.00%
City Events	-	626	-	-	400	0.00%
Professional Services	5,240	5,308	52,000	52,000	7,000	-86.54%
Repair & Maint/Facilities	1,735	6,079	25,000	13,000	8,000	-38.46%
Vehicle Repair & Maintenance	52,244	129,557	100,000	152,500	100,500	-34.10%
Repair/Maint Off Furn & Eqp	331	192	-	-	-	0.00%
Software Maintenance	50,585	(19,674)	137,000	137,000	-	-100.00%
Repair Maint/Equipment	31,068	37,616	20,000	20,000	30,000	50.00%
Equipment & Tool Rental	1,783	108	3,000	3,000	1,500	-50.00%
Advertising/Promotional	947	2,115	-	-	5,000	0.00%
Printing & Binding	1,521	2,325	1,000	1,000	600	-40.00%
Travel	3,313	8,893	-	-	1,500	0.00%
Meetings & Conferences	19,256	14,882	2,000	2,000	8,000	300.00%
Staff Training	21,817	40,482	175,000	175,000	176,500	0.86%
Dues & Memberships	898	1,258	1,600	1,600	1,700	6.25%
Dept. Contract Services	206,792	64,966	75,000	75,000	140,000	86.67%
City Admin Services	-	7,700	-	-	-	0.00%
Special Department Expenses	116,731	67,282	72,500	73,000	41,750	-42.81%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Fire & Life Safety  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Traffic Control Devices	-	126	-	-	-	0.00%
Office Supplies	5,543	5,630	2,300	2,300	2,500	8.70%
Books & Periodicals	-	-	-	-	700	0.00%
Postage	1,152	24	250	250	150	-40.00%
Small Tools/Equipment	4,573	4,838	3,500	3,500	3,500	0.00%
Small Furniture & Fixture	107	522	-	-	-	0.00%
Uniforms	25,890	29,677	27,500	30,500	35,300	15.74%
Personal Protection Equipment	51,026	68,420	20,800	32,800	20,250	-38.26%
Emergency Medical Supples	22,709	7,486	10,000	9,000	9,000	0.00%
Computer Software	1,701	1,500	-	-	-	0.00%
Web Based Service/Subscriptions	55	11,134	5,000	5,000	60,000	1100.00%
Other Supplies	8,075	9,532	3,000	1,000	-	-100.00%
Community Programs	6,554	473	-	-	-	0.00%
Contributions/Donations	3,097	7,500	-	-	-	0.00%
County Disbursements	-	21	-	-	-	0.00%
Office Equipment	223	-	-	-	-	0.00%
Subscription Principal (GASB)	88,419	77,735	-	-	-	0.00%
Subscription Interest (GASB)	6,914	8,385	-	-	-	0.00%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>740,299</b>	<b>603,082</b>	<b>736,450</b>	<b>789,450</b>	<b>656,850</b>	<b>-16.80%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	32	-	-	-	-	0.00%
Machinery & Equipment	1,413	-	-	-	-	0.00%
Furniture & Fixtures	3,940	813	-	-	-	0.00%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>5,385</b>	<b>813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>4,180,487</b>	<b>4,844,055</b>	<b>5,233,350</b>	<b>5,492,918</b>	<b>5,402,550</b>	<b>-1.65%</b>
<b>NET CHANGE IN POSITION</b>	<b>(4,131,896)</b>	<b>(4,711,730)</b>	<b>(5,073,350)</b>	<b>(5,096,500)</b>	<b>(5,175,150)</b>	<b>1.54%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Fire & Life Safety  
Fire Administration  
103065

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Donations & Contributions	-	9,091	-	-	-	0.0%
<b>Total Revenues</b>	-	<b>9,091</b>	-	-	-	0.0%
<b>GRAND TOTAL RESOURCES</b>	-	<b>9,091</b>	-	-	-	0.0%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	355,937	474,780	493,000	493,000	522,600	6.0%
Overtime	88	-	-	-	-	0.0%
Leave Accrual Payout	9,491	-	-	-	-	0.0%
Alternative H&W Payout	2,500	2,250	3,800	2,750	2,300	-16.4%
Signing Bonus Payout	-	19,744	-	-	-	0.0%
Health Insurance Allocation	35,507	31,983	45,100	-	-	0.0%
Life Ins Allocation	-	129	1,100	1,100	800	-27.3%
Dental Ins Allocation	3,222	2,714	1,200	-	-	0.0%
Optical Ins Allocation	470	673	700	700	700	0.0%
LTD Ins Allocation	-	-	1,400	-	-	0.0%
STD Ins Allocation	-	-	1,600	-	-	0.0%
Medicare	5,416	7,515	7,200	7,200	7,600	5.6%
Employers' PARS/ARS	-	11,166	-	-	-	0.0%
Employer CalPERS Retire NC	10,577	11,328	12,400	12,400	50,700	308.9%
ICMA Defined Contribution Plan	21,001	27,114	37,800	37,800	-	-100.0%
Employee Medical Opt Out Plan	4,984	3,400	4,800	4,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	20	-	-	-	0.0%
Health Insurance Premiums	-	13,139	-	45,100	53,800	19.3%
Dental Insurance Premiums	-	1,056	-	1,200	3,700	208.3%
Optical Insurance Premiums	-	(188)	-	-	-	0.0%
LTD Ins Premium	-	562	-	1,400	2,000	42.9%
STD Ins Premium	-	344	-	1,600	1,200	-25.0%
Leave Buyback	-	12,338	13,400	13,400	20,200	50.7%
Other Employee Benefits	-	(20)	2,000	2,000	100	-95.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>449,192</b>	<b>620,046</b>	<b>625,500</b>	<b>624,450</b>	<b>665,700</b>	<b>6.6%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Toll Roads Expense	-	8	-	-	-	0.0%
City Events	-	71	-	-	-	0.0%
Repair & Maint/Facilities	25	52	-	-	-	0.0%
Advertising/Promotional	947	125	-	-	-	0.0%
Printing & Binding	1,521	1,256	200	200	300	50.0%
Travel	2,636	6,364	-	-	-	0.0%
Meetings & Conferences	17,477	8,180	2,000	2,000	4,000	100.0%
Staff Training	2,482	1,370	-	-	1,000	0.0%
Dues & Memberships	781	227	1,000	1,000	1,500	50.0%
Special Department Expenses	11,059	10,192	12,000	15,000	1,250	-91.7%
Traffic Control Devices	-	126	-	-	-	0.0%
Office Supplies	3,278	3,406	800	800	1,000	25.0%
Books & Periodicals	-	-	-	-	200	0.0%
Postage	1,152	-	250	250	150	-40.0%
Small Tools/Equipment	361	-	-	-	-	0.0%
Uniforms	7,984	2,700	-	-	3,000	0.0%
Web Based Service/Subscriptions	55	55	5,000	5,000	-	-100.0%
Other Supplies	747	230	-	-	-	0.0%
Community Programs	122	473	-	-	-	0.0%
Contributions/Donations	3,097	7,500	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>53,724</b>	<b>42,334</b>	<b>21,250</b>	<b>24,250</b>	<b>12,400</b>	<b>-48.9%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>502,916</b>	<b>662,379</b>	<b>646,750</b>	<b>648,700</b>	<b>678,100</b>	<b>4.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(502,916)</b>	<b>(653,288)</b>	<b>(646,750)</b>	<b>(648,700)</b>	<b>(678,100)</b>	<b>4.5%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Fire & Life Safety  
Fire Operations  
103066

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Fire Plan Check/Permit	3,431	-	-	-	-	0.0%
Inspections/Operating Permit	12,880	-	-	-	-	0.0%
Reimbursements/Other Revenue	-	11,359	-	-	-	0.0%
Reimbursement - Strike Team	12,837	18,953	-	216,418	-	-100.0%
<b>Total Revenues</b>	<b>29,148</b>	<b>30,312</b>	-	216,418	-	-100.0%
<b>GRAND TOTAL RESOURCES</b>	<b>29,148</b>	<b>30,312</b>	-	216,418	-	-100.0%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	1,800,676	2,212,794	2,384,800	2,384,800	2,672,400	12.1%
Salaries/Part-Time	15,225	14,883	30,000	10,000	5,200	-48.0%
Overtime	438,095	386,645	275,000	511,918	275,000	-46.3%
Leave Accrual Payout	45,349	-	-	-	-	0.0%
Alternative H&W Payout	7,750	7,750	14,300	8,000	10,500	31.3%
Signing Bonus Payout	91,148	69,317	-	-	-	0.0%
Health Insurance Allocation	341,590	243,963	421,100	-	-	0.0%
Life Ins Allocation	-	783	6,900	6,900	4,400	-36.2%
Dental Ins Allocation	21,194	15,428	10,200	-	-	0.0%
Optical Ins Allocation	4,114	4,536	4,900	4,900	5,200	6.1%
LTD Ins Allocation	-	-	9,500	-	-	0.0%
STD Ins Allocation	-	-	8,300	-	-	0.0%
Medicare	34,896	39,159	34,600	34,600	38,800	12.1%
Employers' PARS/ARS	394	73,649	-	-	-	0.0%
Employer CalPERS Retire NC	-	-	-	-	253,300	0.0%
ICMA Defined Contribution Plan	176,658	132,806	238,500	238,500	-	-100.0%
Employee Medical Opt Out Plan	4,985	5,877	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	161	-	-	-	0.0%
Health Insurance Premiums	-	116,825	-	421,100	426,000	1.2%
Dental Insurance Premiums	-	7,156	-	10,200	27,600	170.6%
Life Insurance Premiums	-	(108)	-	-	-	0.0%
Optical Insurance Premiums	-	(1,326)	-	-	-	0.0%
LTD Ins Premium	-	2,629	-	9,500	10,100	6.3%
STD Ins Premium	-	1,610	-	8,300	6,200	-25.3%
Leave Buyback	-	2,677	22,700	22,700	-	-100.0%
Other Employee Benefits	-	(161)	1,000	1,000	600	-40.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>2,982,075</b>	<b>3,337,053</b>	<b>3,461,800</b>	<b>3,672,418</b>	<b>3,735,300</b>	<b>1.7%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	-	356	-	-	-	0.0%
Common Area Expenses	-	-	-	-	3,000	0.0%
City Events	-	555	-	-	400	0.0%
Professional Services	5,240	5,308	52,000	52,000	7,000	-86.5%
Repair & Maint/Facilities	1,710	6,027	25,000	13,000	8,000	-38.5%
Vehicle Repair & Maintenance	52,244	129,557	100,000	152,500	100,000	-34.4%
Repair/Maint Off Furn & Eqp	331	192	-	-	-	0.0%
Software Maintenance	50,585	(19,674)	137,000	137,000	-	-100.0%
Repair Maint/Equipment	31,068	37,616	20,000	20,000	30,000	50.0%
Equipment & Tool Rental	1,783	108	3,000	3,000	1,500	-50.0%
Advertising/Promotional	-	1,990	-	-	-	0.0%
Travel	677	2,529	-	-	1,500	0.0%
Meetings & Conferences	1,779	6,052	-	-	2,000	0.0%
Staff Training	19,336	39,112	175,000	175,000	175,000	0.0%
Dues & Memberships	117	721	-	-	-	0.0%
Dept. Contract Services	206,792	64,146	-	-	65,000	0.0%
City Admin Services	-	7,700	-	-	-	0.0%
Special Department Expenses	105,671	56,753	60,000	57,500	40,000	-30.4%
Office Supplies	2,264	1,979	1,000	1,000	1,000	0.0%
Books & Periodicals	-	-	-	-	500	0.0%
Postage	-	24	-	-	-	0.0%
Small Tools/Equipment	4,212	4,376	3,000	3,000	3,000	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Fire & Life Safety  
Fire Operations  
103066**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Small Furniture & Fixture	107	522	-	-	-	0.0%
Uniforms	17,906	24,373	25,000	28,000	30,000	7.1%
Personal Protection Equipment	51,026	68,420	20,000	32,000	20,000	-37.5%
Emergency Medical Supplies	22,709	7,486	10,000	9,000	9,000	0.0%
Computer Software	1,701	1,500	-	-	-	0.0%
Web Based Service/Subscriptions	-	8,000	-	-	60,000	0.0%
Other Supplies	7,328	9,302	-	-	-	0.0%
Community Programs	6,432	-	-	-	-	0.0%
County Disbursements	-	21	-	-	-	0.0%
Office Equipment	223	-	-	-	-	0.0%
Subscription Principal (GASB)	88,419	77,735	-	-	-	0.0%
Subscription Interest (GASB)	6,914	8,385	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>686,575</b>	<b>551,172</b>	<b>631,000</b>	<b>683,000</b>	<b>556,900</b>	<b>-18.5%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	32	-	-	-	-	0.0%
Machinery & Equipment	1,413	-	-	-	-	0.0%
Furniture & Fixtures	3,940	813	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>5,385</b>	<b>813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>3,674,034</b>	<b>3,889,038</b>	<b>4,092,800</b>	<b>4,355,418</b>	<b>4,292,200</b>	<b>-1.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(3,644,886)</b>	<b>(3,858,726)</b>	<b>(4,092,800)</b>	<b>(4,139,000)</b>	<b>(4,292,200)</b>	<b>3.7%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Fire & Life Safety  
Community Risk Reduction  
103067

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Fire Plan Check/Permit	15,146	49,601	60,000	80,000	82,400	3.0%
Inspections/Operating Permit	4,297	43,320	100,000	100,000	145,000	45.0%
<b>Total Revenues</b>	<b>19,443</b>	<b>92,921</b>	<b>160,000</b>	<b>180,000</b>	<b>227,400</b>	<b>26.3%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>19,443</b>	<b>92,921</b>	<b>160,000</b>	<b>180,000</b>	<b>227,400</b>	<b>26.3%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	3,200	214,087	320,400	320,400	242,700	-24.3%
Salaries/Part-Time	-	331	-	-	45,000	0.0%
Overtime	-	331	800	300	400	33.3%
Alternative H&W Payout	-	500	4,000	1,500	2,500	66.7%
Signing Bonus Payout	-	8,253	-	-	-	0.0%
Health Insurance Allocation	-	22,152	39,900	-	-	0.0%
Life Ins Allocation	-	96	1,000	1,000	400	-60.0%
Dental Ins Allocation	-	2,417	1,100	-	-	0.0%
Optical Ins Allocation	-	445	600	600	400	-33.3%
LTD Ins Allocation	-	-	1,300	-	-	0.0%
STD Ins Allocation	-	-	1,300	-	-	0.0%
Medicare	50	3,273	4,700	4,700	3,600	-23.4%
Employers' PARS/ARS	-	4,749	-	-	-	0.0%
Employer CalPERS Retire NC	59	3,652	8,500	8,500	23,100	171.8%
ICMA Defined Contribution Plan	228	10,936	21,000	21,000	-	-100.0%
Employee Medical Opt Out Plan	-	1,800	4,800	4,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	15	-	-	-	0.0%
Health Insurance Premiums	-	9,097	-	39,900	22,600	-43.4%
Dental Insurance Premiums	-	634	-	1,100	2,100	90.9%
Optical Insurance Premiums	-	(108)	-	-	-	0.0%
LTD Ins Premium	-	258	-	1,300	1,100	-15.4%
STD Ins Premium	-	158	-	1,300	700	-46.2%
Other Employee Benefits	-	(15)	200	200	100	-50.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>3,537</b>	<b>283,061</b>	<b>409,600</b>	<b>406,600</b>	<b>344,700</b>	<b>-15.2%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Vehicle Repair & Maintenance	-	-	-	-	500	0.0%
Advertising/Promotional	-	-	-	-	5,000	0.0%
Printing & Binding	-	1,069	800	800	300	-62.5%
Meetings & Conferences	-	650	-	-	2,000	0.0%
Staff Training	-	-	-	-	500	0.0%
Dues & Memberships	-	310	600	600	200	-66.7%
Dept. Contract Services	-	820	75,000	75,000	75,000	0.0%
Special Department Expenses	-	337	500	500	500	0.0%
Office Supplies	-	245	500	500	500	0.0%
Small Tools/Equipment	-	463	500	500	500	0.0%
Uniforms	-	2,604	2,500	2,500	2,300	-8.0%
Personal Protection Equipment	-	-	800	800	250	-68.8%
Web Based Service/Subscriptions	-	3,080	-	-	-	0.0%
Other Supplies	-	-	3,000	1,000	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>-</b>	<b>9,577</b>	<b>84,200</b>	<b>82,200</b>	<b>87,550</b>	<b>6.5%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>3,537</b>	<b>292,637</b>	<b>493,800</b>	<b>488,800</b>	<b>432,250</b>	<b>-11.6%</b>
<b>NET CHANGE IN POSITION</b>	<b>15,906</b>	<b>(199,716)</b>	<b>(333,800)</b>	<b>(308,800)</b>	<b>(204,850)</b>	<b>-33.7%</b>



**PLACENTIA**  
Rich Heritage, Bright Future

# **GENERAL GOVERNMENT**



**General Fund Budget**  
**FISCAL YEAR 2025-26**

ADOPTED BUDGET  
FISCAL YEAR 2025-26

General Government  
General Government  
109595

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Reimbursements/Other Revenue	-	-	-	1,833	-	-100.0%
<b>Total Revenues</b>	-	-	-	1,833	-	-100.0%
<b>GRAND TOTAL RESOURCES</b>	-	-	-	1,833	-	-100.0%
<b>SALARIES &amp; BENEFITS</b>						
Leave Accrual Payout	-	-	110,000	420,500	46,000	-89.1%
Signing Bonus Payout	-	-	-	-	500,000	0.0%
Salary Savings	-	-	(610,000)	(755,500)	(685,900)	-9.2%
Life Ins Allocation	12,888	16,025	-	-	-	0.0%
Employer CalPERS UAL	107,475	-	-	-	-	0.0%
Tuition Reimbursement	25,087	9,709	20,000	20,000	20,000	0.0%
Life Insurance Premiums	49,985	51,739	-	-	-	0.0%
STD Ins Premium	113,968	128,163	-	-	-	0.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	309,403	205,636	(480,000)	(315,000)	(119,900)	-61.9%
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Common Area Expenses	-	85,672	40,000	40,000	30,636	-23.4%
City Events	-	4,769	15,000	15,000	15,000	0.0%
Recruitment Exp	-	169	-	-	-	0.0%
Professional Services	1,208	1,837	-	-	-	0.0%
Sidewalk Replacement	300	-	-	-	-	0.0%
Repair/Maint Off Furn & Eqp	316	-	-	-	-	0.0%
Repair Maint/Equipment	24,171	(4,454)	10,000	10,000	-	-100.0%
Office Equipment Rental	80,284	44,126	92,000	126,000	130,000	3.2%
Telephone/Internet	344,775	344,497	300,000	300,000	240,000	-20.0%
Advertising/Promotional	-	26	-	-	-	0.0%
Printing & Binding	1,036	646	2,200	2,200	2,200	0.0%
Travel	2,741	-	-	-	-	0.0%
Meetings & Conferences	8,015	8,628	-	-	-	0.0%
Staff Training	113	143	-	-	-	0.0%
Dues & Memberships	315	1,413	-	-	-	0.0%
Licenses & Permits	-	9	-	-	-	0.0%
City Admin Services	3,274,965	3,346,462	3,252,900	3,340,900	4,409,700	32.0%
Admin Service Fee	-	71,447	70,000	70,000	70,000	0.0%
Special Department Expenses	115,061	29,187	-	-	-	0.0%
Office Supplies	14,411	14,413	15,000	15,000	12,000	-20.0%
Postage	25,684	46,246	41,800	41,800	35,000	-16.3%
Electricity	703,355	846,455	800,000	900,000	863,000	-4.1%
Water	383,010	490,667	437,800	637,800	550,000	-13.8%
Natural Gas	15,542	13,813	15,000	15,000	15,000	0.0%
Gasoline & Diesel Fuel	-	186	-	-	-	0.0%
Uniforms	1,269	296	-	-	-	0.0%
Web Based Service/Subscriptions	-	355	-	-	-	0.0%
Other Supplies	1,493	15,502	-	-	-	0.0%
Community Programs	6,193	280	-	-	-	0.0%
Property Taxes	7,102	2,257	10,000	10,000	2,500	-75.0%
Lease Principal (GASB)	4,443	55,021	-	-	-	0.0%
Lease Interest (GASB)	5	7,581	-	-	-	0.0%
Other Expenditure	139,562	75,095	90,000	51,000	45,000	-11.8%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	5,155,370	5,502,742	5,191,700	5,574,700	6,420,036	15.2%
<b>CIP &amp; EQUIPMENT</b>						
Furniture & Fixtures	5,135	-	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	5,135	-	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	5,469,907	5,708,378	4,711,700	5,259,700	6,300,136	19.8%
<b>NET CHANGE IN POSITION</b>	(5,469,907)	(5,708,378)	(4,711,700)	(5,257,867)	(6,300,136)	19.8%



**PLACENTIA**  
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# **GENERAL FUND DEBT SERVICE**



**General Fund Budget**  
**FISCAL YEAR 2025-26**

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**GF Debt Service  
General Fund/Debt Service  
105525**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Trustee Fees	1,300	-	-	-	-	0.0%
Principal/Bonds/COP's/Leases	1,138,995	1,135,025	1,266,976	1,266,976	1,446,600	14.2%
CalPERS-Fire Term. Principal	362,791	369,929	344,900	344,900	-	-100.0%
Interest/Bonds/COP's/Leases	179,591	155,439	185,886	185,886	563,900	203.4%
CalPERS-Fire Term Interest	17,177	10,039	3,400	3,400	-	-100.0%
Lease Expenditure	3,505,634	-	-	-	-	0.0%
Lease Revenue Bond Exp	-	4,083,700	4,657,704	4,657,704	4,290,600	-7.9%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>5,205,487</b>	<b>5,754,131</b>	<b>6,458,866</b>	<b>6,458,866</b>	<b>6,301,100</b>	<b>-2.4%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>5,205,487</b>	<b>5,754,131</b>	<b>6,458,866</b>	<b>6,458,866</b>	<b>6,301,100</b>	<b>-2.4%</b>
<b>NET CHANGE IN POSITION</b>	<b>(5,205,487)</b>	<b>(5,754,131)</b>	<b>(6,458,866)</b>	<b>(6,458,866)</b>	<b>(6,301,100)</b>	<b>-2.4%</b>



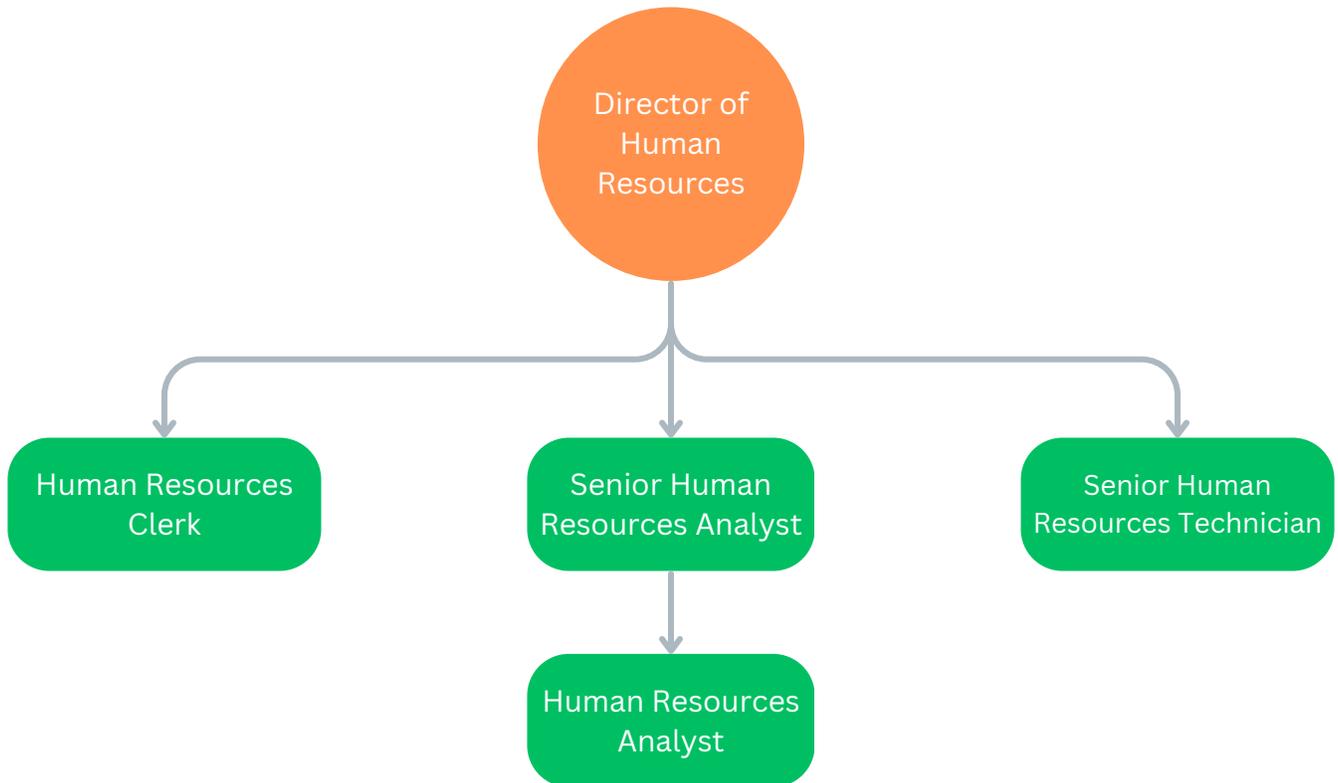
**PLACENTIA**  
Rich Heritage, Bright Future

# HUMAN RESOURCES



**General Fund Budget**  
FISCAL YEAR 2025-26

# Human Resources Organizational Chart



## HUMAN RESOURCES



**The City's five-year Strategic Plan Goals are (not in priority order):**

- ✓ Ensure long-term fiscal sustainability
- ✓ Ensure that public safety continues to be a high priority
- ✓ Promote community and economic development
- ✓ Increase community engagement
- ✓ Implement public infrastructure to meet community needs
- ✓ Improve city beautification
- ✓ Improve city Governance

*\*FY 2024/25 is the first year of the City's Performance Measure Initiative*

### DEPARTMENT GOALS AND OBJECTIVES – HUMAN RESOURCES

Department Goals and Objectives		Fiscal Sustainability	Public Safety	Community & Economic Development	Community Engagement	Public Infrastructure	City Beautification	Employee Development	Improve City Governance
1	Increase productivity and efficiency through use of paperless processes for Human Resources Transactions	✓							✓
2	Expand use of Human Resources Information System (HRIS) by automating routine tasks using workflows and checklists	✓						✓	✓
3	Implement Electronic/Online Performance Evaluation System							✓	✓
4	Continue to review, analyze, and revise City Policies and Procedures							✓	✓
5	Enhance Training and Development through our Learning Management System (LMS)	✓						✓	

### PERFORMANCE MEASURES/INDICATORS – HUMAN RESOURCES

Department Performance Measures	Dept. Goal	FY 24-25 Actuals	FY 25-26 Estimate	FY 26-27 Target
Track and reduce the time to hire through electronic job acceptance letters, electronic pre-boarding/onboarding and first day of hire activities	1	113 days	95 days	85 days
Reduce error rate due to imputing errors by implementing workflows for department and employee use (number of workflows and checklists implemented)	2	5	8	15
Implementation of Electronic/Online Performance Evaluations (Implementation stage to full integration)	3	n/a	01/01/2026	07/01/2026
Number of policy reviews/updates	4	3	5	5
Implement LMS System for training assignment and tracking (dates of implementation to full integration)	5	n/a	01/01/2026	07/01/2026

The Human Resources (HR) Department plays a critical role in supporting the City's mission by attracting, developing, and retaining a talented and diverse workforce. We are dedicated to fostering a positive work environment that promotes employee engagement, professional growth, organizational effectiveness, and a culture of continuous improvement. Through a comprehensive range of services, including recruitment, classification and compensation, employee and labor relations, benefits administration, performance management, and training and development—HR partners with all City departments to meet operational needs and ensure regulatory compliance.

In 2025, the City established Human Resources as its own standalone department, separating it from the broader Administrative Services Department. This change reflects the growing complexity and importance of human resource management in the organization and recognizes HR's critical role in supporting citywide operations. As its own department, Human Resources is better positioned to provide strategic leadership, develop specialized programs, and more effectively serve the City's evolving workforce needs.

### **Accomplishments**

- ✓ One of five (5) cities chosen to receive a \$5,000 grant for wellness through Cities for Workforce Health.
- ✓ Continued our Wellness initiatives with 2024-25 Leadership and Wellness Series for staff at minimal cost to the City through partnership with AetnaEAP.
- ✓ Conducted annual Placentia Citizens Academy
- ✓ Implemented successful recruitments for 35 various positions for the 2024 calendar year
- ✓ Successfully conducted its first-ever online open enrollment process for all employee benefits
- ✓ Implemented a robust communication campaign including emails, brownbag presentations, and intranet related to Benefits, Training opportunities and Health and Wellness.

### **Goals**

*All goals support the City's Strategic Plan Goals to "Ensure Long-Term Fiscal Sustainability" and "Enhance Employee Development".*

- *Streamline 2025 - Efficient, Productive, Paperless.* Commitment to improving how we work – making processes faster, reducing waste, and using technology to serve our workforce better.
- Continuing its expansion of paperless records retention for HR processes, including expanded use of Human Resources Information System (HRIS) for HR workflows.
- Expand the use of our newly implemented Human Resources Information System (HRIS) to include online Performance Evaluations, Leave Tracking and ACA Compliance.
- Continuing review, analysis, and revisions to City Policies and Personnel Rules
- Review and update the Employee Employer Relations Resolution

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Human Resources  
Human Resources  
101512

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Reimbursements/Other Revenue	-	2,481	-	-	-	0.0%
<b>Total Revenues</b>	-	<b>2,481</b>	-	-	-	0.0%
<b>GRAND TOTAL RESOURCES</b>	-	<b>2,481</b>	-	-	-	0.0%
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	610,676	719,900	489,100	489,100	518,200	5.9%
Salaries/Temporary Employees	-	31,984	-	-	-	0.0%
Overtime	58	3,530	3,000	3,000	3,000	0.0%
Alternative H&W Payout	1,975	2,745	4,300	2,500	3,500	40.0%
Signing Bonus Payout	-	29,048	-	-	-	0.0%
Other Salaries & Wages	928	62	-	-	-	0.0%
Health Insurance Allocation	64,532	67,052	71,100	-	-	0.0%
Life Ins Allocation	-	215	1,200	1,200	900	-25.0%
Dental Ins Allocation	4,305	4,534	1,600	-	-	0.0%
Optical Ins Allocation	931	1,216	900	900	1,200	33.3%
LTD Ins Allocation	-	-	1,900	-	-	0.0%
STD Ins Allocation	-	-	1,800	-	-	0.0%
Medicare	9,155	11,315	7,100	7,100	7,600	7.0%
Employers' PARS/ARS	5,760	22,782	7,100	7,100	7,800	9.9%
Employer CalPERS Retire NC	43,610	60,822	45,900	45,900	51,400	12.0%
ICMA Defined Contribution Plan	-	3,429	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	32	-	-	-	0.0%
Health Insurance Premiums	-	19,998	-	71,100	84,900	19.4%
Dental Insurance Premiums	-	1,546	-	1,600	6,800	325.0%
Optical Insurance Premiums	-	(263)	-	-	-	0.0%
LTD Ins Premium	-	577	-	1,900	2,100	10.5%
STD Ins Premium	-	353	-	1,800	1,300	-27.8%
Leave Buyback	10,134	20,788	7,900	7,900	9,800	24.1%
Other Employee Benefits	-	(32)	10,400	10,400	200	-98.1%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>752,064</b>	<b>1,001,634</b>	<b>653,300</b>	<b>651,500</b>	<b>698,700</b>	<b>7.2%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Management Consulting Services	37,798	70,623	50,000	40,000	25,000	-37.5%
Credit Card Write-offs	(0)	-	-	-	-	0.0%
Common Area Expenses	-	598	-	-	-	0.0%
City Events	-	2,161	-	-	-	0.0%
Recruitment Exp	-	3,617	2,500	2,500	5,000	100.0%
Professional Services	158,136	118,341	200,000	235,000	120,000	-48.9%
Advertising/Promotional	1,998	5,514	-	8,000	8,000	0.0%
Travel	812	4,418	2,000	2,000	2,000	0.0%
Meetings & Conferences	5,554	3,741	4,000	4,000	4,000	0.0%
Staff Training	54,024	1,554	15,000	15,000	10,000	-33.3%
Dues & Memberships	3,070	3,128	5,000	5,000	3,500	-30.0%
City Admin Services	-	1,500	1,500	1,500	-	-100.0%
Special Department Expenses	10,243	16,210	-	-	-	0.0%
Office Supplies	4,298	2,291	3,000	3,000	3,000	0.0%
Books & Periodicals	-	750	1,000	1,000	1,000	0.0%
Postage	159	93	200	200	200	0.0%
Small Furniture & Fixture	-	2,956	-	-	-	0.0%
Web Based Service/Subscriptions	-	68,352	-	-	-	0.0%
Other Supplies	12	-	-	-	-	0.0%
Office Equipment	-	177	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>276,102</b>	<b>306,024</b>	<b>284,200</b>	<b>317,200</b>	<b>181,700</b>	<b>-42.7%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	337	-	-	-	-	0.0%
Furniture & Fixtures	2,424	-	-	-	-	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Human Resources  
Human Resources  
101512**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>TOTAL CIP &amp; EQUIPMENT</b>	2,761	-	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	1,030,926	1,307,658	937,500	968,700	880,400	-9.1%
<b>NET CHANGE IN POSITION</b>	(1,030,926)	(1,305,178)	(937,500)	(968,700)	(880,400)	-9.1%



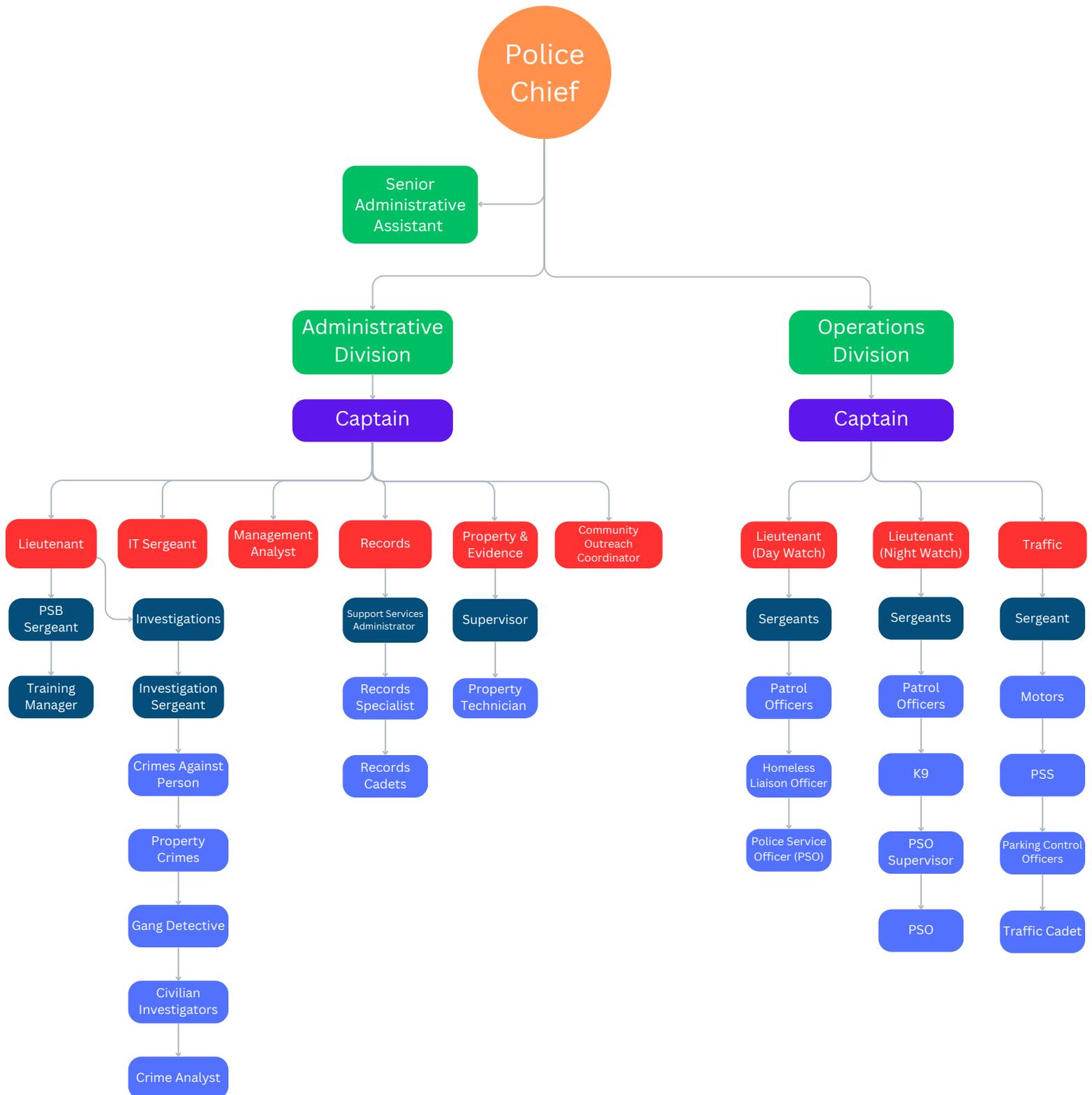
**PLACENTIA**  
Rich Heritage, Bright Future

# **PUBLIC SAFETY - POLICE**



**General Fund Budget**  
**FISCAL YEAR 2025-26**

# Police Department Organizational Chart



The Placentia Police Department is dedicated to improving the quality of life through proactive criminal enforcement, education and community partnerships. We act with integrity and accountability to reduce fear and crime, while treating all with respect, compassion and fairness.



Through the delivery of professional law enforcement services, the Placentia Police Department works to safely reduce crime in our community while building on a trusting partnership with the community and one another. Comprised of both sworn positions and civilian staff positions, the Department serves citizens, businesses and all those who visit Placentia.

The Placentia Police Department's two organizational divisions, Administrative Services and Operations, are structured to meet the Department's goals while, at the same time, ensuring the Department maintains a highly service-oriented outlook. Within the two Divisions are several Bureaus broken down between: Administration and Field Services which include Investigations, Support Services, and Traffic.

### **Administrative Division**

The Administrative Services Division is overseen by the Administrative Services Captain. This Division has one Administrative Lieutenant, two Sergeants, one Management Analyst, one Community Outreach Coordinator and one Senior Administrative Assistant. Administrative Services oversees the financial operations of the Department; maintains various grants; provides human resource management through professional standards; tracks and monitors training for all employees; manages asset seizure funds; and, oversees the Investigations and Support Services which include records and property & evidence.

### **Operations Division**

The Operations Division Captain oversees Field Services which is comprised of two patrol lieutenants, 7 patrol sergeants, 24 patrol officers and three police service officers. These positions are responsible for a variety of functions and enforcement activities critical to the safety of the residents of Placentia. The Field Services function 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)
- Traffic
- Homeless Liaison Officer (HLO)
- Volunteers
- Police Explorers

## Investigations



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.

## Support Services

Support Services provide a variety of support and technical functions for the Police Department including Records and Property & Evidence.

- **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 crime reports, and provides front counter assistance.

- **Property and Evidence Division**

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 investigations.

## Accomplishments

- ✓ Successful and Unprecedented Hiring for the PPD. The City will close 2024 with 50 sworn positions filled and 24 professional staff positions filled.
- ✓ Maintained response times under 5 minutes for emergency calls for service
- ✓ Awarded \$225k from NSPA for HLO salary and benefits
- ✓ Bulletproof Vest Grant billing was completed for \$9k

- ✓ Awarded \$10k Byrne Grant to cover Coffee with a Cop and National Night Out expenses
- ✓ Awarded \$50k in OTS Grant funds to conduct DUI Checkpoints
- ✓ Awarded \$30k in the National Opioid Settlement Agreements
- ✓ Completed competitive Sergeant's promotional process. Made one Sergeant promotion and filled the vacancy in Patrol
- ✓ Completed 2 regular PPD Citizen Academy and one PPD Spanish speaking Citizen Academy
- ✓ Coordinated extremely well-attended National Night Out event and revitalized Neighborhood Watch program consistent with national model
- ✓ Increased Social Media presence and communication
- ✓ Continued our significant investment into GRIP (Gang Reduction Intervention Program) hosting award events, soccer camp and meetings
- ✓ Detective Bureau continued to support a local special needs soccer team, providing coaching and mentoring for these young athletes
- ✓ Continued the mentoring program for our female sworn officers with two local female Police Captains. Offered specialty assignment and supervisory mentoring for all interested personnel
- ✓ Improved homeless problem solving, enforcement, clean-ups, engaging entire patrol teams with proactive approaches to solve persistent homeless issues that negatively impact the quality of life
- ✓ Moved property and evidence to the new building, provide support for the entire public safety building project
- ✓ Provided active shooter training and security walk-throughs for all City of Placentia staff, PYLUSD staff, Placentia Library staff and for Placentia Linda Hospital staff
- ✓ Promoted healthy morale through clear communication of expectations, prioritizing patrol staffing levels, and a focus on recruitment and retention. Officers and staff appreciate the commitment to improving staffing and providing mentoring opportunities and training. We promote leadership and accountability at all levels
- ✓ Completed and presented the Placentia Police Department 3-year strategic plan
- ✓ Organized successful Tip a Cop event at Craftsman to support Special Olympics Athletes
- ✓ Implemented You Are Not Alone (YANA) program. Our VIPs will make regular contact with participants, either through phone call or home visits.
- ✓ Command Staff successfully provided leadership and staff liaison duties to the Veterans Advisory Committee and continue to expand Military Banner Recognition Program

## Goals

*All goals support the City's Strategic Plan Goals to "Ensure Long-Term Fiscal Sustainability", "Ensure that Public Safety Continues to be a High Priority", "Promote Community & Economic Development", "Increase Community Engagement", "Enhance Employee Development", and "Implement Public Infrastructure to Meet Community Needs".*

- 
- Continue proactive policing
  - Fill all vacant positions (sworn and professional staff). Identify planned retirements and over-hire for those positions
  - Utilize Crime Analysis to identify high crime areas and share information with the community
  - Utilize partnerships with community-based organizations and neighboring agencies to help reduce crime
  - Maintain/improve current response times to calls for service (under 5 minutes for emergency calls)
  - Provide traffic education
  - Enhance social media presence to educate the community on current issues
  - Have Chief host another all-hands meeting for communication on current issues and for consistency of department expectations
  - Continue to prioritize community engagement
  - Host a community “Open House” event at PPD
  - Host a drug take back event in the Civic Center parking lot
  - Maintain our focus on mentoring and succession planning. Roll out the “PPD Career Path Plan” and succession planning model at all levels
  - Continue partnerships with the Navigation Center and Hope Center to broaden the problem-solving network for Placentia homeless complaints
  - Continue to develop the new building to use as a training classroom, shooting range, and evidence storage facility
  - Explore community online crime reporting system
  - Reduce gang violence, graffiti and neighborhood complaints related to gangs. Utilize detectives and patrol officers for increased enforcement and work with community partners to be more effective
  - Implement a wellness “check-in” program for long-term officer wellness and staff retention

POLICE



- The City's five-year Strategic Plan Goals are (not in priority order):**
- ✓ Ensure long-term fiscal sustainability
  - ✓ Ensure that public safety continues to be a high priority
  - ✓ Promote community and economic development
  - ✓ Increase community engagement
  - ✓ Implement public infrastructure to meet community needs
  - ✓ Improve city beautification
  - ✓ Improve city Governance

\*FY 2024/25 is the first year of the City's Performance Measure Initiative so historical data will be added in future fiscal years

**DEPARTMENT GOALS AND OBJECTIVES – POLICE**

Department Goals and Objectives		Fiscal Sustainability	Public Safety	Community & Economic Development	Community Engagement	Public Infrastructure	City Beautification	Employee Development	Improve City Governance
1	Reduce and prevent crime		✓	✓	✓				
2	Homeless outreach		✓		✓				
3	Maintain priority one response times under five minutes		✓						
4	Continue community outreach		✓	✓	✓				
5	Maintain hiring and retention		✓		✓			✓	

**PERFORMANCE MEASURES/INDICATORS –POLICE**

Department Performance Measures	Dept. Goal	FY 24-25 Actuals	FY 25-26 Estimate	FY 26-27 Target
Number of arrests	1	1,248	1,319	1,390
Number of hazardous citations issued	1	811	861	911
Number of non-hazardous citations issued	1	256	270	320
Calls for service	1	31,135	34,338	36,019
Homeless contacts	2	2,915	1,906	2,042
Homeless placements	2	-	Will record for future	
Priority one call response time (in minutes)	3	4:19	Under 5 minutes for future	
Community outreach events	4	60	65	70
Police Officers hired	5	3	2	5
Police Officers tested	5	196	105	125
Police Officer backgrounds	5	11	12	12
Civilian personnel hired (at capacity 4/25)	5	3	Maintain Capacity	
Civilian personnel tested	5	156	Maintain Capacity	
Civilian personnel backgrounds	5	11	Maintain Capacity	

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Bicycle Licenses	4	27	-	3	-	-100.0%
Federal Grants	18,073	10,933	-	14,520	32,015	120.5%
State Grants	-	-	-	-	50,000	0.0%
POST - Intergovernmental Rev	29,219	10,320	30,000	30,000	15,000	-50.0%
Other Intergovernmental Rev	269,412	172,779	250,000	250,000	200,000	-20.0%
Parking Permit Fees	10,976	11,320	12,240	12,240	12,240	0.0%
Towing Fee	22,965	3,885	-	-	-	0.0%
Storage Fee	69,720	17,780	-	-	-	0.0%
Lien Fee	15,795	2,460	-	-	-	0.0%
Emergency Response Fee	400	-	1,100	1,100	1,100	0.0%
Special Police Services	86,805	72,718	75,000	91,434	85,000	-7.0%
Vehicle Impound/Releases	25,009	4,144	-	-	-	0.0%
DUI Vehicle Release Fee	21,356	31,183	-	25,060	30,000	19.7%
Alarm System Monitoring	82,400	134,636	141,700	141,700	140,000	-1.2%
AB 109 Public Safety Realign	40,118	42,075	30,000	30,000	30,000	0.0%
Other Charges for Service	1,944	1,377	2,000	2,000	2,000	0.0%
Veh Code Fines (Moving)	43,088	50,934	50,000	50,000	50,000	0.0%
City Ord Fines (Parking)	293,046	341,858	310,000	385,000	450,000	16.9%
Live Scan Rolling Fee	1,527	3,541	3,675	3,675	3,675	0.0%
Donations & Contributions	965	2,290	-	6,415	-	-100.0%
Reimbursements/Other Revenue	300	503	-	160	-	-100.0%
Recovery & Restitution	323	-	500	500	500	0.0%
Reimbursements - SART Exam	7,727	1,610	5,000	5,000	2,000	-60.0%
Sale of Auction Vehicles	65,390	38,550	-	-	-	0.0%
Auction-Unclaimed Items	2,578	-	-	-	-	0.0%
Other Financing Sources	345,526	447,661	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,454,666</b>	<b>1,402,583</b>	<b>911,215</b>	<b>1,048,807</b>	<b>1,103,530</b>	<b>5.2%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,454,666</b>	<b>1,402,583</b>	<b>911,215</b>	<b>1,048,807</b>	<b>1,103,530</b>	<b>5.2%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	6,837,401	7,697,522	8,616,200	8,616,200	8,904,300	3.3%
Salaries/Part-Time	194,550	184,115	152,000	152,000	152,000	0.0%
Overtime	967,184	879,880	767,000	820,000	855,000	4.3%
Leave Accrual Payout	250,915	70,904	-	-	-	0.0%
Alternative H&W Payout	30,000	40,375	59,400	53,123	33,400	-37.1%
Signing Bonus Payout	134,037	228,878	-	-	-	0.0%
Other Salaries & Wages	-	122	-	-	-	0.0%
Health Insurance Allocation	887,358	709,180	1,112,700	-	-	0.0%
Life Ins Allocation	-	1,071	17,300	17,300	10,200	-41.0%
Dental Ins Allocation	56,329	46,522	30,500	-	-	0.0%
Optical Ins Allocation	10,974	12,375	13,700	13,700	12,500	-8.8%
LTD Ins Allocation	-	-	28,900	-	-	0.0%
STD Ins Allocation	-	-	25,900	-	-	0.0%
Medicare	125,244	135,746	125,300	125,300	129,400	3.3%
Employers' PARS/ARS	12,308	21,565	6,700	6,700	-	-100.0%
Employer CalPERS Retire NC	1,106,898	1,330,973	1,494,300	1,494,300	1,588,200	6.3%
ICMA Defined Contribution Plan	-	6,694	-	-	-	0.0%
Employee Medical Opt Out Plan	104,830	68,738	84,000	84,000	-	-100.0%
Emp Bnft/Insurance Premiums	-	441	-	-	-	0.0%
Health Insurance Premiums	-	282,195	-	1,112,700	989,600	-11.1%
Dental Insurance Premiums	-	19,019	-	30,500	69,900	129.2%
Life Insurance Premiums	-	(123)	-	-	-	0.0%
Optical Insurance Premiums	-	(3,423)	-	-	-	0.0%
LTD Ins Premium	-	8,752	-	28,900	31,400	8.7%
STD Ins Premium	-	5,358	-	25,900	19,400	-25.1%
Sick Leave Buyback	30,374	26,185	-	-	-	0.0%
Leave Buyback	73,194	100,976	105,400	105,400	48,500	-54.0%
Other Employee Benefits	(1,011)	(459)	26,500	26,500	1,900	-92.8%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>10,820,586</b>	<b>11,873,580</b>	<b>12,665,800</b>	<b>12,712,523</b>	<b>12,845,700</b>	<b>1.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	-	31	-	-	-	0.0%
Toll Roads Expense	-	637	-	6,530	6,700	2.6%
Common Area Expenses	-	345	-	400	500	25.0%
City Events	-	105	-	-	-	0.0%
Medical Services	9,840	9,780	27,000	27,000	10,000	-63.0%
Professional Services	67,378	61,203	104,825	108,580	90,100	-17.0%
Repair & Maint/Facilities	62,073	1,735	65,145	65,145	-	-100.0%
Repair & Maintenance/Streets	-	72	-	-	-	0.0%
Vehicle Repair & Maintenance	-	345	-	-	-	0.0%
Software Maintenance	183,496	247,982	498,000	494,470	555,632	12.4%
Repair Maint/Equipment	76,531	90,114	148,775	148,775	94,857	-36.2%
Janitorial Supplies	-	5	-	-	-	0.0%
K9 Expenses	-	2,664	-	10,000	15,000	50.0%
Jail Supplies	-	7,839	-	30,000	30,000	0.0%
Facility Rental	20,222	41,183	1,600	1,600	1,600	0.0%
Range Training	35,374	24,125	23,500	22,623	25,500	12.7%
Vehicle Rental	(20,001)	(41,055)	290,000	-	-	0.0%
Office Equipment Rental	-	-	-	-	1,000	0.0%
Towing Services	28,988	4,165	7,000	1,000	-	-100.0%
Lien Services	4,477	1,262	-	-	-	0.0%
CSUF PD Reimburse Impound Fees	7,383	3,086	-	-	-	0.0%
Advertising/Promotional	551	-	-	-	-	0.0%
Printing & Binding	2,826	15,167	14,000	14,816	17,700	19.5%
Travel	1,412	8,714	3,000	3,000	10,000	233.3%
Meetings & Conferences	22,833	8,534	3,000	3,000	2,000	-33.3%
Staff Training	24,296	34,762	19,000	39,000	35,000	-10.3%
Dues & Memberships	3,535	4,522	5,100	5,100	5,095	-0.1%
Animal Control Services	313,089	374,081	389,000	416,558	468,522	12.5%
Dept. Contract Services	262,612	357,291	314,727	340,727	337,183	-1.0%
Admin Service Fee	6,150	3,885	5,000	5,000	5,000	0.0%
Other Purchased Services	7,938	7,785	15,500	15,500	17,000	9.7%
Special Department Expenses	41,332	36,359	7,700	7,200	4,500	-37.5%
Office Supplies	9,359	9,818	5,000	5,161	5,200	0.7%
Books & Periodicals	5,540	4,213	7,300	7,300	6,200	-15.1%
Postage	503	697	1,000	1,000	1,000	0.0%
Gasoline & Diesel Fuel	69	938	-	-	-	0.0%
Small Tools/Equipment	200	-	-	-	-	0.0%
Small Furniture & Fixture	-	239	-	-	-	0.0%
Uniforms	77,769	62,944	45,000	76,000	64,250	-15.5%
Emergency Medical Supplies	600	139	-	-	-	0.0%
Computer Software	965	-	-	-	-	0.0%
Web Based Service/Subscriptions	205	62,563	200	21,443	24,247	13.1%
Other Supplies	16,037	16,049	34,200	14,200	10,000	-29.6%
Community Programs	4,793	12,914	25,800	21,280	15,000	-29.5%
Office Equipment	178	756	500	500	500	0.0%
Lease Principal (GASB)	300,584	376,653	-	-	-	0.0%
Subscription Principal (GASB)	99,605	101,178	-	-	-	0.0%
Lease Interest (GASB)	5,113	9,357	-	-	-	0.0%
Non-Lease Component (GASB)	2,555	2,497	-	-	-	0.0%
Subscription Interest (GASB)	18,835	17,262	-	-	-	0.0%
Lease Expenditure (GASB)	345,526	447,661	-	-	-	0.0%
Payments to Other Agencies	-	61,609	-	-	-	0.0%
Other Expenditure	2,544	16,364	12,000	12,000	12,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>2,053,312</b>	<b>2,510,576</b>	<b>2,072,872</b>	<b>1,924,908</b>	<b>1,871,286</b>	<b>-2.8%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	1,033	867	-	-	-	0.0%
Building & Facilities	-	-	-	877	-	-100.0%
Furniture & Fixtures	2,745	609	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>3,779</b>	<b>1,476</b>	<b>-</b>	<b>877</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>12,877,677</b>	<b>14,385,633</b>	<b>14,738,672</b>	<b>14,638,308</b>	<b>14,716,986</b>	<b>0.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(11,423,011)</b>	<b>(12,983,050)</b>	<b>(13,827,457)</b>	<b>(13,589,501)</b>	<b>(13,613,456)</b>	<b>0.2%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Police Administration  
103040

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Federal Grants	16,088	4,434	-	10,920	22,015	101.6%
POST - Intergovernmental Rev	-	10,746	-	-	-	0.0%
Parking Permit Fees	211	-	-	-	-	0.0%
Emergency Response Fee	400	-	1,100	1,100	1,100	0.0%
Special Police Services	22,635	7,769	30,000	30,000	30,000	0.0%
DUI Vehicle Release Fee	281	-	-	-	-	0.0%
Alarm System Monitoring	82,400	134,636	141,700	141,700	140,000	-1.2%
Other Charges for Service	1,944	1,377	2,000	2,000	2,000	0.0%
Donations & Contributions	455	1,590	-	6,215	-	-100.0%
Reimbursements/Other Revenue	300	471	-	86	-	-100.0%
Reimbursements - SART Exam	7,727	1,610	5,000	5,000	2,000	-60.0%
Sale of Auction Vehicles	475	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>132,917</b>	<b>162,632</b>	<b>179,800</b>	<b>197,022</b>	<b>197,115</b>	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>132,917</b>	<b>162,632</b>	<b>179,800</b>	<b>197,022</b>	<b>197,115</b>	<b>0.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	1,254,387	1,225,612	1,451,400	1,451,400	1,126,000	-22.4%
Overtime	11,175	16,189	12,000	27,000	20,000	-25.9%
Leave Accrual Payout	6,246	53,044	-	-	-	0.0%
Alternative H&W Payout	2,500	5,250	10,000	6,000	3,800	-36.7%
Signing Bonus Payout	-	18,267	-	-	-	0.0%
Other Salaries & Wages	-	36	-	-	-	0.0%
Health Insurance Allocation	169,853	137,854	195,600	-	-	0.0%
Life Ins Allocation	-	201	3,500	3,500	1,500	-57.1%
Dental Ins Allocation	9,986	8,485	5,000	-	-	0.0%
Optical Ins Allocation	1,837	2,023	2,300	2,300	1,400	-39.1%
LTD Ins Allocation	-	-	3,400	-	-	0.0%
STD Ins Allocation	-	-	3,100	-	-	0.0%
Medicare	18,766	19,894	21,100	21,100	16,400	-22.3%
Employer CalPERS Retire NC	273,826	292,585	324,100	324,100	267,400	-17.5%
ICMA Defined Contribution Plan	-	6,694	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	52	-	-	-	0.0%
Health Insurance Premiums	-	49,845	-	195,600	137,300	-29.8%
Dental Insurance Premiums	-	3,134	-	5,000	8,500	70.0%
Optical Insurance Premiums	-	(452)	-	-	-	0.0%
LTD Ins Premium	-	1,340	-	3,400	4,100	20.6%
STD Ins Premium	-	821	-	3,100	2,500	-19.4%
Sick Leave Buyback	3,949	1,218	-	-	-	0.0%
Leave Buyback	12,971	43,796	46,200	46,200	35,300	-23.6%
Other Employee Benefits	-	(52)	6,300	6,300	200	-96.8%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,765,496</b>	<b>1,885,835</b>	<b>2,084,000</b>	<b>2,095,000</b>	<b>1,624,400</b>	<b>-22.5%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	-	31	-	-	-	0.0%
Toll Roads Expense	-	566	-	6,330	6,500	2.7%
Common Area Expenses	-	295	-	-	500	0.0%
City Events	-	105	-	-	-	0.0%
Medical Services	9,840	9,780	27,000	27,000	10,000	-63.0%
Professional Services	18,200	8,075	19,025	19,025	9,000	-52.7%
Advertising/Promotional	551	-	-	-	-	0.0%
Printing & Binding	801	5,179	6,500	6,500	6,500	0.0%
Travel	12	30	500	500	-	-100.0%
Meetings & Conferences	21,014	6,020	2,000	2,000	1,000	-50.0%
Staff Training	3,578	2,863	5,000	5,000	-	-100.0%
Dues & Memberships	2,970	4,272	3,800	3,800	3,985	4.9%
Dept. Contract Services	106,478	115,141	131,300	131,300	117,150	-10.8%
Other Purchased Services	7,938	7,785	15,500	15,500	13,000	-16.1%
Special Department Expenses	9,106	11,533	3,000	3,000	2,000	-33.3%
Office Supplies	7,079	6,592	5,000	5,000	5,000	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Administration  
103040**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Books & Periodicals	5,389	4,213	7,000	7,000	6,200	-11.4%
Postage	503	640	1,000	1,000	1,000	0.0%
Uniforms	5,594	2,693	2,000	-	-	0.0%
Web Based Service/Subscriptions	-	937	-	643	-	-100.0%
Other Supplies	474	1,344	2,000	2,000	-	-100.0%
Community Programs	4,505	12,769	9,000	7,642	15,000	96.3%
Office Equipment	(6)	49	500	500	500	0.0%
Other Expenditure	2,544	16,364	12,000	12,000	12,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>206,568</b>	<b>217,278</b>	<b>252,125</b>	<b>255,739</b>	<b>209,335</b>	<b>-18.1%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	241	231	-	-	-	0.0%
Furniture & Fixtures	2,008	609	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>2,249</b>	<b>840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,974,313</b>	<b>2,103,954</b>	<b>2,336,125</b>	<b>2,350,739</b>	<b>1,833,735</b>	<b>-22.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(1,841,397)</b>	<b>(1,941,321)</b>	<b>(2,156,325)</b>	<b>(2,153,718)</b>	<b>(1,636,620)</b>	<b>-24.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Police Field Services  
103041

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Federal Grants	1,984	6,499	-	3,600	10,000	177.8%
POST - Intergovernmental Rev	29,219	(426)	30,000	30,000	15,000	-50.0%
Other Intergovernmental Rev	269,412	172,779	250,000	250,000	200,000	-20.0%
Donations & Contributions	(90)	-	-	-	-	0.0%
Auction-Unclaimed Items	2,578	-	-	-	-	0.0%
Other Financing Sources	258,814	223,830	-	-	-	0.0%
<b>Total Revenues</b>	<b>561,917</b>	<b>402,682</b>	<b>280,000</b>	<b>283,600</b>	<b>225,000</b>	<b>-20.7%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>561,917</b>	<b>402,682</b>	<b>280,000</b>	<b>283,600</b>	<b>225,000</b>	<b>-20.7%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	3,994,286	4,789,741	5,173,800	5,173,800	5,720,100	10.6%
Salaries/Part-Time	11,501	30,140	-	-	-	0.0%
Overtime	741,087	651,670	570,000	570,000	570,000	0.0%
Leave Accrual Payout	155,207	17,415	-	-	-	0.0%
Alternative H&W Payout	19,250	26,375	36,400	37,623	18,500	-50.8%
Signing Bonus Payout	109,631	149,079	-	-	-	0.0%
Other Salaries & Wages	-	64	-	-	-	0.0%
Health Insurance Allocation	510,982	422,028	626,800	-	-	0.0%
Life Ins Allocation	-	438	9,200	9,200	5,900	-35.9%
Dental Ins Allocation	31,329	27,505	15,400	-	-	0.0%
Optical Ins Allocation	6,214	7,263	7,700	7,700	7,500	-2.6%
LTD Ins Allocation	-	-	17,700	-	-	0.0%
STD Ins Allocation	-	-	15,900	-	-	0.0%
Medicare	74,779	84,149	75,100	75,100	83,000	10.5%
Employers' PARS/ARS	6,219	16,525	6,700	6,700	-	-100.0%
Employer CalPERS Retire NC	625,184	807,531	893,400	893,400	1,023,400	14.6%
Employee Medical Opt Out Plan	58,242	40,275	47,800	47,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	272	-	-	-	0.0%
Health Insurance Premiums	-	167,137	-	626,800	626,800	0.0%
Dental Insurance Premiums	-	10,964	-	15,400	41,700	170.8%
Life Insurance Premiums	-	(19)	-	-	-	0.0%
Optical Insurance Premiums	-	(1,979)	-	-	-	0.0%
LTD Ins Premium	-	5,406	-	17,700	19,600	10.7%
STD Ins Premium	-	3,310	-	15,900	12,000	-24.5%
Sick Leave Buyback	26,425	22,645	-	-	-	0.0%
Leave Buyback	33,908	33,723	31,400	31,400	-	-100.0%
Other Employee Benefits	(1,011)	(281)	16,500	16,500	1,100	-93.3%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>6,403,234</b>	<b>7,311,374</b>	<b>7,543,800</b>	<b>7,545,023</b>	<b>8,129,600</b>	<b>7.7%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Toll Roads Expense	-	32	-	-	-	0.0%
Common Area Expenses	-	50	-	400	-	-100.0%
Professional Services	1,050	6,333	17,500	17,500	12,500	-28.6%
Software Maintenance	183,481	247,982	498,000	494,470	555,632	12.4%
Repair Maint/Equipment	3,321	7,725	13,000	13,000	7,000	-46.2%
K9 Expenses	-	2,664	-	10,000	15,000	50.0%
Facility Rental	658	1,003	1,600	1,600	1,600	0.0%
Range Training	-	924	-	-	-	0.0%
Vehicle Rental	(62,065)	(55,319)	145,000	-	-	0.0%
Office Equipment Rental	-	-	-	-	1,000	0.0%
Printing & Binding	46	518	500	500	200	-60.0%
Travel	995	8,684	2,000	2,000	10,000	400.0%
Meetings & Conferences	303	1,267	-	-	-	0.0%
Staff Training	13,399	25,362	10,000	30,000	35,000	16.7%
Dues & Memberships	100	-	700	700	575	-17.9%
Dept. Contract Services	-	30	-	-	-	0.0%
Special Department Expenses	23,842	21,004	3,000	3,000	2,000	-33.3%
Office Supplies	206	71	-	-	-	0.0%
Gasoline & Diesel Fuel	-	873	-	-	-	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Field Services  
103041**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Small Tools/Equipment	200	-	-	-	-	0.0%
Uniforms	56,457	42,815	30,000	72,393	64,250	-11.2%
Emergency Medical Supplies	600	-	-	-	-	0.0%
Computer Software	920	-	-	-	-	0.0%
Web Based Service/Subscriptions	190	61,577	-	-	-	0.0%
Other Supplies	476	419	1,200	1,200	2,000	66.7%
Community Programs	288	145	16,800	13,639	-	-100.0%
Office Equipment	184	-	-	-	-	0.0%
Lease Principal (GASB)	105,539	144,823	-	-	-	0.0%
Subscription Principal (GASB)	99,605	101,178	-	-	-	0.0%
Lease Interest (GASB)	2,085	4,606	-	-	-	0.0%
Non-Lease Component (GASB)	1,809	1,751	-	-	-	0.0%
Subscription Interest (GASB)	18,835	17,262	-	-	-	0.0%
Lease Expenditure (GASB)	258,814	223,830	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>711,337</b>	<b>867,611</b>	<b>739,300</b>	<b>660,402</b>	<b>706,757</b>	<b>7.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	256	164	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>256</b>	<b>164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>7,114,826</b>	<b>8,179,149</b>	<b>8,283,100</b>	<b>8,205,425</b>	<b>8,836,357</b>	<b>7.7%</b>
<b>NET CHANGE IN POSITION</b>	<b>(6,552,909)</b>	<b>(7,776,467)</b>	<b>(8,003,100)</b>	<b>(7,921,825)</b>	<b>(8,611,357)</b>	<b>8.7%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Police Investigation  
103042

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
AB 109 Public Safety Realign	40,118	42,075	30,000	30,000	30,000	0.0%
Donations & Contributions	600	700	-	200	-	-100.0%
Recovery & Restitution	323	-	500	500	500	0.0%
Other Financing Sources	86,712	223,830	-	-	-	0.0%
<b>Total Revenues</b>	<b>127,753</b>	<b>266,605</b>	<b>30,500</b>	<b>30,700</b>	<b>30,500</b>	<b>-0.7%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>127,753</b>	<b>266,605</b>	<b>30,500</b>	<b>30,700</b>	<b>30,500</b>	<b>-0.7%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	1,011,701	959,161	1,242,100	1,242,100	1,044,300	-15.9%
Salaries/Part-Time	127	-	22,000	22,000	22,000	0.0%
Overtime	162,466	154,038	130,000	168,000	130,000	-22.6%
Leave Accrual Payout	79,873	444	-	-	-	0.0%
Alternative H&W Payout	5,250	5,250	8,000	6,500	5,800	-10.8%
Signing Bonus Payout	24,406	37,648	-	-	-	0.0%
Other Salaries & Wages	-	7	-	-	-	0.0%
Health Insurance Allocation	125,558	75,440	135,000	-	-	0.0%
Life Ins Allocation	-	184	2,400	2,400	1,300	-45.8%
Dental Ins Allocation	8,425	5,244	5,900	-	-	0.0%
Optical Ins Allocation	1,553	1,370	1,900	1,900	1,400	-26.3%
LTD Ins Allocation	-	-	4,700	-	-	0.0%
STD Ins Allocation	-	-	4,300	-	-	0.0%
Medicare	19,472	17,569	18,100	18,100	15,200	-16.0%
Employers' PARS/ARS	5	-	-	-	-	0.0%
Employer CalPERS Retire NC	141,389	137,944	179,700	179,700	149,900	-16.6%
Employee Medical Opt Out Plan	28,860	21,417	33,700	33,700	-	-100.0%
Health Insurance Premiums	-	24,682	-	135,000	82,200	-39.1%
Dental Insurance Premiums	-	2,016	-	5,900	8,300	40.7%
Optical Insurance Premiums	-	(427)	-	-	-	0.0%
LTD Ins Premium	-	1,055	-	4,700	4,000	-14.9%
STD Ins Premium	-	646	-	4,300	2,500	-41.9%
Leave Buyback	26,315	21,067	20,100	20,100	8,700	-56.7%
Other Employee Benefits	-	(55)	3,200	3,200	300	-90.6%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,635,398</b>	<b>1,464,746</b>	<b>1,811,100</b>	<b>1,847,600</b>	<b>1,475,900</b>	<b>-20.1%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Toll Roads Expense	-	38	-	200	200	0.0%
Vehicle Rental	41,935	14,263	145,000	-	-	0.0%
Travel	-	-	500	500	-	-100.0%
Meetings & Conferences	1,404	1,126	1,000	1,000	1,000	0.0%
Staff Training	4,315	3,118	2,000	2,000	-	-100.0%
Dues & Memberships	340	200	200	200	335	67.5%
Dept. Contract Services	48,037	54,923	38,750	25,550	28,550	11.7%
Special Department Expenses	3,464	1,040	200	200	-	-100.0%
Office Supplies	874	2,935	-	161	200	23.9%
Gasoline & Diesel Fuel	-	65	-	-	-	0.0%
Uniforms	4,372	2,538	2,000	2,000	-	-100.0%
Web Based Service/Subscriptions	15	15	200	20,800	24,247	16.6%
Other Supplies	392	946	6,000	6,000	3,000	-50.0%
Lease Principal (GASB)	43,787	76,361	-	-	-	0.0%
Lease Interest (GASB)	1,500	3,707	-	-	-	0.0%
Non-Lease Component (GASB)	746	746	-	-	-	0.0%
Lease Expenditure (GASB)	86,712	223,830	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>238,077</b>	<b>387,186</b>	<b>195,850</b>	<b>58,611</b>	<b>57,532</b>	<b>-1.8%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	536	-	-	-	-	0.0%
Furniture & Fixtures	738	-	-	-	-	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Investigation  
103042**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>TOTAL CIP &amp; EQUIPMENT</b>	1,274	-	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	1,874,749	1,851,933	2,006,950	1,906,211	1,533,432	-19.6%
<b>NET CHANGE IN POSITION</b>	(1,746,997)	(1,585,328)	(1,976,450)	(1,875,511)	(1,502,932)	-19.9%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Police Support Services  
103043

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Special Police Services	7,092	10,658	-	6,434	-	-100.0%
Live Scan Rolling Fee	1,527	3,541	3,675	3,675	3,675	0.0%
Reimbursements/Other Revenue	-	32	-	74	-	-100.0%
<b>Total Revenues</b>	<b>8,619</b>	<b>14,231</b>	<b>3,675</b>	<b>10,183</b>	<b>3,675</b>	<b>-63.9%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>8,619</b>	<b>14,231</b>	<b>3,675</b>	<b>10,183</b>	<b>3,675</b>	<b>-63.9%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	297,689	407,203	423,100	423,100	516,500	22.1%
Salaries/Part-Time	149,484	100,366	100,000	100,000	60,000	-40.0%
Overtime	35,218	35,870	35,000	35,000	35,000	0.0%
Leave Accrual Payout	7,366	-	-	-	-	0.0%
Alternative H&W Payout	1,250	1,750	2,000	2,000	2,500	25.0%
Signing Bonus Payout	-	18,364	-	-	-	0.0%
Health Insurance Allocation	58,443	57,836	83,200	-	-	0.0%
Life Ins Allocation	-	191	1,300	1,300	1,000	-23.1%
Dental Ins Allocation	3,974	3,374	1,700	-	-	0.0%
Optical Ins Allocation	687	938	1,000	1,000	1,200	20.0%
LTD Ins Allocation	-	-	2,000	-	-	0.0%
STD Ins Allocation	-	-	1,700	-	-	0.0%
Medicare	7,146	8,178	6,200	6,200	7,500	21.0%
Employers' PARS/ARS	4,831	3,029	-	-	-	0.0%
Employer CalPERS Retire NC	23,205	32,530	35,100	35,100	46,300	31.9%
Employee Medical Opt Out Plan	1,292	-	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	40	-	-	-	0.0%
Health Insurance Premiums	-	23,868	-	83,200	97,100	16.7%
Dental Insurance Premiums	-	1,238	-	1,700	6,200	264.7%
Life Insurance Premiums	-	(104)	-	-	-	0.0%
Optical Insurance Premiums	-	(267)	-	-	-	0.0%
LTD Ins Premium	-	491	-	2,000	2,200	10.0%
STD Ins Premium	-	300	-	1,700	1,400	-17.6%
Leave Buyback	-	-	3,200	3,200	4,500	40.6%
Other Employee Benefits	-	(40)	300	300	200	-33.3%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>590,585</b>	<b>695,153</b>	<b>695,800</b>	<b>695,800</b>	<b>781,600</b>	<b>12.3%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	48,128	46,795	68,300	72,055	68,600	-4.8%
Repair & Maint/Facilities	-	745	-	-	-	0.0%
Repair Maint/Equipment	73,085	82,029	135,275	135,275	87,357	-35.4%
Janitorial Supplies	-	5	-	-	-	0.0%
Jail Supplies	-	7,839	-	30,000	30,000	0.0%
Facility Rental	19,564	40,181	-	-	-	0.0%
Range Training	35,374	23,201	23,500	22,623	25,500	12.7%
Staff Training	3,003	2,460	1,000	1,000	-	-100.0%
Dues & Memberships	125	50	200	200	200	0.0%
Dept. Contract Services	10,546	82,280	44,561	44,561	46,789	5.0%
Other Purchased Services	-	-	-	-	4,000	0.0%
Special Department Expenses	4,920	1,464	1,000	1,000	-	-100.0%
Uniforms	7,843	7,006	7,000	704	-	-100.0%
Other Supplies	14,695	13,208	25,000	5,000	5,000	0.0%
Office Equipment	-	707	-	-	-	0.0%
Lease Principal (GASB)	151,258	155,469	-	-	-	0.0%
Lease Interest (GASB)	1,528	1,044	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>371,985</b>	<b>465,171</b>	<b>305,836</b>	<b>312,418</b>	<b>267,446</b>	<b>-14.4%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	-	472	-	-	-	0.0%
Building & Facilities	-	-	-	877	-	-100.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Support Services  
103043**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>TOTAL CIP &amp; EQUIPMENT</b>	-	472	-	877	-	-100.0%
<b>EXPENDITURES GRAND TOTAL</b>	962,569	1,160,796	1,001,636	1,009,095	1,049,046	4.0%
<b>NET CHANGE IN POSITION</b>	(953,950)	(1,146,565)	(997,961)	(998,912)	(1,045,371)	4.7%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Animal Control  
103045**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Repair & Maint/Facilities	62,073	-	65,145	65,145	-	-100.0%
Animal Control Services	313,089	374,081	389,000	416,558	468,522	12.5%
Payments to Other Agencies	-	61,609	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>375,162</b>	<b>435,690</b>	<b>454,145</b>	<b>481,703</b>	<b>468,522</b>	<b>-2.7%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>375,162</b>	<b>435,690</b>	<b>454,145</b>	<b>481,703</b>	<b>468,522</b>	<b>-2.7%</b>
<b>NET CHANGE IN POSITION</b>	<b>(375,162)</b>	<b>(435,690)</b>	<b>(454,145)</b>	<b>(481,703)</b>	<b>(468,522)</b>	<b>-2.7%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Traffic  
103047

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Bicycle Licenses	4	27	-	3	-	-100.0%
State Grants	-	-	-	-	50,000	0.0%
Parking Permit Fees	10,765	11,320	12,240	12,240	12,240	0.0%
Towing Fee	22,965	3,885	-	-	-	0.0%
Storage Fee	69,720	17,780	-	-	-	0.0%
Lien Fee	15,795	2,460	-	-	-	0.0%
Special Police Services	57,078	54,292	45,000	55,000	55,000	0.0%
Vehicle Impound/Releases	25,009	4,144	-	-	-	0.0%
DUI Vehicle Release Fee	21,075	31,183	-	25,060	30,000	19.7%
Veh Code Fines (Moving)	43,088	50,934	50,000	50,000	50,000	0.0%
City Ord Fines (Parking)	293,046	341,858	310,000	385,000	450,000	16.9%
Sale of Auction Vehicles	64,915	38,550	-	-	-	0.0%
<b>Total Revenues</b>	<b>623,460</b>	<b>556,433</b>	<b>417,240</b>	<b>527,303</b>	<b>647,240</b>	<b>22.7%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>623,460</b>	<b>556,433</b>	<b>417,240</b>	<b>527,303</b>	<b>647,240</b>	<b>22.7%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	279,338	315,806	325,800	325,800	497,400	52.7%
Salaries/Part-Time	33,437	53,610	30,000	30,000	70,000	133.3%
Overtime	17,238	22,113	20,000	20,000	100,000	400.0%
Leave Accrual Payout	2,224	-	-	-	-	0.0%
Alternative H&W Payout	1,750	1,750	3,000	1,000	2,800	180.0%
Signing Bonus Payout	-	5,519	-	-	-	0.0%
Other Salaries & Wages	-	15	-	-	-	0.0%
Health Insurance Allocation	22,523	16,023	72,100	-	-	0.0%
Life Ins Allocation	-	58	900	900	500	-44.4%
Dental Ins Allocation	2,615	1,914	2,500	-	-	0.0%
Optical Ins Allocation	683	781	800	800	1,000	25.0%
LTD Ins Allocation	-	-	1,100	-	-	0.0%
STD Ins Allocation	-	-	900	-	-	0.0%
Medicare	5,081	5,956	4,800	4,800	7,300	52.1%
Employers' PARS/ARS	1,254	2,010	-	-	-	0.0%
Employer CalPERS Retire NC	43,295	60,384	62,000	62,000	101,200	63.2%
Employee Medical Opt Out Plan	16,435	7,047	2,500	2,500	-	-100.0%
Health Insurance Premiums	-	16,664	-	72,100	46,200	-35.9%
Dental Insurance Premiums	-	1,668	-	2,500	5,200	108.0%
Optical Insurance Premiums	-	(298)	-	-	-	0.0%
LTD Ins Premium	-	460	-	1,100	1,500	36.4%
STD Ins Premium	-	282	-	900	1,000	11.1%
Leave Buyback	-	2,390	4,500	4,500	-	-100.0%
Other Employee Benefits	-	(30)	200	200	100	-50.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>425,874</b>	<b>516,471</b>	<b>531,100</b>	<b>529,100</b>	<b>834,200</b>	<b>57.7%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Repair & Maintenance/Streets	-	72	-	-	-	0.0%
Repair Maint/Equipment	-	360	500	500	500	0.0%
Towing Services	28,988	4,165	7,000	1,000	-	-100.0%
Lien Services	4,477	1,262	-	-	-	0.0%
CSUF PD Reimburse Impound Fees	7,383	3,086	-	-	-	0.0%
Printing & Binding	1,979	9,470	7,000	7,816	11,000	40.7%
Meetings & Conferences	-	121	-	-	-	0.0%
Staff Training	-	959	1,000	1,000	-	-100.0%
Dues & Memberships	-	-	200	200	-	-100.0%
Dept. Contract Services	97,551	104,917	100,116	139,316	144,694	3.9%
Admin Service Fee	6,150	3,885	5,000	5,000	5,000	0.0%
Special Department Expenses	-	1,318	500	-	500	0.0%
Books & Periodicals	151	-	300	300	-	-100.0%
Uniforms	3,503	7,893	4,000	903	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>150,183</b>	<b>137,640</b>	<b>125,616</b>	<b>156,035</b>	<b>161,694</b>	<b>3.6%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Traffic  
103047**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>EXPENDITURES GRAND TOTAL</b>	576,056	654,111	656,716	685,135	995,894	45.4%
<b>NET CHANGE IN POSITION</b>	47,403	(97,678)	(239,476)	(157,832)	(348,654)	120.9%



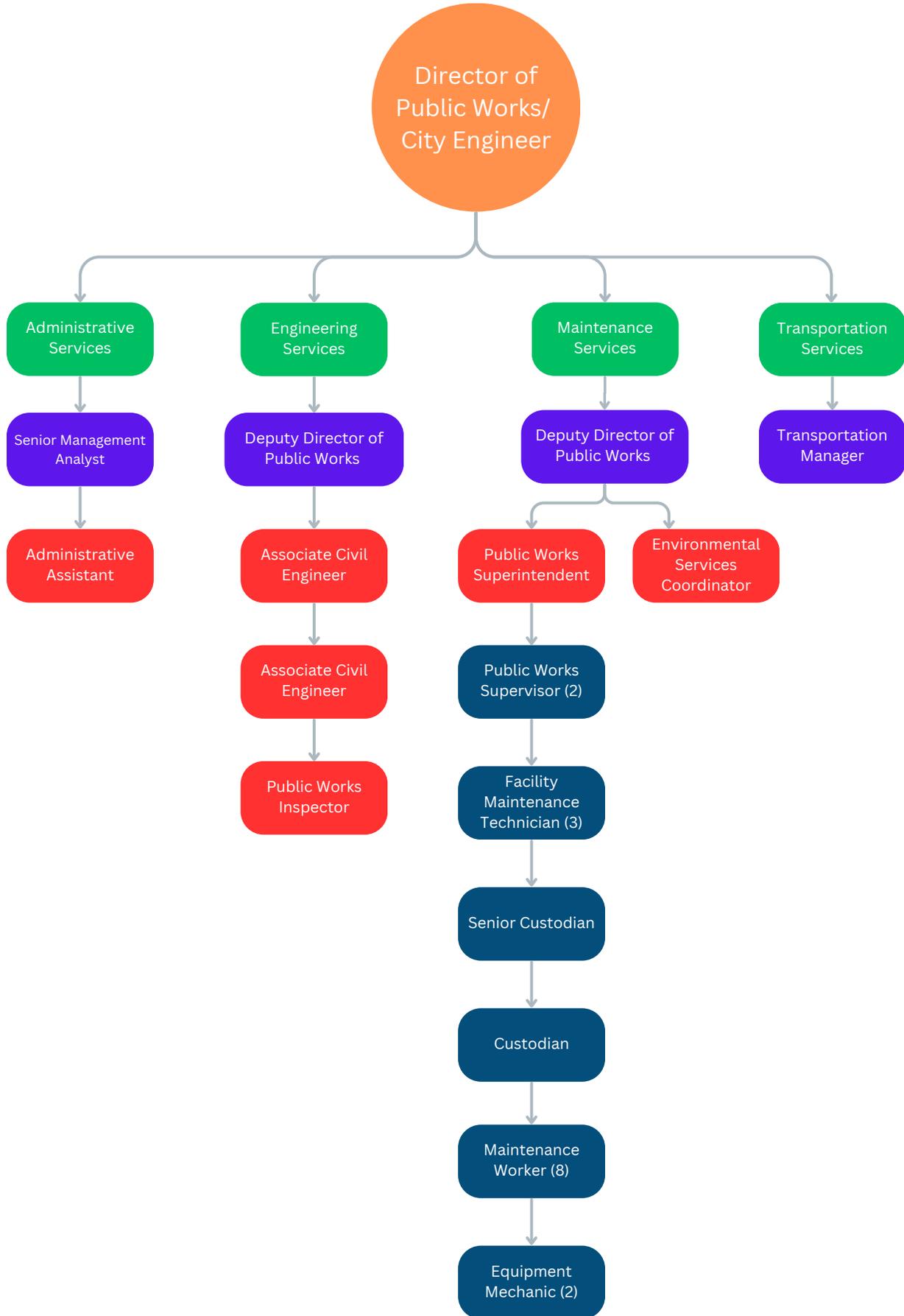
**PLACENTIA**  
Rich Heritage, Bright Future

# **PUBLIC WORKS DEPARTMENT**



**General Fund Budget**  
**FISCAL YEAR 2025-26**

# Public Works Department Organizational Chart



The mission of the Public Works Department is to improve and maintain the community's infrastructure to preserve and enhance the quality of life for our residents and facilitate economic development opportunities within the City.

The Department provides for the routine maintenance and improvement of public streets, landscapes, facilities, sewer collection systems, along with providing transportation management services, engineering services, and recycling/environmental programs. The Department is comprised of seven divisions: Administration, Building and Facility Maintenance, Environmental Services, Fleet Maintenance, Engineering Services, Landscape Maintenance, Transportation Services, and Streets and Sanitation Maintenance. The Public Works Department accomplishes its mission 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.

### **Administration**

The Administration Division of the Public Works Department is responsible for the overall management and leadership of the Department. Division staff are responsible for preparing and managing the Department budget, contracts and financial services, department payroll support, City Council agenda report coordination and management of recycling and environmental programs.

### **Engineering Services**

The Engineering Services Division manages the City's Capital Improvement Program (CIP) and oversees the construction of major capital projects. The Division is also responsible for coordinating and performing plan check reviews for all private development projects in the City and provides technical engineering support to other departments and NPDES/stormwater program management and inspection compliance. In addition, the Division is also responsible for managing the public right-of-way by processing encroachment permit applications, provide inspection services on City CIP projects and encroachment permit inspections as well as issuing transportation permits.



### **Transportation Services**

The Transportation Services Division of the Department is responsible for managing and maintaining the City's traffic signal system infrastructure and the City's Traffic Management Center. In addition, Division staff oversee and deliver traffic-related capital improvement projects, provide Citywide and neighborhood traffic and parking management services, review traffic impact analysis reports prepared for private development projects, provide traffic control plan check reviews and act as the City's ADA Coordinator.

## Environmental Services

The Environmental Services staff oversee the City's solid waste and recycling program and Fats, Oils, and Grease Program. Staff are responsible for ensuring the City is compliant with State recycling regulations and mandates and as part of that effort conduct site investigations and inspections, maintain extensive records and prepare annual recycling reports to the State, ensure compliance with the City's new recycling ordinance, and oversee City Shred and E-Waste Collection and Compost giveaway events.

## Streets and Sanitation Maintenance

The Streets and Sanitation Maintenance Division provides for the maintenance and repair of streets, sidewalks/curb & gutter, storm drains, sewers, and public right-of-way areas. Street Maintenance is also responsible for pavement markings, weed abatement, dead animal collection, sign installation and maintenance, and graffiti removal services.



## Building and Facilities Maintenance

The Building and Facility Maintenance Division performs and coordinates maintenance repairs and preventative maintenance for all City-occupied buildings and facilities and administers maintenance contracts for heating, ventilation, and air conditioning systems, elevator maintenance and carpet cleaning. The division conducts office renovations and buildouts, provides plumbing and electrical system repairs, and complete repairs to lighting systems and roofs.

## Urban Forest and Landscape Maintenance

The Urban Forest and Landscape Maintenance Division maintains all City-owned landscaping through a combination of City staff and contract services. The Division is responsible for planning and constructing renovations to landscaped medians and parkways and it oversees the maintenance, preservation, and expansion of the City's Urban Forest. The City's Urban Forest consists of 6,734 City trees located in public parkways and City parks. In addition, the Division is responsible for landscape maintenance work at various City facilities and property in Old Town.

## Fleet Maintenance

The Fleet Operations Division provides support to all City departments through the preventive maintenance and repair of over 123 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.

### Accomplishments

- ✓ Secured new Utility User Tax revenue via new Placentia FiberCity subscriptions
- ✓ Completed Citywide LED Streetlight Conversion Project with no out-of-pocket costs to City
- ✓ Continued construction of Citywide fiber optic to the premises project
- ✓ Created new Caltrans Sustainable Active Transportation Plan
- ✓ Implemented 2024 Pavement Management Plan and repaved 2.4 million square feet of arterial and residential streets
- ✓ Completed refurbishment of the Police Chief Administration Conference Room Project
- ✓ Completed refurbishment of the Police Department Report Writing Room
- ✓ Completed the Whitten Center Flooring Improvement Project
- ✓ Completed the Administration Office Improvement Project
- ✓ Completed the La Placita Parkette Improvement Project
- ✓ Completed construction of the FY 2022-23 Roadway Rehabilitation Project
- ✓ Completed construction of the Butler Building for the Placentia Public Safety Center
- ✓ Completed the replacement of the apparatus bay door at Fire Station No. 2 Project
- ✓ Completed FY 2024-25 Concrete Repair Project
- ✓ Completed the integration of the Mission Bells project with the Citywide Streetlight LED Conversion Project
- ✓ Completed Koch Park sidewalk replacement project
- ✓ Completed the purchase of two replacement trucks for Public Works
- ✓ Purchased replacement Code Enforcement truck
- ✓ Purchased replacement Loader for Public Works
- ✓ Replaced the fire and security alarm system at City Hall/Police Station
- ✓ Completed Bi-Annual Public Works Department Strategic Review

### Goals

*All goals support the City's Strategic Plan Goals to "Ensure Long-Term Fiscal Sustainability", "Promote Community & Economic Development", "Enhance Employee Development", "Improve City Beautification", and "Implement Public Infrastructure to Meet Community Needs".*

- Remove single-walled underground storage tanks at the City Corporate Yard
- Closeout the construction of the citywide fiber optic deployment and begin implementing Smart City Services connecting City facilities
- Complete construction of the Public Safety Dispatch Center
- Begin construction on the Golden Avenue Bridge Replacement Project
- Continue annual street rehab program

## PUBLIC WORKS



- The City's five-year Strategic Plan Goals are (not in priority order):**
- ✓ Ensure long-term fiscal sustainability
  - ✓ Ensure that public safety continues to be a high priority
  - ✓ Promote community and economic development
  - ✓ Increase community engagement
  - ✓ Implement public infrastructure to meet community needs
  - ✓ Improve city beautification
  - ✓ Improve city Governance

*\*FY 2024/25 is the first year of the City's Performance Measure Initiative so historical data and additional measures will be added in future fiscal years*

### DEPARTMENT GOALS AND OBJECTIVES – PUBLIC WORKS

Department Goals and Objectives		Fiscal Sustainability	Public Safety	Community & Economic Development	Community Engagement	Public Infrastructure	City Beautification	Employee Development	Improve City Governance
1	Complete capital projects on time and within budget	✓				✓	✓		
2	Maintain or enhance existing infrastructure					✓	✓		✓
3	Provide excellent customer service to community	✓			✓				✓

### PERFORMANCE MEASURES/INDICATORS – PUBLIC WORKS

Department Performance Measures	Dept. Goal	FY 24-25 Actuals	FY 25-26 Estimate	FY 26-27 Target
Number of work orders complete	2	1,797	2,000	2,000
Number of catch basins cleaned	2	2	1	1
Number of curb miles swept	2	6,630	6,600	6,600
Miles of streets paved	2	13.35	5.53	5.5
Pavement PCI index	2	79.7	80	80.5

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Bicycle Licenses	4	27	-	3	-	-100.0%
Federal Grants	18,073	10,933	-	14,520	32,015	120.5%
State Grants	-	-	-	-	50,000	0.0%
POST - Intergovernmental Rev	29,219	10,320	30,000	30,000	15,000	-50.0%
Other Intergovernmental Rev	269,412	172,779	250,000	250,000	200,000	-20.0%
Parking Permit Fees	10,976	11,320	12,240	12,240	12,240	0.0%
Towing Fee	22,965	3,885	-	-	-	0.0%
Storage Fee	69,720	17,780	-	-	-	0.0%
Lien Fee	15,795	2,460	-	-	-	0.0%
Emergency Response Fee	400	-	1,100	1,100	1,100	0.0%
Special Police Services	86,805	72,718	75,000	91,434	85,000	-7.0%
Vehicle Impound/Releases	25,009	4,144	-	-	-	0.0%
DUI Vehicle Release Fee	21,356	31,183	-	25,060	30,000	19.7%
Alarm System Monitoring	82,400	134,636	141,700	141,700	140,000	-1.2%
AB 109 Public Safety Realign	40,118	42,075	30,000	30,000	30,000	0.0%
Other Charges for Service	1,944	1,377	2,000	2,000	2,000	0.0%
Veh Code Fines (Moving)	43,088	50,934	50,000	50,000	50,000	0.0%
City Ord Fines (Parking)	293,046	341,858	310,000	385,000	450,000	16.9%
Live Scan Rolling Fee	1,527	3,541	3,675	3,675	3,675	0.0%
Donations & Contributions	965	2,290	-	6,415	-	-100.0%
Reimbursements/Other Revenue	300	503	-	160	-	-100.0%
Recovery & Restitution	323	-	500	500	500	0.0%
Reimbursements - SART Exam	7,727	1,610	5,000	5,000	2,000	-60.0%
Sale of Auction Vehicles	65,390	38,550	-	-	-	0.0%
Auction-Unclaimed Items	2,578	-	-	-	-	0.0%
Other Financing Sources	345,526	447,661	-	-	-	0.0%
<b>Total Revenues</b>	<b>1,454,666</b>	<b>1,402,583</b>	<b>911,215</b>	<b>1,048,807</b>	<b>1,103,530</b>	<b>5.2%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>1,454,666</b>	<b>1,402,583</b>	<b>911,215</b>	<b>1,048,807</b>	<b>1,103,530</b>	<b>5.2%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	6,837,401	7,697,522	8,616,200	8,616,200	8,904,300	3.3%
Salaries/Part-Time	194,550	184,115	152,000	152,000	152,000	0.0%
Overtime	967,184	879,880	767,000	820,000	855,000	4.3%
Leave Accrual Payout	250,915	70,904	-	-	-	0.0%
Alternative H&W Payout	30,000	40,375	59,400	53,123	33,400	-37.1%
Signing Bonus Payout	134,037	228,878	-	-	-	0.0%
Other Salaries & Wages	-	122	-	-	-	0.0%
Health Insurance Allocation	887,358	709,180	1,112,700	-	-	0.0%
Life Ins Allocation	-	1,071	17,300	17,300	10,200	-41.0%
Dental Ins Allocation	56,329	46,522	30,500	-	-	0.0%
Optical Ins Allocation	10,974	12,375	13,700	13,700	12,500	-8.8%
LTD Ins Allocation	-	-	28,900	-	-	0.0%
STD Ins Allocation	-	-	25,900	-	-	0.0%
Medicare	125,244	135,746	125,300	125,300	129,400	3.3%
Employers' PARS/ARS	12,308	21,565	6,700	6,700	-	-100.0%
Employer CalPERS Retire NC	1,106,898	1,330,973	1,494,300	1,494,300	1,588,200	6.3%
ICMA Defined Contribution Plan	-	6,694	-	-	-	0.0%
Employee Medical Opt Out Plan	104,830	68,738	84,000	84,000	-	-100.0%
Emp Bnft/Insurance Premiums	-	441	-	-	-	0.0%
Health Insurance Premiums	-	282,195	-	1,112,700	989,600	-11.1%
Dental Insurance Premiums	-	19,019	-	30,500	69,900	129.2%
Life Insurance Premiums	-	(123)	-	-	-	0.0%
Optical Insurance Premiums	-	(3,423)	-	-	-	0.0%
LTD Ins Premium	-	8,752	-	28,900	31,400	8.7%
STD Ins Premium	-	5,358	-	25,900	19,400	-25.1%
Sick Leave Buyback	30,374	26,185	-	-	-	0.0%
Leave Buyback	73,194	100,976	105,400	105,400	48,500	-54.0%
Other Employee Benefits	(1,011)	(459)	26,500	26,500	1,900	-92.8%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>10,820,586</b>	<b>11,873,580</b>	<b>12,665,800</b>	<b>12,712,523</b>	<b>12,845,700</b>	<b>1.0%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	-	31	-	-	-	0.0%
Toll Roads Expense	-	637	-	6,530	6,700	2.6%
Common Area Expenses	-	345	-	400	500	25.0%
City Events	-	105	-	-	-	0.0%
Medical Services	9,840	9,780	27,000	27,000	10,000	-63.0%
Professional Services	67,378	61,203	104,825	108,580	90,100	-17.0%
Repair & Maint/Facilities	62,073	1,735	65,145	65,145	-	-100.0%
Repair & Maintenance/Streets	-	72	-	-	-	0.0%
Vehicle Repair & Maintenance	-	345	-	-	-	0.0%
Software Maintenance	183,496	247,982	498,000	494,470	555,632	12.4%
Repair Maint/Equipment	76,531	90,114	148,775	148,775	94,857	-36.2%
Janitorial Supplies	-	5	-	-	-	0.0%
K9 Expenses	-	2,664	-	10,000	15,000	50.0%
Jail Supplies	-	7,839	-	30,000	30,000	0.0%
Facility Rental	20,222	41,183	1,600	1,600	1,600	0.0%
Range Training	35,374	24,125	23,500	22,623	25,500	12.7%
Vehicle Rental	(20,001)	(41,055)	290,000	-	-	0.0%
Office Equipment Rental	-	-	-	-	1,000	0.0%
Towing Services	28,988	4,165	7,000	1,000	-	-100.0%
Lien Services	4,477	1,262	-	-	-	0.0%
CSUF PD Reimburse Impound Fees	7,383	3,086	-	-	-	0.0%
Advertising/Promotional	551	-	-	-	-	0.0%
Printing & Binding	2,826	15,167	14,000	14,816	17,700	19.5%
Travel	1,412	8,714	3,000	3,000	10,000	233.3%
Meetings & Conferences	22,833	8,534	3,000	3,000	2,000	-33.3%
Staff Training	24,296	34,762	19,000	39,000	35,000	-10.3%
Dues & Memberships	3,535	4,522	5,100	5,100	5,095	-0.1%
Animal Control Services	313,089	374,081	389,000	416,558	468,522	12.5%
Dept. Contract Services	262,612	357,291	314,727	340,727	337,183	-1.0%
Admin Service Fee	6,150	3,885	5,000	5,000	5,000	0.0%
Other Purchased Services	7,938	7,785	15,500	15,500	17,000	9.7%
Special Department Expenses	41,332	36,359	7,700	7,200	4,500	-37.5%
Office Supplies	9,359	9,818	5,000	5,161	5,200	0.7%
Books & Periodicals	5,540	4,213	7,300	7,300	6,200	-15.1%
Postage	503	697	1,000	1,000	1,000	0.0%
Gasoline & Diesel Fuel	69	938	-	-	-	0.0%
Small Tools/Equipment	200	-	-	-	-	0.0%
Small Furniture & Fixture	-	239	-	-	-	0.0%
Uniforms	77,769	62,944	45,000	76,000	64,250	-15.5%
Emergency Medical Supples	600	139	-	-	-	0.0%
Computer Software	965	-	-	-	-	0.0%
Web Based Service/Subscriptions	205	62,563	200	21,443	24,247	13.1%
Other Supplies	16,037	16,049	34,200	14,200	10,000	-29.6%
Community Programs	4,793	12,914	25,800	21,280	15,000	-29.5%
Office Equipment	178	756	500	500	500	0.0%
Lease Principal (GASB)	300,584	376,653	-	-	-	0.0%
Subscription Principal (GASB)	99,605	101,178	-	-	-	0.0%
Lease Interest (GASB)	5,113	9,357	-	-	-	0.0%
Non-Lease Component (GASB)	2,555	2,497	-	-	-	0.0%
Subscription Interest (GASB)	18,835	17,262	-	-	-	0.0%
Lease Expenditure (GASB)	345,526	447,661	-	-	-	0.0%
Payments to Other Agencies	-	61,609	-	-	-	0.0%
Other Expenditure	2,544	16,364	12,000	12,000	12,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>2,053,312</b>	<b>2,510,576</b>	<b>2,072,872</b>	<b>1,924,908</b>	<b>1,871,286</b>	<b>-2.8%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Summary**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	1,033	867	-	-	-	0.0%
Building & Facilities	-	-	-	877	-	-100.0%
Furniture & Fixtures	2,745	609	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>3,779</b>	<b>1,476</b>	<b>-</b>	<b>877</b>	<b>-</b>	<b>-100.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>12,877,677</b>	<b>14,385,633</b>	<b>14,738,672</b>	<b>14,638,308</b>	<b>14,716,986</b>	<b>0.5%</b>
<b>NET CHANGE IN POSITION</b>	<b>(11,423,011)</b>	<b>(12,983,050)</b>	<b>(13,827,457)</b>	<b>(13,589,501)</b>	<b>(13,613,456)</b>	<b>0.2%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Police Administration  
103040

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Federal Grants	16,088	4,434	-	10,920	22,015	101.6%
POST - Intergovernmental Rev	-	10,746	-	-	-	0.0%
Parking Permit Fees	211	-	-	-	-	0.0%
Emergency Response Fee	400	-	1,100	1,100	1,100	0.0%
Special Police Services	22,635	7,769	30,000	30,000	30,000	0.0%
DUI Vehicle Release Fee	281	-	-	-	-	0.0%
Alarm System Monitoring	82,400	134,636	141,700	141,700	140,000	-1.2%
Other Charges for Service	1,944	1,377	2,000	2,000	2,000	0.0%
Donations & Contributions	455	1,590	-	6,215	-	-100.0%
Reimbursements/Other Revenue	300	471	-	86	-	-100.0%
Reimbursements - SART Exam	7,727	1,610	5,000	5,000	2,000	-60.0%
Sale of Auction Vehicles	475	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>132,917</b>	<b>162,632</b>	<b>179,800</b>	<b>197,022</b>	<b>197,115</b>	<b>0.0%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>132,917</b>	<b>162,632</b>	<b>179,800</b>	<b>197,022</b>	<b>197,115</b>	<b>0.0%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	1,254,387	1,225,612	1,451,400	1,451,400	1,126,000	-22.4%
Overtime	11,175	16,189	12,000	27,000	20,000	-25.9%
Leave Accrual Payout	6,246	53,044	-	-	-	0.0%
Alternative H&W Payout	2,500	5,250	10,000	6,000	3,800	-36.7%
Signing Bonus Payout	-	18,267	-	-	-	0.0%
Other Salaries & Wages	-	36	-	-	-	0.0%
Health Insurance Allocation	169,853	137,854	195,600	-	-	0.0%
Life Ins Allocation	-	201	3,500	3,500	1,500	-57.1%
Dental Ins Allocation	9,986	8,485	5,000	-	-	0.0%
Optical Ins Allocation	1,837	2,023	2,300	2,300	1,400	-39.1%
LTD Ins Allocation	-	-	3,400	-	-	0.0%
STD Ins Allocation	-	-	3,100	-	-	0.0%
Medicare	18,766	19,894	21,100	21,100	16,400	-22.3%
Employer CalPERS Retire NC	273,826	292,585	324,100	324,100	267,400	-17.5%
ICMA Defined Contribution Plan	-	6,694	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	52	-	-	-	0.0%
Health Insurance Premiums	-	49,845	-	195,600	137,300	-29.8%
Dental Insurance Premiums	-	3,134	-	5,000	8,500	70.0%
Optical Insurance Premiums	-	(452)	-	-	-	0.0%
LTD Ins Premium	-	1,340	-	3,400	4,100	20.6%
STD Ins Premium	-	821	-	3,100	2,500	-19.4%
Sick Leave Buyback	3,949	1,218	-	-	-	0.0%
Leave Buyback	12,971	43,796	46,200	46,200	35,300	-23.6%
Other Employee Benefits	-	(52)	6,300	6,300	200	-96.8%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,765,496</b>	<b>1,885,835</b>	<b>2,084,000</b>	<b>2,095,000</b>	<b>1,624,400</b>	<b>-22.5%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Credit Card Write-offs	-	31	-	-	-	0.0%
Toll Roads Expense	-	566	-	6,330	6,500	2.7%
Common Area Expenses	-	295	-	-	500	0.0%
City Events	-	105	-	-	-	0.0%
Medical Services	9,840	9,780	27,000	27,000	10,000	-63.0%
Professional Services	18,200	8,075	19,025	19,025	9,000	-52.7%
Advertising/Promotional	551	-	-	-	-	0.0%
Printing & Binding	801	5,179	6,500	6,500	6,500	0.0%
Travel	12	30	500	500	-	-100.0%
Meetings & Conferences	21,014	6,020	2,000	2,000	1,000	-50.0%
Staff Training	3,578	2,863	5,000	5,000	-	-100.0%
Dues & Memberships	2,970	4,272	3,800	3,800	3,985	4.9%
Dept. Contract Services	106,478	115,141	131,300	131,300	117,150	-10.8%
Other Purchased Services	7,938	7,785	15,500	15,500	13,000	-16.1%
Special Department Expenses	9,106	11,533	3,000	3,000	2,000	-33.3%
Office Supplies	7,079	6,592	5,000	5,000	5,000	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Administration  
103040**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Books & Periodicals	5,389	4,213	7,000	7,000	6,200	-11.4%
Postage	503	640	1,000	1,000	1,000	0.0%
Uniforms	5,594	2,693	2,000	-	-	0.0%
Web Based Service/Subscriptions	-	937	-	643	-	-100.0%
Other Supplies	474	1,344	2,000	2,000	-	-100.0%
Community Programs	4,505	12,769	9,000	7,642	15,000	96.3%
Office Equipment	(6)	49	500	500	500	0.0%
Other Expenditure	2,544	16,364	12,000	12,000	12,000	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>206,568</b>	<b>217,278</b>	<b>252,125</b>	<b>255,739</b>	<b>209,335</b>	<b>-18.1%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	241	231	-	-	-	0.0%
Furniture & Fixtures	2,008	609	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>2,249</b>	<b>840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>1,974,313</b>	<b>2,103,954</b>	<b>2,336,125</b>	<b>2,350,739</b>	<b>1,833,735</b>	<b>-22.0%</b>
<b>NET CHANGE IN POSITION</b>	<b>(1,841,397)</b>	<b>(1,941,321)</b>	<b>(2,156,325)</b>	<b>(2,153,718)</b>	<b>(1,636,620)</b>	<b>-24.0%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Police Field Services  
103041

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Federal Grants	1,984	6,499	-	3,600	10,000	177.8%
POST - Intergovernmental Rev	29,219	(426)	30,000	30,000	15,000	-50.0%
Other Intergovernmental Rev	269,412	172,779	250,000	250,000	200,000	-20.0%
Donations & Contributions	(90)	-	-	-	-	0.0%
Auction-Unclaimed Items	2,578	-	-	-	-	0.0%
Other Financing Sources	258,814	223,830	-	-	-	0.0%
<b>Total Revenues</b>	<b>561,917</b>	<b>402,682</b>	<b>280,000</b>	<b>283,600</b>	<b>225,000</b>	<b>-20.7%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>561,917</b>	<b>402,682</b>	<b>280,000</b>	<b>283,600</b>	<b>225,000</b>	<b>-20.7%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	3,994,286	4,789,741	5,173,800	5,173,800	5,720,100	10.6%
Salaries/Part-Time	11,501	30,140	-	-	-	0.0%
Overtime	741,087	651,670	570,000	570,000	570,000	0.0%
Leave Accrual Payout	155,207	17,415	-	-	-	0.0%
Alternative H&W Payout	19,250	26,375	36,400	37,623	18,500	-50.8%
Signing Bonus Payout	109,631	149,079	-	-	-	0.0%
Other Salaries & Wages	-	64	-	-	-	0.0%
Health Insurance Allocation	510,982	422,028	626,800	-	-	0.0%
Life Ins Allocation	-	438	9,200	9,200	5,900	-35.9%
Dental Ins Allocation	31,329	27,505	15,400	-	-	0.0%
Optical Ins Allocation	6,214	7,263	7,700	7,700	7,500	-2.6%
LTD Ins Allocation	-	-	17,700	-	-	0.0%
STD Ins Allocation	-	-	15,900	-	-	0.0%
Medicare	74,779	84,149	75,100	75,100	83,000	10.5%
Employers' PARS/ARS	6,219	16,525	6,700	6,700	-	-100.0%
Employer CalPERS Retire NC	625,184	807,531	893,400	893,400	1,023,400	14.6%
Employee Medical Opt Out Plan	58,242	40,275	47,800	47,800	-	-100.0%
Emp Bnft/Insurance Premiums	-	272	-	-	-	0.0%
Health Insurance Premiums	-	167,137	-	626,800	626,800	0.0%
Dental Insurance Premiums	-	10,964	-	15,400	41,700	170.8%
Life Insurance Premiums	-	(19)	-	-	-	0.0%
Optical Insurance Premiums	-	(1,979)	-	-	-	0.0%
LTD Ins Premium	-	5,406	-	17,700	19,600	10.7%
STD Ins Premium	-	3,310	-	15,900	12,000	-24.5%
Sick Leave Buyback	26,425	22,645	-	-	-	0.0%
Leave Buyback	33,908	33,723	31,400	31,400	-	-100.0%
Other Employee Benefits	(1,011)	(281)	16,500	16,500	1,100	-93.3%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>6,403,234</b>	<b>7,311,374</b>	<b>7,543,800</b>	<b>7,545,023</b>	<b>8,129,600</b>	<b>7.7%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Toll Roads Expense	-	32	-	-	-	0.0%
Common Area Expenses	-	50	-	400	-	-100.0%
Professional Services	1,050	6,333	17,500	17,500	12,500	-28.6%
Software Maintenance	183,481	247,982	498,000	494,470	555,632	12.4%
Repair Maint/Equipment	3,321	7,725	13,000	13,000	7,000	-46.2%
K9 Expenses	-	2,664	-	10,000	15,000	50.0%
Facility Rental	658	1,003	1,600	1,600	1,600	0.0%
Range Training	-	924	-	-	-	0.0%
Vehicle Rental	(62,065)	(55,319)	145,000	-	-	0.0%
Office Equipment Rental	-	-	-	-	1,000	0.0%
Printing & Binding	46	518	500	500	200	-60.0%
Travel	995	8,684	2,000	2,000	10,000	400.0%
Meetings & Conferences	303	1,267	-	-	-	0.0%
Staff Training	13,399	25,362	10,000	30,000	35,000	16.7%
Dues & Memberships	100	-	700	700	575	-17.9%
Dept. Contract Services	-	30	-	-	-	0.0%
Special Department Expenses	23,842	21,004	3,000	3,000	2,000	-33.3%
Office Supplies	206	71	-	-	-	0.0%
Gasoline & Diesel Fuel	-	873	-	-	-	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Field Services  
103041**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
Small Tools/Equipment	200	-	-	-	-	0.0%
Uniforms	56,457	42,815	30,000	72,393	64,250	-11.2%
Emergency Medical Supplies	600	-	-	-	-	0.0%
Computer Software	920	-	-	-	-	0.0%
Web Based Service/Subscriptions	190	61,577	-	-	-	0.0%
Other Supplies	476	419	1,200	1,200	2,000	66.7%
Community Programs	288	145	16,800	13,639	-	-100.0%
Office Equipment	184	-	-	-	-	0.0%
Lease Principal (GASB)	105,539	144,823	-	-	-	0.0%
Subscription Principal (GASB)	99,605	101,178	-	-	-	0.0%
Lease Interest (GASB)	2,085	4,606	-	-	-	0.0%
Non-Lease Component (GASB)	1,809	1,751	-	-	-	0.0%
Subscription Interest (GASB)	18,835	17,262	-	-	-	0.0%
Lease Expenditure (GASB)	258,814	223,830	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>711,337</b>	<b>867,611</b>	<b>739,300</b>	<b>660,402</b>	<b>706,757</b>	<b>7.0%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	256	164	-	-	-	0.0%
<b>TOTAL CIP &amp; EQUIPMENT</b>	<b>256</b>	<b>164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>7,114,826</b>	<b>8,179,149</b>	<b>8,283,100</b>	<b>8,205,425</b>	<b>8,836,357</b>	<b>7.7%</b>
<b>NET CHANGE IN POSITION</b>	<b>(6,552,909)</b>	<b>(7,776,467)</b>	<b>(8,003,100)</b>	<b>(7,921,825)</b>	<b>(8,611,357)</b>	<b>8.7%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Investigation  
103042**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
AB 109 Public Safety Realign	40,118	42,075	30,000	30,000	30,000	0.0%
Donations & Contributions	600	700	-	200	-	-100.0%
Recovery & Restitution	323	-	500	500	500	0.0%
Other Financing Sources	86,712	223,830	-	-	-	0.0%
<b>Total Revenues</b>	<b>127,753</b>	<b>266,605</b>	<b>30,500</b>	<b>30,700</b>	<b>30,500</b>	<b>-0.7%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>127,753</b>	<b>266,605</b>	<b>30,500</b>	<b>30,700</b>	<b>30,500</b>	<b>-0.7%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	1,011,701	959,161	1,242,100	1,242,100	1,044,300	-15.9%
Salaries/Part-Time	127	-	22,000	22,000	22,000	0.0%
Overtime	162,466	154,038	130,000	168,000	130,000	-22.6%
Leave Accrual Payout	79,873	444	-	-	-	0.0%
Alternative H&W Payout	5,250	5,250	8,000	6,500	5,800	-10.8%
Signing Bonus Payout	24,406	37,648	-	-	-	0.0%
Other Salaries & Wages	-	7	-	-	-	0.0%
Health Insurance Allocation	125,558	75,440	135,000	-	-	0.0%
Life Ins Allocation	-	184	2,400	2,400	1,300	-45.8%
Dental Ins Allocation	8,425	5,244	5,900	-	-	0.0%
Optical Ins Allocation	1,553	1,370	1,900	1,900	1,400	-26.3%
LTD Ins Allocation	-	-	4,700	-	-	0.0%
STD Ins Allocation	-	-	4,300	-	-	0.0%
Medicare	19,472	17,569	18,100	18,100	15,200	-16.0%
Employers' PARS/ARS	5	-	-	-	-	0.0%
Employer CalPERS Retire NC	141,389	137,944	179,700	179,700	149,900	-16.6%
Employee Medical Opt Out Plan	28,860	21,417	33,700	33,700	-	-100.0%
Health Insurance Premiums	-	24,682	-	135,000	82,200	-39.1%
Dental Insurance Premiums	-	2,016	-	5,900	8,300	40.7%
Optical Insurance Premiums	-	(427)	-	-	-	0.0%
LTD Ins Premium	-	1,055	-	4,700	4,000	-14.9%
STD Ins Premium	-	646	-	4,300	2,500	-41.9%
Leave Buyback	26,315	21,067	20,100	20,100	8,700	-56.7%
Other Employee Benefits	-	(55)	3,200	3,200	300	-90.6%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>1,635,398</b>	<b>1,464,746</b>	<b>1,811,100</b>	<b>1,847,600</b>	<b>1,475,900</b>	<b>-20.1%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Toll Roads Expense	-	38	-	200	200	0.0%
Vehicle Rental	41,935	14,263	145,000	-	-	0.0%
Travel	-	-	500	500	-	-100.0%
Meetings & Conferences	1,404	1,126	1,000	1,000	1,000	0.0%
Staff Training	4,315	3,118	2,000	2,000	-	-100.0%
Dues & Memberships	340	200	200	200	335	67.5%
Dept. Contract Services	48,037	54,923	38,750	25,550	28,550	11.7%
Special Department Expenses	3,464	1,040	200	200	-	-100.0%
Office Supplies	874	2,935	-	161	200	23.9%
Gasoline & Diesel Fuel	-	65	-	-	-	0.0%
Uniforms	4,372	2,538	2,000	2,000	-	-100.0%
Web Based Service/Subscriptions	15	15	200	20,800	24,247	16.6%
Other Supplies	392	946	6,000	6,000	3,000	-50.0%
Lease Principal (GASB)	43,787	76,361	-	-	-	0.0%
Lease Interest (GASB)	1,500	3,707	-	-	-	0.0%
Non-Lease Component (GASB)	746	746	-	-	-	0.0%
Lease Expenditure (GASB)	86,712	223,830	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>238,077</b>	<b>387,186</b>	<b>195,850</b>	<b>58,611</b>	<b>57,532</b>	<b>-1.8%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	536	-	-	-	-	0.0%
Furniture & Fixtures	738	-	-	-	-	0.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Investigation  
103042**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>TOTAL CIP &amp; EQUIPMENT</b>	1,274	-	-	-	-	0.0%
<b>EXPENDITURES GRAND TOTAL</b>	1,874,749	1,851,933	2,006,950	1,906,211	1,533,432	-19.6%
<b>NET CHANGE IN POSITION</b>	(1,746,997)	(1,585,328)	(1,976,450)	(1,875,511)	(1,502,932)	-19.9%

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Police Support Services  
103043

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Special Police Services	7,092	10,658	-	6,434	-	-100.0%
Live Scan Rolling Fee	1,527	3,541	3,675	3,675	3,675	0.0%
Reimbursements/Other Revenue	-	32	-	74	-	-100.0%
<b>Total Revenues</b>	<b>8,619</b>	<b>14,231</b>	<b>3,675</b>	<b>10,183</b>	<b>3,675</b>	<b>-63.9%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>8,619</b>	<b>14,231</b>	<b>3,675</b>	<b>10,183</b>	<b>3,675</b>	<b>-63.9%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	297,689	407,203	423,100	423,100	516,500	22.1%
Salaries/Part-Time	149,484	100,366	100,000	100,000	60,000	-40.0%
Overtime	35,218	35,870	35,000	35,000	35,000	0.0%
Leave Accrual Payout	7,366	-	-	-	-	0.0%
Alternative H&W Payout	1,250	1,750	2,000	2,000	2,500	25.0%
Signing Bonus Payout	-	18,364	-	-	-	0.0%
Health Insurance Allocation	58,443	57,836	83,200	-	-	0.0%
Life Ins Allocation	-	191	1,300	1,300	1,000	-23.1%
Dental Ins Allocation	3,974	3,374	1,700	-	-	0.0%
Optical Ins Allocation	687	938	1,000	1,000	1,200	20.0%
LTD Ins Allocation	-	-	2,000	-	-	0.0%
STD Ins Allocation	-	-	1,700	-	-	0.0%
Medicare	7,146	8,178	6,200	6,200	7,500	21.0%
Employers' PARS/ARS	4,831	3,029	-	-	-	0.0%
Employer CalPERS Retire NC	23,205	32,530	35,100	35,100	46,300	31.9%
Employee Medical Opt Out Plan	1,292	-	-	-	-	0.0%
Emp Bnft/Insurance Premiums	-	40	-	-	-	0.0%
Health Insurance Premiums	-	23,868	-	83,200	97,100	16.7%
Dental Insurance Premiums	-	1,238	-	1,700	6,200	264.7%
Life Insurance Premiums	-	(104)	-	-	-	0.0%
Optical Insurance Premiums	-	(267)	-	-	-	0.0%
LTD Ins Premium	-	491	-	2,000	2,200	10.0%
STD Ins Premium	-	300	-	1,700	1,400	-17.6%
Leave Buyback	-	-	3,200	3,200	4,500	40.6%
Other Employee Benefits	-	(40)	300	300	200	-33.3%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>590,585</b>	<b>695,153</b>	<b>695,800</b>	<b>695,800</b>	<b>781,600</b>	<b>12.3%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Professional Services	48,128	46,795	68,300	72,055	68,600	-4.8%
Repair & Maint/Facilities	-	745	-	-	-	0.0%
Repair Maint/Equipment	73,085	82,029	135,275	135,275	87,357	-35.4%
Janitorial Supplies	-	5	-	-	-	0.0%
Jail Supplies	-	7,839	-	30,000	30,000	0.0%
Facility Rental	19,564	40,181	-	-	-	0.0%
Range Training	35,374	23,201	23,500	22,623	25,500	12.7%
Staff Training	3,003	2,460	1,000	1,000	-	-100.0%
Dues & Memberships	125	50	200	200	200	0.0%
Dept. Contract Services	10,546	82,280	44,561	44,561	46,789	5.0%
Other Purchased Services	-	-	-	-	4,000	0.0%
Special Department Expenses	4,920	1,464	1,000	1,000	-	-100.0%
Uniforms	7,843	7,006	7,000	704	-	-100.0%
Other Supplies	14,695	13,208	25,000	5,000	5,000	0.0%
Office Equipment	-	707	-	-	-	0.0%
Lease Principal (GASB)	151,258	155,469	-	-	-	0.0%
Lease Interest (GASB)	1,528	1,044	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>371,985</b>	<b>465,171</b>	<b>305,836</b>	<b>312,418</b>	<b>267,446</b>	<b>-14.4%</b>
<b>CIP &amp; EQUIPMENT</b>						
Computer Hardware	-	472	-	-	-	0.0%
Building & Facilities	-	-	-	877	-	-100.0%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Police Support Services  
103043**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>TOTAL CIP &amp; EQUIPMENT</b>	-	472	-	877	-	-100.0%
<b>EXPENDITURES GRAND TOTAL</b>	962,569	1,160,796	1,001,636	1,009,095	1,049,046	4.0%
<b>NET CHANGE IN POSITION</b>	(953,950)	(1,146,565)	(997,961)	(998,912)	(1,045,371)	4.7%

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Animal Control  
103045**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Repair & Maint/Facilities	62,073	-	65,145	65,145	-	-100.0%
Animal Control Services	313,089	374,081	389,000	416,558	468,522	12.5%
Payments to Other Agencies	-	61,609	-	-	-	0.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>375,162</b>	<b>435,690</b>	<b>454,145</b>	<b>481,703</b>	<b>468,522</b>	<b>-2.7%</b>
<b>EXPENDITURES GRAND TOTAL</b>	<b>375,162</b>	<b>435,690</b>	<b>454,145</b>	<b>481,703</b>	<b>468,522</b>	<b>-2.7%</b>
<b>NET CHANGE IN POSITION</b>	<b>(375,162)</b>	<b>(435,690)</b>	<b>(454,145)</b>	<b>(481,703)</b>	<b>(468,522)</b>	<b>-2.7%</b>

ADOPTED BUDGET  
FISCAL YEAR 2025-26

Public Safety - Police  
Traffic  
103047

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>Revenues</b>						
Bicycle Licenses	4	27	-	3	-	-100.0%
State Grants	-	-	-	-	50,000	0.0%
Parking Permit Fees	10,765	11,320	12,240	12,240	12,240	0.0%
Towing Fee	22,965	3,885	-	-	-	0.0%
Storage Fee	69,720	17,780	-	-	-	0.0%
Lien Fee	15,795	2,460	-	-	-	0.0%
Special Police Services	57,078	54,292	45,000	55,000	55,000	0.0%
Vehicle Impound/Releases	25,009	4,144	-	-	-	0.0%
DUI Vehicle Release Fee	21,075	31,183	-	25,060	30,000	19.7%
Veh Code Fines (Moving)	43,088	50,934	50,000	50,000	50,000	0.0%
City Ord Fines (Parking)	293,046	341,858	310,000	385,000	450,000	16.9%
Sale of Auction Vehicles	64,915	38,550	-	-	-	0.0%
<b>Total Revenues</b>	<b>623,460</b>	<b>556,433</b>	<b>417,240</b>	<b>527,303</b>	<b>647,240</b>	<b>22.7%</b>
<b>GRAND TOTAL RESOURCES</b>	<b>623,460</b>	<b>556,433</b>	<b>417,240</b>	<b>527,303</b>	<b>647,240</b>	<b>22.7%</b>
<b>SALARIES &amp; BENEFITS</b>						
Salaries/Full-Time Regular	279,338	315,806	325,800	325,800	497,400	52.7%
Salaries/Part-Time	33,437	53,610	30,000	30,000	70,000	133.3%
Overtime	17,238	22,113	20,000	20,000	100,000	400.0%
Leave Accrual Payout	2,224	-	-	-	-	0.0%
Alternative H&W Payout	1,750	1,750	3,000	1,000	2,800	180.0%
Signing Bonus Payout	-	5,519	-	-	-	0.0%
Other Salaries & Wages	-	15	-	-	-	0.0%
Health Insurance Allocation	22,523	16,023	72,100	-	-	0.0%
Life Ins Allocation	-	58	900	900	500	-44.4%
Dental Ins Allocation	2,615	1,914	2,500	-	-	0.0%
Optical Ins Allocation	683	781	800	800	1,000	25.0%
LTD Ins Allocation	-	-	1,100	-	-	0.0%
STD Ins Allocation	-	-	900	-	-	0.0%
Medicare	5,081	5,956	4,800	4,800	7,300	52.1%
Employers' PARS/ARS	1,254	2,010	-	-	-	0.0%
Employer CalPERS Retire NC	43,295	60,384	62,000	62,000	101,200	63.2%
Employee Medical Opt Out Plan	16,435	7,047	2,500	2,500	-	-100.0%
Health Insurance Premiums	-	16,664	-	72,100	46,200	-35.9%
Dental Insurance Premiums	-	1,668	-	2,500	5,200	108.0%
Optical Insurance Premiums	-	(298)	-	-	-	0.0%
LTD Ins Premium	-	460	-	1,100	1,500	36.4%
STD Ins Premium	-	282	-	900	1,000	11.1%
Leave Buyback	-	2,390	4,500	4,500	-	-100.0%
Other Employee Benefits	-	(30)	200	200	100	-50.0%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>425,874</b>	<b>516,471</b>	<b>531,100</b>	<b>529,100</b>	<b>834,200</b>	<b>57.7%</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>						
Repair & Maintenance/Streets	-	72	-	-	-	0.0%
Repair Maint/Equipment	-	360	500	500	500	0.0%
Towing Services	28,988	4,165	7,000	1,000	-	-100.0%
Lien Services	4,477	1,262	-	-	-	0.0%
CSUF PD Reimburse Impound Fees	7,383	3,086	-	-	-	0.0%
Printing & Binding	1,979	9,470	7,000	7,816	11,000	40.7%
Meetings & Conferences	-	121	-	-	-	0.0%
Staff Training	-	959	1,000	1,000	-	-100.0%
Dues & Memberships	-	-	200	200	-	-100.0%
Dept. Contract Services	97,551	104,917	100,116	139,316	144,694	3.9%
Admin Service Fee	6,150	3,885	5,000	5,000	5,000	0.0%
Special Department Expenses	-	1,318	500	-	500	0.0%
Books & Periodicals	151	-	300	300	-	-100.0%
Uniforms	3,503	7,893	4,000	903	-	-100.0%
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>150,183</b>	<b>137,640</b>	<b>125,616</b>	<b>156,035</b>	<b>161,694</b>	<b>3.6%</b>

**ADOPTED BUDGET  
FISCAL YEAR 2025-26**

**Public Safety - Police  
Traffic  
103047**

	FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Adopted	% Change from 2024-25 Amended
<b>EXPENDITURES GRAND TOTAL</b>	576,056	654,111	656,716	685,135	995,894	45.4%
<b>NET CHANGE IN POSITION</b>	47,403	(97,678)	(239,476)	(157,832)	(348,654)	120.9%



**PLACENTIA**  
Rich Heritage, Bright Future

# **CAPITAL IMPROVEMENT PROGRAM**



The Capital Improvement Program (CIP) identifies major public improvements to the City's infrastructure over the next five years and includes new projects, upgrades to existing facilities as well as rehabilitation of streets and roadways.

### *Capital Projects*

Each year as part of the budget process, the CIP is reviewed and updated to ensure the City's priorities and needs have not changed from the prior year, and to confirm there is sufficient revenue to support the projects planned.



Funding for capital projects is appropriated within the current fiscal year budget. For any multi-year projects that are not completed at fiscal year-end, a continuing appropriation for the unspent balance will be carried over into the following year's budget. In general, the CIP budget provides funding for infrastructure construction and rehabilitation, while the operating budget and other special funds provide funding for routine infrastructure maintenance.

In addition to capital projects identified in the Capital Improvement Program, the city is working towards developing a seven-year replacement or maintenance schedule for all city assets related to government buildings; equipment, tools, office furniture; information technology; and rolling fleet so it can forecast and plan for future funding needs. An annual review and update of the City's needs has been completed and the Fiscal Year 2025-26 budget includes funding for those capital replacement items that need to be purchased, with the limited resources available. Capital Equipment includes a loader and park amenities such as benches, trash cans and picnic tables, playground replacement, the Golden Avenue bridge replacement, with street improvements being the primary focus of the CIP for FY 2025-26.

Included in Information technology will be the regular replacements of older computer workstations, and servers.



## FY 2025-26 Adopted Capital Projects

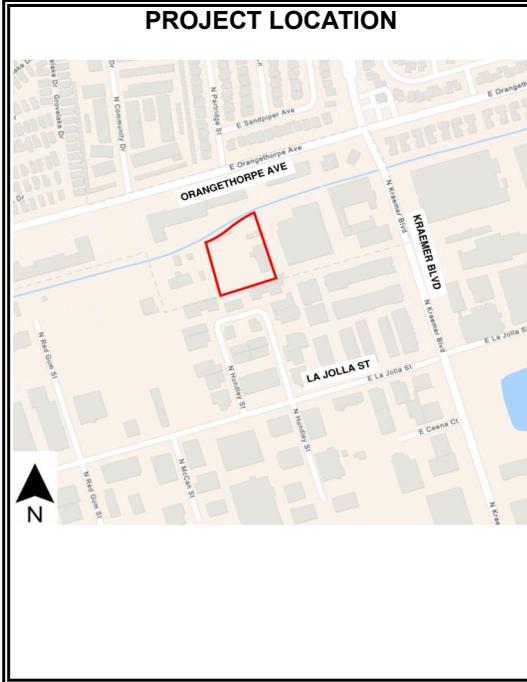
<b>Project Type</b>	<b>Project Description</b>	<b>Funding Source</b>	<b>Adopted</b>
City Buildings & Facilities	UST Removal and Replacement at Corporate Yard	Measure U (0079)	220,000
City Buildings & Facilities	Powell Building Improvement Project - Window Replacements	Misc. Grants (0050)	112,350
City Buildings & Facilities	Whitten Center Kitchen Renovation	Citywide Parks & Rec Impact Fee (0063)	30,000
City Buildings & Facilities	City Hall Roof Repairs	Measure U (0079), Citywide Public Safety Impact Fee (0067)	1,000,000
City Buildings & Facilities	Aguirre Building Renovation	Citywide Parks & Rec Impact Fee (0063)	40,000
<b>City Buildings &amp; Facilities Total</b>			<b>1,402,350</b>
Parks	Tynes Gym Roof Replacement	Citywide Parks & Rec Impact Fee (0063)	255,000
Parks	Samp and Los Vaqueros Park Playground Renovations	Misc. Grants (0050)	600,000
Parks	Replace Park Benches	Citywide Parks & Rec Impact Fee (0063)	60,000
Parks	Whitten Center Pool Deck Repair	Citywide Parks & Rec Impact Fee (0063)	30,000
Parks	Los Vaqueros Storm Drain	Citywide Parks & Rec Impact Fee (0063)	150,000
<b>Parks Total</b>			<b>1,095,000</b>
Streets & Streetscapes	Old Town Streetscape Improvements	EIFD	150,000
Streets & Streetscapes	FY 25-26 Annual Sidewalk and Curb Ramp Repairs	CDBG (0030)	175,000
Streets & Streetscapes	Golden Avenue Bridge Replacement Project Construction	Measure U (0079), Misc. Grants (0050)	3,582,340
Streets & Streetscapes	FY 24-25 Residential Street Rehabilitation	Measure U (0079), SB 1/ Gas Tax-RMRA (0060), Gas Tax (0017)	4,493,206
<b>Streets &amp; Streetscapes Total</b>			<b>8,400,546</b>
Technology	Desktop Computer Replacement Program	Technology Impact Fees (0075)	40,000
Technology	Public Safety Operations HW Upgrades	Technology Impact Fees (0075)	75,000
Technology	City Facilities Server/Network Upgrades	Technology Impact Fees (0075)	40,000
Technology	Technology Projects	Technology Impact Fees (0075)	140,535
<b>Technology Total</b>			<b>295,535</b>
Traffic and Transportation Ops	Citywide Signal Hardware Upgrades	Citywide Traffic Impact Fee (0065)	154,848
<b>Traffic and Transportation Ops Total</b>			<b>154,848</b>
Vehicles and Equipment	Fleet Lift Equipment	General Fund (0010)	35,000
Vehicles and Equipment	Fire Department Equipment	Citywide Public Safety Impact Fee (0067), Fire Impact Fee (0089)	17,200
<b>Vehicles and Equipment Total</b>			<b>52,200</b>
<b>Grand Total of Adopted Projects</b>			<b>11,400,479</b>

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Fuel Tank Removal

**DEPARTMENT:**  
Public Works  
**DEPT. PROJECT MGR:**  
Samantha Byfield

**SCHEDULE:**  
*Design Complete:* FY 2025/26  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26



**PROJECT DESCRIPTION:** Removal of the underground storage tanks at the City Corporation Yard.

**PROJECT NEED:** The two, single-walled tanks are required to be removed by December 31, 2025 by California State law. The City relies on diesel and unleaded fuel for City vehicles, including emergency response. Diesel fuel is also needed to power emergency generators in the event of a power outage.

**SOURCE DOCUMENT:** California Health and Safety Code Chapter 6.7, Section 25291(a)(1)-(6)

**STRATEGIC PLAN GOAL:** Ensure That Public Safety Continues To Be A High Priority

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>	\$ 100,000				
<i>Construction</i>		\$ 220,000			
<i>Other</i>					
<b>TOTAL</b>	<b>\$ 100,000</b>	<b>\$ 220,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Measure U</i>	\$ 100,000	\$ 220,000			
<b>TOTAL</b>	<b>\$ 100,000</b>	<b>\$ 220,000</b>			

**TOTAL PROJECT COST:** \$ 320,000

**PROJECT STATUS:** Continuing

**CATEGORY:** City Buildings & Facilities

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Powell Building Improvement Project - Window Replacements

**DEPARTMENT:** Public Works  
**DEPT. PROJECT MGR:** Shelley Kennell

**SCHEDULE:**  
Design Complete:  
Construction Complete: FY 2025/26  
Project Delivery: FY 2025/26

**PROJECT DESCRIPTION:** This project involves the installation of a HVAC system and the replacement of windows at the Powell Building.

**PROJECT NEED:** The existing windows have reached and are past their useful life, and needing to be replaced. Additional funding will go towards the windows.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction	\$ 342,528	\$ 112,350			
Other					
<b>TOTAL</b>	<b>\$ 342,528</b>	<b>\$ 112,350</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Measure U	\$ 175,000				
Misc. Grants	\$ 167,528	\$ 112,350			
<b>TOTAL</b>	<b>\$ 342,528</b>	<b>\$ 112,350</b>			

**TOTAL PROJECT COST: \$ 454,878**

**PROJECT STATUS:** Continuing  
**CATEGORY:** City Building and Facilities

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Whitten Center Kitchen

**DEPARTMENT:**  
Community Services  
**DEPT. PROJECT MGR:**  
Lydie Gutfeld

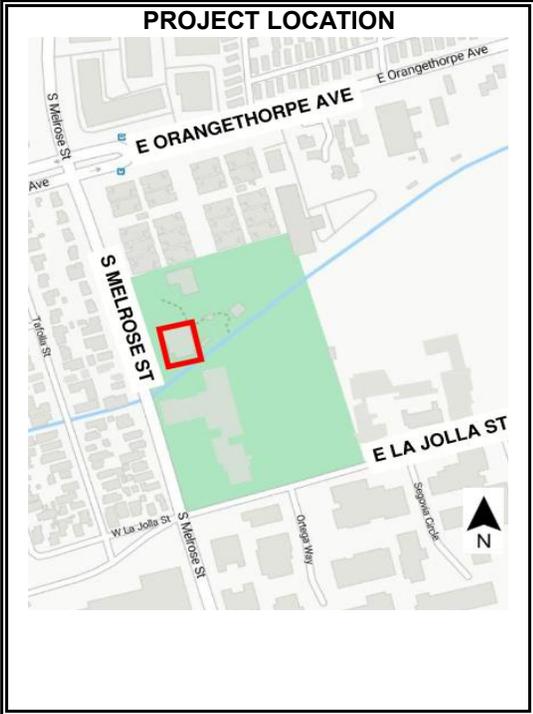
**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26

**PROJECT DESCRIPTION:** This project involves replacing the stove, refrigerator, sink, and countertop in the Whitten Center Kitchen.

**PROJECT NEED:** This project will enhance the beautification of the center and allow applicants to reserve the city facility.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Improve City Beautification



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 30,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 30,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Citywide Parks &amp; Rec Impact Fees</i>		\$ 30,000			
<b>TOTAL</b>		<b>\$ 30,000</b>			

**TOTAL PROJECT COST:** \$ 30,000

**PROJECT STATUS:** New

**CATEGORY:** City Buildings & Facilities

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Safe Streets For All

**DEPARTMENT:**  
Public Works  
**DEPT. PROJECT MGR:**  
Chris Tanio

**SCHEDULE:**  
*Design Complete:* FY 2025/26  
*Construction Complete:*  
*Project Delivery:* FY 2025/26

**PROJECT LOCATION**

**CITYWIDE**

**PROJECT DESCRIPTION:** The Safe Streets and Roads for All (SS4A) program Action Plan Grant will fund the Vision Zero Action Plan which is a safety plan where projects will be identified and prioritized to most likely reduce or eliminate roadway fatalities and serious injuries for all road users.

**PROJECT NEED:** The Vision Zero Action Plan will prioritize safety for all road users and meet all requirements of SS4A's Comprehensive Safety Action Plan including safety data analysis', public engagement, annual reporting and monitoring.

**SOURCE DOCUMENT:** N/A

**STRATEGIC PLAN GOAL:** Ensure That Public Safety Continues To Be A High Priority

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>		\$ 150,000			
<i>Construction</i>					
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 150,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Measure U</i>		\$30,000			
<i>Misc. Grants</i>		\$ 120,000			
<b>TOTAL</b>		<b>\$ 150,000</b>			

**TOTAL PROJECT COST:** \$ 150,000

**PROJECT STATUS:** New

**CATEGORY:** Traffic & Transportation Ops

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Highway Safety Improvement Program (HSIP) Cycle 12

**DEPARTMENT:** Public Works  
**DEPT. PROJECT MGR:** Shelley Kennell

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26

**PROJECT LOCATION**

**CITYWIDE**

**PROJECT DESCRIPTION:** Install leading pedestrian intervals (LPIs), install and upgrade pedestrian crossings at various locations throughout the City, including 7 signalized intersections and 2 unsignalized intersections.

**PROJECT NEED:** Enhance pedestrian safety throughout the City with LPIs that will give pedestrians a dedicated head start when crossing signalized intersections before vehicles are given a green light indication.

**SOURCE DOCUMENT:** Caltrans Highway Safety Program (HSIP)

**STRATEGIC PLAN GOAL:** Ensure That Public Safety Continues To Be A High Priority

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$281,100			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 281,100</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Measure U</i>		\$28,110			
<i>Misc. Grants</i>		\$ 252,990			
<b>TOTAL</b>		<b>\$ 281,100</b>			

**TOTAL PROJECT COST:** \$ 281,100

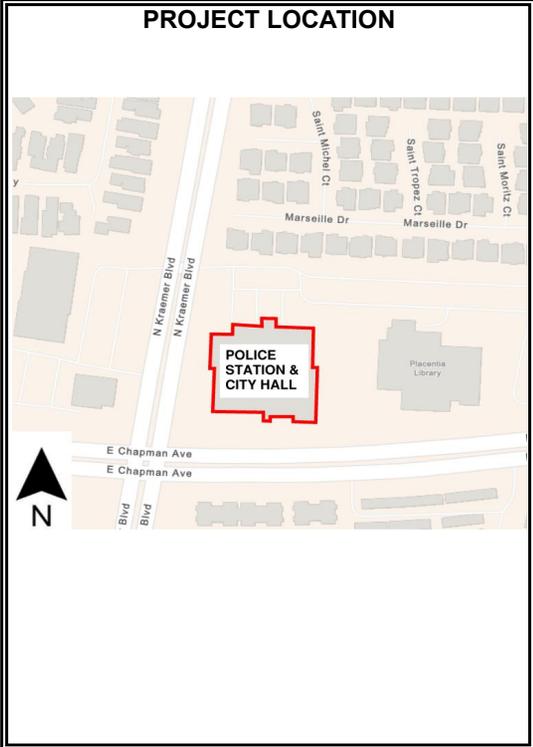
**PROJECT STATUS:** New  
**CATEGORY:** Traffic & Transportation Ops

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** City Hall Roof Repairs

**DEPARTMENT:**  
Public Works  
**DEPT. PROJECT MGR:**  
Samantha Byfield

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26



**PROJECT DESCRIPTION:** Repair City Hall roof

**PROJECT NEED:** The existing facility is in need of roof repairs as many leaks are encountered during rain events.

**SOURCE DOCUMENT:** Facility Condition Assessment

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 1,000,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 1,000,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Measure U</i>		\$ 880,000			
<i>Citywide Public Safety Impact Fee</i>		\$ 120,000			
<b>TOTAL</b>		<b>\$ 1,000,000</b>			

**TOTAL PROJECT COST:** \$ 1,000,000

**PROJECT STATUS:** **New**

**CATEGORY:** City Building and Facilities

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Aguirre Building Renovation

**DEPARTMENT:** Community Services  
**DEPT. PROJECT MGR:** Lydie Gutfeld

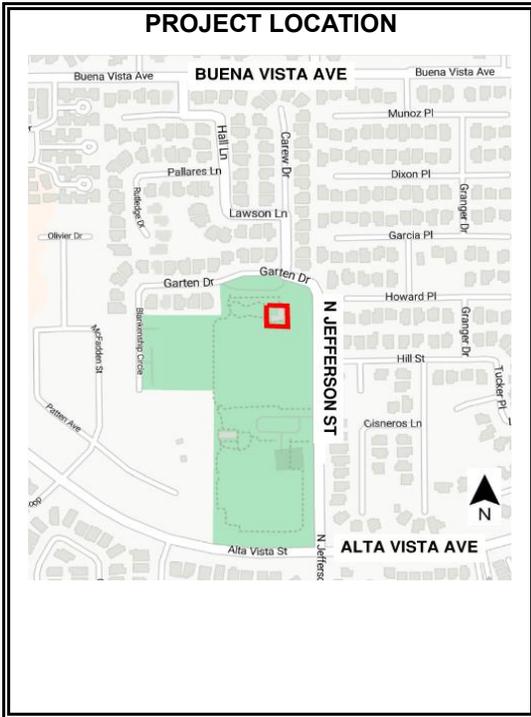
**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26

**PROJECT DESCRIPTION:** This project involves replacing the countertop, sink, and flooring in the rental building to enhance functionality and aesthetics.

**PROJECT NEED:** This project is necessary to address wear and tear on the existing countertop, sink, and flooring in the rental building. These improvements are essential for maintaining the building's usability and meeting the expectations of current and prospective renters.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 40,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 40,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Citywide Parks &amp; Rec Impact Fee</i>		\$ 40,000			
<b>TOTAL</b>		<b>\$ 40,000</b>			

**TOTAL PROJECT COST:** \$ 40,000

**PROJECT STATUS:** New

**CATEGORY:** City Buildings & Facilities

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Tynes Gym Roof Replacement

**DEPARTMENT:** Community Services  
**DEPT. PROJECT MGR:** Lydie Gutfeld

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26

**PROJECT DESCRIPTION:** This project involves the complete replacement of the Tynes Gym Roof that is currently leaking in multiple areas.

**PROJECT NEED:** The current roof at Tynes Gym has multiple leaks in various areas that are impacting the interior roof and exterior walls as well.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 255,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 255,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Citywide Parks &amp; Rec Impact Fee</i>		\$ 255,000			
<b>TOTAL</b>		<b>\$ 255,000</b>			

**TOTAL PROJECT COST:** \$ 255,000

**PROJECT STATUS:** New  
**CATEGORY:** Parks

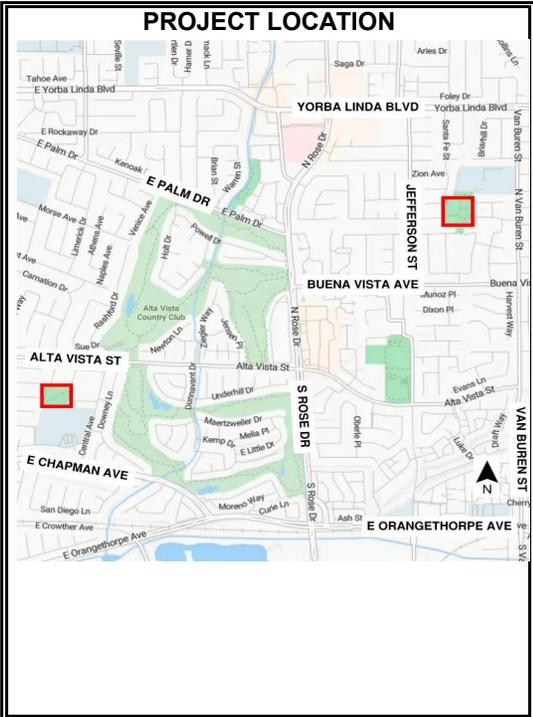
**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Samp and Los Vaqueros Park Playground

**DEPARTMENT:** Community Services  
**DEPT. PROJECT MGR:** Lydie Gutfeld

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26

**PROJECT DESCRIPTION:** Removal and replacement of old play equipment, rubber surfacing, and sand.  
**PROJECT NEED:** The playground at Los Vaqueros is twenty years old. The play equipment at Los Vaqueros has had multiple minor repairs, and has needed the replacement and removal of play pieces. The playground at Samp is twenty eight years old. The rubber surfacing at both parks is past its useful life.  
**SOURCE DOCUMENT:**  
**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 600,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 600,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Misc. Grants</i>		\$ 600,000			
<b>TOTAL</b>		<b>\$ 600,000</b>			

**TOTAL PROJECT COST: \$ 600,000**

**PROJECT STATUS:** New  
**CATEGORY:** Parks

## CITY OF PLACENTIA CAPITAL IMPROVEMENT PROJECT INFORMATION

**PROJECT TITLE:** Replace Park Benches

**DEPARTMENT:**  
Community Services  
**DEPT. PROJECT MGR:**  
Lydie Gutfeld

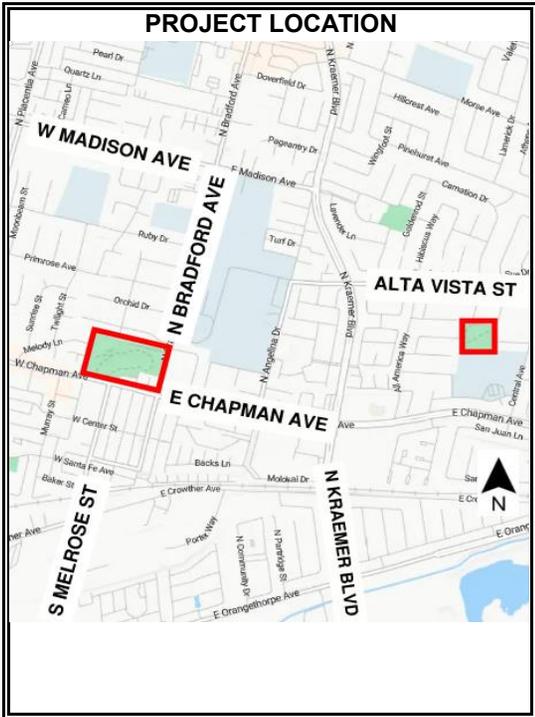
**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26

**PROJECT DESCRIPTION:** This project involves the replacement of all the park benches at both Richard Samp Park and Kraemer Memorial Park.

**PROJECT NEED:** The current park benches at these parks are old and need replacement, the replacement of these amenities will enhance the community experience.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 60,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 60,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Citywide Parks &amp; Rec Impact Fee</i>		\$ 60,000			
<b>TOTAL</b>		<b>\$ 60,000</b>			

**TOTAL PROJECT COST:** \$ 60,000

**PROJECT STATUS:** New

**CATEGORY:** Parks

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Whitten Pool Deck Repair

**DEPARTMENT:**  
Community Services  
**DEPT. PROJECT MGR:**  
Lydie Gutfeld

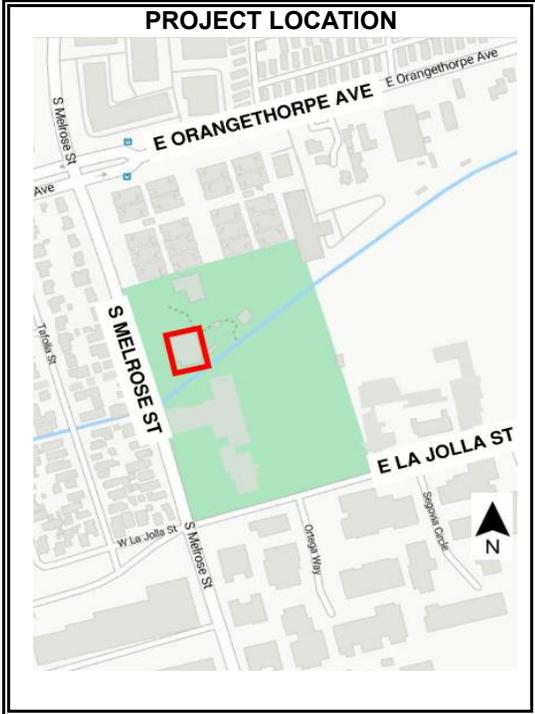
**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26

**PROJECT DESCRIPTION:** This project involves the replacement of a section of the deteriorating pool deck at the Whitten Pool.

**PROJECT NEED:** The replacement of the deteriorating section of the pool deck at the Whitten Pool is necessary to address safety concerns and prevent further structural damage.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$30,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 30,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Citywide Parks &amp; Rec Impact Fee</i>		\$ 30,000			
<b>TOTAL</b>		<b>\$ 30,000</b>			

**TOTAL PROJECT COST:** \$ 30,000

**PROJECT STATUS:** New

**CATEGORY:** Parks

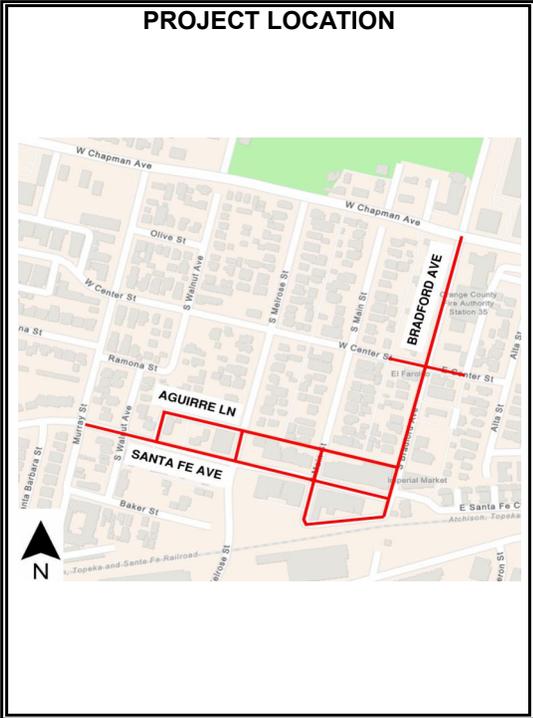


**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Old Town Streetscape Improvements

**DEPARTMENT:** Public Works  
**DEPT. PROJECT MGR:** Gabriel Guerrero-Gabany

**SCHEDULE:**  
Design Complete:  
Construction Complete: FY 2025/26  
Project Delivery: FY 2025/26



**PROJECT DESCRIPTION:** The construction of streetscape improvements for the Old Town District. Improvements include improved pedestrian accessibility and safety, landscaping, lighting, striping, signage and roadway rehabilitation.

**PROJECT NEED:** Complete remaining design due to fire lane width requirements.

**SOURCE DOCUMENT:** Old Town Streetscape Master Plan

**STRATEGIC PLAN GOAL:** Promote Community And Economic Development

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design	\$ 10,000,000	\$ 150,000			
Construction					
Other					
<b>TOTAL</b>	<b>\$ 10,000,000</b>	<b>\$ 150,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>EIFD</i>	\$ 10,000,000	\$ 150,000			
<b>TOTAL</b>	<b>\$ 10,000,000</b>	<b>\$ 150,000</b>			

**TOTAL PROJECT COST: \$ 10,150,000**

**PROJECT STATUS:** Continuing

**CATEGORY:** Streets and Streetscapes

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** FY 25-26 Annual Sidewalk and Curb Ramp Repairs

**DEPARTMENT:**  
Public Works  
**DEPT. PROJECT MGR:**  
Samantha Byfield

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:*

**PROJECT LOCATION**

**CITYWIDE**

**PROJECT DESCRIPTION:** As part of the City's current pavement rehabilitation and maintenance program, a 360-degree design philosophy was adopted to maintain, repair, and improve streets, sidewalks, and pedestrian and traffic related improvements within the public right-of-way.

**PROJECT NEED:** There is a need to address damaged sidewalks and curbs ramps. The Public Works Department has identified a number of locations where these repairs are needed.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 175,000			
<i>Other</i>					
<i>Other</i>					
<b>TOTAL</b>		\$ 175,000			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>CDBG</i>		\$ 175,000			
<b>TOTAL</b>		\$ 175,000			

**TOTAL PROJECT COST:** \$ 175,000

**PROJECT STATUS:** New

**CATEGORY:** Streets and Streetscapes

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Golden Avenue Bridge Replacement Project

**DEPARTMENT:**  
Public Works  
**DEPT. PROJECT MGR:**  
Gabriel Guerrero-Gabany

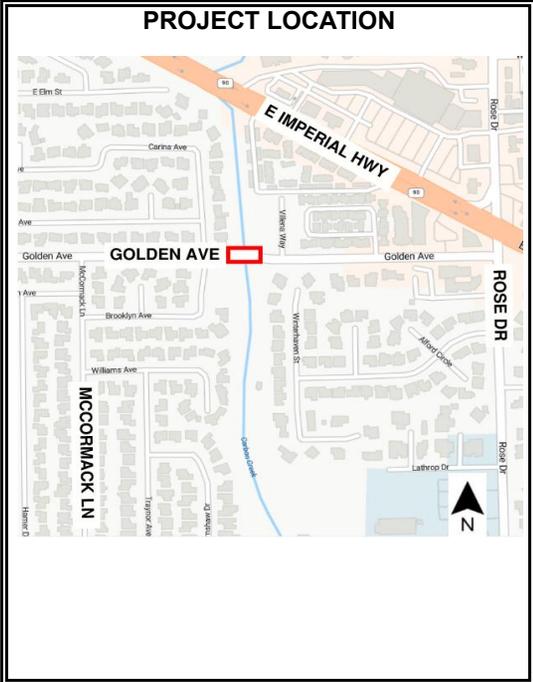
**SCHEDULE:**  
*Design Complete:* FY 2025/26  
*Construction Complete:* FY 2026/27  
*Project Delivery:* FY 2026/27

**PROJECT DESCRIPTION:** Widening the bridge to accommodate sidewalks and bikelanes along the two vehicle travel lanes as well as provide access to an off-street recreational trail along Carbon Canyon.

**PROJECT NEED:** The bridge was built in 1926, has surpassed its serviceable life and has been identified by Caltrans as functionally obsolete.

**SOURCE DOCUMENT:** Caltrans bridge report

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>	\$ 2,576,855				
<i>Construction</i>		\$ 3,582,340			
<i>Other</i>					
<b>TOTAL</b>	<b>\$ 2,576,855</b>	<b>\$ 3,582,340</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Misc. Grants</i>	\$ 2,576,855	\$ 2,647,047			
<i>Measure U</i>		\$ 935,293			
<b>TOTAL</b>	<b>\$ 2,576,855</b>	<b>\$ 3,582,340</b>			

**TOTAL PROJECT COST:** \$ 6,159,195

**PROJECT STATUS:** Continuing

**CATEGORY:** Streets & Streetscapes

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** FY 24-25 Residential Street Rehabilitation

**DEPARTMENT:**  
Public Works  
**DEPT. PROJECT MGR:**  
Gabriel Guerrero

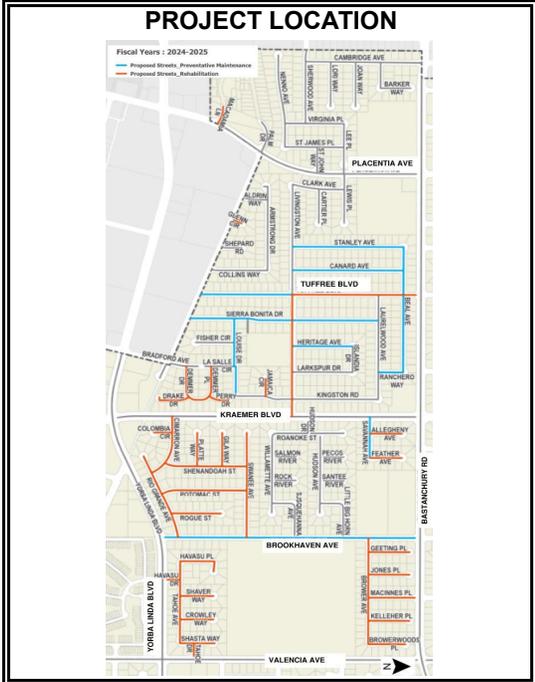
**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2025/26  
*Project Delivery:* FY 2025/26

**PROJECT DESCRIPTION:** Pavement maintenance of local streets including Type II slurry seal, cold milling and pavement overlay.

**PROJECT NEED:** Streets are a critical infrastructure asset which requires scheduled maintenance to ensure continued state funding and day to day operations of the City

**SOURCE DOCUMENT:** 2024 Pavement Management Plan

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs



PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$4,505,951			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 4,505,951</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Measure U</i>		\$ 2,285,769			
<i>SB1/Gas Tax-RMRA</i>		\$ 1,414,458			
<i>Gas Tax</i>		\$ 151,548			
<i>Measure M</i>		\$ 654,176			
<b>TOTAL</b>		<b>\$ 4,505,951</b>			

**TOTAL PROJECT COST:** \$ 4,505,951

**PROJECT STATUS:** New

**CATEGORY:** Streets & Streetscapes

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Desktop Computer Replacement Program

**DEPARTMENT:** Information Technology  
**DEPT. PROJECT MGR:** Daniel Chang

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:*  
*Project Delivery:* FY 2025/26

**PROJECT LOCATION**

**CITYWIDE**

**PROJECT DESCRIPTION:** Computer Hardware Replacement Program for City Employees

**PROJECT NEED:** Annual PC and Hardware Replacement to establish computer replacement/upgrade program every 4 years. Currently on year 3.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Ensure Long-Term Fiscal Sustainability

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 75,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 75,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Technology Impact Fees</i>		\$ 75,000			
<b>TOTAL</b>		<b>\$ 75,000</b>			

**TOTAL PROJECT COST:** \$ 75,000

**PROJECT STATUS:** New

**CATEGORY:** Technology

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Enterprise Camera and Security Upgrades

**DEPARTMENT:**  
Information Technology  
**DEPT. PROJECT MGR:**  
Daniel Chang

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:*  
*Project Delivery:* FY 2025/26

**PROJECT LOCATION**

**CITYWIDE**

**PROJECT DESCRIPTION:** Replace end of life and modernize City-wide Surveillance Cameras to enhance overall security and operational Efficiency.

**PROJECT NEED:** Replace end of life surveillance systems. Modernize surveillance with high-definition cameras, integrate real-time monitoring and response, and consolidate existing systems to streamline maintenance and reduce costs.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Ensure That Public Safety Continues To Be A High Priority

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 95,535			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 95,535</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Technology Impact Fees</i>		\$ 95,535			
<b>TOTAL</b>		<b>\$ 95,535</b>			

**TOTAL PROJECT COST:** \$ 95,535

**PROJECT STATUS:** New

**CATEGORY:** Technology

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Public Safety Operations  
HW Upgrades

**DEPARTMENT:**  
Information Technology  
**DEPT. PROJECT MGR:**  
Daniel Chang

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:*  
*Project Delivery:* FY 2025/26

**PROJECT LOCATION**

**CITYWIDE**

**PROJECT DESCRIPTION:** Hardware Replacement Program for Public Safety Operations (Police & Fire)

**PROJECT NEED:** Replacement and upgrades of Public Safety Hardware including Cradlepoints, Mobile Desktop Computers, Tablets and Related Peripherals

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Ensure That Public Safety Continues To Be A High Priority

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 75,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 75,000</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Technology Impact Fees</i>		\$ 75,000			
<b>TOTAL</b>		<b>\$ 75,000</b>			

**TOTAL PROJECT COST:** \$ 75,000

**PROJECT STATUS:** New

**CATEGORY:** Technology

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** City Facilities  
Server/Network Upgrades

**DEPARTMENT:**  
Information Technology  
**DEPT. PROJECT MGR:**  
Daniel Chang

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:*  
*Project Delivery:* FY 2025/26

**PROJECT LOCATION**

**CITYWIDE**

**PROJECT DESCRIPTION:** City Facilities Server/Network Upgrades

**PROJECT NEED:** Replace and upgrade server and network infrastructure hardware for all City facilities to improve network security, performance and reduce chance of failure with up-to-date technology enhancements.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYS	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 50,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 50,000</b>			

FUNDING SOURCES	PRIOR FYS	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Technology Impact Fees</i>		\$ 50,000			
<b>TOTAL</b>		<b>\$ 50,000</b>			

**TOTAL PROJECT COST:** \$ 50,000

**PROJECT STATUS:** New

**CATEGORY:** Technology

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Citywide Signal Hardware Upgrades

**DEPARTMENT:**  
Public Works  
**DEPT. PROJECT MGR:**  
Shelley Kennell

**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2026/27  
*Project Delivery:* FY 2026/27

**PROJECT LOCATION**

**CITYWIDE**

**PROJECT DESCRIPTION:** The installation of retro-reflective signal back plates will provide greater awareness and advance notice for drivers to more safely navigate through signalized intersections

**PROJECT NEED:** Collisions at signalized intersections can be addressed by providing improvements to signal hardware by improving the visibility of traffic signals.

**SOURCE DOCUMENT:** 2023 LRSP

**STRATEGIC PLAN GOAL:** Ensure That Public Safety Continues To Be A High Priority

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 154,848			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 154,848</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Citywide Traffic Impact Fee</i>		\$ 154,848			
<b>TOTAL</b>		<b>\$ 154,848</b>			

**TOTAL PROJECT COST:** \$ 154,848

**PROJECT STATUS:** New

**CATEGORY:** Traffic & Transportation Ops

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Fleet Lift Replacement

**DEPARTMENT:**  
Public Works  
**DEPT. PROJECT MGR:**  
Samantha Byfield

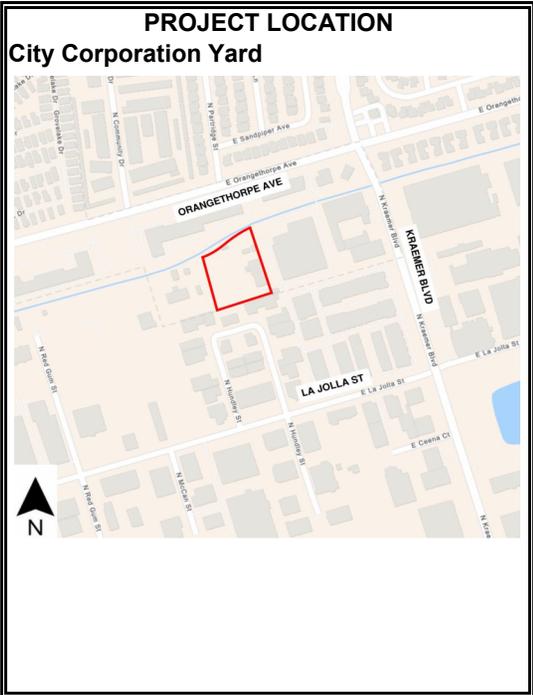
**SCHEDULE:**  
*Design Complete:*  
*Construction Complete:* FY 2026/27  
*Project Delivery:* FY 2026/27

**PROJECT DESCRIPTION:** Replacement of existing damaged heavy equipment lift with a smaller, electric lift to service standard vehicles.

**PROJECT NEED:** This would allow each mechanic to utilize two vehicle lifts to more efficiently switch between vehicles while waiting for parts. One large equipment lift would still remain in the shop for continued service of heavy equipment.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Ensure That Public Safety Continues To Be A High Priority



PROJECT PHASE	PRIOR FYS	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Planning</i>					
<i>Design</i>					
<i>Construction</i>		\$ 35,000			
<i>Other</i>					
<b>TOTAL</b>		<b>\$ 35,000</b>			

FUNDING SOURCES	PRIOR FYS	FY 25/26	FY 26/27	FY 27/28	FY 28/29
<i>Equipment Replacement</i>		\$ 35,000			
<b>TOTAL</b>		<b>\$ 35,000</b>			

**TOTAL PROJECT COST: \$ 35,000**

**PROJECT STATUS:** New

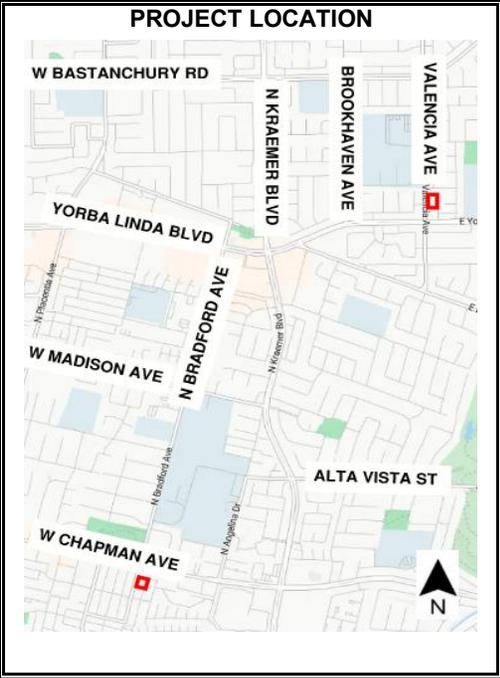
**CATEGORY:** Vehicles & Equipment

**CITY OF PLACENTIA  
CAPITAL IMPROVEMENT PROJECT INFORMATION**

**PROJECT TITLE:** Fire Department Equipment

**DEPARTMENT:** Fire  
**DEPT. PROJECT MGR:** Api Weinert

**SCHEDULE:**  
Design Complete:  
Construction Complete:  
Project Delivery: FY 2026/27



**PROJECT DESCRIPTION:** Supplying the Fire Department with additional body armor and radios.

**PROJECT NEED:** Body armor replacement is necessary due to equipment expiration. Radio equipment needs to be upgraded to meet current safety standards.

**SOURCE DOCUMENT:**

**STRATEGIC PLAN GOAL:** Ensure That Public Safety Continues To Be A High Priority

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction					
Other		\$ 17,200			
<b>TOTAL</b>		<b>\$ 17,200</b>			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Fire DIF					
Citywide Public Safety Impact Fee		\$ 7,291			
Fire Impact Fee		\$ 9,909			
<b>TOTAL</b>		<b>\$ 17,200</b>			

**TOTAL PROJECT COST:** \$ 17,200

**PROJECT STATUS:** New  
**CATEGORY:** Vehicles & Equipment

## FY 2024-25 Ongoing Projects

Parks	Replace Park Benches	Quimby In-Lieu (0069)	66,927
Parks	Gomez Park Landscape Improvement Project	Measure U (0079)	25,000
Parks	Jaycee Parkette Improvement Project	Misc. Grants (0050)	610,000
Parks	Tuffree Park Sidewalk Replacement Project	General Fund (0010)	54,280
Parks	Parque del Arroyo Verde Renovation Project	Citywide Parks & Rec Impact Fee (0063), Quimby In-Lieu (0069)	498,190
Parks	Gomez Park and Playground Renovation Project	Measure U (0079)	160,577
Parks	Koch Park Sidewalk Replacement Project	Measure U (0079)	50,000
Parks	Tuffree Park Sports Fields Lights	Measure U (0079)	185,000
Parks	Restroom Renovations (Citywide)	Citywide Parks & Rec Impact Fee (0063)	28,000
Parks	McFadden Park Playground Renovation	Measure U (0079), Citywide Parks & Rec Impact Fee (0063)	500,000
Parks	Kraemer Park Memorial Fountain	Citywide Parks & Rec Impact Fee (0063)	50,000
<b>Parks Total</b>			<b>869,250</b>
Streets & Streetscapes	Caltrans Public Art Projects	General Fund (0010)	673,825
Streets & Streetscapes	Golden Avenue Bridge Replacement Project Design	General Fund (0010)	2,576,855
Streets & Streetscapes	EIFD Design	General Fund (0010), Measure U (0079)	328,387
Streets & Streetscapes	FY 23-24 Roadway Rehab Design	SB 1/ Gas Tax-RMRA (0060)	400,000
Streets & Streetscapes	Old Town Streetscape Improvements	EIFD	10,000,000
Streets & Streetscapes	FY 24-25 Concrete Repair Program	Measure U (0079)	155,000
Streets & Streetscapes	FY 24-25 Annual Tree Planting	Measure U (0079)	10,000
Streets & Streetscapes	FY 23-24 Residential Slurry Seal	SB 1/ Gas Tax-RMRA (0060), Measure U (0079)	2,447,873
Streets & Streetscapes	FY 23-24 Arterial Roadway Rehabilitation	SB 1/ Gas Tax-RMRA (0060), Measure M (0018), Citywide Storm Drain Impact Fee (0066)	3,337,060
Streets & Streetscapes	FY 24-25 Roadway Rehab Design	SB 1/ Gas Tax-RMRA (0060)	150,000
<b>Streets &amp; Streetscapes Total</b>			<b>20,079,000</b>
Technology	Citywide Document Digitalization Project	Technology Impact Fees (0075)	71,385
Technology	Desktop Computer Replacement Program	Measure U (0079)	58,061
Technology	City Facilities Server/Network Upgrades	Measure U (0079)	50,000
Technology	City Key Fob Replacement Project	Measure U (0079)	185,000
Technology	Desktop Computer Replacement Program	Measure U (0079)	75,000
Technology	City Facilities Server/Network Upgrades	Measure U (0079)	50,000
Technology	Financials ERP Software System	Measure U (0079), Technology Impact Fees (0075)	300,000
Technology	Network Security Vulnerability and Penetration Testing	Measure U (0079)	60,000
Technology	Develop Cybersecurity Plan	Measure U (0079)	60,000
Technology	Council Chambers / Media Room Upgrade	Technology Impact Fees (0075)	109,000
<b>Technology Total</b>			<b>1,018,446</b>
Traffic and Transportation Ops	Orangethorpe Traffic Signal Synchronization Project	Citywide Traffic Impact Fee (0065), AB 2766 (0019), Old Thoroughfare Construction Fund (0026)	34,172
Traffic and Transportation Ops	Rose/Tustin Traffic Signal Synchronization Project	Citywide Traffic Impact Fee (0065), AB 2766 (0019)	153,000
Traffic and Transportation Ops	Imperial Highway Traffic Signal Synchronization Project	AB 2766 (0019)	25,000

## FY 2024-25 Ongoing Projects

Traffic and Transportation Ops	Chapman/Malvern Traffic Signal Synchronization Project	AB 2766 (0019)	45,638
Traffic and Transportation Ops	TOD Traffic Mitigation Improvement Project	TOD Traffic Impact Fee (0070)	300,000
Traffic and Transportation Ops	Traffic Signal Back-Up Batteries	Citywide Traffic Impact Fee (0065)	5,050
Traffic and Transportation Ops	Traffic Signal Back-Up Batteries	Citywide Traffic Impact Fee (0065)	10,000
Traffic and Transportation Ops	Atwood Trail Project - Final Eng Design	Misc. Grants (0050), Quimby In-Lieu (0069)	310,000
Traffic and Transportation Ops	Residential Streets Curb Ramps	SB 1/ Gas Tax-RMRA (0060)	100,000
Traffic and Transportation Ops	Yorba Linda TSSP	AB 2766 (0019), Misc. Grants (0050)	165,000
<b>Traffic and Transportation Ops Total</b>			<b>1,147,860</b>
Vehicles and Equipment	PD Patrol Units Replacement (7)	General Fund (0010)	113,246
Vehicles and Equipment	Reserve Fire Truck	General Fund (0010)	180,000
Vehicles and Equipment	Fire Station 2 Radio Communication Equipment	Public Safety CFD (0055)	32,875
Vehicles and Equipment	Fire Station 2 Body Armor Replacement	Fire Impact Fee (0089)	6,000
Vehicles and Equipment	Loader Replacement	Measure U (0079)	290,000
Vehicles and Equipment	Public Works Ford Ranger Replacements (2)	Measure U (0079)	90,000
Vehicles and Equipment	HLO Truck Liftgate	Misc. Grants (0050)	7,000
Vehicles and Equipment	Chipper Truck Replacement	Measure U (0079)	80,000
Vehicles and Equipment	Public Works Superintendent Truck Replacement	Measure U (0079), Equipment Replacement (0041)	80,000
<b>Vehicles and Equipment Total</b>			<b>879,121</b>
<b>Grand Total of Ongoing Projects</b>			<b>33,176,577</b>

## 7 Year Capital Projects

Project	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	Grand Totals
FY 24-25 Residential Street Rehabilitation	\$ 4,505,951							\$ 4,505,951
FY 2025-26 Street Resurfacing and Slurry Seal Projects		\$ 4,731,248						\$ 4,731,248
FY 2026-27 Street Resurfacing and Slurry Seal Projects			\$ 4,967,811					\$ 4,967,811
FY 2027-28 Street Resurfacing and Slurry Seal Projects				\$ 5,216,201				\$ 5,216,201
FY 2028-29 Street Resurfacing and Slurry Seal Projects					\$ 5,477,011			\$ 5,477,011
FY 2029-30 Street Resurfacing and Slurry Seal Projects						\$ 5,750,862		\$ 5,750,862
FY 2030-31 Street Resurfacing and Slurry Seal Projects							\$ 6,038,405	\$ 6,038,405
Repay Hamer Island Infrastructure Fund		\$ 350,000						\$ 350,000
FY 25-26 Annual Sidewalk and Curb Ramp Repairs	\$ 175,000							\$ 175,000
FY 2026-27 Concrete Repair Program		\$ 183,750						\$ 183,750
FY 2027-28 Concrete Repair Program			\$ 192,938					\$ 192,938
FY 2028-29 Concrete Repair Program				\$ 202,584				\$ 202,584
FY 2029-30 Concrete Repair Program					\$ 212,714			\$ 212,714
FY 2030-31 Concrete Repair Program						\$ 223,349		\$ 223,349
FY 2031-32 Concrete Repair Program							\$ 234,517	\$ 234,517
FY 2026-27 Annual Tree Planting Project		\$ 40,000						\$ 40,000
FY 2027-28 Annual Tree Planting Project			\$ 45,000					\$ 45,000
FY 2028-29 Annual Tree Planting Project				\$ 50,000				\$ 50,000
FY 2029-30 Annual Tree Planting Project					\$ 55,000			\$ 55,000
FY 2030-31 Annual Tree Planting Project						\$ 60,000		\$ 60,000
FY 2031-32 Annual Tree Planting Project							\$ 63,000	\$ 63,000
TOD Wayfinding Signage Project (with Gantry Sign) Phase 3				\$ 750,000				\$ 750,000
Old Town Streetscape EFD Improvement Project	\$ 150,000		\$ 11,000,000					\$ 11,150,000
Golden Avenue Bridge Replacement Project Construction	\$ 3,582,340							\$ 3,582,340
<b>Total Streets &amp; Streetscapes</b>	<b>\$ 8,413,291</b>	<b>\$ 5,304,998</b>	<b>\$ 16,205,748</b>	<b>\$ 6,218,786</b>	<b>\$ 5,744,725</b>	<b>\$ 6,034,211</b>	<b>\$ 6,335,922</b>	<b>\$ 54,257,681</b>
Richfield/Miraloma and Miraloma/Van Buren Traffic Signal Improvements				\$ 400,000				\$ 400,000
Traffic Control Sign Reflectivity Study			\$ 300,000					\$ 300,000
Yorba Linda Boulevard Traffic Signal Synchronization Project								\$ -
Bastanchury Road Traffic Signal Synchronization Project				\$ 200,000				\$ 200,000
Placentia Avenue Traffic Signal Synchronization Project					\$ 200,000			\$ 200,000
Chapman Avenue Traffic Signal Synchronization Project						\$ 220,000		\$ 220,000
Kraemer Boulevard Traffic Signal Synchronization Project							\$ 220,000	\$ 220,000
2019 SSARP Intersection Project #1						\$ 426,000		\$ 426,000
2019 SSARP Intersection Project #5	\$ 35,500							\$ 35,500
2019 SSARP Intersection Project #9			\$ 15,000					\$ 15,000
2019 SSARP Intersection Project #10	\$ 71,000							\$ 71,000
2019 SSARP Intersection Project #13	\$ 28,400							\$ 28,400
2019 SSARP Intersection Project #14			\$ 14,200					\$ 14,200
2019 SSARP Intersection Project #15				\$ 355,000				\$ 355,000
2019 SSARP Roadway Segment Project #2					\$ 497,000			\$ 497,000
2019 SSARP Roadway Segment Project #4	\$ 170,400							\$ 170,400
2019 SSARP Roadway Segment Project #6						\$ 426,000		\$ 426,000
2019 SSARP Roadway Segment Project #14	\$ 142,000							\$ 142,000
2019 SSARP Roadway Segment Project #15			\$ 20,000					\$ 20,000
2019 SSARP Roadway Segment Project #16				\$ 355,000				\$ 355,000
Intersection Safety Light LED Conversion Project		\$ 250,000						\$ 250,000
2023 LRSP Pedestrian Signal Upgrade Project			\$ 588,200					\$ 588,200
2023 LRSP Citywide Signal Hardware Upgrade	\$ 154,848	\$ 118,052						\$ 272,900

## 7 Year Capital Projects

Project	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	Grand Totals
2023 LRSP Signal Timing Improvements*				\$ 512,720				\$ 512,720
2023 LRSP Access Management at Signalized Intersections*						\$ 1,460,000		\$ 1,460,000
2023 LRSP Pedestrian Improvements at Non-Signalized Intersections*			\$ 305,750					\$ 305,750
2023 LRSP Advanced Dilemma Zone Detection Devices*					\$ 595,000			\$ 595,000
<i>*multiple locations, can be included with individual street resurfacing projects</i>								
<b>Total Traffic and Transportation Ops</b>	<b>\$ 154,848</b>	<b>\$ 815,352</b>	<b>\$ 1,243,150</b>	<b>\$ 1,822,720</b>	<b>\$ 1,292,000</b>	<b>\$ 2,532,000</b>	<b>\$ 220,000</b>	<b>\$ 8,080,070</b>
Old Town Sewer Rehab Project		\$ 1,800,000						\$ 1,800,000
A2 Sewer Capacity Project - 2018 Sewer Master Plan				\$ 3,200,000				\$ 3,200,000
A3 Sewer Capacity Project - 2018 Sewer Master Plan					\$ 4,626,000			\$ 4,626,000
A4 Sewer Capacity Project - 2018 Sewer Master Plan						\$ 1,677,000		\$ 1,677,000
A5 Sewer Capacity Project - 2018 Sewer Master Plan							\$ 2,391,000	\$ 2,391,000
A6 Sewer Capacity Project - 2018 Sewer Master Plan				\$ 634,000				\$ 634,000
A7 Sewer Capacity Project - 2018 Sewer Master Plan					\$ 393,000			\$ 393,000
B1 Pipeline Rehab Project - 2018 Sewer Master Plan				\$ 456,000				\$ 456,000
B2 Pipeline Rehab Project - 2018 Sewer Master Plan					\$ 561,000			\$ 561,000
B3 Pipeline Rehab Project - 2018 Sewer Master Plan			\$ 945,000					\$ 945,000
Manhole Rehab Project (walls) - 2018 Sewer Master Plan			\$ 243,000					\$ 243,000
Manhole Rehab Project (bench/channel) - 2018 Sewer Master Plan			\$ 35,000					\$ 35,000
<b>Total Sewer</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 1,223,000</b>	<b>\$ 4,290,000</b>	<b>\$ 5,580,000</b>	<b>\$ 1,677,000</b>	<b>\$ 2,391,000</b>	<b>\$ 16,961,000</b>
Bradford Avenue Storm Drain Improvement Project		\$ 108,000						\$ 108,000
Walnut Avenue Storm Drain Improvement Project		\$ 129,000						\$ 129,000
Seaview Circle Storm Drain Improvement Project			\$ 505,000					\$ 505,000
Kevin Way Storm Drain Improvement Project				\$ 524,000				\$ 524,000
Sunset Dr Storm Drain Improvement Project				\$ 105,000				\$ 105,000
Kraemer Park Storm Drain Improvement Project				\$ 34,000				\$ 34,000
Naple/Pinehurst Avenue Storm Drain Improvement Project					\$ 3,660,000			\$ 3,660,000
Naple/Pinehurst Avenue Storm Drain Improvement Project						\$ 3,660,000		\$ 3,660,000
Pinehurst Avenue Storm Drain Improvement Project							\$ 1,985,000	\$ 1,985,000
<b>Total Storm Drains</b>	<b>\$ -</b>	<b>\$ 237,000</b>	<b>\$ 505,000</b>	<b>\$ 663,000</b>	<b>\$ 3,660,000</b>	<b>\$ 3,660,000</b>	<b>\$ 1,985,000</b>	<b>\$ 10,710,000</b>
Whitten Center Kitchen Renovation	\$ 30,000							\$ 30,000
Aguirre Building Renovation	\$ 40,000							\$ 40,000
Powell Building Improvement Project - Windows	\$ 112,350							\$ 112,350
City Hall Roof Repairs	\$ 1,000,000							\$ 1,000,000
Tynes Gym Roof Replacement Project		\$ 300,000						\$ 300,000
Civic Center Fountain Renovation Project		\$ 300,000						\$ 300,000
Civic Center Campus Lighting and Landscape Improvement Project			\$ 400,000					\$ 400,000
City Yard Administrative Building Renovation Project		\$ 500,000						\$ 500,000
Tynes Gym Renovation Project			\$ 1,500,000					\$ 1,500,000
Water Tower Renovation Project				\$ 150,000				\$ 150,000
Fuel Tank Replacement Project	\$ 220,000							\$ 220,000
City Hall Switchgear replacement			\$ 1,000,000					\$ 1,000,000
<b>Total City Buildings &amp; Facilities</b>	<b>\$ 1,402,350</b>	<b>\$ 1,100,000</b>	<b>\$ 2,900,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,552,350</b>

## 7 Year Capital Projects

Project	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	Grand Totals
Desktop Computer Replacement Program	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 525,000
Enterprise Camera and Security Upgrades	\$ 95,535							\$ 95,535
Public Safety Operations HW Upgrades	\$ 75,000							\$ 75,000
City Facilities Server/Network Upgrades	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000
<b>Total Technology</b>	<b>\$ 295,535</b>	<b>\$ 125,000</b>	<b>\$ 1,045,535</b>					
Samp & Los Vaqueros Park Renovation Project	\$ 600,000							\$ 600,000
Kraemer Park Fountain Renovation Project		\$ 750,000						\$ 750,000
Tuffree Park Sports Field Renovation Project				\$ 500,000				\$ 500,000
Champions Sports Park Renovation Project					\$ 650,000			\$ 650,000
Bradford Park Renovation Project						\$ 500,000		\$ 500,000
Tynes Gym Roof Replacement	\$ 255,000							\$ 255,000
Kraemer Park Renovation Project							\$ 700,000	\$ 700,000
Replace Park Benches	\$ 60,000							\$ 60,000
Whitten Center Pool ADA Renovation		\$ 750,000						\$ 750,000
Los Vaqueros Storm Drain	\$ 150,000							\$ 150,000
<b>Total Parks</b>	<b>\$ 1,065,000</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 650,000</b>	<b>\$ 500,000</b>	<b>\$ 700,000</b>	<b>\$ 4,915,000</b>
Fleet Lift Replacement	\$ 35,000							\$ 35,000
Fire Department Equipment	\$ 17,200	\$ 18,060	\$ 18,963	\$ 19,911	\$ 100,000	\$ 21,902	\$ 22,997	\$ 219,034
Annual Vehicle Replacement Program		\$ 500,000						\$ 500,000
Annual Vehicle Replacement Program			\$ 525,000					\$ 525,000
Annual Vehicle Replacement Program				\$ 551,250				\$ 551,250
Annual Vehicle Replacement Program					\$ 578,813			\$ 578,813
Annual Vehicle Replacement Program						\$ 607,753		\$ 607,753
Annual Vehicle Replacement Program							\$ 638,141	\$ 638,141
<b>Total Vehicles and Equipment</b>	<b>\$ 52,200</b>	<b>\$ 518,060</b>	<b>\$ 543,963</b>	<b>\$ 571,161</b>	<b>\$ 678,813</b>	<b>\$ 629,655</b>	<b>\$ 661,138</b>	<b>\$ 3,654,990</b>
Smart City Master Plan								
<b>Total Major Studies</b>	<b>\$ -</b>							
<b>Total All Projects</b>	<b>\$ 11,383,224</b>	<b>\$ 11,400,410</b>	<b>\$ 22,745,861</b>	<b>\$ 14,340,667</b>	<b>\$ 17,730,537</b>	<b>\$ 15,157,867</b>	<b>\$ 12,418,060</b>	<b>\$ 105,176,626</b>

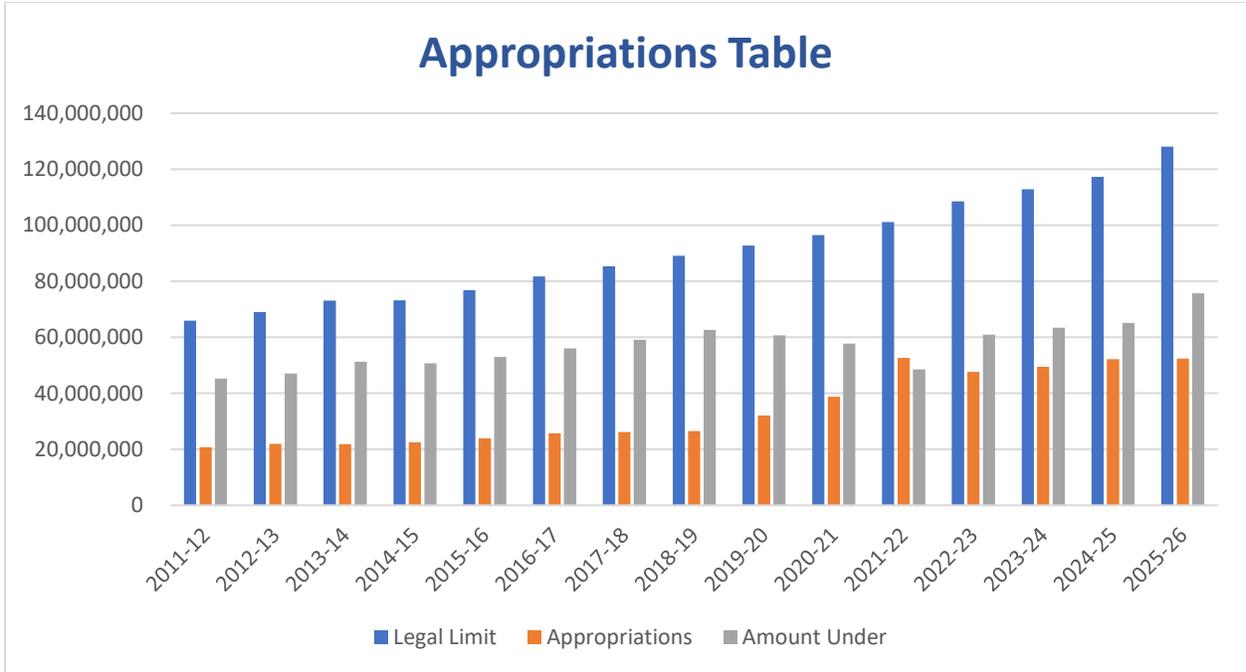
## GANN APPROPRIATIONS LIMIT

In November 1979 the voters of the State of California approved Proposition 4, commonly known as the "Gann Initiative" or "Gann Limit." The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of government from the "proceeds of taxes." Proposition 4 became effective for the 1980-81 fiscal year, but the formula for calculating the limit was based on the 1978-79 "base year" revenues, with adjustments being made annually to reflect increases in population and cost of living.

Section 9710 of the California Government Code, added in 1980 by the State Legislature, provides that "each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following year." In June of 1990 the California Voters approved Proposition 111. Among other things, Proposition 111 provided new adjustment formulas, which make the Appropriations Limit more responsive to local growth issues. Only tax proceeds are subject to the limit. Charges for services, regulatory fees, grants, loans, donations and other non-tax proceeds are not subject to the limit. Proposition 111 also established a requirement for an annual review of Limit calculations. Each year the City Council must adopt by resolution the City's appropriations limit for the following year. The following is the calculation for the City's Gann Appropriations Limit for FY2025-26.

The City of Placentia's annual appropriation limit has been determined in accordance with Article XIII B of the California State Constitution and Section 7902 of the California Government Code. The City will be below its legal appropriations limit by \$75,676,902 using the per capita personal income growth and county population growth factors.

<b>GANN APPROPRIATIONS LIMIT CALCULATION FY 2025-26</b>	
FY 2025-26 Appropriations Limit	\$117,320,406
Population Growth (City or County) = (2.52%)	1.0252
Cost of Living (Per Capita or Non-residential construction growth) = 6.44%	1.0644
FY 2025-26 Appropriations Limit (\$117,320,406 x 1.0252 x 1.0362)	\$128,022,711



One of the chief responsibilities of the City of Placentia to its residents is the care of public funds. These budget and financial management policies are designed to ensure the fiscal stability of the City of Placentia and guide the development and administration of the annual operating and capital improvement budgets through wise and prudent management of municipal finances, while providing for the adequate funding of the services desired by the public and the maintenance of public facilities.

### **Objectives**

The City's financial objectives address revenues, cash management, expenditures, debt and risk management, capital needs, budgeting and management. Specific objectives are:

- To protect the policy-making ability of the City Council by ensuring important policy decisions are not dictated by financial problems or emergencies.
- To assist City management by providing accurate and timely information on financial conditions.
- To provide sound principles to guide the fiscal decisions of the City Council and City management.
- To provide essential public and capital facilities and prevent their deterioration.
- To set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
- To enhance the policy-making ability of the City Council by providing accurate information on program costs.
- To employ revenue policies that seek to prevent undue or unbalanced reliance on one or a relatively few revenue sources; and,
- To implement a system of internal controls that ensures the legal and appropriate use of all City funds.

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### **LONG RANGE FINANCIAL PLANNING POLICIES**

The City's fiscal policy is focused on both short- and long-term fiscal sustainability, guided by a 10-Year Financial Plan, which is a comprehensive plan that encompasses the long-term operating and capital needs of the General Fund.

The ten-year forecast is updated during the annual budget preparation process as well each quarterly budget report and is used to model changes in revenues, significant expense needs such as negotiations with labor groups, debt service obligations and the City's capital needs.

For FY 2024-25 revenue assumptions were developed in partnership with our property and sales tax consultants, projected development activity and recently approved citywide fee increases. Revenue projections included in the adopted budget are conservative and reflect the current economic climate and possible recession within the next twelve months.

On the expense side, the adopted budget and subsequent fiscal year have incorporated all positions included in the FY 2024-25 budget as well as assumptions for growth in wages resulting

from labor negotiations. Expenses for anticipated debt payments, extraordinary capital needs as well as funding OPEB liabilities have also been included within the 10-Year Financial Plan.

BUDGET POLICIES

The City develops an annual Operating Budget which:

- Establishes budgets for all funds of the City
- Is balanced as to resources and appropriations
- Does not exceed state constitutional limits
- Is adopted prior to the beginning of the fiscal year in which they are to take effect
- Allows adjustments to the budget throughout the fiscal year with proper approvals
- Utilizes encumbrances of appropriations as a budgetary control technique
- Is adopted by resolution of the City Council
- Exercises budget controls at the department level

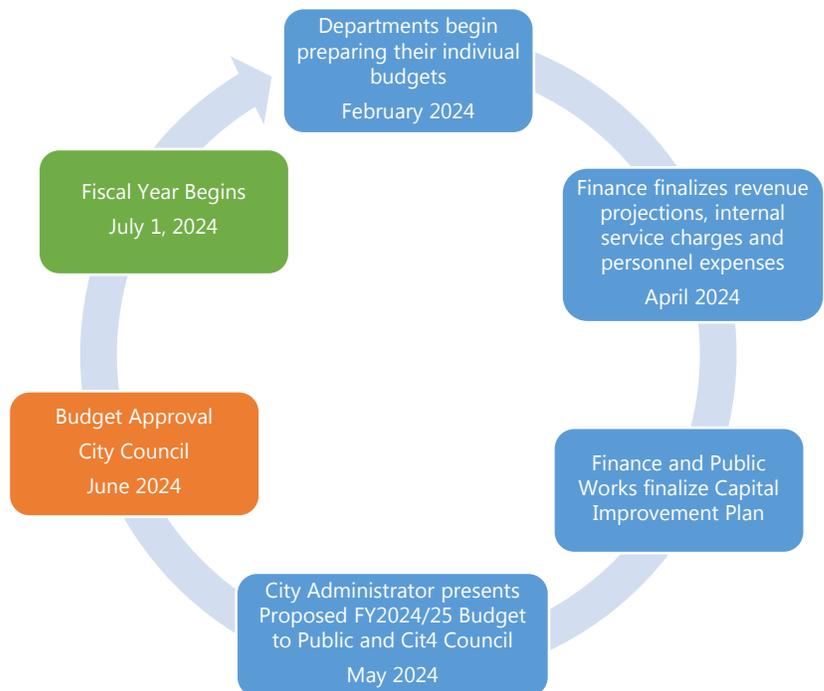
**Balanced Budget**

The City Administrator will present a balanced budget for adoption by the City Council prior to the beginning of the fiscal year. A balanced budget is defined as operating revenues equal to or greater than operating expenditures, including any debt service obligations. In some years, it is allowable for total expenditures to exceed revenues with the difference supported by unassigned fund balance, if necessary to fund capital improvements projects or other one-time, non-recurring expenditures.

**Budget Process & Calendar**

The City of Placentia operates on a fiscal year basis, starting July 1 and ending June 30. The budget is prepared by the Finance Department with the support of each operating department under the direct supervision of the City Administrator.

The Finance Department is responsible for coordinating all revenue estimates contained in the budget. Estimates are



reached by analyzing revenue history; national and local economic trends and indices; and development patterns in our local economy. Revenue projections used in the context of the annual budget are based on conservative assumptions to assure the City has adequate financial resources to meet its obligations and complete all programs approved by the City Council within the course of the fiscal year. When appropriate, these assumptions and specific program allocations are adjusted during the fiscal year.

The Finance Department coordinates the development of the expenditure and internal service budgets with the support of each operating department and the City Administrator.

The proposed budget is then presented to the City Council and the community in public workshop meetings in May and June for review, public input, and deliberation. After providing opportunities for public review and discussion at City Council workshops and City Council meetings, the budget is adopted by the City Council prior to June 30 at either a regular or special City Council meeting. After adoption, the budget may be amended by the City Council.

### **Budget Structure:**

The budget is prepared using Modified Accrual Basis, which recognizes revenues when they are measurable and available, and expenditures are recognized when the liability is incurred (except long term items like debt).

The General Fund budget, typically referred to as the operating budget, is the City's annual fiscal blueprint. The General Fund is a guide for the receipt and disbursement of funds used to provide daily, routine public services to the community. The General Fund outlines the many municipal services, programs and projects provided by the City during the fiscal year.

Special Funds are used to account for revenues and expenditures that are restricted by law or set aside for a special purpose. Each fund can be classified into one of six categories: Committed or Assigned General Fund Reserve, Special (Restricted), Capital Project, Debt Service, Enterprise, Internal Service, or Trust and Agency Funds.

The Capital Improvement Program (CIP) budget details the acquisition, construction or rehabilitation of major capital facilities and infrastructure within the current fiscal year. The CIP budget is used to account for the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years and continuing appropriations will be a part of the annual budget to track multi-year capital projects. In addition, the City will update the seven-year Capital Improvement Plan each budget year. However, the adoption of the plan does not authorize the funding for projects beyond the current fiscal year.

### **Budget Administration**

The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Administrator has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect authorized year-end fund balances.

Each operating department will be responsible for the bottom-line budget within each department/ fund. In addition, each department will ensure that adequate funds are available within each expenditure line item before a purchase is made. Departments are required to complete a budget transfer form and get approval to move budgeted money from one operating line item to another within the same fund. Only the City Administrator is authorized to transfer budgeted money from/to salaries, internal service or capital line items within the same fund.

### **Financial Reporting**

On a regular basis, the Finance Department will evaluate financial performance relative to the adopted and adjusted budget, and prepare and present reports to the City Administrator, City Department Directors and Managers. The purpose of these reports is as follows:

- Provide an early warning of potential concerns and problems.
- Identify, investigate and correct accounting errors.
- Evaluate and explain significance of on-going variances.
- Give decision makers time to consider actions that may be needed if major deviations in budget-to-actual expenditures or revenues become evident.

### **General Fund Budgeting**

The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations. All assumptions, transfers and other relevant budget data shall be clearly stated.

The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt. Where possible, the budget and subsequent status reports will integrate performance measurement and productivity indicators.

In instances where specific activities/purchases are authorized by the City Council in a certain fiscal year and remain incomplete and/or unexpended, revenues and/or fund balance may be carried forward, at City Council's discretion, into the next fiscal year to support such activities/purchases through the continuing appropriation authorization.

Provisions will be made for adequate maintenance of capital and equipment and for orderly rehabilitation and replacement within available revenue and budgetary limits. To show the true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided by Special Funds to General Fund activities will be budgeted as an expense in the General Fund and as revenue to the Special Fund.

Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

### **Special Fund Budgeting**

The term "Special Funds" shall be used to identify all funds other than the General Fund, inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, Enterprise, and Internal Service Funds. Special Funds shall be created when legally required, requested by the City Council, or to facilitate internal accounting and financial reporting procedures.

The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the City Council for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.

Activities of the Special Funds shall be reported to the City Council on a regular basis consistent with General Fund reporting responsibilities. To show the true cost of services, revenues and expenditures will be budgeted and accounted for directly in the appropriate fund. Costs for services provided between funds will be budgeted as an expense in the fund receiving the services and as revenue to the fund providing the services.

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## REVENUE MANAGEMENT POLICIES

### **Sources of Revenue**

The City will strive to maintain a diversified and stable revenue portfolio to provide protection from short-run fluctuations in any single revenue source to promote consistent service levels.

Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in Operating Budget forecasts.

Programs and services funded by restricted revenue will be clearly designated as such. Restricted revenue shall only be used for purposes legally permissible and in a fiscally responsible manner. Restricted revenues shall be used prior to unrestricted revenue as legally permissible.

The City shall develop and maintain methods of forecasting future revenues and expenditures. These methods shall project the City's future revenues and expenditures through a variety of methods including, but not limited to, forecasts of the economy and future development of the City.

### **Revenue Collection**

The City shall strive to improve its tax collection rate through legislative initiative and advocacy at the state level and cooperative effort at the county level.

### **Revenue Projection**

The City will estimate General Fund revenues using an objective and analytical process, as well as documenting and maintaining specific assumptions. In instances where there is uncertainty as to assumptions, conservative revenue projections shall be provided.

## Fees and Cost Recovery

User fees and charges shall be established at a level related to the direct and indirect cost of providing the service, wherever possible. The City will recalculate the full cost of activities supported by user fees to identify the impact of inflation and other cost increases. Fees shall be adjusted where appropriate to reflect these increases.

Development process costs and related administrative expenses shall be totally offset by development fees, wherever possible.

In setting user fees and cost recovery levels, the following factors will be considered:

*Community-Wide versus Special Benefit:* The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

*Service Recipient versus Service Driver:* After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts: the community is the primary beneficiary; however, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.

*Effect of Pricing on the Demand for Services:* The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices.

Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low-income groups.

*Feasibility of Collection and Recovery:* Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

## Grants and Federal Funds

The City shall aggressively pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies, including:



- The amount of matching funds required.
- In-kind services needed to be provided.
- Requirements for reporting, earmarking and level of effort requirements.
- The related operating expenses; and
- Length of grant and consequential disposition of service (i.e. is the City obliged to continue the services after the grant has ended).

### **Gifts, Bequests and Donations to the City**

Gifts and donations to the City will be evaluated to determine what, if any, obligations are to be placed upon the City. Gifts and bequests will be considered as “over and above” basic City appropriations and recorded in accordance with the Generally Accepted Accounting Principles.

Any gift, donation and/or bequest given shall solely be used for the purpose intended by the donor. Unrestricted gifts will be expended in a manner deemed best by the City Council and/ or appropriate board or commission.

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## EXPENDITURE POLICIES

The City will maintain a level of expenditures which will provide for the public well-being and safety of the residents of the community.

City Council approval is required before expending General Fund or contingency reserves.

Unexpended expenditures budgeted in one fiscal year are not automatically carried over into the next budget year. In instances where the purpose for which the expenditure was budgeted has not been completed by the end of the fiscal year, it may be reauthorized in the following fiscal year through the continuing appropriations process. Multi-year CIP projects that are under construction will be carried into the next fiscal year utilizing the continuing appropriations process.

### **Staffing**

The annual Operating Budget will fully appropriate the resources needed for authorized regular staffing and will limit programs to the regular staffing authorized. The City Council will annually approve an Authorized Position Control Schedule. Operating expenditure budgets which have been changed solely as the result of City Council approved labor agreements need not be re-approved by the Council.



### **Overtime Management**

Overtime should be used only when necessary and when other alternatives are not feasible or cost effective.

All overtime must be pre-authorized by a department head or designee unless it is assumed pre-approved by its nature. For example, overtime that results when an employee must respond to an emergency and/or overtime automatically created as a result of a memoranda of understanding.

Department operating budgets should reflect anticipated annual overtime costs and departments will regularly monitor overtime use and expenditures and will be held accountable for such expenditures.

When considering the addition of regular or temporary staffing, the use of overtime as an alternative will be considered. The department will take into account:

- The duration that additional staff resources may be needed.
- The cost of overtime versus the cost of additional staff.
- The skills and abilities of current staff.
- Training costs associated with hiring additional staff.

Overtime which is reimbursable from another government agency such as Fire Strike Teams or mutual aid is not subject to the above requirements. However, such expenses and the resulting reimbursements require City Council approval.

### **Measure U**

The City of Placentia is committed to sound financial policies that maximize the highest level of City services for the people of Placentia. The City Council recognizes the need to protect the City's assets and to ensure long-term financial sustainability.

In November 2018, Placentia voters overwhelmingly approved Measure U, a 1% sales tax increase to help fund the cost of much-needed infrastructure repairs and maintenance as well as public safety and other critical services. To ensure the Measure U funds are spent accordingly, the Placentia City Council voted to update the Policy 460, a reserve policy including guidelines for appropriating new ongoing or one-time unrestricted revenues to be used for specific purposes.

The purpose of these funding allocations is to ensure that the new reserve areas are prioritized long-term and ultimately improve the City's fiscal health. To ensure that the policy is applied consistently by future City administrations and Councils, any modification to this policy requires a supermajority or 4/5ths vote of the City Council. The current allocations of Measure U monies are:

	Before GF Reserve (25%) met	After GF Reserve (25%) met
Infrastructure, Vehicles, and Equipment Reserve	40%	50%
Other Post-Employment Benefits (OPEB) Sustainability Reserve	10%	10%
Employee Recruitment and Retention Reserve (including additional staff)	30%	30%
General Fund Contingency Reserve	20%	10%

Lastly, Measure U also established an independent Citizens Oversight Committee. The Committee reviews and reports on all Measure U expenditure plans and financial reports to ensure spending is consistent with General Fund Reserve Policy No. 460, as outlined in the above table. The Citizens Oversight Committee will meet regularly at meetings that are open to the public.

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## ACCOUNTING POLICIES

### Accounting and Annual Reporting Policies

The City's Annual Comprehensive Financial Report (ACFR) presents the government and its component units' (entities for which the government is considered to be financially accountable) financial and operating activities. The City's blended component units, although legally separate entities, are, in substance, part of the City's operations and financial data from these units are combined with data of the City. The City's financial statements and accounting records are maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB).

The government-wide financial statements report information on all the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities that rely, to a significant extent, on fees and charges for support.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial

statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Direct expenses have not been eliminated from the functional categories; indirect expenses and internal payments have been eliminated.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and are therefore recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered measurable and available only when the City receives cash.

The City reports the following governmental fund types:

- Special Revenue Funds account for proceeds of specific revenue sources that are legally restricted or otherwise designated for specific purposes.
- Debt Service Funds account for the accumulation of resources for and the payment of principal and interest on general long-term debt.
- Capital Projects Funds account for financial resources used for the acquisition or construction of infrastructure and major capital facilities.

The City reports the following proprietary funds:

- The Sewer Maintenance Fund accounts for the fees and services for sewer activities.
- The Refuse Fund accounts for the fees and services for trash disposal.

Additionally, the City reports the following fund types:

- Internal Service Funds account for operations that provide services to other departments of the City on a cost reimbursement basis. These services include self-insurance (liability/workers compensation); acquisition, replacement and maintenance of the City's vehicle fleet & equipment; Strategic IT technology equipment; and employee benefits.
- The Other Post-Employment Benefit (OPEB) Trust Fund accounts for the resources set-aside for pre-funding OPEB obligations.
- Agency Funds are used to account for various activities in which the City acts as an agent, not as a principal. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.
- Successor Agency activity is accounted for in a Private-Purpose Trust Fund.

### **Audit and Financial Reporting**

Each year an audit will be conducted by an independent Certified Public Accountant Firm (CPA Firm). The selection of the independent CPA Firm shall be in conformance with the City's professional services bidding procedures. Generally, the City shall request bids for audit services no less frequently than every five years. The CPA Firm shall provide the City Council with an Audit Communication Letter addressing significant findings of the auditors in conjunction with their opinion on the City's Comprehensive Annual Financial Report. These reports shall be submitted to the City Council within sixty (60) days of receipt of the report.

During the annual budget process, the City will make available a preliminary year-end, unaudited, General Fund fund balance. It should be recognized, however, that the balance provided is subject to both unforeseen financial transactions of a material nature and subject to the findings of the independent audit. An audit verified year-end balance will be available by the end of December and will be included within the year-end financial analysis report.

The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the GFOA's Award for Excellence.

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## INVESTMENT POLICIES

The City has adopted a formal Investment Policy that is reviewed annually and approved by the City Council. The City's Investment Policy is intended to provide specific criteria for the prudent investment of City funds with the goal of enhancing the economic status of the City while protecting pooled funds and meeting daily cash flow demands.

The Investment Policy is in conformance with all federal, state and local laws governing the investment of monies under the control of the City Treasurer and applies to the City's Pooled Investment Portfolio. The portfolio includes the General Fund, Capital Project funds, Debt Service funds, Trust & Agency, Proprietary funds, Special Revenue funds, Reserve funds and Other funds as created.



Financial assets held and invested by trustees or fiscal agents are subject to and governed according to the regulations established by the State of California pertaining to local agencies as well as any relative bond indentures or trust agreements.

### **Delegation of Authority**

- The Placentia Municipal Code and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Treasurer, an elected position.
- The City Treasurer may delegate daily investment activity, such as carrying out the treasurer's investment instructions, confirming treasury transactions and other routine activities.
- Investments with a maturity of greater than five years must be approved by the City Council.

### **Prudence**

- The treasurer operates the City's pooled cash investment program under § 53600.3 of the California Government Code, applicable state laws, and a Prudent Investor Rule. This affords a broad spectrum of investment opportunities so long as the investment is deemed prudent and permissible by the State of California, various bond indentures and the City's Annual Investment Policy. The treasurer strives to invest 100% of idle funds.

### **Treasury Objectives**

- The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities.
- The Treasurer maintains a diversified portfolio to accomplish the primary objectives in the following order of priority: safety, liquidity, and yield.

### **Maximum Maturities**

- Maturities of investments will be selected based on liquidity requirements to minimize interest rate risk and maximize earnings. Current and expected yield curve analysis will be monitored and the portfolio will be invested accordingly.
- The City will not invest in securities maturing more than five (5) years from the date of trade settlement, unless the City Council has by resolution granted authority to make such an investment.

### Portfolio Reporting

On a quarterly basis, or as otherwise requested by the City Administrator, the City Treasurer shall provide the City Council a report indicating each of the City's investments. The report shall include a statement certifying the ability of the City to meet its expenditure requirements for the next six months or provide an explanation as to why sufficient money shall, or may not, be available. The investment portfolio report shall include market information for all investments.

### Authorized Investments

The City is governed by the California Government Code, §§ 53600 et seq. Within the context of these limitations and based on the cost at time of purchase. A more detailed list of authorized investments is in the adopted Investment Policy.




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## FUND BALANCE POLICY

To maintain the City's credit rating and meet seasonal cash flow shortfalls, economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government and enterprise fund types. Fund balance shall be exclusive of all restrictions, commitments, and assignments not available for use in emergencies and contingencies.

There are almost always important limitations on the purpose for which all or a portion of the resources of a governmental fund can be used. The forces of these limitations can vary significantly, depending upon their source. Therefore, the various components of fund balance are designed to indicate, "...the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent." Fund balance is categorized in five classifications, depicting the relative strength of the spending constraints placed on the purposes for which the resources can be used. The five classifications are:

**Non-spendable**: amounts not in spendable form or are required to be maintained intact (inventories, prepaid items, endowment)

**Restricted**: portions of fund balance that reflect resources subject to externally enforceable legal restrictions. Amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation (bond proceeds, Pension Trust Fund assets, Measure M, creditors, grantors, restricted donations or contributions)

**Committed:** amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority (City Council), and remains binding unless removed in the same manner

**Assigned:** amounts a government intends to use for a specific purpose; intent can be expressed by the governing body, or by an official or body to which the governing body delegates the authority (year-end encumbrances, infrastructure and rehabilitation funding)

**Unassigned:** amounts available for any purpose; reported only in the General Fund

### **Internal Service Funds**

*Fleet Management:* The City has established and maintains a Fleet Management Fund to provide for the timely replacement of vehicles and related equipment. The amount retained in this fund, coupled with the annual contributions received by it from any source, shall be adequate to fully fund the replacements approved in the seven-year Capital Improvement Plan in any given year. The City is currently striving to meet this goal. The FY 2024-25 budget does not set aside funding for future capital needs.

*Information Services Fund:* The City has established an Information Services Fund to provide for the timely replacement of information technology, both hardware and software. The amount retained in this fund, coupled with annual contributions received by it from any source, shall be adequate to fully fund the improvements included in the seven-year Capital Improvement Plan in any given year. The City is currently striving to meet this goal. The FY 2024-25 budget does not set aside funding for future capital needs.

*Employee Benefits:* Reserves will be maintained at a level to cover the cost of ongoing employee benefits during each fiscal year.

*Self-Insurance:* Reserves will be maintained at a level which, together with purchased insurance policies, adequately protect the City.

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## **CAPITAL IMPROVEMENT POLICIES**

The City utilizes the following policies to govern its Capital Improvement Program and the use of special funds that address community capital project needs.

### **Seven-Year Capital Improvement Program**

The City Administrator shall develop and maintain a seven-year projection of capital improvement projects based on the General Plan, Specific Plans, and City Council approved projects. The seven-year projection shall be presented as part of the proposed annual budget. The Capital

Improvement Program (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall and adjust projects and programs accordingly. The seven-year projection shall include new capital projects, rehabilitation needs and long-term maintenance.

### **Capital Improvement Program (CIP) -- Current Fiscal Year Appropriation**

The current fiscal year CIP budget details the projected costs of acquisition, design, construction or rehabilitation of major capital facilities and infrastructure. The Measure U Fund and other special revenue funds are used to track the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years and continuing appropriations will be a part of the annual budget to track multi-year capital projects.

Accordingly, project appropriations are generally made when contracts are awarded. If project costs at the time of bid award are less than the budgeted amount, the balance will be unappropriated and returned to fund balance or allocated to another project. If project costs at the time of bid award are greater than budget amounts, five basic options are available:

- Eliminate the project.
- Defer the project for consideration to the next Financial Plan period.
- Re-scope or change the phasing of the project to meet the existing budget.
- Transfer funding from another specified, lower priority project.
- Appropriate additional resources as necessary from fund balance.

The City's CIP projects are budgeted on an annual basis. As a result, monies are allocated to projects in the fiscal year the funding sources are identified, available and approved by Council. Annual appropriations for capital projects are contained in the appropriate special funds budget.

### **Seven-Year Capital Improvement Plan**

The City will update the seven-year Capital Improvement Plan each budget year. However, the adoption of the seven-year plan does not authorize the funding of projects identified within the seven-year plan beyond the current fiscal year.

The City's capital improvement plan will recognize the borrowing limitation of not only the City but also the debt tolerance (direct and overlapping debt) of the City as a whole. The adopted annual budget shall contain a seven-year summary projection of revenues and expenditures, which specifies the revenue sources and anticipated allocation schedule for the seven-year CIP. This multi-year plan shall be updated on an annual basis. Individual capital improvement projects shall include a projected cost amount for City administration, whereby project estimates reflect the total cost of the project.

## Capital Improvement Funding

Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test required to achieve City goals and to the extent that projects must be placed in priority to utilize outside funding. The City shall actively pursue outside funding sources for all capital improvement projects.

### CIP Budget Carryover

Unexpended project balances shall be carried forward to future fiscal years to complete the intent of the original budget, contingent upon approval by the City Council. The annual budget shall identify an estimated "Continuing Appropriation" balance that will be carried over to complete each specific multi-year project. The City Council will adopt by resolution all continuing appropriations after the fiscal year is closed and final numbers are known.



Upon completion of each capital project, unspent funds shall be reported to the City Council through the year-end budget report. The City Administrator shall provide recommendations to redirect the use of unspent capital project funds in the year-end report and the annual budget.

### CIP Funding Criteria

The City will use the following criteria to evaluate pay-as-you-go versus long-term financing (pay-as-you-use) in funding capital improvements:

#### *Factors Favoring - Pay-As-You-Go Financing*

- Current revenues and adequate fund balances are available, or project phasing can be accomplished.
- Existing debt levels adversely affect the City's credit rating.
- Market conditions are unstable or present difficulties in marketing.

#### *Factors Favoring - Long Term Financing (Pay-As-You-Use)*

- Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- The project securing the financing is of the type which will support an investment grade credit rating.
- Market conditions present favorable interest rates and demand for City financings.
- A project is mandated by state or federal requirements, and resources are insufficient or unavailable.

- The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
- The life of the project or asset to be financed is ten (10) years or longer.
- Vehicle leasing when market conditions and operational circumstances present favorable opportunities.

*In no case shall projects incur a funding deficit without the approval of the City Council.*

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## ENTERPRISE FUND FEES AND RATE STRUCTURE

**Water, Solid Waste and Sewer:** The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: refuse and sewer maintenance.

**Ongoing Rate Review:** The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

**City Services:** In accordance with long-standing practices, the City will treat the refuse and sewer maintenance funds in the same manner as if they were privately owned and operated. This means assessing reasonable charges that are reimbursed to the City for the use of City owned facilities, equipment, vehicles and other related services to fully recover these costs.

**Enterprise Fund Debt Capacity:** The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration, and capital improvement costs. The ability to pay new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

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## APPROPRIATIONS LIMIT

The Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII-B of the Constitution of the State of California, §7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriations limit.

The supporting documentation used in calculating the City's appropriations limit and projected appropriations subject to the limit will be available for public and Council review at least 10 days before Council consideration of a resolution to adopt an appropriations limit. The Council will generally consider this resolution in connection with final approval of the budget.

The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds in calculating its appropriations subject to limitation.

The City will annually review user fees and charges and report to the Council the amount of program subsidy, if any, that is being provided by the General or Enterprise Funds.

The City will actively support legislation or initiatives sponsored or approved by League of California Cities which would modify Article XIII-B of the Constitution in a manner which would allow the City to retain projected tax revenues resulting from growth in the local economy for use as determined by the Council.

The City will seek voter approval to amend its appropriation limit at such a time that tax proceeds are in excess of allowable limits.

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## DEBT POLICIES

### Debt Financing

Debt financing shall generally be limited to one-time capital improvement projects and only under the following circumstances:

- When the project's useful life will exceed the term of the financing;
- When project revenue or resources will be sufficient to service the debt; and
- When the project will benefit the residents of Placentia.

Debt financing shall not be considered appropriate for:

- Investment leveraging purposes,
- Current operating and maintenance expenses except for issuing short-term instruments such as revenue anticipation notes or tax anticipation notes; and
- Any recurring purpose (except as indicated above).

### Debt Management

- The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- The City will generally conduct financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
- The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability, and cost-effectiveness.

- The City will monitor all forms of debt annually coincident with the City's Financial Plan preparation and review process and report concerns and remedies, if needed, to the Council.
- The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

**Debt Refinancing**

*General Guidelines:* Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancing will be considered (within federal tax law constraints) under the following conditions:

- There is a net economic benefit.
- It is needed to modernize covenants that are adversely affecting the City's financial position or operations; and
- The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.

*Standards for Economic Savings:* In general, refinancing for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.

- Refinancing that produces net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
- Refinancing with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

**Legal Debt Margin**

Under state law, the City has a legal debt limitation not to exceed 15% of the total adjusted assessed valuation of taxable property within City boundaries. In accordance with California Government Code § 43605, only the City's general obligation bonds are subject to that legal debt limit. The City has no outstanding general obligation bonds.

<b>Legal Debt Limit Calculation (General Obligation Debt)</b>	
Assessed Valuation, FY 2023-24*	\$8,979,981,646
Adjusted Assessed Valuation (x25%)	\$2,244,995,412

Legal Debt Limit- 15% of Adjusted Assessed Valuation	\$336,749,312
Total Net Debt Applicable to Limitation: General Obligation Bonds	\$0
Percentage of Debt Applicable to the Legal Limit:	0%
<i>*Source: Orange County Assessor's Office</i>	

Year Ending June 30	Motorola Lease	2021 Installment Sale	Fire Loan #1	Fire Loan #2	Fire UAL Loan	2013 Tax Allocation Refunding	2020A Lease Revenue Bonds	2023A Lease Revenue Bonds
2025	152,862	404,317	412,591	216,001	348,252	1,010,619	4,123,772	561,800
2026	152,862	403,220	412,591	216,001		1,008,188	4,283,036	559,675
2027	152,862	401,049	412,591	216,001		1,008,788	4,281,944	562,175
2028	152,862	404,795	412,591	216,001		1,007,700	4,282,596	559,300
2029	152,862	403,385	412,591	216,001		1,002,375	4,284,270	561,050
2030	152,862	400,900	206,296	108,000		1,002,950	4,284,129	562,300
2031	152,862					1,001,625	4,283,105	558,175
2032	152,862					998,400	4,284,134	558,675
2033	152,862					998,156	4,282,992	558,675
2034							4,285,791	558,175
2035-2045							25,777,257	11,193,250
	1,528,617	2,417,665	2,269,252	1,188,005	348,252	9,038,800	68,453,027	16,793,250
Interest	331,458	124,665	172,938	89,266	3,372	1,638,800	19,923,027	7,603,250
Principal	1,197,159	2,293,000	2,096,314	1,098,741	344,880	7,400,000	48,530,000	9,190,000

The City has issued debt to support large capital projects and initiatives such as the creation and start up of the Placentia Fire and Life Safety Department in 2020 as well as the public safety building that is currently under construction. Additionally, the City issued debt in 2020 to pay off the City's unfunded actuarial liability for pension debt with CalPERS. The City balances the need to issue debt for larger purchases with the impact the ongoing debt service commitments have on the City's operating budget. The addition of the full year's debt payment for the public safety building in FY 2024-25 contributed to the City's initial \$3.9 million deficit and will continue to impact the operating budget, especially with the decrease in sales tax.

## CONTRACTING FOR SERVICES

### General Policy Guidelines

Contracting with the private sector for the delivery of services provides the City with a significant opportunity for cost containment and productivity enhancements. As such, the City is committed to using private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost-effective programs.

Private sector contracting approaches under this policy include construction projects, professional services, outside employment agencies and ongoing operating and maintenance services.

In evaluating the costs of private sector contracts compared with in-house performance of the service, indirect, direct, and contract administration costs of the City will be identified and considered.

Whenever private sector providers are available and can meet established service levels, they will be seriously considered as viable service delivery alternatives using the evaluation criteria outlined below.

For programs and activities currently provided by City employees, conversions to contract services will generally be made through attrition, reassignment, or absorption by the contractor.

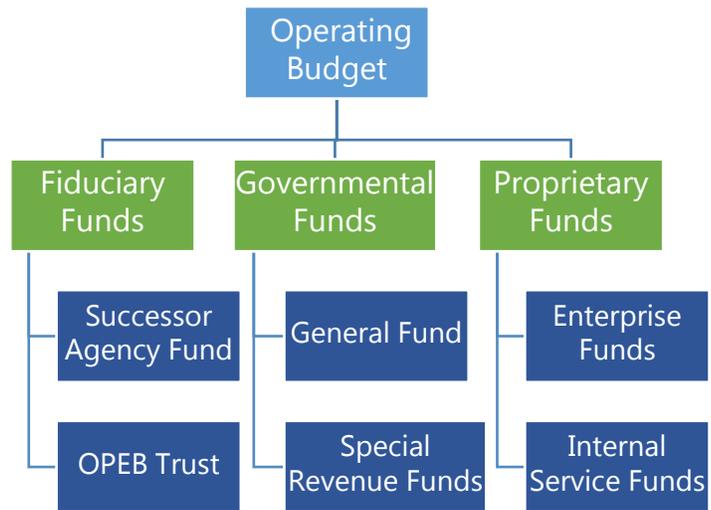
### **Evaluation Criteria**

Within the general policy guidelines stated above, the cost-effectiveness of contract services in meeting established service levels will be determined on a case-by-case basis using the following criteria:

- Is a sufficient private sector market available to competitively deliver this service and assure a reasonable range of alternative service providers?
- Can the contract be effectively and efficiently administered?
- What are the consequences if the contractor fails to perform, and can the contract reasonably be written to compensate the City for any such damages?
- Can a private sector contractor better respond to expansions, contractions or special requirements of the service?
- Can the work scope be sufficiently defined to ensure that competing proposals can be fairly and fully evaluated, as well as the contractor's performance after bid award?
- Does the use of contract services provide us with an opportunity to redefine service levels?
- Will the contract limit our ability to deliver emergency or other high priority services?
- Overall, can the City successfully delegate the performance of the service and still retain accountability and responsibility for its delivery?

The City budget consists of a number of different funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, segregated for the purpose of carrying on specific activities, or complying with special regulations, restrictions, or limitations. The following provides a description of accounting funds used by the City of Placentia.

Each distinct fund contains program expenditures and revenues that relate to the purpose of the fund. The three types of fund categories are governmental funds, proprietary funds and fiduciary funds and are defined in detail below.



**GOVERNMENTAL FUNDS**

The measurement focus for governmental funds is on current spendable resources, and as such, the balance sheets for these types of funds include only current assets and current liabilities. Governmental funds are accounted for on a modified accrual basis, thus revenues are recognized when measurable and available, (60 days) and expenditures are recorded when the related liability is incurred.

***GENERAL FUND***

The General Fund is the City’s single largest fund type and accounts for unrestricted revenues such as general taxes and intergovernmental revenue, user fees, fines, rents, and other miscellaneous general revenues. This fund supports basic services including Police, Fire & Life Safety, Development Services, Community Services, and general administration.

***SPECIAL FUNDS (Restricted)***

Special revenue funds are used to account for the proceeds from specific revenue sources that are legally or contractually restricted to expenditures for specific purposes.

**AB2766 - Air Quality Management Fund**

This fund accounts for the City's programs implementing Assembly Bill (AB) 2766, the California Clean Air Act of 1988. Under the provisions of AB 2766, 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) are allocated to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. Past qualifying projects have

included the purchase of alternative fuel (CNG) vehicles, and various educational and outreach programs to encourage commuter use of transit and rail systems.

**Criminal Diversion (Federal & State Asset Forfeiture / Other Public Safety Grants)**

The Asset Forfeiture fund is the depository for equitable sharing payments received from the Departments of Justice and US Department of the Treasury for assistance in forfeiture cases. Under state and federal statutes, the City of Placentia receives an equitable share of seized drug funds and real property, along with reimbursement of related overtime expenses in exchange for participating in the program.

By law, these funds may only be spent for law enforcement purposes and are intended to supplement, not supplant, existing funds. Examples of uses of these funds include training, supplies, equipment, and ammunition. Due to the uncertain nature of the timing and amount of forfeitures, and in accordance with fund guidelines, revenues should not be budgeted until actually received.

**Citizen Options for Public Safety (COPS/SLESF) - Supplemental Law Enforcement Services Funds Grant**

Assembly Bill 3229, Chapter 134, Statue of 1996, established the Citizen’s Option for Public Safety (COPS) Program. Per Government Code §§ 30061-30065, compliant cities are allocated a proportionate share of COPS funds by the State, for the exclusive purpose of funding supplemental front line law enforcement services. Proportionate shares are based on population estimates determined by the California Department of Finance. Under the standard grant program allocation, the City of Placentia is eligible to receive the minimum grant amount of \$100,000 each year. Funds from this program cannot supplant existing funding and are to be used for one-time items including equipment.

**Housing and Community Development (CDBG)**

This fund was established to satisfy legal requirements that Community Development Block Grant (CDBG) funds be segregated from other funds. CDBG funds are used to provide a variety of public service programs throughout the community.

**Gas Tax**

The City receives Gas Tax funds per various sections of the Streets and Highways Code. State law requires these funds be utilized solely for street-related purposes such as new street construction, rehabilitation, and maintenance. Specific capital projects for street and traffic signal improvements and rehabilitation endeavors are identified in the Capital Improvement Program (CIP) budget.



**Housing Successor Fund – (Former Redevelopment)**

In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court on December 29, 2011. As a result of the Court's ruling on the Dissolution Act, all redevelopment agencies in California were dissolved effective February 1, 2012. This fund accounts for the residual balance of the former low- and moderate-income housing fund of the former Placentia Redevelopment Agency, and revenues and expenditures related to such housing projects and programs.

**City Capital Projects Fund**

Used to account for and report financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities within the boundaries of the City.

**Measure M Fund**

This fund accounts for the City's share of the Measure M2 one-half cent sales tax approved by Orange County voters and administered by the Orange County Transportation Authority. Funding is allocated to the City for streets, roads and transit projects. Measure M also provides funds for the City's Senior Mobility program.

**Road Maintenance & Rehabilitation Program (SB1)**

This fund was created to account for the City's share of proceeds from SB 1, the Road Repair and Accountability Act of 2017. Funds are restricted for maintenance, rehabilitation or improvement of streets, freeways, bridges and other transit related improvements.

**Placentia Regional Navigation Center**

This fund accounts for the receipts and expenditures related to the construction and operation of the Placentia Regional Navigation Center. Revenues include the Homeless Emergency Aid Program (HEAP) grant and SB2 funds. Future revenue sources will include reimbursements from the North Orange County Cities.



**TOD Impact Fee Special Revenue Fund**

This fund accounts for the receipts and expenditures of new development impact on the City's sewer collection system in the City's Transit-Oriented Development Zone (TOD). Funds are restricted within the TOD project area, including but not limited to acquisition, financing, construction and reconstruction of sanitary or sewer facilities and infrastructure in the TOD.

**PROPRIETARY FUNDS**

Proprietary funds account for operations that are financed and operated in a manner similar to private sector enterprises, in that goods and services are provided to the general public (external users) or other City department (internal users), and the costs are financed or recovered primarily through fees and service charges charged directly to the users of the goods and services.

**ENTERPRISE FUNDS**

Enterprise funds are used to report activities for which service charges or fees are charged to external users. Costs for providing the goods and services to the general public (Utility Customers) is paid through a user rate structure that is appropriate, fair and equitable based on the cost of the commodity.

**Refuse Fund**

The City contracts with Republic Services to provide residential and commercial waste collection, and recycling. The City utilizes the property tax assessment process to include the waste collection charges owed to Republic Services.

**Sewer Maintenance Fund**

This fund is used to account for the operations and maintenance of the sewer lines located in the City's sewer system, including administration and capital improvements. Fees are computed from water consumption amounts provided by local water companies. All residents and businesses connected to the City's sewer system are placed in billing categories based on a percentage of water consumption that is returned to the City sewer system.

**INTERNAL SERVICE FUNDS**

Internal Service Funds are used to report activities for which service charges or fees are charged to internal users. These funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include risk management, employee health and welfare and equipment replacement.

**FIDUCIARY FUNDS**

Funds that account for resource held in a trustee, custodial or agency capacity for others.

**Housing Successor Fund – (*Former Redevelopment*)**

In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court on December 29, 2011. As a result of the Court's ruling on the Dissolution Act, all redevelopment agencies in California were dissolved effective February 1, 2012. On February 1, 2012, the City elected to become the Successor Agency to

the RDA to wind down its affairs. A new fund was created to account for the activities of the Successor Agency during the dissolution process.

### **Community Facilities District Fund**

This fund accounts for the Community Facilities Districts No. 89-1 (East Placentia) and 2018-1 (Transit Oriented District) providing a special tax to pay for certain public facilities within such community facilities district, to levy such special tax and to provide non-General Fund and sustainable funding source to pay for the ongoing maintenance and repairs of the public streetscape improvements constructed within the Transit Oriented District. This fund also accounts for the service of \$25,000,000 of Community Facilities District No. 89-1 (East Placentia) Special Tax Bonds issued to finance the construction of street and drainage infrastructure improvements and to fund development of a 13-acre park/recreation sports complex to benefit properties within the District.

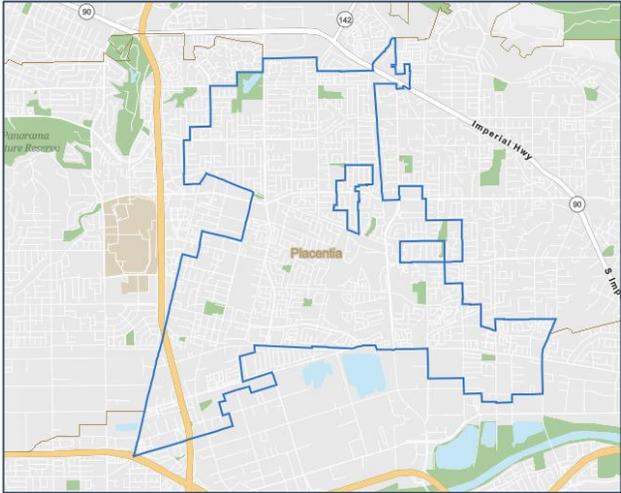
### **Public Safety CFD 2014-01 Fund**

This fund accounts for revenues and expenditures to provide public safety services associated with new development within Placentia including, but not limited to, police protection, fire protection, and ambulance and paramedic services. The services would be partially paid for through the levy of a Special Tax on real property.

**Community Overview**

The City of Placentia is located in the northern part of Orange County and encompasses just under seven square miles adjacent to the cities of Yorba Linda, Brea, Fullerton and Anaheim.

The City was incorporated in 1926 and became a charter city in 1967. It is governed by a five-member elected City Council. The city operates under the Council/Administrator form of city government whereby City Council members serve staggered, four-year terms, with a three consecutive term limit. The Mayor is selected by the City Council from among its membership and serves a one-year term. The City Administrator is appointed by the City Council to carry out the policies and direction of the City Council, oversee the day-to-day operations of the City, and appoint department directors.



Placentia is a full-service city that provides the following services: police, fire & life safety, street and park maintenance, recreation, traffic/transportation, public improvements, economic development, building and planning, zoning, and general administrative services.

**Demographics**



51,951 Total Population



41.8% of Population with bachelor's degree or Higher



38.2 Median Age  
49.2% Male & 50.8% Female



Median Income- \$106,155



63.3% Homeownership Rate



17,368 Total Housing Units

*History*

Placentia’s rich history began in 1837 when the governor of Mexico granted the Rancho San Juan Cajon De Santa Ana to Juan Ontiveros. This land grant included the area that today comprises Placentia, Anaheim, Brea, and Fullerton. Placentia was placed on the map in 1910 when A.S. Bradford persuaded the Santa Fe Railroad to re-route their track through this area, thus shortening the rail distance to Los Angeles. A station was built and packing houses were established for the town’s growing citrus industry. Mr. Bradford and Richard Melrose laid out the main streets of the town and, in his honor, Bradford Avenue and Melrose Avenue retain their names today.



Placentia’s climate and rich land attracted an ever-growing number of new residents. The area was well suited for raising citrus fruit, walnuts, avocados, and grapes. Placentia became the center of Valencia Orange Growing and Packing, and its 500 citizens voted to incorporate the City in 1926.

In 1960, Placentia’s population had reached only 5,000; however, a phenomenal growth period was just beginning. By 1970, the population had increased five-fold to nearly 25,000. Today, Placentia is still a fast-growing community with over 50,000 residents, beautiful suburban homes, good schools, stately churches, and wholesome recreation.

*Top Sales Tax Producers (in alphabetical order)*

- 
- 7-Eleven*
  - 76*
  - Arco AM PM*
  - Audi North OC*
  - Beacon Roofing Supply*
  - Bejac*
  - Best 4 Less 76*
  - Chevron*
  - Coastal Spa & Patio*
  - CVS Pharmacy*
  - Facility Solutions Group*
  - Fairway Ford Sales*
- 

- 
- Marshalls*
  - Nickey Petroleum*
  - Print & Finishing Solutions*
  - Prosource of North Orange County*
  - Roofing Wholesale*
  - Ross*
  - SC Motors*
  - Schorr Metals*
  - State Bros*
  - Suburban Propane*
  - TFN Architectural Signage*
-

<b>Accrual Basis of Accounting</b>	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
<b>Adjusted / Amended Budget</b>	The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.
<b>Air Quality Management District (AQMD)</b>	The air pollution control agency for the four-county region including Los Angeles and Orange counties, as well as parts of Riverside and San Bernardino counties ( <a href="http://www.aqmd.gov">www.aqmd.gov</a> ).
<b>Air Quality Management Plan (AQMP)</b>	A plan developed by the AQMD that serves as the blueprint for all the future rules necessary to bring the area into compliance with federal and state clean air standards.
<b>Allocation of Funds</b>	Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.
<b>Annual Comprehensive Financial Report (ACFR)</b>	The summarization of the City's financial activity for the previous fiscal year which also includes a summarization of significant milestones that were accomplished during the year by department, fiscal policies, and statistical information. The ACFR is prepared by December of each year.
<b>Appropriation</b>	A specific amount of money authorized by the City Council for an approved work program.
<b>Arterial Highway Financing Program (AHFP)</b>	A Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
<b>Assessed Property</b>	The value set upon real estate or other property by the County Tax Assessor.
<b>Assessed Valuation</b>	A measure of the taxable value of property located within the City against which the tax rate is applied.
<b>Assessed Valuation (Secured)</b>	That part of the assessment roll containing state assessed property and property the taxes on which are a lien on real property sufficient to secure payment of taxes.
<b>Assessed Valuation (Unsecured)</b>	The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.

<b>Assessment District (AD)</b>	A separate unit of government that manages specific resources within defined boundaries. Through self-financing, it can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services.
<b>Audit</b>	Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements fairly represent the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors customarily issue a Management letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.
<b>Balanced Budget</b>	A budget in which planned expenditures do not exceed planned revenues.
<b>Bond Refinancing</b>	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.
<b>Bonds</b>	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
<b>Bradley Burns Uniform Local Sales &amp; Use Tax</b>	A 1% local sales tax is collected by the State of California as part of the larger sales and use tax levied on the total retail price of tangible personal property based on business location. Use Tax is the complement of sales tax and imposed on the purchaser, usually for goods purchased out-of-state for local use.
<b>Budget Surplus</b>	The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to year-end balance, which may be used only for one-time expenses).
<b>Budget Amendment</b>	The Council has the sole responsibility for adopting the City's budget and may amend or supplement the budget at any time after adoption by majority vote. The City Administrator has the authority to approve transfers within funds.
<b>California Environmental Quality Act (CEQA)</b>	A state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible ( <a href="http://ceres.ca.gov/ceqa">ceres.ca.gov/ceqa</a> ).

<b>California Transportation Commission (CTC)</b>	The agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California ( <a href="http://www.catc.ca.gov">www.catc.ca.gov</a> )
<b>Capital Equipment</b>	Equipment (fixed assets) with an initial individual cost of \$2,500 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.
<b>Capital Expenditure</b>	Expenditure for tangible property with an initial individual cost of \$25,000 or more and an expected useful life greater than two years per item.
<b>Capital Improvement Program Budget (CIP)</b>	A multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
<b>Certificates of Participation (COPs)</b>	Tax-exempt bonds issued by state entities usually secured with revenue from an equipment or facility lease. COPs enable governmental entities to finance capital projects without technically issuing long-term debt. This can be advantageous, as the issuance of long-term debt is commonly subject to voter approval and other state constitutional and statutory requirements. COPs have been used by municipalities to pay for prisons, office buildings, vehicles, and even parks.
<b>City Council (CC)</b>	Comprised of five City Councilmembers who are elected by district by registered voters of the City. Councilmembers each serve a four-year term. The mayor is selected by fellow councilmembers and serves a one-year term. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.
<b>Community Development Block Grant (CDBG)</b>	Provides eligible metropolitan cities and urban counties with annual direct grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons.
<b>Community Facilities District (CFD)</b>	A special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.
<b>Community Oriented Policing Services (COPS)</b>	A grant program that provides partial funding of salaries for several front line law enforcement positions.

<b>Conditional Use Permit (CUP)</b>	Allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.
<b>Congestion Management Plan (CMP)</b>	Defines a network of state highways and arterials, level of service standards and related procedures.
<b>Consumer Price Index (CPI)</b>	A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
<b>Contingency Reserve</b>	The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.
<b>Cost Allocated</b>	A method used to charge General Fund costs budgeted in one department to another department or another fund.
<b>Debt Service</b>	The payment of principal and interest on borrowed funds such as bonds.
<b>Department, (Function) Division</b>	Section Organizational units within the Operations Budget that group resources together to provide related types of services.
<b>Discretionary Funding Opportunities</b>	Pertains to funds, grants or other resources that are not restricted as to use.
<b>Drug Abuse Resistance Program</b>	DARE – a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug- and violence-free lives ( <a href="http://www.dare.com">www.dare.com</a> ).
<b>Encumbrance</b>	An encumbrance is not an expenditure, but a reservation of funds to be expended at a future date. A commitment is usually made through a purchase order for the future payment of goods and services not yet received or paid for.
<b>Enterprise Fund</b>	This fund type is used to account for operations that are: (a) financed and operated in a manner similar to private sector enterprises and it is the City's intent that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.

<b>Environmental Enhancement and Mitigation Program (EEMP)</b>	A state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.
<b>Environmental Impact Report (EIR)</b>	A public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.
<b>Expenditure</b>	The outflow of funds paid or to be paid for an asset, goods or services regardless of when the invoice is actually paid. This term applies to all funds.
<b>Fair Housing Council of Orange County (FHOC)</b>	A private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws ( <a href="http://www.fairhousingoc.org">www.fairhousingoc.org</a> ).
<b>Fees</b>	A general term used for any charge levied by government for providing a service or permitting an activity.
<b>Fiscal Year (FY)</b>	Any period of 12 consecutive months designated as the budget year. Placentia's budget year begins on July 1 and ends on June 30.
<b>Fixed Asset</b>	Assets that are long-term in nature such as land, buildings, machinery, furniture and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.
<b>Franchise Tax</b>	Revenue generated from taxes paid by a business that gave an exclusive contractual agreement to operate and use the public right-of-way in the City. Examples includes Southern California Edison, Cable Television, Southern California Gas and Republic Disposal.
<b>Fringe Benefits</b>	These include retirement/pension; health, life, and disability insurance; workers' compensation; and vacation, administrative, medical and special leave of absence time.

<b>Full-Time Equivalent (FTE)</b>	Refers to part-time hours converted to one full-time equivalent position, which equals 40 hours per week, 52 weeks per year. (2080 hours per year)
<b>Fund</b>	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.
<b>Fund Balance</b>	Within a specific fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
<b>Gas Tax</b>	State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.
<b>General Fund</b>	The primary operating fund of the City (as opposed to all other City funds, which are designated as "Special Funds").
<b>General Plan</b>	A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.
<b>Geographical Information System (GIS)</b>	A computer system capable of assembling, storing, manipulating and displaying geographically referenced information.
<b>Goal</b>	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
<b>Government Finance Officers Association (GFOA)</b>	A professional association of state/provincial and local finance officers in the United States and Canada ( <a href="http://www.gfoa.org">www.gfoa.org</a> ).
<b>Governmental Accounting Standards Board (GASB)</b>	Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities ( <a href="http://www.gasb.org">www.gasb.org</a> ).
<b>Grants</b>	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
<b>Gross Domestic Product (Real) (GDP)</b>	The total of the goods and services produced by labor and property located in the United States.
<b>Gross State Product (GSP)</b>	The total of the goods and services produced by labor and property located in the State of California.

<b>Growth Management Area (GMA)</b>	Inter-jurisdictional planning regions within Orange County.
<b>Growth Management Program (GMP)</b>	A Measure M funded program intended to address the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
<b>Hotel Tax (TOT)</b>	Also known as the Transient Occupancy Tax (TOT) or bed tax – a 10% tax added to the cost of renting a hotel room within the City.
<b>Infrastructure</b>	Inputs Includes the City's street, bridge, traffic signal, landscaping, and trail networks. To be capitalized as part of the City's infrastructure network, a related component must have an initial individual cost of at least \$50,000 and an estimated useful life greater than two years. Resources (e.g. dollars, staff and other assets) required to accomplish a job or provide a service.
<b>Inter-Fund Transfers</b>	Payments from one fund to another fund, primarily for work or services provided
<b>Landscape, Lighting, and Park Maintenance (LLPM)</b>	An assessment district to provide funds for park and parkway landscaping, lighting and park maintenance.
<b>Lease-Purchase Agreement</b>	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
<b>Level of Effort</b>	Generally used to identify the number of staff providing a particular service. Level of Services Generally used to define the existing or current services, programs and facilities provided by government.
<b>Levy</b>	To impose taxes, special assessments or service charges for the support of governmental activities.
<b>Local Agency Formation Commission (LAFCO)</b>	Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies ( <a href="http://www.oclafco.org">www.oclafco.org</a> ).
<b>Local Agency Investment Fund (LAIF)</b>	A voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.

<b>Long-Term Debt</b>	Debt with a maturity of more than one year after issuance.
<b>Major Fund</b>	A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out. Please see the "Major Funds – Summary by Budget Category" tables presented in the Budget Summary chapter.
<b>Measure M</b>	County-wide sales tax measure used to fund a variety of transportation related projects.
<b>Measure M - Growth Management Area (M-GMA)</b>	A county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
<b>Measure M – Turnback</b>	The non-competitive portion of the sales tax revenue generated through Measure M that is "turned back" to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.
<b>Measure U</b>	A 1% sales tax approved by the voters in November 2018 and effective April, 2019 to help fund much-needed infrastructure repairs and maintenance as well as public safety and other critical services.
<b>Memorandum of Understanding (MOU)</b>	An agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
<b>Modified Accrual</b>	Basis of Accounting Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
<b>National Pollutant Discharge Elimination System</b>	NPDES – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

<b>Objective</b>	Describes an outcome to be accomplished in specific, well-defined and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.
<b>Operating Budget</b>	A budget for General Fund department service delivery expenditures such as salaries, utilities and supplies. The day-to-day costs of delivering essential City services.
<b>Orange County Fire Authority (OCFA)</b>	An agency that provides fire prevention/suppression and emergency services to 23 cities and all the unincorporated areas in Orange County ( <a href="http://www.ocfa.org">www.ocfa.org</a> ).
<b>Orange County Investment Pool (OCIP)</b>	A pooling of cash by the county, local agencies and school districts for investment purposes run by the Orange County Treasurer.
<b>Orange County Transportation Authority (OCTA)</b>	A regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County ( <a href="http://www.octa.net">www.octa.net</a> ).
<b>Ordinances</b>	A formal legislative enactment by the governing board (i.e. City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
<b>Outputs</b>	The general results expected from programs and functions.
<b>Part I Crimes</b>	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
<b>Part II Crimes</b>	All other criminal offenses not defined as Part I crimes.
<b>Pavement Management System</b>	PMS – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.
<b>Pavement Quality Index (PQI)</b>	A scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
<b>Performance Budget</b>	A budget wherein expenditures are tied to the measurable performance of activities and work programs.
<b>Performance Measurements</b>	Statistical measures that are collected to show the impact of dollars spent on City services.

<b>Personnel Expenses</b>	Salaries and fringe benefits, such as pensions and insurance, for full-time and part-time employees of the City.
<b>Priority E</b>	Calls Refers to the most serious calls for emergency response for serious emergencies, in-progress calls and potentially life-threatening incidents that require a Code 3 (use of lights and siren) response.
<b>Priority I Calls</b>	Refers to calls for emergency response for serious emergencies, in progress calls and potentially life-threatening incidents that do not require a Code 3 (use of lights and siren) response.
<b>Program</b>	Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies.
<b>Program Budget</b>	A budget wherein expenditures are displayed primarily on programs of work and secondarily by the character and object class of the expenditure.
<b>Property Tax</b>	A tax levied on the assessed value of real property; also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service. Proposition 13 On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property. The City of Placentia receives \$0.1340 cents per dollar of the Prop 13 tax.
<b>Proposition 218</b>	On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIII C and XIII D to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.
<b>Public Employees' Retirement System (PERS)</b>	Provides retirement and health benefit services to members from the state, school districts and local public agencies ( <a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a> ).
<b>Ralph M. Brown Act</b>	The Brown Act is a California law that insures the public can attend and participate in meetings of local government.
<b>Redevelopment Agency (RDA)</b>	Formerly charged with the oversight for the redevelopment process for the City of Placentia. In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the

	California Supreme Court. As a result, all redevelopment agencies in California were dissolved effective February 1, 2012.
<b>Regional Surface Transportation Program (RSTP)</b>	A federal and state funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.
<b>Reserve</b>	A designated amount of funds set aside from a fund's balance which is legally restricted for a specific purpose and is therefore not available for general appropriations.
<b>Resolution</b>	A special or temporary order of a legislative body (e.g. City Council or Planning Commission) requiring less formality than an ordinance.
<b>Resources</b>	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.
<b>Revenue</b>	Annual income received by the City.
<b>Right of Way</b>	ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.
<b>Southern California Association of Governments (SCAG)</b>	The Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management and air quality ( <a href="http://www.scag.ca.gov">www.scag.ca.gov</a> ).
<b>Special Funds</b>	The City's accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City's main operating fund is its General Fund, while other City funds are designated as Special Funds. These funds are legally restricted for a specific purpose and is therefore not available for general use.
<b>Traffic Enforcement Index</b>	The number of moving citations divided by the number of injury accidents.
<b>Transaction Sales Tax (District Tax)</b>	Similar to the Bradley Burns Sales Tax, a transactions and use sales tax is allocated to the district where the tangible goods are delivered or placed into use. Voter approved district taxes are levied within incorporated city limits. Placentia has a 1% transaction tax authorized in November 2018.

<b>Transfers-In/Out</b>	A transfer of resources between different City funds (see glossary definition of "Fund"). A transfer of cash from the City's General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.
<b>Transient Occupancy Tax (TOT)</b>	A 10% tax added to the cost of renting a hotel room within the City. Also known as the Hotel or Bed Tax.
<b>Transportation Management Association (TMA)</b>	An association comprised of employers and property owners that promotes the use of alternative forms of commuting to the single occupant vehicle. Traffic congestion relief and air quality benefits are the primary goals of TMA.
<b>Transportation Management Plan (TMP)</b>	A plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion. Transportation Subventions Funds from outside sources used to construct transportation improvements that must be used for specific projects.
<b>Unencumbered Appropriation</b>	That portion of an allocation not yet expended or committed to a specific purpose. Unexpended Appropriation is that portion of an allocation not yet actually paid.
<b>Voice Over Internet Protocol (VoIP)</b>	Used to manage the delivery of voice information over the Internet. Year-End Surplus Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).