Robert S. McKinnell
City Clerk

Kevin A. Larson
City Treasurer

Jennifer Lampman
Acting City Administrator

Christian L. Bettenhausen
City Attorney

Placentia City Council
Placentia City Council as Successor to the Placentia Redevelopment Agency
Placentia Industrial Commercial Development Authority
Placentia Public Financing Authority

AGENDA
May 20, 2025

Council Chambers
401 E Chapman Ave.
Placentia, CA 92870

Phone: (714) 993-8117
Email: administration@placentia.org
www.placentia.org

KEVIN KIRWIN
Mayor
District 2

CHAD P. WANKE
Mayor Pro Tem
District 4

THOMAS HUMMER
Councilmember
District 1

WARD L. SMITH
Councilmember
District 5

JEREMY B. YAMAGUCHI
Councilmember
District 3

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.

Copies of all agenda materials are available for public review in the Office of the City Clerk, online at www.placentia.org, and at Placentia Library Reference Desk. Persons who have questions concerning any agenda item may call the City Clerk's Office, (714) 993-8231, to make inquiry concerning the nature of the item described on the agenda.

Procedures for Addressing the Council/Board Members

Any person who wishes to speak regarding an item on the agenda or on a subject within the City's jurisdiction during the **"Oral Communications"** portion of the agenda should fill out a **"Speaker Request Form"** and give it to the City Clerk BEFORE that portion of the agenda is called. Testimony for Public Hearings will only be taken at the time of the hearing. Any person who wishes to speak on a Public Hearing item should fill out a **"Speaker Request Form"** and give it to the City Clerk BEFORE the item is called.

The Council and Board members encourage free expression of all points of view. To allow all persons the opportunity to speak, please keep your remarks brief. If others have already expressed your position, you may simply indicate that you agree with a previous speaker. If appropriate, a spokesperson may present the views of an entire group. To encourage all views, the Council and Board discourage clapping, booing or shouts of approval or disagreement from the audience.

PLEASE SILENCE ALL PAGERS, CELL PHONES, AND OTHER ELECTRONIC EQUIPMENT WHILE COUNCIL AND BOARD MEMBERS ARE IN SESSION.

Special Accommodations

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's Office at (714) 993-8231. Notification 48 hours prior to the meeting will generally enable City staff to make reasonable arrangements to ensure accessibility. (28 CFR 35.102.35.104 ADA Title II)

In compliance with California Government Code § 54957.5, any writings or documents provided to a majority of the City Council regarding any item on this agenda that are not exempt from disclosure under the Public Records Act will be made available for public inspection at the City Clerk's Office at City Hall, 401 East Chapman Avenue, Placentia, during normal business hours.

Study Sessions are open to the public and held in the City Council Chambers or City Hall Community Room. Closed Sessions are held in the Council Caucus Room. While the public may be in attendance during oral announcements preceding Closed Sessions, Closed Sessions are not open to the public.

PLACENTIA CITY COUNCIL
REGULAR MEETING AGENDA - CLOSED SESSION
May 20, 2025
5:00 p.m. - City Council Chambers
401 E. Chapman Avenue, Placentia, CA

CALL TO ORDER:

ROLL CALL:
Councilmember/Board Member Hummer
Councilmember/Board Member Smith
Councilmember/Board Member Yamaguchi
Mayor Pro Tem/Board Vice Chair Wanke
Mayor/Board Chair Kirwin

ORAL COMMUNICATIONS:

At this time the public may address the City Council and Boards of Directors concerning any items on the Closed Session Agenda only. There is a five (5) minute time limit for each individual addressing the City Council and Boards of Directors. The City Council and Boards of Directors will recess to the City Council Caucus Room for the purpose of conducting their Closed Session proceedings.

CLOSED SESSION PROCEEDINGS:

Pursuant to Government Code Section 54957.6
CONFERENCE WITH LABOR NEGOTIATOR
Agency Designated Representatives: Jennifer Lampman, Acting City Administrator
Alice Burnett, Director of Human Resources
Employee Organizations: Placentia City Employees Association (PCEA)
Placentia Firefighters Association (PFA)
Placentia Fire Management Association (PFMA)
Placentia Police Management Association (PPMA)
Placentia Police Officers Association (PPOA)
Unrepresented Employees

Pursuant to Government Code Section 54957(b)(1)
PUBLIC EMPLOYEE EMPLOYMENT/APPOINTMENT
Title: City Administrator

RECESS: The City Council and Boards of Directors will recess to their 7:00 p.m. Regular Meeting.

PLACENTIA CITY COUNCIL
REGULAR MEETING AGENDA
May 20, 2025
7:00 p.m. - City Council Chambers
401 E. Chapman Avenue, Placentia, CA

CALL TO ORDER:

ROLL CALL:
Councilmember/Board Member Hummer
Councilmember/Board Member Smith
Councilmember/Board Member Yamaguchi
Mayor Pro Tem/Board Vice Chair Wanke
Mayor/Board Chair Kirwin

INVOCATION: Chaplain Tony Mercado

PLEDGE OF ALLEGIANCE: Sophia Avina, Lucy Ann Enomoto, and Allison Risner Valencia High School Varsity Softball Team are the Golden West League Champions for the 2025 Season

PRESENTATIONS:

a. **Proclamation of Water Safety Month**
Presenters: Mayor Kirwin and City Council
Recipient: Community Services

b. **Proclamation of May 18 - 24, 2025 as National Public Works Week**
Presenters: Mayor Kirwin and City Council
Recipient: Public Works

c. **Recognition of 2025 Edison Scholarship Award**
Presenters: Mayor Kirwin and City Council
Recipient: Skyler Kim

CLOSED SESSION REPORT:

CITY ADMINISTRATOR REPORT:

ORAL COMMUNICATIONS:
At this time the public may address the City Council and Boards of Directors concerning any agenda item, which is not a public hearing item, or on matters within the jurisdiction of the City Council and Boards of Directors. There is a five (5) minute time limit for each individual addressing the City Council and Boards of Directors.

CITY COUNCIL MEMBER COMMENTS:

1. **CONSENT CALENDAR (a1..1f):**
All items on the Consent Calendar are considered routine and are enacted by one motion approving the recommended action listed on the Agenda. Any Member of the City Council

and Boards of Directors or City Administrator may request an item be removed from the Consent Calendar for discussion. All items removed shall be considered immediately following action on the remaining items.

1.a Consideration to Waive Reading in Full of all Ordinances and Resolutions

Fiscal Impact:
None.

Recommended Action: It is recommended that the City Council:
Approve.

1.b City Fiscal Year 2024-25 Registers for May 20, 2025
Check Register
Fiscal Impact: $ 1,414,504.58
Electronic Disbursement Register
Fiscal Impact: $ 1,238,994.02

Recommended Action: It is recommended that the City Council:
Receive and file.

1.c Resolution Relating to Fiscal Year 2025-26 Levy of Assessments to the City of Placentia Street Lighting District No. 81-1 and Setting a Public Hearing for June 17, 2025 at 7:00 P.M.

Fiscal Impact:
SLD No. 81-1 has estimated expenditures of $197,245 for FY 2025-26. The proposed assessment for FY 2025-26 will generate approximately $136,245 in revenue leaving a negative balance of $61,000, which is backfilled by the City's General Fund. SLD 81-1 has operated at a deficit for numerous years because of the limited ability to increase assessment rates to relieve the annual General Fund contribution to the District.

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

1. Adopt Resolution R-2025-17, a Resolution of the City Council of the City of Placentia, California, directing the preparation of the Engineer's Report for Fiscal Year 2025-26 for the continuation of the annual assessments for Street Lighting District No. 81-1; and
2. Adopt Resolution R-2025-18, a Resolution of the City Council of the City of Placentia, California, declaring its intention to provide for an annual levy and collection of assessments for certain maintenance within an existing district, pursuant to the provisions of Division 15, Part 2, of the California Streets and Highways Code and setting a time and place for public hearing thereon.

1.d Amendment No. 4 to Professional Services Agreement with HF&H Consultants, LLC, for Refuse Contract Negotiations and SB 1383 Compliance Assistance

Fiscal Impact:
Expense: $45,000 Annual Contract Amount
Budget: $65,000 FY 2024-25 Refuse Administration Fund (374386-6099)

Recommended Action: It is recommended that the City Council take the following actions to:

1. Approve Amendment No. 4 to the professional services agreement with HF&H Consultants, LLC, for refuse contract negotiations and SB 1383 compliance assistance services to extend the contract term by two years and increase the cumulative contract not-to-exceed amount by $90,000 for a revised cumulative contract amount of $244,999 for the entire contract term; and
2. Authorize the Acting City Administrator and/or his designee to execute all necessary documents, in a form approved by the City Attorney.

1.e Resolution Relating to Fiscal Year 2025-26 Levy of Assessments to the City of Placentia Landscape Maintenance District No. 92-1 and Setting a Public Hearing for June 17, 2025 at 7:00 p.m.

Fiscal Impact:
For FY 2025-26, LMD No. 92-1 will have an estimated $440,867 in expenditures and projected assessment revenue of $457,992. There is no impact on the General Fund associated with these recommended actions.

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

1. Adopt Resolution R-2025-19, a Resolution of the City Council of the City of Placentia, California, directing the preparation of the Engineer's Report for Fiscal Year 2025-26 for the continuation of the annual assessments for Landscape Maintenance District No. 92-1; and
2. Adopt Resolution R-2025-20, a Resolution of the City Council of the City of Placentia, California, declaring its intention to provide for the annual levy and collection of assessments for certain maintenance within an existing district, pursuant to the provisions of Division 15, Part 2, of the California Streets and Highways Code and setting a time and place for public hearing thereon.

1.f Acceptance of Resignation from the Heritage Committee and Consideration of the Appointment of a New Committee Member

Fiscal Impact: None

Recommended Action: It is recommended that the City Council:

1. Accept the resignation of Martin Gonzalez from the Heritage Festival Committee effective May 21, 2025; and
2. Consider the appointment of alternate member Lisa Pallares to the Heritage Festival Committee effective May 21, 2025.

2. PUBLIC HEARING: None

3. REGULAR AGENDA:

3.a Presentation of the Proposed Fiscal Year 2025-26 Operating Budget and Capital Improvement Program (CIP)

Fiscal Impact:

FY 2025-26	EXPENDITURES:	$92,686,878
	REVENUE:	$89,665,708

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

1. Review and discuss the Proposed Fiscal Year 2025-26 Annual Operating Budget and Capital Improvement Program (CIP) and provide input and direction for final budget adoption; and
2. Set the date of the public hearing for budget adoption as June 3, 2025, at 7:00 p.m.

CITY COUNCIL MEMBERS REQUESTS:

Council Members may make requests or ask questions of Staff. If a Council Member would like to have formal action taken on a requested matter, it will be placed on a future Council or Board Agenda.

ADJOURNMENT

The City Council/Successor Agency/ICDA/PPFA Board of Directors will adjourn to a regular City Council meeting on Tuesday, June 3, 2025 at 5:00 p.m.

TENTATIVE AGENDA FORECAST:

CERTIFICATION OF POSTING

I, Nancy Albitre-Seely, Interim Deputy City Clerk for the City of Placentia and Assistant Secretary of the Industrial Commercial Development Authority, the Successor Agency, and the Placentia Financing Authority hereby certify that the Agenda for the May 20, 2025, meetings of the City Council, Successor Agency, and Industrial Commercial Development Authority, and the Placentia Public Financing Authority was posted on May 15, 2025.

_____

Nancy Albitre-Seely, Interim Deputy City Clerk

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: May 20, 2025

Submitted by: Nancy Albitre-Seely

From:

Subject:

a. **Proclamation of Water Safety Month**
   Presenters: Mayor Kirwin and City Council
   Recipient: Community Services

b. **Proclamation of May 18 - 24, 2025 as National Public Works Week**
   Presenters: Mayor Kirwin and City Council
   Recipient: Public Works

c. **Recognition of 2025 Edison Scholarship Award**
   Presenters: Mayor Kirwin and City Council
   Recipient: Skyler Kim

Agenda Item No: 1.a

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: May 20, 2025
Submitted by: Nancy Albitre-Seely
From: City Clerk

Subject:
Consideration to Waive Reading in Full of all Ordinances and Resolutions

Financial Impact:
Fiscal Impact:
None.

Recommendation:
Recommended Action: It is recommended that the City Council:
Approve.

Agenda Item No: 1.b

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: May 20, 2025
Submitted by: Gabriela Calin
From: Finance

Subject:
City Fiscal Year 2024-25 Registers for May 20, 2025
Check Register
Fiscal Impact: $ 1,414,504.58
Electronic Disbursement Register
Fiscal Impact: $ 1,238,994.02

Recommendation:
Recommended Action: It is recommended that the City Council:
Receive and file.

Attachments
Check Register 05.20.2025.pdf
ACH Check Register 05.20.2025.pdf

City of Placentia
Check Register
For 05/20/2025

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
				Grand Total:	1,414,504.58				

Check Totals by ID	
AP	1,414,504.58
EP	0.00
IP	0.00
OP	0.00

Void Total:	0.00
Check Total:	1,414,504.58

Fund Name	Check Totals by Fund
101-General Fund (0010)	576,358.28
117-Measure U Fund (0079)	608,546.94
205-State Gas Tax (0017)	9,141.60
211-PEG Fund (0058)	1,384.00
231-Placentia Reg Nav Cent(0078)	161,567.00
243-City Quimby In Lieu Fee (0069)	21,275.17
249-TOD District CFD (0080)	133.55
265-Landscape Maintenance (0029)	6,761.47
270-CDBG Fund (0030)	529.94
275-Sewer Maintenance (0048)	17.17
282-CalRecycle Grant (0083)	2,681.00
401-City Capital Projects (0033)	11,006.55
501-Refuse Administration (0037)	842.91
601-Employee Health & Wlfre (0039)	55.00
605-Risk Management (0040)	4,104.00
701-Special Deposits (0044)	10,100.00
Check Total:	1,414,504.58

Funds will be transferred from the Cash Basis Fund as needed to fund the warrants included on this warrant register

City of Placentia
Check Register
For 05/14/2025

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	ARAMARK REFRESHMENT V000081	1530 VALENCIA - COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	409.05	1058872535	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	110 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	409.05	1058872536	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	120 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	193.91	1058872537	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	401 E CHAPMAN/CH -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	558.07	1058872538	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	PD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	578.56	1058872539	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	2999 E LA JOLLA-COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	139.30	1058873828	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	401 E CHAPMAN/CH -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	258.87	1058873830	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	PD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	427.74	1058873831	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	110 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	312.75	1058873832	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	900 S MELROSE -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	183.19	1058873833	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	900 S MELROSE -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	83.00	12099712	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	143 S BRADFORD-COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	83.00	12099713	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	110 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	83.00	12099714	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	1530 VALENCIA - COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	83.00	12099715	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT	2999 E LA JOLLA-COFFEE/WATER	109595-6052	AP042825	83.00	12099716	P13842	00134546	05/01/2025

City of Placentia
Check Register
For 05/14/2025

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V000081		Common Area Supplies						
MW OH	ARAMARK REFRESHMENT V000081	120 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	77.00	12099752	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	1701 ATWOOD AVE - COFFEE/WAT	109595-6052 Common Area Supplies	AP042825	44.00	12099780	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	201 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	44.00	12099781	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	401 E CHAPMAN/CH -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	405.00	12100147	P13842	00134546	05/01/2025
MW OH	ARAMARK REFRESHMENT V000081	PD -COFFEE/WATER	109595-6052 Common Area Supplies	AP042825	37.00	12100151	P13842	00134546	05/01/2025
				Check Total:	**4,492.49**				
MW OH	CALMAT CO. V010007	PAVING MATERIALS	103652-6132 Repair & Maintenance/Streets	AP042825	593.43	3144817	P13514	00134547	05/01/2025
MW OH	CALMAT CO. V010007	PAVING MATERIALS	103652-6132 Repair & Maintenance/Streets	AP042825	476.47	3145291	P13514	00134547	05/01/2025
MW OH	CALMAT CO. V010007	PAVING MATERIALS	103652-6132 Repair & Maintenance/Streets	AP042825	475.31	3146396	P13514	00134547	05/01/2025
MW OH	CALMAT CO. V010007	PAVING MATERIALS	103652-6132 Repair & Maintenance/Streets	AP042825	471.83	3153245	P13514	00134547	05/01/2025
MW OH	CALMAT CO. V010007	PAVING MATERIALS	103652-6132 Repair & Maintenance/Streets	AP042825	478.78	3153812	P13514	00134547	05/01/2025
MW OH	CALMAT CO. V010007	PAVING MATERIALS	103652-6132 Repair & Maintenance/Streets	AP042825	474.15	3193725	P13514	00134547	05/01/2025
				Check Total:	**2,969.97**				
MW OH	CHARLES ABBOTT V012975	MAR - FOG PROGRAM MGMT SVS	103593-6099 Professional Services	AP042825	1,856.25	68671	P13746	00134548	05/01/2025
				Check Total:	**1,856.25**				

City of Placentia
Check Register
For 05/14/2025

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	CITY OF ANAHEIM V010186	3/17-4/16 SHARED TS ELEC COST	109595-6330 Electricity	AP042825	73.55	042425		00134549	05/01/2025
				Check Total:	**73.55**				
MW OH	CITY OF LA HABRA-NORTH V011410	NAV CTR - YR6 OPERATING CTR	784070-6312 SB2 Allocations to NSPA - Oper	AP042825	161,567.00	LH-NSPA-	P13845	00134550	05/01/2025
				Check Total:	**161,567.00**				
MW OH	DAY & NITE DOOR SERVICE V001616	4/1 FS1 EMERGENCY REP GARAGE D	103654-6130 Repair & Maint/Facilities	AP042825	1,823.00	OC-97603		00134551	05/01/2025
MW OH	DAY & NITE DOOR SERVICE V001616	4/15 FS2 EMERGENCY REP SECTION	103654-6130 Repair & Maint/Facilities	AP042825	1,655.00	OC-97608		00134551	05/01/2025
				Check Total:	**3,478.00**				
MW OH	DELL MARKETING L.P. V000301	PC, LAPTOPS, MONITORS	796501-6364 Computer Hardware	AP042825	4,213.60	10811346968	P13603	00134552	05/01/2025
				Check Total:	**4,213.60**				
MW OH	DISABILITY ACCESS V012852	FEB-MAR CONSULTING ADA PLAN	109401-6770 / 24901-6770 Infrastructure - Major Studies	AP042825	6,060.00	25-050	P13598	00134553	05/01/2025
				Check Total:	**6,060.00**				
MW OH	EPIC LAND SOLUTIONS INC. V012586	FEB - EASEMENT APPRAISAL SVS	331801-6740 Infrastructure - Streets	AP042825	873.60	0225-1420	P13539	00134554	05/01/2025
MW OH	EPIC LAND SOLUTIONS INC. V012586	FEB - EASEMENT APPRAISAL SVS	331801-6740 / 331801-6740 Infrastructure - Streets	AP042825	10,132.95	0225-1420	P13539	00134554	05/01/2025
				Check Total:	**11,006.55**				
MW OH	FAIRWAY FORD V000376	MAR - VEHICLE REBATE PROGRAM	101534-6363 Resident Vehicle Rebate Prog	AP042825	500.00	MARCH 2025		00134555	05/01/2025
				Check Total:	**500.00**				
MW OH	FIVESTAR RUBBER STAMP V009458	LARGE CUSTOM RUBBER STAMP	102532-6315 Office Supplies	AP042825	154.27	74685		00134556	05/01/2025

City of Placentia
Check Register
For 05/14/2025

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
				Check Total:	**154.27**				
MW OH	FRANCHISE TAX BOARD V000404	FTB PE4/12 PD4/18	0010-2196 Garnishments W/H	AP042825	7.73	PR2501008		00134557	05/01/2025
				Check Total:	**7.73**				
MW OH	HALO CONFIDENTIAL V011712	APR - PD TRAINING MGMT	103040-6290 Dept. Contract Services	AP042825	1,827.88	0250T	P13460	00134558	05/01/2025
				Check Total:	**1,827.88**				
MW OH	HEALTHPOINTE MEDICAL V010713	PRE-EMPL PHYSICAL EXAM	101512-6099 Professional Services	AP042825	604.00	30601-4575941		00134559	05/01/2025
				Check Total:	**604.00**				
MW OH	HF&H CONSULTANTS LLC V010575	MAR - SB 1383 CONSULTING SVS	374386-6099 Professional Services	AP042825	838.75	9722048	P13634	00134560	05/01/2025
MW OH	HF&H CONSULTANTS LLC V010575	MAR - SB1383 CONSULTING SVS	833593-6099 Professional Services	AP042825	2,681.00	9722040	P13738	00134560	05/01/2025
				Check Total:	**3,519.75**				
MW OH	HR GREEN PACIFIC INC V010735	MAR - ON-CALL PLAN CHECK SVS	103551-6290 Dept. Contract Services	AP042825	18,063.00	186625	P13490	00134561	05/01/2025
				Check Total:	**18,063.00**				
MW OH	IMPERIAL SPRINKLER V006506	SPRINKLER SUPPLIES	104055-6139 Repair/Maint - Parks & Fields	AP042825	268.30	0020360051-001	P13479	00134562	05/01/2025
				Check Total:	**268.30**				
MW OH	JOHN L HUNTER & V009056	DEC - NPDES CONSULTING SVS	103593-6099 Professional Services	AP042825	2,670.00	PLA1MS412412	P13509	00134563	05/01/2025
MW OH	JOHN L HUNTER & V009056	JAN - NPDES CONSULTING SVS	103593-6099 Professional Services	AP042825	5,091.25	PLA1MS412501	P13509	00134563	05/01/2025
				Check Total:	**7,761.25**				
MW OH	JONES & MAYER	MAR - LEGAL SVS	101005-6005	AP042825	51.98	128432		00134564	05/01/2025

City of Placentia
Check Register
For 05/14/2025

Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V009822		Legal Services						
MW OH	JONES & MAYER V009822	MAR - LEGAL SVS	101005-6005 Legal Services	AP042825	363.87	128433		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LITIGATION SVS	101005-6006 Litigation	AP042825	195.93	128434		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LITIGATION SVS	101005-6006 Litigation	AP042825	671.75	128440		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LEGAL SVS	101005-6005 Legal Services	AP042825	4,534.24	128441		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - EC DEVELOPMENT RETAINER	101005-6005 Legal Services	AP042825	630.00	128444		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LEGAL SVS	101005-6005 Legal Services	AP042825	51.98	128445		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LEGAL SVS	101005-6005 Legal Services	AP042825	1,065.58	128447		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LEGAL SVS	101005-6005 Legal Services	AP042825	259.90	128450		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LITIGATION SVS	101005-6006 Litigation	AP042825	2,099.19	128451		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LITIGATION SVS	101005-6006 Litigation	AP042825	559.78	128452		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LEGAL SVS	101005-6005 Legal Services	AP042825	1,611.33	128453		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LITIGATION SVS	101005-6006 Litigation	AP042825	2,150.96	128454		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LITIGATION SVS	101005-6006 Litigation	AP042825	83.97	128455		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LITIGATION SVS	101005-6006 Litigation	AP042825	615.77	128456		00134564	05/01/2025

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MW OH	JONES & MAYER V009822	MAR - LEGAL SVS	101005-6005 Legal Services	AP042825	1,626.03	128458		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - LEGAL SVS	101005-6005 Legal Services	AP042825	3,976.34	128459		00134564	05/01/2025
MW OH	JONES & MAYER V009822	MAR - INVESTIGATION SVS	101005-6007 Special Investigations	AP042825	2,396.95	128462		00134564	05/01/2025
MW OH	JONES & MAYER V009822	RETAINER	101005-6005 Legal Services	AP042825	40,457.72	128800		00134564	05/01/2025
				Check Total:	**63,403.27**				
MW OH	KRONOS SAASHR INC. V012554	MAR - KRONOS SUBSCRIPTION	102020-6366 Web Based Service/Subcriptions	AP042825	6,331.72	12384544	P13581	00134565	05/01/2025
				Check Total:	**6,331.72**				
MW OH	LN CURTIS & SONS V011267	PD UNIFORMS - RODRIGUEZ	103041-6360 Uniforms	AP042825	78.85	INV935058	P13808	00134566	05/01/2025
MW OH	LN CURTIS & SONS V011267	PD UNIFORMS - GEAR	103041-6360 Uniforms	AP042825	1,352.39	INV935068	P13808	00134566	05/01/2025
MW OH	LN CURTIS & SONS V011267	PD UNIFORMS - INIGUEZ	103041-6360 Uniforms	AP042825	614.26	INV935567	P13808	00134566	05/01/2025
MW OH	LN CURTIS & SONS V011267	PD UNIFORMS - GARZA	103041-6360 Uniforms	AP042825	253.16	INV935809	P13808	00134566	05/01/2025
MW OH	LN CURTIS & SONS V011267	PD UNIFORMS - SILVA	103041-6360 Uniforms	AP042825	157.10	INV936899	P13808	00134566	05/01/2025
MW OH	LN CURTIS & SONS V011267	PD UNIFORMS - DAVIS	103041-6360 Uniforms	AP042825	873.06	INV937201	P13808	00134566	05/01/2025
MW OH	LN CURTIS & SONS V011267	PD UNIFORMS - OLEA	103041-6360 Uniforms	AP042825	756.40	INV939948	P13808	00134566	05/01/2025
				Check Total:	**4,085.22**				
MW OH	LOPEZ, HUMBERTO	PESTICIDE SAFETY TRAINING	103550-6245	AP042825	800.00	527034		00134567	05/01/2025

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	V012520		Meetings & Conferences						
				Check Total:	**800.00**				
MW OH	MARIPOSA LANDSCAPES INC V000647	FEB - MEDIAN & PKWY MAINT SVS	103655-6115 Landscaping	AP042825	2,795.92	112409	P13507	00134568	05/01/2025
MW OH	MARIPOSA LANDSCAPES INC V000647	FEB -CALTRANS SLOPE ON 57 FRWY	103655-6115 / 243601-6115 Landscaping	AP042825	133.55	112409	P13507	00134568	05/01/2025
MW OH	MARIPOSA LANDSCAPES INC V000647	FEB - LANDSCAPE LIBRARY	103655-6115 / 21008-6115 Landscaping	AP042825	1,519.81	112409	P13507	00134568	05/01/2025
MW OH	MARIPOSA LANDSCAPES INC V000647	FEB - MEDIAN & PKWY MAINT SVS	173555-6115 Landscaping	AP042825	9,141.60	112409	P13507	00134568	05/01/2025
MW OH	MARIPOSA LANDSCAPES INC V000647	FEB - LMD MAINT SVS	296561-6115 Landscaping	AP042825	5,736.44	112409	P13507	00134568	05/01/2025
MW OH	MARIPOSA LANDSCAPES INC V000647	FEB - CROWTHER MEDIAN & PKWY	800000-6115 Landscaping	AP042825	133.55	112409	P13507	00134568	05/01/2025
MW OH	MARIPOSA LANDSCAPES INC V000647	FEB - IRRIGATION REPAIRS-	103655-6115 Landscaping	AP042825	4,800.00	112767	P13507	00134568	05/01/2025
				Check Total:	**24,260.87**				
MW OH	MUNITEMPS V009595	2/10-2/20 TEMP STAFFING	101513-6099 Professional Services	AP042825	5,565.00	130533	P13798	00134569	05/01/2025
MW OH	MUNITEMPS V009595	4/7-4/17 TEMP STAFFING	101513-6099 Professional Services	AP042825	6,360.00	130553	P13798	00134569	05/01/2025
				Check Total:	**11,925.00**				
MW OH	NATIONAL TESTING V011414	FEB 25-26 NTN MEMBERSHIP	101512-6255 Dues & Memberships	AP042825	750.00	17659		00134570	05/01/2025
				Check Total:	**750.00**				
MW OH	NATIONAL TRAINING V008067	TACTICAL RIFLE - REGISTRATION	103041-6250 Staff Training	AP042825	274.00	25-049		00134571	05/01/2025
				Check Total:	**274.00**				

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MW OH	NEXT PROJECTION LLC V013021	INFLATABLE MOVIE SCREEN	104071-6299 Other Purchased Services	AP042825	13,951.54	182960	P13819	00134572	05/01/2025
				Check Total:	**13,951.54**				
MW OH	ORACLE AMERICA INC V012900	1/23-4/22 NETSUITE SUBSC	796507-6366 Web Based Service/Subcriptions	AP042825	16,885.50	101748890	P13571	00134573	05/01/2025
MW OH	ORACLE AMERICA INC V012900	IMPLEMENTATION - NETSUITE	796507-6099 Professional Services	AP042825	12,138.00	101894311	P13571	00134573	05/01/2025
				Check Total:	**29,023.50**				
MW OH	ORANGE COUNTY V000699	OCEA PE4/12 PD4/18	0037-2176 PCEA/OCEA Assoc Dues	AP042825	0.20	PR2501008		00134574	05/01/2025
MW OH	ORANGE COUNTY V000699	OCEA PE4/12 PD4/18	0010-2176 PCEA/OCEA Assoc Dues	AP042825	524.12	PR2501008		00134574	05/01/2025
MW OH	ORANGE COUNTY V000699	OCEA PE4/12 PD4/18	0048-2176 PCEA/OCEA Assoc Dues	AP042825	0.68	PR2501008		00134574	05/01/2025
				Check Total:	**525.00**				
MW OH	PBK-WLC ARCHITECTS V012022	MAR - ARCHITECT/ENG SVS	105213-6850 / 105213-6850 Building & Facilities	AP042825	4,464.25	000000000038	P13599	00134575	05/01/2025
				Check Total:	**4,464.25**				
MW OH	PCEA C/O NORTH ORANGE CO V000679	OCEA PE4/12 PD4/18	0048-2176 PCEA/OCEA Assoc Dues	AP042825	0.06	PR2501008		00134576	05/01/2025
MW OH	PCEA C/O NORTH ORANGE CO V000679	OCEA PE4/12 PD4/18	0037-2176 PCEA/OCEA Assoc Dues	AP042825	0.02	PR2501008		00134576	05/01/2025
MW OH	PCEA C/O NORTH ORANGE CO V000679	OCEA PE4/12 PD4/18	0010-2176 PCEA/OCEA Assoc Dues	AP042825	45.28	PR2501008		00134576	05/01/2025
				Check Total:	**45.36**				
MW OH	PEST OPTIONS INC V010037	JAN - CSC RODENT TREATMENT	104055-6099 Professional Services	AP042825	230.00	457914		00134577	05/01/2025
MW OH	PEST OPTIONS INC	FEB - CSC RODENT TREATMENT	104055-6099	AP042825	230.00	459314		00134577	05/01/2025

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	V010037		Professional Services						
MW OH	PEST OPTIONS INC V010037	APR - CSC RODENT TREATMENT	104055-6099 Professional Services	AP042825	230.00	462104		00134577	05/01/2025
				Check Total:	**690.00**				
MW OH	POWER PLUS V006730	2/26-3/25 PSC TEMP POWER	105213-6850 / 105213-6850 Building & Facilities	AP042825	470.00	322874P0325	P13493	00134578	05/01/2025
MW OH	POWER PLUS V006730	2/13-3/12 PSC - GENERATOR RENT	105213-6850 / 105213-6850 Building & Facilities	AP042825	4,137.62	G133833-14	P13493	00134578	05/01/2025
				Check Total:	**4,607.62**				
MW OH	PRUDENTIAL OVERALL V000836	WK4/2 - UNIFORM CLEANING SVS	103654-6360 Uniforms	AP042825	45.87	62994172	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/2 - UNIFORM CLEANING SVS	103658-6360 Uniforms	AP042825	27.06	62994172	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/2 - UNIFORM CLEANING SVS	104055-6360 Uniforms	AP042825	23.76	62994172	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/2 - UNIFORM CLEANING SVS	103652-6360 Uniforms	AP042825	31.90	62994172	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/2 - UNIFORM CLEANING SVS	103654-6147 Janitorial Supplies	AP042825	20.20	62994172	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/9 - UNIFORM CLEANING SVS	103654-6147 Janitorial Supplies	AP042825	20.20	62995955	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/9 -UNIFORM CLEANING SVS	103654-6360 Uniforms	AP042825	45.87	62995955	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/9 - UNIFORM CLEANING SVS	103658-6360 Uniforms	AP042825	27.06	62995955	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/9 - UNIFORM CLEANING SVS	104055-6360 Uniforms	AP042825	23.76	62995955	P13636	00134579	05/01/2025
MW OH	PRUDENTIAL OVERALL	WK4/9 - UNIFORM CLEANING SVS	103652-6360	AP042825	31.90	62995955	P13636	00134579	05/01/2025

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	V000836		Uniforms						
				Check Total:	**297.58**				
MW OH	QUADIENT LEASING USA INC V011416	4/23-5/22 MAIL MACHINE LEASE	109595-6175 Office Equipment Rental	AP042825	1,736.43	Q1828241	P13709	00134580	05/01/2025
				Check Total:	**1,736.43**				
MW OH	QUENCH USA V012472	MAY -PD WATER/ICE MACHINE RENT	103041-6301 Special Department Expenses	AP042825	74.81	INV08872783		00134581	05/01/2025
				Check Total:	**74.81**				
MW OH	RBI TRAFFIC INC V010707	MAR -TRAFFIC CTRL PLAN CHECK	103590-6290 Dept. Contract Services	AP042825	7,987.50	3697	P13786	00134582	05/01/2025
				Check Total:	**7,987.50**				
MW OH	RED 88 MEDIA LLC V012180	APR - BROADCASTING SVS	581573-6290 Dept. Contract Services	AP042825	1,384.00	25-1025-0037	P13553	00134583	05/01/2025
				Check Total:	**1,384.00**				
MW OH	RIO HONDO COLLEGE V002275	SUPERVISORY COURSE - REG	103041-6250 Staff Training	AP042825	228.00	RIO42125		00134584	05/01/2025
				Check Total:	**228.00**				
MW OH	ROY ALLAN SLURRY SEAL V011447	FEB - CONSTRUCTION SVS	791506-2046 Retentions Payable	AP042825	-29,734.20	4656		00134585	05/01/2025
MW OH	ROY ALLAN SLURRY SEAL V011447	FEB - CONSTRUCTION SVS	791506-6740 Infrastructure - Streets	AP042825	594,684.04	4656	P13778	00134585	05/01/2025
				Check Total:	**564,949.84**				
MW OH	RUSS BASSETT V005646	DISPATCH CONSOLES CABINET ST	105213-6850 / 105213-6850 Building & Facilities	AP042825	2,831.42	94382A	P13774	00134586	05/01/2025
				Check Total:	**2,831.42**				
MW OH	SAN DIEGO POLICE EQUIP. V000984	AMMUNITION	103043-6162 Range Training	AP042825	1,767.19	665153	P13789	00134587	05/01/2025

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				Check Total:	**1,767.19**				
MW OH	SECO ELECTRIC & LIGHTING V010182	GOMEZ CTR - ELECTRICAL REPAIRS	104055-6141 Repair/Maint - Park LIghts	AP042825	195.00	9080		00134588	05/01/2025
MW OH	SECO ELECTRIC & LIGHTING V010182	CSC LIGHTING LAMP REPLACEMENT	104055-6141 Repair/Maint - Park LIghts	AP042825	9,610.22	9076	P13801	00134588	05/01/2025
				Check Total:	**9,805.22**				
MW OH	SO CAL GAS V000909	MAR-APR GAS CHARGES	109595-6340 Natural Gas	AP042825	1,846.07	042425		00134589	05/01/2025
MW OH	SO CAL GAS V000909	MAR-APR GAS CHARGES	109595-6340 / 61139-6340 Natural Gas	AP042825	14.90	042425		00134589	05/01/2025
				Check Total:	**1,860.97**				
MW OH	SOUTHERN CALIFORNIA V000910	MAR-APR ELECTRIC CHARGES	109595-6330 Electricity	AP042825	559.72	042425		00134590	05/01/2025
MW OH	SOUTHERN CALIFORNIA V000910	MAR-APR ELECTRIC CHARGES	296561-6330 Electricity	AP042825	897.56	042425		00134590	05/01/2025
				Check Total:	**1,457.28**				
MW OH	SUBURBAN PROPANE V000971	PROPANE	103658-6345 Gasoline & Diesel Fuel	AP042825	31.52	327068		00134591	05/01/2025
MW OH	SUBURBAN PROPANE V000971	PROPANE	103658-6345 Gasoline & Diesel Fuel	AP042825	85.26	327071		00134591	05/01/2025
MW OH	SUBURBAN PROPANE V000971	PROPANE	103658-6345 Gasoline & Diesel Fuel	AP042825	69.91	327308		00134591	05/01/2025
MW OH	SUBURBAN PROPANE V000971	PROPANE	103658-6345 Gasoline & Diesel Fuel	AP042825	43.24	327309		00134591	05/01/2025
				Check Total:	**229.93**				
MW OH	THE SHERIDAN GROUP V012672	JAN - STORAGE FEE	105213-6840 / 105213-6840 Machinery & Equipment	AP042825	1,275.76	230524	P13527	00134592	05/01/2025
MW OH	THE SHERIDAN GROUP	FEB - STORAGE FEE	105213-6840 / 105213-6840	AP042825	1,275.76	230525	P13527	00134592	05/01/2025

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	V012672		Machinery & Equipment						
MW OH	THE SHERIDAN GROUP V012672	MAR - STORAGE FEE	105213-6840 / 105213-6840 Machinery & Equipment	AP042825	1,275.76	230526	P13527	00134592	05/01/2025
				Check Total:	**3,827.28**				
MW OH	TOTUM CORP V010229	MAR - CM SERVICE	105213-6850 / 105213-6850 Building & Facilities	AP042825	2,024.97	206781	P13585	00134593	05/01/2025
				Check Total:	**2,024.97**				
MW OH	TRUECRAFT CONSTRUCTION V013047	ROOFING BOND REFUND 30-25-034	0044-2033 Construction & Demo Deposit	AP042825	100.00	B25-0366		00134594	05/01/2025
				Check Total:	**100.00**				
MW OH	US BANK PARS #6746022400 V008781	PARS PT EE/ER PE4/12 PD4/18	0030-2131 Employer PARS/ARS Payable	AP042825	142.55	PR2501008		00134595	05/01/2025
MW OH	US BANK PARS #6746022400 V008781	PARS PT EE/ER PE4/12 PD4/18	0010-2131 Employer PARS/ARS Payable	AP042825	1,486.02	PR2501008		00134595	05/01/2025
MW OH	US BANK PARS #6746022400 V008781	PARS PT EE/ER PE4/12 PD4/18	0010-2126 Employee PARS/ARS W/H	AP042825	1,486.02	PR2501008		00134595	05/01/2025
MW OH	US BANK PARS #6746022400 V008781	PARS PT EE/ER PE4/12 PD4/18	0030-2126 Employee PARS/ARS W/H	AP042825	142.55	PR2501008		00134595	05/01/2025
				Check Total:	**3,257.14**				
MW OH	CRAFTSMAN WOOD FIRED V009271	5/8 PUBL SVS RECOGNITION LUNCH	109595-6053 City Events	AP050625	2,610.00	050125		00134596	05/07/2025
				Check Total:	**2,610.00**				
MW OH	ALL CITY MANAGEMENT V000005	3/30-4/12 CROSSING GUARD SVS	103047-6290 Dept. Contract Services	AP050525	5,561.07	100496	P13468	00134597	05/08/2025
				Check Total:	**5,561.07**				
MW OH	ALTA LANGUAGE SERVICES V010194	LANGUAGE TEST - E. MARTINEZ	101512-6099 Professional Services	AP050525	58.00	IS782131		00134598	05/08/2025

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				Check Total:	**58.00**				
MW OH	AMAZON CAPITAL SERVICES V012336	COMPUTER ACCESSORIES	101523-6368 Computer Peripheral/Accessory	AP050525	131.55	1GRJ-TXFH-		00134599	05/08/2025
MW OH	AMAZON CAPITAL SERVICES V012336	SMALL TOOLS	102532-6350 Small Tools/Equipment	AP050525	94.44	1QR7-VTGN-		00134599	05/08/2025
MW OH	AMAZON CAPITAL SERVICES V012336	OFFICE SUPPLIES	102532-6315 Office Supplies	AP050525	232.51	1QR7-VTGN-		00134599	05/08/2025
MW OH	AMAZON CAPITAL SERVICES V012336	CITY CLERK - OFFICE SUPPLIES	101513-6315 Office Supplies	AP050525	20.99	1TV7-LHWQ-		00134599	05/08/2025
				Check Total:	**479.49**				
MW OH	ARAMARK REFRESHMENT V000081	900 S MELROSE -COFFEE/WATER	109595-6052 Common Area Supplies	AP050525	83.00	12280365	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT V000081	43 S BRADFORD - COFFEE/WATER	109595-6052 Common Area Supplies	AP050525	83.00	12280366	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT V000081	110 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP050525	83.00	12280367	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT V000081	1530 VALENCIA - COFFE/WATER	109595-6052 Common Area Supplies	AP050525	83.00	12280369	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT V000081	2999 E LA JOLLA-COFFEE/WATER	109595-6052 Common Area Supplies	AP050525	83.00	12280370	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT V000081	120 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP050525	77.00	12280415	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT V000081	1701 ATWOOD AVE - COFFEE/WAT	109595-6052 Common Area Supplies	AP050525	44.00	12280452	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT V000081	201 S BRADFORD -COFFEE/WATER	109595-6052 Common Area Supplies	AP050525	44.00	12280454	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT V000081	401 E CHAPMAN/CH -COFFEE/WATER	109595-6052 Common Area Supplies	AP050525	405.00	12281842	P13842	00134600	05/08/2025
MW OH	ARAMARK REFRESHMENT	PD -COFFEE/WATER	109595-6052	AP050525	37.00	12281847	P13842	00134600	05/08/2025

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	V000081		Common Area Supplies						
				Check Total:	**1,022.00**				
MW OH	ARDURRA GROUP INC V012983	MAR - TUFFREE PARK SIDEWALK	797507-6760 Infrastructure - Parks	AP050525	10,360.00	164167	P13756	00134601	05/08/2025
				Check Total:	**10,360.00**				
MW OH	AT&T V004144	MAR-APR PHONE CHARGES	109595-6215 Telephone/Internet	AP050525	8,302.87	043025		00134602	05/08/2025
MW OH	AT&T V004144	MAR-APR PHONE CHARGES	296561-6215 Telephone/Internet	AP050525	127.20	043025		00134602	05/08/2025
				Check Total:	**8,430.07**				
MW OH	BADGE FRAME INC V010144	PD ORGANIZATION CHART NAMES	103040-6230 Printing & Binding	AP050525	43.00	481480		00134603	05/08/2025
				Check Total:	**43.00**				
MW OH	BRIGHTVIEW LANDSCAPE V010556	MAR - PARK LANDSCAPE MAINT SVS	104055-6139 Repair/Maint - Parks & Fields	AP050525	30,624.51	9322926	P13523	00134604	05/08/2025
MW OH	BRIGHTVIEW LANDSCAPE V010556	MAY - PARK LANDSCAPE MAINT SVS	104055-6139 Repair/Maint - Parks & Fields	AP050525	31,824.51	9342299	P13523	00134604	05/08/2025
				Check Total:	**62,449.02**				
MW OH	CENTURY BUSINESS V010180	1/28-4/27 PRINTER/COPIER SVS	109595-6175 Office Equipment Rental	AP050525	1,049.33	AR66611-CEN	P13779	00134605	05/08/2025
MW OH	CENTURY BUSINESS V010180	1/28-4/27 PRINTER/COPIER SVS	109595-6175 Office Equipment Rental	AP050525	2,815.35	AR66612-CEN	P13779	00134605	05/08/2025
				Check Total:	**3,864.68**				
MW OH	CHARTER COMMUNICATIONS V012060	4/25-5/24 SPECTRUM SVS	109595-6215 Telephone/Internet	AP050525	4,326.09	89952201042125		00134606	05/08/2025
				Check Total:	**4,326.09**				
MW OH	CITY OF BREA	PD - THANK YOU CARDS	103040-6230	AP050525	122.65	ASR0000445		00134607	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V000125		Printing & Binding						
				Check Total:	**122.65**				
MW OH	COMMERCIAL AQUATIC V005203	MAR - CIVIC CTR FOUNTAIN MAINT	103654-6290 Dept. Contract Services	AP050525	408.80	1025283	P13508	00134608	05/08/2025
MW OH	COMMERCIAL AQUATIC V005203	MAR - FOUNTAIN MAINT - LIBRARY	103654-6290 / 21008-6290 Dept. Contract Services	AP050525	291.20	1025283	P13508	00134608	05/08/2025
				Check Total:	**700.00**				
MW OH	COUNTY OF ORANGE V008881	PRE-BOOKING FORMS	103040-6230 Printing & Binding	AP050525	135.20	SH 71310		00134609	05/08/2025
MW OH	COUNTY OF ORANGE V008881	RADIO REPAIRS	103041-6137 Repair Maint/Equipment	AP050525	65.64	STTM002845		00134609	05/08/2025
				Check Total:	**200.84**				
MW OH	CSG CONSULTANTS INC V011609	MAR - BUILDING INSPECTION SVS	102532-6290 Dept. Contract Services	AP050525	14,850.00	60756	P13606	00134610	05/08/2025
				Check Total:	**14,850.00**				
MW OH	DENNIS GRUBB & V012137	4/16-30 FIRE PLAN CHECK REVIEW	103066-6290 Dept. Contract Services	AP050525	2,470.00	002-33830	P13478	00134611	05/08/2025
				Check Total:	**2,470.00**				
MW OH	DEROTIC EMERGENCY V011295	ENGINE REPAIRS	103066-6134 Vehicle Repair & Maintenance	AP050525	674.80	SO-5791	P13540	00134612	05/08/2025
				Check Total:	**674.80**				
MW OH	DFS FLOORING INC V000099	APR - CARPET CLEANING	103654-6290 Dept. Contract Services	AP050525	744.00	311409-16	P13503	00134613	05/08/2025
				Check Total:	**744.00**				
MW OH	FACTORY MOTOR PARTS V010842	PARTS AND SUPPLIES	103658-6134 Vehicle Repair & Maintenance	AP050525	257.13	102-233102	P13535	00134614	05/08/2025
MW OH	FACTORY MOTOR PARTS	PARTS AND SUPPLIES	103658-6134	AP050525	12.09	102-233160	P13535	00134614	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V010842		Vehicle Repair & Maintenance						
MW OH	FACTORY MOTOR PARTS V010842	PARTS AND SUPPLIES	103658-6134 Vehicle Repair & Maintenance	AP050525	12.09	102-233190	P13535	00134614	05/08/2025
MW OH	FACTORY MOTOR PARTS V010842	PARTS AND SUPPLIES	103658-6134 Vehicle Repair & Maintenance	AP050525	45.22	102-233427	P13535	00134614	05/08/2025
MW OH	FACTORY MOTOR PARTS V010842	PARTS AND SUPPLIES	103658-6134 Vehicle Repair & Maintenance	AP050525	157.92	12-6508767	P13535	00134614	05/08/2025
MW OH	FACTORY MOTOR PARTS V010842	PARTS AND SUPPLIES	103658-6134 Vehicle Repair & Maintenance	AP050525	59.15	12-6519511	P13535	00134614	05/08/2025
				Check Total:	**543.60**				
MW OH	FAIRWAY FORD V000376	AUTOBODY REP - PD FORD	103658-6134 Vehicle Repair & Maintenance	AP050525	3,586.47	C32999	P13851	00134615	05/08/2025
				Check Total:	**3,586.47**				
MW OH	FIRST AMERICAN DATA TREE V012934	APPR - PROPERTY DATA TREE	101523-6136 Software Maintenance	AP050525	150.00	20262510425	P13665	00134616	05/08/2025
MW OH	FIRST AMERICAN DATA TREE V012934	APPR - ASSESSOR BULK DATA SOL	101523-6136 Software Maintenance	AP050525	416.67	7048107	P13665	00134616	05/08/2025
				Check Total:	**566.67**				
MW OH	FRANCHISE TAX BOARD V000404	FTB PE4/26 PD5/2	0010-2196 Garnishments W/H	AP050525	7.73	PR2501009		00134617	05/08/2025
				Check Total:	**7.73**				
MW OH	GALLS LLC V000438	PD UNIFORMS	103041-6360 Uniforms	AP050525	141.68	031010664		00134618	05/08/2025
				Check Total:	**141.68**				
MW OH	GLASBY MAINT. SUPPLY CO V000445	CUSTODIAL SUPPLIES	103654-6147 Janitorial Supplies	AP050525	1,933.52	350417A	P13583	00134619	05/08/2025
MW OH	GLASBY MAINT. SUPPLY CO V000445	CUSTODIAL SUPPLIES	103654-6147 Janitorial Supplies	AP050525	5.94	350431A	P13583	00134619	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	GLASBY MAINT. SUPPLY CO V000445	CUSTODIAL SUPPLIES	103654-6147 Janitorial Supplies	AP050525	53.27	351204A	P13583	00134619	05/08/2025
				Check Total:	**1,992.73**				
MW OH	GREAT WESTERN V010635	LA PLACITA - AMENITIES INSTALL	697911-6760 / 697911-6760 Infrastructure - Parks	AP050525	5,350.00	2205096.2	P13673	00134620	05/08/2025
MW OH	GREAT WESTERN V010635	SALES TAX ON INV #2205096.1	697911-6760 / 697911-6760 Infrastructure - Parks	AP050525	15,925.17	2205096.3	P13673	00134620	05/08/2025
				Check Total:	**21,275.17**				
MW OH	HDL COREN & CONE V001564	APR - JUN - PROPERTY TAX MGMT	102020-6099 Professional Services	AP050525	4,058.40	SIN049834	P13513	00134621	05/08/2025
				Check Total:	**4,058.40**				
MW OH	HIRSCH PIPE AND SUPPLY V004494	PLUMBING SUPPLIES	103654-6137 Repair Maint/Equipment	AP050525	65.40	1125804		00134622	05/08/2025
MW OH	HIRSCH PIPE AND SUPPLY V004494	PLUMBING SUPPLIES	103654-6137 Repair Maint/Equipment	AP050525	76.07	1129877		00134622	05/08/2025
				Check Total:	**141.47**				
MW OH	IOTUM INC. V012935	5/1-31 CALLBRIDGE SUBSCRIPTION	101523-6136 Software Maintenance	AP050525	270.28	41432260		00134623	05/08/2025
				Check Total:	**270.28**				
MW OH	JENKINS GROUP INC. V012987	COMMEMORATIVE BOOK	101534-6053 City Events	AP050525	11,593.33	20558	P13759	00134624	05/08/2025
				Check Total:	**11,593.33**				
MW OH	LN CURTIS & SONS V011267	VEST CARRIERS	103041-6360 Uniforms	AP050525	825.56	INV932813		00134625	05/08/2025
				Check Total:	**825.56**				
MW OH	LYNCH EMS V011542	MAY - EMERGENCY MEDICAL SVS	101516-6290 Dept. Contract Services	AP050525	91,447.58	25-10392	P13456	00134626	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
				Check Total:	**91,447.58**				
MW OH	MARIACHI LOS PASAJEROS V012224	MOTHER'S DAY PERFORMER	104079-6299 Other Purchased Services	AP050525	1,100.00	042825		00134627	05/08/2025
				Check Total:	**1,100.00**				
MW OH	MARK43 INC V010565	FY25-26 RMS/CAD SOFT RENEWAL	103041-6136 Software Maintenance	AP050525	62,181.00	INV1444		00134628	05/08/2025
MW OH	MARK43 INC V010565	FY25-26 FIRE CAD SYST RENEWAL	103066-6136 Software Maintenance	AP050525	38,850.00	INV1445		00134628	05/08/2025
				Check Total:	**101,031.00**				
MW OH	MGT IMPACT SOLUTIONS LL V012905	2024 STUDY CLASS/COMP STUDY	101512-6099 Professional Services	AP050525	11,095.78	62301	P13607	00134629	05/08/2025
				Check Total:	**11,095.78**				
MW OH	MIDAMERICA V008972	Q1 2023 401A - ADMIN FEES	395083-6025 Third Party Administration	AP050525	55.00	0209675		00134630	05/08/2025
				Check Total:	**55.00**				
MW OH	MINUTEMAN PRESS- V007449	TAMALE FEST - EVENT POSTER	104073-6230 Printing & Binding	AP050525	435.00	40490		00134631	05/08/2025
				Check Total:	**435.00**				
MW OH	MUNICIPAL EMERGENCY V011423	SCBA REPAIRS	103066-6137 Repair Maint/Equipment	AP050525	1,190.30	IN2253395		00134632	05/08/2025
				Check Total:	**1,190.30**				
MW OH	ORANGE COUNTY V000699	OCEA PE4/26 PD5/2	0048-2176 PCEA/OCEA Assoc Dues	AP050525	15.12	PR2501009		00134633	05/08/2025
MW OH	ORANGE COUNTY V000699	OCEA PE4/26 PD5/2	0037-2176 PCEA/OCEA Assoc Dues	AP050525	3.62	PR2501009		00134633	05/08/2025
MW OH	ORANGE COUNTY V000699	OCEA PE4/26 PD5/2	0029-2176 PCEA/OCEA Assoc Dues	AP050525	0.25	PR2501009		00134633	05/08/2025
MW OH	ORANGE COUNTY	OCEA PE4/26 PD5/2	0010-2176	AP050525	518.51	PR2501009		00134633	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V000699		PCEA/OCEA Assoc Dues						
				Check Total:	**537.50**				
MW OH	ORANGE COUNTY V007306	APR 2025 - PARKING CITATIONS	0044-2038 Parking Fines	AP050525	9,900.00	043025		00134634	05/08/2025
				Check Total:	**9,900.00**				
MW OH	PACIFIC WEST AIR V010710	SR CTR - HVAC REPAIRS	104055-6137 Repair Maint/Equipment	AP050525	1,043.00	I48790		00134635	05/08/2025
				Check Total:	**1,043.00**				
MW OH	PCEA C/O NORTH ORANGE CO V000679	PCEA PE4/26 PD5/2	0010-2176 PCEA/OCEA Assoc Dues	AP050525	44.79	PR2501009		00134636	05/08/2025
MW OH	PCEA C/O NORTH ORANGE CO V000679	PCEA PE4/26 PD5/2	0029-2176 PCEA/OCEA Assoc Dues	AP050525	0.02	PR2501009		00134636	05/08/2025
MW OH	PCEA C/O NORTH ORANGE CO V000679	PCEA PE4/26 PD5/2	0037-2176 PCEA/OCEA Assoc Dues	AP050525	0.32	PR2501009		00134636	05/08/2025
MW OH	PCEA C/O NORTH ORANGE CO V000679	PCEA PE4/26 PD5/2	0048-2176 PCEA/OCEA Assoc Dues	AP050525	1.31	PR2501009		00134636	05/08/2025
				Check Total:	**46.44**				
MW OH	PERIMETER PROTECTION V011153	PROTECTION/SECURITY	101523-6128 Video Monitoring	AP050525	2,880.00	1316	P13747	00134637	05/08/2025
				Check Total:	**2,880.00**				
MW OH	PRUDENTIAL OVERALL V000836	WK4/23 UNIFORM CLEANING SVS	103654-6147 Janitorial Supplies	AP050525	20.20	62999412	P13636	00134638	05/08/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/23 UNIFORM CLEANING SVS	103654-6360 Uniforms	AP050525	45.87	62999412	P13636	00134638	05/08/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/23 UNIFORM CLEANING SVS	103658-6360 Uniforms	AP050525	27.06	62999412	P13636	00134638	05/08/2025
MW OH	PRUDENTIAL OVERALL V000836	WK4/23 UNIFORM CLEANING SVS	104055-6360 Uniforms	AP050525	23.76	62999412	P13636	00134638	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	PRUDENTIAL OVERALL V000836	WK4/23 UNIFORM CLEANING SVS	103652-6360 Uniforms	AP050525	31.90	62999412	P13636	00134638	05/08/2025
				Check Total:	**148.79**				
MW OH	RING CENTRAL INC V012026	4/30-5/29 PHONE SYST SERVICES	101523-6136 Software Maintenance	AP050525	7,946.01	CD_001101650	P13464	00134639	05/08/2025
				Check Total:	**7,946.01**				
MW OH	ROADLINE PRODUCTS V004083	BATTERY	103658-6134 Vehicle Repair & Maintenance	AP050525	224.23	21193		00134640	05/08/2025
				Check Total:	**224.23**				
MW OH	SANTA ANA (CENTRAL) CIVIL V012818	30-2011-00456217-CL-UD-NJC	0010-2196 Garnishments W/H	AP050525	315.00	PR2501007A		00134641	05/08/2025
MW OH	SANTA ANA (CENTRAL) CIVIL V012818	30-2011-00456217-CL-UD-NJC	0010-2196 Garnishments W/H	AP050525	315.00	PR2501008		00134641	05/08/2025
				Check Total:	**630.00**				
MW OH	SOCAL ROOFING SOLUTIONS V013048	ROOFING BOND REFUND 30-25-014	0044-2033 Construction & Demo Deposit	AP050525	100.00	B25-0131		00134642	05/08/2025
				Check Total:	**100.00**				
MW OH	SOUTHERN CALIFORNIA V000910	APR - ELECTRIC CHARGES	109595-6330 Electricity	AP050525	1,986.05	043025		00134643	05/08/2025
				Check Total:	**1,986.05**				
MW OH	SOUTHERN CALIFORNIA V009955	MAR - NEWSPAPER PUBLICATIONS	101002-6225 Advertising/Promotional	AP050525	728.70	0000614877		00134644	05/08/2025
				Check Total:	**728.70**				
MW OH	SUBURBAN PROPANE V000971	PROPANE	103658-6345 Gasoline & Diesel Fuel	AP050525	61.83	326597		00134645	05/08/2025
MW OH	SUBURBAN PROPANE V000971	PROPANE	103658-6345 Gasoline & Diesel Fuel	AP050525	52.53	327449		00134645	05/08/2025
MW OH	SUBURBAN PROPANE	PROPANE	103658-6345	AP050525	43.24	327598		00134645	05/08/2025

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	V000971		Gasoline & Diesel Fuel						
				Check Total:	**157.60**				
MW OH	T-MOBILE V004339	3/21-4/20 DATA CHARGES	109595-6215 Telephone/Internet	AP050525	2,220.89	APRIL 2025		00134646	05/08/2025
				Check Total:	**2,220.89**				
MW OH	TEAM ONE MANAGEMENT V010070	2/24-4/17 CUSTODIAL SVS	103654-6290 Dept. Contract Services	AP050525	5,120.00	108-X	P13790	00134647	05/08/2025
				Check Total:	**5,120.00**				
MW OH	THINKSUPPLIES.COM V007047	PAPER	109595-6315 Office Supplies	AP050525	236.64	70957		00134648	05/08/2025
MW OH	THINKSUPPLIES.COM V007047	PAPER	109595-6315 Office Supplies	AP050525	118.32	70962		00134648	05/08/2025
				Check Total:	**354.96**				
MW OH	TOWNSEND PUBLIC AFFAIRS V004165	MAY - CONSULTING SVS	101001-6001 Management Consulting Servics	AP050525	6,000.00	23355	P13459	00134649	05/08/2025
				Check Total:	**6,000.00**				
MW OH	US BANK PARS #6746022400 V008781	PARS PT EE/ER PE4/26 PD5/2	0010-2126 Employee PARS/ARS W/H	AP050525	1,196.39	PR2501009		00134650	05/08/2025
MW OH	US BANK PARS #6746022400 V008781	PARS PT EE/ER PE4/26 PD5/2	0030-2126 Employee PARS/ARS W/H	AP050525	122.42	PR2501009		00134650	05/08/2025
MW OH	US BANK PARS #6746022400 V008781	PARS PT EE/ER PE4/26 PD5/2	0030-2131 Employer PARS/ARS Payable	AP050525	122.42	PR2501009		00134650	05/08/2025
MW OH	US BANK PARS #6746022400 V008781	PARS PT EE/ER PE4/26 PD5/2	0010-2131 Employer PARS/ARS Payable	AP050525	1,196.39	PR2501009		00134650	05/08/2025
				Check Total:	**2,637.62**				
MW OH	VERIZON WIRELESS V008735	3/21-4/20 PW IPAD CHARGES	109595-6215 Telephone/Internet	AP050525	34.83	6111499086		00134651	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
				Check Total:	34.83				
				Type Total:	1,410,400.58				
				Check Total:	1,410,400.58				

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	ALLIANT INSURANCE V007375	2025 INS. CONCERTS IN THE PARK	404582-6201 Liability Insurance Premiums	AP050525	4,104.00	3074182		00019978	05/08/2025
				Check Total:	**4,104.00**				
				Type Total:	**4,104.00**				
				Check Total:	**4,104.00**				

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
				Grand Total:	638,900.57				

Check Totals by ID	
AP	638,900.57
EP	0.00
IP	0.00
OP	0.00

Void Total:	0.00
Check Total:	638,900.57

Fund Name	Check Totals by Fund
101-General Fund (0010)	559,533.99
117-Measure U Fund (0079)	5,957.71
121-Opiods Settlement Fund (0091)	108.49
211-PEG Fund (0058)	56.90
225-Asset Seizure (0021)	870.00
231-Placentia Reg Nav Cent(0078)	751.55
265-Landscape Maintenance (0029)	6.05
270-CDBG Fund (0030)	802.56
275-Sewer Maintenance (0048)	294.80
280-Misc Grants Fund (0050)	194.53
401-City Capital Projects (0033)	4,726.38
501-Refuse Administration (0037)	96.44
601-Employee Health & Wlfre (0039)	65,501.17
Check Total:	638,900.57

ACH Payroll Direct Deposit for 05/02/2025: 600,093.45

Electronic Disbursement Total: 1,238,994.02

Funds will be transferred from the Cash Basis Fund as needed to fund the warrants included on this warrant register

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	ALDWIR, MAMOUN E000113	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	869.44	RETMAY25		00019867	04/30/2025
				Check Total:	**869.44**				
MW OH	ANDERSON, MARLA E000071	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019868	04/30/2025
				Check Total:	**526.78**				
MW OH	ARMSTRONG, JOHN T E000046	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,136.00	RETMAY25		00019869	04/30/2025
				Check Total:	**1,136.00**				
MW OH	AUDISS, JAY SCOTT E000125	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	2,369.95	RETMAY25		00019870	04/30/2025
				Check Total:	**2,369.95**				
MW OH	BABCOCK, CHARLES A E000015	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	349.00	RETMAY25		00019871	04/30/2025
				Check Total:	**349.00**				
MW OH	BEALS, SHARLENE E000076	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019872	04/30/2025
				Check Total:	**184.39**				
MW OH	BERMUDEZ, ALBERT E000124	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	564.00	RETMAY25		00019873	04/30/2025
				Check Total:	**564.00**				
MW OH	BUNNELL, DONALD E000062	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019874	04/30/2025
				Check Total:	**526.78**				
MW OH	BURGNER, ARTHUR E000074	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019875	04/30/2025
				Check Total:	**526.78**				

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MW OH	BUSSE, MICHAEL E000131	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	763.50	RETMAY25		00019876	04/30/2025
				Check Total:	**763.50**				
MW OH	CHANDLER, JOHN P E000109	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,406.65	RETMAY25		00019877	04/30/2025
				Check Total:	**1,406.65**				
MW OH	CHANG, ROBERT E000107	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	866.44	RETMAY25		00019878	04/30/2025
				Check Total:	**866.44**				
MW OH	COBBETT, GEOFFREY E000007	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019879	04/30/2025
				Check Total:	**526.78**				
MW OH	COOK, ARLENE M E000018	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019880	04/30/2025
				Check Total:	**526.78**				
MW OH	D'AMATO, ROBERT E000056	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019881	04/30/2025
				Check Total:	**184.39**				
MW OH	DAVID, PRESTON E000112	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019882	04/30/2025
				Check Total:	**526.78**				
MW OH	DAVIS, CAROLYN E000005	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019883	04/30/2025
				Check Total:	**184.39**				
MW OH	DEAN, ANDREW E000135	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,814.00	RETMAY25		00019884	04/30/2025
				Check Total:	**1,814.00**				

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MW OH	DELOS SANTOS, JAMIE E000045	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	250.31	RETMAY25		00019885	04/30/2025
				Check Total:	**250.31**				
MW OH	DICKSON, ROBERTA JO E000011	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019886	04/30/2025
				Check Total:	**184.39**				
MW OH	DOWNEY, CAROL E000082	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019887	04/30/2025
				Check Total:	**526.78**				
MW OH	ECKENRODE, NORMAN E000029	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019888	04/30/2025
				Check Total:	**526.78**				
MW OH	ESCOBOSA, LILLIAN E000055	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	426.70	RETMAY25		00019889	04/30/2025
				Check Total:	**426.70**				
MW OH	ESPINOZA, ROSALINDA E000016	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	564.00	RETMAY25		00019890	04/30/2025
				Check Total:	**564.00**				
MW OH	FRICKE, JUERGEN E000075	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	965.00	RETMAY25		00019891	04/30/2025
				Check Total:	**965.00**				
MW OH	FULLER, GLENN H E000081	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	965.00	RETMAY25		00019892	04/30/2025
				Check Total:	**965.00**				
MW OH	GALLANT, KAREN E000008	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019893	04/30/2025
				Check Total:	**526.78**				

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MW OH	GARNER, JO ANN E000047	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019894	04/30/2025
				Check Total:	**184.39**				
MW OH	GARNER, KITTY E000080	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	869.44	RETMAY25		00019895	04/30/2025
				Check Total:	**869.44**				
MW OH	GRIMM, DENNIS L E000042	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	349.00	RETMAY25		00019896	04/30/2025
				Check Total:	**349.00**				
MW OH	HOLTSCLAW, KATHERINE E000121	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	564.00	RETMAY25		00019897	04/30/2025
				Check Total:	**564.00**				
MW OH	IRVINE, SUZETTE E000019	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019898	04/30/2025
				Check Total:	**526.78**				
MW OH	JENKINS, ROBERT E000084	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,011.40	RETMAY25		00019899	04/30/2025
				Check Total:	**1,011.40**				
MW OH	JOHNSON, SHARON E000099	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019900	04/30/2025
				Check Total:	**184.39**				
MW OH	JONES, ROBERT E000053	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	284.25	RETMAY25		00019901	04/30/2025
				Check Total:	**284.25**				
MW OH	JUAREZ, JANET E000134	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019902	04/30/2025
				Check Total:	**184.39**				

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MW OH	JUDD, TERRELL E000115	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019903	04/30/2025
				Check Total:	**526.78**				
MW OH	KIRKLAND, RICHARD L E000110	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019904	04/30/2025
				Check Total:	**184.39**				
MW OH	LITTLE, DIANE M E000098	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	426.70	RETMAY25		00019905	04/30/2025
				Check Total:	**426.70**				
MW OH	LOOMIS, CORINNE E000122	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	564.00	RETMAY25		00019906	04/30/2025
				Check Total:	**564.00**				
MW OH	LOWREY, B J E000041	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	349.00	RETMAY25		00019907	04/30/2025
				Check Total:	**349.00**				
MW OH	MAERTZWEILER, MICHAEL I E000032	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019908	04/30/2025
				Check Total:	**526.78**				
MW OH	MILANO, JAMES E000054	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019909	04/30/2025
				Check Total:	**526.78**				
MW OH	MILLER, RICHARD E000106	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	965.00	RETMAY25		00019910	04/30/2025
				Check Total:	**965.00**				
MW OH	MILLSAP, SCOTT M. E000140	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,814.00	RETMAY25		00019911	04/30/2025
				Check Total:	**1,814.00**				

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MW OH	NAJERA, JOSEPH D. E000136	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	564.00	RETMAY25		00019912	04/30/2025
				Check Total:	**564.00**				
MW OH	OLEA, ARLENE J E000014	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019913	04/30/2025
				Check Total:	**526.78**				
MW OH	PALMER, GEORGE E000094	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	965.00	RETMAY25		00019914	04/30/2025
				Check Total:	**965.00**				
MW OH	PASCARELLA, RICHARD E000129	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	2,201.80	RETMAY25		00019915	04/30/2025
				Check Total:	**2,201.80**				
MW OH	PASCUA, RAYNALD E000114	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	869.44	RETMAY25		00019916	04/30/2025
				Check Total:	**869.44**				
MW OH	PASPALL, MIHAJLO E000085	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019917	04/30/2025
				Check Total:	**526.78**				
MW OH	PEREZ, ROBERT E000111	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019918	04/30/2025
				Check Total:	**184.39**				
MW OH	PICHON, WALTER E000103	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	426.70	RETMAY25		00019919	04/30/2025
				Check Total:	**426.70**				
MW OH	PINEDA, MATEO E000127	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019920	04/30/2025
				Check Total:	**526.78**				

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MW OH	PISCHEL, STEPHEN E000130	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	869.44	RETMAY25		00019921	04/30/2025
				Check Total:	**869.44**				
MW OH	POINT, ERIC E000133	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	2,369.95	RETMAY25		00019922	04/30/2025
				Check Total:	**2,369.95**				
MW OH	REDIFER, KIM R E000022	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	965.00	RETMAY25		00019923	04/30/2025
				Check Total:	**965.00**				
MW OH	RENDEN, BRIAN E000083	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	726.50	RETMAY25		00019924	04/30/2025
				Check Total:	**726.50**				
MW OH	REYES, ROGER T E000024	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019925	04/30/2025
				Check Total:	**526.78**				
MW OH	REYNOLDS, MATTHEW E000132	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	564.00	RETMAY25		00019926	04/30/2025
				Check Total:	**564.00**				
MW OH	RICE, RUSSELL J E000059	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,384.00	RETMAY25		00019927	04/30/2025
				Check Total:	**1,384.00**				
MW OH	RIVERA, AIDA E000026	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019928	04/30/2025
				Check Total:	**184.39**				
MW OH	ROACH, MICHAEL E000105	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	908.85	RETMAY25		00019929	04/30/2025
				Check Total:	**908.85**				

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MW OH	ROBB, SANDRA E000043	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019930	04/30/2025
				Check Total:	**184.39**				
MW OH	ROSE, RICHARD D E000050	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	869.44	RETMAY25		00019931	04/30/2025
				Check Total:	**869.44**				
MW OH	RUIZ, ARNULFO E000138	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,286.00	RETMAY25		00019932	04/30/2025
				Check Total:	**1,286.00**				
MW OH	SALE, LEE R E000031	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019933	04/30/2025
				Check Total:	**526.78**				
MW OH	SANCHEZ, LAURA E000058	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019934	04/30/2025
				Check Total:	**184.39**				
MW OH	SCHLIEDER, BEVERLY E000120	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	869.44	RETMAY25		00019935	04/30/2025
				Check Total:	**869.44**				
MW OH	SMITH, WARD E000128	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	323.65	RETMAY25		00019936	04/30/2025
				Check Total:	**323.65**				
MW OH	SOTO, PHILIP J E000052	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019937	04/30/2025
				Check Total:	**526.78**				
MW OH	SPRAGUE, GARY A E000064	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	965.00	RETMAY25		00019938	04/30/2025
				Check Total:	**965.00**				

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MW OH	STEPHEN, JEFFREY E000119	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	869.44	RETMAY25		00019939	04/30/2025
				Check Total:	**869.44**				
MW OH	TAYLOR, DAVID M E000088	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	577.00	RETMAY25		00019940	04/30/2025
				Check Total:	**577.00**				
MW OH	TAYLOR, LINDA E000126	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	564.00	RETMAY25		00019941	04/30/2025
				Check Total:	**564.00**				
MW OH	THOMANN, DARYLL L E000101	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,011.40	RETMAY25		00019942	04/30/2025
				Check Total:	**1,011.40**				
MW OH	TRIFOS, WILLIAM E000104	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	965.00	RETMAY25		00019943	04/30/2025
				Check Total:	**965.00**				
MW OH	VALENTINE, THOMAS E000118	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	1,975.70	RETMAY25		00019944	04/30/2025
				Check Total:	**1,975.70**				
MW OH	VERSTYNEN, WILLIAM E000092	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019945	04/30/2025
				Check Total:	**184.39**				
MW OH	WAHL, KATHLEEN A E000030	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	184.39	RETMAY25		00019946	04/30/2025
				Check Total:	**184.39**				
MW OH	WIEST, STEPHEN E000079	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	526.78	RETMAY25		00019947	04/30/2025
				Check Total:	**526.78**				

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MW OH	WORDEN, LARRY M E000116	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	577.00	RETMAY25		00019948	04/30/2025
				Check Total:	**577.00**				
MW OH	YAMAGUCHI, BRIAN E000123	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	908.85	RETMAY25		00019949	04/30/2025
				Check Total:	**908.85**				
MW OH	ZINN, JOHN E000009	MAY MEDICAL INS REIMBURSEMEN	395083-5161 Health Insurance Premiums	RETMAY25	564.00	RETMAY25		00019950	04/30/2025
				Check Total:	**564.00**				
MW OH	INFRASTRUCTURE V012903	MAR - CM GOLDEN AVE BRIDGE	331801-6740 Infrastructure - Streets	EFT042925	3,960.00	488138	P13617	00019951	05/01/2025
MW OH	INFRASTRUCTURE V012903	FEB - INSP SVS	791506-6740 Infrastructure - Streets	EFT042925	4,050.00	482427R	P13754	00019951	05/01/2025
				Check Total:	**8,010.00**				
MW OH	PLACENTIA FIREFIGHTERS V011878	PFFA PE4/12 PD4/18	0010-2189 Fire Association Dues	EFT042925	1,050.00	PR2501008		00019952	05/01/2025
				Check Total:	**1,050.00**				
MW OH	PLACENTIA POLICE V000839	PPFMA PE4/12 PD4/18	0010-2180 Police Mgmt Assn Dues	EFT042925	1,161.05	PR2501008		00019953	05/01/2025
				Check Total:	**1,161.05**				
MW OH	PLACENTIA POLICE V003519	PPOA PE4/12 PD4/18	0078-2178 Placentia Police Assoc Dues	EFT042925	9.92	PR2501008		00019954	05/01/2025
MW OH	PLACENTIA POLICE V003519	PPOA PE4/12 PD4/18	0010-2178 Placentia Police Assoc Dues	EFT042925	3,220.14	PR2501008		00019954	05/01/2025
				Check Total:	**3,230.06**				
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0048-2150 Survivor Benefit Package	ACH050625	0.11	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC	PERS PE3/29 PD4/4	0029-2145	ACH050625	0.25	PR2501007		00019955	05/08/2025

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	V010053		Employee PERS Payback W/H						
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0010-2145 Employee PERS Payback W/H	ACH050625	256.34	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0037-2145 Employee PERS Payback W/H	ACH050625	1.74	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0010-2150 Survivor Benefit Package	ACH050625	148.70	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0030-2150 Survivor Benefit Package	ACH050625	0.27	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0037-2150 Survivor Benefit Package	ACH050625	0.03	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0033-2150 Survivor Benefit Package	ACH050625	0.10	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0078-2150 Survivor Benefit Package	ACH050625	0.15	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0010-2165 PERS Employer Payable	ACH050625	27.11	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0010-2140 Employee PERS W/H	ACH050625	144,347.01	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0029-2140 Employee PERS W/H	ACH050625	1.35	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0033-2140 Employee PERS W/H	ACH050625	119.00	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0037-2140 Employee PERS W/H	ACH050625	26.45	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0030-2140 Employee PERS W/H	ACH050625	182.32	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0078-2140 Employee PERS W/H	ACH050625	278.37	PR2501007		00019955	05/08/2025

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MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0048-2140 Employee PERS W/H	ACH050625	86.14	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE3/29 PD4/4	0048-2145 Employee PERS Payback W/H	ACH050625	0.42	PR2501007		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0048-2145 Employee PERS Payback W/H	ACH050625	0.42	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0078-2140 Employee PERS W/H	ACH050625	225.48	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0048-2140 Employee PERS W/H	ACH050625	89.91	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0033-2140 Employee PERS W/H	ACH050625	200.46	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0029-2140 Employee PERS W/H	ACH050625	1.35	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0037-2140 Employee PERS W/H	ACH050625	27.53	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0030-2140 Employee PERS W/H	ACH050625	171.38	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0030-2150 Survivor Benefit Package	ACH050625	0.26	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0033-2150 Survivor Benefit Package	ACH050625	0.24	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0048-2150 Survivor Benefit Package	ACH050625	0.13	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0037-2150 Survivor Benefit Package	ACH050625	0.04	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0037-2145 Employee PERS Payback W/H	ACH050625	1.74	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC	PERS PE4/12 PD4/18	0029-2145	ACH050625	0.25	PR2501008		00019955	05/08/2025

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	V010053		Employee PERS Payback W/H						
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0010-2145 Employee PERS Payback W/H	ACH050625	256.34	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0010-2150 Survivor Benefit Package	ACH050625	140.56	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0078-2150 Survivor Benefit Package	ACH050625	0.13	PR2501008		00019955	05/08/2025
MW OH	CALIFORNIA PUBLIC V010053	PERS PE4/12 PD4/18	0010-2140 Employee PERS W/H	ACH050625	141,773.98	PR2501008		00019955	05/08/2025
				Check Total:	**288,366.06**				
MW OH	CALIFORNIA STATE V004813	CA CHILD SUPP PE4/12 PD4/18	0010-2196 Garnishments W/H	ACH050625	1,812.44	PR2501008		00019956	05/08/2025
				Check Total:	**1,812.44**				
MW OH	EMPLOYMENT V010052	PE4/12 PD4/18	0078-2135 Calif Income Tax W/H	ACH050625	36.99	PR2501008		00019957	05/08/2025
MW OH	EMPLOYMENT V010052	PE4/12 PD4/18	0048-2135 Calif Income Tax W/H	ACH050625	23.63	PR2501008		00019957	05/08/2025
MW OH	EMPLOYMENT V010052	PE4/12 PD4/18	0033-2135 Calif Income Tax W/H	ACH050625	67.87	PR2501008		00019957	05/08/2025
MW OH	EMPLOYMENT V010052	PE4/12 PD4/18	0037-2135 Calif Income Tax W/H	ACH050625	6.39	PR2501008		00019957	05/08/2025
MW OH	EMPLOYMENT V010052	PE4/12 PD4/18	0029-2135 Calif Income Tax W/H	ACH050625	0.43	PR2501008		00019957	05/08/2025
MW OH	EMPLOYMENT V010052	PE4/12 PD4/18	0030-2135 Calif Income Tax W/H	ACH050625	73.02	PR2501008		00019957	05/08/2025
MW OH	EMPLOYMENT V010052	PE4/12 PD4/18	0010-2135 Calif Income Tax W/H	ACH050625	38,809.14	PR2501008		00019957	05/08/2025
				Check Total:	**39,017.47**				

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MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0010-2110 Federal Income Tax W/H	ACH050625	100,838.15	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0029-2110 Federal Income Tax W/H	ACH050625	1.12	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0030-2110 Federal Income Tax W/H	ACH050625	232.91	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0033-2110 Federal Income Tax W/H	ACH050625	204.92	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0037-2110 Federal Income Tax W/H	ACH050625	17.05	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0048-2110 Federal Income Tax W/H	ACH050625	60.30	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0078-2110 Federal Income Tax W/H	ACH050625	127.33	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0078-2115 Employee Medicare W/H	ACH050625	10.07	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0048-2115 Employee Medicare W/H	ACH050625	7.51	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0037-2115 Employee Medicare W/H	ACH050625	2.36	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0033-2115 Employee Medicare W/H	ACH050625	19.47	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0030-2115 Employee Medicare W/H	ACH050625	71.20	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0029-2115 Employee Medicare W/H	ACH050625	0.14	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0010-2115 Employee Medicare W/H	ACH050625	12,909.53	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE	FED TAX PE4/12 PD4/18	0010-2120	ACH050625	12,909.53	PR2501008		00019958	05/08/2025

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	V010054		Employer Medicare Payable						
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0029-2120 Employer Medicare Payable	ACH050625	0.14	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0030-2120 Employer Medicare Payable	ACH050625	71.20	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0033-2120 Employer Medicare Payable	ACH050625	19.47	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0037-2120 Employer Medicare Payable	ACH050625	2.36	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0048-2120 Employer Medicare Payable	ACH050625	7.51	PR2501008		00019958	05/08/2025
MW OH	INTERNAL REVENUE V010054	FED TAX PE4/12 PD4/18	0078-2120 Employer Medicare Payable	ACH050625	10.07	PR2501008		00019958	05/08/2025
				Check Total:	**127,522.34**				
MW OH	LIBERTY DENTAL PLAN OF V012979	NOV-DEC LIBERTY DENTAL PLAN	395000-4720 ISF Dental Ins Reimbursement	ACH050625	3,790.65	1766380		00019959	05/08/2025
MW OH	LIBERTY DENTAL PLAN OF V012979	NOV-DEC LIBERTY DENTAL PLAN	395083-5162 Dental Insurance Premiums	ACH050625	379.08	1766381		00019959	05/08/2025
				Check Total:	**4,169.73**				
MW OH	MISSION SQUARE 100091 V012393	401A PE4/12 PD4/18	0048-2170 Deferred Comp Payable - ICMA	ACH050625	5.91	PR2501008		00019960	05/08/2025
MW OH	MISSION SQUARE 100091 V012393	401A PE4/12 PD4/18	0010-2170 Deferred Comp Payable - ICMA	ACH050625	2,143.14	PR2501008		00019960	05/08/2025
MW OH	MISSION SQUARE 100091 V012393	401A PE4/12 PD4/18	0010-2170 Deferred Comp Payable - ICMA	ACH050625	11,340.55	PR2501008		00019960	05/08/2025
MW OH	MISSION SQUARE 100091 V012393	401A PE4/12 PD4/18	0037-2170 Deferred Comp Payable - ICMA	ACH050625	2.24	PR2501008		00019960	05/08/2025
MW OH	MISSION SQUARE 100091	401A PE4/12 PD4/18	0033-2170	ACH050625	30.45	PR2501008		00019960	05/08/2025

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	V012393		Deferred Comp Payable - ICMA						
MW OH	MISSION SQUARE 100091 V012393	401A PE4/12 PD4/18	0029-2170 Deferred Comp Payable - ICMA	ACH050625	0.32	PR2501008		00019960	05/08/2025
				Check Total:	**13,522.61**				
MW OH	MISSION SQUARE 301387 V012394	EE/ER CONT & EE PE4/12 PD4/18	0029-2170 Deferred Comp Payable - ICMA	ACH050625	0.70	301387-PY2508		00019961	05/08/2025
MW OH	MISSION SQUARE 301387 V012394	EE/ER CONT & EE PE4/12 PD4/18	0010-2170 Deferred Comp Payable - ICMA	ACH050625	34,721.98	301387-PY2508		00019961	05/08/2025
MW OH	MISSION SQUARE 301387 V012394	EE/ER CONT & EE PE4/12 PD4/18	0078-2170 Deferred Comp Payable - ICMA	ACH050625	5.38	301387-PY2508		00019961	05/08/2025
MW OH	MISSION SQUARE 301387 V012394	EE/ER CONT & EE PE4/12 PD4/18	0037-2170 Deferred Comp Payable - ICMA	ACH050625	8.51	301387-PY2508		00019961	05/08/2025
MW OH	MISSION SQUARE 301387 V012394	EE/ER CONT & EE PE4/12 PD4/18	0048-2170 Deferred Comp Payable - ICMA	ACH050625	12.81	301387-PY2508		00019961	05/08/2025
MW OH	MISSION SQUARE 301387 V012394	EE/ER CONT & EE PE4/12 PD4/18	0033-2170 Deferred Comp Payable - ICMA	ACH050625	104.40	301387-PY2508		00019961	05/08/2025
				Check Total:	**34,853.78**				
MW OH	PRINCIPAL FINANCIAL V000844	MAY - LIFE INSURANCE	109595-5110 Life Ins Allocation	ACH050625	1,065.25	124123546000-		00019962	05/08/2025
MW OH	PRINCIPAL FINANCIAL V000844	MAY - LIFE INSURANCE	395083-5163 Life Insurance Premiums	ACH050625	390.40	124123546000-		00019962	05/08/2025
				Check Total:	**1,455.65**				
MW OH	WASHINGTON STATE V011597	WA CHILD SUPP PE4/12 PD4/18	0010-2196 Garnishments W/H	ACH050625	823.09	PR2501008		00019963	05/08/2025
				Check Total:	**823.09**				
MW OH	ELAN CORPORATE PAYMENT V012768	CONFERENCE CANCEL INSURANCE	101515-6235 Travel	ELAN02062	26.19	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT	WELLNESS LAB RESULTS FOR	103066-6250	ELAN02062	1,158.56	ELAN020625		00019964	05/08/2025

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	V012768		Staff Training						
MW OH	ELAN CORPORATE PAYMENT V012768	AWARD SUBMISSIONS FOR CAPIO	101534-6245 Meetings & Conferences	ELAN02062	65.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	AWARD SUBMISSIONS FOR CAPIO	101534-6245 Meetings & Conferences	ELAN02062	140.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CSC REG A. GONZALEZ PLEASE	101534-6245 Meetings & Conferences	ELAN02062	850.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CSC CONF REG K. LOUIE PLEAS	101534-6245 Meetings & Conferences	ELAN02062	1,025.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FDAOC FORUM 45701 PLANNING	102531-6245 Meetings & Conferences	ELAN02062	990.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MEETING SUPPLIES	109595-6245 Meetings & Conferences	ELAN02062	19.49	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MEETING SUPPLIES	109595-6245 Meetings & Conferences	ELAN02062	19.64	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MINI CPRS FOR PART TIME STAFF	104071-6245 Meetings & Conferences	ELAN02062	120.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	REGION 5 MINI CONFERENCE	104071-6245 Meetings & Conferences	ELAN02062	120.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CEAOC SEMINAR FEB 2025 CEAO	103551-6245 Meetings & Conferences	ELAN02062	59.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CEAOC SEMINAR FEB 2025 CEAO	103551-6245 Meetings & Conferences	ELAN02062	59.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	REGISTRATION K. TAO	103590-6245 Meetings & Conferences	ELAN02062	17.85	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	TRAINING SYMPOSIUM REGIST	103066-6250 Staff Training	ELAN02062	460.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FD TRAINING REG EILEY	103041-6250 Staff Training	ELAN02062	199.00	ELAN020625		00019964	05/08/2025

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MW OH	ELAN CORPORATE PAYMEN V012768	DISPATCH CONFERENCE	101515-6245 Meetings & Conferences	ELAN02062	575.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	DISPATCHER	101515-6245 Meetings & Conferences	ELAN02062	875.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	COUNCIL, MGMT, STAFF DINNERS	101001-6245 Meetings & Conferences	ELAN02062	24.01	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	CHAD COUNCIL DINNER	101001-6245 Meetings & Conferences	ELAN02062	24.01	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	COUNCIL, MGMT, STAFF DINNERS	101001-6245 Meetings & Conferences	ELAN02062	32.59	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	COUNCIL, MGMT, STAFF DINNERS	101001-6245 Meetings & Conferences	ELAN02062	103.29	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	COUNCIL, MGMT., STAFF DINNERS	101001-6245 Meetings & Conferences	ELAN02062	138.37	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	COUNCIL, MGMT, STAFF DINNERS	101001-6245 Meetings & Conferences	ELAN02062	273.84	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	CSMFO LUNCHEON- HOUN,	102020-6245 Meetings & Conferences	ELAN02062	120.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	TOLL ROAD CHARGES	103040-6051 Toll Roads Expense	ELAN02062	11.81	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	IDEA TOLL ROAD CHARGES	103042-6051 Toll Roads Expense	ELAN02062	6.35	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	IDEA TOLL ROAD CHARGES	103042-6051 Toll Roads Expense	ELAN02062	15.20	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	IDEA TOLL ROAD CHARGES	103042-6051 Toll Roads Expense	ELAN02062	14.80	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	TOLL FEE FOR CHIEF DOBINE TO	103065-6051 Toll Roads Expense	ELAN02062	25.64	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN	WATER	103041-6052	ELAN02062	20.76	ELAN020625		00019964	05/08/2025

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	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	COFFEE SUPPLIES	109595-6052	ELAN02062	7.60	ELAN020625		00019964	05/08/2025
	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	COFFEE SUPPLIES	109595-6052	ELAN02062	13.00	ELAN020625		00019964	05/08/2025
	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	DISPATCH MEALS MONTHLY FEE	101515-6052	ELAN02062	9.99	ELAN020625		00019964	05/08/2025
	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	PS BUILDING QUIET ROOM/WELLNES	101515-6052	ELAN02062	53.60	ELAN020625		00019964	05/08/2025
	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	COMMON AREA SUPPLIES	109595-6052	ELAN02062	13.98	ELAN020625		00019964	05/08/2025
	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	COFFEE SUPPLIES	109595-6052	ELAN02062	21.45	ELAN020625		00019964	05/08/2025
	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	COFFEE SUPPLIES	109595-6052	ELAN02062	30.68	ELAN020625		00019964	05/08/2025
	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	EMPLOYEE SNACK PROGRAM	109595-6052	ELAN02062	152.12	ELAN020625		00019964	05/08/2025
	V012768		Common Area Supplies						
MW OH	ELAN CORPORATE PAYMENT	BROWN BAG SUPPLIES	109595-6053	ELAN02062	21.86	ELAN020625		00019964	05/08/2025
	V012768		City Events						
MW OH	ELAN CORPORATE PAYMENT	WELLNESS STEP CHALLENGE CARDS	101515-6053	ELAN02062	125.00	ELAN020625		00019964	05/08/2025
	V012768		City Events						
MW OH	ELAN CORPORATE PAYMENT	FLOWERS FOR CAROLE WAYMAN	101511-6053	ELAN02062	19.75	ELAN020625		00019964	05/08/2025
	V012768		City Events						
MW OH	ELAN CORPORATE PAYMENT	EMPLOYEE FAREWELL TREATS	101512-6053	ELAN02062	12.49	ELAN020625		00019964	05/08/2025
	V012768		City Events						
MW OH	ELAN CORPORATE PAYMENT	BDAY CAKE; CHAD & JEREMY	109595-6053	ELAN02062	44.00	ELAN020625		00019964	05/08/2025
	V012768		City Events						
MW OH	ELAN CORPORATE PAYMENT	BROWN BAG HIGH FIVE GIFT CARDS	109595-6053	ELAN02062	50.00	ELAN020625		00019964	05/08/2025
	V012768		City Events						

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MW OH	ELAN CORPORATE PAYMEN V012768	BROWN BAG SUPPLIES	109595-6053 City Events	ELAN02062	55.88	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	BROWN BAG LUNCH	109595-6053 City Events	ELAN02062	559.55	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	ANNIVERSARY CHALLENGE COINS	103065-6053 City Events	ELAN02062	2,153.25	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	FD GYM MIRROR MOUNTING	103654-6130 Repair & Maint/Facilities	ELAN02062	10.71	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	FD MEN'S URINAL PURCHASED	103654-6130 Repair & Maint/Facilities	ELAN02062	11.59	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	FIRE 1/D TOWN WORK ORDERS PU	103654-6130 Repair & Maint/Facilities	ELAN02062	102.20	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	PURCHASED PAINT FOR CHAMBERS	103654-6130 Repair & Maint/Facilities	ELAN02062	15.04	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	FD URINAL DRAIN PURCHASED	103654-6130 Repair & Maint/Facilities	ELAN02062	26.90	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	CITYHALL ICEMAKER WATER	103654-6130 Repair & Maint/Facilities	ELAN02062	40.87	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	CITYHALL VEHICLE KEY BOX INSTA	103654-6130 Repair & Maint/Facilities	ELAN02062	45.37	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	CITRYHALL TRELLIS LIGHTING WA	103654-6130 Repair & Maint/Facilities	ELAN02062	46.25	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	FD MEN'S RESTROOM PURCHASE	103654-6130 Repair & Maint/Facilities	ELAN02062	213.43	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	FW REPAIRS/MAINT	103654-6130 Repair & Maint/Facilities	ELAN02062	55.37	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	CITY HALL WORK ORDERS PURCH	103654-6130 Repair & Maint/Facilities	ELAN02062	70.88	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN	FW REPAIRS & MAINT	103654-6130	ELAN02062	78.59	ELAN020625		00019964	05/08/2025

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	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	FD EVIDENCE BUILDING RODENT TR	103654-6130	ELAN02062	84.22	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	CITYHALL PEST PROBLEM PURC	103654-6130	ELAN02062	93.25	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	FD ARMORY RENOVATION PD AR	103654-6130	ELAN02062	105.82	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	FD REPORT WRITING ROOM PURC	103654-6130	ELAN02062	108.59	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	CITYYARD FLEET EQUIPMENT P	103654-6130	ELAN02062	111.81	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	STATION 2 SKYLIGHT PURCHAS	103654-6130	ELAN02062	148.78	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	FD WOMEN'S RESTROOM REPAIRS	103654-6130	ELAN02062	158.73	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	CITYHALL PEST'S CONTROL PU	103654-6130	ELAN02062	12.87	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	FW SUPPLIES CITY HALL	103654-6130	ELAN02062	52.08	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	CITYHALL OFFICE PAINTING SUPPL	103654-6130	ELAN02062	240.12	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	CH WORKORDERS/ STATION 2 PU	103654-6130	ELAN02062	305.06	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	TRUCK EQUIPMENT NEEDED FOR	103654-6130	ELAN02062	322.17	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	CITYHALL EMPLOYEE LOUNGE	103654-6130	ELAN02062	447.50	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						
MW OH	ELAN CORPORATE PAYMENT	SENIOR CENTER REPAIRS	104055-6130	ELAN02062	48.97	ELAN020625		00019964	05/08/2025
	V012768		Repair & Maint/Facilities						

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MW OH	ELAN CORPORATE PAYMENT V012768	TEEN CENTER	104055-6130 Repair & Maint/Facilities	ELAN02062	51.52	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	TOOLS FOR MCFADDEN PARK	104055-6130 Repair & Maint/Facilities	ELAN02062	172.82	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	DOOR STOPPERS FOR WHITTEN CNTR	104055-6130 Repair & Maint/Facilities	ELAN02062	257.69	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SENIOR CENTER REPAIRS	104055-6130 Repair & Maint/Facilities	ELAN02062	337.07	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SUPPLIES FOR REPAIRS	104055-6130 Repair & Maint/Facilities	ELAN02062	40.86	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SP SNACK SHACK DRAIN	104055-6130 Repair & Maint/Facilities	ELAN02062	22.57	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	REPAIR BROKEN SLIDE	104055-6130 Repair & Maint/Facilities	ELAN02062	26.95	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SUPPLIES FOR STOCK	104055-6130 Repair & Maint/Facilities	ELAN02062	33.34	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	STATION 1 COLD WATER SHUT OFF	103654-6137 Repair Maint/Equipment	ELAN02062	23.49	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FD MEN'S URINAL PLUMBING REPAI	103654-6137 Repair Maint/Equipment	ELAN02062	146.96	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	STATION 1 WATER MANIFOLD PU	103654-6137 Repair Maint/Equipment	ELAN02062	48.46	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	GETAC REPAIRS	103041-6137 Repair Maint/Equipment	ELAN02062	679.95	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	GETAC REPAIRS	103041-6137 Repair Maint/Equipment	ELAN02062	989.95	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CPR MATERIALS/EQUIPMENT	101515-6137 Repair Maint/Equipment	ELAN02062	151.98	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT	LIGHTS, ELEC SUPPLIES REPL	104055-6139	ELAN02062	226.90	ELAN020625		00019964	05/08/2025

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	V012768		Repair/Maint - Parks & Fields						
MW OH	ELAN CORPORATE PAYMENT	TIMERS FOR LIGHTS AT SANTA FE	104055-6139	ELAN02062	339.10	ELAN020625		00019964	05/08/2025
	V012768		Repair/Maint - Parks & Fields						
MW OH	ELAN CORPORATE PAYMENT	SPORTS COMPLEX GATE LATCHES	104055-6139	ELAN02062	9.79	ELAN020625		00019964	05/08/2025
	V012768		Repair/Maint - Parks & Fields						
MW OH	ELAN CORPORATE PAYMENT	TUFFREE PARK LIGHTS AND COVERS	104055-6139	ELAN02062	21.72	ELAN020625		00019964	05/08/2025
	V012768		Repair/Maint - Parks & Fields						
MW OH	ELAN CORPORATE PAYMENT	SPORTS COMPLEX GATE LATCHES	104055-6139	ELAN02062	23.02	ELAN020625		00019964	05/08/2025
	V012768		Repair/Maint - Parks & Fields						
MW OH	ELAN CORPORATE PAYMENT	CEMENT BAGS FOR BACKFLOW	104055-6139	ELAN02062	34.70	ELAN020625		00019964	05/08/2025
	V012768		Repair/Maint - Parks & Fields						
MW OH	ELAN CORPORATE PAYMENT	REPAIRS FOR BRIDGE ATWOOD	104055-6139	ELAN02062	79.48	ELAN020625		00019964	05/08/2025
	V012768		Repair/Maint - Parks & Fields						
MW OH	ELAN CORPORATE PAYMENT	SPORTS COMPLEX GATE LATCHES	104055-6139	ELAN02062	120.25	ELAN020625		00019964	05/08/2025
	V012768		Repair/Maint - Parks & Fields						
MW OH	ELAN CORPORATE PAYMENT	LIGHTS REPAIR FIXING LIGH	104055-6141	ELAN02062	53.54	ELAN020625		00019964	05/08/2025
	V012768		Repair/Maint - Park LIghts						
MW OH	ELAN CORPORATE PAYMENT	SUPPLIES FOR GRAFFITI CREW	103652-6146	ELAN02062	481.19	ELAN020625		00019964	05/08/2025
	V012768		Paint Supplies						
MW OH	ELAN CORPORATE PAYMENT	PAINT FOR GRAFFITI REMOVAL.	103652-6146	ELAN02062	704.88	ELAN020625		00019964	05/08/2025
	V012768		Paint Supplies						
MW OH	ELAN CORPORATE PAYMENT	CITY HALL WORK ORDERS PURCH	103654-6146	ELAN02062	70.35	ELAN020625		00019964	05/08/2025
	V012768		Paint Supplies						
MW OH	ELAN CORPORATE PAYMENT	CITY HALL RENOVATIONS PURC	103654-6146	ELAN02062	76.17	ELAN020625		00019964	05/08/2025
	V012768		Paint Supplies						
MW OH	ELAN CORPORATE PAYMENT	K9 DOG FOOD	103041-6148	ELAN02062	136.65	ELAN020625		00019964	05/08/2025
	V012768		K9 Expenses						
MW OH	ELAN CORPORATE PAYMENT	K9 DOG FOOD	103041-6148	ELAN02062	286.59	ELAN020625		00019964	05/08/2025
	V012768		K9 Expenses						

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MW OH	ELAN CORPORATE PAYMEN V012768	BATTERIES	103043-6149 Jail Supplies	ELAN02062	39.96	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	SPIT HOODS	103043-6149 Jail Supplies	ELAN02062	45.76	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	SPIT HOODS & BLANKETS	103043-6149 Jail Supplies	ELAN02062	156.72	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	BATTERIES	103043-6149 Jail Supplies	ELAN02062	273.04	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	SPIT HOODS & BLANKETS	103043-6149 Jail Supplies	ELAN02062	411.92	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	GLOVES	103043-6149 Jail Supplies	ELAN02062	896.27	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	PACKING TAPE	103043-6149 Jail Supplies	ELAN02062	22.50	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	JAIL SUPPLIES	103043-6149 Jail Supplies	ELAN02062	1,782.09	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	VOICE OVER FOR CITY PHONE TREE	101534-6225 Advertising/Promotional	ELAN02062	50.48	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	FINANCE MANAGER JOB POSTING-CS	102020-6225 Advertising/Promotional	ELAN02062	325.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	Printing & Binding	109595-6230 / 239501-6230 Printing & Binding	ELAN02062	2,600.56	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	HOTEL: DAVIS SYMPOSIUM HOT	103066-6235 Travel	ELAN02062	936.35	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	REGISTRATION: L. BRUTO REG	103067-6250 Staff Training	ELAN02062	55.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	CPR MATERIALS/EQUIPMENT	101515-6250 Staff Training	ELAN02062	27.23	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN	CPR MATERIALS/EQUIPMENT	101515-6250	ELAN02062	127.16	ELAN020625		00019964	05/08/2025

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	V012768		Staff Training						
MW OH	ELAN CORPORATE PAYMENT V012768	POST TRAINING COURSE M TITUS	101515-6250 Staff Training	ELAN02062	135.23	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	STOCK SUPPLIES	104055-6840 Machinery & Equipment	ELAN02062	142.88	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	STOCK SPORTS COMPLEX	104055-6840 Machinery & Equipment	ELAN02062	148.66	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	ELECTRIC BLOWER	104055-6840 Machinery & Equipment	ELAN02062	171.32	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	BED LINER FOR NEW TRUCK	798302-6842 / 798302-6842 Vehicles	ELAN02062	625.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SPRAY ON BEDLINER.	798302-6842 / 798302-6842 Vehicles	ELAN02062	625.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE CHAIR	503040-6845 / 233004-6845 Office Equipment	ELAN02062	194.53	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	ADMIN. 1 CHAIRS -8	109595-6845 Office Equipment	ELAN02062	1,365.81	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SHEET METAL FOR TABLE SHEET	795301-6850 Building & Facilities	ELAN02062	356.99	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	STORAGE ORGINIZERS CIP -	795303-6850 / 795303-6850 Building & Facilities	ELAN02062	300.72	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MEMBERSHIP FEE	101515-6255 Dues & Memberships	ELAN02062	40.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	NENA MEMBERSHIP RENEWAL	101515-6255 Dues & Memberships	ELAN02062	152.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MMASC ANNUAL MEMBERSHIP	101511-6255 Dues & Memberships	ELAN02062	125.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CACEO MEMBERSHIP PIVAROFF	102533-6255 Dues & Memberships	ELAN02062	100.00	ELAN020625		00019964	05/08/2025

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MW OH	ELAN CORPORATE PAYMENT V012768	CACEO MEMBERSHIP EADY CA A	102533-6255 Dues & Memberships	ELAN02062	100.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CACEO MEMBERSHIP JOHNSON C	102533-6255 Dues & Memberships	ELAN02062	100.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	APWA MEMBERSHIP FEE	103550-6255 Dues & Memberships	ELAN02062	306.25	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CITY ENG. ASSOC. OC ANNUAL FEE	103550-6255 Dues & Memberships	ELAN02062	50.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	NRPA MEMBERSHIP	104070-6255 Dues & Memberships	ELAN02062	700.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	A. REFAIE CPRS MEMBERSHIP	104071-6255 Dues & Memberships	ELAN02062	70.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CPRS AQUATICS SECTION ADDED	104071-6255 Dues & Memberships	ELAN02062	10.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CARB CLEAN TRUCK & BUS ANNUAL	103658-6257 Licenses & Permits	ELAN02062	1.86	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	UNDERGROUND FUEL TANK	103658-6257 Licenses & Permits	ELAN02062	13.95	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	UNDERGROUND FUEL TANK	103658-6257 Licenses & Permits	ELAN02062	50.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CLEAN TRUCK & BUS 2025 COMPL	103658-6257 Licenses & Permits	ELAN02062	62.36	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	WATER CERTIFICATE TRAINING	103652-6257 Licenses & Permits	ELAN02062	155.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	UNDERGROUND FUEL TANK	103658-6257 Licenses & Permits	ELAN02062	1.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	UNDERGROUND FUEL TANK	103658-6257 Licenses & Permits	ELAN02062	1.15	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT	HOMICIDE INVEST SUPPLIES	103042-6301	ELAN02062	66.00	ELAN020625		00019964	05/08/2025

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	V012768		Special Department Expenses						
MW OH	ELAN CORPORATE PAYMENT V012768	HOMICIDE INVEST SUPPLIES	103042-6301 Special Department Expenses	ELAN02062	114.47	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	HOMICIDE INVEST SUPPLIES	103042-6301 Special Department Expenses	ELAN02062	400.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	STATION FLAGS AMERICAN FL	103066-6301 Special Department Expenses	ELAN02062	210.05	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MIC KEEPERS -12 MIC KEEPER	103066-6301 Special Department Expenses	ELAN02062	313.07	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	BOUGHT SUPPLIES FOR SIGN SHOP	103652-6310 Street Signs	ELAN02062	60.23	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	104070-6315 Office Supplies	ELAN02062	57.62	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	REFUND ON OFFICE SUPPLIES	104070-6315 Office Supplies	ELAN02062	91.83	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	DEPT. OFFICE SUPPLIES	104070-6315 Office Supplies	ELAN02062	239.29	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	BINDER TABS	101512-6315 Office Supplies	ELAN02062	20.58	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	101534-6315 Office Supplies	ELAN02062	257.39	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	101534-6315 Office Supplies	ELAN02062	69.59	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	103040-6315 Office Supplies	ELAN02062	10.09	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	103040-6315 Office Supplies	ELAN02062	15.21	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	DESK CALENDAR	103040-6315 Office Supplies	ELAN02062	15.21	ELAN020625		00019964	05/08/2025

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MW OH	ELAN CORPORATE PAYMENT V012768	DESK CALENDAR	103040-6315 Office Supplies	ELAN02062	15.95	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FILE FOLDERS	103040-6315 Office Supplies	ELAN02062	16.40	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	103040-6315 Office Supplies	ELAN02062	30.54	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CORK BOARD	103040-6315 Office Supplies	ELAN02062	43.49	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	PAPER CLIPS	103040-6315 Office Supplies	ELAN02062	64.40	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	103040-6315 Office Supplies	ELAN02062	64.45	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CREDIT OFFICE SUPPLIES	103040-6315 Office Supplies	ELAN02062	-21.06	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	DESK CALENDAR	103040-6315 Office Supplies	ELAN02062	17.06	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	101511-6315 Office Supplies	ELAN02062	-14.67	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	101511-6315 Office Supplies	ELAN02062	-14.44	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	101511-6315 Office Supplies	ELAN02062	7.16	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	101511-6315 Office Supplies	ELAN02062	9.29	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	101511-6315 Office Supplies	ELAN02062	14.44	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	OFFICE SUPPLIES	101511-6315 Office Supplies	ELAN02062	14.67	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT	OFFICE SUPPLIES	101511-6315	ELAN02062	14.95	ELAN020625		00019964	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V012768		Office Supplies						
MW OH	ELAN CORPORATE PAYMENT V012768	CHARGER FOR TOM'S IPHONE	101511-6315 Office Supplies	ELAN02062	28.26	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	IPHONE CASE FOR TOM HATCH	101511-6315 Office Supplies	ELAN02062	8.25	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	TONER FOR JEANNETTE'S PRINTER	101511-6315 Office Supplies	ELAN02062	536.74	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	SHIPPING CHARGES	103040-6325 Postage	ELAN02062	26.93	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	SHIPPING CHARGES	103040-6325 Postage	ELAN02062	8.09	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	UPS SHIPPING (GAVIN) ADMINSURE	102020-6325 Postage	ELAN02062	11.26	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMEN V012768	SHIPPING CHARGES	103040-6325 Postage	ELAN02062	10.85	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUEL	103658-6345 Gasoline & Diesel Fuel	ELAN02062	102.35	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUEL	103658-6345 Gasoline & Diesel Fuel	ELAN02062	28.95	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUEL	103658-6345 Gasoline & Diesel Fuel	ELAN02062	32.32	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUELED UP PUBLIC WORKS TRUCK	103658-6345 Gasoline & Diesel Fuel	ELAN02062	116.28	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUEL	103658-6345 Gasoline & Diesel Fuel	ELAN02062	117.08	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUEL	103658-6345 Gasoline & Diesel Fuel	ELAN02062	62.46	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUEL	103658-6345 Gasoline & Diesel Fuel	ELAN02062	68.67	ELAN020625		00019964	05/08/2025

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MW OH	ELAN CORPORATE PAYMENT V012768	GASOLI GASO GASOLINE FOR PD	103658-6345 Gasoline & Diesel Fuel	ELAN02062	70.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FD GASOLINE	103658-6345 Gasoline & Diesel Fuel	ELAN02062	87.42	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUEL	103658-6345 Gasoline & Diesel Fuel	ELAN02062	97.78	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FUEL	103658-6345 Gasoline & Diesel Fuel	ELAN02062	46.81	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FAT GUN HOLSTER	103041-6360 / 50044-6360 Uniforms	ELAN02062	143.85	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	BATON, RADIO, HANCUFF HOLDERS	103041-6360 / 50044-6360 Uniforms	ELAN02062	197.44	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	BATON, RADIO, HANCUFF HOLDERS	103041-6360 / 50044-6360 Uniforms	ELAN02062	330.51	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	UNIFORM PINS	101515-6360 Uniforms	ELAN02062	37.25	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	45671 45847 OTTER SUBSCR	101523-6366 Web Based Service/Subcriptions	ELAN02062	115.44	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CALLBRIDGE SUBSC	101523-6366 Web Based Service/Subcriptions	ELAN02062	539.76	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	ZOOM ANNUAL PAYMENT	101523-6366 Web Based Service/Subcriptions	ELAN02062	651.95	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	NO MAPPING SOFTWARE	103040-6366 Web Based Service/Subcriptions	ELAN02062	0.99	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FD WATER SERVICES	103040-6366 Web Based Service/Subcriptions	ELAN02062	47.95	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	CONSTANT CONTACT EMAIL	101534-6366 Web Based Service/Subcriptions	ELAN02062	55.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT	ANNUAL SUBSCRIPTION ANNUA	101534-6366	ELAN02062	319.95	ELAN020625		00019964	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V012768		Web Based Service/Subcriptions						
MW OH	ELAN CORPORATE PAYMENT V012768	45677 45707 MAPPING SVS	103042-6366 Web Based Service/Subcriptions	ELAN02062	15.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FIELD REPORT SOFTWARE FIEL	103550-6366 Web Based Service/Subcriptions	ELAN02062	114.21	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	HERITAGE FEST WEBSITE DOMAIN	104078-6366 Web Based Service/Subcriptions	ELAN02062	128.84	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MUSIC SUBSCRIPTION	104071-6366 Web Based Service/Subcriptions	ELAN02062	19.99	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MOVIE SUBSCRIPTION	104071-6366 Web Based Service/Subcriptions	ELAN02062	22.99	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	KEYS	103041-6399 Other Supplies	ELAN02062	8.68	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	STORAGE TUBS	103066-6399 Other Supplies	ELAN02062	21.51	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	FAN FAN	103066-6399 Other Supplies	ELAN02062	405.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	MISC SUPPLIES	103040-6399 Other Supplies	ELAN02062	30.43	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	BACKDROP FOR HEADSHOTS	581573-6399 Other Supplies	ELAN02062	56.90	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	45665 ROTARY MTG MEAL	103040-6401 Community Programs	ELAN02062	8.26	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	45686 ROTARY MTG MEAL	103040-6401 Community Programs	ELAN02062	11.03	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SUPPLIES FOR LA PLACITA RIBBO	104071-6401 Community Programs	ELAN02062	13.94	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SUPPLIES LA PLACITA RIBBON	104071-6401 Community Programs	ELAN02062	24.96	ELAN020625		00019964	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	ELAN CORPORATE PAYMENT V012768	TINY TOT SUPPLIES	104071-6401 / 22401-6401 Community Programs	ELAN02062	169.61	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SENIOR CENTER SUPPLIES	104079-6401 Community Programs	ELAN02062	50.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SENIOR CENTER SUPPLIES	104079-6401 Community Programs	ELAN02062	62.32	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SENIOR CENTER SUPPLIES	104079-6401 Community Programs	ELAN02062	70.40	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SENIOR CENTER SUPPLIES	104079-6401 Community Programs	ELAN02062	80.51	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SENIOR CENTER SUPPLIES	104079-6401 Community Programs	ELAN02062	82.02	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SENIOR CENTER SUPPLIES	104079-6401 Community Programs	ELAN02062	232.80	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SENIOR CENTER SUPPLIES	104079-6401 Community Programs	ELAN02062	67.19	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	LET'S DANCE DINNER	104071-6401 Community Programs	ELAN02062	52.45	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SUPPLIES LA PLACITA RIBBON CUT	104071-6401 Community Programs	ELAN02062	71.60	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	LET'S DANCE SUPPLIES	104071-6401 Community Programs	ELAN02062	89.27	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	TINY TOT SUPPLIES	104071-6401 / 22401-6401 Community Programs	ELAN02062	97.18	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	WATERS LA PLACITA RIBBON CUT	104071-6401 Community Programs	ELAN02062	104.30	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT V012768	SUPPLIES FOR LA PLACITA RIBBON	104071-6401 Community Programs	ELAN02062	108.00	ELAN020625		00019964	05/08/2025
MW OH	ELAN CORPORATE PAYMENT	LET'S DANCE DINNER	104071-6401	ELAN02062	184.90	ELAN020625		00019964	05/08/2025

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	V012768		Community Programs						
MW OH	ELAN CORPORATE PAYMENT V012768	TINY TOT SUPPLIES	104071-6401 / 22401-6401 Community Programs	ELAN02062	251.68	ELAN020625		00019964	05/08/2025
				Check Total:	**42,153.28**				
MW OH	BRUTO, LISA V012902	PUBLIC SVS RECOGN - EXP REIMB	101512-6053 City Events	EFT050625	195.00	050525		00019965	05/08/2025
				Check Total:	**195.00**				
MW OH	BUTTS, BRAD V002941	APRIL FASTRAK REIMBURSEMENT	103040-6051 Toll Roads Expense	EFT050625	311.59	APRIL 25		00019966	05/08/2025
				Check Total:	**311.59**				
MW OH	CHUNG, HYUN V012031	TUITION REIMBURSEMENT #24-35-2	109595-5150 Tuition Reimbursement	EFT050625	823.50	24-35-2		00019967	05/08/2025
				Check Total:	**823.50**				
MW OH	GILLIS, JOSEPH V008160	PD TRAINING MEALS REIMB	103041-6250 Staff Training	EFT050625	870.00	GILLIS42425		00019968	05/08/2025
				Check Total:	**870.00**				
MW OH	GUERRERO, VICTOR V012998	EMT CERT REIMBURSEMENT	103066-6250 Staff Training	EFT050625	152.31	05/05/25 B		00019969	05/08/2025
MW OH	GUERRERO, VICTOR V012998	FRESNO TRAINING REG FEE REIMB	103066-6250 Staff Training	EFT050625	279.00	050525		00019969	05/08/2025
				Check Total:	**431.31**				
MW OH	LAMBERT, JOSEPH V010732	ICSC - PER DIEM EXPENSES	102534-6245 Meetings & Conferences	EFT050625	200.00	050125		00019970	05/08/2025
				Check Total:	**200.00**				
MW OH	PLACENTIA FIREFIGHTERS V011878	PFFA PE4/26 PD5/2	0010-2189 Fire Association Dues	EFT050625	1,050.00	PR2501009		00019971	05/08/2025
				Check Total:	**1,050.00**				

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
MW OH	PLACENTIA POLICE V000839	PPFMA PE4/26 PD5/2	0010-2180 Police Mgmt Assn Dues	EFT050625	1,331.75	PR2501009		00019972	05/08/2025
MW OH	PLACENTIA POLICE V000839	PPFMA PE4/26 PD5/2	0091-2180 Police Mgmt Assn Dues	EFT050625	44.04	PR2501009		00019972	05/08/2025
				Check Total:	**1,375.79**				
MW OH	PLACENTIA POLICE V003519	PPOA PE4/26 PD5/2	0010-2178 Placentia Police Assoc Dues	EFT050625	3,145.54	PR2501009		00019973	05/08/2025
MW OH	PLACENTIA POLICE V003519	PPOA PE4/26 PD5/2	0091-2178 Placentia Police Assoc Dues	EFT050625	64.45	PR2501009		00019973	05/08/2025
MW OH	PLACENTIA POLICE V003519	PPOA PE4/26 PD5/2	0078-2178 Placentia Police Assoc Dues	EFT050625	47.66	PR2501009		00019973	05/08/2025
				Check Total:	**3,257.65**				
MW OH	REVARD, TAYLOR V011038	PD TRAINING MEALS REIMB	213041-6250 Staff Training	EFT050625	870.00	REVARD5525		00019974	05/08/2025
				Check Total:	**870.00**				
MW OH	ROBERTS, JULIE V012314	TUITION REIMBURSEMENT #24-11	109595-5150 Tuition Reimbursement	EFT050625	370.50	24-11		00019975	05/08/2025
MW OH	ROBERTS, JULIE V012314	TUITION REIMB #24-12 - BOOKS	109595-5150 Tuition Reimbursement	EFT050625	26.25	24-12-2		00019975	05/08/2025
				Check Total:	**396.75**				
MW OH	RODRIGUEZ, SHEILA V012246	DISPATCH TRAINING MILES REIMB	101515-6240 Mileage Reimbursement	EFT050625	99.96	4292025		00019976	05/08/2025
MW OH	RODRIGUEZ, SHEILA V012246	DISPATCH TRAINING MEALS REIMB	101515-6235 Travel	EFT050625	43.92	4292025		00019976	05/08/2025
				Check Total:	**143.88**				
MW OH	TREJO, DANIELA V012221	TUITION REIMBURSEMENT #24-18	109595-5150 Tuition Reimbursement	EFT050625	441.00	24-18		00019977	05/08/2025
MW OH	TREJO, DANIELA	TUITION REIMBURSEMENT #24-19	109595-5150	EFT050625	445.50	24-19		00019977	05/08/2025

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Type	Vendor Name/ID	Description	Account/Description	Batch ID	Amount	Invoice#	PO #	Check #	Check Date
	V012221		Tuition Reimbursement						
				Check Total:	**886.50**				
MW OH	VALENTINE, THOMAS E000118	MEDICAL INS REIMBURSEMENTS	395083-5161 Health Insurance Premiums	RETMAY20	2,176.60	MAY 2025		00019979	05/08/2025
				Check Total:	**2,176.60**				
				Type Total:	**638,900.57**				
				Check Total:	**638,900.57**				

Agenda Item No: 1.c

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: May 20, 2025

Submitted by: Kiana Louie

From: Public Works

Subject:
Resolution Relating to Fiscal Year 2025-26 Levy of Assessments to the City of Placentia Street Lighting District No. 81-1 and Setting a Public Hearing for June 17, 2025 at 7:00 P.M.

Financial Impact:
Fiscal Impact:
SLD No. 81-1 has estimated expenditures of $197,245 for FY 2025-26. The proposed assessment for FY 2025-26 will generate approximately $136,245 in revenue leaving a negative balance of $61,000, which is backfilled by the City's General Fund. SLD 81-1 has operated at a deficit for numerous years because of the limited ability to increase assessment rates to relieve the annual General Fund contribution to the District.

Summary:
Each year, the City must conduct a public hearing to provide for the Levy of Assessments for the City of Placentia Street Lighting District ("SLD") No. 81-1 (the "District"), prepare a final Engineer's Report, and provide for any annexations into the District as proposed. This action will adopt resolutions necessary to set forth a public hearing for June 17, 2025, to provide for the Fiscal Year ("FY") 2025-26 Annual Levy of Assessments for SLD No. 81-1 as well as finalize the annual Engineer's Report.

Recommendation:
Recommended Action: It is recommended that the City Council take the following actions:

1. Adopt Resolution R-2025-17, a Resolution of the City Council of the City of Placentia, California, directing the preparation of the Engineer's Report for Fiscal Year 2025-26 for the continuation of the annual assessments for Street Lighting District No. 81-1; and
2. Adopt Resolution R-2025-18, a Resolution of the City Council of the City of Placentia, California, declaring its intention to provide for an annual levy and collection of assessments for certain maintenance within an existing district, pursuant to the provisions of Division 15, Part 2, of the California Streets and Highways Code and setting a time and place for public hearing thereon.

Strategic Plan Statement:
There is no specific strategic planning goal or objective associated with this agenda item.

Discussion:
The City Council adopted Resolution No. 81-R-133 on June 2, 1981, establishing SLD No. 81-

1 pursuant to provisions of the Landscaping and Lighting Act of 1972, Division 15 of the Streets and Highway Code. SLD 81-1 was created to generate revenue to pay for the electric utility costs for 814 streetlights located along arterial streets throughout the City. SLD No. 81-1 is divided into five (5) assessment zones. Zone A is made up of 3,281 residential parcels. Zone B consists of 269.712 acres of commercial and industrial land. Zone C, which includes parcels from the former Santa Fe Lighting District No. 1, no longer exists and has been folded into Zone B. Zone D includes 65 parcels that have a recorded tentative or final map but are not yet developed. Lastly, Zone E includes open space, streets, or landscaped parcels and is exempt from the assessment. The assessment rate charged varies by zone. Zone A properties pay $27.38 per parcel per year. Zone B pays $164.28 per acre, and Zone C properties pay a rate of $8.21 per unit.

The legal authority for setting the assessments in SLD No. 81-1 is set forth in the Landscape and Lighting Act of 1972 found in Streets and Highways Code Section 22500, et seq., and pertinent provisions of the California Government Code. The annual levy is for providing street lighting and means of assessment for maintenance of same in those existing and newly developing properties designated on the Boundary Map of the District, which is on file in the offices of the City Engineer and City Clerk.

SLD No. 81-1 is exempt from, and not subject to, the procedures and approval processes set forth in Article XIII D, Section 4 of the California Constitution enacted by Proposition 218 on November 5, 1996. The reason SLD No. 81-1 is not subject to Proposition 218 can be attributed to the fact that Proposition 218 also enacted Article XIII D, Sections 5 and 5(b) which exempted assessment districts formed prior to November 6, 1996, and which were formed pursuant to a petition signed by those owning all the parcels subject to the assessment at the time the assessment was initially imposed. This exemption is contingent on there being no increase in the amount assessed on a property owner in a category from the prior year. Since SLD No. 81-1 was formed prior to November 6, 1996, pursuant to a petition signed by those owning all the parcels subject to the assessment at the time the assessment was initially imposed, the District is exempt from the procedures and approval process set forth by Proposition 218.

Two (2) resolutions have been prepared for City Council consideration. The first resolution (Attachment 1) orders the preparation of an Engineer's Report to include the plans, specifications, cost estimate, and diagram of the landscape improvements. The second resolution (Attachment 2) declares the Council's intention to provide for the annual levy and collection of assessments, as well as establishing June 17, 2025, as the public hearing date.

Fiscal Impact Summary:

Fiscal Impact:

Revenue:	$136,245 (280000-4501; SLD-81-1 Assessments)
	$ 61,000 (Proposed Transfer in from General Fund)
Expenditures:	$197,245 (Proposed FY 25-26 Budget SLD 81-1 Fund)

Attachments

Attachment 1 - Resolution R-2025-17 Preparation of Engineer's Report - SLD 81-1.pdf
Attachment 2 - Resolution R-2025-18 - Setting Public Hearing SLD 81-1.pdf
Attachment 3 - SLD 81-1 Engineer's Report - FY 2025-26.pdf

RESOLUTION NO. R-2025-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, DIRECTING PREPARATION OF THE ENGINEER'S REPORT FOR FISCAL YEAR 2025-26 FOR THE CONTINUATION OF THE ANNUAL ASSESSMENTS FOR STREET LIGHTING DISTRICT NO. 81-1

A. Recitals

(i). On June 2, 1981, by its Resolution No. 81-R-133, this Council ordered the formation of and levied the first assessment within the Placentia Street Lighting District No. 81-1 ("District") in accordance with the provisions of Article XIII D of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

(ii). The City Council of the City of Placentia, California, desires to initiate proceedings for the annual levy of assessments for said District; and

(iii). The proceedings for the annual levy of assessments shall relate to the fiscal year commencing July 1, 2025, and ending June 30, 2026; and

(iv). The provisions of said Division 15, Part 2, require a written Report, consisting of the following:

1. Plans and specifications of the area of the works of improvement to be maintained;

2. An estimate of the costs for maintaining the improvements for the above-referenced fiscal year;

3. A diagram of the area proposed to be assessed;

4. An assessment of the estimated costs for maintenance work for said fiscal year.

B. Resolution

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

1. The Recitals set forth in Part A., above, are true and correct.

2. The purpose of the District is for the installation, maintenance, and servicing of street lighting improvements, as described in Section 3 below.

3. Within the Street Lighting District, the existing and proposed improvements to be undertaken by the City are generally described as the installation, maintenance and servicing of public facilities including, but not limited to, street lighting owned or

maintained by the City. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements.

4. The City Engineer is hereby designated as Engineer of Work for purposes of these proceedings and is hereby ordered to prepare the final Engineer's Report in accordance with Article 4 of Chapter 1 of the Act and Article XIII D of the California Constitution. Upon completion, the Engineer shall file the Engineer's Report with the City Clerk for submission to the Council.

APPROVED and ADOPTED this 20th day of May 2025.

_____
Kevin Kirwin, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 20th day of May 2025 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, City Attorney

RESOLUTION NO. R-2025-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, DECLARING ITS INTENTION TO PROVIDE FOR THE ANNUAL LEVY AND COLLECTION OF ASSESSMENTS FOR CERTAIN MAINTENANCE WITHIN AN EXISTING DISTRICT, PURSUANT TO THE PROVISIONS OF DIVISION 15, PART 2, OF THE CALIFORNIA STREETS AND HIGHWAYS CODE AND SETTING THE TIME AND PLACE FOR A PUBLIC HEARING THEREON.

A. Recitals

(i). The City Council of the City of Placentia, in 1981, formed a street lighting district pursuant to the terms and provisions of the Landscaping and Lighting Act of 1972 ("Act"), Division 15, Part 2, of the California Streets and Highways Code, in what is known and designated as:

CITY OF PLACENTIA
STREET LIGHTING DISTRICT NO. 81-1

(Hereinafter the "District.")

(ii). Proposition 218 adopted November 5, 1996 added Articles XIII C and XIII D to the California Constitution providing, at Article XIII D, § 5, that new assessment districts formed after November 6, 1996 and assessment increases in existing assessment districts be subject to specified procedures and approval processes set forth in Article XIII D, § 4; and

(iii). California Constitution Article XIII D, §§ 5 and 5 (b), provides that any assessment imposed in an assessment district formed prior to November 6, 1996 pursuant to a petition signed by those owning all of the parcels subject to the assessment at the time such district was formed and the assessment initially imposed, provided there is no increase in the amount assessed on an owner in a particular category of assessment unit, shall be exempt from the procedures and approval process set forth in Article XIII D, § 4; and

(iv). The District was formed prior to November 6, 1996 pursuant to a petition signed by those owning all of the parcels subject to the assessment at the time the assessment was initially imposed; and

(v). There is no increase in the amount proposed to be assessed on any parcel within the District in any category of assessment unit, for the period from Fiscal Year

2024-25 to Fiscal Year 2025-26, thereby rendering the District exempt from the procedures and approval process set forth in Article XIII D, § 4; and

(vi). The City Council desires, pursuant to the provisions of the Act to provide for the annual levy of assessments for the 2025-26 Fiscal Year, to provide for the costs and expenses reasonably necessary for the maintenance of improvements within said District; and

(vii). The assessment engineer has presented a report ("Report"), as required by law, setting forth the reasonably necessary maintenance for Fiscal Year 2025-26 and setting forth the recommended levy, therefore.

B. Resolution

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

1. The facts set forth in the Recitals, Part A of this Resolution, are true and correct.

2. The Report has been made, filed with the City Clerk, and duly considered by the City Council and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

3. The public interest and convenience require the annual levy and collection of special assessments for the continual maintenance of improvements, to serve and benefit said District as set forth in the Report of the Engineer, incorporated herein as a part hereof.

4. The Report, setting forth the reasonably necessary maintenance for Fiscal Year 2025-26 and setting forth the recommended levy, therefore, hereby is received and is directed to be filed in the Office of the City Clerk.

5. The public interest and convenience require, and it is the intention of this City Council to order, reasonably necessary maintenance for Fiscal Year 2025-26, and further it is determined to be in the public interest and convenience to levy and collect annual assessments to pay the costs and expenses of said maintenance and improvements as estimated in said "Report."

6. The assessments levied and collected shall be for the maintenance of certain street light improvements, maintenance, and servicing as set forth in the Engineer's Report, referenced and so incorporated herein.

7. NOTICE IS HEREBY GIVEN THAT ON TUESDAY, JUNE 17, 2025, AT 7:00 P.M. OR AS SOON THEREAFTER AS THE MATTER MAY BE HEARD, IN THE COUNCIL CHAMBERS LOCATED AT 401 E. CHAPMAN AVENUE, PLACENTIA, THE

CITY COUNCIL SHALL CONDUCT A PUBLIC HEARING TO RECEIVE PROTESTS OR OBJECTIONS, IF ANY THERE BE, REGARDING THE LEVEL OF MAINTENANCE AND THE LEVY OF ASSESSMENTS WITHIN AND UPON ALL PROPERTY WITHIN STREET LIGHTING DISTRICT NO. 81-1. ANY PERSON WHO WISHES TO OBJECT TO THE PROCEEDINGS FOR THE ANNUAL LEVY SHOULD FILE A WRITTEN PROTEST WITH THE CITY CLERK PRIOR TO THE TIME SET AND SCHEDULED FOR SAID PUBLIC HEARING.

8. The City Council hereby directs the City Clerk to give notice of a public hearing, pursuant to California Government Code § 6061, in a newspaper of general circulation within the City.

9. The City Clerk is further directed to cause a copy of this Resolution to be posted upon the official bulletin board customarily used for the posting of notices and to mail, by first class mail, a copy of the notice to those interested parties who have filed written requests.

10. For any and all information relating to the proceedings, protest procedure, any documentation and/or information of a procedural or technical nature, your attention is directed:

City of Placentia
Attn: Public Works Department
401 East Chapman Avenue
Placentia, California 92870
(714) 993-8148

APPROVED and ADOPTED this 20th day of May 2025.

_____
Kevin Kirwin, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 20th day of May 2025 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, City Attorney

CITY OF PLACENTIA

ENGINEER'S REPORT

Street Lighting District No. 81-1

Fiscal Year 2025-26

Street Lighting District No. 81-1

May 2025

Intent Meeting: May 20, 2025

Public Hearing: June 17, 2025

ENGINEER'S REPORT AFFIDAVIT

City of Placentia
Street Lighting District 81-1
For Fiscal Year 2025-26

City of Placentia,
County of Orange, State of California

This Report describes the City of Placentia Street Lighting District 81-1 and proposed changes or modifications related thereto including the improvements, budgets, parcels, and assessments to be levied for Fiscal Year 2025-26 pursuant to the City's Resolution of Intention. Reference is hereby made to the Orange County Assessor's maps for a detailed description of the lines and dimensions within District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2025.



By: _____
Christopher M. Tanio, PE
Director of Public Works

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INTRODUCTION

The City of Placentia (the "City") serves and maintains streetlights and associated improvements (the "Improvements") in certain parts of the City. In order to fund the maintenance and operation (the "Services") of these projects and improvements, the City has formed Street Lighting District No. 81-1 ("District"). This Engineer's Report ("Report") was prepared to establish the budget for maintenance and operation of the Improvements (as described below) that will be funded by the 2025-26 assessments and other revenue, and to determine the general and special benefits received from the Improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIIID of the California Constitution (the "Article").

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

The assessment has been continued for over 30 years. In each subsequent year for which the assessments will be continued, the Placentia City Council (the "Council") must direct the preparation of an Engineer's Report, budgets, and proposed assessments for the upcoming fiscal year. After the report is completed, the City Council may preliminarily approve the Engineer's Report and the continued assessments and establish the date for a public hearing on the continuation of the assessments. Accordingly, this Engineer's Report (the "Report") was prepared pursuant to the direction of the City Council.

As required by the Act, this Report includes plans and specifications, a diagram or map of the District, the benefits received by property from the Improvements within the District, and the method of assessment apportionment to lots and parcels within the District.

If the Council approves this Engineer's Report and the continuation of the Assessments by resolution, a notice of public hearing must be published in a local newspaper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is typically used for this notice.

Following the minimum 10-day period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the Assessments. This hearing is currently scheduled for June 17, 2025. At this hearing, the

Council will consider approval of a resolution confirming the continuation of the Assessments for Fiscal Year 2025-26. If so confirmed and approved, the Assessments would be submitted to the Orange County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2025-26.

STREET LIGHTING DISTRICT BACKGROUND

Street Lighting District No. 81-1 was formed in 1981. Prior to that, the County of Orange had established and maintained street lighting assessment districts within the City of Placentia. After the passage of Proposition 13 in 1978, the County decided to cease annexations to its existing districts. In response to that, the City formed its own district (No. 81-1) to allow for future development to be included in an assessment district providing street lighting services.

The portions of the City previously included in the County's street light assessment remained under the County's jurisdiction until 1996, when the City took over management of those areas. However, they were not annexed into District No. 81-1, and continue to be funded and operated separately from the District. Therefore, those areas and the parcels therein are not included in this report or the assessment calculations herein.

LEGISLATIVE ANALYSIS

PROPOSITION 218

The Right to Vote on Taxes Act was approved by the voters of California on November 6, 1996, and is now Article XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services and improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY (2008) 44 CAL. 4TH 431

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is significant in that the Court clarified how Proposition 218 made changes to the determination of special benefit. The Court also found that:

- Benefit assessments are for special benefits to property, not general benefits.

- The services and/or improvements funded by assessments must be clearly defined.
- Assessment districts must be drawn to contain all parcels that receive a special benefit from a proposed public improvement.
- Assessments paid in each assessment district must be proportional to the special benefit received by each such parcel from the improvements and services funded by the assessment.

This Engineer's Report and the process used to establish the continuation of the assessments for Fiscal Year 2025-26 are consistent with the SVTA decision and with the requirements of Article XIIIC and XIIID of the California Constitution based on the following factors:

1. The District is drawn to include the entire City; although only parcels deriving special benefits are included in the assessment rolls. Thus, zones of benefit are not required and the assessment revenue derived from real property in the District is extended only on the Improvements in the District.

2. The Improvements which are constructed and maintained with assessment proceeds in the District are located in close proximity to the real property subject to the assessment. The Improvements provide illumination to streets and sidewalks enabling improved access to the residents of such assessed property. The proximity of the Improvements to the assessed parcels and the improved access and increased safety provided to of the residents of the assessed parcels by the Improvements provides a special benefit to the parcel being assessed pursuant to the factors outlined by the Supreme Court in that decision.

3. Due to their proximity to the assessed parcels, the Improvements financed with assessment revenues in the District benefit the properties in that District in a manner different in kind from the benefit that other parcels of real property in the City derive from such Improvements, and the benefits conferred on such property in the District are more extensive than a general increase in property values.

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4. The assessments paid in the District are proportional to the special benefit that each parcel within that Assessment District receives from the Improvements because:
   a. The specific lighting Improvements and maintenance and utility costs thereof in the District and the costs thereof are specified in this Report; and

5. Such Improvement and maintenance costs in the District are allocated among different types of property located within the District, and equally among those properties which have similar characteristics, such as single-family residential parcels, multi-family residential parcels, commercial parcels, industrial parcels, etc.

DAHMS V. DOWNTOWN POMONA PROPERTY (2009) 174 CAL. APP. 4TH 708

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in Dahms v. Downtown Pomona Property ("Dahms"). On July 22, 2009, the California Supreme Court denied review. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON (2009) 180 CAL. APP. 4TH 103

On December 31, 2009, in Bonander v. Town of Tiburon ("Bonander"), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE (2010) 184 CAL. APP. 4TH 1516

On May 26, 2010 the 4th District Court of Appeals issued a decision in the Steven Beutz V. County of Riverside ("Beutz"). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated

with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO (2011) 199 CAL. APP. 4TH 416

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIIC and XIIID of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the District; and the Improvements provide a direct advantage to property in the District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Beutz, Dahms and Greater Golden Hill because the Improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and Services and proportional special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

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PLANS & SPECIFICATIONS

The work and Improvements proposed to be undertaken by the City and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the District defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") , the Improvements are generally described as follows:

Facilities and Improvements

The facilities and improvements within the District are defined as street light standards, their appurtenances and energy and maintenance costs to operate them. Street lighting systems in the District consist of Edison-owned lights as of the date of this report, as shown below:

Table 1 – District Facilities

Type of Light	*No. of Lights*	*Size of Lumens*	*Owner*
Sodium Vapor	*31*	*5,800*	*S.C.E.*
Sodium Vapor	*43*	*9,500*	*S.C.E.*
Sodium Vapor	*222*	*16,000*	*S.C.E.*
Sodium Vapor	*518*	*22,000*	*S.C.E.*
Total	***814***		

Scope of Work

Southern California Edison company (S.C.E) shall be the supplier of electrical energy for all of the above listed streetlights as well as providing needed maintenance and replacements for those streetlights owned by S.C.E. Costs for electrical energy and maintenance of S.C.E-owned streetlights shall be billed to the City by S.C.E. The City shall disburse payments to S.C.E. from the Special Fund established for the District. Costs incurred by the City for: administration, engineering, operations and other related requirements shall be paid by the District's Special Fund for those costs.

Changes and Modifications to the District

Modifications to the District structure could include but are not limited to:

- Substantial changes or expansion of the improvements provided.
- Substantial changes in the service provided.
- Modifications or restructuring of the district including annexation or detachment of specific parcels.
- Revisions in the method of apportionment
- Proposed new or increased assessments.

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FISCAL YEAR 2025-26 ESTIMATE OF COST AND BUDGET

BUDGET FOR FISCAL YEAR 2025-26

The 1972 Act provides that the total costs for providing the maintenance and servicing of the District Improvements and facilities can be recovered in the assessment spread including incidental expenses. The latter can include engineering fees, legal fees, printing, mailing, postage, publishing, and all other costs identified with the District proceedings.

An estimate of District costs for fiscal year 2025-26 for the maintenance and servicing of the Improvements is provided below.

Table 2 – FY 2025-26 Estimate of Costs

Expenditure Item	**Amount**
Public Notice	1,000
Electricity	196,245
Estimated Expenditures	**$ 197,245.00**
Revenue Item	**Amount**
Direct Benefit Assessments	136,245
General Fund Contribution	61,000
Estimated Revenues	**$ 197,245.00**
Budget Allocation to Parcels	
Assessment per Assessment Unit (AU)C	$ 27.38
Total Assessment Units (AUs)	4,976.06
Total Assessment Budget	136,245

Notes to Estimate of Costs:

A. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the Fiscal Year, June 30, must be carried over to the next Fiscal Year. The District may also establish a reserve fund for contingencies and special projects as well

as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

B. The rate shown here is for an Assessment Unit (single family home or its equivalent). For the definition of the term AU and rates for other types of property, see the section titled, "Method of Assessment" and the sections following it in this report.

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METHOD OF ASSESSMENT APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of the Improvements throughout the District and the Assessment methodology used to apportion the total Assessment to properties within the Assessment District.

The District consists of certain assessor parcels within the boundaries as defined by the Assessment Diagram referenced in this report and the parcels identified by the Assessor Parcel Numbers listed with the levy roll. The parcel list includes all privately and publicly owned parcels as shown. The method used for apportioning the Assessment is based on the proportional special benefits to be derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the Improvements, and the second step is to allocate the Assessments to property based on the estimated relative special benefit for each type of property.

DISCUSSION OF BENEFIT

In summary, the Assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

> *"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

> *"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial, and other lots and parcels resulting from the Improvements to be

provided with the assessment proceeds. These types of special benefit are summarized as follows:

A. Creation of individual lots for residential and commercial use that, in absence of the Assessments, would not have been created.
B. Improved visibility and safety
C. Improved access
D. Improved community character and vitality

SPECIAL BENEFIT

The special benefits from the Improvements are further detailed below:

CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL AND COMMERCIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED

In most of the District, the original owner/developer(s) of the property within the District agreed unanimously to the Assessments. The Assessments provide the necessary funding for public improvements that were required as a condition of development and subdivision approval. Therefore, such Assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the Assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the Assessment. Therefore, in absence of the Assessments, the lots within most of the District would not have been created. These parcels, and the improvements that were constructed on the parcels, receive direct advantage and special benefit from the Assessments.

IMPROVED VISIBILITY AND SAFETY

Well maintained, effective street lighting provides a special benefit to proximate parcels, within the range of the light, because it allows for safer and improved use of the property in the evenings and at night. Street lighting provides special benefits as it increases neighborhood safety and reduces the likelihood of crime on the proximate parcels. Over time, the Improvements continue to confer a particular and distinct special benefit upon parcels within the District because of the nature of the Improvements. The proper maintenance of the streetlights and appurtenant facilities reduces property-related crimes, especially vandalism, against assessed properties in the District.

IMPROVED ACCESS

Well maintained, effective street lighting enhances ingress, egress and accessibility of all forms to the assessed parcels in the evening and at night by increasing visibility. Improved visibility also helps prevent local and pedestrian traffic accidents related to the assessed parcels.

IMPROVED COMMUNITY CHARACTER AND VITALITY

Well maintained, effective street lighting promotes evening and nighttime social interaction of residents and customers of businesses and industry. This creates a positive atmosphere and enhances the community image in the evening and at night for the assessed parcels.

All of the above-mentioned items also contribute to a specific enhancement to each of the parcels within the District. The proximate streetlights clearly make each parcel safer, more visible, more accessible, more useful, more valuable, and more desirable; and this further strengthens the basis of these Assessments.

GENERAL VERSUS SPECIAL BENEFIT

The proceeds from the District are used to fund Improvements and increased levels of maintenance to the public facilities that serve and benefit the assessed properties in the District. In absence of the District, such Improvements would not be properly maintained. Therefore, the District's purpose is to ensure that the necessary and beneficial public facilities for property in the District are properly maintained and repaired over time. The assessments will ensure that street lighting and associated improvements within and adjacent to the District are functional, well maintained and safe. These public resources directly benefit the property in the District and will confer distinct and special benefits to the assessed properties within the District. Moreover, in absence of assessments, a condition of development would not be met and future construction in the District could be denied. The creation of individual lots, if any, and the approval for construction in the District, is the overriding clear and distinct special benefit conferred exclusively on property in the District and not enjoyed by other properties outside the District. Therefore, the assessments solely provide special benefit to assessed property in the District over and above the general benefits conferred to the public at large or properties outside the District.

Although the Improvements maintained by the Services may be available to the general public at large, the Improvements and Services are specifically designed, located and created to provide additional and improved resources for property inside the District, and not the public at large. Other properties that are outside the District do not enjoy the unique proximity and other special benefit factors described previously. These Improvements and Services are of special benefit to properties located within the District because they provide a direct advantage to properties in the District that would not be provided in absence of the Assessments. Any general benefits to surrounding properties outside of the District, if any there were, are collateral and conferred concomitantly.

QUANTIFICATION OF GENERAL BENEFIT

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments – the funding must come from other sources.

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including the City of Placentia, Orange County, and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of other co-located facilities (e.g., curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the District.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report, and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund Improvements and Services directly provided within the District, and every benefiting property in the District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments

STEP 1 – CACULATE THE GENERAL BENEFIT

The General Benefits from this assessment may be quantified as illustrated in the following table.

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Creation of individual lots for development or approval of building permits	85	0%	**0**
Improved nighttime visibility and safety	5	25%	**1.25**
Improved Access	5	25%	**1.25**
Improved Community Character and Vitality	5	25%	**1.25**
Total	**100**	**Total Calculated General Benefit**	**3.75** **3.75%**

As a result, the City of Placentia will contribute at least 2.5% of the total budget from sources other than the assessment. This contribution offsets any general benefits from the Assessment Services.

STEP 2 – CALCULATE THE CURRENT GENERAL BENEFIT CONTRIBUTION FROM THE CITY

This general benefit contribution is the sum of the following components:

The City of Placentia owns, maintains, rehabilitates, and replaces curb and gutter along the border of the District improvements. This curb and gutter serve to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the Improvements. The contribution from the City of Placentia towards general benefit from the maintenance, rehabilitation, and replacement of the curb and gutter is conservatively estimated to be 1%.

The City of Placentia owns and maintains a storm drainage system along the border of District Improvements. This system serves to prevent flooding and associated damage to the improvements and manage urban runoff including local pollutants loading from the Improvements. The contribution from the City of Placentia towards general benefit from

the maintenance and operation of the local storm drainage system is conservatively estimated to be 1%.

The City of Placentia owns and maintains local public streets along the border of the District Improvements. These public streets provide access to the Improvements for its enjoyment as well as efficient maintenance. The contribution from the City of Placentia towards general benefit from the maintenance of local public streets is conservatively estimated to be 1%.

The value of the construction of the improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this "annuity" can be used to offset general benefit costs and is conservatively estimated to contribute 10%.

Therefore, the total General Benefit is conservatively quantified at 2.5% which is more than offset by the total non-assessment contribution towards general benefit of 13%.

METHOD OF APPORTIONMENT

The development of an Assessment methodology requires apportioning to determine the relative special benefit for each property. As the District was formed by a different engineer of record, the precise language from the most recent Engineer's Report is included below:

> *The methodology used fairly distributes the cost of the street lighting system in relation to the benefits received. For Fiscal Year 2024-25 there are 3,696 parcels of property in the District, grouped into one of three benefit zones for assessment purposes. The District was originally established with five benefit zones (A though E) to distinguish variations in benefit. However, Zone C is no longer applicable. The five benefit zones originally established for the District include the following:*
>
> > *Zone A: Single Family residential, whether detached or condominium.*
> >
> > *Zone B: Commercial, industrial, churches, apartments, etc., either developed or in process of development.*
> >
> > *Zone C: Parcels in the former Santa Fe Lighting District No. 1. This zone designation was originally established to distinguish specific non-residential*

parcels that were previously part of the Santa Fe Lighting District No. 1 and were annexed to this District. Originally, the assessments for these parcels included a temporary loan. The loan recoupment has been satisfied and these parcels are now included as part of Zone B.

Zone D: Parcels that have a recorded tentative or final map, but are not yet developed.

Zone E: Open Space, street areas, or landscape strip parcels are considered to receive no benefit. Parcels within this zone are exempt from assessment.

The basic methodology of apportionment developed for this District in 1981-82 is based on assessment unit. This methodology assigns each residential parcel in Zone A one assessment unit (AU). The relationship between residential parcels in Zone A and acreage parcels in Zone B was established at a six to one ratio based on general density figures for the City. Zone C originally designated parcels that were part of the former Santa Fe Street Lighting District No. 1. The assessments for parcels in Zone C originally included the conversion improvement costs associated with these parcels and were spread over a two-year period. These conversion costs have been satisfied and the Zone C parcels are now included in Zone B. Zone C has been eliminated. Zone D designates parcels where the final tract or parcel maps have been approved and recorded, however construction is not yet in progress. This zone is assessed at 30% of one assessment unit per parcel or proposed parcels based on the approved tract map, whichever is the greater of the two.[1]

ANNUAL ASSESSMENT CALCULATION

[1] From the 2013-14 Engineer's Annual Levy Report, City of Placentia, Street Lighting District No. 81-1, dated June 4, 2013. Zone E was reported to have 33 parcels, but they were not identified in the accompanying data. Therefore those parcels are not included in the current data.

Because they are exempt from assessment, there is no effect on the assessment apportionment calculations.

For Fiscal Year 2025-26, the rate of Assessments for the District is not increased from prior years. The Calculations for maintenance, service and incidentals follows:

Table 4 – Assessment Calculation

Zone	Quantity		AU Ratio Factor		Assessment Units
A	3,377 units	x	1.00	=	**3,377.00 AU**
B	263.260 acres	x	6.00	=	**1,579.560 AU**
D	**65 units**	**x**	**0.30**	=	**19.500 AU**
Total Assessment Units					**4,976.060/AU**
AU Cost	**$136,244.52/4,976.060 AU**		**=$27.38 /AU**		**$27.38/AI**

Zone Assessments				
Zone A	Single Family	Each parcel is assessed at one assessment unit:		
		$27.38 x 1.0		$27.38 /Parcel
Zone B	Comm, Industrial	Each Acre is assessed at 10 assessment units:		
		$27.38 x 6.00	=	$164.28 / Acre
Zone D	Multi-Family	Each Unit is assessed at 0.70 assessment units:		
		$27.38 x 0.30	=	$8.21 /Unit

DURATION OF ASSESSMENT

The District was formed or annexed in previous years. It is proposed that the Assessments be continued every year after their formation or annexation, so long as the public Improvements need to be maintained and improved, and the City requires funding from the Assessments for these Improvements in the Assessment Districts. As noted previously, the Assessment can continue to be levied annually after the City Council approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the City Council must hold an annual public hearing to continue the Assessment.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the Assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the City of Placentia City Administrator or his or her designee. Any such appeal is limited to correction of an Assessment during the then-current Fiscal Year and applicable law. Upon the filing of any such appeal, the City Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the City Administrator or his or her designee finds that the Assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the City Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the City Administrator or his or her designee shall be referred to the Placentia City Council, and the decision of the City Council shall be final.

ASSESSMENT STATEMENT

Whereas, the City of Placentia directed the undersigned engineer of Work to prepare and file a report presenting an estimate of costs, a Diagram for the District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the District;

Now, Therefore, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution, and the order of the Placentia City Council, hereby makes the following Assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the District for the Fiscal Year 2025-26 is generally as follows:

Table 3 – FY 2025-26 Summary Cost Estimate

Salaries & Benefits	-
Operating Expenses	197,245
Total for Services	**$ 197,245.00**
Less General Fund Contribution	136,245
Less Other Revenue	61,000
Net Amount of Assesments	**$ 136,245.00**

As required by the Act, an Assessment Diagram of the District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The Assessment is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Orange for the Fiscal Year 2025-26. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby will place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the Fiscal Year 2025-26 for each parcel or lot of land within the District.

Date: May 20, 2025

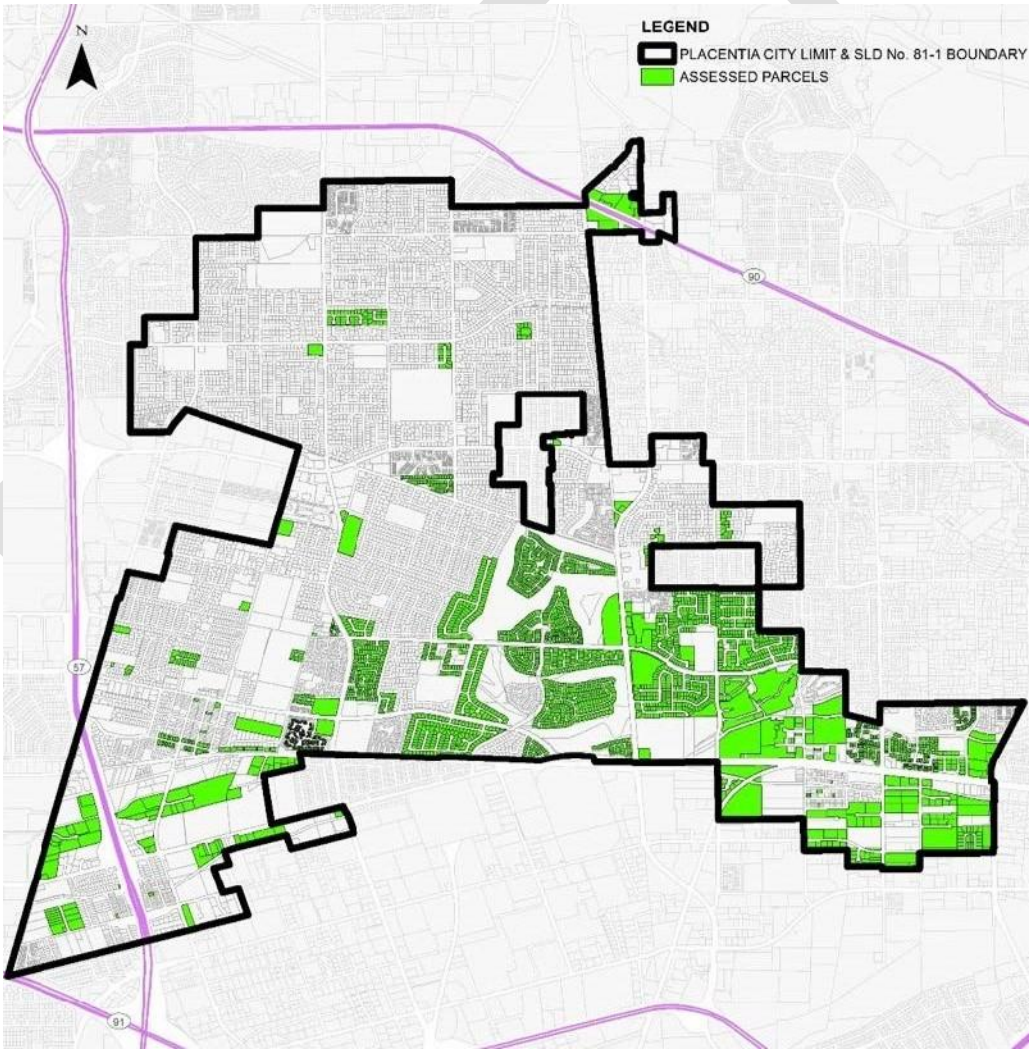
_____

Director of Public Works
Christopher M. Tanio, PE

DRAFT

ASSESSMENT DIAGRAM

The District boundary is conterminous with the City Limits. The parcels to be assessed in Street Lighting District No. 81-1 are shown on the Assessment Diagram, which is on file with the City Clerk of the City of Placentia, and includes all those properties included in the original formation of the District and subsequent annexations. The following Assessment Diagram is for general location only and is not to be considered the official boundary map. The lines and dimensions of each lot or parcel within the District are those lines and dimensions as shown on the maps of the Assessor of the County of Orange, for Fiscal Year 2025-26, and are incorporated herein by reference, and made a part of this Diagram and this Report.



ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the District and the amount of the Assessment) will be filed with the City Clerk and is, by reference, made part of this Report and is available for public inspection during normal office hours at the City Hall at 401 East Chapman Avenue, Placentia, California 92870.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this Report. These records shall govern all details concerning the description of the lots or parcels.

DRAFT

Agenda Item No: 1.d

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: May 20, 2025
Submitted by: Samantha Byfield
From: Public Works

Subject:
Amendment No. 4 to Professional Services Agreement with HF&H Consultants, LLC, for Refuse Contract Negotiations and SB 1383 Compliance Assistance

Financial Impact:
Fiscal Impact:
Expense: $45,000 Annual Contract Amount
Budget: $65,000 FY 2024-25 Refuse Administration Fund (374386-6099)

Summary:
In July 2020, the City entered into an agreement with HF&H Consultants, LLC (HF&H) under the City Administrator's approval authority for $24,999 to assist the City with preparing to implement the extensive regulatory administrative burdens mandated in SB 1383. On April 6, 2021, the City Council approved Amendment No. 1 to the Agreement for HF&H to assist the City in negotiating a fully restated and amended solid waste handling agreement with Republic and ordinance support to address the requirements of SB 1383. The amendment extended the term of the agreement to December 31, 2022, and increased the not-to-exceed contract amount to $119,999. In December 2022, Amendment No. 2 was executed under the City Administrator's approval authority to extend the term of the agreement to June 30, 2024. On February 20, 2024, City Council approved Amendment No. 3 to amend the scope of work to include additional tasks, increase the contract not-to-exceed amount by $35,000 for a total cumulative amount of $154,999 and extend the term through June 30, 2025, to complete the contract negotiations with Republic. Staff is proposing Amendment No. 4 to extend the contract term by two years and to add $90,000 for a revised cumulative contract amount of $244,999 to have sufficient contractual authority for the remainder of the contract term. The contract costs for these services are included in the current Fiscal Year 2024-25 Operating Budget. The future cost of the services will be included in the operating budgets for future fiscal years.

Recommendation:
Recommended Action: It is recommended that the City Council take the following actions to:

1. Approve Amendment No. 4 to the professional services agreement with HF&H Consultants, LLC, for refuse contract negotiations and SB 1383 compliance assistance services to extend the contract term by two years and increase the cumulative contract not-to-exceed amount by $90,000 for a revised cumulative contract amount of $244,999 for the entire contract term; and

2. Authorize the Acting City Administrator and/or his designee to execute all necessary documents, in a form approved by the City Attorney.

Strategic Plan Statement:
There is no specific Strategic Plan Goal or Objective associated with this Council action.

Discussion:
In July 2020, the City entered into an agreement with HF&H for $24,999 for the development of a contract profile and Senate Bill (SB) 1383 Gap Analysis as part of joint effort with the cities of Brea, Fullerton, Garden Grove, and Yorba Linda to analyze and ultimately negotiate a completely restated franchise agreement with their solid waste hauler for implementation of SB 1383 mandates. On April 6, 2021, the City Council approved Amendment No. 1 to the Agreement with HF&H to assist the City in negotiating a restated agreement with Republic, consolidating all previous amendments, and negotiating a new citywide organic waste recycling program. The amendment also extended the term of the agreement to December 31, 2022, and increased the not-to-exceed contract amount to $119,999. In December 2022, Amendment No. 2 was executed under the City Administrator's administrative approval authority to extend the term of the Agreement to June 30, 2024. Amendment No. 3 was approved by the City Council on February 20, 2024, and amended the scope of work to include additional tasks, increased the contract not-to-exceed amount by $35,000 for a total cumulative not-to-exceed amount of $154,999, and extended the term through June 30, 2025, to complete the contract negotiations with Republic.

Staff presents Amendment No. 4 for the City Council's consideration. Originally, negotiations with Republic were anticipated to conclude within 10 months. The City and Republic have been unable to reach agreement on rates and terms, and as a result the negotiations have been and are now in the fourth year. Additionally, key members of both the Republic and City negotiating teams and management staff have been replaced, which has added time and additional cost to this project. HF&H has diligently supported the City throughout this process, offering a draft amended agreement, analyzing various cost proposals, and actively participating in negotiation sessions and updating the City Council Sewer and Refuse Ad Hoc Committee members and City Council as needed. Given the complexity of the negotiations and the necessity to comply with SB 1383, the ongoing assistance of HF&H remains crucial for the City's success in reaching a revised agreement with Republic.

HF&H has supported a variety of jurisdictions and agencies throughout the State with strategic waste diversion planning, cost-of-service and rate studies, and negotiations of new franchise agreements related to SB 1383 compliance. HF&H has assisted other Orange County cities including Anaheim, Brea, Garden Grove, Santa Ana, and Yorba Linda in negotiating and implementing a new and/or amended agreement with Republic for SB 1383 compliance and continue assisting the cities of Fullerton, Huntington Beach, and Seal Beach in this endeavor. They have extensive experience and knowledge of the City's current franchise agreement and negotiations. As such, Staff is recommending the approval of Amendment No. 4 to the agreement with HF&H to increase the contract amount to add $90,000 for a revised cumulative contract amount of $244,999 and extend the term two years to June 20, 2027 to allow HF&H to continue assisting the City in finalizing contract negotiations with Republic.

Fiscal Impact Summary:

The recommended action will approve Amendment No. 4 to the Professional Services

Agreement with HF&H, increasing the total contract amount by $90,000 for the remainder of the extended two-year term, for a revised total not-to-exceed contract amount of $244,999. Sufficient funds exist for the recommended actions. The future cost of the services will be proposed in the operating budgets for future fiscal years.

Attachments

Amendment_No._4_to_HFH_Consultants_-_SB_1383_Contract_Negotiations.pdf
Attachment 2 - Certificates of Insurance

AMENDMENT NO. 4 TO
PROFESSIONAL SERVICES AGREEMENT
PROVISION OF SB 1383 CONTRACTING ASSISTANCE SERVICES WITH
HF&H CONSULTANTS, LLC

This Amendment No. 4 ("Amendment") to Professional Services Agreement is made and entered into effective the 20th day of May, 2025, by and between the CITY OF PLACENTIA, a Charter City and Municipal Corporation ("CITY"), and HF&H CONSULTANTS, LLC, a California Limited Liability corporation (hereinafter "CONSULTANT"). CITY and CONSULTANT are sometimes hereinafter individually referred to as "Party" and or collectively referred to as the "Parties."

A. Recitals.

(i) CITY and CONSULTANT entered into a Professional Services Agreement ("Agreement") effective July 1, 2020, through which CONSULTANT has been providing professional services as more fully explained in the Scope of Services attached to the Agreement as Exhibit "A".

(ii) The Parties now seek to amend the Agreement to increase the compensation by an additional $90,000 for and to extend the termination date of the Agreement to June 20, 2027 for additional consulting services related to SB 1383 compliance assistance and contract negotiations.

(iii) All legal prerequisites to the making of this Amendment have occurred.

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth herein, the Parties agree as follows:

B. Amendment to Agreement.

1. Section 2.0, Paragraph 2.1 and Section 4.0, Paragraph 1 of the Agreement is hereby amended to read as follows:

2.1. Compensation. Consultant shall be paid in accordance with the revised fee schedule set forth in Exhibit "A". Consultant's total compensation shall not exceed Two Hundred Forty-Four Thousand Nine Hundred and Ninety-Nine Dollars ($244,999).

4.1. Term. This Agreement shall commence on the Effective Date and continue for a period of 25 months, ending on June 20, 2027, unless previously terminated as provided herein or as otherwise agreed to in writing by the parties.

2. Except as specifically modified herein, all of the terms, conditions and provisions of the Agreement shall remain in full force and effect.

3. The Agreement, all amendments together with this Amendment No. 4 and all Exhibits attached thereto, constitutes the entire Agreement between the Parties and supersedes all prior negotiations, arrangements, representations, and understandings, if any, made by or between the Parties with respect to the subject matter hereof. No amendment or other modification of the Agreement, as modified by this Amendment No. 4 shall be binding unless executed in writing by both Parties hereto, or their respective successors, assigns, or grantees.

4. Each of the undersigned represents and warrants that he or she is duly authorized to execute and deliver this Amendment No. 4 and that such execution is binding upon the entity for which he or she is executing this document.

IN WITNESS WHEREOF, the Parties have caused Amendment No. 4 to the Consulting Services Agreement are to be executed as of the day and year first above written.

CONSULTANT

By: _____
Laith Ezzet
Senior Vice President

CITY OF PLACENTIA

By: _____
Jennifer Lampman
Acting City Administrator

ATTEST:

By: _____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

By: _____
Christian L. Bettenhausen, City Attorney

HF&H Consultants
590 Ygnacio Valley Rd. Suite 105
Walnut Creek, CA 94596
Phone: (925) 977-6950
Web: hfh-consultants.com

March 4, 2025

Samantha Byfield
Public Works Manager
City of Placentia
401 E. Chapman Ave.
Placentia, CA 92870
Sent via email: sbyfield@placentia.org

Subject: Proposal to Provide Recycling, Organics, and Solid Waste Consultant Services

Dear Samantha Byfield,

HF&H Consultants (HF&H) is pleased to submit this updated scope of work to the City of Placentia (City) to continue to provide recycling, organics, and solid waste consultant services.

This scope was developed after a call with City staff on Tuesday, February 25, 2025, as follow-up to the Thursday, February 20, 2025, in-person meeting with the City's executive team. The intention of this scope is to continue to support negotiations with the City's solid waste hauler, Republic Services (Republic), for a Senate Bill 1383 compliant agreement, provide on-call implementation support services to aid the City in achieving compliance with the State's recycling and organics recycling requirements, and includes a CalRecycle Jurisdiction and Agency Compliance and Enforcement (JACE) contingency budget for use if a JACE review is requested during the term of this engagement.

Thank you for the opportunity to provide you with this updated scope. We look forward to an opportunity to continue our partnership with the City. If you have any questions, please contact Haley Kunert at (949) 251-0930 or hkunert@hfh-consultants.com.

Very truly yours,
HF&H CONSULTANTS, LLC

Laith Ezzet, CMC
Senior Vice President

Haley Kunert
Senior Project Manager

Section 1: SCOPE OF WORK

TASK 1: SB 1383 CONTRACTING ASSISTANCE

The updated budget is to support the extended timeframe of the negotiations, additional time to analyze and negotiate the contract that was over and above the original cost proposal. The funds will cover additional time due to complexities of negotiations based on programmatic assumptions for SB 1383 and recycling matters, additional contract language negotiation sessions, supplemental analysis required to evaluate changed costs/assumptions used, internal briefings with City staff, drafting additional contract exhibits, draft of the final negotiated agreement, support for drafting Council staff report, and preparation for/participation in a City Council meeting to present draft agreement.

TASK 2: ONGOING SB 1383 IMPLEMENTATION SUPPORT

HF&H will assist with various SB 1383 diversion related inquiries and tasks that arise from time to time to the extent the project budget supports a request. These tasks will include legislative research, compliance tracking and reporting, and providing general recycling, organics, and solid waste liaison assistance.

For this task, HF&H may assist through one or more of the following subtasks within the budgetary limitations of the proposal:

2A SB 1383 Contract Oversight and Open Item Monitoring:

Upon City request, support with ongoing SB 1383 contract compliance activities under the current franchise agreement such as monitoring key services and compliance dates, reporting requirements, and specific annual SB 1383 program and educational requirements.

2B Legislative Monitoring:

Track solid waste legislation, regulations, SB 1383 resources, guidance, and funding opportunities, CalRecycle policy decisions, and other solid waste, recycling, and organics issues pertinent to the City. Provide legislative and regulatory updates and discuss significant items at virtual and/or in-person meetings.

2C Monitor Facility and Industry Updates:

Monitor local solid waste, recycling, and organics industry developments that may impact the City, such as the development of composting operations at the Orange County landfills.

2D Implementation Record:

Upon City request, review the City's Implementation Record to assess compliance and identify performance enhancement opportunities.

2E Environmental Preferable Purchasing Policy Support:

Upon City request, review the City's current Environmentally Preferably Purchasing Policy or Financial Procurement Policy(ies) and identify compliance gaps and strategies for resolution.

2F CalGreen and MWELO Support:

Upon City request, review the City's current CalGreen Construction and Demolition and Model Water Efficiency Landscape Ordinances (MWELO) and internal policies for SB 1383 compliance.

2G Self-Haul Program Updates:

Upon City request, review the City's current self-haul program, assess compliance, and identify enhancement opportunities to ensure compliance with SB 1383.

2H CalRecycle Support:

Upon City request, HF&H will review and provide feedback on a final draft of the Electronic Annual Report/SB 1383 compliance report required by 14 CCR 18994.2.

2I Other SB 1383 or On-Call Activities:

Other ongoing SB 1383 or on-call recycling, organics, and solid waste activities that may be identified during the course of implementation within budgetary limitations.

TASK 3: CONTINGENCY - CALRECYCLE JACE COMPLIANCE REVIEW

(If needed during term of Consulting Services Agreement)

HF&H assists clients with their annual LAMD CalRecycle site visits and phone calls. Additionally, HF&H is available to support the City in working with the CalRecycle JACE team on evaluations, which began in 2024. Article 15 of SB 1383 outlines enforcement oversight provisions whereby CalRecycle evaluates a jurisdiction's compliance with SB 1383 requirements. Our experience supporting other jurisdictions with their compliance evaluations will allow us to prepare the City for the compliance evaluation. As this task has not been requested by CalRecycle at this time, we are not incorporating the cost into the cost of service, but recommend a contingency be available for the additional support that will be needed to be accessible and develop responses to CalRecycle when a CalRecycle JACE representative contacts the City. We estimate the JACE compliance review will take a minimum of six months to over a year to complete.

Section 2: Fee Proposal

We will perform the scope of work based on time and materials, up to the limit of the available budget. We understand, based on the call from February 25, 2025, the City's anticipated budget for these services is not to exceed $90,000, of which $50,000 is estimated for continued contracting assistance, $25,000 for ongoing SB 1383 implementation support, and $15,000 to be used only if directed by the City for JACE Compliance support. We will bill the City once per month based on the number of hours worked and expenses incurred. Payment is due within 30 days of invoicing. Hourly rates are shown below.

PROFESSIONAL FEES

Hourly rates for professional and administrative personnel through December 31, 2025, are the same as under our July 23, 2024, SB 1383 on-call professional services agreement adjusted January 1 and are listed again below:

Table 1: Schedule of Hourly Rates (Calendar Year 2025)

Position	Rate
Executive	$363 - $364
Senior Project Manager	$307 - $332
Senior Associate/Project Manager	$224 - $296
Associate Analyst	$192 - $218
Assistant Analyst	$166 - $187
Administrative Staff	$130 - $166

*Hourly rates adjust each January 1 by 4.0%.

DIRECT EXPENSES

Standard charges for common direct expenses are as follows:

Automobile Travel	Prevailing IRS mileage rate
Airfare and Public Transit	Actual Cost
Postage, overnight mail, couriers, and other out-of-pocket costs	Actual cost

Table 2: Estimated Workplan for City of Placentia*

		Executive	Sr. Project Manager	Sr. Associate	Associate	Administrative	Total Hours	Proposed Cost
		$370	$310	$250	$185	$135		
Task 1	**Contracting Assistance**							
	Support with ongoing negotiations for SB 1383 agreement	28	66	70	0	12	176	$49,940
	Task 1	**28**	**66**	**70**	**0**	**12**	**176**	**$49,940**
Task 2	**Ongoing SB 1383 Implementation Support**							
	Support with on-call SB 1383 implementation	12	20	42	20	0	94	$24,840
	Task 2	**12**	**20**	**42**	**20**	**0**	**94**	**$24,840**
Task 3	**Contingency for CalRecycle JACE Compliance Review**							
	Released upon City direction, for JACE Compliance Review support	2	20	30	2	0	54	$14,810
	Task 3	**2**	**20**	**30**	**2**	**0**	**54**	**$14,810**
Total Costs								
	Subtotal							$89,590
	Expenses							$410
	Total Budget with Contingency for Task 3							**$90,000**

*Hours may be shifted among tasks.

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 09/04/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Ashley Mack	
Newfront Insurance Services, LLC 450 Sansome Street Suite 300 San Francisco CA 94111	PHONE (A/C, No, Ext): (415) 754-3635	FAX (A/C, No):
	E-MAIL ADDRESS: ashley.mack@newfront.com	
	INSURER(S) AFFORDING COVERAGE	**NAIC #**
	INSURER A : Citizens Insurance Company of America	31534
INSURED HF&H Consultants, LLC 590 Ygnacio Valley Rd. Suite 105 Walnut Creek CA 94596	INSURER B : Hartford Casualty Insurance Company	29424
	INSURER C : Gemini Insurance Company	10833
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] **COMMERCIAL GENERAL LIABILITY** [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:	X		OBF-D681476-07	09/06/2024	09/06/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG 	$ 2,000,000 $ 1,000,000 $ 10,000 $ $ 4,000,000 $ 3,000,000 $
A	**AUTOMOBILE LIABILITY** [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			OBF-D681476-07	09/06/2024	09/06/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) 	$ INCLUDED $ $ $ $
A	[X] **UMBRELLA LIAB** [X] OCCUR **EXCESS LIAB** [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			OBF-D681476-07	09/06/2024	09/06/2025	EACH OCCURRENCE AGGREGATE 	$ 3,000,000 $ 3,000,000 $
B	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	X	57 WEC ZR5765	09/06/2024	09/06/2025	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
C	Professional Liability			VNPL016870	09/06/2024	09/06/2025	Aggregate Each Loss Ded Each Claim	2,000,000 25,000 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The City of Placentia and its elected and appointed boards, officers, officials, agents, employees, and volunteers are included as an additional insured as required by a written contract with respect to General Liability. Coverage is Primary and Non-Contributory. Waiver of subrogation applies in favor of the certificate holder with respect to Workers Compensation.

CERTIFICATE HOLDER

City of Placentia
Attn: City Administrator
401 E Chapman Ave
Placentia CA 92870

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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1. **SECTION I - PROPERTY**, if two or more of this coverage part's coverages apply to the same loss or damage, we will not pay more than the actual amount of the loss or damage.
2. **SECTION II - LIABILITY**, it is our stated intent that the various Coverage Parts, forms, endorsements or policies issued to the named insured by us, or any company affiliated with us, do not provide any duplication or overlap of coverage for the same claim, "suit", "occurrence", offense, accident, "wrongful act" or loss. We will not pay more than the actual amount of the loss or damage.

   If this Coverage Part and any other Coverage Part, form, endorsement or policy issued to the named insured by us, or any company affiliated with us, apply to the same claim, "suit", occurrence, offense, accident, "wrongful act" or loss, the maximum Limit of Insurance under all such Coverage Parts, forms, endorsements or policies combined shall not exceed the highest applicable Limit of Insurance under any one Coverage Part, form, endorsement or policy.

   This condition does not apply to any Excess or Umbrella Policy issued by us specifically to apply as excess insurance over this policy.

G. Liberalization

If we adopt any revision that would broaden the coverage under this policy without additional premium within 45 days prior to or during the policy period, the broadened coverage will immediately apply to this policy.

H. Other Insurance

1. **SECTION I - PROPERTY**

   If there is other insurance covering the same loss or damage, we will pay only for the amount of covered loss or damage in excess of the amount due from that other insurance, whether you can collect on it or not. But, we will not pay more than the applicable Limit of Insurance of **SECTION I - PROPERTY.**

2. **SECTION II - LIABILITY**

   If other valid and collectible insurance is available to the insured for a loss we cover under **SECTION II - LIABILITY**, our obligations are limited as follows:

   a. Primary Insurance

   This insurance is primary except when paragraph **b.** below applies. If this insurance is primary, our obligations are not affected unless any of the other insurance is also primary. Then, we will share with all that other insurance by the method described in paragraph **c.** below.

   However, if you agree in a written contract, written agreement, or written permit that the insurance provided to any person or organization included as an Additional Insured under this Coverage Part is primary and non-contributory, we will not seek contribution from any other insurance available to that Additional Insured which covers the Additional Insured as a Named Insured except:

   (1) For the sole negligence of the Additional Insured; or

   (2) When the Additional Insured is an Additional Insured under another liability policy.

   b. Excess Insurance

   This insurance is excess over:

   (1) Any of the other insurance, whether primary, excess, contingent or on any other basis:

   (a) That is Fire, Extended Coverage, Builder's Risk, Installation Risk or similar coverage for "your work";

   (b) That is Property Insurance for premises rented to you or temporarily occupied by you with permission of the owner;

   (c) That is insurance purchased by you to cover your liability as a tenant for "property damage" to premises rented to you or temporarily occupied by you with permission of the owner; or

   (d) If the loss arises out of the maintenance or use of aircraft, "autos" or watercraft to the extent not subject to **SECTION II - LIABILITY, Exclusion g. Aircraft, Auto or Watercraft**; and

   (2) Any other primary insurance available to you covering liability for damages arising out of the premises or operations, or the products and completed operations, for which you have been added as an additional insured by attachment of an endorsement.

   When this insurance is excess, we will have no duty under **SECTION II - LIABILITY** to defend the insured against any "suit" if any other insurer has a duty to defend the insured against that "suit". If no other insurer defends, we will undertake to do so, but we will be entitled to the

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

BUSINESSOWNERS LIABILITY SPECIAL BROADENING ENDORSEMENT

This endorsement modifies insurance provided under the following:

BUSINESSOWNERS COVERAGE FORM

SUMMARY OF COVERAGES	Limits	Page
1. Additional Insured by Contract, Agreement or Permit	Included	1
2. Additional Insured - Broad Form Vendors	Included	2
3. Alienated Premises	Included	3
4. Broad Form Property Damage - Borrowed Equipment, Customers Goods and Use of Elevators	Included	3
5. Incidental Malpractice (Employed Nurses, EMT's and Paramedics)	Included	3
6. Personal and Advertising Injury - Broad Form	Included	4
7. Product Recall Expense	Included	4
Product Recall Expense Each Occurrence Limit	$25,000 Occurrence	5
Product Recall Expense Aggregate Limit	$50,000 Aggregate	5
Product Recall Deductible	$500	5
8. Unintentional Failure to Disclose Hazards	Included	6
9. Unintentional Failure to Notify	Included	6

This endorsement amends coverages provided under the Businessowners Coverage Form through new coverages and broader coverage grants. This coverage is subject to the provisions applicable to the Businessowners Coverage Form, except as provided below.

The following changes are made to **SECTION II - LIABILITY:**

1. Additional Insured by Contract, Agreement or Permit

The following is added to **SECTION II - LIABILITY, C. Who Is An Insured:**

Additional Insured by Contract, Agreement or Permit

a. Any person or organization with whom you agreed in a written contract, written agreement or permit to add such person or organization as an additional insured on your policy is an additional insured only with respect to liability for "bodily injury", "property damage", or "personal and advertising injury" caused, in whole or in part, by your acts or omissions, or the acts or omissions of those acting on your behalf, but only with respect to:

(1) "Your work" for the additional insured(s) designated in the contract, agreement or permit;

(2) Premises you own, rent, lease or occupy; or

(3) Your maintenance, operation or use of equipment leased to you.

b. The insurance afforded to such additional insured described above:

(1) Only applies to the extent permitted by law; and

(2) Will not be broader than the insurance which you are required by the contract, agreement or permit to provide for such additional insured.

(3) Applies on a primary basis if that is required by the written contract, written agreement or permit.

(4) Will not be broader than coverage provided to any other insured.

(5) Does not apply if the "bodily injury", "property damage" or "personal and advertising injury" is otherwise excluded from coverage under this Coverage Part, including any endorsements thereto.

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c. This provision does not apply:

(1) Unless the written contract or written agreement was executed or permit was issued prior to the "bodily injury", "property damage", or "personal injury and advertising injury".

(2) To any person or organization included as an insured by another endorsement issued by us and made part of this Coverage Part.

(3) To any lessor of equipment:

(a) After the equipment lease expires; or

(b) If the "bodily injury", "property damage", "personal and advertising injury" arises out of sole negligence of the lessor.

(4) To any:

(a) Owners or other interests from whom land has been leased if the "occurrence" takes place or the offense is committed after the lease for the land expires; or

(b) Managers or lessors of premises if:

(i) The "occurrence" takes place or the offense is committed after you cease to be a tenant in that premises; or

(ii) The "bodily injury", "property damage", "personal injury" or "advertising injury" arises out of structural alterations, new construction or demolition operations performed by or on behalf of the manager or lessor.

(5) To "bodily injury", "property damage" or "personal and advertising injury" arising out of the rendering of or the failure to render any professional services.

This exclusion applies even if the claims against any insured allege negligence or other wrongdoing in the supervision, hiring, employment, training or monitoring of others by that insured, if the "occurrence" which caused the "bodily injury" or "property damage" or the offense which caused the "personal and advertising injury" involved the rendering of or failure to render any professional services by or for you.

d. With respect to the insurance afforded to these additional insureds, the following is added to **SECTION II - LIABILITY, D. Liability and Medical Expense Limits of Insurance**:

The most we will pay on behalf of the additional insured for a covered claim is the lesser of the amount of insurance:

1. Required by the contract, agreement or permit described in Paragraph **a.;** or

2. Available under the applicable Limits of Insurance shown in the Declarations.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations

e. All other insuring agreements, exclusions, and conditions of the policy apply.

2. Additional Insured - Broad Form Vendors

The following is added to **SECTION II - LIABILITY, C. Who Is An Insured:**

Additional Insured - Broad Form Vendors

a. Any person or organization that is a vendor with whom you agreed in a written contract or written agreement to include as an additional insured under this Coverage Part is an insured, but only with respect to liability for "bodily injury" or "property damage" arising out of "your products" which are distributed or sold in the regular course of the vendor's business.

b. The insurance afforded to such vendor described above:

(1) Only applies to the extent permitted by law;

(2) Will not be broader than the insurance which you are required by the contract or agreement to provide for such vendor;

(3) Will not be broader than coverage provided to any other insured; and

(4) Does not apply if the "bodily injury", "property damage" or "personal and advertising injury" is otherwise excluded from coverage under this Coverage Part, including any endorsements thereto

c. With respect to insurance afforded to such vendors, the following additional exclusions apply:

The insurance afforded to the vendor does not apply to:

(1) "Bodily injury" or "property damage" for which the vendor is obligated to pay damages by reasons of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages that the insured would have in the absence of the contract or agreement;

(2) Any express warranty unauthorized by you;

(3) Any physical or chemical change in the product made intentionally by the vendor;

(4) Repackaging, unless unpacked solely for the purpose of inspection, demonstration, testing, or the substitution of parts under instruction from the manufacturer, and then repackaged in the original container;

(5) Any failure to make such inspection, adjustments, tests or servicing as the vendor has agreed to make or normally undertakes to make in the usual course of business in connection with the sale of the product;

(6) Demonstration, installation, servicing or repair operations, except such operations performed at the vendor's premises in connection with the sale of the product;

(7) Products which, after distribution or sale by you, have been labeled or relabeled or used as a container, part or ingredient of any other thing or substance by or for the vendor;

(8) "Bodily injury" or "property damage" arising out of the sole negligence of the vendor for its own acts or omissions or those of its employees or anyone else acting on its behalf. However, this exclusion does not apply to:

(a) The exceptions contained within the exclusion in subparagraphs **(4)** or **(6)** above; or

(b) Such inspections, adjustments, tests or servicing as the vendor has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products.

(9) "Bodily injury" or "property damage" arising out of an "occurrence" that took place before you have signed the contract or agreement with the vendor.

(10) To any person or organization included as an insured by another endorsement issued by us and made part of this Coverage Part.

(11) Any insured person or organization, from whom you have acquired such products, or any ingredient, part or container, entering into, accompanying or containing such products.

d. With respect to the insurance afforded to these vendors, the following is added to **SECTION II - LIABILITY, D. Liability and Medical Expense Limits of Insurance**:

The most we will pay on behalf of the vendor for a covered claim is the lesser of the amount of insurance:

1. Required by the contract or agreement described in Paragraph **a.;** or

2. Available under the applicable Limits of Insurance shown in the Declarations;

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

3. Alienated Premises

SECTION II - LIABILITY, B. Exclusions, 1. Applicable To Business Liability Coverage k. Damage to Property, paragraph **(2)** is replaced by the following:

(2) Premises you sell, give away or abandon, if the "property damage" arises out of any part of those premises and occurred from hazards that were known by you, or should have reasonably been known by you, at the time the property was transferred or abandoned.

4. Broad Form Property Damage - Borrowed Equipment, Customers Goods, Use of Elevators

a. The following is added to **SECTION II - LIABILITY, B. Exclusions, 1. Applicable To Business Liability Coverage, k. Damage to Property**:

Paragraph **(4)** does not apply to "property damage" to borrowed equipment while at a jobsite and not being used to perform operations.

Paragraph **(3), (4)** and **(6)** do not apply to "property damage" to "customers goods" while on your premises nor to the use of elevators.

b. For the purposes of this endorsement, the following definition is added to **SECTION II - LIABILITY, F. Liability and Medical Expenses Definitions:**

1. "Customers goods" means property of your customer on your premises for the purpose of being:

a. Worked on; or

b. Used in your manufacturing process.

c. The insurance afforded under this provision is excess over any other valid and collectible property insurance (including deductible) available to the insured whether primary, excess, contingent or on any other basis.

5. Incidental Malpractice - Employed Nurses, EMT's and Paramedics

SECTION II - LIABILITY, C. Who Is An Insured, paragraph **2.a.(1)(d)** does not apply to a nurse,

emergency medical technician or paramedic employed by you if you are not engaged in the business or occupation of providing medical, paramedical, surgical, dental, x-ray or nursing services.

6. Personal Injury - Broad Form

a. SECTION II - LIABILITY, B. Exclusions, 2. Additional Exclusions Applicable only to "Personal and Advertising Injury", paragraph **e.** is deleted.

b. SECTION II - LIABILITY, F. Liability and Medical Expenses Definitions, 14. "Personal and advertising injury", paragraph **b.** is replaced by the following:

b. Malicious prosecution or abuse of process.

c. The following is added to **SECTION II - LIABILITY, F. Liability and Medical Expenses Definitions,** Definition **14.** "Personal and advertising injury":

"Discrimination" (unless insurance thereof is prohibited by law) that results in injury to the feelings or reputation of a natural person, but only if such "discrimination" is:

(1) Not done intentionally by or at the direction of:

(a) The insured;

(b) Any officer of the corporation, director, stockholder, partner or member of the insured; and

(2) Not directly or indirectly related to an "employee", not to the employment, prospective employment or termination of any person or persons by an insured.

d. For purposes of this endorsement, the following definition is added to **SECTION II - LIABILITY, F. Liability and Medical Expenses Definitions:**

1. "Discrimination" means the unlawful treatment of individuals based upon race, color, ethnic origin, gender, religion, age, or sexual preference. "Discrimination" does not include the unlawful treatment of individuals based upon developmental, physical, cognitive, mental, sensory or emotional impairment or any combination of these.

e. This coverage does not apply if liability coverage for "personal and advertising injury" is excluded either by the provisions of the Coverage Form or any endorsement thereto.

7. Product Recall Expense

a. SECTION II - LIABILITY, B. Exclusions, 1. Applicable To Business Liability Coverage, o. Recall of Products, Work or Impaired Property is replaced by the following:

o. Recall of Products, Work or Impaired Property

Damages claimed for any loss, cost or expense incurred by you or others for the loss of use, withdrawal, recall, inspection, repair, replacement, adjustment, removal or disposal of:

(1) "Your product";

(2) "Your work"; or

(3) "Impaired property";

If such product, work or property is withdrawn or recalled from the market or from use by any person or organization because of a known or suspected defect, deficiency, inadequacy or dangerous condition in it, but this exclusion does not apply to "product recall expenses" that you incur for the "covered recall" of "your product".

However, the exception to the exclusion does not apply to "product recall expenses" resulting from:

(4) Failure of any products to accomplish their intended purpose;

(5) Breach of warranties of fitness, quality, durability or performance;

(6) Loss of customer approval, or any cost incurred to regain customer approval;

(7) Redistribution or replacement of "your product" which has been recalled by like products or substitutes;

(8) Caprice or whim of the insured;

(9) A condition likely to cause loss of which any insured knew or had reason to know at the inception of this insurance;

(10) Asbestos, including loss, damage or clean up resulting from asbestos or asbestos containing materials; or

(11) Recall of "your products" that have no known or suspected defect solely because a known or suspected defect in another of "your products" has been found.

b. The following is added to **SECTION II - LIABILITY, C. Who Is An Insured,** paragraph **3.b.**:

"Product recall expense" arising out of any withdrawal or recall that occurred before you acquired or formed the organization.

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c. The following is added to **SECTION II - LIABILITY, D. Liability and Medical Expenses Limits of Insurance**:

Product Recall Expense Limits of Insurance

a. The Limits of Insurance shown in the SUMMARY OF COVERAGES of this endorsement and the rules stated below fix the most that we will pay under this Product Recall Expense Coverage regardless of the number of:

(1) Insureds;

(2) "Covered Recalls" initiated; or

(3) Number of "your products" withdrawn**.**

b. The Product Recall Expense Aggregate Limit is the most that we will reimburse you for the sum of all "product recall expenses" incurred for all "covered recalls" initiated during the policy period.

c. The Product Recall Each Occurrence Limit is the most we will pay in connection with any one defect or deficiency.

d. All "product recall expenses" in connection with substantially the same general harmful condition will be deemed to arise out of the same defect or deficiency and considered one "occurrence".

e. Any amount reimbursed for "product recall expenses" in connection with any one "occurrence" will reduce the amount of the Product Recall Expense Aggregate Limit available for reimbursement of "product recall expenses" in connection with any other defect or deficiency.

f. If the Product Recall Expense Aggregate Limit has been reduced by reimbursement of "product recall expenses" to an amount that is less than the Product Recall Expense Each Occurrence Limit, the remaining Aggregate Limit is the most that will be available for reimbursement of "product recall expenses" in connection with any other defect or deficiency.

g. Product Recall Deductible

We will only pay for the amount of "product recall expenses" which are in excess of the $500 Product Recall Deductible. The Product Recall Deductible applies separately to each "covered recall". The limits of insurance will not be reduced by the amount of this deductible.

We may, or will if required by law, pay all or any part of any deductible amount, if applicable. Upon notice of our payment of a deductible amount, you shall promptly reimburse us for the part of the deductible amount we paid.

The Product Recall Expense Limits of Insurance apply separately to each consecutive annual period and to any remaining period of less than 12 months, starting with the beginning of the policy period shown in the Declarations, unless the policy period is extended after issuance for an additional period of less than 12 months. In that case, the additional period will be deemed part of the last preceding period for the purposes of determining the Limits of Insurance.

d. The following is added to **SECTION II - LIABILITY, E. Liability and Medical Expense General Conditions, 2. Duties in the Event of Occurrence, Offense, Claim or Suit**:

You must see to it that the following are done in the event of an actual or anticipated "covered recall" that may result in "product recall expense":

(1) Give us prompt notice of any discovery or notification that "your product" must be withdrawn or recalled. Include a description of "your product" and the reason for the withdrawal or recall;

(2) Cease any further release, shipment, consignment or any other method of distribution of like or similar products until it has been determined that all such products are free from defects that could be a cause of loss under this insurance.

e. For the purpoess of this endorsement, the following definitions are added to **SECTION II - LIABILITY, F. Liability and Medical Expenses Definitions:**

1. "Covered recall" means a recall made necessary because you or a government body has determined that a known or suspected defect, deficiency, inadequacy, or dangerous condition in "your product" has resulted or will result in "bodily injury" or "property damage".

2. "Product recall expense(s)" means:

a. Necessary and reasonable expenses for:

(1) Communications, including radio or television announcements or printed advertisements including stationary, envelopes and postage;

(2) Shipping the recalled products from any purchaser, distributor or user to the place or places designated by you;

(3) Remuneration paid to your regular "employees" for necessary overtime;

(4) Hiring additional persons, other than your regular "employees";

(5) Expenses incurred by "employees" including transportation and accommodations;

(6) Expenses to rent additional warehouse or storage space;

(7) Disposal of "your product", but only to the extent that specific methods of destruction other than those employed for trash discarding or disposal are required to avoid "bodily injury" or "property damage" as a result of such disposal,

you incur exclusively for the purpose of recalling "your product"; and

b. Your lost profit resulting from such "covered recall".

f. This Product Recall Expense Coverage does not apply:

(1) If the "products - completed operations hazard" is excluded from coverage under this Coverage Part including any endorsement thereto; or

(2) To "product recall expense" arising out of any of "your products" that are otherwise excluded from coverage under this Coverage Part including endorsements thereto.

8. Unintentional Failure to Disclose Hazards

The following is added to **SECTION II - LIABILITY, E. Liability and Medical Expenses General Conditions:**

Representations

We will not disclaim coverage under this Coverage Part if you fail to disclose all hazards existing as of the inception date of the policy provided such failure is not intentional.

9. Unintentional Failure to Notify

The following is added to **SECTION II - LIABILITY, E. Liability and Medical Expenses General Conditions, 2. Duties in the Event of Occurrence, Offense, Claim or Suit:**

Your rights afforded under this Coverage Part shall not be prejudiced if you fail to give us notice of an "occurrence", offense, claim or "suit", solely due to your reasonable and documented belief that the "bodily injury", "property damage" or "personal and advertising injury" is not covered under this Policy.

ALL OTHER TERMS, CONDITIONS, AND EXCLUSIONS REMAIN UNCHANGED.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT - CALIFORNIA

Policy Number: 57 WEC ZR5765 **Endorsement Number:**
Effective Date: 09/06/24 Effective hour is the same as stated on the Information Page of the policy.
Named Insured and Address: HF&H CONSULTANTS LLC
590 YGNACIO VALLEY RD STE 105
WALNUT CREEK CA 94596

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.)

You must maintain payroll records accurately segregating the remuneration of your employees while engaged in the work described in the Schedule.

The additional premium for this endorsement shall be 2 % of the California workers' compensation premium otherwise due on such remuneration.

SCHEDULE

Person or Organization	**Job Description**
Any person or organization for whom you are required by written contract or agreement to obtain this waiver of rights from us	

Countersigned by _____
Authorized Representative

Agenda Item No: 1.e

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: May 20, 2025

Submitted by: Kiana Louie

From: Public Works

Subject:
Resolution Relating to Fiscal Year 2025-26 Levy of Assessments to the City of Placentia Landscape Maintenance District No. 92-1 and Setting a Public Hearing for June 17, 2025 at 7:00 p.m.

Financial Impact:
Fiscal Impact:
For FY 2025-26, LMD No. 92-1 will have an estimated $440,867 in expenditures and projected assessment revenue of $457,992. There is no impact on the General Fund associated with these recommended actions.

Summary:
Each year, the City must conduct a public hearing to provide for the Levy of Assessments for the City of Placentia Landscape Maintenance District (LMD) No. 92-1, prepare a final Engineer's Report, and provide for any annexations into the District as proposed. This action will adopt resolutions necessary to set forth a public hearing for June 17, 2025, to provide for the Fiscal Year 2025-26 Annual Levy of Assessments for LMD No. 92-1 as well as finalize the annual Engineer's Report.

Recommendation:
Recommended Action: It is recommended that the City Council take the following actions:

1. Adopt Resolution R-2025-19, a Resolution of the City Council of the City of Placentia, California, directing the preparation of the Engineer's Report for Fiscal Year 2025-26 for the continuation of the annual assessments for Landscape Maintenance District No. 92-1; and
2. Adopt Resolution R-2025-20, a Resolution of the City Council of the City of Placentia, California, declaring its intention to provide for the annual levy and collection of assessments for certain maintenance within an existing district, pursuant to the provisions of Division 15, Part 2, of the California Streets and Highways Code and setting a time and place for public hearing thereon.

Strategic Plan Statement:
There is no specific strategic planning goal or objective associated with this agenda item.

Discussion:
LMD No. 92-1 (the "District") assesses various parcels located within the District a flat amount

each year to provide funding to maintain various perimeter and median landscapes, as well as other improvements (e.g., entrance signs, parkway vistas). The current maximum assessment rate per assessment unit for single family residential parcels is $154.87 per year. This rate cannot be increased without the approval of the property owners within the District.

The District was established pursuant to the provisions of the "Landscaping and Lighting Act of 1972," Division 15 of the Streets and Highway Code. The annual levy of assessments is for providing landscape maintenance of specific improvements in those areas within the Boundary Map of the District and outlined in the preliminary Engineer's Report (Attachment 3), which is on file in the offices of the City Engineer and City Clerk. A final annual Engineer's Report will be prepared and presented to the City Council for its consideration as required by law.

The legal authority for setting the assessments in LMD No. 92-1 is set forth in the Landscape and Lighting Act of 1972 which is found in Streets and Highways Code Section 22500, et seq., and pertinent provisions of the California Government Code. The District is exempt from and not subject to the procedures and approval processes set forth in Article XIII D, Section 4 of the California Constitution enacted by Proposition 218 on November 5, 1996. That is due to the fact that Proposition 218 also enacted Article XIII D, Sections 5 and 5(b) which exempts assessment districts formed prior to November 6, 1996 and which were formed pursuant to a petition signed by those owning all the parcels subject to the assessment at the time the assessment was initially imposed, provided there is no increase in the amount assessed on a property owner in a particular category from the prior year.

In Placentia, LMD No. 92-1 was formed prior to November 6, 1996, and pursuant to a petition signed by those owning all the parcels, subject to the assessment at the time the assessment was initially imposed. In addition, there is no increase in the amount assessed on a property owner in the category of assessment unit for Fiscal Year (FY) 2025-26 as compared to FY 2024-25. Therefore, the District is exempt from the procedures and approval processes of Proposition 218 for FY 2025-26.

Two (2) resolutions have been prepared for City Council consideration. The first resolution (Attachment 1) orders the preparation of an Engineer's Report to include the plans, specifications, cost estimate, and diagram of the landscape improvements. The second resolution (Attachment 2) declares the Council's intention to provide for the annual levy and collection of assessments, as well as establishing June 17, 2025, as the public hearing date.

Fiscal Impact Summary:

Fiscal Impact:

Revenue:	$ 457,992 (Recouped Through Assessments)
Expenditures:	$ 440,867 (Proposed FY 2025-26 Budget LMD 92-1 Fund)

Attachments

Attachment 1 - Resolution R-2025-19 Directing Preperation of Engineer's Report - LMD 92-1.pdf
Attachment 2 - Resolution R-2025-20 - Setting Public Hearing for LMD 92-1.pdf
Attachment 3 - LMD 92-1 Engineer's Report - FY 2025-26.pdf

RESOLUTION NO. R-2025-19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, DIRECTING PREPARATION OF THE ENGINEER'S REPORT FOR FISCAL YEAR 2024-25 FOR THE CONTINUATION OF THE ANNUAL ASSESSMENTS FOR LANDSCAPE MAINTENANCE DISTRICT NO. 92-1.

A. Recitals

(i). On May 5, 1992, by its Resolution No. 92-R-123, this Council ordered the formation of and levied the first assessment within the Placentia Landscape Maintenance District No. 92-1 ("District") in accordance with the provisions of Article XIII D of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

(ii). The City Council of the City of Placentia, California, desires to initiate proceedings for the annual levy of assessments for said District; and

(iii). The proceedings for the annual levy of assessments shall relate to the fiscal year commencing July 1, 2025, and ending June 30, 2026; and

(iv). The provisions of said Division 15, Part 2, require a written Report, consisting of the following; and

1. Plans and specifications of the area of the works of improvement to be maintained; and

2. An estimate of the costs for maintaining the improvements for the above-referenced fiscal year; and

3. A diagram of the area proposed to be assessed; and

4. An assessment of the estimated costs for maintenance work for said fiscal year.

B. Resolution

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

1. The Recitals set forth in Part A., above, are true and correct.

2. The purpose of the District is for the installation, maintenance, and servicing of landscape improvements, as described in Section 3 below.

3. Within the landscape maintenance district, the existing and proposed improvements to be undertaken by the City are generally described as the installation, maintenance, and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, park facilities, play fields, landscape corridors, publicly owned trees, street frontages, playground equipment and hard-court areas, as applicable, for property owned and maintained by the City. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

4. The City Engineer is hereby designated as Engineer of Work for purposes of these proceedings and is hereby ordered to prepare an Engineer's Report in accordance with Article 4 of Chapter 1 of the Act and Article XIII D of the California Constitution. Upon completion, the Engineer shall file the Engineer's Report with the City Clerk for submission to the Council.

APPROVED and ADOPTED this 20th day of May 2025.

_____
Kevin Kirwin, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 20th day of May 2025 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, City Attorney

RESOLUTION NO. R-2025-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, DECLARING ITS INTENTION TO PROVIDE FOR THE ANNUAL LEVY AND COLLECTION OF ASSESSMENTS FOR CERTAIN MAINTENANCE WITHIN AN EXISTING DISTRICT, PURSUANT TO THE PROVISIONS OF DIVISION 15, PART 2, OF THE CALIFORNIA STREETS AND HIGHWAYS CODE AND SETTING THE TIME AND PLACE FOR A PUBLIC HEARING THEREON.

A. Recitals

(i). The City Council of the City of Placentia, in 1992, formed a landscape maintenance district pursuant to the terms and provisions of the Landscaping and Lighting Act of 1972 ("Act"), Division 15, Part 2, of the California Streets and Highways Code, in what is known and designated as:

CITY OF PLACENTIA
LANDSCAPE MAINTENANCE DISTRICT NO. 92-1

(Hereinafter the "District.")

(ii). Proposition 218 adopted November 5, 1996 added Articles XIII C and XIII D to the California Constitution providing, at Article XIII D, § 5, that new assessment districts formed after November 6, 1996 and assessment increases in existing assessment districts be subject to specified procedures and approval processes set forth in Article XIII D, § 4; and

(iii). California Constitution Article XIII D, §§ 5 and 5 (b), provides that any assessment imposed in an assessment district formed prior to November 6, 1996 pursuant to a petition signed by those owning all of the parcels subject to the assessment at the time such district was formed and the assessment initially imposed, provided there is no increase in the amount assessed on an owner in a particular category of assessment unit, shall be exempt from the procedures and approval process set forth in Article XIII D, § 4; and

(iv). The District was formed prior to November 6, 1996 pursuant to a petition signed by those owning all of the parcels subject to the assessment at the time the assessment was initially imposed; and

(v). There is no increase in the amount proposed to be assessed on any parcel within the District in any category of assessment unit, for the period from Fiscal Year 2024-25 to Fiscal Year 2025-26, thereby rendering the District exempt from the procedures and approval process set forth in Article XIII D, § 4; and

(vi). The City Council desires, pursuant to the provisions of the Act to provide for the annual levy of assessments for the 2025-26 Fiscal Year, to provide for the costs and expenses reasonably necessary for the maintenance of improvements within said District; and

(vii). The assessment engineer has presented a report ("Report"), as required by law, setting forth the reasonably necessary maintenance for Fiscal Year 2025-26 and setting forth the recommended levy, therefore.

B. Resolution

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

1. The facts set forth in the Recitals, Part A of this Resolution, are true and correct.

2. The Report has been made, filed with the City Clerk, and duly considered by the City Council and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

3. The public interest and convenience require the annual levy and collection of special assessments for the continual maintenance of improvements, to serve and benefit said District as set forth in the Report of the Engineer, incorporated herein as a part hereof.

4. The Report, setting forth the reasonably necessary maintenance for Fiscal Year 2025-26 and setting forth the recommended levy, therefore, hereby is received and is directed to be filed in the Office of the City Clerk.

5. The public interest and convenience require, and it is the intention of this City Council to order, reasonably necessary maintenance for Fiscal Year 2025-26, and further it is determined to be in the public interest and convenience to levy and collect annual assessments to pay the costs and expenses of said maintenance and improvements as estimated in said "Report."

6. The assessments levied and collected shall be for the maintenance of certain landscape improvements, maintenance, and servicing as set forth in the Engineer's Report, referenced and so incorporated herein.

7. NOTICE IS HEREBY GIVEN THAT ON TUESDAY, JUNE 17, 2025, AT 7:00 P.M. OR AS SOON THEREAFTER AS THE MATTER MAY BE HEARD, IN THE COUNCIL CHAMBERS LOCATED AT 401 E. CHAPMAN AVENUE, PLACENTIA, THE CITY COUNCIL SHALL CONDUCT A PUBLIC HEARING TO RECEIVE PROTESTS OR OBJECTIONS, IF ANY THERE BE, REGARDING THE LEVEL OF MAINTENANCE AND

THE LEVY OF ASSESSMENTS WITHIN AND UPON ALL PROPERTY WITHIN LANDSCAPE MAINTENANCE DISTRICT NO. 92-1. ANY PERSON WHO WISHES TO OBJECT TO THE PROCEEDINGS FOR THE ANNUAL LEVY SHOULD FILE A WRITTEN PROTEST WITH THE CITY CLERK PRIOR TO THE TIME SET AND SCHEDULED FOR SAID PUBLIC HEARING.

8. The City Council hereby directs the City Clerk to give notice of a public hearing, pursuant to California Government Code § 6061, in a newspaper of general circulation within the City.

9. The City Clerk is further directed to cause a copy of this Resolution to be posted upon the official bulletin board customarily used for the posting of notices and to mail, by first class mail, a copy of the notice to those interested parties who have filed written requests.

10. For any and all information relating to the proceedings, protest procedure, any documentation and/or information of a procedural or technical nature, your attention is directed:

City of Placentia
Attn: Public Works Department
401 East Chapman Avenue
Placentia, California

APPROVED and ADOPTED this 20th day of May 2025.

_____
Kevin Kirwin, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA

COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City Of Placentia do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council held on the 20th day of May 2025 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, City Attorney

CITY OF PLACENTIA

ENGINEER'S REPORT

Landscape Maintenance District No. 92-1

Fiscal Year 2025-26

Landscape Maintenance District No. 92-1

May 2025

Intent Meeting: May 20, 2025

Public Hearing: June 17, 2025

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INTRODUCTION

The City of Placentia (the "City") services and maintains perimeter and median landscaping, and other improvements ("Improvements") to various parts of the City. In order to fund the maintenance and operation (the "Services") of these projects and improvements, the City has formed Landscape Maintenance District No. 92-1, ("District"). This Engineer's Report ("Report") was prepared to establish the budget for the Improvements (as described below) that will be funded by the 2025-26 assessments and other revenue, and to determine the general and special benefits received from the Improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIIID of the California Constitution (the "Article").

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

The assessment has been continued for over 20 years. In each subsequent year for which the assessments will be continued, the Placentia City Council (the "Council") must direct the preparation of an Engineer's Report, budgets, and proposed assessments for the upcoming fiscal year. After the report is completed, the City Council may preliminarily approve the Engineer's Report and the continued assessments and establish the date for a public hearing on the continuation of the assessments. Accordingly, this Engineer's Report (the "Report") was prepared pursuant to the direction of the City Council.

As required by the Act, this Report includes plans and specifications, a diagram or map of the District, the benefits received by property from the Improvements within the District, and the method of assessment apportionment to lots and parcels within the District.

If the Council approves this Engineer's Report and the continuation of the Assessments by resolution, a notice of public hearing must be published in a local newspaper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is typically used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the Assessments. This hearing is currently scheduled for June 17, 2025. At this hearing, the Council will consider approval of a resolution confirming the continuation of the Assessments for Fiscal Year 2025-26. If so confirmed and approved, the Assessments would be submitted to the Orange County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2025-26.

LEGISLATIVE ANALYSIS

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PROPOSITION 218

The Right to Vote on Taxes Act was approved by the voters of California on November 6, 1996, and is now Article XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services and improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY (2008) 44 CAL. 4TH 431

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is significant in that the Court clarified how Proposition 218 made changes to the determination of special benefit. The Court also found that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Improvement District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements.

This Engineer's Report and the process used to establish the continuation of the assessments for fiscal year 2025-26 are consistent with the SVTA decision and with the requirements of Article XIIIC and XIIID of the California Constitution based on the following factors:

The District is drawn to include the entire City, although only parcels deriving special benefits are included in the assessment rolls. Thus, zones of benefit are not required, and the assessment revenue derived from real property in the District is expended only on the Improvements in the District.

The Improvements which are constructed and maintained with assessment proceeds in the District are located in close proximity to the real property subject to the assessment. The Improvements provide landscaping and other services to the residents of such assessed property. The proximity of the Improvements to the assessed parcels provides a special benefit to the parcel being assessed pursuant to the factors outlined by the Supreme Court in that decision.

Due to their proximity to the assessed parcels, the Improvements financed with assessment revenues in the District benefit the properties in that District in a manner

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different in kind from the benefit that other parcels of real property in the City derive from such Improvements, and the benefits conferred on such property in the District are more extensive than a general increase in property values.

The assessments paid in the District are proportional to the special benefit that each parcel within that Assessment District receives from the Improvements because:

The specific landscaping Improvements and maintenance and utility costs thereof in the District are specified in this Report; and

Such Improvement and maintenance costs in the District are allocated among different types of property located within the District, and equally among those properties which have similar characteristics, such as single-family residential parcels, multi-family residential parcels, commercial parcels, industrial parcels, etc.

DAHMS V. DOWNTOWN POMONA PROPERTY (2009) 174 CAL. APP. 4TH 708

In Dahms v. Downtown Pomona Property ("Dahms") the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON (2009) 180 CAL. APP. 4TH 103

Bonander v. Town of Tiburon ("Bonander"), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE (2010) 184 CAL. APP. 4TH 1516

Steven Beutz v. County of Riverside ("Beutz") the Court overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO (2011) 199 CAL. APP. 4TH 416

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On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the SVTA decision and with the requirements of Article XIIIC and XIIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the District and such special benefits provide a direct advantage to property in the District that is not enjoyed by the public at large or other property.

This Engineer's Report is consistent with Beutz, Dahms and Greater Golden Hill because the Improvements will directly benefit property in the District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and Services proportional to the special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

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PLANS & SPECIFICATIONS

The City maintains landscaping and other improvements in locations within the District's boundaries. The work and improvements to be undertaken by the Landscape Maintenance District No. 92-1 and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

ENTRANCE SIGNS

The entrance signs with landscape improvements to be maintained are to be located at the following locations within the District:

- Central Avenue at Chapman Avenue (n/e corner)
- Central Avenue at Gordon Drive
- Central Avenue at Buck Place
- Buena Vista Street at Dressel Drive
- Buena Vista Street at Petry Drive
- Alta Vista Street at Chang Drive
- Alta Vista Street at Swail Drive
- Alta Vista Street at Tebay Drive

ISLANDS

The landscaped islands to be maintained by the District are located as follows:

- Kraemer Blvd. from Alta Vista Street to n/o City Hall
- Connecticut Way e/o Kraemer Blvd
- Rose Drive from Alta Vista Street to Buena Vista Street

PARKWAY VISTAS

The landscaped parkway vistas to be maintained by the District are located as follows:

- Kraemer Blvd. e/s (n/o City Hall to Connecticut Way)
- Kraemer Blvd. e/s (Connecticut Way to Alta Vista St.)
- Alta Vista Street n/s (from 900' w/o to 800' e/o Dunnavant Dr.)
- Alta Vista Street n/s (Rose Dr. to Jefferson St.)
- Alta Vista Street n/s (Jefferson St. to Van Buren St.)
- Alta Vista Street s/s (Kraemer Blvd. to All America Way)

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- Alta Vista Street s/s (Central Ave. to Dunnavant Dr.)
- Alta Vista Street s/s (Dunnavant Dr. to Rose Dr.)
- Alta Vista Street s/s (Rose Dr. to Jefferson St.)
- Alta Vista Street s/s (Jefferson St. to Van Buren St.)
- Rose Drive w/s (Alta Vista St. to 500'+ n/o Orangethorpe Ave.)
- Rose Drive e/s (Alta Vista St. to north boundary of Shopping Center)
- Rose Drive e/s (Alta Vista St. to 200' s/o Castner Dr.)

UNOCAL/FIELDSTONE OIL WELL LOTS – RIGHT-OF-WAY SCREEN PLANTING

The landscaped screen planting areas to be maintained by the District are located as follows:

- Dressel Drive / Howard Place
- Mykannen Circle / Cisneros Lane
- Tidland Circle
- Nevin Lane / Tucker Place
- Nevin Lane / Evans Lane
- Gerhold Lane
- Hill Street / Granger Drive
- Larson Lane / Evans Lane

STREET RIGHT-OF-WAY LANDSCAPING

The street landscaping to be maintained by the District is located as follows:

- Jefferson Street e/s (Alta Vista St. to Garten Dr.)
- Buena Vista s/s (320'± w/o Petry Dr. to 500'± e/o Dressel Dr.)
- Van Buren Street w/s (750' n/o Alta Vista St. to Orchard Dr.)
- Chang Drive (Alta Vista St. to Evans Ln.)
- Dressel Drive (Buena Vista St. to Munoz Pl.)
- Central Avenue (Alta Vista St. to Chapman Ave.)
- Chapman Avenue (Central Ave. to 1130'± east)
- Chapman Avenue (Mission Way to All America Way)
- All America Way w/s (City Hall to Alta Vista St.)
- All America Way e/s (Chapman Ave. 100'± s/o Dartmouth Dr.)
- Van Buren Street e/s (Richfield Channel to 200' s/o Alta Vista St.)
- Dunnavant Drive (Alta Vista to 1300'± south) (does not include Lot "F", Tract 15139)
- Other minor areas that front non-contiguous assessed parcels

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EASEMENTS – PUBLIC STORM DRAIN AND SEWER

Landscaped easements to be maintained by the District are located as follows:

- At various locations within TM 14161 (Fieldstone and Van Daele Tracts and TM 15699 Placentia Development Company)
- Does not include Lot "F," Tract 15139

PLACENTIA CHAMPIONS SPORTS COMPLEX

Maintenance and service may include (but is not limited to) the following[1]:

- Payments for electrical energy and water usage
- Repair, replacement or enhancement of community building, parking lots, fencing, signage, lighting and fixed recreational structures such as playgrounds, play fields, courts, walkways, dugouts, bleachers, scoreboards, restrooms, drinking fountains, picnic tables and shelters, and ancillary items such as storage and utility structures
- Irrigation, cultivation, pest control and replacement of plant material, trees, shrubs, ground cover, turf, supplies
- Personnel, utility, and equipment costs
- Contract services where applicable.

Installation, maintenance and servicing of Improvements, may include, but are not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, sidewalks, parking lots, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the District.

As applied herein, "Installation" means the construction of Improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, walkways and drainage, lights, playground equipment, play courts, playing fields, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing,

[1] For Fiscal Year 2024-25, none of the expenditures shown in Table 1 are for the Placentia Champions Sports Complex. See Note "A" under Table 1 for more details.

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or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

Modifications to the District structure could include, but are not limited to, substantial changes or expansion of the Improvements provided, substantial changes in the service provided, modifications or restructuring of the District including annexation or detachment of specific parcels, revisions in the method of apportionment, or proposed new or increased assessments.

The assessment proceeds will be exclusively used for Improvements within the District plus incidental expenses.

FISCAL YEAR 2025-26 ESTIMATE OF COST AND BUDGET

BUDGET FOR FISCAL YEAR 2025-26

The 1972 Act provides that the total costs for providing the maintenance and servicing of the District Improvements and facilities can be recovered in the assessment spread including incidental expenses. The latter can include engineering fees, legal fees, printing, mailing, postage, publishing, and all other costs identified with the District proceedings.

An estimate of District costs for fiscal year 2025-26 for the maintenance and servicing of the Improvements is provided below.

Table 1 – FY 2025-26 Estimate of Costs

Expenditure Item	Amount
Salaries & Benefits	118,367
Landscaping	82,500
Telephone/Internet	16,000
Public Notice	2,000
Maintenance Expenses/Supplies	2,000
Electricity	20,000
Water	200,000
Estimated Expenditures	**440,867**
Revenue Item	**Amount**
Direct Benefit Assessments	457,992
General Fund Contribution	-
Estimated Revenues	**$457,992**
Budget Allocation to Parcels	
Assessment per Assessment Unit (AU)C	$154.87
Total Assessment Units (AUs)	2,957.27
Total Assessment Budget	457,992

Notes to Estimate of Costs:

A. The total estimated expenses for this Fiscal Year do not include the following maintenance and operating costs for the Placentia Sports Champion Complex: $53,454 for landscape and general maintenance plus $14,005 for restroom janitorial services. These costs, totaling $67,459 (or approximately 15% of the total assessment district's annual expenses) are covered by the City's General Fund.

B. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the Fiscal Year, June 30, must be carried over to the next Fiscal Year. The District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

C. The rate shown here is for an Assessment Unit (single family home or its equivalent). For the definition of the term AU and rates for other types of property, see the section titled, "Method of Assessment" and the sections following it in this report.

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METHOD OF ASSESSMENT APPORTIONMENT

This section of the Engineer's Report explains the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the District.

The District consists of certain assessor parcels within the boundaries as defined by the Assessment Diagram referenced in this report and the parcels identified by the Assessor Parcel Numbers listed with the levy roll. The parcel list includes all privately and publicly owned parcels as shown. The method used for apportioning the Assessment is based upon the relative special benefits to be derived by the properties in the District over and above general benefits conferred on real property or to the public at large. The Assessment is apportioned to lots and parcels in proportion to the relative special benefit from the Improvements. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the Improvements and the second step is to allocate the Assessments to property based on the estimated relative special benefit for each type of property.

DISCUSSION OF BENEFIT

In summary, the Assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

> *"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

> *"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

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A. Proximity to Improved Landscaped Areas and Other Public Improvements within the District.
B. Access to Improved landscaped areas and Other Public Improvements within the District.
C. Improved Views within the District.
D. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
E. Creation of individual lots for residential and commercial use that, in absence of the Assessments, would not have been created.

In this case, the recent SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

> *The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).*

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment-funded services upheld by Dahms included streetscape maintenance and security services.

SPECIAL BENEFIT

The special benefits from the Improvements are further detailed below:

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PROXIMITY TO IMPROVED LANDSCAPED AREAS WITHIN THE DISTRICT

Only the specific properties within close proximity to the Improvements are included in the District. The District has been narrowly drawn to include the properties that receive special benefits from the Improvements. Therefore, property in the District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the District do not share.

In absence of the Assessments, the Improvements would not be provided and the public improvements funded in the District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the District, they provide a direct advantage and special benefit to property in the District.

ACCESS TO IMPROVED LANDSCAPED AREAS WITHIN THE DISTRICT

Since the parcels in the District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the District.

IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICTS

The City, by maintaining permanent public improvements funded by the Assessments in the District, provides improved views to properties in the District. The properties in the District enjoy close and unique proximity, access and views of the specific Improvements funded in the District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the District, the residential, commercial and other benefiting properties in the District do not have large outdoor areas and green spaces. The Improvements within the District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct

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advantage and special benefit of properties in the District because such properties have uniquely good and close proximity to the Improvements.

CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL AND COMMERCIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED

In most of the District, the original owner/developer(s) of the property within the District agreed unanimously to the Assessments. The Assessments provide the necessary funding for public improvements that were required as a condition of development and subdivision approval. Therefore, such Assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the Assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the Assessment. Therefore, in absence of the Assessments, the lots within most of the District would not have been created. These parcels, and the improvements that were constructed on the parcels, receive direct advantage and special benefit from the Assessments.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. An assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit = General Benefit + Special Benefit

There is no widely accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this Report, the general benefit is liberally estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The Assessment will fund Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District is Indirect and Derivative	+	Benefit to the Public that at Large

Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In these Assessments, as noted, properties in the District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special and is only minimally received by property outside the Districts or the public at large.

BENEFIT FINDING

The District contains the Placentia Champions Sports Complex, which is distinct from other landscape improvements in the District. Due to significantly different characteristics between the two types of improvements, benefits will be discussed and calculated separately under the categories of "Park Improvements" and "Landscaping Improvements."

PARK IMPROVEMENTS - QUANTIFICATION OF GENERAL BENEFIT

In this section, the general benefit from park Improvements is liberally estimated and described, and then budgeted so that it is funded by sources other than the Assessment. This Park section is focused on the Placentia Champions Sports Complex. Other District Improvements are discussed below in "Landscaping Improvements - Quantification of General Benefit."

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICTS

For the purposes of calculating benefit to properties outside the District, the Park will be considered as a neighborhood park insomuch as it provides amenities for nearby properties. While it functions as a community (or even regional) facility for organized sports such as baseball and soccer, the general benefit derived from those activities will be discussed under the "Benefit to the General Public" below.

Properties within the District receive much of the special benefits from the park Improvements because properties in the District enjoy unique close proximity and access to the park Improvements that is not necessarily enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the park Improvements, but outside of the boundaries of the District, may receive some benefit from the park Improvements. Since this benefit is conferred to properties outside the District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

Since the properties outside the District but within the effective proximity radii are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to other property. A 50% reduction factor is applied to these properties because they are all on only one side of the Improvements and properties in the District enjoy the advantage of over twice the average proximity to the park Improvements. The general benefit to property outside of the District is calculated as follows with the parcel and data analysis:

Assumptions:

- 651 parcels outside the District but within 0.5 miles of the Park
- 2,212 parcels in the District
- 50% relative benefit compared to property within the District.

Calculation:

General Benefit to property outside the District = 651/(651+2,212)*0.5 = 11.37%

BENEFIT TO PROPERTY INSIDE THE ASSESSMENT DISTRICTS THAT IS INDIRECT AND DERIVATIVE

The "indirect and derivative" benefit to property within the District is particularly difficult to calculate. A solid argument can be presented that all benefit within the District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the District.

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Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Assessment area is the percentage of land area within or directly abutting the District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2.91% of the land area in the District is used for such regional purposes, so this is a measure of the general benefits to property within the District.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the District's parks facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the District. In this District, there is only one park facility: Placentia Champions Sports Complex ("Complex"). The Complex serves the needs of many people in two primary ways: as a neighborhood park serving nearby residents for shorter and more frequent visits; and as a community or regional park serving people from all over Placentia and the surrounding areas as a destination for organized sports such as soccer and baseball league play. The general benefit of the former was discussed above; the general benefit of the latter is discussed here.

When the Complex functions as a community or regional park, it becomes a destination for longer and less frequent visits (for example, scheduled league play). Of the five ways benefits are conferred (proximity, access, views, extension of a property's green space, and creation of lots), the community or regional function confers benefits only in the "access" and "extension of a property's green space" categories (proximity does not apply as these trips are from outside the District; people do not come for the views; and the facility was not tied to the creation of faraway lots). Therefore, the general benefit is no more than 40%. That figure, however, is reduced by the percentage that the community or regional park benefits property owners within the district (special benefit). The City estimates that approximately 71% of participants in these organized sports are from the City of Placentia. However, only 15.11% of Placentia parcels lie inside the district, so it is estimated that (15% of 71% =) 10.73% of the users are from within the District. Conversely, 89.27% are from outside the District. Therefore (40% x 89.27% =) 35.71% of the benefits from the Parks Improvements are general benefits to the public at large.

TOTAL PARK IMPROVEMENTS GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 49.98% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

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	PARKS GENERAL BENEFIT CALCULATION	
	11.37%	(Outside the District)
+	2.91%	(Property within the District)
+	35.71%	(Public at Large)
=	49.99%	(Total General Benefit)

LANDSCAPING AND OTHER IMPROVEMENTS - QUANTIFICATION OF GENERAL BENEFIT

In this section, the general benefit from landscaping and other types of Improvements (other than park Improvements) is liberally estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICTS

Properties within the District receive almost all of the special benefits from the other Improvements because properties in the District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments. The general benefit to property outside of the District is calculated with the parcel and data analysis.

Since the properties outside the District but with frontage abutting the Improvements cannot be assessed by the District, this is a form of general benefit to other property. The primary way that parcels outside the district benefit by the Improvements is from views. Therefore, parcels that abut the landscape areas and are not separated from the Improvements by a privacy fence are counted for this general benefit. The general benefit to property outside of the District is calculated as follows:

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ASSUMPTIONS:

- 22 parcels outside the District
- 2,212 parcels in the District

CALCULATION:

General Benefit to property outside the District
=
22/(22+2,212) = 0.99%

BENEFIT TO PROPERTY INSIDE THE ASSESSMENT DISTRICTS THAT IS INDIRECT AND DERIVATIVE

The "indirect and derivative" benefit to property within the District is particularly difficult to calculate. A solid argument can be presented that all benefit within the District is special, because the other Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the other Improvements enjoyed by benefiting properties in the District.

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Assessment area is the percentage of land area within or directly abutting the District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2.91% of the land area in the District is used for such regional purposes, so this is a measure of the general benefits to property within the District.

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the District's other Improvements including landscaping are used and enjoyed by individuals who are not residents, employees, customers or property owners in the District. It should be noted that these other Improvements do not attract the public at large in the same way as park improvements – and they confer far less benefit to the public at large than do similar park improvements. In essence, the public does not visit an area to enjoy setback landscaping in the same way as they may visit a park.

One way to measure the special benefit to the general public is by the car trips through an area with Improvements. Of the five ways benefits are conferred (proximity, access, views, extension of a property's green space, and creation of lots), the only benefit that is conferred by way of pass-by car trips is views, which accounts for 10% of the total

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benefits, since views are less critically important and are enjoyed much less often to the average non-resident driver than to a resident.

Next, the views factors are weighted by the relevant number of car trips. Using the lane miles as representative of pass-by traffic, an analysis shows that 90% of the lane miles are on arterial or collector streets where the general public has views of the landscaping. Therefore (90% of 10% =) 9.0% of the benefits from the other Improvements are general benefits to the public at large.

TOTAL OTHER IMPROVEMENTS GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 12.89% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

LANDSCAPING GENERAL BENEFIT CALCULATION

	0.99%	(Outside the District)
+	2.91%	(Property within the District)
+	9.00%	(Public at Large)
=	12.90%	(Total General Benefit)

TOTAL COMBINED GENERAL BENEFITS

The total general benefit for Parks is 49.98% and for Landscaping and other Improvements is 12.89%. However, none of the District budget is for Parks – all of the budget is currently allocated for Landscaping and other Improvements. Therefore, using those proportions to calculate a weighted average of the general benefits for each type of Improvement, the resulting total combined general benefit is (0 x 49.98%) + (1.00 x 12.90%) = 12.90%.

Although this analysis finds that 12.90% of the assessment may provide general benefits from the Improvements, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 13%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

FINAL STEP – CALCULATE THE CURRENT GENERAL BENEFIT CONTRIBUTION FROM THE CITY

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This general benefit cannot be funded from the Assessments; it must be funded from other sources such as the City's General Fund or other non-District funds. These contributions can also be in the form of in-lieu contributions to the installation and maintenance of the Improvements such as other City assets that support and protect the Improvements. The City of Placentia will contribute both monetary and in-lieu resources to ensure that the general benefits conferred by the proposed Improvements are not funded by the District's Assessments.

A summary and quantification of these other contributions from the City is discussed below:

The City of Placentia owns, maintains, rehabilitates, and replaces curb and gutter along the border of the District Improvements. This curb and gutter serve to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the Improvements. The contribution from the City towards general benefit from the maintenance, rehabilitation, and replacement of the curb and gutter is conservatively estimated to be 5%.

The City owns and maintains a storm drainage system along the border of District Improvements. This system serves to prevent flooding and associated damage to the Improvements and manage urban runoff including local pollutants loading from the Improvements. The contribution from the City towards general benefit from the maintenance and operation of the local storm drainage system is conservatively estimated to be 5%.

The City owns and maintains local public streets along the border of the District Improvements. These public streets provide access to the Improvements for its enjoyment as well as efficient maintenance. The contribution from the City towards general benefit from the maintenance of local public streets is conservatively estimated to be 5%.

The value of the construction of the improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this "annuity" can be used to offset general benefit costs and is conservatively estimated to contribute 10%.

The total General Benefit is liberally quantified at 13% which is entirely offset by the conservatively quantified total non-assessment contribution towards general benefit described above of 25%. Therefore, no additional General Benefit must be funded by the City.

METHOD OF APPORTIONMENT

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The development of an Assessment methodology requires apportioning to determine the relative special benefit for each property. As the District was formed by a different engineer of record, the precise language from the most recent Engineer's Report is included below:

> *It has been determined that the improvements provide a specific and special benefit to all assessed parcels of land in the development area. Landscaping and irrigation of street rights-of-way, entryways, islands, sewer and storm drain easements, areas surrounding existing oil wells and the parkway vistas aesthetically enhances the development areas. The landscaped pedestrian corridor along Alta Vista Street also provides pedestrian access throughout the development area. The aesthetic enhancement and use of the parkway vistas increases the desirability of the properties located within the boundaries of the District mainly because of the property's close proximity and accessibility to the improvements. Therefore, maintenance of these public improvements renders a special and direct benefit to the parcels located throughout the District and the levy of a special assessment for the maintenance of the improvements is deemed appropriate.*
>
> *The method of apportionment (Method of Assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the landscape improvements within the District, and the assessment obligation for each parcel reflects that parcel's proportional special benefits as compared to other properties that receive special benefits.*
>
> *The assessment method used in spreading the annual landscape maintenance costs is based on an assessment unit (AU) factor as follows:*
>
> *Each **Single Family Detached Residential Unit** is considered to be one AU and is assessed the cost attributable to one AU.*
>
> ***Multi-Family Residential Units** are assessed 0.70 or 70% of an AU since they have a higher density than Single Family Detached Units (number of dwelling units/acres). The decrease in assessment is a direct result of the reduced amount of assessable acreage per Multi-Family Unit and the reduction in occupancy per unit.*
>
> *In converting **Developed Commercial, Industrial, Institutional and Other Non-Residential** properties to AUs, the factor used is based on the City of Placentia average single-family residential density of ten dwelling units per acre. Therefore, the parcels in this Class will be assessed 10 AU per acre or any portion thereof. These properties benefit from the maintenance of improvements because of the*

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enhanced desirability resulting from well-kept landscape areas. Improved aesthetic appeal also increases the draw of businesses to purchase or lease property and the increased opportunity to draw clientele.

***Assessable Undeveloped Acreage** also benefits from the maintenance and service of landscape improvements. This benefit comes in the form of enhanced desirability due to the improved aesthetics of the area resulting from improvements. The enhanced aesthetics increases the desirability of the property to future homeowners and future commercial property owners or lessors. However, because the property is vacant, less use will be made of the improvements. It is reasonable to derive that vacant property, when compared to developed property, receives about half of the benefit of developed properties, therefore the Single-Family Residence acreage equivalent used for developed non- residential properties of 10 AU per acres is reduced to 5 AU per acre for undeveloped land.[2]*

Further clarification on the four benefit classes is provided below:

Class I - Single family detached residential, including condominium form of ownership of single-family detached dwellings.

Class II - Developed commercial, industrial, and institutional where a map or a building permit for construction has been issued as of March 15 of the prior Fiscal Year.

Class III – Multi-family residential and attached residential, approved project where a map has been recorded or a building permit for construction of dwelling units has been issued as of March 15 of the prior Fiscal Year.

Class IV – Undeveloped and all other properties that are not in Class I, II, or III regardless if they have been approved for future development or are in the process of securing development approval as of June 15 of the prior Fiscal Year[3].

ANNUAL ASSESSMENT CALCULATION

For Fiscal Year 2025-26, the rate of Assessments for the District is not increased from prior years. The Calculations for maintenance, service and incidentals follows:

[2] From the 2013-14 Engineer's Annual Levy Report, City of Placentia, Landscape Maintenance District No. 92-1, dated June 4, 2013

[3] From the 2013-14 Engineer's Annual Levy Report, City of Placentia, Landscape Maintenance District No. 92-1, dated June 4, 2013

Table 2 - Assessment Calculation

Class	Description	Quantity		AU Ratio Factor		Assessment Units
I	Single Family	2,180 parcels	x	1.00	=	**2,180.000 AU**
II	Comm, Industrial	27.927 acres	x	10.00	=	**279.270 AU**
III	Multi-Family	648 units	x	0.70	=	**453.600 AU**
IV	Undeveloped	8.88 acres	x	5.00	=	**44.400 AU**
		Total Assessment Units				**2,957.270 AU**

Proposed Assessment Rate
$457,992/2,957.27 = $154.87

Class Assessments				
Class I	Single Family	Each parcel is assessed at one assessment unit:		
		$154.87 x 1.0	=	$154.87 /Parcel
Class II	Comm, Industrial	Each Acre is assessed at 10 assessment units:		
		$154.87 x 10.00	=	$1,548.70 / Acre
Class III	Multi-Family	Each Unit is assessed at 0.70 assessment units:		
		$154.87 x 0.70	=	$108.41 /Unit
Class IV	Undeveloped	Each Acre is assessed at 5 assessment units:		
		$154.87 x 5.00	=	$774.35 /Acre

DURATION OF ASSESSMENT

The District was formed or annexed in previous years. It is proposed that the Assessments be continued every year after their formation or annexation, so long as the public Improvements need to be maintained and improved, and the City requires funding from the Assessments for these Improvements in the District. As noted previously, the Assessment can continue to be levied annually after the City Council approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the City Council must hold an annual public hearing to continue the Assessment.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the Assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the City of Placentia City Administrator or his or her designee. Any such appeal is limited to correction of an Assessment during the then-current Fiscal Year and applicable law. Upon the filing of any such appeal, the City Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the City Administrator or his or her designee finds that the Assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the City Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the City Administrator or his or her designee shall be referred to the Placentia City Council, and the decision of the City Council shall be final.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE DISTRICT AREA

The net available Assessment funds, after incidental, administrative, financing and other costs shall be expended exclusively for Improvements within the boundaries of the District or as described herein, and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

ASSESSMENT

Whereas, the City of Placentia directed the undersigned engineer of Work to prepare and file a report presenting an estimate of costs, a Diagram for the District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the District;

Now, Therefore, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution, and the order of the Placentia City Council, hereby makes the following Assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the District for the Fiscal Year 2025-26 is generally as follows:

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Table 3 – FY 2025-26 Summary Cost Estimate

Salaries & Benefits		118,367
Operating Expenses		322,500
Total for Services	**$**	**440,867.00**
Less General Fund Contribution		0
Less Other Revenue		0
Net Amount of Assesments	**$**	**457,992.40**

As required by the Act, an Assessment Diagram of the District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the District is its Assessor Parcel Number, appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The Assessment is made upon the parcels or lots of land within the District in proportion to the special benefits to be received by the parcels or lots of land from the Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Orange for the Fiscal Year 2025-26. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby will place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the Fiscal Year 2025-26 for each parcel or lot of land within the District.

Date: May 20, 2025

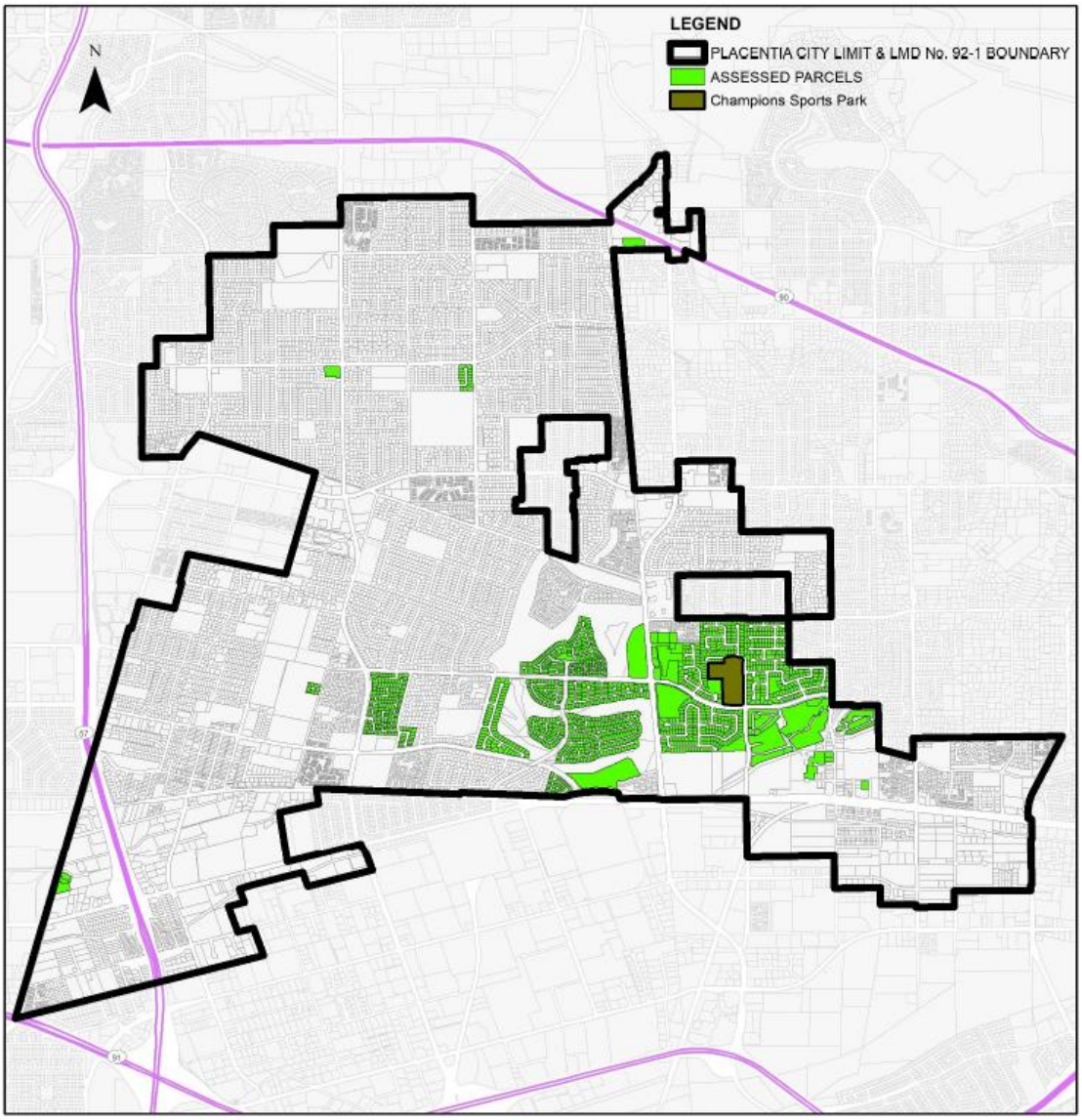
_____

Director of Public Works
Chris Tanio, PE

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ASSESSMENT DIAGRAM

The District boundary is conterminous with the City Limits. The parcels to be assessed in Landscape Maintenance District No. 92-1 are shown on the Assessment Diagram, which is on file with the City Clerk of the City of Placentia and includes all those properties included in the original formation of the District and subsequent annexations. The following Assessment Diagram is for general location only and is not to be considered the official boundary map. The lines and dimensions of each lot or parcel within the District are those lines and dimensions as shown on the maps of the Assessor of the County of Orange, for Fiscal Year 2025-26, and are incorporated herein by reference, and made a part of this Diagram and this Report.



ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the District and the amount of the Assessment) will be filed with the City Clerk and is, by reference, made part of this Report and is available for public inspection during normal office hours at the City Hall at 401 East Chapman Avenue, Placentia, California 92870.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this Report. These records shall govern all details concerning the description of the lots or parcels.

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Agenda Item No: 1.f

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: May 20, 2025

Submitted by: Aileen Munoz

From: Community Services

Subject:
Acceptance of Resignation from the Heritage Committee and Consideration of the Appointment of a New Committee Member

Financial Impact:
Fiscal Impact: None

Summary:
Mr. Gonzalez has served on the Heritage Festival Committee since May 2021. He has volunteered his time to the community and has been part of projects throughout his time as a Committee Member. The City received his email correspondence on May 8, 2025, indicating Mr. Gonzalez's resignation from the Committee effective May 21, 2025.

Due to the resignation of Mr. Gonzalez, a vacancy has been created on the Heritage Festival Committee. Staff recommends that the position be filled by Mrs. Lisa Pallares, who was appointed as an alternate committee member.

Recommendation:
Recommended Action: It is recommended that the City Council:

1. Accept the resignation of Martin Gonzalez from the Heritage Festival Committee effective May 21, 2025; and
2. Consider the appointment of alternate member Lisa Pallares to the Heritage Festival Committee effective May 21, 2025.

Strategic Plan Statement:
This item is consistent with the City Council approved 5-year Strategic Goal 4: Increase community engagement and Goal 3: Promote community and economic development. Heritage Committee members actively encourage the community to participate in the annual Heritage parade and festival to promote community development through this event.

Discussion:
During his time with the Committee, Mr. Gonzalez contributed to a variety of duties and brought forward numerous innovative ideas that enhanced the Committee's operations. He introduced the concept of digitizing paperwork, streamlining internal processes, and improving advertising strategies. He played a key role in securing sponsorships through his community connections and was actively involved in the Grand Marshal selection process. Additionally,

he collaborated with the Arts Department at Cal State Fullerton to strengthen the Committee's marketing strategy. The city greatly appreciates Mr. Gonzalez's dedication and his many contributions during his time on the Heritage Festival Committee.

A vacancy has been created on the Heritage Festival Committee. Staff recommends that the position be filled by Lisa Pallares, who was previously appointed as an alternate Committee Member. Mrs. Pallares has demonstrated a strong commitment to the community and brings a wide network of connections with local businesses and community members. Her established relationships and outreach abilities make her a valuable asset to the Committee and an ideal candidate to step into this role.

Fiscal Impact Summary:
There is no fiscal impact.

Attachments
Marty Gonzalez Resignation.pdf

From: Marty Gonzalez <marty.uhc@gmail.com>
Sent: Thursday, May 8, 2025 8:50 PM
To: Aileen Munoz <AlMunoz@placentia.org>
Subject: Re: May 14, 2025 Heritage Festival Committee Meeting

EMAIL FROM EXTERNAL SOURCE

Don't reply, click on a link or open an attachment unless you recognize the sender and know the content to be safe. If you believe this email to be unsafe, please use the Report Phish button in Outlook and notify the IT department.

Hello 👋

No longer have time to help around.

Thanks again for opportunity. Please remove me from these emails. Thanks 🙏

Martin Gonzalez

Agenda Item No: 3.a

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: May 20, 2025

Submitted by: Jennifer Lampman

From: Finance

Subject:
Presentation of the Proposed Fiscal Year 2025-26 Operating Budget and Capital Improvement Program (CIP)

Financial Impact:
Fiscal Impact:

FY 2025-26	EXPENDITURES:	$92,686,878
	REVENUE:	$89,665,708

Summary:
In accordance with City Charter Section 1203, the City Administrator must present the Proposed General Fund Operating Budget to the City Council for consideration at least 35 days prior to the beginning of each fiscal year. This item being presented for the City Council's review and consideration is the Fiscal Year 2025-26 Proposed Operating Budget and Capital Improvement Program (CIP). Under the direction of the Acting City Administrator, the Finance Department conducts the analysis and makes projections required to complete the budget document after receiving input from all City departments and specialized consultants.

Recommendation:
Recommended Action: It is recommended that the City Council take the following actions:

1. Review and discuss the Proposed Fiscal Year 2025-26 Annual Operating Budget and Capital Improvement Program (CIP) and provide input and direction for final budget adoption; and
2. Set the date of the public hearing for budget adoption as June 3, 2025, at 7:00 p.m.

Strategic Plan Statement:
This item aligns with Strategic Plan Goal No. 1, "Ensure Long-Term Fiscal Sustainability", however is not tied to a specific Objective.

Discussion:
See attached staff report.

Fiscal Impact Summary:

The proposed FY 2025-26 citywide operating budget is $92.7 million, a decrease of 6.6% from the Adopted FY 2024-25 budget. These expenses are supported by $89.7 million in revenue, a decrease of 5.9% from the current fiscal year's Adopted budget, 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.

The General Fund budget is comprised of $52,654,458 in expenses and $53,543,058 in revenue.

Attachments

Staff Report - 2025-26 Proposed Budget 5.20.25.pdf
FY25-26 Proposed Budget 5.15.25.pdf
Job Classification Senior Building Permit Technician.docx
Job Classification Police Records Technician.docx
Job Classification Support Services Administrator.docx
2025-26 Proposed Budget Study Session 5.20.25.pdf

TO: CITY COUNCIL

VIA: ACTING CITY ADMINISTRATOR

FROM: DIRECTOR OF FINANCE

DATE: MAY 20, 2025

SUBJECT: STUDY SESSION: PRESENTATION OF THE PROPOSED FISCAL YEAR 2025-26 OPERATING BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)

FISCAL IMPACT: FY 2025-26 EXPENDITURES: $92,686,878
REVENUE: $89,665,708

SUMMARY:

In accordance with City Charter Section 1203, the City Administrator must present the Proposed General Fund Operating Budget to the City Council for consideration at least 35 days prior to the beginning of each fiscal year. This item being presented for the City Council's review and consideration is the Fiscal Year 2025-26 Proposed Operating Budget and Capital Improvement Program (CIP). Under the direction of the Acting City Administrator, the Finance Department conducts the analysis and makes projections required to complete the budget document after receiving input from all City departments and specialized consultants.

RECOMMENDATION:

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

1. Review and discuss the Proposed Fiscal Year 2025-26 Annual Operating Budget and Capital Improvement Program (CIP) and provide input and direction for final budget adoption; and

2. Set the date of the public hearing for budget adoption as June 3, 2025, at 7:00 p.m.

DISCUSSION:

The Proposed 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 proposed 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 bases, enhances public safety, replenishes

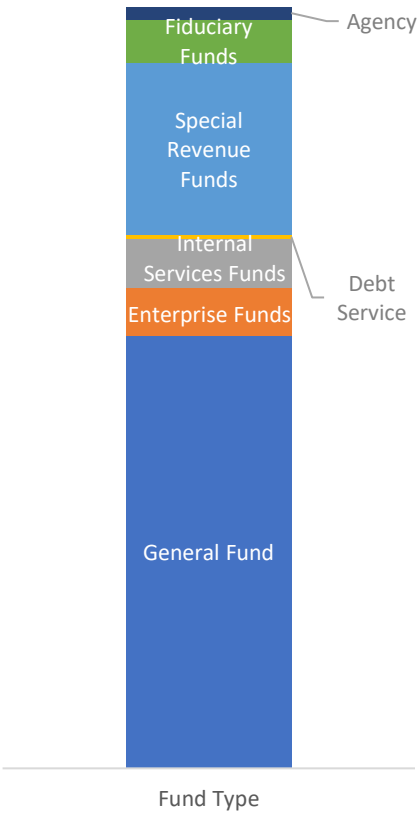
reserves, and allows flexibility to respond to changes in the economy outside our control such as tariffs, inflation and changes in consumer spending.

The City, like many other public agencies, is facing economic challenges that has necessitated a return to fundamentals wherein every program, contract, capital project and service offered by the City have been carefully scrutinized with only the most vital included in the proposed budget. While challenging, this analysis will enable 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 Proposed Budget Summary

The proposed FY 2025-26 citywide operating budget is $92.7 million, a decrease of 6.6% from the Adopted FY 2024-25 budget. These expenses are supported by $89.7 million in revenue, a decrease of 5.9% from the current fiscal year's Adopted budget, 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 including Sewer and Solid Waste (Refuse). Expenditures for FY 2025-26 for these funds are proposed to be $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 Proposed 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 proposed at $21.0 million for FY 2025-26 inclusive of Measure U.

Proposed 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)

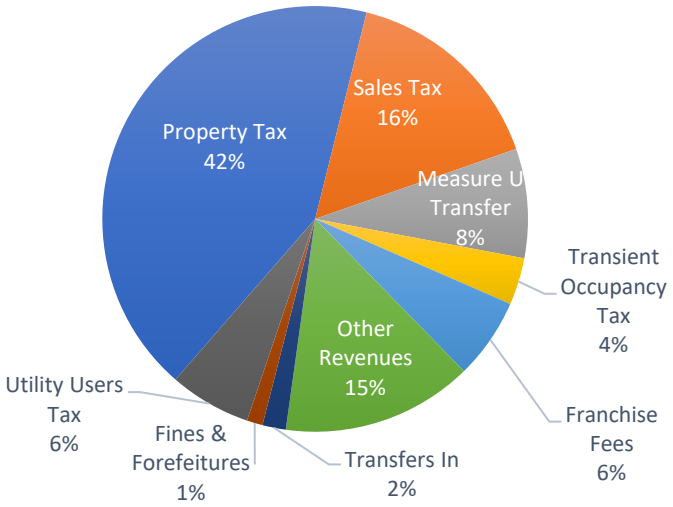
General Fund

The General Fund is the primary operating fund of the City and supports fundamental services including Police, Fire & 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 Proposed Budget for FY 2025-26 for the General Fund is $52.7 million in operating expenses, an increase of $1.7 million or 3.4% from the Adopted FY 2024-25 budget, supported by $53.5 million in operating revenue, an increase of $3.1 million or 6.2% from the Adopted FY 2024-25 budget.

Compared to fiscal year 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 General Fund Measure U Contingency Reserve to replenish reserve fund balance which have been decreased in recent years due primarily to 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% over the FY 2024-25 Amended budget. 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%). Through the end of 2024, 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 increase slightly by $116,000, or 1.4% in FY 2025-26 from the Amended FY 2024-25 budget and totals approximately $8.4 million. 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:

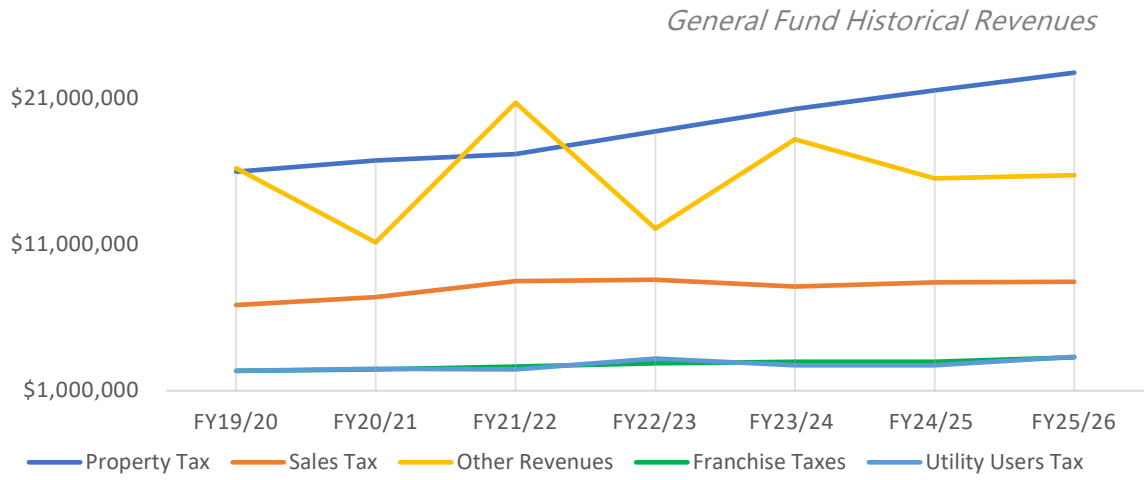
- Prolonged higher interest rates and the threat of tariffs which have negatively impacted purchases of new and used automobiles.
- Lower fuel prices reducing receipts from fuel and services stations in recent years. As six of the City's top 25 sales tax producers are fuel stations, this has significantly 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 Proposed Budget assumes $1,915,000 in revenue, 4.1% higher than the FY 2024-25 Adopted Budget. 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 is relatively flat compared to the FY24-25 Adopted budget with a modest $17,000 increase to $329,015.



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%)
Total Operating Revenues	47,768,092	48,149,565	0.8%
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	-
Total Transfers In	4,908,100	5,393,493	9.9%
Total Resources	52,676,192	53,543,058	1.6%

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 Proposed 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 current fiscal year's adopted 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%)
Total Operating Expenses	46,645,949	46,353,358	(0.6%)
Capital Improvement Program (CIP)	3,114,628	-	-
Debt Service	6,458,866	6,301,100	(2.4%)
Total Expenditures	56,219,443	52,654,458	(6.3%)

Significant Changes

In preparing this budget, staff initially projected a deficit due to the nominal increase in revenues compared with significantly increased 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 as a result of their rates of return for 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 the FY 2025-26 budget.

- 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 budget.

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 Proposed 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 is not proposing 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 proposed 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 Proposed 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 proposed 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.

Proposed 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 is proposing 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 is proposing to reclassify the 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 is recommending 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 is proposing reclassification of the position to a Support Services Administrator to better reflect the duties being performed and the needs of the department.

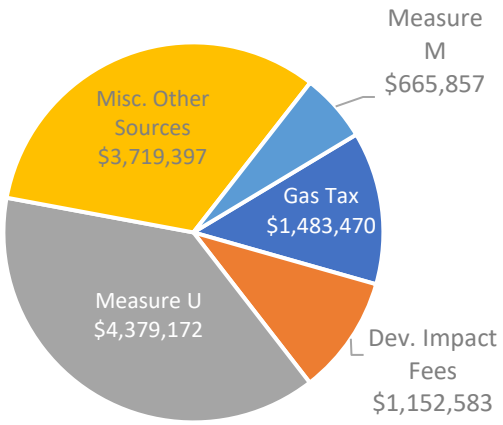
9. Reclassification of one (1.0 FTE) Building Permit Technician to a Senior Building Permit Technician in the Development Services Department *($4,600 annual costs).* Development activity continues to be high and increasingly complex, and the department needs consistent, higher-level work and oversight to successfully service the community at the

front counter. Staff is proposing 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 proposed budget, with the majority of the scheduled projects funded by Measure U, Gas Tax, Development Impact Fees (DIFs), bonds, grants and other reimbursements. The proposed 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 proposed projects based upon urgency and/or adherence to ongoing City Council priorities such as street improvements and the Placentia Parks Initiative.



FY 2025/26 Proposed CIP by Funding Source

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.

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 proposed for FY 2025-26, previously approved projects that are in progress and not yet complete will be carried over into FY 2025-26 after the close of the 2024-25 fiscal year 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.

Fund Balance

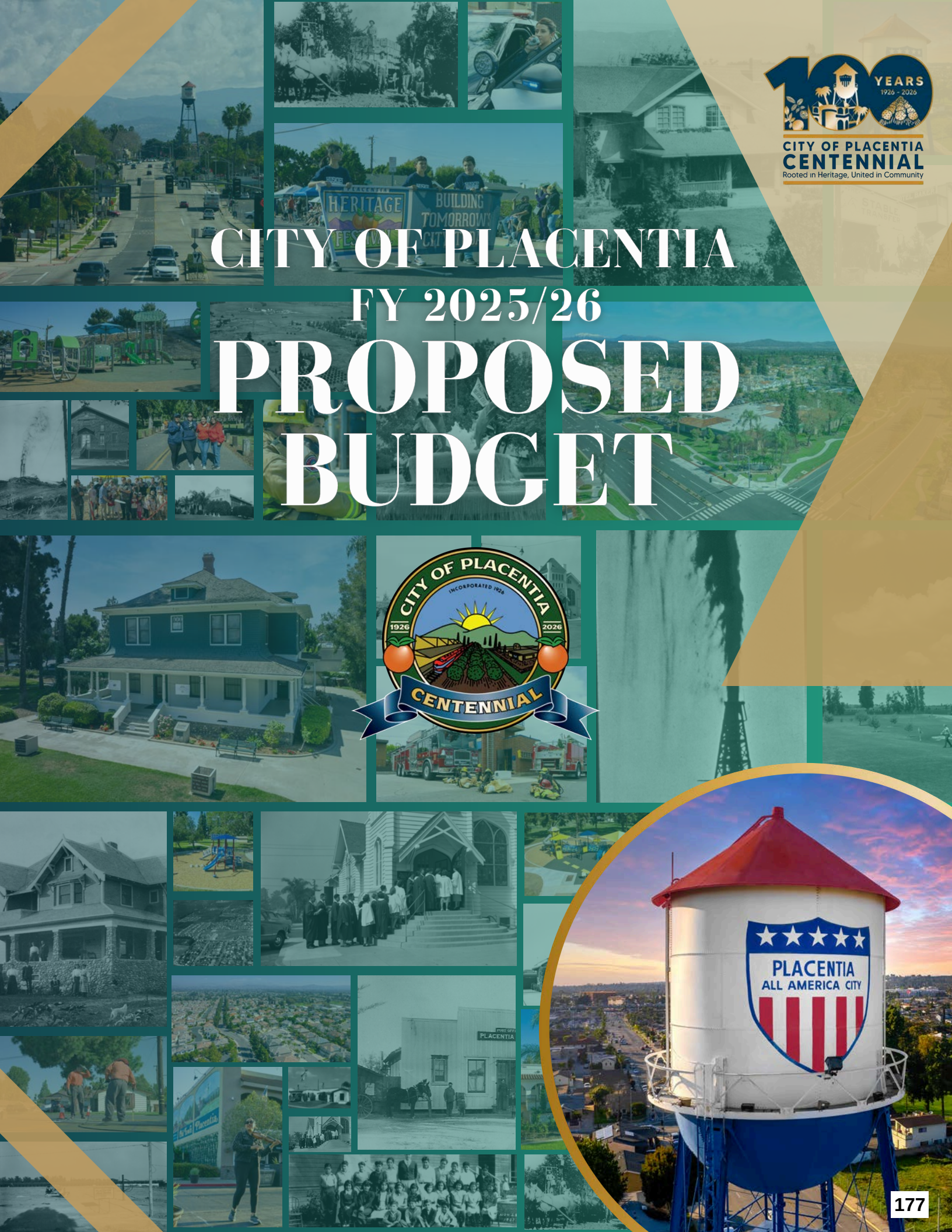
The estimated beginning fund balance for FY 2025-26 is $11.6 million. As a result of proposed operations in FY 2025-26, it is anticipated that the fund balance will increase by $888,600 for an

ending fund balance of $12.5 million. It is forecasted that the reserve will be funded at 25.03% of General Fund operating expenses.

Estimated Beginning Fund Balance 7/1/25	**$11,609,800**
Fund Balance Designations	
Non-Spendable	895,672
Measure U Contingency Reserve	5,726,721
GF Reserve	5,861,619
Unassigned	14,389
Estimated Ending Fund Balance 6/30/26	$12,498,401
Proposed Budgeted Operating Expenditures (a)	46,353,358
Reserve Total (FB less Non-Spendable) (b)	11,602,729
General Fund Operating Reserve % (=b/a)	25.03%

Attachments:

1. FY 2025-26 Proposed General Fund Budget PowerPoint Presentation
2. FY 2025-26 Proposed Budget and Capital Improvement Plan (CIP)



CITY OF PLACENTIA CENTENNIAL
Rooted in Heritage, United in Community

CITY OF PLACENTIA
FY 2025/26
PROPOSED BUDGET

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City Directory

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
Acting City Administrator	Jennifer Lampman
Deputy City Administrator	Rosanna Ramirez
Chief of Police	Brad Butts
Fire Chief	Jason Dobine
Deputy City Administrator/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 1st & 3rd 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, ACTING CITY ADMINISTRATOR

DATE: MAY 20, 2025

SUBJECT: PROPOSED FISCAL YEAR 2025-26 OPERATING BUDGET

In compliance with City Charter Section 1203, it is my pleasure to present the City of Placentia's Proposed FY 2025-26 Operating Budget and Capital Improvement Program for your review and consideration. The Proposed 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 proposed 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 bases, 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.

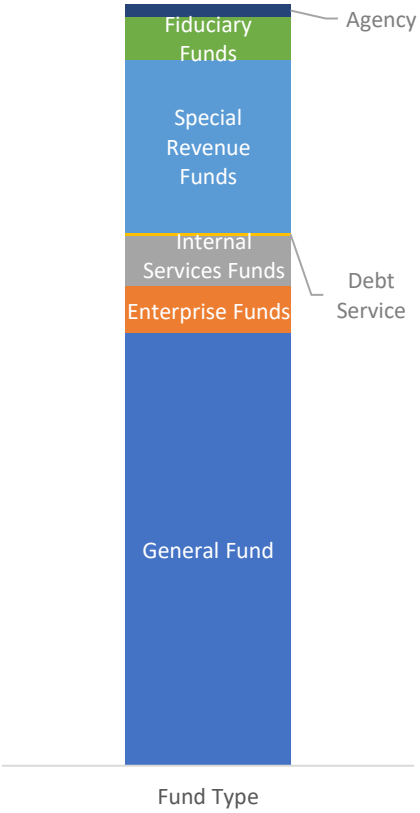
The City, like many other public agencies, is facing economic challenges that has necessitated a return to fundamentals wherein every program, contract, capital project and service offered by the City have been carefully scrutinized with only the most vital included in the proposed budget. While challenging, this analysis will enable 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 Proposed Budget Summary

The proposed FY 2025-26 citywide operating budget is $92.7 million, a decrease of 6.6% from the Adopted FY 2024-25 budget. These expenses are supported by $89.7 million in revenue, a decrease of 5.9% from the current fiscal year's Adopted budget, 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 including Sewer and Solid Waste (Refuse). Expenditures for FY 2025-26 for these funds are proposed to be $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 Proposed 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 proposed at $21.0 million for FY 2025-26 inclusive of Measure U.

Proposed 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)

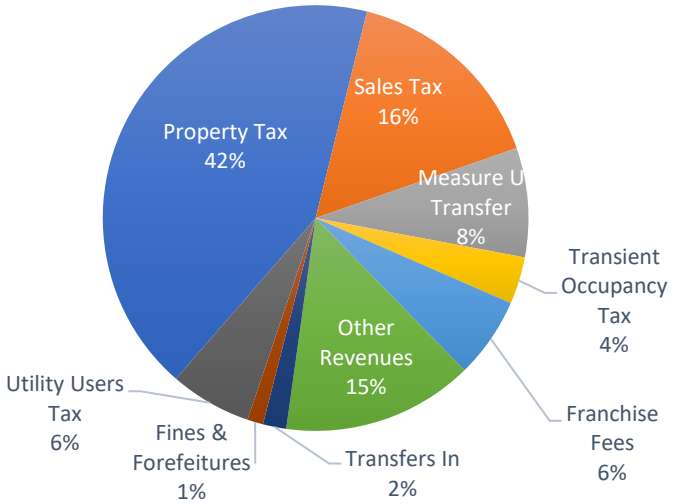
General Fund

The General Fund is the primary operating fund of the City and supports fundamental services including Police, Fire & 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 Proposed Budget for FY 2025-26 for the General Fund is $52.7 million in operating expenses, an increase of $1.7 million or 3.4% from the Adopted FY 2024-25 budget, supported by $53.5 million in operating revenue, an increase of $3.1 million or 6.2% from the Adopted FY 2024-25 budget.

Compared to fiscal year 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 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% over the FY 2024-25 Amended budget. 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%). Through the end of 2024, 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 increase slightly by $116,000, or 1.4% in FY 2025-26 from the Amended FY 2024-25 budget and totals approximately $8.4 million. While an increase over the

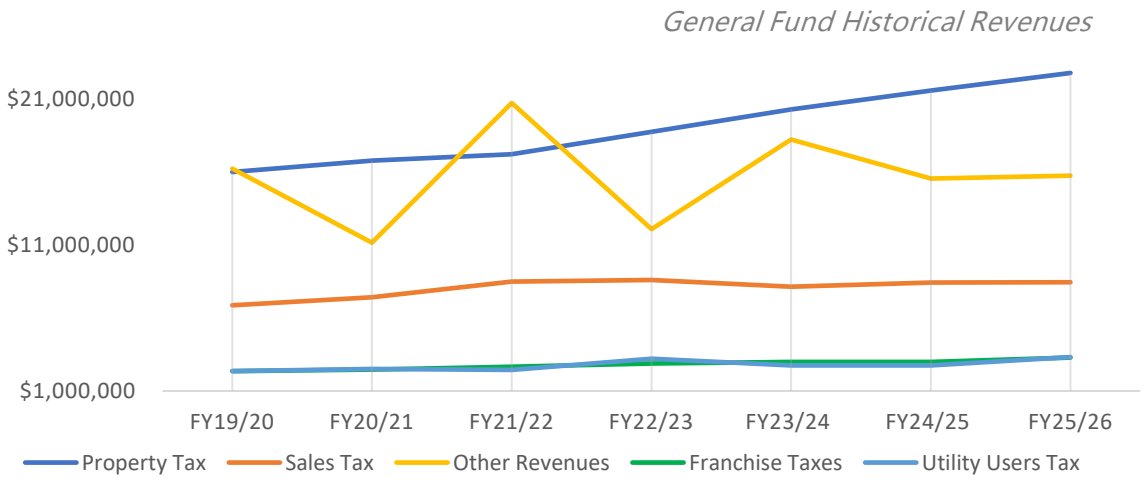
current fiscal year, the projected figure is still $100,000 lower than the amount of sales tax the City received three years ago in FY 2022-23. This trend is not unique to Placentia as sales tax is directly impacted by economic fluctuations due to inflation, tariffs, a potential recession and other influences 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 reducing 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 Proposed Budget assumes $1,915,000 in revenue, 4.1% higher than the FY 2024-25 Adopted Budget. 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 is relatively flat compared to the FY24-25 Adopted budget with a modest $17,000 increase to $329,015.



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%)
Total Operating Revenues	47,768,092	48,149,565	0.8%
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	-
Total Transfers In	4,908,100	5,393,493	9.9%
Total Resources	52,676,192	53,543,058	1.6%

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 Proposed 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 current fiscal year's adopted 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%)
Total Department Expenses	46,645,949	46,353,358	(0.6%)
Capital Improvement Program (CIP)	3,114,628	-	-
Debt Service	6,458,866	6,301,100	(2.4%)
Total Expenditures	56,219,443	52,654,458	(6.3%)

Significant Changes

In preparing this budget, staff initially projected a deficit due to the nominal increase in revenues compared with significant increased 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 as a result of their rates of return for 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 the FY 2025-26 budget.

- 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 budget.

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 Proposed 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 is not proposing 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 proposed 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 Proposed 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 proposed 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.

Proposed 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 is proposing 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 is proposing to reclassify the 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 is recommending the reclassification of existing staff members (3) to Police Records Technician to better align with duties and responsibilities of their role.

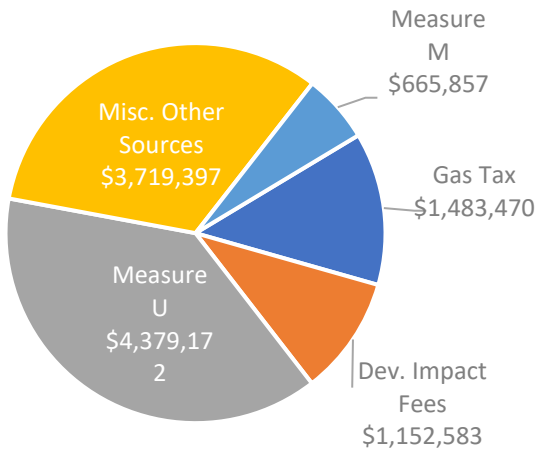
8. Reclassification of one (1.0 FTE) Police Services Supervisor to Support Services Administrator in the Police Department (*$8,056 annual costs*). The Police Service Supervisor supervises the Records division of the Police Department including the front counter as well as the cadet program. This position was identified to be approximately eighteen (18%) below market in the classification and compensation study and staff is proposing 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 is proposing 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 proposed budget, with the majority of the scheduled projects funded by Measure U, Gas Tax, Development Impact Fees (DIFs), bonds, grants and other reimbursements. The proposed 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 proposed projects based upon urgency and/or adherence to ongoing City Council priorities such as street improvements and the Placentia Parks Initiative.



FY 2025/26 Proposed CIP by Funding Source

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.

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 proposed for FY 2025-26, previously approved projects that are in progress and not yet complete will be carried over into FY 2025-26 after the close of the 2024-25 fiscal year 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
Acting 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 Contintues 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

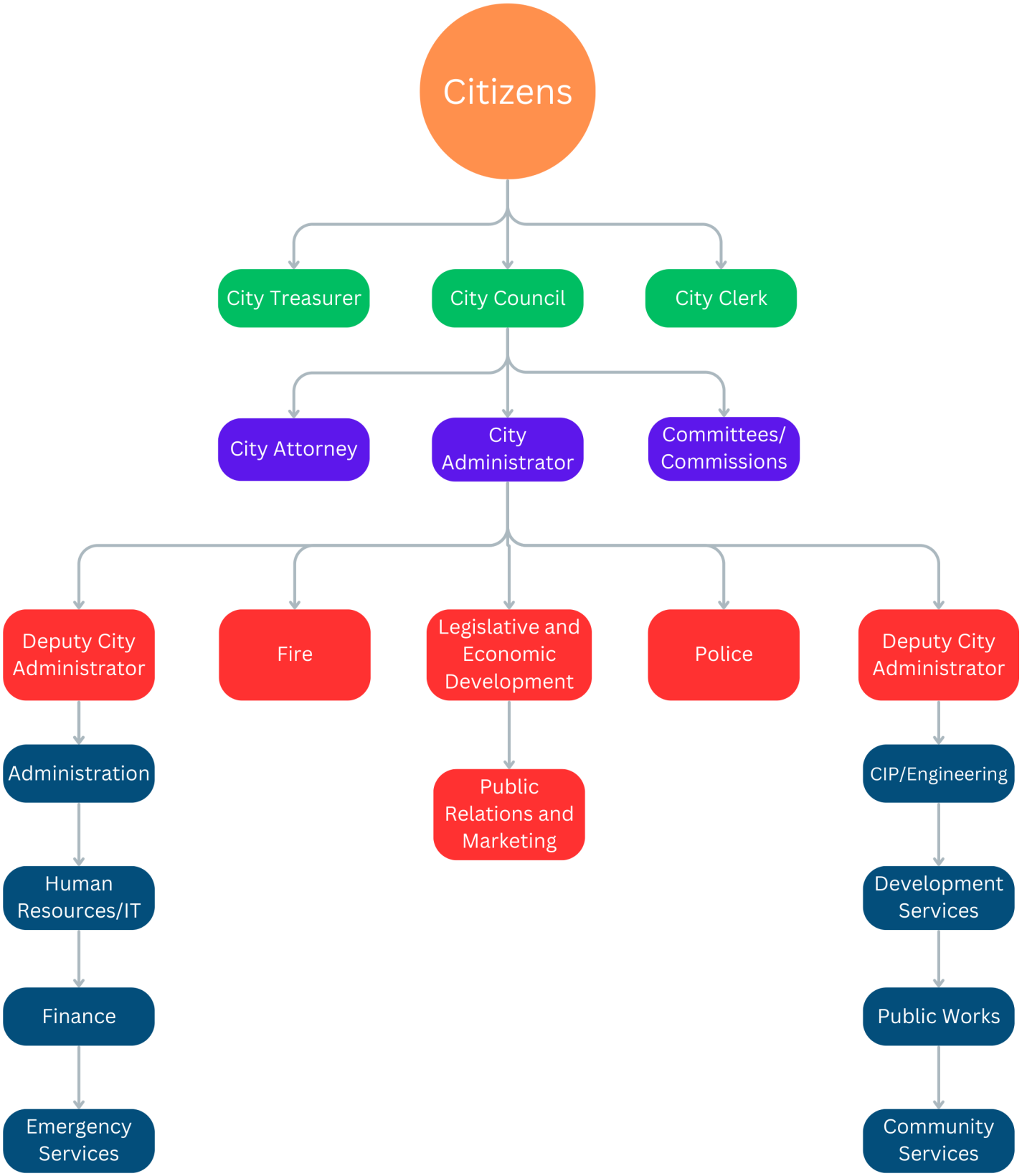
GOAL 7: EMPLOYEE DEVELOPMENT

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	Proposed 25-26
ELECTED			
MAYOR	1	1	1
CITY COUNCIL	4	4	4
CITY CLERK	1	1	1
CITY TREASURER	1	1	1
TOTALS	**7**	**7**	**7**

	Adopted 24-25	Amended 24-25	Proposed 25-26
APPOINTED (DOES NOT INCLUDE ALTERNATES)			
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
TOTALS	**69**	**69**	**69**

	Adopted 24-25	Amended 24-25	Proposed 25-26
CITY ADMINISTRATOR			
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
TOTALS	**5**	**4**	**4**

	Adopted 24-25	Amended 24-25	Proposed 25-26
ADMINISTRATIVE SERVICES			
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	Proposed 25-26
ADMINISTRATIVE SERVICES (CONTINUED)			
RISK MANAGER	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	1
TOTALS	**27**	**27**	**27**

	Adopted 24-25	Amended 24-25	Proposed 25-26
HUMAN RESOURCES			
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
TOTALS	**5**	**5**	**5**

	Adopted 24-25	Amended 24-25	Proposed 25-26
FINANCE			
ACCOUNTING TECHNICIAN	4	4	4
DIRECTOR OF FINANCE	1	0	0
DEPUTY CITY ADMINISTRATOR/ DIRECTOR OF FINANCE	0	1	1
FINANCE MANAGER	1	1	1
SENIOR ACCOUNTANT	1	1	1
SENIOR ACCOUNTING TECHNICIAN	1	1	1
SENIOR FINANCIAL ANALYST	1	1	1
TOTALS	**9**	**9**	**9**

	Adopted 24-25	Amended 24-25	Proposed 25-26
DEVELOPMENT SERVICES			
ASSOCIATE PLANNER	1	1	1
BUILDING INSPECTOR	1	1	1
BUILDING PERMIT TECHNICIAN	2	2	1
SENIOR BUILDING PERMIT TECHNICIAN	0	0	1
BUILDING INSPECTION MANAGER	0	1	1
CODE ENFORCEMENT OFFICER	1	1	1
CODE ENFORCEMENT SUPERVISOR	1	1	1
DIRECTOR OF DEVELOPMENT SERVICES	1	1	1
PLANNING MANAGER	1	1	1
PLANNING TECHNICIAN	1	1	1
PLANS EXAMINER	1	0	0
TOTALS	**12**	**12**	**12**

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2025-26

	Adopted 24-25	Amended 24-25	Proposed 25-26
PUBLIC SAFETY - POLICE			
CAPTAIN	2	2	2
CHIEF OF POLICE	1	1	1
COMMUNITY SERVICES OFFICER	2	2	2
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
TOTALS	**76**	**76**	**76**

	Adopted 24-25	Amended 24-25	Proposed 25-26
FIRE & LIFE SAFETY			
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
SENIOR MANAGEMENT ANALYST	1	1	1
TOTALS	**30**	**30**	**30**

	Adopted 24-25	Amended 24-25	Proposed 25-26
PUBLIC WORKS			
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	1
DEPUTY CITY ADMINISTRATOR	1	0	0
ENGINEERING AIDE	1	1	0
ENVIRONMENTAL SERVICES COORDINATOR	1	1	1

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2025-26

	Adopted 24-25	Amended 24-25	Proposed 25-26
PUBLIC WORKS (CONTINUED)			
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
TOTALS	**29**	**29**	**27**

	Adopted 24-25	Amended 24-25	Proposed 25-26
COMMUNITY SERVICES			
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
TOTALS	**11**	**12**	**11**

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

**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	Proposed Revenue	Proposed Expenditures	Est Change in Fund Balance	FY25-26 Balance
	General Fund									
101	General Fund (0010)	19,830,031.81	58,748,373.59	63,369,616.71	(4,621,243.12)	15,208,788.69	53,543,057.74	52,654,457.60	888,600.14	16,097,388.83
117	Measure U Fund (0079)	4,405,158.89	8,886,000.00	9,829,477.12	(943,477.12)	3,461,681.77	8,886,000.00	8,822,172.00	63,828.00	3,525,509.77
	General Fund Total	24,235,190.70	67,634,373.59	73,199,093.83	(5,564,720.24)	18,670,470.46	62,429,057.74	61,476,629.60	952,428.14	19,622,898.60
	Special Revenues									
215	Air Quality Management (0019)	288,864.97	65,900.00	364,738.00	(298,838.00)	(9,973.03)	-	-	-	(9,973.03)
225	Asset Seizure (0021)	1,381,444.07	-	226,444.07	(226,444.07)	1,155,000.00	-	-	-	1,155,000.00
221	Asset Seizure - DOJ (0092)	-	-	-	-	-	-	340,618.00	(340,618.00)	(340,618.00)
222	Asset Seizure - Treasury (0093)	-	-	-	-	-	-	26,235.00	(26,235.00)	(26,235.00)
282	CalRecycle Grant (0083)	821.31	144,054.00	131,693.00	12,361.00	13,182.31	-	101,680.00	(101,680.00)	(88,497.69)
270	CDBG Fund (0030)	(542,295.68)	351,934.00	322,998.00	28,936.00	(513,359.68)	498,063.00	498,063.00	-	(513,359.68)
229	Comm Trans Hous Grant (0062)	-	-	-	-	-	-	-	-	-
715	Community Fac District (0047)	49,605.89	-	-	-	49,605.89	-	50,710.80	(50,710.80)	(1,104.91)
227	Explorer Grant NOC (0076)	143,307.18	-	99,000.00	(99,000.00)	44,307.18	-	-	-	44,307.18
283	County Annexation (0084)	1,513,898.46	-	-	-	1,513,898.46	-	-	-	1,513,898.46
207	Housing Successor Agncy (0053)	2,072,650.99	-	-	-	2,072,650.99	-	-	-	2,072,650.99
265	Landscape Maintenance (0029)	(10,211.69)	457,992.00	559,400.00	(101,408.00)	(111,619.69)	457,992.00	440,867.00	17,125.00	(94,494.69)
210	Measure M (0018)	527,264.40	1,300,538.00	1,848,447.34	(547,909.34)	(20,644.94)	1,238,941.00	1,536,405.53	(297,464.53)	(318,109.47)
280	Misc Grants Fund (0050)	(70,460.36)	3,348,388.80	3,047,108.67	301,280.13	230,819.77	-	-	-	230,819.77
228	NOC-Public Safety Grant(0061)	(66,054.91)	239,000.00	239,000.00	-	(66,054.91)	-	104,900.00	(104,900.00)	(170,954.91)
121	Opiods Settlement Fund (0091)	13,434.87	174,387.26	-	174,387.26	187,822.13	-	-	-	187,822.13
235	Park Development (0023)	20,461.25	-	-	-	20,461.25	-	-	-	20,461.25
211	PEG Fund (0058)	44,224.11	100,000.00	103,000.00	(3,000.00)	41,224.11	75,000.00	-	75,000.00	116,224.11
231	Placentia Reg Nav Cent(0078)	(1,774,164.29)	4,315,236.02	4,314,436.02	800.00	(1,773,364.29)	3,193,085.00	3,191,085.00	2,000.00	(1,771,364.29)
261	Public Safety CFD (0055)	149,801.99	-	142,875.00	(142,875.00)	6,926.99	210,000.00	100,000.00	110,000.00	116,926.99
209	State Gas Tax - RMRA (0060)	484,321.33	1,343,778.00	1,872,396.76	(528,618.76)	(44,297.43)	1,370,242.00	1,459,900.00	(89,658.00)	(133,955.43)
205	State Gas Tax (0017)	55,299.45	1,484,668.00	1,422,093.00	62,575.00	117,874.45	1,474,528.00	1,572,218.00	(97,690.00)	20,184.45
245	Storm Drain Constrction (0025)	530.37	-	-	-	530.37	-	-	-	530.37
260	Street Lighting Distrct (0028)	-	280,000.00	280,000.00	-	-	197,245.00	197,245.00	-	-
230	Suppl Law Enfrcmnt (0022)	229,434.78	191,000.00	191,000.00	-	229,434.78	191,000.00	428,021.80	(237,021.80)	(7,587.02)
234	Technology Impact Fees (0075)	525,369.66	-	360,418.92	(360,418.92)	164,950.74	130,000.00	290,000.00	(160,000.00)	4,950.74
250	Thoroughfare Constction (0026)	4,805.38	-	4,172.00	(4,172.00)	633.38	-	-	-	633.38
249	TOD District CFD (0080)	(843.84)	95,900.00	50,200.00	45,700.00	44,856.16	95,900.00	50,200.00	45,700.00	90,556.16
226	Traffic Offender Fund (0051)	5,750.30	-	-	-	5,750.30	-	-	-	5,750.30
201	Utility User Tax (0016)	222,682.26	-	-	-	222,682.26	-	222,682.26	(222,682.26)	-
285	EIFD (0086)	1,070,455.54	9,070,000.00	10,260,000.00	(1,190,000.00)	(119,544.46)	-	-	-	(119,544.46)
									-	-
	Special Revenues - Developer Impact Fees								-	-
405	Afford Housing In-Lieu (0034)	404.18	-	-	-	404.18	-	-	-	404.18
242	City Pub Sfty Impct Fee (0067)	119,974.41	91,205.96	182,132.95	(90,926.99)	29,047.42	-	180,390.00	(180,390.00)	(151,342.58)
243	City Quimby In Lieu Fee (0069)	1,456,677.32	371,061.11	392,878.35	(21,817.24)	1,434,860.08	-	-	-	1,434,860.08
238	City Traffic Impct Fees (0065)	252,816.39	151,427.55	195,000.00	(43,572.45)	209,243.94	-	154,848.00	(154,848.00)	54,395.94
244	CW Aford House ImpactFee(0068)	1,246,744.91	549,792.78	75,000.00	474,792.78	1,721,537.69	-	403,255.61	(403,255.61)	1,318,282.08
237	Citywide Sewer Impact Fee (0064)	-	122,217.48	-	122,217.48	122,217.48	-	-	-	122,217.48
239	CW Stormdr Impact Fee (0066)	23,026.75	7,607.06	25,000.00	(17,392.94)	5,633.81	-	-	-	5,633.81
233	Gen Plan Update Fees (0074)	1,105,005.59	-	652,011.70	(652,011.70)	452,993.89	-	200,000.00	(200,000.00)	252,993.89
236	Parks & Rec Impact Fees (0063)	1,850,441.09	247,695.43	365,777.00	(118,081.57)	1,732,359.52	-	625,000.00	(625,000.00)	1,107,359.52
247	TOD Sewer Impact Fees (0071)	280,562.82	-	135,971.07	(135,971.07)	144,591.75	-	-	-	144,591.75

		Unaudited Balance 6/30/2024	Amended Revenue	Amended Expenditures	Est Change in Available Fund Balance	Esimated Balance 6/30/2025	Proposed Revenue	Proposed Expenditures	Est Change in Fund Balance	FY25-26 Balance
248	TOD Strscape Impct Fee (0072)	1,018,050.73	-	187,063.93	(187,063.93)	830,986.80	-	-	-	830,986.80
246	TOD Traffic Impact Fees (0070)	679,549.84	-	314,600.77	(314,600.77)	364,949.07	-	-	-	364,949.07
287	Fire Impact Fee (0089)	-	21,901.80	6,000.00	15,901.80	15,901.80	-	-	-	15,901.80
288	Animal Shelter ImpactFee(0090)	-	491.40	-	491.40	491.40	-	-	-	491.40
									-	-
	Special Revenues Total	13,373,651.82	24,526,176.65	28,370,856.55	(3,844,679.90)	10,528,971.92	9,131,996.00	12,174,325.00	(3,042,329.00)	7,486,642.92
							18,017,996.00	20,996,497.00	(2,978,501.00)	
	Debt Service									
206	Gas Tax Debt Fund (0052)	83,540.84	407,750.00	407,750.00	-	83,540.84	403,300.00	403,300.00	-	83,540.84
	Debt Service Total	83,540.84	407,750.00	407,750.00	-	83,540.84	403,300.00	403,300.00	-	83,540.84
	Capital Projects									
401	City Capital Projects (0033)	(222,347.89)	4,868,065.02	3,712,965.53	1,155,099.49	932,751.60	-	355,700.00	(355,700.00)	577,051.60
	Capital Projects Total	(222,347.89)	4,868,065.02	3,712,965.53	1,155,099.49	932,751.60	-	355,700.00	(355,700.00)	577,051.60
	Enterprise Funds									
240	Sewer Construction (0024)	(100,228.66)	-	-	-	(100,228.66)	-	-	-	
275	Sewer Maintenance (0048)	8,086,506.56	1,100,000.00	925,150.00	174,850.00	8,261,356.56	1,250,000.00	702,205.00	547,795.00	8,809,151.56
501	Refuse Administration (0037)	133,723.84	5,202,430.00	5,145,280.00	57,150.00	190,873.84	5,142,880.00	5,148,680.00	(5,800.00)	185,073.84
	Enterprise Funds Total	8,120,001.74	6,302,430.00	6,070,430.00	232,000.00	8,352,001.74	6,392,880.00	5,850,885.00	541,995.00	8,893,996.74
	Internal Service Funds									
601	Employee Health & Wlfre (0039)	19,015.69	1,569,969.00	1,569,969.00	-	19,015.69	1,959,000.00	1,959,000.00	-	19,015.69
605	Risk Management (0040)	(1,491,810.03)	3,349,085.90	3,369,686.30	(20,600.40)	(1,512,410.43)	3,589,700.00	3,589,700.00	-	(1,512,410.43)
610	Equipment Replacement (0041)	94,748.57	-	20,000.00	(20,000.00)	74,748.57	-	114,000.00	(114,000.00)	(39,251.43)
615	Information Technology (0042)	-	-	-	-	-	-	-	-	-
	Internal Service Funds Total	(1,378,045.77)	4,919,054.90	4,959,655.30	(40,600.40)	(1,418,646.17)	5,548,700.00	5,662,700.00	(114,000.00)	(1,532,646.17)
	Fiduciary Funds									
302	Public Financing Autho(0082)	(47,736,291.22)	4,657,704.00	8,029,820.26	(3,372,116.26)	(51,108,407.48)	4,290,600.00	4,290,600.00	-	(51,108,407.48)
119	Section 115 Trust (0087)	2,456,825.00	-	-	-	2,456,825.00	-	1,000,000.00	(1,000,000.00)	1,456,825.00
	Fiduciary Funds Total	(45,279,466.22)	4,657,704.00	8,029,820.26	(3,372,116.26)	(48,651,582.48)	4,290,600.00	5,290,600.00	(1,000,000.00)	(49,651,582.48)
	Agency Funds									
208	Sccssr Agncy Ret Oblg (0054)	(9,685,893.29)	1,491,050.00	1,491,050.00	-	(9,685,893.29)	1,469,174.00	1,472,738.28	(3,564.28)	(9,689,457.57)
	Agency Funds Total	(9,685,893.29)	1,491,050.00	1,491,050.00	-	(9,685,893.29)	1,469,174.00	1,472,738.28	(3,564.28)	(9,689,457.57)
	Grand Total	(10,753,368.07)	114,806,604.16	126,241,621.47	(11,435,017.31)	(21,188,385.38)	89,665,707.74	92,686,877.88	(3,021,170.14)	(24,209,555.52)

PLACENTIA
Rich Heritage, Bright Future

GENERAL FUND
REVENUE AND EXPENSE

General Fund Budget
FISCAL YEAR 2025-26

PROPOSED BUDGET
FISCAL YEAR 2025-26

General Fund
Revenues vs. Expenditures

	2023-24 Audited	2024-25 Adopted	2024-25 Amended	2025-26 Proposed	% Change from 2024-25 Amended
Beginning Fund Balance	19,918,635	13,500,681	15,153,051	11,609,800	
REVENUE					
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 & Forefeitures	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%
Subtotal Revenues	48,016,291	45,532,028	47,768,092	48,149,565	0.8%
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%
Subtotal Transfers-in	4,428,109	4,009,500	4,019,500	4,504,893	12.1%
TOTAL OPERATING RESOURCES	**52,444,400**	**49,541,528**	**51,787,592**	**52,654,458**	**1.7%**
EXPENDITURES					
Operating Expenditures					
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%
Subtotal Operating Expenditures	46,961,318	44,287,074	46,645,949	46,353,358	-0.6%
Operating Change in Fund balance	5,483,082	5,254,454	5,141,644	6,301,100	22.6%
Non-Operating Revenues/(Expenditures)					
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%
Subtotal Non-Operating Revenue/(Expenditures)	(11,997,994)	(6,638,866)	(9,573,494)	(6,301,100)	-34.2%
CHANGE IN FUND BALANCE	**(6,514,912)**	**(1,384,411)**	**(4,431,851)**	**0**	**-100.0%**
Other Changes to Fund Balance					
Measure U Reserve Contribution	867,839	888,600	888,600	888,600	0.0%
Net Change to Fund Balance	**(5,647,073)**	**(495,811)**	**(3,543,251)**	**888,600**	
Ending Total Fund Balance	**14,271,562**	**13,004,869**	**11,609,800**	**12,498,401**	
Fund Balance					
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	
TOTAL FUND BALANCE	**14,271,562**	**13,004,869**	**11,609,800**	**12,498,401**	

General Fund Balance Reserve Target				
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%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4001	Current Year-Secured	9,775,395	10,743,683	**11,500,000**	**11,500,000**	11,928,617	3.7%
4002	Property Tax (VLF)	6,131,122	6,676,886	**6,925,000**	**6,925,000**	7,287,541	5.2%
4005	Current Year-Unsecured	295,424	330,821	**381,063**	**381,063**	430,083	12.9%
4010	Prior Yrs-Secured/Unsecured	58,976	70,465	**71,400**	**71,400**	74,256	4.0%
4015	Supplemental Roll	425,656	281,220	**331,500**	**331,500**	344,760	4.0%
4017	Residual Property Tax	291,522	608,315	**550,000**	**550,000**	572,000	4.0%
4019	Pass Through	91,410	124,396	**180,000**	**180,000**	187,200	4.0%
4020	Public Utility Tax Apport	161,402	160,497	**147,900**	**147,900**	153,816	4.0%
4025	OC St Light Assess Dist	1,447,901	1,646,363	**1,650,000**	**1,650,000**	1,716,000	4.0%
4035	Homeowners Prop Tax Relief	43,718	43,866	**43,860**	**43,860**	45,614	4.0%
4040	Prop Tax/Penalty & Interest	16,329	19,970	**15,300**	**15,300**	15,912	4.0%
4050	Utility User Tax	3,199,994	3,048,378	**2,750,000**	**3,050,000**	3,320,624	8.9%
4060	General Sales & Use Taxes	8,196,694	7,794,938	**8,008,000**	**7,933,000**	8,049,079	1.5%
4065	Prop 172 Sales & Use Tax	395,774	396,146	**400,000**	**400,000**	400,000	0.0%
4070	Franchise Taxes	2,869,628	3,076,341	**1,479,000**	**1,679,000**	1,732,370	3.2%
4071	Franchise Taxes - Refuse	-	-	**892,500**	**892,500**	919,275	3.0%
4072	Franchise Taxes - Cable	-	-	**382,500**	**382,500**	393,975	3.0%
4074	Franchise Taxes - Water	-	-	**231,540**	**231,540**	238,486	3.0%
4089	Transient Occupancy Tax- Hotel	-	-	**-**	**-**	1,075,000	0.0%
4094	Real Property Transfer Tax	411,674	378,327	**315,000**	**315,000**	327,600	4.0%
4096	Transient Occupancy Tax - Short Term Rental	1,672,519	1,761,962	**1,840,000**	**1,840,000**	840,000	-54.3%
4101	Business License Fees	1,127,370	1,135,542	**1,275,000**	**1,275,000**	1,313,250	3.0%
4104	Credit Card Processing Fee	-	-	**-**	**-**	71,000	0.0%
4140	Oil Per Barrel B/L Tax	6,312	6,098	**5,500**	**5,500**	5,665	3.0%
4145	Bicycle Licenses	4	27	**-**	**3**	-	-100.0%
4155	Encroachment Permits	269,305	144,315	**215,000**	**215,000**	101,224	-52.9%
4160	Building Permits	763,550	802,260	**815,000**	**815,000**	839,450	3.0%
4161	Banner Permits	350	350	**350**	**350**	-	-100.0%
4162	Plumbing Permits	105,687	93,642	**94,500**	**114,500**	117,935	3.0%
4163	Fire Plan Check/Permit	81,262	49,601	**60,000**	**80,000**	82,400	3.0%
4164	Electrical Permits	128,204	158,875	**141,750**	**216,750**	223,253	3.0%
4165	Building Plan Check	-	-	**-**	**-**	100,000	0.0%
4166	Heat/Ventilation Air Cond	103,855	113,037	**126,000**	**226,000**	232,780	3.0%
4167	Inspections/Operating Permit	17,177	43,320	**100,000**	**100,000**	145,000	45.0%
4168	Swimming Pool Permits	40,742	50,918	**55,000**	**55,000**	56,650	3.0%
4169	Waived Banner Permit Fees	(13,046)	-	**-**	**-**	-	0.0%
4172	Transportation Permit	7,174	7,264	**6,300**	**6,300**	6,300	0.0%
4180	FOG Permit	1,330	546	**2,000**	**2,000**	2,000	0.0%
4198	City Projct Permits Contra-Rev	-	(75,132)	**-**	**-**	-	0.0%
4201	Federal Grants	18,073	10,933	**-**	**772,278**	32,015	-95.9%
4205	State Grants	-	-	**-**	**250,000**	50,000	-80.0%
4210	County Grants	-	126,449	**-**	**5,551**	-	-100.0%
4211	COVID-19 Relief Funds	6,824,192	1,348,539	**-**	**-**	-	0.0%
4225	POST - Intergovernmental Rev	29,219	10,320	**30,000**	**30,000**	15,000	-50.0%
4240	Intergovernmental - CalTrans	-	1,048,289	**-**	**1,079,825**	-	-100.0%
4299	Other Intergovernmental Rev	269,412	172,779	**250,000**	**250,000**	200,000	-20.0%
4302	General Plan Update Fee	-	(565)	**-**	**-**	-	0.0%
4305	Planning Division Fees	250,364	267,354	**290,000**	**304,500**	313,635	3.0%
4307	Developmt Impact Fee Admin Chg	8,510	2,294	**4,000**	**34,000**	38,000	11.8%
4308	Dedicated Inspector Fee	-	-	**-**	**-**	140,000	0.0%
4310	Engineering Fees	180,031	208,897	**210,000**	**210,000**	180,000	-14.3%
4315	Landscape Review Fees	2,820	18,897	**20,000**	**20,000**	20,600	3.0%
4324	Old Town Parking Permit	240	-	**-**	**-**	-	0.0%
4325	Parking Permit Fees	11,270	11,320	**12,240**	**12,240**	12,240	0.0%
4326	Towing Fee	22,965	3,885	**-**	**-**	-	0.0%
4327	Storage Fee	69,720	17,780	**-**	**-**	-	0.0%
4328	Lien Fee	15,795	2,460	**-**	**-**	-	0.0%
4329	Emergency Response Fee	400	-	**1,100**	**1,100**	1,100	0.0%
4330	Special Police Services	86,805	73,037	**75,000**	**91,434**	85,000	-7.0%
4333	Vehicle Impound/Releases	25,009	4,144	**-**	**-**	-	0.0%
4334	DUI Vehicle Release Fee	21,356	31,183	**-**	**25,060**	30,000	19.7%
4335	Alarm System Monitoring	82,400	134,636	**141,700**	**141,700**	140,000	-1.2%
4340	Recreation Programs	124,638	156,869	**201,000**	**155,000**	110,500	-28.7%
4341	Excursions	-	1,155	**-**	**-**	1,200	0.0%
4342	Special Events	33,509	29,860	**30,000**	**32,210**	105,750	228.3%
4345	Placentia Quarterly	-	-	**-**	**-**	5,000	0.0%
4346	Festival Revenue	28,339	37,127	**85,000**	**70,000**	40,000	-42.9%
4364	Sanitation Collect Fees	28,235	15,043	**25,000**	**25,000**	35,000	40.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
4366	AB 109 Public Safety Realign	40,118	42,075	**30,000**	**30,000**	30,000	0.0%
4375	Sale of Map/Publication	819	544	**500**	**500**	500	0.0%
4380	Business Site Insp Fee	7,600	10,134	**9,450**	**9,450**	9,450	0.0%
4384	Athletic Field Light Fees	52,901	135,906	**125,000**	**125,000**	75,000	-40.0%
4385	Facility Rental	119,960	176,547	**160,000**	**145,000**	100,000	-31.0%
4386	Field Use Fees	56,884	84,903	**75,000**	**75,000**	75,000	0.0%
4399	Other Charges for Service	225,145	178,599	**152,000**	**152,175**	152,000	-0.1%
4405	Veh Code Fines (Moving)	43,088	50,934	**50,000**	**50,000**	50,000	0.0%
4410	City Ord Fines (Parking)	292,874	341,668	**310,000**	**385,000**	450,000	16.9%
4411	Administrative Citations	121,103	156,358	**125,000**	**140,000**	144,200	3.0%
4412	Vacant Bldg Registration Fee	70	120	-	-	-	0.0%
4416	Live Scan Rolling Fee	1,807	3,541	**3,675**	**3,675**	3,675	0.0%
4601	Interest Revenue	340,145	561,376	**800,000**	**800,000**	800,000	0.0%
4602	Fiscal Agent Interest Revenue	1	-	-	-	-	0.0%
4603	Interest Revenue (GASB)	321,981	425,798	-	-	-	0.0%
4705	Donations & Contributions	7,315	22,681	**5,000**	**12,415**	7,000	-43.6%
4706	Royalty Revenue	148,777	137,035	**125,000**	**125,000**	125,000	0.0%
4708	NSF Check Fees	100	322	-	-	-	0.0%
4710	Reimbursements/Other Revenue	539,290	910,054	**110,000**	**119,458**	121,185	1.4%
4711	Lease Revenue	150,304	161,258	**200,000**	**200,000**	200,000	0.0%
4712	SB 90 Reimbursements	1,126	-	-	-	-	0.0%
4714	Recovery & Restitution	323	-	**500**	**500**	500	0.0%
4716	Cell Tower Lease Revenue	(9,333)	(1,721)	**285,000**	**305,000**	305,000	0.0%
4717	Billboard Revenue	-	-	**471,000**	**471,000**	471,000	0.0%
4718	OCWR WDA Import Revenue	104,092	113,704	**123,900**	**123,900**	123,900	0.0%
4719	Restitution Revenue	310	281	-	**90,121**	-	-100.0%
4741	Reimbursements - SART Exam	7,727	1,610	**5,000**	**5,000**	2,000	-60.0%
4742	Reimbursement - Strike Team	12,837	18,953	-	**216,418**	-	-100.0%
4743	Legal Settlement	630,000	-	-	-	-	0.0%
4750	Sale of Surplus Property	-	900	-	-	-	0.0%
4751	Sale of Auction Vehicles	65,615	38,900	-	-	-	0.0%
4753	Auction-Unclaimed Items	2,578	-	-	-	-	0.0%
4754	Lease Revenue (GASB)	840,756	778,723	-	-	-	0.0%
4950	Interfund Transfer In	-	5,922,784	-	-	237,000	0.0%
4985	Bond Proceeds	-	-	-	**5,114,797**	-	-100.0%
4999	Other Financing Sources	908,004	821,604	-	-	-	0.0%
	Total Revenues	**51,292,028**	**54,521,514**	**45,532,028**	**53,840,274**	48,386,565	**-10.1%**
	TRANSFERS IN						
7016	Transfer In From UUT	-	-	-	-	222,682	0.0%
7022	Transfer In From SLESF	153,689	186,159	**181,000**	**191,000**	191,000	0.0%
7030	Transfer In From CDBG	-	-	**39,100**	**39,100**	39,100	0.0%
7047	Transfers In From CFD	182,049	-	-	-	50,711	0.0%
7048	Transfer In From Sewer Maint	182,049	-	**185,000**	**185,000**	185,000	0.0%
7052	Transfer In From Measure U	3,575,156	4,241,951	**3,554,400**	**3,554,400**	3,554,400	0.0%
7054	Transfers In From S.A.	-	-	**50,000**	**50,000**	25,000	-50.0%
7090	Transfer in Measure U Reserve	-	867,839	**888,600**	**888,600**	888,600	0.0%
	TOTAL TRANSFERS	4,092,943	5,295,948	**4,898,100**	**4,908,100**	5,156,493	5.1%
	GRAND TOTAL RESOURCES	**55,384,971**	**59,817,462**	**50,430,128**	**58,748,374**	53,543,058	**-8.9%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	15,059,351	18,488,742	**19,789,400**	**20,039,160**	20,643,800	3.0%
5005	Salaries/Part-Time	1,460,477	1,474,157	**1,311,200**	**1,524,438**	1,450,100	-4.9%
5010	Salaries/Temporary Employees	-	32,765	-	-	-	0.0%
5015	Overtime	1,828,693	1,791,331	**1,455,450**	**1,754,868**	1,577,900	-10.1%
5020	Leave Accrual Payout	391,638	100,503	**110,000**	**420,500**	46,000	-89.1%
5022	Alternative H&W Payout	78,857	89,379	**152,100**	**146,236**	102,000	-30.2%
5023	Signing Bonus Payout	231,935	634,527	-	-	500,000	0.0%
5095	Salary Savings	-	-	**(610,000)**	**(755,500)**	(685,900)	-9.2%
5099	Other Salaries & Wages	1,301	12,029	-	-	31,212	0.0%
5105	Health Insurance Allocation	2,308,582	1,829,820	**2,850,136**	-	-	0.0%
5110	Life Ins Allocation	12,888	21,829	**47,600**	**47,600**	30,336	-36.3%
5115	Dental Ins Allocation	151,258	122,794	**84,300**	-	-	0.0%
5120	Optical Ins Allocation	29,834	34,982	**36,700**	**36,700**	37,038	0.9%
5125	LTD Ins Allocation	-	-	**73,000**	-	-	0.0%
5126	STD Ins Allocation	-	-	**67,300**	-	-	0.0%
5135	Medicare	282,758	335,844	**289,300**	**289,300**	296,461	2.5%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
5140	Employers' Social Security	214	158	**300**	**300**	-	-100.0%
5141	Employers' PARS/ARS	105,705	243,497	**69,680**	**69,680**	56,500	-18.9%
5144	Employer CalPERS UAL	107,475	-	**-**	**-**	-	0.0%
5145	Employer CalPERS Retire NC	1,613,152	1,997,432	**2,208,300**	**2,208,300**	2,693,900	22.0%
5147	ICMA Defined Contribution Plan	197,886	198,313	**297,300**	**297,300**	-	-100.0%
5150	Tuition Reimbursement	25,087	9,709	**20,000**	**20,000**	20,000	0.0%
5159	Employee Medical Opt Out Plan	216,518	151,698	**190,100**	**190,100**	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	1,246	**-**	**-**	12	0.0%
5161	Health Insurance Premiums	-	764,675	**-**	**2,850,136**	2,811,824	-1.3%
5162	Dental Insurance Premiums	-	50,339	**-**	**84,300**	195,290	131.7%
5163	Life Insurance Premiums	49,985	51,208	**-**	**-**	-	0.0%
5164	Optical Insurance Premiums	-	(9,841)	**-**	**-**	-	0.0%
5167	LTD Ins Premium	-	22,284	**-**	**73,000**	78,900	8.1%
5169	STD Ins Premium	113,968	141,611	**-**	**67,300**	48,900	-27.3%
5170	Sick Leave Buyback	32,961	26,185	**-**	**-**	-	0.0%
5175	Leave Buyback	164,679	267,731	**299,900**	**272,395**	214,200	-21.4%
5199	Other Employee Benefits	(1,011)	(1,264)	**106,500**	**106,500**	5,900	-94.5%
5500	Contra - Salaries	(733,951)	(89,720)	**(673,700)**	**(673,700)**	(745,752)	10.7%
	TOTAL SALARIES & BENEFITS	23,730,240	28,793,962	**28,174,866**	**29,068,913**	29,408,621	1.2%
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	116,109	170,328	**122,475**	**112,475**	95,000	-15.5%
6005	Legal Services	363,281	548,473	**500,000**	**500,000**	500,000	0.0%
6006	Litigation	308,770	121,847	**200,000**	**200,000**	200,000	0.0%
6007	Special Investigations	-	-	**-**	**100,000**	50,000	-50.0%
6010	Accounting & Auditing Service	69,094	81,542	**75,000**	**75,000**	93,700	24.9%
6015	Engineering Services	2,041	51,369	**20,000**	**20,000**	20,000	0.0%
6017	Special Studies	-	32,192	**30,000**	**30,000**	65,000	116.7%
6025	Third Party Administration	18,254	22,315	**16,500**	**16,500**	16,500	0.0%
6030	Trustee Fees	1,300	-	**-**	**-**	-	0.0%
6040	Misc Bank Charges	75,042	54,061	**43,500**	**43,500**	43,500	0.0%
6041	Bank Over/Short	(362)	(3,168)	**-**	**-**	-	0.0%
6043	Payroll Penalty	2,864	-	**-**	**-**	-	0.0%
6044	Credit Card Write-offs	1,039	48	**-**	**-**	-	0.0%
6045	Building Inspection Services	-	-	**-**	**-**	100,000	0.0%
6047	Landscape Review Expense	2,820	13,270	**15,000**	**15,000**	14,000	-6.7%
6050	Fire Plan Check Services	49,464	9,230	**-**	**-**	-	0.0%
6051	Toll Roads Expense	-	797	**-**	**6,530**	6,700	2.6%
6052	Common Area Expenses	-	86,913	**45,000**	**45,400**	34,136	-24.8%
6053	City Events	-	13,328	**45,000**	**45,908**	16,400	-64.3%
6054	Recruitment Exp	-	4,343	**5,500**	**5,500**	8,000	45.5%
6055	Medical Services	9,840	9,780	**27,000**	**27,000**	10,000	-63.0%
6057	Chamber of Commerce	-	-	**25,000**	**25,000**	-	-100.0%
6060	Instructional Services	9,412	24,738	**25,000**	**25,000**	26,000	4.0%
6099	Professional Services	1,032,954	1,078,288	**1,186,475**	**1,469,701**	982,300	-33.2%
6115	Landscaping	69,959	55,372	**65,000**	**75,000**	96,920	29.2%
6116	Tree Maintenance	127,864	153,242	**137,572**	**179,305**	170,000	-5.2%
6125	Sidewalk Replacement	300	-	**-**	**-**	-	0.0%
6127	Alarm Monitoring	11,003	14,065	**11,200**	**39,210**	16,500	-57.9%
6128	Video Monitoring	-	89,462	**100,000**	**100,000**	120,000	20.0%
6130	Repair & Maint/Facilities	818,293	290,933	**556,426**	**556,216**	418,000	-24.8%
6131	Emergency Repairs	-	-	**-**	**-**	5,000	0.0%
6132	Repair & Maintenance/Streets	2,315	29,230	**75,000**	**69,500**	75,000	7.9%
6133	R & M/Sewers/Storm Drains	-	27,800	**54,000**	**53,940**	104,000	92.8%
6134	Vehicle Repair & Maintenance	178,068	309,236	**230,000**	**311,245**	262,500	-15.7%
6135	Repair/Maint Off Furn & Eqp	700	192	**-**	**-**	-	0.0%
6136	Software Maintenance	628,207	644,005	**1,317,000**	**1,313,470**	1,239,632	-5.6%
6137	Repair Maint/Equipment	161,771	175,724	**267,983**	**267,983**	171,857	-35.9%
6138	Repairs - Electronic Devices	108	-	**-**	**-**	-	0.0%
6139	Repair/Maint - Parks & Fields	-	517,017	**481,700**	**481,051**	481,000	0.0%
6140	Vehicle Maintenance Allocatn	-	27	**-**	**-**	-	0.0%
6141	Repair/Maint - Park LIghts	-	17,191	**33,500**	**33,500**	25,000	-25.4%
6142	Vehicle Detailing	-	7,604	**7,000**	**7,000**	7,000	0.0%
6143	Equipment Replacement	369	-	**-**	**-**	-	0.0%
6144	Unplanned Repair & Maintenance	-	48,543	**-**	**-**	-	0.0%
6146	Paint Supplies	-	386	**35,000**	**35,000**	35,000	0.0%
6147	Janitorial Supplies	-	709	**15,000**	**30,250**	33,500	10.7%
6148	K9 Expenses	-	2,664	**-**	**10,000**	15,000	50.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6149	Jail Supplies	-	7,839	-	**30,000**	30,000	0.0%
6160	Facility Rental	20,222	120,141	**1,600**	**1,600**	1,600	0.0%
6162	Range Training	35,374	24,125	**23,500**	**22,623**	25,500	12.7%
6165	Vehicle Rental	(20,001)	(41,055)	**290,000**	**290,000**	202,200	-30.3%
6170	Equipment & Tool Rental	24,908	22,842	**19,000**	**19,191**	17,500	-8.8%
6175	Office Equipment Rental	80,284	44,126	**92,000**	**126,000**	131,000	4.0%
6181	Towing Services	28,988	4,165	**7,000**	**1,000**	-	-100.0%
6182	Lien Services	4,477	1,262	-	-	-	0.0%
6183	CSUF PD Reimburse Impound Fees	7,383	3,086	-	-	-	0.0%
6215	Telephone/Internet	345,722	362,168	**317,672**	**317,672**	240,000	-24.5%
6225	Advertising/Promotional	35,797	19,586	**13,500**	**21,500**	26,000	20.9%
6230	Printing & Binding	30,711	77,811	**74,500**	**83,296**	84,800	1.8%
6235	Travel	17,622	66,122	**14,000**	**14,000**	19,500	39.3%
6240	Mileage Reimbursement	26	64	**200**	**200**	200	0.0%
6245	Meetings & Conferences	182,340	117,334	**79,090**	**79,453**	67,300	-15.3%
6250	Staff Training	115,422	103,258	**231,050**	**259,800**	249,500	-4.0%
6255	Dues & Memberships	78,093	91,237	**95,865**	**92,989**	84,310	-9.3%
6257	Licenses & Permits	116,555	133,580	**138,659**	**157,159**	126,680	-19.4%
6265	Entertainment Services	12,015	17,047	**21,500**	**22,205**	52,000	134.2%
6270	Excursions	2,828	11,650	**7,600**	**7,600**	7,600	0.0%
6275	Officiating	4,284	4,284	**4,500**	**4,500**	4,500	0.0%
6280	Animal Control Services	313,089	374,081	**389,000**	**416,558**	468,522	12.5%
6285	Hazardous Materials Disposal	2,849	2,613	**4,500**	**4,500**	4,500	0.0%
6290	Dept. Contract Services	2,521,886	2,450,887	**2,284,746**	**2,669,299**	2,191,883	-17.9%
6295	City Admin Services	3,274,965	3,355,662	**3,254,400**	**3,342,400**	4,409,700	31.9%
6296	Admin Service Fee	75,714	75,428	**75,000**	**75,000**	75,000	0.0%
6299	Other Purchased Services	123,878	91,114	**207,100**	**199,845**	125,700	-37.1%
6301	Special Department Expenses	549,776	415,804	**205,400**	**182,577**	51,250	-71.9%
6305	Traffic Control Devices	1,986	3,420	**15,000**	**15,000**	25,000	66.7%
6310	Street Signs	27,004	16,240	**23,000**	**23,000**	20,000	-13.0%
6315	Office Supplies	54,563	55,828	**48,900**	**47,735**	39,400	-17.5%
6320	Books & Periodicals	7,511	5,452	**9,900**	**9,900**	45,200	356.6%
6323	Photo Services & Supplies	-	-	-	-	8,500	0.0%
6325	Postage	43,255	58,029	**59,800**	**59,800**	47,100	-21.2%
6330	Electricity	703,355	846,455	**800,000**	**900,000**	863,000	-4.1%
6335	Water	383,010	495,568	**437,800**	**637,800**	550,000	-13.8%
6340	Natural Gas	15,542	13,813	**15,000**	**15,000**	15,000	0.0%
6345	Gasoline & Diesel Fuel	528,994	366,499	**376,000**	**346,000**	300,000	-13.3%
6350	Small Tools/Equipment	13,439	14,248	**6,700**	**14,700**	11,500	-21.8%
6355	Small Furniture & Fixture	1,054	12,838	-	**326**	1,900	482.4%
6360	Uniforms	134,784	122,972	**109,150**	**145,501**	158,600	9.0%
6361	Personal Protection Equipment	52,120	68,420	**24,300**	**35,400**	24,750	-30.1%
6362	Emergency Medical Supples	23,535	8,013	**10,000**	**9,000**	10,000	11.1%
6363	Resident Vehicle Rebate Prog	42,500	57,000	**50,000**	**29,300**	-	-100.0%
6365	Computer Software	17,612	38,802	**8,000**	**8,000**	22,100	176.3%
6366	Web Based Service/Subcriptions	(28,657)	166,466	**53,030**	**125,813**	177,647	41.2%
6368	Computer Peripheral/Accessory	-	-	**8,000**	**8,000**	8,000	0.0%
6399	Other Supplies	41,925	55,265	**42,900**	**21,299**	15,000	-29.6%
6401	Community Programs	62,218	83,736	**39,800**	**60,980**	197,400	223.7%
6405	Contributions/Donations	3,097	7,500	-	-	-	0.0%
6410	Property Taxes	7,102	2,257	**10,000**	**10,000**	2,500	-75.0%
6421	Pass-Through Waived Permit Fee	82	-	-	-	-	0.0%
6425	County Disbursements	-	21	-	-	-	0.0%
6845	Office Equipment	7,704	1,136	**500**	**500**	500	0.0%
6892	Market Value Adjustment	351,854	527,944	-	-	-	0.0%
6893	Gain/Loss on Refunding	325,839	-	-	-	-	0.0%
6905	Principal/Bonds/COP's/Leases	1,197,239	1,196,763	**1,266,976**	**1,266,976**	1,446,600	14.2%
6906	CalPERS-Fire Term. Principal	362,791	369,929	**344,900**	**344,900**	-	-100.0%
6907	Lease Principal (GASB)	305,027	431,674	-	-	-	0.0%
6908	Subscription Principal (GASB)	564,499	364,399	-	-	-	0.0%
6909	Non-Subscription Component	21,972	-	-	-	-	0.0%
6915	Interest/Bonds/COP's/Leases	200,150	172,503	**185,886**	**185,886**	563,900	203.4%
6916	CalPERS-Fire Term Interest	17,177	10,039	**3,400**	**3,400**	-	-100.0%
6917	Lease Interest (GASB)	5,118	16,938	-	-	-	0.0%
6918	Non-Lease Component (GASB)	2,555	2,497	-	-	-	0.0%
6919	Subscription Interest (GASB)	27,084	32,478	-	-	-	0.0%
6935	Lease Expenditure	3,505,634	-	-	-	-	0.0%
6936	Lease Revenue Bond Exp	-	4,083,700	**4,657,704**	**4,657,704**	4,290,600	-7.9%
6937	Lease Expenditure (GASB)	345,526	447,661	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6940	Payments to Other Agencies	-	61,609	-	-	-	0.0%
6998	Other Financing Use	19	-	-	-	-	0.0%
6999	Other Expenditure	164,654	113,914	**126,000**	**88,200**	81,000	-8.2%
	TOTAL MATERIALS, SUPPLIES & SERVICES	21,586,959	22,991,379	**22,351,858**	**23,836,270**	23,179,087	-2.8%
	CIP & EQUIPMENT						
6364	Computer Hardware	451,171	2,009	-	-	-	0.0%
6367	Laptops/Tablets	439,253	375,944	-	-	-	0.0%
6730	Improvements Othr Thn Bldgs	290,000	1,226,326	-	**109,750**	-	-100.0%
6740	Infrastructure - Streets	-	445,117	-	**168,585**	-	-100.0%
6750	Infrastructure - Sewer	3,281,735	109,343	-	**8,731**	-	-100.0%
6760	Infrastructure - Parks	-	27,431	-	**142,269**	-	-100.0%
6770	Infrastructure - Major Studies	16,089	471,468	-	**284,141**	-	-100.0%
6840	Machinery & Equipment	266,524	179,499	**33,209**	**36,259**	-	-100.0%
6842	Vehicles	149,564	85,593	**180,000**	**269,407**	-	-100.0%
6850	Building & Facilities	3,282,331	10,779,780	-	**9,261,323**	-	-100.0%
6855	Furniture & Fixtures	46,832	6,009	**42,250**	**18,740**	5,750	-69.3%
	TOTAL CIP & EQUIPMENT	8,223,500	13,708,518	**255,459**	**10,299,204**	5,750	-99.9%
	TRANSFERS						
8028	Trf Out to Lighting Dist	417,154	413,184	**143,756**	**143,756**	61,000	-57.6%
8033	Transfer Out to CIP	-	-	-	**21,474**	-	-100.0%
8087	Transfer Out - Section 115	-	770,000	-	-	-	0.0%
	TOTAL TRANSFERS	417,154	1,183,184	**143,756**	**165,230**	61,000	-63.1%
	EXPENDITURES GRAND TOTAL	53,957,853	66,677,043	**50,925,939**	**63,369,617**	52,654,458	-16.9%
	NET CHANGE IN POSITION	1,427,118	(6,859,581)	**(495,811)**	**(4,621,243)**	888,600	-119.2%

PLACENTIA
Rich Heritage, Bright Future

SPECIAL REVENUE FUNDS

Special Revenue Funds Budget
FISCAL YEAR 2025-26

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4062	Measure U Sales Taxes	8,937,888.94	8,678,387.81	**8,886,000.00**	**8,886,000.00**	8,886,000.00	0.0%
4710	Reimbursements/Other Revenue	11,648	-	**-**	**-**	-	0.0%
	Total Revenues	**8,949,537**	**8,678,388**	**8,886,000**	**8,886,000**	8,886,000	**0.0%**
	GRAND TOTAL RESOURCES	**8,949,537**	**8,678,388**	**8,886,000**	**8,886,000**	8,886,000	**0.0%**
	SALARIES & BENEFITS						
5015	Overtime	6,134	-	**-**	**-**	-	0.0%
5105	Health Insurance Allocation	822	-	**-**	**-**	-	0.0%
5115	Dental Ins Allocation	29	-	**-**	**-**	-	0.0%
5120	Optical Ins Allocation	11	-	**-**	**-**	-	0.0%
5135	Medicare	89	-	**-**	**-**	-	0.0%
	TOTAL SALARIES & BENEFITS	7,084	-	**-**	**-**	-	0.0%
	MATERIALS, SUPPLIES & SERVICES						
6052	Common Area Expenses	-	174	**-**	**-**	-	0.0%
6099	Professional Services	-	-	**60,000**	**230,000**	-	-100.0%
6132	Repair & Maintenance/Streets	658	-	**-**	**-**	-	0.0%
6366	Web Based Service/Subcriptions	-	-	**240,000**	**70,000**	-	-100.0%
6368	Computer Peripheral/Accessory	-	8,691	**-**	**-**	-	0.0%
6845	Office Equipment	-	1,127	**-**	**-**	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	658	9,991	**300,000**	**300,000**	-	-100.0%
	CIP & EQUIPMENT						
6185	Construction Services	393,907.68	-	**-**	**-**	-	0.0%
6364	Computer Hardware	67,675	362,349	**75,000**	**135,949**	-	-100.0%
6740	Infrastructure - Streets	3,026,135	3,152,031	**1,738,000**	**2,902,329**	3,279,172	13.0%
6741	Infrastructure - Traffic	-	-	**250,000.00**	**46.50**	-	-100.0%
6750	Infrastructure - Sewer	-	148,500	**-**	**-**	-	0.0%
6751	Infrastructure - Storm Drain	184,925.64	2,170.25	**-**	**-**	-	0.0%
6760	Infrastructure - Parks	501,175	2,304,651	**645,000**	**410,090**	-	-100.0%
6770	Infrastructure - Major Studies	50,083	331,954	**60,000**	**161,867**	-	-100.0%
6780	Infrastructure- Network/Server	-	62,602.52	**50,000.00**	**50,000.00**	-	-100.0%
6840	Machinery & Equipment	305,740	1,560	**-**	**185,000**	220,000	18.9%
6842	Vehicles	494,396	155,416	**520,000**	**570,000**	-	-100.0%
6850	Building & Facilities	744,852	360,326	**762,000**	**671,195**	880,000	31.1%
	TOTAL CIP & EQUIPMENT	5,768,889	6,881,560	**4,100,000**	**5,086,477**	4,379,172	-13.9%
	TRANSFERS						
8010	Transfer Out to GF	3,575,155.58	4,241,950.52	**3,554,400.00**	**3,554,400.00**	3,554,400.00	0.0%
8090	Transfer out GF Reserve	-	867,838.88	**888,600.00**	**888,600.00**	888,600.00	0.0%
	TOTAL TRANSFERS	3,575,156	5,109,789	**4,443,000**	**4,443,000**	4,443,000	0.0%
	EXPENDITURES GRAND TOTAL	9,351,787	12,001,341	**8,843,000**	**9,829,477**	8,822,172	-10.2%
	NET CHANGE IN POSITION	(402,250)	(3,322,953)	**43,000**	**(943,477)**	63,828	-106.8%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4079	State Gas Tax (2103)	422,273.67	477,636.80	**466,261.00**	**483,284.00**	475,274.00	-1.7%
4080	State Gas Tax (2105)	294,935.42	318,531.39	**325,976.00**	**329,883.00**	322,462.00	-2.2%
4082	State Gas Tax (2106)	189,862.05	207,686.22	**210,449.00**	**213,891.00**	215,556.00	0.8%
4084	State Gas Tax (2107)	401,948.03	431,159.89	**445,490.00**	**450,110.00**	453,736.00	0.8%
4086	State Gas Tax (2107.5)	7,500.00	7,500.00	**7,500.00**	**7,500.00**	7,500.00	0.0%
4601	Interest Revenue	3,857	4,862	-	-	-	0.0%
	Total Revenues	**1,320,377**	**1,447,376**	**1,455,676**	**1,484,668**	1,474,528	**-0.7%**
	GRAND TOTAL RESOURCES	**1,320,377**	**1,447,376**	**1,455,676**	**1,484,668**	1,474,528	**-0.7%**
	SALARIES & BENEFITS						
5600	Interfund Salaries	618,815.70	-	**673,700.00**	**673,700.00**	657,000.00	-2.5%
	TOTAL SALARIES & BENEFITS	618,816	-	**673,700**	**673,700**	657,000	-2.5%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	20,000	-	-	-	0.0%
6115	Landscaping	109,715	109,699	**131,658**	**131,658**	139,000	5.6%
6116	Tree Maintenance	132,598	185,968	**169,200**	**208,985**	162,000	-22.5%
	TOTAL MATERIALS, SUPPLIES & SERVICES	242,313	315,667	**300,858**	**340,643**	301,000	-11.6%
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	-	800,000	-	-	210,918	0.0%
	TOTAL CIP & EQUIPMENT	-	800,000	-	-	210,918	0.0%
	TRANSFERS						
8052	Transfer Out to GTBF	404,450.00	403,750.00	**407,750.00**	**407,750.00**	403,300.00	-1.1%
	TOTAL TRANSFERS	404,450	403,750	**407,750**	**407,750**	403,300	-1.1%
	EXPENDITURES GRAND TOTAL	1,265,578	1,519,417	**1,382,308**	**1,422,093**	1,572,218	10.6%
	NET CHANGE IN POSITION	54,798	(72,041)	**73,368**	**62,575**	(97,690)	-256.1%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4092	Measure M - Turnback	1,110,093.13	1,137,643.88	**1,224,338.00**	**1,224,338.00**	1,168,171.00	-4.6%
4210	County Grants	200,675	78,366	**76,200**	**76,200**	70,770	-7.1%
4601	Interest Revenue	7,661	12,964	-	-	-	0.0%
	Total Revenues	**1,318,429**	**1,228,974**	**1,300,538**	**1,300,538**	1,238,941	**-4.7%**
	GRAND TOTAL RESOURCES	**1,318,429**	**1,228,974**	**1,300,538**	**1,300,538**	1,238,941	**-4.7%**
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	18,482	-	-	-	0.0%
6401	Community Programs	3,984	140,762	**76,200**	**205,421**	70,770	-65.5%
6905	Principal/Bonds/COP's/Leases	413,344	429,296	**404,317**	**404,317**	502,314	24.2%
6915	Interest/Bonds/COP's/Leases	47,588	50,420	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	464,916	638,960	**480,517**	**609,737**	573,084	-6.0%
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	1,106,061	600,000	**1,203,000**	**1,238,710**	963,322	-22.2%
	TOTAL CIP & EQUIPMENT	1,106,061	600,000	**1,203,000**	**1,238,710**	963,322	-22.2%
	EXPENDITURES GRAND TOTAL	1,570,977	1,238,960	**1,683,517**	**1,848,447**	1,536,406	-16.9%
	NET CHANGE IN POSITION	(252,548)	(9,986)	**(382,979)**	**(547,909)**	(297,465)	-45.7%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4220	AB2766 Air Quality	84,422.63	52,962.96	**65,900.00**	**65,900.00**	-	-100.0%
4601	Interest Revenue	3,054	6,556	**-**	**-**	-	0.0%
	Total Revenues	**87,476**	**59,519**	**65,900**	**65,900**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**87,476**	**59,519**	**65,900**	**65,900**	-	**-100.0%**
	MATERIALS, SUPPLIES & SERVICES						
6401	Community Programs	996	35,817	**19,100**	**51,405**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	996	35,817	**19,100**	**51,405**	-	-100.0%
	CIP & EQUIPMENT						
6741	Infrastructure - Traffic	-	-	**60,000.00**	**173,332.79**	-	-100.0%
6850	Building & Facilities	-	-	**-**	**140,000**	-	-100.0%
	TOTAL CIP & EQUIPMENT	-	-	**60,000**	**313,333**	-	-100.0%
	EXPENDITURES GRAND TOTAL	996	35,817	**79,100**	**364,738**	-	-100.0%
	NET CHANGE IN POSITION	86,480	23,702	**(13,200)**	**(298,838)**	-	-100.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4420	Asset Seizure Funds	1,319,603.13	90,578.48	-	-	-	0.0%
4601	Interest Revenue	5,625	28,580	-	-	-	0.0%
	Total Revenues	**1,325,228**	**119,159**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**1,325,228**	**119,159**	-	-	-	**0.0%**
	MATERIALS, SUPPLIES & SERVICES						
6137	Repair Maint/Equipment	-	676	-	**10,000**	-	-100.0%
6235	Travel	3,672	7,666	-	**10,000**	-	-100.0%
6250	Staff Training	76,732	37,861	-	**20,000**	-	-100.0%
6301	Special Department Expenses	1,593	-	**226,444**	**144,024**	-	-100.0%
6360	Uniforms	-	781	-	**2,000**	-	-100.0%
6366	Web Based Service/Subcriptions	-	-	-	**4,920**	-	-100.0%
6399	Other Supplies	-	-	-	**500**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	81,996	46,984	**226,444**	**191,444**	-	-100.0%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	68,044	96,945	-	**30,000**	-	-100.0%
6842	Vehicles	-	24,452	-	**5,000**	-	-100.0%
6850	Building & Facilities	3,876	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	71,920	121,398	-	**35,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	153,916	168,381	**226,444**	**226,444**	-	-100.0%
	NET CHANGE IN POSITION	1,171,312	(49,222)	**(226,444)**	**(226,444)**	-	-100.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6137	Repair Maint/Equipment	-	-	-	-	20,000	0.0%
6250	Staff Training	-	-	-	-	30,000	0.0%
6301	Special Department Expenses	-	-	-	-	240,618	0.0%
6360	Uniforms	-	-	-	-	20,000	0.0%
6366	Web Based Service/Subcriptions	-	-	-	-	10,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	-	-	320,618	0.0%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	-	-	-	-	10,000	0.0%
6842	Vehicles	-	-	-	-	10,000	0.0%
	TOTAL CIP & EQUIPMENT	-	-	-	-	20,000	0.0%
	EXPENDITURES GRAND TOTAL	-	-	-	-	340,618	0.0%
	NET CHANGE IN POSITION	-	-	-	-	(340,618)	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6301	Special Department Expenses	-	-	-	-	26,235	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	-	-	26,235	0.0%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	-	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	-	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	-	-	-	-	26,235	0.0%
	NET CHANGE IN POSITION	-	-	-	-	(26,235)	0.0%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Special Revenue Funds
Suppl Law Enfrcmnt (0022)
Fund 230

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4205	State Grants	165,271	186,159	**181,000**	**191,000**	191,000	0.0%
4601	Interest Revenue	3,697	7,587	-	-	-	0.0%
	Total Revenues	**168,968**	**193,746**	**181,000**	**191,000**	191,000	**0.0%**
	GRAND TOTAL RESOURCES	**168,968**	**193,746**	**181,000**	**191,000**	191,000	**0.0%**
	TRANSFERS						
8010	Transfer Out to GF	153,688.97	186,158.96	**181,000.00**	**191,000.00**	428,021.80	124.1%
	TOTAL TRANSFERS	153,689	186,159	**181,000**	**191,000**	428,022	124.1%
	EXPENDITURES GRAND TOTAL	153,689	186,159	**181,000**	**191,000**	428,022	124.1%
	NET CHANGE IN POSITION	15,279	7,587	-	-	(237,022)	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4501	Street Light Assessments	135,201.22	135,855.68	**136,244.00**	**136,244.00**	136,245.00	0.0%
	Total Revenues	**135,201**	**135,856**	**136,244**	**136,244**	136,245	**0.0%**
	TRANSFERS IN						
7010	Trsf In From GF	417,154.02	413,183.72	**143,756.00**	**143,756.00**	61,000.00	-57.6%
	TOTAL TRANSFERS	417,154	413,184	**143,756**	**143,756**	61,000	-57.6%
	GRAND TOTAL RESOURCES	**552,355**	**549,039**	**280,000**	**280,000**	197,245	**-29.6%**
	MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	9,567	10,174	-	-	-	0.0%
6225	Advertising/Promotional	-	1,364	-	-	-	0.0%
6330	Electricity	542,788	537,502	**280,000**	**280,000**	197,245	-29.6%
	TOTAL MATERIALS, SUPPLIES & SERVICES	552,355	549,039	**280,000**	**280,000**	197,245	-29.6%
	EXPENDITURES GRAND TOTAL	552,355	549,039	**280,000**	**280,000**	197,245	-29.6%
	NET CHANGE IN POSITION	-	-	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4520	Landscape Maint Assessments	450,873.28	454,844.16	**457,992.00**	**457,992.00**	457,992.00	0.0%
	Total Revenues	**450,873**	**454,844**	**457,992**	**457,992**	457,992	**0.0%**
	GRAND TOTAL RESOURCES	**450,873**	**454,844**	**457,992**	**457,992**	457,992	**0.0%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	72,649	71,734	**82,900**	**82,900**	3,700	-95.5%
5015	Overtime	10,773	14,293	-	-	1,100	0.0%
5020	Leave Accrual Payout	257	-	-	-	-	0.0%
5022	Alternative H&W Payout	533	568	**600**	-	100	0.0%
5023	Signing Bonus Payout	-	3,699	-	-	-	0.0%
5105	Health Insurance Allocation	18,732	12,670	**21,400**	-	-	0.0%
5110	Life Ins Allocation	-	22	**100**	**100**	100	0.0%
5115	Dental Ins Allocation	1,273	940	**400**	-	-	0.0%
5120	Optical Ins Allocation	223	205	**200**	**200**	100	-50.0%
5125	LTD Ins Allocation	-	-	**400**	-	-	0.0%
5126	STD Ins Allocation	-	-	**400**	-	-	0.0%
5135	Medicare	1,260	1,348	**1,300**	**1,300**	100	-92.3%
5141	Employers' PARS/ARS	466	602	**500**	**500**	100	-80.0%
5145	Employer CalPERS Retire NC	6,219	6,293	**7,600**	**7,600**	300	-96.1%
5147	ICMA Defined Contribution Plan	-	71	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	759	820	**1,200**	**1,200**	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	5	-	-	-	0.0%
5161	Health Insurance Premiums	-	1,924	-	**21,400**	700	-96.7%
5162	Dental Insurance Premiums	-	233	-	**400**	100	-75.0%
5163	Life Insurance Premiums	-	(2)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(40)	-	-	-	0.0%
5167	LTD Ins Premium	-	54	-	**400**	100	-75.0%
5169	STD Ins Premium	-	33	-	**400**	100	-75.0%
5175	Leave Buyback	1,801	2,069	**2,200**	**2,200**	200	-90.9%
5199	Other Employee Benefits	-	(5)	**700**	**700**	100	-85.7%
	TOTAL SALARIES & BENEFITS	114,945	117,537	**119,900**	**119,300**	6,900	-94.2%
	MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	9,567	10,174	**12,600**	**12,600**	-	-100.0%
6115	Landscaping	72,488	73,975	**82,500**	**82,500**	90,025	9.1%
6215	Telephone/Internet	17,165	16,438	**13,000**	**13,000**	12,424	-4.4%
6225	Advertising/Promotional	2,780	1,394	-	-	-	0.0%
6301	Special Department Expenses	-	-	**5,600**	**5,600**	5,000	-10.7%
6330	Electricity	22,815	22,520	**18,000**	**18,000**	25,000	38.9%
6335	Water	150,710	259,324	**188,400**	**308,400**	301,518	-2.2%
	TOTAL MATERIALS, SUPPLIES & SERVICES	275,524	383,824	**320,100**	**440,100**	433,967	-1.4%
	EXPENDITURES GRAND TOTAL	390,469	501,361	**440,000**	**559,400**	440,867	-21.2%
	NET CHANGE IN POSITION	60,405	(46,517)	**17,992**	**(101,408)**	17,125	-116.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4201	Federal Grants	880,005	469,592	**322,998**	**351,934**	498,063	41.5%
	Total Revenues	**880,005**	**469,592**	**322,998**	**351,934**	498,063	**41.5%**
	GRAND TOTAL RESOURCES	**880,005**	**469,592**	**322,998**	**351,934**	498,063	**41.5%**
	SALARIES & BENEFITS						
5600	Interfund Salaries	90,815.00	89,720.00	**89,720.00**	**89,720.00**	88,106.00	-1.8%
	TOTAL SALARIES & BENEFITS	90,815	89,720	**89,720**	**89,720**	88,106	-1.8%
	MATERIALS, SUPPLIES & SERVICES						
6130	Repair & Maint/Facilities	61	-	-	-	-	0.0%
6301	Special Department Expenses	374	-	-	-	-	0.0%
6401	Community Programs	312,998	353,634	**233,278**	**233,278**	229,179	-1.8%
	TOTAL MATERIALS, SUPPLIES & SERVICES	313,433	353,634	**233,278**	**233,278**	229,179	-1.8%
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	(10,602)	-	-	-	180,778	0.0%
6850	Building & Facilities	12,252	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	1,650	-	-	-	180,778	0.0%
	EXPENDITURES GRAND TOTAL	405,898	443,354	**322,998**	**322,998**	498,063	54.2%
	NET CHANGE IN POSITION	474,107	26,238	-	**28,936**	-	-100.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4201	Federal Grants	637,818	120,003	-	**65,455**	-	-100.0%
4205	State Grants	32,750	-	-	**32,296**	-	-100.0%
4206	State Grants - Prop 68	-	-	-	**1,608,837.00**	-	-100.0%
4210	County Grants	126,650	-	**941,801**	**1,441,801**	-	-100.0%
4241	Intergovernmental - OCTA	-	-	-	**200,000.00**	-	-100.0%
4299	Other Intergovernmental Rev	300,000	-	-	-	-	0.0%
4601	Interest Revenue	-	11,859	-	-	-	0.0%
	Total Revenues	**1,097,218**	**131,862**	**941,801**	**3,348,389**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**1,097,218**	**131,862**	**941,801**	**3,348,389**	-	**-100.0%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	1	53,280	-	-	-	0.0%
5005	Salaries/Part-Time	457	142	-	-	-	0.0%
5015	Overtime	11,682	21,547	-	-	-	0.0%
5105	Health Insurance Allocation	1,185	-	-	-	-	0.0%
5115	Dental Ins Allocation	155	-	-	-	-	0.0%
5120	Optical Ins Allocation	28	-	-	-	-	0.0%
5135	Medicare	176	1,108	-	-	-	0.0%
5141	Employers' PARS/ARS	8	5	-	-	-	0.0%
5145	Employer CalPERS Retire NC	0	11,622	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	18	-	-	-	0.0%
5161	Health Insurance Premiums	-	9,872	-	-	-	0.0%
5162	Dental Insurance Premiums	-	639	-	-	-	0.0%
5164	Optical Insurance Premiums	-	114	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	13,691	98,348	-	-	-	0.0%
	MATERIALS, SUPPLIES & SERVICES						
6017	Special Studies	52,969	46,762	-	**50,269**	-	-100.0%
6136	Software Maintenance	12,515	-	-	-	-	0.0%
6225	Advertising/Promotional	271	-	-	-	-	0.0%
6235	Travel	-	2,724	-	-	-	0.0%
6250	Staff Training	-	1,880	-	**65,455**	-	-100.0%
6255	Dues & Memberships	-	200	-	-	-	0.0%
6301	Special Department Expenses	281,303	15,221	-	**9,390**	-	-100.0%
6355	Small Furniture & Fixture	-	207	-	-	-	0.0%
6399	Other Supplies	1,566	-	-	-	-	0.0%
6401	Community Programs	7,138	-	-	**39,500**	-	-100.0%
6845	Office Equipment	2,832	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	358,593	66,994	-	**164,614**	-	-100.0%
	CIP & EQUIPMENT						
6364	Computer Hardware	578	-	-	-	-	0.0%
6740	Infrastructure - Streets	151,478	35,296	**557,000**	**585,360**	-	-100.0%
6741	Infrastructure - Traffic	69,357.81	27,028.97	**377,801.00**	**377,801.00**	-	-100.0%
6760	Infrastructure - Parks	287,240	260,629	-	**1,244,806**	-	-100.0%
6840	Machinery & Equipment	5,104	41,310	-	**167,528**	-	-100.0%
6842	Vehicles	-	-	**7,000**	**7,000**	-	-100.0%
6850	Building & Facilities	62,500	-	-	**500,000**	-	-100.0%
	TOTAL CIP & EQUIPMENT	576,257	364,263	**941,801**	**2,882,495**	-	-100.0%
	EXPENDITURES GRAND TOTAL	948,542	529,605	**941,801**	**3,047,109**	-	-100.0%
	NET CHANGE IN POSITION	148,677	(397,743)	-	**301,280**	-	-100.0%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Special Revenue Funds
Housing Successor Agncy (0053)
Fund 207

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4603	Interest Revenue (GASB)	334	262	-	-	-	0.0%
4710	Reimbursements/Other Revenue	102,411	10,367	-	-	-	0.0%
4711	Lease Revenue	-	425	-	-	-	0.0%
4754	Lease Revenue (GASB)	(186)	3,414	-	-	-	0.0%
4799	Other Contributions & Donatn	-	1.00	-	-	-	0.0%
	Total Revenues	**102,559**	**14,468**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**102,559**	**14,468**	-	-	-	**0.0%**
	CIP & EQUIPMENT						
6720	Buildings	19,258.00	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	19,258	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	19,258	-	-	-	-	0.0%
	NET CHANGE IN POSITION	83,301	14,468	-	-	-	0.0%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Special Revenue Funds
Sccssr Agncy Ret Oblg (0054)
Fund 208

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4602	Fiscal Agent Interest Revenue	13,696	17,449	-	-	-	0.0%
4710	Reimbursements/Other Revenue	1,993,187	1,415,353	**1,491,050**	**1,491,050**	1,469,174	-1.5%
	Total Revenues	**2,006,883**	**1,432,802**	**1,491,050**	**1,491,050**	1,469,174	**-1.5%**
	GRAND TOTAL RESOURCES	**2,006,883**	**1,432,802**	**1,491,050**	**1,491,050**	1,469,174	**-1.5%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	71,819	66,826	-	-	-	0.0%
5015	Overtime	2	1	-	-	-	0.0%
5020	Leave Accrual Payout	1,341	112	-	-	-	0.0%
5022	Alternative H&W Payout	285	341	-	-	-	0.0%
5023	Signing Bonus Payout	407	2,975	-	-	-	0.0%
5105	Health Insurance Allocation	10,060	5,864	-	-	-	0.0%
5110	Life Ins Allocation	-	29	-	-	-	0.0%
5115	Dental Ins Allocation	472	291	-	-	-	0.0%
5120	Optical Ins Allocation	124	105	-	-	-	0.0%
5135	Medicare	1,110	1,065	-	-	-	0.0%
5141	Employers' PARS/ARS	1,486	1,771	-	-	-	0.0%
5145	Employer CalPERS Retire NC	5,869	5,823	-	-	-	0.0%
5147	ICMA Defined Contribution Plan	-	243	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	111	70	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	3	-	-	-	0.0%
5161	Health Insurance Premiums	-	2,106	-	-	-	0.0%
5162	Dental Insurance Premiums	-	107	-	-	-	0.0%
5163	Life Insurance Premiums	-	(7)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(26)	-	-	-	0.0%
5167	LTD Ins Premium	-	80	-	-	-	0.0%
5169	STD Ins Premium	-	47	-	-	-	0.0%
5170	Sick Leave Buyback	89	-	-	-	-	0.0%
5175	Leave Buyback	2,706	2,994	-	-	-	0.0%
5199	Other Employee Benefits	-	(3)	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	95,879	90,817	-	-	-	0.0%
	MATERIALS, SUPPLIES & SERVICES						
6005	Legal Services	73	-	-	-	-	0.0%
6030	Trustee Fees	3,750	2,500	**3,500**	**3,500**	2,500	-28.6%
6099	Professional Services	2,470	2,656	-	-	-	0.0%
6893	Gain/Loss on Refunding	(325,839)	-	-	-	-	0.0%
6905	Principal/Bonds/COP's/Leases	-	-	**720,000**	**720,000**	750,000	4.2%
6915	Interest/Bonds/COP's/Leases	348,490	326,904	**315,619**	**315,619**	288,188	-8.7%
6935	Lease Expenditure	96,031	31,714	**401,931**	**401,931**	407,051	1.3%
	TOTAL MATERIALS, SUPPLIES & SERVICES	124,975	363,774	**1,441,050**	**1,441,050**	1,447,738	0.5%
	TRANSFERS						
8010	Transfer Out to GF	-	-	**50,000.00**	**50,000.00**	25,000.00	-50.0%
	TOTAL TRANSFERS	-	-	**50,000**	**50,000**	25,000	-50.0%
	EXPENDITURES GRAND TOTAL	220,854	454,592	**1,491,050**	**1,491,050**	1,472,738	-1.2%
	NET CHANGE IN POSITION	1,786,028	978,211	-	-	(3,564)	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4505	CFD Assessments	85,336.10	187,748.89	-	-	210,000.00	0.0%
4601	Interest Revenue	1,286	5,156	-	-	-	0.0%
	Total Revenues	**86,622**	**192,905**	-	-	210,000	**0.0%**
	GRAND TOTAL RESOURCES	**86,622**	**192,905**	-	-	210,000	**0.0%**
	MATERIALS, SUPPLIES & SERVICES						
6165	Vehicle Rental	-	-	-	-	100,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	-	-	100,000	0.0%
	CIP & EQUIPMENT						
6850	Building & Facilities	-	-	**142,875**	**142,875**	-	-100.0%
	TOTAL CIP & EQUIPMENT	-	-	**142,875**	**142,875**	-	-100.0%
	EXPENDITURES GRAND TOTAL	-	-	**142,875**	**142,875**	100,000	-30.0%
	NET CHANGE IN POSITION	86,622	192,905	**(142,875)**	**(142,875)**	110,000	-177.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4321	PEG Cable Fees	64,372.31	90,259.95	**100,000.00**	**100,000.00**	75,000.00	-25.0%
4601	Interest Revenue	161	1,400	**-**	**-**	-	0.0%
	Total Revenues	**64,533**	**91,660**	**100,000**	**100,000**	75,000	**-25.0%**
	GRAND TOTAL RESOURCES	**64,533**	**91,660**	**100,000**	**100,000**	75,000	**-25.0%**
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	4,950	1,400	**-**	**-**	-	0.0%
6130	Repair & Maint/Facilities	329	-	**-**	**-**	-	0.0%
6136	Software Maintenance	7,200	-	**-**	**-**	-	0.0%
6225	Advertising/Promotional	-	1,998	**-**	**-**	-	0.0%
6290	Dept. Contract Services	3,472	31,817	**30,000**	**30,000**	-	-100.0%
6301	Special Department Expenses	-	1,201	**-**	**-**	-	0.0%
6366	Web Based Service/Subcriptions	216	222	**1,000**	**1,000**	-	-100.0%
6399	Other Supplies	1,627	-	**3,000**	**3,000**	-	-100.0%
6845	Office Equipment	5,424	-	**-**	**-**	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	23,218	36,637	**34,000**	**34,000**	-	-100.0%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	-	10,430	**-**	**-**	-	0.0%
6850	Building & Facilities	-	-	**69,000**	**69,000**	-	-100.0%
	TOTAL CIP & EQUIPMENT	-	10,430	**69,000**	**69,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	23,218	47,067	**103,000**	**103,000**	-	-100.0%
	NET CHANGE IN POSITION	41,315	44,592	**(3,000)**	**(3,000)**	75,000	-2600.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4085	Rd Maint RehabAcct(RMRA)(2031)	1,156,314.84	1,354,998.35	**1,343,778.00**	**1,343,778.00**	1,370,242.00	2.0%
4601	Interest Revenue	8,840	15,100	-	-	-	0.0%
	Total Revenues	**1,165,155**	**1,370,099**	**1,343,778**	**1,343,778**	1,370,242	**2.0%**
	GRAND TOTAL RESOURCES	**1,165,155**	**1,370,099**	**1,343,778**	**1,343,778**	1,370,242	**2.0%**
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	1,506,984	1,236,553	**1,497,000**	**1,772,397**	1,459,900	-17.6%
6741	Infrastructure - Traffic	-	-	**100,000.00**	**100,000.00**	-	-100.0%
	TOTAL CIP & EQUIPMENT	1,506,984	1,236,553	**1,597,000**	**1,872,397**	1,459,900	-22.0%
	EXPENDITURES GRAND TOTAL	1,506,984	1,236,553	**1,597,000**	**1,872,397**	1,459,900	-22.0%
	NET CHANGE IN POSITION	(341,829)	133,546	**(253,222)**	**(528,619)**	(89,658)	-83.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4205	State Grants	-	54,540	-	**239,000**	-	-100.0%
4601	Interest Revenue	1,554	368	-	-	-	0.0%
	Total Revenues	**1,554**	**54,908**	-	**239,000**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**1,554**	**54,908**	-	**239,000**	-	**-100.0%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	120,444	24,453	-	**239,000**	70,600	-70.5%
5015	Overtime	18,124	828	-	-	-	0.0%
5020	Leave Accrual Payout	2,229	-	-	-	-	0.0%
5022	Alternative H&W Payout	250	-	-	-	700	0.0%
5023	Signing Bonus Payout	4,881	-	-	-	-	0.0%
5099	Other Salaries & Wages	-	4	-	-	-	0.0%
5105	Health Insurance Allocation	23,082	57	-	-	-	0.0%
5110	Life Ins Allocation	-	4	-	-	100	0.0%
5115	Dental Ins Allocation	1,078	1	-	-	-	0.0%
5120	Optical Ins Allocation	271	41	-	-	200	0.0%
5135	Medicare	2,115	335	-	-	600	0.0%
5145	Employer CalPERS Retire NC	28,152	5,968	-	-	19,400	0.0%
5160	Emp Bnft/Insurance Premiums	-	3	-	-	-	0.0%
5161	Health Insurance Premiums	-	3,451	-	-	11,900	0.0%
5162	Dental Insurance Premiums	-	225	-	-	800	0.0%
5164	Optical Insurance Premiums	-	(40)	-	-	-	0.0%
5167	LTD Ins Premium	-	70	-	-	300	0.0%
5169	STD Ins Premium	-	43	-	-	200	0.0%
5199	Other Employee Benefits	-	(3)	-	-	100	0.0%
	TOTAL SALARIES & BENEFITS	200,626	35,438	-	**239,000**	104,900	-56.1%
	EXPENDITURES GRAND TOTAL	200,626	35,438	-	**239,000**	104,900	-56.1%
	NET CHANGE IN POSITION	(199,072)	19,470	-	-	(104,900)	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4306	Development Impact Fees	261,354.36	55,888.49	-	**247,695.43**	-	-100.0%
4601	Interest Revenue	20,841	20,404	-	-	-	0.0%
	Total Revenues	**282,195**	**76,292**	-	**247,695**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**282,195**	**76,292**	-	**247,695**	-	**-100.0%**
	CIP & EQUIPMENT						
6185	Construction Services	183,140.24	-	-	-	-	0.0%
6720	Buildings	-	1,308,774.34	-	-	-	0.0%
6760	Infrastructure - Parks	2,507	91,363	**168,000**	**365,777**	565,000	54.5%
6840	Machinery & Equipment	-	-	-	-	60,000	0.0%
	TOTAL CIP & EQUIPMENT	185,648	1,400,137	**168,000**	**365,777**	625,000	70.9%
	EXPENDITURES GRAND TOTAL	185,648	1,400,137	**168,000**	**365,777**	625,000	70.9%
	NET CHANGE IN POSITION	96,547	(1,323,845)	**(168,000)**	**(118,082)**	(625,000)	429.3%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4306	Development Impact Fees	174,970.74	59,970.10	-	**151,427.55**	-	-100.0%
4601	Interest Revenue	2,197	4,788	-	-	-	0.0%
	Total Revenues	**177,167**	**64,758**	-	**151,428**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**177,167**	**64,758**	-	**151,428**	-	**-100.0%**
	CIP & EQUIPMENT						
6741	Infrastructure - Traffic	136,459.57	65,402.94	**10,000.00**	**170,000.00**	154,848.00	-8.9%
6770	Infrastructure - Major Studies	-	10,000	-	**25,000**	-	-100.0%
	TOTAL CIP & EQUIPMENT	136,460	75,403	**10,000**	**195,000**	154,848	-20.6%
	EXPENDITURES GRAND TOTAL	136,460	75,403	**10,000**	**195,000**	154,848	-20.6%
	NET CHANGE IN POSITION	40,708	(10,645)	**(10,000)**	**(43,572)**	(154,848)	255.4%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4306	Development Impact Fees	16,926.02	2,542.88	-	**7,607.06**	-	-100.0%
4601	Interest Revenue	161	589	-	-	-	0.0%
	Total Revenues	**17,087**	**3,132**	-	**7,607**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**17,087**	**3,132**	-	**7,607**	-	**-100.0%**
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	-	-	**25,000**	**25,000**	-	-100.0%
	TOTAL CIP & EQUIPMENT	-	-	**25,000**	**25,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	-	-	**25,000**	**25,000**	-	-100.0%
	NET CHANGE IN POSITION	17,087	3,132	**(25,000)**	**(17,393)**	-	-100.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4306	Development Impact Fees	105,256.73	30,264.83	-	**91,205.96**	-	-100.0%
4601	Interest Revenue	1,768	2,357	-	-	-	0.0%
	Total Revenues	**107,025**	**32,622**	-	**91,206**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**107,025**	**32,622**	-	**91,206**	-	**-100.0%**
	MATERIALS, SUPPLIES & SERVICES						
6130	Repair & Maint/Facilities	-	-	-	-	60,390	0.0%
6136	Software Maintenance	1,444	1,575	-	-	-	0.0%
6350	Small Tools/Equipment	51,772	-	-	-	-	0.0%
6399	Other Supplies	59	-	**103,500**	**103,500**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	53,275	1,575	**103,500**	**103,500**	60,390	-41.7%
	CIP & EQUIPMENT						
6850	Building & Facilities	84,605	36,367	**40,000**	**78,633**	-	-100.0%
	TOTAL CIP & EQUIPMENT	84,605	36,367	**40,000**	**78,633**	120,000	52.6%
	EXPENDITURES GRAND TOTAL	137,880	37,942	**143,500**	**182,133**	180,390	-1.0%
	NET CHANGE IN POSITION	(30,856)	(5,320)	**(143,500)**	**(90,927)**	(180,390)	98.4%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4306	Development Impact Fees	478,632.60	93,128.40	-	**549,792.78**	-	-100.0%
4601	Interest Revenue	22,448	26,002	-	-	-	0.0%
	Total Revenues	**501,080**	**119,131**	-	**549,793**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**501,080**	**119,131**	-	**549,793**	-	**-100.0%**
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	-	-	-	-	283,256	0.0%
6099	Professional Services	9,694	94,246	-	**20,000**	120,000	500.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	9,694	94,246	-	**20,000**	403,256	1916.3%
	CIP & EQUIPMENT						
6830	Land Acquisition	917,099.97	(295.41)	-	-	-	0.0%
6850	Building & Facilities	-	-	**75,000**	**55,000**	-	-100.0%
	TOTAL CIP & EQUIPMENT	917,100	(295)	**75,000**	**55,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	926,794	93,950	**75,000**	**75,000**	403,256	437.7%
	NET CHANGE IN POSITION	(425,714)	25,180	**(75,000)**	**474,793**	(403,256)	-184.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4306	Development Impact Fees	372,994.20	75,589.65	-	**371,061.11**	-	-100.0%
4601	Interest Revenue	14,090	17,899	-	-	-	0.0%
4710	Reimbursements/Other Revenue	-	2,785	-	-	-	0.0%
	Total Revenues	**387,084**	**96,274**	-	**371,061**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**387,084**	**96,274**	-	**371,061**	-	**-100.0%**
	CIP & EQUIPMENT						
6741	Infrastructure - Traffic	17,339.45	5,697.25	**37,200.00**	**37,200.00**	-	-100.0%
6760	Infrastructure - Parks	41,522	878,984	**56,250**	**355,678**	-	-100.0%
	TOTAL CIP & EQUIPMENT	58,861	884,682	**93,450**	**392,878**	-	-100.0%
	EXPENDITURES GRAND TOTAL	58,861	884,682	**93,450**	**392,878**	-	-100.0%
	NET CHANGE IN POSITION	328,223	(788,407)	**(93,450)**	**(21,817)**	-	-100.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4601	Interest Revenue	9,054	14,806	-	-	-	0.0%
	Total Revenues	**9,054**	**14,806**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**9,054**	**14,806**	-	-	-	**0.0%**
	CIP & EQUIPMENT						
6185	Construction Services	2,805.00	-	-	-	-	0.0%
6740	Infrastructure - Streets	-	190,579	-	**95,000**	-	-100.0%
6741	Infrastructure - Traffic	5,673.48	752.82	-	**217,833.70**	-	-100.0%
6770	Infrastructure - Major Studies	12,633	5,600	-	**1,767**	-	-100.0%
	TOTAL CIP & EQUIPMENT	21,111	196,932	-	**314,601**	-	-100.0%
	EXPENDITURES GRAND TOTAL	21,111	196,932	-	**314,601**	-	-100.0%
	NET CHANGE IN POSITION	(12,057)	(182,126)	-	**(314,601)**	-	-100.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4601	Interest Revenue	16,662	2,062	-	-	-	0.0%
	Total Revenues	**16,662**	**2,062**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**16,662**	**2,062**	-	-	-	**0.0%**
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	**10,000**	**10,000**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	**10,000**	**10,000**	-	-100.0%
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	-	250,000	-	-	-	0.0%
6750	Infrastructure - Sewer	1,277,037	182,451	-	**125,971**	-	-100.0%
	TOTAL CIP & EQUIPMENT	1,277,037	432,451	-	**125,971**	-	-100.0%
	EXPENDITURES GRAND TOTAL	1,277,037	432,451	**10,000**	**135,971**	-	-100.0%
	NET CHANGE IN POSITION	(1,260,375)	(430,388)	**(10,000)**	**(135,971)**	-	-100.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4601	Interest Revenue	15,376	22,393	-	-	-	0.0%
	Total Revenues	**15,376**	**22,393**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**15,376**	**22,393**	-	-	-	**0.0%**
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	-	-	**185,300**	**185,300**	-	-100.0%
6741	Infrastructure - Traffic	188,000.00	-	-	-	-	0.0%
6770	Infrastructure - Major Studies	10,838	5,600	-	**1,764**	-	-100.0%
	TOTAL CIP & EQUIPMENT	198,838	5,600	**185,300**	**187,064**	-	-100.0%
	EXPENDITURES GRAND TOTAL	198,838	5,600	**185,300**	**187,064**	-	-100.0%
	NET CHANGE IN POSITION	(183,462)	16,793	**(185,300)**	**(187,064)**	-	-100.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4169	Waived Banner Permit Fees	(860)	-	-	-	-	0.0%
4198	City Projct Permits Contra-Rev	-	(47,300)	-	-	-	0.0%
4210	County Grants	33,350	-	-	-	-	0.0%
4302	General Plan Update Fee	244,016	248,760	-	-	-	0.0%
4601	Interest Revenue	12,644	25,045	-	-	-	0.0%
	Total Revenues	**289,150**	**226,505**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**289,150**	**226,505**	-	-	-	**0.0%**
	MATERIALS, SUPPLIES & SERVICES						
6017	Special Studies	16,743	80,797	-	**177,012**	-	-100.0%
6099	Professional Services	3,945	86,996	-	-	200,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	20,688	167,792	-	**177,012**	200,000	13.0%
	CIP & EQUIPMENT						
6770	Infrastructure - Major Studies	-	-	**325,000**	**475,000**	-	-100.0%
	TOTAL CIP & EQUIPMENT	-	-	**325,000**	**475,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	20,688	167,792	**325,000**	**652,012**	200,000	-69.3%
	NET CHANGE IN POSITION	268,462	58,712	**(325,000)**	**(652,012)**	(200,000)	-69.3%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4169	Waived Banner Permit Fees	(65)	-	-	-	-	0.0%
4198	City Projct Permits Contra-Rev	-	(27,650)	-	-	-	0.0%
4303	Technology Fee	129,598.00	128,800.53	-	-	130,000.00	0.0%
4601	Interest Revenue	6,000	12,522	-	-	-	0.0%
	Total Revenues	**135,534**	**113,673**	-	-	130,000	**0.0%**
	GRAND TOTAL RESOURCES	**135,534**	**113,673**	-	-	130,000	**0.0%**
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	**100,000**	**100,000**	-	-100.0%
6136	Software Maintenance	-	10,002	-	-	-	0.0%
6366	Web Based Service/Subcriptions	-	50,990	**189,034**	**189,034**	135,000	-28.6%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	60,992	**289,034**	**289,034**	135,000	-53.3%
	CIP & EQUIPMENT						
6364	Computer Hardware	43,334	-	-	-	40,000	0.0%
6780	Infrastructure- Network/Server	-	-	-	-	40,000.00	0.0%
6840	Machinery & Equipment	-	-	-	**71,385**	75,000	5.1%
	TOTAL CIP & EQUIPMENT	43,334	-	-	**71,385**	155,000	117.1%
	EXPENDITURES GRAND TOTAL	43,334	60,992	**289,034**	**360,419**	290,000	-19.5%
	NET CHANGE IN POSITION	92,200	52,681	**(289,034)**	**(360,419)**	(160,000)	-55.6%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4601	Interest Revenue	1,982	2,873	-	-	-	0.0%
	Total Revenues	**1,982**	**2,873**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**1,982**	**2,873**	-	-	-	**0.0%**
	SALARIES & BENEFITS						
5015	Overtime	13,242	6,127	-	-	-	0.0%
5105	Health Insurance Allocation	1,120	670	-	-	-	0.0%
5115	Dental Ins Allocation	51	36	-	-	-	0.0%
5120	Optical Ins Allocation	11	8	-	-	-	0.0%
5135	Medicare	173	89	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	14,597	6,930	-	-	-	0.0%
	MATERIALS, SUPPLIES & SERVICES						
6235	Travel	-	1,583	-	**3,000**	-	-100.0%
6245	Meetings & Conferences	-	2,013	-	-	-	0.0%
6250	Staff Training	600	2,544	-	-	-	0.0%
6301	Special Department Expenses	610	685	-	**5,000**	-	-100.0%
6315	Office Supplies	-	115	-	-	-	0.0%
6360	Uniforms	270	10,691	**99,000**	**91,000**	-	-100.0%
6399	Other Supplies	-	1,859	-	-	-	0.0%
6401	Community Programs	-	457	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	1,480	19,946	**99,000**	**99,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	16,078	26,876	**99,000**	**99,000**	-	-100.0%
	NET CHANGE IN POSITION	(14,095)	(24,003)	**(99,000)**	**(99,000)**	-	-100.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4093	County Contribution	625,000.00	625,000.00	**625,000.00**	**625,000.00**	625,000.00	0.0%
4095	NSPA Cities Operating Contrib	1,009,084.16	662,052.98	**1,783,600.00**	**3,165,236.02**	2,043,085.00	-35.5%
4097	SB2 Construction Funds	29,845.40	-	-	-	-	0.0%
4212	SB2 Direct Funds to City	-	-	**500,000.00**	**500,000.00**	500,000.00	0.0%
4213	SB2 Direct to City - Admin	-	-	**25,000.00**	**25,000.00**	25,000.00	0.0%
	Total Revenues	**1,663,930**	**1,287,053**	**2,933,600**	**4,315,236**	3,193,085	**-26.0%**
	GRAND TOTAL RESOURCES	**1,663,930**	**1,287,053**	**2,933,600**	**4,315,236**	3,193,085	**-26.0%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	21,047	107,972	**107,000**	**107,000**	120,000	12.1%
5015	Overtime	(932)	3,094	-	-	-	0.0%
5020	Leave Accrual Payout	40	-	-	-	-	0.0%
5022	Alternative H&W Payout	-	250	**800**	-	800	0.0%
5023	Signing Bonus Payout	-	4,561	-	-	-	0.0%
5099	Other Salaries & Wages	-	3	-	-	-	0.0%
5105	Health Insurance Allocation	3,436	14,617	**20,500**	-	-	0.0%
5110	Life Ins Allocation	-	24	**200**	**200**	200	0.0%
5115	Dental Ins Allocation	55	531	**500**	-	-	0.0%
5120	Optical Ins Allocation	30	236	**300**	**300**	300	0.0%
5125	LTD Ins Allocation	-	-	**500**	-	-	0.0%
5126	STD Ins Allocation	-	-	**400**	-	-	0.0%
5135	Medicare	294	1,679	**1,600**	**1,600**	900	-43.8%
5145	Employer CalPERS Retire NC	1,745	20,966	**20,300**	**20,300**	23,300	14.8%
5160	Emp Bnft/Insurance Premiums	-	7	-	-	-	0.0%
5161	Health Insurance Premiums	-	5,908	-	**20,500**	20,500	0.0%
5162	Dental Insurance Premiums	-	272	-	**500**	1,000	100.0%
5164	Optical Insurance Premiums	-	(66)	-	-	-	0.0%
5167	LTD Ins Premium	-	121	-	**500**	500	0.0%
5169	STD Ins Premium	-	74	-	**400**	300	-25.0%
5175	Leave Buyback	-	-	**2,200**	**2,200**	2,400	9.1%
5199	Other Employee Benefits	-	(7)	**800**	**800**	100	-87.5%
5600	Interfund Salaries	24,320.00	-	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	50,035	160,241	**155,100**	**154,300**	170,300	10.4%
	MATERIALS, SUPPLIES & SERVICES						
6127	Alarm Monitoring	285	-	**3,500**	**3,500**	5,000	42.9%
6215	Telephone/Internet	1,081	-	**2,500**	**2,500**	3,600	44.0%
6230	Printing & Binding	-	39	-	-	-	0.0%
6245	Meetings & Conferences	-	299	-	-	1,000	0.0%
6290	Dept. Contract Services	1,797,904	1,648,000	**2,200,000**	**3,531,636**	2,380,000	-32.6%
6312	SB2 Allocations to NSPA - Oper	177,859.00	255,426.00	**500,000.00**	**500,000.00**	500,000.00	0.0%
6315	Office Supplies	-	145	-	-	-	0.0%
6330	Electricity	-	1,369	-	-	-	0.0%
6360	Uniforms	-	44	-	-	-	0.0%
6401	Community Programs	-	82	-	-	-	0.0%
6935	Lease Expenditure	18,000	22,500	**22,500**	**22,500**	31,185	38.6%
6999	Other Expenditure	45,946	38,344	**50,000**	**100,000**	100,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	2,041,075	1,966,247	**2,778,500**	**4,160,136**	3,020,785	-27.4%
	CIP & EQUIPMENT						
6899	Other Capital Outlay	-	153,300.00	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	-	153,300	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	2,091,110	2,279,788	**2,933,600**	**4,314,436**	3,191,085	-26.0%
	NET CHANGE IN POSITION	(427,181)	(992,735)	-	**800**	2,000	150.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4505	CFD Assessments	-	31,355.85	**95,900.00**	**95,900.00**	95,900.00	0.0%
	Total Revenues	-	**31,356**	**95,900**	**95,900**	95,900	**0.0%**
	GRAND TOTAL RESOURCES	-	**31,356**	**95,900**	**95,900**	95,900	**0.0%**
	MATERIALS, SUPPLIES & SERVICES						
6115	Landscaping	-	2,441	**10,000**	**10,000**	10,000	0.0%
6120	R & M/Sewer & Storm Drain	-	-	**7,500.00**	**7,500.00**	7,500.00	0.0%
6130	Repair & Maint/Facilities	-	-	**5,000**	**5,000**	15,000	200.0%
6133	R & M/Sewers/Storm Drains	-	-	**10,000**	**10,000**	10,000	0.0%
6301	Special Department Expenses	-	4,660	**10,000**	**10,000**	-	-100.0%
6330	Electricity	844	1,339	**1,200**	**1,200**	1,200	0.0%
6335	Water	-	-	**6,500**	**6,500**	6,500	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	844	8,440	**50,200**	**50,200**	50,200	0.0%
	EXPENDITURES GRAND TOTAL	844	8,440	**50,200**	**50,200**	50,200	0.0%
	NET CHANGE IN POSITION	(844)	22,915	**45,700**	**45,700**	45,700	0.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4205	State Grants	72,869	144,054	**144,054**	**144,054**	-	-100.0%
4601	Interest Revenue	804	516	**-**	**-**	-	0.0%
4999	Other Financing Sources	55,000	-	**-**	**-**	-	0.0%
	Total Revenues	**128,672**	**144,570**	**144,054**	**144,054**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**128,672**	**144,570**	**144,054**	**144,054**	-	**-100.0%**
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	**40,000**	**40,000**	18,774	-53.1%
6130	Repair & Maint/Facilities	-	88	**-**	**-**	-	0.0%
6299	Other Purchased Services	-	-	**84,889**	**84,889**	75,257	-11.3%
6301	Special Department Expenses	7,179	3,950	**2,650**	**2,650**	2,649	0.0%
6499	Other Program Expenditures	9,689.63	6,627.37	**4,154.00**	**4,154.00**	5,000.00	20.4%
6908	Subscription Principal (GASB)	55,000	-	**-**	**-**	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	71,869	10,665	**131,693**	**131,693**	101,680	-22.8%
	CIP & EQUIPMENT						
6367	Laptops/Tablets	56,000	-	**-**	**-**	-	0.0%
	TOTAL CIP & EQUIPMENT	56,000	-	**-**	**-**	-	0.0%
	EXPENDITURES GRAND TOTAL	127,869	10,665	**131,693**	**131,693**	101,680	-22.8%
	NET CHANGE IN POSITION	804	133,904	**12,361**	**12,361**	(101,680)	-922.6%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4299	Other Intergovernmental Rev	1,500,000	-	-	-	-	0.0%
4601	Interest Revenue	14,304	17,458	-	-	-	0.0%
	Total Revenues	**1,514,304**	**17,458**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**1,514,304**	**17,458**	-	-	-	**0.0%**
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	406	81,618	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	406	81,618	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	406	81,618	-	-	-	0.0%
	NET CHANGE IN POSITION	1,513,898	(64,160)	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4001	Current Year-Secured	70,348	54,153	**70,000**	**70,000**	-	-100.0%
4601	Interest Revenue	107	1,252	**-**	**-**	-	0.0%
4985	Bond Proceeds	-	-	**9,000,000**	**9,000,000**	-	-100.0%
	Total Revenues	**70,456**	**55,405**	**9,070,000**	**9,070,000**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**70,456**	**55,405**	**9,070,000**	**9,070,000**	-	**-100.0%**
	MATERIALS, SUPPLIES & SERVICES						
6226	Public Notice	-	3,136.97	**5,000.00**	**5,000.00**	-	-100.0%
6295	City Admin Services	-	25,007	**5,000**	**5,000**	-	-100.0%
6905	Principal/Bonds/COP's/Leases	-	-	**250,000**	**250,000**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	28,144	**260,000**	**260,000**	-	-100.0%
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	-	-	**10,000,000**	**10,000,000**	-	-100.0%
	TOTAL CIP & EQUIPMENT	-	-	**10,000,000**	**10,000,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	-	28,144	**10,260,000**	**10,260,000**	-	-100.0%
	NET CHANGE IN POSITION	70,456	27,261	**(1,190,000)**	**(1,190,000)**	-	-100.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4306	Development Impact Fees	-	20,729.93	**-**	**21,901.80**	-	-100.0%
4601	Interest Revenue	-	295	**-**	**-**	-	0.0%
	Total Revenues	**-**	**21,025**	**-**	**21,902**	-	**-100.0%**
	GRAND TOTAL RESOURCES	**-**	**21,025**	**-**	**21,902**	-	**-100.0%**
	MATERIALS, SUPPLIES & SERVICES						
6361	Personal Protection Equipment	-	-	**6,000**	**6,000**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	**6,000**	**6,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	-	-	**6,000**	**6,000**	-	-100.0%
	NET CHANGE IN POSITION	-	21,025	**(6,000)**	**15,902**	-	-100.0%

PLACENTIA
Rich Heritage, Bright Future

DEBT SERVICE FUND

Debt Service Fund Budget
FISCAL YEAR 2025-26

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4601	Interest Revenue	1,500	368	-	-	-	0.0%
	Total Revenues	**1,500**	**368**	-	-	-	**0.0%**
	TRANSFERS IN						
7017	Transfer In From Gas Tax	404,450.00	403,750.00	**407,750.00**	**407,750.00**	403,300.00	-1.1%
	TOTAL TRANSFERS	404,450	403,750	**407,750**	**407,750**	403,300	-1.1%
	GRAND TOTAL RESOURCES	**405,950**	**404,118**	**407,750**	**407,750**	403,300	**-1.1%**
	MATERIALS, SUPPLIES & SERVICES						
6030	Trustee Fees	-	-	**3,250**	**3,250**	-	-100.0%
6905	Principal/Bonds/COP's/Leases	353,000	358,000	**368,000**	**368,000**	373,000	1.4%
6915	Interest/Bonds/COP's/Leases	48,106	42,265	**36,500**	**36,500**	30,300	-17.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	401,106	400,265	**407,750**	**407,750**	403,300	-1.1%
	EXPENDITURES GRAND TOTAL	401,106	400,265	**407,750**	**407,750**	403,300	-1.1%
	NET CHANGE IN POSITION	4,844	3,854	-	-	-	0.0%

PLACENTIA
Rich Heritage, Bright Future

ENTERPRISE FUNDS

Enterprise Funds Budget
FISCAL YEAR 2025-26

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	81,707	7,674	-	-	-	0.0%
5020	Leave Accrual Payout	-	1,241	-	-	-	0.0%
5022	Alternative H&W Payout	-	250	-	-	-	0.0%
5023	Signing Bonus Payout	-	6,454	-	-	-	0.0%
5105	Health Insurance Allocation	10,127	1,447	-	-	-	0.0%
5115	Dental Ins Allocation	641	92	-	-	-	0.0%
5120	Optical Ins Allocation	104	15	-	-	-	0.0%
5135	Medicare	1,187	225	-	-	-	0.0%
5145	Employer CalPERS Retire NC	7,400	850	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	101,166	18,247	-	-	-	0.0%
	CIP & EQUIPMENT						
6750	Infrastructure - Sewer	21,083	4,874	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	21,083	4,874	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	122,248	23,121	-	-	-	0.0%
	NET CHANGE IN POSITION	(122,248)	(23,121)	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4354	City Admin Fee	512,626.30	562,070.62	**530,000.00**	**563,000.00**	522,400.00	-7.2%
4358	Contractor	3,731,000.11	4,210,662.00	**4,498,640.00**	**4,579,480.00**	4,579,480.00	0.0%
4601	Interest Revenue	4,875	9,797	-	-	-	0.0%
4710	Reimbursements/Other Revenue	39,523	40,147	**41,000**	**59,950**	41,000	-31.6%
	Total Revenues	**4,288,025**	**4,822,676**	**5,069,640**	**5,202,430**	5,142,880	**-1.1%**
	GRAND TOTAL RESOURCES	**4,288,025**	**4,822,676**	**5,069,640**	**5,202,430**	5,142,880	**-1.1%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	223,539	215,963	**223,000**	**223,000**	224,700	0.8%
5015	Overtime	1,163	1,080	-	-	1,100	0.0%
5020	Leave Accrual Payout	624	592	-	-	-	0.0%
5022	Alternative H&W Payout	1,328	1,098	**1,300**	-	1,800	0.0%
5023	Signing Bonus Payout	569	10,189	-	-	-	0.0%
5105	Health Insurance Allocation	23,438	16,346	**36,700**	-	-	0.0%
5110	Life Ins Allocation	-	68	**300**	**300**	600	100.0%
5115	Dental Ins Allocation	1,506	1,100	**2,000**	-	-	0.0%
5120	Optical Ins Allocation	313	288	**500**	**500**	600	20.0%
5125	LTD Ins Allocation	-	-	**1,100**	-	-	0.0%
5126	STD Ins Allocation	-	-	**900**	-	-	0.0%
5135	Medicare	3,430	3,541	**3,300**	**3,300**	1,700	-48.5%
5141	Employers' PARS/ARS	7,547	8,766	**6,500**	**6,500**	200	-96.9%
5145	Employer CalPERS Retire NC	217,488	147,064	**20,700**	**20,700**	19,300	-6.8%
5146	OPEB Expense	(78,696.81)	(30,021.17)	-	-	-	0.0%
5147	ICMA Defined Contribution Plan	-	511	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	4,611	3,145	**4,500**	**4,500**	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	8	-	-	-	0.0%
5161	Health Insurance Premiums	-	4,139	-	**36,700**	44,900	22.3%
5162	Dental Insurance Premiums	-	347	-	**2,000**	2,700	35.0%
5163	Life Insurance Premiums	-	(10)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(61)	-	-	-	0.0%
5167	LTD Ins Premium	-	184	-	**1,100**	1,400	27.3%
5169	STD Ins Premium	-	109	-	**900**	900	0.0%
5170	Sick Leave Buyback	297	-	-	-	-	0.0%
5175	Leave Buyback	7,909	8,281	**7,300**	**7,300**	3,200	-56.2%
5199	Other Employee Benefits	-	(8)	**3,000**	**3,000**	100	-96.7%
	TOTAL SALARIES & BENEFITS	415,065	392,716	**311,100**	**309,800**	303,200	-2.1%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	18,060	58,893	**35,000**	**65,000**	75,000	15.4%
6101	Disposal	3,719,480.88	4,243,681.44	**4,498,640.00**	**4,579,480.00**	4,579,480.00	0.0%
6226	Public Notice	-	-	**15,000.00**	**8,700.00**	8,700.00	0.0%
6290	Dept. Contract Services	168,882	168,882	**169,000**	**182,300**	182,300	0.0%
6299	Other Purchased Services	19,065	23,410	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	3,925,488	4,494,867	**4,717,640**	**4,835,480**	4,845,480	0.2%
	EXPENDITURES GRAND TOTAL	4,340,553	4,887,583	**5,028,740**	**5,145,280**	5,148,680	0.1%
	NET CHANGE IN POSITION	(52,529)	(64,906)	**40,900**	**57,150**	(5,800)	-110.1%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4388	Sewer Maintenance Fee	1,447,929.53	1,511,212.39	**1,100,000.00**	**1,100,000.00**	1,250,000.00	13.6%
4601	Interest Revenue	13,769	35,136	-	-	-	0.0%
4790	Capital Contributions	-	5,939,707.45	-	-	-	0.0%
	Total Revenues	**1,461,698**	**7,486,056**	**1,100,000**	**1,100,000**	1,250,000	**13.6%**
	GRAND TOTAL RESOURCES	**1,461,698**	**7,486,056**	**1,100,000**	**1,100,000**	1,250,000	**13.6%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	323,888	292,047	**330,000**	**325,000**	250,700	-22.9%
5015	Overtime	11,440	8,462	-	-	-	0.0%
5020	Leave Accrual Payout	21,099	648	-	-	-	0.0%
5022	Alternative H&W Payout	1,998	1,365	**3,400**	-	2,100	0.0%
5023	Signing Bonus Payout	407	14,016	-	-	-	0.0%
5099	Other Salaries & Wages	-	2	-	-	-	0.0%
5105	Health Insurance Allocation	44,639	26,574	**32,400**	-	-	0.0%
5110	Life Ins Allocation	-	108	**500**	**500**	500	0.0%
5115	Dental Ins Allocation	2,673	1,825	**1,000**	-	-	0.0%
5120	Optical Ins Allocation	555	491	**600**	**600**	600	0.0%
5125	LTD Ins Allocation	-	-	**1,600**	-	-	0.0%
5126	STD Ins Allocation	-	-	**1,400**	-	-	0.0%
5135	Medicare	5,389	4,894	**4,900**	**4,900**	900	-81.6%
5141	Employers' PARS/ARS	4,057	4,393	**2,900**	**2,900**	200	-93.1%
5145	Employer CalPERS Retire NC	1,151,653	225,499	**30,700**	**30,700**	25,500	-16.9%
5146	OPEB Expense	(112,428.33)	(59,602.13)	-	-	-	0.0%
5147	ICMA Defined Contribution Plan	-	203	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	6,583	4,812	**7,100**	**7,100**	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	17	-	-	-	0.0%
5161	Health Insurance Premiums	-	10,668	-	**32,400**	35,500	9.6%
5162	Dental Insurance Premiums	-	643	-	**1,000**	2,100	110.0%
5163	Life Insurance Premiums	-	(3)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(121)	-	-	-	0.0%
5167	LTD Ins Premium	-	280	-	**1,600**	1,000	-37.5%
5169	STD Ins Premium	-	169	-	**1,400**	700	-50.0%
5175	Leave Buyback	5,597	6,324	**12,500**	**12,500**	6,100	-51.2%
5199	Other Employee Benefits	-	(17)	**3,300**	**3,300**	200	-93.9%
	TOTAL SALARIES & BENEFITS	1,467,548	543,697	**432,300**	**423,900**	326,100	-23.1%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	-	-	27,800	0.0%
6120	R & M/Sewer & Storm Drain	204,620.40	229,296.23	-	**255,000.00**	285,500.00	12.0%
6122	Sewer User Fees	34,515.60	41,409.65	-	**42,000.00**	43,000.00	2.4%
6132	Repair & Maintenance/Streets	-	868	-	-	-	0.0%
6250	Staff Training	225	-	-	-	-	0.0%
6255	Dues & Memberships	202	221	-	**250**	-	-100.0%
6297	Billing Services	14,197.53	12,819.96	-	**14,000.00**	14,805.00	5.8%
6301	Special Department Expenses	4,286	3,199	-	**5,000**	5,000	0.0%
6360	Uniforms	-	38	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	258,046	287,853	-	**316,250**	376,105	18.9%
	CIP & EQUIPMENT						
6740	Infrastructure - Streets	79,000	-	-	-	-	0.0%
6850	Building & Facilities	19,082	-	-	-	-	0.0%
6895	Depreciation	527,315.82	635,310.50	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	625,398	635,311	-	-	-	0.0%
	TRANSFERS						
8010	Transfer Out to GF	182,049.00	-	**185,000.00**	**185,000.00**	-	-100.0%
	TOTAL TRANSFERS	182,049	-	**185,000**	**185,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	2,533,041	1,466,861	**617,300**	**925,150**	702,205	-24.1%
	NET CHANGE IN POSITION	(1,071,343)	6,019,195	**482,700**	**174,850**	547,795	213.3%

PLACENTIA
Rich Heritage, Bright Future

INTERNAL SERVICE FUNDS

Internal Service Funds Budget
FISCAL YEAR 2025-26

PROPOSED BUDGET
FISCAL YEAR 2025-26

Internal Service
Employee Health & Wlfre (0039)
Fund 601

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4354	City Admin Fee	59.89	86.49	-	-	-	0.0%
4399	Other Charges for Service	1,013,965	1,088,156	**228,900**	**228,900**	820,000	258.2%
4502	Section 115 Trust Disbursement	-	-	**1,196,569.00**	**1,196,569.00**	1,000,000.00	-16.4%
4714	Recovery & Restitution	(193,751)	-	-	-	-	0.0%
4715	ISF Health Ins Reimbursement	88,056.41	(173,349.25)	-	-	-	0.0%
4720	ISF Dental Ins Reimbursement	126,542.18	153,329.30	**129,500.00**	**129,500.00**	139,000.00	7.3%
4740	ISF Employee Optical Costs	(66.69)	1,897.40	**15,000.00**	**15,000.00**	-	-100.0%
	Total Revenues	**1,034,805**	**1,070,120**	**1,569,969**	**1,569,969**	1,959,000	**24.8%**
	GRAND TOTAL RESOURCES	**1,034,805**	**1,070,120**	**1,569,969**	**1,569,969**	1,959,000	**24.8%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	(102,107)	(140,518)	-	-	-	0.0%
5005	Salaries/Part-Time	-	(65)	-	-	-	0.0%
5015	Overtime	(1)	-	-	-	-	0.0%
5130	Dental Claim	225,377.86	187,603.47	**142,000.00**	**142,000.00**	142,000.00	0.0%
5144	Employer CalPERS UAL	-	-	**446,569**	**446,569**	917,000	105.3%
5161	Health Insurance Premiums	875,652	961,181	**924,000**	**924,000**	900,000	-2.6%
5162	Dental Insurance Premiums	4,191	6,986	**12,000**	**12,000**	-	-100.0%
5163	Life Insurance Premiums	4,066	4,935	**9,000**	**9,000**	-	-100.0%
5164	Optical Insurance Premiums	13,343	13,263	**17,000**	**17,000**	-	-100.0%
5168	Pers Survivor Premiums	-	4,483.20	**7,400.00**	**7,400.00**	-	-100.0%
5199	Other Employee Benefits	-	4,347	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	1,020,523	1,042,216	**1,557,969**	**1,557,969**	1,959,000	25.7%
	MATERIALS, SUPPLIES & SERVICES						
6025	Third Party Administration	14,282	8,540	**12,000**	**12,000**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	14,282	8,540	**12,000**	**12,000**	-	-100.0%
	EXPENDITURES GRAND TOTAL	1,034,805	1,050,755	**1,569,969**	**1,569,969**	1,959,000	24.8%
	NET CHANGE IN POSITION	-	19,365	-	-	-	0.0%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4399	Other Charges for Service	2,261,000	2,258,306	**3,024,000**	**3,112,000**	3,589,700	15.4%
4710	Reimbursements/Other Revenue	607,731	540,993	**-**	**237,086**	-	-100.0%
	Total Revenues	**2,868,731**	**2,799,299**	**3,024,000**	**3,349,086**	3,589,700	**7.2%**
	GRAND TOTAL RESOURCES	**2,868,731**	**2,799,299**	**3,024,000**	**3,349,086**	3,589,700	**7.2%**
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	130,098	**146,900**	**146,900**	-	-100.0%
5022	Alternative H&W Payout	-	-	**1,300**	**1,250**	-	-100.0%
5105	Health Insurance Allocation	-	19	**-**	**-**	-	0.0%
5110	Life Ins Allocation	-	69	**500**	**500**	-	-100.0%
5115	Dental Ins Allocation	-	641	**200**	**-**	-	0.0%
5120	Optical Ins Allocation	-	156	**100**	**100**	-	-100.0%
5125	LTD Ins Allocation	-	-	**500**	**-**	-	0.0%
5126	STD Ins Allocation	-	-	**600**	**-**	-	0.0%
5135	Medicare	-	1,947	**2,200**	**2,200**	-	-100.0%
5145	Employer CalPERS Retire NC	-	9,812	**11,300**	**11,300**	-	-100.0%
5155	Employee Insurance Claims	8,889.34	21,419.77	**14,000.00**	**14,000.00**	14,000.00	0.0%
5159	Employee Medical Opt Out Plan	-	3,400	**4,800**	**4,800**	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	7	**-**	**-**	-	0.0%
5162	Dental Insurance Premiums	-	320	**-**	**200**	-	-100.0%
5164	Optical Insurance Premiums	-	(52)	**-**	**-**	-	0.0%
5165	Workers' Compensation Claims	(98,166.27)	452,265.71	**438,335.00**	**438,335.00**	600,000.00	36.9%
5166	Workers' Comp Premiums	300,448.00	402,865.00	**402,865.00**	**433,601.30**	500,000.00	15.3%
5167	LTD Ins Premium	-	181	**-**	**500**	-	-100.0%
5169	STD Ins Premium	-	111	**-**	**600**	-	-100.0%
5199	Other Employee Benefits	-	(7)	**1,000**	**1,000**	-	-100.0%
	TOTAL SALARIES & BENEFITS	211,171	1,023,253	**1,024,600**	**1,055,286**	1,114,000	5.6%
	MATERIALS, SUPPLIES & SERVICES						
6005	Legal Services	-	6,097	**-**	**-**	-	0.0%
6006	Litigation	142,296	112,800	**150,000**	**150,000**	150,000	0.0%
6025	Third Party Administration	89,218	75,251	**88,000**	**88,000**	76,000	-13.6%
6056	Ergonomics	-	-	**5,000.00**	**5,000.00**	-	-100.0%
6201	Liability Insurance Premiums	1,048,341.27	1,349,273.10	**1,550,000.00**	**1,865,000.00**	2,100,000.00	12.6%
6210	Liability Claims	(54,629.26)	228,615.19	**154,700.00**	**154,700.00**	154,700.00	0.0%
6245	Meetings & Conferences	-	1,844	**1,000**	**1,000**	-	-100.0%
6255	Dues & Memberships	-	300	**400**	**400**	-	-100.0%
6290	Dept. Contract Services	-	-	**50,000**	**50,000**	-	-100.0%
6301	Special Department Expenses	552	-	**-**	**-**	-	0.0%
6315	Office Supplies	-	192	**300**	**300**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	1,225,777	1,774,372	**1,999,400**	**2,314,400**	2,480,700	7.2%
	EXPENDITURES GRAND TOTAL	1,436,948	2,797,625	**3,024,000**	**3,369,686**	3,594,700	6.7%
	NET CHANGE IN POSITION	1,431,782	1,674	**-**	**(20,600)**	(5,000)	-75.7%

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4710	Reimbursements/Other Revenue	24,000	31,524	-	-	-	0.0%
4750	Sale of Surplus Property	83,654	57,912	-	-	-	0.0%
	Total Revenues	**107,654**	**89,435**	-	-	-	**0.0%**
	GRAND TOTAL RESOURCES	**107,654**	**89,435**	-	-	-	**0.0%**
	CIP & EQUIPMENT						
6842	Vehicles	63,965	75,693	**20,000**	**20,000**	114,000	470.0%
	TOTAL CIP & EQUIPMENT	63,965	75,693	**20,000**	**20,000**	114,000	470.0%
	EXPENDITURES GRAND TOTAL	63,965	75,693	**20,000**	**20,000**	114,000	470.0%
	NET CHANGE IN POSITION	43,689	13,742	**(20,000)**	**(20,000)**	(114,000)	470.0%

PLACENTIA
Rich Heritage, Bright Future

FIDUCIARY FUND

Fiduciary Fund Budget
FISCAL YEAR 2025-26

PROPOSED 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 Proposed	% Change from 2024-25 Amended
	Revenues						
4602	Fiscal Agent Interest Revenue	149,405	479,186	-	-	-	0.0%
4711	Lease Revenue	3,505,634	4,083,700	**4,657,704**	**4,657,704**	4,290,600	-7.9%
4985	Bond Proceeds	-	9,542,179	-	-	-	0.0%
	Total Revenues	**3,655,039**	**14,105,065**	**4,657,704**	**4,657,704**	4,290,600	**-7.9%**
	GRAND TOTAL RESOURCES	**3,655,039**	**14,105,065**	**4,657,704**	**4,657,704**	4,290,600	**-7.9%**
	MATERIALS, SUPPLIES & SERVICES						
6030	Trustee Fees	3,750	2,500	**2,500**	**2,500**	5,000	100.0%
6099	Professional Services	-	2,500	**2,500**	**2,500**	2,500	0.0%
6905	Principal/Bonds/COP's/Leases	1,500,000	1,860,000	**2,330,000**	**2,330,000**	2,405,000	3.2%
6915	Interest/Bonds/COP's/Leases	2,004,248	2,239,974	**2,327,800**	**2,327,800**	1,878,100	-19.3%
6925	Issuance Costs	-	217,497.75	-	-	-	0.0%
6950	Interfund Transfers Out	-	5,922,783.74	-	**3,367,020.26**	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	3,507,998	10,245,255	**4,662,800**	**8,029,820**	4,290,600	-46.6%
	TRANSFERS						
8087	Transfer Out - Section 115	2,456,825	-	-	-	-	0.0%
	TOTAL TRANSFERS	2,456,825	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	5,964,823	10,245,255	**4,662,800**	**8,029,820**	4,290,600	-46.6%
	NET CHANGE IN POSITION	(2,309,784)	3,859,810	**(5,096)**	**(3,372,116)**	-	-100.0%

PLACENTIA
Rich Heritage, Bright Future

LEGISLATIVE DEPARTMENT

General Fund Budget
FISCAL YEAR 2025-26

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5005	Salaries/Part-Time	9,200	6,800	9,600	9,600	-	-100.0%
5099	Other Salaries & Wages	-	11,798	-	-	31,212	0.0%
5105	Health Insurance Allocation	48,080	31,245	44,036	-	-	0.0%
5110	Life Ins Allocation	-	8	-	-	36	0.0%
5115	Dental Ins Allocation	5,394	3,467	7,700	-	-	0.0%
5120	Optical Ins Allocation	917	736	1,000	1,000	138	-86.2%
5135	Medicare	475	547	600	600	461	-23.2%
5140	Employers' Social Security	214	158	300	300	-	-100.0%
5141	Employers' PARS/ARS	-	454	480	480	-	-100.0%
5145	Employer CalPERS Retire NC	-	110	-	-	-	0.0%
5147	ICMA Defined Contribution Plan	-	388	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	24,279	20,009	26,800	26,800	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	20	-	-	12	0.0%
5161	Health Insurance Premiums	-	5,631	-	44,036	22,524	-48.9%
5162	Dental Insurance Premiums	-	709	-	7,700	2,590	-66.4%
5164	Optical Insurance Premiums	-	(115)	-	-	-	0.0%
5167	LTD Ins Premium	-	255	-	-	-	0.0%
5199	Other Employee Benefits	-	(20)	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	88,559	82,202	90,516	90,516	56,973	-37.1%
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	71,712	97,230	70,000	70,000	70,000	0.0%
6005	Legal Services	363,281	541,751	500,000	500,000	500,000	0.0%
6006	Litigation	308,770	121,847	200,000	200,000	200,000	0.0%
6007	Special Investigations	-	-	-	100,000	50,000	-50.0%
6040	Misc Bank Charges	71,066	48,733	40,000	40,000	40,000	0.0%
6225	Advertising/Promotional	17,943	9,160	12,000	12,000	12,000	0.0%
6235	Travel	1,917	3,994	-	-	-	0.0%
6240	Mileage Reimbursement	-	64	200	200	200	0.0%
6245	Meetings & Conferences	29,151	18,354	20,900	20,900	10,900	-47.8%
6255	Dues & Memberships	57,797	61,944	60,400	60,400	60,400	0.0%
6299	Other Purchased Services	70,386	569	75,000	75,000	-	-100.0%
6301	Special Department Expenses	5,754	2,983	-	-	-	0.0%
6315	Office Supplies	43	55	100	100	100	0.0%
6320	Books & Periodicals	338	-	500	500	500	0.0%
6360	Uniforms	135	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	65	203	-	-	-	0.0%
6399	Other Supplies	18	323	5,700	5,700	5,000	-12.3%
	TOTAL MATERIALS, SUPPLIES & SERVICES	998,374	907,210	984,800	1,084,800	949,100	-12.5%
	EXPENDITURES GRAND TOTAL	1,086,933	989,411	1,075,316	1,175,316	1,006,073	-14.4%
	NET CHANGE IN POSITION	(1,086,933)	(989,411)	(1,075,316)	(1,175,316)	(1,006,073)	-14.4%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Legislative
City Council
101001

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5005	Salaries/Part-Time	8,625	6,375	9,000	9,000	-	-100.0%
5099	Other Salaries & Wages	-	7,044	-	-	18,600	0.0%
5105	Health Insurance Allocation	48,048	31,221	44,000	-	-	0.0%
5110	Life Ins Allocation	-	6	-	-	24	0.0%
5115	Dental Ins Allocation	3,853	2,312	6,100	-	-	0.0%
5120	Optical Ins Allocation	641	483	600	600	-	-100.0%
5135	Medicare	300	349	400	400	276	-31.0%
5140	Employers' Social Security	214	158	300	300	-	-100.0%
5145	Employer CalPERS Retire NC	-	110	-	-	-	0.0%
5147	ICMA Defined Contribution Plan	-	388	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	12,267	11,000	14,700	14,700	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	16	-	-	-	0.0%
5161	Health Insurance Premiums	-	5,631	-	44,000	22,524	-48.8%
5162	Dental Insurance Premiums	-	452	-	6,100	1,810	-70.3%
5164	Optical Insurance Premiums	-	(69)	-	-	-	0.0%
5167	LTD Ins Premium	-	255	-	-	-	0.0%
5199	Other Employee Benefits	-	(16)	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	73,947	65,715	75,100	75,100	43,234	-42.4%
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	71,712	64,230	70,000	70,000	70,000	0.0%
6235	Travel	1,917	3,994	-	-	-	0.0%
6240	Mileage Reimbursement	-	-	100	100	100	0.0%
6245	Meetings & Conferences	29,151	17,479	20,000	20,000	10,000	-50.0%
6255	Dues & Memberships	53,159	59,786	58,000	58,000	58,000	0.0%
6301	Special Department Expenses	5,188	2,983	-	-	-	0.0%
6315	Office Supplies	43	55	100	100	100	0.0%
6320	Books & Periodicals	338	-	500	500	500	0.0%
6360	Uniforms	135	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	65	203	-	-	-	0.0%
6399	Other Supplies	18	323	5,700	5,700	5,000	-12.3%
	TOTAL MATERIALS, SUPPLIES & SERVICES	161,725	149,053	154,400	154,400	143,700	-6.9%
	EXPENDITURES GRAND TOTAL	235,673	214,768	229,500	229,500	186,934	-18.5%
	NET CHANGE IN POSITION	(235,673)	(214,768)	(229,500)	(229,500)	(186,934)	-18.5%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6225	Advertising/Promotional	17,943	9,160	12,000	12,000	12,000	0.0%
6240	Mileage Reimbursement	-	64	100	100	100	0.0%
6245	Meetings & Conferences	-	875	-	-	-	0.0%
6255	Dues & Memberships	4,543	2,157	2,200	2,200	2,200	0.0%
6299	Other Purchased Services	70,372	569	75,000	75,000	-	-100.0%
6301	Special Department Expenses	565	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	93,423	12,826	89,300	89,300	14,300	-84.0%
	EXPENDITURES GRAND TOTAL	93,423	12,826	89,300	89,300	14,300	-84.0%
	NET CHANGE IN POSITION	(93,423)	(12,826)	(89,300)	(89,300)	(14,300)	-84.0%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Legislative
City Treasurer
101003

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5005	Salaries/Part-Time	575	425	600	600	-	-100.0%
5099	Other Salaries & Wages	-	4,755	-	-	12,612	0.0%
5105	Health Insurance Allocation	33	25	36	-	-	0.0%
5110	Life Ins Allocation	-	1	-	-	12	0.0%
5115	Dental Ins Allocation	1,541	1,156	1,600	-	-	0.0%
5120	Optical Ins Allocation	276	253	400	400	138	-65.5%
5135	Medicare	175	198	200	200	185	-7.5%
5141	Employers' PARS/ARS	-	454	480	480	-	-100.0%
5159	Employee Medical Opt Out Plan	12,012	9,009	12,100	12,100	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	4	-	-	12	0.0%
5161	Health Insurance Premiums	-	-	-	36	-	-100.0%
5162	Dental Insurance Premiums	-	257	-	1,600	780	-51.3%
5164	Optical Insurance Premiums	-	(46)	-	-	-	0.0%
5199	Other Employee Benefits	-	(4)	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	14,612	16,487	15,416	15,416	13,739	-10.9%
	MATERIALS, SUPPLIES & SERVICES						
6040	Misc Bank Charges	71,066	48,733	40,000	40,000	40,000	0.0%
6245	Meetings & Conferences	-	-	900	900	900	0.0%
6255	Dues & Memberships	95	-	200	200	200	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	71,161	48,733	41,100	41,100	41,100	0.0%
	EXPENDITURES GRAND TOTAL	85,773	65,220	56,516	56,516	54,839	-3.0%
	NET CHANGE IN POSITION	(85,773)	(65,220)	(56,516)	(56,516)	(54,839)	-3.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	-	33,000	-	-	-	0.0%
6005	Legal Services	363,281	541,751	500,000	500,000	500,000	0.0%
6006	Litigation	308,770	121,847	200,000	200,000	200,000	0.0%
6007	Special Investigations	-	-	-	100,000	50,000	-50.0%
6299	Other Purchased Services	14	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	672,064	696,598	700,000	800,000	750,000	-6.3%
	EXPENDITURES GRAND TOTAL	672,064	696,598	700,000	800,000	750,000	-6.3%
	NET CHANGE IN POSITION	(672,064)	(696,598)	(700,000)	(800,000)	(750,000)	-6.3%

PLACENTIA
Rich Heritage, Bright Future

CITY ADMINISTRATOR

General Fund Budget
FISCAL YEAR 2025-26

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.


PLACENTIA, CA

City Administrator's
Weekly Briefing

From: Damien R. Arrula

April 27, 2023

ADMINISTRATION DEPARTMENT

Tips and Tricks for Keeping Mosquitoes at Bay

The Aedes mosquito also known as the ankle biter, is an aggressive daytime biting mosquito. These mosquitoes are capable of transmitting certain diseases such as Dengue, Zika and Yellow fever. Unfortunately, the Aedes or Ankle biters are invading communities all over Orange County as they continue to expand and residents are being faced with a new normal in which they need:

- To be proactive in mosquito control
- Protect themselves from bites
- Adapt to a new way of enjoying the outdoors

The best method to reduce mosquito activity is to reduce water sources off of your property. These mosquitoes breed in backyard sources such as flower pot saucers, yard drains, water-holding plants, and other small containers on the property. Residents should check their property weekly for standing water and eliminate that water source. Click here for more information. Click here to view the Orange County Mosquito and Vector Control District March City Report for Placentia.

Local Hazard Mitigation Plan Community Meetings

Help the City develop the 2023 Local Hazard Mitigation Plan! Floods, earthquakes, fires, and severe weather are just a few of the hazards of concern to our City. While natural hazards such as these cannot be prevented, a Local Hazard Mitigation Plan (LHMP) forms the foundation for a community's long-term strategy to reduce disaster losses by breaking the repeated cycle of disaster damage and reconstruction. Communities with a FEMA-approved LHMP are eligible to apply for both pre- and post-disaster mitigation grant funding and are better positioned to respond and recover when disasters occur. During the second Planning and Public Meetings, we will be reviewing the risk assessment data developed to date for each hazard and are looking for your feedback in refining and adding to the Risk Assessment Chapter. We encourage attendance and participation from the general public at our upcoming Planning Committee or Public Meetings: **Planning Committee Meeting:** May 10th, 1:30 – 4:30 pm, City Council Chambers, 401 E. Chapman Avenue. **Public Information Meeting:** May 10th, 5:30 – 7:00 pm, City Council Chambers, 401 E. Chapman Avenue. For more information, visit www.placentia.org/lhmp or contact Patrick Powers at (714) 993-8214 or ppowers@placentia.org.

Upcoming Meetings and Events

For additional information or questions about this Weekly Briefing, please email: CAWeekly@placentia.org

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4342	Special Events	-	4,400	-	2,100	-	-100.0%
	Total Revenues	**-**	**4,400**	-	2,100	-	-100.0%
	GRAND TOTAL RESOURCES	-	**4,400**	-	2,100	-	-100.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	452,954	650,032	640,600	990,600	549,700	-44.5%
5005	Salaries/Part-Time	-	-	-	138,038	-	-100.0%
5015	Overtime	-	133	-	-	-	0.0%
5020	Leave Accrual Payout	5,777	2,345	-	-	-	0.0%
5022	Alternative H&W Payout	2,769	4,306	6,100	26,087	3,900	-85.1%
5023	Signing Bonus Payout	6,750	27,331	-	-	-	0.0%
5105	Health Insurance Allocation	58,475	53,147	74,800	-	-	0.0%
5110	Life Ins Allocation	-	297	1,500	1,500	800	-46.7%
5115	Dental Ins Allocation	2,139	2,176	1,600	-	-	0.0%
5120	Optical Ins Allocation	708	902	900	900	900	0.0%
5125	LTD Ins Allocation	-	-	2,100	-	-	0.0%
5126	STD Ins Allocation	-	-	2,000	-	-	0.0%
5135	Medicare	7,460	10,781	9,400	9,400	8,000	-14.9%
5141	Employers' PARS/ARS	22,812	23,943	11,200	11,200	11,100	-0.9%
5145	Employer CalPERS Retire NC	40,630	56,546	61,300	61,300	47,400	-22.7%
5160	Emp Bnft/Insurance Premiums	-	32	-	-	-	0.0%
5161	Health Insurance Premiums	-	21,123	-	74,800	68,800	-8.0%
5162	Dental Insurance Premiums	-	919	-	1,600	3,900	143.8%
5164	Optical Insurance Premiums	-	(245)	-	-	-	0.0%
5167	LTD Ins Premium	-	775	-	2,100	2,100	0.0%
5169	STD Ins Premium	-	435	-	2,000	1,300	-35.0%
5170	Sick Leave Buyback	2,587	-	-	-	-	0.0%
5175	Leave Buyback	42,850	41,836	31,800	4,600	10,000	117.4%
5199	Other Employee Benefits	-	(32)	9,600	9,600	200	-97.9%
	TOTAL SALARIES & BENEFITS	645,911	896,782	852,900	1,333,726	708,100	-46.9%
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	6,600	2,475	2,475	2,475	-	-100.0%
6044	Credit Card Write-offs	-	(380)	-	-	-	0.0%
6053	City Events	-	66	30,000	30,000	-	-100.0%
6057	Chamber of Commerce	-	-	25,000	25,000	-	-100.0%
6099	Professional Services	-	48,605	55,000	55,000	-	-100.0%
6115	Landscaping	-	203	-	-	-	0.0%
6225	Advertising/Promotional	-	1,525	1,500	1,500	-	-100.0%
6230	Printing & Binding	-	44	1,300	1,300	-	-100.0%
6235	Travel	903	12,190	1,000	1,000	-	-100.0%
6245	Meetings & Conferences	13,356	14,628	20,500	20,500	10,500	-48.8%
6250	Staff Training	166	25	-	-	-	0.0%
6255	Dues & Memberships	1,500	4,305	4,600	4,600	2,275	-50.5%
6301	Special Department Expenses	2,298	30,594	-	-	-	0.0%
6315	Office Supplies	954	2,575	1,600	1,600	1,600	0.0%
6325	Postage	97	232	300	300	-	-100.0%
6350	Small Tools/Equipment	-	1,724	-	-	-	0.0%
6360	Uniforms	49	1,096	-	-	-	0.0%
6363	Resident Vehicle Rebate Prog	-	57,000	50,000	29,300	-	-100.0%
6366	Web Based Service/Subcriptions	1	653	5,500	5,500	5,500	0.0%
6399	Other Supplies	-	71	-	-	-	0.0%
6401	Community Programs	363	3,581	4,000	24,700	25,000	1.2%
	TOTAL MATERIALS, SUPPLIES & SERVICES	26,288	181,212	202,775	202,775	44,875	-77.9%
	EXPENDITURES GRAND TOTAL	672,198	1,077,994	1,055,675	1,536,501	752,975	-51.0%
	NET CHANGE IN POSITION	(672,198)	(1,073,594)	(1,055,675)	(1,534,401)	(752,975)	-50.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	452,954	428,785	355,800	705,800	353,100	-50.0%
5005	Salaries/Part-Time	-	-	-	138,038	-	-100.0%
5015	Overtime	-	133	-	-	-	0.0%
5020	Leave Accrual Payout	5,777	2,345	-	-	-	0.0%
5022	Alternative H&W Payout	2,769	2,794	2,300	23,837	2,400	-89.9%
5023	Signing Bonus Payout	6,750	20,163	-	-	-	0.0%
5105	Health Insurance Allocation	58,475	34,838	40,100	-	-	0.0%
5110	Life Ins Allocation	-	165	600	600	400	-33.3%
5115	Dental Ins Allocation	2,139	1,470	900	-	-	0.0%
5120	Optical Ins Allocation	708	589	500	500	600	20.0%
5125	LTD Ins Allocation	-	-	800	-	-	0.0%
5126	STD Ins Allocation	-	-	900	-	-	0.0%
5135	Medicare	7,460	7,346	5,200	5,200	5,100	-1.9%
5141	Employers' PARS/ARS	22,812	23,943	11,200	11,200	11,100	-0.9%
5145	Employer CalPERS Retire NC	40,630	39,606	39,400	39,400	31,700	-19.5%
5160	Emp Bnft/Insurance Premiums	-	12	-	-	-	0.0%
5161	Health Insurance Premiums	-	11,015	-	40,100	42,800	6.7%
5162	Dental Insurance Premiums	-	509	-	900	3,000	233.3%
5164	Optical Insurance Premiums	-	(139)	-	-	-	0.0%
5167	LTD Ins Premium	-	426	-	800	1,300	62.5%
5169	STD Ins Premium	-	222	-	900	800	-11.1%
5170	Sick Leave Buyback	2,587	-	-	-	-	0.0%
5175	Leave Buyback	42,850	35,537	27,200	-	5,200	0.0%
5199	Other Employee Benefits	-	(12)	7,600	7,600	100	-98.7%
	TOTAL SALARIES & BENEFITS	645,911	609,749	492,500	974,876	457,600	-53.1%
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	6,600	2,475	2,475	2,475	-	-100.0%
6053	City Events	-	66	-	-	-	0.0%
6099	Professional Services	-	5,664	-	-	-	0.0%
6115	Landscaping	-	203	-	-	-	0.0%
6235	Travel	903	10,104	1,000	1,000	-	-100.0%
6245	Meetings & Conferences	13,356	10,239	10,000	10,000	7,500	-25.0%
6250	Staff Training	166	25	-	-	-	0.0%
6255	Dues & Memberships	1,500	3,380	3,000	3,000	2,000	-33.3%
6301	Special Department Expenses	2,298	7,787	-	-	-	0.0%
6315	Office Supplies	885	2,236	1,000	1,000	1,000	0.0%
6325	Postage	97	232	300	300	-	-100.0%
6360	Uniforms	49	1,096	-	-	-	0.0%
6366	Web Based Service/Subcriptions	1	16	-	-	-	0.0%
6399	Other Supplies	-	20	-	-	-	0.0%
6401	Community Programs	363	240	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	26,218	43,783	17,775	17,775	10,500	-40.9%
	EXPENDITURES GRAND TOTAL	672,129	653,532	510,275	992,651	468,100	-52.8%
	NET CHANGE IN POSITION	(672,129)	(653,532)	(510,275)	(992,651)	(468,100)	-52.8%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4342	Special Events	-	4,400	-	2,100	-	-100.0%
	Total Revenues	**-**	**4,400**	-	2,100	-	-100.0%
	GRAND TOTAL RESOURCES	**-**	**4,400**	-	2,100	-	-100.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	221,247	284,800	284,800	196,600	-31.0%
5022	Alternative H&W Payout	-	1,513	3,800	2,250	1,500	-33.3%
5023	Signing Bonus Payout	-	7,168	-	-	-	0.0%
5105	Health Insurance Allocation	-	18,309	34,700	-	-	0.0%
5110	Life Ins Allocation	-	132	900	900	400	-55.6%
5115	Dental Ins Allocation	-	706	700	-	-	0.0%
5120	Optical Ins Allocation	-	313	400	400	300	-25.0%
5125	LTD Ins Allocation	-	-	1,300	-	-	0.0%
5126	STD Ins Allocation	-	-	1,100	-	-	0.0%
5135	Medicare	-	3,434	4,200	4,200	2,900	-31.0%
5145	Employer CalPERS Retire NC	-	16,939	21,900	21,900	15,700	-28.3%
5160	Emp Bnft/Insurance Premiums	-	20	-	-	-	0.0%
5161	Health Insurance Premiums	-	10,108	-	34,700	26,000	-25.1%
5162	Dental Insurance Premiums	-	411	-	700	900	28.6%
5164	Optical Insurance Premiums	-	(107)	-	-	-	0.0%
5167	LTD Ins Premium	-	348	-	1,300	800	-38.5%
5169	STD Ins Premium	-	213	-	1,100	500	-54.5%
5175	Leave Buyback	-	6,298	4,600	4,600	4,800	4.3%
5199	Other Employee Benefits	-	(20)	2,000	2,000	100	-95.0%
	TOTAL SALARIES & BENEFITS	-	287,032	360,400	358,850	250,500	-30.2%
	MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	-	(380)	-	-	-	0.0%
6053	City Events	-	-	30,000	30,000	-	-100.0%
6057	Chamber of Commerce	-	-	25,000	25,000	-	-100.0%
6099	Professional Services	-	42,941	55,000	55,000	-	-100.0%
6225	Advertising/Promotional	-	1,525	1,500	1,500	-	-100.0%
6230	Printing & Binding	-	44	1,300	1,300	-	-100.0%
6235	Travel	-	2,086	-	-	-	0.0%
6245	Meetings & Conferences	-	4,390	10,500	10,500	3,000	-71.4%
6255	Dues & Memberships	-	925	1,600	1,600	275	-82.8%
6301	Special Department Expenses	-	22,807	-	-	-	0.0%
6315	Office Supplies	70	338	600	600	600	0.0%
6350	Small Tools/Equipment	-	1,724	-	-	-	0.0%
6363	Resident Vehicle Rebate Prog	-	57,000	50,000	29,300	-	-100.0%
6366	Web Based Service/Subcriptions	-	637	5,500	5,500	5,500	0.0%
6399	Other Supplies	-	51	-	-	-	0.0%
6401	Community Programs	-	3,341	4,000	24,700	25,000	1.2%
	TOTAL MATERIALS, SUPPLIES & SERVICES	70	137,429	185,000	185,000	34,375	-81.4%
	EXPENDITURES GRAND TOTAL	70	424,462	545,400	543,850	284,875	-47.6%
	NET CHANGE IN POSITION	(70)	(420,062)	(545,400)	(541,750)	(284,875)	-47.4%

PLACENTIA
Rich Heritage, Bright Future

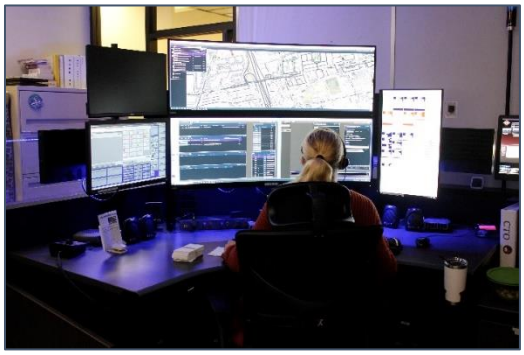
ADMINISTRATIVE SERVICES

General Fund Budget
FISCAL YEAR 2025-26

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.

ACE
ACCREDITED CENTER
OF EXCELLENCE

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

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4710	Reimbursements/Other Revenue	5,318	4,489	10,000	15,000	15,000	0.0%
4999	Other Financing Sources	31,578	233,745	-	-	-	0.0%
	Total Revenues	**36,896**	**238,234**	10,000	15,000	15,000	0.0%
	GRAND TOTAL RESOURCES	**36,896**	**238,234**	10,000	15,000	15,000	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	1,283,364	1,999,649	2,414,800	2,374,800	2,671,800	12.5%
5005	Salaries/Part-Time	105,741	84,066	125,000	125,000	125,000	0.0%
5015	Overtime	303,366	333,972	300,000	300,000	300,000	0.0%
5020	Leave Accrual Payout	24,708	6,162	-	-	-	0.0%
5022	Alternative H&W Payout	7,750	7,245	16,900	17,275	15,200	-12.0%
5023	Signing Bonus Payout	-	81,787	-	-	-	0.0%
5105	Health Insurance Allocation	206,937	190,404	310,400	-	-	0.0%
5110	Life Ins Allocation	-	1,097	6,900	6,900	4,300	-37.7%
5115	Dental Ins Allocation	10,603	10,588	7,800	-	-	0.0%
5120	Optical Ins Allocation	2,141	3,682	4,100	4,100	4,300	4.9%
5125	LTD Ins Allocation	-	-	9,700	-	-	0.0%
5126	STD Ins Allocation	-	-	9,200	-	-	0.0%
5135	Medicare	25,355	37,246	35,300	35,300	39,000	10.5%
5141	Employers' PARS/ARS	985	3,484	10,200	10,200	10,200	0.0%
5145	Employer CalPERS Retire NC	104,897	161,514	202,800	202,800	243,900	20.3%
5147	ICMA Defined Contribution Plan	-	3,365	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	17,090	14,124	26,500	26,500	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	168	-	-	-	0.0%
5161	Health Insurance Premiums	-	91,319	-	310,400	338,000	8.9%
5162	Dental Insurance Premiums	-	4,888	-	7,800	21,000	169.2%
5163	Life Insurance Premiums	-	(46)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(1,172)	-	-	-	0.0%
5167	LTD Ins Premium	-	2,855	-	9,700	10,200	5.2%
5169	STD Ins Premium	-	1,748	-	9,200	6,300	-31.5%
5175	Leave Buyback	5,428	31,122	37,200	37,200	21,800	-41.4%
5199	Other Employee Benefits	-	(168)	14,100	14,100	800	-94.3%
	TOTAL SALARIES & BENEFITS	2,098,364	3,069,098	3,530,900	3,491,275	3,811,800	9.2%
	MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	595	-	-	-	-	0.0%
6052	Common Area Expenses	-	244	5,000	5,000	-	-100.0%
6053	City Events	-	1,103	-	-	1,000	0.0%
6054	Recruitment Exp	-	370	3,000	3,000	3,000	0.0%
6099	Professional Services	40,149	29,995	101,500	191,500	150,000	-21.7%
6128	Video Monitoring	-	89,462	100,000	100,000	120,000	20.0%
6136	Software Maintenance	375,997	405,014	671,000	671,000	650,000	-3.1%
6137	Repair Maint/Equipment	16,297	20,757	35,000	35,000	-	-100.0%
6143	Equipment Replacement	369	-	-	-	-	0.0%
6215	Telephone/Internet	300	-	-	-	-	0.0%
6225	Advertising/Promotional	1,059	51	-	-	-	0.0%
6230	Printing & Binding	39	1,104	1,000	1,000	1,100	10.0%
6235	Travel	-	4,476	8,000	8,000	6,000	-25.0%
6245	Meetings & Conferences	8,291	3,289	12,000	12,000	8,000	-33.3%
6250	Staff Training	10,308	15,873	15,000	20,000	20,500	2.5%
6255	Dues & Memberships	1,334	2,113	6,300	5,949	2,250	-62.2%
6290	Dept. Contract Services	1,342,565	1,229,209	1,188,819	1,188,819	740,000	-37.8%
6299	Other Purchased Services	-	3,015	2,500	2,500	2,200	-12.0%
6301	Special Department Expenses	42,196	14,793	12,500	12,500	5,000	-60.0%
6315	Office Supplies	4,218	4,183	4,300	4,300	4,250	-1.2%
6325	Postage	101	127	150	150	150	0.0%
6355	Small Furniture & Fixture	-	7,952	-	-	-	0.0%
6360	Uniforms	9,386	6,391	15,000	15,351	10,000	-34.9%
6362	Emergency Medical Supples	226	236	-	-	500	0.0%
6365	Computer Software	68	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	1,024	3,984	-	-	-	0.0%
6368	Computer Peripheral/Accessory	-	-	8,000	8,000	8,000	0.0%
6399	Other Supplies	712	2,331	-	-	-	0.0%
6401	Community Programs	237	4,684	5,000	5,000	5,000	0.0%
6845	Office Equipment	4,578	-	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6908	Subscription Principal (GASB)	78,498	150,532	-	-	-	0.0%
6919	Subscription Interest (GASB)	1,335	4,365	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	1,939,879	2,005,652	2,194,069	2,289,069	1,736,950	-24.1%
	CIP & EQUIPMENT						
6364	Computer Hardware	44,457	1,057	-	-	-	0.0%
6367	Laptops/Tablets	31,578	233,745	-	-	-	0.0%
6840	Machinery & Equipment	83,315	20,026	-	-	-	0.0%
6855	Furniture & Fixtures	601	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	159,951	254,828	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	4,198,195	5,329,577	5,724,969	5,780,344	5,548,750	-4.0%
	NET CHANGE IN POSITION	(4,161,299)	(5,091,343)	(5,714,969)	(5,765,344)	(5,533,750)	-4.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	144,328	477,000	477,000	637,600	33.7%
5015	Overtime	-	305	-	-	-	0.0%
5022	Alternative H&W Payout	-	-	2,800	9,525	3,800	-60.1%
5105	Health Insurance Allocation	-	-	39,900	-	-	0.0%
5110	Life Ins Allocation	-	182	1,000	1,000	900	-10.0%
5115	Dental Ins Allocation	-	-	900	-	-	0.0%
5120	Optical Ins Allocation	-	100	500	500	600	20.0%
5125	LTD Ins Allocation	-	-	1,200	-	-	0.0%
5126	STD Ins Allocation	-	-	1,400	-	-	0.0%
5135	Medicare	-	2,229	7,000	7,000	9,300	32.9%
5141	Employers' PARS/ARS	-	3,039	10,200	10,200	10,200	0.0%
5145	Employer CalPERS Retire NC	-	13,012	44,700	44,700	65,700	47.0%
5147	ICMA Defined Contribution Plan	-	3,365	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	23	-	-	-	0.0%
5161	Health Insurance Premiums	-	12,870	-	39,900	62,400	56.4%
5162	Dental Insurance Premiums	-	388	-	900	2,800	211.1%
5164	Optical Insurance Premiums	-	(100)	-	-	-	0.0%
5167	LTD Ins Premium	-	564	-	1,200	2,400	100.0%
5169	STD Ins Premium	-	345	-	1,400	1,500	7.1%
5175	Leave Buyback	-	-	23,000	23,000	13,200	-42.6%
5199	Other Employee Benefits	-	(23)	9,500	9,500	100	-98.9%
	TOTAL SALARIES & BENEFITS	-	180,627	619,100	625,825	810,500	29.5%
	MATERIALS, SUPPLIES & SERVICES						
6235	Travel	-	-	1,000	1,000	1,000	0.0%
6245	Meetings & Conferences	-	-	3,000	3,000	3,000	0.0%
6315	Office Supplies	-	-	500	500	500	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	4,500	4,500	4,500	0.0%
	EXPENDITURES GRAND TOTAL	-	180,627	623,600	630,325	815,000	29.3%
	NET CHANGE IN POSITION	-	(180,627)	(623,600)	(630,325)	(815,000)	29.3%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	109,051	135,256	146,800	106,800	143,700	34.6%
5015	Overtime	28	103	-	-	-	0.0%
5020	Leave Accrual Payout	79	-	-	-	-	0.0%
5022	Alternative H&W Payout	250	495	500	500	300	-40.0%
5023	Signing Bonus Payout	-	7,739	-	-	-	0.0%
5105	Health Insurance Allocation	16,419	12,200	17,400	-	-	0.0%
5110	Life Ins Allocation	-	66	500	500	400	-20.0%
5115	Dental Ins Allocation	665	536	400	-	-	0.0%
5120	Optical Ins Allocation	177	194	200	200	400	100.0%
5125	LTD Ins Allocation	-	-	700	-	-	0.0%
5126	STD Ins Allocation	-	-	600	-	-	0.0%
5135	Medicare	1,590	2,086	2,200	2,200	2,100	-4.5%
5145	Employer CalPERS Retire NC	8,085	10,320	15,600	15,600	15,200	-2.6%
5160	Emp Bnft/Insurance Premiums	-	13	-	-	-	0.0%
5161	Health Insurance Premiums	-	5,003	-	17,400	31,200	79.3%
5162	Dental Insurance Premiums	-	211	-	400	1,800	350.0%
5164	Optical Insurance Premiums	-	(54)	-	-	-	0.0%
5167	LTD Ins Premium	-	154	-	700	700	0.0%
5169	STD Ins Premium	-	94	-	600	400	-33.3%
5199	Other Employee Benefits	-	(13)	1,000	1,000	100	-90.0%
	TOTAL SALARIES & BENEFITS	136,344	174,402	185,900	145,900	196,300	34.5%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	13,944	-	1,500	41,500	-	-100.0%
6230	Printing & Binding	-	888	1,000	1,000	1,000	0.0%
6250	Staff Training	-	-	-	-	500	0.0%
6255	Dues & Memberships	200	-	200	200	-	-100.0%
6299	Other Purchased Services	-	3,015	2,500	2,500	2,200	-12.0%
6301	Special Department Expenses	379	239	-	-	-	0.0%
6315	Office Supplies	2,802	2,331	1,200	1,200	1,000	-16.7%
	TOTAL MATERIALS, SUPPLIES & SERVICES	17,324	6,472	6,400	46,400	4,700	-89.9%
	EXPENDITURES GRAND TOTAL	153,669	180,874	192,300	192,300	201,000	4.5%
	NET CHANGE IN POSITION	(153,669)	(180,874)	(192,300)	(192,300)	(201,000)	4.5%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	110,514	114,576	118,100	118,100	118,100	0.0%
5022	Alternative H&W Payout	250	250	300	250	300	20.0%
5023	Signing Bonus Payout	-	5,455	-	-	-	0.0%
5105	Health Insurance Allocation	8,617	6,162	8,700	-	-	0.0%
5110	Life Ins Allocation	-	56	400	400	200	-50.0%
5115	Dental Ins Allocation	188	141	200	-	-	0.0%
5120	Optical Ins Allocation	94	98	100	100	100	0.0%
5125	LTD Ins Allocation	-	-	500	-	-	0.0%
5126	STD Ins Allocation	-	-	500	-	-	0.0%
5135	Medicare	1,609	1,747	1,800	1,800	1,800	0.0%
5145	Employer CalPERS Retire NC	8,189	8,734	9,100	9,100	9,400	3.3%
5160	Emp Bnft/Insurance Premiums	-	7	-	-	-	0.0%
5161	Health Insurance Premiums	-	2,527	-	8,700	8,700	0.0%
5162	Dental Insurance Premiums	-	58	-	200	600	200.0%
5164	Optical Insurance Premiums	-	(27)	-	-	-	0.0%
5167	LTD Ins Premium	-	141	-	500	500	0.0%
5169	STD Ins Premium	-	87	-	500	300	-40.0%
5175	Leave Buyback	-	-	4,400	4,400	-	-100.0%
5199	Other Employee Benefits	-	(7)	1,000	1,000	100	-90.0%
	TOTAL SALARIES & BENEFITS	129,460	140,004	145,100	145,050	140,100	-3.4%
	MATERIALS, SUPPLIES & SERVICES						
6245	Meetings & Conferences	90	-	1,000	1,000	1,000	0.0%
6250	Staff Training	-	53	-	-	-	0.0%
6301	Special Department Expenses	14,498	2,109	7,500	7,500	5,000	-33.3%
6315	Office Supplies	-	135	500	500	500	0.0%
6362	Emergency Medical Supples	226	236	-	-	500	0.0%
6366	Web Based Service/Subcriptions	198	198	-	-	-	0.0%
6399	Other Supplies	-	620	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	15,011	3,352	9,000	9,000	7,000	-22.2%
	EXPENDITURES GRAND TOTAL	144,471	143,355	154,100	154,050	147,100	-4.5%
	NET CHANGE IN POSITION	(144,471)	(143,355)	(154,100)	(154,050)	(147,100)	-4.5%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4710	Reimbursements/Other Revenue	5,318	4,489	10,000	15,000	15,000	0.0%
	Total Revenues	**5,318**	**4,489**	10,000	15,000	15,000	0.0%
	GRAND TOTAL RESOURCES	**5,318**	**4,489**	10,000	15,000	15,000	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	994,354	1,402,532	1,413,300	1,413,300	1,474,800	4.4%
5005	Salaries/Part-Time	105,741	84,066	125,000	125,000	125,000	0.0%
5015	Overtime	303,338	333,563	300,000	300,000	300,000	0.0%
5020	Leave Accrual Payout	24,629	6,162	-	-	-	0.0%
5022	Alternative H&W Payout	7,250	6,250	9,500	5,250	8,000	52.4%
5023	Signing Bonus Payout	-	62,563	-	-	-	0.0%
5105	Health Insurance Allocation	171,028	155,045	213,200	-	-	0.0%
5110	Life Ins Allocation	-	664	4,200	4,200	2,300	-45.2%
5115	Dental Ins Allocation	9,201	9,010	5,400	-	-	0.0%
5120	Optical Ins Allocation	1,731	2,910	2,800	2,800	2,600	-7.1%
5125	LTD Ins Allocation	-	-	6,200	-	-	0.0%
5126	STD Ins Allocation	-	-	5,600	-	-	0.0%
5135	Medicare	21,147	28,122	20,500	20,500	21,400	4.4%
5141	Employers' PARS/ARS	985	445	-	-	-	0.0%
5145	Employer CalPERS Retire NC	83,475	114,139	113,400	113,400	129,900	14.6%
5159	Employee Medical Opt Out Plan	17,090	13,124	21,700	21,700	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	106	-	-	-	0.0%
5161	Health Insurance Premiums	-	61,822	-	213,200	195,800	-8.2%
5162	Dental Insurance Premiums	-	3,666	-	5,400	13,300	146.3%
5163	Life Insurance Premiums	-	(46)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(856)	-	-	-	0.0%
5167	LTD Ins Premium	-	1,644	-	6,200	5,300	-14.5%
5169	STD Ins Premium	-	1,006	-	5,600	3,300	-41.1%
5175	Leave Buyback	5,428	31,122	9,800	9,800	3,000	-69.4%
5199	Other Employee Benefits	-	(106)	1,500	1,500	400	-73.3%
	TOTAL SALARIES & BENEFITS	1,745,397	2,316,954	2,252,100	2,247,850	2,285,100	1.7%
	MATERIALS, SUPPLIES & SERVICES						
6052	Common Area Expenses	-	244	5,000	5,000	-	-100.0%
6053	City Events	-	1,103	-	-	1,000	0.0%
6054	Recruitment Exp	-	370	3,000	3,000	3,000	0.0%
6136	Software Maintenance	8,862	-	-	-	-	0.0%
6137	Repair Maint/Equipment	16,297	20,757	35,000	35,000	-	-100.0%
6225	Advertising/Promotional	1,059	51	-	-	-	0.0%
6230	Printing & Binding	39	216	-	-	100	0.0%
6235	Travel	-	4,476	7,000	7,000	5,000	-28.6%
6245	Meetings & Conferences	2,389	2,614	3,000	3,000	-	-100.0%
6250	Staff Training	10,308	15,820	15,000	20,000	20,000	0.0%
6255	Dues & Memberships	933	1,035	5,000	5,000	1,500	-70.0%
6301	Special Department Expenses	7,133	10,853	5,000	5,000	-	-100.0%
6315	Office Supplies	1,068	1,190	1,600	1,600	1,500	-6.3%
6325	Postage	81	127	150	150	150	0.0%
6355	Small Furniture & Fixture	-	7,952	-	-	-	0.0%
6360	Uniforms	9,386	6,391	15,000	15,000	10,000	-33.3%
6366	Web Based Service/Subcriptions	-	15	-	-	-	0.0%
6399	Other Supplies	213	1,711	-	-	-	0.0%
6401	Community Programs	237	4,684	5,000	5,000	5,000	0.0%
6845	Office Equipment	348	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	58,353	79,608	99,750	104,750	47,250	-54.9%
	CIP & EQUIPMENT						
6364	Computer Hardware	1,123	1,057	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	1,123	1,057	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	1,804,874	2,397,619	2,351,850	2,352,600	2,332,350	-0.9%
	NET CHANGE IN POSITION	(1,799,556)	(2,393,130)	(2,341,850)	(2,337,600)	(2,317,350)	-0.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6290	Dept. Contract Services	1,034,377	1,065,409	1,188,819	1,188,819	740,000	-37.8%
6301	Special Department Expenses	-	1,592	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	1,034,377	1,067,001	1,188,819	1,188,819	740,000	-37.8%
	EXPENDITURES GRAND TOTAL	1,034,377	1,067,001	1,188,819	1,188,819	740,000	-37.8%
	NET CHANGE IN POSITION	(1,034,377)	(1,067,001)	(1,188,819)	(1,188,819)	(740,000)	-37.8%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4999	Other Financing Sources	31,578	233,745	-	-	-	0.0%
	Total Revenues	**31,578**	**233,745**	-	-	-	0.0%
	GRAND TOTAL RESOURCES	**31,578**	**233,745**	-	-	-	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	69,446	202,957	259,600	259,600	297,600	14.6%
5022	Alternative H&W Payout	-	250	3,800	1,750	2,800	60.0%
5023	Signing Bonus Payout	-	6,030	-	-	-	0.0%
5105	Health Insurance Allocation	10,873	16,997	31,200	-	-	0.0%
5110	Life Ins Allocation	-	129	800	800	500	-37.5%
5115	Dental Ins Allocation	549	902	900	-	-	0.0%
5120	Optical Ins Allocation	138	381	500	500	600	20.0%
5125	LTD Ins Allocation	-	-	1,100	-	-	0.0%
5126	STD Ins Allocation	-	-	1,100	-	-	0.0%
5135	Medicare	1,009	3,063	3,800	3,800	4,400	15.8%
5145	Employer CalPERS Retire NC	5,148	15,309	20,000	20,000	23,700	18.5%
5159	Employee Medical Opt Out Plan	-	1,000	4,800	4,800	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	20	-	-	-	0.0%
5161	Health Insurance Premiums	-	9,097	-	31,200	39,900	27.9%
5162	Dental Insurance Premiums	-	565	-	900	2,500	177.8%
5164	Optical Insurance Premiums	-	(135)	-	-	-	0.0%
5167	LTD Ins Premium	-	352	-	1,100	1,300	18.2%
5169	STD Ins Premium	-	216	-	1,100	800	-27.3%
5175	Leave Buyback	-	-	-	-	5,600	0.0%
5199	Other Employee Benefits	-	(20)	1,100	1,100	100	-90.9%
	TOTAL SALARIES & BENEFITS	87,163	257,111	328,700	326,650	379,800	16.3%
	MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	595	-	-	-	-	0.0%
6099	Professional Services	26,205	29,995	100,000	150,000	150,000	0.0%
6128	Video Monitoring	-	89,462	100,000	100,000	120,000	20.0%
6136	Software Maintenance	367,135	405,014	671,000	671,000	650,000	-3.1%
6143	Equipment Replacement	369	-	-	-	-	0.0%
6215	Telephone/Internet	300	-	-	-	-	0.0%
6245	Meetings & Conferences	5,811	675	5,000	5,000	4,000	-20.0%
6255	Dues & Memberships	201	1,078	1,100	749	750	0.1%
6290	Dept. Contract Services	308,188	163,800	-	-	-	0.0%
6301	Special Department Expenses	20,186	-	-	-	-	0.0%
6315	Office Supplies	347	528	500	500	750	50.0%
6325	Postage	19	-	-	-	-	0.0%
6360	Uniforms	-	-	-	351	-	-100.0%
6365	Computer Software	68	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	826	3,771	-	-	-	0.0%
6368	Computer Peripheral/Accessory	-	-	8,000	8,000	8,000	0.0%
6399	Other Supplies	499	-	-	-	-	0.0%
6845	Office Equipment	4,230	-	-	-	-	0.0%
6908	Subscription Principal (GASB)	78,498	150,532	-	-	-	0.0%
6919	Subscription Interest (GASB)	1,335	4,365	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	814,812	849,219	885,600	935,600	933,500	-0.2%
	CIP & EQUIPMENT						
6364	Computer Hardware	43,334	-	-	-	-	0.0%
6367	Laptops/Tablets	31,578	233,745	-	-	-	0.0%
6840	Machinery & Equipment	83,315	20,026	-	-	-	0.0%
6855	Furniture & Fixtures	601	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	158,828	253,771	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	1,060,804	1,360,101	1,214,300	1,262,250	1,313,300	4.0%
	NET CHANGE IN POSITION	(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

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 EdwinT. 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.

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4340	Recreation Programs	124,593	156,869	201,000	155,000	110,500	-28.7%
4341	Excursions	-	1,155	-	-	1,200	0.0%
4342	Special Events	33,509	25,460	30,000	30,110	105,750	251.2%
4345	Placentia Quarterly	-	-	-	-	5,000	0.0%
4346	Festival Revenue	28,339	37,127	85,000	70,000	40,000	-42.9%
4384	Athletic Field Light Fees	49,435	135,906	125,000	125,000	75,000	-40.0%
4385	Facility Rental	119,960	176,547	160,000	145,000	100,000	-31.0%
4386	Field Use Fees	56,884	84,903	75,000	75,000	75,000	0.0%
4705	Donations & Contributions	6,350	11,300	5,000	6,000	7,000	16.7%
	Total Revenues	**419,069**	**629,266**	681,000	606,110	519,450	-14.3%
	GRAND TOTAL RESOURCES	**419,069**	**629,266**	681,000	606,110	519,450	-14.3%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	658,689	845,338	930,800	930,800	908,000	-2.4%
5005	Salaries/Part-Time	898,504	978,228	884,800	826,400	884,800	7.1%
5010	Salaries/Temporary Employees	-	781	-	-	-	0.0%
5015	Overtime	36,882	74,112	45,000	55,000	61,000	10.9%
5020	Leave Accrual Payout	6,979	7,051	-	-	-	0.0%
5022	Alternative H&W Payout	6,250	3,875	7,800	4,000	4,000	0.0%
5023	Signing Bonus Payout	-	30,390	-	-	-	0.0%
5099	Other Salaries & Wages	374	21	-	-	-	0.0%
5105	Health Insurance Allocation	86,792	76,806	164,800	-	-	0.0%
5110	Life Ins Allocation	-	402	2,400	2,400	1,700	-29.2%
5115	Dental Ins Allocation	6,996	6,046	4,700	-	-	0.0%
5120	Optical Ins Allocation	1,345	1,757	2,100	2,100	2,600	23.8%
5125	LTD Ins Allocation	-	-	3,700	-	-	0.0%
5126	STD Ins Allocation	-	-	3,500	-	-	0.0%
5135	Medicare	23,503	28,342	13,800	13,800	13,000	-5.8%
5141	Employers' PARS/ARS	35,413	40,909	8,500	8,500	7,700	-9.4%
5145	Employer CalPERS Retire NC	59,111	82,565	91,300	91,300	99,100	8.5%
5147	ICMA Defined Contribution Plan	-	4,945	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	12,474	8,509	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	72	-	-	-	0.0%
5161	Health Insurance Premiums	-	40,489	-	164,800	183,800	11.5%
5162	Dental Insurance Premiums	-	2,782	-	4,700	12,700	170.2%
5164	Optical Insurance Premiums	-	(567)	-	-	-	0.0%
5167	LTD Ins Premium	-	1,042	-	3,700	4,000	8.1%
5169	STD Ins Premium	-	638	-	3,500	2,600	-25.7%
5175	Leave Buyback	-	-	2,200	2,200	15,800	618.2%
5199	Other Employee Benefits	-	(72)	9,500	9,500	500	-94.7%
5500	Contra - Salaries	(78,809)	(53,832)	-	-	(52,864)	0.0%
	TOTAL SALARIES & BENEFITS	1,754,503	2,180,628	2,174,900	2,122,700	2,148,436	1.2%
	MATERIALS, SUPPLIES & SERVICES						
6025	Third Party Administration	5,618	6,547	4,500	4,500	4,500	0.0%
6040	Misc Bank Charges	3,976	5,327	3,500	3,500	3,500	0.0%
6044	Credit Card Write-offs	422	42	-	-	-	0.0%
6051	Toll Roads Expense	-	152	-	-	-	0.0%
6052	Common Area Expenses	-	54	-	-	-	0.0%
6053	City Events	-	3,879	-	908	-	-100.0%
6054	Recruitment Exp	-	64	-	-	-	0.0%
6060	Instructional Services	9,412	24,738	25,000	25,000	26,000	4.0%
6099	Professional Services	92,864	104,179	100,200	102,951	74,200	-27.9%
6130	Repair & Maint/Facilities	432,413	98,667	178,000	177,255	160,000	-9.7%
6131	Emergency Repairs	-	-	-	-	5,000	0.0%
6134	Vehicle Repair & Maintenance	-	60	-	745	-	-100.0%
6139	Repair/Maint - Parks & Fields	-	517,017	481,700	481,051	481,000	0.0%
6141	Repair/Maint - Park LIghts	-	17,191	33,500	33,500	25,000	-25.4%
6146	Paint Supplies	-	43	-	-	-	0.0%
6147	Janitorial Supplies	-	118	-	250	3,500	1299.5%
6165	Vehicle Rental	-	-	-	-	2,200	0.0%
6170	Equipment & Tool Rental	-	15,472	-	191	-	-100.0%
6215	Telephone/Internet	351	-	-	-	-	0.0%
6230	Printing & Binding	24,590	58,054	54,600	56,080	55,700	-0.7%
6235	Travel	-	3,539	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6245	Meetings & Conferences	27,470	16,265	-	653	7,600	1063.9%
6250	Staff Training	2,506	6,549	5,000	5,000	4,000	-20.0%
6255	Dues & Memberships	2,270	1,455	4,700	4,700	4,500	-4.3%
6265	Entertainment Services	12,015	17,047	21,500	22,205	52,000	134.2%
6270	Excursions	2,828	11,650	7,600	7,600	7,600	0.0%
6275	Officiating	4,284	4,284	4,500	4,500	4,500	0.0%
6290	Dept. Contract Services	-	90,492	114,200	114,200	120,000	5.1%
6299	Other Purchased Services	45,554	79,744	114,100	106,845	106,500	-0.3%
6301	Special Department Expenses	69,083	74,016	112,700	89,877	-	-100.0%
6315	Office Supplies	7,545	3,148	8,400	5,574	2,200	-60.5%
6320	Books & Periodicals	-	-	-	-	35,000	0.0%
6323	Photo Services & Supplies	-	-	-	-	8,500	0.0%
6325	Postage	15,291	10,583	16,000	16,000	10,000	-37.5%
6345	Gasoline & Diesel Fuel	-	1,549	-	-	-	0.0%
6350	Small Tools/Equipment	2,934	138	-	-	-	0.0%
6355	Small Furniture & Fixture	900	732	-	326	1,700	421.1%
6360	Uniforms	8,200	10,049	10,000	12,000	37,000	208.3%
6362	Emergency Medical Supples	-	-	-	-	500	0.0%
6365	Computer Software	708	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	402	1,657	2,000	3,141	-	-100.0%
6399	Other Supplies	6,567	5,227	-	399	-	-100.0%
6401	Community Programs	43,772	61,454	5,000	10,000	152,400	1424.0%
6845	Office Equipment	2,372	-	-	-	-	0.0%
6999	Other Expenditure	249	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	824,598	1,251,182	1,306,700	1,288,950	1,394,600	8.2%
	CIP & EQUIPMENT						
6364	Computer Hardware	3,094	-	-	-	-	0.0%
6840	Machinery & Equipment	-	36,203	26,000	29,050	-	-100.0%
6855	Furniture & Fixtures	6,756	1,461	5,750	950	5,750	505.3%
	TOTAL CIP & EQUIPMENT	9,849	37,664	31,750	30,000	5,750	-80.8%
	EXPENDITURES GRAND TOTAL	2,588,950	3,469,473	3,513,350	3,441,650	3,548,786	3.1%
	NET CHANGE IN POSITION	(2,169,881)	(2,840,207)	(2,832,350)	(2,835,540)	(3,029,336)	6.8%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	119,484	222,300	222,300	209,300	-5.8%
5015	Overtime	-	30,188	-	23,500	25,000	6.4%
5020	Leave Accrual Payout	-	7,051	-	-	-	0.0%
5022	Alternative H&W Payout	-	-	2,800	1,750	1,500	-14.3%
5099	Other Salaries & Wages	-	21	-	-	-	0.0%
5105	Health Insurance Allocation	-	15,887	67,600	-	-	0.0%
5110	Life Ins Allocation	-	78	700	700	500	-28.6%
5115	Dental Ins Allocation	-	943	1,500	-	-	0.0%
5120	Optical Ins Allocation	-	407	900	900	900	0.0%
5125	LTD Ins Allocation	-	-	1,000	-	-	0.0%
5126	STD Ins Allocation	-	-	900	-	-	0.0%
5135	Medicare	-	2,288	3,300	3,300	3,100	-6.1%
5145	Employer CalPERS Retire NC	-	14,838	27,800	27,800	26,400	-5.0%
5160	Emp Bnft/Insurance Premiums	-	17	-	-	-	0.0%
5161	Health Insurance Premiums	-	16,549	-	67,600	67,600	0.0%
5162	Dental Insurance Premiums	-	895	-	1,500	3,600	140.0%
5164	Optical Insurance Premiums	-	(203)	-	-	-	0.0%
5167	LTD Ins Premium	-	143	-	1,000	800	-20.0%
5169	STD Ins Premium	-	88	-	900	500	-44.4%
5199	Other Employee Benefits	-	(17)	200	200	100	-50.0%
	TOTAL SALARIES & BENEFITS	-	208,659	329,000	351,450	339,300	-3.5%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	10,000	10,000	10,000	0.0%
6130	Repair & Maint/Facilities	-	-	178,000	177,255	160,000	-9.7%
6131	Emergency Repairs	-	-	-	-	5,000	0.0%
6134	Vehicle Repair & Maintenance	-	60	-	745	-	-100.0%
6139	Repair/Maint - Parks & Fields	-	689	481,700	481,051	481,000	0.0%
6141	Repair/Maint - Park Llghts	-	-	33,500	33,500	25,000	-25.4%
6147	Janitorial Supplies	-	-	-	250	3,500	1299.5%
6245	Meetings & Conferences	-	-	-	-	500	0.0%
6250	Staff Training	-	-	-	-	500	0.0%
6255	Dues & Memberships	-	-	-	-	300	0.0%
6290	Dept. Contract Services	-	-	114,200	114,200	120,000	5.1%
6360	Uniforms	-	220	-	2,000	2,000	0.0%
6399	Other Supplies	-	-	-	399	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	970	817,400	819,400	807,800	-1.4%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	-	-	26,000	28,800	-	-100.0%
6855	Furniture & Fixtures	-	-	5,750	950	5,750	505.3%
	TOTAL CIP & EQUIPMENT	-	-	31,750	29,750	5,750	-80.7%
	EXPENDITURES GRAND TOTAL	-	209,629	1,178,150	1,200,600	1,152,850	-4.0%
	NET CHANGE IN POSITION	-	(209,629)	(1,178,150)	(1,200,600)	(1,152,850)	-4.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	221,907	310,585	257,100	257,100	255,000	-0.8%
5015	Overtime	(932)	1,971	-	8,000	8,000	0.0%
5020	Leave Accrual Payout	4,618	-	-	-	-	0.0%
5022	Alternative H&W Payout	750	375	900	1,250	1,500	20.0%
5023	Signing Bonus Payout	-	9,847	-	-	-	0.0%
5105	Health Insurance Allocation	12,133	12,311	17,400	-	-	0.0%
5110	Life Ins Allocation	-	149	400	400	400	0.0%
5115	Dental Ins Allocation	1,154	943	400	-	-	0.0%
5120	Optical Ins Allocation	208	301	200	200	400	100.0%
5125	LTD Ins Allocation	-	-	700	-	-	0.0%
5126	STD Ins Allocation	-	-	800	-	-	0.0%
5135	Medicare	3,284	4,775	3,800	3,800	3,700	-2.6%
5141	Employers' PARS/ARS	4,895	6,584	8,500	8,500	7,700	-9.4%
5145	Employer CalPERS Retire NC	12,727	23,065	19,800	19,800	25,700	29.8%
5147	ICMA Defined Contribution Plan	-	4,945	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	19	-	-	-	0.0%
5161	Health Insurance Premiums	-	7,026	-	17,400	31,200	79.3%
5162	Dental Insurance Premiums	-	500	-	400	2,100	425.0%
5164	Optical Insurance Premiums	-	(101)	-	-	-	0.0%
5167	LTD Ins Premium	-	443	-	700	1,100	57.1%
5169	STD Ins Premium	-	271	-	800	700	-12.5%
5175	Leave Buyback	-	-	2,200	2,200	13,400	509.1%
5199	Other Employee Benefits	-	(19)	9,000	9,000	100	-98.9%
5500	Contra - Salaries	(24,320)	-	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	236,424	383,989	321,200	329,550	351,000	6.5%
	MATERIALS, SUPPLIES & SERVICES						
6025	Third Party Administration	276	-	-	-	-	0.0%
6099	Professional Services	1,455	1,289	-	359	-	-100.0%
6230	Printing & Binding	19,194	43,214	37,600	37,600	35,000	-6.9%
6235	Travel	-	1,480	-	-	-	0.0%
6245	Meetings & Conferences	5,885	1,442	-	-	5,000	0.0%
6255	Dues & Memberships	340	170	2,000	2,000	2,000	0.0%
6301	Special Department Expenses	454	-	-	-	-	0.0%
6315	Office Supplies	1,894	1,672	5,000	2,174	1,500	-31.0%
6325	Postage	15,001	10,320	16,000	16,000	10,000	-37.5%
6355	Small Furniture & Fixture	-	-	-	326	500	53.3%
6365	Computer Software	459	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	228	582	2,000	3,141	-	-100.0%
6401	Community Programs	-	26	-	-	3,600	0.0%
6845	Office Equipment	109	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	45,295	60,195	62,600	61,600	57,600	-6.5%
	CIP & EQUIPMENT						
6364	Computer Hardware	97	-	-	-	-	0.0%
6855	Furniture & Fixtures	2,761	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	2,859	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	284,577	444,184	383,800	391,150	408,600	4.5%
	NET CHANGE IN POSITION	(284,577)	(444,184)	(383,800)	(391,150)	(408,600)	4.5%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4340	Recreation Programs	124,593	156,869	165,000	155,000	110,000	-29.0%
4341	Excursions	-	1,155	-	-	1,000	0.0%
4342	Special Events	85	290	-	500	-	-100.0%
4345	Placentia Quarterly	-	-	-	-	5,000	0.0%
4346	Festival Revenue	(2,718)	(908)	-	-	-	0.0%
4384	Athletic Field Light Fees	49,435	135,906	125,000	125,000	75,000	-40.0%
4385	Facility Rental	119,960	176,547	160,000	145,000	100,000	-31.0%
4386	Field Use Fees	56,884	84,903	75,000	75,000	75,000	0.0%
4705	Donations & Contributions	6,200	10,300	5,000	-	5,000	0.0%
	Total Revenues	**354,438**	**565,061**	530,000	500,500	371,000	-25.9%
	GRAND TOTAL RESOURCES	**354,438**	**565,061**	530,000	500,500	371,000	-25.9%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	399,964	340,570	387,100	387,100	394,200	1.8%
5005	Salaries/Part-Time	695,836	851,038	687,500	661,200	742,200	12.3%
5010	Salaries/Temporary Employees	-	781	-	-	-	0.0%
5015	Overtime	28,901	35,119	30,000	20,000	25,500	27.5%
5020	Leave Accrual Payout	2,361	-	-	-	-	0.0%
5022	Alternative H&W Payout	5,250	2,250	2,800	750	800	6.7%
5023	Signing Bonus Payout	-	17,507	-	-	-	0.0%
5099	Other Salaries & Wages	374	-	-	-	-	0.0%
5105	Health Insurance Allocation	70,027	34,488	71,100	-	-	0.0%
5110	Life Ins Allocation	-	144	1,100	1,100	800	-27.3%
5115	Dental Ins Allocation	5,733	3,258	2,600	-	-	0.0%
5120	Optical Ins Allocation	1,082	854	900	900	1,200	33.3%
5125	LTD Ins Allocation	-	-	1,700	-	-	0.0%
5126	STD Ins Allocation	-	-	1,500	-	-	0.0%
5135	Medicare	16,601	18,197	5,700	5,700	5,800	1.8%
5141	Employers' PARS/ARS	24,189	29,998	-	-	-	0.0%
5145	Employer CalPERS Retire NC	41,099	36,742	38,700	38,700	43,000	11.1%
5159	Employee Medical Opt Out Plan	12,474	8,509	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	32	-	-	-	0.0%
5161	Health Insurance Premiums	-	13,682	-	71,100	76,300	7.3%
5162	Dental Insurance Premiums	-	1,297	-	2,600	6,800	161.5%
5164	Optical Insurance Premiums	-	(230)	-	-	-	0.0%
5167	LTD Ins Premium	-	381	-	1,700	1,900	11.8%
5169	STD Ins Premium	-	233	-	1,500	1,200	-20.0%
5199	Other Employee Benefits	-	(32)	200	200	200	0.0%
5500	Contra - Salaries	(21,000)	(53,832)	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	1,282,891	1,340,985	1,230,900	1,192,550	1,299,900	9.0%
	MATERIALS, SUPPLIES & SERVICES						
6025	Third Party Administration	5,343	6,547	4,500	4,500	4,500	0.0%
6040	Misc Bank Charges	3,976	5,327	3,500	3,500	3,500	0.0%
6044	Credit Card Write-offs	422	42	-	-	-	0.0%
6051	Toll Roads Expense	-	152	-	-	-	0.0%
6053	City Events	-	3,879	-	908	-	-100.0%
6054	Recruitment Exp	-	64	-	-	-	0.0%
6060	Instructional Services	9,412	24,738	25,000	25,000	26,000	4.0%
6099	Professional Services	72,695	58,669	49,700	51,292	20,200	-60.6%
6130	Repair & Maint/Facilities	432,413	2,179	-	-	-	0.0%
6139	Repair/Maint - Parks & Fields	-	98	-	-	-	0.0%
6146	Paint Supplies	-	43	-	-	-	0.0%
6215	Telephone/Internet	351	-	-	-	-	0.0%
6230	Printing & Binding	4,296	4,438	4,700	4,700	1,800	-61.7%
6235	Travel	-	2,059	-	-	-	0.0%
6245	Meetings & Conferences	21,356	13,384	-	653	2,100	221.6%
6250	Staff Training	2,506	6,549	5,000	5,000	3,500	-30.0%
6255	Dues & Memberships	1,930	1,285	2,700	2,700	2,200	-18.5%
6270	Excursions	2,828	11,650	7,600	7,600	7,600	0.0%
6275	Officiating	4,284	4,284	4,500	4,500	4,500	0.0%
6299	Other Purchased Services	23,987	21,344	31,500	26,525	16,200	-38.9%
6301	Special Department Expenses	49,278	43,916	71,400	56,532	-	-100.0%
6315	Office Supplies	3,764	346	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6325	Postage	290	143	-	-	-	0.0%
6345	Gasoline & Diesel Fuel	-	464	-	-	-	0.0%
6350	Small Tools/Equipment	2,830	138	-	-	-	0.0%
6355	Small Furniture & Fixture	729	732	-	-	200	0.0%
6360	Uniforms	8,200	9,833	10,000	10,000	11,000	10.0%
6362	Emergency Medical Supples	-	-	-	-	500	0.0%
6365	Computer Software	249	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	174	1,075	-	-	-	0.0%
6399	Other Supplies	6,508	4,907	-	-	-	0.0%
6401	Community Programs	24,468	32,951	-	5,000	50,700	914.0%
6845	Office Equipment	1,778	-	-	-	-	0.0%
6999	Other Expenditure	249	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	684,315	261,237	220,100	208,409	154,500	-25.9%
	CIP & EQUIPMENT						
6364	Computer Hardware	2,374	-	-	-	-	0.0%
6855	Furniture & Fixtures	3,549	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	5,923	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	1,973,129	1,602,222	1,451,000	1,400,959	1,454,400	3.8%
	NET CHANGE IN POSITION	(1,618,691)	(1,037,162)	(921,000)	(900,459)	(1,083,400)	20.3%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4340	Recreation Programs	-	-	-	-	500	0.0%
4341	Excursions	-	-	-	-	200	0.0%
4342	Special Events	-	-	-	-	750	0.0%
4705	Donations & Contributions	-	1,000	-	5,000	1,500	-70.0%
	Total Revenues	-	**1,000**	-	5,000	2,950	-41.0%
	GRAND TOTAL RESOURCES	-	**1,000**	-	5,000	2,950	-41.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	35,210	51,293	64,300	64,300	49,500	-23.0%
5005	Salaries/Part-Time	104,228	68,241	94,600	73,600	75,000	1.9%
5015	Overtime	8,775	3,719	10,000	3,500	2,500	-28.6%
5022	Alternative H&W Payout	250	-	1,300	250	200	-20.0%
5105	Health Insurance Allocation	4,632	5,434	8,700	-	-	0.0%
5110	Life Ins Allocation	-	31	200	200	-	-100.0%
5115	Dental Ins Allocation	110	313	200	-	-	0.0%
5120	Optical Ins Allocation	55	88	100	100	100	0.0%
5125	LTD Ins Allocation	-	-	300	-	-	0.0%
5126	STD Ins Allocation	-	-	300	-	-	0.0%
5135	Medicare	2,156	1,789	1,000	1,000	400	-60.0%
5141	Employers' PARS/ARS	2,647	2,116	-	-	-	0.0%
5145	Employer CalPERS Retire NC	5,143	4,984	5,000	5,000	4,000	-20.0%
5160	Emp Bnft/Insurance Premiums	-	5	-	-	-	0.0%
5161	Health Insurance Premiums	-	3,233	-	8,700	8,700	0.0%
5162	Dental Insurance Premiums	-	89	-	200	200	0.0%
5164	Optical Insurance Premiums	-	(34)	-	-	-	0.0%
5167	LTD Ins Premium	-	75	-	300	200	-33.3%
5169	STD Ins Premium	-	46	-	300	200	-33.3%
5175	Leave Buyback	-	-	-	-	2,400	0.0%
5199	Other Employee Benefits	-	(5)	100	100	100	0.0%
5500	Contra - Salaries	(33,489)	-	-	-	(21,000)	0.0%
	TOTAL SALARIES & BENEFITS	129,716	141,420	186,100	157,550	122,500	-22.2%
	MATERIALS, SUPPLIES & SERVICES						
6052	Common Area Expenses	-	54	-	-	-	0.0%
6245	Meetings & Conferences	-	211	-	-	-	0.0%
6299	Other Purchased Services	532	-	2,000	2,000	4,300	115.0%
6301	Special Department Expenses	1,202	2,936	3,000	3,000	-	-100.0%
6315	Office Supplies	849	1,051	2,500	2,500	500	-80.0%
6355	Small Furniture & Fixture	171	-	-	-	1,000	0.0%
6399	Other Supplies	24	-	-	-	-	0.0%
6401	Community Programs	3,271	5,074	-	-	6,000	0.0%
6845	Office Equipment	485	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	6,533	9,326	7,500	7,500	11,800	57.3%
	CIP & EQUIPMENT						
6364	Computer Hardware	622	-	-	-	-	0.0%
6855	Furniture & Fixtures	445	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	1,067	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	137,316	150,746	193,600	165,050	134,300	-18.6%
	NET CHANGE IN POSITION	(137,316)	(149,746)	(193,600)	(160,050)	(131,350)	-17.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4342	Special Events	-	(915)	30,000	-	35,000	0.0%
4346	Festival Revenue	-	-	45,000	30,000	-	-100.0%
	Total Revenues	**-**	**(915)**	75,000	30,000	35,000	16.7%
	GRAND TOTAL RESOURCES	**-**	**(915)**	75,000	30,000	35,000	16.7%
	SALARIES & BENEFITS						
5005	Salaries/Part-Time	-	-	7,600	-	-	0.0%
	TOTAL SALARIES & BENEFITS	-	-	7,600	-	-	0.0%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	13,669	11,500	12,300	15,000	22.0%
6170	Equipment & Tool Rental	-	15,472	-	191	-	-100.0%
6230	Printing & Binding	-	1,095	1,500	2,980	3,000	0.7%
6265	Entertainment Services	-	250	4,000	4,000	5,000	25.0%
6299	Other Purchased Services	-	12,530	28,000	25,720	24,000	-6.7%
6301	Special Department Expenses	-	932	2,000	2,000	-	-100.0%
6401	Community Programs	-	-	-	-	2,500	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	43,948	47,000	47,191	49,500	4.9%
	EXPENDITURES GRAND TOTAL	-	43,948	54,600	47,191	49,500	4.9%
	NET CHANGE IN POSITION	-	(44,863)	20,400	(17,191)	(14,500)	-15.7%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4340	Recreation Programs	-	-	36,000	-	-	0.0%
	Total Revenues	-	-	36,000	-	-	0.0%
	GRAND TOTAL RESOURCES	-	-	36,000	-	-	0.0%
	SALARIES & BENEFITS						
5005	Salaries/Part-Time	-	-	9,500	-	-	0.0%
	TOTAL SALARIES & BENEFITS	-	-	9,500	-	-	0.0%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	-	-	2,000	0.0%
6230	Printing & Binding	-	-	-	-	900	0.0%
6265	Entertainment Services	12,015	16,797	17,500	18,205	20,000	9.9%
6299	Other Purchased Services	6,800	9,500	8,500	8,500	18,000	111.8%
6301	Special Department Expenses	172	785	2,000	(3,705)	-	-100.0%
6401	Community Programs	-	6,130	5,000	5,000	11,000	120.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	18,987	33,212	33,000	28,000	51,900	85.4%
	EXPENDITURES GRAND TOTAL	18,987	33,212	42,500	28,000	51,900	85.4%
	NET CHANGE IN POSITION	(18,987)	(33,212)	(6,500)	(28,000)	(51,900)	85.4%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4342	Special Events	33,424	26,085	-	29,610	70,000	136.4%
	Total Revenues	**33,424**	**26,085**	-	29,610	70,000	136.4%
	GRAND TOTAL RESOURCES	**33,424**	**26,085**	-	29,610	70,000	136.4%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	-	-	12,000	0.0%
6230	Printing & Binding	-	-	-	-	7,500	0.0%
6265	Entertainment Services	-	-	-	-	15,000	0.0%
6299	Other Purchased Services	-	-	-	-	7,500	0.0%
6320	Books & Periodicals	-	-	-	-	35,000	0.0%
6323	Photo Services & Supplies	-	-	-	-	8,500	0.0%
6360	Uniforms	-	-	-	-	24,000	0.0%
6401	Community Programs	1,614	824	-	-	15,500	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	1,614	824	-	-	125,000	0.0%
	EXPENDITURES GRAND TOTAL	1,614	824	-	-	125,000	0.0%
	NET CHANGE IN POSITION	31,810	25,261	-	29,610	(55,000)	-285.7%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Community Services
Heritage Festival
104078

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4346	Festival Revenue	31,057	38,035	40,000	40,000	40,000	0.0%
	Total Revenues	**31,057**	**38,035**	40,000	40,000	40,000	0.0%
	GRAND TOTAL RESOURCES	**31,057**	**38,035**	40,000	40,000	40,000	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	272	-	-	-	-	0.0%
5005	Salaries/Part-Time	17,263	48	18,000	-	-	0.0%
5135	Medicare	254	1	-	-	-	0.0%
5141	Employers' PARS/ARS	637	1	-	-	-	0.0%
5145	Employer CalPERS Retire NC	14	5	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	18,440	55	18,000	-	-	0.0%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	18,714	24,231	29,000	29,000	15,000	-48.3%
6165	Vehicle Rental	-	-	-	-	2,200	0.0%
6230	Printing & Binding	1,101	9,307	10,800	10,800	7,500	-30.6%
6245	Meetings & Conferences	229	1,228	-	-	-	0.0%
6265	Entertainment Services	-	-	-	-	12,000	0.0%
6299	Other Purchased Services	14,236	35,470	41,900	41,900	34,000	-18.9%
6301	Special Department Expenses	15,112	19,881	22,300	22,300	-	-100.0%
6315	Office Supplies	929	79	900	900	-	-100.0%
6325	Postage	-	119	-	-	-	0.0%
6401	Community Programs	5,646	5,533	-	-	18,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	55,966	95,847	104,900	104,900	88,700	-15.4%
	EXPENDITURES GRAND TOTAL	74,406	95,902	122,900	104,900	88,700	-15.4%
	NET CHANGE IN POSITION	(43,349)	(57,867)	(82,900)	(64,900)	(48,700)	-25.0%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Community Services
Senior Services
104079

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4705	Donations & Contributions	150	-	-	1,000	500	-50.0%
	Total Revenues	**150**	**-**	-	1,000	500	-50.0%
	GRAND TOTAL RESOURCES	**150**	**-**	-	1,000	500	-50.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	6	4	-	-	-	0.0%
5005	Salaries/Part-Time	81,178	58,901	67,600	91,600	67,600	-26.2%
5135	Medicare	1,177	854	-	-	-	0.0%
5141	Employers' PARS/ARS	3,045	2,209	-	-	-	0.0%
5500	Contra - Salaries	-	-	-	-	(31,864)	0.0%
	TOTAL SALARIES & BENEFITS	85,405	61,969	67,600	91,600	35,736	-61.0%
	MATERIALS, SUPPLIES & SERVICES						
6299	Other Purchased Services	-	900	2,200	2,200	2,500	13.6%
6301	Special Department Expenses	2,866	5,329	12,000	9,750	-	-100.0%
6315	Office Supplies	109	-	-	-	200	0.0%
6350	Small Tools/Equipment	105	-	-	-	-	0.0%
6399	Other Supplies	36	320	-	-	-	0.0%
6401	Community Programs	8,773	10,916	-	-	45,100	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	11,888	17,465	14,200	11,950	47,800	300.0%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	-	-	-	250	-	-100.0%
	TOTAL CIP & EQUIPMENT	-	-	-	250	-	-100.0%
	EXPENDITURES GRAND TOTAL	97,293	79,433	81,800	103,800	83,536	-19.5%
	NET CHANGE IN POSITION	(97,143)	(79,433)	(81,800)	(102,800)	(83,036)	-19.2%

PLACENTIA
Rich Heritage, Bright Future

DEVELOPMENT SERVICES DEPARTMENT

General Fund Budget
FISCAL YEAR 2025-26

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 Staff assists Administration 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

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4101	Business License Fees	69	-	-	-	-	0.0%
4160	Building Permits	764,782	802,260	815,000	815,000	839,450	3.0%
4161	Banner Permits	350	175	350	350	-	-100.0%
4162	Plumbing Permits	105,687	93,642	94,500	114,500	117,935	3.0%
4163	Fire Plan Check/Permit	63,031	-	-	-	-	0.0%
4164	Electrical Permits	128,204	159,399	141,750	216,750	223,253	3.0%
4165	Building Plan Check	-	-	-	-	100,000	0.0%
4166	Heat/Ventilation Air Cond	103,855	113,037	126,000	226,000	232,780	3.0%
4168	Swimming Pool Permits	40,742	50,500	55,000	55,000	56,650	3.0%
4169	Waived Banner Permit Fees	(13,046)	-	-	-	-	0.0%
4198	City Projct Permits Contra-Rev	-	(75,132)	-	-	-	0.0%
4305	Planning Division Fees	250,364	280,726	290,000	304,500	313,635	3.0%
4308	Dedicated Inspector Fee	-	-	-	-	140,000	0.0%
4315	Landscape Review Fees	2,820	18,897	20,000	20,000	20,600	3.0%
4364	Sanitation Collect Fees	25,632	15,043	25,000	25,000	35,000	40.0%
4380	Business Site Insp Fee	6,400	10,299	9,450	9,450	9,450	0.0%
4411	Administrative Citations	121,103	156,358	125,000	140,000	144,200	3.0%
4710	Reimbursements/Other Revenue	13,003	15,000	-	-	-	0.0%
	Total Revenues	**1,612,996**	**1,640,203**	1,702,050	1,926,550	2,232,953	15.9%
	GRAND TOTAL RESOURCES	**1,612,996**	**1,640,203**	1,702,050	1,926,550	2,232,953	15.9%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	823,243	919,462	1,106,100	1,106,100	1,181,200	6.8%
5005	Salaries/Part-Time	71,466	50,419	50,000	50,000	53,000	6.0%
5015	Overtime	1,497	1,715	500	500	1,000	100.0%
5020	Leave Accrual Payout	11,153	-	-	-	-	0.0%
5022	Alternative H&W Payout	6,013	4,000	10,300	5,250	6,100	16.2%
5023	Signing Bonus Payout	-	35,905	-	-	-	0.0%
5105	Health Insurance Allocation	107,841	75,614	147,400	-	-	0.0%
5110	Life Ins Allocation	-	429	3,000	3,000	2,000	-33.3%
5115	Dental Ins Allocation	10,900	7,835	7,600	-	-	0.0%
5120	Optical Ins Allocation	2,018	2,121	2,200	2,200	2,700	22.7%
5125	LTD Ins Allocation	-	-	4,400	-	-	0.0%
5126	STD Ins Allocation	-	-	4,200	-	-	0.0%
5135	Medicare	13,797	15,386	16,100	16,100	17,300	7.5%
5141	Employers' PARS/ARS	7,127	8,519	8,700	8,700	8,700	0.0%
5145	Employer CalPERS Retire NC	60,879	65,886	85,100	85,100	104,100	22.3%
5147	ICMA Defined Contribution Plan	-	3,523	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	26,512	17,232	26,500	26,500	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	71	-	-	-	0.0%
5161	Health Insurance Premiums	-	33,427	-	147,400	138,800	-5.8%
5162	Dental Insurance Premiums	-	3,232	-	7,600	13,400	76.3%
5163	Life Insurance Premiums	-	(115)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(618)	-	-	-	0.0%
5167	LTD Ins Premium	-	1,206	-	4,400	4,700	6.8%
5169	STD Ins Premium	-	738	-	4,200	3,000	-28.6%
5175	Leave Buyback	11,175	27,481	28,600	28,600	30,600	7.0%
5199	Other Employee Benefits	-	(71)	12,600	12,600	400	-96.8%
5500	Contra - Salaries	(36,326)	(35,888)	-	-	(35,888)	0.0%
	TOTAL SALARIES & BENEFITS	1,117,294	1,237,509	1,513,300	1,508,250	1,531,112	1.5%
	MATERIALS, SUPPLIES & SERVICES						
6005	Legal Services	-	6,722	-	-	-	0.0%
6045	Building Inspection Services	-	-	-	-	100,000	0.0%
6047	Landscape Review Expense	2,820	13,270	15,000	15,000	14,000	-6.7%
6050	Fire Plan Check Services	49,464	9,230	-	-	-	0.0%
6099	Professional Services	65,302	21,451	25,050	15,243	48,000	214.9%
6136	Software Maintenance	7,454	-	-	-	-	0.0%
6230	Printing & Binding	305	-	-	-	-	0.0%
6235	Travel	1,485	10,305	-	-	-	0.0%
6245	Meetings & Conferences	14,337	17,914	7,000	7,000	10,000	42.9%
6250	Staff Training	464	1,329	1,300	1,800	1,900	5.6%
6255	Dues & Memberships	2,773	4,553	650	1,050	1,890	80.0%
6290	Dept. Contract Services	454,181	488,076	213,000	379,808	240,200	-36.8%
6301	Special Department Expenses	-	91	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6315	Office Supplies	3,265	8,758	2,500	4,000	4,350	8.7%
6320	Books & Periodicals	1,558	-	600	600	1,600	166.7%
6325	Postage	27	11	100	100	600	500.0%
6350	Small Tools/Equipment	168	-	200	200	-	-100.0%
6355	Small Furniture & Fixture	-	64	-	-	200	0.0%
6360	Uniforms	560	2,849	1,750	1,750	1,500	-14.3%
6361	Personal Protection Equipment	974	-	2,000	600	-	-100.0%
6363	Resident Vehicle Rebate Prog	42,500	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	320	-	-	-	-	0.0%
6421	Pass-Through Waived Permit Fee	82	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	648,038	584,624	269,150	427,150	424,240	-0.7%
	CIP & EQUIPMENT						
6364	Computer Hardware	12	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	12	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	1,765,344	1,822,133	1,782,450	1,935,400	1,955,352	1.0%
	NET CHANGE IN POSITION	(152,348)	(181,930)	(80,400)	(8,850)	277,601	-3236.7%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4169	Waived Banner Permit Fees	(7,880)	-	-	-	-	0.0%
4305	Planning Division Fees	250,364	280,726	290,000	304,500	313,635	3.0%
4315	Landscape Review Fees	2,820	18,897	20,000	20,000	20,600	3.0%
4380	Business Site Insp Fee	80	-	-	-	-	0.0%
4710	Reimbursements/Other Revenue	13,000	15,000	-	-	-	0.0%
	Total Revenues	**258,384**	**314,623**	310,000	324,500	334,235	3.0%
	GRAND TOTAL RESOURCES	**258,384**	**314,623**	310,000	324,500	334,235	3.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	555,858	556,084	765,000	765,000	383,900	-49.8%
5005	Salaries/Part-Time	12,053	8,976	15,000	15,000	15,000	0.0%
5015	Overtime	642	370	500	500	500	0.0%
5020	Leave Accrual Payout	9,059	-	-	-	-	0.0%
5022	Alternative H&W Payout	4,250	3,500	6,000	2,500	2,300	-8.0%
5023	Signing Bonus Payout	-	28,858	-	-	-	0.0%
5105	Health Insurance Allocation	63,109	49,903	93,600	-	-	0.0%
5110	Life Ins Allocation	-	176	1,900	1,900	800	-57.9%
5115	Dental Ins Allocation	6,597	5,458	4,500	-	-	0.0%
5120	Optical Ins Allocation	1,184	1,301	1,300	1,300	1,200	-7.7%
5125	LTD Ins Allocation	-	-	2,700	-	-	0.0%
5126	STD Ins Allocation	-	-	2,700	-	-	0.0%
5135	Medicare	8,829	9,234	11,100	11,100	5,600	-49.5%
5141	Employers' PARS/ARS	5,969	4,279	8,700	8,700	-	-100.0%
5145	Employer CalPERS Retire NC	37,200	38,829	58,800	58,800	33,200	-43.5%
5159	Employee Medical Opt Out Plan	15,428	11,909	16,900	16,900	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	27	-	-	-	0.0%
5161	Health Insurance Premiums	-	15,666	-	93,600	67,600	-27.8%
5162	Dental Insurance Premiums	-	1,406	-	4,500	6,200	37.8%
5163	Life Insurance Premiums	-	(115)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(269)	-	-	-	0.0%
5167	LTD Ins Premium	-	448	-	2,700	1,800	-33.3%
5169	STD Ins Premium	-	274	-	2,700	1,100	-59.3%
5175	Leave Buyback	11,175	27,481	28,600	28,600	15,800	-44.8%
5199	Other Employee Benefits	-	(27)	11,400	11,400	100	-99.1%
	TOTAL SALARIES & BENEFITS	731,353	763,768	1,028,700	1,025,200	535,100	-47.8%
	MATERIALS, SUPPLIES & SERVICES						
6005	Legal Services	-	6,722	-	-	-	0.0%
6047	Landscape Review Expense	2,820	13,270	15,000	15,000	14,000	-6.7%
6099	Professional Services	58,445	26,083	24,950	15,143	20,000	32.1%
6235	Travel	-	3,620	-	-	-	0.0%
6245	Meetings & Conferences	3,893	8,541	5,000	5,000	-	-100.0%
6250	Staff Training	-	595	500	500	500	0.0%
6255	Dues & Memberships	1,625	3,466	650	1,050	1,300	23.8%
6301	Special Department Expenses	-	(16)	-	-	-	0.0%
6315	Office Supplies	634	4,407	1,500	3,000	2,500	-16.7%
6325	Postage	-	11	100	100	100	0.0%
6355	Small Furniture & Fixture	-	64	-	-	200	0.0%
6360	Uniforms	-	67	250	250	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	67,417	66,830	47,950	40,043	38,600	-3.6%
	CIP & EQUIPMENT						
6364	Computer Hardware	12	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	12	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	798,783	830,598	1,076,650	1,065,243	573,700	-46.1%
	NET CHANGE IN POSITION	(540,399)	(515,974)	(766,650)	(740,743)	(239,465)	-67.7%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4101	Business License Fees	69	-	-	-	-	0.0%
4160	Building Permits	764,782	802,260	815,000	815,000	839,450	3.0%
4161	Banner Permits	350	175	350	350	-	-100.0%
4162	Plumbing Permits	105,687	93,642	94,500	114,500	117,935	3.0%
4163	Fire Plan Check/Permit	63,031	-	-	-	-	0.0%
4164	Electrical Permits	128,204	159,399	141,750	216,750	223,253	3.0%
4165	Building Plan Check	-	-	-	-	100,000	0.0%
4166	Heat/Ventilation Air Cond	103,855	113,037	126,000	226,000	232,780	3.0%
4168	Swimming Pool Permits	40,742	50,500	55,000	55,000	56,650	3.0%
4169	Waived Banner Permit Fees	(5,166)	-	-	-	-	0.0%
4198	City Projct Permits Contra-Rev	-	(75,132)	-	-	-	0.0%
4308	Dedicated Inspector Fee	-	-	-	-	140,000	0.0%
4364	Sanitation Collect Fees	25,632	15,043	25,000	25,000	35,000	40.0%
4380	Business Site Insp Fee	6,320	10,299	9,450	9,450	9,450	0.0%
4710	Reimbursements/Other Revenue	3	-	-	-	-	0.0%
	Total Revenues	**1,233,509**	**1,169,222**	1,267,050	1,462,050	1,754,518	20.0%
	GRAND TOTAL RESOURCES	**1,233,509**	**1,169,222**	1,267,050	1,462,050	1,754,518	20.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	37,441	133,983	185,100	185,100	355,500	92.1%
5015	Overtime	-	390	-	-	500	0.0%
5020	Leave Accrual Payout	480	-	-	-	-	0.0%
5022	Alternative H&W Payout	500	250	2,800	750	1,800	140.0%
5023	Signing Bonus Payout	-	2,803	-	-	-	0.0%
5105	Health Insurance Allocation	9,222	8,993	31,200	-	-	0.0%
5110	Life Ins Allocation	-	89	600	600	500	-16.7%
5115	Dental Ins Allocation	2,055	1,176	2,000	-	-	0.0%
5120	Optical Ins Allocation	368	341	500	500	600	20.0%
5125	LTD Ins Allocation	-	-	900	-	-	0.0%
5126	STD Ins Allocation	-	-	800	-	-	0.0%
5135	Medicare	658	2,047	2,700	2,700	5,200	92.6%
5145	Employer CalPERS Retire NC	2,786	10,176	14,300	14,300	35,600	149.0%
5159	Employee Medical Opt Out Plan	7,392	3,400	4,800	4,800	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	20	-	-	-	0.0%
5161	Health Insurance Premiums	-	7,581	-	31,200	31,200	0.0%
5162	Dental Insurance Premiums	-	698	-	2,000	2,900	45.0%
5164	Optical Insurance Premiums	-	(124)	-	-	-	0.0%
5167	LTD Ins Premium	-	240	-	900	1,000	11.1%
5169	STD Ins Premium	-	147	-	800	600	-25.0%
5199	Other Employee Benefits	-	(20)	200	200	100	-50.0%
	TOTAL SALARIES & BENEFITS	60,902	172,192	245,900	243,850	435,500	78.6%
	MATERIALS, SUPPLIES & SERVICES						
6045	Building Inspection Services	-	-	-	-	100,000	0.0%
6050	Fire Plan Check Services	49,464	9,230	-	-	-	0.0%
6136	Software Maintenance	7,454	-	-	-	-	0.0%
6245	Meetings & Conferences	-	430	-	-	-	0.0%
6250	Staff Training	-	240	500	1,000	1,100	10.0%
6255	Dues & Memberships	35	887	-	-	340	0.0%
6290	Dept. Contract Services	439,607	466,774	213,000	379,808	240,000	-36.8%
6315	Office Supplies	2,509	3,898	500	500	500	0.0%
6320	Books & Periodicals	1,558	-	600	600	1,600	166.7%
6421	Pass-Through Waived Permit Fee	82	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	500,708	481,459	214,600	381,908	343,540	-10.0%
	EXPENDITURES GRAND TOTAL	561,610	653,651	460,500	625,758	779,040	24.5%
	NET CHANGE IN POSITION	671,899	515,571	806,550	836,293	975,478	16.6%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4411	Administrative Citations	121,103	156,358	125,000	140,000	144,200	3.0%
	Total Revenues	**121,103**	**156,358**	125,000	140,000	144,200	3.0%
	GRAND TOTAL RESOURCES	**121,103**	**156,358**	125,000	140,000	144,200	3.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	75,934	138,162	156,000	156,000	164,100	5.2%
5005	Salaries/Part-Time	59,412	36,760	35,000	35,000	38,000	8.6%
5015	Overtime	855	1,031	-	-	-	0.0%
5020	Leave Accrual Payout	380	-	-	-	-	0.0%
5022	Alternative H&W Payout	250	250	1,500	500	500	0.0%
5023	Signing Bonus Payout	-	4,244	-	-	-	0.0%
5105	Health Insurance Allocation	22,529	16,717	22,600	-	-	0.0%
5110	Life Ins Allocation	-	69	500	500	300	-40.0%
5115	Dental Ins Allocation	1,541	1,201	1,100	-	-	0.0%
5120	Optical Ins Allocation	276	362	400	400	400	0.0%
5125	LTD Ins Allocation	-	-	800	-	-	0.0%
5126	STD Ins Allocation	-	-	700	-	-	0.0%
5135	Medicare	1,987	2,651	2,300	2,300	2,400	4.3%
5141	Employers' PARS/ARS	1,158	1,296	-	-	-	0.0%
5145	Employer CalPERS Retire NC	7,784	10,540	12,000	12,000	13,100	9.2%
5159	Employee Medical Opt Out Plan	-	1,923	4,800	4,800	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	12	-	-	-	0.0%
5161	Health Insurance Premiums	-	6,570	-	22,600	22,600	0.0%
5162	Dental Insurance Premiums	-	449	-	1,100	1,600	45.5%
5164	Optical Insurance Premiums	-	(108)	-	-	-	0.0%
5167	LTD Ins Premium	-	192	-	800	700	-12.5%
5169	STD Ins Premium	-	117	-	700	500	-28.6%
5199	Other Employee Benefits	-	(12)	1,000	1,000	100	-90.0%
	TOTAL SALARIES & BENEFITS	172,107	222,426	238,700	237,700	244,300	2.8%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	100	100	28,000	27900.0%
6235	Travel	-	30	-	-	-	0.0%
6245	Meetings & Conferences	-	25	2,000	2,000	-	-100.0%
6250	Staff Training	464	494	300	300	300	0.0%
6255	Dues & Memberships	200	200	-	-	250	0.0%
6290	Dept. Contract Services	14,574	21,302	-	-	200	0.0%
6301	Special Department Expenses	-	108	-	-	-	0.0%
6315	Office Supplies	122	453	500	500	250	-50.0%
6350	Small Tools/Equipment	168	-	200	200	-	-100.0%
6360	Uniforms	560	2,782	1,500	1,500	1,500	0.0%
6361	Personal Protection Equipment	974	-	2,000	600	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	17,063	25,394	6,600	5,200	30,500	486.5%
	EXPENDITURES GRAND TOTAL	189,169	247,820	245,300	242,900	274,800	13.1%
	NET CHANGE IN POSITION	(68,066)	(91,462)	(120,300)	(102,900)	(130,600)	26.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	154,009	-	-	-	-	0.0%
5020	Leave Accrual Payout	1,233	-	-	-	-	0.0%
5022	Alternative H&W Payout	1,013	-	-	-	-	0.0%
5105	Health Insurance Allocation	12,980	-	-	-	-	0.0%
5115	Dental Ins Allocation	707	-	-	-	-	0.0%
5120	Optical Ins Allocation	190	-	-	-	-	0.0%
5135	Medicare	2,322	-	-	-	-	0.0%
5145	Employer CalPERS Retire NC	13,110	-	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	3,692	-	-	-	-	0.0%
5500	Contra - Salaries	(36,326)	(35,888)	-	-	(35,888)	0.0%
	TOTAL SALARIES & BENEFITS	152,932	(35,888)	-	-	(35,888)	0.0%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	6,858	(4,631)	-	-	-	0.0%
6230	Printing & Binding	305	-	-	-	-	0.0%
6235	Travel	1,485	3,034	-	-	-	0.0%
6245	Meetings & Conferences	6,550	376	-	-	-	0.0%
6255	Dues & Memberships	913	-	-	-	-	0.0%
6315	Office Supplies	-	-	-	-	1,100	0.0%
6325	Postage	27	-	-	-	500	0.0%
6363	Resident Vehicle Rebate Prog	42,500	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	320	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	58,957	(1,221)	-	-	1,600	0.0%
	EXPENDITURES GRAND TOTAL	211,888	(37,109)	-	-	(34,288)	0.0%
	NET CHANGE IN POSITION	(211,888)	37,109	-	-	34,288	0.0%

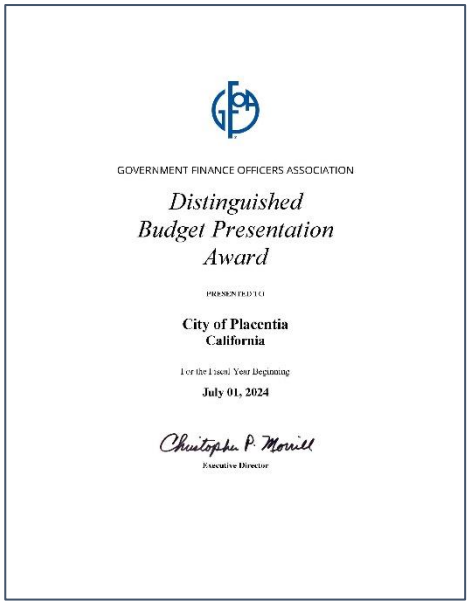
PLACENTIA
Rich Heritage, Bright Future

FINANCE DEPARTMENT

General Fund Budget
FISCAL YEAR 2025-26

311

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.


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

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.

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.

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4999	Other Financing Sources	129,849	140,198	-	-	-	0.0%
	Total Revenues	**129,849**	**140,198**	-	-	-	0.0%
	GRAND TOTAL RESOURCES	**129,849**	**140,198**	-	-	-	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	681,799	778,687	856,900	856,900	879,600	2.6%
5015	Overtime	2,503	2,255	-	-	-	0.0%
5020	Leave Accrual Payout	4,457	-	-	-	-	0.0%
5022	Alternative H&W Payout	3,126	5,140	7,100	8,250	6,800	-17.6%
5023	Signing Bonus Payout	-	32,228	-	-	-	0.0%
5105	Health Insurance Allocation	124,786	101,233	126,900	-	-	0.0%
5110	Life Ins Allocation	-	337	2,200	2,200	1,400	-36.4%
5115	Dental Ins Allocation	9,038	6,450	3,400	-	-	0.0%
5120	Optical Ins Allocation	1,949	2,008	1,700	1,700	1,900	11.8%
5125	LTD Ins Allocation	-	-	3,300	-	-	0.0%
5126	STD Ins Allocation	-	-	3,200	-	-	0.0%
5135	Medicare	10,257	12,045	12,500	12,500	12,300	-1.6%
5141	Employers' PARS/ARS	-	11,217	7,900	7,900	7,700	-2.5%
5145	Employer CalPERS Retire NC	48,015	56,061	65,900	65,900	74,600	13.2%
5147	ICMA Defined Contribution Plan	-	4,047	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	15,255	3,685	9,000	9,000	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	52	-	-	-	0.0%
5161	Health Insurance Premiums	-	34,295	-	126,900	149,400	17.7%
5162	Dental Insurance Premiums	-	2,295	-	3,400	9,600	182.4%
5163	Life Insurance Premiums	-	(138)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(492)	-	-	-	0.0%
5167	LTD Ins Premium	-	913	-	3,300	3,400	3.0%
5169	STD Ins Premium	-	559	-	3,200	2,100	-34.4%
5175	Leave Buyback	2,595	2,021	25,100	25,100	32,400	29.1%
5199	Other Employee Benefits	-	(52)	10,700	10,700	300	-97.2%
	TOTAL SALARIES & BENEFITS	903,779	1,054,846	1,135,800	1,136,950	1,181,500	3.9%
	MATERIALS, SUPPLIES & SERVICES						
6010	Accounting & Auditing Service	69,094	81,542	75,000	75,000	93,700	24.9%
6025	Third Party Administration	12,636	15,768	12,000	12,000	12,000	0.0%
6041	Bank Over/Short	(362)	(3,168)	-	-	-	0.0%
6043	Payroll Penalty	2,864	-	-	-	-	0.0%
6044	Credit Card Write-offs	-	(1,020)	-	-	-	0.0%
6099	Professional Services	154,067	139,837	100,000	115,000	115,000	0.0%
6245	Meetings & Conferences	12,998	3,186	2,000	2,000	2,000	0.0%
6250	Staff Training	1,728	2,168	750	750	1,000	33.3%
6255	Dues & Memberships	1,070	2,145	1,000	1,000	2,400	140.0%
6296	Admin Service Fee	68,970	96	-	-	-	0.0%
6301	Special Department Expenses	946	684	-	-	-	0.0%
6315	Office Supplies	1,808	1,383	4,000	4,000	2,000	-50.0%
6320	Books & Periodicals	-	50	-	-	-	0.0%
6325	Postage	198	-	-	-	-	0.0%
6360	Uniforms	181	-	-	-	-	0.0%
6365	Computer Software	250	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	(31,150)	17,250	40,000	85,400	85,400	0.0%
6908	Subscription Principal (GASB)	25,650	34,954	-	-	-	0.0%
6919	Subscription Interest (GASB)	-	2,465	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	324,310	299,823	234,750	295,150	313,500	6.2%
	CIP & EQUIPMENT						
6364	Computer Hardware	107	84	-	-	-	0.0%
6367	Laptops/Tablets	135,349	142,198	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	135,456	142,283	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	1,363,545	1,496,952	1,370,550	1,432,100	1,495,000	4.4%
	NET CHANGE IN POSITION	(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

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

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4163	Fire Plan Check/Permit	18,577	49,601	60,000	80,000	82,400	3.00%
4167	Inspections/Operating Permit	17,177	43,320	100,000	100,000	145,000	45.00%
4705	Donations & Contributions	-	9,091	-	-	-	0.00%
4710	Reimbursements/Other Revenue	-	11,359	-	-	-	0.00%
4742	Reimbursement - Strike Team	12,837	18,953	-	216,418	-	-100.00%
	Total Revenues	**48,591**	**132,325**	160,000	396,418	227,400	-42.64%
	GRAND TOTAL RESOURCES	**48,591**	**132,325**	160,000	396,418	227,400	-42.64%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	2,159,813	2,901,660	3,198,200	3,198,200	3,437,700	7.49%
5005	Salaries/Part-Time	15,225	15,215	30,000	10,000	50,200	402.00%
5015	Overtime	438,183	386,977	275,800	512,218	275,400	-46.23%
5020	Leave Accrual Payout	54,840	-	-	-	-	0.00%
5022	Alternative H&W Payout	10,250	10,500	22,100	12,250	15,300	24.90%
5023	Signing Bonus Payout	91,148	97,314	-	-	-	0.00%
5105	Health Insurance Allocation	377,097	298,098	506,100	-	-	0.00%
5110	Life Ins Allocation	-	1,008	9,000	9,000	5,600	-37.78%
5115	Dental Ins Allocation	24,416	20,559	12,500	-	-	0.00%
5120	Optical Ins Allocation	4,584	5,653	6,200	6,200	6,300	1.61%
5125	LTD Ins Allocation	-	-	12,200	-	-	0.00%
5126	STD Ins Allocation	-	-	11,200	-	-	0.00%
5135	Medicare	40,362	49,948	46,500	46,500	50,000	7.53%
5141	Employers' PARS/ARS	394	89,564	-	-	-	0.00%
5145	Employer CalPERS Retire NC	10,635	14,980	20,900	20,900	327,100	1465.07%
5147	ICMA Defined Contribution Plan	197,886	170,856	297,300	297,300	-	-100.00%
5159	Employee Medical Opt Out Plan	9,969	11,077	9,600	9,600	-	-100.00%
5160	Emp Bnft/Insurance Premiums	-	197	-	-	-	0.00%
5161	Health Insurance Premiums	-	139,060	-	506,100	502,400	-0.73%
5162	Dental Insurance Premiums	-	8,845	-	12,500	33,400	167.20%
5163	Life Insurance Premiums	-	(108)	-	-	-	0.00%
5164	Optical Insurance Premiums	-	(1,623)	-	-	-	0.00%
5167	LTD Ins Premium	-	3,449	-	12,200	13,200	8.20%
5169	STD Ins Premium	-	2,111	-	11,200	8,100	-27.68%
5175	Leave Buyback	-	15,015	36,100	36,100	20,200	-44.04%
5199	Other Employee Benefits	-	(197)	3,200	3,200	800	-75.00%
	TOTAL SALARIES & BENEFITS	3,434,803	4,240,159	4,496,900	4,703,468	4,745,700	0.90%
	MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	-	356	-	-	-	0.00%
6051	Toll Roads Expense	-	8	-	-	-	0.00%
6052	Common Area Expenses	-	-	-	-	3,000	0.00%
6053	City Events	-	626	-	-	400	0.00%
6099	Professional Services	5,240	5,308	52,000	52,000	7,000	-86.54%
6130	Repair & Maint/Facilities	1,735	6,079	25,000	13,000	8,000	-38.46%
6134	Vehicle Repair & Maintenance	52,244	129,557	100,000	152,500	100,500	-34.10%
6135	Repair/Maint Off Furn & Eqp	331	192	-	-	-	0.00%
6136	Software Maintenance	50,585	(19,674)	137,000	137,000	-	-100.00%
6137	Repair Maint/Equipment	31,068	37,616	20,000	20,000	30,000	50.00%
6170	Equipment & Tool Rental	1,783	108	3,000	3,000	1,500	-50.00%
6225	Advertising/Promotional	947	2,115	-	-	5,000	0.00%
6230	Printing & Binding	1,521	2,325	1,000	1,000	600	-40.00%
6235	Travel	3,313	8,893	-	-	1,500	0.00%
6245	Meetings & Conferences	19,256	14,882	2,000	2,000	8,000	300.00%
6250	Staff Training	21,817	40,482	175,000	175,000	176,500	0.86%
6255	Dues & Memberships	898	1,258	1,600	1,600	1,700	6.25%
6290	Dept. Contract Services	206,792	64,966	75,000	75,000	140,000	86.67%
6295	City Admin Services	-	7,700	-	-	-	0.00%
6301	Special Department Expenses	116,731	67,282	72,500	73,000	41,750	-42.81%
6305	Traffic Control Devices	-	126	-	-	-	0.00%
6315	Office Supplies	5,543	5,630	2,300	2,300	2,500	8.70%
6320	Books & Periodicals	-	-	-	-	700	0.00%
6325	Postage	1,152	24	250	250	150	-40.00%
6350	Small Tools/Equipment	4,573	4,838	3,500	3,500	3,500	0.00%
6355	Small Furniture & Fixture	107	522	-	-	-	0.00%
6360	Uniforms	25,890	29,677	27,500	30,500	35,300	15.74%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6361	Personal Protection Equipment	51,026	68,420	20,800	32,800	20,250	-38.26%
6362	Emergency Medical Supples	22,709	7,486	10,000	9,000	9,000	0.00%
6365	Computer Software	1,701	1,500	-	-	-	0.00%
6366	Web Based Service/Subcriptions	55	11,134	5,000	5,000	60,000	1100.00%
6399	Other Supplies	8,075	9,532	3,000	1,000	-	-100.00%
6401	Community Programs	6,554	473	-	-	-	0.00%
6405	Contributions/Donations	3,097	7,500	-	-	-	0.00%
6425	County Disbursements	-	21	-	-	-	0.00%
6845	Office Equipment	223	-	-	-	-	0.00%
6908	Subscription Principal (GASB)	88,419	77,735	-	-	-	0.00%
6919	Subscription Interest (GASB)	6,914	8,385	-	-	-	0.00%
	TOTAL MATERIALS, SUPPLIES & SERVICES	740,299	603,082	736,450	789,450	656,850	-16.80%
	CIP & EQUIPMENT						
6364	Computer Hardware	32	-	-	-	-	0.00%
6840	Machinery & Equipment	1,413	-	-	-	-	0.00%
6855	Furniture & Fixtures	3,940	813	-	-	-	0.00%
	TOTAL CIP & EQUIPMENT	5,385	813	-	-	-	0.00%
	EXPENDITURES GRAND TOTAL	4,180,487	4,844,055	5,233,350	5,492,918	5,402,550	-1.65%
	NET CHANGE IN POSITION	(4,131,896)	(4,711,730)	(5,073,350)	(5,096,500)	(5,175,150)	1.54%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4705	Donations & Contributions	-	9,091	-	-	-	0.0%
	Total Revenues	**-**	**9,091**	-	-	-	0.0%
	GRAND TOTAL RESOURCES	**-**	**9,091**	-	-	-	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	355,937	474,780	493,000	493,000	522,600	6.0%
5015	Overtime	88	-	-	-	-	0.0%
5020	Leave Accrual Payout	9,491	-	-	-	-	0.0%
5022	Alternative H&W Payout	2,500	2,250	3,800	2,750	2,300	-16.4%
5023	Signing Bonus Payout	-	19,744	-	-	-	0.0%
5105	Health Insurance Allocation	35,507	31,983	45,100	-	-	0.0%
5110	Life Ins Allocation	-	129	1,100	1,100	800	-27.3%
5115	Dental Ins Allocation	3,222	2,714	1,200	-	-	0.0%
5120	Optical Ins Allocation	470	673	700	700	700	0.0%
5125	LTD Ins Allocation	-	-	1,400	-	-	0.0%
5126	STD Ins Allocation	-	-	1,600	-	-	0.0%
5135	Medicare	5,416	7,515	7,200	7,200	7,600	5.6%
5141	Employers' PARS/ARS	-	11,166	-	-	-	0.0%
5145	Employer CalPERS Retire NC	10,577	11,328	12,400	12,400	50,700	308.9%
5147	ICMA Defined Contribution Plan	21,001	27,114	37,800	37,800	-	-100.0%
5159	Employee Medical Opt Out Plan	4,984	3,400	4,800	4,800	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	20	-	-	-	0.0%
5161	Health Insurance Premiums	-	13,139	-	45,100	53,800	19.3%
5162	Dental Insurance Premiums	-	1,056	-	1,200	3,700	208.3%
5164	Optical Insurance Premiums	-	(188)	-	-	-	0.0%
5167	LTD Ins Premium	-	562	-	1,400	2,000	42.9%
5169	STD Ins Premium	-	344	-	1,600	1,200	-25.0%
5175	Leave Buyback	-	12,338	13,400	13,400	20,200	50.7%
5199	Other Employee Benefits	-	(20)	2,000	2,000	100	-95.0%
	TOTAL SALARIES & BENEFITS	449,192	620,046	625,500	624,450	665,700	6.6%
	MATERIALS, SUPPLIES & SERVICES						
6051	Toll Roads Expense	-	8	-	-	-	0.0%
6053	City Events	-	71	-	-	-	0.0%
6130	Repair & Maint/Facilities	25	52	-	-	-	0.0%
6225	Advertising/Promotional	947	125	-	-	-	0.0%
6230	Printing & Binding	1,521	1,256	200	200	300	50.0%
6235	Travel	2,636	6,364	-	-	-	0.0%
6245	Meetings & Conferences	17,477	8,180	2,000	2,000	4,000	100.0%
6250	Staff Training	2,482	1,370	-	-	1,000	0.0%
6255	Dues & Memberships	781	227	1,000	1,000	1,500	50.0%
6301	Special Department Expenses	11,059	10,192	12,000	15,000	1,250	-91.7%
6305	Traffic Control Devices	-	126	-	-	-	0.0%
6315	Office Supplies	3,278	3,406	800	800	1,000	25.0%
6320	Books & Periodicals	-	-	-	-	200	0.0%
6325	Postage	1,152	-	250	250	150	-40.0%
6350	Small Tools/Equipment	361	-	-	-	-	0.0%
6360	Uniforms	7,984	2,700	-	-	3,000	0.0%
6366	Web Based Service/Subcriptions	55	55	5,000	5,000	-	-100.0%
6399	Other Supplies	747	230	-	-	-	0.0%
6401	Community Programs	122	473	-	-	-	0.0%
6405	Contributions/Donations	3,097	7,500	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	53,724	42,334	21,250	24,250	12,400	-48.9%
	EXPENDITURES GRAND TOTAL	502,916	662,379	646,750	648,700	678,100	4.5%
	NET CHANGE IN POSITION	(502,916)	(653,288)	(646,750)	(648,700)	(678,100)	4.5%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4163	Fire Plan Check/Permit	3,431	-	-	-	-	0.0%
4167	Inspections/Operating Permit	12,880	-	-	-	-	0.0%
4710	Reimbursements/Other Revenue	-	11,359	-	-	-	0.0%
4742	Reimbursement - Strike Team	12,837	18,953	-	216,418	-	-100.0%
	Total Revenues	**29,148**	**30,312**	-	216,418	-	-100.0%
	GRAND TOTAL RESOURCES	**29,148**	**30,312**	-	216,418	-	-100.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	1,800,676	2,212,794	2,384,800	2,384,800	2,672,400	12.1%
5005	Salaries/Part-Time	15,225	14,883	30,000	10,000	5,200	-48.0%
5015	Overtime	438,095	386,645	275,000	511,918	275,000	-46.3%
5020	Leave Accrual Payout	45,349	-	-	-	-	0.0%
5022	Alternative H&W Payout	7,750	7,750	14,300	8,000	10,500	31.3%
5023	Signing Bonus Payout	91,148	69,317	-	-	-	0.0%
5105	Health Insurance Allocation	341,590	243,963	421,100	-	-	0.0%
5110	Life Ins Allocation	-	783	6,900	6,900	4,400	-36.2%
5115	Dental Ins Allocation	21,194	15,428	10,200	-	-	0.0%
5120	Optical Ins Allocation	4,114	4,536	4,900	4,900	5,200	6.1%
5125	LTD Ins Allocation	-	-	9,500	-	-	0.0%
5126	STD Ins Allocation	-	-	8,300	-	-	0.0%
5135	Medicare	34,896	39,159	34,600	34,600	38,800	12.1%
5141	Employers' PARS/ARS	394	73,649	-	-	-	0.0%
5145	Employer CalPERS Retire NC	-	-	-	-	253,300	0.0%
5147	ICMA Defined Contribution Plan	176,658	132,806	238,500	238,500	-	-100.0%
5159	Employee Medical Opt Out Plan	4,985	5,877	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	161	-	-	-	0.0%
5161	Health Insurance Premiums	-	116,825	-	421,100	426,000	1.2%
5162	Dental Insurance Premiums	-	7,156	-	10,200	27,600	170.6%
5163	Life Insurance Premiums	-	(108)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(1,326)	-	-	-	0.0%
5167	LTD Ins Premium	-	2,629	-	9,500	10,100	6.3%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
5169	STD Ins Premium	-	1,610	-	8,300	6,200	-25.3%
5175	Leave Buyback	-	2,677	22,700	22,700	-	-100.0%
5199	Other Employee Benefits	-	(161)	1,000	1,000	600	-40.0%
	TOTAL SALARIES & BENEFITS	2,982,075	3,337,053	3,461,800	3,672,418	3,735,300	1.7%
	MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	-	356	-	-	-	0.0%
6052	Common Area Expenses	-	-	-	-	3,000	0.0%
6053	City Events	-	555	-	-	400	0.0%
6099	Professional Services	5,240	5,308	52,000	52,000	7,000	-86.5%
6130	Repair & Maint/Facilities	1,710	6,027	25,000	13,000	8,000	-38.5%
6134	Vehicle Repair & Maintenance	52,244	129,557	100,000	152,500	100,000	-34.4%
6135	Repair/Maint Off Furn & Eqp	331	192	-	-	-	0.0%
6136	Software Maintenance	50,585	(19,674)	137,000	137,000	-	-100.0%
6137	Repair Maint/Equipment	31,068	37,616	20,000	20,000	30,000	50.0%
6170	Equipment & Tool Rental	1,783	108	3,000	3,000	1,500	-50.0%
6225	Advertising/Promotional	-	1,990	-	-	-	0.0%
6235	Travel	677	2,529	-	-	1,500	0.0%
6245	Meetings & Conferences	1,779	6,052	-	-	2,000	0.0%
6250	Staff Training	19,336	39,112	175,000	175,000	175,000	0.0%
6255	Dues & Memberships	117	721	-	-	-	0.0%
6290	Dept. Contract Services	206,792	64,146	-	-	65,000	0.0%
6295	City Admin Services	-	7,700	-	-	-	0.0%
6301	Special Department Expenses	105,671	56,753	60,000	57,500	40,000	-30.4%
6315	Office Supplies	2,264	1,979	1,000	1,000	1,000	0.0%
6320	Books & Periodicals	-	-	-	-	500	0.0%
6325	Postage	-	24	-	-	-	0.0%
6350	Small Tools/Equipment	4,212	4,376	3,000	3,000	3,000	0.0%
6355	Small Furniture & Fixture	107	522	-	-	-	0.0%
6360	Uniforms	17,906	24,373	25,000	28,000	30,000	7.1%
6361	Personal Protection Equipment	51,026	68,420	20,000	32,000	20,000	-37.5%
6362	Emergency Medical Supples	22,709	7,486	10,000	9,000	9,000	0.0%
6365	Computer Software	1,701	1,500	-	-	-	0.0%
6366	Web Based Service/Subcriptions	-	8,000	-	-	60,000	0.0%
6399	Other Supplies	7,328	9,302	-	-	-	0.0%
6401	Community Programs	6,432	-	-	-	-	0.0%
6425	County Disbursements	-	21	-	-	-	0.0%
6845	Office Equipment	223	-	-	-	-	0.0%
6908	Subscription Principal (GASB)	88,419	77,735	-	-	-	0.0%
6919	Subscription Interest (GASB)	6,914	8,385	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	686,575	551,172	631,000	683,000	556,900	-18.5%
	CIP & EQUIPMENT						
6364	Computer Hardware	32	-	-	-	-	0.0%
6840	Machinery & Equipment	1,413	-	-	-	-	0.0%
6855	Furniture & Fixtures	3,940	813	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	5,385	813	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	3,674,034	3,889,038	4,092,800	4,355,418	4,292,200	-1.5%
	NET CHANGE IN POSITION	(3,644,886)	(3,858,726)	(4,092,800)	(4,139,000)	(4,292,200)	3.7%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4163	Fire Plan Check/Permit	15,146	49,601	60,000	80,000	82,400	3.0%
4167	Inspections/Operating Permit	4,297	43,320	100,000	100,000	145,000	45.0%
	Total Revenues	**19,443**	**92,921**	160,000	180,000	227,400	26.3%
	GRAND TOTAL RESOURCES	**19,443**	**92,921**	160,000	180,000	227,400	26.3%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	3,200	214,087	320,400	320,400	242,700	-24.3%
5005	Salaries/Part-Time	-	331	-	-	45,000	0.0%
5015	Overtime	-	331	800	300	400	33.3%
5022	Alternative H&W Payout	-	500	4,000	1,500	2,500	66.7%
5023	Signing Bonus Payout	-	8,253	-	-	-	0.0%
5105	Health Insurance Allocation	-	22,152	39,900	-	-	0.0%
5110	Life Ins Allocation	-	96	1,000	1,000	400	-60.0%
5115	Dental Ins Allocation	-	2,417	1,100	-	-	0.0%
5120	Optical Ins Allocation	-	445	600	600	400	-33.3%
5125	LTD Ins Allocation	-	-	1,300	-	-	0.0%
5126	STD Ins Allocation	-	-	1,300	-	-	0.0%
5135	Medicare	50	3,273	4,700	4,700	3,600	-23.4%
5141	Employers' PARS/ARS	-	4,749	-	-	-	0.0%
5145	Employer CalPERS Retire NC	59	3,652	8,500	8,500	23,100	171.8%
5147	ICMA Defined Contribution Plan	228	10,936	21,000	21,000	-	-100.0%
5159	Employee Medical Opt Out Plan	-	1,800	4,800	4,800	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	15	-	-	-	0.0%
5161	Health Insurance Premiums	-	9,097	-	39,900	22,600	-43.4%
5162	Dental Insurance Premiums	-	634	-	1,100	2,100	90.9%
5164	Optical Insurance Premiums	-	(108)	-	-	-	0.0%
5167	LTD Ins Premium	-	258	-	1,300	1,100	-15.4%
5169	STD Ins Premium	-	158	-	1,300	700	-46.2%
5199	Other Employee Benefits	-	(15)	200	200	100	-50.0%
	TOTAL SALARIES & BENEFITS	3,537	283,061	409,600	406,600	344,700	-15.2%
	MATERIALS, SUPPLIES & SERVICES						
6134	Vehicle Repair & Maintenance	-	-	-	-	500	0.0%
6225	Advertising/Promotional	-	-	-	-	5,000	0.0%
6230	Printing & Binding	-	1,069	800	800	300	-62.5%
6245	Meetings & Conferences	-	650	-	-	2,000	0.0%
6250	Staff Training	-	-	-	-	500	0.0%
6255	Dues & Memberships	-	310	600	600	200	-66.7%
6290	Dept. Contract Services	-	820	75,000	75,000	75,000	0.0%
6301	Special Department Expenses	-	337	500	500	500	0.0%
6315	Office Supplies	-	245	500	500	500	0.0%
6350	Small Tools/Equipment	-	463	500	500	500	0.0%
6360	Uniforms	-	2,604	2,500	2,500	2,300	-8.0%
6361	Personal Protection Equipment	-	-	800	800	250	-68.8%
6366	Web Based Service/Subcriptions	-	3,080	-	-	-	0.0%
6399	Other Supplies	-	-	3,000	1,000	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	9,577	84,200	82,200	87,550	6.5%
	EXPENDITURES GRAND TOTAL	3,537	292,637	493,800	488,800	432,250	-11.6%
	NET CHANGE IN POSITION	15,906	(199,716)	(333,800)	(308,800)	(204,850)	-33.7%

PLACENTIA
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HUMAN RESOURCES

General Fund Budget
FISCAL YEAR 2025-26

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

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4710	Reimbursements/Other Revenue	-	2,481	-	-	-	0.0%
	Total Revenues	**-**	**2,481**	-	-	-	0.0%
	GRAND TOTAL RESOURCES	**-**	**2,481**	-	-	-	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	610,676	719,900	489,100	489,100	518,200	5.9%
5010	Salaries/Temporary Employees	-	31,984	-	-	-	0.0%
5015	Overtime	58	3,530	3,000	3,000	3,000	0.0%
5022	Alternative H&W Payout	1,975	2,745	4,300	2,500	3,500	40.0%
5023	Signing Bonus Payout	-	29,048	-	-	-	0.0%
5099	Other Salaries & Wages	928	62	-	-	-	0.0%
5105	Health Insurance Allocation	64,532	67,052	71,100	-	-	0.0%
5110	Life Ins Allocation	-	215	1,200	1,200	900	-25.0%
5115	Dental Ins Allocation	4,305	4,534	1,600	-	-	0.0%
5120	Optical Ins Allocation	931	1,216	900	900	1,200	33.3%
5125	LTD Ins Allocation	-	-	1,900	-	-	0.0%
5126	STD Ins Allocation	-	-	1,800	-	-	0.0%
5135	Medicare	9,155	11,315	7,100	7,100	7,600	7.0%
5141	Employers' PARS/ARS	5,760	22,782	7,100	7,100	7,800	9.9%
5145	Employer CalPERS Retire NC	43,610	60,822	45,900	45,900	51,400	12.0%
5147	ICMA Defined Contribution Plan	-	3,429	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	32	-	-	-	0.0%
5161	Health Insurance Premiums	-	19,998	-	71,100	84,900	19.4%
5162	Dental Insurance Premiums	-	1,546	-	1,600	6,800	325.0%
5164	Optical Insurance Premiums	-	(263)	-	-	-	0.0%
5167	LTD Ins Premium	-	577	-	1,900	2,100	10.5%
5169	STD Ins Premium	-	353	-	1,800	1,300	-27.8%
5175	Leave Buyback	10,134	20,788	7,900	7,900	9,800	24.1%
5199	Other Employee Benefits	-	(32)	10,400	10,400	200	-98.1%
	TOTAL SALARIES & BENEFITS	752,064	1,001,634	653,300	651,500	698,700	7.2%
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	37,798	70,623	50,000	40,000	25,000	-37.5%
6044	Credit Card Write-offs	(0)	-	-	-	-	0.0%
6052	Common Area Expenses	-	598	-	-	-	0.0%
6053	City Events	-	2,161	-	-	-	0.0%
6054	Recruitment Exp	-	3,617	2,500	2,500	5,000	100.0%
6099	Professional Services	158,136	118,341	200,000	235,000	120,000	-48.9%
6225	Advertising/Promotional	1,998	5,514	-	8,000	8,000	0.0%
6235	Travel	812	4,418	2,000	2,000	2,000	0.0%
6245	Meetings & Conferences	5,554	3,741	4,000	4,000	4,000	0.0%
6250	Staff Training	54,024	1,554	15,000	15,000	10,000	-33.3%
6255	Dues & Memberships	3,070	3,128	5,000	5,000	3,500	-30.0%
6295	City Admin Services	-	1,500	1,500	1,500	-	-100.0%
6301	Special Department Expenses	10,243	16,210	-	-	-	0.0%
6315	Office Supplies	4,298	2,291	3,000	3,000	3,000	0.0%
6320	Books & Periodicals	-	750	1,000	1,000	1,000	0.0%
6325	Postage	159	93	200	200	200	0.0%
6355	Small Furniture & Fixture	-	2,956	-	-	-	0.0%
6366	Web Based Service/Subcriptions	-	68,352	-	-	-	0.0%
6399	Other Supplies	12	-	-	-	-	0.0%
6845	Office Equipment	-	177	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	276,102	306,024	284,200	317,200	181,700	-42.7%
	CIP & EQUIPMENT						
6364	Computer Hardware	337	-	-	-	-	0.0%
6855	Furniture & Fixtures	2,424	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	2,761	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	1,030,926	1,307,658	937,500	968,700	880,400	-9.1%
	NET CHANGE IN POSITION	(1,030,926)	(1,305,178)	(937,500)	(968,700)	(880,400)	-9.1%

PLACENTIA
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DEBT SERVICE

General Fund Budget
FISCAL YEAR 2025-26

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6030	Trustee Fees	1,300	-	-	-	-	0.0%
6905	Principal/Bonds/COP's/Leases	1,138,995	1,135,025	1,266,976	1,266,976	1,446,600	14.2%
6906	CalPERS-Fire Term. Principal	362,791	369,929	344,900	344,900	-	-100.0%
6915	Interest/Bonds/COP's/Leases	179,591	155,439	185,886	185,886	563,900	203.4%
6916	CalPERS-Fire Term Interest	17,177	10,039	3,400	3,400	-	-100.0%
6935	Lease Expenditure	3,505,634	-	-	-	-	0.0%
6936	Lease Revenue Bond Exp	-	4,083,700	4,657,704	4,657,704	4,290,600	-7.9%
	TOTAL MATERIALS, SUPPLIES & SERVICES	5,205,487	5,754,131	6,458,866	6,458,866	6,301,100	-2.4%
	EXPENDITURES GRAND TOTAL	5,205,487	5,754,131	6,458,866	6,458,866	6,301,100	-2.4%
	NET CHANGE IN POSITION	(5,205,487)	(5,754,131)	(6,458,866)	(6,458,866)	(6,301,100)	-2.4%

PLACENTIA
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GENERAL GOVERNMENT

General Fund Budget
FISCAL YEAR 2025-26

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4710	Reimbursements/Other Revenue	-	-	-	1,833	-	-100.0%
	Total Revenues	-	-	-	1,833	-	-100.0%
	GRAND TOTAL RESOURCES	-	-	-	1,833	-	-100.0%
	SALARIES & BENEFITS						
5020	Leave Accrual Payout	-	-	110,000	420,500	46,000	-89.1%
5023	Signing Bonus Payout	-	-	-	-	500,000	0.0%
5095	Salary Savings	-	-	(610,000)	(755,500)	(685,900)	-9.2%
5110	Life Ins Allocation	12,888	16,025	-	-	-	0.0%
5144	Employer CalPERS UAL	107,475	-	-	-	-	0.0%
5150	Tuition Reimbursement	25,087	9,709	20,000	20,000	20,000	0.0%
5163	Life Insurance Premiums	49,985	51,739	-	-	-	0.0%
5169	STD Ins Premium	113,968	128,163	-	-	-	0.0%
	TOTAL SALARIES & BENEFITS	309,403	205,636	(480,000)	(315,000)	(119,900)	-61.9%
	MATERIALS, SUPPLIES & SERVICES						
6052	Common Area Expenses	-	85,672	40,000	40,000	30,636	-23.4%
6053	City Events	-	4,769	15,000	15,000	15,000	0.0%
6054	Recruitment Exp	-	169	-	-	-	0.0%
6099	Professional Services	1,208	1,837	-	-	-	0.0%
6125	Sidewalk Replacement	300	-	-	-	-	0.0%
6135	Repair/Maint Off Furn & Eqp	316	-	-	-	-	0.0%
6137	Repair Maint/Equipment	24,171	(4,454)	10,000	10,000	-	-100.0%
6175	Office Equipment Rental	80,284	44,126	92,000	126,000	130,000	3.2%
6215	Telephone/Internet	344,775	344,497	300,000	300,000	240,000	-20.0%
6225	Advertising/Promotional	-	26	-	-	-	0.0%
6230	Printing & Binding	1,036	646	2,200	2,200	2,200	0.0%
6235	Travel	2,741	-	-	-	-	0.0%
6245	Meetings & Conferences	8,015	8,628	-	-	-	0.0%
6250	Staff Training	113	143	-	-	-	0.0%
6255	Dues & Memberships	315	1,413	-	-	-	0.0%
6257	Licenses & Permits	-	9	-	-	-	0.0%
6295	City Admin Services	3,274,965	3,346,462	3,252,900	3,340,900	4,409,700	32.0%
6296	Admin Service Fee	-	71,447	70,000	70,000	70,000	0.0%
6301	Special Department Expenses	115,061	29,187	-	-	-	0.0%
6315	Office Supplies	14,411	14,413	15,000	15,000	12,000	-20.0%
6325	Postage	25,684	46,246	41,800	41,800	35,000	-16.3%
6330	Electricity	703,355	846,455	800,000	900,000	863,000	-4.1%
6335	Water	383,010	490,667	437,800	637,800	550,000	-13.8%
6340	Natural Gas	15,542	13,813	15,000	15,000	15,000	0.0%
6345	Gasoline & Diesel Fuel	-	186	-	-	-	0.0%
6360	Uniforms	1,269	296	-	-	-	0.0%
6366	Web Based Service/Subcriptions	-	355	-	-	-	0.0%
6399	Other Supplies	1,493	15,502	-	-	-	0.0%
6401	Community Programs	6,193	280	-	-	-	0.0%
6410	Property Taxes	7,102	2,257	10,000	10,000	2,500	-75.0%
6907	Lease Principal (GASB)	4,443	55,021	-	-	-	0.0%
6917	Lease Interest (GASB)	5	7,581	-	-	-	0.0%
6999	Other Expenditure	139,562	75,095	90,000	51,000	45,000	-11.8%
	TOTAL MATERIALS, SUPPLIES & SERVICES	5,155,370	5,502,742	5,191,700	5,574,700	6,420,036	15.2%
	CIP & EQUIPMENT						
6855	Furniture & Fixtures	5,135	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	5,135	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	5,469,907	5,708,378	4,711,700	5,259,700	6,300,136	19.8%
	NET CHANGE IN POSITION	(5,469,907)	(5,708,378)	(4,711,700)	(5,257,867)	(6,300,136)	19.8%

PLACENTIA
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PUBLIC SAFETY - POLICE

General Fund Budget
FISCAL YEAR 2025-26

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 or 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

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4145	Bicycle Licenses	4	27	-	3	-	-100.0%
4201	Federal Grants	18,073	10,933	-	14,520	32,015	120.5%
4205	State Grants	-	-	-	-	50,000	0.0%
4225	POST - Intergovernmental Rev	29,219	10,320	30,000	30,000	15,000	-50.0%
4299	Other Intergovernmental Rev	269,412	172,779	250,000	250,000	200,000	-20.0%
4325	Parking Permit Fees	10,976	11,320	12,240	12,240	12,240	0.0%
4326	Towing Fee	22,965	3,885	-	-	-	0.0%
4327	Storage Fee	69,720	17,780	-	-	-	0.0%
4328	Lien Fee	15,795	2,460	-	-	-	0.0%
4329	Emergency Response Fee	400	-	1,100	1,100	1,100	0.0%
4330	Special Police Services	86,805	72,718	75,000	91,434	85,000	-7.0%
4333	Vehicle Impound/Releases	25,009	4,144	-	-	-	0.0%
4334	DUI Vehicle Release Fee	21,356	31,183	-	25,060	30,000	19.7%
4335	Alarm System Monitoring	82,400	134,636	141,700	141,700	140,000	-1.2%
4366	AB 109 Public Safety Realign	40,118	42,075	30,000	30,000	30,000	0.0%
4399	Other Charges for Service	1,944	1,377	2,000	2,000	2,000	0.0%
4405	Veh Code Fines (Moving)	43,088	50,934	50,000	50,000	50,000	0.0%
4410	City Ord Fines (Parking)	293,046	341,858	310,000	385,000	450,000	16.9%
4416	Live Scan Rolling Fee	1,527	3,541	3,675	3,675	3,675	0.0%
4705	Donations & Contributions	965	2,290	-	6,415	-	-100.0%
4710	Reimbursements/Other Revenue	300	503	-	160	-	-100.0%
4714	Recovery & Restitution	323	-	500	500	500	0.0%
4741	Reimbursements - SART Exam	7,727	1,610	5,000	5,000	2,000	-60.0%
4751	Sale of Auction Vehicles	65,390	38,550	-	-	-	0.0%
4753	Auction-Unclaimed Items	2,578	-	-	-	-	0.0%
4999	Other Financing Sources	345,526	447,661	-	-	-	0.0%
	Total Revenues	**1,454,666**	**1,402,583**	911,215	1,048,807	1,103,530	5.2%
	GRAND TOTAL RESOURCES	**1,454,666**	**1,402,583**	911,215	1,048,807	1,103,530	5.2%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	6,837,401	7,697,522	8,616,200	8,616,200	8,904,300	3.3%
5005	Salaries/Part-Time	194,550	184,115	152,000	152,000	152,000	0.0%
5015	Overtime	967,184	879,880	767,000	820,000	855,000	4.3%
5020	Leave Accrual Payout	250,915	70,904	-	-	-	0.0%
5022	Alternative H&W Payout	30,000	40,375	59,400	53,123	33,400	-37.1%
5023	Signing Bonus Payout	134,037	228,878	-	-	-	0.0%
5099	Other Salaries & Wages	-	122	-	-	-	0.0%
5105	Health Insurance Allocation	887,358	709,180	1,112,700	-	-	0.0%
5110	Life Ins Allocation	-	1,071	17,300	17,300	10,200	-41.0%
5115	Dental Ins Allocation	56,329	46,522	30,500	-	-	0.0%
5120	Optical Ins Allocation	10,974	12,375	13,700	13,700	12,500	-8.8%
5125	LTD Ins Allocation	-	-	28,900	-	-	0.0%
5126	STD Ins Allocation	-	-	25,900	-	-	0.0%
5135	Medicare	125,244	135,746	125,300	125,300	129,400	3.3%
5141	Employers' PARS/ARS	12,308	21,565	6,700	6,700	-	-100.0%
5145	Employer CalPERS Retire NC	1,106,898	1,330,973	1,494,300	1,494,300	1,588,200	6.3%
5147	ICMA Defined Contribution Plan	-	6,694	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	104,830	68,738	84,000	84,000	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	441	-	-	-	0.0%
5161	Health Insurance Premiums	-	282,195	-	1,112,700	989,600	-11.1%
5162	Dental Insurance Premiums	-	19,019	-	30,500	69,900	129.2%
5163	Life Insurance Premiums	-	(123)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(3,423)	-	-	-	0.0%
5167	LTD Ins Premium	-	8,752	-	28,900	31,400	8.7%
5169	STD Ins Premium	-	5,358	-	25,900	19,400	-25.1%
5170	Sick Leave Buyback	30,374	26,185	-	-	-	0.0%
5175	Leave Buyback	73,194	100,976	105,400	105,400	48,500	-54.0%
5199	Other Employee Benefits	(1,011)	(459)	26,500	26,500	1,900	-92.8%
	TOTAL SALARIES & BENEFITS	10,820,586	11,873,580	12,665,800	12,712,523	12,845,700	1.0%
	MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	-	31	-	-	-	0.0%
6051	Toll Roads Expense	-	637	-	6,530	6,700	2.6%
6052	Common Area Expenses	-	345	-	400	500	25.0%
6053	City Events	-	105	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6055	Medical Services	9,840	9,780	27,000	27,000	10,000	-63.0%
6099	Professional Services	67,378	61,203	104,825	108,580	90,100	-17.0%
6130	Repair & Maint/Facilities	62,073	1,735	65,145	65,145	-	-100.0%
6132	Repair & Maintenance/Streets	-	72	-	-	-	0.0%
6134	Vehicle Repair & Maintenance	-	345	-	-	-	0.0%
6136	Software Maintenance	183,496	247,982	498,000	494,470	555,632	12.4%
6137	Repair Maint/Equipment	76,531	90,114	148,775	148,775	94,857	-36.2%
6147	Janitorial Supplies	-	5	-	-	-	0.0%
6148	K9 Expenses	-	2,664	-	10,000	15,000	50.0%
6149	Jail Supplies	-	7,839	-	30,000	30,000	0.0%
6160	Facility Rental	20,222	41,183	1,600	1,600	1,600	0.0%
6162	Range Training	35,374	24,125	23,500	22,623	25,500	12.7%
6165	Vehicle Rental	(20,001)	(41,055)	290,000	-	-	0.0%
6175	Office Equipment Rental	-	-	-	-	1,000	0.0%
6181	Towing Services	28,988	4,165	7,000	1,000	-	-100.0%
6182	Lien Services	4,477	1,262	-	-	-	0.0%
6183	CSUF PD Reimburse Impound Fees	7,383	3,086	-	-	-	0.0%
6225	Advertising/Promotional	551	-	-	-	-	0.0%
6230	Printing & Binding	2,826	15,167	14,000	14,816	17,700	19.5%
6235	Travel	1,412	8,714	3,000	3,000	10,000	233.3%
6245	Meetings & Conferences	22,833	8,534	3,000	3,000	2,000	-33.3%
6250	Staff Training	24,296	34,762	19,000	39,000	35,000	-10.3%
6255	Dues & Memberships	3,535	4,522	5,100	5,100	5,095	-0.1%
6280	Animal Control Services	313,089	374,081	389,000	416,558	468,522	12.5%
6290	Dept. Contract Services	262,612	357,291	314,727	340,727	337,183	-1.0%
6296	Admin Service Fee	6,150	3,885	5,000	5,000	5,000	0.0%
6299	Other Purchased Services	7,938	7,785	15,500	15,500	17,000	9.7%
6301	Special Department Expenses	41,332	36,359	7,700	7,200	4,500	-37.5%
6315	Office Supplies	9,359	9,818	5,000	5,161	5,200	0.7%
6320	Books & Periodicals	5,540	4,213	7,300	7,300	6,200	-15.1%
6325	Postage	503	697	1,000	1,000	1,000	0.0%
6345	Gasoline & Diesel Fuel	69	938	-	-	-	0.0%
6350	Small Tools/Equipment	200	-	-	-	-	0.0%
6355	Small Furniture & Fixture	-	239	-	-	-	0.0%
6360	Uniforms	77,769	62,944	45,000	76,000	64,250	-15.5%
6362	Emergency Medical Supples	600	139	-	-	-	0.0%
6365	Computer Software	965	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	205	62,563	200	21,443	24,247	13.1%
6399	Other Supplies	16,037	16,049	34,200	14,200	10,000	-29.6%
6401	Community Programs	4,793	12,914	25,800	21,280	15,000	-29.5%
6845	Office Equipment	178	756	500	500	500	0.0%
6907	Lease Principal (GASB)	300,584	376,653	-	-	-	0.0%
6908	Subscription Principal (GASB)	99,605	101,178	-	-	-	0.0%
6917	Lease Interest (GASB)	5,113	9,357	-	-	-	0.0%
6918	Non-Lease Component (GASB)	2,555	2,497	-	-	-	0.0%
6919	Subscription Interest (GASB)	18,835	17,262	-	-	-	0.0%
6937	Lease Expenditure (GASB)	345,526	447,661	-	-	-	0.0%
6940	Payments to Other Agencies	-	61,609	-	-	-	0.0%
6999	Other Expenditure	2,544	16,364	12,000	12,000	12,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	2,053,312	2,510,576	2,072,872	1,924,908	1,871,286	-2.8%
	CIP & EQUIPMENT						
6364	Computer Hardware	1,033	867	-	-	-	0.0%
6850	Building & Facilities	-	-	-	877	-	-100.0%
6855	Furniture & Fixtures	2,745	609	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	3,779	1,476	-	877	-	-100.0%
	EXPENDITURES GRAND TOTAL	12,877,677	14,385,633	14,738,672	14,638,308	14,716,986	0.5%
	NET CHANGE IN POSITION	(11,423,011)	(12,983,050)	(13,827,457)	(13,589,501)	(13,613,456)	0.2%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4201	Federal Grants	16,088	4,434	-	10,920	22,015	101.6%
4225	POST - Intergovernmental Rev	-	10,746	-	-	-	0.0%
4325	Parking Permit Fees	211	-	-	-	-	0.0%
4329	Emergency Response Fee	400	-	1,100	1,100	1,100	0.0%
4330	Special Police Services	22,635	7,769	30,000	30,000	30,000	0.0%
4334	DUI Vehicle Release Fee	281	-	-	-	-	0.0%
4335	Alarm System Monitoring	82,400	134,636	141,700	141,700	140,000	-1.2%
4399	Other Charges for Service	1,944	1,377	2,000	2,000	2,000	0.0%
4705	Donations & Contributions	455	1,590	-	6,215	-	-100.0%
4710	Reimbursements/Other Revenue	300	471	-	86	-	-100.0%
4741	Reimbursements - SART Exam	7,727	1,610	5,000	5,000	2,000	-60.0%
4751	Sale of Auction Vehicles	475	-	-	-	-	0.0%
	Total Revenues	**132,917**	**162,632**	179,800	197,022	197,115	0.0%
	GRAND TOTAL RESOURCES	**132,917**	**162,632**	179,800	197,022	197,115	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	1,254,387	1,225,612	1,451,400	1,451,400	1,126,000	-22.4%
5015	Overtime	11,175	16,189	12,000	27,000	20,000	-25.9%
5020	Leave Accrual Payout	6,246	53,044	-	-	-	0.0%
5022	Alternative H&W Payout	2,500	5,250	10,000	6,000	3,800	-36.7%
5023	Signing Bonus Payout	-	18,267	-	-	-	0.0%
5099	Other Salaries & Wages	-	36	-	-	-	0.0%
5105	Health Insurance Allocation	169,853	137,854	195,600	-	-	0.0%
5110	Life Ins Allocation	-	201	3,500	3,500	1,500	-57.1%
5115	Dental Ins Allocation	9,986	8,485	5,000	-	-	0.0%
5120	Optical Ins Allocation	1,837	2,023	2,300	2,300	1,400	-39.1%
5125	LTD Ins Allocation	-	-	3,400	-	-	0.0%
5126	STD Ins Allocation	-	-	3,100	-	-	0.0%
5135	Medicare	18,766	19,894	21,100	21,100	16,400	-22.3%
5145	Employer CalPERS Retire NC	273,826	292,585	324,100	324,100	267,400	-17.5%
5147	ICMA Defined Contribution Plan	-	6,694	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	52	-	-	-	0.0%
5161	Health Insurance Premiums	-	49,845	-	195,600	137,300	-29.8%
5162	Dental Insurance Premiums	-	3,134	-	5,000	8,500	70.0%
5164	Optical Insurance Premiums	-	(452)	-	-	-	0.0%
5167	LTD Ins Premium	-	1,340	-	3,400	4,100	20.6%
5169	STD Ins Premium	-	821	-	3,100	2,500	-19.4%
5170	Sick Leave Buyback	3,949	1,218	-	-	-	0.0%
5175	Leave Buyback	12,971	43,796	46,200	46,200	35,300	-23.6%
5199	Other Employee Benefits	-	(52)	6,300	6,300	200	-96.8%
	TOTAL SALARIES & BENEFITS	1,765,496	1,885,835	2,084,000	2,095,000	1,624,400	-22.5%
	MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	-	31	-	-	-	0.0%
6051	Toll Roads Expense	-	566	-	6,330	6,500	2.7%
6052	Common Area Expenses	-	295	-	-	500	0.0%
6053	City Events	-	105	-	-	-	0.0%
6055	Medical Services	9,840	9,780	27,000	27,000	10,000	-63.0%
6099	Professional Services	18,200	8,075	19,025	19,025	9,000	-52.7%
6225	Advertising/Promotional	551	-	-	-	-	0.0%
6230	Printing & Binding	801	5,179	6,500	6,500	6,500	0.0%
6235	Travel	12	30	500	500	-	-100.0%
6245	Meetings & Conferences	21,014	6,020	2,000	2,000	1,000	-50.0%
6250	Staff Training	3,578	2,863	5,000	5,000	-	-100.0%
6255	Dues & Memberships	2,970	4,272	3,800	3,800	3,985	4.9%
6290	Dept. Contract Services	106,478	115,141	131,300	131,300	117,150	-10.8%
6299	Other Purchased Services	7,938	7,785	15,500	15,500	13,000	-16.1%
6301	Special Department Expenses	9,106	11,533	3,000	3,000	2,000	-33.3%
6315	Office Supplies	7,079	6,592	5,000	5,000	5,000	0.0%
6320	Books & Periodicals	5,389	4,213	7,000	7,000	6,200	-11.4%
6325	Postage	503	640	1,000	1,000	1,000	0.0%
6360	Uniforms	5,594	2,693	2,000	-	-	0.0%
6366	Web Based Service/Subcriptions	-	937	-	643	-	-100.0%
6399	Other Supplies	474	1,344	2,000	2,000	-	-100.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6401	Community Programs	4,505	12,769	9,000	7,642	15,000	96.3%
6845	Office Equipment	(6)	49	500	500	500	0.0%
6999	Other Expenditure	2,544	16,364	12,000	12,000	12,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	206,568	217,278	252,125	255,739	209,335	-18.1%
	CIP & EQUIPMENT						
6364	Computer Hardware	241	231	-	-	-	0.0%
6855	Furniture & Fixtures	2,008	609	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	2,249	840	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	1,974,313	2,103,954	2,336,125	2,350,739	1,833,735	-22.0%
	NET CHANGE IN POSITION	(1,841,397)	(1,941,321)	(2,156,325)	(2,153,718)	(1,636,620)	-24.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4201	Federal Grants	1,984	6,499	-	3,600	10,000	177.8%
4225	POST - Intergovernmental Rev	29,219	(426)	30,000	30,000	15,000	-50.0%
4299	Other Intergovernmental Rev	269,412	172,779	250,000	250,000	200,000	-20.0%
4705	Donations & Contributions	(90)	-	-	-	-	0.0%
4753	Auction-Unclaimed Items	2,578	-	-	-	-	0.0%
4999	Other Financing Sources	258,814	223,830	-	-	-	0.0%
	Total Revenues	**561,917**	**402,682**	280,000	283,600	225,000	-20.7%
	GRAND TOTAL RESOURCES	**561,917**	**402,682**	280,000	283,600	225,000	-20.7%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	3,994,286	4,789,741	5,173,800	5,173,800	5,720,100	10.6%
5005	Salaries/Part-Time	11,501	30,140	-	-	-	0.0%
5015	Overtime	741,087	651,670	570,000	570,000	570,000	0.0%
5020	Leave Accrual Payout	155,207	17,415	-	-	-	0.0%
5022	Alternative H&W Payout	19,250	26,375	36,400	37,623	18,500	-50.8%
5023	Signing Bonus Payout	109,631	149,079	-	-	-	0.0%
5099	Other Salaries & Wages	-	64	-	-	-	0.0%
5105	Health Insurance Allocation	510,982	422,028	626,800	-	-	0.0%
5110	Life Ins Allocation	-	438	9,200	9,200	5,900	-35.9%
5115	Dental Ins Allocation	31,329	27,505	15,400	-	-	0.0%
5120	Optical Ins Allocation	6,214	7,263	7,700	7,700	7,500	-2.6%
5125	LTD Ins Allocation	-	-	17,700	-	-	0.0%
5126	STD Ins Allocation	-	-	15,900	-	-	0.0%
5135	Medicare	74,779	84,149	75,100	75,100	83,000	10.5%
5141	Employers' PARS/ARS	6,219	16,525	6,700	6,700	-	-100.0%
5145	Employer CalPERS Retire NC	625,184	807,531	893,400	893,400	1,023,400	14.6%
5159	Employee Medical Opt Out Plan	58,242	40,275	47,800	47,800	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	272	-	-	-	0.0%
5161	Health Insurance Premiums	-	167,137	-	626,800	626,800	0.0%
5162	Dental Insurance Premiums	-	10,964	-	15,400	41,700	170.8%
5163	Life Insurance Premiums	-	(19)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(1,979)	-	-	-	0.0%
5167	LTD Ins Premium	-	5,406	-	17,700	19,600	10.7%
5169	STD Ins Premium	-	3,310	-	15,900	12,000	-24.5%
5170	Sick Leave Buyback	26,425	22,645	-	-	-	0.0%
5175	Leave Buyback	33,908	33,723	31,400	31,400	-	-100.0%
5199	Other Employee Benefits	(1,011)	(281)	16,500	16,500	1,100	-93.3%
	TOTAL SALARIES & BENEFITS	6,403,234	7,311,374	7,543,800	7,545,023	8,129,600	7.7%
	MATERIALS, SUPPLIES & SERVICES						
6051	Toll Roads Expense	-	32	-	-	-	0.0%
6052	Common Area Expenses	-	50	-	400	-	-100.0%
6099	Professional Services	1,050	6,333	17,500	17,500	12,500	-28.6%
6136	Software Maintenance	183,481	247,982	498,000	494,470	555,632	12.4%
6137	Repair Maint/Equipment	3,321	7,725	13,000	13,000	7,000	-46.2%
6148	K9 Expenses	-	2,664	-	10,000	15,000	50.0%
6160	Facility Rental	658	1,003	1,600	1,600	1,600	0.0%
6162	Range Training	-	924	-	-	-	0.0%
6165	Vehicle Rental	(62,065)	(55,319)	145,000	-	-	0.0%
6175	Office Equipment Rental	-	-	-	-	1,000	0.0%
6230	Printing & Binding	46	518	500	500	200	-60.0%
6235	Travel	995	8,684	2,000	2,000	10,000	400.0%
6245	Meetings & Conferences	303	1,267	-	-	-	0.0%
6250	Staff Training	13,399	25,362	10,000	30,000	35,000	16.7%
6255	Dues & Memberships	100	-	700	700	575	-17.9%
6290	Dept. Contract Services	-	30	-	-	-	0.0%
6301	Special Department Expenses	23,842	21,004	3,000	3,000	2,000	-33.3%
6315	Office Supplies	206	71	-	-	-	0.0%
6345	Gasoline & Diesel Fuel	-	873	-	-	-	0.0%
6350	Small Tools/Equipment	200	-	-	-	-	0.0%
6360	Uniforms	56,457	42,815	30,000	72,393	64,250	-11.2%
6362	Emergency Medical Supples	600	-	-	-	-	0.0%
6365	Computer Software	920	-	-	-	-	0.0%
6366	Web Based Service/Subcriptions	190	61,577	-	-	-	0.0%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
6399	Other Supplies	476	419	1,200	1,200	2,000	66.7%
6401	Community Programs	288	145	16,800	13,639	-	-100.0%
6845	Office Equipment	184	-	-	-	-	0.0%
6907	Lease Principal (GASB)	105,539	144,823	-	-	-	0.0%
6908	Subscription Principal (GASB)	99,605	101,178	-	-	-	0.0%
6917	Lease Interest (GASB)	2,085	4,606	-	-	-	0.0%
6918	Non-Lease Component (GASB)	1,809	1,751	-	-	-	0.0%
6919	Subscription Interest (GASB)	18,835	17,262	-	-	-	0.0%
6937	Lease Expenditure (GASB)	258,814	223,830	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	711,337	867,611	739,300	660,402	706,757	7.0%
	CIP & EQUIPMENT						
6364	Computer Hardware	256	164	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	256	164	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	7,114,826	8,179,149	8,283,100	8,205,425	8,836,357	7.7%
	NET CHANGE IN POSITION	(6,552,909)	(7,776,467)	(8,003,100)	(7,921,825)	(8,611,357)	8.7%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4366	AB 109 Public Safety Realign	40,118	42,075	30,000	30,000	30,000	0.0%
4705	Donations & Contributions	600	700	-	200	-	-100.0%
4714	Recovery & Restitution	323	-	500	500	500	0.0%
4999	Other Financing Sources	86,712	223,830	-	-	-	0.0%
	Total Revenues	**127,753**	**266,605**	30,500	30,700	30,500	-0.7%
	GRAND TOTAL RESOURCES	**127,753**	**266,605**	30,500	30,700	30,500	-0.7%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	1,011,701	959,161	1,242,100	1,242,100	1,044,300	-15.9%
5005	Salaries/Part-Time	127	-	22,000	22,000	22,000	0.0%
5015	Overtime	162,466	154,038	130,000	168,000	130,000	-22.6%
5020	Leave Accrual Payout	79,873	444	-	-	-	0.0%
5022	Alternative H&W Payout	5,250	5,250	8,000	6,500	5,800	-10.8%
5023	Signing Bonus Payout	24,406	37,648	-	-	-	0.0%
5099	Other Salaries & Wages	-	7	-	-	-	0.0%
5105	Health Insurance Allocation	125,558	75,440	135,000	-	-	0.0%
5110	Life Ins Allocation	-	184	2,400	2,400	1,300	-45.8%
5115	Dental Ins Allocation	8,425	5,244	5,900	-	-	0.0%
5120	Optical Ins Allocation	1,553	1,370	1,900	1,900	1,400	-26.3%
5125	LTD Ins Allocation	-	-	4,700	-	-	0.0%
5126	STD Ins Allocation	-	-	4,300	-	-	0.0%
5135	Medicare	19,472	17,569	18,100	18,100	15,200	-16.0%
5141	Employers' PARS/ARS	5	-	-	-	-	0.0%
5145	Employer CalPERS Retire NC	141,389	137,944	179,700	179,700	149,900	-16.6%
5159	Employee Medical Opt Out Plan	28,860	21,417	33,700	33,700	-	-100.0%
5161	Health Insurance Premiums	-	24,682	-	135,000	82,200	-39.1%
5162	Dental Insurance Premiums	-	2,016	-	5,900	8,300	40.7%
5164	Optical Insurance Premiums	-	(427)	-	-	-	0.0%
5167	LTD Ins Premium	-	1,055	-	4,700	4,000	-14.9%
5169	STD Ins Premium	-	646	-	4,300	2,500	-41.9%
5175	Leave Buyback	26,315	21,067	20,100	20,100	8,700	-56.7%
5199	Other Employee Benefits	-	(55)	3,200	3,200	300	-90.6%
	TOTAL SALARIES & BENEFITS	1,635,398	1,464,746	1,811,100	1,847,600	1,475,900	-20.1%
	MATERIALS, SUPPLIES & SERVICES						
6051	Toll Roads Expense	-	38	-	200	200	0.0%
6165	Vehicle Rental	41,935	14,263	145,000	-	-	0.0%
6235	Travel	-	-	500	500	-	-100.0%
6245	Meetings & Conferences	1,404	1,126	1,000	1,000	1,000	0.0%
6250	Staff Training	4,315	3,118	2,000	2,000	-	-100.0%
6255	Dues & Memberships	340	200	200	200	335	67.5%
6290	Dept. Contract Services	48,037	54,923	38,750	25,550	28,550	11.7%
6301	Special Department Expenses	3,464	1,040	200	200	-	-100.0%
6315	Office Supplies	874	2,935	-	161	200	23.9%
6345	Gasoline & Diesel Fuel	-	65	-	-	-	0.0%
6360	Uniforms	4,372	2,538	2,000	2,000	-	-100.0%
6366	Web Based Service/Subcriptions	15	15	200	20,800	24,247	16.6%
6399	Other Supplies	392	946	6,000	6,000	3,000	-50.0%
6907	Lease Principal (GASB)	43,787	76,361	-	-	-	0.0%
6917	Lease Interest (GASB)	1,500	3,707	-	-	-	0.0%
6918	Non-Lease Component (GASB)	746	746	-	-	-	0.0%
6937	Lease Expenditure (GASB)	86,712	223,830	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	238,077	387,186	195,850	58,611	57,532	-1.8%
	CIP & EQUIPMENT						
6364	Computer Hardware	536	-	-	-	-	0.0%
6855	Furniture & Fixtures	738	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	1,274	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	1,874,749	1,851,933	2,006,950	1,906,211	1,533,432	-19.6%
	NET CHANGE IN POSITION	(1,746,997)	(1,585,328)	(1,976,450)	(1,875,511)	(1,502,932)	-19.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4330	Special Police Services	7,092	10,658	-	6,434	-	-100.0%
4416	Live Scan Rolling Fee	1,527	3,541	3,675	3,675	3,675	0.0%
4710	Reimbursements/Other Revenue	-	32	-	74	-	-100.0%
	Total Revenues	**8,619**	**14,231**	3,675	10,183	3,675	-63.9%
	GRAND TOTAL RESOURCES	**8,619**	**14,231**	3,675	10,183	3,675	-63.9%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	297,689	407,203	423,100	423,100	516,500	22.1%
5005	Salaries/Part-Time	149,484	100,366	100,000	100,000	60,000	-40.0%
5015	Overtime	35,218	35,870	35,000	35,000	35,000	0.0%
5020	Leave Accrual Payout	7,366	-	-	-	-	0.0%
5022	Alternative H&W Payout	1,250	1,750	2,000	2,000	2,500	25.0%
5023	Signing Bonus Payout	-	18,364	-	-	-	0.0%
5105	Health Insurance Allocation	58,443	57,836	83,200	-	-	0.0%
5110	Life Ins Allocation	-	191	1,300	1,300	1,000	-23.1%
5115	Dental Ins Allocation	3,974	3,374	1,700	-	-	0.0%
5120	Optical Ins Allocation	687	938	1,000	1,000	1,200	20.0%
5125	LTD Ins Allocation	-	-	2,000	-	-	0.0%
5126	STD Ins Allocation	-	-	1,700	-	-	0.0%
5135	Medicare	7,146	8,178	6,200	6,200	7,500	21.0%
5141	Employers' PARS/ARS	4,831	3,029	-	-	-	0.0%
5145	Employer CalPERS Retire NC	23,205	32,530	35,100	35,100	46,300	31.9%
5159	Employee Medical Opt Out Plan	1,292	-	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	40	-	-	-	0.0%
5161	Health Insurance Premiums	-	23,868	-	83,200	97,100	16.7%
5162	Dental Insurance Premiums	-	1,238	-	1,700	6,200	264.7%
5163	Life Insurance Premiums	-	(104)	-	-	-	0.0%
5164	Optical Insurance Premiums	-	(267)	-	-	-	0.0%
5167	LTD Ins Premium	-	491	-	2,000	2,200	10.0%
5169	STD Ins Premium	-	300	-	1,700	1,400	-17.6%
5175	Leave Buyback	-	-	3,200	3,200	4,500	40.6%
5199	Other Employee Benefits	-	(40)	300	300	200	-33.3%
	TOTAL SALARIES & BENEFITS	590,585	695,153	695,800	695,800	781,600	12.3%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	48,128	46,795	68,300	72,055	68,600	-4.8%
6130	Repair & Maint/Facilities	-	745	-	-	-	0.0%
6137	Repair Maint/Equipment	73,085	82,029	135,275	135,275	87,357	-35.4%
6147	Janitorial Supplies	-	5	-	-	-	0.0%
6149	Jail Supplies	-	7,839	-	30,000	30,000	0.0%
6160	Facility Rental	19,564	40,181	-	-	-	0.0%
6162	Range Training	35,374	23,201	23,500	22,623	25,500	12.7%
6250	Staff Training	3,003	2,460	1,000	1,000	-	-100.0%
6255	Dues & Memberships	125	50	200	200	200	0.0%
6290	Dept. Contract Services	10,546	82,280	44,561	44,561	46,789	5.0%
6299	Other Purchased Services	-	-	-	-	4,000	0.0%
6301	Special Department Expenses	4,920	1,464	1,000	1,000	-	-100.0%
6360	Uniforms	7,843	7,006	7,000	704	-	-100.0%
6399	Other Supplies	14,695	13,208	25,000	5,000	5,000	0.0%
6845	Office Equipment	-	707	-	-	-	0.0%
6907	Lease Principal (GASB)	151,258	155,469	-	-	-	0.0%
6917	Lease Interest (GASB)	1,528	1,044	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	371,985	465,171	305,836	312,418	267,446	-14.4%
	CIP & EQUIPMENT						
6364	Computer Hardware	-	472	-	-	-	0.0%
6850	Building & Facilities	-	-	-	877	-	-100.0%
	TOTAL CIP & EQUIPMENT	-	472	-	877	-	-100.0%
	EXPENDITURES GRAND TOTAL	962,569	1,160,796	1,001,636	1,009,095	1,049,046	4.0%
	NET CHANGE IN POSITION	(953,950)	(1,146,565)	(997,961)	(998,912)	(1,045,371)	4.7%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6130	Repair & Maint/Facilities	62,073	-	65,145	65,145	-	-100.0%
6280	Animal Control Services	313,089	374,081	389,000	416,558	468,522	12.5%
6940	Payments to Other Agencies	-	61,609	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	375,162	435,690	454,145	481,703	468,522	-2.7%
	EXPENDITURES GRAND TOTAL	375,162	435,690	454,145	481,703	468,522	-2.7%
	NET CHANGE IN POSITION	(375,162)	(435,690)	(454,145)	(481,703)	(468,522)	-2.7%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4145	Bicycle Licenses	4	27	-	3	-	-100.0%
4205	State Grants	-	-	-	-	50,000	0.0%
4325	Parking Permit Fees	10,765	11,320	12,240	12,240	12,240	0.0%
4326	Towing Fee	22,965	3,885	-	-	-	0.0%
4327	Storage Fee	69,720	17,780	-	-	-	0.0%
4328	Lien Fee	15,795	2,460	-	-	-	0.0%
4330	Special Police Services	57,078	54,292	45,000	55,000	55,000	0.0%
4333	Vehicle Impound/Releases	25,009	4,144	-	-	-	0.0%
4334	DUI Vehicle Release Fee	21,075	31,183	-	25,060	30,000	19.7%
4405	Veh Code Fines (Moving)	43,088	50,934	50,000	50,000	50,000	0.0%
4410	City Ord Fines (Parking)	293,046	341,858	310,000	385,000	450,000	16.9%
4751	Sale of Auction Vehicles	64,915	38,550	-	-	-	0.0%
	Total Revenues	**623,460**	**556,433**	417,240	527,303	647,240	22.7%
	GRAND TOTAL RESOURCES	**623,460**	**556,433**	417,240	527,303	647,240	22.7%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	279,338	315,806	325,800	325,800	497,400	52.7%
5005	Salaries/Part-Time	33,437	53,610	30,000	30,000	70,000	133.3%
5015	Overtime	17,238	22,113	20,000	20,000	100,000	400.0%
5020	Leave Accrual Payout	2,224	-	-	-	-	0.0%
5022	Alternative H&W Payout	1,750	1,750	3,000	1,000	2,800	180.0%
5023	Signing Bonus Payout	-	5,519	-	-	-	0.0%
5099	Other Salaries & Wages	-	15	-	-	-	0.0%
5105	Health Insurance Allocation	22,523	16,023	72,100	-	-	0.0%
5110	Life Ins Allocation	-	58	900	900	500	-44.4%
5115	Dental Ins Allocation	2,615	1,914	2,500	-	-	0.0%
5120	Optical Ins Allocation	683	781	800	800	1,000	25.0%
5125	LTD Ins Allocation	-	-	1,100	-	-	0.0%
5126	STD Ins Allocation	-	-	900	-	-	0.0%
5135	Medicare	5,081	5,956	4,800	4,800	7,300	52.1%
5141	Employers' PARS/ARS	1,254	2,010	-	-	-	0.0%
5145	Employer CalPERS Retire NC	43,295	60,384	62,000	62,000	101,200	63.2%
5159	Employee Medical Opt Out Plan	16,435	7,047	2,500	2,500	-	-100.0%
5161	Health Insurance Premiums	-	16,664	-	72,100	46,200	-35.9%
5162	Dental Insurance Premiums	-	1,668	-	2,500	5,200	108.0%
5164	Optical Insurance Premiums	-	(298)	-	-	-	0.0%
5167	LTD Ins Premium	-	460	-	1,100	1,500	36.4%
5169	STD Ins Premium	-	282	-	900	1,000	11.1%
5175	Leave Buyback	-	2,390	4,500	4,500	-	-100.0%
5199	Other Employee Benefits	-	(30)	200	200	100	-50.0%
	TOTAL SALARIES & BENEFITS	425,874	516,471	531,100	529,100	834,200	57.7%
	MATERIALS, SUPPLIES & SERVICES						
6132	Repair & Maintenance/Streets	-	72	-	-	-	0.0%
6137	Repair Maint/Equipment	-	360	500	500	500	0.0%
6181	Towing Services	28,988	4,165	7,000	1,000	-	-100.0%
6182	Lien Services	4,477	1,262	-	-	-	0.0%
6183	CSUF PD Reimburse Impound Fees	7,383	3,086	-	-	-	0.0%
6230	Printing & Binding	1,979	9,470	7,000	7,816	11,000	40.7%
6245	Meetings & Conferences	-	121	-	-	-	0.0%
6250	Staff Training	-	959	1,000	1,000	-	-100.0%
6255	Dues & Memberships	-	-	200	200	-	-100.0%
6290	Dept. Contract Services	97,551	104,917	100,116	139,316	144,694	3.9%
6296	Admin Service Fee	6,150	3,885	5,000	5,000	5,000	0.0%
6301	Special Department Expenses	-	1,318	500	-	500	0.0%
6320	Books & Periodicals	151	-	300	300	-	-100.0%
6360	Uniforms	3,503	7,893	4,000	903	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	150,183	137,640	125,616	156,035	161,694	3.6%
	EXPENDITURES GRAND TOTAL	576,056	654,111	656,716	685,135	995,894	45.4%
	NET CHANGE IN POSITION	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

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 Transporation 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 Rehabilition 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

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4155	Encroachment Permits	269,305	144,315	215,000	215,000	101,224	-52.9%
4172	Transportation Permit	7,174	7,264	6,300	6,300	6,300	0.0%
4310	Engineering Fees	180,031	208,897	210,000	210,000	180,000	-14.3%
4399	Other Charges for Service	223,201	177,222	150,000	150,175	150,000	-0.1%
4710	Reimbursements/Other Revenue	-	9,080	-	2,465	6,185	150.9%
4750	Sale of Surplus Property	-	900	-	-	-	0.0%
	Total Revenues	**679,711**	**547,678**	581,300	583,940	443,709	-24.0%
	GRAND TOTAL RESOURCES	**679,711**	**547,678**	581,300	583,940	443,709	-24.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	1,551,412	1,976,492	1,536,700	1,476,460	1,593,300	7.9%
5005	Salaries/Part-Time	165,791	155,314	59,800	213,400	185,100	-13.3%
5015	Overtime	79,019	108,758	64,150	64,150	82,500	28.6%
5020	Leave Accrual Payout	32,808	14,042	-	-	-	0.0%
5022	Alternative H&W Payout	10,725	11,193	18,100	17,500	13,800	-21.1%
5023	Signing Bonus Payout	-	71,646	-	-	-	0.0%
5099	Other Salaries & Wages	-	26	-	-	-	0.0%
5105	Health Insurance Allocation	346,684	227,041	291,900	-	-	0.0%
5110	Life Ins Allocation	-	940	4,100	4,100	3,400	-17.1%
5115	Dental Ins Allocation	21,137	14,617	6,900	-	-	0.0%
5120	Optical Ins Allocation	4,268	4,533	3,900	3,900	4,500	15.4%
5125	LTD Ins Allocation	-	-	6,800	-	-	0.0%
5126	STD Ins Allocation	-	-	6,300	-	-	0.0%
5135	Medicare	27,151	34,489	22,700	22,700	19,400	-14.5%
5141	Employers' PARS/ARS	20,905	21,059	8,900	8,900	3,300	-62.9%
5145	Employer CalPERS Retire NC	138,476	167,975	140,800	140,800	158,100	12.3%
5147	ICMA Defined Contribution Plan	-	1,066	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	6,109	8,324	7,700	7,700	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	161	-	-	-	0.0%
5161	Health Insurance Premiums	-	97,137	-	291,900	333,600	14.3%
5162	Dental Insurance Premiums	-	6,102	-	6,900	22,000	218.8%
5164	Optical Insurance Premiums	-	(1,324)	-	-	-	0.0%
5167	LTD Ins Premium	-	2,461	-	6,800	7,800	14.7%
5169	STD Ins Premium	-	1,507	-	6,300	4,800	-23.8%
5175	Leave Buyback	19,303	28,490	25,600	25,295	25,100	-0.8%
5199	Other Employee Benefits	-	(161)	9,900	9,900	800	-91.9%
5500	Contra - Salaries	(618,816)	-	(673,700)	(673,700)	(657,000)	-2.5%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	TOTAL SALARIES & BENEFITS	1,804,973	2,951,889	1,540,550	1,633,005	1,800,500	10.3%
	MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	2,041	51,369	20,000	20,000	20,000	0.0%
6017	Special Studies	-	32,192	30,000	30,000	65,000	116.7%
6044	Credit Card Write-offs	21	-	-	-	-	0.0%
6053	City Events	-	620	-	-	-	0.0%
6054	Recruitment Exp	-	123	-	-	-	0.0%
6099	Professional Services	448,611	547,531	447,900	594,427	406,000	-31.7%
6115	Landscaping	69,959	55,168	65,000	75,000	96,920	29.2%
6116	Tree Maintenance	127,864	153,242	137,572	179,305	170,000	-5.2%
6127	Alarm Monitoring	11,003	14,065	11,200	39,210	16,500	-57.9%
6130	Repair & Maint/Facilities	322,073	184,452	288,281	300,816	250,000	-16.9%
6132	Repair & Maintenance/Streets	2,315	29,158	75,000	69,500	75,000	7.9%
6133	R & M/Sewers/Storm Drains	-	27,800	54,000	53,940	104,000	92.8%
6134	Vehicle Repair & Maintenance	125,824	179,274	130,000	158,000	162,000	2.5%
6135	Repair/Maint Off Furn & Eqp	52	-	-	-	-	0.0%
6136	Software Maintenance	10,676	10,682	11,000	11,000	6,000	-45.5%
6137	Repair Maint/Equipment	13,705	31,690	54,208	54,208	47,000	-13.3%
6138	Repairs - Electronic Devices	108	-	-	-	-	0.0%
6140	Vehicle Maintenance Allocatn	-	27	-	-	-	0.0%
6142	Vehicle Detailing	-	7,604	7,000	7,000	7,000	0.0%
6144	Unplanned Repair & Maintenance	-	48,543	-	-	-	0.0%
6146	Paint Supplies	-	343	35,000	35,000	35,000	0.0%
6147	Janitorial Supplies	-	585	15,000	30,000	30,000	0.0%
6165	Vehicle Rental	-	-	-	290,000	200,000	-31.0%
6170	Equipment & Tool Rental	23,125	7,262	16,000	16,000	16,000	0.0%
6215	Telephone/Internet	297	17,672	17,672	17,672	-	-100.0%
6225	Advertising/Promotional	13,300	1,195	-	-	1,000	0.0%
6230	Printing & Binding	394	472	400	6,900	7,500	8.7%
6235	Travel	1,936	7,361	-	-	-	0.0%
6245	Meetings & Conferences	21,081	7,912	7,690	7,400	4,300	-41.9%
6250	Staff Training	-	373	-	3,250	600	-81.5%
6255	Dues & Memberships	3,532	4,403	6,515	3,590	300	-91.6%
6257	Licenses & Permits	116,555	133,571	138,659	157,159	126,680	-19.4%
6285	Hazardous Materials Disposal	2,849	2,613	4,500	4,500	4,500	0.0%
6290	Dept. Contract Services	255,735	220,853	379,000	570,745	614,500	7.7%
6301	Special Department Expenses	146,133	143,604	-	-	-	0.0%
6305	Traffic Control Devices	1,986	3,294	15,000	15,000	25,000	66.7%
6310	Street Signs	27,004	16,240	23,000	23,000	20,000	-13.0%
6315	Office Supplies	3,118	3,574	2,700	2,700	2,200	-18.5%
6320	Books & Periodicals	75	439	500	500	200	-60.0%
6325	Postage	44	16	-	-	-	0.0%
6335	Water	-	4,902	-	-	-	0.0%
6345	Gasoline & Diesel Fuel	480,940	363,825	376,000	346,000	300,000	-13.3%
6350	Small Tools/Equipment	5,564	7,548	3,000	11,000	8,000	-27.3%
6355	Small Furniture & Fixture	48	373	-	-	-	0.0%
6360	Uniforms	11,345	9,671	9,900	9,900	10,550	6.6%
6361	Personal Protection Equipment	120	-	1,500	2,000	4,500	125.0%
6362	Emergency Medical Supples	-	152	-	-	-	0.0%
6365	Computer Software	13,920	37,302	8,000	8,000	22,100	176.3%
6366	Web Based Service/Subcriptions	421	315	330	5,330	2,500	-53.1%
6399	Other Supplies	8,880	6,209	-	-	-	0.0%
6401	Community Programs	203	302	-	-	-	0.0%
6845	Office Equipment	354	-	-	-	-	0.0%
6999	Other Expenditure	22,300	22,455	24,000	25,200	24,000	-4.8%
	TOTAL MATERIALS, SUPPLIES & SERVICES	2,295,511	2,398,376	2,415,527	3,183,252	2,884,850	-9.4%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	23,970	5,921	7,209	7,209	-	-100.0%
6855	Furniture & Fixtures	25,231	3,126	36,500	17,790	-	-100.0%
	TOTAL CIP & EQUIPMENT	49,624	9,047	43,709	24,999	-	-100.0%
	EXPENDITURES GRAND TOTAL	4,150,108	5,359,312	3,999,786	4,841,256	4,685,350	-3.2%
	NET CHANGE IN POSITION	(3,470,398)	(4,811,634)	(3,418,486)	(4,257,316)	(4,241,641)	-0.4%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4750	Sale of Surplus Property	-	900	-	-	-	0.0%
	Total Revenues	**-**	**900**	-	-	-	0.0%
	GRAND TOTAL RESOURCES	**-**	**900**	-	-	-	0.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	250,186	452,783	186,900	186,900	328,600	75.8%
5005	Salaries/Part-Time	-	10,133	29,900	29,900	17,000	-43.1%
5015	Overtime	197	485	1,000	1,000	-	-100.0%
5020	Leave Accrual Payout	179	708	-	-	-	0.0%
5022	Alternative H&W Payout	1,583	1,593	1,400	1,750	1,700	-2.9%
5023	Signing Bonus Payout	-	10,801	-	-	-	0.0%
5105	Health Insurance Allocation	23,055	15,643	16,500	-	-	0.0%
5110	Life Ins Allocation	-	148	200	200	500	150.0%
5115	Dental Ins Allocation	1,612	1,241	500	-	-	0.0%
5120	Optical Ins Allocation	310	329	300	300	400	33.3%
5125	LTD Ins Allocation	-	-	700	-	-	0.0%
5126	STD Ins Allocation	-	-	800	-	-	0.0%
5135	Medicare	3,893	7,165	2,800	2,800	3,500	25.0%
5141	Employers' PARS/ARS	14,507	15,526	8,900	8,900	3,300	-62.9%
5145	Employer CalPERS Retire NC	21,588	29,167	15,800	15,800	26,200	65.8%
5147	ICMA Defined Contribution Plan	-	1,066	-	-	-	0.0%
5159	Employee Medical Opt Out Plan	3,894	2,656	3,800	3,800	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	18	-	-	-	0.0%
5161	Health Insurance Premiums	-	8,536	-	16,500	18,100	9.7%
5162	Dental Insurance Premiums	-	513	-	500	2,200	340.0%
5164	Optical Insurance Premiums	-	(109)	-	-	-	0.0%
5167	LTD Ins Premium	-	431	-	700	1,400	100.0%
5169	STD Ins Premium	-	264	-	800	800	0.0%
5175	Leave Buyback	12,319	13,598	12,800	12,800	3,000	-76.6%
5199	Other Employee Benefits	-	(18)	6,700	6,700	100	-98.5%
	TOTAL SALARIES & BENEFITS	333,322	572,677	289,000	289,350	406,800	40.6%
	MATERIALS, SUPPLIES & SERVICES						
6017	Special Studies	-	11,117	-	-	-	0.0%
6053	City Events	-	620	-	-	-	0.0%
6054	Recruitment Exp	-	123	-	-	-	0.0%
6099	Professional Services	35,646	-	10,000	7,300	-	-100.0%
6136	Software Maintenance	120	-	-	-	-	0.0%
6225	Advertising/Promotional	13,300	1,195	-	-	-	0.0%
6230	Printing & Binding	394	472	400	6,900	7,000	1.4%
6235	Travel	1,936	7,361	-	-	-	0.0%
6245	Meetings & Conferences	19,665	5,592	5,000	4,650	3,800	-18.3%
6250	Staff Training	-	65	-	-	-	0.0%
6255	Dues & Memberships	2,065	3,553	4,425	1,595	300	-81.2%
6257	Licenses & Permits	3,000	6,255	3,000	3,000	-	-100.0%
6301	Special Department Expenses	687	-	-	-	-	0.0%
6315	Office Supplies	2,111	1,992	1,700	1,700	1,700	0.0%
6366	Web Based Service/Subcriptions	99	265	200	200	-	-100.0%
6401	Community Programs	59	-	-	-	-	0.0%
6999	Other Expenditure	-	-	-	1,200	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	79,631	38,919	24,725	26,545	12,800	-51.8%
	CIP & EQUIPMENT						
6364	Computer Hardware	332	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	332	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	413,285	611,596	313,725	315,895	419,600	32.8%
	NET CHANGE IN POSITION	(413,285)	(610,696)	(313,725)	(315,895)	(419,600)	32.8%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4155	Encroachment Permits	269,305	144,315	215,000	215,000	101,224	-52.9%
4172	Transportation Permit	7,174	7,264	6,300	6,300	6,300	0.0%
4310	Engineering Fees	180,031	208,897	210,000	210,000	180,000	-14.3%
4399	Other Charges for Service	223,201	177,222	150,000	150,000	150,000	0.0%
	Total Revenues	**679,711**	**537,698**	581,300	581,300	437,524	-24.7%
	GRAND TOTAL RESOURCES	**679,711**	**537,698**	581,300	581,300	437,524	-24.7%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	240,042	417,671	115,000	115,000	197,800	72.0%
5005	Salaries/Part-Time	-	8,121	29,900	29,900	19,000	-36.5%
5015	Overtime	1,271	1,274	1,500	1,500	1,000	-33.3%
5020	Leave Accrual Payout	15,207	-	-	-	-	0.0%
5022	Alternative H&W Payout	1,888	1,750	1,400	3,500	1,900	-45.7%
5023	Signing Bonus Payout	-	8,825	-	-	-	0.0%
5105	Health Insurance Allocation	43,733	33,879	28,600	-	-	0.0%
5110	Life Ins Allocation	-	277	300	300	700	133.3%
5115	Dental Ins Allocation	3,298	2,699	600	-	-	0.0%
5120	Optical Ins Allocation	589	1,063	400	400	900	125.0%
5125	LTD Ins Allocation	-	-	600	-	-	0.0%
5126	STD Ins Allocation	-	-	500	-	-	0.0%
5135	Medicare	3,762	6,490	1,700	1,700	2,300	35.3%
5141	Employers' PARS/ARS	-	305	-	-	-	0.0%
5145	Employer CalPERS Retire NC	17,807	31,435	8,900	8,900	17,700	98.9%
5159	Employee Medical Opt Out Plan	-	2,949	-	-	-	0.0%
5160	Emp Bnft/Insurance Premiums	-	39	-	-	-	0.0%
5161	Health Insurance Premiums	-	16,812	-	28,600	62,400	118.2%
5162	Dental Insurance Premiums	-	1,607	-	600	4,400	633.3%
5164	Optical Insurance Premiums	-	(392)	-	-	-	0.0%
5167	LTD Ins Premium	-	747	-	600	1,600	166.7%
5169	STD Ins Premium	-	457	-	500	1,000	100.0%
5175	Leave Buyback	-	5,627	-	-	4,800	0.0%
5199	Other Employee Benefits	-	(39)	100	100	100	0.0%
	TOTAL SALARIES & BENEFITS	327,597	541,596	189,500	191,600	315,600	64.7%
	MATERIALS, SUPPLIES & SERVICES						
6017	Special Studies	-	21,075	30,000	30,000	65,000	116.7%
6099	Professional Services	204,505	180,559	73,000	196,397	150,000	-23.6%
6245	Meetings & Conferences	427	1,790	1,800	1,800	500	-72.2%
6250	Staff Training	-	308	-	350	250	-28.6%
6255	Dues & Memberships	735	-	850	850	-	-100.0%
6257	Licenses & Permits	-	-	-	-	180	0.0%
6290	Dept. Contract Services	2,013	108,747	150,000	150,000	150,000	0.0%
6320	Books & Periodicals	-	439	500	500	200	-60.0%
6325	Postage	19	-	-	-	-	0.0%
6335	Water	-	4,902	-	-	-	0.0%
6355	Small Furniture & Fixture	-	326	-	-	-	0.0%
6365	Computer Software	4,820	2,000	8,000	8,000	12,100	51.3%
6366	Web Based Service/Subcriptions	122	-	130	130	-	-100.0%
6399	Other Supplies	474	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	213,114	320,146	264,280	388,027	378,230	-2.5%
	EXPENDITURES GRAND TOTAL	540,711	861,742	453,780	579,627	693,830	19.7%
	NET CHANGE IN POSITION	138,999	(324,043)	127,520	1,673	(256,306)	-15417.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4710	Reimbursements/Other Revenue	-	9,080	-	2,080	6,185	197.4%
	Total Revenues	**-**	**9,080**	-	2,080	6,185	197.4%
	GRAND TOTAL RESOURCES	**-**	**9,080**	-	2,080	6,185	197.4%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	133,938	142,931	147,500	97,500	-	-100.0%
5022	Alternative H&W Payout	750	250	1,300	250	-	-100.0%
5023	Signing Bonus Payout	-	6,687	-	-	-	0.0%
5105	Health Insurance Allocation	22,350	15,979	22,600	-	-	0.0%
5110	Life Ins Allocation	-	68	500	500	-	-100.0%
5115	Dental Ins Allocation	1,541	1,156	500	-	-	0.0%
5120	Optical Ins Allocation	276	287	300	300	-	-100.0%
5125	LTD Ins Allocation	-	-	500	-	-	0.0%
5126	STD Ins Allocation	-	-	600	-	-	0.0%
5135	Medicare	1,952	2,175	2,200	2,200	-	-100.0%
5145	Employer CalPERS Retire NC	9,938	10,913	11,400	11,400	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	7	-	-	-	0.0%
5161	Health Insurance Premiums	-	6,570	-	22,600	-	-100.0%
5162	Dental Insurance Premiums	-	449	-	500	-	-100.0%
5164	Optical Insurance Premiums	-	(81)	-	-	-	0.0%
5167	LTD Ins Premium	-	173	-	500	-	-100.0%
5169	STD Ins Premium	-	106	-	600	-	-100.0%
5199	Other Employee Benefits	-	(7)	1,000	1,000	-	-100.0%
	TOTAL SALARIES & BENEFITS	170,745	187,665	188,400	137,350	-	-100.0%
	MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	2,041	51,369	20,000	20,000	20,000	0.0%
6099	Professional Services	108,355	212,386	156,000	206,000	150,000	-27.2%
6245	Meetings & Conferences	648	182	800	800	-	-100.0%
6255	Dues & Memberships	258	850	840	840	-	-100.0%
6290	Dept. Contract Services	15,448	18,709	35,000	35,000	185,000	428.6%
6320	Books & Periodicals	75	-	-	-	-	0.0%
6365	Computer Software	9,100	34,993	-	-	10,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	135,923	318,489	212,640	262,640	365,000	39.0%
	EXPENDITURES GRAND TOTAL	306,668	506,153	401,040	399,990	365,000	-8.7%
	NET CHANGE IN POSITION	(306,668)	(497,074)	(401,040)	(397,910)	(358,815)	-9.8%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	37,835	93,517	120,000	191,323	106,000	-44.6%
6225	Advertising/Promotional	-	-	-	-	1,000	0.0%
6250	Staff Training	-	-	-	900	350	-61.1%
6255	Dues & Memberships	459	-	400	-	-	0.0%
6257	Licenses & Permits	109,965	121,291	125,000	141,500	113,000	-20.1%
6315	Office Supplies	-	423	500	500	500	0.0%
6399	Other Supplies	80	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	148,339	215,232	245,900	334,223	220,850	-33.9%
	EXPENDITURES GRAND TOTAL	148,339	215,232	245,900	334,223	220,850	-33.9%
	NET CHANGE IN POSITION	(148,339)	(215,232)	(245,900)	(334,223)	(220,850)	-33.9%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	272,453	281,646	378,300	368,060	201,700	-45.2%
5005	Salaries/Part-Time	14,866	11,282	-	-	-	0.0%
5015	Overtime	17,489	23,355	-	-	-	0.0%
5020	Leave Accrual Payout	14,729	974	-	-	-	0.0%
5022	Alternative H&W Payout	1,825	1,800	4,400	3,250	2,000	-38.5%
5023	Signing Bonus Payout	-	13,610	-	-	-	0.0%
5105	Health Insurance Allocation	74,554	52,288	65,000	-	-	0.0%
5110	Life Ins Allocation	-	91	1,000	1,000	400	-60.0%
5115	Dental Ins Allocation	5,242	3,631	1,800	-	-	0.0%
5120	Optical Ins Allocation	935	827	900	900	500	-44.4%
5125	LTD Ins Allocation	-	-	1,600	-	-	0.0%
5126	STD Ins Allocation	-	-	1,500	-	-	0.0%
5135	Medicare	4,782	4,951	5,500	5,500	2,000	-63.6%
5141	Employers' PARS/ARS	557	423	-	-	-	0.0%
5145	Employer CalPERS Retire NC	26,080	29,577	35,200	35,200	25,400	-27.8%
5159	Employee Medical Opt Out Plan	2,215	2,720	3,900	3,900	-	-100.0%
5160	Emp Bnft/Insurance Premiums	-	14	-	-	-	0.0%
5161	Health Insurance Premiums	-	12,441	-	65,000	42,200	-35.1%
5162	Dental Insurance Premiums	-	713	-	1,800	2,500	38.9%
5164	Optical Insurance Premiums	-	(147)	-	-	-	0.0%
5167	LTD Ins Premium	-	230	-	1,600	800	-50.0%
5169	STD Ins Premium	-	141	-	1,500	500	-66.7%
5175	Leave Buyback	4,574	4,996	8,800	8,495	13,000	53.0%
5199	Other Employee Benefits	-	(14)	1,600	1,600	100	-93.8%
	TOTAL SALARIES & BENEFITS	440,303	445,549	509,500	497,805	291,100	-41.5%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	1,947	-	-	-	0.0%
6170	Equipment & Tool Rental	-	919	-	-	-	0.0%
6230	Printing & Binding	-	-	-	-	500	0.0%
6245	Meetings & Conferences	-	256	-	60	-	-100.0%
6250	Staff Training	-	-	-	2,000	-	-100.0%
6255	Dues & Memberships	-	-	-	305	-	-100.0%
6315	Office Supplies	560	1,034	500	500	-	-100.0%
6360	Uniforms	8,264	8,709	-	-	-	0.0%
6366	Web Based Service/Subcriptions	-	-	-	5,000	2,500	-50.0%
6399	Other Supplies	-	120	-	-	-	0.0%
6999	Other Expenditure	92	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	8,915	12,984	500	7,865	3,000	-61.9%
	EXPENDITURES GRAND TOTAL	449,219	458,533	510,000	505,670	294,100	-41.8%
	NET CHANGE IN POSITION	(449,219)	(458,533)	(510,000)	(505,670)	(294,100)	-41.8%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	232,205	276,337	305,500	305,500	387,500	26.8%
5005	Salaries/Part-Time	94,337	85,448	-	76,000	99,400	30.8%
5015	Overtime	30,768	22,962	23,000	23,000	33,000	43.5%
5020	Leave Accrual Payout	1,882	-	-	-	-	0.0%
5022	Alternative H&W Payout	2,925	1,800	4,100	3,500	4,200	20.0%
5023	Signing Bonus Payout	-	10,278	-	-	-	0.0%
5099	Other Salaries & Wages	-	12	-	-	-	0.0%
5105	Health Insurance Allocation	64,427	37,398	65,500	-	-	0.0%
5110	Life Ins Allocation	-	176	800	800	800	0.0%
5115	Dental Ins Allocation	1,547	866	1,400	-	-	0.0%
5120	Optical Ins Allocation	768	738	800	800	1,000	25.0%
5125	LTD Ins Allocation	-	-	1,400	-	-	0.0%
5126	STD Ins Allocation	-	-	1,200	-	-	0.0%
5135	Medicare	5,298	5,834	4,500	4,500	4,600	2.2%
5141	Employers' PARS/ARS	3,626	3,293	-	-	-	0.0%
5145	Employer CalPERS Retire NC	24,029	29,114	31,700	31,700	38,500	21.5%
5160	Emp Bnft/Insurance Premiums	-	42	-	-	-	0.0%
5161	Health Insurance Premiums	-	22,940	-	65,500	80,900	23.5%
5162	Dental Insurance Premiums	-	1,054	-	1,400	4,100	192.9%
5164	Optical Insurance Premiums	-	(244)	-	-	-	0.0%
5167	LTD Ins Premium	-	417	-	1,400	1,700	21.4%
5169	STD Ins Premium	-	255	-	1,200	1,100	-8.3%
5175	Leave Buyback	2,410	4,269	4,000	4,000	-	-100.0%
5199	Other Employee Benefits	-	(42)	200	200	200	0.0%
5500	Contra - Salaries	(618,816)	-	(673,700)	(673,700)	(657,000)	-2.5%
	TOTAL SALARIES & BENEFITS	(154,591)	502,946	(229,600)	(154,200)	-	-100.0%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	62,271	58,970	88,900	(6,593)	-	-100.0%
6130	Repair & Maint/Facilities	8,103	2,837	-	-	-	0.0%
6132	Repair & Maintenance/Streets	2,315	29,158	75,000	69,500	75,000	7.9%
6133	R & M/Sewers/Storm Drains	-	27,800	54,000	53,940	104,000	92.8%
6146	Paint Supplies	-	291	25,000	25,000	25,000	0.0%
6147	Janitorial Supplies	-	282	-	-	-	0.0%
6170	Equipment & Tool Rental	7,008	6,344	10,000	10,000	10,000	0.0%
6255	Dues & Memberships	16	-	-	-	-	0.0%
6257	Licenses & Permits	-	-	2,509	2,509	500	-80.1%
6290	Dept. Contract Services	-	-	50,000	51,097	59,500	16.4%
6301	Special Department Expenses	44,898	48,100	-	-	-	0.0%
6305	Traffic Control Devices	1,986	3,294	15,000	15,000	25,000	66.7%
6310	Street Signs	23,531	16,240	23,000	23,000	20,000	-13.0%
6325	Postage	-	16	-	-	-	0.0%
6350	Small Tools/Equipment	182	818	-	8,000	5,000	-37.5%
6360	Uniforms	2,384	536	3,000	3,000	3,000	0.0%
6361	Personal Protection Equipment	120	-	500	1,000	1,500	50.0%
6366	Web Based Service/Subcriptions	49	-	-	-	-	0.0%
6399	Other Supplies	2,208	4,437	-	-	-	0.0%
6401	Community Programs	-	151	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	155,071	199,272	346,909	255,454	328,500	28.6%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	72	5,921	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	72	5,921	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	551	708,140	117,309	101,254	328,500	224.4%
	NET CHANGE IN POSITION	(551)	(708,140)	(117,309)	(101,254)	(328,500)	224.4%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	297,690	271,033	262,800	262,800	337,000	28.2%
5005	Salaries/Part-Time	56,588	40,330	-	77,600	49,700	-36.0%
5015	Overtime	28,181	58,741	37,000	37,000	47,000	27.0%
5020	Leave Accrual Payout	810	12,359	-	-	-	0.0%
5022	Alternative H&W Payout	1,255	3,500	5,000	4,750	3,500	-26.3%
5023	Signing Bonus Payout	-	14,920	-	-	-	0.0%
5099	Other Salaries & Wages	-	14	-	-	-	0.0%
5105	Health Insurance Allocation	73,685	39,895	48,600	-	-	0.0%
5110	Life Ins Allocation	-	114	800	800	700	-12.5%
5115	Dental Ins Allocation	4,815	2,713	1,100	-	-	0.0%
5120	Optical Ins Allocation	838	714	600	600	1,100	83.3%
5125	LTD Ins Allocation	-	-	1,300	-	-	0.0%
5126	STD Ins Allocation	-	-	1,100	-	-	0.0%
5135	Medicare	5,628	5,798	3,900	3,900	4,900	25.6%
5141	Employers' PARS/ARS	2,214	1,513	-	-	-	0.0%
5145	Employer CalPERS Retire NC	27,572	24,260	23,600	23,600	35,800	51.7%
5160	Emp Bnft/Insurance Premiums	-	27	-	-	-	0.0%
5161	Health Insurance Premiums	-	16,856	-	48,600	84,900	74.7%
5162	Dental Insurance Premiums	-	868	-	1,100	5,700	418.2%
5164	Optical Insurance Premiums	-	(189)	-	-	-	0.0%
5167	LTD Ins Premium	-	286	-	1,300	1,600	23.1%
5169	STD Ins Premium	-	175	-	1,100	1,000	-9.1%
5175	Leave Buyback	-	-	-	-	4,300	0.0%
5199	Other Employee Benefits	-	(27)	200	200	200	0.0%
	TOTAL SALARIES & BENEFITS	499,275	493,900	386,000	463,350	577,400	24.6%
	MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	152	-	-	-	0.0%
6127	Alarm Monitoring	11,003	14,065	11,200	39,210	16,500	-57.9%
6130	Repair & Maint/Facilities	235,158	179,423	220,000	242,535	205,000	-15.5%
6134	Vehicle Repair & Maintenance	3,460	1,217	-	-	-	0.0%
6135	Repair/Maint Off Furn & Eqp	52	-	-	-	-	0.0%
6137	Repair Maint/Equipment	7,437	15,520	14,000	14,000	14,000	0.0%
6138	Repairs - Electronic Devices	108	-	-	-	-	0.0%
6146	Paint Supplies	-	52	10,000	10,000	10,000	0.0%
6147	Janitorial Supplies	-	303	15,000	30,000	30,000	0.0%
6170	Equipment & Tool Rental	16,117	-	6,000	6,000	6,000	0.0%
6215	Telephone/Internet	297	17,672	17,672	17,672	-	-100.0%
6245	Meetings & Conferences	196	92	-	-	-	0.0%
6257	Licenses & Permits	3,590	1,959	5,100	5,100	8,000	56.9%
6290	Dept. Contract Services	164,850	93,397	144,000	334,648	220,000	-34.3%
6301	Special Department Expenses	55,275	57,888	-	-	-	0.0%
6315	Office Supplies	447	124	-	-	-	0.0%
6350	Small Tools/Equipment	3,191	198	-	-	-	0.0%
6355	Small Furniture & Fixture	(415)	47	-	-	-	0.0%
6360	Uniforms	666	426	5,750	5,750	5,750	0.0%
6361	Personal Protection Equipment	-	-	500	500	1,500	200.0%
6362	Emergency Medical Supples	-	152	-	-	-	0.0%
6366	Web Based Service/Subcriptions	151	-	-	-	-	0.0%
6399	Other Supplies	5,037	1,079	-	-	-	0.0%
6401	Community Programs	-	151	-	-	-	0.0%
6845	Office Equipment	354	-	-	-	-	0.0%
6999	Other Expenditure	22,208	22,455	24,000	24,000	24,000	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	529,184	406,373	473,222	729,415	540,750	-25.9%
	CIP & EQUIPMENT						
6364	Computer Hardware	91	-	-	-	-	0.0%
6855	Furniture & Fixtures	25,231	3,126	36,500	17,790	-	-100.0%
	TOTAL CIP & EQUIPMENT	25,322	3,126	36,500	17,790	-	-100.0%
	EXPENDITURES GRAND TOTAL	1,053,781	903,398	895,722	1,210,555	1,118,150	-7.6%
	NET CHANGE IN POSITION	(1,053,781)	(903,398)	(895,722)	(1,210,555)	(1,118,150)	-7.6%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6115	Landscaping	69,959	55,168	65,000	75,000	96,920	29.2%
6116	Tree Maintenance	127,864	153,242	137,572	179,305	170,000	-5.2%
6130	Repair & Maint/Facilities	78,278	1,696	68,281	58,281	45,000	-22.8%
6137	Repair Maint/Equipment	208	-	208	208	-	-100.0%
6245	Meetings & Conferences	90	-	90	90	-	-100.0%
6290	Dept. Contract Services	71,175	-	-	-	-	0.0%
6301	Special Department Expenses	21,193	20,620	-	-	-	0.0%
6310	Street Signs	3,473	-	-	-	-	0.0%
6350	Small Tools/Equipment	189	-	-	-	-	0.0%
6360	Uniforms	30	-	-	-	-	0.0%
6399	Other Supplies	603	456	-	-	-	0.0%
6401	Community Programs	144	-	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	373,207	231,183	271,151	312,884	311,920	-0.3%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	7,209	-	7,209	7,209	-	-100.0%
	TOTAL CIP & EQUIPMENT	7,209	-	7,209	7,209	-	-100.0%
	EXPENDITURES GRAND TOTAL	380,416	231,183	278,360	320,093	311,920	-2.6%
	NET CHANGE IN POSITION	(380,416)	(231,183)	(278,360)	(320,093)	(311,920)	-2.6%

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4710	Reimbursements/Other Revenue	-	-	-	385	-	-100.0%
	Total Revenues	-	-	-	385	-	-100.0%
	GRAND TOTAL RESOURCES	-	-	-	385	-	-100.0%
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	124,898	134,091	140,700	140,700	140,700	0.0%
5015	Overtime	1,113	1,941	1,650	1,650	1,500	-9.1%
5022	Alternative H&W Payout	500	500	500	500	500	0.0%
5023	Signing Bonus Payout	-	6,524	-	-	-	0.0%
5105	Health Insurance Allocation	44,879	31,958	45,100	-	-	0.0%
5110	Life Ins Allocation	-	67	500	500	300	-40.0%
5115	Dental Ins Allocation	3,082	2,312	1,000	-	-	0.0%
5120	Optical Ins Allocation	552	575	600	600	600	0.0%
5125	LTD Ins Allocation	-	-	700	-	-	0.0%
5126	STD Ins Allocation	-	-	600	-	-	0.0%
5135	Medicare	1,836	2,075	2,100	2,100	2,100	0.0%
5145	Employer CalPERS Retire NC	11,462	13,508	14,200	14,200	14,500	2.1%
5160	Emp Bnft/Insurance Premiums	-	13	-	-	-	0.0%
5161	Health Insurance Premiums	-	12,982	-	45,100	45,100	0.0%
5162	Dental Insurance Premiums	-	899	-	1,000	3,100	210.0%
5164	Optical Insurance Premiums	-	(161)	-	-	-	0.0%
5167	LTD Ins Premium	-	178	-	700	700	0.0%
5169	STD Ins Premium	-	109	-	600	400	-33.3%
5199	Other Employee Benefits	-	(13)	100	100	100	0.0%
	TOTAL SALARIES & BENEFITS	188,321	207,557	207,750	207,750	209,600	0.9%
	MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	21	-	-	-	-	0.0%
6130	Repair & Maint/Facilities	384	496	-	-	-	0.0%
6134	Vehicle Repair & Maintenance	122,364	178,058	130,000	158,000	162,000	2.5%
6136	Software Maintenance	10,556	10,682	11,000	11,000	6,000	-45.5%
6137	Repair Maint/Equipment	6,060	16,170	40,000	40,000	33,000	-17.5%
6140	Vehicle Maintenance Allocatn	-	27	-	-	-	0.0%
6142	Vehicle Detailing	-	7,604	7,000	7,000	7,000	0.0%
6144	Unplanned Repair & Maintenance	-	48,543	-	-	-	0.0%
6165	Vehicle Rental	-	-	-	290,000	200,000	-31.0%
6245	Meetings & Conferences	57	-	-	-	-	0.0%
6257	Licenses & Permits	-	4,066	3,050	5,050	5,000	-1.0%
6285	Hazardous Materials Disposal	2,849	2,613	4,500	4,500	4,500	0.0%
6301	Special Department Expenses	24,080	16,996	-	-	-	0.0%
6345	Gasoline & Diesel Fuel	480,877	363,825	376,000	346,000	300,000	-13.3%
6350	Small Tools/Equipment	2,002	6,532	3,000	3,000	3,000	0.0%
6360	Uniforms	-	-	1,150	1,150	1,800	56.5%
6361	Personal Protection Equipment	-	-	500	500	1,500	200.0%
6366	Web Based Service/Subcriptions	-	50	-	-	-	0.0%
6399	Other Supplies	479	118	-	-	-	0.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	649,728	655,779	576,200	866,200	723,800	-16.4%
	CIP & EQUIPMENT						
6840	Machinery & Equipment	16,689	-	-	-	-	0.0%
	TOTAL CIP & EQUIPMENT	16,689	-	-	-	-	0.0%
	EXPENDITURES GRAND TOTAL	854,739	863,336	783,950	1,073,950	933,400	-13.1%
	NET CHANGE IN POSITION	(854,739)	(863,336)	(783,950)	(1,073,565)	(933,400)	-13.1%

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 Proposed Capital Projects

Project Type	Project Description	Funding Source	Proposed
City Buildings & Facilities	UST Removal and Replacement at Corporate	Measure U (0079)	220,000
City Buildings & Facilities	Powell Building Improvement Project -	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
City Buildings & Facilities Total			**1,402,350**
Parks	Tynes Gym Roof Replacement	Citywide Parks & Rec Impact Fee (0063)	255,000
Parks	Samp and Los Vaqueros Park Playground	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
Parks Total			**1,095,000**
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
Streets & Streetscapes Total			**8,400,546**
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
Technology Total			**295,535**
Traffic and Transportation Ops	Citywide Signal Hardware Upgrades	Citywide Traffic Impact Fee (0065)	154,848
Traffic and Transportation Ops Total			**154,848**
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
Vehicles and Equipment Total			**52,200**
Grand Total of Proposed Projects			**11,400,479**

FY 2024-25 Ongoing Projects

Project Type	Project Description	Funding Source	Proposed
City Buildings & Facilities	Powell Building Improvement Project	Misc. Grants (0050)	167,528
City Buildings & Facilities	City Hall/Police Station Interior	General Fund (0010)	150,000
City Buildings & Facilities	City Hall and Police Station HVAC, Solar and Roof Improvement Project - Design	General Fund (0010)	125,344
City Buildings & Facilities	Refurbish Police Chief Admin Conference	Measure U (0079)	35,937
City Buildings & Facilities	Placentia Public Safety Center	General Fund (0010), Asset Seizure (0021)	1,775,167
City Buildings & Facilities	Placentia Public Safety Center	General Fund (0010)	5,208,817
City Buildings & Facilities	Refurbish PD Jail Booking Area	Measure U (0079)	40,000
City Buildings & Facilities	City Hall/PD Interior Lighting Improvements	Measure U (0079)	17,582
City Buildings & Facilities	Refurbish PD Traffic Bureau Work Area	Citywide Public Safety Impact Fee (0067)	2,294
City Buildings & Facilities	Refurbish PD Armory	Citywide Public Safety Impact Fee (0067)	25,000
City Buildings & Facilities	Refurbish PD Motor Barn	Citywide Public Safety Impact Fee (0067)	25,000
City Buildings & Facilities	City Hall/Police Station Modernization Project Windows Design	Measure U (0079)	31,000
City Buildings & Facilities	Fire Station 1 Generator Replacement	Citywide Public Safety Impact Fee (0067), Public Safety CFD (0055)	150,000
City Buildings & Facilities	117 N. Main Street Building Demolition	Citywide Affordable Housing Impact Fee (0068)	75,000
City Buildings & Facilities	UST Removal and Replacement at Corporate	Measure U (0079)	100,000
City Buildings & Facilities	Tynes Gym Roof Replacement	Measure U (0079)	416,000
City Buildings & Facilities Total			**8,344,668**
Major Studies	Chapman Corridor Revitalization Plan	Misc. Grants (0050), General Plan Update Fee (0074)	106,511
Major Studies	Adoption of CEQA Guidelines w/VMT	Misc. Grants (0050)	20,000
Major Studies	Caltrans Sustainable Active Transportation	Citywide Traffic Impact Fee (0065)	25,000
Major Studies	ADA Transition Plan	General Fund (0010)	174,790
Major Studies	IT Strategic Plan	General Fund (0010)	44,088
Major Studies	PW Maintenance Master Plan & Condition	Measure U (0079)	142,844
Major Studies	Chapman Corridor Revitalization Plan Sewer	General Plan Update Fee (0074)	50,000
Major Studies	Chapman Corridor Revitalization Plan	General Plan Update Fee (0074)	50,000
Major Studies	DIF Update and Creation of Successor Public Safety CFD Study	General Plan Update Fee (0074)	127,000
Major Studies	Specific Plan 5 (SP-5) Update	General Plan Update Fee (0074)	98,000
Major Studies Total			**838,233**
Parks	Playground Resurfacing Various Parks	Quimby In-Lieu (0069)	150,000
Parks	McFadden Park Pergola Replacement Project	Quimby In-Lieu (0069)	50,000
Parks	Koch Park Picnic Shelter Replacement	Quimby In-Lieu (0069)	43,950
Parks	Playground Shade Sails	Quimby In-Lieu (0069)	6,124
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

FY 2024-25 Ongoing Projects

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
Parks Total			**869,250**
Streets & Streetscapes	Caltrans Public Art Projects	General Fund (0010)	673,825
Streets & Streetscapes	Golden Avenue Bridge Replacement Project	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
Streets & Streetscapes Total			**20,079,000**
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	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
Technology Total			**1,018,446**
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
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

FY 2024-25 Ongoing Projects

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
Traffic and Transportation Ops Total			**1,147,860**
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	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
Vehicles and Equipment Total			**879,121**
Grand Total of Ongoing Projects			**33,176,577**

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.

LONG-RANGE FINANCIAL PLANNING POLICIES

The City's fiscal policy is focused on both short- and long-term fiscal sustainability, guided by a 5-Year Financial Plan, which is a comprehensive plan that encompasses the long-term operating and capital needs of the General Fund.

The five-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 2025-26 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 proposed budget are conservative and reflect the current economic climate and possible recession within the next twelve months.

On the expense side, the proposed budget and subsequent fiscal year have incorporated all positions included in the FY 2025-26 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 5-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 proposed 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

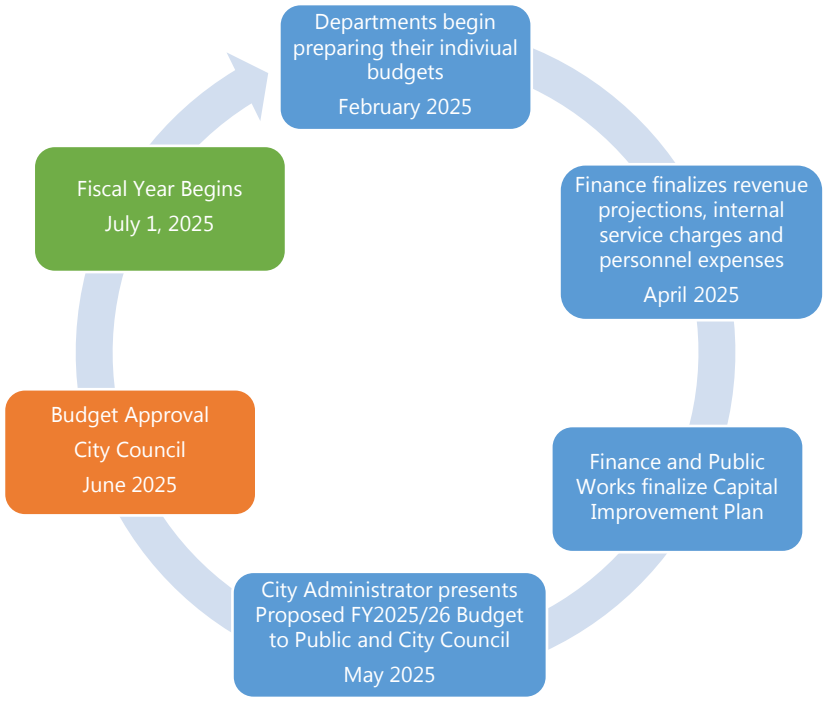
Balanced Budget

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 proposed 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 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 proposed 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 the 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.

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

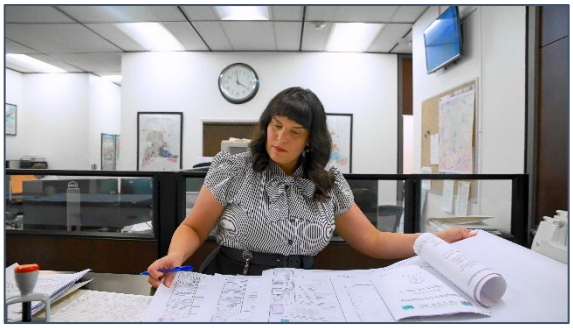
The City shall strive to improve its tax collection rate through legislative initiative and advocacy at the state level and cooperative effort at the county level.

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.

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 Allocation 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 its 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 meets regularly at meetings that are open to the public.

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 sixty (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.
- 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.

INVESTMENT POLICIES

The City has proposed 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 proposed Investment Policy.

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 2025-26 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 2025-26 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.

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 proposed 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 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.

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.

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 ten (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.

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.

Legal Debt Limit Calculation (General Obligation Debt)	
Assessed Valuation, FY 2024-25*	$9,492,983,106
Adjusted Assessed Valuation (x25%)	$2,373,245,777

Legal Debt Limit- 15% of Adjusted Assessed Valuation	$355,986,867
Total Net Debt Applicable to Limitation: General Obligation Bonds	$0
Percentage of Debt Applicable to the Legal Limit:	0%
**Source: Orange County Assessor's Office*	

Year Ending June 30	Motorola Lease	2021 Installment Sale	Fire Loan #1	Fire Loan #2	2013 Tax Allocation Refunding	2020A Lease Revenue Bonds	2023A Lease Revenue Bonds
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
	1,222,896	2,013,349	1,856,660	972,004	8,028,182	64,329,254	16,231,450
Interest	223,232	88,349	118,942	61,387	1,323,182	17,989,256	7,181,450
Principal	999,664	1,925,000	1737,718	910,619	6,705,000	46,340,098	9,050,000

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.

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.

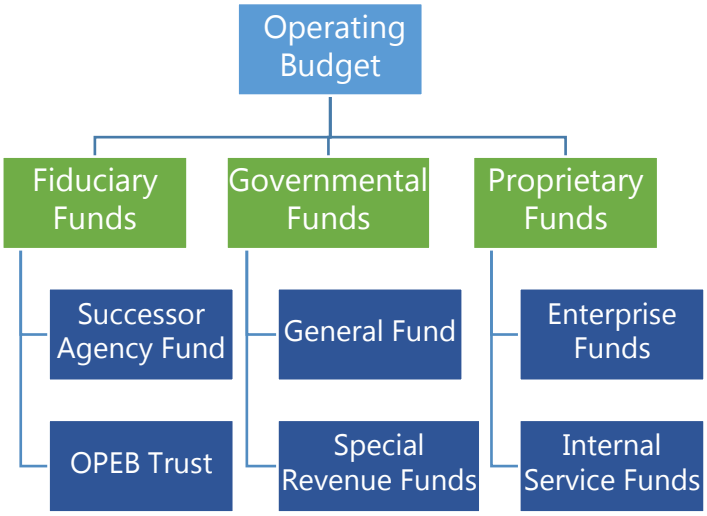
Evaluation Criteria

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) grand 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.

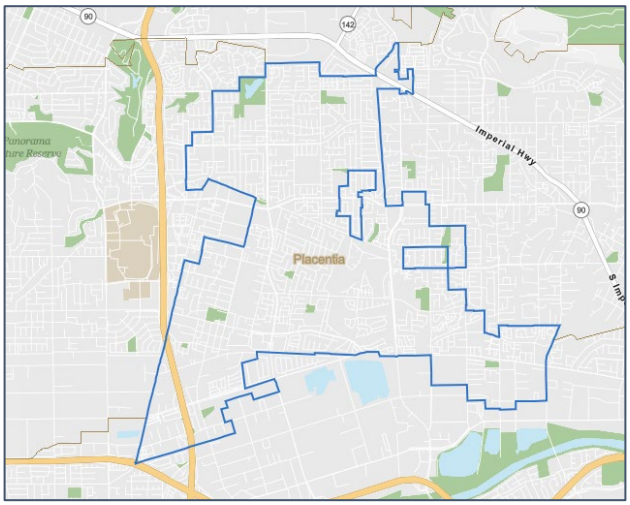
Community Facilities District Fund

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

52,384 Total Population

43.7% of Population with bachelor's degree or Higher

38.0 Median Age

49.3% Male & 50.7% Female

Median Income- $110,575

61.3% Homeownership Rate

17,545 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)

76
Adamson Police Products
Arco AM PM
Audi North OC
Beacon Sales Acquisition
Bejac
Chevron
CTS Appliance
CVS Pharmacy
Facility Solutions Group
Fairway Ford Sales
LX Hausys America
Mason West
Marshalls
Nickey Petroleum
Petroleum Marketing Equipment
Prosource of North Orange County
Ralphs
Roofing Wholesale
Ross
Schorr Metals
Stater Bros
Suburban Propane
TMG

Accrual Basis of Accounting	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.
Adjusted / Amended Budget	The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.
Air Quality Management District (AQMD)	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 (www.aqmd.gov).
Air Quality Management Plan (AQMP)	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.
Allocation of Funds	Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.
Annual Comprehensive Financial Report (ACFR)	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.
Appropriation	A specific amount of money authorized by the City Council for an approved work program.
Arterial Highway Financing Program (AHFP)	A Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
Assessed Property	The value set upon real estate or other property by the County Tax Assessor.
Assessed Valuation	A measure of the taxable value of property located within the City against which the tax rate is applied.
Assessed Valuation (Secured)	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.
Assessed Valuation (Unsecured)	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.

Assessment District (AD)	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.
Audit	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.
Balanced Budget	A budget in which planned expenditures do not exceed planned revenues.
Bond Refinancing	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.
Bonds	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
Bradley Burns Uniform Local Sales & Use Tax	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.
Budget Surplus	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).
Budget Amendment	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.
California Environmental Quality Act (CEQA)	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 (ceres.ca.gov/ceqa).

California Transportation Commission (CTC)	The agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California (www.catc.ca.gov)
Capital Equipment	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.
Capital Expenditure	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.
Capital Improvement Program Budget (CIP)	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.
Certificates of Participation (COPs)	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.
City Council (CC)	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.
Community Development Block Grant (CDBG)	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.
Community Facilities District (CFD)	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.
Community Oriented Policing Services (COPS)	A grant program that provides partial funding of salaries for several front line law enforcement positions.

Conditional Use Permit (CUP)	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.
Congestion Management Plan (CMP)	Defines a network of state highways and arterials, level of service standards and related procedures.
Consumer Price Index (CPI)	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.
Contingency Reserve	The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.
Cost Allocated	A method used to charge General Fund costs budgeted in one department to another department or another fund.
Debt Service	The payment of principal and interest on borrowed funds such as bonds.
Department, (Function) Division	Section Organizational units within the Operations Budget that group resources together to provide related types of services.
Discretionary Funding Opportunities	Pertains to funds, grants or other resources that are not restricted as to use.
Drug Abuse Resistance Program	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 (www.dare.com).
Encumbrance	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.
Enhanced Infrastructure Financing District (EIFD)	A separate government entity to be created by a city or county within a defined area to finance infrastructure projects with community-wide benefits.

Enterprise Fund	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.
Environmental Enhancement and Mitigation Program (EEMP)	A state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.
Environmental Impact Report (EIR)	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.
Expenditure	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.
Fair Housing Council of Orange County (FHCOC)	A private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws (www.fairhousingoc.org).
Fees	A general term used for any charge levied by government for providing a service or permitting an activity.
Fiscal Year (FY)	Any period of 12 consecutive months designated as the budget year. Placentia's budget year begins on July 1 and ends on June 30.
Fixed Asset	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.
Franchise Tax	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.

Fringe Benefits	These include retirement/pension; health, life, and disability insurance; workers' compensation; and vacation, administrative, medical and special leave of absence time.
Full-Time Equivalent (FTE)	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)
Fund	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.
Fund Balance	Within a specific fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
Gas Tax	State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.
General Fund	The primary operating fund of the City (as opposed to all other City funds, which are designated as "Special Funds").
General Plan	A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.
Geographical Information System (GIS)	A computer system capable of assembling, storing, manipulating and displaying geographically referenced information.
Goal	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
Government Finance Officers Association (GFOA)	A professional association of state/provincial and local finance officers in the United States and Canada (www.gfoa.org).
Governmental Accounting Standards Board (GASB)	Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities (www.gasb.org).
Grants	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.

Gross Domestic Product (Real) (GDP)	The total of the goods and services produced by labor and property located in the United States.
Gross State Product (GSP)	The total of the goods and services produced by labor and property located in the State of California.
Growth Management Area (GMA)	Inter-jurisdictional planning regions within Orange County.
Growth Management Program (GMP)	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.
Hotel Tax (TOT)	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.
Infrastructure	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.
Inter-Fund Transfers	Payments from one fund to another fund, primarily for work or services provided
Landscape Maintenance District (LMD)	An assessment district to provide funds for park and parkway landscaping, lighting and park maintenance.
Lease-Purchase Agreement	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
Level of Effort	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.
Levy	To impose taxes, special assessments or service charges for the support of governmental activities.
Local Agency Formation Commission (LAFCO)	Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies (www.oclafco.org).

Local Agency Investment Fund (LAIF)	A voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
Long-Term Debt	Debt with a maturity of more than one year after issuance.
Major Fund	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.
Measure M	County-wide sales tax measure used to fund a variety of transportation related projects.
Measure M - Growth Management Area (M-GMA)	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.
Measure M – Turnback	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.
Measure U	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.
Memorandum of Understanding (MOU)	An agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
Modified Accrual	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.

National Pollutant Discharge Elimination System	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.
Objective	Describes an outcome to be accomplished in specific, well-defined and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.
Operating Budget	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.
Orange County Fire Authority (OCFA)	An agency that provides fire prevention/suppression and emergency services to 23 cities and all the unincorporated areas in Orange County (www.ocfa.org).
Orange County Investment Pool (OCIP)	A pooling of cash by the county, local agencies and school districts for investment purposes run by the Orange County Treasurer.
Orange County Transportation Authority (OCTA)	A regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County (www.octa.net).
Ordinances	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.
Outputs	The general results expected from programs and functions.
Part I Crimes	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
Part II Crimes Pavement Management System	All other criminal offenses not defined as Part I crimes. 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.
Pavement Condition Index (PCI)	A scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
Performance Budget	A budget wherein expenditures are tied to the measurable performance of activities and work programs.

Performance Measurements	Statistical measures that are collected to show the impact of dollars spent on City services.
Personnel Expenses	Salaries and fringe benefits, such as pensions and insurance, for full-time and part-time employees of the City.
Priority E	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.
Priority I Calls	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.
Program	Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies.
Program Budget	A budget wherein expenditures are displayed primarily on programs of work and secondarily by the character and object class of the expenditure.
Property Tax	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.
Proposition 218	On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIIIC and XIIID 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.
Public Employees' Retirement System (PERS)	Provides retirement and health benefit services to members from the state, school districts and local public agencies (www.calpers.ca.gov).
Ralph M. Brown Act	The Brown Act is a California law that insures the public can attend and participate in meetings of local government.

Redevelopment Agency (RDA)	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.
Regional Surface Transportation Program (RSTP)	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.
Reserve	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.
Resolution	A special or temporary order of a legislative body (e.g. City Council or Planning Commission) requiring less formality than an ordinance.
Resources	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.
Revenue	Annual income received by the City.
Right of Way	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.
Southern California Association of Governments (SCAG)	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 (www.scag.ca.gov).
Special Funds	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.
Traffic Enforcement Index	The number of moving citations divided by the number of injury accidents.

Transaction Sales Tax (District Tax)	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.
Transfers-In/Out	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.
Transient Occupancy Tax (TOT)	A 10% tax added to the cost of renting a hotel room within the City. Also known as the Hotel or Bed Tax.
Transportation Management Association (TMA)	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.
Transportation Management Plan (TMP)	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.
Unencumbered Appropriation	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.
Voice Over Internet Protocol (VoIP)	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).

Job Classification Description

Equal Employment Opportunity

SENIOR BUILDING PERMIT TECHNICIAN

JOB FAMILY: Development Services EEO CATEGORY: FLSA: Non-Exempt JOB CLASS CODE:	PAY PLAN: Full-Time Pay Plan UNION STATUS: PCEA GRADE: Adopted: May 2025

PURPOSE STATEMENT:

Under the direction of the Building Inspection Manager, the Senior Building Permit Technician performs advanced technical, administrative, and customer service functions related to the processing, coordination, and issuance of building permits. This classification is distinguished from the Building Permit Technician by its responsibility for complex projects, technical guidance to staff, participation in process improvements, and greater independence of judgment and decision-making. The Senior Building Permit Technician ensures compliance with applicable laws, regulations, and City policies, and may act as a lead to permit staff.

ESSENTIAL FUNCTIONS, DUTIES, AND TASKS:

The following list of functions, duties, and tasks is typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform other closely related or department-specific functions, duties, and tasks from those set forth below to address business needs and changing business practices.

- Provides customer service to the public at the building counter and over the telephone; processes building permits and applications; responds to inquiries and permit discrepancies; provides information regarding permit procedures, policies, and functions.
- Provides technical and procedural support to Building Permit Technicians and other staff; assists with training and onboarding new personnel; reviews the work of permit staff for accuracy and completeness.
- Assists in the development, revision, and implementation of procedures, checklists, and standards related to permitting and public counter services; recommends process improvements.
- Serves as a technical resource to customers, contractors, architects, engineers, and internal departments regarding complex or unusual permitting issues, code requirements, and plan routing.
- Assists in the process of reviewing and adopting periodic updates to the City's Building Codes, Fire Codes, and all Code revisions related to the Building Division.
- Calculates, reviews, and verifies complex fees and valuations for building permits, plan reviews, and other related services; reconciles and audits fee collection data for accuracy.
- Schedules building inspections in cooperation with building inspection personnel after reviewing service requests.
- Tracks and reports on the status of construction projects in plan check review.
- Assists customers in viewing microfiche, laser fiche, hard copies of permits, or in making copies; assists other agencies and customers with record inquiries and retrieves requested building plans and permits from archives.
- Prepares reports, statistical summaries, and permit activity logs; assists with data entry and management of permit tracking software and databases.

- Processes check requests related to the Building Division including those related to "pass-through" fees related to building permits.
- Maintains building division records, including a variety of forms and logs; provides downloads of information related to the city's website.
- Prepares departmental activity records and reports, including the faxing of utility releases.
- Compiles data and conducts various reporting related to the Building Division.
- Supports electronic plan check and digital permit services; assists customers and staff with technical troubleshooting and submittal procedures.

OTHER DUTIES:

- Performs other related duties as assigned to ensure the efficient and effective functioning of the work unit and the City.

KNOWLEDGE, SKILLS, AND ABILITIES
(At time of application)

Knowledge of:

- General inspection practices associated with the use of the Uniform Building Code, Uniform Administrative Code, Uniform Zoning Code, and the legal aspects of Code Administration and City Municipal Code
- Planning review procedures
- Application of building permit fees
- Building inspection scheduling practices
- Customer service principles and techniques
- Basic math calculations and functions
- General office procedures and protocols as well as department operations and services
- Techniques for analyzing and streamlining business processes in a regulatory environment
- Principles of technical training and guidance

Skills and Abilities to:

- Understand, interpret, and enforce Municipal Code pertaining to the issuance of building permits, handling of documents, and recording of fees
- Lead and support permit staff, including providing training and resolving work-related issues
- Operate standard office equipment, including a computer terminal, and use permit processing, word processing, and spreadsheet software programs
- Organize and schedule inspections
- Prepare and maintain records and standard reports
- Coordinate multi-departmental reviews and resolve plan check issues or discrepancies
- Analyze and solve basic work problems by applying departmental procedures
- Communicate clearly and concisely, orally and in writing
- Establish, interact, and maintain effective working relations with city staff, other departmental representatives, developers, contractors, and the general public
- Use written and oral communication skills
- Read and interpret data, information, and documents
- Analyze and solve problems
- Use math and mathematical reasoning
- Observe and interpret situations
- Prioritize multiple tasks and projects in a fast-paced environment with frequent interruptions
- Maintain confidentiality, professionalism, and accuracy in dealing with sensitive materials

- Type at a rate sufficient to effectively perform job duties

JOB QUALIFICATIONS / REQUIREMENTS:
(*At time of application and in addition to the Knowledge, Skills, and Abilities listed above*.)

EDUCATION AND EXPERIENCE:
Any combination of training, education, and experience that would provide the required knowledge, skills, and abilities is qualifying.

- A high school diploma or GED or equivalent and two years of experience in permit processing, customer service, and engineering or building services support work.
- Four (4) years of increasingly responsible experience in building permit processing, building division support, or related technical clerical work, including at least one year in a lead or advanced technical capacity.

LICENSE(S) REQUIRED:

- None required

CERTIFICATIONS AND TESTING REQUIRED:

- Possession of a valid International Code Council (ICC) Permit Technician Certification is required at the time of appointment.
- Additional ICC certifications (e.g., Plans Examiner, Building Inspector) are desirable.

WORK ENVIRONMENT / PHYSICAL DEMANDS:
(*Must be performed with or without reasonable accommodations*)

- Works in an office setting and the noise level is typically quiet or moderately quiet
- Frequently required to use hands to finger, handle, feel, or operate objects, controls, and standard office equipment
- Reach with hands and arms
- Frequently required to sit, stand, walk, talk, and hear
- Occasionally required to stoop, kneel, and crouch
- Occasionally lifts and carries plans, permits, and other documents typically weighing less than 25 pounds
- Specific vision abilities required by this job include close vision, color vision, and the ability to adjust focus

Job Classification Description

Equal Employment Opportunity

POLICE RECORDS TECHNICIAN

JOB FAMILY: Police Department/Records EEO CATEGORY: FLSA: Non-Exempt JOB CLASS CODE:	PAY PLAN: Full-Time Pay Plan UNION STATUS: PCEA GRADE: UPDATED: May 2025 PREVIOUS UPDATE: June 2020

PURPOSE STATEMENT:

Under the direction of the Support Services Administrator, the Police Records Technician prepares, processes, maintains, and retrieves police records, data, and reports; answers questions and provides information and assistance to other agencies and the public, in person and by telephone; provides a variety of clerical and general office assistance to Police Department personnel: and performs related duties as assigned.

ESSENTIAL FUNCTIONS, DUTIES, AND TASKS:

The following list of functions, duties, and tasks is typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform other closely related or department-specific functions, duties, and tasks from those set forth below to address business needs and changing business practices.

- Types up logs and forms such as memoranda, form letters, envelopes, police clearances, licenses and permits, declarations, court appearance calendars, and misdemeanor complaints
- Responds to officers' requests for information by researching, collecting, and disseminating authorization information
- Monitors an automated storage queue for incoming documents and processes according to priority, proofreading documents for accuracy and completeness.
- Enters a variety of information such as personal identifiers, vehicle information, property descriptions, serial numbers, criminal offense codes, tattoos, etc. from several different types of documents into the automated RM, and performs quality control on data entered into RMS.
- Assemble materials and prepare misdemeanor citation packets for court.
- Retrieves, print and duplicates documents utilizing a microfilm reader, an optical retrieval system, a records management system, and hard copy files.
- Answers phone inquiries from the public and other law enforcement and governmental agencies; and assists the public, other law enforcement, and governmental personnel at the service counters.
- Processes record sealings requiring research and collection of any correlating documents throughout the department, deletion of indexes, sealing, and storage of records until ordered destruction.
- Coordinates with background investigators, other departmental and city personnel for processing of applicants (internal, external, and business) and sex, arson, and narcotic registrants; processes and maintains electronic and hard copy files, issues permits.

OTHER DUTIES:

- Performs other related duties as assigned to ensure the efficient and effective functioning of the work unit and the City.

KNOWLEDGE, SKILLS, AND ABILITIES
(At time of application)

Knowledge of:

- Modern office equipment and procedures
- English usage, spelling, grammar, and punctuation
- Filing procedures (alpha and numeric)
- Basic math
- Telephone procedures and etiquette

Skills and Abilities to:

- Read, understand, and apply difficult materials
- Operate a computer keyboard with accuracy
- Proofread text and data fields for accuracy and compliance with entry rules
- Work with a high level of interruption
- Establish and maintain effective relationships with those contacted in the course of work
- Use written and oral communication skills
- Read and interpret data, information, and documents
- Analyze and solve problems
- Work under intensive deadlines, and interact with city managers, staff, customers, the public, and others encountered in the course of work

JOB QUALIFICATIONS / REQUIREMENTS:
(*At time of application and in addition to the Knowledge, Skills, and Abilities listed above*.)

EDUCATION AND EXPERIENCE:
Any combination of training, education, and experience that would provide the required knowledge, skills, and abilities is qualifying.

- A high school diploma or G.E.D. equivalent and completion of specialized clerical courses; one year of heavy telephone, public contact, or dispatch experience and ability to learn the geography and location of streets, landmarks, and public and private facilities in and around the City of Placentia.

LICENSE(S) REQUIRED:

- Valid, current driver's license
    - This position does not typically require driving; however, the ability to use reliable transportation for occasional offsite duties may be necessary.

CERTIFICATIONS AND TESTING REQUIRED:

- None required

WORK ENVIRONMENT / PHYSICAL DEMANDS:
(*Must be performed with or without reasonable accommodations*)

- Works in both office and field settings. In the office, the noise level is frequently quiet or moderately quiet
- When conducting field observation, the employee is subject to loud construction noise
- Regularly required to use hands to finger, handle, feel, or operate objects, tools, or controls and reach with hands and arms
- Talk and hear
- Frequently sit and occasionally stand and walk to access work areas and files

- Stoop, kneel, or crouch to access or place records or files
- Lift and carry records and documents, typically weighing less than 20 pounds
- Specific vision abilities required by this job include close vision and the ability to adjust focus

Job Classification Description

Equal Employment Opportunity

SUPPORT SERVICES ADMINISTRATOR	
JOB FAMILY: EEO CATEGORY: FLSA: Exempt JOB CLASS CODE:	PAY PLAN: Full-Time Pay Plan UNION STATUS: Non-Represented GRADE: UPDATED: May 2025 PREVIOUS UPDATE: Mar 1993

PURPOSE STATEMENT:

Under the direction of the Police Sergeant, the Support Services Administrator performs and supervises a variety of technical law enforcement-related functions in such areas as communications, property, evidence, jail and other police services activities, and technical law enforcement-related functions; participates in the research and development activities of the Police Department; and does other auxiliary police functions as required.

ESSENTIAL FUNCTIONS, DUTIES, AND TASKS:

The following list of functions, duties, and tasks is typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform other closely related or department-specific functions, duties, and tasks from those set forth below to address business needs and changing business practices.

- Develops and maintains an integrated police records system.
- Supervises records personnel, property and evidence control, and city jail operations.
- Develops and maintains a variety of operational procedures and policy manuals.
- Compiles criminal statistical data and prepares crime studies and analyses.
- Develops new and revised departmental forms and studies methods of improving paper flow.
- Researches the availability and implementation of various grant programs.
- Maintains departmental microfilming program.
- Prepares departmental material for analysis by electronic data processing.
- Maintains records regarding police buildings and vehicle maintenance.
- Ensures subpoenas are completed accurately.
- Investigates hit and run traffic collisions.

OTHER DUTIES:

- Performs other related duties as assigned to ensure the efficient and effective functioning of the work unit and the City.

KNOWLEDGE, SKILLS, AND ABILITIES

(At time of application)

Knowledge of:

- Technical aspects of public safety operations
- Statistical analysis, systems analysis, and research methods
- Effective supervisory principles and practices

- Office procedures, department policies, and the understanding of California Penal Codes
- Investigation techniques
- Maintenance equipment and procedures
- Organization or department operations, services, and policies

Skills and Abilities to:

- Communicate effectively orally and in writing
- Establish and maintain effective working relationships with supervisors, subordinates, fellow employees, and the public
- Auditory and visual comprehension (understanding and processing the written and spoken word)
- Short- and long-term memory recall
- Read, write, drive, and function independently
- Interacting effectively in group situations
- Ensure problems are resolved quickly and with compassion while maintaining policy

JOB QUALIFICATIONS / REQUIREMENTS:
(*At time of application and in addition to the Knowledge, Skills, and Abilities listed above*.)

EDUCATION AND EXPERIENCE:
Any combination of training, education, and experience that would provide the required knowledge, skills, and abilities is qualifying.

- Bachelor's degree in public administration, business administration, criminology, or a related field; or equivalent. Five years of experience.

LICENSE(S) REQUIRED:

- Valid, current driver's license.
    - The City reasonably expects driving to be one of the job functions for the position, and the City reasonably believes that using an alternative form of transportation would not be comparable in travel time or cost to the City.

CERTIFICATIONS AND TESTING REQUIRED:

- CLETS certification immediately upon hire
- First aid and CPR certification
- CSI certification

WORK ENVIRONMENT / PHYSICAL DEMANDS:
(*Must be performed with or without reasonable accommodations*)

- Frequently required to stand, walk, bend, twist, reach, stretch, push, pull, drag, lift up to 50 pounds
- Climb, kneel/crouch/squat, use feet to drive, and use hands for feeling, simple grasping, firm grasping, and fine manipulation (dominant hand)
- Specific vision abilities required by this position include close vision, distance vision, peripheral vision, depth perception, and the ability to adjust focus
- Specific hearing abilities required by the position include adequate hearing at close proximity, at a distance, and in both ears

City of Placentia

Proposed Annual Operating Budget & CIP
Fiscal Year 2025-26

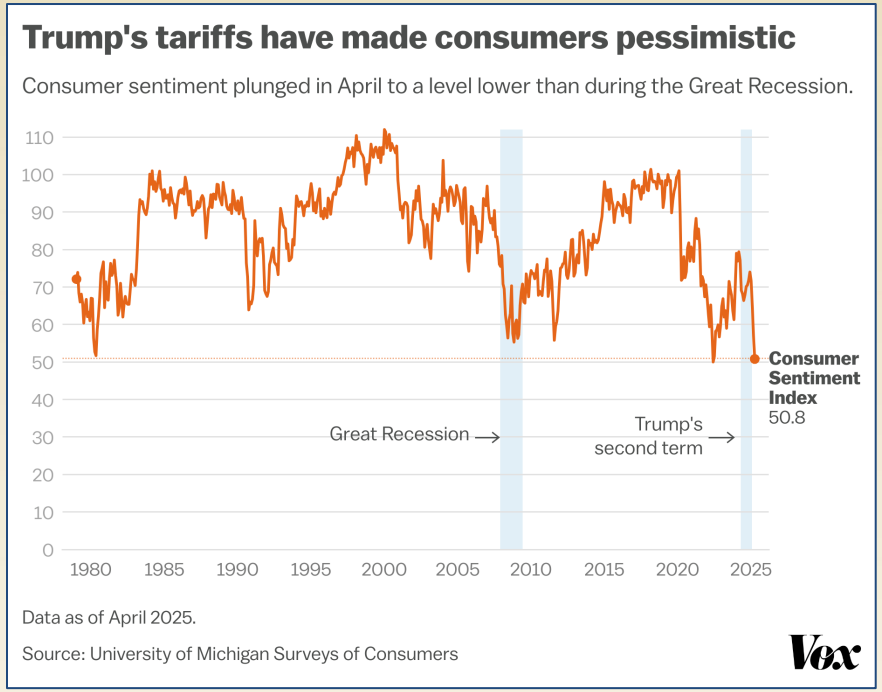
May 20, 2025

Presentation Overview

- Economic Challenges
- FY 2025/26 Proposed Budget Overview (All Funds)
- FY 2025/26 Proposed General Fund Budget
- Position Allocation (staffing)
- Measure U
- Fund Balance Projections
- Capital Improvement Program (CIP)
- Next Steps

Economic Challenges

- Uncertainty in the market due to tariffs
- Low consumer confidence
- Impact of market volatility on CalPERS
- Lack of funding for capital projects











Economic Challenges

- Sales tax trending downward Statewide
  - Statewide sales tax projected to be down 1.0% in current fiscal year
  - Persistently high interest rates and threat of tariffs have negatively impacted purchase of new and used vehicles
  - Consumer spending patterns have changed as costs of utilities, restaurant prices and threat of recession
  - Gas prices down compared to last year in current fiscal year
    - 6 of the City's top 25 sales tax producers are gas stations
    - Gas prices are projected to increase in FY25/26 due to strict environmental regulations in California and looming shuttering of two refineries over next two years



Economic Challenges- Specific to Placentia

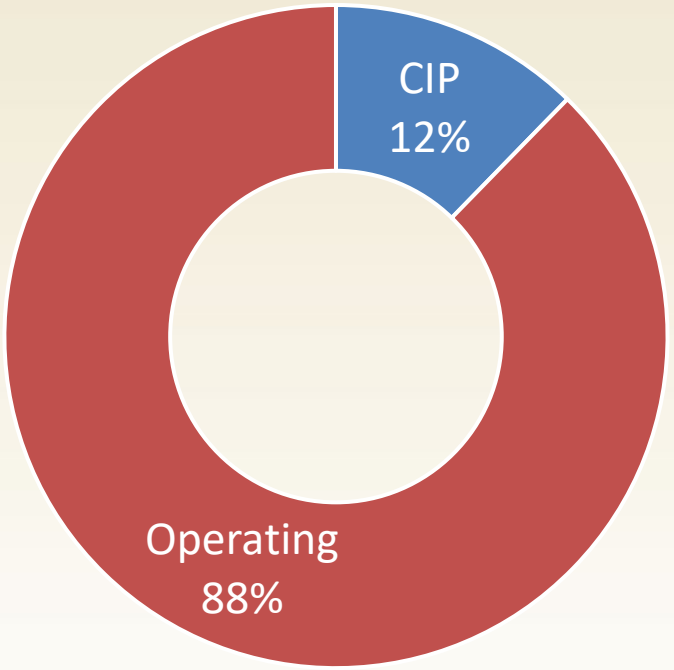
- Expense increases outside the City's control:
  - Increase in Unfunded Actuarial Liability (UAL) payment from $447,000 to $917,000 CalPERS required due to their recent rate of returns
  - Increase of approx. $1.5 million in personnel expenses due to Memoranda of Understandings and merit increases
  - Increased insurance costs- $463,000
    - *Workers Compensation- $228,000*
    - *General Liability/ Property- $235,000*
  - Increased animal care services contract- $52,000
  - Higher costs of goods and services citywide
  - Unfunded capital needs identified in recently completed facility and IT assessments

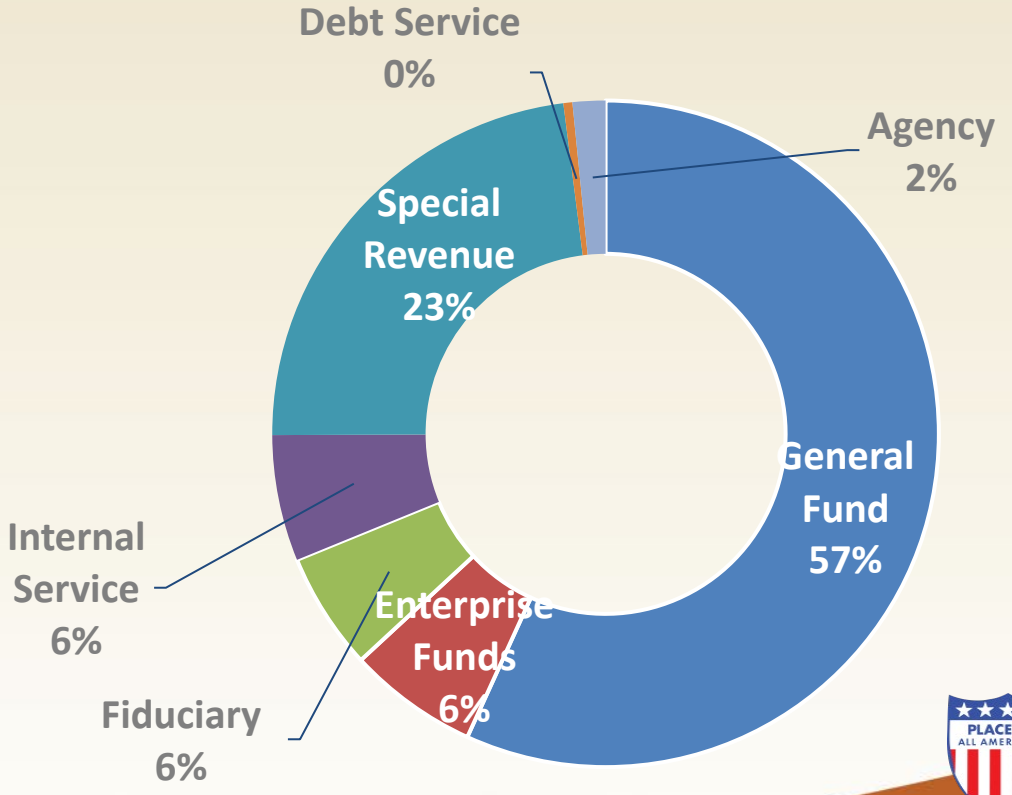
Response to Economic Challenges & Key Assumptions in Budget

- Preliminary deficit identified initially due largely to nominal revenue increases and increased expenses
- Department budgets held to current fiscal year's budget and/ or reduced wherever possible
- Elimination of several vacant positions
- Use of $1,000,000 in Section 115 trust funds and $500,000 in one time revenue
- $125,000 allocated to the City's Centennial celebration, with possible need for less General Fund funding based on fundraising efforts
- Consolidation of Tamale Festival & Annual Tree Lighting in December ($30,000 savings)

Proposed FY 2025/26 Budget All Funds

Total Proposed Revenues- $89,665,708
Total Proposed Expenditures- $92,686,878

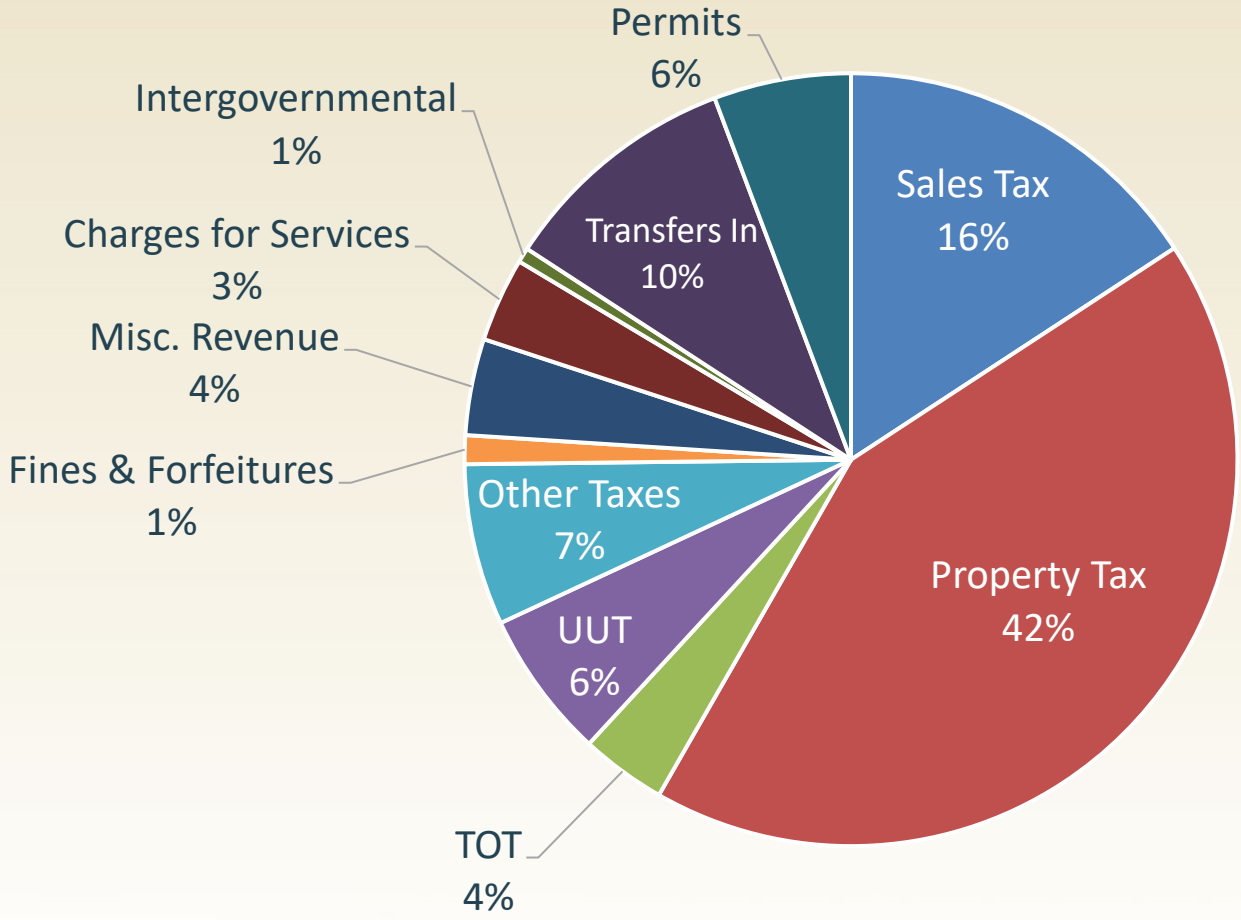




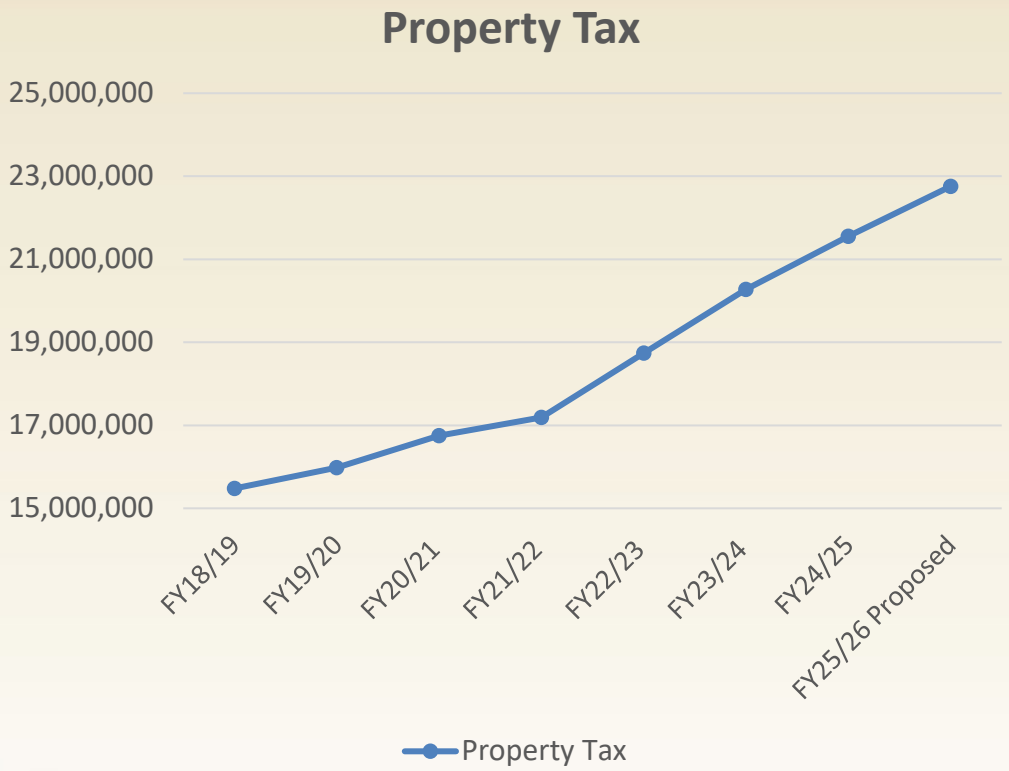
FY 2025/26 Proposed Budget Overview (All Funds)

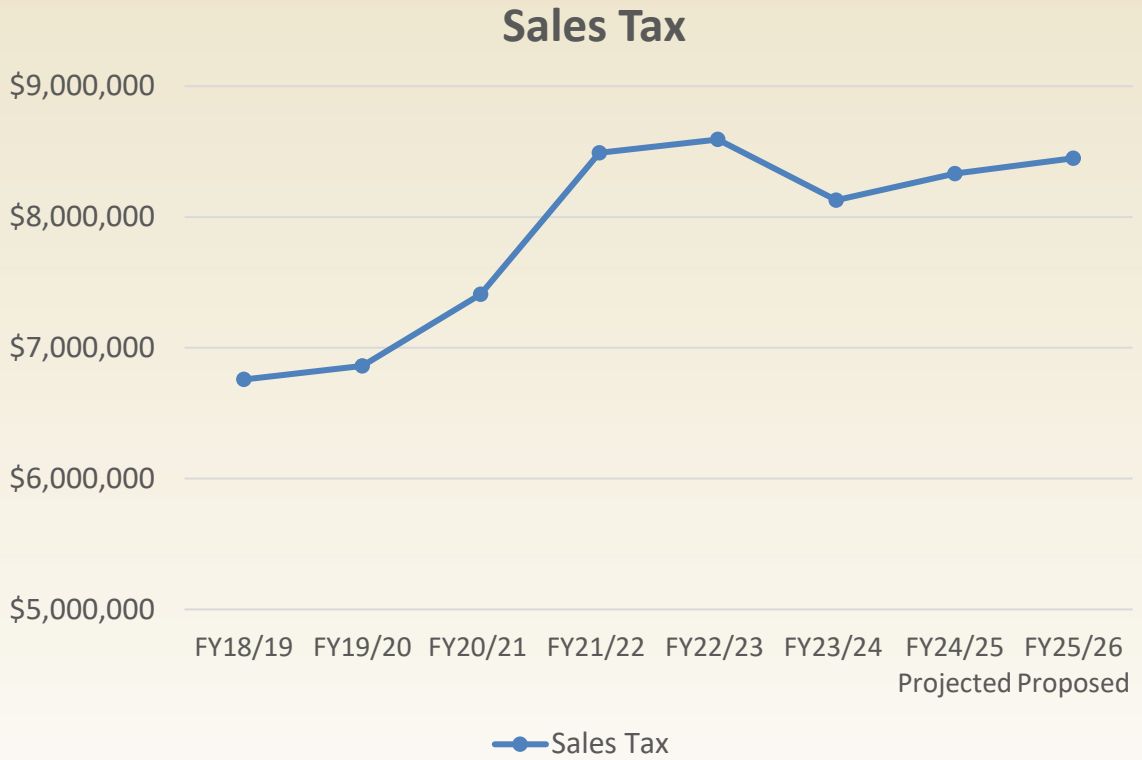
Fund Type	Revenues & Transfers In	Expenditures & Transfers Out	Net Incr/ (Decr) to Fund Balance
General Fund	$53,543,058	$52,654,458	$888,600
Special Revenue	18,017,996	20,996,497	(2,978,501)
Debt Service	403,300	403,300	-
Capital Projects Fund	-	355,700	(355,700)
Enterprise	6,392,880	5,850,885	541,995
Internal Service	5,548,700	5,662,700	(114,000)
Fiduciary	4,290,600	5,290,600	(1,000,000)
Agency	1,469,174	1,472,738	(3,564)
Totals	**$89,665,708**	**$92,686,878**	**($3,021,170)**

Proposed FY 2025/26 Budget
General Fund Revenues - $53,543,058



General Fund Revenue - Top Sources



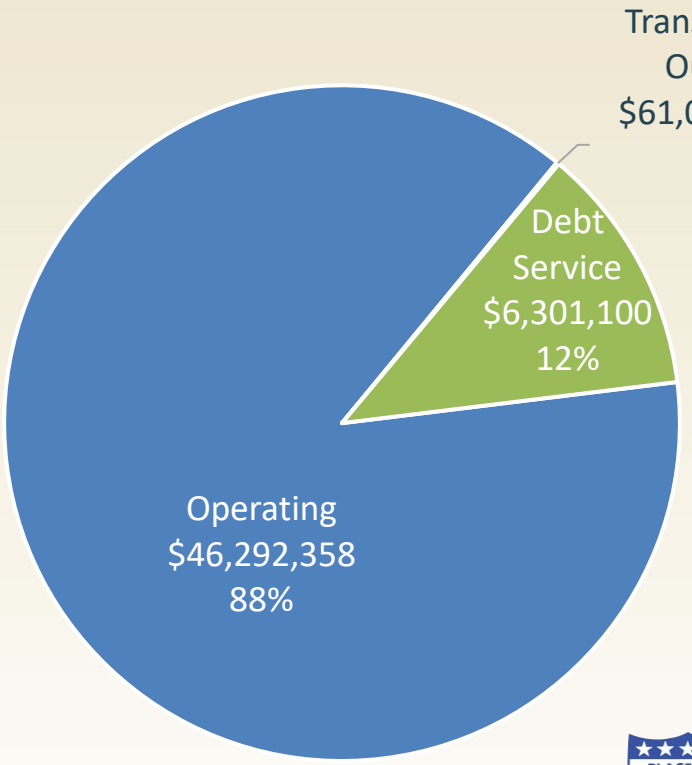


General Fund Operating Revenues

Revenue Type	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	Variance to FY24/25 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	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%)
Total Operating Revenues	47,768,092	48,149,565	0.8%
Transfers In	465,100	950,493	104.4%
Measure U Transfers In			
Employee Retention	2,665,800	2,665,800	-
OPEB	888,600	888,600	-
Measure U Reserve	888,600	888,600	-
Total Transfers In	4,019,500	5,393,493	9.9%
Total Resources	**52,676,192**	**53,543,058**	**1.6%**

Proposed FY 2025/26 Budget
General Fund Expenditures - $52,654,458





FY 2025/26 General Fund Expenditures by Department

Department	FY 2024/25 Amended Budget	FY 2025/26 Proposed Budget	Variance to FY24/25 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	5,548,750	(4.0%)
Community Services	3,441,650	3,548,786	3.1%
Development Services	1,935,400	1,955,352	1.0%
Finance	1,432,100	1,495,000	4.4%
Fire & Life Safety	5,492,918	5,402,550	(1.6%)
Human Resources	968,700	880,400	(9.1%)
Police	14,638,308	14,716,986	0.5%
Public Works	4,841,256	4,685,350	(3.2%)
General Government	5,259,700	6,300,136	19.8%
Total Expenditures	**$46,502,193**	**$46,292,358**	**(0.5%)**

Position Allocation

- Proposed budget includes funding for 197.0 FTE employees, and authorization for 4.0 FTE overhires in Police and Public Safety Communication Departments

- Hiring “Frost” continues to remain in place. Public Safety and revenue generating positions will be prioritized, all others will remain vacant as long as possible and reviewed for possible consolidation or elimination

Proposed Staffing Changes

Reductions

1. Elimination of one Recreation Coordinator ($93,124) in Community Services
2. Elimination of one Management Assistant ($82,600) in Public Works
3. Elimination of one Engineering Aide ($75,600) in Public Works
4. Elimination of one Senior Management Analyst in the City Administrator's office -Economic Development ($148,815)
    1. Position officially eliminated in FY 2024-25, but savings used to balance proposed budget

Proposed Staffing Changes

Reclassifications

1. Reclassification of one Public Works Manager to Deputy Director of Public Works (Operations) to reflect duties currently being performed and span of control for entire operations division including facility and landscape maintenance and fleet operations *($9,626 annual costs).*

2. Reclassification of one vacant Maintenance Worker to a Facilities Maintenance Technician in Public Works to allow the department to recruit for skills needed including irrigation repair needed citywide *($6,000 annual salary increase offset by equal reduction in contract costs)*

Proposed Staffing Changes

Reclassifications

3. Reclassification of three Office Specialists in the Police Department to Police Records Technicians to more appropriately classify the position based on duties being performed. *($24,143 annual cost)*
4. Reclassification of one Police Services Supervisor to Support Services Administrator in the Police Department to more appropriately classify the position based on duties being performed *($8,056 annual costs)*

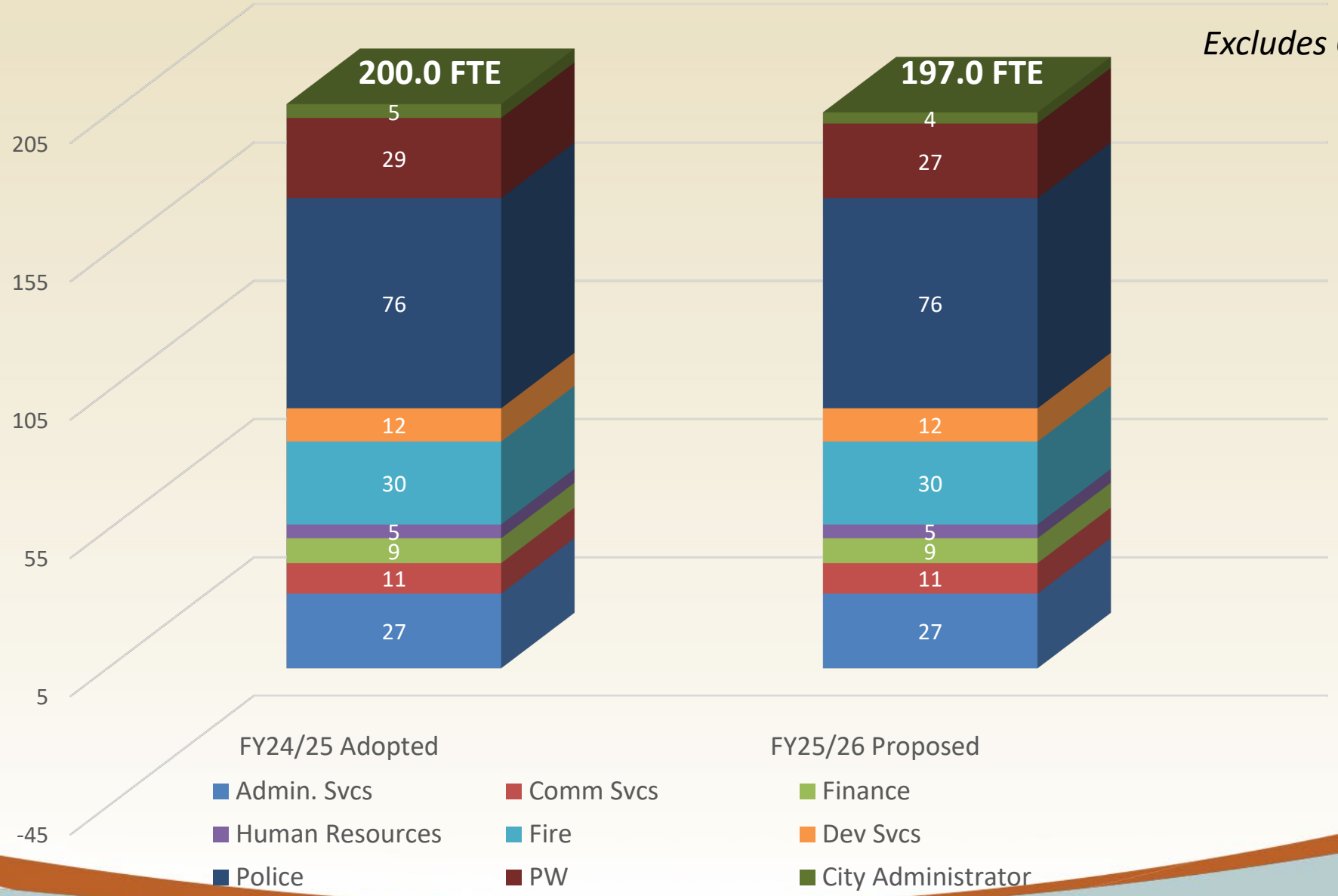
Proposed Staffing Changes

Reclassifications

5. Reclassification of one Building Permit Technician to Senior Building Permit Technician in the Development Services Department to reflect the higher level duties and oversight needed and being performed at the front counter. *($4,600 annual costs)*

Citywide FTE by Department

Excludes Over-hires



General Fund Reserve Policy

General Fund Reserve Policy 460 was designed as a result of approval of Measure U by voters and establishes:

- Guidelines for reserves
- Minimum contingency reserve of 25% of operating expenditures
- Allocation formulas for new, unrestricted on-going and one-time revenues for specific purposes
- Purposes and uses of reserves

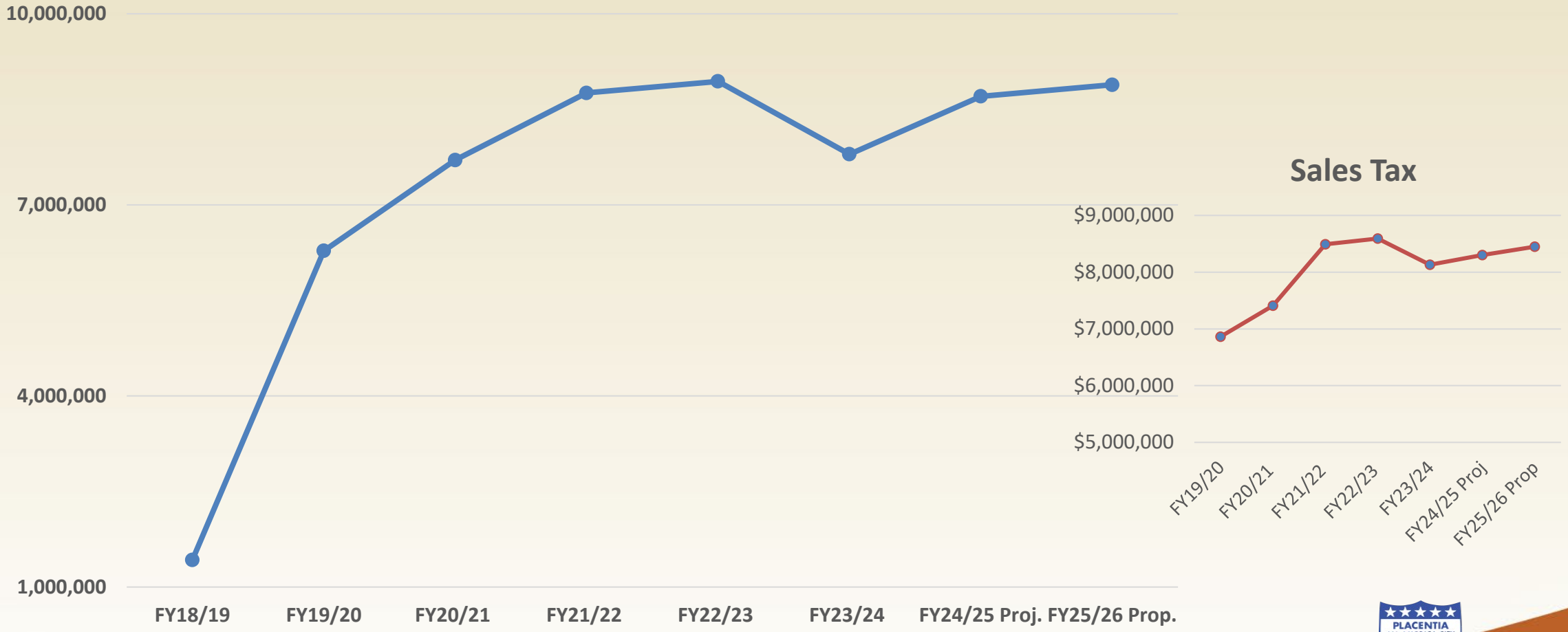
FY 2025/26 - Measure U Contributions to Reserves

- The Proposed FY 2025-26 Budget DOES NOT include the use of the 10% contribution to the Measure U-Contingency Reserve ($888,600), to support operations.

- Replenishes reserves to 25.03%

2025-26 Proposed Measure U Budget - $8,886,000		
Current Allocations	**After GF Reserve Target Met***	**Amount**
Infrastructure, Vehicles, and Equipment	50%	$4,443,000
Post-Employment Benefits Sustainability*	10%	$888,600
Employee Recruitment and Retention (including additional staff)	30%	$2,665,800
Measure U Contingency Reserve	10%	$888,600

Measure U Historical Performance



FY 2025/26 Proposed General Fund – Fund Balance

Estimated Beginning Fund Balance 7/1/2025	**$11,609,800**
Projected Change in Fund Balance	888,600
Projected Ending Fund Balance at 6/30/26	12,498,401
Fund Balance Designations	
Non-Spendable	895,672
General Fund Reserve	5,861,619
Contingency Reserve	5,726,721
Unassigned Fund Balance	14,389

Estimated Ending Fund Balance 6/30/26	**$12,498,401**
Projected Operating Expenditures	46,353,358
25% FB Target	11,588,339
Reserve total (FB less Non-Spendable)	11,602,729
General Fund Operating Reserve %	25.03%

Capital Improvement Program (CIP)







What is the CIP?

The City's Capital Improvement Program (CIP) identifies major public improvements to the City's infrastructure for the next year and includes new projects and carryover projects from previous years encompassing upgrades to existing facilities as well as rehabilitation of streets and roadways.

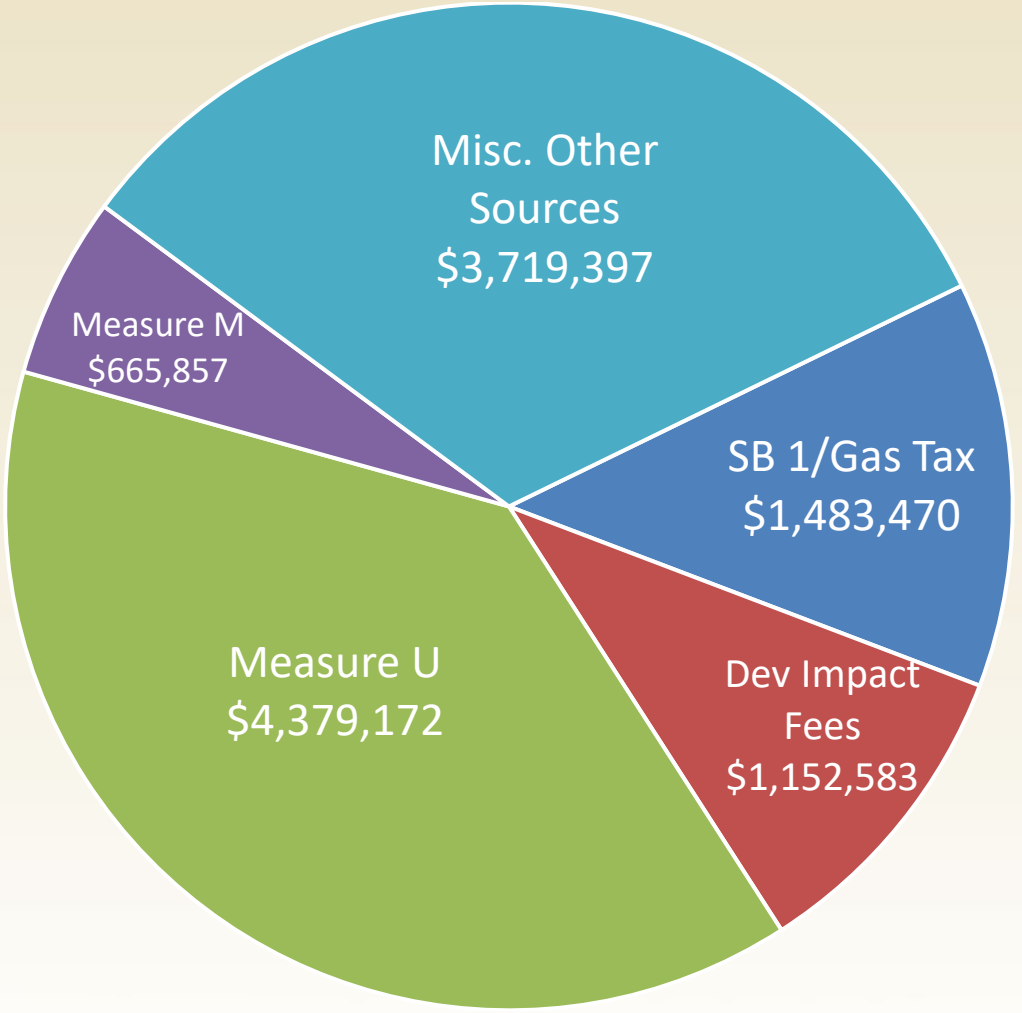
CIP by Project Types

Project Type	New Project Count	Amount	% Of Total New CIP Funding	Total Projects with Carryover
Streets & Streetscapes	4	$8,400,546	73.7%	10
Traffic and Transportation	1	$154,848	1.4%	10
Sewer	0	$0	0%	0
Storm Drain	0	$0	0%	0
City Buildings & Facilities	5	$1,402,350	12.3%	16
Technology	4	$295,535	2.6%	10
Parks	5	$1,095,000	9.6%	15
Vehicles & Equipment	2	$52,200	0.4%	9
Major Studies	0	$0	0%	10
Total	***21***	**$11,400,479**		***80***

CIP Projects by Funding Source

Total New CIP Funding:

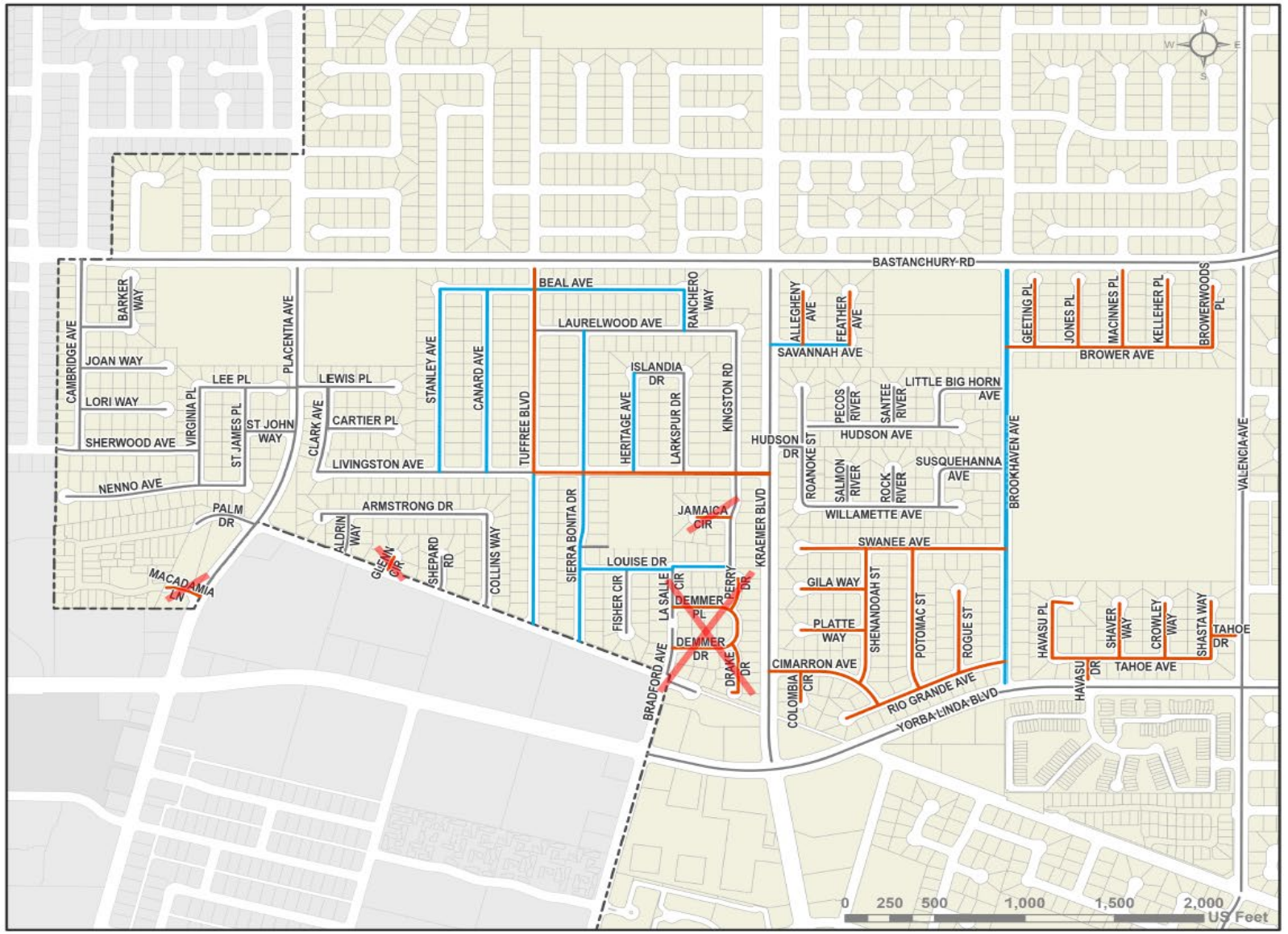
$11,400,479



FY 2025/26 Gas Tax Projections

- Measure M and Gas Tax projections down
  - Gas Tax reduced by $97,690
  - Measure M reduced by $297,465
  - Total reduction in anticipated street budget: $395,155
- $880,000 of Measure U funds previously identified for use by the Underground Storage Tank (UST) replacement could:
  - Be allocated towards tank installation
  - Be allocated toward the City Hall roof repair project. Combined with $220,000 from Public Safety DIF to fully fund project (Staff recommendation)
  - $395,155 to backfill street project deficit
  - Or remain unallocated

FY 2025/26 Gas Tax Projections



CITY OF PLACENTIA

ROADWAY REHABILITATION PROJECT FY 2024-25

" No Street Left Behind"

Public Works Department

March 25, 2025

Fiscal Years : 2024-2025

- Proposed Streets_Preventative Maintenance
- Proposed Streets_Rehabilitation

Total Sq. Ft :
393,770 (Preventative Maintenance)
649,154 (Rehabilitation)

MEASURE U SB1 OCGO Local Tax Dollars at Work

This map is for general reference only and may not reflect recent changes or improvements. The Public Works staff should be consulted for the most current information.

Development Services Department, Planning Division, GIS

CITY OF PLACENTIA

CIP Projects: Streets

Project	Amount
Old Town Streetscape Improvements	$150,000
FY 25-26 Annual Sidewalk and Curb Ramp Repairs	$175,000
Golden Avenue Bridge Replacement Project Construction	$3,582,340
FY 24-25 Residential Street Rehabilitation	$4,493,206
Total Streets	**$8,400,546**



CIP Projects: Traffic & Transportation

Project	Amount
Citywide Signal Hardware Upgrades	$154,848
Total Traffic	**$154,848**



CIP Projects: City Buildings and Facilities

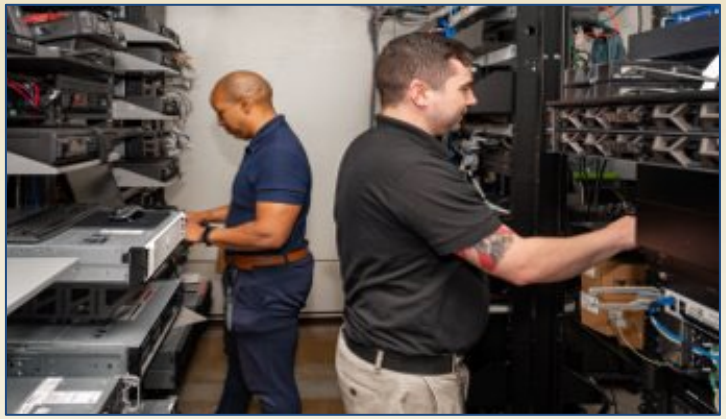
Project	Amount
Fuel Tank Removal	$220,000
Whitten Center Kitchen Renovation	$30,000
Aguirre Building Renovation	$40,000
Powell Building Improvement Project - Windows	$112,350
City Hall Roof Repairs	$1,000,000
Total City Buildings	**$1,402,350**





CIP Projects: Technology

Project	Amount
Desktop Computer Replacement Program	$75,000
Enterprise Camera and Security Upgrades	$95,535
Public Safety Operations HW Upgrades	$75,000
City Facilities Server/Network Upgrades	$50,000
Total Technology	**$295,535**





CIP Projects: Parks

Project	Amount
Tynes Gym Roof Replacement	$255,000
Samp and Los Vaqueros Park Playground Renovations	$600,000
Replace Park Benches	$60,000
Whitten Center Pool Deck Repair	$30,000
Los Vaqueros Storm Drain	$150,000
Total Parks	**$1,095,000**





CIP Projects: Vehicles & Equipment

Project	Amount
Fleet Lift Replacement	$35,000
Fire Department Equipment	$17,200
Total Vehicles	**$52,200**



Recommendations

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

1. Review and discuss the Proposed FY 2025-26 Annual Operating Budget and CIP and provide input and direction for final budget adoption; and

2. Set the date of the public hearing for budget adoption as June 3, 2025, at 7:00 p.m.

Questions?

PLACENTIA

Rich Heritage, Bright Future