Robert S. McKinnell
City Clerk

Kevin A. Larson
City Treasurer

Jennifer Lampman
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
June 2, 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.

NOTICE AND CALL OF SPECIAL MEETING

PLACENTIA CITY COUNCIL
SPECIAL MEETING AGENDA - CLOSED SESSION
June 2, 2025
4:30 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 COMMUNICATION:
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:
The City Council and Boards of Directors will recess to the City Council Caucus Room for the purpose of conducting their Closed Session proceedings.

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

Pursuant to Government Code Section 54957(b)(1):
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: City Administrator

RECESS: The City Council and Boards of Directors will recess to their 6:00 p.m. Special Meeting.

NOTICE AND CALL OF SPECIAL MEETING

PLACENTIA CITY COUNCIL
June 2, 2025
6:00 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:

PLEDGE OF ALLEGIANCE:

CLOSED SESSION REPORT:

ORAL COMMUNICATION:
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.

CITY COUNCIL MEMBER COMMENTS:

1. REGULAR AGENDA:

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

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

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 potential budget reduction options and provide input and direction for final budget adoption.

ADJOURNMENT:
The City Clerk will adjourn the Special City Council meeting to a regular City Council meeting on Tuesday, June 3, 2025 at 7:00 p.m.

CERTIFICATION OF POSTING
I, Nancy Albitre-Seely, Interim Deputy City Clerk for the City of Placentia hereby certify that

the agenda for the June 2, 2025 Special Meeting of the City Council was posted on May 30, 2025.

_____

Nancy Albitre-Seely, Interim Deputy City Clerk

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 2, 2025

Submitted by: Nancy Albitre-Seely

From: City Attorney's Office

Subject:

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

Pursuant to Government Code Section 54957(b)(1):
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: City Administrator

Agenda Item No: 1.a

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 2, 2025

Submitted by: Jennifer Lampman

From: Finance

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

Financial 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). Staff presented the Proposed FY 2025-26 Annual Operating Budget and CIP to the City Council on May 20, 2025, at which time the City Council requested a special meeting to discuss additional budget reduction options.

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 potential budget reduction options and provide input and direction for final budget adoption.

Discussion:
See attached staff report.

Fiscal Impact Summary:
The Proposed FY 2025-26 Budget totals $92,686,878 in expenditures for all funds, with the General Fund comprising $52,654,458 of that. Budget reduction options identified by staff total $363,200. If approved, these reductions could decrease the burden on the Section 115 Trust and/or further add to reserves, either of which would help the City's long term fiscal sustainability.

Attachments
Attachment 1 Budget Reduction Options.pdf
2025-26 Proposed Budget Study Session Presentation

Staff Report - 2025-26 Proposed Budget Special Meeting 6.2.25.docx
Attachment 2 FY25-26 Proposed Budget 6.3.25.pdf

Proposed FY 2025-26 Budget Reduction Options

Department	Reduction	Rationale/ Impact	Reduction/New Revenue Amount
City Administrator	Allocate partial CA salary to Enterprise Funds	Allocate 8% of City Administrator's salary to Sewer and Refuse Funds	$ 28,700
		City Administrator Total	*$ 28,700*
Community Services	Bring digital brochure & promotional material design in house	No impact to community	$ 5,500
Community Services	Change software used for scheduling	No impact to community	$ 2,500
Community Services	Eliminate Eggcitement event	Staff is proposing partnering with faith based organization in support of their Easter egg events saving staff time with little to no impact to the community.	$ 8,000
Community Services	Let's Dance Special Needs & Adaptive Programming	Change timing of event from monthly to quarterly and eliminate free dinner for guests	$ 4,000
Community Services	Eliminate Fall/Holiday movies in the park	There would be less opportunities for families to enjoy movies in the park. Savings in staff time.	$ 3,000
Community Services	Eliminate after school program at Whitten	The program is underutilized due to competing programs at school next door which would have capacity to absorb current program attendees	$ 4,000
Community Services	Drain McFadden Pool	The City cannot open McFadden pool until it fixes the decaying pool deck per the County of Orange. The pool deck is beyond basic repairs and would require much more intensive replacement costing approx. $800,000. Staff is proposing to drain the pool, eliminating the need for annual chemicals and maintenance.	$ 18,000
Community Services	Reduce size/ amenities of Heritage Festival	Staff is proposing focusing on the Heritage parade & car show for the annual event, and reducing the amenities and size of the festival portion of the event	$ 25,000
Community Services	Tamale Festival Stage	Staff is recommending use of a mobile stage in lieu of the more elaborate setup that has been used in years' prior.	$ 10,000
		Community Services Total	*$ 80,000*
Finance	Reduce salaries	Reduce Deputy City Administrator/ Director of Finance to Director of Finance position,	$ 47,000
		Finance Total	*$ 47,000*
Police	SWAT Ballistic Helmets	Can move purchase from General Fund to Asset Forfeiture and/or JAG grant. Department is confirming rules for compliance with Department of Justice	$ 10,000
Police	SWAT Ballistic Vest Plates	Move cost to Asset Forfeiture (need prior approval from DOJ)	$ 20,000
Police	Bulletproof vests	Move cost to Asset Forfeiture (need prior approval from DOJ)	$ 30,000
Police	Mobile Command Unit (MCU) Maintenance	The MCU is inoperable and staff intends to sell the vehicle at auction	$ 5,000
Police	Records Document Destruction	Staff will complete this task with funds saved in current fiscal year	$ 4,000
Police	Reduce staff training	Officers will be limited on the mandatory training they attend	$ 5,000
Police	Reduce part-time cadet position	Reducing cadet in Investigations will require volunteers to continue to help with investigations	$ 22,000
Police	Reduce Citizen's Academy supplies	No impact if academy only offered once per year	$ 1,500
Police	Reduce overtime to current fiscal year's level	Will require reducing Citizen's Academy to one class per year (alternating english/ spanish language each year)	$ 35,000
		Police Total	*$ 132,500*

Public Works	Eliminate sidewalk replacement (operating budget)	This reduction would leave only $175,000 in CDBG funding for citywide sidewalk replacement which would impact repairs to existing trip hazards previously identified by Public Works.	$	50,000
Public Works	Reduce Fuel	If the City partners with a private fueling station for purchase of fuel, the City could realize net savings on fuel costs.	$	25,000
		Public Works Total	*$*	*75,000*
			$	**363,200**

City of Placentia

Proposed Annual Operating Budget & CIP
Fiscal Year 2025-26

June 2, 2025

Budget Reduction Options
General Fund

Department	Reduction	Rationale/ Impact	Reduction/New Revenue Amount
City Administrator	Allocate partial CA salary to Enterprise Funds	Allocate 8% of City Administrator's salary to Sewer and Refuse Funds	28,700
Community Services	Bring digital brochure & promotional material design in house	No impact to community	5,500
Community Services	Change software used for scheduling	No impact to community	2,500
Community Services	Eliminate Eggcitement event	Staff is proposing partnering with faith based organization in support of their Easter egg events saving staff time with little to no impact to the community.	8,000
Community Services	Let's Dance Special Needs & Adaptive Programming	Change timing of event from monthly to quarterly and eliminate free dinner for guests	4,000
Community Services	Eliminate Fall/Holiday movies in the park	There would be less opportunities for families to enjoy movies in the park. Savings in staff time.	3,000
Community Services	Eliminate after school program at Whitten	The program is underutilized due to competing programs at school next door which would have capacity to absorb current program attendees	4,000

Budget Reduction Options
General Fund

Department	Reduction	Rationale/ Impact	Reduction/New Revenue Amount
Community Services	Drain McFadden Pool	The City cannot open McFadden pool until it fixes the decaying pool deck per the County of Orange. The pool deck is beyond basic repairs and would require much more intensive replacement costing approx. $800,000. Staff is proposing to drain the pool, eliminating the need for annual chemicals and maintenance.	18,000
Community Services	Reduce size/ amenities of Heritage Festival	Staff is proposing focusing on the Heritage parade & car show for the annual event, and reducing the amenities and size of the festival portion of the event	25,000
Community Services	Tamale Festival Stage	Staff is recommending use of a mobile stage in lieu of the more elaborate setup that has been used in years' prior.	10,000
Finance	Reduce salaries	Reduce Deputy City Administrator/ Director of Finance to Director of Finance position,	47,000
Public Works	Eliminate sidewalk replacement (operating budget)	This reduction would leave only $175,000 in CDBG funding for citywide sidewalk replacement which would impact repairs to existing trip hazards previously identified by Public Works.	50,000
Public Works	Reduce Fuel	If the City partners with a private fueling station for purchase of fuel, the City could realize net savings on fuel costs.	25,000

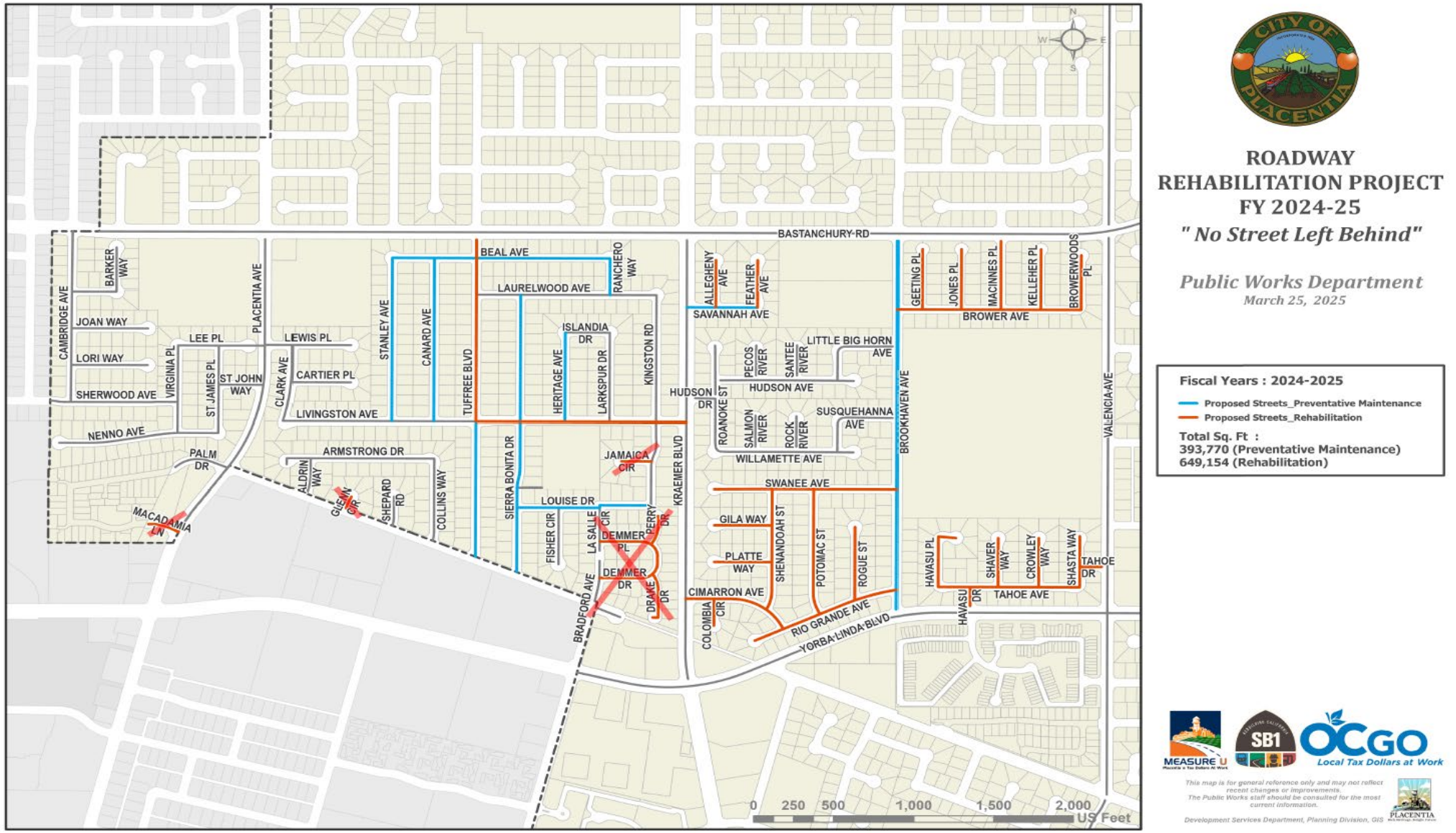
Budget Reduction Options
General Fund

Department	Reduction	Rationale/ Impact	Reduction/New Revenue Amount
Police	SWAT Ballistic Helmets	Can move purchase from General Fund to Asset Forfeiture and/or JAG grant. Department is confirming rules for compliance with Department of Justice	10,000
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Police	Bulletproof vests	Move cost to Asset Forfeiture (need prior approval from DOJ)	30,000
Police	Mobile Command Unit (MCU) Maintenance	The MCU is inoperable and staff intends to sell the vehicle at auction	5,000
Police	Records Document Destruction	Staff will complete this task with funds saved in current fiscal year	4,000
Police	Reduce staff training	Officers will be limited on the mandatory training they attend	5,000
Police	Reduce part-time cadet position	Reducing cadet in Investigations will require volunteers to continue to help with investigations	22,000
Police	Reduce Citizen's Academy supplies	No impact if academy only offered once per year	1,500
Police	Reduce overtime to current fiscal year's level	Will require reducing Citizen's Academy to one class per year (alternating english/ spanish language each year)	35,000
		Total	**$363,200**

Measure U Funding Options

- Measure M and Gas Tax projections lower than originally projected- *$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 $1M project (Staff recommendation)
  - Backfill street project deficit
  - Remain unallocated at this time

FY 2025/26 Gas Tax Projections



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

Recommendations

1. Discuss budget reduction options and provide direction to staff.

Questions?

PLACENTIA

Rich Heritage, Bright Future

TO: CITY COUNCIL

VIA: ACTING CITY ADMINISTRATOR

FROM: DIRECTOR OF FINANCE

DATE: JUNE 2, 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). Staff presented the Proposed FY 2025-26 Annual Operating Budget and CIP to the City Council on May 20, 2025, at which time the City Council requested a special meeting to discuss additional budget reduction options.

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 potential budget reduction options and provide input and direction for final budget adoption.

DISCUSSION:

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). Staff presented the Proposed FY 2025-26 Annual Operating Budget and CIP to the City Council on May 20, 2025, at which time the City Council requested a special meeting to discuss additional budget reduction options. Approximately $360,000 have been identified as possible reductions.

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.

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.

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 has decreased in recent years due primarily to construction of the public safety building.

To balance the General Fund, $1,000,000 in Section 115 funds are proposed to be used to support the $461,000 increase in CalPERS' Unfunded Actuarial Liability (UAL) and approximately fifty-three percent (53%), or $539,000, of the annual retiree medical costs. In addition,

approximately $500,000 in one-time revenues from the closing of outdated funds and incorporating those funds into the General Fund. As a result of the use of these one-time funds, and the need to address structural budget concerns, the City Council requested staff to identify additional budget reductions that could be incorporated into the Proposed FY 2025-26 budget. A complete list of these reduction options is attached to this agenda report, but some highlights include:

Reduction	Justification/ Impact	Amount
Drain Whitten Pool	Pool has been shut down for 2 summers due to a deteriorating deck. Estimates to repair are over $800K for deck, pump room and staff office. No pool access for 3-5 summers.	$18,000
Reimagine Heritage Parade & Festival	Slim down the costs of rentals and stage/sound options. Eliminate VIP area and any frills. Treat the parade separately from the festival. Turn the festival into a car show/concert day. Limited vendors and a need for rentals. Possibly change parade route	$25,000
Eggcitement	Eliminate City sponsored event, partner with a faith-based organization to support their event	$8,000
Cut Fall/ Holiday movies in the park	Less staff and screen rentals needed, would reduce number of movies in the park available to the community	$3,000
Reclassify Deputy City Administrator/ Director of Finance to Director of Finance	No impact to operations	$47,000
Reduce part-time cadet position in investigations	Volunteers will need to continue to help with investigations, potential impact to pace of investigations	$22,000
Reduce overtime in Police	Reducing overtime to current fiscal year's level which would reduce Citizen's Academy classes to one a year. Currently doing both English and Spanish language classes annually.	$35,000
Reduce staff training	Officers will be limited on the mandatory training they can attend	$5,000
Shift purchases of bulletproof vests, ballistic helmets and vest plates to JAG grant and/or Asset Forfeiture	Would require prior approval of the Department of Justice as an allowable expense.	$60,000
Eliminate sidewalk replacement (operating budget)	This reduction would leave only $175,000 in CDBG funding for citywide sidewalk replacement which	$50,000

	would impact repairs to existing trip hazards previously identified by Public Works.	
Reduce fuel	If the City partners with a private fueling station for the purchase of fuel, the City could realize net savings on fuel costs.	$25,000

Fiscal Impact Summary

The Proposed FY 2025-26 Budget totals $92,686,878 in expenditures for all funds, with the General Fund comprising $52,654,458 of that. Budget reduction options identified by staff total $363,200. If approved, these reductions could decrease the burden on the Section 115 Trust and/or further add to reserves, either of which would help the City's long term fiscal sustainability.

Attachments:

1. Proposed FY 2025-26 Budget Reduction Options
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

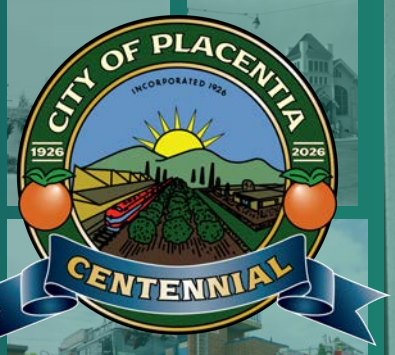




TABLE OF CONTENTS

	Page
Section 1: Introduction	
City Council Members and City Officials	1
Distinguished Budget Presentation Award	3
City Manager's Transmittal Letter	4
Strategic Plan	14
Citywide Organization Chart	19
Position Allocation Plan	20
Section 2: Financial Summaries	
Projected Change in Financial Position (All Funds)	25
General Fund Revenue & Expense	27
Special Revenue Funds	34
Debt Service	71
Enterprise Funds	73
Internal Service Funds	77
Fiduciary Fund	81
Section 3: Departments	
Legislative	83
City Administrator	90
Administrative Services	96
Community Services	109
Development Services	127
Finance	138
Fire & Life Safety	143
General Government	153
General Fund Debt Service	155
Human Resrouces	157
Police	161
Public Works	177
Section 4: Capital Improvement Program	
Capital Improvement Program Summary	193
Proposed FY 2025-26 CIP Projects	195
FY 2025-26 CIP Project Descriptions	196
FY 2024-25 Ongoing CIP Projects	219
7 Year Capital Improvement Projects	222
Section 6: Appendix	
Gann Limit	225
Financial Policies	227
Fund Descriptions	248
Community Profile	253
Budget Glossary	255



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



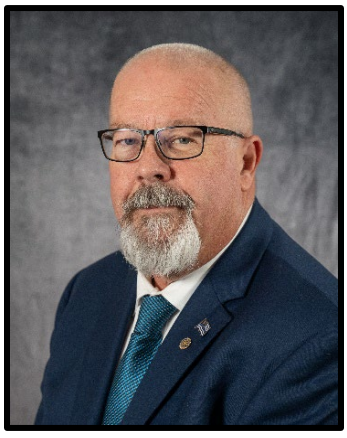
Kevin Kirwin
Mayor
District 2



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.

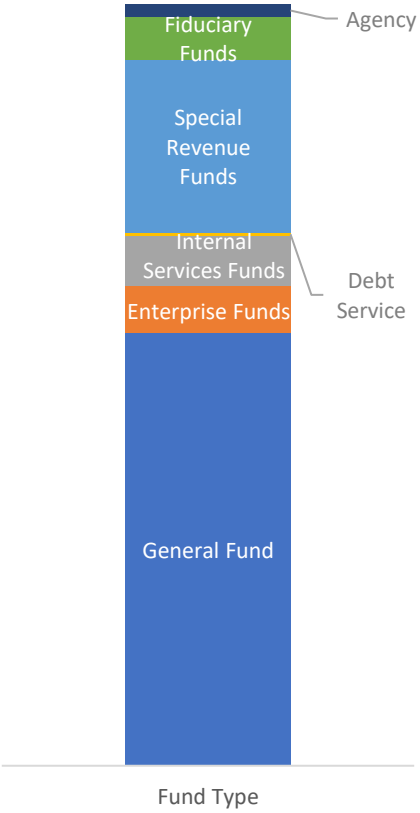
The City, like many other public agencies, is facing economic challenges that has necessitated a return to fundamentals wherein every program, contract, capital project and service offered by the City have been carefully scrutinized with only the most vital included in the proposed budget. While challenging,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

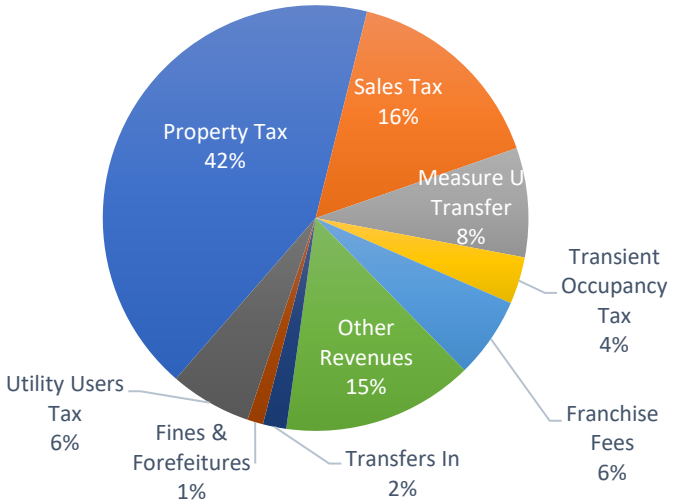
General Fund

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

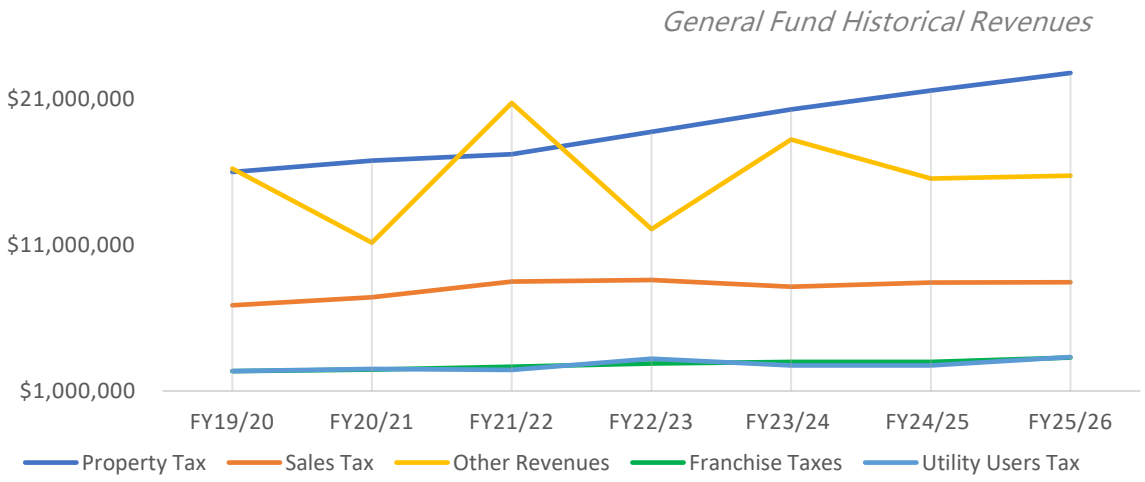
current fiscal year, the projected figure is still $100,000 lower than the amount of sales tax the City received three years ago in FY 2022-23. This trend is not unique to Placentia as sales tax is directly impacted by economic fluctuations due to inflation, tariffs, a potential recession and other influences 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.

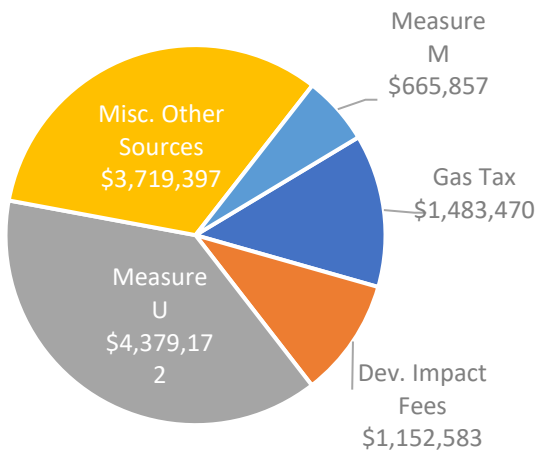
8. Reclassification of one (1.0 FTE) Police Services Supervisor to Support Services Administrator in the Police Department (*$8,056 annual costs*). The Police Service Supervisor supervises the Records division of the Police Department including the front counter as well as the cadet program. This position 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

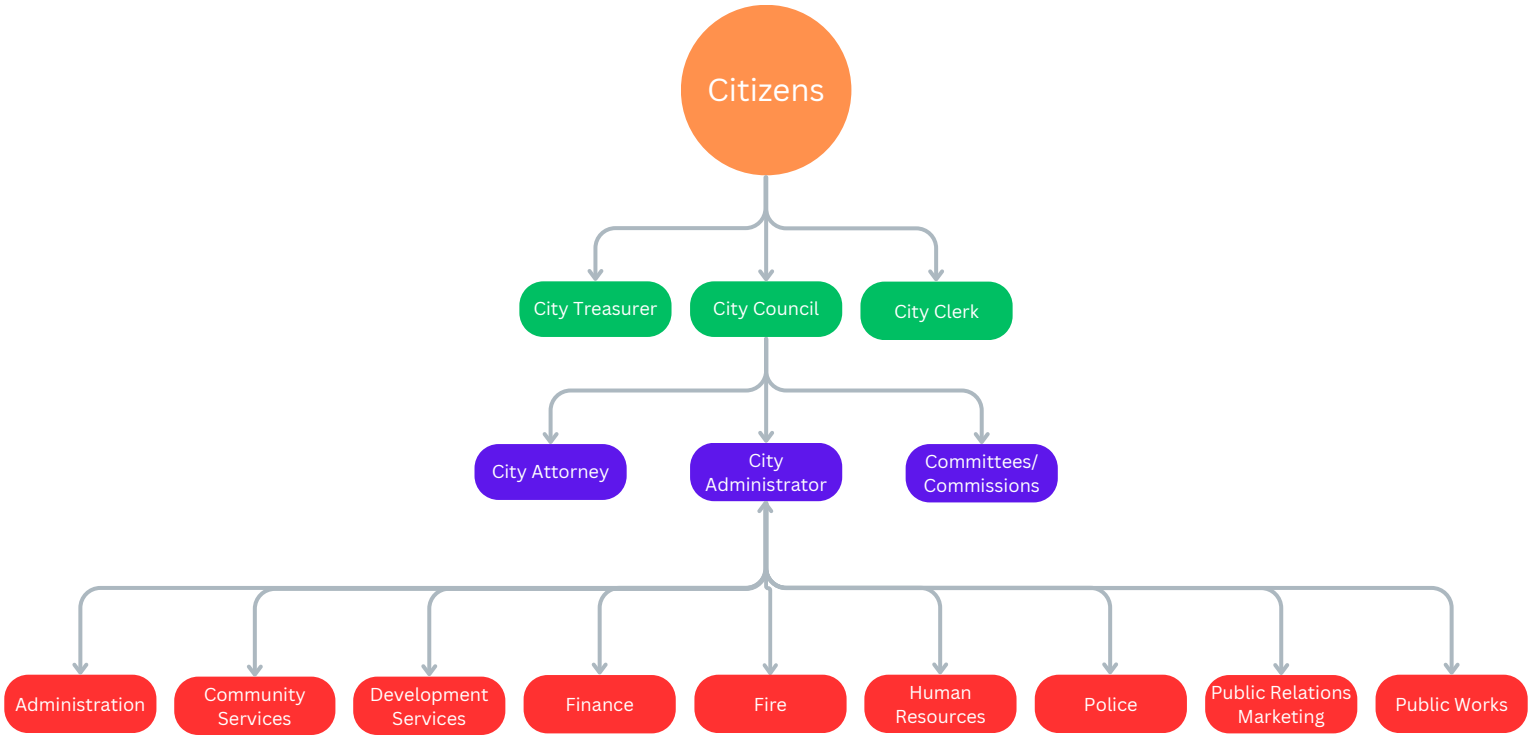
GOAL 7: EMPLOYEE DEVELOPMENT

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	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			
ADMINISTRATIVE ASSISTANT	1	1	1
ASSOCIATE PLANNER	1	1	1
BUILDING INSPECTION MANAGER	0	1	1
BUILDING INSPECTOR	1	1	1
BUILDING PERMIT TECHNICIAN	2	2	1
CODE ENFORCEMENT OFFICER	1	1	1
CODE ENFORCEMENT SUPERVISOR	1	1	1
DIRECTOR OF DEVELOPMENT SERVICES	1	1	1
GIS TECHNICIAN	1	1	1
PLANNING MANAGER	1	1	1
PLANNING TECHNICIAN	1	1	1
PLANS EXAMINER	1	0	0
SENIOR BUILDING PERMIT TECHNICIAN	0	0	1
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	1
CRIME ANALYST	1	1	1
IT SERGEANT	1	1	1
LIEUTENANT	3	3	3
MANAGEMENT ANALYST	1	1	1
OFFICE SPECIALIST - RECORDS	3	3	0
POLICE RECORDS TECHNICIAN	0	0	3
PARKING CONTROL OFFICER	2	2	2
POLICE ACADEMY TRAINEE	1	1	1
POLICE CIVILIAN INVESTIGATOR	3	3	3
POLICE OFFICER (3 OVERHIRE)	39	39	39
POLICE SERVICES OFFICER	2	2	2
POLICE SERVICES SUPERVISOR	3	3	2
SUPPORT SERVICES ADMINISTRATOR	0	0	1
PROPERTY TECHNICIAN	1	1	1
SERGEANT	10	10	10
SR. ADMINISTRATIVE ASSISTANT	1	1	1
TOTALS	**76**	**76**	**75**

	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
FIRE PREVENTION SPECIALIST	1	1	1
FIREFIGHTER	9	9	9
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	2
DEPUTY CITY ADMINISTRATOR	1	0	0

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2025-26

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

	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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Special Revenue Funds
Air Quality Management (0019)
Fund 215

		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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Special Revenue Funds
CDBG Fund (0030)
Fund 270

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Special Revenue Funds
PEG Fund (0058)
Fund 211

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

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

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

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

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Special Revenue Funds
EIFD (0086)
Fund 285

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Enterprise Funds
Refuse Administration (0037)
Fund 501

		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 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

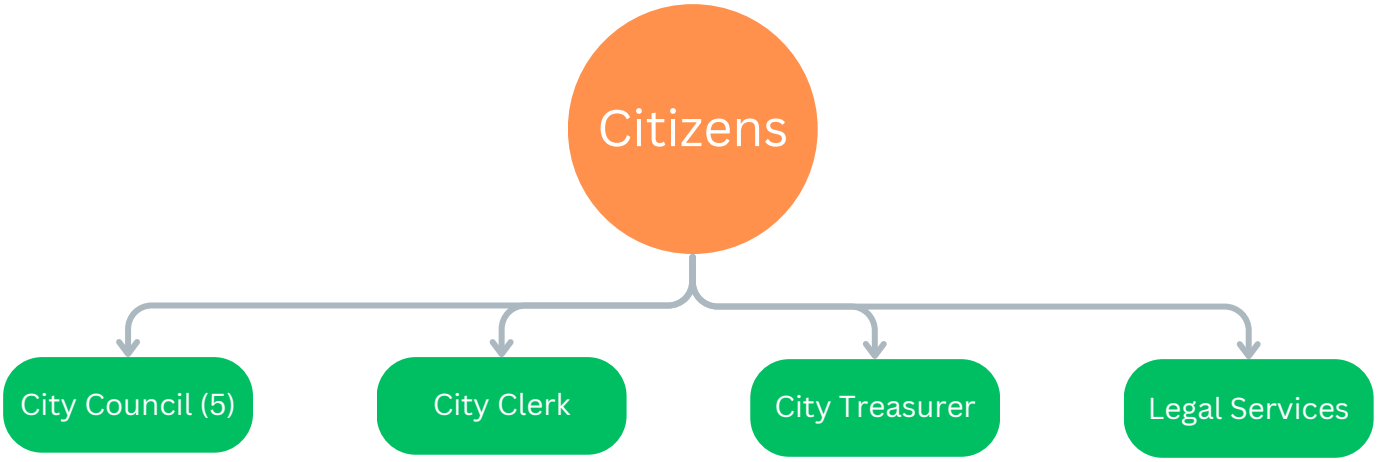
		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4602	Fiscal Agent Interest Revenue	149,405	479,186	-	-	-	0.0%
4711	Lease Revenue	3,505,634	4,083,700	**4,657,704**	**4,657,704**	4,290,600	-7.9%
4985	Bond Proceeds	-	9,542,179	-	-	-	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

Legislative Organizational Chart



		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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Legislative
City Clerk
101002

		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%

		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%

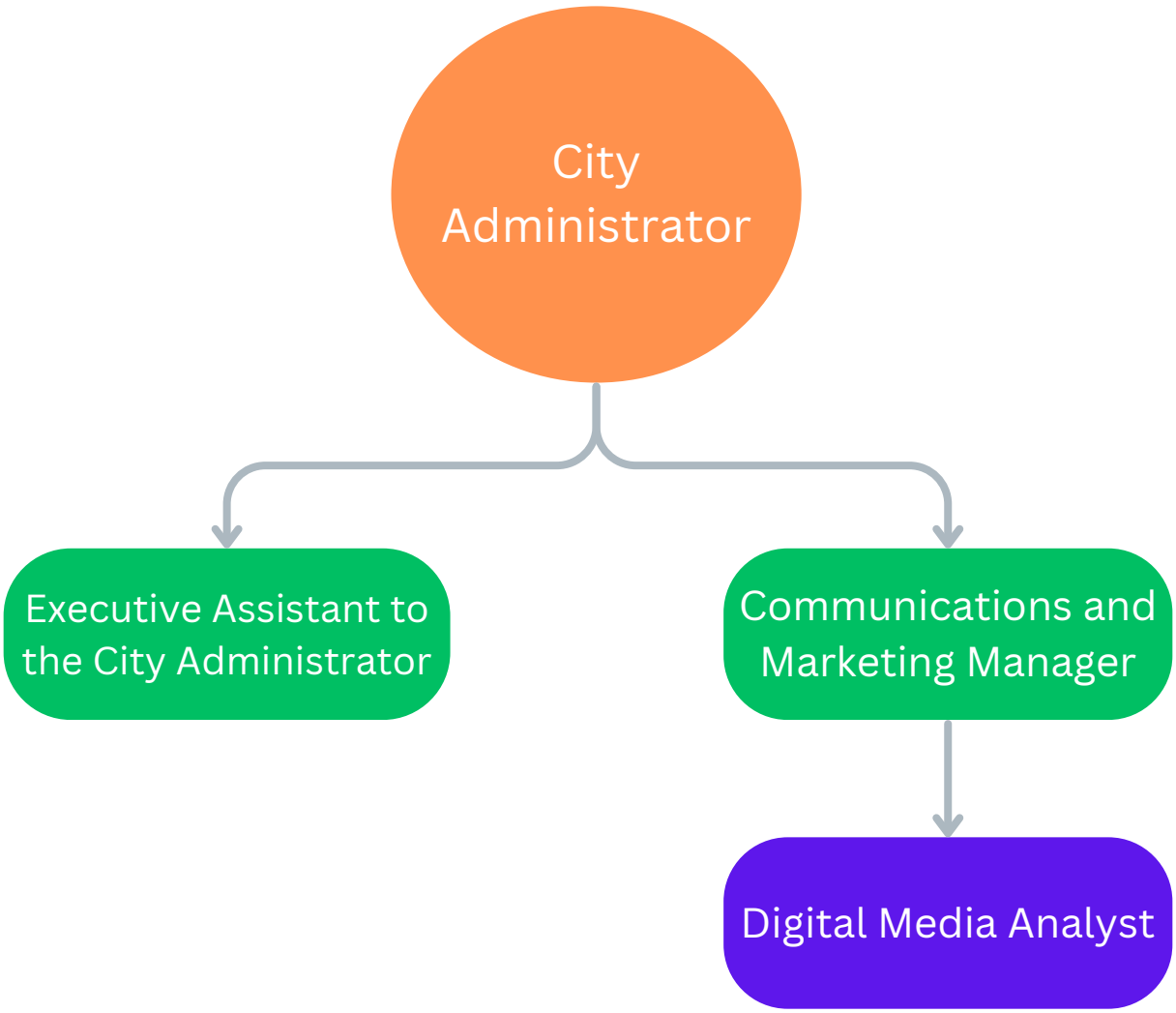
		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Servics	-	33,000	-	-	-	0.0%
6005	Legal Services	363,281	541,751	500,000	500,000	500,000	0.0%
6006	Litigation	308,770	121,847	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

City Administrator's Office
Organizational Chart



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

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

Communications

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


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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

City Administrator
City Administrator
101511

		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%

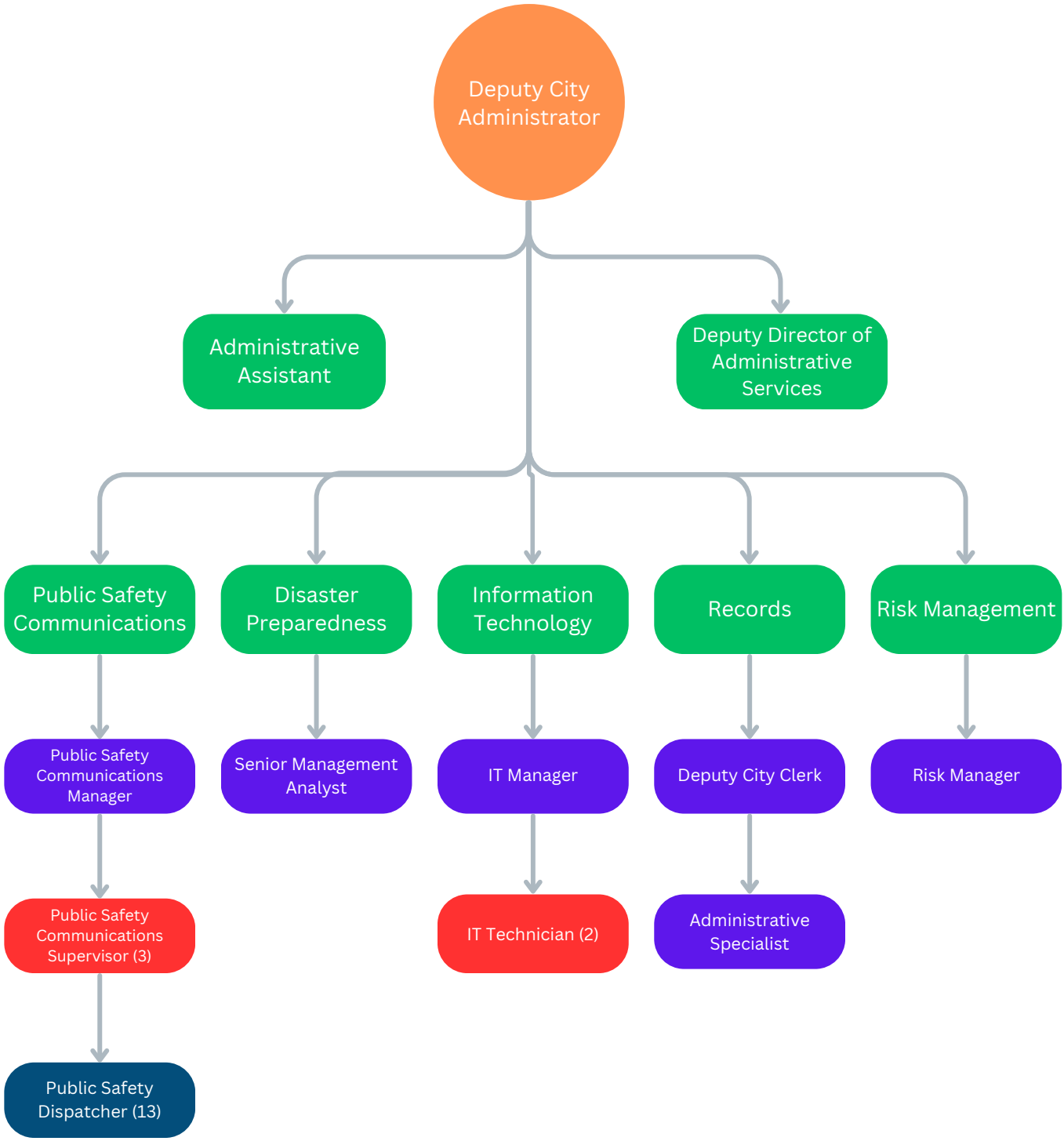
		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4342	Special Events	-	4,400	-	2,100	-	-100.0%
	Total Revenues	**-**	**4,400**	-	2,100	-	-100.0%
	GRAND TOTAL RESOURCES	**-**	**4,400**	-	2,100	-	-100.0%
	SALARIES & BENEFITS						
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

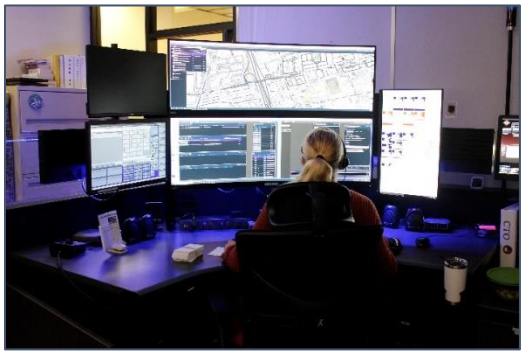
Administrative Services Organizational Chart



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

Records

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



Public Safety Communications The Placentia Public Safety Communications Center is the primary answering point for all 9-1-1 emergency calls and is responsible for the dispatching of police, fire, and emergency medical resources. The Communications Center is the critical link between community members calling in for assistance and the police and fire personnel in the field. They are in constant contact with public safety field personnel and are responsible for the deployment and coordination of resources for both emergency and non-emergency requests for assistance. The Communications Center operates the computer aided dispatch (CAD) system and an 800 MHz trunked radio system.

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%

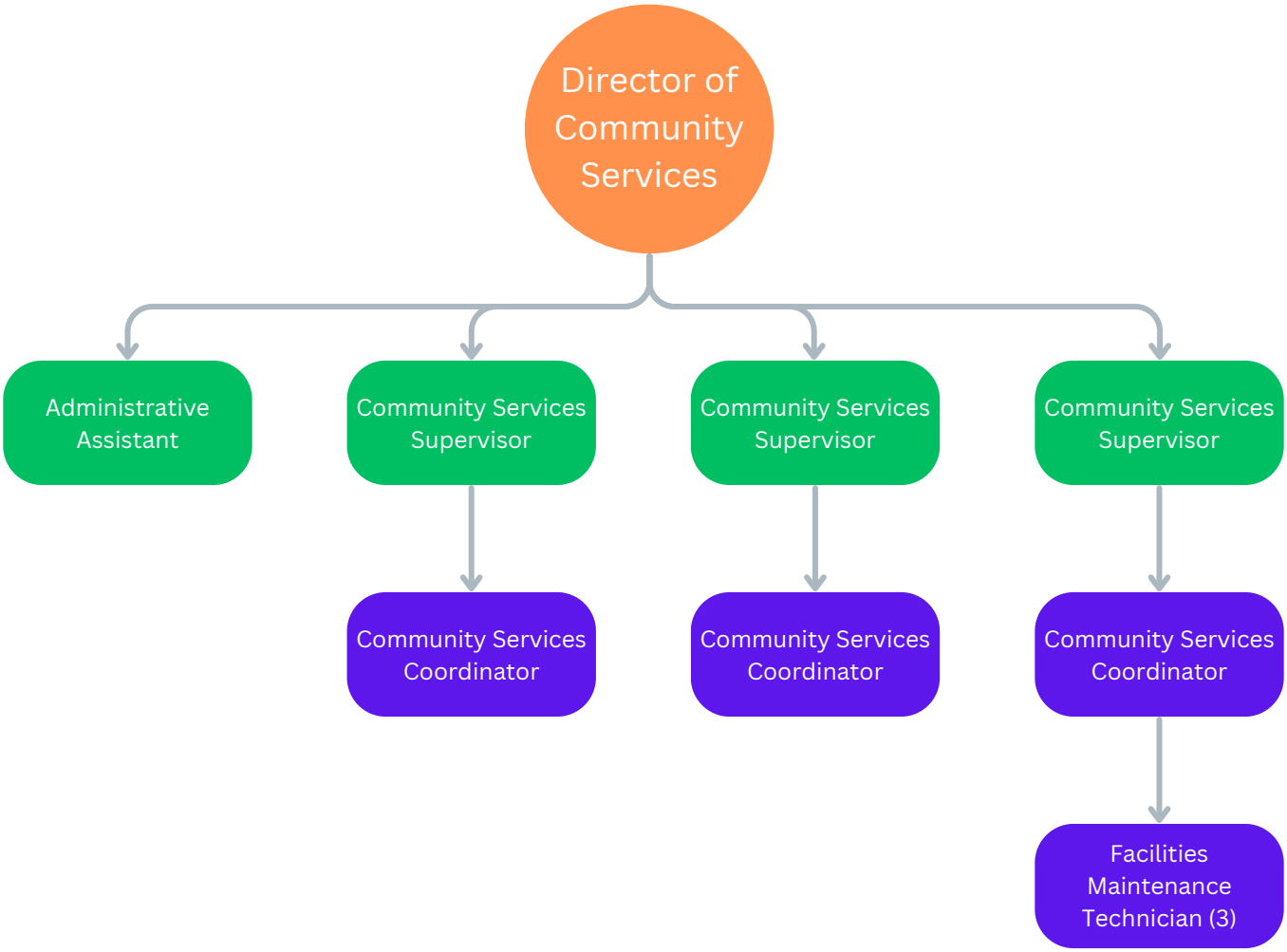
		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4999	Other Financing Sources	31,578	233,745	-	-	-	0.0%
	Total Revenues	**31,578**	**233,745**	-	-	-	0.0%
	GRAND TOTAL RESOURCES	**31,578**	**233,745**	-	-	-	0.0%
	SALARIES & 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

Community Services Department Organizational Chart



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

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

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

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

Recreation Services Division



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

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

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

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

Neighborhood Services Division



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

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

Cultural Arts Division

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

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

Senior Services Division

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

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

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

Navigation Center Division

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

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

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

Accomplishments

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

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

Goals

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

- ✓ Complete the remaining park restroom renovations at McFadden, Kramer Memorial and Tuffree Hill Parks
- ✓ Complete projects with Prop 68 funds at La Placita Parkette and Jaycee Parkette
- ✓ Replacement of HVAC and Windows at 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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Community Services
Tamale Festival
104073

		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%

PROPOSED BUDGET
FISCAL YEAR 2025-26

Community Services
Centennial
104075

		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%

		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

Development Services Department Organizational Chart



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

Planning Division



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

Building Division

The Building Division administers and enforces all building codes and ordinances adopted by the City Council. There are three primary functions within this division: Permit Services, Plan Checking Services and Inspection Services. Permit Services assists with building and planning related phone and counter inquiries, calculates and collects permit and development fees and issues permits. Plan check is responsible for reviewing plans for new residential, commercial and industrial construction, commercial/industrial tenant improvements and home improvements. This is accomplished through the implementation of the Building, Plumbing, Mechanical, Electrical and Energy Codes as well as local and State laws for all buildings in the City of Placentia.

Inspection Services conducts field inspections of projects under construction to verify compliance with Building, Plumbing and Electrical codes and ensures that projects are constructed according to approved plans. Building Inspectors also issue Stop Work Notices for active construction projects that do not have appropriate City permits.

Code Enforcement Division

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

Economic Development

Department 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%

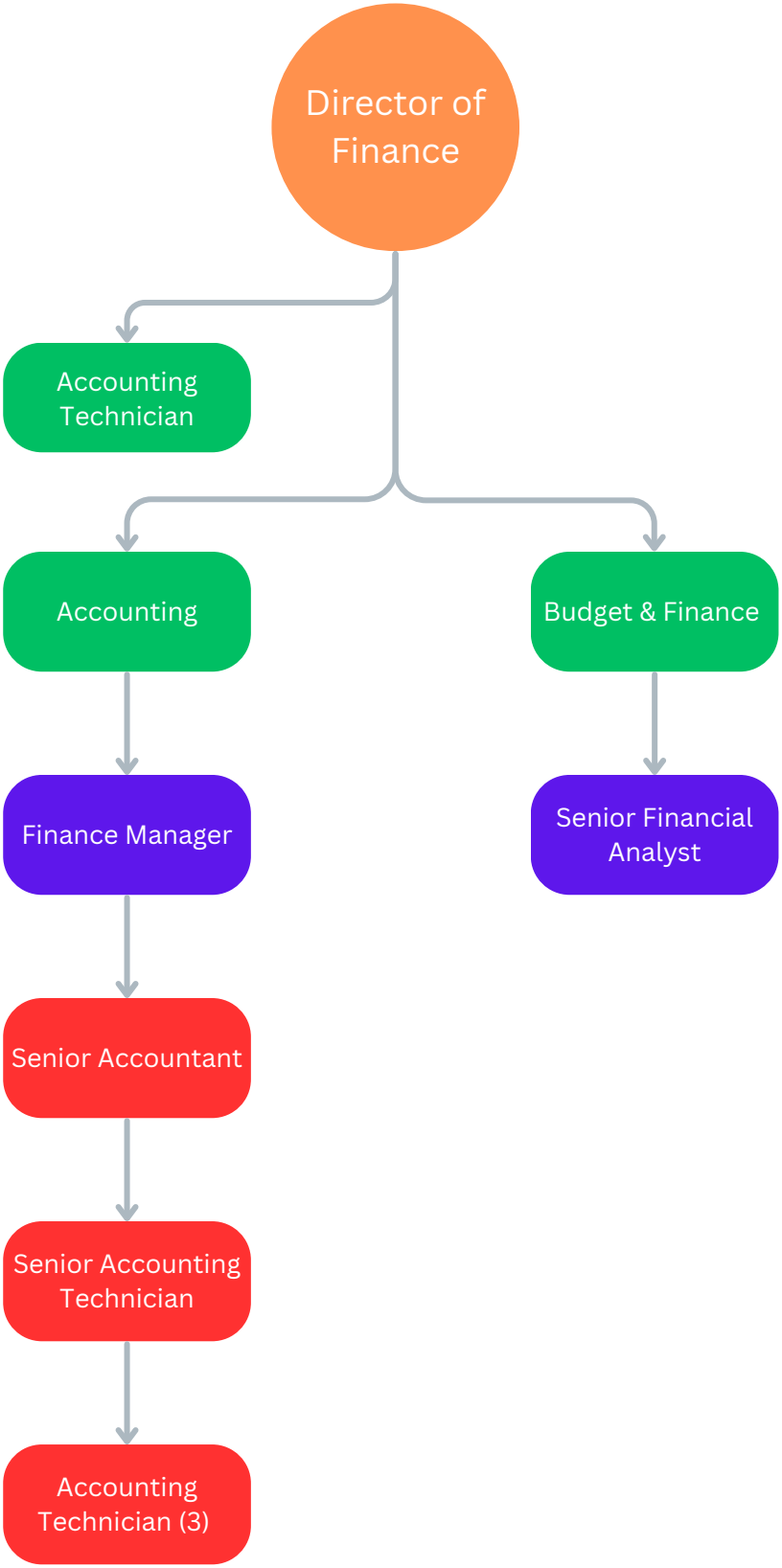
		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	154,009	-	-	-	-	0.0%
5020	Leave Accrual Payout	1,233	-	-	-	-	0.0%
5022	Alternative H&W Payout	1,013	-	-	-	-	0.0%
5105	Health Insurance 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

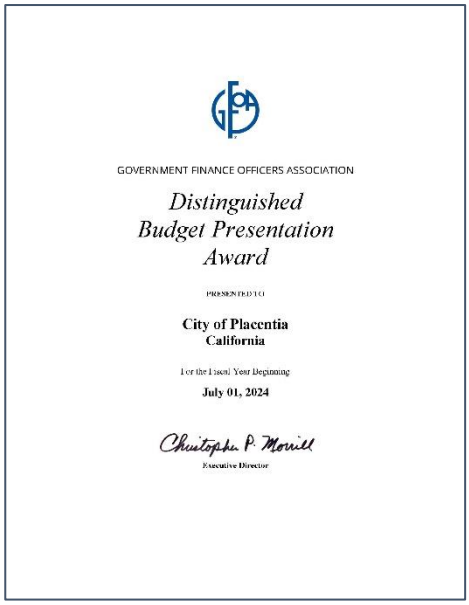
FINANCE DEPARTMENT

General Fund Budget
FISCAL YEAR 2025-26

Finance Department Organizational Chart



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


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

Fire and Life Safety Department Organizational Chart



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

Administration



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

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

Operations



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

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

Community Risk Reduction

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



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

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

Accomplishments

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

Goals

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

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

		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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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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GENERAL FUND
DEBT SERVICE

General Fund Budget
FISCAL YEAR 2025-26

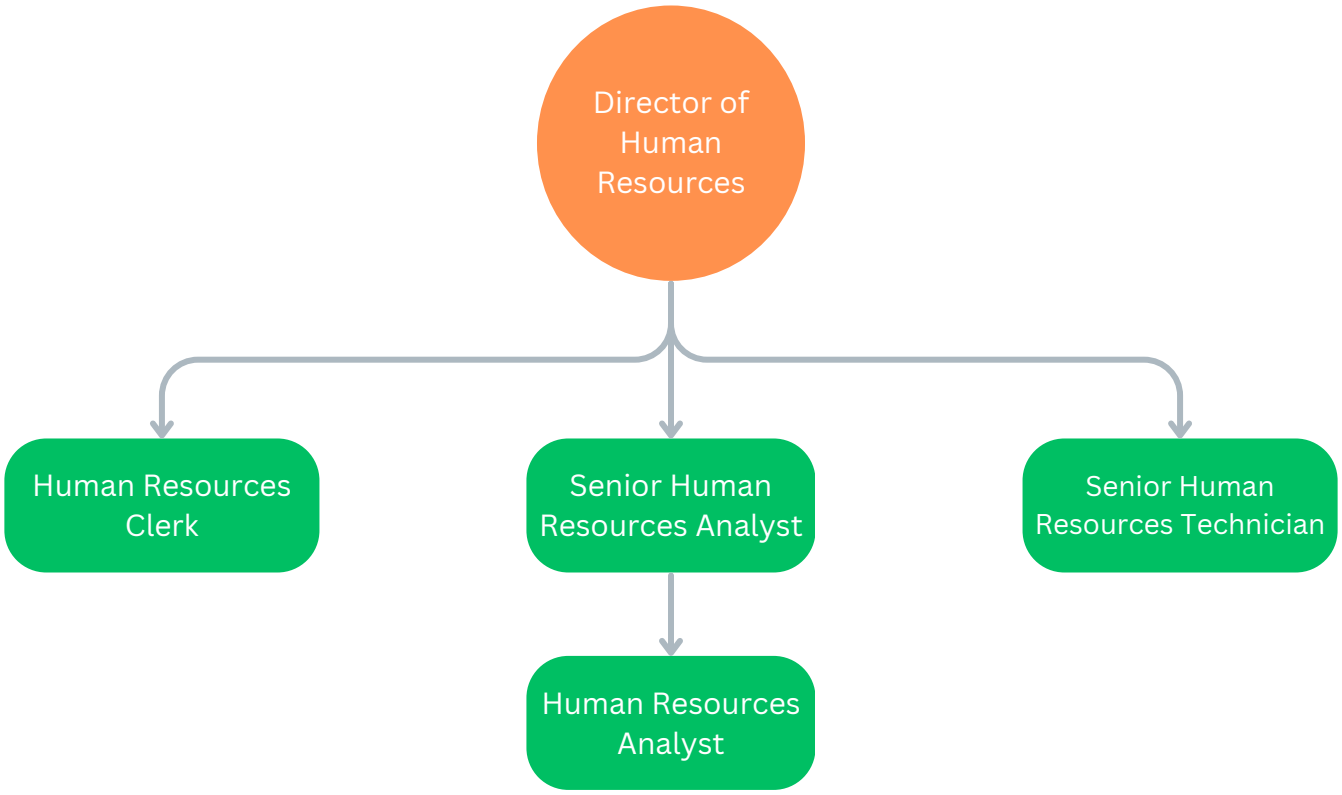
		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	MATERIALS, SUPPLIES & SERVICES						
6030	Trustee Fees	1,300	-	-	-	-	0.0%
6905	Principal/Bonds/COP's/Leases	1,138,995	1,135,025	1,266,976	1,266,976	1,446,600	14.2%
6906	CalPERS-Fire Term. Principal	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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HUMAN RESOURCES

General Fund Budget
FISCAL YEAR 2025-26

Human Resources Organizational Chart



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

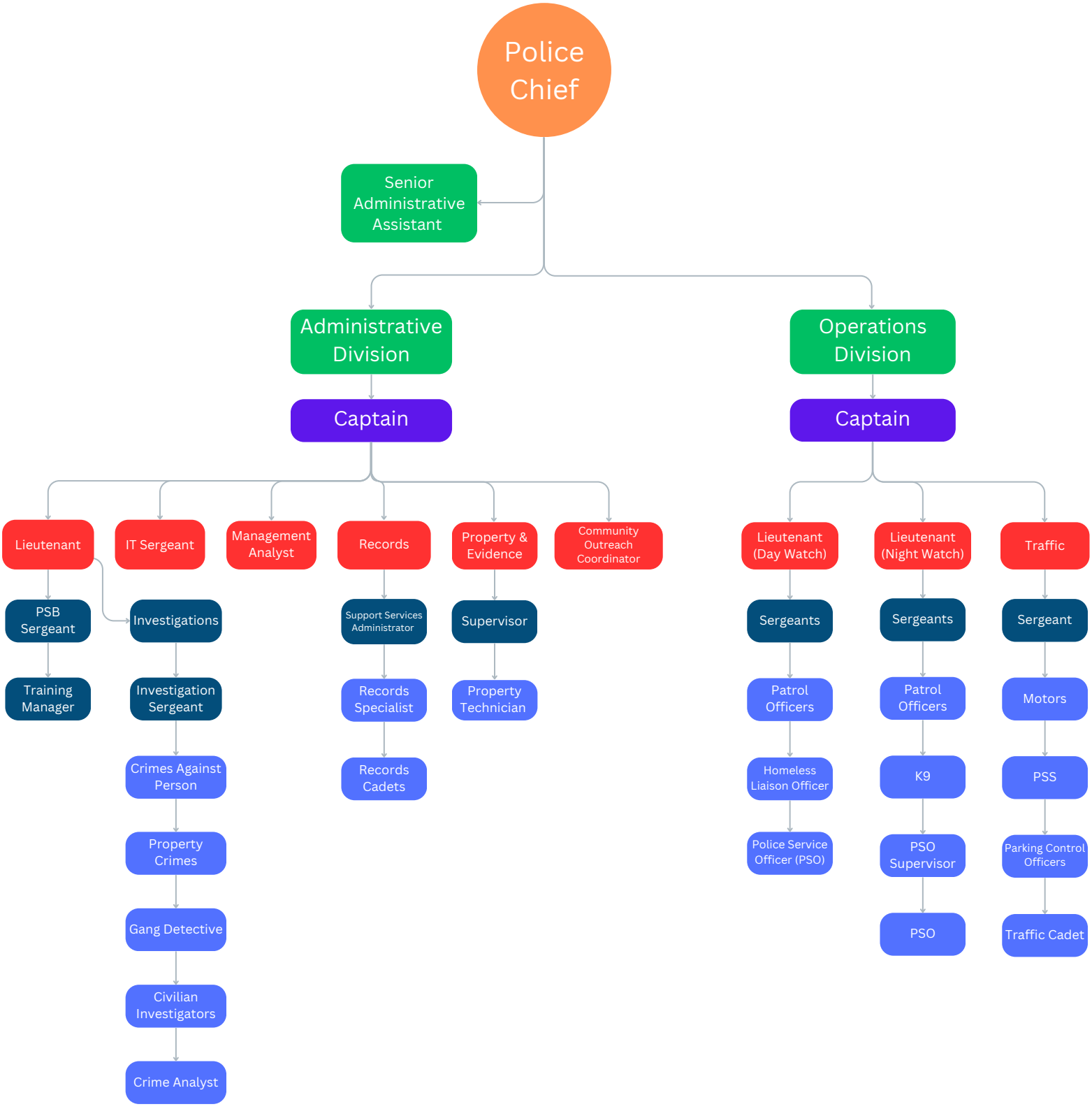
		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4710	Reimbursements/Other Revenue	-	2,481	-	-	-	0.0%
	Total Revenues	**-**	**2,481**	-	-	-	0.0%
	GRAND TOTAL RESOURCES	**-**	**2,481**	-	-	-	0.0%
	SALARIES & BENEFITS						
5001	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
Rich Heritage, Bright Future

PUBLIC SAFETY - POLICE

General Fund Budget
FISCAL YEAR 2025-26

Police Department Organizational Chart



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



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

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

Administrative Division

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

Operations Division

The Operations Division Captain oversees Field Services which is comprised of two patrol lieutenants, 7 patrol sergeants, 24 patrol officers and three police service officers. These positions are responsible for a variety of functions and enforcement activities critical to the safety of the residents of Placentia. The Field Services function provides responsive, professional, and caring law enforcement services by responding to calls for service promptly, protecting lives and property, and apprehending criminal offenders. These assignments include:

- Patrol
- Traffic
- SWAT
- K9 Units
- School Resource Officers (SRO)
- Traffic
- Homeless Liaison Officer (HLO)
- Volunteers
- Police Explorers

Investigations



Investigations is charged with the investigative and follow-up responsibilities of specific criminal action which has occurred in Placentia. All members of the Investigation Division maintain a high degree of professional knowledge and a comprehensive understanding of all investigative disciplines in order to pursue all investigations in full accordance with applicable laws, policies, and procedures.

Support Services

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

- **Records Division**
  Responds to California Public Records Act requests, processes subpoenas, maintains centralized record keeping systems, maintains records management systems, conducts record searches for authorized agencies, releases crime reports, and provides front counter assistance.

- **Property and Evidence Division**
  Responsible for the custody, documentation, and preservation of all property seized or obtained by the Police Department. Property can include items of evidence, found property, and items stored for safekeeping. In addition to processing all property submitted to the Property and Evidence Division, members of this unit also respond as crime scene investigations.

Accomplishments

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

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

Goals

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

- Continue proactive policing
- Fill all vacant positions (sworn and professional staff). Identify planned retirements and over-hire for those positions
- Utilize Crime Analysis to identify high crime areas and share information with the community
- Utilize partnerships with community-based organizations and neighboring agencies to help reduce crime
- Maintain/improve current response times to calls for service (under 5 minutes for emergency calls)
- Provide traffic education
- Enhance social media presence to educate the community 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%

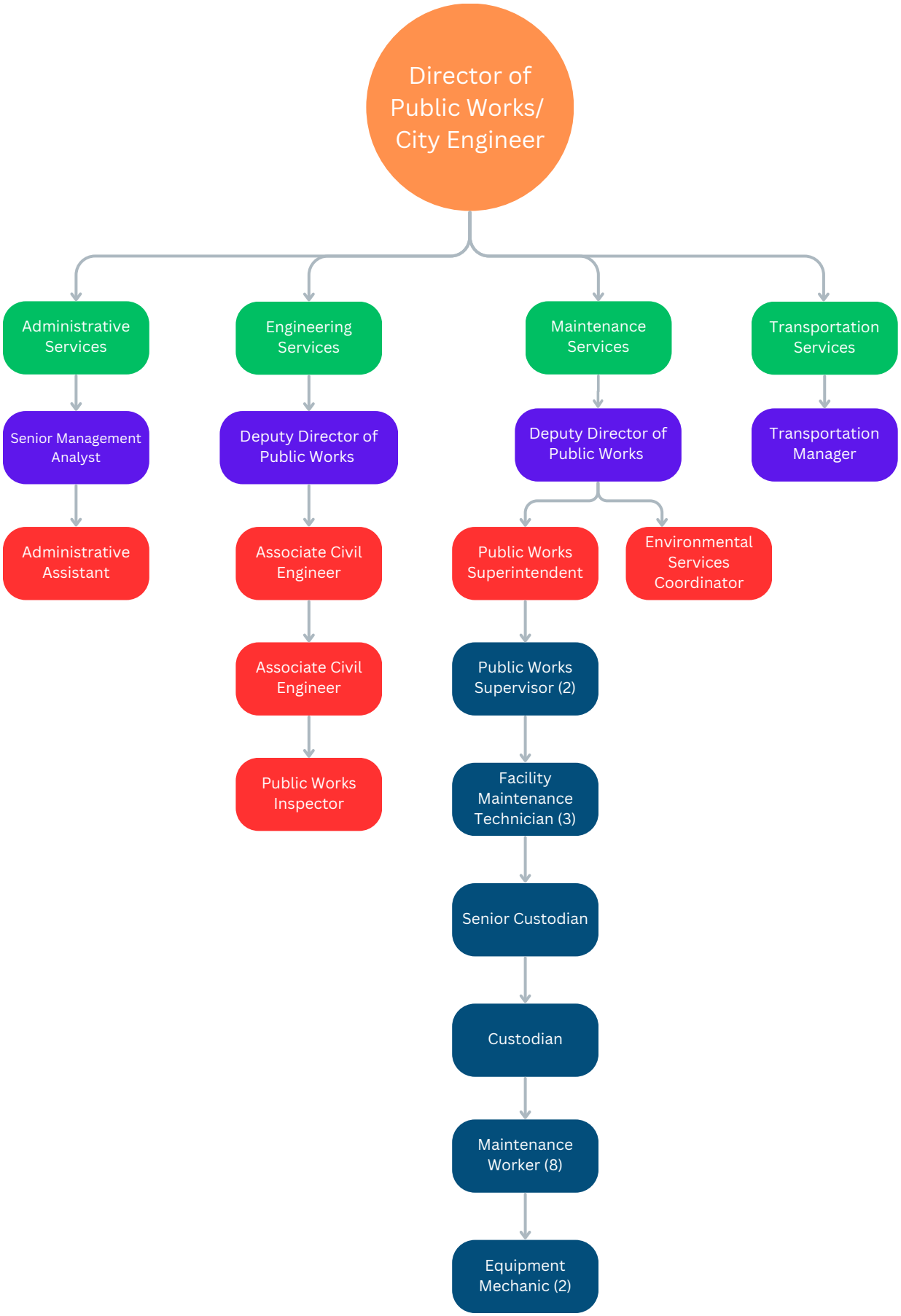
		FY22-23 Audited	FY23-24 Audited	FY24-25 Adopted	FY24-25 Amended	FY25-26 Proposed	% Change from 2024-25 Amended
	Revenues						
4145	Bicycle Licenses	4	27	-	3	-	-100.0%
4205	State Grants	-	-	-	-	50,000	0.0%
4325	Parking Permit Fees	10,765	11,320	12,240	12,240	12,240	0.0%
4326	Towing Fee	22,965	3,885	-	-	-	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

Public Works Department Organizational Chart



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

The Department provides for the routine maintenance and improvement of public streets, landscapes, facilities, sewer collection systems, along with providing transportation management services, engineering services, and recycling/environmental programs. The Department is comprised of seven divisions: Administration, Building and Facility Maintenance, Environmental Services, Fleet Maintenance, Engineering Services, Landscape Maintenance, Transportation Services, and Streets and Sanitation Maintenance. The Public Works Department accomplishes its mission by effectively defining and implementing needed capital improvements and maintenance programs. Maintenance work and capital improvement projects are completed utilizing a combination of City staff and contract services. The department also responds daily to citizen inquiries and requests.

Administration

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

Engineering Services



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

Transportation Services

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

Environmental Services

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



Streets and Sanitation Maintenance

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

Building and Facilities Maintenance

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

Urban Forest and Landscape Maintenance

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

Fleet Maintenance

The Fleet Operations Division provides support to all City departments through the preventive maintenance and repair of over 123 vehicles and equipment used Citywide. The division manages the vehicle replacement program and maintains accurate repair records for all City vehicles and

equipment. This division is responsible for City compliance with all State and County laws and regulations regarding vehicles, equipment, and fueling systems.

Accomplishments

- ✓ Secured new Utility User Tax revenue via new Placentia FiberCity subscriptions
- ✓ Completed Citywide LED Streetlight Conversion Project with no out-of-pocket costs to City
- ✓ Continued construction of Citywide fiber optic to the premises project
- ✓ Created new Caltrans Sustainable Active 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**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

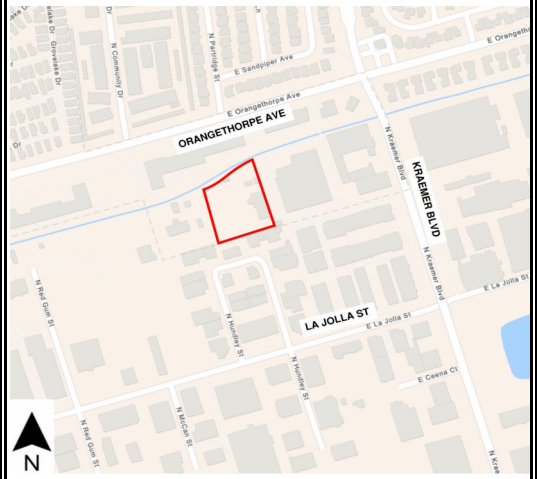
PROJECT TITLE: Fuel Tank Removal

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Samantha Byfield

SCHEDULE:

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

PROJECT LOCATION



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

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

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

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

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design	$ 100,000				
Construction		$ 220,000			
Other					
TOTAL	**$ 100,000**	**$ 220,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Measure U	$ 100,000	$ 220,000			
TOTAL	**$ 100,000**	**$ 220,000**			

TOTAL PROJECT COST: $ 320,000

PROJECT STATUS: **Continuing**

CATEGORY: **City Buildings & Facilities**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Powell Building Improvement Project - Window Replacements

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Shelley Kennell

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

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

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

TOTAL PROJECT COST: $ 454,878

PROJECT STATUS: **Continuing**

CATEGORY: **City Building and Facilities**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Whitten Center Kitchen

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Improve City Beautification

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 30,000			
Other					
TOTAL		**$ 30,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Citywide Parks & Rec Impact Fees		$ 30,000			
TOTAL		**$ 30,000**			

TOTAL PROJECT COST: $ 30,000

PROJECT STATUS: New

CATEGORY: City Buildings & Facilities

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Safe Streets For All

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Chris Tanio

SCHEDULE:

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

PROJECT LOCATION

CITYWIDE

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

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

SOURCE DOCUMENT: N/A

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

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design		$ 150,000			
Construction					
Other					
TOTAL		**$ 150,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Measure U		$30,000			
Misc. Grants		$ 120,000			
TOTAL		**$ 150,000**			

TOTAL PROJECT COST: $ 150,000

PROJECT STATUS: New

CATEGORY: Traffic & Transportation Ops

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

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

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Shelley Kennell

SCHEDULE:

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

PROJECT LOCATION

CITYWIDE

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

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

SOURCE DOCUMENT: Caltrans Highway Safety Program (HSIP)

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

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$281,100			
Other					
TOTAL		**$ 281,100**			

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

TOTAL PROJECT COST: $ 281,100

PROJECT STATUS: New

CATEGORY: Traffic & Transportation Ops

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

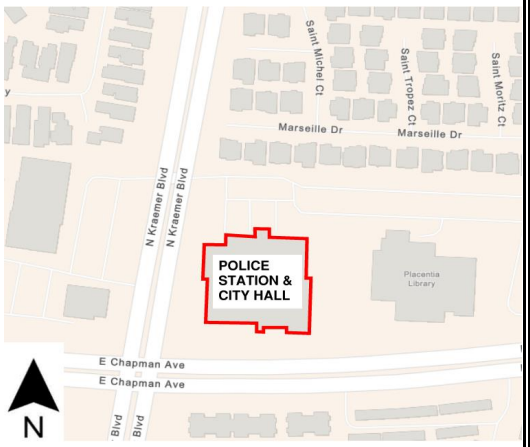
PROJECT TITLE: City Hall Roof Repairs

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Samantha Byfield

SCHEDULE:

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

PROJECT LOCATION



PROJECT DESCRIPTION: Repair City Hall roof

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

SOURCE DOCUMENT: Facility Condition Assessment

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 1,000,000			
Other					
Other					
TOTAL		**$ 1,000,000**			

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

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

PROJECT STATUS: **New**

CATEGORY: **City Building and Facilities**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Aguirre Building Renovation

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 40,000			
Other					
TOTAL		**$ 40,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Citywide Parks & Rec Impact Fee		$ 40,000			
TOTAL		**$ 40,000**			

TOTAL PROJECT COST: $ 40,000

PROJECT STATUS: New

CATEGORY: City Buildings & Facilities

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Tynes Gym Roof Replacement

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 255,000			
Other					
TOTAL		**$ 255,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Citywide Parks & Rec Impact Fee		$ 255,000			
TOTAL		**$ 255,000**			

TOTAL PROJECT COST: $ 255,000

PROJECT STATUS: New

CATEGORY: Parks

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

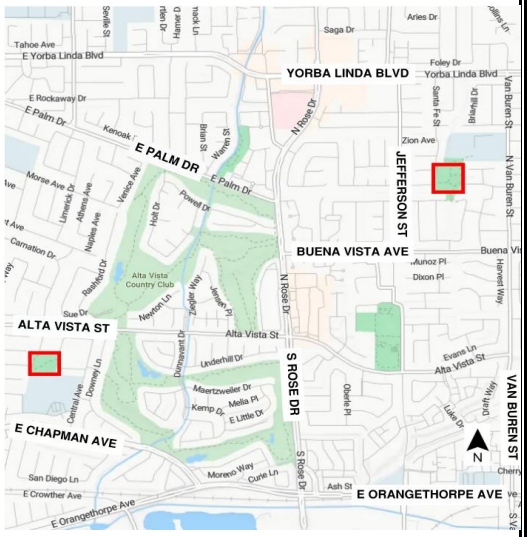
PROJECT TITLE: Samp and Los Vaqueros Park Playground

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



PROJECT DESCRIPTION: Removal and replacement of old play equipment, rubber surfacing, and sand.

PROJECT NEED: The playground at Los Vaqueros is twenty years old. The play equipment at Los Vaqueros has had multiple minor repairs, and has needed the replacement and removal of play pieces. The playground at Samp is twenty eight years old. The rubber surfacing at both parks is past its useful life.

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 600,000			
Other					
TOTAL		**$ 600,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Misc. Grants		$ 600,000			
TOTAL		**$ 600,000**			

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

PROJECT STATUS: **New**

CATEGORY: **Parks**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

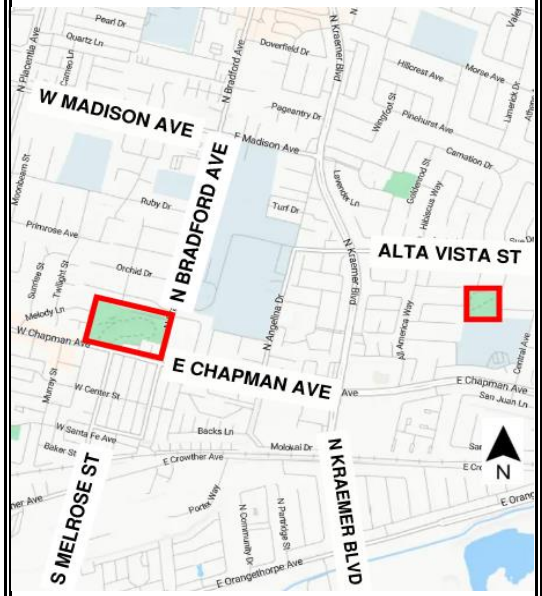
PROJECT TITLE: Replace Park Benches

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 60,000			
Other					
TOTAL		**$ 60,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Citywide Parks & Rec Impact Fee		$ 60,000			
TOTAL		**$ 60,000**			

TOTAL PROJECT COST: $ 60,000

PROJECT STATUS: **New**

CATEGORY: **Parks**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Whitten Pool Deck Repair

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$30,000			
Other					
TOTAL		**$ 30,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Citywide Parks & Rec Impact Fee		$ 30,000			
TOTAL		**$ 30,000**			

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

PROJECT STATUS: **New**

CATEGORY: **Parks**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Los Vaqueros Storm Drain

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



PROJECT DESCRIPTION: Perform maintenance on the existing concrete gutter at Los Vaqueros Park, including repairing damaged concrete sections and installing rip-rap along the adjacent swale to prevent future erosion.

PROJECT NEED: Broken cement along the drain path is to be filled in with gravel and large rock to avoid further deterioration of surrounding grass area.

SOURCE DOCUMENT:

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

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 150,000			
Other					
TOTAL		**$ 150,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Citywide Parks & Rec Impact Fee		$ 150,000			
TOTAL		**$ 150,000**			

TOTAL PROJECT COST: $ 150,000

PROJECT STATUS: New

CATEGORY: Parks

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Old Town Streetscape Improvements

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

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT: Old Town Streetscape Master Plan

STRATEGIC PLAN GOAL: Promote Community And Economic Development

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

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
EIFD	$ 10,000,000	$ 150,000			
TOTAL	**$ 10,000,000**	**$ 150,000**			

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

PROJECT STATUS: **Continuing**

CATEGORY: **Streets and Streetscapes**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

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

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Samantha Byfield

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

PROJECT LOCATION

CITYWIDE

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

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 175,000			
Other					
Other					
TOTAL		**$ 175,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
CDBG		$ 175,000			
TOTAL		**$ 175,000**			

TOTAL PROJECT COST: $ 175,000

PROJECT STATUS: New

CATEGORY: Streets and Streetscapes

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Golden Avenue Bridge Replacement Project

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

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT: Caltrans bridge report

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

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

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

TOTAL PROJECT COST: $ 6,159,195

PROJECT STATUS: Continuing

CATEGORY: Streets & Streetscapes

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

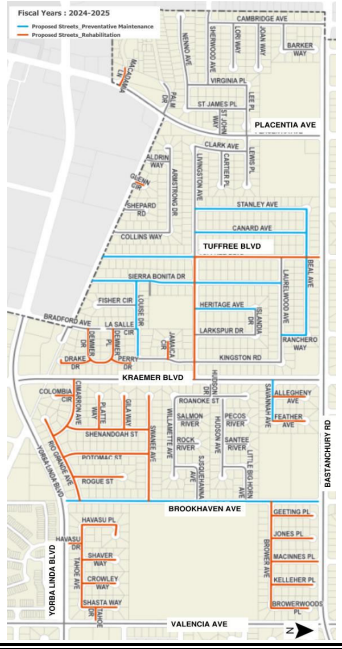
PROJECT TITLE: FY 24-25 Residential Street Rehabilitation

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Gabriel Guerrero

SCHEDULE:

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT: 2024 Pavement Management Plan

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$4,505,951			
Other					
TOTAL		**$ 4,505,951**			

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

TOTAL PROJECT COST: $ 4,505,951

PROJECT STATUS: New

CATEGORY: Streets & Streetscapes

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Desktop Computer Replacement Program

DEPARTMENT:
Information Technology
DEPT. PROJECT MGR:
Daniel Chang

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

PROJECT LOCATION

CITYWIDE

PROJECT DESCRIPTION: Computer Hardware Replacement Program for City Employees

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Ensure Long-Term Fiscal Sustainability

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction					
Other		$ 75,000			
TOTAL		**$ 75,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Technology Impact Fees		$ 75,000			
TOTAL		**$ 75,000**			

TOTAL PROJECT COST: $ 75,000

PROJECT STATUS: New

CATEGORY: Technology

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Enterprise Camera and Security Upgrades

DEPARTMENT:
Information Technology
DEPT. PROJECT MGR:
Daniel Chang

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

PROJECT LOCATION

CITYWIDE

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

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

SOURCE DOCUMENT:

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

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction					
Other		$ 95,535			
TOTAL		**$ 95,535**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Technology Impact Fees		$ 95,535			
TOTAL		**$ 95,535**			

TOTAL PROJECT COST: $ 95,535

PROJECT STATUS: New

CATEGORY: Technology

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Public Safety Operations HW Upgrades

DEPARTMENT:
Information Technology
DEPT. PROJECT MGR:
Daniel Chang

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

PROJECT LOCATION

CITYWIDE

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

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

SOURCE DOCUMENT:

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

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction					
Other		$ 75,000			
TOTAL		**$ 75,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Technology Impact Fees		$ 75,000			
TOTAL		**$ 75,000**			

TOTAL PROJECT COST: $ 75,000

PROJECT STATUS: New

CATEGORY: Technology

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: City Facilities Server/Network Upgrades

DEPARTMENT:
Information Technology
DEPT. PROJECT MGR:
Daniel Chang

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

PROJECT LOCATION

CITYWIDE

PROJECT DESCRIPTION: City Facilities Server/Network Upgrades

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

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Implement Public Infrastructure To Meet Community Needs

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction					
Other		$ 50,000			
TOTAL		**$ 50,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Technology Impact Fees		$ 50,000			
TOTAL		**$ 50,000**			

TOTAL PROJECT COST: $ 50,000

PROJECT STATUS: New

CATEGORY: Technology

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Citywide Signal Hardware Upgrades

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Shelley Kennell

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

PROJECT LOCATION

CITYWIDE

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

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

SOURCE DOCUMENT: 2023 LRSP

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

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 154,848			
Other					
TOTAL		**$ 154,848**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Citywide Traffic Impact Fee		$ 154,848			
TOTAL		**$ 154,848**			

TOTAL PROJECT COST: $ 154,848

PROJECT STATUS: New

CATEGORY: Traffic & Transportation Ops

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

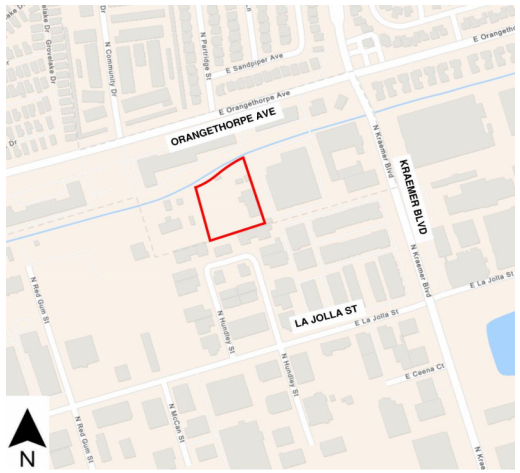
PROJECT TITLE: Fleet Lift Replacement

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Samantha Byfield

SCHEDULE:

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

PROJECT LOCATION
City Corporation Yard



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

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

SOURCE DOCUMENT:

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

PROJECT PHASE	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Planning					
Design					
Construction		$ 35,000			
Other					
TOTAL		**$ 35,000**			

FUNDING SOURCES	PRIOR FYs	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Equipment Replacement		$ 35,000			
TOTAL		**$ 35,000**			

TOTAL PROJECT COST: $ 35,000

PROJECT STATUS: New

CATEGORY: Vehicles & Equipment

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Fire Department Equipment

DEPARTMENT:
Fire
DEPT. PROJECT MGR:
Api Weinert

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

PROJECT LOCATION



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

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

SOURCE DOCUMENT:

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

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

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

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

PROJECT STATUS: **New**

CATEGORY: **Vehicles & Equipment**

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**

7 Year Capital Projects

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

7 Year Capital Projects

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

7 Year Capital Projects

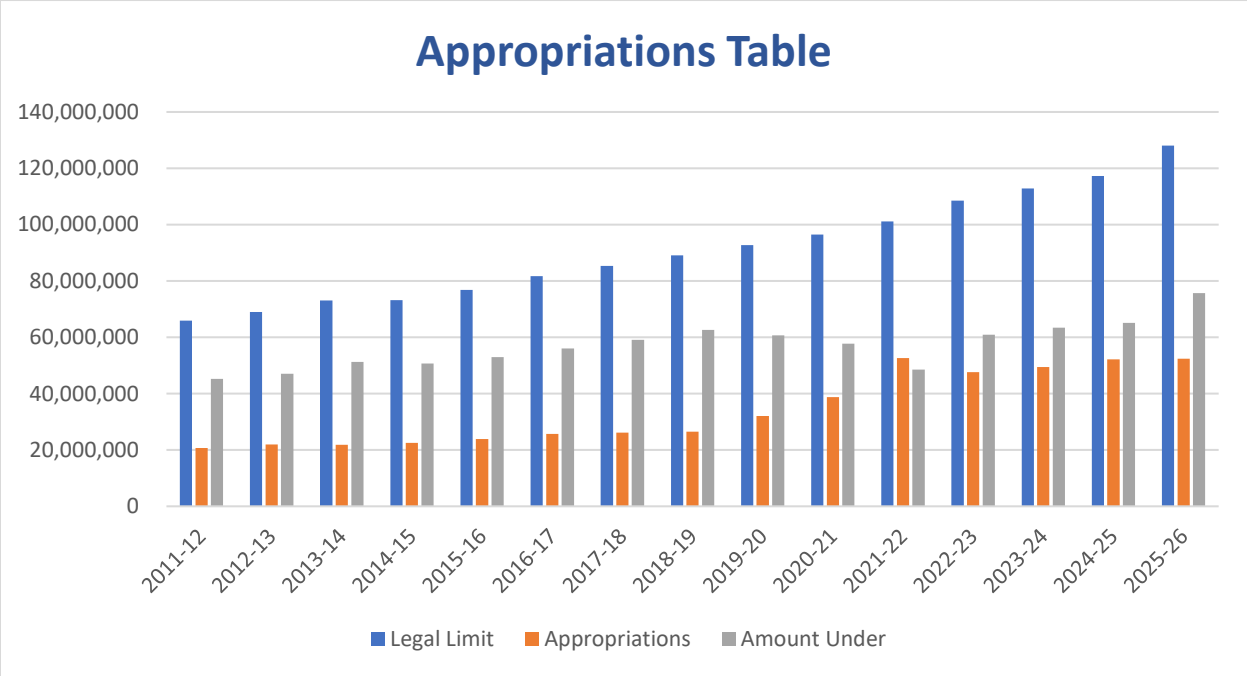
Project	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	Grand Totals
Desktop Computer Replacement Program	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	**$ 525,000**
Enterprise Camera and Security Upgrades	$ 95,535							**$ 95,535**
Public Safety Operations HW Upgrades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

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

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

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

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


Appropriations Table
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
2011-12
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
Legal Limit
Appropriations
Amount Under

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 10-Year Financial Plan, which is a comprehensive plan that encompasses the long-term operating and capital needs of the General Fund.

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

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

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

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

BUDGET POLICIES

The City develops an annual Operating Budget which:

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

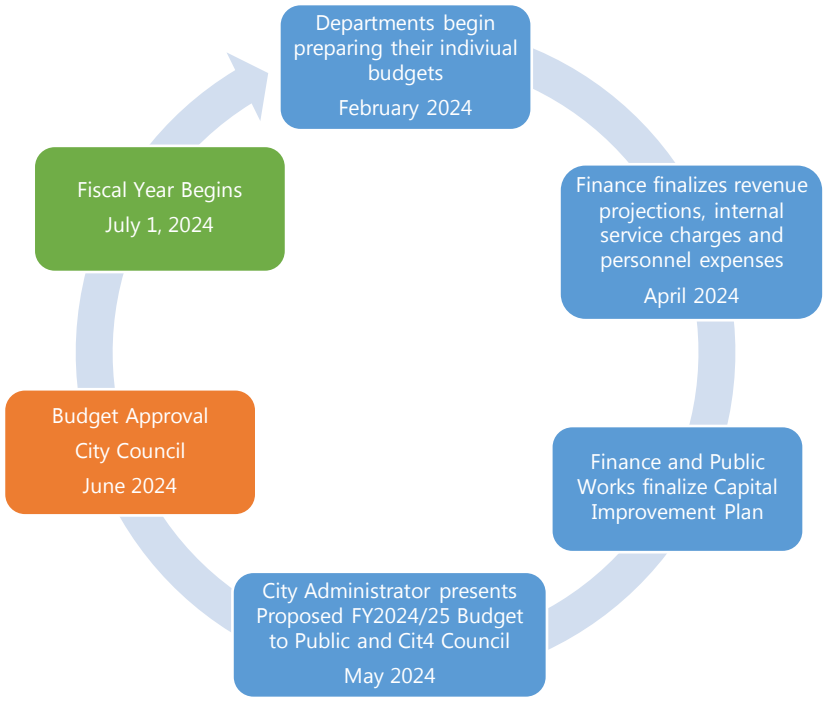
Balanced Budget

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

Budget Process & Calendar

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

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



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

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

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

Budget Structure:

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

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

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

Budget Administration

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

Each operating department will be responsible for the bottom-line budget within each department/ fund. In addition, each department will ensure that adequate funds are available within each expenditure line item before a purchase is made. Departments are required to

complete a budget transfer form and get approval to move budgeted money from one operating line item to another within the same fund. Only the City Administrator is authorized to transfer budgeted money from/to salaries, internal service or capital line items within the same fund.

Financial Reporting

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

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

General Fund Budgeting

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

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

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

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

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

Special Fund Budgeting

The term "Special Funds" shall be used to identify all funds other than the General Fund, inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, Enterprise, and Internal Service Funds. Special Funds shall be created when legally required,

requested by the City Council, or to facilitate internal accounting and financial reporting procedures.

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

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

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 Control Schedule. Operating expenditure budgets which have been changed solely as the result of City Council approved labor agreements need not be re-approved by the Council.



Overtime Management

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

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

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

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

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

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

Measure U

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

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

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

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

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

ACCOUNTING POLICIES

Accounting and Annual Reporting Policies

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

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

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

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

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

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

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

The City reports the following governmental fund types:

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

The City reports the following proprietary funds:

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

Additionally, the City reports the following fund types:

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

Audit and Financial Reporting

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

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

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

INVESTMENT POLICIES

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

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



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

Delegation of Authority

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

Prudence

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

Treasury Objectives

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

Maximum Maturities

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

Portfolio Reporting

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



Authorized Investments

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

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 Plan in any given year. The City is currently striving to meet this goal. The FY 2024-25 budget does not set aside funding for future capital needs.

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

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

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

CAPITAL IMPROVEMENT POLICIES

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

Seven-Year Capital Improvement Program

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

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

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

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

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

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

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

Seven-Year Capital Improvement Plan

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

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

Capital Improvement Funding

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



CIP Budget Carryover

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

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

CIP Funding Criteria

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

Factors Favoring - Pay-As-You-Go Financing

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

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

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

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

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

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 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 2023-24*	$8,979,981,646
Adjusted Assessed Valuation (x25%)	$2,244,995,412

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

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

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

CONTRACTING FOR SERVICES

General Policy Guidelines

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

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

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

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

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

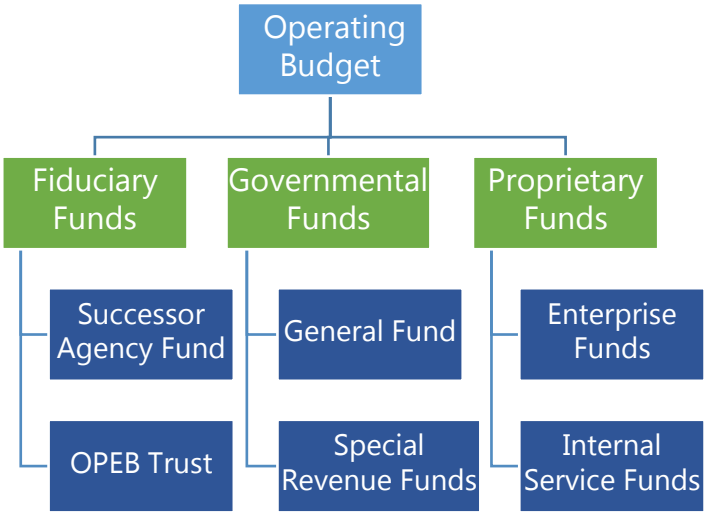
Evaluation Criteria

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

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

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

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



GOVERNMENTAL FUNDS

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

GENERAL FUND

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

SPECIAL FUNDS (Restricted)

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

AB2766 - Air Quality Management Fund

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

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

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

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

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

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

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

Housing and Community Development (CDBG)

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

Gas Tax

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



Housing Successor Fund – (*Former Redevelopment)*

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

City Capital Projects Fund

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

Measure M Fund

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

Road Maintenance & Rehabilitation Program (SB1)

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

Placentia Regional Navigation Center

This fund accounts for the receipts and expenditures related to the construction and operation of the Placentia Regional Navigation Center. Revenues include the Homeless Emergency Aid Program (HEAP) 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.

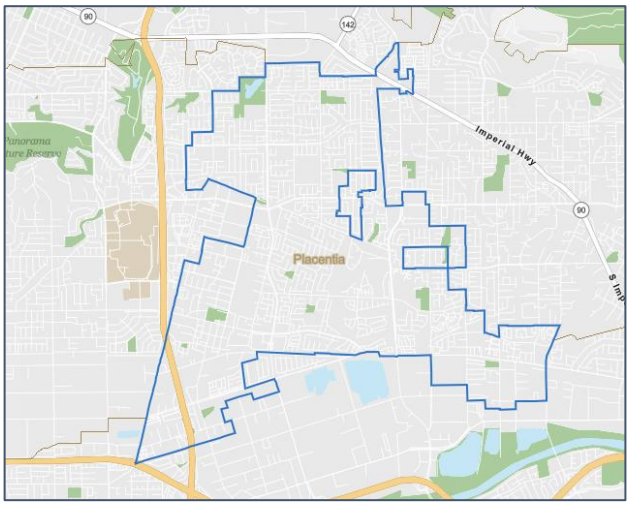
Community Facilities District Fund

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

51,951 Total Population

41.8% of Population with bachelor's degree or Higher

38.2 Median Age

49.2% Male & 50.8% Female

Median Income- $106,155

63.3% Homeownership Rate

17,368 Total Housing Units

History



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

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

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

Top Sales Tax Producers (in alphabetical order)

7-Eleven

76

Arco AM PM
Audi North OC
Beacon Roofing Supply
Bejac
Best 4 Less 76
Chevron
Coastal Spa & Patio
CVS Pharmacy
Facility Solutions Group
Fairway Ford Sales
Marshalls
Nickey Petroleum
Print & Finishing Solutions
Prosource of North Orange County
Roofing Wholesale
Ross
SC Motors
Schorr Metals
State Bros
Suburban Propane
TFN Architectural Signage

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.
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, Lighting, and Park Maintenance (LLPM)	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 Quality Index (PQI)	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).