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

AGENDA
June 30, 2026

Council Chambers
401 E Chapman Ave.
Placentia, CA 92870

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

Robert S. McKinnell
City Clerk

Kevin A. Larson
City Treasurer

Jennifer Lampman
City Administrator

Christian L. Bettenhausen
City Attorney

CHAD P. WANKE
Mayor
District 4

JEREMY B. YAMAGUCHI
Mayor Pro Tem
District 3

THOMAS HUMMER
Councilmember
District 1

KEVIN KIRWIN
Councilmember
District 2

WARD L. SMITH
Councilmember
District 5

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 is dedicated to fostering transparency, integrity, and responsiveness through innovative and ethical leadership, ensuring the delivery of high-quality services in a fair and equitable manner. We also strive for financial sustainability, supporting safe, welcoming neighborhoods, well-kept streets, parks, and public spaces while maintaining the small-town charm that defines our community.

Agenda Materials

Copies of all agenda materials are available online at www.placentia.org and at the City Clerk's Office. For questions regarding any agenda item, please contact the City Clerk's Office at (714) 993-8231 or email cityclerk@placentia.org. In compliance with California Government Code § 54957.5, any materials submitted to the majority of the Council/ Board Members after distribution of this agenda that are non-exempt public records will be made available for public inspection at the City Clerk's Office during normal business hours.

How to View the Meeting

The public can observe the meeting via livestream on the City's website at www.placentia.org/pctv, live on cable television on AT&T Universe (Channel 99), Spectrum (Channel 3), or in person in the Council Chamber.

Procedures for Addressing the Council/Board Members

Public comments are received during the Oral Communications section of the agenda. No action may be taken on off-agenda items unless authorized by law. Public comments for Public Hearings will only be taken at the time of the hearing. It is requested to state your name for the record, then proceed to address the Council/Board. All speakers shall observe civility, decorum, and good behavior.

Members of the public may address the Council/Board on any agenda item before or during Council/Board's consideration of the item, and on any other matters within the Council/Board´s jurisdiction by using any of the following methods:

1) In-Person: Complete a "Speaker Request Form" indicating the agenda item or subject matter you wish to address and submit it to the City Clerk before the item is called.

2) Written Public Comments: Submit written comments electronically for the Council/Board consideration by emailing cityclerk@placentia.org, by 3:00 p.m. the day of the meeting to ensure distribution.

Special Accommodations

In compliance with the Americans with Disabilities Act, if you need special accommodations contact the City Clerk's Office at (714) 993-8231. Notification at least 48 hours in advance of the meeting will enable the City to make arrangements to assure accessibility. (28 CFR 35.102.35.104 ADA Title II)

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

PLACENTIA CITY COUNCIL SPECIAL MEETING
7:00 p.m. - Council Chambers, 401 E. Chapman Avenue, Placentia, CA

CALL TO ORDER

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

INVOCATION - Chaplain Tony Mercado

PLEDGE OF ALLEGIANCE - Fire Chief Jason Dobine

PRESENTATIONS - None

CITY ADMINISTRATOR REPORT

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

CITY COUNCIL MEMBER COMMENTS

1. CONSENT CALENDAR

1.a **CONSIDERATION TO WAIVE READING IN FULL OF ALL ORDINANCES AND RESOLUTIONS**

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

1.b **APPROVAL OF MINUTES**

Recommended Action: It is recommended that the City Council:
Approve minutes of the City Council/Successor Agency/ICDA/PPFA Regular Meeting on June 16, 2026.

1.c **REGISTERS FOR JUNE 30, 2026**

Fiscal Impact:
Check Registers: $ 358,449.87
Electronic Disbursement Registers: $2,055,107.14

Recommended Action: It is recommended that the City Council:

Receive and file.

1.d **SECOND READING AND ADOPTION OF ORDINANCE NO. O-2026-10, AMENDING CHAPTER 23.23 OF THE PLACENTIA MUNICIPAL CODE RELATING TO DENSITY BONUS IN ACCORDANCE WITH STATE LAW (ZONING CODE AMENDMENT NO. ZCA 2026-03)**

Fiscal Impact:
None.

Recommended Action: It is recommended that the City Council:

1. Find that the recommended actions are exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15061(b)(3) of the Public Resources Code, and the City of Placentia Local Guidelines for implementing CEQA; and
2. Waive full reading, by title only, and adopt Ordinance No. O-2026-10, an Ordinance of the City Council of the City of Placentia, California, amending Title 23, (Zoning) Chapter 23.23 (Density Bonus) of the Placentia Municipal Code in accordance with State law.

1.e **9-1-1 ADVANCED LIFE SUPPORT EMERGENCY MEDICAL SERVICES**

Fiscal Impact:
Expense $180,000 Fiscal Year 2026-27

Recommended Action: It is recommended that the City Council:

1. Approve a First Amendment to Professional Services Agreement with Emergency Ambulance Service, Inc. for the provision of 9-1-1 Advanced Life Support Services for a term of one (1) year in the amount of $180,000, with the option to extend for two (2) additional one-year terms; and
2. Authorize the Acting City Administrator and/or her designee to execute all necessary documents, in a form approved by the City Attorney.

1.f **RESOLUTION TO IMPOSE THE CITY'S LAST, BEST, AND FINAL OFFER TO THE PLACENTIA CITY EMPLOYEES' ASSOCIATION PUSUANT TO GOVERNMENT CODE SECTION 3505.7**

Fiscal Impact:
Placentia City Employees' Association:
Total: Estimated $321,010 for FY 26-27.

Recommended Action: It is recommended that the City Council:
Adopt Resolution No. R-2026-50, A Resolution of the City Council of the City of Placentia, California, Amending Resolution No. R-2026-05 and Imposing the City's Last, Best, and Final offer to the Placentia City Employees' Association Pursuant to Government Code Section 3505.7.

2. PUBLIC HEARINGS

2.a **CITY OF PLACENTIA FISCAL YEAR 2026-27 ANNUAL OPERATING BUDGET, POSITION ALLOCATION PLAN, ANNUAL GANN APPROPRIATIONS, CAPITAL**

IMPROVEMENT PROGRAM, AND PLACENTIA PUBLIC FINANCING AUTHORITY ANNUAL BUDGET

Fiscal Impact:
FY 2026-27 EXPENDITURES: $96,059,483
REVENUE: $97,093,308

Recommended Action: It is recommended that the City Council:

1. Open the Public Hearing concerning the City of Placentia Budget for Fiscal Year 2026-27 and Capital Improvement Program (CIP) for Fiscal Year 2026-27, consider all public testimony, ask questions of staff, and close the public hearing; and
2. Conduct the Public Hearing to comply with Assembly Bill 2561 (AB261) presenting the status of Vacant Positions and Recruitment and Retention Efforts; and
3. Adopt Resolution No. R-2026-39, a Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Year 2026-27 Annual Budget; and taking actions necessary to adopt the Fiscal Year 2026-27 Capital Improvement Program (CIP) Budget with an appropriation of $10,147,629; and authorizing the Position Allocation Plan and Compensation Plan for Fiscal Year 2026-27; and
4. Authorize the City Administrator to release appropriation controls for the General Government Department and Risk Management fund outside of the normal quarterly process, as necessary; and
5. Approve the use of the County's population growth and California per capita income growth as determined by the State Department of Finance for the calculation of the Fiscal Year 2026-27 Annual Appropriation Limit; and
6. Adopt Resolution No. R-2026-40, a Resolution of the City Council of the City of Placentia, California, approving and adopting the Annual Appropriations Limit (GANN) for the Fiscal Year 2026-27 in the amount of $131,672,638.

It is recommended that the Placentia Public Financing Authority:

1. Conduct the Public Hearing concerning the Placentia Public Financing Authority Budget for Fiscal Year 2026-27; and
2. Adopt Resolution No. PPFA-2026-01, a Resolution of the Placentia Public Financing Authority (PPFA) Board of Directors of the City of Placentia, California, taking actions necessary to adopt the PPFA's Fiscal Year 2026-27 Annual Budget.

3. REGULAR AGENDA

3.a ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE PERIOD ENDING JUNE 30, 2025

Fiscal Impact:
None.

Recommended Action: It is recommended that the City Council:

1. Receive and file the Annual Comprehensive Financial Report for the period ending June 30, 2025, as recommended by the Financial Audit Oversight Committee; and

2. Receive and file the Single Audit of Federally Assisted Grant Programs for the period ending June 30, 2025, as recommended by the Financial Audit Oversight Committee.

3.b **SECOND READING AND ADOPTION OF ORDINANCE NO. O-2026-07, AN ORDINANCE OF THE CITY OF PLACENTIA, CALIFORNIA, ADDING TO PLACENTIA MUNICIPAL CODE CHAPTER 13.77 (ELECTRIC BICYCLES AND OTHER MOTORIZED MOBILITY DEVICES) TO TITLE 13 (VEHICLES AND TRAFFIC)**

Fiscal Impact:
None.

Recommended Action: It is recommended that the City Council:
Waive full reading, by title only, and adopt Ordinance No. O-2026-07, an Ordinance of the City Council of the City of Placentia, California, adding Chapter 13.77 (Electric Bicycles and Other Motorized Mobility Devices) to Title 13 (Vehicles and Traffic) of the Placentia Municipal Code.

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

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.

1. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Pursuant to Government Code Section § 54956.9(d)(2): 3 Cases

RECESS into Closed Session

RECONVENE into Open Session

CLOSED SESSION REPORT

ADJOURNMENT
The City Council/Successor Agency/ICDA/PPFA Board of Directors will adjourn to the next regular City Council meeting on Tuesday, July 7, 2026, at 6:00 p.m.

CERTIFICATION OF POSTING
I, Brooke Lovell, Deputy City Clerk for the City of Placentia and Assistant Secretary of the Industrial Commercial Development Authority, the Successor Agency, and the Placentia Financing Authority, hereby certify that the Agenda for the June 30, 2026, Special Meeting of the City Council, Successor Agency, and Industrial Commercial Development Authority, and the Placentia Public Financing Authority was posted on June 25, 2026.

/s/ Brooke Lovell
Deputy City Clerk

Agenda Item No: 1.b

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 30, 2026

Submitted by: Brooke Lovell

From: City Clerk

Subject:
APPROVAL OF MINUTES

Recommended Action:
It is recommended that the City Council:
Approve minutes of the City Council/Successor Agency/ICDA/PPFA Regular Meeting on June 16, 2026.

Attachments
06.16.2026 CC MINUTES.pdf

Placentia City Council Regular Meeting
Placentia City Council acting as Successor Agency to the Placentia Redevelopment Agency, Placentia Industrial Commercial Development Authority, Placentia Public Financing Authority
MINUTES
June 16, 2026
City Council Chambers - 401 E. Chapman Avenue, Placentia, CA

MINUTES OF THE PLACENTIA CITY COUNCIL CLOSED SESSION MEETING – 5:00 P.M.

CALL TO ORDER - Mayor Wanke called the meeting to order at 5:01 p.m.

ROLL CALL - PRESENT: Council Member/Board Member Hummer, Kirwin, Smith, Yamaguchi, Wanke
ABSENT: None

ORAL COMMUNICATIONS - None

CLOSED SESSION PROCEEDINGS
City Clerk McKinnell announced the City Council/ Boards of Directors recessed to the City Council Caucus Room for the purpose of conducting their Closed Session proceedings on the following:

1. **CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION**
   Pursuant to Government Code Section § 54956.9(d)(4): 1 Case

2. **CONFERENCE WITH LEGAL COUNSEL - POTENTIAL LITIGATION**
   Pursuant to Government Code Section § 54956.9(d)(2): 1 Case

3. **CONFERENCE WITH LABOR NEGOTIATORS**
   Pursuant to Government Code Section § 54957.6
   Agency Designated Representatives: Jennifer Lampman, City Administrator
   Alice Burnett, Director of Human Resources
   Employee Organization: Placentia City Employees Association (PCEA)

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

5. **CONFERENCE WITH LEGAL COUNSEL - POTENTIAL LITIGATION**
   Pursuant to Government Code Section § 54956.9(d)(2): 1 Case
   City Attorney/Authority Counsel Bettenhausen presented a walk-on Closed Session item, Conference with Legal Counsel - Potential Litigation, pursuant to Government Code Section § 54956.9(d)(2): 1 Case. Motion by Wanke, seconded by Yamaguchi, and carried a 5-0 vote, to approve the walk-on item.

RECESS - The City Council and Boards of Directors recessed until their 6:00 p.m. Regular Meeting.

MINUTES OF THE PLACENTIA CITY COUNCIL REGULAR MEETING - 6:00 P.M.

CALL TO ORDER - Mayor Wanke called the meeting to order at 6:01 p.m.

ROLL CALL - PRESENT: Council Member/Board Member Hummer, Kirwin, Smith, Yamaguchi, Wanke
ABSENT: None

STAFF PRESENT
City Attorney/Authority Counsel Christian Bettenhausen; Acting City Administrator/Deputy City Administrator Rosanna Ramirez; Police Chief Brad Butts; Fire Chief Jason Dobine; Director of Development Services Joe Lambert; Director of Public Works Chris Tanio; Director of Human Resources Alice Burnett; Director of Community Services Lydie Gutfeld; City Clerk Robert McKinnell; Deputy City Clerk Brooke Lovell

INVOCATION - Chaplain Tony Mercado

PLEDGE OF ALLEGIANCE - Police Chief Brad Butts

PRESENTATIONS

A. PROCLAMATION CELEBRATING THE 250TH ANNIVERSARY OF THE UNITED STATES OF AMERICA
Presenters: Mayor and City Council
Mayor Wanke presented a proclamation celebrating the 250th anniversary of the United States of America.

B. ACKNOWLEDGEMENT OF CENTENNIAL SPONSOR: AUDI NORTH OC
Presenters: Mayor and City Council
Recipient: Audi North OC
Mayor Wanke presented Audi North OC with a certificate of recognition in appreciation of their Silver sponsorship of the City's Centennial Celebration.

C. ACKNOWLEDGEMENT OF CENTENNIAL SPONSOR: CITIZENS BUSINESS BANK
Presenters: Mayor and City Council
Recipient: Citizens Business Bank
Mayor Wanke presented Citizens Business Bank with a certificate of recognition in appreciation of their Bronze sponsorship of the City's Centennial Celebration.

CLOSED SESSION REPORT
City Attorney/Authority Counsel Bettenhausen stated Council discussed four closed session items and one walk-on potential litigation item, provided direction, and took no reportable action.

CITY ADMINISTRATOR REPORT – None

ORAL COMMUNICATIONS
Lauire Arroyo, representing American Legion Post 277, expressed gratitude to the Placentia Community Foundation for a grant supporting facility improvements benefiting veterans and the community.

Craig Green requested that City Council place a potential Transient Occupancy Tax increase on the ballot to allow residents to decide the measure.

CITY COUNCIL/BOARD MEMBER COMMENTS
Council Member Smith reported attending the Southern California Association of Governments (SCAG) Transportation Committee meeting, where regional transportation planning and preparation for the 2028 Olympics were discussed.

Council Member Hummer reported attending the Lot 318 grand opening event and commended the community support shown for the organization's new housing facility.

Mayor Wanke reported attending the Lot 318 building dedication, the Fullerton State of the City event, and the Orange County Sanitation District (OC San) Administration Committee meeting.

1. CONSENT CALENDAR

Motion by Yamaguchi, seconded by Hummer, and carried a 5-0 vote, to approve the Consent Calendar, as recommended.

1.a CONSIDERATION TO WAIVE READING IN FULL OF ALL ORDINANCES AND RESOLUTIONS

Recommended Action: It is recommended that the City Council:
Approve.
(Approved 5-0, as recommended)

1.b APPROVAL OF MINUTES

Recommended Action: It is recommended that the City Council:
Approve minutes of the City Council/Successor Agency/ICDA/PPFA Regular Meeting on May 19, 2026, and Special Meeting on June 2, 2026.
(Approved 5-0, as recommended)

1.c REGISTERS FOR JUNE 16, 2026

Fiscal Impact:
Check Registers $ 547,221.21
Electronic Disbursement Registers $ 4,346,954.12
Recommended Action: It is recommended that the City Council:
Receive and file.
(Approved 5-0, as recommended)

1.d SECOND READING AND ADOPTION OF ORDINANCE NO. O-2026-09, AN ORDINANCE OF THE CITY OF PLACENTIA, CALIFORNIA, AMENDING SECTION 8.04.120 (HOURS OF COLLECTION) OF CHAPTER 8.04 (SOLID WASTE COLLECTION) OF TITLE 8 (HEALTH AND SANITATION) OF THE PLACENTIA MUNICIPAL CODE

Fiscal Impact: None.
Recommended Action: It is recommended that the City Council:
Adopt Ordinance No. O-2026-09, An Ordinance of the City of Placentia, California, amending Section 8.04.120 (Hours of Collection) of Chapter 8.04 (Solid Waste Collection) of Title 8 (Health and Sanitation) of the Placentia Municipal Code.
(Approved 5-0, as recommended)

1.e CITYWIDE RECORDS RETENTION SCHEDULE AMENDMENT

Fiscal Impact:
Implementation of Laserfiche's Vault and Records Management Module, required for compliance with state retention laws, costs $9,187 annually plus one-time CPS configuration services. Ongoing costs will be included in future budgets, with expected long-term efficiency and cost savings.
Recommended Action: It is recommended the City Council:
Adopt Resolution No. R-2026-36, A Resolution of the City Council of the City of Placentia, California, Adopting an amended Records Retention Schedule, authorizing the destruction of certain city records, and rescinding previous Resolution No. R-2011-04.
(Approved 5-0, as recommended)

1.f NOTICE OF GENERAL MUNICIPAL ELECTION - NOVEMBER 3, 2026

Fiscal Impact:
Estimated Expense: $90,000
Budgeted: $90,000 FY 2026-27 (101002-6299)
Recommended Action: It is recommended that the City Council:

1. Adopt Resolution No. R-2026-37, A Resolution of the City Council of the City of Placentia, California, Calling for and Giving Notice of a General Municipal Election to Be Held in the City of Placentia on Tuesday, November 3, 2026, for the Election of Certain Officers, and Requesting the Board of Supervisors of Orange County to Consolidate With the Statewide General Election Being Held on That Date; and
2. Adopt Resolution No. R-2026-38, a Resolution of the City Council of the City of Placentia, California, adopting regulations for candidates for elective office pertaining to candidates' statements submitted to the voters at an election to be held on Tuesday, November 3, 2026.

(Approved 5-0, as recommended)

1.g SETTING OF THE ANNUAL SPECIAL TAX RATE FOR FISCAL YEAR 2026-27 FOR COMMUNITY FACILITIES DISTRICT NO. 2018-01 (TOD MAINTENANCE SERVICES)

Fiscal Impact:
Annual Revenue: $102,039 (223-90000-4208)
Recommended Action: It is recommended that the City Council:

1. Adopt Resolution No. R-2026-32, a Resolution of the City Council of the City of Placentia, California, setting the levy of an annual special tax for Community Facilities District No. 2018-01 (TOD Maintenance Services) for Fiscal Year 2026-27; and
2. Authorize inclusion of the Annual Special Tax for Community Facilities District No. 2018-01 (TOD Maintenance Services) for Fiscal Year 2026-27 on the Orange County Secured Property Tax Roll.

(Approved 5-0, as recommended)

1.h SETTING OF THE ANNUAL SPECIAL TAX RATE FOR FISCAL YEAR 2026-27 FOR COMMUNITY FACILITIES DISTRICT NO. 2024-01 (OLD TOWN MAINTENANCE SERVICES)

Fiscal Impact:
Revenue: $2,879 Recouped through special taxes
Recommended Action: It is recommended that the City Council:

1. Adopt Resolution No. R-2026-48, a Resolution of the City Council of the City of Placentia, California, setting the levy of an annual special tax for Community Facilities District No. 2024-01 (Old Town Maintenance Services); and
2. Authorize inclusion of the Annual Special Tax for Community Facilities District No. 2024-01 (Old Town Maintenance Services) for Fiscal Year 2026-27 on the Orange County Secured Property Tax Roll.

(Approved 5-0, as recommended)

1.i MEASURE M ELIGIBILITY APPLICATION PACKAGE FOR FISCAL YEAR 2026-27

Fiscal Impact:
Revenue: $1,198,336 in estimated Measure M Funds (211-90000-4507)
Recommended Action: It is recommended that the City Council:

1. Authorize staff to submit the 7-year Capital Improvement Program (CIP) project list utilizing Measure M funding; and
2. Adopt Resolution No. R-2026-30, a Resolution of the City Council of the City of Placentia, California, Concerning the Status and Update of the Local Signal Synchronization Plan (LSSP) for the Measure M (M2) Program; and

3. Adopt Resolution No. R-2026-31, a Resolution of the City Council of the City of Placentia, California, Concerning the Status and Update of the Pavement Management Plan (PMP) for the Measure M (M2) Program; and
4. Authorize staff to submit the Measure M Eligibility application package to OCTA to ensure continued eligibility for Measure M funding and receipt of Local Fair Share M2 funds.

(Approved 5-0, as recommended)

1.j RESOLUTION ADOPTING FISCAL YEAR 2026-27 PROJECT LIST FOR COMPLIANCE WITH SB 1, THE ROAD REPAIR AND ACCOUNTABILITY ACT OF 2017

Fiscal Impact:
Projected Annual Revenue: $1,514,655 (State Gas Tax – RMRA Fund No. 217)
Recommended Action: It is recommended that the City Council:

1. Approve Resolution No. R-2026-41, a Resolution of the City Council of the City of Placentia, California, adopting a List of Projects for Fiscal Year 2026-27 funded by SB 1, The Road Repair and Accountability Act of 2017; and
2. Authorize Staff to submit the project list and all necessary documentation to the California Transportation Commission to satisfy SB 1 funding requirements; and
3. Authorize the City Administrator and/or her designee to execute all necessary documents, in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.k AMENDMENT NO. 2 TO AGREEMENT WITH AMTECH INC. TWO-YEAR EXTENSION FOR ELEVATOR MAINTENANCE SERVICES

Fiscal Impact:
Expense: $18,500 annual cost (includes maintenance and emergency repairs)
101-80402-6002 - Proposed FY 26-27 Budget $205,000
101-80402-6300 - Proposed FY 26-27 Budget $326,943
Total Budget: $531,943
Recommended Action: It is recommended that the City Council:

1. Approve Amendment No. 2 to the Agreement to the Maintenance Services Agreement with Amtech for elevator maintenance services to increase the contract amount by $15,000 for a new total not-to-exceed amount of $103,247.50, extending the existing agreement by two (2) additional years; and
2. Authorize the City Administrator to approve contract change orders up to 10% of the total contract not-to-exceed amount; and
3. Authorize the City Administrator and/or her designee to execute the necessary documents, in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.l AMENDMENT NO. 2 TO MAINTENANCE SERVICES AGREEMENT WITH WEST COAST ARBORISTS INC. FOR TREE TRIMMING SERVICES

Fiscal Impact:
Expense: $266,336 Annual Contract Amount
Budgeted: $332,000 Proposed FY 26/27 Budget(101-80403-6012 & 218-80000-6012)
Recommended Action: It is recommended that the City Council:

1. Approve Amendment No. 2 to the Maintenance Services Agreement with West Coast Arborists, Inc., for tree-trimming services in an amount not to exceed $266,336 per year (or $532,672 over two years), and extend the agreement for an additional two (2) years; and
2. Authorize the City Administrator to approve agreement amendments and contract change orders up to ten percent (10%) of the cumulative two-year contract amount, or $53,267; and

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

(Approved 5-0, as recommended)

1.m AMENDMENT NO. 4 TO PROFESSIONAL SERVICES AGREEMENT WITH HDL COMPANIES FOR SALES TAX AUDITING AND CONSULTING SERVICES

Fiscal Impact:
Expense: $6,540 Annual Fee Plus Additional Fees Contingent on Recovered Revenue Budgeted in FY26-27 Proposed Budget
Recommended Action: It is recommended that the City Council:

1. Approve Amendment No. 4 to the Professional Services Agreement with Hinderliter, de Llamas and Associates (HdL Companies) for Sales Tax Analysis and Auditing Services for a term ending June 30, 2027; and
2. Authorize the City Administrator and/or her designee to execute all the necessary documents in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.n SOFTWARE AGREEMENT WITH KRONOS SAASHR, INC. FOR A WORKFORCE MANAGEMENT SYSTEM

Fiscal Impact:
Expense: $68,723.93 annual software license fee
Budgeted: Human Resources/Finance FY 2026-27
Recommended Action: It is recommended that the City Council:

1. Approve renewal of the software agreement with Kronos SaasHR, Inc. for a workforce management system in the amount of $68,723.93 for the period August 1, 2026 through July 31, 2027; and
2. Authorize the City Administrator and/or her designee to execute all the necessary documents in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.o APPROVAL OF AGREEMENT EXTENSION WITH MARK43, INC. FOR COMPUTER AIDED DISPATCH (CAD)/ RECORD MANAGEMENT SYSTEM (RMS)/ PROPERTY & EVIDENCE SOFTWARE

Fiscal Impact:
Expense: $1,077,602.00 Total Purchase Price of Services
Budget: $ 209,667.00 Year 1 Payment(101-206076660) General Fund FY 26-27
Recommended Action: It is recommended that the City Council:

1. Approve the extension with Mark43, Inc. for its public safety software beginning in Fiscal Year 2026-2027 and ending in Fiscal Year 2030-2031 with a five-year total cost of $1,077,602; and
2. Authorize the City Administrator or her designee to execute all necessary documents, in a form approved by the City Attorney, to effectuate these actions.

(Approved 5-0, as recommended)

1.p AWARD OF CONTRACT FOR CODE ENFORCEMENT CITATION PROCESSING SERVICES WITH DATA TICKET, INC.

Fiscal Impact:
Expense: $ 35,000 Annual Amount
Budget: $ 35,000 Per Fiscal Year
$ 175,000 Five-Year Term's Contract Total (2026-2031)
Recommended Action: It is recommended that the City Council:

1. Approve the Professional Services Agreement with Data Ticket, Inc. to provide Code Enforcement citation processing services for a cumulative contract not-to-exceed $175,000 ($35,000 per fiscal year) for a five-year term, with two additional one-year optional terms; and
2. Authorize the City Administrator or her designee to execute all necessary documents, in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.q AWARD OF CONTRACT WITH CSG FOR PROVISION OF BUILDING INSPECTION, PERMIT TECHNICIAN AND PLAN CHECK AND INSPECTION SERVICES

Fiscal Impact:
Expense: $ 325,000 not-to-exceed Annual Amount
Budget: $ 240,000 FY2026-27 Budget
$1,625,000 Five-Year Term's Contract Total (2026-2031)

Recommended Action: It is recommended that the City Council:

1. Approve the Professional Services Agreement with CSG Consultants, Inc., to provide professional services related to building plan check, building inspection, and other building related staffing as needed, for a cumulative contract not-to-exceed $1,625,000 ($325,000 per fiscal year) for a five-year term, with two additional one-year optional terms; and
2. Authorize the City Administrator or her designee to execute all necessary documents, in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.r AWARD OF CONTRACT TO NEW GENERATION LANDSCAPE MANAGEMENT FOR LANDSCAPE MAINTENANCE SERVICES

Fiscal Impact:
Expense: $244,900 Annual Contract Amount
Proposed Budget: 101-80403-6300 - Proposed FY 26-27 Budget $153,154
210-80000-6011 - Proposed FY 26-27 Budget $ 97,725
218-80000-6011 - Proposed FY 26-27 Budget $139,000
223-90000-6011 - Proposed FY 26-27 Budget $ 16,626
Total Budget: $406,505

Recommended Action: It is recommended that the City Council:

1. Approve a Maintenance Services Agreement with New Generation Landscape Management for Landscape Maintenance Services in an amount not to exceed $244,900 per year for an initial three (3) year contract term resulting in a total contract not-to-exceed amount of $734,700 and including an option to extend for an additional two-year term based upon contractor performance; and
2. Authorize the City Administrator to approve contract change orders up to 10% of the total contract not-to-exceed amount; and
3. Authorize the City Administrator and/or her designee to execute all necessary documents, in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.s AWARD CONTRACT FOR STREET SWEEPING SERVICES

Fiscal Impact:
Expense: $380,983.20
Budgeted: $435,583.00 Account # 403-80700-6300 - Proposed FY 26-27
Recommended Action: It is recommended that City Council:

1. Award a contract for street sweeping services to Guardian Sweeping, in an annual amount not-to-exceed $380,983.20, for an initial five (5) year term with the option for one (1) additional five (5) year extension; and

2. Authorize the City Administrator to approve contract change orders up to 10% of the annual contract not-to-exceed amount; and
3. Authorize the City Administrator and/or her designee to execute all necessary contract documents, in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.t AWARD OF CONTRACT FOR CITY POOL AND FOUNTAIN MAINTENANCE SERVICES TO CALIFORNIA WATERS DEVELOPMENT, INC.

Fiscal Impact:
Annual expense: $ 15,675 ($47,025 for three years of service)
Budgeted: $326,943 Proposed FY 2026/27 (101-80402-6300)
Recommended Action: It is recommended that the City Council:

1. Approve a Maintenance Services Agreement with California Waters Development, Inc. for Pool and Fountain Maintenance Services for an amount not-to-exceed $47,025 over an initial three-year contract term ending on June 30, 2029, with the option to extend for one (1) additional two-year term based upon contractor performance and at the discretion of the City for an amount not-to-exceed $15,675 per year; and
2. Authorize the City Administrator to approve contract change orders up to 10% of the annual contract; and
3. Authorize the City Administrator and/or her designee to execute all necessary documents, in a form approved by the City Attorney.

(Approved 5-0, as recommended)

1.u AWARD PROFESSIONAL SERVICES AGREEMENT WITH CHANDLER ASSET MANAGEMENT FOR PROFESSIONAL FINANCIAL ADVISORY SERVICES

Fiscal Impact:
Expense: $45,000 Annual fee
$45,000 Budgeted in FY26-27 Proposed Budget
Recommended Action: It is recommended that the City Council:

1. Approve Professional Services Agreement with Chandler Asset Management for Professional Financial Advisory Services; and
2. Authorize the City Administrator and/or her designee to execute all the necessary documents in a form approved by the City Attorney.

(Approved 5-0, as recommended)

2. PUBLIC HEARINGS

2.a PUBLIC HEARING FOR THE AMENDED AND RESTATED EXCLUSIVE FRANCHISE AGREEMENT WITH REPUBLIC WASTE SERVICES OF SOUTHERN CALIFORNIA, LLC (D.B.A. PLACENTIA DISPOSAL) IN CONFORMANCE WITH SENATE BILL 1383, AND CONSIDERATION OF SOLID WASTE AND RECYCLING SERVICE RATE ADJUSTMENTS IN CONFORMANCE WITH SENATE BILL 1383

Fiscal Impact:
Annual Revenue: $7,279,249.44 (Refuse Fund No. 403)
Annual Expense: $5,823,684.12 (403-80700-6010)
Recommended Action: It is recommended that the City Council:

1. Open the Public Hearing concerning the solid waste handling services Amended and Restated Exclusive Franchise Agreement, rate adjustment, and related resolutions for Fiscal Year 2026-27; and
2. Receive the staff report, consider all public testimony, and questions of staff; and
3. Close the Public Hearing and direct the City Clerk to tabulate the written protests and report the results of the tabulation to the City Council; and

4. Adopt Resolution No. R-2026-33, a Resolution of the City Council of the City of Placentia, California, approving an Amended and Restated Exclusive Franchise Agreement for Solid Waste Handling Services; and
5. Adopt Resolution No. R-2026-34, a Resolution of the City Council of the City of Placentia, California, approving the amended fee schedule for solid waste handling services for Fiscal Year 2026-27; and
6. Adopt Resolution No. R-2026-35, a Resolution of the City Council of the City of Placentia, California, authorizing and determining residential solid waste handling service charges and directing placement thereof on the Orange County property tax rolls for Fiscal Year 2026-27; and
7. Authorize the City Administrator and/or her designee to execute all necessary documents, in a form approved by the City Attorney.

(Approved 5-0, as recommended)

Director of Public Works Tanio introduced Haley Kinnert, HF&H Consultant, who gave a PowerPoint presentation on the item. A brief discussion occurred regarding the timing and structure of the rate increases, organics-waste compliance requirements, and pass-through disposal costs. Mayor Wanke asked what would occur if the contract were not approved and whether the City could face fines. Staff explained the City would remain out of compliance with SB 1383, would need to restart the process, and could be subject to penalties if the State conducts an audit. The City has avoided fines so far, but continued non-compliance carries significant risk, leaving little practical choice other than moving forward.

Public Hearing opened at 6:17 p.m.
Public Comments: Chuck requested the City Council to vote no on the proposed trash amendment.
Public Hearing closed at 6:28 p.m.

City Clerk McKinnell reported that four written protests were received, which did not meet the threshold required to constitute a majority protest.

Motion by Yamaguchi, seconded by Hummer, and carried a 5-0 vote, to approve Item 2.a, as recommended.

2.b INTRODUCTION AND FIRST READING OF ORDINANCE NO. O-2026-10, AMENDING CHAPTER 23.23 OF THE PLACENTIA MUNICIPAL CODE RELATING TO DENSITY BONUS IN ACCORDANCE WITH STATE LAW (ZONING CODE AMENDMENT NO. ZCA 2026-03)

Fiscal Impact: None.

Recommended Action: It is recommended that the City Council:

1. Open the Public Hearing concerning Zoning Code Amendment No. 2026-03 and Ordinance No. O-2026-10; and
2. Receive the Staff Report, consider all Public Testimony, ask any questions of staff; and
3. Close the Public Hearing; and
4. Find that approval of Zoning Code Amendment No. 2026-03 and adoption of Ordinance No. O-2026-10 is exempt from CEQA pursuant to CEQA Guidelines Section 15061(b)(3); and
5. Waive full reading, by title only, and introduce for first reading, Ordinance No. O-2026-10, an Ordinance of the City Council of the City of Placentia, California, amending Title 23, (Zoning) Chapter 23.23 (Density Bonus) of the Placentia Municipal Code in accordance with State law.

(Approved 5-0, as recommended)

Director of Development Services Lambert gave a verbal presentation on the item.

Public Hearing opened at 6:29 p.m.
Public Comments: None.
Public Hearing closed at 6:37 p.m.

A discussion ensued on whether the City had previously authorized the pursuit of a Pro-Housing designation, whether the updated density bonus ordinance would worsen existing parking issues given the potential for up to a 50 percent density increase, and whether adopting the ordinance effectively permits additional density or is simply required for state compliance.

Staff explained the Pro-Housing effort had already been approved through two Council resolutions, reduced parking ratios are already allowed under state law so the update does not create new parking impacts, and the ordinance must be updated to maintain compliance with state housing requirements, as developers can already use state-mandated density bonuses even without local adoption.

Motion by Kirwin, seconded by Yamaguchi, and carried a 5-0 vote, to approve Item 2.b, as recommended.

2.c PUBLIC HEARING TO PROVIDE FOR THE ANNEXATION AND ANNUAL LEVY OF ASSESSMENT FOR THE CITY OF PLACENTIA STREET LIGHTING DISTRICT NO. 81-1 FOR FISCAL YEAR 2026-27

Fiscal Impact:
Annual Revenue: $140,934 (SLD 81-1 Assessments)
$ 56,311 (Proposed Transfer in from General Fund)
Annual Expense: $197,245 (Proposed FY 26-27 Budget SLD 81-1 Fund No. 219)

Recommended Action: It is recommended that the City Council:

1. Open the Public Hearing concerning the annexation, levy and collection of assessments within the Placentia Street Lighting District No. 81-1; and
2. Receive the Staff Report, consider all public testimony, ask questions of staff; and
3. Close the Public Hearing; and
4. Adopt Resolution No. R-2026-42, a Resolution of the City Council of the City of Placentia, California, ordering the annexation of territory to its Street Lighting District No. 81-1 (Annexation 2026-02) and approving the amended map for said District; and
5. Adopt Resolution No. R-2026-43, a Resolution of the City Council of the City of Placentia, California, approving the Engineer's Report, confirming diagram and assessment, and ordering levy of continued assessments for Fiscal Year 2026-27 for Placentia Street Lighting District No. 81-1.

(Approved 5-0, as recommended)

Director of Public Works Tanio gave a verbal presentation on the item.

Public Hearing opened at 6:38 p.m.
Public Comments: None.
Public Hearing closed at 6:39 p.m.

Staff clarified a portion of the costs is covered through the rates charged on residents' electric bills. The remaining amount, approximately $56,000, has been subsidized through a transfer from the General Fund.

Motion by Wanke, seconded by Yamaguchi, and carried a 5-0 vote, to approve Item 2.c, as recommended.

2.d PUBLIC HEARING TO PROVIDE FOR THE ANNEXATION AND ANNUAL LEVY OF ASSESSMENT FOR THE CITY OF PLACENTIA LANDSCAPE MAINTENANCE DISTRICT 92-1 FOR FISCAL YEAR 2026-27

Fiscal Impact:
Annual Revenue: $507,834 (LMD 92-1 Assessments)
Annual Expense: $443,105 (Proposed FY 26-27 Budget LMD 92-1 Fund No. 210)

Recommended Action: It is recommended that the City Council:

1. Open the Public Hearing concerning the annexation, levy and collection of assessments within the Landscape Maintenance District 92-1; and
2. Receive the Staff Report, consider all public testimony, ask questions of staff; and
3. Close the Public Hearing; and
4. Adopt Resolution No. R-2026-44, a Resolution of the City Council of the City of Placentia, California, ordering the annexation of territory to its Landscape Maintenance District No. 92-1 (Annexation 2026-02) and approving the amended map for said District; and
5. Adopt Resolution No. R-2026-45, a Resolution of the City Council of the City of Placentia, California, approving the Engineer's Report, confirming diagram and assessment, and ordering levy of continued assessments for Fiscal Year 2026-27 for Placentia Landscape Maintenance District No. 92-1.

(Approved 5-0, as recommended)
Director of Public Works Tanio gave a verbal presentation on the item.

Public Hearing opened at 6:40 p.m.
Public Comments: None.
Public Hearing closed at 6:41 p.m.

Motion by Yamaguchi, seconded by Smith, and carried a 5-0 vote, to approve Item 2.d, as recommended.

2.e PUBLIC HEARING TO PROVIDE FOR THE ANNEXATION AND SETTING THE ANNUAL SPECIAL TAX RATE FOR FISCAL YEAR 2026-27 FOR COMMUNITY FACILITIES DISTRICT NO. 2014-01 (PUBLIC SERVICES CFD)

Fiscal Impact:
Annual Revenue: $316,992.47 (CFD 2014-01 Assessments)
Recommended Action: It is recommended that the City Council:

1. Open the Public Hearing concerning the annexation, levy and collection of assessments within the Placentia Community Facilities District No. 2014-01; and
2. Receive the Staff Report, consider all public testimony, ask questions of staff; and
3. Close the Public Hearing; and
4. Adopt Resolution No. R-2026-46, a Resolution of the City Council of the City of Placentia, California, ordering the annexation of territory to its Community Facilities District No. 2014-01 (Public Services) (Annexation 2026-02) and approving the amended map for said District; and
5. Adopt Resolution No. R-2026-47, a Resolution of the City Council of the City of Placentia, California, setting the levy of an Annual Special Tax for Community Facilities District No. 2014-01 (Public Services) for Fiscal Year 2026-27; and
6. Authorize inclusion of the Annual Special Tax for Community Facilities District No. 2014-01 (Public Services) for Fiscal Year 2026-27 on the Orange County Secured Property Tax Roll.

(Approved 5-0, as recommended)
Director of Public Works Tanio gave a verbal presentation on the item.

Public Hearing opened at 6:42 p.m.
Public Comments: None.
Public Hearing closed at 6:43 p.m.

Motion by Wanke, seconded by Yamaguchi, and carried a 5-0 vote, to approve Item 2.e, as recommended.

2.f CITY OF PLACENTIA FISCAL YEAR 2026-27 ANNUAL OPERATING BUDGET, POSITION ALLOCATION PLAN, ANNUAL GANN APPROPRIATIONS, CAPITAL IMPROVEMENT PROGRAM, AND PLACENTIA PUBLIC FINANCING AUTHORITY ANNUAL BUDGET

Fiscal Impact:

FY 2026-27 Expenditures: $97,207,473
Revenue: $97,335,031

Recommended Action: It is recommended that the City Council:

1. Open the Public Hearing concerning the City of Placentia Budget for Fiscal Year 2026-27 and Capital Improvement Program (CIP) for Fiscal Year 2026-27, consider all public testimony, ask questions of Staff, and close the public hearing; and
2. Adopt Resolution No. R-2026-39, a Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Year 2026-27 Annual Budget; and taking actions necessary to adopt the Fiscal Year 2026-27 Capital Improvement Program (CIP) Budget with an appropriation of $10,147,629; and authorizing the Position Allocation Plan and Compensation Plan for Fiscal Year 2026-27; and
3. Authorize the City Administrator to release appropriation controls for the General Government Department and Risk Management fund outside of the normal quarterly process, as necessary; and
4. Approve the use of the County's population growth and California per capita income growth as determined by the State Department of Finance for the calculation of the Fiscal Year 2026-27 Annual Appropriation Limit; and
5. Adopt Resolution R-2026-40, a Resolution of the City Council of the City of Placentia, California, approving and adopting the Annual Appropriations Limit (GANN) for the Fiscal Year 2026-27 in the amount of $131,672,638.

It is recommended that the Placentia Public Financing Authority:

1. Conduct the Public Hearing concerning the Placentia Public Financing Authority Budget for Fiscal Year 2026-27; and
2. Adopt Resolution No. PPFA-2026-01, a Resolution of the Placentia Public Financing Authority (PPFA) Board of Directors of the City of Placentia, California, taking actions necessary to adopt the PPFA's Fiscal Year 2026-27 Annual Budget.

(Directed staff to revise the budget with proposed modifications and continue the public hearing to a Special City Council meeting on June 30, 2026, at 7:00 p.m.)

Acting City Administrator/Deputy City Administrator Ramirez provided a verbal report and requested more time to review updated budget figures and identified savings. Discussion followed regarding the timing for continuing the budget process, the Mayor's proposed adjustments, and the need to return with a balanced budget without using one-time funds. Councilmembers emphasized maintaining public services, limiting impacts to positions, reviewing vacancies first, identifying operational efficiencies, and considering options for sustainable revenue.

Public Hearing opened at 6:45 p.m.
Public Comments: None.
Public Hearing closed at 6:48 p.m.

Motion by Wanke, seconded by Hummer, and carried a 5-0 vote, to submit the Mayor's proposed budget amendments to staff for consideration and return with a revised balanced budget.

Motion by Wanke, seconded by Kirwin, and carried a 5-0 vote, to continue the public hearing to a Special City Council meeting on June 30, 2026, at 7:00 p.m.

3. REGULAR AGENDA

3.a ADOPTION OF CITY COUNCIL POLICY NO. 136 - TECHNOLOGICAL DISRUPTION DURING CITY COUNCIL MEETINGS

Fiscal Impact: None.

Recommended Action: It is recommended that the City Council:

Adopt City Council Policy No. 136 - Technological Disruption During City Council Meetings, effective July 1, 2026, in order to comply with SB 707.

(Approved 5-0, as recommended)

Deputy City Clerk Lovell gave a verbal presentation on the item. A brief discussion was held on backup methods for maintaining public access, including dial-in audio options, clarification on notice requirements, alternative communication methods, and parameters for public participation during oral communications and public hearing items.

Motion by Yamaguchi, seconded by Wanke, and carried a 5-0 vote, to approve Item 3.a, as recommended.

3.b RESOLUTION SUBMITTING A HOTEL TAX MEASURE TO THE ELECTORATE AT THE NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION AND REQUESTING THAT THE ELECTION BE CONSOLIDATED WITH OTHER ELECTIONS TO BE HELD ON THAT DATE

Fiscal Impact:

If enacted by voters, generates approximately $715,000 annually in new locally-controlled revenue. One time election-related costs of approximately $8,500.

Recommended Action: It is recommended that the City Council:

1. Approve Resolution No. R-2026-49, a Resolution of the City Council of the City of Placentia, California Submitting a Hotel Tax Measure to the Electorate at the November 3, 2026, General Municipal Election and Reiterating its Request that the Election be Consolidated with Other Elections to be Held on that Date; and
2. Authorize the City Administrator, or designee, to execute all necessary documents and take all actions necessary to effectuate the intent of the Resolution, subject to approval as to form by the City Attorney.

(Approved 5-0, as recommended)

Acting City Administrator/ Deputy City Administrator Ramirez gave a verbal presentation on the item. A brief discussion was held on the tax being paid by visitors rather than residents, the City's position relative to neighboring jurisdictions with higher TOT rates, and the requirement that any tax be approved by voters, along with clarification regarding oversight, public outreach, use of revenues for essential services, and the longstanding recommendation from prior committees to consider a TOT adjustment.

Motion by Smith, seconded by Kirwin, and carried a 5-0 vote, to approve Item 3.b, as recommended.

CITY COUNCIL/BOARD MEMBERS REQUESTS - None

ADJOURNMENT

The City Council/Successor Agency/ICDA/PPFA Board of Directors adjourned in memory of Dennis Blake, respected Placita Santa Fe Merchants Member and longtime Old Town Placentia business and property owner, at 7:12 p.m., to a Special City Council meeting on Tuesday, June 30, 2026, at 7:00 p.m.

_____ _____

Chad P. Wanke, Mayor/Agency Chair

Robert S. McKinnell, City Clerk/Agency Secretary

Agenda Item No: 1.c

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 30, 2026
Submitted by: Gabriela Calin
From: Finance

Subject:
REGISTERS FOR JUNE 30, 2026

Financial Impact:
Check Registers: $ 358,449.87
Electronic Disbursement Registers: $2,055,107.14

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

Attachments
Check Register 06.11.2026.pdf
ACH- EFT Register 06.11.2026.pdf
Check Register 06.18.2026.pdf
ACH - EFT Register 06.18.2026.pdf

City Of Placentia
Check register 06/11/2026

Name	Memo	Amount	Document Number	Date
V000616 AT&T	Acct 333291678 - CH Fiber	107.00	137774	6/11/2026
V001029 FACTORY MOTOR PARTS	FY 25-26: Vehicle Repair Parts	518.38	137773	6/11/2026
V001658 TEAM ONE MANAGEMENT	FY 25/26 - Janitorial Services for Park Restrooms	7,274.00	137772	6/11/2026
V002033 BARNUM STAGE RENTAL LLC	Stage Services for Concerts in the Park - 6/25/26	2,500.00	137771	6/11/2026
V002030 MIGUEL MORAN	Sound Services for Concerts in the Park - 6/25/26	1,870.00	137770	6/11/2026
V001901 MANHATTAN STITCHING COMPANY INC	Community Services Staff Uniforms	3,808.41	137769	6/11/2026
V002143 BSN SPORTS	PD Academy Apparel - PAT Sanchez	263.93	137768	6/11/2026
V001129 HELPING OUR PETS EDUCATION LLC	7/12-11/10 K9 Boarding - Enzo	8,530.50	137767	6/11/2026
V001402 ORANGE COUNTY SANITATION DISTRICT	OCSD Capital Facilities Capacity Charge for May 2026 / 5% City Iss	14,549.25	137766	6/11/2026
V001699 TRAINING INNOVATIONS INC.	FY 26/27 PD Training Software Subscription	875.00	137765	6/11/2026
V002225 EL CAMINO COLLEGE	Firefighter 2 Testing	1,800.00	137764	6/11/2026
V001054 FIS	Interchange Fees - Apr 26	149.46	137763	6/11/2026
V001305 MCKESSON MEDICAL-SURGICAL GOVERNMENT SOLI	EMS Supplies	556.67	137762	6/11/2026
V002013 SELMAN & COMPANY LLC	Ward Smith - Life Policy Coverage for June 2026	5.00	137761	6/11/2026
V001255 LEXIPOL LLC	FY 26/27 PD Training Subscription	7,324.49	137760	6/11/2026
V001558 SC FUELS	Fuel Purchases: 05/15/26 - 05/31/26	19,416.60	137759	6/11/2026
V000688 ALL CITY MANAGEMENT SERVICES INC	5/10-5/23 Crossing Guard Services	5,860.80	137758	6/11/2026
V001406 ORANGE COUNTY TREASURER TAX COLLECTOR	MAY 2026 PARKING CITATIONS	8,690.00	137757	6/11/2026
V002121 ICON SIGNS	Raceway for Mi Casita Sign	1,589.97	137756	6/11/2026
V001075 GALLS LLC	Uniforms - A. Weinert	478.36	137755	6/11/2026
V001402 ORANGE COUNTY SANITATION DISTRICT	Q3 25-26 OCHCA FOG/BMP Inspections	750.63	137754	6/11/2026
V002094 Z&K CONSULTANTS, INC	FY 24-25 Street Rehab Inspection Services Feb 2026	43,290.00	137753	6/11/2026
V001289 MARIPOSA LANDSCAPES INC	FY 25-26 Citywide landscape maintenance - May 2026 Services	46,595.98	137752	6/11/2026
V002211 PLEXUS GLOBAL	Monthly Program Management of all FMCSA Drivers	18.00	137751	6/11/2026
V001127 HEALTHPOINTE MEDICAL GROUP INC	Pre-Employment Physical Exams	1,324.00	137750	6/11/2026
V001651 Equifax Workforce Solutions	UNEMPLOYMENT CLAIM CASE MGMT 2026.06.01 TO 2026.08.31	427.60	137749	6/11/2026
V001757 WEST COAST ARBORISTS INC	Tree Planting; Job 91098	1,950.00	137748	6/11/2026
V000638 T-MOBILE	12/21-1/20 PD Phone Security Subscription	1,260.00	137747	6/11/2026
V000855 CENTRAL SQUARE TECHNOLOGIES	CAD to CAD Renewal for 2026-2027	22,050.00	137746	6/11/2026
V002216 EDWARD CASTRO	BUSINESS LICENSE OVERPAYMENT-REFUND	36.00	137745	6/11/2026
V001794 COUNTY OF ORANGE	PD Radio Installation	688.51	137744	6/11/2026
V000892 CLIFTONLARSONALLEN LLP	Financial Audit FY24/25	12,663.00	137743	6/11/2026
V000880 CITY OF ORANGE	Tustin Ave/Rose Drive Corridor Traffic Signal Synchronization projec	69,022.00	137742	6/11/2026
V000873 CITY OF BREA	Building Department Printing Services	198.34	137741	6/11/2026
V000868 CICCS/EAP	CICCS Trust EAP by Anthem - June 2026	464.60	137740	6/11/2026
V000855 CENTRAL SQUARE TECHNOLOGIES	FY 26/27 FirstTwo Subscription Renewal	7,200.00	137739	6/11/2026
V000800 BUCKNAM INFRASTRUCTURE GROUP INC	PMP Assessment FY 25-26: April 2026	1,745.00	137738	6/11/2026
Total		**295,851.48**		

City of Placentia
ACH/EFT Register 06/11/2026

Vendor	Date	Memo	Document Number	Amount	EFT Status
V000041 HYUN CHUNG	6/11/2026	PP: 012 05/24/26-06/06/2026 PD6/12	00000122/1	1,141.15	EFT Payment
V000086 MICHAEL BUTTS	6/11/2026	May Toll Road Charges	00000122/2	491.35	EFT Payment
V000228 MEGAN HEREDIA	6/11/2026	TUITION REIMBURSEMENT - #25.26-11	00000122/3	506.25	EFT Payment
V000284 LAMBERT JOSEPH	6/11/2026	Reimbursement for APA Membership for 07/01/2026 through 06/30/	00000122/4	646.80	EFT Payment
V000622 AMAZON CAPITAL SERVICES	6/11/2026	PW Admin - April 2026	00000122/5	13.57	EFT Payment
V000659 AGA ENGINEERS INC	6/11/2026	On Call Traffic Engineering - April 2026	00000122/6	10,415.00	EFT Payment
V000697 ALTA PLANNING + DESIGN INC	6/11/2026	Atwood Trail Project - Services through April 30, 2026	00000122/7	39,792.50	EFT Payment
V000823 CALIFORNIA FORENSIC PHLEBOTOMY INC	6/11/2026	May Blood Draws	00000122/8	154.88	EFT Payment
V001164 INFRASTRUCTURE ENGINEERS	6/11/2026	CM Services - SiFi Project - April 2026	00000122/9	2,530.00	EFT Payment
V001203 JONES & MAYER	6/11/2026	Professional Legal Services	00000122/10	58,722.03	EFT Payment
V001262 LN CURTIS & SONS	6/11/2026	PD Uniforms - Eiley	00000122/11	944.62	EFT Payment
V001421 PACIFIC WEST AIR CONDITIONING	6/11/2026	PD Locker room air balance	00000122/12	2,802.00	EFT Payment
V001520 REPUBLIC WASTE SERVICES OF SOUTHERN CALIF	6/11/2026	Residential Solid Waste Collection Services - April 2026	00000122/13	425,547.73	EFT Payment
V001549 SAGECREST PLANNING AND ENVIRONMENTAL	6/11/2026	Environmental Inspections: April 2026	00000122/14	107.25	EFT Payment
V001559 SCA OF CA LLC	6/11/2026	FY 25-26: Street Sweeping Services: April 2026	00000122/15	14,608.00	EFT Payment
V001788 SAN DIEGO POLICE EQUIPMENT CO. INC	6/11/2026	Ammunition	00000122/16	7,560.35	EFT Payment
V001818 CHARLES ABBOTT ASSOCIATES INC	6/11/2026	FOG Program MGMT SVS - April 2026	00000122/17	6,760.00	EFT Payment
V002196 CDW DIRECT LLC	6/11/2026	TRIPP 15FT Hi-Speed USB Cable	00000122/18	232.03	EFT Payment
V001785 MINUTEMAN PRESS COVINA	6/11/2026	PD Uniform Embroidery Services	00000122/19	212.06	EFT Payment
V002078 YORBA COUNTRY CAR WASH	6/11/2026	FY 25-26 Car Wash Services	00000122/20	731.00	EFT Payment
V001862 IOTUM INC	6/11/2026	Callbridge Subscription - May 2026	00000122/21	270.52	EFT Payment
V001798 BRIGHTVIEW LANDSCAPE SERVICES INC	6/11/2026	Park Landscaping Services - April 2026	00000122/22	63,649.02	EFT Payment
Total				637,838.11	

Total EFT	637,838.11
PR# 2601012	682,021.21
Grand total	**1,319,859.32**

City of Placentia
Check register 06/18/2026

Name	Memo	Amount	Document Number	Date
V000087 MINERVA CHAVEZ	Damage Deposit Refund - Permit #R4600	180.00	137804	6/18/2026
V002223 MERCURY EVENTS LLC	Centennial 5k Medals	730.00	137803	6/18/2026
V002094 Z&K CONSULTANTS, INC	Epoxy Anchor Bolt Inspections - Old Town Facade Mi Casita	1,219.52	137802	6/18/2026
V002203 ADVANCED FIRE CONTROL	In-Service Live Fire (IDLH) Training	15,201.00	137801	6/18/2026
V001780 YORBA REGIONAL ANIMAL HOSPITAL	K9 Medical Services - Enzo	300.00	137800	6/18/2026
V001715 TURBO DATA SYSTEMS INC	May Parking Citation Services	2,652.35	137799	6/18/2026
V001606 SOUTHERN CALIFORNIA NEWS GROUP	Newspaper Publications for May 2026	3,330.38	137798	6/18/2026
V001732 US BANK PARS #6746022400	PARS PE06/06/26 PD06/12/26	3,736.28	137797	6/18/2026
V001626 STATE FIRE TRAINING	Firefighter 2 Certification	125.00	137796	6/18/2026
V001626 STATE FIRE TRAINING	Firefighter 2 Certification	125.00	137795	6/18/2026
V001482 PRIORITY DISPATCH CORP	Course Training - Erika Bybee	440.00	137794	6/18/2026
V001434 PCEA C/O NORTH ORANGE CO	PCEA PE06/06/26 PD06/12/26	48.60	137793	6/18/2026
V001396 ORANGE COUNTY EMPLOYEES ASSN	OCEA PE06/06/26 PD06/12/26	562.50	137792	6/18/2026
V002228 ORANGE COUNTY CHIEFS OF POLICE AND SHERIFFS ASSOCIAT	Brad Butts FY 26/27 Membership Dues	500.00	137791	6/18/2026
V001338 MUNICIPAL EMERGENCY SERVICES INC	Thermal Imager and Carabiner Mount	1,611.14	137790	6/18/2026
V001095 GOLDEN WEST COLLEGE	PD Academy Registration - Sanchez	2,244.79	137789	6/18/2026
V001475 PREMIUM ROOFING SYSTEMS	Roof Bond Refund: 122 Orange Grove Ave; Bond 30-26-077	100.00	137788	6/18/2026
V001075 GALLS LLC	Dispatch - Uniforms	315.19	137787	6/18/2026
V001067 FRANCHISE TAX BOARD	FTB PE06/06/26 PD06/12/26	326.58	137786	6/18/2026
V001810 FIRST AMERICAN DATA TREE LLC	May 2026 Property Detail Reports	566.67	137785	6/18/2026
V000872 CITY OF ANAHEIM	Traffic Signal Costs - 04/16/26 - 05/15/26	72.89	137784	6/18/2026
V001794 COUNTY OF ORANGE	May OCATS Circuit Support	3,149.33	137783	6/18/2026
V001144 HOOTSUITE INC	Social Media Scheduling Platform	4,960.00	137782	6/18/2026
V001812 TEMPORARY STAFFING PROFESSIONALS INC	Contract Temp for IT, Desktop Support Analyst	10,425.00	137781	6/18/2026
V001029 FACTORY MOTOR PARTS	FY 25-26: Vehicle Repair Parts	608.17	137780	6/18/2026
V000955 DEPARTMENT OF JUSTICE	May Livescan Processing	1,328.00	137779	6/18/2026
V001794 COUNTY OF ORANGE	May AFIS Services	1,565.00	137778	6/18/2026
V002230 CONSUMER SERVICES ROOFING	Roof Bond: 601 W Santa Fe Building K: Bond 30-25-162	1,000.00	137777	6/18/2026
V000747 AXIS GENERAL CONTRUCTION INC	May 2026 Monthly PM: Kraemer	2,925.00	137776	6/18/2026
V002229 ANDREW BERECZKY	C&D Bond Refund: 712 San Diego Ln: Bond 40-25-16	2,250.00	137775	6/18/2026
Total		**62,598.39**		

City of Placentia
ACH/EFT Register 06/18/2026

Vendor	Date	Memo	Document Number	Amount	EFT Status
V000831 CALIFORNIA STATE DISBURSEMENT UNIT	6/18/2026	CHILD SUPP-CA PE06/06/26 PD06/12/26		2,024.28	ACH - Paid Online
V001007 EMPLOYMENT DEVELOPMENT DEPT	6/18/2026	CA TAX PE06/06/26 PD06/12/26		48,319.86	ACH - Paid Online
V001173 INTERNAL REVENUE SERVICE	6/18/2026	FED TAX PE06/06/26 PD06/12/26		142,163.31	ACH - Paid Online
V001325 MISSION SQUARE	6/18/2026	401A FIRE PE06/06/26 PD06/12/26		55,150.30	ACH - Paid Online
V001752 WASHINGTON STATE DEPARTMENT OF SOCIAL AI	6/18/2026	CHILD SUPP-WA PE06/06/26 PD06/12/26		737.07	ACH - Paid Online
V001040 FIDELITY SECURITY LIFE INSURANCE/EYEMED	6/18/2026	March 2025 EyeMed		53,100.08	ACH - Paid Online
V001593 SO CAL GAS	6/18/2026	So Cal Gas Charges April- May2026		52.62	ACH - Paid Online
V000829 CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT S'	6/18/2026	CALPERS PE05/23/26 PD05/29/26		156,382.12	ACH - Paid Online
V001481 PRINCIPAL LIFE	6/18/2026	PRINCIPAL DENTAL - MAR 2025		25,918.20	ACH - Paid Online
V000829 CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT S'	6/18/2026	CALPERS PE05/09/26 PD05/15/26		156,125.59	ACH - Paid Online
V000622 AMAZON CAPITAL SERVICES	6/18/2026	PW Maintenance Supplies - April 2026	00000124/1	7,922.63	EFT Payment
V000691 ALLIANCE BUSINESS SERVICES INC	6/18/2026	Fire Station 1 - Internet Fiber	00000124/2	733.68	EFT Payment
V002042 EMERGENCY AMBULANCE SERVICE, INC	6/18/2026	ALS - June 2026	00000124/3	61,666.67	EFT Payment
V001169 INSIGHT PUBLIC SECTOR INC	6/18/2026	Additional M365 licenses	00000124/4	6,480.60	EFT Payment
V001805 ORACLE AMERICA INC	6/18/2026	ERP Software	00000124/5	420.00	EFT Payment
V001453 PLACENTIA FIREFIGHTERS ASSOCIATION	6/18/2026	PFFA PE06/06/26 PD06/12/26	00000124/6	1,575.00	EFT Payment
V001457 PLACENTIA POLICE MANAGEMENT	6/18/2026	PPMA PE06/06/26 PD06/12/26	00000124/7	1,216.74	EFT Payment
V001458 PLACENTIA POLICE OFFICERS ASSOCIATION	6/18/2026	PPOA PE06/06/26 PD06/12/26	00000124/8	2,997.53	EFT Payment
V000641 WELLS FARGO VENDOR FIN SERV	6/18/2026	Kyocera Printer Lease	00000124/9	7,027.31	EFT Payment
V000564 FABIAN VALDEZ	6/18/2026	Reimbursement for meals for OTS Traffic Forum training	00000124/10	172.00	EFT Payment
V000187 GARZA FRANK	6/18/2026	Reimbursement for meals for OTS Traffic Safety Forum	00000124/11	172.00	EFT Payment
V001120 HALO CONFIDENTIAL INVESTIGATIONS LLC	6/18/2026	May/June PD Background Services	00000124/12	4,320.00	EFT Payment
V002181 RUBEN RUBALCAVA LOPEZ	6/18/2026	Reimbursement for Meals and Mileage for Traffic Collisic	00000124/13	269.23	EFT Payment
V000602 YAMAGUCHI JEREMY	6/18/2026	Per Diem-ICA Summer Seminar July 9-12, 2026	00000124/14	301.00	EFT Payment
Total				735,247.82	

Total ACH	639,973.43
Total EFT	95,274.39
Grand Total	**735,247.82**

Agenda Item No: 1.d

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 30, 2026

Submitted by: Joe Lambert

From: Development Services

Subject:
SECOND READING AND ADOPTION OF ORDINANCE NO. O-2026-10, AMENDING CHAPTER 23.23 OF THE PLACENTIA MUNICIPAL CODE RELATING TO DENSITY BONUS IN ACCORDANCE WITH STATE LAW (ZONING CODE AMENDMENT NO. ZCA 2026-03)

Financial Impact:
None.

Summary:
Approval of Zoning Code Amendment No. 2026-03 and adoption of Ordinance No. O-2026-10 will amend development standards and regulatory requirements in Title 23 (“Zoning”) of the Placentia Municipal Code, Chapter 23.23 relating to Density Bonus in accordance with State law. Having local regulations consistent with State law is required and is also consistent with the City's adopted Strategic Goals.

The City’s existing Density Bonus Ordinance, codified in Chapter 23.23 of the Placentia Municipal Code, was adopted in 2002. Since then, the State Density Bonus Law has been amended multiple times, rendering the City’s Ordinance outdated and sometimes inconsistent with current State requirements. The proposed Ordinance brings the City Code consistent with State law and codifies that the City applies the most recent State Law in the review and approval of Density Bonus requests. First Reading of Ordinance No. O-2026-10 occurred on June 16, 2026.

Recommended Action:
It is recommended that the City Council:

1. Find that the recommended actions are exempt from the California Environmental Quality Act (CEQA) pursuant to Section 15061(b)(3) of the Public Resources Code, and the City of Placentia Local Guidelines for implementing CEQA; and
2. Waive full reading, by title only, and adopt Ordinance No. O-2026-10, an Ordinance of the City Council of the City of Placentia, California, amending Title 23, (Zoning) Chapter 23.23 (Density Bonus) of the Placentia Municipal Code in accordance with State law.

Strategic Plan Statement:
This item is in alignment with Strategic Goal No. 5, Organizational Excellence. Adoption of local Density Bonus regulations that are consistent with State law fosters organizational

excellence and creates transparency and accountability within the organization. It will also ensure the City is eligible for grants and other funding sources which require State-approved Density Bonus regulations.

Discussion:
The State of California enacted Government Code Section 65915 et seq., known as the State Density Bonus Law, to facilitate the development of affordable housing through the provision of density bonuses and related incentives. The City's existing Density Bonus Ordinance, codified in Chapter 23.23 of the Placentia Municipal Code, was adopted in 2002. Since then, the State Density Bonus law has been amended multiple times, rendering the City's Ordinance outdated and sometimes inconsistent with current State requirements. The proposed Ordinance brings the City Code consistent with State law and codifies that the City applies the most recent State Law in the review and approval of Density Bonus requests.

Updating Chapter 23.23 of the Placentia Municipal Code as it relates to Density Bonus regulations is identified as Program HE-1.11 in the City's State certified Housing Element, one of the required elements of the General Plan. Updating the Density Bonus Ordinance has been a goal of the City and is highly encouraged by the California Department of Housing and Community Development (HCD). To update the local regulations, the City needs to adopt a specific Ordinance for this purpose, which would override and supersede the current Density Bonus provisions of the Municipal Code. Failure to do so could place the City at risk of non-compliance with certain requirements of its Housing Element.

In response, the City has been actively working to achieve this goal utilizing REAP 2.0 funding via SCAG (Southern California Association of Governments). SCAG allocated REAP 2.0 funds to Placentia and hired WSP Consultants on behalf of the City. WSP has prepared a draft Density Bonus Ordinance as part of the REAP 2.0 scope of work.

The objectives of this Ordinance are to:

- Bring current local program in-line with today's California Government Code so the local regulations are easier to understand for applicants and staff
- Adopt local regulations that will incentivize the development of affordable housing in areas of the City that are appropriate and zoned for said development.

An updated, compliant Density Bonus Ordinance helps to:

- Implement the State-certified Housing Element
- Achieve Prohousing status, City Council has adopted Resolutions authorizing staff to apply for Prohousing status in the recent past.

California Density Bonus Law increases development capacity, reduces development costs through incentives and flexibility, lowers parking requirements, drives affordable housing production through private development, and helps to implement the local Housing Element. A local Density Bonus Ordinance must be consistent with State Density Bonus law and cannot provide fewer benefits or impose conflicting requirements. However, it may provide additional incentives or greater density beyond State law requirements.

The amended Ordinance adds new section 23.23.060 Special Geographic Areas: which specifies that an additional 10% Local Area Bonus applies to parcels located within the designated geographic areas:

- Old Town Placentia

- TOD Packing House District
- Chapman Corridor Specific Plan Area

In addition, the amended Ordinance incorporates related California State Government Code(s) for clarity, and provides percentage tables and other refinements to aid readability. This new chapter would explicitly reference Government Code Sections §§ 65915 et seq., providing a clear framework aligned with current State law. This approach minimizes the need for frequent municipal code updates due to legislative changes and offers clarity to both applicants and staff by ensuring that the most up-to-date State law governs the review and approval process for density bonus applications.

CEQA:
The proposed Zoning Code Amendment was reviewed by staff in accordance with the requirements of the California Environmental Quality Act ("CEQA"). The draft Ordinance was also evaluated by the Planning Commission. Based on that review, staff and the Planning Commission recommend that the City Council find that adoption of ZCA 2026-03 and Ordinance No. O-2026-10, is exempt from CEQA pursuant to the common sense exemption of CEQA Guidelines Section 15061(b)(3) which provides that CEQA does not apply where it can be seen with certainty that the project will not have any significant impacts on the environment.

CONCLUSION:
On May 12, 2026, the City of Placentia Planning Commission held a public hearing and recommended that the City Council adopt a CEQA Exemption for this item and recommended approval of ZCA 2026-03. First Reading of Ordinance No. O-2026-10 occurred on June 16, 2026 subsequent to City Council conducting a public hearing.

Financial Summary:
No immediate impact.

Attachments
1. Ordinance No. O-2026-10- Amending Title 23 (Zoning).docx
1.a. Exhibit A to Ord No. O-2026-10.docx

ORDINANCE NO. O-2026-10

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, AMENDING TITLE 23 (ZONING) OF CHAPTER 23.23 (DENSITY BONUS) OF THE PLACENTIA MUNICIPAL CODE IN ACCORDANCE WITH STATE LAW

City Attorney's Summary

This Ordinance amends Title 23 (Zoning) Chapter 23.23 (Density Bonus) of the Placentia Municipal Code regarding density bonus regulations in accordance with state law.

WHEREAS, in 1992, the City Council added Chapter 23.23 to the Placentia Municipal Code adopting regulations in connection with density bonus; and

WHEREAS, Chapter 23.23 was revised in its entirety in 2002 by Ordinance No. O-2002-05; and

WHEREAS, since the adoption of Ordinance No. O-2002-05, the state has made numerous changes to density bonus laws and regulations; and

WHEREAS, this current revision to Chapter 23.23 is to update the City's provisions and to be in line with state law regulations relating to density bonus projects; and

WHEREAS, this Ordinance provides additional density bonus units over and above state law requirements for projects located in designated areas that are well-served by transit, infrastructure, and community amenities; and

WHEREAS, on May 12, 2026, the Planning Commission of the City of Placentia held a duly noticed public hearing at which time it considered all evidence presented, whether written or oral; and

WHEREAS, after the close of the public hearing the Planning Commission recommended that the City Council adopt this Ordinance; and

WHEREAS, on June 16, 2026, the City Council of the City of Placentia held a duly noticed public hearing at which time it considered all evidence presented, whether written or oral; and

WHEREAS, the City desires to amend its regulations to follow with state law and provide for additional incentives for density bonus projects located in designated areas that are well-served by transit, infrastructure, and community amenities.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Title 23 (Zoning) Chapter 23.23 (Density Bonus) of the Placentia Municipal Code is hereby amended in its entirety and replaced with new Chapter 23.23 as set forth in Exhibit "A" attached hereto and incorporated herein by reference.

SECTION 2. CEQA. This Ordinance is exempt from CEQA under the common sense exemption of CEQA Guidelines section 15061(b)(3) which provides that CEQA does not apply where it can be seen with certainty that the project will not have any significant impacts on the environment. This Ordinance sets the framework for future projects involving density bonus, which will require separate CEQA analysis and as such, does not have a significant impact on the environment.

SECTION 3. Effective Date. This Ordinance shall take effect on the 31st day after adoption.

SECTION 4. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause, or phrase be declared unconstitutional.

SECTION 5. Certification. The City Clerk shall certify the passage of this Ordinance and shall cause the same to be entered in the book of original ordinances of said City; shall make a minute passage and adoption thereof in the records of the meeting at which time the same is passed and adopted; and shall, within fifteen (15) days after the passage and adoption thereof, cause the same to be published as required by law, in a publication of general circulation.

INTRODUCED at a regular meeting of the City Council of the City of Placentia held on the 16th day of June 2026

PASSED, APPROVED AND ADOPTED this 30th day of June 2026.

_____
Chad P. Wanke, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Ordinance was introduced at a regular meeting of the City Council of the City of Placentia, held on the 16th day of June 2026, and was finally adopted at a regular meeting held on the 30th day of June 2026, by the following vote:

AYES:	COUNCILMEMBERS:
NOES:	COUNCILMEMBERS:
ABSENT:	COUNCILMEMBERS:
ABSTAIN:	COUNCILMEMBERS:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, City Attorney

Exhibit A: Chapter 23.23 (Density Bonus) Of The Placentia Municipal Code Is Hereby Amended In Its Entirety And Replaced With New Chapter 23.23

EXHIBIT A:

CHAPTER 23.23 (DENSITY BONUS) OF THE PLACENTIA MUNICIPAL CODE IS HEREBY AMENDED IN ITS ENTIRETY AND REPLACED WITH NEW CHAPTER 23.23:

Chapter 23.23

AFFORDABLE HOUSING DENSITY BONUS

Sections

23.23.010 Purpose.
23.23.020 Definitions.
23.23.030 Application requirements.
23.23.040 Eligibility.
23.23.050 Density bonus.
23.23.060 Special geographic areas.
23.23.070 Application review process.
23.23.080 Density bonus agreement.
23.23.090 Density bonus calculations.
23.23.100 Development standards.
23.23.110 Density bonus for commercial development.
23.23.120 Interpretation.

23.23.010. Purpose.

In accordance with California Government Code Sections 65915, et seq., this Chapter specifies how compliance with State Density Bonus Law will be implemented. Specifically, the purpose of this Chapter is to provide density bonuses, incentives, concessions, and waivers of development standards for the production of housing for very low-, low-, and moderate-income households, senior households, provision of daycare facilities, student housing, and donations of land, and for other housing types as provided by state law. In enacting this Chapter, it is also the intent of the City to implement the goals, objectives, and policies of the City's Housing Element of the General Plan.

23.23.020. Definitions.

The definitions found in California Government Code Section 65915, as amended from time to time, ("State Density Bonus Law") shall apply to the terms contained in this Chapter. "Incentives" include "concessions" as defined in State Density Bonus Law.

23.23.030. Application Requirements.

A. An applicant for a "housing development" as defined in State Density Bonus Law shall be eligible for a density bonus and other regulatory benefits that are provided by State Density Bonus Law when the applicant seeks and agrees to provide housing as specified in Section 23.23.040, or successor provisions. The density bonus calculations shall be made in accordance with Section 23.23.050.

B. The granting of a density bonus, incentive, or concession, pursuant to this Chapter, shall not be interpreted, in and of itself, to require a general plan amendment, development code amendment, zone change, other discretionary approval, or the

waiver of a City ordinance or provisions of a City ordinance unrelated to development standards.

C. All requests for density bonuses, incentives, parking reductions, and waivers for a housing development shall be filed with and on a form provided by the Director of Development Services, or their designee, concurrently with the filing of the planning application for the first discretionary or ministerial permit required for the housing development, whichever permit is earliest. The applicant shall be informed whether the application is complete consistent with Government Code Section 65943.

D. The application shall include the required fee and the following minimum information:

    1. For a requested density bonus.

        a. Summary table showing the maximum number of dwelling units permitted by the zoning and general plan excluding any density bonus units, proposed affordable units by income level, proposed bonus percentage, number of density bonus units proposed, total number of dwelling units proposed on the site, and resulting density in units per acre.

        b. Identification as to the which subparagraph of Government Code Section 65915(b)(1) the housing development qualifies for a density bonus and reasonable documentation demonstrating that the housing development is eligible for a bonus under that subparagraph. For housing developments that are located within the areas described in Section 23.23.060, the additional bonus in Section 23.23.060 applies.

        c. Where the housing development is seeking an additional bonus, the subparagraph of Government Code Section 65915(v)(1) under which the housing development qualifies for an additional density bonus and reasonable documentation demonstrating that the housing development is eligible for the additional bonus under that subparagraph.

        d. A tentative map or preliminary site plan, drawn to scale, showing the number and location of all proposed units, designating the location of proposed affordable units and density bonus units.

        e. The zoning and general plan designations and assessor's parcel number(s) of the housing development site.

        f. A description of all dwelling units existing on the site in the five-year period preceding the date of submittal of the application, including

whether occupied, vacant or demolished. Identify if any of the units have been rented in the five-year period and if subject to any form of rent control through a public entity's valid exercise of its police power, subject to a recorded covenant ordinance or law restricting rents to levels affordable to households of lower or very low income or occupied by lower or very low income households.

g. If dwelling units on the site are currently rented, income and household size of all residents of currently occupied units, if known, as well as the size and number of bedrooms for each of the units. If any dwelling units on the site were rented in the five-year period but are not currently rented, the income and household size of residents occupying the dwelling units when the site contained the maximum number of dwelling units, if known, as well as the size and number of bedrooms for each of the units.

h. The phasing of the construction of the affordable housing units in relation to the nonrestricted units in the housing development.

i. If a density bonus is requested for a land donation, the location of the land to be dedicated, proof of site control, and reasonable documentation that each of the requirements included in Government Code Section 65915 (g) can be met.

2. **Requested incentives/concessions.** Incentives or concessions are those defined by State Density Bonus Law. The number of incentives or concessions that may be requested shall be based upon the number the applicant is entitled to pursuant to State Density Bonus Law. The application shall include the following minimum information for each incentive or concession requested, shown on a site plan (if appropriate):

    a. The City's usual regulation and the requested regulatory incentive or concession.

    b. Except where mixed-use zoning is proposed as a concession or incentive, reasonable documentation to show that any requested incentive will result in identifiable and actual cost reductions to provide for affordable housing costs or rents.

    c. If approval of mixed-use zoning is proposed, reasonable documentation that nonresidential land uses will reduce the costs of the housing development, that the nonresidential land uses are compatible with the housing development and the existing or planned development in the area where the proposed housing development will be located, and that mixed-use zoning will provide for affordable housing costs and rents.

3. **Requested waivers.** For each waiver requested, the applicant shall include, shown on a site plan, and shown for each existing or proposed parcel (*if applicable*), the City's required development standard and the requested waiver of the specific development standard.

4. **Parking reductions.** If a housing development is eligible for a density bonus pursuant to State Density Bonus Law, the applicant may request an on-site vehicular parking ratio specified in Government Code Section 65915(p). An applicant may request this parking reduction in addition to the incentives and waivers permitted by paragraphs (2) and (3) of this subsection. The application shall include a table showing parking required by the zoning regulations, parking proposed under State Density Bonus Law, paragraph under Government Code Section 65915(p) (or other statute) under which the project qualifies for the parking reduction, and reasonable documentation that the project is eligible for the requested parking reduction.

5. **Density bonus or incentive for a childcare facility in a housing development.** The application shall include reasonable documentation that all of the requirements included in Government Code Section 65915(h) can be met.

6. **Density bonus or incentive for a condominium conversion.** The application shall include reasonable documentation that all of the requirements included in Government Code Section 65915.5 can be met.

23.23.040. Eligibility.

A. Except as set forth in subsection B, a housing development project shall be eligible for a density bonus and additional incentives, concessions, waivers or reductions of development standards, and parking ratios as set forth in this Section.

1. The City will grant one density bonus, the amount of which shall be specified in Section 23.23.050, to the applicant of a housing development when the applicant seeks and agrees to construct a housing development project that will, excluding any units permitted by the density bonus awarded pursuant to this Chapter, contain at least any one of the conditions defined by Government Code Section 65915(b)(1).

2. Land Donations. An applicant for a tentative subdivision map, parcel map, or other residential development approval that donates land to the City in accordance with Government Code Section 65915(g) shall be eligible for a density bonus in accordance with the terms and conditions of Government Code Section 65915(g).

3. Housing Development with Childcare Facility. An applicant that proposes to construct a housing development that conforms to the requirements of

subsection (A)(1) and that also includes a childcare facility that will be located on the premises of, as part of, or adjacent to the project shall be eligible for a density bonus in accordance with the terms and conditions of Government Code Section 65915(h).

B. Notwithstanding subsection A, an applicant that submits an application for housing development, including a planning entitlement or permit, shall be ineligible for a density bonus or any other incentive or concession under this Chapter if the housing development is proposed on a property that includes a parcel or parcels that contains: (1) rental dwelling units that are located, or, if the dwelling units have been vacated or demolished in the five-year period preceding the application, have been subject to a recorded covenant, ordinance, or law that restricts rents to levels affordable to persons or families of lower or very low income; (2) r subject to any other form of State or local rent or price control; or (3) units occupied by lower or very low-income households, unless the proposed housing development replaces those units, and either of the following applies:

    1. The proposed housing development, inclusive of the units replaced pursuant to this Section, contains affordable units at the percentages set forth in Section 23.23.050(B).

    2. Each unit in the development, exclusive of manager's unit or units, is affordable to, and occupied by, either a lower or very low-income household.

C. For purposes of this Section, "replace" shall mean either of the following:

    1. If any dwelling units described in this Section are occupied on the date of application, the proposed housing development shall provide at least the same number of units of equivalent size to be made available at affordable rent or affordable housing cost to, and occupied by, persons and families in the same or lower income category as those households in occupancy. If the income category of the household in occupancy is not known, it shall be rebuttably presumed that lower income renter households occupied these units in the same proportion of lower income renter households to all renter households within the jurisdiction, as determined by the most recently available data from the United States Department of Housing and Urban Development's Comprehensive Housing Affordability Strategy database.

    For unoccupied dwelling units described in subsection B in a development with occupied units, the proposed housing development shall provide units of equivalent size to be made available at affordable rent or affordable housing cost to, and occupied by, persons and families in the same or lower income category as the last household in occupancy. If the income category of the last household in occupancy is not known, it shall be rebuttably presumed that lower income renter households occupied these units in the

same proportion of lower income renter households to all renter households within the jurisdiction, as determined by the most recently available data from the United States Department of Housing and Urban Development's Comprehensive Housing Affordability Strategy database.

All replacement calculations resulting in fractional units shall be rounded up to the next whole number. If the replacement units will be rental dwelling units, the replacement units shall be subject to a recorded affordability restriction for at least 55 years in accordance with Government Code Section 65915(c)(1). If the proposed development is for-sale units, the units replaced shall be subject to Government Code Section 65915(c)(2).

2. If all dwelling units described in subsection B have been vacated or demolished within the five-year period preceding the application, the proposed housing development shall provide at least the same number of units of equivalent size as existed at the highpoint of those units in the five-year period preceding the application to be made available at affordable rent or affordable housing cost to, and occupied by, persons and families in the same or lower income category as those persons and families in occupancy at that time, if known. If the incomes of the persons and families in occupancy at the highpoint is not known, it shall be rebuttably presumed that low-income and very low income renter households occupied these units in the same proportion of low-income and very low income renter households to all renter households within the jurisdiction, as determined by the most recently available data from the United States Department of Housing and Urban Development's Comprehensive Housing Affordability Strategy database. All replacement calculations resulting in fractional units shall be rounded up to the next whole number. If the replacement units will be rental, the replacement units shall be subject to a recorded affordability restriction for at least 55 years in accordance with Government Code Section 65915(c)(1). If the proposed development is for-sale units, the units replaced shall be subject to Government Code Section 65915(c)(2).

D. Notwithstanding paragraphs (1) and (2), for any dwelling unit described in subsection A that is or was, within the five-year period preceding the application, or a rental unit subject to any other form of State or local rent or price control, and that is or was occupied by persons or families above lower income, replacement units must be made available at affordable rent or affordable housing cost to, and occupied by, low-income persons or families. If the replacement units will be rental dwelling units, these units shall be subject to a recorded affordability restriction for at least 55 years. If the proposed development is for-sale units, the units shall be replaced subject to Government Code Section 65915(c)(2).

E. For purposes of this Section, "equivalent size" means that the replacement units contain at least the same total number of bedrooms as the units being replaced.

23.23.050. Density Bonus.

A. An eligible applicant under Section 23.23.040 may seek a density bonus in the amounts set forth in this Section and in accordance with the procedures set forth in Section 23.23.050. Applicants may request a lesser percentage of density increase than that which is available for housing development under this Section, including, but not limited to, no increase in density; however, the City shall not be required to similarly reduce the number of units required to be dedicated pursuant to this Section and Government Code Section 65915(b).

B. **Determining Density Bonus Percentage.** The number of density bonus units to be granted shall be determined as follows:

1. For housing developments that meet the criteria of Government Code Section 65915(b)(1)(A), the density bonus shall be calculated as follows:

Percentage Low-Income Units	Percentage Density Bonus
10	20
11	21.5
12	23
13	24.5
14	26
15	27.5
16	29
17	30.5
18	32
19	33.5
20	35
21	38.75
22	42.5
23	46.25
24	50

2. For housing developments that meet the criteria of Government Code Section 65915(b)(1)(B), the density bonus shall be calculated as follows:

Percentage Very Low-Income Units	Percentage Density Bonus
5	20
6	22.5
7	25
8	27.5

Percentage Very Low-Income Units	Percentage Density Bonus
9	30
10	32.5
11	35
12	38.75
13	42.5
14	46.25
15	50

3. For housing developments that do not meet the criteria set forth in subsections 1 and 2, above, the density bonus shall be calculated as follows:

    a. For housing developments that meet the criteria of Government Code Section 65915(b)(1)(C), the density bonus shall be 20% of the number of senior housing units.

    b. For housing developments that meet the criteria of Government Code Section 65915(b)(1)(E), the density bonus shall be 20% of the number of the type of units giving rise to a density bonus under that paragraph.

    c. For housing developments that meet the criteria of Government Code Section 65915(b)(1)(F), the density bonus shall be calculated as follows:

Percentage Very Low-Income Units	Percentage Density Bonus
20	35
21	38.75
22	42.5
23	46.25
24	50

    d. For 100% Affordable Housing Projects or housing developments that meet the criteria of Government Code Section 65915(b)(1)(G), the following shall apply:

        i. Except as otherwise provided in clause (ii), the density bonus shall be 80% of the number of units for lower income households.

        ii. If the housing development is located within one-half mile of a major transit stop or is located in a very low vehicle travel area in

a designated county, there shall be no maximum control on density.

4. For housing developments that meet the criteria of Government Code Section 65915(b)(1)(D), the density bonus shall be calculated as follows:

Percentage Moderate-Income Units	Percentage Density Bonus
10	5
11	6
12	7
13	8
14	9
15	10
16	11
17	12
18	13
19	14
20	15
21	16
22	17
23	18
24	19
25	20
26	21
27	22
28	23
29	24
30	25
31	26
32	27
33	28
34	29
35	30
36	31
37	32
38	33
39	34

Percentage Moderate-Income Units	Percentage Density Bonus
40	35
41	38.75
42	42.5
43	46.25
44	50

5. Housing developments that meet the criteria of Government Code Section 65915(b)(1) are eligible for an additional density bonus as set forth in this subsection.

    a. To be eligible for an additional density bonus, a housing development shall meet the following requirements:

        i. The resulting housing development would not restrict more than 50% of the total units to moderate-income, lower income, or very low-income households;

        ii. The housing development includes additional rental or for-sale units affordable to very low-income households or moderate-income households, and meets any of the following requirements:

            1. Conforms to the requirements of Government Code Section 65915(b)(1)(A) and provides 24% of the total units to lower income households.

            2. Conforms to the requirements of Government Code Section 65915(b)(1)(B) and provides 15% of the total units to very low-income households.

            3. Conforms to the requirements of Government Code Section 65915(b)(1)(D) and provides 44% of the total units to moderate-income households.

    b. For housing developments that meet the criteria above, the additional density bonus shall be calculated using one of the following tables:

Additional Percentage Very Low-Income Units	Additional Percentage Density Bonus
5	20
6	23.75
7	27.5
8	31.25

Additional Percentage Very Low-Income Units	Additional Percentage Density Bonus
9	35
10	38.75

Additional Percentage Moderate-Income Units	Additional Percentage Density Bonus
5	20
6	22.5
7	25
8	27.5
9	30
10	32.5
11	35
12	38.78
13	42.5
14	46.25
15	50

b. The increase required by this subsection shall be in addition to any increase to density granted by Section 23.23.050(B)(1-4).

c. The additional density bonus granted under this subsection shall be calculated using the number of units excluding any density bonus awarded by this Chapter.

6. An applicant for a tentative subdivision map, parcel map, or other residential development approval that donates land to the City in accordance with Government Code Section 65915(g) shall be entitled to a density bonus as provided by Government Code Section 65915(g).

7. All density calculations resulting in fractional units shall be rounded up to the next whole number. The granting of a density bonus shall not require, or be interpreted, in and of itself, to require a general plan amendment, zoning change, or other discretionary approval.

C. Calculating Base Density

1. In residential districts, the maximum allowable residential or base density shall be determined using dwelling units per acre. All base density calculations resulting in fractional units will be rounded up to the next whole number.

2. Except as provided in subsection (3) below, in nonresidential districts which do not provide a dwelling-units-per-acre standard for density, the maximum allowable residential or base density shall be calculated by:

    a. Estimating the realistic development capacity of the site based on the objective development standards applicable to the project, including, but not limited to, floor area ratio, site coverage, maximum building height and number of stories, building setbacks and stepbacks, public and private open space requirements, minimum percentage or square footage of any nonresidential component, and parking requirements, unless not required for the base project. Parking requirements shall include considerations regarding number of spaces, location, design, type, and circulation. Applicants may provide a base density study which the City shall accept, provided that it includes all applicable objective development standards.

    b. Maintaining the same average unit size and other project details relevant to the base density study, except those development standards or requirements that may be modified by waiver or concession to accommodate the bonus units, in the proposed project as in the study.

    c. All base density calculations resulting in fractional units will be rounded up to the next whole number.

3. Notwithstanding subsection (C)(2), for any housing development subject to tiered development standards, the maximum allowable residential density shall be based on the maximum number of units allowed for the selected tier in the zoning district. The maximum allowable residential or base density shall be calculated by:

    a. Estimating the realistic development capacity of the site based on the objective development standards applicable to the project, including, but not limited to, floor area ratio, site coverage, maximum building height and number of stories, building setbacks and stepbacks, public and private open space requirements, minimum percentage or square footage of any nonresidential component, and parking requirements, unless not required for the base project. Parking requirements shall include considerations regarding number of spaces, location, design, type, and circulation. Applicants may provide a base density study which the City shall accept, provided that it includes all applicable objective development standards.

    b. Maintaining the same average unit size and other project details relevant to the base density study, except those development standards or requirements that may be modified by waiver or

concession to accommodate the bonus units, in the proposed project as in the study.

23.23.060. Special Geographic Areas.

A. **Purpose and Intent.** The purpose of this Section is to implement localized housing incentives that further the City's General Plan and Specific Plan objectives by granting an additional density bonus in designated areas that are well-served by transit, infrastructure, and community amenities. The additional bonus established herein is intended to supplement, and shall be calculated in addition to, the density bonuses available under Section 23.23.050 and Government Code § 65915 et seq.

B. **Applicability.**

1. Qualifying Areas. The additional density bonus established by this Section applies only to parcels located within the following designated geographic areas, as each is delineated on maps adopted by City Council resolution and maintained by the Development Services Department:

    a. Old Town Placentia (Chapter 23.112);

    b. Transit-Oriented Development (TOD) Packing House District (Chapter 23.111); and

    c. Chapman Corridor Specific Plan Area (Chapter 23.113).

C. **Additional Local Density Bonus.**

1. Amount. In addition to any density bonus calculated pursuant to Section 23.23.050, a housing development on a site located wholly within a designated geographic area listed in Subsection B(1) shall be entitled to an additional ten percent (10%) increase in residential density ("Local Area Bonus").

2. Stackability and Order of Operations.

    a. The Local Area Bonus shall be applied after the base (maximum allowable) residential density is established under State law and local zoning, and after the State Density Bonus is calculated pursuant to Section 23.23.050.

    b. The Local Area Bonus is additive to the State Density Bonus but does not alter State-law thresholds for incentives/concessions, waivers, or parking ratios, which shall continue to be governed by Government Code Section 65915 and Section 23.23.030.

3. Rounding. Fractional units resulting from application of the Local Area Bonus shall be rounded up to the next whole number, consistent with the

rounding method applied for the State Density Bonus under Section 23.23.050.

23.23.070. Application review process.

A. All requests under State Density Bonus Law shall be part of the planning application and shall be applied for, reviewed, and acted upon concurrently with the planning application by the approval body with authority to approve the development, within the timelines prescribed by California Government Code Section 65950 et seq. or other statute. Appeals of the planning application in accordance with the requirements of Section 23.93.050 shall include all requests under State Density Bonus Law if appeals are authorized for the discretionary or ministerial permit applied for.

B. To ensure that an application for a housing development conforms with the provisions of State Density Bonus Law, the staff report presented to the decision-making body shall state whether the application conforms to the following requirements of State Density Bonus Law, as applicable:

1. The housing development provides the housing required by State Density Bonus Law to be eligible for a density bonus and any incentives, parking reduction, or waivers requested, including housing required to replace units rented or formerly rented to very low- and low-income households as required by California Government Code Section 65915(c)(3).

2. If applicable, the housing development provides the housing required by State Density Bonus law to be eligible for an additional density bonus under Government Code Section 65915(v)(1).

3. If an incentive is requested, reasonable documentation has been presented showing that any requested incentive will result in identifiable and actual cost reductions to provide for affordable housing or costs or rents; except that, if a mixed-use development is requested, the application must instead meet all of the requirements of Government Code Section 65915(k)(2).

4. If a waiver is requested, the development standards for which a waiver is requested would have the effect of physically precluding the construction of the housing development at the densities or with the incentives permitted.

5. The housing development is eligible for any requested parking reductions under Government Code Section 65915(p) or other statute.

6. If the density bonus is based all or in part on donation of land, the requirements of Government Code Section 65915(g) have been met.

7. If the density bonus or incentive is based all or in part on the inclusion of a child care facility or condominium conversion, the requirements included in

Government Code Section 65915(h) or 65915.5, as appropriate, have been met.

C. The decision-making body shall grant an incentive requested by the applicant unless it makes a written finding, based upon substantial evidence, of any of the following:

1. The proposed incentive does not result in identifiable and actual cost reductions to provide for affordable housing costs, as defined in Health and Safety Code Section 50052.5; or for affordable rents, as defined in Health and Safety Code Section 50053; or

2. The proposed incentive would be contrary to state or federal law; or

3. The proposed incentive would have a specific, adverse impact upon the public health or safety or on any real property that is listed in the California Register of Historic Resources, and there is no feasible method to satisfactorily mitigate or avoid the specific adverse impact without rendering the housing development unaffordable to low- and moderate-income households. For the purpose of this subsection, “specific, adverse impact” means a significant, quantifiable, direct and unavoidable impact, based on objective, identified, written public health or safety standards, policies, or conditions as they existed on the date that the application for the housing development was deemed complete as defined in Government Code Section 65589.5.

D. The decision-making body shall grant the waiver of development standards requested by the applicant unless it makes a written finding, based upon substantial evidence, of any of the following:

1. The proposed waiver would be contrary to state or federal law; or

2. The proposed waiver would have an adverse impact on any real property listed in the California Register of Historic Resources; or

3. The proposed waiver would have a specific, adverse impact upon the public health or safety, and there is no feasible method to satisfactorily mitigate or avoid the specific adverse impact without rendering the housing development unaffordable to low- and moderate-income households. For the purpose of this subsection, “specific, adverse impact” means a significant, quantifiable, direct and unavoidable impact, based on objective, identified, written public health or safety standards, policies, or conditions as they existed on the date that the application for the housing development was deemed complete as defined in Government Code Section 65589.5.

E. If a child care center complies with the requirements of Government Code Section 65915(h), the decision-making body may deny a density bonus or incentive that is

based on the provision of child care facilities only if it makes a written finding, based on substantial evidence, that the City already has adequate child care facilities.

F. A request for minor modification of an approved density bonus housing plan may be granted by the Director of Development Services, or their designee, if the modification substantially complies with the original density bonus housing plan and conditions of approval. Other modifications to the density bonus housing plan shall be processed in the same manner as the original plan.

23.23.080. Density bonus housing agreement.

A. If a density bonus, incentive, parking reduction, or waiver is approved pursuant to this Chapter, the applicant shall enter into a binding affordable housing agreement or restrictive covenant, as described below, with the City, which sets forth the conditions and guidelines to be met in the implementation of State Density Bonus Law and that ensures compliance with all of the provisions of this Chapter and State Density Bonus Law. The agreement will also establish specific compliance standards and remedies available to the City upon failure by the applicant to comply with State Density Bonus Law, this Chapter, or the affordable housing agreement.

B. For rental projects, the applicant shall enter into an affordable housing agreement with the City, running with the land, in a form approved by the City Attorney, to be executed by the City Administrator, or their designee. The agreement shall require the continued affordability of all rental units that qualified the applicant for the receipt of the density bonus, incentive, waiver, or parking reduction for a minimum of fifty-five (55) years or a longer period of time if required by the construction or mortgage financing assistance program, mortgage insurance program, or rental subsidy program; shall identify the type, size and location of each affordable unit; shall specify the eligible occupants; shall specify phasing of the affordable units in relation to the market-rate units; and shall contain other relevant provisions approved by the City Attorney. Rents for the lower income density bonus units shall be set at an affordable rent as defined in State Density Bonus Law.

C. For for-sale projects, the applicant shall enter into an affordable housing agreement with the City, running with the land, in a form approved by the City Attorney, to be executed by the City Administrator, or their designee. The affordable housing agreement shall require that, the initial purchasers of those for-sale units that qualified the applicant for the receipt of the density bonus, incentive, waiver, or parking reduction are persons and families of very low, low or moderate income, as applicable. The agreement shall include an equity sharing agreement consistent with State Density Bonus Law, unless it is in conflict with the requirements of another public funding source or law. If any for-sale unit is not purchased by an income-qualified household within one-hundred eighty (180) days after the issuance of the certificate of occupancy, then the unit(s) must be

sold pursuant to a contract that satisfies the requirements of Revenue and Taxation Code Section 402.1(a)(10) to a qualified non-profit housing corporation as defined in State Density Bonus Law and that the units are offered at an affordable housing cost, as that cost is defined in Health and Safety Code Section 50052.5. and shall contain other relevant provisions approved by the City Attorney.

D. Where a density bonus, waiver or parking reduction is provided for a market-rate senior housing development, the applicant shall enter into a restrictive covenant with the City, running with the land, in a form approved by the City Attorney, to be executed by the Director of Development Services, or their designee, to require the housing development to be operated as "housing for older persons" consistent with state and federal fair housing laws.

E. The executed affordable housing agreement shall be recorded against the housing development prior to final map approval, or, where a map is not being processed, prior to issuance of building permits for the housing development, whichever is earliest. The affordable housing agreement shall be binding on all future owners and successors in interest.

23.23.090. Density bonus calculations.

A. In determining the total number of units to be granted, each component of any density calculation, including base density and bonus density, resulting in fractional units shall be separately rounded up to the next whole number.

B. When calculating the number of affordable units needed to qualify for a given density bonus, any fractions of affordable dwelling units shall be rounded up to the next whole number.

C. Except where a housing development is eligible for an additional bonus pursuant to Government Code Section 65915(v), each housing development is entitled to only one density bonus. If a housing development qualifies for a density bonus under more than one category, the applicant shall identify the category under which the density bonus is requested to be granted.

D. In determining the number of affordable units required to qualify a housing development for a density bonus pursuant to State Density Bonus Law, units added by a density bonus are not included in the calculations.

E. The applicant may elect to accept a lesser percentage of density bonus than the housing development is entitled to, or no density bonus, but no reduction will be permitted in the percentages of affordable units required by State Density Bonus Law. Regardless of the number of affordable units, no housing development shall be entitled to a density bonus greater than what is authorized under State Density Bonus Law.

F. Nothing in this Chapter requires the provision of direct financial incentives from the City for the housing development, including, but not limited to, the provision of financial subsidies, publicly owned land, fee waivers, or waiver of dedication requirements. The City, at its sole discretion, may choose to provide such direct financial incentives.

23.23.100. Development standards.

A. Building permits and final inspections or certificates of occupancy shall be issued concurrently for the market rate units and for any affordable units that qualified the project for a density bonus, incentive, waiver, or parking reduction, so that the affordable units comprise the required percentage of total units.

B. Affordable units shall be comparable in exterior appearance and overall quality of construction to market rate units in the same housing development. Interior finishes and amenities may differ from those provided in the market rate units, but neither the workmanship nor the products may be of substandard or inferior quality as determined by the City.

C. To comply with fair housing laws, the affordable units shall contain the same proportional mix of bedroom sizes as the market-rate units. In mixed-income buildings, the occupants of the affordable units shall have the same access to the common entrances and to the common areas, parking, and amenities of the project as the occupants of the market-rate housing units, and the affordable units shall be located throughout the building and not isolated on one floor or to an area on a specific floor.

23.23.110. Density bonus for commercial development.

A. The following definitions shall apply to this Section 23.23.110:

1. “Commercial development” means a development project for nonresidential and nonindustrial uses.

2. “Commercial development bonus” means modification of development standards mutually agreed upon by the City and a commercial developer and provided to a commercial development eligible for such a bonus under subparagraph (C). Examples of a commercial development bonus include an increase in floor area ratio, increased building height, or reduced parking.

D. “Partnered housing agreement” means an agreement approved by the City between a commercial developer and a housing developer identifying how the commercial development will provide housing available at an affordable ownership cost or affordable rent. A partnered housing agreement may consist of the formation of a partnership, limited liability company, corporation, or other entity recognized by the state in which the commercial developer and the housing developer are each partners, members, shareholders, or other participants, or a

contract between the commercial developer and the housing developer for the development of both the commercial developer and the housing development.

B. When an applicant proposes to construct a commercial development and has entered into a partnered housing agreement approved by the City, the City shall grant a commercial development bonus mutually agreed upon by the developer and the City. The commercial development bonus shall not include a reduction or waiver in fees imposed on the commercial development to provide for affordable housing.

C. The partnered housing agreement shall include all of the following provisions:

    1. The housing development shall be located either: (i) on the site of the commercial development; or (ii) on a site within the City that is within one-half mile of a major transit stop, as defined in Public Resources Code Section 21155, and is in close proximity to public amenities, including schools and employment centers.

    2. At least thirty percent (30%) of the total units in the housing development shall be made available at an affordable ownership cost or affordable rent to low-income households, or at least fifteen percent (15%) of the total units in the housing development shall be made available at an affordable ownership cost or affordable rent to very low-income households.

    3. The commercial development must agree either to directly build the affordable housing units, donate a site consistent with the requirements of Government Code Section 65915(g) for the development of the affordable housing units, or make a cash payment to the housing developer for the development of the affordable housing units.

D. An approved partnered housing agreement shall be described in the City's Housing Element annual report as required by Government Code Section 65915.7(k).

23.23.120. Interpretation.

If any portion of this Chapter conflicts with State Density Bonus Law or other applicable state law, state law shall supersede this Chapter. Any ambiguities in this Chapter shall be interpreted to be consistent with State Density Bonus Law. Statutory references in this ordinance include successor provisions.

Agenda Item No: 1.e

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 30, 2026

Submitted by: Crystal Adams

From: Administrative Services

Subject:
9-1-1 ADVANCED LIFE SUPPORT EMERGENCY MEDICAL SERVICES

Financial Impact:
Expense $180,000 Fiscal Year 2026-27

Summary:
On July 1, 2020, the Placentia Fire and Life Safety Department began to provide emergency services to the residents of Placentia. In 2025, the City entered into a Professional Services Agreement with Emergency Ambulance Service, Inc. (Emergency) to provide 9-1-1 Advanced Life Support (ALS) services. The initial year has come to a conclusion, and staff is recommending that the City amend the contract for an additional one (1) year term, with the option for two additional one-year terms in order to protect the public health and safety of the community, while the City continues to work toward identifying a long term 9-1-1 / ALS Service plan for the City.

Recommended Action:
It is recommended that the City Council:

1. Approve a First Amendment to Professional Services Agreement with Emergency Ambulance Service, Inc. for the provision of 9-1-1 Advanced Life Support Services for a term of one (1) year in the amount of $180,000, with the option to extend for two (2) additional one-year terms; and
2. Authorize the Acting City Administrator and/or her designee to execute all necessary documents, in a form approved by the City Attorney.

Strategic Plan Statement:
Strategic Goal No. 2: Public Safety, by providing a safe, family-friendly environment through proactive policing, efficient fire and emergency medical services, disaster preparedness, and strong community partnerships that protect residents, businesses, and visitors.

Discussion:
Emergency Services consist of paramedics who provide advance life support to our city Fire Department by treating and transporting complex medical emergencies. On July 1, 2020, the Placentia Fire and Life Safety Department began to provide emergency services to the residents of Placentia. In 2025, the City entered into a Professional Services Agreement with Emergency Ambulance Service, Inc. (Emergency) to provide 9-1-1 Advanced Life Support

(ALS) services. The initial year has come to a conclusion, and staff is recommending that the City amend the contract for an additional one (1) year term, with the option for two additional one-year terms in order to protect the public health and safety of the community, while the City continues to work toward identifying a long term 9-1-1 / ALS Service plan for the City. Extending the agreement will ensure uninterrupted delivery of high-quality emergency medical response as the City evaluates the most effective and sustainable service model moving forward.

Financial Summary:
Per the proposed amendment, the annual payment to Emergency for these services will be $180,000 per year. In the event that the contract is extended and/or Emergency Ambulance participates in an RFP process for 9-1-1 Advanced Life Support Services, this amount may be adjusted in future years in accordance with costs incurred, and subject to the negotiations of the parties.

Attachments
Proposed 1st Amendment for Emergency Ambulance Service.docx
2025_Emergency Ambulance Service, Inc. - 911-ALS Services Agreement.pdf

FIRST AMENDMENT TO
PROFESSIONAL SERVICES AGREEMENT
WITH
EMERGENCY AMBULANCE SERVICE, INC.

This Amendment No. 1 ("Amendment") to Professional Services Agreement is made and entered into effective the 30th day of June, 2026, by and between the City of Placentia, a Charter City ("City") and Emergency Ambulance Service Inc., a California corporation ("Service Provider"). City and Service Provider are sometimes hereinafter individually referred to as "Party" and or collectively referred to as the "Parties."

A. Recitals.

(i) City and Service Provider entered into a Professional Services Agreement ("Agreement") dated April 15, 2025, through which Service Provider has been providing 9-1-1/ALS Services and transportation the City. A copy of the Agreement is incorporated herein by this reference, specifically including all exhibits thereto. All of the services, duties and obligations required to be performed by Service Provider in the Agreement are hereinafter collectively referred to as either the "Services" or the "9-1-1/ ALS Services";

(ii) The Parties now seek to amend the Agreement to extend the term up through June 30, 2029, to revise the total compensation, and otherwise clarify the scope of ALS services and transportation;

(iii) The City Council determines that this Amendment is necessary in order to protect the public health and safety of the community, while the City continues to work toward the establishment of a long term 9-1-1/ALS Services plan for the City; and

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

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

B. Amendment to Agreement.

1. Recitals. All of the recitals in the Agreement are restated herein.

2. Section 1.1 of the Agreement is hereby amended to read as follows:

1.1. Scope of Services. Service Provider shall provide to City all of the professional Services described in the Original Agreement, attached as Exhibit "D", and incorporating all exhibits to that Original Agreement, specifically including ALS services and ALS ambulance transportation services. The Scope of Services includes, but is not limited to, the Services described in Exhibit "D" of the Agreement, the City's Original Request for Proposals for 9-1-1 Advanced Life Support Emergency Medical Services, RFP No. 2018-

01 issued on December 20, 2018 (Exhibit “B”), including among other things the contract scope of work, and the Original Service Provider’s Proposal (Exhibit “A”).

Unless specifically stated herein to the contrary, all terms in this Agreement shall have the same meaning as in the Original Agreement.

3. Section 1.12 is hereby added to the agreement as follows:

   1.12. Third Surge Ambulance. Service Provider shall maintain a third dedicated surge ambulance unit available to provide full ALS response and transportation services within the City. Service Provider will use all available resources to provide a third surge ambulance unit to respond and arrive within ten (10) minutes for a Code 3 response.

4. Section 2.1 of the Agreement is hereby amended to read as follows:

2.1 Compensation. Service Provider’s total compensation shall not exceed One Hundred and Eighty Thousand Dollars ($180,000.00) per year of this Agreement. This amount will be payable at the rate of Fifteen Thousand Dollars ($15,000.00) per month. Service Provider may request in writing a renegotiation of the annual compensation rate during any contract year after the first year, with at least 6 months notice prior to the end of the current term. Upon such request, the City agrees to negotiate in good faith, and the Service Provider may present relevant expense or budget information as necessary to support a reasonable adjustment to the compensation; provided, however, that the total increase from one year to the next shall not exceed 10%. In the event of a change or reduction in the Scope of Services by City, the parties shall negotiate in good faith any modifications to compensation that may be required as a result of the change.

Service Provider shall not receive any payments from the City for the performance of any services under this Agreement, unless specifically stated in this Agreement. All ALS reimbursement payments or revenue associated with this Agreement shall come exclusively from Service Provider’s billing and collection of payment from patients and third-party payors for the performance of any services or provision of equipment or materials related to this Agreement.

As necessary, Service Provider shall enter into an agreement with the Orange County Exclusive Operating Area A 9-1-1 BLS ambulance transport service provider for billing services for the provision of collecting ALS reimbursement payments for service, unless otherwise indicated by City. City shall not permit any other parties to bill patients or third-party payors, for ALS emergency ambulance services and transportation provided by Service Provider with the exception of billing that may be done by ambulance providers authorized by the Orange County Health Care Agency to provide mutual aid.

Service Provider shall comply with all applicable laws governing billing and collection, including but not limited to laws and regulations applicable to patients covered by Medicare, Medicaid, and other public or private reimbursement programs.

5. Section 4.1 of the Agreement is hereby amended to read as follows:

4.1. Term. This Agreement shall commence on the Effective Date with service delivery to begin July 1, 2025, and continue for a period of 24 months, unless previously terminated as provided herein or as otherwise agreed to in writing by the parties. Starting on June 30, 2027, and each year thereafter on the same date, the Agreement will be automatically extended for another 12 month term, unless either party provides notice of termination as authorized in Section 4.2 of this Agreement. In no event shall the term of this Agreement extend beyond June 30, 2029.

6. Section 4.2 of the Agreement is hereby amended to read as follows:

4.2. Notice of Termination.

A. Termination by City.

1) The City reserves and has the right and privilege of canceling, suspending or abandoning the execution of all or any part of the work contemplated by this Agreement, with or without cause, at any time, by providing at least sixty (60) days prior written notice to Service Provider. The termination date shall be deemed effective upon receipt of the notice of termination. In the event of such termination, Service Provider shall immediately stop rendering services as of the termination date under this Agreement unless directed otherwise by the City. If the City suspends, terminates or abandons a portion of this Agreement such suspension, termination or abandonment shall not make void or invalidate the remainder of this Agreement. Notwithstanding anything stated herein to the contrary, City reserves the right to immediately terminate all or any part of the services provided under this Agreement, if City determines, in its sole and absolute discretion and for any reason, that the provision of those services may not be permissible under law.

2) If the Service Provider defaults in the performance of any of the terms or conditions of this Agreement, it shall have ten (10) days after service upon it of written notice of such default in which to cure the default by rendering a satisfactory performance. In the event that the Service Provider fails to cure its default within such period of time, the City shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

3) The City shall have the right, notwithstanding any other provisions of this Agreement, to terminate this Agreement, at its option and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement, immediately upon service of written notice of termination on the Service Provider, if the latter should:

a. Be adjudged a bankrupt;
b. Become insolvent or have a receiver of its assets or property appointed because of insolvency;
c. Make a general assignment for the benefit of creditors;
d. Default in the performance of any obligation or payment of any indebtedness under this Agreement;
e. Suffer any judgment against it to remain unsatisfied or unbonded of record for thirty (30) days or longer; or
f. Institute or suffer to be instituted any procedures for reorganization or rearrangement of its affairs.

B. Termination by Service Provider. Service Provider shall have the right to terminate this Agreement upon providing City with at least 12 months prior written notice, prior to the end of then current 12 month term.

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

8. This Agreement, all amendments together with this Amendment No. 1 and all Exhibits attached thereto, constitutes the entire Agreement between the Parties and supersedes all prior negotiations, arrangements, representation, and understandings, if any, made by or between the Parties with respect to the subject matter hereof. No amendment or other modification of the Agreement, as modified by this Amendment No. 1 shall be binding unless executed in writing by both Parties hereto, or their respective successors, assigns, or grantees.

9. Each of the undersigned represents and warrants that he or she is duly authorized to execute and deliver this Amendment No. 1 and that such execution is binding upon the entity for which he or she is executing this document.

IN WITNESS WHEREOF, the Parties have caused Amendment No. 1 to the Professional Services Agreement to be executed as of the day and year first above written.

SERVICE PROVIDER	CITY OF PLACENTIA
By: _____	By: _____
Name	Rosanna Ramirez,
Title	Acting City Administrator
	ATTEST:

By: _____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

By: _____
Christian L. Bettenhausen, City Attorney

PROFESSIONAL SERVICES AGREEMENT

CITY OF PLACENTIA
PROFESSIONAL SERVICES AGREEMENT
WITH
EMERGENCY AMBULANCE SERVICE, INC.

THIS AGREEMENT ("Agreement") is made and entered into this 15th day of April, 2025 ("Effective Date"), by and between the CITY OF PLACENTIA, a California charter city ("City"), and Emergency Ambulance Service Inc, a California corporation ("Service Provider").

W I T N E S S E T H:

A. WHEREAS, an efficient and effective Emergency Medical Services (EMS) System is critically important to the safety, health and welfare of the public; and

B. WHEREAS, City is the designated responsible Agency for the planning, implementation and evaluation of the City EMS System, and City has determined that all requests for 911 emergency medical services shall be met by ALS (Paramedic) equipped and staffed response vehicles; and

C. WHEREAS, pursuant to Health and Safety Code, Division 2.5, Section 1797.201 (Section 201), City has the authority to provide 9-1-1/Advanced Life Support Emergency Medical Services (9-1-1/ALS Services) within its jurisdiction, and has continuously provided those services in the same manner and scope without interruption since at least July 1, 1975; and

D. WHEREAS, pursuant to its rights under Section 201, and as a charter city, City reserves the right to contract for 9-1-1/ALS Services with any qualified public or private service provider; and

E. WHEREAS, the Service Provider shall be equipped and qualified to provide mutual and automatic aid to surrounding communities; and

F. WHEREAS, on June 4, 2019, City entered into an agreement (Original Agreement) with Lynch EMS Inc. (Original Provider), as an independent service provider, for the purpose of providing 9-1-1/ALS Services in the City. A copy of the Original Agreement is attached as Exhibit D and is incorporated by this reference, and specifically incorporates all exhibits thereto. All of the services, duties and obligations, required to be performed by the Original Provider under the Original Agreement are hereinafter collectively referred to as either the "Services" or the "9-1-1/ ALS Services"; and

G. WHEREAS, the Existing Contract for 9-1-1/ALS Services is due to expire on June 30, 2025, which expiration has created an urgent need to either negotiate an extension to the Original Agreement or find an alternate provider; and

G. WHEREAS, City made good faith efforts to meet with the Original Provider to negotiate an extension, but the parties were unable to reach an agreement. The offered extension would be substantially more expensive for the City and would minimize flexibility by requiring a longer contract term; and

H. WHEREAS, the urgent nature of the situation was exacerbated by the recent departure of the prior City Administrator and other factors, which have in turn clarified the need to re-examine the City's long term plan for 9-1-1/ALS Services; and

I. WHEREAS, there is insufficient time to conduct a full RFP process prior to the expiration of the current contract; and

J. WHEREAS, City is currently engaged in its annual budgeting process, and is trying to determine how to address a long term structural deficit in a fiscally sustainable manner; and

K. WHEREAS, given the City's current financial limitations, together with the need to provide ongoing quality 9-1-1/ALS Services, the City Council needs additional time and flexibility in order to properly evaluate how 9-1-1/ALS Services should be provided in the City, and then to conduct an RFP; and

L. WHEREAS, Service Provider has offered to help provide 9-1-1/ALS Services on an urgency basis, at a reasonable cost, and with a flexible contract term that provides the City with the additional time and flexibility it needs to conduct a thorough evaluation; and

M. WHEREAS, Service Provider asserts that it has the appropriate experience, equipment, manpower and expertise to provide 9-1-1/ALS Services, and is willing to provide these Services at the same level and scope, and subject to the same terms and conditions, as are currently being provided under the Original Agreement between the City and the Original Provider; and

N. WHEREAS, City and Service Provider now desire to enter into this Agreement whereby Service Provider shall provide to City all of the same Services as set forth in the Original Agreement attached as Exhibit "D", incorporating all exhibits thereto, except as may be specifically stated herein to the contrary; and

L. WHEREAS, no official or employee of City has a financial interest, within the provisions of Sections 1090-1092 of the California Government Code, in the subject matter of this Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions contained herein, the parties hereby agree as follows:

1.0. SERVICES PROVIDED BY SERVICE PROVIDER

1.1. Scope of Services. Service Provider shall provide all of the professional Services described in the Original Agreement, attached as Exhibit "D", and incorporating all exhibits to that Original Agreement. The Original Agreement specifically includes, but is not limited to, the Original Agreement itself (Exhibit "D"), the City's Original Request for Proposals for 9-1-1 Advanced Life Support Emergency Medical Services, RFP No. 2018-01 issued on December 20, 2018 (Exhibit "B"), including among things the contract scope of work, and the Original Service Provider's Proposal (Exhibit "A").

Unless specifically stated herein to the contrary, all terms in this Agreement shall have the same definition and meaning as in the Original Agreement.

1.2. Professional Practices. All professional services to be provided by Service Provider pursuant to this Agreement shall be provided by personnel experienced and licensed in their respective fields and in a manner consistent with the standards of care, diligence and skill ordinarily exercised by professional EMS Providers in similar fields and circumstances in accordance with sound professional practices, legal requirements and regulatory licensure requirements. Service Provider also warrants that it is familiar with all laws that may affect its performance of this Agreement and shall advise City of any changes in any laws that may affect Service Provider's performance of this Agreement. Service Provider shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. The Service Provider shall at all times observe and comply with all such laws and regulations. Officers and employees shall not be liable at law or in equity occasioned by failure of the Service Provider to comply with this section.

1.3. Performance to Satisfaction of City. Service Provider agrees to perform all the work to the complete satisfaction of the City as prescribed in the scope of work in the City's RFP for these services, Service Provider's Proposal, and within hereinafter specified. The specific performance standards and penalties for not achieving those standards are also outlined in the RFP scope of work. Evaluations of the work will be done by the City Administrator or his or her designee.

1.4. Warranty. Service Provider warrants that it shall perform the services required by this Agreement in compliance with all applicable Federal and California employment laws, including, but not limited to, those laws related to minimum hours and wages; occupational health and safety; fair employment and employment practices; workers' compensation insurance and safety in employment; and all other Federal, State and local laws and ordinances applicable to the services required under this Agreement. Service Provider shall indemnify and hold harmless City from and against all claims, demands, payments, suits, actions, proceedings, and judgments of every nature and description including attorneys' fees and costs, presented, brought, or recovered against City for, or on account of any liability under any of the above-mentioned laws, which may be incurred by reason of Service Provider's performance under this Agreement.

1.5. EMS Deployment Reporting. The City understands the dynamic nature of EMS deployment strategies and posting of EMS resources to ensure fast and effective

responses to emergencies to meet required performance standards. Service Provider shall provide the City with a monthly report showing where EMS resources are posted and adjusted in response to changes in call volume and locations.

1.6 Annual Paramedic Licensure Confirmation. Service Provider shall provide evidence of current licensures and County accreditation for each paramedic employed by Service Provider providing 9-1-1/ALS EMS in the City of Placentia on an annual basis.

1.7 Mutual and Automatic Aid. Service Provider shall in accordance with the California Emergency Services Act, as well as Orange County Emergency Medical Services Agency Policy #900.00 – Multi-Casualty Incident Response Plan, enter into agreements with surrounding agencies and the City for responding to requests for mutual and/or automatic aid to neighboring communities.

1.8. Non-discrimination. In performing this Agreement, Service Provider shall not engage in, nor permit its agents to engage in, discrimination in employment of persons because of their race, religion, color, national origin, ancestry, age, physical handicap, medical condition, marital status, sexual gender or sexual orientation, except as permitted pursuant to Section 12940 of the Government Code, including the exceptions enumerated therein. Such actions shall include, but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeship. Service Provider agrees to post in conspicuous places, available to employees and applicants for employment, a notice setting forth provisions of this non-discrimination clause.

Service Provider shall, in all solicitations and advertisements for employees placed by, or on behalf of Service Provider, state that all qualified applicants will receive consideration for employment without regard to age, race, color, religion, sex, marital status, national origin, or mental or physical disability. Service Provider shall cause the paragraphs contained in this Section to be inserted in all subcontracts for any work covered by the Agreement, provided that the foregoing provisions shall not apply to subcontracts for standard commercial supplies or raw materials.

1.9. Exclusive Agreement. Service Provider acknowledges that the City is awarding this agreement on an exclusive basis and shall be the only Service Provider contracted by the City to provide these services.

1.10. Delegation and Assignment. The duties set forth herein shall not be delegated, assigned, or subcontracted to any person or entity without the prior written consent of City. All insurance requirements contained in this Agreement are independently applicable to any and all subcontractors that Service Provider may engage with City consent during the term of this Agreement.

1.11. Confidentiality. Employees of Service Provider in the course of their duties may have access to financial, accounting, statistical, and personal health data of private

individuals. Service Provider covenants that all data, documents, discussion, or other information developed or received by Service Provider or provided for performance of this Agreement are deemed confidential and shall not be disclosed by Service Provider without written authorization by City. City shall grant such authorization if disclosure is required by law. All City data shall be returned to City upon the termination of this Agreement. Service Provider's covenant under this Section shall survive the termination of this Agreement.

2.0. COMPENSATION AND BILLING

2.1. Compensation. Service Provider's total compensation shall not exceed Seven Hundred and Forty Thousand Dollars ($740,000.00) in Year 1 of the agreement. For any extension, the annual compensation beginning in Year 2 and subsequent years thereafter may be increased by the Consumer Price Index for all Urban Consumers for the Los Angeles-Long Beach-Anaheim area published by the United States Department of Labor, Bureau of Statistics (Index) which is published for the month immediately preceding the adjustment date (Adjustment Index), by a maximum of 3%, whichever is lower. The Adjustment Index shall be compared to the Index which was published for the date immediately preceding the beginning of the first twelve (12) month period (Beginning Index). The 12-month period shall be July 1 to June 30 each year this agreement is in effect. Notwithstanding the foregoing, Service Provider may request in writing a renegotiation of the annual compensation rate during any contract year after the first year, with at least 6 months notice prior to the end of the current term. Upon such request, the City agrees to negotiate in good faith, and the Service Provider may present relevant expense or budget information as necessary to support a reasonable adjustment to the compensation; provided, however, that the total increase from one year to the next shall not exceed 10%.

Service Provider shall not receive any payments from the City for the performance of any services under this Agreement unless specifically stated in this Agreement. All ALS reimbursement payments or revenue associated with this Agreement shall come exclusively from Service Provider's billing and collection of payment from patients and third-party payors for the performance of any services or provision of equipment or materials related to this Agreement.

Service Provider shall be required to enter into an agreement with the Orange County Exclusive Operating Area A 9-1-1 ambulance transport service provider for billing services for the provision of collecting ALS reimbursement payments for service, unless otherwise indicated by City. City shall not permit any other parties to bill patients or third-party payors, for ALS emergency ambulance services provided by Service Provider with the exception of billing that may be done by ambulance providers authorized by the Orange County Health Care Agency to provide mutual aid during a multi-casualty incident (MCI) or disaster. Service Provider shall comply with all applicable laws governing billing and collection, including but not limited to laws and regulations applicable to patients covered by Medicare, Medicaid, and other public or private reimbursement programs.

2.2. Additional Services. Service Provider shall not receive compensation for any services provided outside the scope of services specified in this Agreement, or which are inconsistent with or in violation of the provisions of this Agreement, unless the City, prior to Service Provider performing the additional services, approves such additional services in writing. It is specifically understood that oral requests and/or approvals of such additional services or additional compensation shall be barred and are unenforceable. Should the City request in writing additional services that increase the hereinabove described "SCOPE OF SERVICES", an additional fee negotiated between both parties shall be paid to the Service Provider for such additional services.

2.3. Method of Billing. Service Provider shall submit an invoice to the City for approval monthly. Said invoice shall be based on 12 equal monthly payments of the total annual compensation amount allowed under this agreement. City shall pay Service Provider's invoice within thirty (30) days from the date City receives said invoice. Any additional services approved and performed pursuant to this Agreement shall be designated as "Additional Services" on a separate invoice line-item.

2.4. Records and Audits. Records of Service Provider's services and all revenues collected relating to this Agreement shall be maintained in accordance with generally recognized accounting principles and shall be made available to City for auditing purposes. City shall call for an independent bi-annual audit of all revenues collected under this agreement, and new revenue sources collected as a result of this agreement, throughout the duration of the agreement including any term extensions. City shall have the right to analyze Service Provider's revenues and operational expenses at mutually convenient times.

3.0. TIME OF PERFORMANCE

3.1. Commencement of Work. The professional services to be performed pursuant to this Agreement shall commence on July 1, 2025, so that there is no gap in the provision of Services. Said services shall be performed in strict compliance with the contract scope of work approved by City as set forth in Exhibit "A."

4.0. TERM AND TERMINATION

4.1. Term. This Agreement shall commence on the Effective Date with service delivery to begin July 1, 2025, and continue for a period of 12 months, unless previously terminated as provided herein or as otherwise agreed to in writing by the parties. One 12 month term extension is available, and may be exercised by the City in its sole and absolute discretion. City shall submit written notice of its decision to extend the Agreement no later than April 1, 2026.

4.2. Notice of Termination. The City reserves and has the right and privilege of canceling, suspending or abandoning the execution of all or any part of the work contemplated by this Agreement, with or without cause, at any time, by providing at least sixty (60) days prior written notice to Service Provider. The termination date shall be

deemed effective upon receipt of the notice of termination. In the event of such termination, Service Provider shall immediately stop rendering services as of the termination date under this Agreement unless directed otherwise by the City. If the City suspends, terminates or abandons a portion of this Agreement such suspension, termination or abandonment shall not make void or invalidate the remainder of this Agreement.

If the Service Provider defaults in the performance of any of the terms or conditions of this Agreement, it shall have ten (10) days after service upon it of written notice of such default in which to cure the default by rendering a satisfactory performance. In the event that the Service Provider fails to cure its default within such period of time, the City shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

The City shall have the right, notwithstanding any other provisions of this Agreement, to terminate this Agreement, at its option and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement, immediately upon service of written notice of termination on the Service Provider, if the latter should:

a. Be adjudged a bankrupt;

b. Become insolvent or have a receiver of its assets or property appointed because of insolvency;

c. Make a general assignment for the benefit of creditors;

d. Default in the performance of any obligation or payment of any indebtedness under this Agreement;

e. Suffer any judgment against it to remain unsatisfied or unbonded of record for thirty (30) days or longer; or

f. Institute or suffer to be instituted any procedures for reorganization or rearrangement of its affairs.

4.3. Compensation. In the event of termination, City shall pay Service Provider for reasonable costs incurred and professional services satisfactorily performed up to and including the date of City's written notice of termination within thirty-five (35) days after service of the notice of termination. City shall not be liable for any claim of lost profits.

4.4. Documents. In the event of termination of this Agreement, all documents prepared by Service Provider in its performance of this Agreement shall be provided to the City.

5.0. INSURANCE

5.1. Minimum Scope and Limits of Insurance. Service Provider shall obtain, maintain, and keep in full force and effect during the life of this Agreement all the following minimum scope of insurance coverages with an insurance company admitted to doing business in California, rated "A," Class X, or better in the most recent Best's Key Insurance Rating Guide, and approved by City:

(a) Broad-form commercial general liability, in a form at least as broad as ISO form #CG 00 01 04 13, including premises-operations, products/completed operations, broad form property damage, blanket contractual liability, independent contractors, personal injury or bodily injury with a policy limit of not less than Five Million Dollars ($5,000,000.00), combined single limits, per occurrence. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or shall be twice the required occurrence limit. If Service Provider maintains higher limits than the specified minimum limits, City requires and shall be entitled to coverage for the high limits maintained by the Service Provider. The policy shall not have a deductible or self-retention provision in excess of an amount that has been pre-approved by the City.

(b) Business automobile liability for owned vehicles, hired, and non-owned vehicles, with a policy limit of not less than Five Million Dollars ($5,000,000.00), combined single limits, each incident for bodily injury and property damage. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or shall be two times the required occurrence limit. If Service Provider maintains higher limits that the specified minimum limits, City requires and shall be entitled to coverage for the high limits maintained by the Service Provider. The policy shall not have a deductible or self-retention provision in excess of an amount that has been pre-approved by the City.

(c) Workers' compensation insurance as required by the State of California and Employers Liability Insurance with a minimum limit of $1,000,000 per accident for any employee or employees of Service Provider. Service Provider agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the City, its officers and officials, agents, employees, and volunteers for losses arising from work performed by Service Provider for the City and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

Before execution of this Agreement by the City, the Service Provider shall file with the City's Contract Manager the following signed certification:

> I am aware of, and will comply with, Section 3700 of the Labor Code, requiring every employer to be insured against liability of Workers' Compensation or to undertake self-insurance before commencing any of the work.

The Service Provider shall also comply with Section 3800 of the Labor Code by securing, paying for and maintaining in full force and effect for the duration of this Agreement, complete Workers' Compensation Insurance, and shall furnish a Certificate of Insurance to the City's Contract Manager before execution of this Agreement by the City. The City, its officers and officials and employees shall not be responsible for any claims in law or equity occasioned by failure of the Service Provider to comply with this section.

(d) Medical Professional Liability with limit no less than $2,000,000 per occurrence and $6,000,000 aggregate. If coverage is written on a claims made basis, the Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work. Insurance must be maintained, and evidence of insurance must be provided for at least three (3) years after completion of the contract of work. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Consultant must purchase "extended reporting" coverage for a minimum of three (3) years after completion of contract work. A copy of the claims reporting requirements must be submitted to the City for review.

Neither the CITY nor any of its elected or appointed officials, officers, agents, employees, or volunteers makes any representation that the types of insurance and the limits specified to be carried by Service Provider under this Agreement are adequate to protect Service Provider. If Service Provider believes that any such insurance coverage is insufficient, Service Provider shall provide, at its own expense, such additional insurance as Service Provider deems adequate.

5.2. Endorsements. The commercial general liability insurance policy and business automobile liability policy shall contain or be endorsed to contain the following provisions as worded below:

(a) Additional insureds: "The City of Placentia and its elected and appointed boards, officers, officials, agents, employees, and volunteers are additional insureds with respect to: liability arising

out of activities performed by or on behalf of the Service Provider pursuant to its contract with the City; products and completed operations of the Service Provider; premises owned, occupied or used by the Service Provider; automobiles owned, leased, hired, or borrowed by the Service Provider."

(b) Notice: "Service Provider shall provide immediate written notice if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; (3) or the deductible or self-insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, Service Provider shall forthwith obtain and submit proof of substitute insurance. Should Service Provider fail to immediately procure other insurance, as specified, to substitute for any canceled or altered policy, the City may procure such insurance at Service Provider's sole cost and expense."

(c) Other insurance: "The Service Provider's insurance coverage shall be primary insurance as respects the City of Placentia, its officers, officials, agents, employees, and volunteers. Any other insurance maintained by the City of Placentia shall be excess and not contributing with the insurance provided by this policy."

(d) Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the City of Placentia, its officers, officials, agents, employees, and volunteers.

(e) The Service Provider's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

5.3. Deductible or Self-Insured Retention. If any of such policies provide for a deductible or self-insured retention to provide such coverage, the amount of such deductible or self-insured retention shall be approved in advance by City. No policy of insurance issued as to which the City is an additional insured shall contain a provision which requires that no insured except the named insured can satisfy any such City-approved deductible or self-insured retention.

5.4. Certificates of Insurance. Service Provider shall provide to City certificates of insurance showing the insurance coverages and required endorsements described above, in a form and content approved by City, prior to performing any services under this Agreement. The certificates of insurance and endorsements shall be attached hereto as Exhibit "C", and are incorporated herein by this reference.

5.5. Non-limiting. Nothing in this Section shall be construed as limiting in any way, the indemnification provision contained in this Agreement, or the extent to which

Service Provider may be held responsible for payments of damages to persons or property.

6.0. GENERAL PROVISIONS

6.1. Entire Agreement. This Agreement and its Exhibits constitutes the entire agreement between the parties with respect to any matter referenced herein and supersedes any and all other prior writings and oral negotiations. This Agreement may be modified only in writing and signed by the parties in interest at the time of such modification. The terms of this Agreement shall prevail over any inconsistent provision in any other contract document appurtenant hereto, including exhibits to this Agreement.

6.2. Representatives. The City Administrator or his or her designee shall be the representative of City for purposes of this Agreement and may issue all consents, approvals, directives and agreements on behalf of the City, called for by this Agreement, except as otherwise expressly provided in this Agreement.

Service Provider shall designate a representative for purposes of this Agreement who shall be authorized to issue all consents, approvals, directives and agreements on behalf of Service Provider called for by this Agreement, except as otherwise expressly provided in this Agreement.

6.3. Contract Managers. City shall designate a Contract Manager to work directly with Service Provider in the performance of this Agreement. It shall be the Service Provider's responsibility to assure that the Contract Manager is kept informed of the progress of the performance of the services and the Service Provider shall refer any decision, which must be made by City, to the Contract Manager. Unless otherwise specified herein, any approval of City required hereunder shall mean the approval of the Contract Manager.

Service Provider shall designate a Management Contact who shall represent it and be its agent in all consultations with City during the term of this Agreement and who shall not be changed by Service Provider without the express written approval by the City. Service Provider or its Management Contact shall attend and assist in all coordination meetings called by City.

6.4. Notices. Any notices, documents, correspondence or other communications concerning this Agreement, or the work hereunder may be provided by personal delivery, facsimile or if mailed, shall be addressed as set forth below and placed in a sealed envelope, postage prepaid, and deposited in the United States Postal Service. Such communication shall be deemed served or delivered: a) at the time of delivery if such communication is sent by personal delivery; b) at the time of transmission if such communication is sent by facsimile; and c) 72 hours after deposit in the U.S. Mail as reflected by the official U.S. postmark if such communication is sent through regular United States mail.

IF TO SERVICE PROVIDER:	IF TO CITY:
Emergency Ambulance Service Inc.,	City of Placentia
_____	401 E. Chapman
_____	Placentia, CA 92870
Tel: (___)_____	Tel: (714) 993-8171
Fax: (___) _____	Fax: (714) 528-4640
Attn: _____	Attn: Rosanna Ramirez

6.5. Attorneys' Fees. In the event that litigation is brought by any party in connection with this Agreement, the prevailing party shall be entitled to recover from the opposing party all costs and expenses, including reasonable attorneys' fees, incurred by the prevailing party in the exercise of any of its rights or remedies hereunder or the enforcement of any of the terms, conditions, or provisions hereof.

6.6. Governing Law. This Agreement shall be governed by and construed under the laws of the State of California without giving effect to that body of laws pertaining to conflict of laws. In the event of any legal action to enforce or interpret this Agreement, the parties hereto agree that the sole and exclusive venue shall be a court of competent jurisdiction located in Orange County, California. Service Provider agrees to submit to the personal jurisdiction of such court in the event of such action.

6.7. Assignment. Service Provider shall not voluntarily or by operation of law assign, transfer, sublet or encumber all or any part of Service Provider's interest in this Agreement without City's prior written consent. Any attempted assignment, transfer, subletting or encumbrance shall be void and shall constitute a breach of this Agreement and cause for termination of this Agreement. Regardless of City's consent, no subletting or assignment shall release Service Provider of Service Provider's obligation to perform all other obligations to be performed by Service Provider hereunder for the term of this Agreement.

6.8. Indemnification and Hold Harmless. Service Provider shall defend, indemnify and hold City, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner which actually or allegedly arise out of or are incident to any alleged acts, omissions, negligence or willful misconduct of Service Provider, its officials, officers, employees, agents, and subcontractors arising out of or in connection with the performance of the Services, the Project or this Agreement, including without limitation the payment of all consequential damages and attorney's fees and other related costs and expenses except where caused by the active negligence, sole negligence, or willful misconduct of City its officials, officers, employees, volunteers and agents. Service Provider shall defend, at Service Provider's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against City, officials, officers, employees, volunteers and agents. Service

Provider shall pay and satisfy any judgment, award or decree that may be rendered against City or its officials, officers, employees, volunteers and agents, in any such suit, action or other legal proceeding. Service Provider shall reimburse City and its officials, officers, employees, volunteers and/or agents, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Service Provider's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by City, its officials, officers, employees, volunteers and agents.

6.9. Independent Contractor. Service Provider is and shall be acting at all times as an independent contractor and not as an employee of City. Service Provider shall have no power to incur any debt, obligation, or liability on behalf of City or otherwise act on behalf of City as an agent. Neither City nor any of its agents shall have control over the conduct of Service Provider or any of Service Provider's employees, except as set forth in this Agreement. Service Provider shall not, at any time, or in any manner, represent that it or any of its or employees are in any manner agents or employees of City. Service Provider shall secure, at its sole expense, and be responsible for any and all payment of Income Tax, Social Security, State Disability Insurance Compensation, Unemployment Compensation, and other payroll deductions for Service Provider and its officers, agents, and employees, and all business licenses, if any are required, in connection with the services to be performed hereunder. Service Provider shall indemnify and hold City harmless from any and all taxes, assessments, penalties, and interest asserted against City by reason of the independent contractor relationship created by this Agreement. Service Provider further agrees to indemnify and hold City harmless from any failure of Service Provider to comply with the applicable worker's compensation laws. City shall have the right to offset against the amount of any fees due to Service Provider under this Agreement any amount due to City from Service Provider as a result of Service Provider's failure to promptly pay to City any reimbursement or indemnification arising under this paragraph.

6.10. PERS Eligibility Indemnification. In the event that Service Provider or any employee, agent, or subcontractor of Service Provider providing services under this Agreement claims or is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of the City, Service Provider shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Service Provider or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Notwithstanding any other agency, state or federal policy, rule, regulation, law or ordinance to the contrary, Service Provider and any of its employees, agents, and subcontractors providing service under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in PERS as an employee of City and entitlement to any contribution to be paid by City for employer contribution and/or employee contributions for PERS benefits.

6.11. Cooperation. In the event any claim or action is brought against City relating to Service Provider's performance or services rendered under this Agreement, Service Provider shall render any reasonable assistance and cooperation which City might require.

6.12. Ownership of Documents. All findings, reports, documents, information and data including, but not limited to, computer tapes or discs, preliminary notes, working documents, files and tapes furnished or prepared by Service Provider or any of its subcontractors in the course of performance of this Agreement, shall be and remain the sole property of City. Service Provider agrees that any such documents or information shall not be made available to any individual or organization without the prior consent of City but shall be made available to the City within ten (10) days of request or within ten (10) days of termination. Any use of such documents for other projects not contemplated by this Agreement, and any use of incomplete documents, shall be at the sole risk of City and without liability or legal exposure to Service Provider. Service Provider shall deliver to City any findings, reports, documents, information, data, preliminary notes and working documents, in any form, including but not limited to, computer tapes, discs, files audio tapes or any other Project related items as requested by City or its authorized representative, at no additional cost to the City.

6.13. Public Records Act Disclosure. Service Provider has been advised and is aware that this Agreement and all reports, documents, information and data, including, but not limited to, computer tapes, discs or files furnished or prepared by Service Provider, or any of its subcontractors, pursuant to this Agreement and provided to City may be subject to public disclosure as required by the California Public Records Act (California Government Code Section 6250 *et seq.*). Exceptions to public disclosure may be those documents or information that qualify as trade secrets, as that term is defined in the California Government Code Section 6254.7, and of which Service Provider informs City of such trade secret, and records relating to provision of medical aid and assistance to any individual under such individual's State and Federal rights of privacy and the provisions of the Health Insurance Portability and Accountability Act of 1996. The City will endeavor to maintain as confidential all information obtained by it that is designated as a trade secret or personal health records. The City shall not, in any way, be liable or responsible for the disclosure of any trade secret or personal health records including, without limitation, those records so marked if disclosure is deemed to be required by law or by order of the Court.

6.14. Conflict of Interest. Service Provider and its officers, employees, associates and City-approved subcontractors, if any, will comply with all conflict of interest statutes of the State of California applicable to Service Provider's services under this agreement, including, but not limited to, the Political Reform Act (Government Code Sections 81000, *et seq.*) and Government Code Section 1090. During the term of this Agreement, Service Provider and its officers, employees, associates and City-approved subcontractors shall not, without the prior written approval of the City Representative, perform work for another person or entity for whom Service Provider is not currently

performing work that would require Service Provider or one of its officers, employees, associates or City-approved subcontractors to abstain from a decision under this Agreement pursuant to a conflict of interest statute.

6.15. Responsibility for Errors. Service Provider shall be responsible for its work and results under this Agreement. Service Provider, when requested, shall furnish clarification and/or explanation as may be required by the City's representative, regarding any services rendered under this Agreement at no additional cost to City. In the event that an error or omission attributable to Service Provider occurs, then Service Provider shall, at no cost to City, provide all actions to the sole satisfaction of City and to participate in any meeting required with regard to the correction.

6.16. Prohibited Employment. Service Provider will not employ any regular employee of City while this Agreement is in effect.

6.17. Order of Precedence. In the event of an inconsistency in this Agreement and any of the attached Exhibits, the terms set forth in this Agreement shall prevail. If and to the extent this Agreement incorporates by reference any provision of any document, such provision shall be deemed a part of this Agreement. Nevertheless, if there is any conflict among the terms and conditions of this Agreement and those of any such provision or provisions so incorporated by reference, the conflict shall be resolved by giving precedence in the following order, if applicable:

a. This Agreement;
b. Exhibit D: Original Agreement between City and Original Provider;
c. Exhibit A: Original Provider's Proposal (Lynch EMS Inc.);
d. Exhibit B: City's Request for Proposals.

6.18. Costs. Each party shall bear its own costs and fees incurred in the preparation and negotiation of this Agreement and in the performance of its obligations hereunder except as expressly provided herein.

6.19. No Third Party Beneficiary Rights. This Agreement is entered into for the sole benefit of City and Service Provider and no other parties are intended to be direct or incidental beneficiaries of this Agreement and no third party shall have any right in, under or to this Agreement.

6.20. Headings. Paragraphs and subparagraph headings contained in this Agreement are included solely for convenience and are not intended to modify, explain or to be a full or accurate description of the content thereof and shall not in any way affect the meaning or interpretation of this Agreement.

6.21. Construction. The parties have participated jointly in the negotiation and drafting of this Agreement. In the event an ambiguity or question of intent or interpretation arises with respect to this Agreement, this Agreement shall be construed as if drafted jointly by the parties and in accordance with its fair meaning. There shall be no

presumption or burden of proof favoring or disfavoring any party by virtue of the authorship of any of the provisions of this Agreement.

6.22. Amendments. Only a writing executed by the parties hereto or their respective successors and assigns may amend this Agreement. For amendments affecting administrative business operations not related to overall service levels, compensation or performance standards, those may be approved administratively by the City Administrator. For amendments affecting compensation, performance standards or service levels, those must be approved by the City Council.

6.23. Waiver. The delay or failure of either party at any time to require performance or compliance by the other of any of its obligations or agreements shall in no way be deemed a waiver of those rights to require such performance or compliance. No waiver of any provision of this Agreement shall be effective unless in writing and signed by a duly authorized representative of the party against whom enforcement of a waiver is sought. The waiver of any right or remedy in respect to any occurrence or event shall not be deemed a waiver of any right or remedy in respect to any other occurrence or event, nor shall any waiver constitute a continuing waiver.

6.24. Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be unenforceable in any circumstance, such determination shall not affect the validity or enforceability of the remaining terms and provisions hereof or of the offending provision in any other circumstance. Notwithstanding the foregoing, if the value of this Agreement, based upon the substantial benefit of the bargain for any party, is materially impaired, which determination made by the presiding court or arbitrator of competent jurisdiction shall be binding, then both parties agree to substitute such provision(s) through good faith negotiations.

6.25. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. All counterparts shall be construed together and shall constitute one agreement.

6.26. Corporate Authority. The persons executing this Agreement on behalf of the parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said parties and that by doing so the parties hereto are formally bound to the provisions of this Agreement.

6.27. Recitals Incorporated. All of the recitals to this Agreement are incorporated into the Agreement by this reference.

6.28 Modifications to Exhibit B (RFP). The following changes or clarifications shall be made to requirements set forth in Exhibit B (City's Original Request for Proposals):

1. Page 7 of 86, the contract term shall be as stated in this Agreement.

2. Page 17, 3rd paragraph. City will not be providing fuel or vehicle registration to Service Provider.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by and through their respective authorized officers, as of the date first above written.

CITY OF PLACENTIA,
A charter city

Thomas R. Hatch _____ Date: 5/1/25

Thomas R. Hatch, Interim City Administrator

ATTEST:

Robert S. McKinnell

Robert S. McKinnell
City Clerk and ex-officio Clerk
of the City of Placentia

SERVICE PROVIDER

Paul Scarborough _____ Date: 4/10/2025

Signature
Emergency Ambulance Service Inc.

Paul Scarborough President & CEO

Name and Title

95-3175162

Social Security or Taxpayer ID Number

APPROVED AS TO FORM:

_____ Date: 4/28/25

Christian L. Bettenhausen, City Attorney

APPROVED AS TO INSURANCE:



Rosanna Ramirez, Risk Management Date: 04-30-25

APPROVED AS TO CONTENT:



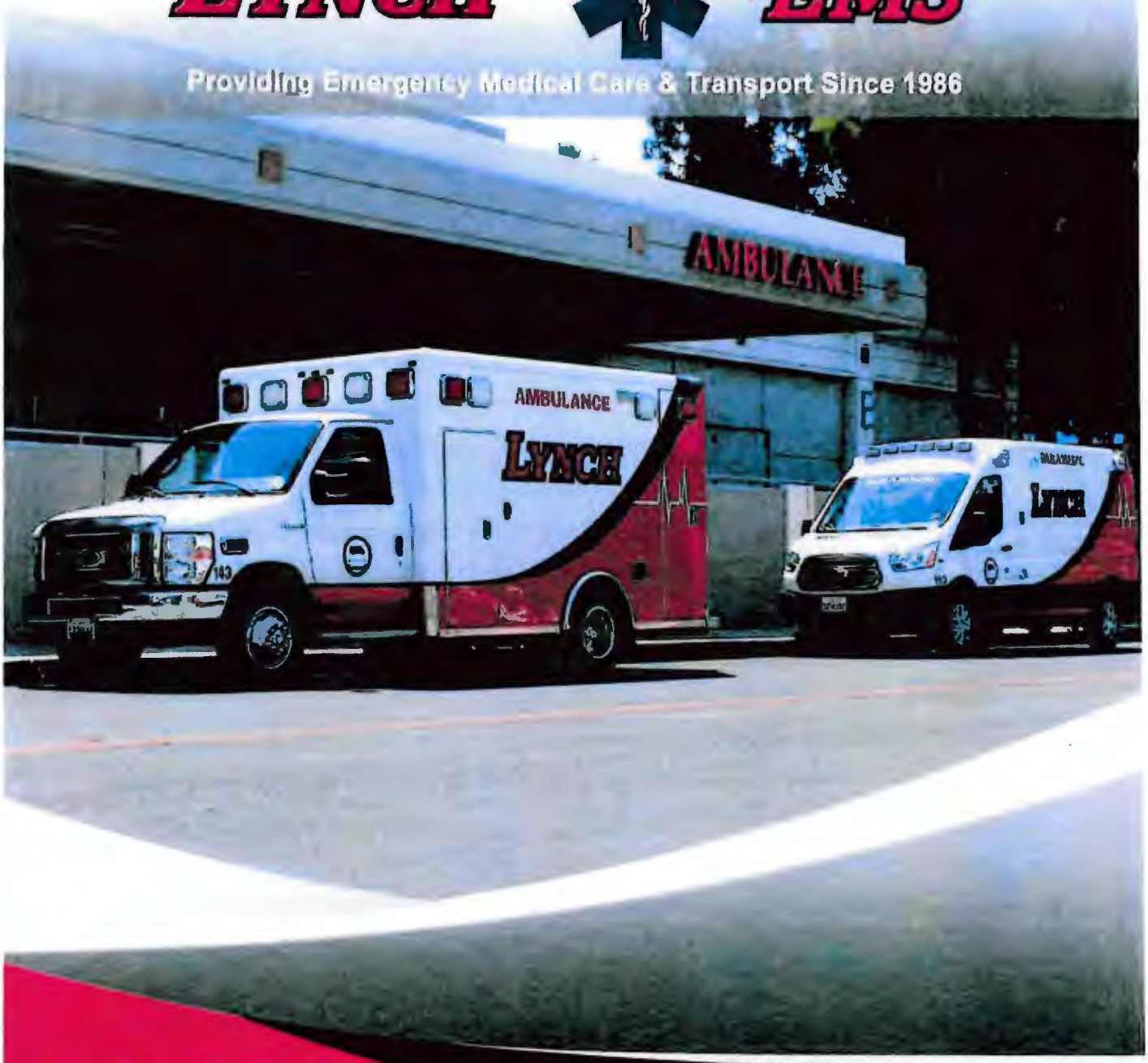
Rosanna Ramirez, Contract Manager Date: 04-30-25

EXHIBIT A

ORIGINAL PROVIDER'S PROPOSAL AND SCOPE OF WORK
(Original Lynch EMS, Inc. Proposal)

LYNCH EMS

Providing Emergency Medical Care & Transport Since 1986



PROPOSAL

City of Placentia

9-1-1 Advanced Life Support

Emergency Medical Services

RFP No. 2018-01

EXECUTIVE SUMMARY

Lynch EMS is honored to present this proposal to the City of Placentia to serve as the City's 9-1-1 exclusive Advanced Life Support (ALS) emergency medical services (EMS) provider. The City has recognized the need for a new and innovative model to serve its residents, and its leadership, in a way that is cost effective, sustainable, and ensures that its 9-1-1 EMS responses are provided by an experienced ALS service provider who is dedicated to rapid and safe response times, superior patient care and satisfaction, and to the ongoing development of the EMS system through community health projects, public services, and close interaction with the City's leadership. The following proposal describes a service model that shows in detail why Lynch EMS will be Placentia's most cost-effective and sustainable choice for EMS services, and that our organization has extensive, relevant experience providing ALS services to the County of Orange. Lynch EMS paramedics and leadership are committed to the core values of Respect, Integrity, Compassion, and Excellence: values that have guided our organization since 1986. We will serve the community of Placentia in all aspects of our operation as we have served the community of Orange County - with superior medical care, unwavering professionalism, and a dedication to the development and implementation of evidence-based practices that reflect our passion for providing top-tier emergency medical care. The State of California contains 57 unique counties. In 2018, Orange County was ranked 6th in health care by the Robert Wood Johnson Foundation's County Health Rankings & Roadmaps. Lynch EMS is proud to serve in a top-ranked healthcare system and we will continue to learn and grow as we work toward further improving an already impressive system. We are excited to work with the City of Placentia as your 9-1-1 ALS service provider to achieve this important goal.

The City of Placentia has utilized fire departments for the services outlined in this Request for Proposal for many years. Although this EMS model is common within the County of Orange, it is not common throughout the State of California and the rest of the country. Our proposal outlines the proven experience and clinical excellence of our organization and of the paramedics whom we employ. The quality of service we provide to our customers meets or exceeds that of other providers in the County. When we became the first private ALS provider in the County of Orange in 2013, we made a commitment to provide the highest standard of clinical excellence and customer service to our community. We make this same commitment to the City of Placentia.

Lynch EMS, founded by Walter M. and Nancy Lynch with their son, Walter J. Lynch, is a

family-owned business. We are proud of our compelling history of providing quality, customer-centered care and transportation to the people we serve. From a family of five running calls with two ambulances, the company has grown to provide care and transportation throughout Orange County and parts of Los Angeles and Riverside Counties. Our roots in Orange County go back to 1986 when we first began operations. The business has grown, matured, and progressed to meet the needs of the County. Lynch EMS has performed under contract with many health care facilities throughout the County, becoming a prominent provider in the local healthcare delivery system. For more than 18 years, Lynch EMS has served as the exclusive medical transport provider for the Children's Hospital of Orange County (commonly referred to as CHOC Children's Hospital), providing over 40,000 critical care transports. We are entrusted with transporting and working alongside some of the finest pediatric doctors, nurses, and respiratory therapists in the country.

Lynch EMS's headquarters is located at 2950 E. La Jolla Street, Anaheim, CA 92806, just 700 feet from the City limits of Placentia. Our 20,000 square foot building houses our fleet, fleet maintenance center, dispatch center, administrative offices, and training facilities. Our close proximity to the City of Placentia will allow for immediate support of 9-1-1 operations. Additionally, our current IFT-ALS program allows the ability to make additional resources available to the City of Placentia for backup services to ensure that response time standards are met and to limit the need for mutual aid requests, which could delay timely care to the residents of the City.

Lynch EMS has been instrumental in advancing Orange County's EMS program. In 2013, Lynch EMS was invited by the Orange County Emergency Medical Services (OCEMS) agency to host a pilot study evaluating the feasibility and efficacy of an Interfacility Transport-Advanced Life Support (IFT-ALS) program. We were honored to accept this challenge with a deep sense of responsibility. The pilot program was designed to provide policy makers with key data to make an informed decision about whether a change in Orange County's medical transport policies was in the best interest of patients and the County's medical services as a whole. Lynch EMS provided paramedic level IFT-ALS transport services, compiling the necessary data for system administrators to contemplate widespread changes in local protocols. The findings of the study were highly successful and supported the licensing of private service paramedics to facilitate IFT-ALS transports.

Since this pilot study in 2013, Lynch EMS has increasingly become a proven partner with Orange County in providing breakthrough studies through a collaborative process, resulting in growth and expansion of the IFT-ALS paramedic scope of practice. Lynch EMS has been instrumental in pursuing – and successfully securing – the addition of Intravenous (IV) Pumps, Automated Transport Ventilators, and more to the Orange County IFT-ALS paramedic advanced scope of practice. Our ability to assist OCEMS in expanding the paramedic scope of practice could only be achieved through us meeting or exceeding the clinical standards established by the Orange County Medical Director and through our commitment to providing a transparent and seamless data exchange, demonstrating our dedication to continuous process improvement and clinical excellence.

Our core values are the cornerstone of our company's culture. They guide us in how we treat our patients, our customers, and each other. We apply these values in our everyday activities to choose a course of action, evaluate decisions, and help guide the development of our employees.

- **Respect**: For all people; our patients; their families; our customers; our colleagues in the medical professions; our paramedics, EMTs, and staff; and for one another
- **Compassion**: Always being mindful of another person's feelings and concerns, acting with the same level of care we would extend to our family
- **Integrity**: Always choosing to do the moral and ethical "right thing," and always examining our actions to be certain we demonstrate integrity in all our actions
- **Excellence**: Providing uncompromising service quality through commitment, efficiency, and accountability

These values will be the backbone of our commitment to the City of Placentia and its residents.

Lynch EMS is fully capable and prepared to fulfill the requirements set forth in the scope of work. This proposal, respectfully submitted to the City of Placentia, directly and concisely outlines our response to all facets of the RFP and our commitment to quality, the community, and the advancement of pre-hospital emergency medicine in the counties and cities we serve.

TABLE OF CONTENTS

BINDER #1 – NARRATIVE **Page #**

1. COMPLETENESS OF RESPONSE TO RFP / SIGNATURE PAGE 7
2. PROPOSER'S EMS QUALIFICATIONS 9
3. PROPOSER'S FINANCIAL STABILITY 19
4. OUTSTANDING / PENDING LITIGATION 23
5. CURRENT CONTRACTS IN GOOD STANDING 25
6. GOVERNMENTAL COMPLIANCE REQUIREMENTS 27
7. ALS SERVICE PROVIDER REIMBURSEMENT REVENUE 29
8. EMS FIRST-RESPONDER FEES 31
9. EMS SUBSCRIPTION PLAN 33
10. CITY'S INTENT FOR A ZERO-SUBSIDY EMS SERVICES MODEL 35
11. PERFORMANCE GUARANTEE BOND REQUIREMENTS 39
12. DISPATCH SERVICE 41
13. DESIRED SERVICE LEVEL 45
14. ADMINISTRATIVE AND SUPPORT SERVICES 49
15. PERSONNEL STANDARDS, LICENSURE, CERTIFICATION AND TRAINING 51
16. OPERATIONAL DESIGN 67
17. RESPONSE TIME PERFORMANCE 69
18. PATIENT CARE REPORTING AND DATA SUBMISSION 77
19. CONTINUOUS QUALITY IMPROVEMENT PLAN 79
20. CLINICAL AND OPERATIONAL BENCHMARKING 83
21. CLINICAL LEVELS AND STAFFING REQUIREMENTS 93
22. WORK SCHEDULES AND HUMAN RESOURCES PRACTICES 95

23. REGULAR REPORTING AND BILLING REQUIREMENTS TO THE CITY 97

24. START-UP PLAN 99

25. INSURANCE AND INDEMNIFICATION REQUIREMENTS 103

26. PROPOSAL REPRESENTATIONS 105

27. PROPOSER'S REFERENCES 107

28. PROPOSED OPERATING BUDGET 109

EXHIBIT B - PROPOSER'S PROPOSED EMS SERVICE FEES 111

EXHIBIT C - DEBARMENT AND SUSPENSION CERTIFICATION 113

EXHIBIT D - EX PARTE COMMUNICATION BAN CERTIFICATION 115

EXHIBIT E - ADDENDA ACKNOWLEDGEMENT FORM 121

EXHIBIT G - PROPOSER'S REFERENCES 123

EXHIBIT H - OPERATING BUDGET 127

BINDER #2 – ATTACHMENTS

Tab 1. ATTACHMENT 1 – IFT-ALS LICENSE ..... Page 2

Tab 2. ATTACHMENT 2 – LETTER FROM OCEMS ..... Page 3

Tab 3. ATTACHMENT 3 – OCEMS POLICY #700.00 ..... Page 4

Tab 4. ATTACHMENT 4 – OCEMS POLICY #777.00 ..... Page 8

Tab 5. ATTACHMENT 5 – CE PROVIDER LETTER OF PROOF ..... Page 12

Tab 6. ATTACHMENT 6 – FINANCIAL STATEMENTS ..... Page 13

Tab 7. ATTACHMENT 7 – LYNCH EMS CQI PLAN ..... Page 42

Tab 8. ATTACHMENT 8 – DETAILED OPERATING BUDGET ..... Page 51

Tab 9. ATTACHMENT 9 – ADDENDA AND RFI RESPONSES ..... Page 52

Tab 10. ATTACHMENT 10 – LETTER OF CREDIT ..... Page 63

1. COMPLETENESS OF RESPONSE TO RFP

- *Proposer must indicate that it has read the RFP and understands the requirements set forth which include the Proposer submission of a complete and responsive proposal which addresses all aspects of the requirements specified in the RFP and all subsequent Addenda. Proposers must be aware that if the evaluation committee determines that Proposer's proposal fails to be complete and responsive to each and every item required to be addressed in Proposer's proposal, the evaluation committee will rate the Proposer's proposal as a fail in the Evaluation Criteria and such proposal will receive no further consideration.*

Lynch EMS has fully read the RFP and understands the requirements set forth therein. We certify that this proposal is a complete and responsive proposal addressing all aspects of the requirements specified in the RFP and all Addenda. Furthermore, Lynch EMS acknowledges that we are aware that if the evaluation committee determines that our proposal fails to be complete and responsive to each and every item required to be addressed within the proposal, the evaluation committee will rate the our proposal as a Fail in the Evaluation Criteria and such will receive no further consideration.

Proposal Signature:

The signature below affirms that the above statement is true and attests that we are submitting a complete response to the City of Placentia RFP No. 2018-01 9-1-1 Advanced Life Support Emergency Medical Services:

Proposer Name: _____

Proposer Signature: _____

Title: _____

Date: _____

2. PROPOSER'S EMS QUALIFICATIONS

a. Required EMS Licenses and Permits

- *Describe Proposer's ability and schedule to obtain, prior to contract award, all necessary licenses, certifications, permits and accreditations required to serve as a licensed 9-1-1 ALS service provider within the State of California and the County of Orange.*

Lynch EMS has been licensed as an IFT-ALS Service Provider (ref. *OCEMS Policy #777.00*) in Orange County, CA since 2013. Our current provider license is active through December 31, 2019 (See *Attachment 1* in *Binder 2*).

Our current licensure requirements duplicate most of the EMT-P Service Provider criteria (ref. *OCEMS Policy #700.00*) with the exceptions listed below. We have outlined a plan to address each of the listed criteria and have secured from OCEMS a formal Letter of Intent to process our EMT-P Service Provider licensure within six months of being awarded the 9-1-1 ALS contract for the City of Placentia (See *Attachment 2* in *Binder 2*).

Our application will be prepared quickly because the majority of the requirements are already covered by our IFT-ALS service provider licensure. With the changes described below and a letter of commitment from the City of Placentia, we will be in compliance with *OCEMS Policy #700.00* and will meet all requirements to be an approved 9-1-1 ALS service provider in the County (See *Attachment 3* and *Attachment 4* in *Binder 2* for *OCEMS Policy #700 and #777*).

Lynch EMS is the first and largest IFT-ALS service provider in Orange County, transporting over 400 patients each month. Our organization has been successful in obtaining and maintaining licensure each year since 2013. Our experience working with OCEMS in providing paramedic services across the County demonstrates that we are able to obtain and maintain such licensure.

The following requirements of *OCEMS Policy #700.00* differ slightly from our current licensure, and we have described a specific plan to ensure we are in compliance prior to the beginning of our ALS service contract with the City of Placentia (reference numbers are from Policy #700):

I, 2. Telecommunications

- 800 MHz radio equipment will be purchased and installed to facilitate communications between our 9-1-1 ALS response units, Emergency Receiving Centers, and other emergency response units, and to make base hospital contact when appropriate.

I, 3. ALS Equipment

- An automatic chest compression device will be purchased and will be immediately available for deployment to calls for service for cardiac arrest victims as required by OCEMS policy. We will also upgrade our Zoll X-series monitors to transmit 12-lead EKG data to Cardiovascular Receiving Centers (CVRC). Our current cardiac monitors have this capability and require only a software configuration update to transmit EKGs. These are the only major changes needed for our ALS unit inventory to comply with *OCEMS Policy #700.00.*

III, B, 1. OCEMS requires a commitment of support from a responsible local government agency, which would be provided by the City of Placentia following the contract award.

III, B, 8, b. Plan for Implementing Boundary Drops

- Our boundary commitments will include the geographical area within the limits of the City of Placentia. We will work with the City and with OCEMS to develop a mutual aid agreement with surrounding agencies consistent with what is currently in place. We also staff a fleet of ALS units 24 hours a day, 7 days a week, and will have ALS units available as backup coverage in the event dedicated ALS units in the City of Placentia are not available for immediate response to a 9-1-1 service call.

III, 9, b. EMS Liaison

- Lynch EMS currently employs an experienced Registered Nurse (RN), Brice Girdley, as the IFT-ALS paramedic Program Coordinator who would serve as the EMS Liaison. Brice has nearly five years of Emergency Room nursing experience including three years as a Mobile Intensive Care Nurse (MICN) and Charge Nurse. Additionally, Brice has four years' of experience as an Emergency Medical Technician (EMT) in the County of Orange responding to 9-1-1 service calls, running interfacility transports, dispatching, and supervising EMT staff. As the IFT-ALS Coordinator, he is responsible for the duties outlined in *OCEMS Policy #777* which

include program orientation, documentation maintenance, CQI planning, performance and documentation review, and ensuring that ongoing education and competency benchmarks are met. As EMS Liaison for the City of Placentia, his responsibilities will include duties he is already successfully performing with a strong record of accomplishment.

We will also develop a specialized orientation for our 9-1-1 ALS paramedic staff (detailed in *Section 15, Personnel Standards*) to address skills and processes specific to the 9-1-1 system. Our leadership team has experience providing response services to 9-1-1 systems in both Orange and Riverside Counties and many of our paramedics have significant experience in the same systems. We anticipate a smooth transition for our staff who will be guided by their past and concurrent work as 9-1-1 service providers.



b. Required EMS Continuing Education Provider Approval

- *Describe Proposer's ability and schedule to obtain prior to contract award, a California EMS continuing education provider program approval certificate issued by OCEMS or other equivalent EMS Education provider approving entity authorized by the California EMS Authority. The provisional agreement with the City shall not be finalized until such program certificate has been issued.*

Lynch EMS is currently an approved Continuing Education (CE) provider, Provider ID 30-0091, issued by the Orange County EMS Agency authorized by the California EMS Authority. The effective dates of our current CE Provider status is June 1, 2018 through May 31, 2022 (See *Attachment 5* in *Binder 2*).

c. Proposer's ALS Service Provider Experience

- *Describe Proposer's experience as an approved provider of advanced life support (paramedic services) and as a basic life support service provider in an organized EMS system which demonstrates at least one-year of such experience.*
- *Provide evidence of licensure as an Orange County ALS Service Provider (9-1-1 ALS Service Provider or IFT ALS Provider for a period of at least one-year or submit a 9-1-1 ALS service provider licensure plan describing in detail Proposer's plan for ALS licensure within Orange County to receive extra points for this experience.*

In late 2018, Lynch EMS received a request to transport an elderly female patient from her nursing facility to the Emergency Room (ER) with a chief complaint of "weakness." When our ALS unit responded to the scene, our personnel found the patient sitting upright in a chair, alert, and ambulatory. Due to her complaint of weakness, Paramedic J performed a 12-lead EKG which revealed ST-segment elevation of the cardiac electrical activity and read ***STEMI*** (which stands for ST-Elevation Myocardial Infarction) meaning the patient was having a heart attack. He instructed his EMT partner to begin transporting Code 3 (lights and siren) to the nearest Cardiovascular Receiving Center (CVRC) while he prepared aspirin to be administered to the patient. As they began transport, the patient became dizzy and lost consciousness. The cardiac

monitor showed a lethal rhythm of ventricular fibrillation. Following Advanced Cardiovascular Life Support (ACLS) and Orange County EMS standing orders, Paramedic J checked for a pulse, found the patient to be pulseless and not breathing, began chest compressions, and switched the cardiac monitor to "DEFIBRILLATE". After two defibrillation attempts and high quality chest compressions, the patient experienced return of spontaneous circulation (ROSC) as the crew arrived at the CVRC ambulance bay. The ER staff took over care of the patient, stabilized her, and took her to the cardiac catheterization lab for immediate intervention. The ALS crew was debriefed, the patient's chart was reviewed, and it was determined that our dispatch staff and the ALS paramedic crew had made the correct decisions and interventions at each step of this challenging service call.

Lynch EMS has provided ALS response and transport services to Orange County since 2013. We have a staff of experienced paramedics who transport over 400 patients per month. Of the 5,644 IFT-ALS transports provided by Lynch EMS paramedics in 2018, 4,193 of those transports (74%) were for patients requiring transport to the ER.

Lynch EMS 2018 ALS Call Volume

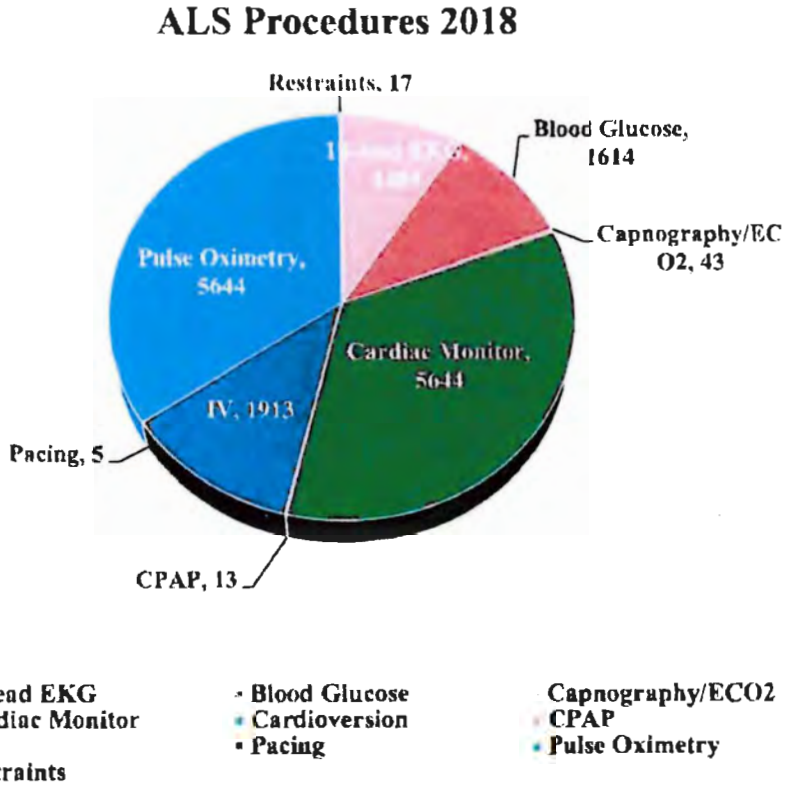
Month	Total Transports by Lynch EMS IFT-ALS	Number of Transports to the Emergency Room (Urgent - Unscheduled)	Emergency Room Transport Percentage
January 2018	437	331	76%
February 2018	418	259	62%
March 2018	454	328	72%
April 2018	489	358	73%
May 2018	471	372	79%
June 2018	500	356	71%
July 2018	502	380	76%
August 2018	492	360	73%
September 2018	451	344	76%
October 2018	490	368	75%
November 2018	454	349	77%
December 2018	486	388	80%
Totals	**5644**	**4193**	**74%**

Our paramedic Supervisor and Registered Nurse functioning as the IFT-ALS Program Coordinator carefully select our paramedics. Nearly all of our paramedic staff has significant prior and/or concurrent 9-1-1 ALS experience working for private transport providers outside of

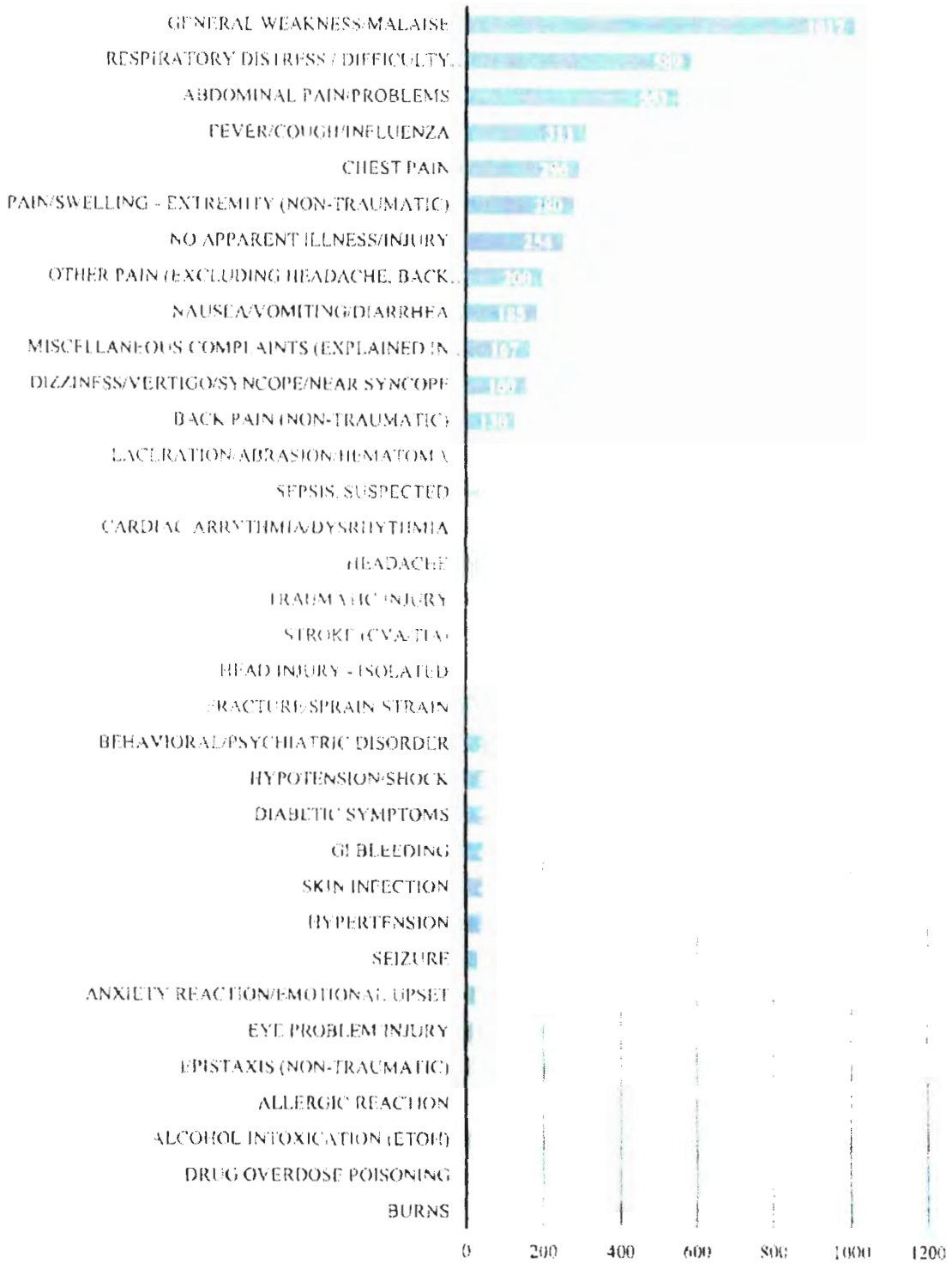
Orange County. They are competent in providing emergency ALS response and patient transport to the Emergency Department and will perform the same duties as members of the proposed EMS system in the City of Placentia.

Our leadership team includes Registered Nurse, paramedic, and Emergency Medical Technician staff members who have experience in Orange County's EMS system. We regularly attend and participate in advisory committee meetings, conferences, and system update meetings in order to ensure that we provide the highest possible level of care to our patients and to give our staff the most current training and information available.

The patients we transport, by policy, are already under the care of a physician in a nursing care facility or acute care hospital. This means that our patients have medical complaints beyond what their care facility has the capacity to manage. In other words, nearly all of our patients are moderately to critically ill and often require *more* ALS interventions than private parties who dial 9-1-1. The charts below show our 2018 call volume by ALS procedures performed and by primary impression.



ALS Transports 2018 By Primary Impression



As you can see, Lynch EMS paramedics have significant experience treating and transporting patients with a wide range of medical complaints who require urgent transport to the ER as well as patients who are being transported between acute care facilities.

Below is data showing the number of patients who required transport to a specialty receiving center after the paramedic assessment revealed the patient was suffering from a Cerebrovascular Accident (CVA), STEMI, or Traumatic Injury, or who needed to be transported to a higher level of care from an acute care hospital. Also included are specialty destinations for pediatrics and burns.

It is worth noting again that our paramedics transported each of these patients without the aid of base hospital contact, that they made all treatment decisions during transport based on standing orders alone, and that many of these patients were receiving critical care infusions via IV pump such as nitroglycerine, heparin, and amiodarone.



Lynch EMS paramedics are experts in critical thinking, assessment, treatment, and transport decisions – even under extreme pressure with few resources. Our ALS fleet is equipped with Zoll X-series cardiac monitors, ALS equipment cases and medication cases identical to 9-1-1 ALS paramedic response units, and the same supplies that would be found on a 9-1-1 ALS paramedic response unit. Our paramedic Supervisor has extensive experience as a 9-1-1 paramedic responder outside of Orange County. He and the company are committed to equipping our fleet with the equipment necessary to ensure our ALS staff has everything they need to provide high quality assessments and interventions.

Per *OCEMS Policy #777.00*, Lynch EMS paramedics currently do not make base hospital contact for IFT-ALS transports. This means that our qualified paramedics must make treatment and transport decisions without the assistance of an MICN or Base Hospital Physician. They are specially trained to make these decisions and have done so successfully since the program's inception. This is possible because our leadership team is dedicated to continuous quality improvement, chart review, continuing education, an "open door" policy should our paramedic staff have questions or require constructive feedback, and a close relationship with OCEMS and the Emergency Receiving Centers throughout the County.

Lynch EMS has four Core Values: Respect, Integrity, Compassion, and Excellence. Each member of our team is expected to treat every patient, family member, staff, and public service colleague according to these values.

IFT-ALS paramedics have an expanded scope of practice, which includes transporting patients on IV pumps with critical care medications infusions, responding to patients under hospice care to reduce the need for ER transport of these patients, and most recently the use of Automated Transport Ventilators to transport ventilator-dependent patients who require urgent transport. This is all in addition to their standard scope of practice.

Lynch EMS paramedics are qualified, experienced, and dedicated. Our ALS leadership is deeply familiar with the EMS system in Orange County because each member of the leadership team has worked in the County EMS system as an EMT, a paramedic, or as an ER nurse / MICN. The addition of 9-1-1 response units to our fleet would be a natural extension and progression of a program that successfully operates across the entire County. Because we will be providing 9-1-1 ALS service to only one City, our attention to the City of Placentia will be undivided with respect

to the 9-1-1 EMS system and we will be able to carefully tailor our services to meet the unique needs of its residents.



3. PROPOSER'S FINANCIAL STABILITY

a. Financial Statements

- *Provide Financial Statements pursuant to the requirements set forth in Section A. 5 hereof.*

1. Document the organization's current estimated net worth.

Our most recent fiscal year ended September 30, 2018. On that date the net worth of the Company was $2.2 million. Liquid assets were $3.9 million, encumbered by current liabilities of $746,000.

2. Provide evidence that clearly documents the financial history of the organization and demonstrates that it has the financial capability to handle the expansion (including implementation and startup costs)

At the end of our most recent fiscal year, September 30, 2018, we had current assets of $3.9 million, of which $1.8 million was cash and short-term investments, and nearly $2 million was accounts receivable to be collected within 120 days. Our current liabilities were $746,000, so we had a net $3.2 million available for investment in new initiatives.

We estimate the initial expansion costs of purchasing equipment to be $318,220. In addition, there will be an additional cost to cover organizing and startup operations. We calculate such initial operational costs to be $119,749. Therefore, we expect to invest $437,969 to launch the 9-1-1 ALS service for the City of Placentia. With $3.2 million available to invest in this program, we have the financial strength and viability to start this program.

Regarding ongoing operations, we have historically operated at a profit as follows.

	2018	2017	2016
Revenue	$ 9,057,094	$ 9,718,307	$ 9,146,341
Gross margin	3,490,033	4,187,781	3,785,782
Gross margin %	38.53%	43.09%	41.39%
Net income	498,740	921,280	815,322
Net income %	5.51%	9.48%	8.91%

Our operating systems and financial management provide us with the ability to successfully undertake this exciting project and to continue to manage and operate it into the foreseeable future.

3. *Include copies of externally audited financial statements or certified annual financial reports (CAFR) for the most recent 3 year period. If consolidated financial statements are utilized, the individual program unit's financial statements must be separately shown.*

Financial statements for fiscal years 2016, 2017, and 2018 are included as *Attachment 6* in *Binder 2*.

4. *If the Proposer is part of a larger system, then furnish the financial statements of the parent entity.*

Not Applicable. Lynch EMS is not part of a larger system.

b. *Working Capital*

- *Provide documentation and a description of the estimated working capital required for the startup of the Agreement and the method of financing pursuant to the requirements set forth in Section A. 5 hereof.*

1. *Document the estimated working capital that will be committed to the startup of the Agreement*

We will invest $318,220 into new equipment and $119,749 into operational costs to launch the 9-1-1 ALS service program. In total, we will commit $437,969 to the startup of the Agreement.

2. *Document the method of financing, attach any endorsements necessary, of all startup and operational costs to begin operations*

We will self-finance the startup and operational costs to begin operations.

3. *Document the amount of funding that will be dedicated to "Reserve for Contingencies" for the startup of Agreement*

In addition to the $437,969 of hard costs stated above, we will dedicate $500,000 as a "Reserve for Contingencies" for the startup of the Agreement. In total, $937,969 will be allocated toward the startup of the Agreement in the form of working capital and contingency reserves.

c. ***In-Kind Support***

- *Disclose all financial and in-kind support or funding from existing sources related to the provision of services performed under a resultant agreement pursuant to the requirements set forth in Section A. 5 hereof.*

Lynch EMS headquarters is located 700 feet from the border of Placentia. We will not incur costs associated with having a headquarters in a distant City. Because our operations hub is adjacent to the City, we will be able to provide all necessary oversight and backup without excessive travel time and costs.

Nonetheless, there are in-kind support costs that will be shared with the remainder of the non-9-1-1 Lynch EMS operations. Such costs include management and supervision, dispatch, accounting, legal costs, and the indirect costs associated with these functions. The allocated cost is $35.31 per call. All other costs are direct costs and can be isolated to the 9-1-1 program itself.

4. OUTSTANDING / PENDING LITIGATION

- *Provide a statement regarding any outstanding/pending litigation pursuant to the requirements set forth in Section A. 5 hereof.*

Lynch EMS and all of its services and operations are not the subject of any outstanding or pending litigation. Pursuant to the contract award, Lynch EMS agrees to notify the City within twenty-four (24) hours of becoming aware of any litigation or significant potential for litigation involving Lynch EMS.

5. CURRENT CONTRACTS IN GOOD STANDING

- *Provide a statement regarding Proposer's existing contracts pursuant to the requirements set forth in Section A. 5 hereof.*

Lynch EMS is in good standing with all existing contracts with any governmental jurisdiction with no delinquent obligations, financial or otherwise.

6. GOVERNMENTAL COMPLIANCE REQUIREMENTS

- *Indicate Proposer's acknowledgement of Section A. 5.5 herein and that Proposer has completed and attached the Debarment and Suspension Certification form, (Exhibit C) pursuant to the requirements set forth in Section A. 5.5 hereof.*

Lynch EMS acknowledges Section A. 5.5 of the City of Placentia's RFP. Lynch EMS and its principals are not debarred, suspended, or otherwise excluded, by the United States Government in compliance with the requirements of 7 Code of Federal Regulations (CFR) 3016.35, 28 CFR 66.35, 29 CFR 97.35, 34 CFR 80.35, 45 CFR 92.35 and Executive Order 12549.

The completed Debarment and Suspension Certification form can be found as *Exhibit C* in this proposal.

7. ALS SERVICE PROVIDER REIMBURSEMENT REVENUE

- *Indicate Proposer's acknowledgement of Section A. 6 herein.*
- *Indicate any additional proposed enhancements related to this provision.*

We agree to establish an arrangement with the contracted 9-1-1 BLS Emergency Transport Provider to ensure reimbursement of the ALS Paramedic Assessment Reimbursement Rate as set forth in Section A.6 of this Request for Proposals.

In an effort to limit the financial burden to both the City and the patient, while maintaining financial viability, Lynch EMS proposes to follow the Orange County Board of Supervisors rate limit of $387.35 for an ALS assessment. We acknowledge the reimbursement for Medicare patients, including Medi-Medi plans and Medicare+Choice Plans, will be the difference between the ALS 1-emergency or ALS 2 Medicare allowed amount and the BLS-emergency amount prior to the twenty percent co-payment deduction.

We acknowledge that Lynch EMS will receive no reimbursement for services provided to patients designated Zero-Pay patients. These include patients whose only method of healthcare coverage or insurance is provided by a state or local subsidized health care program such as Medi-Cal, CalOptima or California Child Services.

Lynch EMS will work closely with the 9-1-1 BLS Emergency Transport Provider to coordinate monthly reimbursement. In partnership with the County ambulance provider, quarterly reports will be provided to the City detailing all activities and transactions related to the ALS EMS provider reimbursement program within 45 days of the end of each quarter. Additionally, we will provide the City with an annual report inclusive of previous quarterly data presented in an annualized form within 45 days of the end of our fourth quarter of each year.

8. EMS FIRST-RESPONDER FEES

- *Section 8:*
  - *Indicate Proposer's acknowledgement of Section A. 7 herein.*
  - *Indicate if Proposer's intends to implement an EMS First-Responder Fee program and if so, describe all the specific details of the proposed program including proposed program service fees and program features.*
  - *Indicate proposed EMS Fees in Exhibit I.*
  - *Indicate any additional proposed enhancements related to this provision, and what if any support will be needed from the City in order implement and maintain such a program*

We acknowledge Section A.7 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Section E. 8, page 34 of the RFP states, "Indicate proposed EMS fees in Exhibit I." Exhibit I of the RFP is the Professional Services Agreement. We believe this may have been stated in error and should read, "Indicate proposed EMS fees in Exhibit B." This possible error was noticed on a final review of our submission after the final deadline for Requests for Information. See *Exhibit B* of this proposal for our proposed EMS fees.

Please see *Section 10 – City's Intent for a Zero-Subsidy EMS Services Model* on page 35 of this proposal for our detailed response to the other requirements in this section.

9. EMS SUBSCRIPTION PLAN

- *Section 9:*
  - *Indicate Proposer's acknowledgement of Section A. 8 herein.*
  - *Indicate if Proposer's intends to implement an EMS Subscription Plan and if so, describe all the specific details of the proposed plan including proposed subscription fees and plan features.*
  - *Indicate any additional proposed enhancements related to this provision and what, if any, support will be needed from the City in order to implement and maintain such a program.*

We acknowledge Section A.8 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services. Please see *Section 10 – City's Intent for a Zero-Subsidy EMS Services Model* on page 35 of this proposal for our response to this section.

10. CITY'S INTENT FOR A ZERO-SUBSIDY EMS SERVICES MODEL

- *Section 10:*
  - *Indicate Proposer's acknowledgement of Section A. 9 and Section 10 of Exhibit A herein.*
  - *Complete the Exhibit B Cost Proposal form with either a Zero Cost Proposal or with the dollar amounts of Proposer's Cost Proposal.*
  - *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Section A. 9 and Section 10 of Exhibit A in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

- *(Note: Section 10 of Exhibit A, which appears on page 54 of RFP, is "Continuous Quality Improvement Plan." Pursuant to the requirements in Section E. 10, we do acknowledge this section and we are aware that this may have been a typographical reference error. Regardless, Lynch EMS acknowledges all Sections in the RFP related to the City's Intent for a Zero City-Subsidy EMS Services Model as well as all related Exhibits and Attachments. This possible error was noticed on a final review of our submission after the final deadline for Requests for Information. Our designated contact, Jacob Wagoner, may be reached if there is any need for clarification on this acknowledgement).*

Lynch EMS has conducted a careful assessment to determine the financial viability of implementing an EMS First-Responder Fee alongside a resident EMS Subscription Plan. Our assessment revealed a significant number of unknown factors related to the development of such programs for both Lynch EMS and the City of Placentia. As a result, we have determined that this option would not be financially sustainable at the onset of this contract. The primary area of concern is the lack of data available to Lynch EMS and the City detailing the true payor mix of patients transported within the City of Placentia. In response to a Request for Information, the City kindly provided information detailing the exact makeup of payor categories prior to the submission of this proposal; however, the information provided to the City by the contracted 9-1-1 BLS ambulance provider was a blend of OCEMS' Zone A that consists of Placentia and Yorba Linda. Developing a reasonable and sustainable service model would require data that accurately

depicts the makeup for the City of Placentia alone.

Without the approximate percentage of Zero Pay patients, it is not possible to propose a balanced First Responder rate that would be fair to the City residents. Doing so would be, at best, based on an educated guess and would be prohibitively expensive for the remainder of City residents to afford. Without historical data available to estimate the number of residents willing to participate in an EMS Subscription Plan, it is not possible to develop a financially sound model for such a program. Attempting to develop an accurate financial model structured around First Responder Fees and an EMS Subscription Plan without sufficient objective data would be irresponsible and would be an imprudent basis for the financial sustainability of a 9-1-1 ALS protection program. Also, without prior experience managing a Subscription Plan, there would be additional operational costs associated with managing such a plan, including but not limited to: marketing and advertising, labor, and associated administrative costs related to developing what would essentially be a new department for the organization. Without expertise in developing and managing a subscription service, we are unable to anticipate the true costs, and as such, it would not be fair to the City nor its residents to propose such a service model. Lynch EMS is committed to providing ongoing 9-1-1 services to the residents of Placentia for the duration of this contract, and we have determined that a more realistic model must be implemented in order to meet this commitment.

It is our assertion that neither Lynch EMS nor any other proposer would be providing the City of Placentia with an accurate, sustainable financial model if it were built on presumptions in the absence of comprehensive data detailing the City's estimated payor mix. We investigated several potential solutions based on a combined First Responder Fee and an EMS subscription plan. In order to be financially sound, the proposed fees would require a margin high enough to cover any potential loss. We found in each case that the proposed rates would be prohibitively expensive, would have a detrimental effect on the City's EMS system, and would cause the residents of the City to incur unreasonable costs for 9-1-1 services. Lynch EMS cannot, in good faith, propose a service model that would discourage residents of the City from activating the 9-1-1 system out of fear of the financial burden not covered by their insurance carrier in the event of a medical emergency.

Recently there have been several documented cases of EMS providers submitting bids to

contracting agencies without an understanding of the viability of such a proposal. Without comprehensive data on which to propose a service model, these providers have found that their proposed rates did not cover their expenses and have had to subsequently renegotiate their contract mid-term to the harm of the contact administrator.

Lynch EMS proposes to elect for a City subsidy for a minimum of the first year of the contract, during which time we will be able to collect accurate data on responses, transports, and patient payor mixes. Throughout the term of this contract, we will develop and distribute questionnaires for patients to gauge the interest City residents have in participating in a subscription and service fee based program. Should our data collection reveal a viable Zero City-Subsidy service model, we will work closely with the City of Placentia to review options to reevaluate the need for City-Subsidies.

Exhibit B of this proposal outlines our Cost Proposal with a modest annual subsidy that will allow Lynch EMS to remain financially viable, and maintain the ability to perform all required services set forth in the contract, while not posing unreasonably high or unsubstantiated fees to the residents of Placentia.

11. PERFORMANCE GUARANTEE BOND REQUIREMENTS

- *Indicate Proposer's acknowledgement of Section D. 1.7 herein.*

We acknowledge Section D. 1.7 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

We have engaged Wells Fargo who have committed that upon award of contract they will issue an Irrevocable Letter of Credit in the amount of $500,000. See *Attachment 10* in *Binder 2* for a letter from Wells Fargo stating we have formally applied for the Letter of Credit.

In accordance with the requirements set forth in the RFP, the letter of credit states that it recognizes and accepts the contract requirement for immediate release of funds to the City upon determination by the City that the Proposer is in breach of the contract or City ordinance, and that the nature of the breach is such that the public health and safety are endangered. This letter affirms, in accordance with the terms of the RFP, that any legal dispute by the Proposer or the creditor shall be initiated and resolved only after release of the performance security funds to the City.

12. DISPATCH SERVICE

- *Indicate Proposer's acknowledgement of Exhibit A. Section 3 herein.*
- *Describe Proposer's operational plan to interface with the City's designated EMS dispatch center.*
- *Describe the details of the communications equipment and processes for communications between the EMS dispatch center and proposer's personnel such as anticipated radio equipment, proposed mobile communications devices to be employed for the stations, vehicles and individual EMS personnel.*
- *Indicate any additional proposed enhancements related to this provision.*

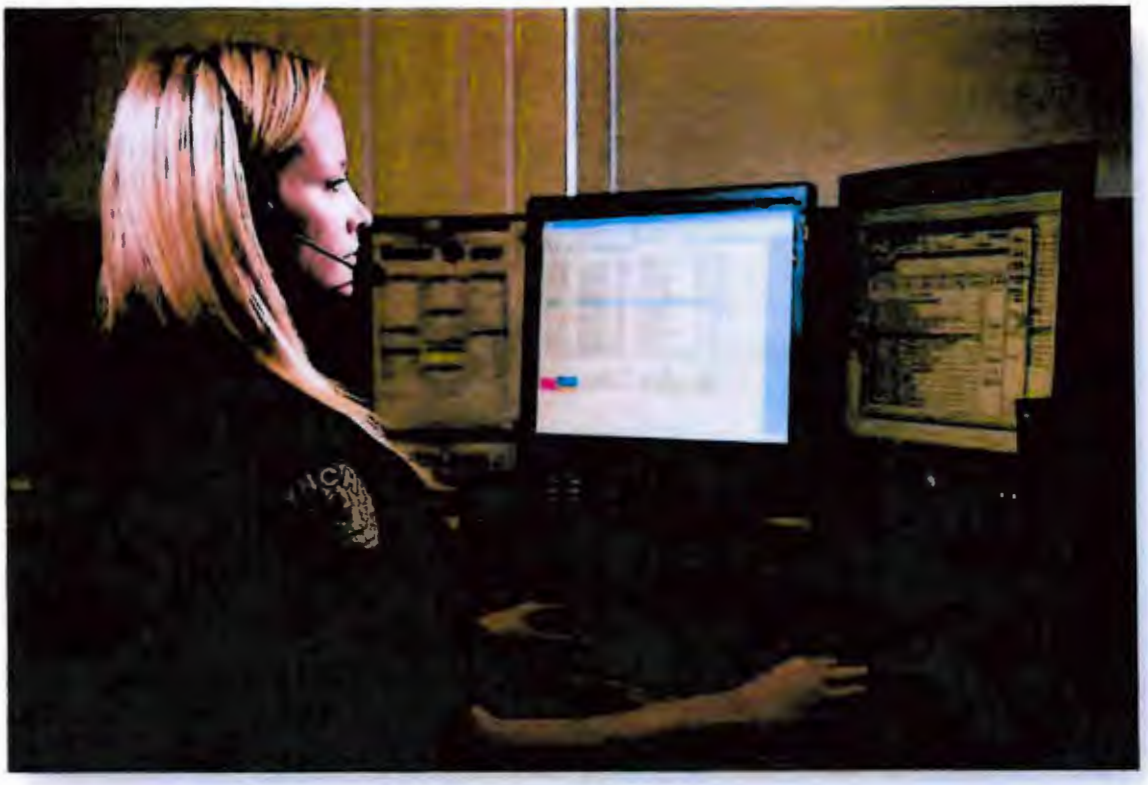
We acknowledge Exhibit A. Section 3 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Lynch EMS currently uses Zoll's RescueNet Computer Aided Dispatch (CAD) for dispatching. Once awarded the contract, we will enter into an agreement with the City to obtain a mobile data terminal (MDT) equal to what their current City services utilize. This will enable the City's designated EMS Dispatch Center to send requests for ALS EMS from their CAD directly to ours. Upon receipt of the call from the City's designated EMS Dispatch Center to our CAD we will immediately determine the closest, most appropriate available unit and assign them the request for service.

By managing the dispatch of the 9-1-1 ALS units through Lynch EMS's own Communications Center, we hope to decrease the workload of the City's public safety answering point (PSAP). Using this time tested system of assigning dispatching responsibilities to a secondary dispatch center will be the most cost effective method for both the City and Lynch EMS by taking advantage of existing staff and infrastructure.

Our primary Communications Center is currently staffed twenty-four hours a day, with a peak staffing of six Dispatchers and Call Takers, each of whom are certified as an Emergency Telecommunicator (ETC), Emergency Medical Dispatcher (EMD), and/or Emergency Medical Technician (EMT).

Lynch EMS's phone system uses a fiber-optic connection provided by a national vendor and is readily scalable. Our dispatch phone lines are configured to automatically switch to backup



circuits provided by a separate national vendor in case of technical issues. Lynch EMS's Communications Center primarily communicates with field crews utilizing a Logic Trunked Radio (LTR) system operated by Henry Radio. Henry Radio is Orange County's premier provider of communication towers and repeaters. Our Communications Center also uses push-to-talk (PTT) phones, which allow for the instantaneous direct communication between dispatchers, field crews, field supervisors and support staff, while also functioning as a redundant line of communication in the event of a radio malfunction. All communications in and out of the Communications Center via radio, PTT or telephone are recorded and available for review at any time.

Lynch EMS vehicles are equipped with GPS tracking hardware that sends unit location and speed updates every three seconds. In addition to GPS telemetry data, information regarding vehicles' use of emergency lights and sirens are also continuously transmitted to our Communications Center. Fleet GPS data is automatically interfaced with the RescueNet CAD software, ensuring that our dispatchers are able to dispatch the closest, most appropriate unit for

each response. In addition, each unit's location is superimposed onto a Google Map, giving the dispatcher extraordinary visibility over any unit at any time, as well as the ability to assist with routing should the situation call for it. This constant flow of data is accessible twenty-four hours a day via web interface to not only the Communications staff, but also members of management and those designated by the City of Placentia.

Lynch EMS's communications staff monitors the status of all Orange County paramedic receiving centers through the ReddiNet system. This provides a real-time view of acute care hospital status in and around the County. Through ReddiNet, Lynch EMS dispatchers are able to communicate the exact number of resources available in the event of mass casualty incident.

This existing and highly functional Communications Center will need only minimal reconfiguration when Lynch EMS is awarded the contract for 9-1-1 ALS Services. We are ready to equip our Communications Center and field staff each with 800 MHz county-wide radios to supplement their existing forms of communication. We also plan to establish an AT&T dedicated point-to-point ring-down circuit between our Communications Center and the City of Placentia's designated EMS Dispatch Center.

While we understand that every call for service is unique, the need for prompt responses and correct patient care is a constant. To deliver on that need, Lynch EMS has found a winning formula in the blending of both technology and training to deliver superior patient care via our Communications Center.

13. DESIRED SERVICE LEVEL

- *Indicate Proposer's acknowledgement of Exhibit A. Section 4 herein.*
- *Describe Proposer's operational plan to comply with the requirements of this section.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 4 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Lynch EMS understands that a fire protection response is not necessary for the majority of 9-1-1 requests for medical aid and we acknowledge the information provided by the City of Placentia via press release stating that nearly 80% of 9-1-1 calls for aid are calls for medical assistance. Our paramedics currently respond to requests for urgent transports without the need for a fire service response. We also acknowledge that 9-1-1 callers are sometimes in need of more resources than what a paramedic team can provide alone.

To maintain the best possible patient outcomes, coverage, and response times, as well as fiscal sustainability, we propose the continued use of the International Academy of Emergency Dispatch's Emergency Medical Dispatch (EMD) program by the City's Designated EMS Dispatch Center. This highly defined protocol system is widely used and is proven effective. Utilizing this system, the dispatcher asks a series of questions pertaining to the patient/ victim's condition and the program then provides the dispatcher with a response code. The program leaves the actual response assignment up to local Medical Control and EMS Administration. The levels that the program's algorithm produces, with the highest response level first are Echo, Delta, Charlie, Bravo, Alpha and Omega.

Our proposal suggests that only the 9-1-1 BLS transport provider's BLS ambulance be sent on calls that are coded at the "Omega" level, thereby keeping ALS units available for other emergencies.

We will request the fire service be dispatched to respond to the following types of calls. This is a minor modification of the list outlined by the City of Placentia, and is based on the combined 9-1-1 response experience of our leadership team:

- Cardiac or Respiratory Arrest: These patients need multiple medical rescuers to provide care immediately. It is important to have extra responders on scene to manage scene safety, assist with resuscitative efforts, and assist when moving a patient who requires ongoing interventions while being transported from the scene. Members of the public are often drawn to observe cardiac arrests in progress, and the presence of multiple rescuers helps to keep the scene under control.
- Mass Casualty Incidents (MCI), including train and aircraft incidents.
- Working fires or hazardous materials responses.
- Traffic accidents requiring patient extrication, traffic control, or where hazardous materials (gasoline, oil, etc.) may be present as a result of the collision. Patients involved in minor collisions who are able to safely move away from the road and self-extricate would not require a fire service response.
- Urban Rescues, Confined Space Rescues, Technical Rescues, Water Rescues or any response for a patient who cannot be safely moved from the scene using standard ALS medical equipment.
- Patients requiring Air Medical Rescue with the need to designate a Landing Zone.
- Forced entry into a residence or business.
- Violent or combative patients, or any response to a potential crime in progress. Police services would respond as well, and the presence of fire service ensures a safer scene for first responders as well as for the public.

Upon arrival to a service request, Lynch EMS paramedics will assess the scene for safety and for the need for additional resources. If fire services have been dispatched and the scene is determined to be safe and manageable by EMS alone, Lynch EMS will contact the fire service and dispatch via radio to cancel their response. Conversely, should a scene prove to be more complex than what was anticipated at the time of dispatch, Lynch EMS will request additional resources as soon as they determine the need for fire or police responders.

Our goal is to utilize fire and police services only when necessary to provide scene safety, additional labor, and equipment not found on a medical response unit. Our paramedics have extensive experience working in areas outside of Orange County where this response level is the standard and we will work with the City of Placentia to finalize response levels appropriate to the

specific needs of the City.

The two fire stations provided by the City will be the primary posting locations for the ALS units. The Valencia Fire Station will be deemed the "must cover" station as requested in the RFP on page 42. In the event that the two dedicated units are unavailable due to being deployed to requests for service, an additional backup ALS unit may be dispatched from our headquarters to the "must cover" station to standby in case an additional request for service is made. Lynch EMS headquarters is in the City of Anaheim less than half a mile from the southern border of Placentia. This allows for a convenient and reliable physical location from which we can deploy additional ALS units, dispatch personnel, field supervisors, or other personnel or material resources as needed to support 9-1-1 operations. As needed, mutual aid will be utilized when Lynch EMS is unable to provide backup coverage in a timely manner.

We will provide two ALS ambulances with two paramedics per unit on twenty-four hours per day, seven days per week basis. The two ambulances will be housed in the fire stations provided by the City and will be on duty following a modified Kelly shift schedule. Each shift will have its own Shift Lead, who will be assigned to the dual roles of paramedic on one of the two units as well as EMS Supervisor as required in the RFP. Based on our current organizational chart and position titles, this position will be titled "9-1-1 ALS Shift Lead." We have identified several paramedics who are qualified to fulfill this role while on duty, and we will begin the interview and selection process to fill these positions upon contract award.

See *Section 16 Operational Design,* page 66of this proposal, for a detailed explanation of the proposed EMS vehicles and operational plan to maintain adequate coverage within the City and *Section 22 Work Schedules and Human Resources Practices,* page 94of this proposal, for a detailed explanation of our planned shift schedule.

14. ADMINISTRATIVE AND SUPPORT SERVICES

- *Indicate Proposer's acknowledgement of Exhibit A. Section 5 herein.*
- *Describe Proposer's operational plan to comply with the requirements of this section.*
- *Indicate any additional proposed enhancements related to this provision.*

Lynch EMS acknowledges Exhibit A. Section 5 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services and provides the following plan to comply with the requirements of this section:

Lynch EMS will assign Brice Girdley as the primary representative to the City of Placentia and will work closely with the City's designated contract administrator. His position will tentatively be titled "City of Placentia EMS Coordinator" or another title deemed appropriate during final contract negotiations. Brice Girdley is a licensed Registered Nurse (RN) with five years of nursing experience working in an Emergency Department as a RN and Mobile Intensive Care Nurse (MICN). Prior to becoming a nurse, Brice gained four years of experience working in the ambulance transport industry as an Emergency Medical Technician, Dispatcher, and Operations Supervisor. Brice currently functions as the IFT-ALS Coordinator coordinating with local government agencies and medical providers to ensure licensure maintenance, quality of care, ongoing education, quality improvement, and chart review, and is competent in the skills and professional conduct required to represent Lynch EMS as a licensed ALS service provider to both private and public entities.

Lynch EMS will provide administrative and support services and management necessary to fulfill our service provider agreement with the City of Placentia. Our administrative staff, described in detail throughout this proposal, is experienced and competent in performing these functions for its current staff of ALS providers. Our leadership team will oversee our current operations concurrent with the 9-1-1 service contract; however, at no time will our existing functions impede our ability to deliver the services required by the City. While we do not anticipate a conflict between our commitments to the City and our existing responsibilities, any staff member responsible for delivering services required by this contract will be directed to ensure that these services are made their first priority. In the unlikely event that such a conflict is identified, we will dedicate our current resources to this service contract first. Due to the size and

ability of our current administrative staff, we are certain that we have the resources to deliver all required services to the City without interruption for the duration of the contract period.

15. PERSONNEL STANDARDS, LICENSURE, CERTIFICATION AND TRAINING

- *Indicate Proposer's acknowledgement of Exhibit A. Section 6 herein.*
- *Describe Proposer's operational plan to comply with the requirements of this section for each item topic listed.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 6 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services and offer the following operational plan and details to comply with each of the requirements outlined in the section:

Drug and Alcohol-Free Workforce Policies

Lynch EMS has a robust policy and procedure manual that includes *Policy # 209.0 Alcohol and Drug Testing* that describes Lynch EMS's intent to maintain a workplace that is free of drugs and alcohol, and to discourage drug and alcohol abuse by its employees. This policy describes our drug and alcohol-testing program, which may require employees to complete drug and/or alcohol testing under these circumstances:

- For all applicants for employment;
- When a reasonable suspicion exists that an employee may be under the influence of alcohol or any drug, while on the job, or is otherwise in violation of this policy (reasonable suspicion means suspicion based on information regarding, among other things, the appearance, behavior, speech, attitude, mood, body odor and/or breath odor of the employee);
- When any employee is found in possession of alcohol or any drug in violation of Company policy, or when any of those items are found in an area controlled or used by the employee, such as a desk or locker;
- When a serious accident, near-miss, incident or injury occurs or careless acts are performed, and a reasonable suspicion exists that the employee involved is under the influence of alcohol or any drug;
- After an employee has participated in a drug and/or alcohol abuse rehabilitation program;

- When required by a state or federal law or regulations, including mandatory testing required under regulations issued by the United States Department of Transportation.

Workforce Anti-Discrimination Policies

Lynch EMS's extensive policy and procedure manual covers many areas that are intended to promote harmony and fair treatment of others.

Lynch EMS *Policy # 202.0 Non-discrimination and Equal Employment Opportunity* emphasizes Lynch EMS's commitment to a working environment that is free from discrimination, providing equal opportunity to all Lynch EMS employees. Our policy states our commitment to providing equal employment opportunity for all applicants and employees consistent with applicable federal, state and local law. Lynch EMS does not unlawfully discriminate against any qualified applicant or current employee based on race, color, ancestry, sex, sexual orientation, gender, national origin, religion, marital status, disability, genetic characteristics, medical condition (including pregnancy, childbirth and related medical condition), age, citizenship status, veteran status or any other characteristic protected by applicable law. Discrimination on any of these bases is unlawful and in conflict with our Core Values, and all persons involved in the Company's operations are prohibited from engaging in such discrimination.

Lynch EMS *Policy # 201.0 Affirmative Action / Diversity* outlines our commitment to providing and promoting equal opportunities in all of our activities and services while remaining fair and equal without discrimination. Lynch EMS maintains a comprehensive process to attract, build, and retain, a highly skilled and diverse workforce. The process includes affirmative action recruitment, outreach and hiring, learning and development, mentoring, rewards and recognition, upward mobility, and a supportive work environment.

EMS Personnel Professional Standards Policies

Lynch EMS *Policy # 301.0 Professional Code of Conduct* provides guidance to all employees when representing themselves as employees of Lynch EMS. The Company expects employees to conduct themselves in a manner that does not adversely affect the interests of the Company, its employees, or its clients. The policy lists examples of conduct that may result in disciplinary action.

Lynch EMS *Policy # 302.0 Code of Ethics* describes our commitment to performing our duties with integrity. Lynch EMS is committed to the highest standards of professional and

personal conduct. While practices may vary in different business environments, honesty and integrity have always guided – and will continue to guide – Lynch EMS's business activities. Employees are not permitted to achieve results by illegal or unethical methods, including knowingly engaging in otherwise prohibited activities through third parties, such as the employee's spouse, other members of the employee's family, or other persons or organizations.

Lynch EMS *Policy # 306.0 Personal Appearance of Employees* outlines the company's grooming standards and hygiene standards, which are consistent with the professional public image of emergency responders (police, fire, etc.) in the communities we serve. Lynch EMS *Policy # 307.0 Use, Care, and Maintenance of Uniforms* provides employees guidance regarding our uniform standards. The requirements of these two policies are for the purpose of maximizing employee safety, providing for a high level of care for our patients, ensuring the confidence of our patients and their family members, and representing the company in a consistent and professional manner. Lynch EMS expects all employees to arrive to work meeting the appearance and uniform standards established in our policy prior to clocking in for duty and throughout the entirety of their shift.

Lynch EMS has current policies that cover inter-agency personnel communication standards for Dispatch and Medical Transport Personnel. Following the contract award, Lynch EMS will work with the City of Placentia as needed to review and revise our existing policies to reflect the specific inter-agency communications standards required of a 9-1-1 ALS provider in the City.

EMS Credentials

Lynch EMS *Policy # 803.0 Certification, Licensure, and Credentials* states that no medical transport personnel will be allowed to transport or be involved with the care of a patient without possessing all required credentials. Required credentials for paramedics are listed in our job description and follow all applicable State of California and Orange County licensure requirements. Lynch EMS will continue to meet or exceed all state and local licensure requirements as the contracted 9-1-1 ALS service provider for the City of Placentia.

Lynch EMS utilizes a web-based software program called ePro Scheduler Plus (ePro) to manage all scheduling functions of our operations that include clocking in/out for an assigned shift and tracking and storing copies of all required licenses and certifications of our personnel.

These two functions of the program work in conjunction with one another and the system will not allow an employee to clock in for a shift if they do not have the required licensure or certifications for their position updated in ePro. Additionally, ePro sends email reminders to Supervisors and Managers 90, 60, and 30 days prior to an employee's credentials expiring as well as visual reminders on daily schedule views highlighting which employees have expired or expiring licensure. The program's multifaceted credential tracker combined with administrative oversight ensures that no employee works without the required credentials.

Credential Records

As stated under EMS Credentials, Lynch EMS utilizes a web based software program called ePro Scheduler Plus to track and store copies of all required licenses and certifications of our personnel. This program allows us to quickly generate Credential Reports that can be sent to the City annually or any time they are requested for auditing or verification.

Orientation

Our comprehensive pre-employment testing and interview process alongside our new-hire training and orientation program is the foundation for building and maintaining a high level of quality throughout the organization by attracting, selecting, and training individuals who are dedicated to our Core Values of respect, integrity, compassion, and excellence for employment with the company.

All the employees who participate in our orientation program are required to successfully complete several challenging tasks prior to their orientation training. These challenges include the application process, the interview and skills examination, and pre-employment screening that include Drug Screening, Motor Vehicle Driving Record Check, Reference Check, and Physical Agility Testing.

Current Paramedic Training and Orientation:

Lynch EMS understands the value of an experienced workforce familiar with the Orange County EMS system, including the local population, the geographic area, and local medical facilities. To that end, Lynch EMS will utilize paramedics for the 9-1-1 operating area who have cleared Lynch EMS primary training and shown proficiency and competency as a prerequisite for

promotion to work as a 9-1-1 paramedic.

Lynch EMS Current Training/Orientation Modules for Paramedics

Human Resources Introduction	Corporate Compliance / Code of Conduct	Orange County Paramedic Accreditation
IV Pumps and Medication Training	Cardiac Monitor Training	CPAP / EZ-IO
Specialized Patient Care	Dispatch Observation	Coaching the Emergency Vehicle Operator Course
Customer Service	ePCR Training/Documentation	Proper Body Mechanics/ Back Injury Prevention
Harassment and Violence Prevention	CQI Program	Gurney Operations and Patient Lifting
Active Shooter for EMS Response	Airborne Diseases for the EMS Provider	Bloodborne Pathogens
EMS Fatigue Management	Fire Extinguisher Education	Post-Traumatic Stress and EMS
Hazard Communication: Global Harmonized System	The Effects of Substance Abuse in EMS	Lynch EMS Safety Program Orientation and Injury, Illness Prevention Program

Proposed Training and Orientation for 9-1-1 Service Personnel:

All 9-1-1 paramedics assigned to the City of Placentia will undergo additional training and orientation prior to the beginning of the contract service period. This additional training will include:

- 9-1-1 system orientation including orientation to the public image and professional conduct expected by private residents requesting 9-1-1 service

- Radio communications: Training on all equipment and communication procedures with and between Lynch EMS, base hospitals, receiving hospitals, Orange County communications centers, and other agencies
- Lynch EMS 9-1-1 ALS Policies and Procedures covering topics such as field operations, field protocols, and other standards specific to 9-1-1 service
- Emergency Vehicle Operator refresher course focusing on Code 3 operations, defensive driving, and Due Regard for the safety of others
- Refresher courses in Incident Command Systems and HazMat training
- Mass Casualty Incident (MCI) Training
- Prehospital Trauma Life Support (PHTLS) Certification
- EMS Rescue and Extrication Training
- Any identified additional training or refresher courses on the equipment utilization and maintenance practices specific to the 9-1-1 operations

Lynch EMS is committed to the development of our medical transport personnel to exceed the requirements set forth in the Agreement and ensuring that we are providing the highest quality and standard of patient care, customer service, and safety to the residents of Placentia.



Customer Service and Compliance Training

Customer Service Training

Like the City of Placentia, Lynch EMS is a customer service oriented organization. As described on our company website and enforced throughout our organization, Lynch EMS employees follow a set of Core Values to provide the best quality of service to our customers. These Core Values are the cornerstone of the Lynch family and its employees. As a guide, the Core Values represent the passion and commitment of Lynch EMS to provide excellent patient care while treating others as though they are a family member.

We are accredited through the Commission on Accreditation of Ambulance Services (CAAS) and are required to monitor, track, and trend customer complaints. As part of this process, Lynch EMS will include quarterly reports sent to the City of Placentia on customer complaints.

As outlined in the Orientation portion above, Lynch EMS employees receive initial and ongoing training on customer service expectations and policies. Each employee receives an annual performance evaluation that includes feedback on any complaints or commendations they have received during the year. This is tracked through our incident reporting system. Employee supervisors provide feedback on areas that require performance improvement and provide recognition for areas that the employee is exceeding or meeting expectations.

Compliance Training:

For over ten years, Lynch EMS employees have received corporate compliance training within 30 days of hire and annually thereafter. This training includes instruction on federal, state, and local laws governing our industry including patient care documentation, HIPAA, billing and reimbursement process, anti-kickback statute, false-claims act, code of conduct, and company policies specific to these areas.

Our comprehensive compliance program creates an environment that is proactive in our efforts to prevent fraud and abuse and sets the clear expectation that all Lynch EMS employees adhere to ethical business practices. Our compliance committee meets quarterly to discuss compliance related matters and ensures that the organization and our employees are fulfilling the requirements set forth in our existing policies.

Upon awarding of the contract, employees assigned to work in the City of Placentia will

receive additional compliance training specific to 9-1-1 operations, which will be added to our annual compliance training.

At-Risk Behavior Management Training

Lynch EMS currently provides training on topics that cover at-risk behavioral management such as psychiatric patients, violent situations, and scene safety specific to our current operations. The training, following County and company policies, focuses on scene and personnel safety, and using less restrictive de-escalating techniques with a calm, professional, compassionate demeanor when dealing with situations that are violent, difficult, volatile, or dangerous in any way.

Upon awarding of this contract, Lynch EMS will incorporate additional training for 9-1-1 service personnel to incorporate initial and ongoing training on how to effectively manage difficult scenes. We will utilize current resources including our eLearning platform and classroom instruction to prepare our paramedics with the tools and resources necessary to effectively manage these at-risk patients by providing additional training on subjects of de-escalation, how to safely manage violent patients, and further instruction on mental illness.

Driver Training

Current Drivers Training Program Overview

Lynch EMS has a comprehensive driver's training program supported by strong policies to ensure our drivers are performing their duties as ambulance operators with due regard for the safety of the community. Our current drivers training program fulfills local and state EMS agency requirements and we continually evaluate the program to ensure the effectiveness of our approach. All drivers have completed review of their DMV driving record meeting the requirements set forth by our insurance carrier, classroom instruction, behind the wheel training with a Field Training Officer, and ongoing evaluation of their driving ability. Drivers receive annual training that is reviewed yearly by our Safety Committee which also functions as our "Accident Review Board", which reviews the vehicle incidents for the prior year looking at frequency, trends, and identified hazards. The Safety Committee meets monthly and each meeting includes an agenda item addressing vehicle accidents/incidents to determine root cause and determine any additional corrective action to take based on the incident.

Drivers Training for 9-1-1 ALS Operations

We have reviewed our drivers training program and have identified an opportunity to incorporate additional processes to prepare employees for 9-1-1 vehicle operations. We are also interested in working with City representatives to review our finalized plan for approval, and we will make changes and improvements as the need is identified through our collaborative efforts. The following describes our initial plan to integrate additional training into our existing operations. All paramedics assigned to the City of Placentia will have completed all current requirements of our training program and will complete the additional training specifically tailored for 9-1-1 operations.

We will continue to provide our current classroom instruction utilizing the current version of the Coaching the Emergency Vehicle Operator (CEVO) course by Coaching Systems, LLC, which was first introduced in the early 90's and quickly became accepted as a standard in drivers training for ambulance operators. The CEVO course material covers topics such as vehicle inspection, cushion of safety, special considerations, spatial awareness, road conditions, and emergency driving. It includes case-study reviews of actual emergency vehicle collisions and avoidance actions that could have been taken. The final component of the classroom experience is a multiple-choice examination. The completed exams are submitted to Coaching Systems LLC for scoring and issuance of a certificate of completion.

To supplement the classroom course for additional instruction on vehicle operations prior to field training, Lynch EMS will incorporate Emergency Vehicle Operator Course (EVOC) training for our 9-1-1 ALS personnel. EVOC consists of online training and additional classroom instruction prior to transitioning into a closed cone course for actual behind-the-wheel instruction in a controlled environment. During the cone course, trainees are required to demonstrate their ability to safely perform the following actions: safely drive their ambulance through a series of obstacles such as diminishing lanes; backing; evasive maneuvers; forward and reverse serpentines; controlled braking; and turning movements. They will learn weight distribution factors involved when driving larger, heavier vehicles and how understanding center of gravity and pivot points are critical to effective safe ambulance operations. EVOC training is designed to enhance vehicle safety operations allowing drivers to learn how emergency driving and emergency vehicles differ from every day driving.

After successful completion of the classroom and EVOC training, drivers will be assigned to a Field Training Officer (FTO) for behind-the-wheel field training on an IFT ALS ambulance. After showing proficiency as drivers in the IFT setting and being signed off by a FTO, paramedics who will be assigned to operate as a 9-1-1 paramedic, will be required to complete additional field training time on a 9-1-1 ambulance. This additional behind-the-wheel experience in the 9-11 operating area will enhance their ability to understand local traffic patterns, road and weather conditions in the areas, and be evaluated on calls requiring Code-3 driving which is more prevalent in the 9-1-1 setting.

The performance of each driver will be continually monitored and evaluated for compliance with company driving policies. Each driver will receive an annual evaluation based upon data collected and written evaluations from field supervision and FTOs. The annual evaluations will incorporate skills competency verification and will determine if an employee requires any additional training in addition to our planned annual refresher courses.

Infection Control

The Lynch EMS management team places a high priority on work place safety. We encourage our employees to engage in safety by practicing safe work habits, discussing any safety concerns with management, and encouraging each other to work safely. Our programs are considered "living" documents and are updated annually or sooner if a need is identified. All policies, procedures, and work practices are subject to change based on identified hazards, changes in regulation, or based on new technologies.

Lynch EMS has a comprehensive Injury and Illness Prevention Program (IIPP) incorporating all safety processes into policies, procedures, and training programs with the goal of enhancing the safety for our workforce and customers.

Our Safety Officer is the program administrator who has the authority and responsibility for implementing the program, training supervisory and management staff, and for the ongoing development of the program. This is a continuous effort to ensure compliance in the injury and illness prevention program for Lynch EMS.

The RFP specifically outlines requirements for the selected provider to have an Infection Prevention Program, all of which are met by standards outlined in our IIPP. Specific to the

requirements set forth in the RFP, our IIPP includes safety programs on Personal Protective Equipment (PPE), Bloodborne Pathogens (BBP), Aerosolized Transmissible Diseases (ATD), and an Exposure Control Plan intended to provide guidance and procedures on infection control and reduction of communicable disease exposure and transmission. These programs meet all requirements set forth by Orange County EMS, other County EMS agencies we are licensed with, and all state and federal regulations related to infection control and injury and illness prevention.

Within the first week of employment at Lynch EMS, employees complete training courses on safe work practices. These courses cover the following topics:

Bloodborne Pathogens	Global Harmonized System
Aerosolized Transmissible Diseases	Active Shooter Training for EMS
Emergency Action Plan	Fatigue Management
Injury and Illness Prevention Program	Post-Traumatic Stress
Safety Data Sheets	Substance Abuse
Body Mechanics and Safe Lifting Techniques	Workplace Violence
Personal Protective Equipment	Company Policy Review

Employees are required to complete this training annually. As regulations change, hazards are identified, or our quality improvement program identifies a concern, training programs are updated or added to our training to ensure we are always fulfilling regulatory requirements while also, providing instruction that goes beyond what is required and which includes topics relevant to our organization's specific work practices and trends.

Our current training, practices, and polices promote aggressive hygiene practices and proactive personal protective equipment donning for infection control, preventing cross contamination, and soiled materials disposal to decrease the chance of communicable disease exposure and transmission. All training and program record keeping practices meet the requirements of Orange County EMS and all state and federal regulations, which are verified by Orange County EMS during their annual inspections.

The RFP states "The service provider shall make available at no cost to its high-risk personnel, health screening and all currently recommended immunizations and those required by the Orange County Health Care Agency and Orange County EMS for EMS personnel." Lynch EMS currently meets this standard. Prior to the beginning of their employment, employees must pass a pre-employment physical, health screening, drug screening, and Physical Ability Test (PAT). At time of hire, and available anytime during their employment, employees are offered, at no cost to them, the following immunizations: seasonal influenza, Hepatitis-B, Tdap (Tetanus, Diphtheria and Pertussis), and Varicella. On an annual basis, medical transport personnel also receive a Tuberculosis Skin Test. Additionally, every two years, employees are required to complete a medical health screening as required by the Department of Motor Vehicles to maintain certification as an ambulance driver in the State of California. These current practices fulfill the elements outlined in the RFP and meet all regulatory requirements.



EMS CE Training

As an EMS Provider, it is important to understand the educational needs of healthcare professionals and the community we serve. As an approved Continuing Education (CE) provider and American Heart Association (AHA) training center, Lynch EMS has provided continuing

education credits and CPR/AED training to its employees for many years. Lynch EMS offers initial and ongoing continuing education through classroom instruction and online distributive education. The online education is paid by the company and field employees have unlimited access to the classes. We fulfill all requirements of Orange County EMS and the California EMS Authority for continuing education of our medical transport personnel. Specific to our paramedics, they receive the following annual continuing education to comply with federal, state, and local statutory requirements:

Lynch EMS Current Annual Paramedic Training Requirements

Corporate Compliance / Code of Conduct	Orange County EMS Policy and Procedure Updates and Review (Bi-annually)	Lynch EMS Safety Program and Injury, Illness Prevention Program
Drivers Training Refresher courses	Lynch EMS Policy and Procedure Updates	Customer Service
Violence Prevention Training	Proper Body Mechanics/ Back Injury Prevention	Active Shooter for EMS Response
The Effects of Substance Abuse in EMS	Airborne Diseases for the EMS Provider	Bloodborne Pathogens
EMS Fatigue Management	Fire Extinguisher Education	Post-Traumatic Stress and EMS
Hazard Communication: Global Harmonized System	Other Safety Program Refresher Courses	Paramedic Advanced Airway Skill Review and Sign Off

Paramedics receive additional training on new equipment, medications, and clinical topics identified by our IFT-ALS Coordinator and Medical Director that is relevant to the improvement of our clinical practice. They receive additional biannual training, which includes any system updates to policies, procedures, or standing orders issued by Orange County EMS as well as didactic instruction on pertinent clinical and non-clinical topics including pathophysiology, pharmacology, documentation, interpersonal communication, and safety. Our internal training has always exceeded what is required to maintain IFT-ALS licensure because

we believe that continuing education is paramount to the delivery of Advanced Life Support prehospital care. While the following is not a comprehensive list, in recent years paramedics have received additional training on these topics:

tPA Training for IFT-ALS	EMTALA Training	Narcotic Process Update
Zofran Dosage	IV Pump and Medications Refresher	Sepsis
Cardiac Arrest	EZ-IO Training	Hospice Patient Training

As an approved AHA Training Center, Lynch EMS is committed to participating in the training and education of City of Placentia employees. We will work closely with City of Placentia officials to create a schedule of CPR/AED courses offered to the employees of the City on an annual basis. Additionally, we will work with the City's recreational lifeguard's safety training program to support it in any way we can through CPR/AED, first aid, or any other identified need. Since 2014, we have offered support to the Boys and Girls Club of Fullerton during their ZAC Water Safety Camp to promote awareness and safety around water. Every year, we send EMS personnel to the camp to educate approximately 100 children of all ages on these important topics. The events are highly rewarding, and we are honored to participate in these opportunities to support our local communities.

Emergency Response Plan Training

Lynch EMS has an existing Disaster Response Plan and participates annually in existing programs within the County of Orange and surrounding counties. We will incorporate involvement in the City of Placentia's emergency operations response plan training and exercises, and we look forward to helping the City and its community prepare for these unforeseen events.

Every year, we participate in disaster drills in the County of Orange and Riverside County by sending an Ambulance Strike Team (AST) to actively participate. We are one of only twelve ambulance providers in State of California with a Disaster Medical Support Unit (DMSU) issued to us by the California Emergency Medical Services Authority (EMSA) with whom we are under contract to provide disaster support to the state when called upon. The DMSU provides enhanced communication ability to support field deployment, including medical supplies and provisions for AST personnel. In addition to the DMSU, the County of Orange has supplied us with a disaster

trailer with supplies and resources to offer additional local support during disaster response and strike team mobilization. The State and County's decisions to equip our organization with the aforementioned additional emergency response equipment is indicative of the confidence they hold in our ability to respond in the event of an unforeseen emergency, and we take this responsibility very seriously.

In addition to our local and state disaster support, we support federal activation of EMS resources through our existing agreement as a network provider in the AMR/FEMA Federal EMS contract. Through this agreement, we are called upon to respond to disasters throughout the country.

The strike team prerequisite training for our EMTs and paramedics will also be a requirement for paramedics assigned to the City of Placentia. They will complete Incident Command System (ICS) training and Hazardous Materials - First Responder Awareness level training. These courses will better prepare these employees to support the City of Placentia's emergency response plan. We will also collaborate with the City of Placentia to implement training on Homeland Security issues into our initial and ongoing development of our 9-1-1 paramedics



16. OPERATIONAL DESIGN

- *Indicate Proposer's acknowledgement of Exhibit A. Section 7 herein*
- *Describe Proposer's operational plan design to comply with the requirements of this section.*
- *Provide a description of the make, model, year and design of each proposed EMS vehicle along with its specific designated assignment to support the proposed operational plan.*
- *Indicate any additional proposed enhancements related to this provision.*

We aeknowledge Exhibit A. Section 7 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Upon contract award and in accordance with our Start-Up Plan (*Section 24*), Lynch EMS will purchase two new 2019 or 2020 Ford Transit Type II ambulances. These vehicles will operate independently from the company's daily IFT operations with new vehicle identifiers, PL-01 and PL-02, to differentiate them from IFT designated ambulances. These ambulances, staffed by dual paramedics, will be stationed at the two City of Placentia fire stations as described in *Section 13 Desired Service Level*, page 44of this proposal. Lynch EMS unit number PL-01 will be stationed at the "must cover" Valencia Fire Station and Lynch EMS unit number PL-02 will be stationed at the Bradford Fire Station.

If an ambulance requires service, it will be immediately replaced by an existing Lynch EMS ALS ambulance, which shall meet or exceed the vehicle standards of our designated 9-1-1 ALS operating vehicles. Lynch EMS will maintain a reserve ALS ambulance at all times at our main headquarters located within 700 feet of the of the City of Placentia to provide immediate replacement of the assigned vehicles to the City of Placentia during times of vehicle service or preventative maintenance. Additionally, this reserve ALS ambulance will be ready for immediate deployment, staffed with trained paramedics and Supervisors, during periods of unusually high call volume.

If necessary, Lynch EMS may also respond any available unit from our fleet of IFT-ALS ambulances to reduce the need for mutual aid. All Lynch EMS IFT-ALS ambulances will meet or exceed the equipment standards of 9-1-1 ALS ambulances in the County and will be equipped with communication equipment to respond to calls in the City of Placentia when needed.

Each ambulance will be equipped and stocked in accordance with *OCEMS Policy #325.00 Advanced Life Support (ALS) 9-1-1 Unit Minimum Inventory.* We will purchase an automatic chest compression device to be immediately available per this policy's requirement, which will be in effect at the time of the contract period start date. Additionally, these ambulances will have specialized Optional Approved Equipment (listed in the same policy) available for deployment as needed: An automated transport ventilator (ATV) to be used for 9-1-1 service requests for mechanically ventilated patients and an infusion pump for use when an acute care hospital calls 9-1-1 for interfacility transport services (formerly known as "re-triage"). (Note: this does not imply that our dedicated paramedics would be dispatched to private interfacility transport requests. This applies ONLY to 9-1-1 service requests in our contracted service area and as an added benefit of awarding Lynch EMS this service contract.) Because our paramedics are already specially trained in the use of these devices, we will be able to seamlessly integrate them into their 9-1-1 responses when it will benefit patient outcomes.

Peer-reviewed research has shown that mechanically ventilated patients have significantly better outcomes and fewer complications when their mechanical ventilation is maintained instead of switching to a bag-valve mask (BVM) for transport. We use this equipment and training to protect our patients and to provide the highest possible level of ALS transport care. At the time of this writing, we are not aware of any current 9-1-1 service provider who has opted to equip their ALS response units with this optional equipment, which will make the City of Placentia the only city in Orange County whose contracted ALS service provider will provide these additional services to its residents.

17. RESPONSE TIME PERFORMANCE

- *Indicate Proposer's acknowledgement of Exhibit A. Section 8 herein.*
- *Describe Proposer's operational plan and commitment to comply with the requirements of this section for each item topic listed.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 8 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Response Time Call Phases

9-1-1 ALS Unit Turnout Time Intervals

Lynch EMS understands response time goals vary widely from community to community. As an organization, we are proud to say we have worked within the City and as part of this very community for over thirty years. We are very familiar with the geography, city layout, traffic patterns, high demand areas and community hospitals.

Lynch EMS utilizes Zoll's RescueNet Dispatch software. This program tracks time intervals at all stages of an EMS request for service in the order following: call taken, call taken to unit assigned, unit assigned to crew enroute, unit enroute to on scene, unit on scene to transporting, unit transporting to destination, and from unit at destination to clear/ back in service. The Lynch EMS leadership and CQI teams review call transaction times both daily and monthly. They are additionally reviewed over larger periods of time to track and trend, as well as to address any areas of concern. If an item has been identified as a potential area for improvement, the Lynch EMS CQI team will form a sub-committee composed of subject matter experts to both understand the cause of any fallout as well as recommend steps to be put in place to correct any issues moving forward.

Lynch EMS ALS units averaged a 1 minute 14 second turnout time during the calendar year for 2018. We anticipate this time will be additionally reduced once these units are deploying from stations located within the City of Placentia.

Lynch EMS has continuously invested in new technology in order to enhance communication abilities of our fleet and our Communications Center. As one of his first major projects, our Director of Operations developed and implemented a plan to equip our entire fleet

with GPS tracking software to improve our ability to track and trend response times. Our Communications Center uses the tool to assist crews with routing and to plan ahead for any hazards or traffic concerns that could impede our response times. We are also able to use GPS tracking to compile response time data in a clear, objective way that allows us to continuously improve our response times. As stated earlier, Lynch leadership will review all ALS turnout time intervals to ensure we are exceeding the City of Placentia's expectations for this measurement.

Lynch EMS responds to ALS requests for emergent transport twenty-four hours a day throughout all of Orange County. We regularly evaluate system demand and make adjustments through crew scheduling to deploy resources in such a way as to always be in compliance with OCEMS response time standards.

9-1-1 ALS Unit Response Time Intervals

Placentia Linda Hospital (PLH) Emergency Room called Lynch EMS for a "Code 3" (lights and sirens) response for an acute MI (heart attack) at 8:06 AM on the morning of February 8, 2019. Our paramedic crew had begun their shift just 6 minutes before the call came in. The on-duty Supervisor assisted the crew to launch their ambulance as quickly as possible. The following times were recorded in our RescueNet dispatch software:

08:06 – Call Taken

08:08 – Enroute (normal shift launch takes 20 minutes and the crew was able to launch only 2 minutes after the call was taken)

08:15 – On Scene (7-minute response time, 9 minutes from call taken to on scene)

08:28 – Transporting

08:43 – At Destination (St. Jude)

This is one of many examples of Lynch EMS paramedic turnout times and response times, and it is only fitting that Placentia Linda Hospital, in our neighboring City, was able to call on us to transport a patient in dire need of a cardiac catheterization lab.

In 2018, Lynch EMS responded "Code 3" to Placentia Linda Hospital (PLH) for many unscheduled, emergent, Advanced Life Support (ALS) transports for patients who were diagnosed with Acute MI, CVA (stroke), or Traumatic Injury and required a higher level of care. Our

average response time to these requests was **8 minutes, 56 seconds** – an impressive number when considering the fact that Lynch ALS paramedics cover the entire geographical area of Orange County. To achieve this, our ALS units are strategically posted in locations throughout the County to ensure a swift response time for each facility who calls on us for service. Equally impressive is the fact that our closest posting location to PLH is 7.6 miles away. Therefore, even at a distance farther than the entire square mileage of the City of Placentia, we have shown that we respond quickly and safely to emergencies within the City for these critical patients.

How much faster will Lynch EMS respond to 9-1-1 service requests with two dedicated ALS units staffed within the City of Placentia? Considering all the data we have related to our response records, we are confident that we will not only meet, but also exceed the response time compliance expectations set forth in the Request for Proposals. Please consider the following data:

	2018-01	2018-02	2018-03	2018-04	2018-05	2018-06	2018-07	2018-08	2018-09	2018-10	2018-11	2018-12	Total
	331	259	328	358	372	356	380	360	344	368	349	388	
On Time Compliance													

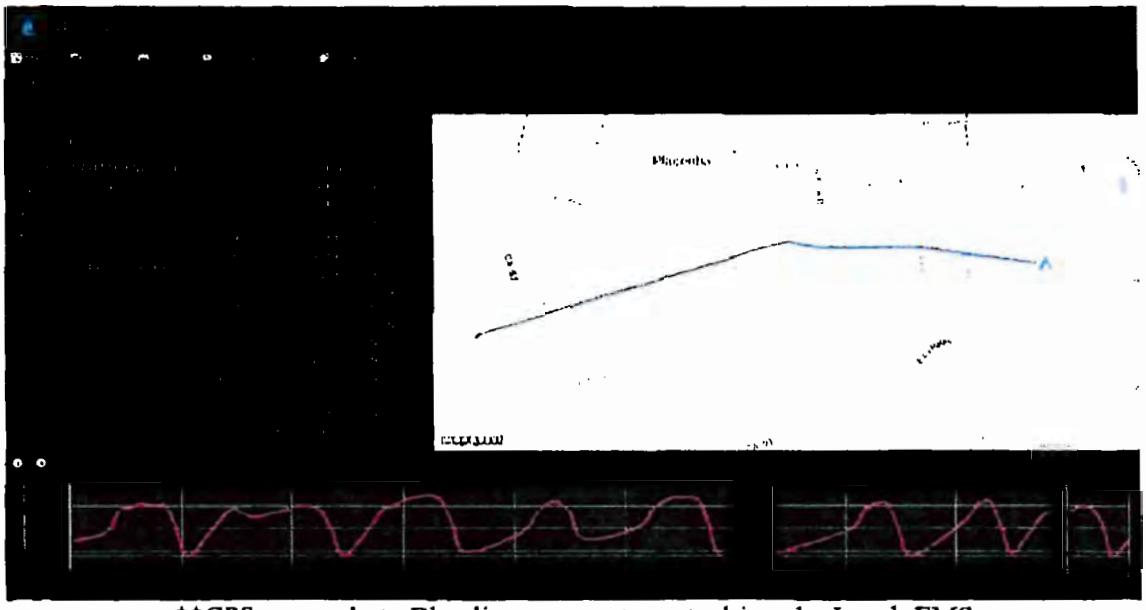
Lynch EMS has a proven history of response time compliance, which exceeds the requirements set forth by Orange County EMS as a licensed IFT-ALS service provider. Our paramedic fleet ran 5,644 IFT-ALS transports in 2018. *OCEMS Policy #777.00* requires IFT-ALS service providers to respond to service requests within 30 minutes. Our average response time for the 2018 calendar year – which is submitted to OCEMS monthly and is monitored by their CQI Liaison – was under 25 minutes (16% faster than required by policy). Our monthly response time compliance was 100% for both 2017 and 2018. We saw an 8% increase in total call volume (426 more transports) in 2018, and we were successful in maintaining full compliance.

Response time compliance requirements for IFT-ALS service are longer than the response times required by 9-1-1 service. IFT-ALS service requests are for patients already under the care of medical professionals and are not restricted by city boundaries. We acknowledge and understand the need for faster responses for 9-1-1 calls and as we have shown above, our Code 3 response times to unscheduled emergent transports are excellent. In fact, in 2018 our ALS average response time for Code 3 service requests was nearly 50% faster than is required by policy. We are confident that we will achieve a 90% or better response time compliance based on

the fact that our service area will be much smaller, will be covered by ALS units posted within the City of Placentia 24-hours a day, and that the area covered by each ALS unit is significantly smaller than what is covered by our IFT-ALS paramedics.

Our ALS fleet currently covers the entire geographical area of Orange County (over 900 square miles). During peak volume hours, each ALS unit may cover over 150 square miles of service area. We ensure sufficient area coverage using ALS response units managed by our Communications Center using a System Status Management deployment pattern.

The City of Placentia, by contrast, contains a service area of 6.6 square miles. Lynch EMS will dedicate two (2) ALS units for 9-1-1 response, so each ALS unit would be responsible for covering only 3.3 square miles – *an area nearly 50 times smaller than each ALS unit currently covers*. We have recently performed a series of time trials throughout the City. We have averaged between nine and ten minutes to cross Placentia at its widest point while driving Code 2, without lights and sirens. The following screenshot from our GPS tracking system illustrates the route taken during one of these time trials across City limits:



**GPS screenshot: Blue line represents route driven by Lynch EMS.

Our operations staff works closely with the Communications Center to ensure that our crews respond to calls for service quickly. Many members of the Lynch EMS team have experience working in and managing a 9-1-1 response system. Lynch EMS paramedic field

crews assigned to work in the City of Placentia will be selected from among our staff members who have previous or concurrent experience responding to 9-1-1 calls in surrounding counties. This experience has proven to enhance their capabilities when responding to calls within the Orange County system.

Our Communications Supervisor has been instrumental in overseeing the Communications Department from the inception of our ALS program. She is responsible for maintaining proper call intake processes, as well as assigned and unit response time standards. She maintains certification as an Emergency Medical Dispatcher and Emergency Telecommunications Instructor. She also has previous work experience as a Dispatcher with the Riverside County Fire Department.

Our Paramedic Supervisor has been with Lynch EMS since just after the start of the ALS Program. He oversees the daily and long-term success and growth of IFT-ALS in the County. He takes personal responsibility for the hiring, initial and ongoing training, scheduling and deployment of all Lynch EMS paramedics. He is also one of the many Lynch EMS paramedics who has concurrent 9-1-1 field experience outside the County.

Our Director of Operations has nearly ten years of experience working in a 9-1-1 BLS ambulance setting as a field EMT, Dispatcher and Manager. He was a central figure in maintaining on-time compliance, deficiency identification, and timely reporting to contract administrators. He is a dedicated leader and has been centrally involved in nearly every major operational improvement our organization has undertaken, including the development of the first IFT-ALS service provider pilot program in Orange County. He will work closely with all Lynch EMS staff to ensure that every component of the contract meets or exceeds the expectations of the City of Placentia.

We will deploy two twenty-four hour ALS units each staffed with two paramedics. They will be responding to calls for service from the two City fire stations. Lynch EMS headquarters is located approximately seven hundred feet from the City limit of Placentia. This building will effectively serve as a third station to respond from at periods of high call volume. Lynch EMS brings the added benefit of deploying a fleet of IFT-ALS units daily. These units are not committed to coverage of any other City or County contract. This gives us the unique ability to supplement the units dedicated to the City of Placentia without pulling resources dedicated to 9-1-

l coverage of another area should the need arise.

Our paramedic personnel are familiar with the geographical response area of Orange County. They have experience transporting patients from every city in the County, and to every Emergency Receiving Center in the County.

Response Time Compliance Reporting

We will provide the City with monthly and quarterly reports showing our response time compliance for both of the response time performance phases (Turnout Time Intervals and Response Time Intervals) within 10 days of the end of each month and within 10 days of the end of each quarter in both an excel format and a PDF report as requested by the City. As noted elsewhere in this proposal, Lynch EMS submits monthly and quarterly reports to several agencies including the Emergency Medical Services Agencies governing Orange County, LA County, Riverside, and the Inland Counties. We are competent and familiar with regular reporting requirements and will submit all reports in a timely fashion.

Reporting Deficiencies

Lynch EMS is confident that our ongoing experience in report submission will ensure that we do not fall deficient in our monthly and quarterly reports. We acknowledge the need for timely, complete, and accurate reports, and we acknowledge the penalty of $100 dollars per day, which would be assessed for timely reporting deficiencies.

Response Time Compliance Monitoring and Management

We acknowledge and understand the three levels of response time performance non-compliance set forth in the City's RFP as well as the current processes for each of these three levels of non-compliance.

We acknowledge that if in any quarter we fail to meet the minimum standards set forth by the City of Placentia's RFP for one or more of each of the two phases, we will be deemed to have a response time deficiency.

We acknowledge that if in any two quarters, within a 12-month period, we fail to meet the minimum standards set forth by the City of Placentia's RFP for one or more of each of the two phases, we will be deemed to have been in response time breach.

We acknowledge that if in any three quarters, within a 12-month period or if in more than four quarters within the five-year contract term, we fail to meet the minimum standards set forth by the City of Placentia's RFP for one or more of each of the two phases, we will be deemed to be in response time default.

Lynch EMS is confident that we will meet all response time performance requirements as the City's 9-1-1 ALS Service Provider and we have detailed our plan to do so above. However, we also understand and acknowledge the requirements and penalties set forth in the RFP should we be found deficient, or in breach, or in default of the City's expected response time performance standards.

Response Time Non-Compliance Cure Processes

Findings of Response Time Performance Deficiency

We acknowledge that should we be deemed to have a response time deficiency as defined above, we will be required to submit a corrective action plan ("CAP") detailing the reasons for the deficiency, our plan to obtain full compliance, and our estimated timeline for obtaining full compliance - to the City within 10 days' notice by the City of said deficiency and that the CAP will be reviewed by the City within 10 days of receipt. We understand that the City will either approve or reject the CAP and that, should the CAP be rejected, we will be required to submit a revised CAP within 10 days thereafter containing additional corrective actions according to written directive of the City which will be reviewed by the City within 10 days. If the revised CAP is rejected, we understand that we will be found to be in response time performance breach.

Findings of Response Time Performance Breach

We acknowledge that should we be found to have a response time breach, that we can be fined a penalty of $5,000.00 and that we will be required to submit a CAP - detailing the reasons for the deficiencies which resulted in the breach finding, our plan to obtain full compliance, and our estimated timeline for obtaining full compliance - to the City within 10 days' notice by the City of said breach and that the CAP will be reviewed by the City within 10 days of receipt. We understand that the City will either approve or reject the CAP and that, should the CAP be rejected, we will be required to submit a revised CAP within 10 days

thereafter containing additional corrective actions according to written directive of the City which will be reviewed by the City within 10 days. If the revised CAP is rejected, we understand that we will be found to be in response time performance default.

Findings of Response Time Performance Default

We understand that should we be found to be in response time default, that we will be required to submit a CAP - detailing the reasons for the deficiencies which resulted in the finding of a response time default, our plan to obtain full compliance, and our estimated timeline for obtaining full compliance - to the City within 10 days' notice by the City of said default and that the CAP will be reviewed by the City within 10 days of receipt. We acknowledge that any approval of a CAP submitted under a response time default may be provisional and solely for maintaining service continuity during the selection and transfer of services to an alternate service provider. We also acknowledge that in the case of a finding of default, we can be fined a response time penalty of $25,000.00 and that the City Administrator will perform a review of our service and will determine whether there is a need to recommend to the City Council that they initiate the process to terminate our Service Provider agreement for cause, to invoke the performance guarantee provision, and to secure a replacement Service provider to assume services on an emergency basis as may be needed.

18. PATIENT CARE REPORTING AND DATA SUBMISSION

- *Indicate Proposer's acknowledgement of Exhibit A. Section 9 herein.*
- *Describe Proposer's operational plan and commitment to comply with the requirements of this section for each item topic listed.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 9 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Since 2013, Lynch EMS has utilized the Orange County EMS electronic patient care reporting ("ePCR") software platform OC-MEDS Hub. The current version is compliant with NEMSIS v3.4 format standards and *Orange County EMS Policy #300.30 OC-MEDS – EMS Provider Patient Care Reporting*.

As part of our Continuous Quality Improvement (CQI) plan, Lynch EMS tracks our compliance with all required documentation elements pursuant to the requirements set forth in *Orange County EMS Policy #300.10 OCMEDS – Documentation Standards*. See the following section, *Section 19 Continuous Quality Improvement Plan*, for more information.

As a current user of OC-MEDS Hub, Lynch EMS meets and complies with the requirements of *Orange County EMS Policy #300.32 OC-MEDS – EMS Provider Data Submission Process* and *Orange County EMS Policy #300.20 OC-MEDS – System Management and Support*.



19. CONTINUOUS QUALITY IMPROVEMENT PLAN

- *Indicate Proposer's acknowledgement of Exhibit A. Section 10 herein.*
- *Describe Proposer's operational plan design to comply with the requirements of this section.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 10 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Lynch EMS has developed and maintains a comprehensive plan for Continuous Quality Improvement (CQI) for our entire operation that has been approved as a requirement for licensure by the local EMS agencies of each county we operate in (See *Attachment 8* in *Binder 2*). Specific to our licensure as an IFT-ALS provider in Orange County, Orange County EMS (OCEMS) reviews and approves our CQI Plan on an annual basis, ensuring it meets the requirements set forth in County policy. In order to ensure that the CQI Plan reflects the current state of the company's CQI activities, the CQI Plan is reviewed and updated by the CQI Committee on an annual basis.

As the CQI process is an integral part of nearly every process at Lynch EMS, CQI principles are applied to areas including but not limited to patient care, safety, resource management, internal and external complaints, commendations, and more. We recognize that quality improvement *itself* requires continuous and ongoing monitoring and improvement. For this reason, the leadership team at Lynch EMS maintains a CQI committee which meets Quarterly to discuss the efficacy of our current quality improvement initiatives, review Key Performance Indicators (KPI), determine the presence of patterns or trends, and develop strategies for improvement when necessary.

Our current CQI Plan lists these roles and responsibilities of our CQI Committee:

1. Provide oversight to keep program in alignment with established goals.
2. Audit and update the Lynch EMS QI Plan annually or more frequently as needed.
3. Review CQI program findings quarterly or more frequently as needed.
4. Identify areas of needed improvement and maintenance of competency.
5. Review sentinel and near-miss events and develop plans to prevent reoccurrence.

6. The CQI Coordinator shall maintain open communications with LEMSAs and other local providers for the development of improvement plans.
7. Maintain open communications with RNs2Go and any other third-party contractors.
8. Create and supervise Quality Task Forces as needed.
9. Participate in meetings and presentations of state and local EMS system information for peer review with local designated advisory groups and other authorized constituents.
10. Participate in LEMSA EQIP programs, including making available mutually agreed upon relevant records for program monitoring and evaluation at county and state level.

The CQI Committee is comprised of the following representatives:

- Chief Executive Officer
- Director of Support
- Facilities and Fleet
- Medical Director
- Scheduling Manager
- CQI Coordinator
- Dispatch Supervisor
- IFT-ALS Coordinator
- Paramedic Representative
- Director of Operations
- EMT Representative
- Operations Manager
- Paramedic Supervisor

In addition to a review of the past quarter's KPI data, each CQI committee meeting also includes a discussion of every KPI to determine whether it is still a useful indicator. When a KPI consistently meets or exceeds the desired benchmarks, it may be removed as a focus point so our team can put its efforts into a new action item that needs attention. New KPI may also be proposed during CQI committee meetings based on operational changes, participation in pilot programs, changes to County policy, or in other cases when the need for a new indicator has been identified.

At times, the CQI Committee will decide to form a small workgroup, called a Quality Task Force (QTF), to formulate a solution to a specific improvement initiative. These workgroups allow active participation from non-management employees in our quality improvement activities. The QTF may be comprised of personnel of the CQI Committee, any employee who has skills or knowledge useful to the topic, or may include consultants or experts from external agencies as needed. Each QTF is assigned one specific project and is disbanded by the CQI Committee upon completion of the project. A member of the CQI Committee who oversees the communication between the QTF and the CQI Committee chairs each QTF team.

avoid unnecessary trips to the ER, which often result in a loss of hospice coverage. This program allows us to provide hospice patients with relief and provide their families with reassurance while maintaining the patient's hospice status. The program has reduced the stress on patients and families who are going through a challenging time in their life. We are passionate about developing innovative solutions to the complex challenges that face the EMS transport community, and we have shown that our leadership and EMS providers are forward thinking, enthusiastic, and competent in developing and implementing pilot and research programs. We will work with the City of Placentia to address the unique needs of its residents and emergency response personnel.

We have identified two future pilot programs that we will pursue as they become available: The Emergency Triage, Treat, and Transport (ET3) Model, which would allow for alternate destination and billing options for 9-1-1 callers who do not truly need care in an Emergency Room. This project would ideally result in a reduction of costs for both Lynch EMS and the City of Placentia, and we will work with the City to determine whether this project would be of mutual benefit. The other project, which is currently underway in Orange County, is the Health Information Exchange pilot. This government-funded project provides two-way electronic communication interface between EMS patient data and acute care hospitals. The shared information serves to provide enhanced continuity of care for patients and provides a wealth of data to be used for CQI and training purposes. We have submitted a formal letter of interest to the OCEMS HIE program manager, Laurent Repass. The project is currently only open to 9-1-1 service providers, and following contract award, we will submit another letter of interest to apply for this pilot project. We are looking to pilot this project for our IFT-ALS program as well.

Lynch EMS has become an organization that recognizes the value of continuously improving our organization through careful data collection and reporting, planning, and utilizing the unique talents of each of our team members to respond to the constant changes within the EMS community. We look forward to collaborating with the City of Placentia to develop new and innovative strategies for improvement during our contract period serving as your 9-1-1 ALS service provider.

20. CLINICAL AND OPERATIONAL BENCHMARKING

- *Indicate Proposer's acknowledgement of Exhibit A. Section 11 herein.*
- *Describe Proposer's operational plan and commitment to comply with the requirements of this section for each item topic listed.*
- *Indicate any additional proposed enhancements related to this provision.*
- *Demonstration of the ability to generate outcomes/clinical process of care reports that are compliant with the quality measures contemplated for reporting.*

We acknowledge Exhibit A. Section 11 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Our organization is dedicated to carefully tracking both clinical and non-clinical Key Performance Indicators (KPI) which are relevant and useful for the Continuous Quality Improvement (CQI) process at Lynch EMS. We currently measure process-oriented and outcome-oriented indicators which have been instrumental in improving and maintaining a high standard of efficiency, patient care, and safety.

These indicators are developed by our CQI committee and are reflective of the careful attention each member of our leadership team gives to reviewing performance, documentation, and employee health, safety, and satisfaction. We have seen significant positive changes in the organization as a result of this process, and we are confident that our team will provide the same attention to the 9-1-1 ALS program in the City of Placentia. As quality improvement and operational benchmarking are continuous processes, additional KPIs may be added annually or sooner as dictated by observed need, regulatory requirements, and changes in operational procedures.

Lynch EMS currently creates and maintains all data required to conduct our KPI benchmarking process and provides regular reports to Orange County and Los Angeles EMS that consistently meet or exceed the standards required by policy. We will provide similar reports to the City of Placentia that are tailored to its specific needs and that are developed in conjunction with the City's EMS leadership.

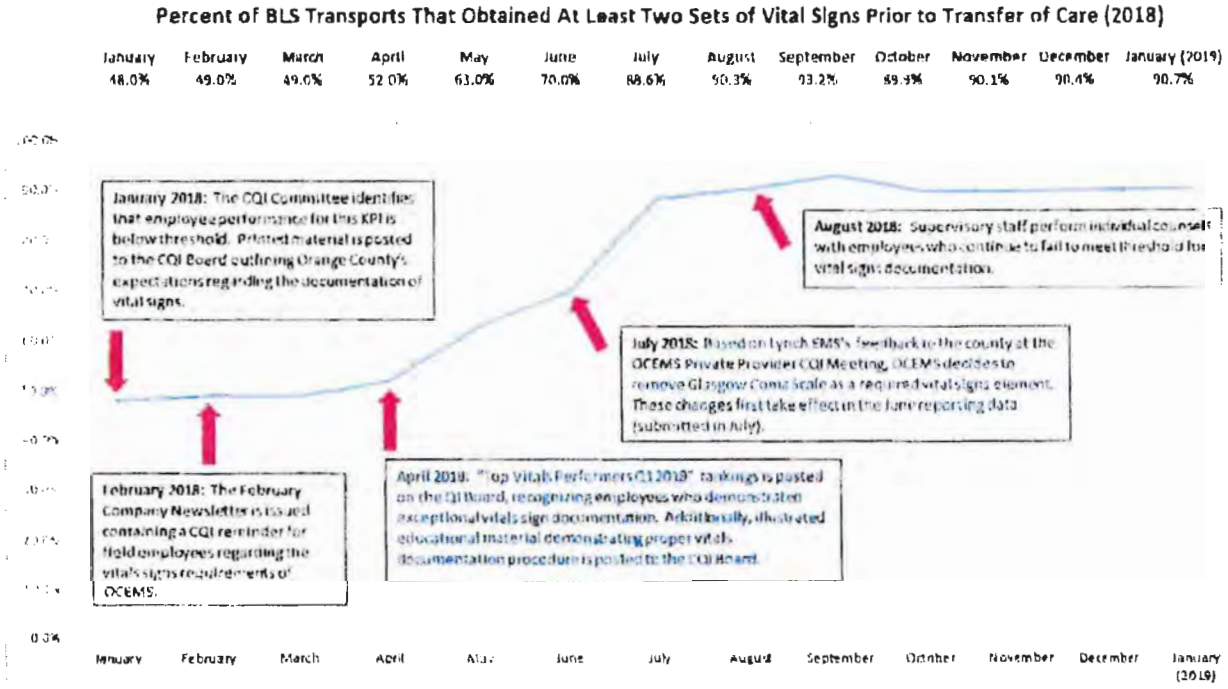
Outlined below is a list of our current KPI followed by a list of KPI we have developed to address the specific needs of a 9-1-1 response service for the City of Placentia. As noted

elsewhere in this proposal, our leadership team has significant experience in the 9-1-1 EMS industry, and these indicators were developed using that experience as a tool to guide our process. In order to keep this section concise, we have simply listed our current KPIs and have expanded a detailed explanation only for the proposed 9-1-1 ALS KPIs related to this new service contract. Each of our current KPIs is reviewed in a similar manner to what is listed in the detailed view.

2019 Lynch EMS Key Performance Indicators

(Current Lynch EMS KPIs)

Indicator Name	Indicator Code	ALS/ BLS	Frequency of Reporting	Requesting Agency
EMT Turnover Rate	LYN-01	BLS	Quarterly	Lynch EMS
Daily Vehicle Checklists	LYN-02	Both	Quarterly	Lynch EMS
Gurney Maintenance	LYN-03	Both	Quarterly	Lynch EMS
Pain Assessment and Documentation	LYN-04	Both	Monthly	Lynch EMS
Cardiac Monitor Use and Documentation	LYN-05	ALS	Monthly	Lynch EMS
Pulse Oximetry Use and Documentation	LYN-06	ALS	Monthly	Lynch EMS
Critical IV Use and Documentation	LYN-07	ALS	Monthly	Lynch EMS
Code 3 Upgrades	LYN-08	ALS	Monthly	Lynch EMS
PCR Data Quality Assessment - Assessment	LYN-09	Both	Monthly	Lynch EMS
PCR Data Quality Assessment - Situation	LYN-10	Both	Monthly	Lynch EMS
PCR Data Quality Assessment - Times	LYN-11	Both	Monthly	Lynch EMS
PCR Data Quality Assessment - Response	LYN-12	Both	Monthly	Lynch EMS
PCR Data Quality Assessment - Destination Name and Code	LYN-13	Both	Monthly	Lynch EMS
PCR Data Quality Assessment - Posting Time	LYN-14	Both	Monthly	Lynch EMS
PCR Data Quality Assessment - Patient Volume Verification	LYN-15	Both	Monthly	Lynch EMS
Two Sets of Vital Signs	OC-2	BLS	Quarterly	Orange County
Pain Interventions	OC-3	BLS	Quarterly	Orange County
Ambulance Patient Offload Time	LA-03	Both	Monthly	Los Angeles County
Transfer of Care Vital Signs	LA-04	BLS	Monthly	Los Angeles County
Hospice On Time Performance	LA-05	Both	Quarterly	Los Angeles County



The graph above shows that our efforts to improve a benchmark, which was below our standard, were effective. We saw a 22% increase towards our goal threshold using interventions decided upon by the CQI Committee. We also saw a somewhat artificial increase towards our goal when OCEMS removed one of the requirements for this indicator. However, we were able to realize a significant improvement before the indicator's requirements changed, and the change was due in large part to our voluntary participation in the OCEMS Private Provider CQI Workgroup that meets quarterly and we will continue to attend.

The chart on the next few pages contains 10 Key Performance Indicators we propose to add to our benchmarking process. We have researched indicators that are widely used by large 9-1-1 ALS service providers across the country and have developed these as a tentative list to tailor our CQI process to meet the needs and respond to the challenges of the 9-1-1 system. We look forward to working with the City of Placentia to modify, remove, or add indicators as needed for the specific population we intend to serve.

Proposed Lynch EMS 9-1-1 ALS Key Performance Indicators

Clinical KPI	
1. Scene and Prehospital Time for STEMI, Stroke, and Trauma	
Definitions	*Scene:* Time from on-scene arrival to beginning of transport to specialty receiving center averaged monthly. *Pre-Hospital:* Time from call received to arrival at specialty receiving center averaged monthly.
Relevance	All patients requiring specialty receiving center interventions have one thing in common: The faster they arrive at destination, the better their outcome.
Goal	Scene and Prehospital average times for these patients which are shorter than for patients not requiring specialty services.
Data Source	RescueNet Computer Aided Dispatch (CAD).
2. Cardiac Arrest ROSC Rate After Defibrillation	
Definitions	Percentage of cardiac arrest patients who, prior to transfer of care at receiving facility, have return of spontaneous circulation (ROSC) after defibrillation.
Relevance	ROSC rates are currently used as an indicator of high quality CPR and ACLS delivery nationwide and provide a quantitative benchmark for assessing the efficacy of these interventions.
Goal	ROSC rates above the Countywide average.
Data Source	Electronic Patient Care Reports (ePCR) and OCEMS system data.
3. Advanced Airway Placement Success Rate	
Definitions	Ratio of calls (as a percentage) where an advanced airway (endotracheal tube or laryngeal mask airway) was attempted at least once and calls where an advanced airway was successfully placed.
Relevance	Advanced airway placement is a high-risk, low-frequency skill and is a critical contributing factor to patient survival when the airway is compromised.
Goal	100% of calls where an advanced airway is attempted are successful in placement.
Data Source	ePCR data; 100% chart review of all attempted advanced airways.

4. Base Hospital (BH) Contact	
Definitions	Percentage of calls requiring BH contact per OCEMS policy where BH contact was made by the paramedic team.
Relevance	Lynch EMS paramedics do not currently make BH contact and it is important to track their compliance in this area as it is specific to 9-1-1 responses.
Goal	BH contact is made by paramedic team for 100% of calls requiring BH contact per OCEMS policy or there is reasonable documentation as to why BH contact was not possible.
Data Source	Retrospective chart review: 100% complete review for all patients transported to a specialty receiving center or whose primary impression, vital signs, or recorded interventions indicate the need for BH contact (Chart review is currently done by a former OC MICN).
5. Standing Orders, Policies, and Procedures	
Definitions	Percentage of reviewed ePCRs with documentation showing compliance with all OCEMS standing orders, policies, and field procedures which apply to the patient being treated.
Relevance	Reviewing patient care documentation for deficiencies in these areas serves several purposes by identifying trends in care delivery which will serve as a guide for implementing system changes when appropriate, and to identify individuals who may need supplementary training or education to provide the best possible care to each patient we treat.
Goal	100% of reviewed ePCRs document compliance with all applicable OCEMS standing orders, policies, and field procedures.
Data Source	ePCR data from retrospective chart review.
Response Time Performance KPI	
6. Monthly Response Time Performance by Call Phase	
Definitions	*9-1-1 ALS Turnout Time Intervals:* Average monthly time in minutes between EMS call assignment and initiation of response. *9-1-1- ALS Unit Response Time Intervals:* Average monthly time in minutes from EMS call received to arrival on-scene.
Relevance	Response time call phase review and reporting is required for compliance with both OCEMS and as a requisite of Lynch EMS's contract with the City of Placentia. Rapid turnout times and scene arrival times are essential to providing the public with high quality 9-1-1 medical response.
Goal	90th percentile turnout time intervals shorter than 1.9 minutes and 90th percentile total response times shorter than 7.9 minutes.
Data Source	RescueNet Computer Aided Dispatch (CAD) with integrated GPS vehicle tracking.

7. Late Call Analysis	
Definitions	Root cause analysis for any total response time interval greater than 8 minutes.
Relevance	Response time intervals greater than 8 minutes fall outside the 90th percentile range requested by the City of Placentia and a root cause analysis may reveal the opportunity for operational modifications to prevent recurrent late responses.
Goal	100% of response time intervals greater than 8 minutes receive root cause analysis revealing factors within our organization's control which may be modified to prevent future late calls.
Data Source	RescueNet Computer Aided Dispatch (CAD) with integrated GPS vehicle tracking.
8. Mutual Aid Ratio Analysis	
Definitions	Comparison of the number of mutual aid responses provided by Lynch EMS to other agencies and the number of mutual aid responses provided to Lynch EMS from other agencies.
Relevance	Balanced mutual aid responses prevent our ALS units from being disproportionately called for service outside our contracted service area and prevent other agencies from receiving disproportionate calls for service into our contracted service area. For both parties, an imbalance may contribute to longer average response times.
Goal	1 to 1 ratio of mutual aid provided by Lynch EMS and mutual aid provided to Lynch EMS
Data Source	Internal data collected by Lynch EMS; data from by mutual aid partners.
Customer Satisfaction KPI	
9. Core Values	
Definitions	Percentage of customer service surveys selecting "yes" to the question: "Did the paramedics act in a professional and compassionate manner?"
Relevance	Lynch EMS Core Values reflect our concern for our customers as people, not only as patients. These values are especially important when providing service to patients dialing 9-1-1 who may be ill or injured.
Goal	100% of surveys answer "yes" (if the question is answered at all).
Data Source	Customer satisfaction surveys

10. Improvement of Symptoms	
Definitions	Percentage of customer service surveys selecting "yes" to the question: **If you were in pain, discomfort, or had difficulty breathing**: "Did you feel less pain, discomfort, or difficulty breathing after the paramedics treated you?"
Relevance	Pain, discomfort, and difficulty breathing can and should be treated by paramedics when appropriate. In most cases, patients should feel some relief before arriving to the hospital.
Goal	90% of surveys answer "yes". Not all discomfort can be treated under standing orders (such as chronic back pain) so 100% is not realistic.
Data Source	Customer satisfaction surveys

This list on the next page is what we used to create the detailed indicators above and is based on indicators that our research has shown to be useful by other providers of 9-1-1 ALS service. In order to keep data relevant and useful, we combined several of the indicators into a single KPI above, although we will track and trend the items below regardless of whether it is listed as an official KPI. It is also worth noting the size of our organization compared with the relatively low frequency of injuries and collisions we experience. This allows us to address each injury or collision on a case-by-case basis and perform a full root cause analysis. Thus, they are not listed as KPIs although we do keep records of each incident and our Safety Officer tracks any common factors that would suggest a trend. (See *Section 15 "Personnel Standards"* for a description of our Injury and Illness Prevention Program for further detail).



9-1-1 ALS Key Performance Indicators
(Descriptions of indicators provided on the next page)

Indicator Name	ALS/BLS/911	Indicator Code	Frequency of Reporting
911 Call Volume	911	PL-01	Quarterly
Turnout Time	911	PL-02	Monthly
Response Time	911	PL-03	Monthly
Scene Time	911	PL-04	Monthly
Transport Duration	911	PL-05	Monthly
Cardiac Arrest Call Received to Defibrillation	911	PL-06	Monthly
Cardiac Arrest Arrival on Scene to Defibrillation	911	PL-07	Monthly
Stroke Total Call Time	911	PL-08	Monthly
Scene Location	911	PL-09	Quarterly
Specialty Center Utilization by Type	911	PL-10	Quarterly
Transport Mode	911	PL-11	Quarterly
Response Type	911	PL-12	Quarterly
Chief Complaint	911	PL-13	Monthly
Cardiac Arrest Disposition	911	PL-14	Monthly
ETT Success Rate	911	PL-15	Monthly
ETCO2 Utilization	911	PL-16	Monthly
Mutual Aid Requests	911	PL-17	Quarterly
Extrication Using Fire Service	911	PL-18	Quarterly
Police Utilization	911	PL-19	Quarterly

Indicator Name	Description
911 Call Volume	Measures the quarterly volume of 911 calls received requesting emergency medical services.
Turnout Time	Measures time between when a call is received by an assigned unit and when that unit begins moving toward the scene.
Response Time	Measures time between when a responding unit begins moving toward the scene and when that unit arrives at the scene.
Scene Time	Measures time a responding unit spends on scene.
Transport Duration	Measures the time between when a transporting unit leaves scene and when that unit arrives at destination.
Call Received to Defibrillation	Measures the time between when a 911 call was received for a cardiac arrest and when the first shock was delivered to the patient.
On Scene to Defibrillation	Measures the time between arrival on scene for a cardiac arrest patient and when the first shock was delivered.
Stroke Total Call Time	Measures the time between when a 911 call was received for a stroke and when the patient arrived at destination.
Scene Location	Records the type of scene responded to (private residence, assisted living, urgent care, etc.).
Specialty Center Utilization	Records the type of specialty centers (Emergency, Stroke/Neurology, Cardiovascular, or Trauma) by transport destination.
Transport Mode	Records transport mode (Code 3 vs Code 2) from scene to destination.
Response Type	Records the volume of 911 requests, arrivals, and transports performed, and analyzes the ratios between them.
Chief Complaint	Records the chief complaint of each patient contact.
Cardiac Arrest Disposition	Analyses the patient disposition upon arrival at destination for transports involving cardiac arrests.
ETT Success Rate	Analyzes the success rate of endotracheal intubation attempts.
ETCO2 Utilization	Analyzes the percent of patient contacts for which end-tidal CO2 waveform capnography is performed.
Mutual Aid Requests	Records the volume of mutual aid requests received by Lynch EMS by other EMS agencies.
Extrication using Fire Service	Records the volume of requests by Lynch EMS fire suppression service for extrication services.
Police Utilization	Records the volume of requests by Lynch EMS to Placentia Linda Police Department for assistance.

21. CLINICAL LEVELS AND STAFFING REQUIREMENTS

- *Indicate Proposer's acknowledgement of Exhibit A. Section 12 herein.*
- *Describe Proposer's operational plan design to comply with the requirements of this section.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 12 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

As described in *Section 2 Proposer's EMS Qualifications*, page 9 of this proposal, Lynch EMS's proposed 9-1-1 ALS units will meet all requirements set forth in *Orange County EMS Policy #700.00* prior to the beginning of the contract service date. Any deficient items that require attention prior to beginning of the contract are outlined in *Section 2* of this proposal. Our current ALS fleet meets all requirements for IFT-ALS service in accordance with *OCEMS Policy #777.00* and we will make modifications as described in the above referenced sections to comply with OCEMS Policies governing EMT-P licensure and ALS Unit Minimum Inventory.

At the outset of the contract, Lynch EMS will be utilizing ambulances staffed with two paramedics to respond to 9-1-1 ALS calls in the City of Placentia. If during the contract period Lynch EMS has determined that utilizing a Paramedic Assessment Unit (PAU) operational setup will bring additional benefit to the delivery of care to the citizens of Placentia, Lynch EMS leadership will meet with City of Placentia representatives to discuss implementing this model. This change would solely be based on performance driven data and would be made with the involvement of the City of Placentia and the OCEMS Medical Director.



22. WORK SCHEDULES AND HUMAN RESOURCES PRACTICES

- *Indicate Proposer's acknowledgement of Exhibit A. Section 13 herein.*
- *Describe Proposer's operational plan design to comply with the requirements of this section. Include proposed work schedules intended to be employed under a resultant agreement.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 13 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

We recognize the need to utilize work schedules that both minimize provider fatigue and ensure appropriate service coverage for the people of the City of Placentia. To accomplish this, Lynch EMS intends to utilize 24-hour shifts in a modified Kelly schedule following this format: 1 day on, 1 day off, 1 day on, 2 days off, 1 day on, 1 day off, 1 day on, 4 days off, and repeated throughout the year. Each shift works an average of ten 24-hour workdays per month. There are three "shifts": Shift A, Shift B, and Shift C that employees would be assigned to at each station. Each shift works two 24-hour workdays per week and three 24-hour workdays every five weeks. This shift schedule will require twelve full-time paramedics to staff shifts A, B, and C for each station. The following page shows an example of this work schedule as it would look in the year 2020.

With this schedule, employees would not be scheduled for shifts longer than 24 hours. Policies will allow employees to work up to 48 hours on a very limited basis and only with supervisor approval. The intent of the policies will be to ensure 24-hour coverage of the City of Placentia but also to significantly limit the ability for employees to work extended shifts that increase the negative impact of fatigue on personnel and the safety of the community. To help decrease or eliminate the need for extended shift lengths past 24 hours, we will maintain a platoon of reserve employees trained to the same standards as those assigned to the 9-1-1 ALS positions. The reserve employees will be utilized to cover absences or time-off requests. Lynch EMS will utilize our ongoing CQI process to evaluate the performance of employees on 24-hour shifts and will adjust work schedules as appropriate.

An additional benefit of the schedule described above compared to other Kelly formats is that every few weeks, employees will have four consecutive days off. This allows additional time

for paramedics to balance work and life, and to recover from the demands of 9-1-1 response.

LYNCH EMS

City of Placentia
9-1-1 ALS Work Schedule

2020

"A" Shift "B" Shift "C" Shift

JANUARY

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
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23. REGULAR REPORTING AND BILLING REQUIREMENTS TO THE CITY

- *Indicate Proposer's acknowledgement of Exhibit A. Section 15 herein.*
- *Describe Proposer's operational plan and commitment to comply with the requirements of this section for each item topic listed.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 15 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

We agree to establish a system for tracking and reporting all EMS service activities to the City of Placentia's City Administrator in a monthly report. This report will include a breakdown by category of all ALS services with ambulance transport, ALS services without ambulance transport, BLS services with ambulance transport, and BLS services without ambulance transport. This report will also include any coverage or response time issues, mutual aid responses, other emergency-related incidents, and community support activities.

Additionally, Lynch EMS will provide an annual report of all EMS activities to the City Administrator. This report will be a detailed summary of our activities and all statistical data broken down by category for the previous year. Included will be any challenges and issues addressed during that time or that remained unresolved. We agree to provide a detailed report of all billings to the City Finance Director.

Lynch EMS utilizes Zoll's RescueNet Dispatch and Billing Software. When awarded the contract, Lynch EMS will maintain "call types" in this program to identify all requests for service associated with this contract. Within this software is Zoll's RescueNet Reporting. This allows for accurate reporting of any data the City will require. This includes, but is not limited to, response types, response times, time on task, ALS transport, BLS transport, and cancelled requests. Lynch EMS with be able to track and report to the city Unit Hour Utilization, peak demand times, as well as heat maps of call volume for better resource deployment.

RescueNet is also an integrated billing program. Lynch EMS will be able to provide to the City accurate and detailed reports on all billing activity associated with the execution of this contract. This includes any pass through from the BLS provider for ALS assessment charges, ALS supply charges, subscription plan fees, first responder fees, or City subsidy if they apply.

These reports will be subject to regular internal audit by the Lynch EMS Compliance Committee to ensure the accuracy of all information reported to the City Administrator and City Finance Director.

24. START-UP PLAN

- *Indicate Proposer's acknowledgement of Exhibit A. Section 16 herein.*
- *Describe Proposer's operational start-up plan to comply with the requirements of this section.*
- *Indicate any additional proposed enhancements related to this provision.*

We acknowledge Exhibit A. Section 16 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

As a longstanding, local EMS provider with strong business and community relationships built over the past 33 years, our local footprint and solid infrastructure ensure a rapid and risk-free transition to provide 9-1-1 ALS Services for the City of Placentia. Lynch EMS commits its dedicated and experienced team of industry leaders and EMS experts to manage the implementation and ongoing oversight of the City's 9-1-1 ALS Services. This leadership team upholds the highest standards of service, commitment, and excellence that are expected by Orange County EMS (OCEMS), the City of Placentia, and by Lynch EMS. Our leadership team is familiar with the Orange County EMS 9-1-1 System and is eager to work closely with the City and the current 9-1-1 ALS Service Provider to ensure a smooth transition into our assumption of this contract.

Contract and Licensure Milestones

Task	Timeline
Meet with City representatives to negotiate/finalize contract	Within 30 days of Notice of Award
Meet with City representatives to finalize timeframe for elements requiring City participation	Ongoing after finalized contract
OCEMS 9-1-1 ALS Provider Application	Within 30 days of Contract signing (3-6 months waiting period for OCEMS to approve)
Provide City with signed certification as required on page 63 of RFP	Within 30 days of Notice of Award
Provide City with Certificates of Insurance and Endorsements as required in RFP	Before Contract Services Begin

Upon notification of being awarded the contract, we will immediately initiate conversations with City officials to finalize the contract and verify timeframes for items that require involvement from City officials. Once the contract is finalized, we will begin the process for obtaining a 9-1-1 ALS Provider License through OCEMS. The required application and documentation will be submitted to the County within thirty days. In the letter provided as *Attachment 2* in *Binder 2* of our proposal, OCEMS has confirmed that this application will be processed within three to six months of receipt.

Vehicles and Equipment Milestones

Task	Timeline
Ambulance Purchasing	By January 1, 2020
Supply/ Equipment Purchasing	By January 1, 2020
Receipt of Equipment for Training Purposes	By May 1, 2020
Ambulances – Deployment Ready	By May 31, 2020

By January 1, 2020, we will purchase the two ambulances to be used during the contract period allowing six months to prepare them for service. This amount of time will allow us to complete required licensing of the ambulances to operate in the State of California and the County of Orange while allowing additional time to outfit the ambulances with appropriate communication equipment, GPS tracking, and City approved decal and labeling.

Required equipment will be purchased by January 1, 2020. This will allow time for receipt of the equipment and testing of the equipment as needed prior to training assigned personnel on any specialized equipment.

Facilities Milestones

Task	Timeline
Initiate a meeting with the current provider to discuss timelines and transition issues	By January 31, 2020
Facilities – Assess City Fire Stations and formulate plan for any identified action items to prepare them for operations	By March 31, 2020
Facilities – Finalize action items to ensure fire stations are ready for operations	By May 31, 2020

To ensure a smooth and seamless transition from the existing provider to us, we will start preparing a plan in early 2020 to prepare facilities prior to the July 1, 2020 start date. This will include visits to the existing fire stations to assess the best design for housing equipment and staff, and we hope to open a dialogue with the existing service provider regarding specific challenges and operational design success strategies should they choose to participate in the exchange of information. While we believe this would be in the best interests of the residents of the City of Placentia, we also recognize the potential for the existing service provider to decline such a dialogue, and we will ask representatives from the City who are familiar with the current operational design to provide us with any information that could enhance our transitional plans. If we are unable to access the fire station facilities prior to midnight on the contract start date, we will deploy a team of supervisors with all necessary equipment and supplies to arrive at the fire stations at midnight to stock the living quarters and supply areas overnight. We will also rely on our headquarters for additional resources as needed during the first few days of the contract period since it is located adjacent to the City limits.

Uniform and Vehicle Insignia Milestones

Task	Timeline
Meet with City representatives to finalize uniform patches / vehicle decals	Ongoing – Completed by January 1, 2020
Ordering of Uniforms	By April 30, 2020
Receipt of Uniforms	By May 31, 2020
Verification of Vehicle Insignia/Decals	By May 31, 2020

As we meet with City representatives after signing the contract, we will discuss the design of uniform patches and vehicle insignias. By January 1, 2020, we plan to have the design of both items finalized. This will allow us to submit the planned vehicle design with the purchase of the ambulances and allow time to get sample patches made prior to creation of uniforms. After uniform patches are confirmed and we have selected the personnel to work in the service area, we will order uniforms by April 30, 2020 allowing enough time to receive uniforms and fix any identified issues with them.

Personnel Milestones

Task	Timeline
Job Posting: 9-1-1 ALS Shift Lead	By January 1, 2020
Final Selection of 9-1-1 ALS Shift Leads	By February 29, 2020
Job Posting: 9-1-1 ALS Paramedic	By February 29, 2020
Final Selection of 9-1-1 ALS Paramedics	By April 30, 2020
Finalize Shift Schedules	By May 31, 2020
Orientation/Training 9-1-1 ALS Paramedics and Shift Leads	May – June 2020
Training – Communications Center	May – June 2020

By January 1, 2020, we will begin the process of selecting paramedics who will function as 9-1-1 ALS Shift Leads first. These positions will be filled first, by February 29, 2020, so that they can assist in the hiring of the 9-1-1 ALS paramedics they will be supervising. In addition, it allows time to prepare them to assist in the training of the 9-1-1 paramedics since the Shift Leads will have an important role in the training, development, and ongoing evaluation of the 9-1-1 ALS paramedics.

By February 29, 2020, we will begin the selection process for 9-1-1 ALS paramedics with final selection of these positions taking place by April 30, 2020. This timeframe allows enough time to finalize shift schedules by May 31, 2020, and schedule employees for required training that will start in the beginning of May 2020. We anticipate needing two months to complete all required training of ambulance personnel and communications center personnel in preparation for a July 1, 2020 contract start date.

25. INSURANCE AND INDEMNIFICATION REQUIREMENTS

- *Indicate Proposer's acknowledgement of Exhibit A. Section 17 herein.*
- *Describe Proposer's operational plan to comply with the requirements of this section*

We acknowledge Exhibit A. Section 16 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

Insurance Coverages

Upon contract award, Lynch EMS shall obtain, maintain, and keep in full force and effect during the life of the Agreement all of the minimum scope of insurance coverages listed in Exhibit F of the RFP. Our current insurance agency is admitted to do business in California, meets the rating requirements set forth in the RFP, and will be verified by the City prior to the execution of the Agreement.

Prior to execution of the Agreement, we will provide the City with Certificates of Insurance and all necessary endorsements to meet the requirements of this section, specifically the commercial general liability insurance policy and business automobile liability policy will contain or be endorsed to contain the provisions listed under "Endorsements" of Exhibit F which will be worded as worded in the same section. We will also file with the City a signed certification that will read in accordance with Exhibit F, page 63 of the RFP:

> "We are aware of, and will comply with, Section 3700 of the Labor Code, requiring every employer to be insured against liability of Workers' Compensation or to undertake self-insurance before commencing any of the work"

Lynch EMS will also comply with Section 3800 of the Labor Code by securing, paying for, and maintaining in full force and effect for the duration of this Agreement, complete Workers' Compensation Insurance and, as noted above, will provide a Certificate of Insurance for the same.

Indemnification

Lynch EMS shall defend, indemnify and hold City, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner which actually or allegedly arise out of or are incident to any

alleged acts, omissions, negligence or willful misconduct of Lynch EMS, its officials, officers, employees, agents, and subcontractors arising out of or in connection with the performance of the Services, the Project or this Agreement, including without limitation the payment of all consequential damages and attorney's fees and other related costs and expenses except where caused by the active negligence, sole negligence, or willful misconduct of City its officials, officers, employees, volunteers and agents. Lynch EMS shall defend, at our own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against City, officials, officers, employees, volunteers and agents. Lynch EMS shall pay and satisfy any judgment, award or decree that may be rendered against City or its officials, officers, employees, volunteers and agents, in any such suit, action or other legal proceeding. Lynch EMS shall reimburse City and its officials, officers, employees, volunteers and/or agents, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Service Provider's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by City, its officials, officers, employees, volunteers and agents.

26. PROPOSAL REPRESENTATIONS

- *Indicate Proposer's acknowledgement of Exhibit A. Section 18 herein.*

Lynch EMS acknowledges Exhibit A. Section 18 in the City of Placentia Request for Proposals for 9-1-1 ALS Emergency Medical Services.

We acknowledge that this proposal will be retained and will be incorporated and referenced, and made a part of the final Agreement, except that in the case of any conflicting provisions, the provisions contained in the 9-1-1 ALS EMS Agreement shall prevail.

27. PROPOSER'S REFERENCES

- *Provide three references that are verifiable by the City on form titled as Exhibit G References.*

See *Exhibit G* of proposal.

28. PROPOSED OPERATING BUDGET

- *Provide a proposed operating budget that illustrates financial viability and incorporates each of the elements in Proposer's proposal which supports all aspects of the proposed operation including proposed revenue, service fees, subscription fees, City subsidy (if so proposed) and operational design costs.*

Exhibit H outlines the proposed operating budget by Lynch EMS. *Attachment 8* in *Binder 2* of our proposal has a detailed breakdown of the proposed budget in *Exhibit H*.

EXHIBIT B
PROPOSER'S PROPOSED EMS SERVICE FEES

1. EMS First-Responder Basic Life Support Response Fee:

   $ N/A

2. EMS First-Responder Advanced Life Support Responder Fee:

   $ N/A

   OR:

3. Proposed City annual subsidy amount:

   $ 1,035,281 - Average amount based on 5 year model (see exhibit H)

4. Paramedic Ambulance Accompaniment Fee:

   $ 387.35

5. EMS Disposable Supplies Fee:

   $ 33.91

6. Other EMS Fee(s) describe below:

   N/A

EXHIBIT C
DEBARMENT AND SUSPENSION CERTIFICATION

The Proposer, under penalty of perjury, certifies that, except as noted below, Proposer, its principal, and any named subservice provider:

1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;

2. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any federal agency within the past three years;

3. Does not have a proposed debarment pending; and,

4. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three years.

If there are any exceptions to this certification, insert the exceptions in the following space.

Exceptions will not necessary result in denial of award, but will be considered in determining Proposer responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of action.

Notes: Providing false information may result in criminal prosecution or administrative sanctions. The above certification is part of the Proposal. Signing this Proposal on the signature portion thereof shall also constitute signature of this Certification.

Proposer Name: Jacob Wagoner on behalf of Lynch EMS

Proposer Signature: 

Title: Operations Manager

Date: 2/25/2019

WELLS FARGO

Jurat Certificate California only

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Orange

Subscribed and sworn to (or affirmed) before me on this 19th

day of February, 2019, by Walter J. Lynch

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Place Seal Here

Signature Marilyn Rohm

MARILYN ROHM
COMM. #2206049
NOTARY PUBLIC - CALIFORNIA
ORANGE COUNTY
My Commission Expires 08/10/2021

Description of Attached Document

Type or Title of Document
Ex Parte Communication

Document Date
2/19/19

Number of Pages
86

Signer(s) Other Than Named Above
none

WALTER J LYNCH

WELLS FARGO

A customized summary of your visit

February 19, 2019

What's important to you?

Please visit Wells Fargo's 8 Rules of Thumb to Financial Health site to get started on your journey to better financial health
www.wellsfargo.com/financial-health/

· Manage

Convenient access when you need it:

- *More than 13,000 ATMs*
- *More than 5,500 branches*
- Wells Fargo Online® *wellsfargo.com*

You can make an appointment to meet with a banker at wellsfargo.com/appointments

You can also talk to a banker at 1-800-869-3557 24 hours a day, 7 days a week

Thank you for being our customer

What we discussed with you today

Please refer to the Fee & Information Schedule for full details including all fees for each deposit product and service you selected today and to any disclosures you received for each credit product for which you applied. If you need a copy of these materials, please ask a banker.

Notary

Thank you for the opportunity to assist you today. Your notary service request has been completed.

Banker: MARILYN ROHM
Phone: 714/973-3850
Banker Email: marilyn.rohm@wellsfargo.com
Manager: MOISES YEO
Phone: 714/973-3850
Manager Email: moises.yeo@wellsfargo.com
Bank Name: ORANGE PLAZA
Street: 101 E CHAPMAN AVE
City: ORANGE
State: CA **ZIP/Postal Code:** 92866

I confirm I received and agree with the information on Customized Summary.

Customer Name
WALTER J LYNCH

Customer Signature

[redacted]

☐ Customer is unable to sign Date: 02/19/2019

Together we'll go far



MKT2073 (SVP 9-18)

EXHIBIT E
ADDENDUM ACKNOWLEDGEMENT FORM

ACKNOWLEDGEMENT OF ADDENDA

Proposer's name Lynch EMS

The proposer shall signify receipt of all Addenda here, if any:

Addendum No.	Date Received	Signature
1	2/22/2019	

EXHIBIT G
PROPOSER'S REFERENCES

Provide three (3) references verifiable by the City. Such listed references should be able to offer corroborate Proposer's representations related to Proposer's experience, qualifications, contracts in good standing status, and other representations made by Proposer herein.

Reference No. 1:

Entity Name: CHOC Children's Hospital - Division of Critical Care

Entity Address: 1201 W. La Veta Ave Orange, CA 92868

Contact Name: Jason Knight, M.D.

Contact Title: Division Chief - Critical Care / Medical Director - PICU / Medical Director - CHOC Telehealth / Associate Clinical Professor of Pediatrics - UCI

Contact Telephone No.: (714) 509 - 8620

Contact E-mail: jknight@choc.org

Business Relationship with Proposer: Community Partner

Reference No. 2:

Entity Name: Placentia Linda Hospital

Entity Address: 1301 N. Rose Dr. Placentia, CA 92870

Contact Name: Alison Amalfitano

Contact Title: Emergency Room Unit Secretary

Contact Telephone No.: (714) 993-2000

Contact E-mail: alison.longnecker@tenethealth.com

Business Relationship with Proposer: Community Partner

Reference No. 3:

Entity Name: Vitas Healthcare

Entity Address: 310 Commerce Ste 200 Irvine, CA 92602

Contact Name: Sherrie Montgomery

Contact Title: General Manager

Contact Telephone No.: (714) 734-3726

Contact E-mail: sherrie.montgomery@vitas.com

Business Relationship with Proposer: Community Partner

EXHIBIT H
PROPOSER'S PROPOSED OPERATING BUDGET

	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue					
Pass through from ambulance company	$ 229,470	$ 236,355	$ 243,445	$ 250,749	$ 258,271
Subsidy from City of Placentia	975,000	1,004,250	1,034,378	1,065,409	1,097,371
Total revenue	1,204,470	1,240,605	1,277,823	1,316,157	1,355,642
Cost of revenue					
24 hour 911-ALS service at two locations	1,040,412	1,060,291	1,080,583	1,101,297	1,122,441
Gross profit	164,058	180,313	197,240	214,861	233,201
General and administrative expenses (in kind)					
Payroll and employee benefits	51,189	52,725	54,306	55,936	57,614
Other general and administrative expenses	32,199	33,165	34,160	35,185	36,241
Total general and administrative expenses	83,388	85,890	88,467	91,121	93,854
Net income	$ 80,670	$ 94,423	$ 108,773	$ 123,740	$ 139,347

*Attachment 4 in Binder 2 of our proposal has a detailed breakdown of the proposed budget above.

EXHIBIT B

ORIGINAL REQUEST FOR PROPOSAL FOR 9-1-1/ADVANCED LIFE SUPPORT EMERGENCY MEDICAL SERVICES



CITY OF PLACENTIA

REQUEST FOR PROPOSALS
FOR

9-1-1 ADVANCED LIFE SUPPORT
EMERGENCY MEDICAL SERVICES

RFP No. 2018-01

Issued: December 20, 2018

Responses Due: February 28, 2019, by 5:00 p.m. (PDT)

Submit RFP Response to:
Karen O'Leary
Deputy City Clerk
City of Placentia
401 E. Chapman Avenue
Placentia, CA 92870

City of Placentia

Request for Proposals
Specifications, Terms and Conditions
for
9-1-1 Advanced Life Support
Emergency Medical Services

Table of Contents

Section			Item Description	Page
			GENERAL INFORMATION	7
A.			STATEMENT OF WORK	7
1.			Intent	7
2.			Background	8
3.			Scope	9
4.			EMS Call Statistics	9
5.			Minimum Service Provider Qualifications/Specific Requirements	10
	5.1		Proposer's EMS Qualifications	10
	5.2		Proposer's Financial Stability	11
		5.2.1.1	Financial Statements	11
		5.2.1.2	Working Capital	12
		5.2.1.3	In-Kind Support	12
	5.3		Outstanding/Pending Litigation	13
	5.4		Current Contracts in Good Standing	13
	5.5		Governmental Compliance Requirements	13
		5.5.1.1	Proposer's HHS Exclusions Database Verification	13
		5.5.1.2	Proposer's Debarment and Suspension Certification Requirement	13
6.			ALS Service Provider Reimbursement Revenue	14
7.			EMS First-Responder Fees	15
8.			EMS Subscription Plan	15
9.			City's Intent for a Zero City-Subsidy EMS Service Model	16
B.			INSTRUCTIONS TO PROPOSERS	17
1.			City's Designated Contact/Ex-Parte Communication Ban	17
2.			Proposer's Designated Contact	18

3.		RFP Calendar of Events	19
4.		Requests for Information	19
	4.1	Proposal Due Date, Time and Location	19
C.		SUBMITTAL OF PROPOSALS	20
1.		Submission Proposal Information	20
	1.1	Proposers Responsibilities of Reading and Understanding RFP	20
	1.2	Proposal Submission Instructions	20
	1.3	Notice of Non-Acceptance of Late Proposals	21
	1.4	Notice of Rejected Proposal Returns	21
	1.5	Notice of Proposal Due On-Time Requirement	21
	1.6	Notice of Proposal Name and Address Requirements	21
	1.7	Notice of Non-Acceptance of Proposal Submission Via Email	21
	1.8	Proposer Acknowledgement of RFP Terms and Conditions Information	21
	1.9	Proposal Submissions Validity Period	21
	1.10	Proposal Preparation Costs	21
	1.11	Proposal Acceptance by Entity Information	21
	1.12	Proprietary or Confidential Information Notice	21
	1.12.1	Proposal Content Marked Confidential or Proprietary Not Permitted	21
	1.12.2	City Notice of Potential Proposal Non-Consideration	21
	1.12.3	Notice of Proposals Becoming City Property Upon Receipt by City	22
	1.12.4	City Rights Regarding Information Contained in Proposals	22
	1.12.5	California Public Records Act Information	22
	1.12.6	Public Disclosure Information	22
	1.12.7	Notice of City Non-Liability for Public Disclosures	22

	1.13		City Confidentiality Information	22
	1.14		Proposal Opening Information	22
2.			PROPOSAL FORMAT	22
	2.1		City's Intent	23
		2.1.1	Proposal Copies	23
		2.1.2	Proposal Contents	23
		2.1.3	Proposal Content Information	23
		2.1.4	Proposal Attachments	24
		2.1.5	Cost Proposals	24
		2.1.6	Cost Proposals Instructions	24
3.			EVALUATION PROCESS/SELECTION COMMITTEE/CITERIA	24
	3.1		RFP Review Committee Evaluations	24
		3.1.1	RFP Review Committee Member Information	24
		3.1.2	RFP REVIEW COMMITTEE Proposer Selection Criteria	24
	3.2		Contact Restrictions During Evaluation Phase	24
	3.3		RFP Review Committee Proposer Selection Information	25
	3.4		City's Award Intent Information	25
	3.5		City Evaluation of Information Contained in Proposals	25
	3.6		Additional Information Submission Guidance	25
	3.7		City Investigations Related to Proposal Submissions	26
	3.8		Evaluation Criteria	26
		3.8.1	Proposal Demonstration of Understanding of RFP Requirements	26
		3.8.2	Proposals Description of Methodologies to be Employed by Proposer	26
		3.8.3	Assessment of Reasonableness of Approach and Commitment of Resources Set Forth in Proposals	26
	3.9		Scoring Areas and Weights for Each Area	26
4.			NOTICE OF AWARD	27
	4.1		Notice of Award Mailings	27
	4.2		City's Right to Reject All Proposals	27
	4.3		Notice of Award Information	27

		4.3.1	Name of Proposer Being Recommended	27
		4.3.2	Names of Other Proposers	27
		4.3.3	Evaluations Points for Each Proposer	27
	4.4		Scheduled After Award Unsuccessful Proposer Debriefings	27
5.			PROPOSAL PROTEST APPEALS PROCESS	27
	5.1		Written Proposal Protests Requirements	27
	5.2		Proposal Protest Due Deadline Information	27
		5.2.1	Proposal Protest Complete Statement Requirement	28
		5.2.2	Protesting Party Required Information	28
		5.2.3	Protest Filing Instructional Information	28
		5.2.4	Notice of Protest Mandatory Procedural Time limits	28
	5.3		Proposer's Failure to Comply with Protest Procedures Notice	28
	5.4		Protest Settlement Opportunity Period	28
	5.5		Protest Responses	28
	5.6		Protest Decisions Appeals Information	28
D.			TERMS AND CONDITIONS	29
1.			Award	29
	1.2		RFP REVIEW COMMITTEE Award Recommendations	29
	1.3		City's Right to Reject Responses	29
	1.4		City Council Approval Required	29
	1.5		Terms and Conditions and Agreement Negotiations	29
	1.6		Selected Proposer Best and Final Offer Process	29
	1.7		Performance Guarantee Bond Requirements	29
E.			PROSPOER'S PROPOSAL SUBMISSION ELEMENTS	32
1.			Completeness of Response to RFP	32
2.			Proposer's EMS Qualifications	32
3.			Proposer's Financial Stability	33
4.			Outstanding/Pending Litigation	34
5.			Current Contracts in Good Standing	34
6.			Governmental Compliance Requirements	34

7.	ALS Service Provider Reimbursement Revenue	34
8.	EMS First-Responder Fees	34
9.	EMS Subscription Plan	35
10.	City's Intent for a Zero City-Subsidy EMS Services Model	35
11.	Performance Guarantee Bond Requirements	35
12.	Dispatch Service	36
13.	Desired Service Level	36
14.	Administrative and Support Services	36
15.	Personnel, Standards, Licensure, Certification and Training	37
16.	Operational Design	37
17.	Response Time Performance	37
18.	Patient Care Reporting and Data Submission	38
19.	Continuous Quality Improvement Plan	38
20.	Clinical and Operational Benchmarking	38
21.	Clinical Levels and Staffing Requirements	38
22.	Work Schedules and Human Resources Practices	39
23.	Regular Reporting and Billing Requirements to the City	39
24.	Start-Up Plan	39
25.	Insurance and Indemnification Requirements	40
26.	Proposal Representations	40
27.	Proposer's References	40
28.	Proposed Operating Budget	40
Exhibit A	SCOPE OF WORK	41
Exhibit B	PROPOSER'S PROPOSED EMS SERVICE FEES	58
Exhibit C	DEBARMENTS AND SUSPENSION CERTIFICATION	59
Exhibit D	EX PARTE COMMUNICATION BAN CERTIFICATION	60
Exhibit E	ADDENDUM ACKNOWLEDGEMENT FORM	61
Exhibit F	INSURANCE COVERAGE AGREEMENT	62
Exhibit G	PROPOSER'S REFERENCES	66

Exhibit H	PROPOSER'S PROPOSED OPERATING BUDGET	68
Exhibit I	PROFESSIONAL SERVICES AGREEMENT	69

GENERAL INFORMATION

A. STATEMENT OF WORK

1. Intent

The City is soliciting proposals from qualified Service providers for 9-1-1 Advanced Life Support (ALS) Emergency Medical Services (EMS) and to provide the functions of EMS training, EMS care, continuous quality improvement administration, and EMS care medical oversight for other City Departments (including but not limited to Police, and Emergency Management) as needed. Support to other City Departments may include support for designated EMS trained personnel assigned to the Police tactical units, K-9 units, and other applicable programs such as the City's Community Emergency Response Team (C.E.R.T.) program, CPR/AED training for City employees, and potential future community paramedicine program.

The term of this agreement shall be for five (5) years with an option to extend the agreement an additional five (5) years based on the mutual consent of both parties provided service provider has met the requirements of the City and earned the right to negotiate for a renewal based on performance criteria. The City shall make the offer of extension to service provider at least 12 months prior to the scheduled end of the term of the Agreement or any previously granted extension.

The City has retained its authority to provide or contract for EMS services including 9-1-1 basic life support (emergency medical technician) level first responder services and advanced life support (paramedic) services without lapse, either by directly providing such services itself or by a designated service provider pursuant to a written contract approved by a formal act of the City Council as provided for under California Health and Safety Code §1797.201 (hereinafter referred to as ".201 protection"). The City's intent is to maintain its current .201 protection status and obligation to continue to ensure the same level of EMS coverage, response times, resources at incident scenes, and training.

Concurrent to this proposal process for 9-1-1 Emergency Medical Services, the City will also be seeking proposals from qualified service providers for a full-service fire suppression, prevention and investigation contract which shall also include Hazmat response and Urban Search and Rescue. The City will award separate contracts with separate scopes of work for both service types although qualified service providers are encouraged to submit proposals for both fire protection and 9-1-1 ALS emergency medical services.

2. Background

The City of Placentia ("City") is a suburban bedroom community of 6.6 square miles and approximately 53,000 residents. The City currently contracts with the Orange County Fire Authority (OCFA) to provide fire suppression, prevention and investigation services along with 911/advanced life support paramedic services. As part of its agreement with the OCFA, the City leases to the OCFA two fire stations it owns located at 120 S. Bradford Avenue and 1530 N. Valencia Avenue (Bradford Fire Station and Valencia Fire Station, respectively.)

The City has contracted with the OCFA since 1995 when the Authority was first created and had previously contracted with the Orange County Fire Department prior to the County's dissolution of its fire department. Prior to June 1975, the City of Placentia Fire Department provided fire protection and paramedic/emergency medical services to the community. The City's existing agreement with the OCFA is set to expire on July 1, 2020.

The City is served by a County-contracted private ambulance service provider for all 9-1-1 ambulance transportation service requests originating within the City under a separate agreement between the ambulance service provider and the Orange County Health Care Agency. The private ambulance service provider's ambulances serving the City are each staffed with two emergency medical technicians.

The City's current 9-1-1 ALS EMS Service provider provides all 9-1-1 BLS, ALS EMS first-responder services and all 9-1-1 ALS paramedic patient care services required during ambulance transport in the County's ambulance service provider's ambulance

vehicles by accompanying the ambulance service provider's personnel to the receiving hospital when needed.

3. Scope

The City of Placentia is a Charter City and a political subdivision of the State of California with authority for designating emergency medical services first responders at the basic life support (emergency medical technician) and advanced life support (paramedic) levels through a competitive procurement process. The City desires to enter into an agreement with the selected EMS service provider to deliver the services specified in this RFP.

A successful EMS provider system has three major consumer objectives: 1) prevent lost lives and care for the sick and injured; 2) reliable response times to emergencies; 3) provide these services in a fiscally prudent and responsible manner. The City seeks to meet these objectives now and, in the future, while ensuring good value for the community. One of the goals of the City's public safety program is to sustain a high-performance emergency medical services response system. Essential elements of this high-performance system include:

- Effective response to requests for EMS assistance
- Effective advanced life support programs
- Effective basic life support services
- Continuing education for EMS credentialed personnel
- Continuous quality improvement review processes
- Coordinated response capabilities between Fire, Police, EMS and other City departments
- Effective planning and training for emergency response to natural or man-made disasters
- Effective recording and collecting of data related to every response

4. EMS Call Statistics:

The following table provides service call statistics for EMS incidents for calendar years 2015-2017 as reported by the OCFA:

Year	EMS Incidents
2015	2,367
2016	2,416
2017	2,668

5. **Minimum Service Provider Qualifications/Specific Requirements:**

5.1 **Proposer's EMS Qualifications.** To be eligible for consideration in this procurement process and to be awarded a contract pursuant to this solicitation, responders to this solicitation must be able to demonstrate their ability to meet the minimum service provider qualifications which shall include:

- Currently have or demonstrate the ability to obtain prior to final contract award, all necessary licenses, certifications, permits and accreditations required to serve as an 9-1-1 ALS service provider within the state of California and the County of Orange. The City's selected service provider shall enter into a provisional award of contract pending the service provider's successful completion of the County accreditation process inclusive of accredited paramedics to be assigned to the City. The service provider shall have a maximum of 6 months to complete the accreditation process. Should the selected service provider be unsuccessful in securing the required accreditation's, the City shall enter into a provisional award of contract with the next highest rated service provider to begin the County accreditation process.
- Currently have, or demonstrate the ability to obtain prior to contract award, a California EMS continuing education provider program approval certificate issued by OCEMS or other equivalent EMS Education provider approving entity authorized by the California EMS Authority.
- Currently have at least one-year of experience as an approved provider of advanced life support (paramedic services) service provider in an organized EMS system. Providers with greater experience in the provision of advanced life support services will receive higher points

in the applicable scoring category based on such demonstrated experience.

- Currently be licensed for at least one-year in providing ALS paramedic services in Orange County as either a 9-1-1 ALS service provider or an IFT ALS service provider or demonstrate the ability to obtain such licensing prior to contract award. Those Proposers currently providing 9-1-1/ALS services in other communities and who are able to demonstrate the ability to obtain such licensing in Orange County prior to contract award will also be considered and its proposals scored based on their experience in providing 9-1-1/ALS services, and their submitted plan for licensure offered in their proposal. Demonstration of such ability to achieve licensure may include the submission of proof of a letter of intent issued to Proposer by Orange County EMS indicating its intent to process a 9-1-1 ALS service provider application within the necessary timeframes set forth herein. Accompanying such letter, Proposers should still indicate a detailed description of their license application submission plan. Alternately, Proposers may submit a detailed plan in their proposal which clearly outlines Proposer's application submission plan to Orange County EMS which illustrates clear evidence that the Proposer can reasonably achieve ALS service provider licensure within the required timeframe to be fully licensed prior to contract award. Proposers submitting 9-1-1 ALS service provider licensure plans will be scored in the applicable category based on the evaluators review of the detailed specify of Proposer's licensure approval plan including timelines with milestone dates.

5.2 **Proposer's Financial Stability.** To be eligible for consideration in this procurement process and to be awarded a contract pursuant to this solicitation, responders to this solicitation must be able to demonstrate their financial stability and ability to maintain the financial strength to fulfill the obligations under a resultant contract. Proposers shall submit the following documents within their proposals:

5.2.1.1 **Financial Statements** - Proposers shall document the organization's current estimated net worth and the form of the net worth (liquid and non-liquid assets) or fund balance reserves if the proposer is a public agency. The Proposer shall provide evidence that clearly documents the financial history of the organization and demonstrates that it has the financial capability to handle the expansion (including implementation and start-up costs) necessitated by the award of the Agreement. The Proposer shall include copies of externally audited financial statements or certified annual financial reports (CAFR) for the most recent three-year period. If consolidated financial statements are utilized, the individual program unit's financial statements must be separately shown. If the Proposer is part of a larger system, furnish the financial statements of the parent entity. Such a parent entity shall be required to guarantee the performance of the proposer.

5.2.1.2 **Working Capital** - Proposers shall document the estimated amount of working capital that will be committed to the startup of the Agreement if awarded. Document the method of financing, attach any endorsement documents necessary, of all startup and operational costs including, but not limited to, the initial ambulance fleet and equipment required to begin operations if the Agreement is awarded. Document the amount of funding that will be dedicated to "Reserve for Contingencies", for the startup of this Agreement, if awarded.

5.2.1.3 **In-Kind Support** - Proposer shall disclose all financial and in-kind support or funding from existing sources that will support the provision of 9-1-1 ALS EMS within the City of Placentia. This includes but is not limited to disclosing the full cost allocation for services including, but not limited to, risk management, insurance, purchasing, maintenance, legal and human resource, or other functions if those functions are not solely dedicated to 9-1-1 ALS EMS

in the City of Placentia and fully funded within the patient charges proposed. In-kind cost subsidies from the City for the initial 5-year agreement term are included within this contract scope of work. These include no lease payments for use of the City's fire stations, no charge for City dispatching services, no annual franchise fee, City fuel allowance for ambulance fleet, and a provision for a paramedic subscription service. In addition, the City will consider a potential three-way vehicle lease agreement for service provider's vehicles in order to register the vehicles with the State as Exempt from annual registration fees.

5.3 **Outstanding/Pending Litigation.** Proposers shall provide a statement within their proposals that the Proposer or its parent company and all its services or operations either has no pending litigation, or describe legal actions pending and the status as of the date of proposal submission. Service provider shall agree to notify the City within twenty-four (24) hours of any litigation or significant potential for litigation of which Service provider is aware.

5.4 **Current Contracts In Good Standing.** Proposers shall provide a statement within their proposals that all existing contracts with any governmental jurisdiction are in good standing with no delinquent obligations, financial or otherwise. Failure to provide accurate information may lead to disqualification.

5.5 **Governmental Compliance Requirements.** In order to prohibit the procurement of any goods or services ultimately funded by Federal awards from debarred, suspended or otherwise excluded parties, each Proposer will be screened at the time of RFP response to ensure Proposer, its principal and their named subservice providers are not debarred, suspended or otherwise excluded by the United States Government in compliance with the requirements of 7 Code of Federal Regulations (CFR) 3016.35, 28 CFR 66.35, 29 CFR 97.35, 34 CFR 80.35, 45 CFR 92.35 and Executive Order 12549.

5.5.1.1 The City will verify Proposer, its principal, and their named subservice service providers are not included in the database maintained by Federal Office of Inspector General U.S. Department of Health and Human Services Exclusions Database.

5.5.1.2 Proposers are to complete a Debarment and Suspension Certification form, (Exhibit C), certifying Proposer, its principal and their named subservice providers are not debarred, suspended or otherwise excluded by the United States Government.

6. ALS Service Provider Reimbursement Revenue

Under the existing agreement with the County, the County's ambulance service provider is required to reimburse the City's designated 9-1-1 ALS EMS provider for BLS/ALS patients transported by the ambulance service provider from locations within the City for ALS assessment services provided on-scene or ALS services performed during ambulance transport to the receiving hospital.

The selected proposer will be responsible for establishing an agreement with the 9-1-1 BLS Emergency Transport Provider to ensure reimbursement of the ALS Paramedic Assessment Reimbursement Rate. As of the issuance of this solicitation, the ALS Reimbursement Rate is $274.38 per transport with ALS services. The County Board of Supervisor's maximum rate is $387.35.

For Medicare patients, including patients covered under Medi-Medi plans, or Medicare+Choice Plans that use Medicare rates as a basis for payment in full, the ambulance service provider is only obligated to reimburse the City's ALS EMS provider the ALS increment amount. The ALS increment amount is defined as the Medicare allowed amount for a given ALS service (i.e. ALS 1 or ALS 2) and the Medicare allowed amount for BLS emergency services, prior to the twenty percent (20%) co-payment deduction.

For certain patients designated as Zero-Pay patients, the County's ambulance provider is not required to reimburse the City's designated ALS EMS provider for services rendered by it to these patients. Zero-pay patients are defined as patients whose only

method of healthcare coverage or insurance is provided by a state or local subsidized health care program (e.g. Medi-Cal, CalOptima, California Child Services, Medical Services Network).

The County's ambulance service provider is required to make all applicable ALS EMS provider reimbursements monthly within 90 days on the first day of each month.

Service provider shall provide City with an accounting of all the activities and transactions related to Service provider ALS EMS provider reimbursement program on a quarterly basis, within 45 days of the end of each quarter, and provide City with an annual report inclusive of the program's previous quarterly data presented in an annualized form within 45 days of the end of the Service provider's fourth quarter each year.

7. **EMS First-Responder Fees**

Service provider may charge and bill for 9-1-1 EMS first-responder services provided on EMS calls at both the BLS and ALS levels if it is not receiving an annual City financial subsidy. Working with the City's dispatching services, service provider shall have an established dispatch priority protocol that is approved by the City and Orange County EMS which provides the pre-determined algorithms dispatchers will employ when assigning service provider's EMS units and seeking assistance from the fire protection service provider for additional resources when needed. Such fees will be based on those set forth in service provider's proposal that are approved by the City Council and incorporated into Service provider agreement. These fees may be adjusted annually based on the Consumer Price Index for all Urban Consumer for the Los Angeles-Long Beach- Anaheim region for the previous 12-month period. Service provider shall submit a formal request to the City requesting any CPI adjustments and provide documentation supporting the adjustment request which may be approved administratively.

Service provider shall provide City with an accounting of all the activities and transactions related to Service provider EMS First-Responder Fee program on a quarterly basis, within 45 days of the end of each quarter, and provide City with an annual report inclusive of the program's previous quarterly data presented in an annualized form within 45 days of the end of the Service provider's fourth

quarter each year. Service provider shall be responsible for invoicing and collection of all EMS first-responder fees.

8. EMS Subscription Plan

Service provider may create, employ and participate in an EMS Subscription Program based on such program criteria set forth in Service provider's proposal that are approved by the City Council and incorporated into Service provider's agreement.

The basis of this plan would be to allow City residents and businesses the opportunity to become a subscriber of the plan to provide for them to pay a subscription fee and not be charged out-of-pocket for EMS fees at the time of service for services rendered to them by the Service provider on an EMS call. This plan would only cover the services provided by the Service provider and not include services provided by the City fire protection services provider or the County contracted ambulance service provider.

Under any such model, Service provider will be solely responsible to design, administer and conduct all aspects of its EMS Subscription Plan including registering subscription plan members, plan features, billing and collecting of subscription fees and performing all required record keeping related to the subscription plan. The EMS Subscription Plan shall be incorporated into the final EMS agreement between the service provider and City.

Service provider shall provide City with an accounting of all the activities and transactions related to Service provider's EMS Subscription Plan on a quarterly basis, within 45 days of the end of each quarter, and provide City with an annual report inclusive of the plan's previous quarterly data presented in an annualized form within 45 days of the end of the Service provider's fourth quarter each year.

9. City's Intent for a Zero City-Subsidy EMS Service Model

Recognizing it must work in partnership and collaboration with the service provider, the City has incorporated several revenue generating models into this RFP with the intent to mitigate or minimize the need for the City's 9-1-1 ALS service provider to

receive an annual operating subsidy to fully fund the required operations performed by the service provider under a resultant agreement.

However, the City recognizes a modest annual subsidy beyond those outlined above in Section 5. 2. 1. 3 may be required to allow Service provider to remain financially viable and maintain the ability to perform all required services set forth in the resultant agreement. Therefore, the City encourages Proposers to describe additional proposed revenue models and other service model innovations and operational cost savings which will result in further mitigating or eliminating the need for a City-Subsidy to support service provider's operations under a resultant agreement. The City is open to alternative service models that demonstrate a quality of care and response time that meets or exceeds current service levels while improving cost efficiencies. It should be noted that an annual subsidy shall be limited to the initial five-year term of the agreement with the annual amount negotiated as part of a proposer's best and final offer. Should an annual subsidy be implemented, the service provider will not be allowed to charge an EMS First-Responder Fee.

The City is offering certain innovative in-kind services to assist service provider defray associated operating costs including forgoing no lease payments for use of the City's fire stations, providing City dispatching services to service provider at no cost, not assessing service provider an annual franchise fee, establishing a City fuel allowance for service provider's EMS vehicles serving the City, and providing City approval for the provision of an EMS subscription plan. In addition, the City will consider a three-way vehicle lease arrangement for the purpose of registering the service provider's vehicles serving the City as Exempt from annual registration fees.

B. INSTRUCTIONS TO PROPOSERS

1. City's Designated Contact/Ex-Parte Communication Ban

All contacts during this competitive process is through designated Placentia City staff only. The evaluation phase of the competitive process shall begin upon issuance of the RFP to the public and shall continue until an Agreement has been awarded. Proposers, either directly or indirectly or through intermediaries, lobbyists, organized labor or other agents shall not contact or lobby evaluators, elected

officials or other City staff from the time the RFP has been issued and released to the public until an Agreement has been awarded. **Attempts by Proposers to contact evaluators, elected officials or other City staff during this time period shall result in disqualification of that Proposer**.

The purpose of this communication ban is to ensure a fully transparent and level playing field for all Proposers. All Proposers will be required to acknowledge this requirement with the attached certification. See EXHIBIT D.

2. **Proposer's Designated Contact**

At the Proposers' Conference, a Proposer's Dedicated Contact form will be available for each proposer to complete and submit to the City's representative at the conference.

The form will provide for the submitting proposer to indicate the contact information of the individual the Proposer is designating to serve as the Proposer's primary dedicated contact for communications between designated City staff and the Proposer.

The form will also provide the Proposer to indicate the contact information of a second individual the Proposer is designating to serve as the Proposer's secondary dedicated contact for communications between designated City staff and the Proposer in the event the Proposer's primary designated contact is unavailable.

Only the two individuals indicated on this form shall communicate with the City's designated City staff members. Contact made to City staff by any other individual representing the Proposer related to this RFP process is not permitted.

Attempts by Proposers to contact evaluators, elected officials or other City staff during this time period shall result in disqualification of that Proposer. All communications must follow the protocols outlined in Section 4 of this RFP.

3. RFP Calendar of Events

Event	Date
RFP Issued	December 20, 2018
City Hall Holiday Closure Dates	December 21, 2018 – January 6, 2019
Final Requests for Information Due	February 15, 2019
Final RFP Addendums Due (City)	February 22, 2019
Proposals Due	5 p.m. PST, February 28, 2019
Proposal Evaluation Period	March 2019 – April 2019
City Council Award of Contract (TBD)	April 2019 - May 2019
Contract Service Period Begins	12:00 a.m., July 1, 2020

4. Requests for Information

The City has created a web portal specific to this solicitation to provide online access to all information and materials provided for this RFP. All questions regarding these specifications, terms and conditions are to be submitted in writing only as official Requests for Information (RFI) so that the questions can be shared publicly. All RFIs submitted before the final deadline to submit RFIs as well as the City's written responses to RFIs will be answered and posted to the City's website and available for the public to review. RFIs may be submitted at any time and the City shall endeavor to provide formal responses to each RFI within five business days. No RFIs will be accepted beyond the due date noted above. Any addendums to this RFP shall also be posted to the City's website. It is the responsibility of all Proposers to check the City's website periodically to download all responses to RFIs as well as any addendums to this RFP. Proposers shall acknowledge and attach any and all addendums issued for this RFP. Failure to acknowledge any addendum issued for the RFP shall give cause to deem your proposal non-responsive and rejected. SEE EXHIBIT E.

All RFIs should be directed to:

Jeannette Ortega, Assistant to the City Manager
Email: fireemsinfo@placentia.org

A copy of this RFP, RFIs and their responses, RFP addendums and other associated information relative to this solicitation will be posted on the City's website at: www.placentia.org/fireemsrfp.

4.1 **Proposal due date, time, location:**

February 28, 2019 at 5 p.m.
at
Placentia City Clerk's Office
401 E. Chapman Avenue
Placentia, CA 92870

C. SUBMITTAL OF PROPOSALS

1. Proposers' shall submit proposals in response to this RFP in accordance with the provision set forth herein.

1.1 It is the responsibility of each Proposer to be familiar with all the specifications, terms and conditions of this RFP. By the submission of a Proposal, the Proposer certifies that, if awarded an Agreement, they will make no claim against the City based upon ignorance of conditions or misunderstanding of the specifications.

1.2 All proposals must be SEALED and must be received by 5:00 p.m. on February 28, 2019. Proposals are to be addressed to:

City of Placentia
9-1-1/ALS Request for Proposals
401 E. Chapman Avenue
Placentia, CA 92870

And delivered to:
Karen O'Leary, Deputy City Clerk
401 E. Chapman Avenue
Placentia, CA 92870

1.3 NOTE: LATE AND/OR UNSEALED PROPOSALS WILL NOT BE ACCEPTED.

1.4 Proposals will be received only at the address shown above and the date and time indicated in the Calendar of Events. Any proposal received after said date and/or time or at a place other than the stated address will not be considered and will be returned to the Proposer unopened

1.5 All proposals, whether delivered by an employee of Proposer, U.S. Postal Service, courier or package delivery service, must be received prior to the time designated.

1.6 Proposer's name and return address must also appear on the mailing package.

1.7 No email (electronic) or facsimile proposals will be considered.

1.8 Proposer acknowledges all RFP terms and conditions and, by submission of its proposal, indicates the ability to perform in accordance with all specification herein.

1.9 Submitted proposals shall be valid for a minimum period of one (1) year from the submittal date.

1.10 All costs associated with the preparation and submission of a proposal shall be borne by Proposer.

1.11 Only one proposal will be accepted from any one person, partnership, corporation, or other entity; however, several alternatives may be included in one response. For purposes of this requirement, "partnership" shall mean, and is limited to, a legal partnership formed under one or more of the provisions of the California Corporations Code or an equivalent statute.

1.12 Proprietary or Confidential Information:

1.12.1 No part of any proposal is to be marked as confidential or proprietary.

1.12.2 City may refuse to consider any proposal or part thereof so marked.

1.12.3 All proposals shall become the property of City.

1.12.4 City reserves the right to make use of any information or ideas contained in submitted proposals.

1.12.5 This provision is not intended to require the disclosure of records that are exempt from disclosure under the California Public Records Act (Government Code Section 6250, et seq.) or of "trade secrets" protected by the Uniform Trade Secrets Act (Civil Code Section 3426, et seq).

1.12.6 Proposals submitted in response to this RFP may be subject to public disclosure.

1.12.7 City shall not be liable in any way for disclosure of any such information.

1.13 All other information regarding the proposals will be held as confidential until the RFP Review Committee has completed its evaluation and, or if, an award has been made. Proposers will receive mailed award/non-award notification(s), which will include the name of the Proposer chosen. In addition, award information will be posted on the City's website, www.placentia.org/fireems.

1.14 Each proposal received, with the name of the Proposer, shall be entered on a record, and each record with the successful proposal indicated thereon shall, after the award of the order or Agreement, be open to public inspection. At the Proposal Opening, the City Clerk staff will announce the name of each Proposer from whom a proposal was received. No other information regarding the proposals received will be disclosed until after the award as set forth above.

2. PROPOSAL FORMAT

Proposals must be signed in ink by an authorized officer or employee of the company or public entity. Proposals shall incorporate all information requested in this RFP, in the order listed. City performance standards for the provision of 9-1-1 ALS EMS functions required to be performed by the service provider are

identified in the Scope of Work (Exhibit A) of this RFP and shall be addressed in the manner stipulated for each standard.

2.1 It is the intent of the City to ensure that all Proposals be concise and directly respond to the required information in this RFP. To facilitate the proposal evaluation process, the following requirements shall be adhered to:

2.1.1 Submit twelve (12) copies of the complete written Proposal. An electronic version of the entire Proposal in a Portable Document Format (.pdf) shall be included with the printed version on a CD, DVD or USB drive.

2.1.2 Submitted Proposals

- Binder #1 shall contain the narrative response to this RFP including all required forms and shall be contained within one (1), 1-inch, three- ring binder. Separate forms are available that can be completed electronically for submission with your response.

- Binder #2 shall contain all attachments, if any.

2.1.3 Narrative- Binder #1: The proposal may begin with a brief executive summary (not more than three pages) of the highlights and overall benefits of the proposal to the City. To facilitate comparison and scoring of proposals, the mandatory Table of Contents must be adhered to. Any material deviation from these requirements may be cause for rejection of the proposal, as determined at the City's sole discretion. The narrative portion shall abide by the following specifications:

- Table of Contents must include corresponding page number and pages must be numbered sequentially

- Tabs must separate each section of the proposal

- Font - Times New Roman, no smaller than 12-point

- Line spacing no less than 1.5 lines

- Double -sided page printing
- Standard 8.5" by 11" paper

2.1.4 Attachments- Binder #2: Proposers may elect to use reference attachments in the Proposal to provide additional detail. All attachments should be incorporated into a second binder and each attachment shall be labeled, page numbered and referenced in the narrative.

2.1.5 Cost proposals shall be submitted in the same format as outlined in Exhibit B attached hereto.

3. EVALUATION PROCESS/SELECTION COMMITTEE / CRITERIA

3.1 All acceptable proposals will be evaluated by a RFP Review Committee.

3.1.1 The RFP Review Committee will be composed of two City Council members, the Chief of Police, Director of Finance, City Emergency Services Coordinator, two subject matter experts in fire protection services and EMS, and a member of Citizen's Fiscal Sustainability Taskforce.

3.1.2 The RFP Review Committee will identify the most qualified service provider in accordance with the evaluation criteria set forth in this RFP and shall provide a recommendation to award a contract to the City Council. Evaluation of the proposals shall be within the sole judgment and discretion of the RFP Review Committee.

3.2 All contact during the evaluation phase shall be through the designated City contact person only. Proposers shall not contact or lobby evaluators, elected officials or other City staff during until an Agreement has been awarded by the City Council. Attempts by Proposer, either directly or indirectly through lobbyists, organized labor or other agents to contact and/or influence members of the RFP Review Committee,

elected officials or other City staff **will** result in disqualification of the Proposer.

3.3 The RFP Review Committee will evaluate each proposal meeting the minimum qualification requirements set forth in this RFP. Proposers should bear in mind that any proposal that is unrealistic in terms of the technical or schedule commitments, or unrealistically high or low in cost, will be deemed reflective of an inherent lack of technical competence, or indicative of a failure to comprehend the complexity and risk of the City's requirements, as set forth in this RFP.

3.4 As a result of this RFP, the City intends to award an 9-1-1 ALS EMS Agreement to the responsible Proposer whose response conforms to the RFP and whose overall proposal presents the greatest value to the City. The City may reject any Proposal and may waive, to the fullest extent permitted by law, any informalities or minor irregularities therein not involving price, time or changes in the services provided. The goal is to award an agreement to the Proposer that offers the City the best quality and experience, as determined by the combined weight of the evaluation criteria, but at a cost that is fiscally prudent and sustainable over the long-term. Furthermore, the City reserves the right, in its discretion, to reject all Proposals and issue a further request for proposals.

3.5 In evaluating Proposals, City will consider the information provided in the Proposal, the compliance with the prescribed requirements, and such other data as may be requested in this RFP, or any other information requested, provided or discovered prior to the Notice of Award.

3.6 Much of the material needed to present a comprehensive proposal can be placed into one of the sections listed. Other information may be added to further support the evaluation process whenever such additional information is deemed appropriate in considering the nature of the services being solicited.

3.7 The City may conduct any investigations the City deems necessary to assist it in its evaluation of any Proposal and to establish the Proposer's responsibility, qualifications and

financial ability (and that of its proposed subservice providers, suppliers, and other persons and organizations) to perform in accordance with the Agreement and the Proposal, to City's satisfaction, and within the prescribed time.

3.8 Evaluation Criteria: Each criterion in the table below will be evaluated based on:

3.8.1 How well the Proposal demonstrates an understanding of the requirements of the RFP;

3.8.2 The description of the methodology that will be used to meet the requirements; and

3.8.3 The likelihood of success based on the reasonableness of the approach, the commitment of resources, and adequate infrastructure to support the proposal.

3.9 Scoring Areas and Weights for Each Area: See table below:

	Evaluation Criteria	Weight
1.	**Completeness of Response:** Responses to this RFP must be complete. Responses that do not include the proposal content requirements identified within this RFP and subsequent Addenda or that fail to address each of the items listed below will be considered incomplete, be rated a Fail in the Evaluation Criteria and will receive no further consideration.	*Pass/Fail**
2.	EMS Qualifications – ALS Service Provider Experience	100 Points
3.	EMS Qualifications – Continuing Education Provider Status	50 Points
4.	EMS Qualifications – Orange County ALS Provider Licensure Status	200 Points
5.	Financial Stability	*Pass/Fail**
6.	Outstanding/Pending Litigation	*Pass/Fail**
7.	Contract Standing Status	*Pass/Fail**
8.	Governmental Compliance	*Pass/Fail**
9.	ALS Service Provider Reimbursement Acknowledgement	*Pass/Fail**
10.	EMS First-Responder Fees	*150 Points*

11.	EMS Subscription Plan	*50 Points*
12.	Cost Proposal	*500 Points*
13.	Performance Guarantee Bond Acknowledgement	*Pass/Fail**
14.	Dispatch Service Interface Plan	*50 Points*
15.	Desired Service Level	*250 Points*
16.	Administrative and Support Services	*50 Points*
17.	Personnel Standards	*100 Points*
18.	Operational Design	*200 Points*
19.	Response Time Performance	*300 Points*
20.	Patient Care Reporting and Data Submission	*50 Points*
21.	Continuous Quality Improvement Plan	*50 Points*
22.	Clinical and Operational Benchmarking/Quality Measures	*300 Points*
23.	Clinical Levels and Staffing Requirements	*50 Points*
24.	Work Schedules and Human Resources Practices	*50 Points*
25.	Reporting and Billing Requirements to the City	*50 Points*
26.	Start-Up Plan	*50 Points*
27.	Insurance and Indemnification	*Pass/Fail**
28.	Proposal Representations	*Pass/Fail**
29.	Proposer Included Verifiable References in Exhibit G	*Pass/Fail**
30.	Proposer Included a Viable Proposed Operating Budget in Exhibit I	*Pass/Fail**
	Total Possible Points: 2,600 Points	

*Pass/Fail criteria represent minimum requirements and are not assigned a point value. Responses that are rated a Fail and are not considered may be picked up at the delivery location within 14 calendar days after agreement awarded and/or at the completion of the competitive process.

4. NOTICE OF AWARD

4.1 At the conclusion of the RFP response Evaluation Process, all Proposers will be sent a Notice of Award in writing by certified mail, return receipt requested, of the Agreement award recommendation, if any.

4.2 The City retains the right to reject all bids and to not award an Agreement. Proposers will be notified if this is the outcome the City has chosen.

4.3 The Notice of Award will provide the following information:

4.3.1 The name of the Proposer being recommended.

4.3.2 The names of all other Proposers.

4.3.3 Evaluation points for each Proposer.

4.4 Debriefings for unsuccessful Proposers will be scheduled and provided upon written request and will be restricted to discussion of the unsuccessful proposal.

5. PROPOSAL PROTEST APPEALS PROCESS

The City of Placentia has taken great care in the establishment of fair and competitive procurement procedures and the commitment made to follow those procedures. The following is provided in the event Proposers wish to protest the proposal process or appeal the recommendation to award an agreement for this project.

5.1 Any proposal protest must be submitted in writing to the City Clerk.

5.2 The proposal protest must be submitted before 5:00 p.m. of the tenth (10th) business day following the date of the Notice of Award.

5.2.1 The proposal protest must contain a complete statement of the basis for the protest.

5.2.2 The protest must include the name, address and telephone number of the person representing the protesting party.

5.2.3 The party filing the protest must concurrently transmit a copy of the protest and any attached documentation to all other parties with a direct financial interest which

may be adversely affected by the outcome of the protest. At a minimum, those parties listed in the Notices of Award/Non-Award shall be notified of such protest and the specific grounds therefore.

5.2.4 The procedure and time limits are mandatory and are the Proposer's sole and exclusive remedy in the event of Proposal Protest.

5.3 Proposer's failure to comply with these procedures shall constitute a waiver of any right to further pursue the Proposal Protest, including filing a Government Code claim or any legal proceedings.

5.4 Upon receipt of written protest, the City will review and provide an opportunity to settle the protest by mutual agreement, will schedule a meeting to discuss or issue a written response to within five (5) working days of review date.

5.5 Responses will be issued at least five (5) days prior to a City Council hearing date and will inform the Proposer whether the recommendation to the City Council has changed.

5.6 Decisions of the City may be appealed to the City Council. All appeals to the City Council shall be in writing and submitted within five (5) calendar days of notification of decision by City staff. The decision of the City Council is the final step of the appeal process.

D. TERMS AND CONDITIONS

1. Award

1.1 Proposals will be evaluated by the RFP REVIEW COMMITTEE and will be ranked in accordance with the RFP Evaluation Criteria.

1.2 The RFP REVIEW COMMITTEE will recommend award to the Proposer who, in its opinion, has submitted the proposal that best serves the overall interests of the City and attains the highest overall point score. Award may not necessarily be made to the Proposer with the lowest cost, however it is a

chief imperative of the City that these services be provided in a fiscally prudent and sustainable manner.

1.3 The City reserves the right to reject any or all responses that materially differ from any terms contained herein or from any exhibit attached hereto and to waive informalities and minor irregularities in responses received.

1.4 City Council approval is required to enter into an agreement. Service provider shall sign an acceptance of award letter prior to City Council approval in principle.

1.5 The terms and conditions of the Agreement will be negotiated with the selected Proposer in accordance with the RFP and the Proposers response.

1.6 The selected Proposer shall have the opportunity to submit a Best and Final Offer to the City encompassing the rates it will charge for these services including subsidy requests, if any.

1.7 **Performance Guarantee Bond Requirements.** The Proposer award a contract will be required provide the City with a Performance Bond to guarantee Service provider's performance in accordance with the terms and conditions set forth within this RFP and the agreement executed between the City and the Proposer. The amount of the Performance Bond shall be $500,000.00.

The performance bond requirement may be secured by one of the following methods, or a combination thereof.

- Performance Bond issued by an admitted surety licensed in the State of California and acceptable to the City, provided that the language of such bond shall recognize and accept the contract requirement for immediate release of funds to the City upon determination by the City, that the Proposer is in breach of the contract or City ordinance, and that the nature of the breach is such that the public health and safety are endangered, and recognizing that any legal dispute by the Proposer or the bonding company shall be initiated and resolved only after release of the performance security funds to the City; or

- Irrevocable Letter of Credit, issued by a bank or other financial institution acceptable to the City, on a form acceptable to the City, which shall recognize and accept the contract requirement for immediate payment of funds to the City upon determination by the City that the Proposer is in breach of the contract or City ordinance, and that the nature of the breach is such that the public health and safety are endangered and recognizing that any legal dispute by the Proposer or the creditor shall be initiated and resolved only after release of the performance security funds to the City. Real property may be used by a bank to provide the financial resources for credit required under this section.

  The performance bond or irrevocable letter of credit furnished by the Proposer in fulfillment of this requirement shall provide that such bond or letter of credit shall not be canceled for any reason except upon thirty (30) calendar days' written notice to the City of the intention to cancel said bond or letter of credit. The Proposer shall, not later than twenty (20) business days following the commencement of the 30-day notice period, provide the City with replacement security in a form acceptable to the City. In the event that the guarantor/surety is placed into liquidation or conservatorship proceedings, the Proposer shall provide replacement security acceptable to the City within twenty (20) business days of such occurrence.

Failure of the Proposer to meet these requirements after the Proposer has been selected, and prior to the contract start date, shall result in forfeiture of the Proposer's contract award.

Prior to the provision of services, the successful Proposer will be required to purchase all insurance at the above minimum standards at the Proposer's expense, and to deposit with the City Certificates of Insurance including all endorsements necessary to satisfy the provisions identified above.

If Self-Insured, the successful Proposer will be required to provide a Certificate of Self-Insurance that meets at minimum, the requirements identified above.

E. PROPOSER'S PROPOSAL SUBMISSION ELEMENTS

Proposer's should submit proposals in accordance with the requirements including the format specifications set forth in Section C. 2 hereof in the order listed herein.

1. Completeness of Response to RFP

Proposer must indicate that it has read the RFP and understands the requirements set forth which include the Proposer submission of a complete and responsive proposal which addresses all aspects of the requirements specified in the RFP and all subsequent Addenda. Proposers must be aware that if the evaluation committee determines that Proposer's proposal fails to be complete and responsive to each and every item required to be addressed in Proposer's proposal, the evaluation committee will rate the Proposer's proposal as a fail in the Evaluation Criteria and such proposal will receive no further consideration.

2. Proposer's EMS Qualifications

a. Required EMS Licenses and Permits

- Describe Proposer's ability and schedule to obtain prior to contract award, all necessary licenses, certifications, permits and accreditations required to serve as a licensed 9-1-1 ALS service provider within the State of California and the County of Orange.

b. Required EMS Continuing Education Provider Approval

- Describe Proposer's ability and schedule to obtain prior to contract award, a California EMS continuing education provider program approval certificate issued by OCEMS or other equivalent EMS Education provider approving entity authorized by the California EMS Authority. The provisional agreement with the City shall not be finalized until such program certificate has been issued.

c. **Proposer's ALS Service Provider Experience**

- Describe Proposer's experience as an approved provider of advanced life support (paramedic services) and as a basic life support service provider in an organized EMS system which demonstrates at least one-year of such experience.

- Provide evidence of licensure as an Orange County ALS Service Provider (9-1-1 ALS Service Provider or IFT ALS Provider for a period of at least one-year or submit a 9-1-1 ALS service provider licensure plan describing in detail Proposer's plan for ALS licensure within Orange County.to receive extra points for this experience.

3. **Proposer's Financial Stability**

a. **Financial Statements**

- Provide Financial Statements pursuant to the requirements set forth in Section A. 5 hereof.

b. **Working Capital**

- Provide documentation and a description of the estimated working capital required for the startup of the Agreement and the method of financing pursuant to the requirements set forth in Section A. 5 hereof.

c. **In-Kind Support**

- Disclose all financial and in-kind support or funding from existing sources related to the provision of services performed under a resultant agreement pursuant to the requirements set forth in Section A. 5 hereof.

4. **Outstanding/Pending Litigation**

- Provide a statement regarding any outstanding/pending litigation pursuant to the requirements set forth in Section A. 5 hereof.

5. **Current Contracts in Good Standing**

    - Provide a statement regarding Proposer's existing contracts pursuant to the requirements set forth in Section A. 5 hereof.

6. **Governmental Compliance Requirements**

    - Indicate Proposer's acknowledgement of Section A. 5.5 herein and that Proposer has completed and attached the Debarment and Suspension Certification form, (Exhibit C) pursuant to the requirements set forth in Section A. 5.5 hereof.

7. **ALS Service Provider Reimbursement Revenue**

    - Indicate Proposer's acknowledgement of Section A. 6 herein.
    - Indicate any additional proposed enhancements related to this provision.

8. **EMS First-Responder Fees**

    - Indicate Proposer's acknowledgement of Section A. 7 herein.
    - Indicate if Proposer's intends to implement an EMS First-Responder Fee program and if so, describe all the specific details of the proposed program including proposed program service fees and program features.
    - Indicate proposed EMS Fees in Exhibit I.
    - Indicate any additional proposed enhancements related to this provision, and what if any support will be needed from the City in order implement and maintain such a program

9. **EMS Subscription Plan**

    - Indicate Proposer's acknowledgement of Section A. 8 herein.

- Indicate if Proposer's intends to implement an EMS Subscription Plan and if so, describe all the specific details of the proposed plan including proposed subscription fees and plan features.

- Indicate any additional proposed enhancements related to this provision and what, if any, support will be needed from the City in order to implement and maintain such a program.

10. **City's Intent for a Zero City-Subsidy EMS Services Model**

- Indicate Proposer's acknowledgement of Section A. 9 and Section 10 of Exhibit A herein.

- Complete the Exhibit B Cost Proposal form with either a Zero Cost Proposal or with the dollar amounts of Proposer's Cost Proposal.

- Indicate any additional proposed enhancements related to this provision.

11. **Performance Guarantee Bond Requirements**

- Indicate Proposer's acknowledgement of Section D. 1.7 herein.

12. **Dispatch Service**

- Indicate Proposer's acknowledgement of Exhibit A. Section 3 herein.

- Describe Proposer's operational plan to interface with the City's designated EMS dispatch center.

- Describe the details of the communications equipment and processes for communications between the EMS dispatch center and proposer's personnel such as anticipated radio equipment, proposed mobile communications devices to be employed for the stations, vehicles and individual EMS personnel.

- Indicate any additional proposed enhancements related to this provision.

13. **Desired Service Level**

- Indicate Proposer's acknowledgement of Exhibit A. Section 4 herein.
- Describe Proposer's operational plan to comply with the requirements of this section.
- Indicate any additional proposed enhancements related to this provision.

14. **Administrative and Support Services**

- Indicate Proposer's acknowledgement of Exhibit A. Section 5 herein.
- Describe Proposer's operational plan to comply with the requirements of this section.
- Indicate any additional proposed enhancements related to this provision.

15. **Personnel Standards, Licensure, Certification and Training**

- Indicate Proposer's acknowledgement of Exhibit A. Section 6 herein.
- Describe Proposer's operational plan to comply with the requirements of this section for each item topic listed.
- Indicate any additional proposed enhancements related to this provision.

16. **Operational Design**

- Indicate Proposer's acknowledgement of Exhibit A. Section 7 herein.

- Describe Proposer's operational plan design to comply with the requirements of this section.

- Provide a description of the make, model, year and design of each proposed EMS vehicle along with its specific designated assignment to support the proposed operational plan.

- Indicate any additional proposed enhancements related to this provision.

17. **Response Time Performance**

- Indicate Proposer's acknowledgement of Exhibit A. Section 8 herein.

- Describe Proposer's operational plan and commitment to comply with the requirements of this section for each item topic listed.

- Indicate any additional proposed enhancements related to this provision.

18. **Patient Care Reporting and Data Submission**

- Indicate Proposer's acknowledgement of Exhibit A. Section 9 herein.

- Describe Proposer's operational plan and commitment to comply with the requirements of this section for each item topic listed.

- Indicate any additional proposed enhancements related to this provision.

19. **Continuous Quality Improvement Plan**

- Indicate Proposer's acknowledgement of Exhibit A. Section 10 herein.

- Describe Proposer's operational plan design to comply with the requirements of this section.

- Indicate any additional proposed enhancements related to this provision.

20. **Clinical and Operational Benchmarking**

- Indicate Proposer's acknowledgement of Exhibit A. Section 11 herein.

- Describe Proposer's operational plan and commitment to comply with the requirements of this section for each item topic listed.

- Indicate any additional proposed enhancements related to this provision.

- Demonstration of the ability to generate outcomes/clinical process of care reports that are compliant with the quality measures contemplated for reporting.

21. **Clinical Levels and Staffing Requirements**

- Indicate Proposer's acknowledgement of Exhibit A. Section 12 herein.

- Describe Proposer's operational plan design to comply with the requirements of this section.

- Indicate any additional proposed enhancements related to this provision.

22. **Work Schedules and Human Resources Practices**

- Indicate Proposer's acknowledgement of Exhibit A. Section 13 herein.

- Describe Proposer's operational plan design to comply with the requirements of this section. Include proposed

work schedules intended to be employed under a resultant agreement.

- Indicate any additional proposed enhancements related to this provision.

23. **Regular Reporting and Billing Requirements to the City**

- Indicate Proposer's acknowledgement of Exhibit A. Section 15 herein.

- Describe Proposer's operational plan and commitment to comply with the requirements of this section for each item topic listed.

- Indicate any additional proposed enhancements related to this provision.

24. **Start-Up Plan**

- Indicate Proposer's acknowledgement of Exhibit A. Section 16 herein.

- Describe Proposer's operational start-up plan to comply with the requirements of this section.

- Indicate any additional proposed enhancements related to this provision.

25. **Insurance and Indemnification Requirements**

- Indicate Proposer's acknowledgement of Exhibit A. Section 17 herein.

- Describe Proposer's operational plan to comply with the requirements of this section.

26. **Proposal Representations**

- Indicate Proposer's acknowledgement of Exhibit A. Section 18 herein.

27. **Proposer's References**

- Provide three references that are verifiable by the City on form titled as Exhibit G References.

28. **Proposed Operating Budget**

- Provide a proposed operating budget that illustrates financial viability and incorporates each of the elements in Proposer's proposal which supports all aspects of the proposed operation including proposed revenue, service fees, subscription fees, City subsidy (if so proposed) and operational design costs.

EXHIBIT A
SCOPE OF WORK

The following sets forth the Scope of Work required to be performed by Service provider under a resultant agreement.

1. **City Authority, Control and Responsibility:**

   The City shall maintain local discretionary decision-making, identity, and control over service levels, budget, and funding for emergency medical services. Service provider shall work with and train with City staff in emergency preparedness operations. The City of Placentia shall continue to retain ownership and control of the Valencia and Bradford Fire Stations.

   The City will provide the selected 9-1-1 ALS EMS service provider (separate lease agreement) space in both of the fire stations suitable for service provider's operations at no cost to the service provider under an in-kind exchange for services arrangement. Should this contract be extended for an additional 5 years, the in-kind exchange arrangement shall be renegotiated.

   The service provider will be responsible for providing general and routine maintenance of a non-structural or mechanical nature for service provider's space within the fire stations, building as well as general property maintenance, as defined in the lease agreement. In addition, the service provider shall share the use and operation of the stations with the City's fire protection service provider as part of a joint lease agreement.

   The City envisions a three-party lease agreement governing the use of those stations between the fire protection and 9-1-1 ALS EMS Service provider and the City. Lastly, the City shall incorporate and expand the use of those facilities to support City programs in conjunction with the services provided by both service providers. The service provider will be required to provide all necessary equipment, vehicles, materials and supplies needed to provide these services to the City the cost of which shall be incorporated into the patient charges/fees. The City's 9-1-1 ALS EMS Service provider will be expected to work closely and cooperatively with the City's fire protection service provider.

2. **Contractual Duties, Responsibilities and Obligations:**

The service provider services, provided through a contract with the City, will meet the City's desired service levels in a financially sustainable and responsible manner as identified in this Request for Proposal. The service provider's 9-1-1 ALS EMS responsibilities will include the provision of ALS response services, educational services to service provider's personnel as part of its continuing education program, the community, other City departments, Fire protection service provider personnel; participate in training and emergency preparedness exercises, community events and will participate in mutual aid service requests to surrounding communities.

The service provider shall provide all services under a resultant agreement without regard to the patient's race, color, national origin, religion, sexual orientation, age, sex, or ability to pay.

The service provider will recruit, test, hire, train, and manage the personnel required to deliver this service. The service provider will provide training to all its employees, by accredited and qualified instructors that will meet or exceed the accepted industry standards, requirements, and specific operational needs of the City.

Labor negotiations, worker's compensation, personnel administration, employee benefits, and career development will be the service provider's responsibility. The City's expectations regarding work rules and existing memorandums of understanding between the service provider and its employees will not impact or hamper the service provider's ability to deliver the services in the manner prescribed herein by the City. The service provider will staff the identified 9-1-1 ALS EMS station locations with qualified personnel at levels established by the City. The service provider may also opt to staff its personnel at locations other than the City's existing fire stations if it improves response times and operational functions for the service provider.

The service provider through initial, and extended emergency response deployment will meet the standards of response cover needs for the City and community. The service provider will designate one EMS station location as a "must cover" station or demonstrate in its proposal that a "must cover" station is not required due to alternative proposed deployment methods. "Must cover" means that any time the staffed ambulance is committed to an emergency or activity that precludes a

response to a second incident, the City will be covered by either: 1) Cover unit will be dispatched from another station, 2) Call back of off-duty personnel, or 3) Activation of backup resources. This will provide an immediate ALS resource for a second emergency or support to the initial emergency.

The City will receive a minimum depth of coverage, and proposers are required to outline their proposed minimum depth of coverage. The service provider will be required to comply with the City's required mutual coverage support during emergencies that are considered automatic or mutual aid. Prior to providing service to the City on July 1, 2020, the selected service provider will need to have established its organization within the mutual aid coverage agreements with the City's assistance.

During the term of the agreement, the text "City of Placentia EMS" in lettering of at least 4 inches in height and the City of Placentia seal/logo, which shall be prominently displayed on all EMS apparatus. The Service provider's legal name or fictitious business name shall also be displayed on each of Service provider's service provider's vehicles. All of Service provider's service provider's employee uniforms shall display uniform patches denoting "City of Placentia EMS" on the uniform patch. The uniforms may also include a patch indicating the service level of the EMS care provider such as "Paramedic" or another similar patch. The City will work with the selected service provider to design the final uniform patches to be worn by all personnel assigned to the City and decal/labeling of all EMS apparatus.

Service provider Service provider shall participate in community events such as the annual Heritage Day Parade and Las Posadas Tamale Festival, both for community relations as well as to provide public safety services.

The 9-1-1 ALS EMS Service provider will maintain a representative in the City's Emergency Operations Center (EOC) when the EOC is activated. In addition, the service provider will have an active and prominent role in the City's emergency response planning efforts and will participate with the City in emergency planning tabletop exercises.

3. **Dispatch Service:**

The City of Placentia operates the local 9-1-1 public safety answering point (PSAP) for police emergencies with City dispatchers. Presently, fire and medical related emergency calls are transferred to the Orange County Fire Authority. Effective July 1, 2020, either the City's PSAP and dispatchers will assume dispatching duties for all medical emergencies bringing all 9-1-1 emergency medical dispatching needs within the City's dispatch/PSAP system, or the City will have executed an agreement with a separate entity to provide fire and EMS dispatching services. In addition, the City will also consider an alternative proposal that would allow the service provider to staff its own dispatch personnel within the City's PSAP and allow for direct dispatching of EMS calls to service provider's units operating within the City.

4. **Desired Service Level:**

In keeping with the City's stated desire to deliver these services in a fiscally prudent and sustainable manner while meeting or exceeding current response times and quality of service, the City envisions a service delivery model for the processing of EMS requests for services which maximizes efficiencies, lowers costs, and adds value.

The City's fire protection service provider will not respond to medical emergencies unless support is requested by the City's 9-1-1 ALS EMS service provider, and shall only respond to the following types of calls:

- Working structure/trash/vehicle fires
- Traffic accidents requiring patient extrication
- Urban rescues
- Fire investigation services
- Hazardous materials response
- Hazardous conditions
- Community outreach and fire prevention education

Therefore, the City's 9-1-1 ALS EMS service provider shall respond to all EMS requests for services originating within the City's jurisdictional boundaries. This type of model will deploy staffing resources more efficiently. The City will have the ability to have its 9-1-1 ALS EMS service provider deploy its staff from both existing City fire stations as

well as any satellite locations in the City deemed necessary by the service provider to ensure quick response times to EMS hot spot locations in the City.

The City has determined that a minimum of two (2) ALS units (2 paramedics per unit) will need to be staffed, on-duty and stationed in the City on a 24-hour basis every day to respond to the City's EMS calls for service at the outset of this agreement. This requirement is based on the discretion of the County Medical Director who may likely determine during the accreditation process that two paramedics per unit will be required. This requirement will remain in place until the service provider has demonstrated to the County Medical Director and the City a level of technical competence based on performance data that may allow for the utilization of one paramedic and one emergency medical technician per unit (Paramedic Assessment Unit). Medical response calls shall be triaged through a dispatch protocol or criteria-based dispatching allowing for BLS responses when warranted. The service provider shall also provide one on-duty EMS supervisor who will fill dual roles of paramedic and EMS supervisor while assigned to one of the two ALS Units noted above, to oversee and manage service provider's personnel and operations on a 24-hour basis every day. In the future, should the service provider be allowed to utilize Paramedic Assessment Units (PAUs), the EMS Supervisor shall function in the sole capacity supervising both PAUs. The City is interested in entertaining Proposer's suggested staffing models above the City's minimum staffing levels described herein over the tenure of the initial five-year contract term.

In presenting the staffing and equipment necessary in the Proposer's opinion to provide effective and fiscally sustainable emergency medical services to the City of Placentia, the proposal should include a broad overview of the proposed service delivery model taking the City's minimum staffing levels into consideration along with the flexibility to utilize BLS responses. Proposers are encouraged to develop unique plans or proposals drawing from their experiences and emerging trends in the EMS industry.

The service model must indicate the number of positions by employee classification required to provide service, both in terms of fully employed personnel assigned to Placentia. In addition, all necessary vehicles and equipment such as apparatus, support vehicles, respirators, etc., and a description of those vehicles and equipment to

provide service. City shall provide operating space within each of its two fire stations to house Service provider's EMS care personnel and EMS vehicles.

5. **Administrative and Support Services:**

The City shall designate an employee that will serve as the City's contract administrator for the 9-1-1 ALS EMS contract. This position will provide contract monitoring oversight of the 9-1-1 ALS EMS contract.

The Proposer must declare the name and position title of its primary representative to the City. This individual will represent the service provider in a professional and efficient manner, attend Council meetings, various City Management Team meetings, attend other County or State policy meetings and special events as appropriate or requested, and participate with and assist designated City staff in the coordination of local and regional emergency planning with other agencies which may include the use of automatic and mutual aid agreements. This individual shall represent the City's interests as they pertain to EMS, shall function as an extension of the City staff, and shall comport themselves in a professional manner at all times as a representative of the City.

All administrative and support services, and management functions related to contracted EMS care personnel (i.e. personnel administration, labor relations, contract negotiations, etc., disciplinary actions, uniforms, turnouts, medical response materials and supplies, etc.) will be performed or provided by the service provider.

At no time shall the service provider's existing work rules or memorandums of understanding with its employees impede the service provider's ability to deliver the services in the manner required by the City.

6. **Personnel Standards, Licensure, Certification and Training:**

The Service provider shall adhere to the following personnel standards, licensure, certification and training requirements.

- **Drug and Alcohol-Free Workforce Policies.** Service provider shall maintain organizational workforce policies that demonstrate

Service provider's commitment to ensuring that each of EMS personnel are free from the influence of alcohol and intoxicating drugs.

- **Workforce Anti-Discrimination Polices.** Service provider shall maintain organizational workforce policies that demonstrate Service provider's commitment to promote workforce harmony and prevent discrimination based on age, national origin, gender, race, sexual orientation, religion, and physical ability.

- **EMS Personnel Professional Standards Policies.** Service provider shall maintain organizational workforce polities that demonstrate Service provider's commitment to provide a workforce that represents the Service provider and the City to the citizens and visitors of the City in a fashion that portrays a professional public service image. Such professional standards policies maintained by the Service provider shall include policies for personnel personal grooming standards, uniform standards, on-duty professional conduct standards and inter-agency personnel communications standards.

- **EMS Credentials.** All of Service provider's personnel responding to emergency medical requests shall be currently and appropriately certified and/or licensed to practice in the State of California, and accredited/licensed to practice in Orange County and shall maintain those licenses, certifications and accreditations at all times while assigned to provide these services to the City of Placentia. All of Service provider's emergency medical dispatchers, if utilized as part of this contract, shall be certified as emergency medical dispatcher and maintain valid BLS professional healthcare provider certification (CPR/AED certification) pursuant to such requirements for EMDs as required by the Orange County EMS Agency.

    - Orange County certification/accreditation requirements may be downloaded from the Orange County EMS website.

    - California paramedic licensure information may be obtained from the State EMS Authority website.

- **Credential Records.** Service provider shall always retain on file copies of the current and valid licenses and/or certifications of all emergency medical personnel performing services under the Agreement. Credentialing records for all service provider employees assigned to the City shall be presented to the City by the service provider on an annual basis to ensure only those properly licensed and credentialed employees are operating in the City.

- **Orientation.** Service provider shall properly orient all field personnel before assigning them to respond to emergency medical requests. Such orientation shall include at a minimum, provider agency policies and procedures; radio communications with and between the provider agency, base hospital, receiving hospitals, and Orange County communications centers; and EMS vehicle and equipment utilization and maintenance practices. Service provider shall properly orient all emergency medical dispatcher personnel before assigning them to process emergency medical requests if used as part of this contract. Such orientation shall include at a minimum, provider agency policies and procedures; radio communications with and between the provider agency personnel, Police department personnel, receiving hospitals, and Orange County communications centers, other EMS agencies; and all applicable Orange County EMS medical dispatch policies and requirements.

- **Customer Service and Compliance Training.** Service provider must also provide all frontline personnel with initial and continual orientation training to customer service expectations, performance improvement, and the billing and reimbursement process and compliance as needed, and at a minimum on an annual basis. The City of Placentia is a customer service-driven organization and has the same expectations of all its contracted service providers. On a quarterly basis, service provide shall provide the City with a customer complaint log for the previous quarter.

- **At-Risk Behavior Management Training.** Service provider shall provide its emergency response personnel with the training, knowledge, understanding, and skills to effectively manage patients with psychiatric, drug/alcohol or other behavioral or

stress related problems, as well as difficult scenes on an on-going basis. Emphasis shall be on techniques for establishing a climate conducive to effective field management, and for preventing the escalation of potentially volatile situations.

- **Driver Training.** Service provider shall maintain an on-going driver training program for its EMS personnel. The program, the number of instruction hours, and the system for integration into the Service provider's operations (e.g., accident review boards, impact of accidents on employee performance reviews and compensation, etc.) will be reviewed and is subject to approval by the City initially and on an annual basis thereafter. Training, competency and skill proficiency verification are required for each of Service provider's EMS vehicle drivers at initial employment with annual training refresher courses and skill confirmation.

- **Infection Control.** Service provider shall develop an infection prevention program that emphasizes aggressive hygiene practices and proactive personal protective equipment donning (e.g. eye protection, gloves, etc.). The Service provider shall develop and strictly enforce policies for infection control, cross contamination, and soiled materials disposal to decrease the chance of communicable disease exposure and transmission. Service provider's Infection Control program, training and program record keeping practices must meet all requirements of Orange County EMS, and all state and federal regulations. It is anticipated, during the term of the Agreement(s) awarded to Service provider certain regulatory requirements for occupational safety and health, including but not limited to infection control, blood borne pathogens and TB, may be increased. It is the City's expectation that Service provider will adopt procedures that meet or perform better than all requirements for dealing with these matters. Service provider shall make available at no cost to its high-risk personnel health screening and all currently recommended immunizations and those required the Orange County Health Care Agency and Orange County EMS for EMS personnel.

- **EMS CE Training.** Service provider shall provide all necessary EMS continuing education training for all its personnel responding to emergency medical requests as required by Orange County

EMS and the California EMS Authority. Service provider shall also provide annual CPR and AED training to City employees as well as support the City's recreational lifeguard's safety training program.

- **Emergency Response Plan Training.** Service provider and its employees shall participate in and receive training in Homeland Security issues, including participating in existing programs available within Orange County for dealing with terrorist events, weapons of mass destruction, other Homeland Security issues and the City's ongoing emergency operations response plan training and exercises.

7. **Operational Design:**

Service provider shall maintain an operational design that provides for adequate EMS personnel coverage and a deployment plan that meets the City's requirements.

Service provider may elect to use EMS vehicles that best allow for the most efficient response to each 9-1-1 EMS request for service.

8. Response Time Performance:

While response time goals for EMS vary from community to community and State to State, proposers will need to demonstrate within their proposals and operational plans how they will meet or exceed the current EMS response times currently enjoyed by the City.

- **Response Time Call Phases.** In all instances, the service provider shall meet the following minimum response times for each time interval of each of the following phases for all EMS requests for service:

    - ***9-1-1 ALS Unit Turnout Time Intervals.*** The service provider's 9-1-1 ALS unit assigned to an EMS request for service shall turnout (initiate the response) for all EMS call assignments at a time interval that achieves or improves the City's current service provider's average time intervals at a minimum performance rate of not less than 90% in each calendar quarter.

- ***9-1-1 ALS Unit Response Time Intervals.*** The service provider's 9-1-1 ALS unit assigned to an EMS request for service shall arrive on-scene of the EMS call at a time that achieves or improves the City's current service provider's average time intervals at a minimum performance rate of not less than 90% in each calendar quarter. Proposers will need to clearly articulate in their proposals how they intend to meet the City's current service provider's average EMS response time through direct experience at the ALS or BLS levels and through proposed service model changes or innovations that improve response times. Proposals that clearly demonstrate a proven track record of faster response times and a detailed plan that detail how operational improvements and efficiencies will result in improved EMS response times in Placentia shall receive the maximum allowable points under this scoring criteria.

- **Response Time Compliance Reporting.** The service provider shall provide the City with monthly and quarterly reports of its response time compliance for each of the two response time performance phases set forth herein. Service provider's response times compliance for each of the three call phases set forth herein shall be calculated and reported monthly for quality improvement purposes and quarterly for contract performance reporting purposes to determine service provider's response time performance compliance. All required response reporting described herein shall be submitted by the service provider to the City within 10 days of the end of each month and within 10 days of the end of each quarter using fraction response-time measurements. The reports should be submitted to the City by the service provider in an electronic form (via e-mail or USB drive) in both an excel format and in a PDF report format.
    - ***Reporting Deficiencies.*** In the event the service provider fails to submit each of the required reports set forth herein, or in the event a report submitted by the service provider is deemed by the City to be deficient due to missing, false or otherwise erroneous data, incorrectly formatted, insufficient form, the service provider shall be fined by the City a late reporting penalty of $100 dollars per day for each calendar day the service provider fails to provide the report to the City beyond the due date of each such report.

- **Response Time Compliance Monitoring and Management.** The following shall describe the three levels of response time performance non-compliance:
    - ***Response Time Performance Deficiency.*** If in any quarter Service provider fails to meet the minimum standards set forth herein for one or more of each of the three phases, Service provider shall be deemed to have a response time deficiency for that quarter.
    - ***Response Time Performance Breach.*** If in any two quarters, within a 12-month period, Service provider fails to meet the minimum standards set forth herein for one or more of each of the three phases, Service provider shall be deemed to be in response time breach.
    - ***Response Time Performance Default.*** If in any three quarters, within a 12-month period or if in more than four quarters within the five-year contract term, Service provider fails to meet the minimum standards set forth herein for one or more of each of the three phases, Service provider shall be deemed to be in response time default.

- **Response Time Non-Compliance Cure Processes.** The following shall describe the three levels of response time non-compliance cure processes.
    - ***Findings of Response Time Performance Deficiency.*** The Service provider shall submit a corrective action plan ("CAP") to the City within 10 days of notice by the City of a finding of a response time deficiency. The Service provider shall detail in its CAP the reasons for the deficiency, its plan to obtain full compliance and the estimated timeframe that the Service provider will obtain full compliance with the response time standards set forth herein. Within 10 days of receipt of Service provider's CAP, the City shall review the CAP and either approve the CAP as submitted or return it to the Service provider with a notice of rejection and written directive for additional corrective actions. The Service provider shall provide the City with a revised CAP within 10 days thereafter. Within 10 days, the City shall review the CAP and either approve the CAP or make a finding of response time performance breach.
    - ***Findings of Response Time Performance Breach.*** The Service provider shall submit a corrective action plan ("CAP") to the City within 10 days of notice by the City of a

finding of a response time breach. The Service provider shall detail in its CAP the reasons for the deficiencies which resulted in the breach finding, its plan to obtain full compliance and the estimated timeframe that the Service provider will obtain full compliance with the response time standards set forth herein. The Service provider shall be fined a response time penalty of $5,000.00. Within 10 days of receipt of Service provider's CAP, the City shall review the CAP and either approve the CAP as submitted or return it to the Service provider with a notice of rejection and written directive for additional corrective actions. The Service provider shall provide the City with a revised CAP within 10 days thereafter. Within 10 days, the City shall review the CAP and either approve the CAP or make a finding of response time performance default.

- ***Findings of Response Time Performance Default.*** The Service provider shall submit a corrective action plan ("CAP") to the City within 10 days of notice by the City of a finding of a response time default. The Service provider shall detail in its CAP the reasons for the deficiencies which resulted in the default finding, its plan to obtain full compliance and the estimated timeframe that the Service provider will obtain full compliance with the response time standards set forth herein. However, any approval of a Service provider CAP related to this provision may be provisional solely for the purposes of maintaining service continuity during the transfer of Service provider services to an alternate Service provider. In a case of a finding of default under this provision, the Service provider shall be fined a response time penalty of $25,000.00 and the City Administrator shall perform a review of the Service provider to determine the need to make a recommendation to the City Council to initiate the process to terminate the Service provider's agreement for cause, invoke the performance guarantee provision and commence a procurement process to secure a replacement Service provider to assume services on an emergency basis as may be needed.

9. **Patient Care Reporting and Data Submission:**

The service provider shall utilize and maintain an electronic patient care reporting ("ePCR") software platform that is compliant NEMSIS v3.4 format standards.

The ePCR system used by the service provider shall also be compliant with Orange County EMS Policy #300.30 – OC-MEDS – EMS Provider Patient Care Reporting.
The service provider shall create and maintain all required documentation elements related to the provision of patient care within the service provider's ePCR platform pursuant to the requirements set forth in Orange County EMS Policy #300.10 – OC-MEDS – Documentation Standards.

Service provider may elect to utilize the county funded OC-MEDS Hub as their organizational ePCR platform at no cost to the Service provider.

Service provider shall also meet and comply the requirements of Orange County EMS Policy #300.32 – OC-MEDS – EMS Provider Data Submission Process and Orange County EMS Policy #300.20 – OC-MEDS – System Management and Support.

10. **Continuous Quality Improvement Plan**

Service provider shall develop and maintain a comprehensive and relevant quality improvement plan and system that compliments and interfaces with Orange County's countywide EMS system quality management system.

Service provider shall participate in pilot or research programs as requested by the EMS Medical Director and authorized by the City. All pilot programs must be approved by the EMS Medical Director. Service provider agrees that their participation in pilot projects shall entail no additional cost to either the City or the County. Service provider further agrees that services provided under pilot projects shall be in addition to the other services described herein.

11. **Clinical and Operational Benchmarking:**

Benchmarking of Key Performance Indicators (KPI) including those focused on clinical care is required. Some of the interim measurements may be process oriented in lieu of outcome measurements. It is anticipated that the service provider will integrate its benchmarking program with the Orange County's countywide EMS system continuous quality improvement process as it evolves.

In addition to clinical KPI benchmarking, service provider should develop and benchmark non-clinical KPIs which may include operational data elements such as employee injuries, vehicle collisions, consecutive employee hours worked, and other operational KPIs identified by the Service provider.

Service provider shall create, and maintain all data required to conduct its KPI benchmarking process.

Service provider shall provide City with KPI reports that reflect among other data, quantifiable delivery of patient care which meets or exceeds the standards of care required by Orange County EMS policy requirements.

12. **Clinical Levels and Staffing Requirements:**

Each of service provider's 9-1-1 ALS units shall meet the requirements of Orange County EMS Policy #700.00 and shall each be staffed with two paramedics at the outset of the contract. If the Proposer elects to utilize a paramedic assessment unit ("PAU") if approved by the County Medical Director and the City under its operational plan, each PAU shall be staffed with one paramedic. However, all crew configurations utilized by the service provider for each EMS unit must meet applicable Orange County EMS policy requirements for all services delivered by each EMS unit.

13. **Work Schedules and Human Resources Practices:**

Service provider shall employ reasonable work schedules and conditions. EMS Care Provider fatigue and the impairment associated with fatigue poses a significant safety risk for patients, partners, and others in the community. Specifically, patient care

must not be hampered by impaired motor skills of personnel working extended shifts, voluntary overtime, or mandatory overtime without adequate rest.

14. **Annual Cost Proposal:**

The proposal will include the annual cost to provide all services contained herein as outlined in Exhibit B as provided in the various patient charges. In addition, any requested City subsidies above and beyond what has already been provided in this RFP, should be included in Exhibit B as well. The City subsidy request shall be for the annual amount requested. If implemented, the service provider may adjust EMS First-Responder patient charges on an annual basis based on the Consumer Price Index for the Los Angeles, Long Beach, Anaheim region for the preceding 12-month period of July 1 through June 30. Annual patient charge adjustments shall be submitted to the City for its consideration and review annually and the adjustments shall be adjusted by administrative action of the City.

15. **Regular Reporting and Billing Requirements to the City:**

The service provider will provide a monthly EMS service activity report to the City Administrator. The monthly activity report will include all EMS service activities for a given month broken down by category (i.e. ALS services with ambulance transports, ALS services without ambulance transports, BLS services with ambulance transports and BLS services without ambulance transports, coverage or response time issues (if any), mutual aid responses, other emergency-related incidents, and community support activities.

The service provider will provide an annual EMS services report to the City Administrator. This annual report will be a detailed summary of the department's activities (as mentioned above) and statistical data broken down by category for the previous year, as well as an identification of challenges and issues addressed during that time, or that remain unresolved. The service provider will provide detailed billings, based on the City's contract with the service provider, to the City's Finance Director for payment.

16. **Start-Up Plan:**

Service provider shall have a well-developed Start-Up Plan that identifies the service provider's time-frames needed to acquire equipment and personnel to service this contract. Service provider's Start-Up Plan should incorporate detailed items such as personnel recruiting, hiring and orientation training; and vehicle and equipment procurement processes. Service provider's Start-Up Plan should include a timeline and regular updates to City staff throughout the transition period.

17. **Insurance and Indemnification Requirements:**

Refer to Exhibit F: INSURANCE COVERAGE AGREEMENT

18. **Proposal Representations:**
The proposal submitted in response to this Request for Proposal will be retained and will be incorporated and referenced, and made a part of the final Agreement, except that in the case of any conflicting provisions, the provisions contained in the 9-1-1 ALS EMS Agreement shall prevail.

EXHIBIT B
PROPOSER'S PROPOSED EMS SERVICE FEES

1. EMS First-Responder Basic Life Support Response Fee:

   $ ____

2. EMS First-Responder Advanced Life Support Responder Fee:

   $_____

   OR:

3. Proposed City annual subsidy amount:

   $_____

4. Paramedic Ambulance Accompaniment Fee:

   $_____

5. EMS Disposable Supplies Fee:

   $_____

6. Other EMS Fee(s) describe below:

_____ - _____

EXHIBIT C
DEBARMENT AND SUSPENSION CERTIFICATION

The Proposer, under penalty of perjury, certifies that, except as noted below, Proposer, its principal, and any named subservice provider:

1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency;

2. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any federal agency within the past three years;

3. Does not have a proposed debarment pending; and,

4. Has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three years.

If there are any exceptions to this certification, insert the exceptions in the following space.

Exceptions will not necessary result in denial of award, but will be considered in determining Proposer responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of action.

Notes: Providing false information may result in criminal prosecution or administrative sanctions. The above certification is part of the Proposal. Signing this Proposal on the signature portion thereof shall also constitute signature of this Certification.

Proposer Name: _____

Proposer Signature: _____

Title: _____

Date: _____

EXHIBIT D
EX PARTE COMMUNICATION BAN CERTIFICATION

DECLARATION OF EX PARTE COMMUNICATION

I/We, _____, have not held, or will hold any communications regarding any of the subject matters contained herein, whether in person, telephonically or electronically, with any elected official or staff member of the City of Placentia outside of the communications protocols contained herein, until an award of contract for these services has been made. I/We, _____ _____, declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

All contacts during this competitive process is through designated Placentia City staff only. The evaluation phase of the competitive process shall begin upon issuance of the RFP to the public and shall continue until an Agreement has been awarded. Proposers, either directly or indirectly or through intermediaries, lobbyists, organized labor or other agents shall not contact or lobby evaluators, elected officials or other City staff from the time the RFP has been issued and released to the public until an Agreement has been awarded. **Attempts by Proposers to contact evaluators, elected officials or other City staff during this time period shall result in disqualification of that Proposer**.

Dated

_____ _____ _____

Signature of Authorized Agent

_____ _ _____

Printed, Title

Subscribed and sworn to before me by

This_____ _ day of _____, 2018

_____

(Signature of Notary Republic)

(SEAL)

EXHIBIT E
ADDENDUM ACKNOWLEDGEMENT FORM

ACKNOWLEDGEMENT OF ADDENDA

Proposer's name _____ _____ _____

The proposer shall signify receipt of all Addenda here, if any:

Addendum No.	Date Received	Signature

EXHIBIT F
INSURANCE COVERAGE AGREEMENT

Minimum Scope and Limits of Insurance. Service provider shall obtain, maintain, and keep in full force and effect during the life of this Agreement all the following minimum scope of insurance coverages with an insurance company admitted to do business in California, rated "A," Class X, or better in the most recent Best's Key Insurance Rating Guide, and approved by City:

(a) Broad-form commercial general liability, in a form at least as broad as ISO from #CG 00 01 04 13, including premises-operations, products/completed operations, broad form property damage, blanket contractual liability, independent contractors, personal injury or bodily injury with a policy limit of not less than Two Million Dollars ($2,000,000.00), combined single limits, per occurrence. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or shall be three times the required occurrence limit. If Service Provider maintains higher limits that the specified minimum limits, City requires and shall be entitled to coverage for the high limits maintained by the Service Provider.

(b) Business automobile liability for owned vehicles, hired, and non-owned vehicles, with a policy limit of not less than Five Million Dollars ($5,000,000.00), combined single limits, each incident for bodily injury and property damage.

(c) Workers' compensation insurance as required by the State of California and Employers Liability Insurance with a minimum limit of $1,000,000 per accident for any employee or employees of Service Provider. Service Provider agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the City, its officers, agents, employees, and volunteers for losses arising from work performed by Consultant for the City and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

(d) Medical Professional Liability with limit no less than $2,000,000 per occurrence and $6,000,000 aggregate. If coverage is written on a claims made basis, the Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work. Insurance must

be maintained and evidence of insurance must be provided for at least three (3) years after completion of the contract of work. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Consultant must purchase "extended reporting" coverage for a minimum of three (3) years after completion of contract work. A copy of the claims reporting requirements must be submitted to the City for review.

Before execution of this Agreement by the City, the service provider shall file with the City the following signed certification:

We are aware of, and will comply with, Section 3700 of the Labor Code, requiring every employer to be insured against liability of Workers' Compensation or to undertake self-insurance before commencing any of the work.

The service provider shall also comply with Section 3800 of the Labor Code by securing, paying for and maintaining in full force and effect for the duration of this Agreement, complete Workers' Compensation Insurance, and shall furnish a Certificate of Insurance to the City before execution of this Agreement by the City. The City, its officers and employees shall not be responsible for any claims in law or equity occasioned by failure of the consultant to comply with this section.

Neither the CITY nor any of its elected or appointed officials, officers, agents, employees, or volunteers makes any representation that the types of insurance and the limits specified to be carried by Service Provider under this Agreement are adequate to protect service provider. If service provider believes that any such insurance coverage is insufficient, service provider shall provide, at its own expense, such additional insurance as service provider deems adequate.

Endorsements. The commercial general liability insurance policy and business automobile liability policy shall contain or be endorsed to contain the following provisions as worded below:

(a) Additional insureds: "The City of Placentia and its elected and appointed boards, officers, officials, agents, employees, and volunteers are additional insureds with respect to: liability arising out of activities performed by or on behalf of the service provider pursuant to its contract with the City; products and completed operations of the service provider; premises owned, occupied or used by the service provider; automobiles owned, leased, hired, or borrowed by the service provider."

(b) Notice: "Service provider shall provide immediate written notice if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; (3) or the deductible or self-insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, service provider shall forthwith obtain and submit proof of substitute insurance. Should service provider fail to immediately procure other insurance, as specified, to substitute for any canceled policy, the City may procure such insurance at service provider's sole cost and expense."

(c) Other insurance: "The service provider's insurance coverage shall be primary insurance as respects the City of Placentia, its officers, officials, agents, employees, and volunteers. Any other insurance maintained by the City of Placentia shall be excess and not contributing with the insurance provided by this policy."

(d) Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the City of Placentia, its officers, officials, agents, employees, and volunteers.

(e) The service provider's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

Deductible or Self-Insured Retention. If any of such policies provide for a deductible or self-insured retention to provide such coverage, the amount of such deductible or self-insured retention shall be approved in advance by City. No policy of insurance issued as to which the City is an additional insured shall contain a provision which requires that no insured except the named insured can satisfy any such deductible or self-insured retention.

Certificates of Insurance. Service provider shall provide to City certificates of insurance showing the insurance coverages and required endorsements described above, in a form and content approved by City, prior to performing any services under this Agreement. The certificates of insurance and endorsements shall be attached to the City's and service provider's agreement as Exhibit "B" and incorporated herein by this reference.

Non-limiting. Nothing in this Section shall be construed as limiting in any way, the indemnification provision contained in this Agreement, or the extent to which

service provider may be held responsible for payments of damages to persons or property.

Waiver of Subrogation. Provider hereby grants to City a waiver of any right to subrogation which any insurer of said Provider may acquire against the City by virtue of the payment of any loss under such insurance. Provider agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

1. **Indemnification Requirements.**

Service Provider shall defend, indemnify and hold City, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner which actually or allegedly arise out of or are incident to any alleged acts, omissions, negligence or willful misconduct of Service Provider, its officials, officers, employees, agents, and subcontractors arising out of or in connection with the performance of the Services, the Project or this Agreement, including without limitation the payment of all consequential damages and attorney's fees and other related costs and expenses except where caused by the active negligence, sole negligence, or willful misconduct of City its officials, officers, employees, volunteers and agents. Service Provider shall defend, at Service Provider's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against City, officials, officers, employees, volunteers and agents. Service Provider shall pay and satisfy any judgment, award or decree that may be rendered against City or its officials, officers, employees, volunteers and agents, in any such suit, action or other legal proceeding. Service Provider shall reimburse City and its officials, officers, employees, volunteers and/or agents, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Service Provider's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by City, its officials, officers, employees, volunteers and agents.

EXHIBIT G
PROPOSER'S REFERENCES

Provide three (3) references verifiable by the City. Such listed references should be able to offer corroborate Proposer's representations related to Proposer's experience, qualifications, contracts in good standing status, and other representations made by Proposer herein.

Reference No. 1:

Entity Name: _____

Entity Address: _____

Contact Name: _____

Contact Title: _____

Contact Telephone No.: _____

Contact E-mail: _____

Business Relationship with Proposer: _____

Reference No. 2:

Entity Name: _____

Entity Address: _____

Contact Name: _____

Contact Title: _____

Contact Telephone No.: _____

Contact E-mail: _____

Business Relationship with Proposer: _____

Reference No. 3:

Entity Name: _____

Entity Address: _____

Contact Name: _____

Contact Title: _____

Contact Telephone No.: _____

Contact E-mail: _____

Business Relationship with Proposer: _____

EXHIBIT H
PROPOSER'S PROPOSED OPERATING BUDGET

Insert Proposed Operating Budget Here.

EXHIBIT I
PROFESSIONAL SERVICES AGREEMENT

CITY OF PLACENTIA
PROFESSIONAL SERVICES AGREEMENT
WITH

_____

THIS AGREEMENT is made and entered into this __ day of _____, 20__ ("Effective Date"), by and between the CITY OF PLACENTIA, a municipal corporation ("City"), and _____, a [state] [type of corporation] ("Service Provider").

WITNESSETH:

A. WHEREAS, City proposes to utilize the services of a professional EMS organization as an independent contractor for the provision of 9-1-1/Advanced Life Support Emergency Medical Services, as more fully described herein; and

B. WHEREAS, Service Provider represents that it has that degree of specialized expertise contemplated within California Government Code Section 37103, and holds all necessary licenses to practice and perform the services herein contemplated; and

C. WHEREAS, City and Service Provider desire to contract for the specific services described in Exhibit "A" (the proposal for 9-1-1/ALS) and desire to set forth their rights, duties and liabilities in connection with the services to be performed; and

D. WHEREAS, no official or employee of City has a financial interest, within the provisions of Sections 1090-1092 of the California Government Code, in the subject matter of this Agreement.

E. WHEREAS, an efficient and effective Emergency Medical Services (EMS) System is critically important to the safety, health and welfare of the public; and

F. WHEREAS, City has designated the Riverside City EMS Agency (REMSA) pursuant to Health and Safety Code, Division 2.5 and REMSA is responsible for the planning, implementation and evaluation of the City EMS System; and

G. WHEREAS, City has determined that all requests for emergency medical services shall be met by ALS (Paramedic) equipped and staffed ambulances unless otherwise authorized by the Orange City LEMSA; and

H. WHEREAS, pursuant to Health and Safety Code, Division 2.5, Section 1797.201, City, has the authority to provide EMS through a fair and competitive proposal process which has met all EMSA and LEMSA policies and procedures; and

I. WHEREAS, the City has continued the use of an 9-1-1/ALS EMS provider that has continuously provided service to the City in the same manner and scope without

Interruption since January 1, 1981; and

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions contained herein, the parties hereby agree as follows:

1.0. SERVICES PROVIDED BY SERVICE PROVIDER

1.1. Scope of Services. Service Provider shall provide the professional services described in the Service Provider's Proposal ("Proposal"), attached hereto as Exhibit "A" and incorporated herein by this reference.

1.2. Professional Practices. All professional services to be provided by Service Provider pursuant to this Agreement shall be provided by personnel experienced in their respective fields and in a manner consistent with the standards of care, diligence and skill ordinarily exercised by professional Service Providers in similar fields and circumstances in accordance with sound professional practices. Service Provider also warrants that it is familiar with all laws that may affect its performance of this Agreement and shall advise City of any changes in any laws that may affect Service Provider's performance of this Agreement. Service Provider shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. The Service Provider shall at all times observe and comply with all such laws and regulations. Officers and employees shall not be liable at law or in equity occasioned by failure of the Service Provider to comply with this section.

1.3. Performance to Satisfaction of City. Service Provider agrees to perform all the work to the complete satisfaction of the City and within the hereinafter specified. Evaluations of the work will be done by the City Administrator or his or her designee. If the quality of work is not satisfactory, City in its discretion has the right to:

(a) Meet with Service Provider to review the quality of the work and resolve the matters of concern;

(b) Require Service Provider to repeat the work at no additional fee until it is satisfactory; and/or

(c) Terminate the Agreement as hereinafter set forth.

1.4. Warranty. Service Provider warrants that it shall perform the services required by this Agreement in compliance with all applicable Federal and California employment laws, including, but not limited to, those laws related to minimum hours and wages; occupational health and safety; fair employment and employment practices; workers' compensation insurance and safety in employment; and all other Federal, State and local laws and ordinances applicable to the services required under this Agreement. Service Provider shall indemnify and hold harmless City from and against all claims, demands, payments, suits, actions, proceedings, and judgments of every nature and description including attorneys' fees and costs, presented, brought, or recovered against City for, or on account of any liability under any of the above-mentioned laws, which may be incurred by reason of Service Provider's performance under this Agreement.

1.5. Non-discrimination. In performing this Agreement, Service Provider shall not engage in, nor permit its agents to engage in, discrimination in employment of persons because of their race, religion, color, national origin, ancestry, age, physical handicap, medical condition, marital status, sexual gender or sexual orientation, except as permitted pursuant to Section 12940 of the Government Code. Such actions shall include, but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeship. Service Provider agrees to post in conspicuous places, available to employees and applicants for employment, a notice setting forth provisions of this non-discrimination clause.

Service Provider shall, in all solicitations and advertisements for employees placed by, or on behalf of Service Provider shall state that all qualified applicants will receive consideration for employment without regard to age, race, color, religion, sex, marital status, national origin, or mental or physical disability. Service Provider shall cause the paragraphs contained in this Section to be inserted in all subcontracts for any work covered by the Agreement, provided that the foregoing provisions shall not apply to subcontracts for standard commercial supplies or raw materials.

1.6. Non-Exclusive Agreement. Service Provider acknowledges that City may enter into agreements with other Service Providers for services similar to the services that are subject to this Agreement or may have its own employees perform services similar to those services contemplated by this Agreement.

1.7. Delegation and Assignment. This is a personal service contract, and the duties set forth herein shall not be delegated or assigned to any person or entity without the prior written consent of City. Service Provider may engage a subcontractor(s) as permitted by law and may employ other personnel to perform services contemplated by this Agreement at Service Provider's sole cost and expense. All insurance requirements contained in this Agreement are independantly applicable to any and all subcontractors that Service Provider may engage during the term of this Agreement.

1.8. Confidentiality. Employees of Service Provider in the course of their duties may have access to financial, accounting, statistical, and personnel data of private individuals and employees of City. Service Provider covenants that all data, documents, discussion, or other information developed or received by Service Provider or provided for performance of this Agreement are deemed confidential and shall not be disclosed by Service Provider without written authorization by City. City shall grant such authorization if disclosure is required by law. All City data shall be returned to City upon the termination of this Agreement. Service Provider's covenant under this Section shall survive the termination of this Agreement.

2.0. COMPENSATION AND BILLING

2.1. Compensation. Service Provider shall be paid in accordance with the fee schedule set forth in Exhibit "A". Service Provider's total compensation shall not exceed

_____ Dollars ($ _____.00).

Contractor shall not receive any payments from City for the performance of any services under this Agreement unless specifically stated in this Agreement. All payments or revenue associated with this Agreement shall come exclusively from Contractor's billing and collection of payment from patients and third party payors for the performance of any services or provision of equipment or materials related to this Agreement.

Contractor shall be solely entitled to perform, and is responsible for performing, billing of patients and third party payors for services provided hereunder. City shall not bill, or permit any other party to bill patients or third party payors, for ALS emergency ambulance services provided by Contractor or within Contractor's EOAs with the exception of billing that may be done by ambulance providers authorized by REMSA to provide mutual aid during a multi-casualty incident (MCI) or disaster. Contractor shall comply with all applicable laws governing billing and collection, including but not limited to laws and regulations applicable to patients covered by Medicare, Medicaid, and other public or private reimbursement programs.

2.2. Additional Services. Service Provider shall not receive compensation for any services provided outside the scope of services specified in the Service Provider's Proposal or which is inconsistent with or in violation of the provisions of this Agreement unless the City or the Project Manager for this Project, prior to Service Provider performing the additional services, approves such additional services in writing. It is specifically understood that oral requests and/or approvals of such additional services or additional compensation shall be barred and are unenforceable. Should the City request in writing additional services that increase the hereinabove described "SCOPE OF SERVICES", an additional fee based upon the Service Provider's standard hourly rates shall be paid to the Service Provider for such additional services. Such increase in additional fees shall be limited to 25% of the total contract sum or $25,000 whichever is more. The City Engineer is authorized to approve a Change Order for such additional services.

2.3. Method of Billing. Service Provider may submit invoices to the City for approval on a progress basis, but no more often than two times a month. Said invoice shall be based on the total of all Service Provider's services which have been completed to City's sole satisfaction. City shall pay Service Provider's invoice within forty-five (45) days from the date City receives said invoice. Each invoice shall describe in detail, the services performed, the date of performance, and the associated time for completion. Any additional services approved and performed pursuant to this Agreement shall be designated as "Additional Services" and shall identify the number of the authorized change order, where applicable, on all invoices.

2.4. Records and Audits. Records of Service Provider's services relating to this Agreement shall be maintained in accordance with generally recognized accounting principles and shall be made available to City or its Project Manager for inspection and/or audit at mutually convenient times for a period of three (3) years from the Effective Date.

3.0. TIME OF PERFORMANCE

3.1. Commencement and Completion of Work. The professional services to be performed pursuant to this Agreement shall commence within five (5) days from the Effective Date of this Agreement. Said services shall be performed in strict compliance with the Project Schedule approved by City as set forth in Exhibit "A."

3.2. Excusable Delays. Neither party shall be responsible for delays or lack of performance resulting from acts beyond the reasonable control of the party or parties. Such acts shall include, but not be limited to, acts of God, fire, strikes, material shortages, compliance with laws or regulations, riots, acts of war, or any other conditions beyond the reasonable control of a party. If a delay beyond the control of the Service Provider is encountered, a time extension may be mutually agreed upon in writing by the City and the Service Provider. The Service Provider shall present documentation satisfactory to the City to substantiate any request for a time extension.

4.0. TERM AND TERMINATION

4.1. Term. This Agreement shall commence on the Effective Date and continue for a period of 60 months, ending on _____, 20__, unless previously terminated as provided herein or as otherwise agreed to in writing by the parties. One additional five-year term is available based on Service Provider's performance and at the mutal consent of both parties. Contractor shall submit a written request for earned extensions to the Contract Administrator no later than September 1 following the fourth full contract year. Service Provider's written request shall include sufficient evidence of compliance with the Agreement requirements. Evidence of compliance shall also be stated in Service Provider's annual performance report to City.
City will determine if Contractor has met the requirements stated above. Earned extensions may then be granted in the reasonable and fair discretion of the City.

4.2. Notice of Termination. The City reserves and has the right and privilege of canceling, suspending or abandoning the execution of all or any part of the work contemplated by this Agreement, with or without cause, at any time, by providing at least fifteen (15) days prior written notice to Service Provider. The termination of this Agreement shall be deemed effective upon receipt of the notice of termination. In the event of such termination, Service Provider shall immediately stop rendering services under this Agreement unless directed otherwise by the City. If the City suspends, terminates or abandons a portion of this Agreement such suspension, termination or abandonment shall not make void or invalidate the remainder of this Agreement.

If the Service Provider defaults in the performance of any of the terms or conditions of this Agreement, it shall have ten (10) days after service upon it of written notice of such default in which to cure the default by rendering a satisfactory performance. In the event that the Service Provider fails to cure its default within such period of time, the City shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

The City shall have the right, notwithstanding any other provisions of this Agreement, to terminate this Agreement, at its option and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement, immediately

upon service of written notice of termination on the Service Provider, if the latter should.

a. Be adjudged a bankrupt;

b. Become insolvent or have a receiver of its assets or property appointed because of insolvency;

c. Make a general assignment for the benefit of creditors;

d. Default in the performance of any obligation or payment of any indebtedness under this Agreement;

e. Suffer any judgment against it to remain unsatisfied or unbonded of record for thirty (30) days or longer; or

f. Institute or suffer to be instituted any procedures for reorganization or rearrangement of its affairs.

4.3. Compensation. In the event of termination, City shall pay Service Provider for reasonable costs incurred and professional services satisfactorily performed up to and including the date of City's written notice of termination within thirty-five (35) days after service of the notice of termination. Compensation for work in progress shall be prorated based on the percentage of work completed as of the effective date of termination in accordance with the fees set forth herein. In ascertaining the professional services actually rendered hereunder up to the effective date of termination of this Agreement, consideration shall be given to both completed work and work in progress, to complete and incomplete drawings, and to other documents pertaining to the services contemplated herein whether delivered to the City or in the possession of the Service Provider. City shall not be liable for any claim of lost profits.

4.4. Documents. In the event of termination of this Agreement, all documents prepared by Service Provider in its performance of this Agreement including, but not limited to, finished or unfinished design, development and construction documents, data studies, drawings, maps and reports, shall be delivered to the City within ten (10) days of delivery of termination notice to Service Provider, at no cost to City. Any use of uncompleted documents without specific written authorization from Service Provider shall be at City's sole risk and without liability or legal expense to Service Provider.

5.0. INSURANCE

5.1. Minimum Scope and Limits of Insurance. Service Provider shall obtain, maintain, and keep in full force and effect during the life of this Agreement all the following minimum scope of insurance coverages with an Insurance company admitted to do business in California, rated "A," Class X, or better in the most recent Best's Key Insurance Rating Guide, and approved by City:

(e) Broad-form commercial general liability, in a form at least as broad as ISO from #CG 00 01 04 13, including premises-operations, products/completed operations, broad form property damage, blanket contractual liability, independent contractors, personal

injury or bodily injury with a policy limit of not less than Five Million Dollars ($5,000,000.00), combined single limits, per occurrence. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or shall be twice the required occurrence limit. If Service Provider maintains higher limits that the specified minimum limits, City requires and shall be entitled to coverage for the high limits maintained by the Service Provider.

(f) Business automobile liability for owned vehicles, hired, and non-owned vehicles, with a policy limit of not less than Five Million Dollars ($5,000,000.00), combined single limits, each incident for bodily injury and property damage. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or shall be two times the required occurrence limit. If Service Provider maintains higher limits that the specified minimum limits, City requires and shall be entitled to coverage for the high limits maintained by the Service Provider.

(g) Workers' compensation insurance as required by the State of California and Employers Liability Insurance with a minimum limit of $1,000,000 per accident for any employee or employees of Service Provider. Service Provider agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the City, its officers, agents, employees, and volunteers for losses arising from work performed by Service Provider for the City and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

Before execution of this Agreement by the City, the Service Provider shall file with the Public Works Director/City Engineer the following signed certification:

> I am aware of, and will comply with, Section 3700 of the Labor Code, requiring every employer to be insured against liability of Workers' Compensation or to undertake self-insurance before commencing any of the work.

The Service Provider shall also comply with Section 3800 of the Labor Code by securing, paying for and maintaining in full force and effect for the duration of this Agreement, complete Workers' Compensation Insurance, and shall furnish a Certificate of Insurance to the Public Works Director/City Engineer before execution of this Agreement by the City. The City, its officers and employees shall not be responsible for any claims in law or equity occasioned by failure of the Service Provider to comply with this section.

(h) Medical Professional Liability with limit no less than $2,000,000 per occurrence and $6,000,000 aggregate. If coverage is written on a claims made basis, the Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work. Insurance must be maintained and evidence of insurance must be provided for at least three (3) years after completion of the contract of work. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Consultant must purchase "extended reporting" coverage for a minimum of three (3) years after completion of contract work. A copy of the claims reporting requirements must be submitted to the City for review.

Neither the CITY nor any of its elected or appointed officials, officers, agents, employees, or volunteers makes any representation that the types of insurance and the limits specified to be carried by Service Provider under this Agreement are adequate to protect Service Provider. If Service Provider believes that any such insurance coverage is insufficient, Service Provider shall provide, at its own expense, such additional insurance as Service Provider deems adequate.

5.2. Endorsements. The commercial general liability insurance policy and business automobile liability policy shall contain or be endorsed to contain the following provisions as worded below:

(f) Additional insureds: "The City of Placentia and its elected and appointed boards, officers, officials, agents, employees, and volunteers are additional insureds with respect to: liability arising out of activities performed by or on behalf of the Service Provider pursuant to its contract with the City; products and completed operations of the Service Provider; premises owned, occupied or used by the Service Provider; automobiles owned, leased, hired, or borrowed by the Service Provider."

(g) Notice: "Service Provider shall provide immediate written notice if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; (3) or the deductible or self-insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, Service Provider shall forthwith obtain and submit proof of substitute insurance. Should Service Provider fail to immediately procure other insurance, as specified, to substitute for any canceled policy, the City may procure such insurance at Service Provider's sole cost and expense."

(h) Other insurance: "The Service Provider's insurance coverage shall be primary insurance as respects the City of Placentia, its officers, officials, agents, employees, and volunteers. Any other insurance maintained by the City of Placentia shall be excess and not contributing with the insurance provided by this policy."

(i) Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the City of Placentia, its officers, officials, agents, employees, and volunteers.

(j) The Service Provider's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

5.3. Deductible or Self-Insured Retention. If any of such policies provide for a deductible or self-insured retention to provide such coverage, the amount of such deductible or self-insured retention shall be approved in advance by City. No policy of insurance issued as to which the City is an additional insured shall contain a provision which requires that no insured except the named insured can satisfy any such deductible or self-insured retention.

5.4. Certificates of Insurance. Service Provider shall provide to City certificates of insurance showing the insurance coverages and required endorsements described above, in a form and content approved by City, prior to performing any services under this Agreement. The certificates of insurance and endorsements shall be attached hereto as Exhibit "B" and incorporated herein by this reference.

5.5. Non-limiting. Nothing in this Section shall be construed as limiting in any way, the indemnification provision contained in this Agreement, or the extent to which Service Provider may be held responsible for payments of damages to persons or property.

6.0. GENERAL PROVISIONS

6.1. Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to any matter referenced herein and supersedes any and all other prior writings and oral negotiations. This Agreement may be modified only in writing and signed by the parties in interest at the time of such modification. The terms of this Agreement shall prevail over any inconsistent provision in any other contract document appurtenant hereto, including exhibits to this Agreement.

6.2. Representatives. The City Administrator or his or her designee shall be the representative of City for purposes of this Agreement and may issue all consents, approvals, directives and agreements on behalf of the City, called for by this Agreement, except as otherwise expressly provided in this Agreement.

Service Provider shall designate a representative for purposes of this Agreement who shall be authorized to issue all consents, approvals, directives and agreements on behalf of Service Provider called for by this Agreement, except as otherwise expressly provided in this Agreement.

6.3. Contract Managers. City shall designate a Contract Manager to work directly with Service Provider in the performance of this Agreement. It shall be the Service Provider's responsibility to assure that the Contract Manager is kept informed of the

progress of the performance of the services and the Service Provider shall refer any decision, which must be made by City, to the Contract Manager. Unless otherwise specified herein, any approval of City required hereunder shall mean the approval of the Contract Manager.

Service Provider shall designate a Management Contact who shall represent it and be its agent in all consultations with City during the term of this Agreement and who shall not be changed by Service Provider without the express written approval by the City. Service Provider or its Management Contact shall attend and assist in all coordination meetings called by City.

6.4. Notices. Any notices, documents, correspondence or other communications concerning this Agreement, or the work hereunder may be provided by personal delivery, facsimile or if mailed, shall be addressed as set forth below and placed in a sealed envelope, postage prepaid, and deposited in the United States Postal Service. Such communication shall be deemed served or delivered: a) at the time of delivery if such communication is sent by personal delivery; b) at the time of transmission if such communication is sent by facsimile; and c) 72 hours after deposit in the U.S. Mail as reflected by the official U.S. postmark if such communication is sent through regular United States mail.

IF TO SERVICE PROVIDER:	IF TO CITY:
_____	City of Placentia
_____	401 E. Chapman
_____	Placentia, CA 92870
Tel: _____	Tel: _____
Fax: _____	Fax: _____
Attn: _____	Attn: _____

6.5. Attorneys' Fees. In the event that litigation is brought by any party in connection with this Agreement, the prevailing party shall be entitled to recover from the opposing party all costs and expenses, including reasonable attorneys' fees, incurred by the prevailing party in the exercise of any of its rights or remedies hereunder or the enforcement of any of the terms, conditions, or provisions hereof.

6.6. Governing Law. This Agreement shall be governed by and construed under the laws of the State of California without giving effect to that body of laws pertaining to conflict of laws. In the event of any legal action to enforce or interpret this Agreement, the parties hereto agree that the sole and exclusive venue shall be a court of competent jurisdiction located in Orange City, California. Service Provider agrees to submit to the personal jurisdiction of such court in the event of such action.

6.7. Assignment. Service Provider shall not voluntarily or by operation of law assign, transfer, sublet or encumber all or any part of Service Provider's interest in this Agreement without City's prior written consent. Any attempted assignment, transfer, subletting or encumbrance shall be void and shall constitute a breach of this Agreement and cause for termination of this Agreement. Regardless of City's consent, no subletting

or assignment shall release Service Provider of Service Provider's obligation to perform all other obligations to be performed by Service Provider hereunder for the term of this Agreement.

6.8. Indemnification and Hold Harmless. Service Provider shall defend, indemnify and hold City, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner which actually or allegedly arise out of or are incident to any alleged acts, omissions, negligence or willful misconduct of Service Provider, its officials, officers, employees, agents, and subcontractors arising out of or in connection with the performance of the Services, the Project or this Agreement, including without limitation the payment of all consequential damages and attorneys fees and other related costs and expenses except where caused by the active negligence, sole negligence, or willful misconduct of City its officials, officers, employees, volunteers and agents. Service Provider shall defend, at Service Provider's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against City, officials, officers, employees, volunteers and agents. Service Provider shall pay and satisfy any judgment, award or decree that may be rendered against City or its officials, officers, employees, volunteers and agents, in any such suit, action or other legal proceeding. Service Provider shall reimburse City and its officials, officers, employees, volunteers and/or agents, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Service Provider's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by City, its officials, officers, employees, volunteers and agents.

6.9. Independent Contractor. Service Provider is and shall be acting at all times as an independent contractor and not as an employee of City. Service Provider shall have no power to incur any debt, obligation, or liability on behalf of City or otherwise act on behalf of City as an agent. Neither City nor any of its agents shall have control over the conduct of Service Provider or any of Service Provider's employees, except as set forth in this Agreement. Service Provider shall not, at any time, or in any manner, represent that it or any of its or employees are in any manner agents or employees of City. Service Provider shall secure, at its sole expense, and be responsible for any and all payment of Income Tax, Social Security, State Disability Insurance Compensation, Unemployment Compensation, and other payroll deductions for Service Provider and its officers, agents, and employees, and all business licenses, if any are required, in connection with the services to be performed hereunder. Service Provider shall indemnify and hold City harmless from any and all taxes, assessments, penalties, and interest asserted against City by reason of the independent contractor relationship created by this Agreement. Service Provider further agrees to indemnify and hold City harmless from any failure of Service Provider to comply with the applicable worker's compensation laws. City shall have the right to offset against the amount of any fees due to Service Provider under this Agreement any amount due to City from Service Provider as a result of Service Provider's failure to promptly pay to City any reimbursement or indemnification arising under this paragraph.

6.10. PERS Eligibility Indemnification. In the event that Service Provider or any employee, agent, or subcontractor of Service Provider providing services under this

Agreement claims or is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of the City, Service Provider shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Service Provider or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Notwithstanding any other agency, state or federal policy, rule, regulation, law or ordinance to the contrary, Service Provider and any of its employees, agents, and subcontractors providing service under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in PERS as an employee of City and entitlement to any contribution to be paid by City for employer contribution and/or employee contributions for PERS benefits.

6.11. Cooperation. In the event any claim or action is brought against City relating to Service Provider's performance or services rendered under this Agreement, Service Provider shall render any reasonable assistance and cooperation which City might require.

6.12. Ownership of Documents. All findings, reports, documents, information and data including, but not limited to, computer tapes or discs, preliminary notes, working documents, files and tapes furnished or prepared by Service Provider or any of its subcontractors in the course of performance of this Agreement, shall be and remain the sole property of City. Service Provider agrees that any such documents or information shall not be made available to any individual or organization without the prior consent of City but shall be made available to the City within ten (10) days of request or within ten (10) days of termination. Any use of such documents for other projects not contemplated by this Agreement, and any use of incomplete documents, shall be at the sole risk of City and without liability or legal exposure to Service Provider. City shall indemnify and hold harmless Service Provider from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from City's use of such documents for other projects not contemplated by this Agreement or use of incomplete documents furnished by Service Provider. Service Provider shall deliver to City any findings, reports, documents, information, data, preliminary notes and working documents, in any form, including but not limited to, computer tapes, discs, files audio tapes or any other Project related items as requested by City or its authorized representative, at no additional cost to the City. Service Provider or Service Provider's agents shall execute such documents as may be necessary from time to time to confirm City's ownership of the copyright in such documents.

6.13. Public Records Act Disclosure. Service Provider has been advised and is aware that this Agreement and all reports, documents, information and data, including, but not limited to, computer tapes, discs or files furnished or prepared by Service Provider, or any of its subcontractors, pursuant to this Agreement and provided to City may be subject to public disclosure as required by the California Public Records Act (California Government Code Section 6250 *et seq.*). Exceptions to public disclosure may be those documents or information that qualify as trade secrets, as that term is defined in the

California Government Code Section 6254.7, and of which Service Provider informs City of such trade secret. The City will endeavor to maintain as confidential all information obtained by it that is designated as a trade secret. The City shall not, in any way, be liable or responsible for the disclosure of any trade secret including, without limitation, those records so marked if disclosure is deemed to be required by law or by order of the Court.

6.14. Conflict of Interest. Service Provider and its officers, employees, associates and subService Providers, if any, will comply with all conflict of interest statutes of the State of California applicable to Service Provider's services under this agreement, including, but not limited to, the Political Reform Act (Government Code Sections 81000, *et seq.*) and Government Code Section 1090. During the term of this Agreement, Service Provider and its officers, employees, associates and subService Providers shall not, without the prior written approval of the City Representative, perform work for another person or entity for whom Service Provider is not currently performing work that would require Service Provider or one of its officers, employees, associates or subService Providers to abstain from a decision under this Agreement pursuant to a conflict of interest statute.

6.15. Responsibility for Errors. Service Provider shall be responsible for its work and results under this Agreement. Service Provider, when requested, shall furnish clarification and/or explanation as may be required by the City's representative, regarding any services rendered under this Agreement at no additional cost to City. In the event that an error or omission attributable to Service Provider occurs, then Service Provider shall, at no cost to City, provide all necessary design drawings, estimates and other Service Provider professional services necessary to rectify and correct the matter to the sole satisfaction of City and to participate in any meeting required with regard to the correction.

6.16. Prohibited Employment. Service Provider will not employ any regular employee of City while this Agreement is in effect.

6.17. Order of Precedence. In the event of an inconsistency in this Agreement and any of the attached Exhibits, the terms set forth in this Agreement shall prevail. If, and to the extent this Agreement incorporates by reference any provision of any document, such provision shall be deemed a part of this Agreement. Nevertheless, if there is any conflict among the terms and conditions of this Agreement and those of any such provision or provisions so incorporated by reference, the conflict shall be resolved by giving precedence in the following order, if applicable: This Agreement, the City's Request for Proposals, the Service Provider's Proposal.

6.18. Costs. Each party shall bear its own costs and fees incurred in the preparation and negotiation of this Agreement and in the performance of its obligations hereunder except as expressly provided herein.

6.19. No Third Party Beneficiary Rights. This Agreement is entered into for the sole benefit of City and Service Provider and no other parties are intended to be direct or incidental beneficiaries of this Agreement and no third party shall have any right in, under or to this Agreement.

6.20. Headings. Paragraphs and subparagraph headings contained in this Agreement are included solely for convenience and are not intended to modify, explain or to be a full or accurate description of the content thereof and shall not in any way affect the meaning or interpretation of this Agreement.

6.21. Construction. The parties have participated jointly in the negotiation and drafting of this Agreement. In the event an ambiguity or question of intent or interpretation arises with respect to this Agreement, this Agreement shall be construed as if drafted jointly by the parties and in accordance with its fair meaning. There shall be no presumption or burden of proof favoring or disfavoring any party by virtue of the authorship of any of the provisions of this Agreement.

6.22. Amendments. Only a writing executed by the parties hereto or their respective successors and assigns may amend this Agreement.

6.23. Waiver. The delay or failure of either party at any time to require performance or compliance by the other of any of its obligations or agreements shall in no way be deemed a waiver of those rights to require such performance or compliance. No waiver of any provision of this Agreement shall be effective unless in writing and signed by a duly authorized representative of the party against whom enforcement of a waiver is sought. The waiver of any right or remedy in respect to any occurrence or event shall not be deemed a waiver of any right or remedy in respect to any other occurrence or event, nor shall any waiver constitute a continuing waiver.

6.24. Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be unenforceable in any circumstance, such determination shall not affect the validity or enforceability of the remaining terms and provisions hereof or of the offending provision in any other circumstance. Notwithstanding the foregoing, if the value of this Agreement, based upon the substantial benefit of the bargain for any party, is materially impaired, which determination made by the presiding court or arbitrator of competent jurisdiction shall be binding, then both parties agree to substitute such provision(s) through good faith negotiations.

6.25. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. All counterparts shall be construed together and shall constitute one agreement.

6.26. Corporate Authority. The persons executing this Agreement on behalf of the parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said parties and that by doing so the parties hereto are formally bound to the provisions of this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by and through their respective authorized officers, as of the date first above written.

CITY OF PLACENTIA,
A municipal corporation

Date: _____

City Administrator

ATTEST:

City Clerk and ex-officio Clerk
of the City of Placentia

SERVICE PROVIDER

_____ Date:

Signature

_____

Name and Title

_____

Social Security or Taxpayer ID Number

APPROVED AS TO FORM:

_____ Date: _____

Christian L. Bettenhausen, City Attorney

APPROVED AS TO INSURANCE:

_____ Date: _____

Rosanna Ramirez, Risk Management

APPROVED AS TO CONTENT:

_____ Date: ____

Contract Manager

DEPARTMENTAL APPROVAL

_____ Date: _____

Name, Title

EXHIBIT C
CERTIFICATES OF INSURANCE AND ENDORSEMENTS

281

EMERAMB-01 KMANEIRO

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 4/24/2025

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

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

PRODUCER	CONTACT NAME: Kim Maneiro	
World Insurance Associates, LLC 15182 N. 75th Avenue Suite 100 Peoria, AZ 85381	PHONE (A/C, No, Ext): (602) 942-3900	FAX (A/C, No):
	E-MAIL ADDRESS: Kmaneiro@ambulanceinsurance.com	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Interstate Ins Co	32620
INSURER B : Vanliner Insurance Company	21172
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

Emergency Ambulance Service, Inc.
3200 E. Birch St. Ste A
Brea, CA 92821-6258

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR	X		LPK 0001107 10	8/27/2024	8/27/2025	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	X POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO	X		AAL 0000009 10	8/27/2024	8/27/2025	BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	UMBRELLA LIAB X OCCUR						EACH OCCURRENCE	$ 4,000,000
	X EXCESS LIAB CLAIMS-MADE			AMX 0000001-10	8/27/2024	8/27/2025	AGGREGATE	$ 8,000,000
	DED RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: Y	N / A	X	AMW 7000009 05	8/27/2024	8/27/2025	E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
A	Prof. Liability			LPL 0000009 10	8/27/2024	8/27/2025	Each Occurrence	1,000,000
A				LPL 0000009 10	8/27/2024	8/27/2025	Aggregate	2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The City of Placencia and its elected adn appointed boards, officers, officials, agents, employees and volunteers are additional insured with respects to liability arising
out of activities performed by or on behalf of the Service Provider pursuant to its contract with the City; products and completed operations of the Service Provider;
premises owned occupied or used by the Service Provider; automobiles owned, leased, hired or borrowed by the Service Provider

CERTIFICATE HOLDER

City of Placentia
401 East Chapman Ave.
Placentia, CA 92870

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Cindy Elbert

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POLICY NUMBER: LPK 0001107-10

COMMERCIAL GENERAL LIABILITY
CG 20 10 04 13

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – SCHEDULED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location(s) Of Covered Operations
As required by written contract	As required by written contract
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. **Section II – Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

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C. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

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

whichever is less.

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

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

PRIMARY AND NONCONTRIBUTORY – OTHER INSURANCE CONDITION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

The following is added to the **Other Insurance** Condition and supersedes any provision to the contrary:

Primary And Noncontributory Insurance

This insurance is primary to and will not seek contribution from any other insurance available to an additional insured under your policy provided that:

(1) The additional insured is a Named Insured under such other insurance; and

(2) You have agreed in writing in a contract or agreement that this insurance would be primary and would not seek contribution from any other insurance available to the additional insured.

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COMMERCIAL AUTO
NI CA 50 57 06 14

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

BLANKET ADDITIONAL INSURED ENDORSEMENT

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM
AUTO DEALERS COVERAGE FORM
TRUCKERS COVERAGE FORM
MOTOR CARRIER COVERAGE FORM

With respect to coverage provided by this endorsement, the provisions of the Coverage Form apply unless modified by this endorsement.

Who Is An Insured under **COVERED AUTOS LIABILITY COVERAGE** is amended to include as an "insured", any person or organization you are required to add as an additional insured on this policy under a written contract, agreement or permit which must be:

a. currently in effect or becoming effective during the term of the policy; and

b. executed prior to the "bodily injury" or "property damage."

The insurance provided to this additional insured is limited as follows:

1. That person or organization is an additional insured only with respect to liability arising out of your operations performed for that additional insured as specified in the written contract, agreement or permit.

2. The limits of insurance applicable to the additional insured are those in written contract, agreement, permit or in the Declarations for this policy, whichever are less. These limits of insurance are inclusive of and not in addition to the Limit of Insurance for Liability Coverage shown in the Declarations.

3. Coverage is not provided for "bodily injury" or "property damage" arising out of the sole negligence of the additional insured.

Any coverage provided hereunder will be excess over any other valid and collectible insurance available to the additional insured whether primary, excess, contingent or on any other basis unless a contract specifically requires that this insurance be primary.

When this insurance is in excess, we will have no duty to defend the additional insured against any "suit" if any other insurer has a duty to defend the additional insured against that "suit." If no other insurer defends, we will undertake to do so, but we will be entitled to the additional insurer's rights against all those other insurers.

All other terms and conditions of this policy remain unchanged.

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THIS ENDORSEMENT CHANGES THE POLICY - PLEASE READ IT CAREFULLY

ADDITIONAL INSURED - PRIMARY AND NON-CONTRIBUTORY COVERAGE - BUSINESS AUTO

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

SCHEDULE

Name of Person(s) or Organization(s)
As rquired by written contract

A. The following is added to Paragraph **c**. under **A.1. Who Is An Insured , of Section II - Liability Coverage:**

Any person or organization shown in the above Schedule who is required to be named as an additional insured under a written contract or agreement between you and that person or organization is an "insured" for Liability Coverage, but only for damages to which this insurance applies and only to the extent that person or organization qualifies as an "insured" under the **Who Is An Insured** provision contained in **Section II**. In addition, the written contract or agreement must be signed and executed by you and the person or organization before the "bodily injury" or "property damage" occurs and in effect during the policy period.

B. The following is added to Paragraph **5. Other Insurance**, under **B. General Conditions of Section IV - Business Auto Conditions:**

If the person or organization in the above Schedule under a written contract or agreement with you requires this insurance to be primary and non contributory, regardless of the provisions under paragraph **a.** and paragraph **d.** of part **5. Other Insurance,** this insurance will be primary and non contributory to any other insurance where the scheduled person or organization is a Named Insured. The written contract or agreement must be signed and executed by you and the person or organization before the "bodily injury" or "property damage" occurs and in effect during the policy period.

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT – CALIFORNIA

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

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

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

Schedule

Person or Organization	Job Description
AS REQUIRED BY WRITTEN CONTRACT	

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective 08/27/2024 Policy No. AW 7000009 05 Endorsement No.

Premium $

Insured
EMERGENCY AMBULANCE SERVICE, INC.

Insurance Company
VANLINER INSURANCE COMPANY

Countersigned by _____

Hart Forms & Services
Reorder No. 14-2420

EXHIBIT D
ORIGINAL AGREEMENT BETWEEN THE CITY AND ORIGINAL PROVIDER

PROFESSIONAL SERVICES AGREEMENT

CITY OF PLACENTIA
PROFESSIONAL SERVICES AGREEMENT
WITH
FILYN CORPORATION dba LYNCH EMS

THIS AGREEMENT is made and entered into this 4th day of June, 2019 ("Effective Date"), by and between the CITY OF PLACENTIA, a municipal corporation ("City"), and FILYN CORPORATION. dba Lynch EMS, a California Corporation("Service Provider").

W I T N E S S E T H:

A. WHEREAS, City proposes to utilize the services of a professional EMS organization as an independent service provider for the provision of 9-1-1/Advanced Life Support Emergency Medical Services, as more fully described herein; and

B. WHEREAS, City and Service Provider desire to contract for the specific services described in Exhibit "A" (the proposal for 9-1-1/ALS) and desire to set forth their rights, duties and liabilities in connection with the services to be performed; and

C. WHEREAS, no official or employee of City has a financial interest, within the provisions of Sections 1090-1092 of the California Government Code, in the subject matter of this Agreement.

D. WHEREAS, an efficient and effective 9-1-1/ALS Emergency Medical Services ("EMS" or "9-1-1/ALS EMS") System is critically important to the safety, health and welfare of the public; and

E. WHEREAS, the City is the designated responsible Agency for the planning, implementation and evaluation of the City EMS System; and

F. WHEREAS, City has determined that all requests for 911 EMSshall be met by ALS (Paramedic) equipped and staffed ambulances unless otherwise authorized by the Orange County Health Care Agency; and

G. WHEREAS, City, in good faith understands that it has the legal authority to provide EMS in its jurisdiction; and

H. WHEREAS, the City has continued the use of 9-1-1/ALS EMS providers that have continuously provided service to the City in the same manner, level and scope without interruption since July 1, 1975; and

I. WHEREAS, the City is a Charter City and reserves the right to contract for these services with any qualified public or private service provider; and

J. WHEREAS, the Service Provider shall be equipped and qualified to provide mutual and automatic aid to surrounding communities.

NOW, THEREFORE, for and in consideration of the mutual covenants and

conditions contained herein, the parties hereby agree as follows:

1.0. SERVICES PROVIDED BY SERVICE PROVIDER

1.1. Scope of Services. Service Provider shall provide the professional services described in the Service Provider's Proposal ("Proposal"), attached hereto as Exhibit "A" and incorporated herein by this reference. The contract scope of work outlined in the City's Request for Proposals for 9-1-1 Advanced Life Support Emergency Medical Services, RFP No. 2018-01 issued on December 20, 2018, has been fully addressed in the Service Provider's Proposal, and is also incorporated herein by this reference.

1.2. Professional Practices. All professional services to be provided by Service Provider pursuant to this Agreement shall be provided by personnel experienced and licensed in their respective fields and in a manner consistent with the standards of care, diligence and skill ordinarily exercised by professional EMS Providers in similar fields and circumstances in accordance with sound professional practices, legal requirements and regulatory licensure requirements. Service Provider also warrants that it is familiar with all laws that may affect its performance of this Agreement and shall advise City of any changes in any laws that may affect Service Provider's performance of this Agreement. Service Provider shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. The Service Provider shall at all times observe and comply with all such laws and regulations. Officers and employees shall not be liable at law or in equity occasioned by failure of the Service Provider to comply with this section.

1.3. Performance to Satisfaction of City. Service Provider agrees to perform all the work to the complete satisfaction of the City as prescribed in the scope of work in the City's RFP for these services, Service Provider's Proposal, and within hereinafter specified. The specific performance standards and penalties for not achieving those standards are also outlined in the RFP scope of work. Evaluations of the work will be done by the City Administrator or his or her designee.

1.4. Warranty. Service Provider warrants that it shall perform the services required by this Agreement in compliance with all applicable Federal and California employment laws, including, but not limited to, those laws related to minimum hours and wages; occupational health and safety; fair employment and employment practices; workers' compensation insurance and safety in employment; and all other Federal, State and local laws and ordinances applicable to the services required under this Agreement. Service Provider shall indemnify and hold harmless City from and against all claims, demands, payments, suits, actions, proceedings, and judgments of every nature and description including attorneys' fees and costs, presented, brought, or recovered against City for, or on account of any liability under any of the above-mentioned laws, which may be incurred by reason of Service Provider's performance under this Agreement.

1.5. EMS Deployment Reporting. The City understands the dynamic nature of EMS deployment strategies and posting of EMS resources to ensure fast and effective responses to emergencies to meet required performance standards. Service Provider shall provide the City with a monthly report showing where EMS resources are posted and adjusted in response to changes in call volume and locations.

1.6 Annual Paramedic Licensure Confirmation. Service Provider shall provide evidence of current licensures and County accreditation for each paramedic employed by

Service Provider providing 9-1-1/ALS EMS in the City of Placentia on an annual basis.

1.7 Mutual and Automatic Aid. Service Provider shall in accordance with the California Emergency Services Act, as well as Orange County Emergency Medical Services Agency Policy #900.00 – Multi-Casualty Incident Response Plan, enter into agreements with surrounding agencies and the City for responding to requests for mutual and/or automatic aid to neighboring communities.

1.8. Non-discrimination. In performing this Agreement, Service Provider shall not engage in, nor permit its agents to engage in, discrimination in employment of persons that violate any State or Federal laws prohibiting discrimination in employment, including because of the race, religion, color, national origin, ancestry, age, physical handicap, medical condition, marital status, sexual gender or sexual orientation of an employee or applicant for employment, except as permitted pursuant to Section 12940 of the California Government Code, including the exceptions enumerated therein. Such actions shall include, but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeship. Service Provider agrees to post in conspicuous places, available to employees and applicants for employment, a notice setting forth provisions of this non-discrimination clause.

Service Provider shall, in all solicitations and advertisements for employees placed by, or on behalf of Service Provider, state that all qualified applicants will receive consideration for employment without regard to age, race, color, religion, sex, marital status, national origin, sexual orientation or mental or physical disability. Service Provider shall cause the paragraphs contained in this Section to be inserted in all City-approved subcontracts for any work covered by the Agreement, provided that the foregoing provisions shall not apply to subcontracts for standard commercial supplies or raw materials.

1.9. Exclusive Agreement. Service Provider acknowledges that the City is awarding this agreement on an exclusive basis and shall be the only Service Provider contracted by the City to provide these services.

1.10. Delegation and Assignment. The duties set forth herein shall not be delegated, assigned, or subcontracted to any person or entity without the prior written consent of City. All insurance requirements contained in this Agreement are independently applicable to any and all subcontractors that Service Provider may engage with City consent during the term of this Agreement.

1.11. Confidentiality. Employees of Service Provider in the course of their duties may have access to financial, accounting, statistical, and personal health data of private individuals. Service Provider covenants that all data, documents, discussion, or other information developed or received by Service Provider or provided for performance of this Agreement are deemed confidential and shall not be disclosed by Service Provider without written authorization by City. City shall grant such authorization if disclosure is required by law. All City data shall be returned to City upon the termination of this Agreement. Service Provider's covenant under this Section shall survive the termination of this Agreement.

2.0. COMPENSATION AND BILLING

2.1. Compensation. Service Provider shall be paid in accordance with the fee

schedule set forth in the contract scope of work. Service Provider's total compensation shall not exceed Nine-Hundred and Seventy-Five Thousand Dollars ($975,000.00) In Year 1 of the agreement. The annual compensation beginning in Year 2 and subsequent years thereafter within the initial contract term may be increased by the Consumer Price Index for all Urban Consumers for the Los Angeles-Long Beach-Anaheim area published by the United States Department of Labor, Bureau of Statistics (Index) which is published for the month immediately preceding the adjustment date (Adjustment Index), by a maximum of 3%, whichever is lower. The Adjustment Index shall be compared to the Index which was published for the date immediately preceding the beginning of the first twelve (12) month period (Beginning Index). The 12-month period shall be July 1 to June 30 each year this agreement is in effect.

Service Provider shall not receive any payments from the City for the performance of any services under this Agreement unless specifically stated in this Agreement. All ALS reimbursement payments or revenue associated with this Agreement shall come exclusively from Service Provider's billing and collection of payment from patients and third-party payors for the performance of any services or provision of equipment or materials related to this Agreement.

Service Provider shall be required to enter into an agreement with the Orange County Exclusive Operating Area A 9-1-1 ambulance transport service provider for billing services for the provision of collecting ALS reimbursement payments for service. City shall not permit any other parties to bill patients or third-party payors, for ALS emergency ambulance services provided by Service Provider with the exception of billing that may be done by ambulance providers authorized by the Orange County Health Care Agency to provide mutual aid during a multi-casualty incident (MCI) or disaster. Service Provider shall comply with all applicable laws governing billing and collection, including but not limited to laws and regulations applicable to patients covered by Medicare, Medicaid, and other public or private reimbursement programs.

2.2. Additional Services. Service Provider shall not receive compensation for any services provided outside the scope of services specified in the Service Provider's Proposal or which is inconsistent with or in violation of the provisions of this Agreement unless the City, prior to Service Provider performing the additional services, approves such additional services in writing. It is specifically understood that oral requests and/or approvals of such additional services or additional compensation shall be barred and are unenforceable. Should the City request in writing additional services that increase the hereinabove described "SCOPE OF SERVICES", an additional fee negotiated between both parties shall be paid to the Service Provider for such additional services.

2.3. Method of Billing. Service Provider shall submit an invoice to the City for approval monthly. Said invoice shall be based on 12 equal monthly payments of the total annual compensation amount allowed under this agreement. City shall pay Service Provider's invoice within thirty (30) days from the date City receives said invoice. Any additional services approved and performed pursuant to this Agreement shall be designated as "Additional Services" on a separate invoice line-item.

2.4. Records and Audits. Records of Service Provider's services and all revenues collected relating to this Agreement shall be maintained in accordance with generally recognized accounting principles and shall be made available to City for auditing purposes. City shall call for an independent bi-annual audit of all revenues collected under this agreement, and new revenue sources collected as a result of this agreement,

throughout the duration of the agreement including any term extensions. City shall have the right to analyze Service Provider's revenues and operational expenses at mutually convenient times.

3.0. TIME OF PERFORMANCE

3.1. Commencement of Work. The professional services to be performed pursuant to this Agreement shall commence at midnight, July 1, 2020. Said services shall be performed in strict compliance with the contract scope of work approved by City as set forth in Exhibit "A."

4.0. TERM AND TERMINATION

4.1. Term. This Agreement shall commence on the Effective Date with service delivery to begin at midnight, July 1, 2020, and continue for a period of 60 months, ending on June 30, 2025, unless previously terminated as provided herein or as otherwise agreed to in writing by the parties. One five-year term extension is available based on Service Provider's performance and at the mutual consent of both parties. Service Provider shall submit a written request for the earned extension to the City no later than July 1, 2024. Service Provider's written request shall include sufficient evidence of compliance with the Agreement requirements. Evidence of compliance shall also be stated in Service Provider's annual performance report to City. City will determine if Service Provider has met the requirements stated above, and if the Service Provider has remained in substantial compliance with the performance standards outlined in the contract scope of work. Earned extension may then be granted in the reasonable and fair discretion of the City.

4.2. Notice of Termination. The City reserves and has the right and privilege of canceling, suspending or abandoning the execution of all or any part of the work contemplated by this Agreement, with or without cause, at any time, by providing at least sixty (60) days prior written notice to Service Provider. The termination date shall be deemed effective upon receipt of the notice of termination. In the event of such termination, Service Provider shall immediately stop rendering services as of the termination date under this Agreement unless directed otherwise by the City. If the City suspends, terminates or abandons a portion of this Agreement such suspension, termination or abandonment shall not make void or invalidate the remainder of this Agreement.

If the Service Provider defaults in the performance of any of the terms or conditions of this Agreement, it shall have ten (10) days after service upon it of written notice of such default in which to cure the default by rendering a satisfactory performance. In the event that the Service Provider fails to cure its default within such period of time, the City shall have the right, notwithstanding any other provision of this Agreement, to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

The City shall have the right, notwithstanding any other provisions of this Agreement, to terminate this Agreement, at its option and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement, immediately upon service of written notice of termination on the Service Provider, if the latter should:

a. Be adjudged a bankrupt;

b. Become insolvent or have a receiver of its assets or property appointed because of insolvency;

c. Make a general assignment for the benefit of creditors;

d. Default in the performance of any obligation or payment of any indebtedness under this Agreement;

e. Suffer any judgment against it to remain unsatisfied or unbonded of record for thirty (30) days or longer; or

f. Institute or suffer to be instituted any procedures for reorganization or rearrangement of its affairs.

4.3. Compensation. In the event of termination, City shall pay Service Provider for reasonable costs incurred and professional services satisfactorily performed up to and including the date of City's written notice of termination within thirty-five (35) days after service of the notice of termination. City shall not be liable for any claim of lost profits.

4.4. Documents. In the event of termination of this Agreement, all documents prepared by Service Provider in its performance of this Agreement shall be provided to the City.

4.5 Catastrophic Non-performance. In the event that Service Provider is unable to perform its obligations under this Agreement at any time due to a catastrophic event or act of god, the City shall have the right to immediately seek a substitute provider of such services for such time as Service Provider is unable to provide the required services up to such time as either the Service Provider is again able to perform its obligations and services under this Agreement or upon the termination of this Agreement. Service Provider shall be responsible for any charges of any substitute provider. If there is time to provide Notice, City shall provide notice in writing to Service Provider pursuant to term 6.4 of its invocation of this term. In any event, Notice pursuant to term 6.4 shall be provided after the fact when this term is invoked.

5.0. INSURANCE

5.1. Minimum Scope and Limits of Insurance. Service Provider shall obtain, maintain, and keep in full force and effect during the life of this Agreement all the following minimum scope of insurance coverages with an insurance company admitted to do business in California, rated "A," Class X, or better in the most recent Best's Key Insurance Rating Guide, and approved by City:

(a) Broad-form commercial general liability, in a form at least as broad as ISO form #CG 00 01 04 13, including premises-operations, products/completed operations, broad form property damage, blanket contractual liability, independent contractors, personal injury or bodily injury with a policy limit of not less than Five Million Dollars ($5,000,000.00), combined single limits, per occurrence. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or shall be twice the required occurrence limit. If Service Provider maintains higher limits than the

specified minimum limits, City requires and shall be entitled to coverage for the high limits maintained by the Service Provider. The policy shall not have a deductible or self-retention provision in excess of an amount that has been pre-approved by the City.

(b) Business automobile liability for owned vehicles, hired, and non-owned vehicles, with a policy limit of not less than Five Million Dollars ($5,000,000.00), combined single limits, each incident for bodily injury and property damage. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or shall be two times the required occurrence limit. If Service Provider maintains higher limits that the specified minimum limits, City requires and shall be entitled to coverage for the high limits maintained by the Service Provider. The policy shall not have a deductible or self-retention provision in excess of an amount that has been pre-approved by the City.

(c) Workers' compensation insurance as required by the State of California and Employers Liability Insurance with a minimum limit of $1,000,000 per accident for any employee or employees of Service Provider. Service Provider agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the City, its officers and officials, agents, employees, and volunteers for losses arising from work performed by Service Provider for the City and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

Before execution of this Agreement by the City, the Service Provider shall file with the Public Works Director/City Engineer the following signed certification:

> I am aware of, and will comply with, Section 3700 of the Labor Code, requiring every employer to be insured against liability of Workers' Compensation or to undertake self-insurance before commencing any of the work.

The Service Provider shall also comply with Section 3800 of the Labor Code by securing, paying for and maintaining in full force and effect for the duration of this Agreement, complete Workers' Compensation Insurance, and shall furnish a Certificate of Insurance to the Public Works Director/City Engineer before execution of this Agreement by the City. The City, its officers and officials and employees shall not be responsible for any claims in law or equity occasioned by failure of the Service Provider to comply with this section.

(d) Medical Professional Liability with limit no less than $2,000,000 per occurrence and $6,000,000 aggregate. If coverage is written on a claims made basis, the Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.

Insurance must be maintained, and evidence of insurance must be provided for at least three (3) years after completion of the contract of work. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Consultant must purchase "extended reporting" coverage for a minimum of three (3) years after completion of contract work. A copy of the claims reporting requirements must be submitted to the City for review.

Neither the CITY nor any of its elected or appointed officials, officers, agents, employees, or volunteers makes any representation that the types of insurance and the limits specified to be carried by Service Provider under this Agreement are adequate to protect Service Provider. If Service Provider believes that any such insurance coverage is insufficient, Service Provider shall provide, at its own expense, such additional insurance as Service Provider deems adequate.

5.2. Endorsements. The commercial general liability insurance policy and business automobile liability policy shall contain or be endorsed to contain the following provisions as worded below:

(a) Additional insureds: "The City of Placentia and its elected and appointed boards, officers, officials, agents, employees, and volunteers are additional insureds with respect to: liability arising out of activities performed by or on behalf of the Service Provider pursuant to its contract with the City; products and completed operations of the Service Provider; premises owned, occupied or used by the Service Provider; automobiles owned, leased, hired, or borrowed by the Service Provider."

(b) Notice: "Service Provider shall provide immediate written notice if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; (3) or the deductible or self-insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, Service Provider shall forthwith obtain and submit proof of substitute insurance. Should Service Provider fail to immediately procure other insurance, as specified, to substitute for any canceled or altered policy, the City may procure such insurance at Service Provider's sole cost and expense."

(c) Other insurance: "The Service Provider's insurance coverage shall be primary insurance as respects the City of Placentia, its officers, officials, agents, employees, and volunteers. Any other insurance maintained by the City of Placentia shall be excess and not contributing with the insurance provided by this policy."

(d) Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to the City of Placentia, its officers, officials, agents, employees, and volunteers.

(e) The Service Provider's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with

respect to the limits of the insurer's liability.

5.3. Deductible or Self-Insured Retention. If any of such policies provide for a deductible or self-insured retention to provide such coverage, the amount of such deductible or self-insured retention shall be approved in advance by City. No policy of insurance issued as to which the City is an additional insured shall contain a provision which requires that no insured except the named insured can satisfy any such City-approved deductible or self-insured retention.

5.4. Certificates of Insurance. Service Provider shall provide to City certificates of insurance showing the insurance coverages and required endorsements described above, in a form and content approved by City, prior to performing any services under this Agreement. The certificates of insurance and endorsements shall be attached hereto as Exhibit "C" and incorporated herein by this reference. Before April 1, 2020, Service Provider shall provide to City proof of payment of the insurance certificates attached as Exhibit C.

5.5. Non-limiting. Nothing in this Section shall be construed as limiting in any way, the indemnification provision contained in this Agreement, or the extent to which Service Provider may be held responsible for payments of damages to persons or property.

6.0. GENERAL PROVISIONS

6.1. Entire Agreement. This Agreement and its Exhibits constitutes the entire agreement between the parties with respect to any matter referenced herein and supersedes any and all other prior writings and oral negotiations. This Agreement may be modified only in writing and signed by the parties in interest at the time of such modification. The terms of this Agreement shall prevail over any inconsistent provision in any other contract document appurtenant hereto, including exhibits to this Agreement.

6.2. Representatives. The City Administrator or his or her designee shall be the representative of City for purposes of this Agreement and may issue all consents, approvals, directives and agreements on behalf of the City, called for by this Agreement, except as otherwise expressly provided in this Agreement.

Service Provider shall designate a representative for purposes of this Agreement who shall be authorized to issue all consents, approvals, directives and agreements on behalf of Service Provider called for by this Agreement, except as otherwise expressly provided in this Agreement.

6.3. Contract Managers. City shall designate a Contract Manager to work directly with Service Provider in the performance of this Agreement. It shall be the Service Provider's responsibility to assure that the Contract Manager is kept informed of the progress of the performance of the services and the Service Provider shall refer any decision, which must be made by City, to the Contract Manager. Unless otherwise specified herein, any approval of City required hereunder shall mean the approval of the Contract Manager.

Service Provider shall designate a Management Contact who shall represent it and be its agent in all consultations with City during the term of this Agreement and who shall not be changed by Service Provider without the express written approval

by the City. Service Provider or its Management Contact shall attend and assist in all coordination meetings called by City.

6.4. Notices. Any notices, documents, correspondence or other communications concerning this Agreement, or the work hereunder may be provided by personal delivery, facsimile or if mailed, shall be addressed as set forth below and placed in a sealed envelope, postage prepaid, and deposited in the United States Postal Service. Such communication shall be deemed served or delivered: a) at the time of delivery if such communication is sent by personal delivery; b) at the time of transmission if such communication is sent by facsimile; and c) 72 hours after deposit in the U.S. Mail as reflected by the official U.S. postmark if such communication is sent through regular United States mail.

IF TO SERVICE PROVIDER:	IF TO CITY:
Lynch EMS, Inc.	City of Placentia
1371 N. Red Gum Street	401 E. Chapman
Anahelm, CA 92806	Placentia, CA 92870
Tel: (800) 347-3262	Tel: (714) 993-8171
Fax: (714) 632-3902	Fax: (714) 528-4640
Attn: Walter J. Lynch	Attn: Rosanna Ramirez

6.5. Attorneys' Fees. In the event that litigation is brought by any party in connection with this Agreement, the prevailing party shall be entitled to recover from the opposing party all costs and expenses, including reasonable attorneys' fees, incurred by the prevailing party in the exercise of any of its rights or remedies hereunder or the enforcement of any of the terms, conditions, or provisions hereof.

6.6. Governing Law. This Agreement shall be governed by and construed under the laws of the State of California without giving effect to that body of laws pertaining to conflict of laws. In the event of any legal action to enforce or interpret this Agreement, the parties hereto agree that the sole and exclusive venue shall be a court of competent jurisdiction located in Orange City, California. Service Provider agrees to submit to the personal jurisdiction of such court in the event of such action.

6.7. Assignment. Service Provider shall not voluntarily or by operation of law assign, transfer, sublet or encumber all or any part of Service Provider's interest in this Agreement without City's prior written consent. Any attempted assignment, transfer, subletting or encumbrance shall be void and shall constitute a breach of this Agreement and cause for termination of this Agreement. Regardless of City's consent, no subletting or assignment shall release Service Provider of Service Provider's obligation to perform all other obligations to be performed by Service Provider hereunder for the term of this Agreement.

6.8. Indemnification and Hold Harmless. Service Provider shall defend, indemnify and hold City, its officials, officers, employees, volunteers and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner which actually or allegedly arise out of or are incident to any alleged acts, omissions, negligence or willful misconduct of Service Provider, its officials, officers, employees, agents, and subcontractors arising out of or in connection with the

performance of the Services, provided for by this Agreement, including without limitation the payment of all consequential damages and attorney's fees and other related costs and expenses except where caused by the active negligence, sole negligence, or willful misconduct of City, its officials, officers, employees, volunteers and agents. Service Provider shall defend, at Service Provider's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against City, officials, officers, employees, volunteers and agents relating to the Services provided for by this Agreement. Service Provider shall pay and satisfy any judgment, award or decree that may be rendered against City or its officials, officers, employees, volunteers and agents, in any such suit, action or other legal proceeding relating to the Services provided for by this Agreement. Service Provider shall reimburse City and its officials, officers, employees, volunteers and/or agents, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. Service Provider's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by City, its officials, officers, employees, volunteers and agents.

Provided further that in the event that a claim, cause of action, demand, lawsuit or special proceeding is brought or commenced against City and/or Service Provider by any third party which challenges the legal right of City and Service Provider to enter into this Agreement, City and Service Provider each agree to exercise their best good faith efforts to defend any such challenge to the legal right of City and Service Provider to enter into this Agreement.

Provided further that in the event that a claim, cause of action, demand, lawsuit or special proceeding is brought or commenced against City and/or Service Provider by any third party which challenges the legal right of City and Service Provider to enter into this Agreement, City shall bear its own cost, expense, risk, attorney's fees and the satisfaction of any judgment, award or decree that may be rendered against City or its officials, officers, employees, volunteers and agents due to successful challenge of the legal right of City to enter into this Agreement with Service Provider. Likewise, Service Provider shall bear its own cost, expense, risk, attorney's fees and the satisfaction of any judgment, award or decree that may be rendered against Service Provider its officers, employees and agents due to successful challenge of the legal right of Service Provider to enter into this Agreement with City.

Provided further that in the event the legal right of City and Service Provider to enter into this Agreement brought by any third party is successfully challenged in a court of law or equity, City and Service Provider hereby agree that neither will initiate any claim, demand, proceeding, cause of action, lawsuit or special proceeding against the other based on any claim of breach of contract, false inducement, reliance or other cause of action or claim relating to inducement are the decision of either party to enter into this Agreement. Provider, however, that this provision does not relate to any claim, demand, proceeding, cause of action, lawsuit or special proceeding that may be brought by either party relating to performance of this Agreement by either party or the rights or duties of either party under this Agreement where such claim, demand, proceeding, cause of action, lawsuit or special proceeding is not related to and is not brought regarding the facts, circumstances, reliance or determination of either party to enter this Agreement.

6.9. Independent Contractor. Service Provider is and shall be acting at all times as an independent contractor and not as an employee of City. Service Provider shall have no power to incur any debt, obligation, or liability on behalf of City or otherwise act on

behalf of City as an agent. Neither City nor any of its agents shall have control over the conduct of Service Provider or any of Service Provider's employees, except as set forth in this Agreement. Service Provider shall not, at any time, or in any manner, represent that it or any of its or employees are in any manner agents or employees of City. Service Provider shall secure, at its sole expense, and be responsible for any and all payment of Income Tax, Social Security, State Disability Insurance Compensation, Unemployment Compensation, and other payroll deductions for Service Provider and its officers, agents, and employees, and all business licenses, if any are required, in connection with the services to be performed hereunder. Service Provider shall indemnify and hold City harmless from any and all taxes, assessments, penalties, and interest asserted against City by reason of the independent contractor relationship created by this Agreement. Service Provider further agrees to indemnify and hold City harmless from any failure of Service Provider to comply with the applicable worker's compensation laws. City shall have the right to offset against the amount of any fees due to Service Provider under this Agreement any amount due to City from Service Provider as a result of Service Provider's failure to promptly pay to City any reimbursement or indemnification arising under this paragraph.

6.10. PERS Eligibility Indemnification. In the event that Service Provider or any employee, agent, or subcontractor of Service Provider providing services under this Agreement claims or is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of the City, Service Provider shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Service Provider or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Notwithstanding any other agency, state or federal policy, rule, regulation, law or ordinance to the contrary, Service Provider and any of its employees, agents, and subcontractors providing service under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in PERS as an employee of City and entitlement to any contribution to be paid by City for employer contribution and/or employee contributions for PERS benefits.

6.11. Cooperation. In the event any claim or action is brought against City relating to Service Provider's performance or services rendered under this Agreement, Service Provider shall render any reasonable assistance and cooperation which City might require.

6.12. Ownership of Documents. All findings, reports, documents, information and data including, but not limited to, computer tapes or discs, preliminary notes, working documents, files and tapes furnished or prepared by Service Provider or any of its subcontractors in the course of performance of this Agreement, shall be and remain the sole property of City. Service Provider agrees that any such documents or information shall not be made available to any individual or organization without the prior consent of City but shall be made available to the City within ten (10) days of request or within ten (10) days of termination. Any use of such documents for other projects not contemplated by this Agreement, and any use of incomplete documents, shall be at the sole risk of City and without liability or legal exposure to Service Provider. Service Provider shall deliver to City any findings, reports, documents, information, data, preliminary notes and working

documents, in any form, including but not limited to, computer tapes, discs, files audio tapes or any other Project related items as requested by City or its authorized representative, at no additional cost to the City.

6.13. Public Records Act Disclosure. Service Provider has been advised and is aware that this Agreement and all reports, documents, information and data, including, but not limited to, computer tapes, discs or files furnished or prepared by Service Provider, or any of its subcontractors, pursuant to this Agreement and provided to City may be subject to public disclosure as required by the California Public Records Act (California Government Code Section 6250 *et seq.*). Exceptions to public disclosure may be those documents or information of Service Provider that qualify as trade secrets (such as, and including, its private financial statements, financial records and bank account information), as that term is defined in the California Government Code Section 6254.7, and of which Service Provider informs City of such trade secret, and records relating to provision of medical aid and assistance to any individual under such individuals State and Federal rights of privacy and the provisions of the Health Insurance Portability and Accountability Act of 1996. The City will endeavor to maintain as confidential all information obtained by it that is designated as a trade secret or personal health records The City shall not, in any way, be liable or responsible for the disclosure of any trade secret or personal health records including, without limitation, those records so marked if disclosure is deemed to be required by law or by order of the Court.

6.14. Conflict of Interest. Service Provider and its officers, employees, associates and City-approved subcontractors, if any, will comply with all conflict of interest statutes of the State of California applicable to Service Provider's services under this agreement, including, but not limited to, the Political Reform Act (Government Code Sections 81000, *et seq.*) and Government Code Section 1090. During the term of this Agreement, Service Provider and its officers, employees, associates and City-approved subcontractors shall not, without the prior written approval of the City Representative, perform work for another person or entity for whom Service Provider is not currently performing work that would require Service Provider or one of its officers, employees, associates or City-approved subcontractors to abstain from a decision under this Agreement pursuant to a conflict of interest statute.

6.15. Responsibility for Errors. Service Provider shall be responsible for its work and results under this Agreement. Service Provider, when requested, shall furnish clarification and/or explanation as may be required by the City's representative, regarding any services rendered under this Agreement at no additional cost to City. In the event that an error or omission attributable to Service Provider occurs, then Service Provider shall, at no cost to City, provide all actions to the sole satisfaction of City and to participate in any meeting required with regard to the correction.

6.16. Prohibited Employment. Service Provider will not employ any regular employee of City while this Agreement is in effect.

6.17. Order of Precedence. In the event of an inconsistency in this Agreement and any of the attached Exhibits, the terms set forth in this Agreement shall prevail. If, and to the extent this Agreement incorporates by reference any provision of any document, such provision shall be deemed a part of this Agreement. Nevertheless, if there is any conflict among the terms and conditions of this Agreement and those of any such provision or provisions so incorporated by reference, the conflict shall be resolved by giving precedence in the following order, if applicable: This Agreement, the City's Request for

Proposals, the Service Provider's Proposal.

6.18. Costs. Each party shall bear its own costs and fees incurred in the preparation and negotiation of this Agreement and in the performance of its obligations hereunder except as expressly provided herein.

6.19. No Third Party Beneficiary Rights. This Agreement is entered into for the sole benefit of City and Service Provider and no other parties are intended to be direct or incidental beneficiaries of this Agreement and no third party shall have any right in, under or to this Agreement.

6.20. Headings. Paragraphs and subparagraph headings contained in this Agreement are included solely for convenience and are not intended to modify, explain or to be a full or accurate description of the content thereof and shall not in any way affect the meaning or interpretation of this Agreement.

6.21. Construction. The parties have participated jointly in the negotiation and drafting of this Agreement. In the event an ambiguity or question of intent or interpretation arises with respect to this Agreement, this Agreement shall be construed as if drafted jointly by the parties and in accordance with its fair meaning. There shall be no presumption or burden of proof favoring or disfavoring any party by virtue of the authorship of any of the provisions of this Agreement.

6.22. Amendments. Only a writing executed by the parties hereto or their respective successors and assigns may amend this Agreement. For amendments affecting administrative business operations not related to overall service levels, compensation or performance standards, those may be approved administratively by the City Administrator. For amendments affecting compensation, performance standards or service levels, those must be approved by the City Council.

6.23. Waiver. The delay or failure of either party at any time to require performance or compliance by the other of any of its obligations or agreements shall in no way be deemed a waiver of those rights to require such performance or compliance. No waiver of any provision of this Agreement shall be effective unless in writing and signed by a duly authorized representative of the party against whom enforcement of a waiver is sought. The waiver of any right or remedy in respect to any occurrence or event shall not be deemed a waiver of any right or remedy in respect to any other occurrence or event, nor shall any waiver constitute a continuing waiver.

6.24. Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be unenforceable in any circumstance, such determination shall not affect the validity or enforceability of the remaining terms and provisions hereof or of the offending provision in any other circumstance. Notwithstanding the foregoing, if the value of this Agreement, based upon the substantial benefit of the bargain for any party, is materially impaired, which determination made by the presiding court or arbitrator of competent jurisdiction shall be binding, then both parties agree to substitute such provision(s) through good faith negotiations.

6.25. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. All counterparts shall be construed together and shall constitute one agreement.

6.26. Corporate Authority. The persons executing this Agreement on behalf of the parties hereto warrant that they are duly authorized to execute this Agreement on behalf of said parties and that by doing so the parties hereto are formally bound to the provisions of this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by and through their respective authorized officers, as of the date first above written.

CITY OF PLACENTIA,
A municipal corporation

Damien R. Arrula, City Administrator — Date: 06/27/19

ATTEST:

Robert S. McKinnell
City Clerk and ex-officio Clerk
of the City of Placentia

SERVICE PROVIDER

Signature — Date: 6/11/19
FILYN Corporation dba Lynch EMS

WALT LYNCH CEO
Name and Title

33-0197833
Social Security or Taxpayer ID Number

APPROVED AS TO FORM:

for
Christian L. Bettenhausen, City Attorney — Date: 6-13-19

APPROVED AS TO INSURANCE:

Rosanna Ramirez, Risk Management — Date: 6-25-19

APPROVED AS TO CONTENT:



Rosanna Ramirez, Contract Manager

Date: 7-1-19

Agenda Item No: 1.f

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 30, 2026

Submitted by: Alice Burnett

From: Human Resources

Subject:
RESOLUTION TO IMPOSE THE CITY'S LAST, BEST, AND FINAL OFFER TO THE PLACENTIA CITY EMPLOYEES' ASSOCIATION PUSUANT TO GOVERNMENT CODE SECTION 3505.7

Financial Impact:
Placentia City Employees' Association:
Total: Estimated $321,010 for FY 26-27.

Summary:
The City and Placentia City Employees' Association (PCEA) teams have met and engaged in good faith negotiations over the terms of a successor Memorandum of Understanding (MOU). Despite the teams' best efforts, the parties did not reach an agreement on a successor MOU. The parties are at impasse. The attached Resolution amends Resolution No. R-2026-05 and imposes the City's Last, Best, and Final Offer.

Recommended Action:
It is recommended that the City Council:
Adopt Resolution No. R-2026-50, A Resolution of the City Council of the City of Placentia, California, Amending Resolution No. R-2026-05 and Imposing the City's Last, Best, and Final offer to the Placentia City Employees' Association Pursuant to Government Code Section 3505.7.

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

Discussion:
The MOU between the City and the PCEA is set to expire on June 30, 2026. City representatives have been in discussion with the labor group representatives since March of this year. The City issued its Last, Best, and Final Offer (LBFO) on May 21, 2026. The association rejected the offer.

Government Code section 3505.7 authorizes the City to implement terms of its LBFO. Section 3505.7 provides:

After applicable mediation and factfinding procedures have been exhausted, but no earlier

than 10 days after the factfinders' written findings of fact and recommended terms of settlement have been submitted to the parties pursuant to Section 3505.5, a public agency that is not required to proceed to interest arbitration may, after holding a public hearing regarding the impasse, implement its last, best, and final offer, but shall not implement a memorandum of understanding. The unilateral implementation of a public agency's last, best and final offer shall not deprive a recognized employee organization of the right each year to meet and confer on matters within the scope of representation, whether or not those matters are included in the unilateral implantation, prior to the adoption by the public agency of its annual budget, or otherwise required by law.

The parties arrived at impasse on June 15, 2026. The Association and City have both declined mediation per the City's Employer-Employee Relations Resolution No. 71-R-153. The Association has declined fact-finding and asked the City to implement its LBFO per Government Code Section 3505.7. This section of the State Code gives the City the ability to unilaterally implement terms that change the status quo following good faith negotiations and impasse. Staff recommends that the City adopt the attached Resolution No. R-2026-50 to implement the terms of the City's LBFO. The adoption will not establish a new agreement, but rather, will change some of the terms and conditions of employment under which the City is currently operating. State Law also provides the Association the right to meet and confer with the City regarding any matters within the scope of bargaining each year before the adoption of the City's annual budget.

In addition to implementing the City's LBFO, the City and Association mutually agree to incorporate minor clean-up language to two (2) sections of the Memorandum of Understanding, which is included in the resolution. These revisions are non-substantive in nature and agreed upon outside the scope of the City's LBFO, and are included as a standard and customary practice to ensure clarity and accuracy of terms and conditions of employment.

SUMMARY OF LAST, BEST AND FINAL OFFER

- Compensation: 2.5% cost of living adjustment for PCEA classifications effective first full pay period following July 1, 2026.
- Memorialization of the Work Schedule and Hours of Work for the Police Records Division.
- Amendment of the PTO Accrual schedule adding a Years of Service accrual at the 7-year mark and increasing the maximum accrual rate to 7.69 hours at the 11+ year mark.
- Holiday Closure pay - continue Holiday leave for the holiday closure for the December 2026-January 2027 holiday period.
- Amending the Education Incentive Program to flat rate incentives for the completion of a degree or special certificate.
- Amending the Tuition and Books Reimbursement program to reimburse a maximum of $2,500 per employee, per calendar year.
- Memorialization of the practice of Uniform Allowance Reporting of a total $300 per year over 24 pay periods.
- All other components of the Memorandum of Understanding will remain in full force and effect.

Financial Summary:
The total cost of the implementation of these terms and conditions of employment is estimated

to be $321,010. This cost is incorporated in the proposed FY 26-27 Budget.

Attachments
Resolution Imposing Terms and Conditions of Employment PCEA 2026.docx
Exhibit A to Resolution R-2026-50.pdf

RESOLUTION NO. R-2026-50

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, AMENDING RESOLUTION NO. R-2026-05 AND IMPOSING THE CITY'S LAST, BEST, AND FINAL OFFER TO THE PLACENTIA CITY EMPLOYEES' ASSOCIATION PURSUANT TO GOVERNMENT CODE SECTION 3505.7

WHEREAS, beginning March 2026, the City of Placentia (hereinafter "City") and Placentia City Employees' Association (hereinafter "Association") teams have met and engaged in negotiations over the terms of a successor Memorandum of Understanding ("MOU").

WHEREAS, notwithstanding the City and Association negotiation teams having met many times in an effort to conclude the terms of a successor Memorandum of Understanding, the City and Association remain significantly apart on such terms;

WHEREAS, the City negotiation team submitted the Last, Best, and Final Offer to the Association on May 21, 2026, and provided an explanation of terms to the Association;

WHERAS, the City's Last, Best and Final Offer did not lead to an agreement on the terms of a successor Memorandum of Understanding;

WHEREAS, notwithstanding the efforts described above, the parties arrived at an impasse on June 15, 2026;

WHEREAS, the Association has stated that it will not be requesting mediation per the City's Employer-Employee Relations Resolution No. 71-R-153 and will not be requesting factfinding pursuant to Government Code Section 3505.4(a); and,

WHEREAS, the Association asked the City to implement its Last, Best, and Final Offer per Government Code section 3505.7.

Notwithstanding the foregoing, the City and the Association mutually agreed to incorporate minor clean-up language to two (2) sections of the Memorandum of Understanding, which is included in this Resolution. These revisions are non-substantive in nature, were agreed upon outside the scope of the City's Last, Best, and Final Offer, and are included as a standard and customary practice to ensure clarity and accuracy of terms and conditions of employment. Inclusion of such clean-up language shall not be construed as a modification of the City's imposed Last, Best and Final Offer or as evidence of continued negotiations.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY FIND, DETERMINE AND RESOLVE that the following changes in the terms

and conditions of employment of members of the Association bargaining unit shall be implemented as set forth in Part A below, effective the first full pay period following July 1:

Part A – Modification and Imposition of Terms and Conditions

Section 1: Changes to MEMORANDUM OF UNDERSTANDING:

ARTICLE III – COMPENSATION

A. Compensation Adjustments

Effective the first full pay period following July 1, 2026, the salary range will be increased by two and a half percent (2.5%). Individuals will receive an adjustment of two and a half percent (2.5%) related to the change in the salary schedule.

ARTICLE V – WORK SCHEDULES AND HOURS OF WORK

A. Work Schedules & Hours of work

Unit employees (except Public Safety Dispatcher) are assigned a 4/10 work schedule. The work schedule includes four consecutive ten-hour workdays followed by three consecutive days off (unless otherwise noted). Each employee has a seven-day FLSA workweek.

Hours of work are assigned as follows:

- Maintenance: 6:00 a.m. - 4:30 p.m., Monday - Thursday - (1/2 hour unpaid lunch)
- Custodians: 1:00 p.m. — 11:30 p.m., Monday — Thursday — (1/2 hour unpaid lunch)
- PD PSO: 6:00 p.m. — 4:00 a.m. or 8:00 a.m. – 6:00 p.m. (1/2 hour paid lunch)
- PD Property Technician and Police Services Supervisor – Property - 6:00 a.m. -4:30p.m. (1/2 hour unpaid lunch)
- Parking Control Officer - 7:00 a.m. – 5:00 p.m. Sun., Mon., Wed., and Friday) (1/2 hour paid lunch)
- PD Records: Various Schedules 6:00am - 4:30pm or 7:30am - 6:00pm (1/2-hour **UNPAID** lunch) Work days are Monday-Saturday.

All Other Unit Employees:

- 7:15 a.m. - 6:15 p.m., Monday - Thursday - (1 hour unpaid lunch)

Employees receiving a paid lunch must remain at the worksite to be available to respond or continue working when staffing is needed.

All other work schedules or hours of work would require the Alternative Work Schedule Request Form to be submitted and approved by the City Administrator.

ARTICLE XI – PAID TIME OFF (PTO)

B. PTO Accrual

Each eligible full-time unit employee shall accrue paid time off on the following basis with a maximum accrual of two-hundred and sixty (260) hours:

Years of Service	Accrual Rate	Maximum Accumulation
0-2 Years	3.85 hours/pay period (100 hours annually)	260 Hours
2-6 Years	5.38 hours/pay period (140 hours annually)	260 Hours
7-10 Years	6.46 hours/pay period (168 hours annually)	260 Hours
11+ Years	7.69 hours/pay period (200 hours annually)	260 Hours

ARTICLE XVII – HOLIDAYS

B. Holiday Closure

City to provide forty (40) hours of leave for use during the holiday closure. Employees who are not working between December 18, 2026, and January 3, 2027, must use these hours for days off work. Employees in critical positions who are unable to utilize time off during Holiday Closure period will receive pay for unused hours on the last paycheck in June 2027. Hours are subject to the normal approval process and will be prorated for new employees. Employees must be employed during Holiday Closure period between December 18, 2026, and January 3, 2027, to be eligible. Any time not utilized or paid out will be forfeited effective June 30, 2027.

ARTICLE XVIII – EDUCATION INCENTIVE PROGRAM

The Educational Incentive Program provides additional compensation to eligible employees who have completed an Associate's, Bachelor's, or Master's degree, or who have completed college coursework or certificate from an accredited educational institution shall receive an additional allowance as follows:

- Associate of Arts Degree (AA): $120.00 per month
- Bachelor of Arts Degree (BA): $150.00 per month
- Master Degree or above (MA): $180.00 per month

Special Certificates (Limit one):

(Special certification or similar training that is job-related and exceeds the minimum educational requirements of the employee's job classification).

- $60.00 per month.

No employee may receive more than one Educational Incentive Allowance benefit at one time.

Educational incentive pay that meets the definition of "Educational Incentive Pay" under California Code of Regulations, Title 2, Section 571, subdivision (a)(2)—defined as compensation for completing educational courses, certificates, or degrees that enhance an employee's ability to perform their job and excludes the cost of education that is required for the employee's current job classification and reimbursement for the cost of an application or test, books, tuition or travel. Incentive payments that do not meet this definition **may** be approved under this program but **may not** be reportable to CalPERS as compensation.

Those employees currently receiving an education incentive that does not meet the above criteria would be grandfathered at their current rate.

ARTICLE XIX – TUITION AND BOOKS REIMBURSEMENT

An employee who is pre-approved by the department head to attend a specified. Off-duty education courses shall receive reimbursement for certain expenses.

1. Such a course directly pertains to the unit employee's present duties and/or pertains to the next step toward promotion in employee's field of endeavor.
2. A written request must be submitted and approved by the employee's Department Head and approved by the Director of Human Resources prior to the date of the first meeting of the course.
3. The unit employee receives a grade of C or better in said course.
4. Pre-approved coursework for certification programs that are job related may be eligible for reimbursement under this article. Pre-approval of the Department Head and the Director of Human Resources is required.
5. On completion of the course, with a grade of C or better, the employee shall submit a Request for Educational Reimbursement form to the department head along with a copy of the official transcripts and receipts for the total cost of the course.
6. Employee shall then be reimbursed up to a maximum of $2,500 per calendar year for cost of tuition and cost of books only.
7. Reimbursement will be made only for course work **completed** within the current calendar year (January 1 – December 31). The difference between the City's maximum obligation during any calendar year and the total amount of

actual reimbursement received by the employee during that calendar year shall not be carried over or be available for use by the employee in any subsequent calendar year.

8. Requests for reimbursement must be received no later than 30-days after the end of the course for reimbursement.
9. A copy of the official transcript shall be forwarded to the Human Resources Department for retention in the employee's education file.

ARTICLE XX – CLOTHING, UNIFORMS, TOOLS AND RELATED

F. Uniform Allowance Reporting

The City will purchase uniforms for unit members required to wear a uniform while at work. Effective January 2024, the value of the uniforms shall be reported to CalPERS for "classic" members as $12.50 per pay period (excluding the 3rd payroll of the month) for a total of $300 per year. Uniform allowance is not considered pension reportable for "new members" hired after January 1, 2013, pursuant to the Public Employee Pension Reform Act of 2013 (PEPRA).

APPENDIX "A" – JOB CLASS AND SALARY SCHEDULE

Appendix "A" Job Class and Salary Schedule of Resolution No. R-2026-05 is hereby deleted in its entirety and a new Appendix "A" Job Class and Salary Schedule, Attachment No. 1 of this resolution is hereby approved effective the first full pay period after July 1 (July 6, 2026).

Part B. Scope of Modifications

Section 1: The only modifications of wages, hours, or other conditions of employment withing the scope of representation that are modified by this Resolution are those expressly set forth in Part A of this Resolution. All other terms and conditions within the scope of representation shall remain unchanged unless hereafter modified in accordance with applicable law.

Section 2: Nothing in this Resolution shall be construed as depriving the Association of its right each year to meet and confer on matters within the scope of representation whether or not such matters are included in this resolution, prior to adoption of the City budget or as otherwise required by law.

APPROVED and ADOPTED this 30th day of June 2026.

_____
Chad Wanke, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Placentia held on the 30th day of June 2026, by the following vote:

AYES:	COUNCILMEMBERS:
NOES:	COUNCILMEMBERS:
ABSENT:	COUNCILMEMBERS:
ABSTAIN:	COUNCILMEMBERS:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, City Attorney

Attachment No. 1: Job Class and Salary Schedule effective July 6, 2026

APPENDIX "A" – JOB CLASS AND SALARY SCHEDULE

Placentia City Employees' Association (PCEA) – Effective July 1, 2026

	STEP A			STEP B			STEP C			STEP D			STEP E		
JOB CLASS	Hr.	Monthly	Annual	Hr.	Monthly	Annual	Hr.	Monthly	Annual	Hr.	Monthly	Annual	Hr.	Monthly	Annual
ACCOUNT CLERK	22.85	3,960.67	47,528.00	24.08	4,173.87	50,086.40	25.37	4,397.47	52,769.60	26.74	4,634.93	55,619.20	28.20	4,888.00	58,656.00
ACCOUNTING TECHNICIAN	26.83	4,650.53	55,806.40	28.28	4,901.87	58,822.40	29.81	5,167.07	62,004.80	31.43	5,447.87	65,374.40	33.11	5,739.07	68,868.80
ADMINISTRATIVE ASSISTANT	26.69	4,626.27	55,515.20	28.13	4,875.87	58,510.40	29.65	5,139.33	61,672.00	31.26	5,418.40	65,020.80	32.93	5,707.87	68,494.40
ADMINISTRATIVE SPECIALIST	28.58	4,953.87	59,446.40	30.11	5,219.07	62,628.80	31.73	5,499.87	65,998.40	33.45	5,798.00	69,576.00	35.25	6,110.00	73,320.00
BUILDING INSPECTOR	34.06	5,903.73	70,844.80	35.92	6,226.13	74,713.60	37.85	6,560.67	78,728.00	39.89	6,914.27	82,971.20	42.05	7,288.67	87,464.00
BUILDING PERMIT TECHNICIAN	26.83	4,650.53	55,806.40	28.28	4,901.87	58,822.40	29.81	5,167.07	62,004.80	31.43	5,447.87	65,374.40	33.11	5,739.07	68,868.80
CITY CLERK SPECIALIST	28.58	4,953.87	59,446.40	30.11	5,219.07	62,628.80	31.73	5,499.87	65,998.40	33.45	5,798.00	69,576.00	35.25	6,110.00	73,320.00
CODE ENFORCEMENT OFFICER	31.23	5,413.20	64,958.40	32.90	5,702.67	68,432.00	34.69	6,012.93	72,155.20	36.55	6,335.33	76,024.00	38.54	6,680.27	80,163.20
COMMUNITY SERVICES COORDINATOR	28.58	4,953.87	59,446.40	30.11	5,219.07	62,628.80	31.73	5,499.87	65,998.40	33.45	5,798.00	69,576.00	35.25	6,110.00	73,320.00
COMMUNITY SERVICES OFFICER	25.51	4,421.73	53,060.80	26.88	4,659.20	55,910.40	28.33	4,910.53	58,926.40	29.86	5,175.73	62,108.80	31.47	5,454.80	65,457.60
CRIME PREVENTION OFFICER	26.17	4,536.13	54,433.60	27.58	4,780.53	57,366.40	29.07	5,038.80	60,465.60	30.64	5,310.93	63,731.20	32.29	5,596.93	67,163.20
CUSTODIAN	22.08	3,827.20	45,926.40	23.27	4,033.47	48,401.60	24.52	4,250.13	51,001.60	25.84	4,478.93	53,747.20	27.24	4,721.60	56,659.20
CUSTODIAN Y-RATED*													28.45	4,931.33	59,176.00
DEVELOPMENT SERVICES COORDINATOR	31.23	5,413.20	64,958.40	32.90	5,702.67	68,432.00	34.69	6,012.93	72,155.20	36.55	6,335.33	76,024.00	38.54	6,680.27	80,163.20
ENGINEERING AIDE	21.16	3,667.73	44,012.80	22.30	3,865.33	46,384.00	23.51	4,075.07	48,900.80	24.77	4,293.47	51,521.60	26.12	4,527.47	54,329.60
ENVIRONMENTAL COMPLIANCE OFFICER	32.02	5,550.13	66,601.60	33.74	5,848.27	70,179.20	35.57	6,165.47	73,985.60	37.49	6,498.27	77,979.20	39.51	6,848.40	82,180.80
EQUIPMENT MECHANIC	28.85	5,000.67	60,008.00	30.41	5,271.07	63,252.80	32.05	5,555.33	66,664.00	33.78	5,855.20	70,262.40	35.61	6,172.40	74,068.80
EQUIPMENT MECHANIC II	30.30	5,252.00	63,024.00	31.94	5,536.27	66,435.20	33.67	5,836.13	70,033.60	35.49	6,151.60	73,819.20	37.40	6,482.67	77,792.00
EXECUTIVE ASSISTANT TO CITY ADMINISTRATOR	32.67	5,662.80	67,953.60	34.43	5,967.87	71,614.40	36.30	6,292.00	75,504.00	38.24	6,628.27	79,539.20	40.31	6,987.07	83,844.80
FACILITIES MAINTENANCE TECH	28.69	4,972.93	59,675.20	30.24	5,241.60	62,899.20	31.88	5,525.87	66,310.40	33.59	5,822.27	69,867.20	35.40	6,136.00	73,632.00
FACILITIES MAINTENANCE TECH II	30.30	5,252.00	63,024.00	31.94	5,536.27	66,435.20	33.67	5,836.13	70,033.60	35.49	6,151.60	73,819.20	37.40	6,482.67	77,792.00
GIS SPECIALIST	26.69	4,626.27	55,515.20	28.13	4,875.87	58,510.40	29.65	5,139.33	61,672.00	31.26	5,418.40	65,020.80	32.93	5,707.87	68,494.40
GIS TECHNICIAN	34.06	5,903.73	70,844.80	35.92	6,226.13	74,713.60	37.85	6,560.67	78,728.00	39.89	6,914.27	82,971.20	42.05	7,288.67	87,464.00
HUMAN RESOURCE TECHNICIAN	30.07	5,212.13	62,545.60	31.69	5,492.93	65,915.20	33.39	5,787.60	69,451.20	35.21	6,103.07	73,236.80	37.11	6,432.40	77,188.80
INFORMATION TECHNOLOGY SPECIALIST	40.56	7,030.40	84,364.80	42.58	7,380.53	88,566.40	44.71	7,749.73	92,996.80	46.95	8,138.00	97,656.00	49.29	8,543.60	102,523.20
INFORMATION TECHNOLOGY TECH	34.06	5,903.73	70,844.80	35.92	6,226.13	74,713.60	37.85	6,560.67	78,728.00	39.89	6,914.27	82,971.20	42.05	7,288.67	87,464.00
MAINTENANCE CREW LEADER	29.45	5,104.67	61,256.00	31.04	5,380.27	64,563.20	32.70	5,668.00	68,016.00	34.47	5,974.80	71,697.60	36.34	6,298.93	75,587.20
MAINTENANCE WORKER	26.17	4,536.13	54,433.60	27.58	4,780.53	57,366.40	29.07	5,038.80	60,465.60	30.64	5,310.93	63,731.20	32.29	5,596.93	67,163.20
MANAGEMENT ASSISTANT	30.05	5,208.67	62,504.00	31.68	5,491.20	65,894.40	33.39	5,787.60	69,451.20	35.20	6,101.33	73,216.00	37.09	6,428.93	77,147.20
MEDIA SERVICES SPECIALIST	31.23	5,413.20	64,958.40	32.90	5,702.67	68,432.00	34.69	6,012.93	72,155.20	36.55	6,335.33	76,024.00	38.54	6,680.27	80,163.20
OFFICE ASSISTANT	20.62	3,574.13	42,889.60	21.73	3,766.53	45,198.40	22.90	3,969.33	47,632.00	24.14	4,184.27	50,211.20	25.43	4,407.87	52,894.40
OFFICE CLERK	22.85	3,960.67	47,528.00	24.08	4,173.87	50,086.40	25.37	4,397.47	52,769.60	26.74	4,634.93	55,619.20	28.20	4,888.00	58,656.00
OFFICE SPECIALIST	24.33	4,217.20	50,606.40	25.65	4,446.00	53,352.00	27.04	4,686.93	56,243.20	28.48	4,936.53	59,238.40	30.02	5,203.47	62,441.60
PARKING CONTROL OFFICER	22.08	3,827.20	45,926.40	23.27	4,033.47	48,401.60	24.52	4,250.13	51,001.60	25.84	4,478.93	53,747.20	27.24	4,721.60	56,659.20
PLANNING AIDE	21.16	3,667.73	44,012.80	22.30	3,865.33	46,384.00	23.51	4,075.07	48,900.80	24.77	4,293.47	51,521.60	26.12	4,527.47	54,329.60
PLANNING TECH	26.83	4,650.53	55,806.40	28.28	4,901.87	58,822.40	29.81	5,167.07	62,004.80	31.43	5,447.87	65,374.40	33.11	5,739.07	68,868.80
POLICE CIVILIAN INVESTIGATOR	35.33	6,123.87	73,486.40	37.25	6,456.67	77,480.00	39.27	6,806.80	81,681.60	41.38	7,172.53	86,070.40	43.61	7,559.07	90,708.80
POLICE PROPERTY TECHNICIAN	31.55	5,468.67	65,624.00	33.26	5,765.07	69,180.80	35.06	6,077.07	72,924.80	36.95	6,404.67	76,856.00	38.95	6,751.33	81,016.00
POLICE RECORDS TECHNICIAN	31.55	5,468.67	65,624.00	33.26	5,765.07	69,180.80	35.06	6,077.07	72,924.80	36.95	6,404.67	76,856.00	38.95	6,751.33	81,016.00
POLICE SERVICE OFFICER	25.51	4,421.73	53,060.80	26.88	4,659.20	55,910.40	28.33	4,910.53	58,926.40	29.86	5,175.73	62,108.80	31.47	5,454.80	65,457.60
POLICE SERVICES SUPERVISOR	37.11	6,432.40	77,188.80	39.11	6,779.07	81,348.80	41.24	7,148.27	85,779.20	43.45	7,531.33	90,376.00	45.81	7,940.40	95,284.80
PUBLIC SAFETY COMMUNICATION SUPERVISOR	48.19	8,352.93	100,235.20	50.79	8,803.60	105,643.20	53.53	9,278.53	111,342.40	56.42	9,779.47	117,353.60	59.45	10,304.67	123,656.00
PUBLIC SAFETY DISPATCHER	34.69	6,012.93	72,155.20	36.55	6,335.33	76,024.00	38.54	6,680.27	80,163.20	40.61	7,039.07	84,468.80	42.80	7,418.67	89,024.00
PUBLIC WORKS INSPECTOR	33.62	5,827.47	69,929.60	35.44	6,142.93	73,715.20	37.35	6,474.00	77,688.00	39.37	6,824.13	81,889.60	41.49	7,191.60	86,299.20
SENIOR ACCOUNTING TECHNICIAN	30.07	5,212.13	62,545.60	31.69	5,492.93	65,915.20	33.39	5,787.60	69,451.20	35.21	6,103.07	73,236.80	37.11	6,432.40	77,188.80
SENIOR ADMINISTRATIVE ASSISTANT	31.23	5,413.20	64,958.40	32.90	5,702.67	68,432.00	34.69	6,012.93	72,155.20	36.55	6,335.33	76,024.00	38.54	6,680.27	80,163.20
SENIOR BUILDING INSPECTOR	34.45	5,971.33	71,656.00	36.33	6,297.20	75,566.40	38.28	6,635.20	79,622.40	40.34	6,992.27	83,907.20	42.53	7,371.87	88,462.40
SENIOR BUILDING PERMIT TECHNICIAN	30.07	5,212.13	62,545.60	31.69	5,492.93	65,915.20	33.39	5,787.60	69,451.20	35.21	6,103.07	73,236.80	37.11	6,432.40	77,188.80
SENIOR CODE ENFORCEMENT OFFICER	34.06	5,903.73	70,844.80	35.92	6,226.13	74,713.60	37.85	6,560.67	78,728.00	39.89	6,914.27	82,971.20	42.05	7,288.67	87,464.00
SENIOR CUSTODIAN	26.95	4,671.33	56,056.00	28.41	4,924.40	59,092.80	29.94	5,189.60	62,275.20	31.55	5,468.67	65,624.00	33.27	5,766.80	69,201.60
SENIOR ENGINEERING AIDE	30.30	5,252.00	63,024.00	31.94	5,536.27	66,435.20	33.67	5,836.13	70,033.60	35.49	6,151.60	73,819.20	37.40	6,482.67	77,792.00
SENIOR HUMAN RESOURCE TECHNICIAN	31.55	5,468.67	65,624.00	33.26	5,765.07	69,180.80	35.06	6,077.07	72,924.80	36.95	6,404.67	76,856.00	38.95	6,751.33	81,016.00

Monthly and Annual Salary are only approximate rates based on the Hourly conversion.

Exhibit A to Resolution R-2026-50

Agenda Item No: 2.a

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 30, 2026

Submitted by: Gavin Houn

From: Finance

Subject:

CITY OF PLACENTIA FISCAL YEAR 2026-27 ANNUAL OPERATING BUDGET, POSITION ALLOCATION PLAN, ANNUAL GANN APPROPRIATIONS, CAPITAL IMPROVEMENT PROGRAM, AND PLACENTIA PUBLIC FINANCING AUTHORITY ANNUAL BUDGET

Financial Impact:

FY 2026-27 EXPENDITURES: $96,059,483
REVENUE: $97,093,308

Recommended Action:

It is recommended that the City Council:

1. Open the Public Hearing concerning the City of Placentia Budget for Fiscal Year 2026-27 and Capital Improvement Program (CIP) for Fiscal Year 2026-27, consider all public testimony, ask questions of staff, and close the public hearing; and
2. Conduct the Public Hearing to comply with Assembly Bill 2561 (AB261) presenting the status of Vacant Positions and Recruitment and Retention Efforts; and
3. Adopt Resolution No. R-2026-39, a Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Year 2026-27 Annual Budget; and taking actions necessary to adopt the Fiscal Year 2026-27 Capital Improvement Program (CIP) Budget with an appropriation of $10,147,629; and authorizing the Position Allocation Plan and Compensation Plan for Fiscal Year 2026-27; and
4. Authorize the City Administrator to release appropriation controls for the General Government Department and Risk Management fund outside of the normal quarterly process, as necessary; and
5. Approve the use of the County's population growth and California per capita income growth as determined by the State Department of Finance for the calculation of the Fiscal Year 2026-27 Annual Appropriation Limit; and
6. Adopt Resolution No. R-2026-40, a Resolution of the City Council of the City of Placentia, California, approving and adopting the Annual Appropriations Limit (GANN) for the Fiscal Year 2026-27 in the amount of $131,672,638.

It is recommended that the Placentia Public Financing Authority:

1. Conduct the Public Hearing concerning the Placentia Public Financing Authority Budget for Fiscal Year 2026-27; and
2. Adopt Resolution No. PPFA-2026-01, a Resolution of the Placentia Public Financing

Authority (PPFA) Board of Directors of the City of Placentia, California, taking actions necessary to adopt the PPFA's Fiscal Year 2026-27 Annual Budget.

Attachments

Staff Report - 2026-27 Proposed Budget 6.30.26.docx
FY26-27 Proposed Budget Book 06.30.26.pdf
Attachment 2 - Resolution R-2026-39 - FY 26-27 Budget and CIP.docx
Attachment 2 - Appendix A Position Allocation Plan FY26.27.pdf
Attachment 2 Appendix B Salary Tables for HR Effective July 1, 2026 FY26-27.pdf
Attachment 3 - Resolution R-2026-40 - FY 26-27 Appropriations Limit.docx
Attachment 3 - Exhibit A GANN Appropriations Limit 26-27.pdf
Attachment 4 - Resolution PPFA-2026-01 - FY26-27 Budget Report.docx

Placentia City Council
AGENDA REPORT

TO: CITY COUNCIL

VIA: ACTING DIRECTOR OF FINANCE

FROM: ACTING CITY ADMINISTRATOR

DATE: JUNE 30, 2026

SUBJECT: CITY OF PLACENTIA FISCAL YEAR 2026-27 ANNUAL OPERATING BUDGET, POSITION ALLOCATION PLAN, ANNUAL GANN APPROPRIATIONS, CAPITAL IMPROVEMENT PROGRAM, AND PLACENTIA PUBLIC FINANCING AUTHORITY ANNUAL BUDGET

FISCAL IMPACT: FY 2026-27 EXPENDITURES: $96,059,483
REVENUE: $97,093,308

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 2026-27 Proposed Operating Budget and Capital Improvement Program (CIP). Under the direction of the City Administrator, the Finance Department conducts the analysis and makes projections required to complete the budget document after receiving input from all City departments and specialized consultants.

Staff presented the Proposed FY 2026-27 budget to the City Council at a study session on May 19, 2026, and was directed to return with approximately $1.46 million in budget reductions, the value of the one-time monies used to balance the proposed budget.

Staff have worked closely with City Council and Departments to identify any areas where reductions could be made without any impact to services provided to the citizens. After meeting with all departments and taking recommendations from Council, staff was able to identify $1.46 million in additional budget reductions creating a balanced operating budget for FY 2026-27 without use of one time monies.

RECOMMENDATION:

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

1. Open the Public Hearing concerning the City of Placentia Budget for Fiscal Year 2026-27 and Capital Improvement Program (CIP) for Fiscal Year 2026-27, consider all public testimony, ask questions of Staff, and close the public hearing; and

2. Conduct the Public Hearing to comply with Assembly Bill 2561 (AB261) presenting the status of Vacant Positions and Recruitment and Retention Efforts.

3. Adopt Resolution No. R-2026-39, a Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Year 2026-27 Annual Budget; and taking actions necessary to adopt the Fiscal Year 2026-27 Capital Improvement Program (CIP) Budget with an appropriation of $10,147,629; and authorizing the Position Allocation Plan and Compensation Plan for Fiscal Year 2026-27; and

4. Authorize the City Administrator to release appropriation controls for the General Government Department and Risk Management fund outside of the normal quarterly process, as necessary; and

5. Approve the use of the County's population growth and California per capita income growth as determined by the State Department of Finance for the calculation of the Fiscal Year 2026-27 Annual Appropriation Limit; and

6. Adopt Resolution R-2026-40, a Resolution of the City Council of the City of Placentia, California, approving and adopting the Annual Appropriations Limit (GANN) for the Fiscal Year 2026-27 in the amount of $131,672,638.

It is recommended that the Placentia Public Financing Authority take the following actions:

1. Conduct the Public Hearing concerning the Placentia Public Financing Authority Budget for Fiscal Year 2026-27; and

2. Adopt Resolution No. PPFA-2026-01, a Resolution of the Placentia Public Financing Authority (PPFA) Board of Directors of the City of Placentia, California, taking actions necessary to adopt the PPFA's Fiscal Year 2026-27 Annual Budget.

DISCUSSION:

In compliance with City Charter Section 1203, it is my pleasure to present the City of Placentia's proposed Fiscal Year (FY) 2026-27 Operating Budget and Capital Improvement Program. 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 base; enhances public safety; replenishes reserves; and allows flexibility to respond to changes in the economy outside our control such as tariffs, inflation and changes in consumer spending.

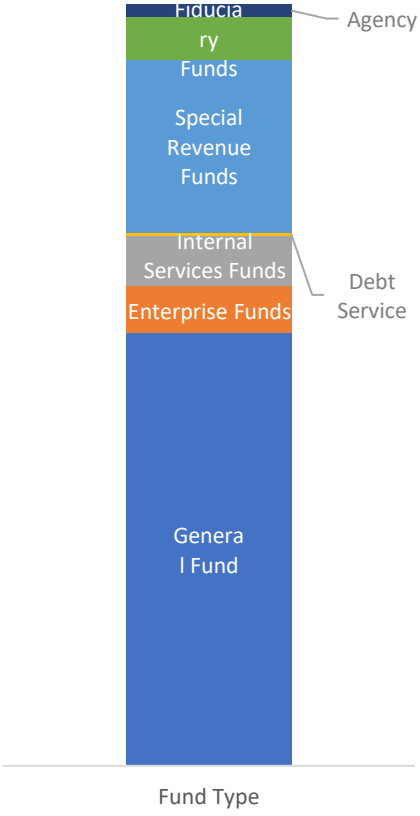
The City, like many other public agencies, is facing economic challenges that have necessitated a return to fundamentals wherein every program, contract, capital project and service offered by the City have been scrutinized with only the most vital included in the Proposed Budget. While challenging,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

Centennial celebration has begun 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 Juan Pollo, Coldstone, Chai Society and a variety of coffee houses.

FY 2026-27 Budget Summary

The proposed FY 2026-27 Operating Budget is $96.1 million, an increase of 0.04% from the FY 2025-26 adopted budget. These expenses are supported by $97.1 million in revenue, an increase of 8.21% from the FY 2025-26 adopted revenues. These total figures reflect revenues and expenses for all funds citywide including the General Fund, Enterprise Funds, Debt Service Funds and Special Revenue Funds.

Enterprise Funds are proprietary funds supported by user fees and charges that operate much like a private business. The rates charged to customers for these services cover the costs of operation, maintenance and capital and infrastructure improvements. The City maintains two Enterprise Funds, the Sewer Fund and Refuse Fund. Budgeted expenditures for FY 2026-27 for these funds are $8.7 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 2026-27 budget includes $6.0 million in funding for these funds.

Special Revenue Funds are funds legally restricted to a specific purpose. Examples of Special Revenue Funds include the Gas Tax Fund and the Community Development Block Grant (CDBG). In total, expenses in Special Revenue Funds are budgeted at $20.4 million for FY 2026-27 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) to Fund Balance
General Fund	56,620,481	53,987,384	2,663,097
Special Revenue	19,250,576	20,377,146	(1,126,570)
Enterprise	8,562,679	8,748,322	(185,643)
Internal Service	5,937,000	6,015,500	(78,500)
Fiduciary	5,253,068	5,253,068	0
Agency	1,469,504	1,469,504	0
DIF	0	208,560	(208,560)
Totals	**97,093,308**	**96,059,484**	**1,033,825**

General Fund

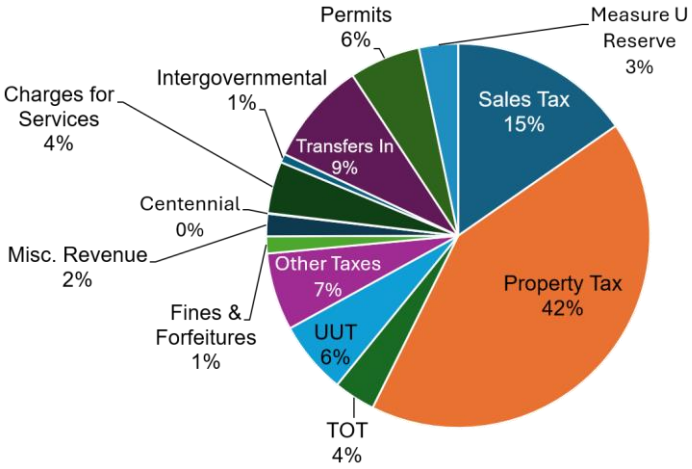
The General Fund is the primary operating fund of the City and supports fundamental services including Police, Fire and Life Safety, Development Services, Community Services and General Administration. Revenue for this fund comes from general taxes such as property tax, sales tax, transfers from Measure U, transient occupancy taxes as well as a variety of user and permit fees and other smaller sources. The FY 2026-27 proposed budget for the General Fund is $54.0 million in operating expenses, an increase of $1.6 million or 3.07% from the 2025-26 Adopted Budget, supported by $56.6 million in operating revenue, an increase of $3.4 million or 6.29% from FY 2025-26 adopted revenues.

FY 2026-27 budget *does not* incorporate the use of the 20% reserve contribution from Measure U of $1.9 million outlined in Policy 460 to support day-to-day operations and does not include the one time transfer of $776k from the County Annexation. Instead, these funds will be added to the General Fund Reserve to replenish reserve funds which have been decreased in recent years due primarily to the construction of the public safety building and Memoranda of Understanding (MOU) driven labor costs.

General Fund Revenue Highlights

Property Tax revenue in FY 2026-27 is projected to be $23.8 million, an increase of $1,001,298, or 4.40% more than FY 2025-26 adopted revenues. Increases in property tax are due to a combination of property turnover and resulting reassessments and the two percent (2%) per year inflation factor for property assessments allowable under Proposition 13. The City continues to maintain a high number of properties assessed at their pre-1978 value, with 12.7% of all citywide parcels and 10% of single-family residences still assessed well below market value. As these properties turn over and are assessed at market value, the City's property tax should continue to increase at a higher percentage than the 2% maximum CPI allowable under Proposition 13.

Sales Tax, excluding Measure U, is projected to be $8.7 million, 2.49% from FY 2025-26 adopted revenue. While an increase over the current fiscal year, the projected figure is still $90,000 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 2.2% statewide in FY 2026-27 for all retail categories with increases in fuel/ service stations (3.9%), restaurants/ hotels (1.9%), State and County pools (2.5%), building/ construction (1.3%) and food/ drugs (0.4%). Specific reasons behind their projections include:



- The expiration of federal electric vehicle tax credits in September 2025 caused a sharper-than-anticipated 4Q25 decline in auto sales as many consumers advanced purchases to take advantage of the incentive. Consequently, the current-year forecast is modestly revised downward. Additional uncertainty stems from the onset of conflict involving Iran, which contributed to higher fuel prices. This dynamic temporarily delayed vehicle purchases and may shift consumer preferences toward more affordable, fuel-efficient models.
- Fuel-related taxable sales entered 2026 with significant volatility following a weaker outcome in fourth quarter 2025. Geopolitical tensions involving Iran drove sharp swings in crude markets, with West Texas Intermediate (WTI) prices fluctuating between $80 and $120 per barrel in March. Structural supply pressures—including the closure of the Phillips 66 refinery in Los Angeles and the scheduled shutdown of Valero's Benicia refinery in April along with CARB regulations—are compounding upward price risks.
- Consumers remain highly value-conscious, and the restaurant industry continues to contend with elevated labor and operational costs. Several national chains are closing underperforming locations while reallocating resources toward higher-growth markets.
- Use tax pool collections exceeded expectations in the fourth quarter of 2025, driven largely by e-commerce marketplace sellers and retailers with a strong online presence. Additional one-time gains were observed in select counties from business-related segments such as energy-utilities and the Franchise Tax Board for self-reported sales activity.

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 $2.0 million in revenue, 3.5% higher than the FY 2025-26 adopted TOT. This increase is due to a combination of growth in the travel industry, higher nightly hotel rates and a slightly higher number of short-term rentals operating within the City.

Fines & Forfeitures are projected to increase 20.10 % to $811,033 from the prior fiscal year due mainly to increases in parking citations.

Intergovernmental revenue is 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 and capital projects. Revenues for FY 2026-27 are projected at $413,900, a decrease of $37,000 or 8.21% from FY 2025-26 adopted revenues.

Revenue Type	FY 2025/26 Adopted Budget	FY 2026/27 Proposed Budget	Variance to FY25/26 Adopted Budget
Property Taxes	22,755,799	23,757,098	4.40%
Sales & Use Taxes	8,449,079	8,659,079	2.49%
Other Taxes	8,852,995	9,135,477	3.19%
Permits	3,484,117	3,387,834	(2.76)%
Fines & Forfeitures	675,300	811,033	20.10%
Intergovernmental	450,915	413,900	(8.21%)
Charges for Services	2,358,860	2,467,964	4.63%
Miscellaneous	1,122,500	1,066,000	(5.03%)
Total Operating Revenues	48,149,565	49,698,385	3.22%
Transfers In	677,100	1,219,997	80.18%
Measure U Transfers In			
Employee Retention	2,665,800	2,785,800	4.50%
OPEB	888,600	928,600	4.50%
Measure U Reserve	888,600	1,857,200	109.00%
Total Transfers In	5,120,100	6,791,597	32.65%
Total Resources	**53,269,665**	**56,489,981**	**6.05%**

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 2026-27 General Fund budget includes $48.0 Million in department expenses and $5.8 million for debt service and transfers for a total of $53.9 million. This represents an increase of 2.82% for the General Fund from the FY 2025-26 adopted budget.

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

Department	FY 2025/26 Adopted Budget	FY 2026/27 Proposed Budget	Variance to FY25/26 Adopted Budget
Legislative	1,006,073	944,342	(6.14%)
City Administrator	689,987	660,716	(4.24%)
Administrative Services	5,548,750	4,485,166	(19.17%)
Human Resources	880,400	867,138	(1.51%)
Community Services	3,830,886	3,128,228	(18.34)%
Development Services	1,627,540	1,506,541	(7.43)%
Finance	1,448,000	1,387,710	(4.16%)
Fire & Life Safety	5,402,550	5,930,106	9.76%
Police	14,584,486	16,208,412	11.13%
Public Works	4,610,350	5,624,506	22.00%
General Government	6,389,943	7,276,037	13.87%
Total Expenditures	**$46,018,965**	**$48,018,902**	**4.35%**

Significant Changes

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

- Increase in the required Unfunded Actuarial Liability (UAL) payment to CalPERS from $917,000 to $1.3 million because of their decrease in rate of return on investments in recent fiscal years. This UAL payment is in addition to the $4.1 million debt service payment for the 2020A lease revenue bonds that were issued to pay off the City's UAL in 2020.
- $2.1 million increase in personnel expenses per various memoranda of understandings and merit increases citywide.
- An increase of $661,396 for general liability and workers' compensation insurance citywide.
- Increased costs of utilities including gasoline, electricity and water.

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 2025-

26 Mid-year Budget review, the projected reserve fell below 25% threshold triggering the reduction in Measure U funds dedicated to infrastructure.

The General Fund reserve is projected to be 22.58% at June 30, 2027.

Centennial Celebration – The City of Placentia's Centennial celebration has kicked off in 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, the goal being that the City would receive enough sponsorships to pay for the celebrations with minimal need of General Fund contributions. Any differences between Centennial revenue and expenses would be covered by the General Fund.

Position Allocation (Staffing)

The FY 2026-27 proposed budget includes funding for 190.0 authorized full-time equivalent (FTE) positions, 7.0 elected officials as well as authorization for 4.0 FTE unfunded over hires in the Police and Public Safety Communication Departments. There are a few staffing changes included in the FY 2026-27 budget.

Staffing changes include:

1. Reclassification of one (1.0 FTE) vacant Facilities Maintenance Technician to Facilities Maintenance Technician II ($*10,000 annual costs*). This position leads the Facilities Maintenance team and is a point of contact for the public.

2. Proposal of one (1.0 FTE) Information Technology Specialist in the IT Department (*$0 increase in annual salaries offset by equal decrease in contract costs*). In FY 2025-26, the city eliminated the IT Sergeant position in the Police Department, reallocating some of the salary savings to contract IT support to evaluate the level of support needed citywide. IT staff has reviewed the types of IT services performed this past year, as well as future needs, and is proposing the addition of an Information Technology Specialist.

3. The following positions will not be funded in proposed FY2026-27 Budget
    - One (1.0 FTE) Communications and Marketing Manager (Layoff)
    - One (1.0 FTE) Deputy Director of Administrative Services (Layoff)
    - One (1.0 FTE) Public Safety Communications Supervisor (Vacant)
    - One (1.0 FTE) Planning Technician (Vacant)

In compliance with Assembly Bill 2561, Government Code section 3502.3, Public Agencies are now required to present the status of their vacancies and recruitment and retention efforts in a public hearing at least once per fiscal year.

On September 22, 2024, Governor Newsom signed into law Assembly Bill 2561 (AB 2561), which amends the Meyers-Milias-Brown Act (MMBA) effective January 1, 2025 to create a new obligation for public agencies to publicly present on the status of their vacant positions and the agency's efforts to recruit and retain employees. In passing AB 2561, the State Legislature declared a) job vacancies in local government are a widespread and significant problem for the public sector across a range of occupations, b) high job vacancies impact public service delivery and impact employees by imposing heavier workloads, leading to burnout and increased turnover that further exacerbate staffing challenges, and c) there is statewide interest in ensuring public agencies are appropriately staffed and high vacancies do not undermine public employee labor relations.

AB 2561 also added section 3502.3 to Government Code, which creates new reporting obligations for all public agencies related to their staffing. A public agency must present the status of their position vacancies and recruitment and retention efforts during a public hearing before the agency's governing body at least once per fiscal year. During the presentation, the public agency must identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process. If the governing body will be adopting an annual or multi-year budget during the fiscal year, the presentation must be made prior to the adoption of the final budget. In addition, the recognized employee organization for each bargaining unit is allowed to make their own presentation to the governing body during the same public hearing if they wish.
Public agencies have additional obligations if the number of job vacancies within any particular bargaining unit meets or exceeds 20% of the total number of authorized full-time positions for that bargaining unit. In these situations, upon request of the bargaining unit's recognized employee organization, the public agency is required to provide additional related information during the presentation: the total number of vacancies within the bargaining unit, the total number of applicants for vacant positions within the bargaining unit, the average number of days to complete the hiring process from when a position is posted, and opportunities to improve compensation and other working conditions.

Vacant Positions
The City currently has 197 authorized positions, inclusive of 4 unfunded overhires for public safety. As of May 19, 2026, the City has 7 total vacancies, for a vacancy rate of 4%. Recruitment efforts are ongoing to fill these vacant positions. Current vacancy rates for each represented employee bargaining unit and unrepresented employee group are listed below. No bargaining units have a vacancy rate at or above 20%.

Vacancies by Bargaining Unit

Bargaining Unit	Vacancies	Authorized Positions	Vacancy Rate
PCEA	4	75	5%
PPOA	1	36	3%
PPMA	1	15	7%
PFA	0	21	0%
PFMA	0	3	0%

Vacancies by Unrepresented Employees

Employee Group	Vacancies	Authorized Positions	Vacancy Rate
Mid-Manager	1	34	3%
Executive	0	9	0%
Academy Trainee	0	1	0%

Vacancy Rates by Department

Department	Vacancies	Authorized Positions	Vacancy Rate
City Administrator	0	4	0%
Administrative Services	2	25	8%
Human Resources	0	4	0%
Finance	0	9	0%
Development Services	0	12	0%
Police	2	71	3%
Fire & Life Safety	0	30	0%
Public Works	3	30	10%
Community Services	0	8	0%

The City also employs a number of unrepresented part-time non-benefitted employees in temporary or seasonal positions (primarily to support Community Services programs). The staffing of part-time non-benefitted employees varies throughout the year based on the City's needs, therefore in contrast to regular City positions, part-time non-benefitted positions are budgeted by total dollars, not by a specific number of authorized positions. As a result, there are no vacant part-time non-benefitted positions.

Recruitment and Retention Efforts Vacancies occur on a regular basis for a variety of reasons, including retirement, seeking employment elsewhere in the public or private sector, or failing to meet the City's standards and expectations for job performance. When a vacancy exists, Human Resources staff collaborates with the impacted City department to determine the most effective

way to fill the position. The City's recruitment process is flexible and adaptable based on the specific type of job and the circumstances surrounding the vacant position. For example, the City may conduct an open recruitment using City staff or through an executive recruiter, conduct an internal promotional recruitment if a pool of well-qualified internal candidates exists, keep recruitments for hard-to-fill positions open on a continuous basis rather than on a limited timeline, or use a targeted recruitment and selection process to expedite the hiring of a qualified candidate without a traditional recruitment process.

The City generally posts job opportunities on the City's website, which is synced with governmentjobs.com, a leading online recruitment source for local government positions. The City also posts job announcements on industry-specific websites and Careers in Government (a recruitment site focused on public sector jobs). The City has utilizes social media announcements such as LinkedIn and Facebook. Like most public agencies throughout the state, the City has experienced challenges recruiting and retaining high quality employees in recent years. Contributing factors include competition with the private sector, negative perception of government, retirements due to aging of the workforce, generational changes and evolving employee expectations, high cost of living in the region, reduced pension benefits for newer employees due to changes in state law, and the City's budgetary constraints and limits on the compensation that can be provided. The City continuously reviews our policies, procedures, and recruitment activities to identify potential obstacles and improve staffing outcomes.

The City has made a concerted effort to improve recruitment and retention of employees through a number of actions:

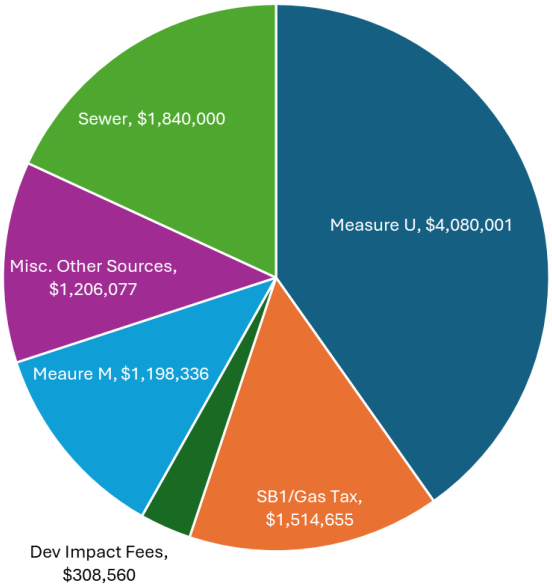
- Communicating and collaborating with employee association representatives to better understand employee concerns and identify reasonable and sustainable solutions when feasible.
- Trying new approaches for especially difficult-to-fill positions, such as hiring incentive programs for Police Officers and Public Safety Communications Dispatchers.
- Implementing targeted market adjustments for key difficult-to-fill positions to remain competitive within the regional labor market.
- Evaluating and updating job classifications and position requirements to reflect current operational needs and market trends.
- Expediting the hiring process when feasible.
- Investing additional resources in staff development and employee appreciation programs.
- Continuing to evaluate compensation, benefits, staffing practices, and operational efficiencies in a manner that supports both retention and the City's long-term financial health.

Going forward, the City will continue to evaluate employee recruitment and retention and make changes as necessary to ensure the City has the talent necessary to provide outstanding service to the Placentia community, while maintaining prudent fiscal practices.

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 2026-27 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 CIP for FY 2026-27 includes 19 new projects/capital purchases for a combined total of



approximately $10.1 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 substantial investment recommended over the next decade. With limited financial resources available, staff prioritized proposed projects based upon urgency and/or adherence to ongoing City Council priorities and presented the proposed CIP to the City Council at a special study session in March, 2026.

Major projects scheduled include roadway rehabilitation, City Hall roof, PD women's locker room renovation, IT server and network upgrades, public safety IT modernization and cybersecurity upgrades, and the Los Vaqueros playground renovation.

Due to the scale and complexity of capital improvement projects, they often span two or more fiscal years. In addition to the 19 new projects proposed for FY 2026-27, previously approved projects that are in progress and are not yet complete will be carried over into FY 2026-27 after the close of FY 2025-26 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.

Attachments:

1. FY 2026-27 Proposed General Fund Budget PowerPoint Presentation
2. FY 2026-27 Proposed Budget and Capital Improvement Plan (CIP)
    a. Appendix A – Position Allocation Plan FY2026-27
    b. Appendix B – Compensation Plan Master Salary Tables Effective July 1, 2026
    c. Appendix C – Classification for Facilities Maintenance Technician II
3. Resolution R-2026-40 - FY 26-27 Appropriations Limit
    a. Appendix A – GANN Appropriations Limit FY2026-27
4. Resolution PPFA-2026-01 - FY26-27 Budget Report

CITY OF PLACENTIA CENTENNIAL
Rooted in Heritage, United in Community

CITY OF PLACENTIA
FY 2026/27
PROPOSED BUDGET



TABLE OF CONTENTS

	Page
Section 1: Introduction	
City Council Members and City Officials	2
Distinguished Budget Presentation Award	4
City Administrator's Transmittal Letter	5
Strategic Plan	14
Citywide Organization Chart	18
Position Allocation Plan	19
Section 2: Financial Summaries	
Projected Change in Financial Position (All Funds)	23
General Fund Revenue & Expense	26
Special Revenue Funds	34
Enterprise Funds	74
Internal Service Funds	77
Fiduciary Fund	82
Debt Service	85
Section 3: Departments	
Legislative	88
City Administrator	95
Administrative Services	101
Human Resources	119
Community Services	122
Development Services	139
Finance	148
Fire & Life Safety	151
Public Safety - Police	159
Public Works	173
General Government	188
Section 4: Capital Improvement Program	
Capital Improvement Program Summary	197
Proposed FY 2026-27 CIP Projects	199
FY 2025-26 Ongoing CIP Projects	219
7 Year Capital Improvement Projects	221
Section 5: Appendix	
Gann Limit	224
Financial Policies	226
Fund Descriptions	247
Community Profile	252
Budget Glossary	254



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



Chad P. Wanke
Mayor,
District 4



Jeremy B. Yamaguchi
Mayor Pro Tempore,
District 3



Kevin Kirwin
Councilmember,
District 2



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	Rosanna Ramirez
Deputy City Administrator	Rosanna Ramirez
Chief of Police	Brad Butts
Fire Chief	Jason Dobine
Acting Director of Finance	Gavin Houn
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 6:00 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, 2025



Executive Director

OFFICE OF THE CITY ADMINISTRATOR

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: ROSANNA RAMIREZ, ACTING CITY ADMINISTRATOR

DATE: JUNE 30, 2026

SUBJECT: FISCAL YEAR 2026-27 OPERATING BUDGET AND CAPITAL IMPROVEMENT PROJECT PROGRAM

In compliance with City Charter Section 1203, it is my pleasure to present the City of Placentia's proposed Fiscal Year (FY) 2026-27 Operating Budget and Capital Improvement Program. 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 base; enhances public safety; replenishes reserves; and allows flexibility to respond to changes in the economy outside our control such as tariffs, inflation and changes in consumer spending.

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

Centennial celebration has begun 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 Juan Pollo, Coldstone, Chai Society and a variety of coffee houses.

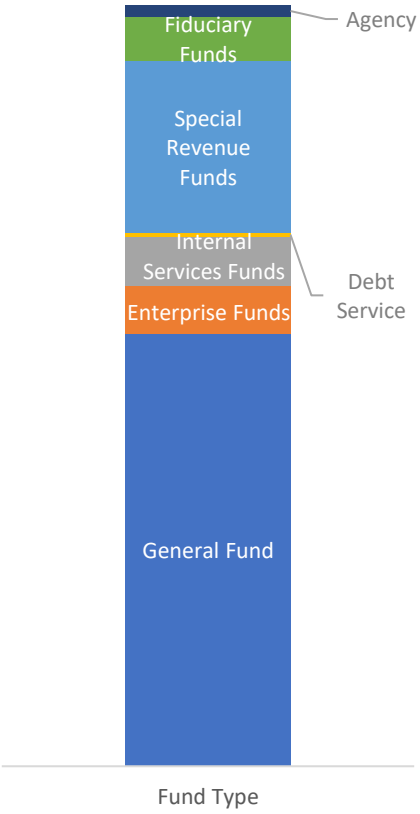
FY 2026-27 Budget Summary

The proposed FY 2026-27 Operating Budget is $96.1 million, an increase of 0.04% from the FY 2025-26 adopted budget. These expenses are supported by $97.1 million in revenue, an increase of 8.21% from the FY 2025-26 adopted revenues. These total figures reflect revenues and expenses for all funds citywide including the General Fund, Enterprise Funds, Debt Service Funds and Special Revenue Funds.

Enterprise Funds are proprietary funds supported by user fees and charges that operate much like a private business. The rates charged to customers for these services cover the costs of operation, maintenance and capital and infrastructure improvements. The City maintains two Enterprise Funds, the Sewer Fund and Solid Refuse Fund. Budgeted expenditures for FY 2026-27 for these funds are $8.7 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 2026-27 budget includes $6.0 million in funding for these funds.

Special Revenue Funds are funds legally restricted to a specific purpose. Examples of Special Revenue Funds include the Gas Tax Fund and the Community Development Block Grant (CDBG). In total, expenses in Special Revenue Funds are budgeted at $20.4 million for FY 2026-27 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) to Fund Balance
General Fund	56,620,481	53,987,384	2,663,097
Special Revenue	19,250,576	20,377,146	(1,126,570)
Enterprise	8,562,679	8,748,322	(185,643)
Internal Service	5,937,000	6,015,500	(78,500)
Fiduciary	5,253,068	5,253,068	0
Agency	1,469,504	1,469,504	0
DIF	0	208,560	(208,560)
Totals	**97,093,308**	**96,059,484**	**1,033,825**

General Fund

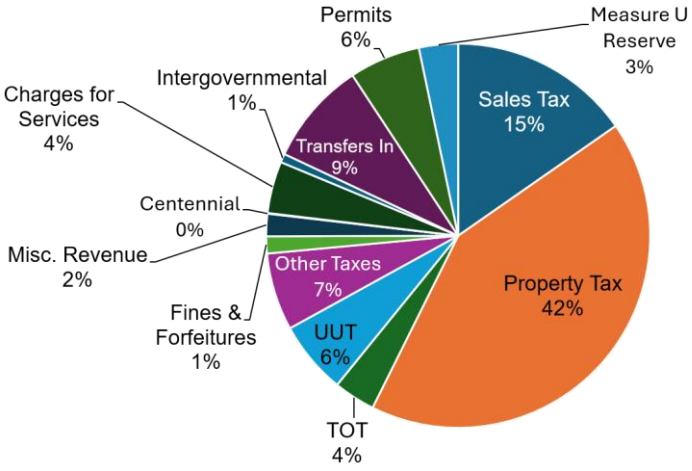
The General Fund is the primary operating fund of the City and supports fundamental services including Police, Fire and Life Safety, Development Services, Community Services and General Administration. Revenue for this fund comes from general taxes such as property tax, sales tax, transfers from Measure U, transient occupancy taxes as well as a variety of user and permit fees and other smaller sources. The FY 2026-27 proposed budget for the General Fund is $54.0 million in operating expenses, an increase of $1.6 million or 3.07% from the 2025-26 Adopted Budget, supported by $56.6 million in operating revenue, an increase of $3.4 million or 6.29% from FY 2025-26 adopted revenues.

FY 2026-27 budget *does not* incorporate the use of the 20% reserve contribution from Measure U of $1.9 million outlined in Policy 460 to support day-to-day operations and does not include the one time transfer of $776k from the County Annexation. Instead, these funds will be added to the General Fund Reserve to replenish reserve funds which have been decreased in recent years due primarily to the construction of the public safety building and Memoranda of Understanding (MOU) driven labor costs.

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Other Taxes	8,852,995	9,135,477	3.19%
Permits	3,484,117	3,387,834	(2.76)%
Fines & Forfeitures	675,300	811,033	20.10%
Intergovernmental	450,915	413,900	(8.21%)
Charges for Services	2,358,860	2,467,964	4.63%
Miscellaneous	1,122,500	1,066,000	(5.03%)
Total Operating Revenues	48,149,565	49,698,385	3.22%
Transfers In	677,100	1,219,997	80.18%
Measure U Transfers In			
Employee Retention	2,665,800	2,785,800	4.50%
OPEB	888,600	928,600	4.50%
Measure U Reserve	888,600	1,857,200	109.00%
Total Transfers In	5,120,100	6,791,597	32.65%
Total Resources	**53,269,665**	**56,489,981**	**6.05%**

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 2026-27 General Fund budget includes $48.0 Million in department expenses and $5.8 million for debt service and transfers for a total of $53.9 million. This represents an increase of 2.82% for the General Fund from the FY 2025-26 adopted budget.

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

Department	FY 2025/26 Adopted Budget	FY 2026/27 Proposed Budget	Variance to FY25/26 Adopted Budget
Legislative	1,006,073	944,342	(6.14%)
City Administrator	689,987	660,716	(4.24%)
Administrative Services	5,548,750	4,485,166	(19.17%)
Human Resources	880,400	867,138	(1.51%)
Community Services	3,830,886	3,128,228	(18.34)%
Development Services	1,627,540	1,506,541	(7.43)%
Finance	1,448,000	1,387,710	(4.16%)
Fire & Life Safety	5,402,550	5,930,106	9.76%
Police	14,584,486	16,168,912	10.86%
Public Works	4,610,350	5,624,506	22.00%
General Government	6,389,943	7,315,537	14.49%
Total Expenditures	**$46,018,965**	**$48,018,902**	**4.35%**

Significant Changes

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

- Increase in the required Unfunded Actuarial Liability (UAL) payment to CalPERS from $917,000 to $1.3 million because of their decrease in rate of return on investments in recent fiscal years. This UAL payment is in addition to the $4.1 million debt service payment for the 2020A lease revenue bonds that were issued to pay off the City's UAL in 2020.
- $2.1 million increase in personnel expenses per various memoranda of understandings and merit increases citywide.
- An increase of $661,396 for general liability and workers' compensation insurance citywide.
- Increased costs of utilities including gasoline, electricity and water.

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 2025-26 Mid-year Budget review, the projected reserve fell below 25% threshold triggering the reduction in Measure U funds dedicated to infrastructure.

The General Fund reserve is projected to be 22.58% at June 30, 2027.

Centennial Celebration – The City of Placentia's Centennial celebration has kicked off in 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, the goal being that the City would receive enough sponsorships to pay for the celebrations with minimal need of General Fund contributions. Any differences between Centennial revenue and expenses would be covered by the General Fund.

Position Allocation (Staffing)

The FY 2026-27 proposed budget includes funding for 190.0 authorized full-time equivalent (FTE) positions, 7.0 elected officials as well as authorization for 4.0 FTE unfunded over hires in the Police and Public Safety Communication Departments. There are a few staffing changes included in the FY 2026-27 budget.

Staffing changes include:

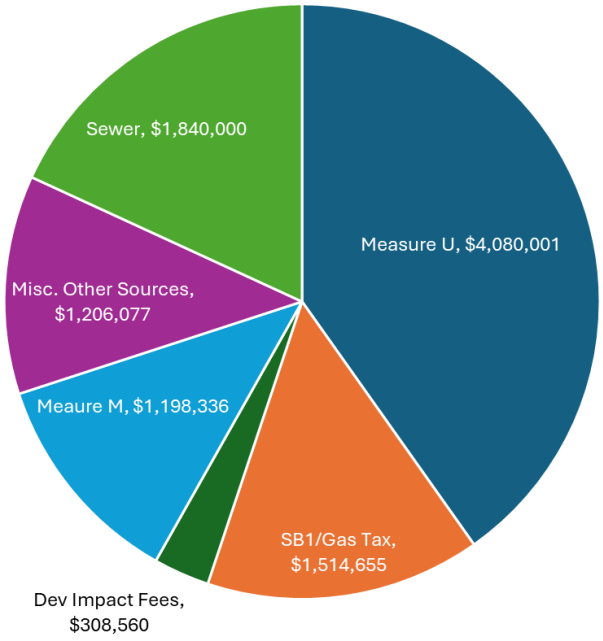
1. Reclassification of one (1.0 FTE) vacant Facilities Maintenance Technician to Facilities Maintenance Technician II ($*10,000 annual costs*). This position leads the Facilities Maintenance team and is a point of contact for the public.

2. Proposal of one (1.0 FTE) Information Technology Specialist in the IT Department (*$0 increase in annual salaries offset by equal decrease in contract costs*). In FY 2025-26, the city eliminated the IT Sergeant position in the Police Department, reallocating some of the salary savings to contract IT support to evaluate the level of support needed citywide. IT staff has reviewed the types of IT services performed this past year, as well as future needs, and is proposing the addition of an Information Technology Specialist.

3. The following positions will not be funded in proposed FY2026-27 Budget
    - One (1.0 FTE) Communications and Marketing Manager (Layoff)
    - One (1.0 FTE) Deputy Director of Administrative Services (Layoff)
    - One (1.0 FTE) Public Safety Communications Supervisor (Vacant)
    - One (1.0 FTE) Planning Technician (Vacant)

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 2026-27 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 CIP for FY 2026-27 includes 19 new projects/capital purchases for a combined total of approximately $10.2 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 substantial investment recommended over the next decade. With limited financial resources available, staff prioritized proposed projects based upon urgency and/or adherence to ongoing City Council priorities and presented the proposed CIP to the City Council at a special study session in March, 2026.

Major projects scheduled include roadway rehabilitation, City Hall roof, PD women's locker room renovation, IT server and network upgrades, public safety IT modernization and cybersecurity upgrades, and the Los Vaqueros playground renovation.

Due to the scale and complexity of capital improvement projects, they often span two or more fiscal years. In addition to the 19 new projects proposed for FY 2026-27, previously approved projects that are in progress and are not yet complete will be carried over into FY 2026-27 after the close of FY 2025-26 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,

Rosanna Ramirez
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 2025. 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 2026-27 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- Fiscal Sustainability

Goal 2- Public Safety

Goal 3- Infrastructure, Facilities, & Public Spaces

Goal 4- Economic Development

Goal 5- Organizational Excellence

GOAL 1: 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: PUBLIC SAFETY

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	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

GOAL 3: INFRASTRUCTURE, FACILITIES, & PUBLIC SPACES

Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe	Status
3.1	CS/PW	Implement Placentia Senior/Community Center Project	1-3 Years	
3.2	CS/PW	Implement the Placentia Parks Initiative Plan	1-3 Years	
3.3	PW	Examine more multi-modal transportation options	1-3 Years	
3.4	PW/Finance	Update Vehicle and Major Equipment Replacement Policy	1 Year	
3.5	Police	Analyze security improvements at all public facilities	1 Year	
3.6	PW	Implement the 2022 Pavement Management Plan Report to prioritize streets and roads	1 Year	
3.7	PW	Complete the Civic Center Improvement Project (HVAC/Solar Battery/Roof/EV Charging)	1-3 Years	
3.8	PW/Finance	Establish a 5-7 Year CIP	1 Year	

GOAL 4: ECONOMIC DEVELOPMENT

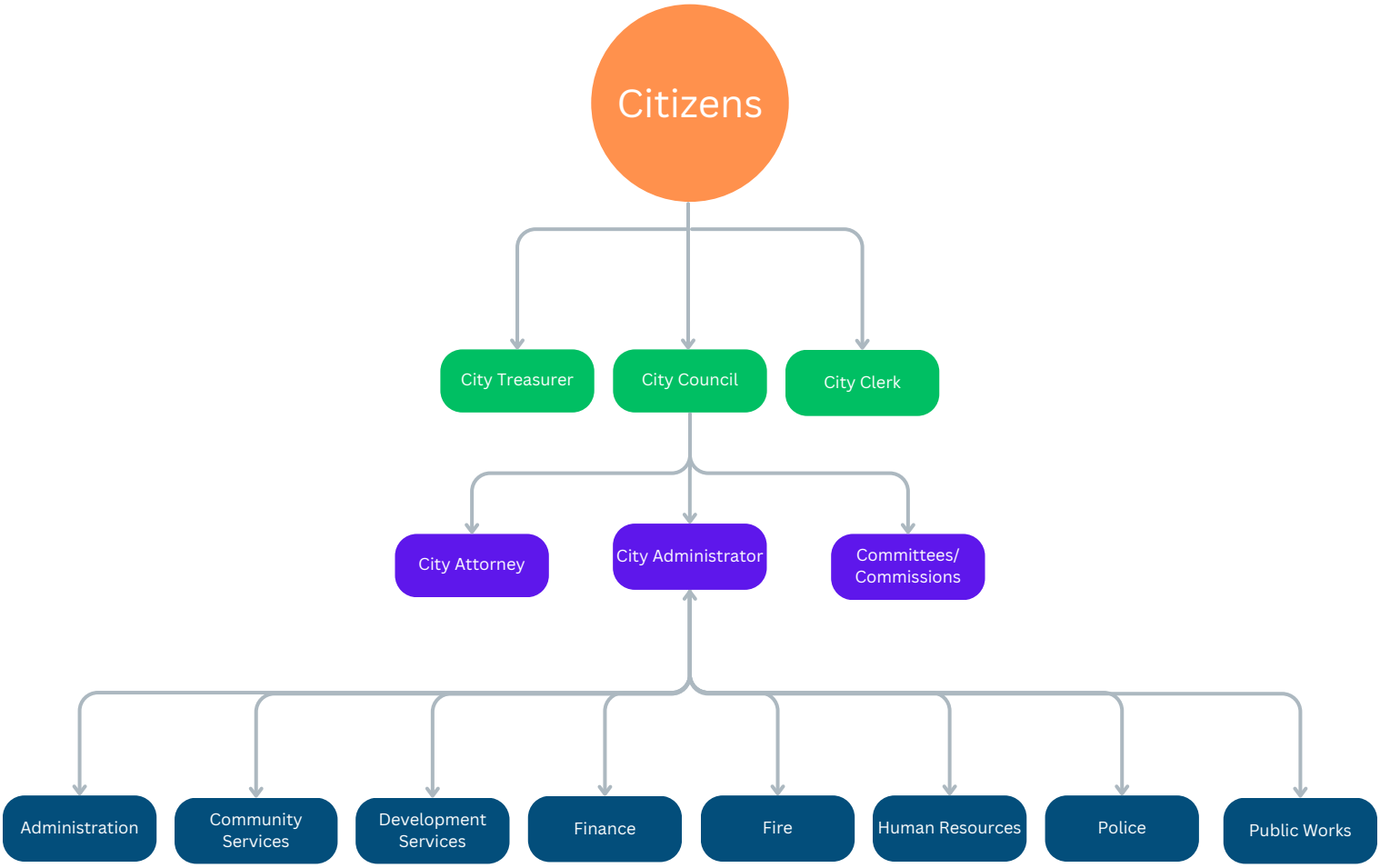
Obj. No.	Dept. Assigned	Objective Description	Completion Timeframe	Status
4.1	Admin/PW	Develop a lobbying plan that will result in construction of a Metrolink Station and Parking Structure	1-3 Years	
4.2	DS/Econ Dev	Include promotion of Citywide fiber in City economic development recruitment and retention strategies	1-3 Years	
4.3	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	
4.4	Admin/DS	Complete financing structure for Old Town EIFD	1 Year	
4.5	DS	Initiate the Chapman Corridor Specific Plan	1 Year	
4.6	DS	Create Design Review Guidelines and Procedures	1 Year	
4.7	DS	Establish Old Town Historic District	1-3 Years	
4.8	DS	Update Economic Development Strategic Plan	1-3 Years	

4.9	DS	Facilitate Affordable Housing along Baker Street	1-3 Years	
4.10	DS	Implementation of Housing Element Strategies	1 Year	
4.11	CS/DS	Secure funding to address homelessness	1-3 Years	
4.12	DS	Secure funding to address affordable housing	1-3 Years	

GOAL 5: ORGANIZATIONAL EXCELLENCE

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

Citywide
Organizational Chart



CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2026-27
EFFECTIVE JULY 1, 2026

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
ELECTED				
MAYOR	1	1	1	1
CITY COUNCIL	4	4	4	4
CITY CLERK	1	1	1	1
CITY TREASURER	1	1	1	1
TOTALS	**7**	**7**	**7**	**7**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
APPOINTED (DOES NOT INCLUDE ALTERNATES)				
CITIZENS' OVERSIGHT COMMITTEE	3	3	3	3
FINANCIAL AUDIT OVERSIGHT COMMITTEE	5	5	5	5
HERITAGE COMMITTEE	8	8	8	8
HISTORICAL COMMITTEE	9	9	9	9
PARKS ARTS AND RECREATION COMMISSION (PARC)	5	5	5	5
PLANNING COMMISSION	7	7	7	7
SENIOR ADVISORY COMMITTEE	7	7	7	7
SENIOR/COMMUNITY CENTER BLUE RIBBON COMMITTEE	9	9	9	9
STREETSCAPE AND TRANSPORTATION ADVISORY COMMISSION	6	6	6	6
VETERANS ADVISORY COMMITTEE	10	10	10	10
TOTALS	**69**	**69**	**69**	**69**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
CITY ADMINISTRATOR				
CITY ADMINISTRATOR	1	1	1	1
COMMUNICATIONS & MARKETING MANAGER	1	1	1	0
DIGITAL MEDIA ANALYST	1	1	1	0
EXECUTIVE ADMINISTRATIVE ASSISTANT TO THE CA	1	1	1	1
TOTALS	**4**	**4**	**4**	**2**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
ADMINISTRATIVE SERVICES				
ADMINISTRATIVE ASSISTANT	1	1	1	1
ADMINISTRATIVE SPECIALIST	1	1	1	1
DEPUTY CITY ADMINISTRATOR	1	1	1	1
DEPUTY CITY CLERK	1	1	1	1
DEPUTY DIRECTOR OF ADMINISTRATIVE SERVICES	1	1	1	0
DIGITAL MEDIA ANALYST	0	0	0	1
INFORMATION TECHNOLOGY MANAGER	1	1	1	1
INFORMATION TECHNOLOGY SPECIALIST	1	1	1	2
INFORMATION TECHNOLOGY TECHNICIAN	1	1	1	1
PUBLIC SAFETY COMMUNICATIONS MANAGER	1	1	1	1
PUBLIC SAFETY COMMUNICATIONS SUPERVISOR	3	3	3	2
PUBLIC SAFETY DISPATCHER (1 OVERHIRE)	13	13	13	13

349

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2026-27
EFFECTIVE JULY 1, 2026

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
ADMINISTRATIVE SERVICES (CONTINUED)				
RISK ANALYST	0	0	1	1
RISK MANAGER	1	1	0	0
SENIOR MANAGEMENT ANALYST	1	1	0	0
TOTALS	**27**	**27**	**26**	**26**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
HUMAN RESOURCES				
DIRECTOR OF HUMAN RESOURCES	1	1	1	1
HUMAN RESOURCES ANALYST	1	1	1	1
SENIOR HUMAN RESOURCES ANALYST	1	1	1	1
HUMAN RESOURCES TECHNICIAN	0	1	1	1
HUMAN RESOURCES OFFICE CLERK	1	1	0	0
SENIOR HUMAN RESOURCES TECHNICIAN	1	0	0	0
TOTALS	**5**	**5**	**4**	**4**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
FINANCE				
ACCOUNTING TECHNICIAN	4	4	4	4
DIRECTOR OF FINANCE	1	1	1	1
FINANCE MANAGER	1	1	1	1
SENIOR ACCOUNTANT	1	1	1	1
SENIOR ACCOUNTING TECHNICIAN	1	1	1	1
SENIOR FINANCIAL ANALYST	1	1	1	1
TOTALS	**9**	**9**	**9**	**9**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
DEVELOPMENT SERVICES				
ADMINISTRATIVE ASSISTANT	1	1	1	1
ASSOCIATE PLANNER	1	1	1	1
BUILDING INSPECTION MANAGER	1	1	1	1
BUILDING INSPECTOR	1	1	1	1
BUILDING PERMIT TECHNICIAN	2	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1	1
CODE ENFORCEMENT SUPERVISOR	1	1	1	1
DIRECTOR OF DEVELOPMENT SERVICES	1	1	1	1
GIS TECHNICIAN	1	1	1	1
PLANNING MANAGER	1	1	1	1
PLANNING TECHNICIAN	1	1	1	0
SENIOR BUILDING PERMIT TECHNICIAN	0	1	1	1
TOTALS	**12**	**12**	**12**	**11**

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2026-27
EFFECTIVE JULY 1, 2026

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
PUBLIC SAFETY - POLICE				
CAPTAIN	2	2	2	2
CHIEF OF POLICE	1	1	1	1
COMMUNITY SERVICES OFFICER	2	1	1	1
CRIME ANALYST	1	1	1	1
IT SERGEANT	1	1	0	0
LIEUTENANT	3	3	3	3
MANAGEMENT ANALYST	1	1	1	1
OFFICE SPECIALIST - RECORDS	3	0	0	0
POLICE RECORDS TECHNICIAN	0	3	3	3
PARKING CONTROL OFFICER	2	2	2	2
POLICE ACADEMY TRAINEE	1	1	1	1
POLICE CIVILIAN INVESTIGATOR	3	3	3	3
POLICE OFFICER (3 OVERHIRE)	39	39	39	39
POLICE SERVICES OFFICER	2	2	2	2
POLICE SERVICES SUPERVISOR	3	2	2	2
SUPPORT SERVICES ADMINISTRATOR	0	1	1	1
PROPERTY TECHNICIAN	1	1	1	1
SERGEANT	10	10	10	10
SR. ADMINISTRATIVE ASSISTANT	1	1	1	1
TOTALS	**76**	**75**	**74**	**74**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
FIRE & LIFE SAFETY				
ADMINISTRATIVE ASSISTANT	1	1	1	1
BATTALION CHIEF	3	3	3	3
DEPUTY FIRE CHIEF	1	1	1	1
FIRE CAPTAIN	6	6	6	6
FIRE CHIEF	1	1	1	1
FIRE ENGINEER	6	6	6	6
FIRE MARSHAL	1	1	1	1
FIRE PREVENTION SPECIALIST	1	1	1	1
FIREFIGHTER	9	9	9	9
SENIOR MANAGEMENT ANALYST	1	1	1	1
TOTALS	**30**	**30**	**30**	**30**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
PUBLIC WORKS				
DIRECTOR OF PUBLIC WORKS	1	1	1	1
DEPUTY DIRECTOR OF PUBLIC WORKS	1	2	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1
ASSOCIATE CIVIL ENGINEER (SEWER)	1	1	1	1
CUSTODIAN	1	2	2	2
ENGINEERING AIDE	1	0	0	0
ENVIRONMENTAL SERVICES COORDINATOR	1	1	1	1

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2026-27
EFFECTIVE JULY 1, 2026

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
PUBLIC WORKS (CONTINUED)				
EQUIPMENT MECHANIC	2	2	1	1
EQUIPMENT MECHANIC II	0	0	1	1
FACILITY MAINTENANCE TECHNICIAN	2	3	3	5
FACILITY MAINTENANCE TECHNICIAN II	0	0	0	1
MAINTENANCE WORKER	8	7	7	7
MANAGEMENT ANALYST	0	0	1	1
MANAGEMENT ASSISTANT	1	0	0	0
PUBLIC WORKS INSPECTOR	1	1	1	1
PUBLIC WORKS MANAGER	1	0	1	1
PUBLIC WORKS SUPERINTENDENT	1	1	0	0
PUBLIC WORKS SUPERVISOR	2	2	2	2
SENIOR CIVIL ENGINEER	1	1	1	1
SENIOR CUSTODIAN	1	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	0	0
TRANSPORTATION MANAGER	1	1	1	1
TOTALS	**29**	**28**	**27**	**30**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
COMMUNITY SERVICES				
ADMINISTRATIVE ASSISTANT	1	1	1	1
COMMUNITY SERVICES COORDINATOR	4	3	3	3
COMMUNITY SERVICES SUPERVISOR	3	3	3	3
DEPUTY DIRECTOR OF COMMUNITY SERVICES	0	0	0	0
DIRECTOR OF COMMUNITY SERVICES	1	1	1	1
FACILITY MAINTENANCE TECHNICIAN	3	3	3	0
MANAGEMENT ANALYST	0	0	0	0
TOTALS	**12**	**11**	**11**	**8**

SUMMARY				
FULL-TIME FUNDED PERSONNEL	200	197	193	190
UNFUNDED OVERHIRES	4	4	4	4
ELECTED & APPOINTED PERSONNEL	76	76	76	76
GRAND TOTAL	280	277	273	270

**Overhires are not funded*

PROJECTED CHANGE IN FINANCIAL POSITION

General Fund Budget
FISCAL YEAR 2026-27

	Fund Balance 6/30/2025	Amended Revenue	Amended Expenditure	Estimated Fund Balance 6/30/2026	FY26-27 Proposed Revenue	FY26-27 Proposed Expenditure	Estimated Fund Balance 6/30/2027
101 - General Fund	(16,039,049)	(55,633,027)	55,587,176	(16,084,900)	(56,489,981)	53,856,884	(18,717,997)
103 - Centennial Event	(8,600)	(70,000)	107,251	28,651	(130,500)	130,500	28,651
General Fund Total	**(16,047,649)**	**(55,703,027)**	**55,694,427**	**(16,056,248)**	**(56,620,481)**	**53,987,384**	**(18,689,346)**
102 - Measure U	(5,425,615)	(9,286,000)	10,715,387	(3,996,228)	(9,286,000)	9,651,601	(3,630,627)
201 - Air Quality Management	(358,884)	-	173,333	(185,551)	-	38,390	(147,161)
202 - Asset Seizure	-	-	-	-	-	-	-
203 - CalRecycle Grant	50,896	-	101,680	152,576	-	-	152,576
204 - CDBG	598,067	(492,285)	492,285	598,067	(317,285)	493,964	774,746
205 - County Annexation	(840,057)	-	-	(840,057)	-	775,897	(64,161)
206 - EIFD	(259,783)	(299,000)	2,020	(556,763)	(320,000)	45,000	(831,763)
207 - Explorer Grant NOC	(123,136)	-	-	(123,136)	-	9,750	(113,386)
208 - General Plan Update Fees	(1,392,261)	-	802,409	(589,852)	(200,000)	200,000	(589,852)
209 - Housing Successor Agncy	(2,091,647)	-	-	(2,091,647)	-	-	(2,091,647)
210 - Landscape Maintenance	20,676	(457,992)	440,867	3,551	(507,834)	443,105	(61,178)
211 - Measure M	(365,152)	(1,238,941)	1,675,329	71,236	(1,243,171)	1,273,336	101,401
212 - NOC-Public Safety Grant	(177,161)	-	104,900	(72,261)	-	-	(72,261)
213 - Opiods Settlement	(188,707)	-	-	(188,707)	-	-	(188,707)
214 - PEG	(72,284)	(75,000)	65,615	(81,669)	(70,000)	55,900	(95,769)
215 - Placentia Navigation Center	(517,426)	(3,193,085)	3,191,085	(519,426)	(3,066,600)	3,069,100	(516,926)
216 - Public Safety CFD 2014-01	(319,866)	(210,000)	198,577	(331,290)	(507,834)	867,687	28,563
217 - State Gas Tax - RMRA	(80,127)	(1,414,458)	1,679,801	185,216	(1,514,655)	1,514,655	185,216
218 - State Gas Tax	(174,527)	(1,474,528)	1,512,848	(136,207)	(1,590,034)	1,359,049	(367,192)
219 - Street Lighting Distrct	-	(197,245)	197,245	-	(197,245)	197,245	-
220 - Suppl Law Enfrcmnt	(239,711)	(191,000)	428,022	(2,689)	(195,000)	195,000	(2,689)
221 - Technology Impact Fees	(528,175)	(130,000)	561,920	(96,255)	(130,000)	140,000	(86,255)
222 - Thoroughfare Constction	(4,981)	-	-	(4,981)	-	-	(4,981)
223 - TOD District CFD 2018-01	(84,828)	(95,900)	50,200	(130,528)	(102,039)	56,826	(175,741)
224 - Federal Grants	(1,957)	-	2,647,047	2,645,090	-	167,321	2,812,411
225 - State Grants	-	-	1,085,340	1,085,340	-	-	1,085,340
227 - Private Grants	-	-	-	-	-	-	-
228 - Asset Seizure DOJ	(18,372)	-	340,618	322,246	-	-	322,246
229 - Asset Seizure Treasury	(55,046)	-	1,026,235	971,189	-	-	971,189
230 - Old Town CFD 2024-01	(1,020)	-	-	(1,020)	(2,879)	-	(3,899)
Total Special Revenue Funds	**(12,651,086)**	**(18,755,434)**	**27,492,761**	**(3,913,759)**	**(19,250,576)**	**20,553,825**	**(2,610,510)**
Developer Impact Fees							
301 - Public Safety Impact Fee	(269,500)	-	192,695	(76,805)	-	-	(76,805)
302 - Quimby In Lieu Imapct Fee	(2,160,293)	-	329,559	(1,830,734)	-	-	(1,830,734)
303 - Traffic Impact Fee	(511,178)	-	412,848	(98,330)	-	153,560	55,230
304 - Affordable Housing Impact Fee	(2,336,178)	-	458,256	(1,877,922)	-	40,000	(1,837,922)
305 - Sewer Impact Fee	(231,079)	-	-	(231,079)	-	-	(231,079)
306 - Stormdrain Impact Fee	(12,419)	-	-	(12,419)	-	15,000	2,581
307 - Parks & Rec Impact Fee	(2,206,046)	-	772,831	(1,433,215)	-	-	(1,433,215)
308 - TOD Sewer Impact Fee	(208,649)	-	53,222	(155,427)	-	-	(155,427)
309 - TOD Streetscape Impact Fee	(861,144)	-	-	(861,144)	-	-	(861,144)
310 - TOD Traffic Impact Fee	(657,350)	-	181,382	(475,968)	-	-	(475,968)

	Fund Balance 6/30/2025	Amended Revenue	Amended Expenditure	Estimated Fund Balance 6/30/2026	FY26-27 Proposed Revenue	FY26-27 Proposed Expenditure	Estimated Fund Balance 6/30/2027
311 - Fire Impact Fee	(46,175)	-	79,820	33,645	-	-	33,645
312 - Animal Shelter Impact Fee	(1,110)	-	-	(1,110)	-	-	(1,110)
Total Developer Impact Fee	**(9,501,121)**	**-**	**2,480,612**	**(7,020,509)**	**-**	**208,560**	**(6,811,949)**
401 - Sewer Construction	100,229	-	-	100,229	-	-	100,229
402 - Sewer Fund	(8,832,240)	(1,250,000)	702,205	(9,380,035)	(2,500,000)	2,536,755	(9,343,280)
403 - Refuse Administration	(460,967)	(5,142,880)	5,148,680	(455,167)	(6,062,679)	6,211,567	(306,279)
404 - Storm Drain Construction	(530)	-	-	(530)	-	-	(530)
Total Enterprise Fund	**(9,193,508)**	**(6,392,880)**	**5,850,885**	**(9,735,503)**	**(8,562,679)**	**8,748,322**	**(9,549,861)**
501 - Employee Health and Wellfare	(14,593)	(1,075,059)	1,075,059	(14,593)	(2,184,000)	2,184,000	(14,593)
502 - Risk Management	4,729,386	(3,091,604)	3,094,604	4,732,386	(3,753,000)	3,753,000	4,732,386
503 - Equipment Replacement	(114,395)	-	114,000	(395)	-	-	(395)
505 - City Capital Projects	70,983	(4,846,591)	3,608,082	(1,167,526)	-	78,500	(1,089,026)
Total Internal Service Fund	**4,671,381**	**(9,013,254)**	**7,891,745**	**3,549,872**	**(5,937,000)**	**6,015,500**	**3,628,372**
601 - Successor Agency to the Redevelopment Agency	9,140,954	(1,469,174)	1,472,738	9,144,519	(1,469,504)	1,469,504	9,144,519
602 - Section 115 Trust	(1,077,519)	-	1,000,000	(77,519)	-	-	(77,519)
603 - Trust & Agency Fund	-	-	-	-	-	-	-
Total Agency Fund	**8,063,435**	**(1,469,174)**	**2,472,738**	**9,066,999**	**(1,469,504)**	**1,469,504**	**9,066,999**
701 - Gas Tax Debt	(83,541)	(403,300)	403,300	(83,541)	(401,049)	401,049	(83,541)
702 - Placentia Public Financing Authority	51,072,926	(4,290,600)	4,290,600	51,072,926	(4,852,019)	4,852,019	51,072,926
Total Fiduciary Fund	**50,989,385**	**(4,693,900)**	**4,693,900**	**50,989,385**	**(5,253,068)**	**5,253,068**	**50,989,385**
DNU-105 - Pooled Cash Fund Admin	-	-	-	-	-	-	-
DNU-201 - Utility User Tax (0016)	(222,682)	-	222,682	-	-	-	-
DNU-226 - Traffic Offender Fund	(5,926)	-	-	(5,926)	-	-	(5,926)
DNU-229 - Comm Based Trans Hs Gt	-	-	-	-	-	-	-
DNU-235 - Park Development	(21,076)	-	-	(21,076)	-	-	(21,076)
DNU-255 - Underground Utilities	-	-	-	-	-	-	-
DNU-280 - Misc Grant Fund	300,399	(2,159,615)	719,688	(1,139,528)	-	-	(1,139,528)
DNU-405 - Affordable Housing In-Lieu	(404)	-	-	(404)	-	-	(404)
DNU-425 - Orangethorpe Corridor	-	-	-	-	-	-	-
DNU-505 - CNG Fueling Station	-	-	-	-	-	-	-
DNU-715 - Community Facilities District	(51,099)	-	50,711	(388)	-	-	(388)
Legacy Funds	**(788)**	**(2,159,615)**	**993,081**	**(1,167,322)**	**-**	**-**	**(1,167,322)**
Grand Total	16,330,048	(98,187,283)	107,570,149	9,382,866	(97,093,308)	96,236,162	8,525,720

GENERAL FUND
REVENUE AND EXPENSES

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET
FISCAL YEAR 2026-27

General Fund
Revenues vs. Expenditures

	2025-26 Adopted	2025-26 Amended	2026-27 Proposed	% Change from 2025-26 Adopted
Beginning Fund Balance	11,609,800	9,838,958	9,150,409	
REVENUE				
Property Taxes	22,755,799	22,816,610	23,757,098	104.40%
Sales & Use Taxes	8,449,079	8,649,079	8,659,079	102.49%
Other Taxes	8,852,995	8,852,995	9,135,477	103.19%
Permits & Licenses	3,484,117	3,484,117	3,387,834	97.24%
Fines & Forefeitures	675,300	692,300	811,033	120.10%
Intergovernmental	450,915	450,915	413,900	91.79%
Charges for Services	2,358,860	2,288,860	2,467,964	104.63%
Miscellaneous Revenue	1,122,500	1,122,500	1,066,000	94.97%
Subtotal Revenues	48,149,565	48,357,376	49,698,384	103.22%
Operating Transfers-In	677,100	1,677,100	444,100	65.59%
Measure U Transfers-in:				
Employee Retention	2,665,800	2,785,800	2,785,800	104.50%
OPEB	888,600	928,600	928,600	104.50%
Subtotal Transfers-in	4,231,500	5,391,500	4,158,500	98.27%
TOTAL OPERATING RESOURCES	**52,381,065**	**53,748,876**	**53,856,884**	102.82%
EXPENDITURES				
Operating Expenditures				
Legislative	1,006,073	915,105	944,342	93.86%
City Administrator	689,987	704,722	660,716	95.76%
Administrative Services	5,548,750	5,052,698	4,485,166	80.83%
Human Resources	880,400	1,822,918	867,138	98.49%
Finance	1,448,000	1,486,476	1,387,710	95.84%
Development Services	1,627,540	1,708,717	1,506,541	92.57%
Public Safety - Police	14,584,486	16,337,801	16,168,912	110.86%
Fire & Life Safety	5,402,550	5,845,437	5,930,106	109.76%
Public Works	4,610,350	5,019,687	5,624,506	122.00%
Community Services	3,830,886	3,945,032	3,128,228	81.66%
General Government	6,389,943	3,927,640	7,315,537	114.49%
Interfund Transfers (Transfers Out)	61,000	61,000	61,000	100.00%
Subtotal Operating Expenditures	46,079,965	46,827,232	48,079,902	104.34%
Operating Change in Fund balance	6,301,100	6,921,644	5,776,983	91.68%
Non-Operating Revenues/(Expenditures)				
One time Revenues	-	-	775,897	
Capital Projects Revenue	-	955,551	-	0.00%
Capital Projects	-	(2,458,844)	-	0.00%
Contribution to 115 Trust	-	-	-	0.00%
GF Debt Service	(6,301,100)	(6,301,100)	(5,776,982)	91.68%
Subtotal Non-Operating Revenue/(Expenditures)	(6,301,100)	(7,804,393)	(5,001,085)	79.37%
CHANGE IN FUND BALANCE	**0**	**(882,749)**	**775,897**	0.00%
Other Changes to Fund Balance				
Measure U Reserve Contribution	888,600	928,600	1,857,200	209.00%
Net Change to Fund Balance	**888,600**	**45,851**	**2,633,097**	
Ending Total Fund Balance	**12,498,401**	**9,884,809**	**11,783,506**	
Fund Balance				
Nonspendable	895,672	895,672	929,235	
Measure U - Contingency Reserve	5,726,721	6,626,678	8,483,878	
General Fund Reserve	5,793,270	5,080,130	3,536,098	
Unassigned Fund Balance	82,737	(2,717,671)	(1,165,704)	
TOTAL FUND BALANCE	**12,498,401**	**9,884,809**	**11,783,506**	

General Fund Balance Reserve Target			
Operating Expenses	46,079,965	46,827,232	48,079,902
25% of Budgeted Operating Expenses	11,519,991	11,706,808	12,019,975
General Fund Operating Reserves	11,602,729	8,989,137	10,854,271
General Fund Operating Reserves %	25.18%	19.20%	22.58%
% Funded	101%	77%	90%

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4000 - Current Year-Secured	(11,117,070)	(11,928,617)	(11,928,617)	(12,426,762)
4001 - Property Tax (VLF)	(7,146,563)	(7,287,541)	(7,348,352)	(7,649,109)
4002 - Current Year-Unsecured	(372,383)	(430,083)	(430,083)	(447,286)
4003 - Prior Yrs-Secured/Unsecured	(85,463)	(74,256)	(74,256)	(77,226)
4004 - Supplemental Roll	(286,511)	(344,760)	(344,760)	(358,550)
4005 - Residual Property Tax	(605,400)	(572,000)	(572,000)	(594,880)
4006 - Pass Through	(135,975)	(187,200)	(187,200)	(194,688)
4007 - Public Utility Tax Apport	(168,989)	(153,816)	(153,816)	(159,969)
4008 - Street Light Reorg	(1,733,285)	(1,716,000)	(1,716,000)	(1,784,640)
4009 - Homeowners Prop Tax Relief	(43,700)	(45,614)	(45,614)	(47,439)
4010 - Prop Tax/Penalty & Interest	(21,805)	(15,912)	(15,912)	(16,548)
4011 - Real Property Transfer Tax	(289,192)	(327,600)	(327,600)	(327,600)
4100 - General Sales & Use Taxes	(7,912,379)	(8,049,079)	(8,249,079)	(8,249,079)
4102 - Prop 172 Sales & Use Tax	(375,798)	(400,000)	(400,000)	(410,000)
4200 - Utility User Tax	(3,234,789)	(3,320,624)	(3,320,624)	(3,470,624)
4201 - Franchise Taxes	(3,163,809)	(1,732,370)	(1,732,370)	(1,767,017)
4202 - Franchise Property Taxes - Refuse	-	(919,275)	(919,275)	(937,661)
4203 - Franchise Taxes - Cable	-	(393,975)	(393,975)	(401,855)
4204 - Franchise Taxes - Water	-	(238,486)	(238,486)	(243,256)
4205 - Short Term Rental Transient Occupancy Tax	(247,801)	(840,000)	(840,000)	(856,800)
4206 - Hotel Transient Occupancy Tax	(1,552,995)	(1,075,000)	(1,075,000)	(1,125,000)
4207 - Oil Per Barrel B/L Tax	(5,408)	(5,665)	(5,665)	(5,665)
4302 - Planning Division Fees	(336,409)	(313,635)	(313,635)	(250,000)
4304 - Developmt Impact Fee Admin Chg	(50,070)	(38,000)	(38,000)	(39,140)
4305 - Business License Fees	(1,116,034)	(1,313,250)	(1,313,250)	(1,352,648)
4306 - Bicycle Licenses	(3)	-	-	-
4307 - Encroachment Permits	(109,237)	(101,224)	(101,224)	(104,261)
4308 - Building Permits	(955,982)	(839,450)	(839,450)	(750,000)
4310 - Plumbing Permits	(160,776)	(117,935)	(117,935)	(121,473)
4311 - Fire Plan Check/Permit	(109,802)	(82,400)	(82,400)	(100,000)
4312 - Electrical Permits	(281,325)	(223,253)	(223,253)	(200,000)
4313 - Heat/Ventilation Air Cond	(364,084)	(232,780)	(232,780)	(239,763)
4314 - Inspections/Operating Permit	(38,755)	(145,000)	(145,000)	(100,000)
4315 - Swimming Pool Permits	(44,703)	(56,650)	(56,650)	(35,000)
4316 - Transportation Permit	(8,616)	(6,300)	(6,300)	(6,489)
4317 - FOG Permit Business License	-	(2,000)	(2,000)	(2,060)
4319 - Parking Permit Fees	(13,316)	(12,240)	(12,240)	(12,000)
4320 - Vacant Bldg Registration Fee	(120)	-	-	-
4322 - Special Fire Services	(1,751)	-	-	-
4323 - Building Plan Checks	(151,878)	(100,000)	(100,000)	(150,000)
4324 - Dedicated Inspector Fee	(64,615)	(140,000)	(140,000)	(30,000)
4325 - Reinspection Fee	(2,185)	-	-	(15,000)
4326 - Solar Residential	-	-	-	(60,000)
4327 - Solar Commercial	-	-	-	(15,000)
4403 - Emergency Response Fee	-	(1,100)	(1,100)	(1,133)
4404 - Vehicle Impound/Releases	(4,375)	-	(17,000)	(68,400)
4405 - DUI Vehicle Release Fee	(38,020)	(30,000)	(30,000)	(30,000)
4406 - Veh Code Fines (Moving)	(59,008)	(50,000)	(50,000)	(51,500)
4407 - City Ord Fines (Parking)	(539,730)	(450,000)	(450,000)	(500,000)
4408 - Administrative Citations	(165,947)	(144,200)	(144,200)	(160,000)
4410 - Card Processing Fee	-	(71,000)	(71,000)	(71,000)

PROPOSED BUDGET **FUND** **101 - General Fund**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
4500 - AB 109 Public Safety Realign	(34,114)	(30,000)	(30,000)	(30,000)
4510 - Federal Grants	(344,552)	(32,015)	(732,015)	(10,000)
4511 - State Grants	-	(50,000)	(300,000)	-
4513 - County Grants	-	-	(5,551)	-
4518 - POST - Intergovernmental Rev	(15,523)	(15,000)	(15,000)	(15,000)
4521 - Other Intergovernmental Rev	(173,117)	(200,000)	(200,000)	(175,000)
4523 - OCWR WDA Import Revenue	(129,046)	(123,900)	(123,900)	(123,900)
4600 - Engineering Fees	(189,910)	(180,000)	(180,000)	(100,000)
4601 - Landscape Review Revenue	(13,400)	(20,600)	(20,600)	(21,218)
4603 - Special Police Services	(109,996)	(85,000)	(85,000)	(37,000)
4604 - Alarm System Monitoring	(83,777)	(140,000)	(140,000)	(85,000)
4605 - Recreation Programs	(144,926)	(110,500)	(110,500)	(119,075)
4606 - Excursions	-	(1,200)	(1,200)	(1,000)
4607 - Special Events	(33,390)	(105,750)	(35,750)	(500)
4608 - Festival Revenue	(37,149)	(40,000)	(40,000)	(50,000)
4611 - Sanitation Collect Fees	(50,233)	(35,000)	(35,000)	(36,050)
4613 - Sale of Map/Publication/Copies	(432)	(500)	(500)	(515)
4614 - Business Site Insp Fee	(11,351)	(9,450)	(9,450)	(9,734)
4617 - Other Charges for Service	(86,543)	(152,000)	(152,000)	(1,000)
4618 - Live Scan Rolling Fee	(1,607)	(3,675)	(3,675)	(2,000)
4619 - Placentia Quarterly	-	(5,000)	(5,000)	-
4621 - Fee Based Programs	(167,596)	-	-	(40,000)
4700 - Interest Revenue	(735,728)	(800,000)	(800,000)	(800,000)
4704 - Interest Revenue (GASB)	(310,504)	-	-	-
4705 - Lease Revenue (GASB)	(750,914)	-	-	-
4800 - Athletic Field Light Fees	(100,018)	(75,000)	(75,000)	(110,000)
4801 - Facility Rental	(342,033)	(100,000)	(100,000)	-
4802 - Field Use Fees	(71,274)	(75,000)	(75,000)	(104,000)
4803 - Royalty Revenue	(145,508)	(125,000)	(125,000)	(150,000)
4804 - Reimbursements/Other Revenue	(107,840)	(121,185)	(121,185)	(118,450)
4805 - Lease Revenue	(155,958)	(200,000)	(200,000)	(206,000)
4806 - SB 90 Reimbursements	-	-	-	(32,000)
4807 - Recovery & Restitution	-	(500)	(500)	-
4809 - Cell Tower Lease Revenue	(35,361)	(305,000)	(305,000)	(366,150)
4810 - Billboard Revenue	-	(471,000)	(471,000)	(675,000)
4811 - Restitution Revenue	(90,246)	-	-	-
4814 - PD Restitution	(658)	(2,000)	(2,000)	(1,000)
4815 - Reimbursement - Strike Team	(272,651)	-	-	-
4818 - Gym Rentals	-	-	-	(110,000)
4819 - Facility Reservations	-	-	-	(60,000)
4900 - Donations & Contributions	(14,620)	(7,000)	(7,000)	(92,272)
4901 - NSF Check Fees	(81)	-	-	-
4913 - Interest Revenue (GASB)	4,726	-	-	-
4916 - Unclaimed Checks	(25,394)	-	-	-
4918 - Receivable Forgiveness	(695,975)	-	-	-
TOTAL REVENUE	**(48,592,753)**	**(48,149,565)**	**(49,312,927)**	**(49,698,384)**
TRANSFER IN				
7102 - Transfer In - Measure U	(4,299,784)	(4,443,000)	(4,643,000)	(5,571,600)
7204 - Transfer in - CDBG	-	(39,100)	(39,100)	(39,100)
7205 - Transfer in - County Annexiation	-	-	-	(775,897)
7220 - Transfer in - Supplemental Law Enforcement	(194,663)	(428,000)	(428,000)	(195,000)

PROPOSED BUDGET **FUND** **101 - General Fund**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
7229 - Transfer in: Asset Seizure Treasury	-	-	(1,000,000)	-
7402 - Transfer in - Sewer Maintiance	-	(185,000)	(185,000)	(185,000)
7601 - Transfer in - Sucessor Agency	(50,000)	(25,000)	(25,000)	(25,000)
7702 - Transfer In - Placentia Public Financing Auth	(1,425,053)	-	-	-
TOTAL TRANSFERS IN	**(5,969,500)**	**(5,120,100)**	**(6,320,100)**	**(6,791,597)**
TOTAL OPERATING REVENUE	**(54,562,253)**	**(53,269,665)**	**(55,633,027)**	**(56,489,981)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	21,642,427	20,568,100	22,350,867	22,042,697
5001 - Salaries/Part-Time	1,438,758	1,428,100	1,428,100	1,426,033
5002 - Salaries/Temporary Employees	2,806	-	-	-
5003 - Overtime	2,512,015	1,577,900	2,037,900	1,539,800
5004 - Leave Accrual Payout	14,168	46,000	-	-
5005 - Alternative H&W Payout	213,477	102,000	101,789	119,094
5006 - Signing Bonus Payout	-	500,000	-	66,000
5007 - Salary Savings	-	(685,900)	(1,377,400)	(680,163)
5008 - Other Salaries & Wages	40,321	31,212	39,611	35,712
5010 - Leave Buyback	21,534	214,200	214,200	284,184
5011 - Contra - Salaries	(759,524)	(745,752)	(745,752)	(737,788)
5101 - Life Ins Allocation	42,177	30,336	29,018	29,612
5103 - Optical Ins Allocation	34,318	37,038	36,967	276
5105 - STD Ins Allocation	-	-	23,300	46,900
5107 - Medicare	373,134	296,461	355,769	327,885
5109 - Employers' PARS/ARS	411,569	56,500	274,249	48,800
5110 - Employer Retirement Contribution	2,271,522	2,693,900	2,606,828	2,936,300
5111 - 457(b)Defined Contribution Plan	80,689	-	-	-
5112 - Tuition Reimbursement	34,193	20,000	20,000	-
5113 - Employee Insurance Claims	616	-	-	-
5115 - Emp Bnft/Insurance Premiums	4,435	12	12	25
5116 - Health Insurance Premiums	2,649,802	2,811,824	3,076,670	2,677,552
5117 - Dental Insurance Premiums	179,113	195,290	187,331	195,500
5118 - Life Insurance Premiums	50,663	-	-	-
5119 - Optical Insurance Premiums	-	-	-	36,000
5121 - Workers' Comp Premiums	-	-	498,096	-
5122 - LTD Ins Premium	76,853	78,900	111,960	75,800
5124 - STD Ins Premium	172,746	48,900	48,691	-
5125 - Other Employee Benefits	4,985	5,900	15,970	24,400
TOTAL SALARY AND BENEFITS	**31,512,795**	**29,310,921**	**31,334,175**	**30,494,619**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	236,892	166,857	176,857	155,755
6001 - R & M/Sewer & Storm Drain	-	-	-	160,400
6002 - Repair & Maint/Facilities	365,851	418,000	326,182	269,150
6003 - Repair & Maintenance/Streets	59,348	25,000	75,000	55,000
6004 - Vehicle Repair & Maintenance	236,984	262,500	262,500	232,250
6005 - Repair/Maint Off Furn & Eqp	(2)	-	-	-
6006 - Repair/Maint - Parks & Fields	471,099	463,000	481,000	477,000
6007 - Repair/Maint - Park LIghts	27,990	25,000	25,000	3,500
6008 - R&M - Tires	-	-	-	30,000
6011 - Landscaping	62,920	96,920	203,572	15,000
6012 - Tree Maintenance	156,425	170,000	170,000	170,000

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6013 - Vehicle Detailing	7,375	7,000	7,000	7,000
6015 - Emergency Repairs	-	5,000	5,000	5,000
6100 - Advertising/Promotional	23,943	26,000	26,000	30,000
6101 - Ammunition	-	-	20,000	30,000
6102 - Recruitement Exp	11,434	8,000	8,000	7,000
6103 - Paint Supplies	24,839	35,000	28,000	35,000
6104 - Janitorial Supplies	33,964	33,500	33,500	38,000
6105 - K9 Expenses	14,588	15,000	39,000	20,000
6106 - Jail Supplies	23,796	30,000	25,721	30,000
6107 - Facility Rental	680	1,600	1,600	1,600
6108 - Equipment & Tool Rental	10,920	17,500	47,200	46,700
6109 - Office Equipment Rental	51,953	131,000	130,279	150,000
6110 - Traffic Control Devices	13,059	25,000	25,000	25,000
6111 - Street Signs	24,706	20,000	20,000	20,000
6112 - Office Supplies	42,723	39,400	41,400	41,950
6113 - Books & Periodicals	7,103	45,200	7,099	10,000
6114 - Postage	43,496	47,100	47,100	39,100
6115 - Small Tools/Equipment	14,497	11,500	11,500	18,500
6116 - Small Furniture & Fixture	1,410	1,900	6,800	13,200
6117 - Uniforms	134,822	98,600	108,600	106,800
6118 - Personal Protection Equipment	29,519	24,750	24,750	59,250
6119 - Emergency Medical Supplies	10,541	10,000	9,500	14,100
6120 - Computer Peripheral/Accessory	6,182	8,000	8,000	13,510
6122 - Other Supplies	146,053	-	14,500	22,500
6125 - Shooting Range Supplies	-	-	-	5,000
6126 - Program Supplies	23,370	-	-	83,300
6200 - Misc Bank Charges	95,728	43,500	43,500	38,500
6201 - Bank Over/Short	209	-	-	-
6202 - Market Value Adjustment	(177,602)	-	-	-
6204 - Vehicle Lease	10,558	202,200	202,200	260,000
6205 - Principal/Bonds/COP's/Leases	1,329,662	1,446,600	1,446,600	1,212,481
6206 - Interest/Bonds/COP's/Leases	183,489	563,900	563,900	112,482
6210 - Lease Revenue Bond Exp	4,483,922	4,290,600	4,290,600	4,452,019
6213 - Lease Principal (GASB)	295,308	-	-	-
6214 - Lease Interest (GASB)	14,488	-	-	-
6216 - Subscription Interest (GASB)	205	-	-	-
6300 - Dept. Contract Services	2,307,756	2,191,883	2,219,629	1,825,053
6301 - Alarm Monitoring	17,195	16,500	16,500	38,010
6302 - Animal Control Services	415,737	468,522	468,522	408,730
6304 - Entertainment Services	17,454	52,000	52,550	43,000
6305 - Excursions	5,713	7,600	7,600	14,500
6307 - Hazardous Materials Disposal	-	4,500	4,500	4,500
6308 - Instructional Services	27,052	26,000	34,800	28,000
6309 - Landscape Review Expense	13,340	14,000	14,000	14,000
6310 - Medical Services	15,950	10,000	10,000	17,000
6311 - Officiating	2,720	4,500	4,500	5,000
6312 - Printing & Binding	60,239	79,300	65,800	56,600
6314 - Video Monitoring	120,015	120,000	120,000	120,000
6315 - Community Programs	83,301	141,900	153,450	47,500
6316 - Special Investigations	117,109	50,000	68,214	70,000
6317 - Pre-Employment Services	-	-	-	62,000
6318 - Employment-Related Services	-	-	-	4,500

PROPOSED BUDGET **FUND** **101 - General Fund**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6400 - Professional Services	1,039,046	1,010,300	1,151,752	900,300
6401 - Management Consulting Servics	76,690	95,000	95,000	78,000
6402 - Legal Services	671,187	500,000	425,000	540,000
6403 - Litigation	145,469	200,000	200,000	100,000
6404 - Accounting & Auditing Service	87,827	93,700	93,700	96,500
6405 - Engineering Services	-	20,000	20,000	-
6406 - Special Studies	22,382	65,000	65,000	10,000
6407 - Towing Services	125	-	-	-
6409 - Building Inspection Services	500	100,000	-	-
6410 - Photo Services & Supplies	-	8,500	-	-
6500 - Range Training	25,309	25,500	5,500	1,000
6501 - Travel	29,516	19,500	16,500	39,000
6502 - Mileage Reimbursement	1,941	200	2,200	4,700
6503 - Meetings & Conferences	44,288	67,300	66,000	45,900
6504 - Staff Training	115,533	244,500	243,500	259,035
6505 - Dues & Memberships	77,052	84,310	79,890	78,340
6506 - Licenses & Permits	127,552	126,680	126,680	128,860
6600 - Software & Subscriptions	332,387	199,747	222,175	1,448,890
6602 - Software Maintenance	1,087,273	1,211,632	1,176,632	6,000
6700 - Vehicle Maintenance Allocatn	224	-	-	-
6800 - Property Taxes	1,953	2,500	2,500	2,500
6900 - Admin Service Fee	107,627	75,000	75,000	76,000
6901 - City Admin Services	3,342,459	4,772,900	3,390,963	5,937,000
6902 - City Events	50,121	16,400	29,086	29,800
6903 - Common Area Supplies	61,499	34,136	34,136	18,700
6905 - Credit Card Disputes	209	-	-	-
6906 - Water	700,870	550,000	550,000	500,000
6907 - Electricity	970,083	863,000	863,000	800,000
6908 - Telephone/Internet	356,796	240,000	405,000	355,000
6909 - Gasoline & Diesel Fuel	330,932	275,000	275,000	300,000
6912 - Natural Gas	16,862	15,000	15,000	15,000
6913 - Resident Vehicle Rebate Prog	31,500	-	-	-
6915 - Third Party Administration	21,913	16,500	16,500	101,500
6916 - Toll Roads Expense	6,641	6,700	6,700	6,800
6918 - Pass-Through Waived Permit Fee	931	-	-	-
6930 - Employee Leadership & Wellness	225	-	-	3,000
6932 - Election Costs	-	-	-	75,000
6999 - Emergency/One Time Expenses	25,753	-	-	70,000
TOTAL OPERATING EXPENSES	**21,668,704**	**22,940,837**	**21,854,938**	**23,301,265**
TRANSFER OUT				
8219 - Transfer Out - Street Lighting District	69,855	61,000	61,000	61,000
TOTAL TRANSFERS OUT	**69,855**	**61,000**	**61,000**	**61,000**
TOTAL OPERATING EXPENSES	**53,251,354**	**52,312,758**	**53,250,113**	**53,856,884**
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	5,652,305	-	2,191,679	-
9200 - Furniture & Fixtures	4,745	5,750	5,750	-
9300 - Machinery & Equipment	310,543	-	(294,722)	-
9301 - Vehicles	110,847	-	170,000	-
9303 - Office Equipment	1,413	500	500	-

PROPOSED BUDGET **FUND** **101 - General Fund**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
9304 - Computer Hardware	303	-	-	-
9305 - Sidewalk Replacement	-	-	200,000	-
9307 - Improvements Other than Building	55,698	-	54,052	-
9400 - Infrastructure - Parks	14,799	-	54,280	-
9500 - Infrastructure - Sewer	-	-	8,731	-
9600 - Infrastructure - Streets	193,652	-	1,988	-
9900 - Infrastructure - Major Studies	204,387	-	19,415	-
TOTAL CAPITAL AND EQUIPMENT	**6,548,690**	**6,250**	**2,411,672**	**-**
LEGACY ACCOUNTS				
DNU-4950 - Interfund Transfer In	(1,941,967)	-	-	-
DNU-6133 - R & M/Sewers/Storm Drains	47,429	104,000	104,000	-
DNU-6299 - Other Purchased Services	171,455	84,200	10,900	-
DNU-6301 - Special Department Expenses	-	51,250	46,750	-
DNU-6399 - Other Supplies	50	15,000	5,000	-
DNU-6906 - CalPERS-Fire Term. Principal	223,058	-	-	-
DNU-6916 - CalPERS-Fire Term Interest	2,299	-	-	-
DNU-6999 - Other Expenditure	50,195	81,000	32,134	-
DNU-7016 Transfer in UUT	-	(222,682)	(222,682)	-
DNU-7047 Transfer in CFD	-	(50,711)	(50,711)	-
TOTAL LEGACY ACCOUNT	**(1,447,482)**	**62,057**	**(74,609)**	**-**
(INC)/DEC TO FUND BALANCE		**(888,600)**	**(45,851)**	**(2,633,097)**

SPECIAL REVENUE FUNDS

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET **FUND** **102 - Measure U**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4101 - Measure U Sales Taxes	(8,716,928)	(8,886,000)	(9,286,000)	(9,286,000)
TOTAL REVENUE	**(8,716,928)**	**(8,886,000)**	**(9,286,000)**	**(9,286,000)**
TOTAL OPERATING REVENUE	**(8,716,928)**	**(8,886,000)**	**(9,286,000)**	**(9,286,000)**
OPERATING EXPENSES				
6400 - Professional Services	165,220	-	92,786	-
6504 - Staff Training	218	-	-	-
TOTAL OPERATING EXPENSES	**165,438**	**-**	**92,786**	**-**
TRANSFER OUT				
8101 - Transfer Out - General Fund	4,299,784	4,443,000	4,643,000	5,571,600
TOTAL TRANSFERS OUT	**4,299,784**	**4,443,000**	**4,643,000**	**5,571,600**
TOTAL OPERATING EXPENSES	**4,465,222**	**4,443,000**	**4,735,786**	**5,571,600**
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	136,098	-	604,344	1,411,313
9300 - Machinery & Equipment	106,744	1,100,000	1,076,256	40,000
9301 - Vehicles	462,662	-	-	125,000
9302 - Infrastructure- Network/Server	47,859	-	-	60,000
9304 - Computer Hardware	95,782	-	-	-
9400 - Infrastructure - Parks	248,558	-	99,408	400,000
9600 - Infrastructure - Streets	2,061,806	3,279,172	4,046,194	1,808,688
9700 - Infrastructure - Storm Drain	-	-	-	235,000
9800 - Infrastructure - Traffic	47	58,110	58,110	-
9900 - Infrastructure - Major Studies	54,808	-	95,289	-
TOTAL CAPITAL AND EQUIPMENT	**3,214,364**	**4,437,282**	**5,979,601**	**4,080,001**
(INC)/DEC TO FUND BALANCE		**(5,718)**	**1,429,387**	**365,601**

PROPOSED BUDGET **FUND** **103 - Centennial Event**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4607 - Special Events	(10,000)	-	(70,000)	(130,500)
TOTAL REVENUE	**(10,000)**	**-**	**(70,000)**	**(130,500)**
TOTAL OPERATING REVENUE	**(10,000)**	**-**	**(70,000)**	**(130,500)**
OPERATING EXPENSES				
6108 - Equipment & Tool Rental	-	-	-	79,000
6113 - Books & Periodicals	-	-	15,000	-
6117 - Uniforms	-	-	24,000	-
6122 - Other Supplies	1,400	-	7,500	5,500
6304 - Entertainment Services	-	-	20,000	25,000
6312 - Printing & Binding	-	-	7,500	3,000
6315 - Community Programs	-	-	24,751	7,500
6400 - Professional Services	-	-	-	8,500
6410 - Photo Services & Supplies	-	-	8,500	2,000
TOTAL OPERATING EXPENSES	**1,400**	**-**	**107,251**	**130,500**
TOTAL OPERATING EXPENSES	**1,400**	**-**	**107,251**	**130,500**
(INC)/DEC TO FUND BALANCE		**-**	**37,251**	**-**

PROPOSED BUDGET **FUND** **201 - Air Quality Management**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4517 - AB2766 Air Quality	(69,100)	-	-	-
4521 - Other Intergovernmental Rev	(25,000)	-	-	-
4700 - Interest Revenue	(9,925)	-	-	-
TOTAL REVENUE	**(104,025)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(104,025)**	**-**	**-**	**-**
OPERATING EXPENSES				
6315 - Community Programs	34,006	-	-	-
TOTAL OPERATING EXPENSES	**34,006**	**-**	**-**	**-**
TOTAL OPERATING EXPENSES	**34,006**	**-**	**-**	**-**
CAPITAL AND EQUIPMENT				
9800 - Infrastructure - Traffic	-	-	173,333	38,390
TOTAL CAPITAL AND EQUIPMENT	**-**	**-**	**173,333**	**38,390**
(INC)/DEC TO FUND BALANCE		**-**	**173,333**	**38,390**

PROPOSED BUDGET **FUND** **203 - CalRecycle Grant**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4700 - Interest Revenue	(3,777)	-	-	-
TOTAL REVENUE	**(3,777)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(3,777)**	**-**	**-**	**-**
OPERATING EXPENSES				
6400 - Professional Services	32,826	18,774	18,774	-
TOTAL OPERATING EXPENSES	**32,826**	**18,774**	**18,774**	**-**
TOTAL OPERATING EXPENSES	**32,826**	**18,774**	**18,774**	**-**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	22,668	75,257	75,257	-
DNU-6301 - Special Department Expenses	-	2,649	2,649	-
DNU-6499 - Other Program Expenditures	-	5,000	5,000	-
TOTAL LEGACY ACCOUNT	**22,668**	**82,906**	**82,906**	**-**
(INC)/DEC TO FUND BALANCE		**101,680**	**101,680**	**-**

PROPOSED BUDGET **FUND** **204 - CDBG**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4510 - Federal Grants	(85,772)	(492,285)	(492,285)	(317,285)
TOTAL REVENUE	**(85,772)**	**(492,285)**	**(492,285)**	**(317,285)**
TOTAL OPERATING REVENUE	**(85,772)**	**(492,285)**	**(492,285)**	**(317,285)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	42,957	-	-	-
5001 - Salaries/Part-Time	65,929	-	-	-
5003 - Overtime	198	-	-	-
5005 - Alternative H&W Payout	163	-	-	-
5012 - Interfund Salaries	-	88,106	88,106	67,106
5101 - Life Ins Allocation	63	-	-	-
5103 - Optical Ins Allocation	37	-	-	-
5107 - Medicare	1,475	-	-	-
5109 - Employers' PARS/ARS	2,069	-	-	-
5110 - Employer Retirement Contribution	3,924	-	-	-
5115 - Emp Bnft/Insurance Premiums	9	-	-	-
5116 - Health Insurance Premiums	3,433	-	-	-
5117 - Dental Insurance Premiums	207	-	-	-
5122 - LTD Ins Premium	171	-	-	-
5124 - STD Ins Premium	105	-	-	-
5125 - Other Employee Benefits	(9)	-	-	-
TOTAL SALARY AND BENEFITS	**120,731**	**88,106**	**88,106**	**67,106**
OPERATING EXPENSES				
6315 - Community Programs	20,812	229,179	229,179	73,500
TOTAL OPERATING EXPENSES	**20,812**	**229,179**	**229,179**	**73,500**
TOTAL OPERATING EXPENSES	**141,543**	**317,285**	**317,285**	**140,606**
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	-	175,000	175,000	176,679
TOTAL CAPITAL AND EQUIPMENT	**-**	**175,000**	**175,000**	**176,679**
(INC)/DEC TO FUND BALANCE		-	-	-

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **205 - County Annexation**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4700 - Interest Revenue	(22,134)	-	-	-
TOTAL REVENUE	**(22,134)**	-	-	-
TOTAL OPERATING REVENUE	**(22,134)**	-	-	-
OPERATING EXPENSES				
6931 - Receivable Write off	695,975	-	-	-
TOTAL OPERATING EXPENSES	**695,975**	-	-	-
TRANSFER OUT				
8101 - Transfer Out - General Fund	-	-	-	775,897
TOTAL TRANSFERS OUT	-	-	-	**775,897**
TOTAL OPERATING EXPENSES	**695,975**	-	-	**775,897**
(INC)/DEC TO FUND BALANCE		-	-	**775,897**

PROPOSED BUDGET **FUND** **206 - EIFD**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4000 - Current Year-Secured	(233,999)	-	-	(320,000)
4700 - Interest Revenue	(3,338)	-	-	-
TOTAL REVENUE	**(237,337)**	**-**	**-**	**(320,000)**
TOTAL OPERATING REVENUE	**(237,337)**	**-**	**-**	**(320,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	-	-	-	32,000
5101 - Life Ins Allocation	-	-	-	100
5105 - STD Ins Allocation	-	-	-	100
5107 - Medicare	-	-	-	100
5110 - Employer Retirement Contribution	-	-	-	3,400
5116 - Health Insurance Premiums	-	-	-	3,800
5117 - Dental Insurance Premiums	-	-	-	100
5119 - Optical Insurance Premiums	-	-	-	100
5122 - LTD Ins Premium	-	-	-	200
5125 - Other Employee Benefits	-	-	-	100
TOTAL SALARY AND BENEFITS	**-**	**-**	**-**	**40,000**
OPERATING EXPENSES				
6313 - Public Notice	(495)	-	-	5,000
6400 - Professional Services	2,295	-	-	-
6901 - City Admin Services	4,951	-	-	-
TOTAL OPERATING EXPENSES	**6,752**	**-**	**-**	**5,000**
TOTAL OPERATING EXPENSES	**6,752**	**-**	**-**	**45,000**
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	4,850	150,000	10,054,706	-
9900 - Infrastructure - Major Studies	36,407	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**41,257**	**150,000**	**10,054,706**	**-**
(INC)/DEC TO FUND BALANCE		**150,000**	**10,054,706**	**(275,000)**

PROPOSED BUDGET **FUND** **207 - Explorer Grant NOC**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4700 - Interest Revenue	(3,074)	-	-	-
TOTAL REVENUE	**(3,074)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(3,074)**	**-**	**-**	**-**
OPERATING EXPENSES				
6117 - Uniforms	17,938	-	(2,700)	5,000
6122 - Other Supplies	2,425	-	-	-
6501 - Travel	2,162	-	600	2,000
6504 - Staff Training	-	-	2,100	2,750
6905 - Credit Card Disputes	720	-	-	-
TOTAL OPERATING EXPENSES	**23,245**	**-**	**-**	**9,750**
TOTAL OPERATING EXPENSES	**23,245**	**-**	**-**	**9,750**
(INC)/DEC TO FUND BALANCE		**-**	**-**	**9,750**

PROPOSED BUDGET **FUND** **208 - General Plan Update Fees**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4300 - General Plan Update Fee	(267,412)	-	-	(200,000)
4511 - State Grants	(150,000)	-	-	-
4700 - Interest Revenue	(38,295)	-	-	-
TOTAL REVENUE	**(455,707)**	**-**	**-**	**(200,000)**
TOTAL OPERATING REVENUE	**(455,707)**	**-**	**-**	**(200,000)**
OPERATING EXPENSES				
6400 - Professional Services	-	200,000	200,000	200,000
6406 - Special Studies	118,849	-	-	-
TOTAL OPERATING EXPENSES	**118,849**	**200,000**	**200,000**	**200,000**
TOTAL OPERATING EXPENSES	**118,849**	**200,000**	**200,000**	**200,000**
CAPITAL AND EQUIPMENT				
9900 - Infrastructure - Major Studies	49,603	-	602,409	-
TOTAL CAPITAL AND EQUIPMENT	**49,603**	**-**	**602,409**	**-**
(INC)/DEC TO FUND BALANCE		**200,000**	**802,409**	**-**

PROPOSED BUDGET **FUND** **210 - Landscape Maintenance**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4209 - Landscape Maint Assessments	(459,865)	(457,992)	(457,992)	(507,834)
TOTAL REVENUE	**(459,865)**	**(457,992)**	**(457,992)**	**(507,834)**
TOTAL OPERATING REVENUE	**(459,865)**	**(457,992)**	**(457,992)**	**(507,834)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	7,785	3,700	3,700	3,600
5003 - Overtime	1,015	1,100	1,100	1,100
5005 - Alternative H&W Payout	-	100	100	38
5010 - Leave Buyback	-	200	200	-
5101 - Life Ins Allocation	13	100	100	100
5103 - Optical Ins Allocation	23	100	100	-
5105 - STD Ins Allocation	-	-	-	100
5107 - Medicare	128	100	100	100
5109 - Employers' PARS/ARS	53	100	100	100
5110 - Employer Retirement Contribution	587	300	300	300
5111 - 457(b)Defined Contribution Plan	23	-	-	-
5115 - Emp Bnft/Insurance Premiums	3	-	-	-
5116 - Health Insurance Premiums	1,135	700	700	700
5117 - Dental Insurance Premiums	138	100	100	100
5118 - Life Insurance Premiums	(1)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	100
5122 - LTD Ins Premium	31	100	100	100
5124 - STD Ins Premium	19	100	100	-
5125 - Other Employee Benefits	(3)	100	100	-
TOTAL SALARY AND BENEFITS	**10,950**	**6,900**	**6,900**	**6,438**
OPERATING EXPENSES				
6011 - Landscaping	68,837	90,025	90,025	97,725
6122 - Other Supplies	93	-	-	-
6906 - Water	362,829	301,518	301,518	301,518
6907 - Electricity	20,727	25,000	25,000	25,000
6908 - Telephone/Internet	6,893	12,424	12,424	12,424
TOTAL OPERATING EXPENSES	**459,380**	**428,967**	**428,967**	**436,667**
TOTAL OPERATING EXPENSES	**470,329**	**435,867**	**435,867**	**443,105**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	5,000	5,000	-
TOTAL LEGACY ACCOUNT	**-**	**5,000**	**5,000**	**-**
(INC)/DEC TO FUND BALANCE		**(17,125)**	**(17,125)**	**(64,730)**

PROPOSED BUDGET **FUND** **211 - Measure M**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4507 - Measure M - Turnback	(1,126,154)	(1,168,171)	(1,168,171)	(1,168,171)
4513 - County Grants	(70,932)	(70,770)	(70,770)	(75,000)
4700 - Interest Revenue	(18,006)	-	-	-
TOTAL REVENUE	**(1,215,092)**	**(1,238,941)**	**(1,238,941)**	**(1,243,171)**
TOTAL OPERATING REVENUE	**(1,215,092)**	**(1,238,941)**	**(1,238,941)**	**(1,243,171)**
OPERATING EXPENSES				
6205 - Principal/Bonds/COP's/Leases	460,400	502,314	502,314	-
6206 - Interest/Bonds/COP's/Leases	25,848	-	-	-
6315 - Community Programs	136,025	70,770	70,770	75,000
TOTAL OPERATING EXPENSES	**622,273**	**573,084**	**573,084**	**75,000**
TOTAL OPERATING EXPENSES	**622,273**	**573,084**	**573,084**	**75,000**
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	754,931	654,176	1,102,245	1,198,336
TOTAL CAPITAL AND EQUIPMENT	**754,931**	**654,176**	**1,102,245**	**1,198,336**
(INC)/DEC TO FUND BALANCE		**(11,681)**	**436,388**	**30,165**

PROPOSED BUDGET **FUND** **212 - NOC-Public Safety Grant**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4511 - State Grants	(239,000)	-	-	-
4700 - Interest Revenue	(4,216)	-	-	-
TOTAL REVENUE	**(243,216)**	-	-	-
TOTAL OPERATING REVENUE	**(243,216)**	-	-	-
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	-	70,600	70,600	-
5005 - Alternative H&W Payout	-	700	700	-
5101 - Life Ins Allocation	-	100	100	-
5103 - Optical Ins Allocation	-	200	200	-
5107 - Medicare	-	600	600	-
5110 - Employer Retirement Contribution	-	19,400	19,400	-
5116 - Health Insurance Premiums	-	11,900	11,900	-
5117 - Dental Insurance Premiums	-	800	800	-
5122 - LTD Ins Premium	-	300	300	-
5124 - STD Ins Premium	-	200	200	-
5125 - Other Employee Benefits	-	100	100	-
TOTAL SALARY AND BENEFITS	-	**104,900**	**104,900**	-
TOTAL OPERATING EXPENSES	-	**104,900**	**104,900**	-
(INC)/DEC TO FUND BALANCE		**104,900**	**104,900**	-

PROPOSED BUDGET **FUND** **214 - PEG**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4602 - PEG Cable Fees	(64,120)	(75,000)	(75,000)	(70,000)
4700 - Interest Revenue	(2,635)	-	-	-
TOTAL REVENUE	**(66,755)**	**(75,000)**	**(75,000)**	**(70,000)**
TOTAL OPERATING REVENUE	**(66,755)**	**(75,000)**	**(75,000)**	**(70,000)**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	2,408	-	-	-
6112 - Office Supplies	31	-	-	-
6122 - Other Supplies	488	-	-	-
6300 - Dept. Contract Services	28,711	-	-	35,000
6410 - Photo Services & Supplies	-	-	3,000	5,000
TOTAL OPERATING EXPENSES	**31,638**	**-**	**3,000**	**40,000**
TOTAL OPERATING EXPENSES	**31,638**	**-**	**3,000**	**40,000**
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	6,385	-	62,615	-
TOTAL CAPITAL AND EQUIPMENT	**6,385**	**-**	**62,615**	**-**
(INC)/DEC TO FUND BALANCE		**(75,000)**	**(9,385)**	**(30,000)**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **215 - Placentia Navigation Center**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4508 - County Contribution	(1,250,000)	(625,000)	(625,000)	(625,000)
4509 - NSPA Cities Operating Contrib	(3,195,976)	(2,043,085)	(2,043,085)	(1,896,600)
4515 - SB2 Direct Funds to City	(841,047)	(500,000)	(500,000)	(500,000)
4516 - SB2 Direct to City - Admin	(44,266)	(25,000)	(25,000)	(45,000)
TOTAL REVENUE	**(5,331,289)**	**(3,193,085)**	**(3,193,085)**	**(3,066,600)**
TOTAL OPERATING REVENUE	**(5,331,289)**	**(3,193,085)**	**(3,193,085)**	**(3,066,600)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	34,927	120,000	120,000	-
5003 - Overtime	994	-	-	-
5005 - Alternative H&W Payout	-	800	800	-
5008 - Other Salaries & Wages	52	-	-	-
5010 - Leave Buyback	-	2,400	2,400	-
5011 - Contra - Salaries	-	-	-	45,000
5101 - Life Ins Allocation	46	200	200	-
5103 - Optical Ins Allocation	74	300	300	-
5107 - Medicare	522	900	900	-
5110 - Employer Retirement Contribution	7,282	23,300	23,300	-
5115 - Emp Bnft/Insurance Premiums	7	-	-	-
5116 - Health Insurance Premiums	6,628	20,500	20,500	-
5117 - Dental Insurance Premiums	328	1,000	1,000	-
5122 - LTD Ins Premium	135	500	500	-
5124 - STD Ins Premium	83	300	300	-
5125 - Other Employee Benefits	(7)	100	100	-
TOTAL SALARY AND BENEFITS	**51,072**	**170,300**	**170,300**	**45,000**
OPERATING EXPENSES				
6002 - Repair & Maint/Facilities	-	-	99,184	100,000
6114 - Postage	19	-	-	-
6122 - Other Supplies	-	-	816	-
6209 - Lease Expenditure	22,500	31,185	31,185	32,000
6300 - Dept. Contract Services	2,729,938	2,380,000	2,380,000	2,380,000
6301 - Alarm Monitoring	-	5,000	5,000	5,000
6503 - Meetings & Conferences	799	1,000	1,000	1,000
6800 - Property Taxes	-	-	-	2,500
6803 - SB2 Allocations to NSPA - Oper	161,567	500,000	500,000	500,000
6908 - Telephone/Internet	-	3,600	3,600	3,600
6999 - Emergency/One Time Expenses	8,362	-	-	-
TOTAL OPERATING EXPENSES	**2,923,185**	**2,920,785**	**3,020,785**	**3,024,100**
TOTAL OPERATING EXPENSES	**2,974,257**	**3,091,085**	**3,191,085**	**3,069,100**
LEGACY ACCOUNTS				
DNU-6999 - Other Expenditure	65,441	100,000	-	-
TOTAL LEGACY ACCOUNT	**65,441**	**100,000**	**-**	**-**
(INC)/DEC TO FUND BALANCE		**(2,000)**	**(2,000)**	**2,500**

PROPOSED BUDGET **FUND** **216 - Public Safety CFD 2014-01**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4208 - CFD Assessments	(202,949)	(210,000)	(210,000)	(507,834)
4700 - Interest Revenue	(11,857)	-	-	-
TOTAL REVENUE	**(214,806)**	**(210,000)**	**(210,000)**	**(507,834)**
TOTAL OPERATING REVENUE	**(214,806)**	**(210,000)**	**(210,000)**	**(507,834)**
OPERATING EXPENSES				
6204 - Vehicle Lease	-	100,000	100,000	-
6908 - Telephone/Internet	2,462	-	-	44,000
TOTAL OPERATING EXPENSES	**2,462**	**100,000**	**100,000**	**44,000**
TOTAL OPERATING EXPENSES	**2,462**	**100,000**	**100,000**	**44,000**
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	42,280	-	98,577	823,687
TOTAL CAPITAL AND EQUIPMENT	**42,280**	**-**	**98,577**	**823,687**
(INC)/DEC TO FUND BALANCE		**(110,000)**	**(11,423)**	**359,853**

PROPOSED BUDGET **FUND** **217 - State Gas Tax - RMRA**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4505 - Rd Maint RehabAcct(RMRA)(2031)	(1,174,051)	(1,414,458)	(1,414,458)	(1,514,655)
4700 - Interest Revenue	(28,809)	-	-	-
TOTAL REVENUE	**(1,202,860)**	**(1,414,458)**	**(1,414,458)**	**(1,514,655)**
TOTAL OPERATING REVENUE	**(1,202,860)**	**(1,414,458)**	**(1,414,458)**	**(1,514,655)**
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	1,554,320	1,414,458	1,632,534	1,514,655
9800 - Infrastructure - Traffic	52,734	-	47,266	-
TOTAL CAPITAL AND EQUIPMENT	**1,607,054**	**1,414,458**	**1,679,801**	**1,514,655**
(INC)/DEC TO FUND BALANCE		**-**	**265,343**	**-**

PROPOSED BUDGET **FUND** **218 - State Gas Tax**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4501 - State Gas Tax (2103)	(499,449)	(475,274)	(475,274)	(527,753)
4502 - State Gas Tax (2105)	(324,795)	(322,462)	(322,462)	(352,899)
4503 - State Gas Tax (2106)	(214,024)	(215,556)	(215,556)	(229,976)
4504 - State Gas Tax (2107)	(430,863)	(453,736)	(453,736)	(471,906)
4506 - State Gas Tax (2107.5)	(7,500)	(7,500)	(7,500)	(7,500)
4700 - Interest Revenue	(14,492)	-	-	-
4804 - Reimbursements/Other Revenue	1,266	-	-	-
TOTAL REVENUE	**(1,489,858)**	**(1,474,528)**	**(1,474,528)**	**(1,590,034)**
TOTAL OPERATING REVENUE	**(1,489,858)**	**(1,474,528)**	**(1,474,528)**	**(1,590,034)**
SALARY AND BENEFITS				
5012 - Interfund Salaries	759,524	657,000	657,000	657,000
TOTAL SALARY AND BENEFITS	**759,524**	**657,000**	**657,000**	**657,000**
OPERATING EXPENSES				
6011 - Landscaping	109,699	139,000	139,000	139,000
6012 - Tree Maintenance	97,091	162,000	162,000	162,000
TOTAL OPERATING EXPENSES	**206,790**	**301,000**	**301,000**	**301,000**
TRANSFER OUT				
8701 - Transfer Out - Gas Tax Debt Service	404,317	403,300	403,300	401,049
TOTAL TRANSFERS OUT	**404,317**	**403,300**	**403,300**	**401,049**
TOTAL OPERATING EXPENSES	**1,370,630**	**1,361,300**	**1,361,300**	**1,359,049**
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	-	151,548	151,548	-
TOTAL CAPITAL AND EQUIPMENT	**-**	**151,548**	**151,548**	**-**
(INC)/DEC TO FUND BALANCE		**38,320**	**38,320**	**(230,985)**

PROPOSED BUDGET **FUND** **219 - Street Lighting District**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4012 - Street Light Assessments	(131,759)	(136,245)	(136,245)	(140,934)
TOTAL REVENUE	**(131,759)**	**(136,245)**	**(136,245)**	**(140,934)**
TRANSFER IN				
7101 - Transfer in - General Fund	(69,855)	(61,000)	(61,000)	(56,311)
TOTAL TRANSFERS IN	**(69,855)**	**(61,000)**	**(61,000)**	**(56,311)**
TOTAL OPERATING REVENUE	**(201,614)**	**(197,245)**	**(197,245)**	**(197,245)**
OPERATING EXPENSES				
6907 - Electricity	201,614	197,245	197,245	197,245
TOTAL OPERATING EXPENSES	**201,614**	**197,245**	**197,245**	**197,245**
TOTAL OPERATING EXPENSES	**201,614**	**197,245**	**197,245**	**197,245**
(INC)/DEC TO FUND BALANCE		-	-	-

PROPOSED BUDGET **FUND** **220 - Suppl Law Enforcement**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4511 - State Grants	(194,663)	(191,000)	(191,000)	(195,000)
4700 - Interest Revenue	(10,276)	-	-	-
TOTAL REVENUE	**(204,940)**	**(191,000)**	**(191,000)**	**(195,000)**
TOTAL OPERATING REVENUE	**(204,940)**	**(191,000)**	**(191,000)**	**(195,000)**
TRANSFER OUT				
8101 - Transfer Out - General Fund	194,663	428,022	428,022	195,000
TOTAL TRANSFERS OUT	**194,663**	**428,022**	**428,022**	**195,000**
TOTAL OPERATING EXPENSES	**194,663**	**428,022**	**428,022**	**195,000**
(INC)/DEC TO FUND BALANCE		**237,022**	**237,022**	**-**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **221 - Technology Impact Fees**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4301 - Technology Fee	(161,479)	(130,000)	(130,000)	(130,000)
4700 - Interest Revenue	(16,425)	-	-	-
TOTAL REVENUE	**(177,903)**	**(130,000)**	**(130,000)**	**(130,000)**
TOTAL OPERATING REVENUE	**(177,903)**	**(130,000)**	**(130,000)**	**(130,000)**
OPERATING EXPENSES				
6400 - Professional Services	3,297	-	131,385	-
TOTAL OPERATING EXPENSES	**3,297**	**-**	**131,385**	**-**
TOTAL OPERATING EXPENSES	**3,297**	**-**	**131,385**	**-**
CAPITAL AND EQUIPMENT				
9300 - Machinery & Equipment	-	170,535	170,535	-
9302 - Infrastructure- Network/Server	-	50,000	50,000	80,000
9304 - Computer Hardware	-	75,000	75,000	60,000
TOTAL CAPITAL AND EQUIPMENT	**-**	**295,535**	**295,535**	**140,000**
(INC)/DEC TO FUND BALANCE		**165,535**	**296,920**	**10,000**

PROPOSED BUDGET **FUND** **223 - TOD District CFD 2018-01**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4208 - CFD Assessments	(95,542)	(95,900)	(95,900)	(102,039)
4700 - Interest Revenue	(2,284)	-	-	-
TOTAL REVENUE	**(97,826)**	**(95,900)**	**(95,900)**	**(102,039)**
TOTAL OPERATING REVENUE	**(97,826)**	**(95,900)**	**(95,900)**	**(102,039)**
OPERATING EXPENSES				
6001 - R & M/Sewer & Storm Drain	-	7,500	7,500	17,500
6002 - Repair & Maint/Facilities	-	15,000	15,000	15,000
6011 - Landscaping	1,603	10,000	10,000	16,626
6122 - Other Supplies	7,991	-	-	-
6906 - Water	1,250	6,500	6,500	6,500
6907 - Electricity	1,311	1,200	1,200	1,200
TOTAL OPERATING EXPENSES	**12,155**	**40,200**	**40,200**	**56,826**
TOTAL OPERATING EXPENSES	**12,155**	**40,200**	**40,200**	**56,826**
LEGACY ACCOUNTS				
DNU-6133 - R & M/Sewers/Storm Drains	-	10,000	10,000	-
TOTAL LEGACY ACCOUNT	**-**	**10,000**	**10,000**	**-**
(INC)/DEC TO FUND BALANCE		**(45,700)**	**(45,700)**	**(45,213)**

PROPOSED BUDGET **FUND** **224 - Federal Grants**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4510 - Federal Grants	(1,957)	-	-	-
TOTAL REVENUE	**(1,957)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(1,957)**	**-**	**-**	**-**
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	-	2,647,047	2,647,047	167,321
TOTAL CAPITAL AND EQUIPMENT	**-**	**2,647,047**	**2,647,047**	**167,321**
(INC)/DEC TO FUND BALANCE		**2,647,047**	**2,647,047**	**167,321**

PROPOSED BUDGET **FUND** **225 - State Grants**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
CAPITAL AND EQUIPMENT				
9400 - Infrastructure - Parks	-	712,350	712,350	-
9800 - Infrastructure - Traffic	-	372,990	372,990	-
TOTAL CAPITAL AND EQUIPMENT	**-**	**1,085,340**	**1,085,340**	**-**
(INC)/DEC TO FUND BALANCE		**1,085,340**	**1,085,340**	**-**

PROPOSED BUDGET **FUND** **226 - County Grants**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4513 - County Grants	-	-	(272,800)	(250,000)
TOTAL REVENUE	**-**	**-**	**(272,800)**	**(250,000)**
TOTAL OPERATING REVENUE	**-**	**-**	**(272,800)**	**(250,000)**
CAPITAL AND EQUIPMENT				
9800 - Infrastructure - Traffic	-	-	272,800	-
TOTAL CAPITAL AND EQUIPMENT	**-**	**-**	**272,800**	**-**
(INC)/DEC TO FUND BALANCE		-	-	**(250,000)**

PROPOSED BUDGET **FUND** **228 - Asset Seizure DOJ**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4522 - Asset Seizure Funds	(51,733)	-	-	-
4700 - Interest Revenue	(10,571)	-	-	-
4804 - Reimbursements/Other Revenue	(11,441)	-	-	-
TOTAL REVENUE	**(73,745)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(73,745)**	**-**	**-**	**-**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	7,931	20,000	20,000	-
6117 - Uniforms	1,307	20,000	20,000	-
6122 - Other Supplies	8,099	-	214,364	-
6501 - Travel	1,190	-	10,000	-
6504 - Staff Training	22,292	30,000	30,000	-
6802 - Payments to Other Agencies	3,181	-	-	-
TOTAL OPERATING EXPENSES	**44,001**	**70,000**	**294,364**	**-**
TOTAL OPERATING EXPENSES	**44,001**	**70,000**	**294,364**	**-**
CAPITAL AND EQUIPMENT				
9300 - Machinery & Equipment	3,259	10,000	26,254	-
9301 - Vehicles	3,194	10,000	10,000	-
TOTAL CAPITAL AND EQUIPMENT	**6,452**	**20,000**	**36,254**	**-**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	240,618	-	-
TOTAL LEGACY ACCOUNT	**-**	**240,618**	**-**	**-**
(INC)/DEC TO FUND BALANCE		**330,618**	**330,618**	**-**

PROPOSED BUDGET **FUND** **229 - Asset Seizure Treasury**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4522 - Asset Seizure Funds	(34,910)	-	-	-
4700 - Interest Revenue	(29,393)	-	-	-
TOTAL REVENUE	**(64,303)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(64,303)**	**-**	**-**	**-**
OPERATING EXPENSES				
6122 - Other Supplies	4,387	-	(29,235)	-
6400 - Professional Services	-	-	3,000	-
6504 - Staff Training	4,870	-	-	-
TOTAL OPERATING EXPENSES	**9,257**	**-**	**(26,235)**	**-**
TRANSFER OUT				
8101 - Transfer Out - General Fund	-	-	1,000,000	-
TOTAL TRANSFERS OUT	**-**	**-**	**1,000,000**	**-**
TOTAL OPERATING EXPENSES	**9,257**	**-**	**973,765**	**-**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	26,235	52,470	-
TOTAL LEGACY ACCOUNT	**-**	**26,235**	**52,470**	**-**
(INC)/DEC TO FUND BALANCE		**26,235**	**1,026,235**	**-**

PROPOSED BUDGET **FUND** **230 - Old Town CFD 2024-01**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4208 - CFD Assessments	(1,059)	-	-	(2,879)
TOTAL REVENUE	**(1,059)**	**-**	**-**	**(2,879)**
TOTAL OPERATING REVENUE	**(1,059)**	**-**	**-**	**(2,879)**
OPERATING EXPENSES				
6313 - Public Notice	39	-	-	-
TOTAL OPERATING EXPENSES	**39**	**-**	**-**	**-**
TOTAL OPERATING EXPENSES	**39**	**-**	**-**	**-**
(INC)/DEC TO FUND BALANCE		**-**	**-**	**(2,879)**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **301 - Public Safety Impact Fee**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(157,287)	-	-	-
4700 - Interest Revenue	(4,831)	-	-	-
TOTAL REVENUE	**(162,118)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(162,118)**	**-**	**-**	**-**
OPERATING EXPENSES				
6002 - Repair & Maint/Facilities	-	60,390	120,780	-
6602 - Software Maintenance	(1,575)	-	-	-
TOTAL OPERATING EXPENSES	**(1,575)**	**60,390**	**120,780**	**-**
TOTAL OPERATING EXPENSES	**(1,575)**	**60,390**	**120,780**	**-**
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	12,592	-	64,624	-
9300 - Machinery & Equipment	1,575	7,291	7,291	-
TOTAL CAPITAL AND EQUIPMENT	**14,167**	**7,291**	**71,915**	**-**
(INC)/DEC TO FUND BALANCE	**(149,525)**	**67,681**	**192,695**	**-**

PROPOSED BUDGET **FUND** **302 - Quimby In Lieu Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	-	-	-	-
4700 - Interest Revenue	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL OPERATING REVENUE	-	-	-	-
CAPITAL AND EQUIPMENT				
9400 - Infrastructure - Parks	-	-	-	-
9800 - Infrastructure - Traffic	-	-	-	-
TOTAL CAPITAL AND EQUIPMENT	-	-	-	-
(INC)/DEC TO FUND BALANCE		-	-	-

PROPOSED BUDGET **FUND** **303 - Traffic Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(272,009)	-	-	-
4700 - Interest Revenue	(9,662)	-	-	-
TOTAL REVENUE	**(281,671)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(281,671)**	**-**	**-**	**-**
CAPITAL AND EQUIPMENT				
9800 - Infrastructure - Traffic	-	154,848	412,848	153,560
9900 - Infrastructure - Major Studies	23,309	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**23,309**	**154,848**	**412,848**	**153,560**
(INC)/DEC TO FUND BALANCE		**154,848**	**412,848**	**153,560**

PROPOSED BUDGET **FUND** **304 - Affordable Housing Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(1,044,433)	-	-	-
4700 - Interest Revenue	(48,835)	-	-	-
TOTAL REVENUE	**(1,093,268)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(1,093,268)**	**-**	**-**	**-**
OPERATING EXPENSES				
6400 - Professional Services	3,835	120,000	120,000	40,000
6401 - Management Consulting Servics	-	283,256	283,256	-
TOTAL OPERATING EXPENSES	**3,835**	**403,256**	**403,256**	**40,000**
TOTAL OPERATING EXPENSES	**3,835**	**403,256**	**403,256**	**40,000**
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	-	-	55,000	-
TOTAL CAPITAL AND EQUIPMENT	**-**	**-**	**55,000**	**-**
(INC)/DEC TO FUND BALANCE		**403,256**	**458,256**	**40,000**

PROPOSED BUDGET **FUND** **305 - Sewer Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(226,600)	-	-	-
4700 - Interest Revenue	(4,479)	-	-	-
TOTAL REVENUE	**(231,079)**	-	-	-
TOTAL OPERATING REVENUE	**(231,079)**	-	-	-
(INC)/DEC TO FUND BALANCE		-	-	-

PROPOSED BUDGET **FUND** **306 - Stormdrain Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(13,690)	-	-	-
4700 - Interest Revenue	(703)	-	-	-
TOTAL REVENUE	**(14,393)**	-	-	-
TOTAL OPERATING REVENUE	**(14,393)**	-	-	-
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	25,000	-	-	-
9700 - Infrastructure - Storm Drain	-	-	-	15,000
TOTAL CAPITAL AND EQUIPMENT	**25,000**	-	-	**15,000**
(INC)/DEC TO FUND BALANCE		-	-	**15,000**

PROPOSED BUDGET **FUND** **307 - Parks & Rec Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(480,770)	-	-	-
4700 - Interest Revenue	(17,391)	-	-	-
TOTAL REVENUE	**(498,161)**	-	-	-
TOTAL OPERATING REVENUE	**(498,161)**	-	-	-
OPERATING EXPENSES				
6002 - Repair & Maint/Facilities	-	-	(60,390)	-
TOTAL OPERATING EXPENSES	-	-	**(60,390)**	-
TOTAL OPERATING EXPENSES	-	-	**(60,390)**	-
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	-	-	252,000	-
9300 - Machinery & Equipment	-	60,000	60,000	-
9400 - Infrastructure - Parks	142,556	550,000	521,221	-
TOTAL CAPITAL AND EQUIPMENT	**142,556**	**610,000**	**833,221**	-
(INC)/DEC TO FUND BALANCE		**610,000**	**772,831**	-

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **308 - TOD Sewer Impact Fee**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(1,137)	-	-	-
TOTAL REVENUE	**(1,137)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(1,137)**	**-**	**-**	**-**
OPERATING EXPENSES				
6100 - Advertising/Promotional	303	-	-	-
TOTAL OPERATING EXPENSES	**303**	**-**	**-**	**-**
TOTAL OPERATING EXPENSES	**303**	**-**	**-**	**-**
CAPITAL AND EQUIPMENT				
9500 - Infrastructure - Sewer	72,749	-	53,222	-
TOTAL CAPITAL AND EQUIPMENT	**72,749**	**-**	**53,222**	**-**
(INC)/DEC TO FUND BALANCE		**-**	**53,222**	**-**

PROPOSED BUDGET **FUND** **309 - TOD Streetscape Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4700 - Interest Revenue	(28,633)	-	-	-
TOTAL REVENUE	**(28,633)**	-	-	-
TOTAL OPERATING REVENUE	**(28,633)**	-	-	-
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	185,300	-	-	-
9900 - Infrastructure - Major Studies	240	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**185,540**	-	-	-
(INC)/DEC TO FUND BALANCE		-	-	-

PROPOSED BUDGET **FUND** **310 - TOD Traffic Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4700 - Interest Revenue	(14,492)	-	-	-
TOTAL REVENUE	**(14,492)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(14,492)**	**-**	**-**	**-**
CAPITAL AND EQUIPMENT				
9800 - Infrastructure - Traffic	36,452	-	181,382	-
9900 - Infrastructure - Major Studies	240	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**36,692**	**-**	**181,382**	**-**
(INC)/DEC TO FUND BALANCE		**-**	**181,382**	**-**

PROPOSED BUDGET **FUND** **311 - Fire Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(44,911)	-	-	-
4700 - Interest Revenue	(1,317)	-	-	-
TOTAL REVENUE	**(46,228)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(46,228)**	**-**	**-**	**-**
OPERATING EXPENSES				
6118 - Personal Protection Equipment	54	-	3,611	-
6602 - Software Maintenance	-	-	46,500	-
TOTAL OPERATING EXPENSES	**54**	**-**	**50,111**	**-**
TOTAL OPERATING EXPENSES	**54**	**-**	**50,111**	**-**
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	-	9,909	9,909	-
9304 - Computer Hardware	-	-	19,800	-
TOTAL CAPITAL AND EQUIPMENT	**-**	**9,909**	**29,709**	**-**
(INC)/DEC TO FUND BALANCE		**9,909**	**79,820**	**-**

PROPOSED BUDGET **FUND** **312 - Animal Shelter Impact Fee**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4303 - Development Impact Fees	(1,110)	-	-	-
TOTAL REVENUE	**(1,110)**	-	-	-
TOTAL OPERATING REVENUE	**(1,110)**	-	-	-
(INC)/DEC TO FUND BALANCE		-	-	-

ENTERPRISE FUNDS

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET **FUND** **402 - Sewer Fund**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4615 - Sewer Maintenance Fee	(1,688,229)	(1,250,000)	(1,250,000)	(2,500,000)
4700 - Interest Revenue	(80,367)	-	-	-
TOTAL REVENUE	**(1,768,596)**	**(1,250,000)**	**(1,250,000)**	**(2,500,000)**
TOTAL OPERATING REVENUE	**(1,768,596)**	**(1,250,000)**	**(1,250,000)**	**(2,500,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	52,676	250,700	250,700	266,850
5001 - Salaries/Part-Time	93	-	-	-
5003 - Overtime	1,846	-	-	-
5005 - Alternative H&W Payout	-	2,100	2,100	-
5008 - Other Salaries & Wages	32	-	-	-
5010 - Leave Buyback	-	6,100	6,100	-
5101 - Life Ins Allocation	89	500	500	400
5103 - Optical Ins Allocation	107	600	600	-
5105 - STD Ins Allocation	-	-	-	500
5107 - Medicare	801	900	900	600
5109 - Employers' PARS/ARS	720	200	200	300
5110 - Employer Retirement Contribution	57,537	25,500	25,500	19,700
5111 - 457(b)Defined Contribution Plan	43	-	-	-
5115 - Emp Bnft/Insurance Premiums	14	-	-	-
5116 - Health Insurance Premiums	8,453	35,500	35,500	28,400
5117 - Dental Insurance Premiums	516	2,100	2,100	1,900
5118 - Life Insurance Premiums	(2)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	500
5122 - LTD Ins Premium	221	1,000	1,000	800
5124 - STD Ins Premium	134	700	700	-
5125 - Other Employee Benefits	215	200	200	700
TOTAL SALARY AND BENEFITS	**123,496**	**326,100**	**326,100**	**320,650**
OPERATING EXPENSES				
6001 - R & M/Sewer & Storm Drain	205,229	285,500	285,500	285,500
6122 - Other Supplies	2,962	-	-	-
6303 - Billing Services	13,621	14,805	14,805	14,805
6400 - Professional Services	-	27,800	27,800	27,800
6914 - Sewer User Fees	42,508	43,000	43,000	43,000
TOTAL OPERATING EXPENSES	**264,320**	**371,105**	**371,105**	**371,105**
TOTAL OPERATING EXPENSES	**387,816**	**697,205**	**697,205**	**691,755**
CAPITAL AND EQUIPMENT				
9306 - Depreciation	635,046	-	-	-
9500 - Infrastructure - Sewer	-	-	-	1,840,000
TOTAL CAPITAL AND EQUIPMENT	**635,046**	**-**	**-**	**1,840,000**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	5,000	5,000	5,000
TOTAL LEGACY ACCOUNT	**-**	**5,000**	**5,000**	**5,000**
(INC)/DEC TO FUND BALANCE		**(547,795)**	**(547,795)**	**36,755**

PROPOSED BUDGET **FUND** **403 - Refuse Administration**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4609 - City Admin Fee	(621,987)	(522,400)	(522,400)	(522,400)
4610 - Property Taxes Refuse Contractor Fee	(4,566,833)	(4,579,480)	(4,579,480)	(5,499,279)
4700 - Interest Revenue	(23,363)	-	-	-
4804 - Reimbursements/Other Revenue	(52,356)	(41,000)	(41,000)	(41,000)
4813 - ISF Employee Optical Costs	11,497	-	-	-
TOTAL REVENUE	**(5,253,043)**	**(5,142,880)**	**(5,142,880)**	**(6,062,679)**
TOTAL OPERATING REVENUE	**(5,253,043)**	**(5,142,880)**	**(5,142,880)**	**(6,062,679)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	29,610	224,700	224,700	143,600
5003 - Overtime	53	1,100	1,100	1,100
5005 - Alternative H&W Payout	161	1,800	1,800	2,994
5010 - Leave Buyback	-	3,200	3,200	-
5101 - Life Ins Allocation	49	600	600	300
5103 - Optical Ins Allocation	45	600	600	-
5105 - STD Ins Allocation	-	-	-	500
5107 - Medicare	436	1,700	1,700	1,400
5109 - Employers' PARS/ARS	1,165	200	200	100
5110 - Employer Retirement Contribution	36,924	19,300	19,300	11,500
5111 - 457(b)Defined Contribution Plan	168	-	-	-
5115 - Emp Bnft/Insurance Premiums	6	-	-	-
5116 - Health Insurance Premiums	2,884	44,900	44,900	15,600
5117 - Dental Insurance Premiums	249	2,700	2,700	700
5118 - Life Insurance Premiums	(6)	-	-	-
5119 - Optical Insurance Premiums	4,597	-	-	200
5122 - LTD Ins Premium	126	1,400	1,400	600
5124 - STD Ins Premium	75	900	900	-
5125 - Other Employee Benefits	(6)	100	100	100
TOTAL SALARY AND BENEFITS	**76,534**	**303,200**	**303,200**	**178,694**
OPERATING EXPENSES				
6010 - Disposal	4,619,278	4,579,480	4,579,480	5,499,279
6300 - Dept. Contract Services	175,296	182,300	182,300	435,583
6313 - Public Notice	-	8,700	8,700	4,350
6400 - Professional Services	54,691	75,000	75,000	93,661
TOTAL OPERATING EXPENSES	**4,849,265**	**4,845,480**	**4,845,480**	**6,032,873**
TOTAL OPERATING EXPENSES	**4,925,799**	**5,148,680**	**5,148,680**	**6,211,567**
(INC)/DEC TO FUND BALANCE		**5,800**	**5,800**	**148,888**

INTERNAL SERVICE FUNDS

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET **FUND** **501 - Employee Health and Wellfare**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4609 - City Admin Fee	(41)	-	-	-
4617 - Other Charges for Service	(534,483)	(1,183,200)	(299,259)	(2,184,000)
4808 - ISF Health Ins Reimbursement	(37,936)	-	-	-
4812 - ISF Dental Ins Reimbursement	(67,455)	(139,000)	(139,000)	-
4813 - ISF Employee Optical Costs	9,036	-	-	-
4914 - Section 115 Disbursement	(909,664)	(636,800)	(636,800)	-
TOTAL REVENUE	**(1,540,543)**	**(1,959,000)**	**(1,075,059)**	**(2,184,000)**
TOTAL OPERATING REVENUE	**(1,540,543)**	**(1,959,000)**	**(1,075,059)**	**(2,184,000)**
SALARY AND BENEFITS				
5106 - Dental Claim	203,798	142,000	142,000	142,000
5115 - Emp Bnft/Insurance Premiums	802	-	-	-
5116 - Health Insurance Premiums	837,187	900,000	16,059	-
5117 - Dental Insurance Premiums	7,365	-	-	-
5118 - Life Insurance Premiums	4,684	-	-	-
5119 - Optical Insurance Premiums	10,274	-	-	-
5123 - Pers Survivor Premiums	22,361	-	-	-
5125 - Other Employee Benefits	5,808	-	-	-
5126 - Employer CalPERS UAL	446,569	917,000	917,000	1,250,000
TOTAL SALARY AND BENEFITS	**1,538,847**	**1,959,000**	**1,075,059**	**1,392,000**
OPERATING EXPENSES				
6915 - Third Party Administration	6,119	-	-	-
6933 - Retiree Health Benefit	-	-	-	792,000
TOTAL OPERATING EXPENSES	**6,119**	**-**	**-**	**792,000**
TOTAL OPERATING EXPENSES	**1,544,966**	**1,959,000**	**1,075,059**	**2,184,000**
(INC)/DEC TO FUND BALANCE		-	-	-

PROPOSED BUDGET **FUND** **502 - Risk Management**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4617 - Other Charges for Service	(2,807,976)	(3,589,700)	(3,091,604)	(3,753,000)
4804 - Reimbursements/Other Revenue	(486,344)	-	-	-
4816 - Property Damage Reimbursement	(47,895)	-	-	-
TOTAL REVENUE	**(3,342,214)**	**(3,589,700)**	**(3,091,604)**	**(3,753,000)**
TOTAL OPERATING REVENUE	**(3,342,214)**	**(3,589,700)**	**(3,091,604)**	**(3,753,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	97,958	-	-	87,700
5005 - Alternative H&W Payout	1,250	-	-	-
5011 - Contra - Salaries	14,863	-	-	-
5101 - Life Ins Allocation	140	-	-	200
5103 - Optical Ins Allocation	104	-	-	-
5105 - STD Ins Allocation	-	-	-	200
5107 - Medicare	1,429	-	-	1,300
5110 - Employer Retirement Contribution	6,722	-	-	7,000
5113 - Employee Insurance Claims	16,427	14,000	14,000	-
5115 - Emp Bnft/Insurance Premiums	14	-	-	-
5116 - Health Insurance Premiums	-	-	-	9,000
5117 - Dental Insurance Premiums	641	-	-	1,200
5119 - Optical Insurance Premiums	-	-	-	200
5120 - Workers' Compensation Claims	3,739,118	600,000	600,000	-
5121 - Workers' Comp Premiums	442,943	500,000	1,904	-
5122 - LTD Ins Premium	362	-	-	300
5124 - STD Ins Premium	222	-	-	-
5125 - Other Employee Benefits	(14)	-	-	900
TOTAL SALARY AND BENEFITS	**4,322,177**	**1,114,000**	**615,904**	**108,000**
OPERATING EXPENSES				
6112 - Office Supplies	30	-	-	-
6121 - Ergonomics	227	-	3,000	3,000
6403 - Litigation	-	150,000	150,000	200,000
6503 - Meetings & Conferences	480	-	-	-
6910 - Liability Claims	358,246	154,700	154,700	71,000
6911 - Liability Insurance Premiums	1,847,257	2,100,000	2,100,000	2,390,000
6915 - Third Party Administration	51,374	71,000	71,000	-
6934 - Workers Comp Claims	-	-	-	481,000
6935 - Workers Comp Premium	-	-	-	500,000
TOTAL OPERATING EXPENSES	**2,257,614**	**2,475,700**	**2,478,700**	**3,645,000**
TOTAL OPERATING EXPENSES	**6,579,791**	**3,589,700**	**3,094,604**	**3,753,000**
(INC)/DEC TO FUND BALANCE		**-**	**3,000**	**-**

PROPOSED BUDGET **FUND** **503 - Equipment Replacement**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4902 - Sale of Surplus Property	(42,619)	-	-	-
TOTAL REVENUE	**(42,619)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(42,619)**	**-**	**-**	**-**
CAPITAL AND EQUIPMENT				
9300 - Machinery & Equipment	-	-	35,000	-
9301 - Vehicles	19,144	114,000	79,000	-
9306 - Depreciation	3,829	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**22,972**	**114,000**	**114,000**	**-**
(INC)/DEC TO FUND BALANCE		**114,000**	**114,000**	**-**

PROPOSED BUDGET **FUND** **505 - City Capital Projects**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4510 - Federal Grants	-	-	(2,200,000)	-
4512 - State Grants - Prop 68	-	-	(1,643,000)	-
4521 - Other Intergovernmental Rev	-	-	(232,929)	-
4700 - Interest Revenue	(4,743)	-	-	-
4804 - Reimbursements/Other Revenue	(158,336)	-	(770,662)	-
TOTAL REVENUE	**(163,079)**	**-**	**(4,846,591)**	**-**
TOTAL OPERATING REVENUE	**(163,079)**	**-**	**(4,846,591)**	**-**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	523	270,000	270,000	70,800
5005 - Alternative H&W Payout	-	600	600	-
5101 - Life Ins Allocation	1	600	600	200
5103 - Optical Ins Allocation	1	800	800	-
5105 - STD Ins Allocation	-	-	-	200
5107 - Medicare	8	3,000	3,000	500
5109 - Employers' PARS/ARS	19	400	400	-
5110 - Employer Retirement Contribution	38	29,200	29,200	5,700
5115 - Emp Bnft/Insurance Premiums	0	-	-	-
5116 - Health Insurance Premiums	-	45,100	45,100	-
5117 - Dental Insurance Premiums	4	3,600	3,600	200
5119 - Optical Insurance Premiums	-	-	-	200
5122 - LTD Ins Premium	2	1,400	1,400	300
5124 - STD Ins Premium	1	900	900	-
5125 - Other Employee Benefits	(0)	100	100	400
TOTAL SALARY AND BENEFITS	**596**	**355,700**	**355,700**	**78,500**
TOTAL OPERATING EXPENSES	**596**	**355,700**	**355,700**	**78,500**
CAPITAL AND EQUIPMENT				
9600 - Infrastructure - Streets	11,117	-	2,617,517	-
9800 - Infrastructure - Traffic	-	-	634,865	-
TOTAL CAPITAL AND EQUIPMENT	**11,117**	**-**	**3,252,382**	**-**
(INC)/DEC TO FUND BALANCE		**355,700**	**(1,238,509)**	**78,500**

FIDUCIARY FUNDS

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **601 - Successor Agency to the Redevelopment Agency**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4701 - Fiscal Agent Interest Revenue	(16,099)	-	-	-
4804 - Reimbursements/Other Revenue	(906,781)	(1,469,174)	(1,469,174)	(1,469,504)
TOTAL REVENUE	**(922,880)**	**(1,469,174)**	**(1,469,174)**	**(1,469,504)**
TOTAL OPERATING REVENUE	**(922,880)**	**(1,469,174)**	**(1,469,174)**	**(1,469,504)**
OPERATING EXPENSES				
6203 - Trustee Fees	5,200	2,500	2,500	3,500
6205 - Principal/Bonds/COP's/Leases	-	750,000	750,000	780,000
6206 - Interest/Bonds/COP's/Leases	299,814	288,188	288,188	258,788
6209 - Lease Expenditure	22,927	407,051	407,051	402,216
TOTAL OPERATING EXPENSES	**327,941**	**1,447,738**	**1,447,738**	**1,444,504**
TRANSFER OUT				
8101 - Transfer Out - General Fund	50,000	25,000	25,000	25,000
TOTAL TRANSFERS OUT	**50,000**	**25,000**	**25,000**	**25,000**
TOTAL OPERATING EXPENSES	**377,941**	**1,472,738**	**1,472,738**	**1,469,504**
(INC)/DEC TO FUND BALANCE		**3,564**	**3,564**	-

PROPOSED BUDGET **FUND** **602 - Section 115 Trust**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4702 - Sec 115 Interest - Pension	(132,930)	-	-	-
4914 - Section 115 Disbursement	(132,930)	-	-	-
TOTAL REVENUE	**(265,860)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(265,860)**	**-**	**-**	**-**
OPERATING EXPENSES				
6202 - Market Value Adjustment	(181,056)	-	-	-
6203 - Trustee Fees	6,893	-	-	-
6804 - Section 115 Trust Disbursement	909,664	1,000,000	1,000,000	-
TOTAL OPERATING EXPENSES	**735,501**	**1,000,000**	**1,000,000**	**-**
TRANSFER OUT				
8501 - Transfer Out - Employee Heath and Wellfare	909,664	-	-	-
TOTAL TRANSFERS OUT	**909,664**	**-**	**-**	**-**
TOTAL OPERATING EXPENSES	**1,645,166**	**1,000,000**	**1,000,000**	**-**
(INC)/DEC TO FUND BALANCE				
Change in Fund Balance		**1,000,000**	**1,000,000**	**-**

DEBT SERVICE

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET **FUND** **701 - Gas Tax Debt**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
TRANSFER IN				
7218 - Transfer in - Gas Tax	(404,317)	(403,300)	(403,300)	(401,049)
TOTAL TRANSFERS IN	**(404,317)**	**(403,300)**	**(403,300)**	**(401,049)**
TOTAL OPERATING REVENUE	**(404,317)**	**(403,300)**	**(403,300)**	**(401,049)**
OPERATING EXPENSES				
6205 - Principal/Bonds/COP's/Leases	368,000	373,000	373,000	377,000
6206 - Interest/Bonds/COP's/Leases	36,317	30,300	30,300	24,049
TOTAL OPERATING EXPENSES	**404,317**	**403,300**	**403,300**	**401,049**
TOTAL OPERATING EXPENSES	**404,317**	**403,300**	**403,300**	**401,049**
(INC)/DEC TO FUND BALANCE		-	-	-

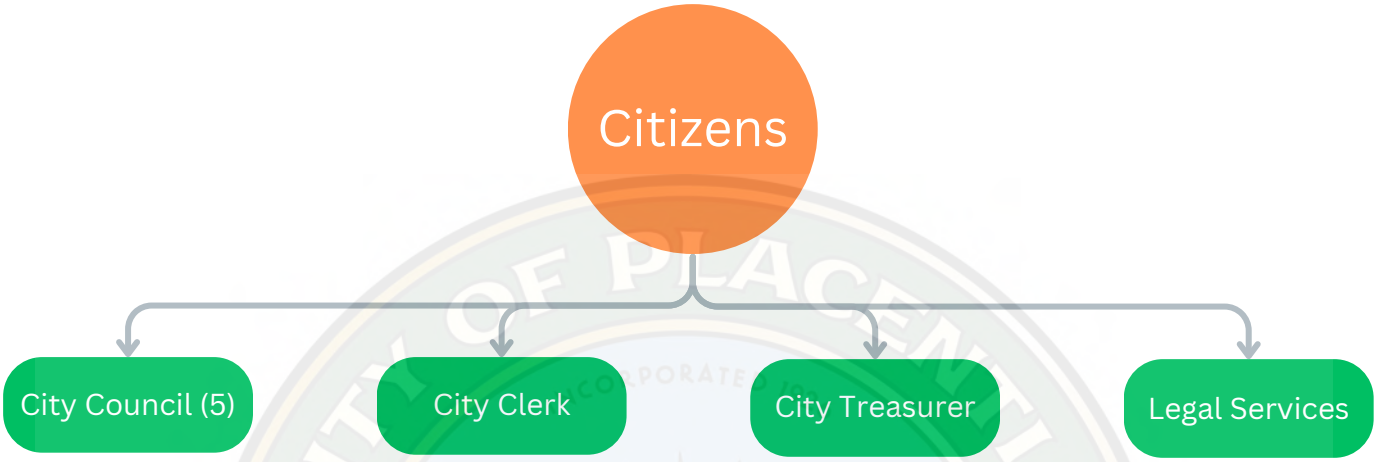
PROPOSED BUDGET **FUND** **702 - Placentia Public Financing Authority**
FISCAL YEAR 2026-27

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4701 - Fiscal Agent Interest Revenue	(239,536)	-	-	(400,000)
4805 - Lease Revenue	(4,483,922)	(4,290,600)	(4,290,600)	(4,452,019)
TOTAL REVENUE	**(4,723,457)**	**(4,290,600)**	**(4,290,600)**	**(4,852,019)**
TOTAL OPERATING REVENUE	**(4,723,457)**	**(4,290,600)**	**(4,290,600)**	**(4,852,019)**
OPERATING EXPENSES				
6203 - Trustee Fees	5,000	5,000	5,000	5,400
6205 - Principal/Bonds/COP's/Leases	2,330,000	2,405,000	2,405,000	2,630,000
6206 - Interest/Bonds/COP's/Leases	2,355,572	1,878,100	1,878,100	2,214,119
6400 - Professional Services	2,500	2,500	2,500	2,500
TOTAL OPERATING EXPENSES	**4,693,072**	**4,290,600**	**4,290,600**	**4,852,019**
TRANSFER OUT				
8101 - Transfer Out - General Fund	1,425,053	-	-	-
TOTAL TRANSFERS OUT	**1,425,053**	**-**	**-**	**-**
TOTAL OPERATING EXPENSES	**6,118,125**	**4,290,600**	**4,290,600**	**4,852,019**
LEGACY ACCOUNTS				
DNU-6950 - Interfund Transfers Out	1,941,967	-	-	-
TOTAL LEGACY ACCOUNT	**1,941,967**	**-**	**-**	**-**
(INC)/DEC TO FUND BALANCE		-	-	-

LEGISLATIVE

General Fund Budget
FISCAL YEAR 2026-27

Legislative Organizational Chart



PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **Legislative**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5008 - Other Salaries & Wages	33,033	31,212	31,212	25,812
5101 - Life Ins Allocation	28	36	36	12
5103 - Optical Ins Allocation	449	138	138	276
5107 - Medicare	479	461	461	185
5109 - Employers' PARS/ARS	(297)	-	-	-
5115 - Emp Bnft/Insurance Premiums	76	12	12	25
5116 - Health Insurance Premiums	24,917	22,524	72,524	58,752
5117 - Dental Insurance Premiums	2,792	2,590	2,590	5,900
5122 - LTD Ins Premium	829	-	-	-
5124 - STD Ins Premium	57	-	-	-
5125 - Other Employee Benefits	(76)	-	-	-
TOTAL SALARY AND BENEFITS	**62,287**	**56,973**	**106,973**	**90,962**
OPERATING EXPENSES				
6100 - Advertising/Promotional	15,715	12,000	12,000	12,000
6112 - Office Supplies	64	100	100	100
6113 - Books & Periodicals	-	500	500	500
6117 - Uniforms	1,065	-	-	-
6122 - Other Supplies	589	-	-	-
6200 - Misc Bank Charges	52,385	40,000	40,000	35,000
6316 - Special Investigations	117,109	50,000	50,000	25,000
6400 - Professional Services	-	-	9,152	-
6401 - Management Consulting Servics	72,000	70,000	-	-
6402 - Legal Services	664,056	500,000	425,000	540,000
6403 - Litigation	145,469	200,000	200,000	100,000
6501 - Travel	1,192	-	-	-
6502 - Mileage Reimbursement	-	200	200	200
6503 - Meetings & Conferences	8,777	10,900	10,900	12,500
6505 - Dues & Memberships	59,991	60,400	55,280	53,080
6902 - City Events	1,631	-	-	-
6932 - Election Costs	-	-	-	75,000
TOTAL OPERATING EXPENSES	**1,140,042**	**944,100**	**803,132**	**853,380**
TOTAL OPERATING EXPENSES	**1,202,329**	**1,001,073**	**910,105**	**944,342**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	70,337	-	-	-
DNU-6399 - Other Supplies	-	5,000	5,000	-
DNU-6999 - Other Expenditure	100	-	-	-
TOTAL LEGACY ACCOUNT	**70,437**	**5,000**	**5,000**	**-**
(INC)/DEC TO FUND BALANCE	**1,272,766**	**1,006,073**	**915,105**	**944,342**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **00100 - City Council**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5008 - Other Salaries & Wages	20,346	18,600	18,600	13,800
5101 - Life Ins Allocation	23	24	24	-
5103 - Optical Ins Allocation	304	-	-	-
5107 - Medicare	295	276	276	-
5115 - Emp Bnft/Insurance Premiums	63	-	-	-
5116 - Health Insurance Premiums	24,917	22,524	72,524	58,752
5117 - Dental Insurance Premiums	1,980	1,810	1,810	4,300
5122 - LTD Ins Premium	829	-	-	-
5124 - STD Ins Premium	57	-	-	-
5125 - Other Employee Benefits	(63)	-	-	-
TOTAL SALARY AND BENEFITS	**48,751**	**43,234**	**93,234**	**76,852**
OPERATING EXPENSES				
6112 - Office Supplies	64	100	100	100
6113 - Books & Periodicals	-	500	500	500
6117 - Uniforms	1,065	-	-	-
6122 - Other Supplies	589	-	-	-
6400 - Professional Services	-	-	9,152	-
6401 - Management Consulting Servics	72,000	70,000	-	-
6501 - Travel	1,192	-	-	-
6502 - Mileage Reimbursement	-	100	100	100
6503 - Meetings & Conferences	8,734	10,000	10,000	10,000
6505 - Dues & Memberships	57,807	58,000	52,880	52,880
6902 - City Events	1,631	-	-	-
6932 - Election Costs	-	-	-	75,000
TOTAL OPERATING EXPENSES	**143,081**	**138,700**	**72,732**	**138,580**
TOTAL OPERATING EXPENSES	**191,832**	**181,934**	**165,966**	**215,432**
LEGACY ACCOUNTS				
DNU-6399 - Other Supplies	-	5,000	5,000	-
TOTAL LEGACY ACCOUNT	**-**	**5,000**	**5,000**	**-**
(INC)/DEC TO FUND BALANCE	**191,832**	**186,934**	**170,966**	**215,432**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **00200 - City Clerk**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6100 - Advertising/Promotional	15,715	12,000	12,000	12,000
6502 - Mileage Reimbursement	-	100	100	100
6503 - Meetings & Conferences	44	-	-	1,600
6505 - Dues & Memberships	2,089	2,200	2,200	-
TOTAL OPERATING EXPENSES	**17,848**	**14,300**	**14,300**	**13,700**
TOTAL OPERATING EXPENSES	**17,848**	**14,300**	**14,300**	**13,700**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	70,337	-	-	-
DNU-6999 - Other Expenditure	100	-	-	-
TOTAL LEGACY ACCOUNT	**70,437**	**-**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**88,284**	**14,300**	**14,300**	**13,700**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **00300 - City Treasurer**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5008 - Other Salaries & Wages	12,687	12,612	12,612	12,012
5101 - Life Ins Allocation	5	12	12	12
5103 - Optical Ins Allocation	145	138	138	276
5107 - Medicare	184	185	185	185
5109 - Employers' PARS/ARS	(297)	-	-	-
5115 - Emp Bnft/Insurance Premiums	12	12	12	25
5117 - Dental Insurance Premiums	812	780	780	1,600
5125 - Other Employee Benefits	(12)	-	-	-
TOTAL SALARY AND BENEFITS	**13,536**	**13,739**	**13,739**	**14,110**
OPERATING EXPENSES				
6200 - Misc Bank Charges	52,385	40,000	40,000	35,000
6503 - Meetings & Conferences	-	900	900	900
6505 - Dues & Memberships	95	200	200	200
TOTAL OPERATING EXPENSES	**52,480**	**41,100**	**41,100**	**36,100**
TOTAL OPERATING EXPENSES	**66,016**	**54,839**	**54,839**	**50,210**
(INC)/DEC TO FUND BALANCE	**66,016**	**54,839**	**54,839**	**50,210**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **00400 - Legal Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6316 - Special Investigations	117,109	50,000	50,000	25,000
6402 - Legal Services	664,056	500,000	425,000	540,000
6403 - Litigation	145,469	200,000	200,000	100,000
TOTAL OPERATING EXPENSES	**926,634**	**750,000**	**675,000**	**665,000**
TOTAL OPERATING EXPENSES	**926,634**	**750,000**	**675,000**	**665,000**
(INC)/DEC TO FUND BALANCE	**926,634**	**750,000**	**675,000**	**665,000**

CITY ADMINISTRATOR

General Fund Budget
FISCAL YEAR 2026-27

City Administrator
Organizational Chart



PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **City Administrator**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	907,797	521,000	476,091	368,449
5003 - Overtime	12	-	-	-
5005 - Alternative H&W Payout	28,496	3,900	3,900	3,725
5010 - Leave Buyback	-	10,000	10,000	39,242
5011 - Contra - Salaries	-	(35,888)	(35,888)	-
5101 - Life Ins Allocation	763	800	840	1,000
5103 - Optical Ins Allocation	721	900	900	-
5105 - STD Ins Allocation	-	-	700	1,200
5107 - Medicare	13,899	8,000	7,232	7,100
5109 - Employers' PARS/ARS	9,940	11,100	2,631	-
5110 - Employer Retirement Contribution	41,177	47,400	38,601	45,800
5111 - 457(b)Defined Contribution Plan	92	-	-	-
5115 - Emp Bnft/Insurance Premiums	94	-	-	-
5116 - Health Insurance Premiums	68,705	68,800	68,468	71,800
5117 - Dental Insurance Premiums	2,850	3,900	3,617	3,900
5119 - Optical Insurance Premiums	-	-	-	900
5122 - LTD Ins Premium	1,925	2,100	1,798	1,900
5124 - STD Ins Premium	1,116	1,300	1,300	-
5125 - Other Employee Benefits	(94)	200	857	1,800
TOTAL SALARY AND BENEFITS	**1,077,493**	**643,512**	**581,047**	**546,816**
OPERATING EXPENSES				
6100 - Advertising/Promotional	3,200	-	-	5,000
6112 - Office Supplies	1,369	2,700	2,700	1,600
6114 - Postage	32	500	500	-
6122 - Other Supplies	1,772	-	-	-
6312 - Printing & Binding	125	-	6,000	6,000
6315 - Community Programs	25,913	25,000	25,000	10,000
6400 - Professional Services	6,000	-	-	-
6401 - Management Consulting Servics	-	-	70,000	78,000
6501 - Travel	4,671	-	-	-
6502 - Mileage Reimbursement	356	-	-	-
6503 - Meetings & Conferences	4,035	10,500	10,500	4,000
6505 - Dues & Memberships	1,560	2,275	2,275	2,300
6902 - City Events	25,786	-	-	-
6905 - Credit Card Disputes	19	-	-	-
6913 - Resident Vehicle Rebate Prog	31,500	-	-	-
6999 - Emergency/One Time Expenses	25,000	-	-	-
TOTAL OPERATING EXPENSES	**131,340**	**40,975**	**116,975**	**106,900**
TOTAL OPERATING EXPENSES	**1,208,833**	**684,487**	**698,022**	**653,716**
(INC)/DEC TO FUND BALANCE	**1,208,833**	**684,487**	**698,022**	**653,716**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 10100 - City Administrator

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	656,747	324,400	264,080	312,800
5003 - Overtime	12	-	-	-
5005 - Alternative H&W Payout	25,445	2,400	2,400	2,225
5010 - Leave Buyback	-	5,200	5,200	26,849
5101 - Life Ins Allocation	358	400	474	600
5103 - Optical Ins Allocation	389	600	600	-
5105 - STD Ins Allocation	-	-	400	700
5107 - Medicare	10,232	5,100	3,997	4,000
5109 - Employers' PARS/ARS	9,940	11,100	2,631	-
5110 - Employer Retirement Contribution	22,137	31,700	21,781	29,000
5111 - 457(b)Defined Contribution Plan	92	-	-	-
5115 - Emp Bnft/Insurance Premiums	33	-	-	-
5116 - Health Insurance Premiums	37,195	42,800	39,479	43,300
5117 - Dental Insurance Premiums	1,664	3,000	2,673	3,000
5119 - Optical Insurance Premiums	-	-	-	600
5122 - LTD Ins Premium	906	1,300	1,010	1,100
5124 - STD Ins Premium	492	800	800	-
5125 - Other Employee Benefits	(33)	100	(18)	-
TOTAL SALARY AND BENEFITS	**765,608**	**428,900**	**345,506**	**424,174**
OPERATING EXPENSES				
6112 - Office Supplies	1,029	1,000	1,000	1,000
6122 - Other Supplies	315	-	-	-
6312 - Printing & Binding	11	-	-	-
6503 - Meetings & Conferences	1,030	7,500	7,500	4,000
6505 - Dues & Memberships	1,110	2,000	2,000	2,000
6902 - City Events	20	-	-	-
TOTAL OPERATING EXPENSES	**3,516**	**10,500**	**10,500**	**7,000**
TOTAL OPERATING EXPENSES	**769,123**	**439,400**	**356,006**	**431,174**
(INC)/DEC TO FUND BALANCE	**769,123**	**439,400**	**356,006**	**431,174**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **10111 - Economic Development**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5011 - Contra - Salaries	-	(35,888)	(35,888)	-
TOTAL SALARY AND BENEFITS	**-**	**(35,888)**	**(35,888)**	**-**
OPERATING EXPENSES				
6112 - Office Supplies	-	1,100	1,100	-
6114 - Postage	32	500	500	-
6501 - Travel	3,091	-	-	-
6502 - Mileage Reimbursement	356	-	-	-
6503 - Meetings & Conferences	299	-	-	-
6505 - Dues & Memberships	175	-	-	-
6905 - Credit Card Disputes	19	-	-	-
TOTAL OPERATING EXPENSES	**3,972**	**1,600**	**1,600**	**-**
TOTAL OPERATING EXPENSES	**3,972**	**(34,288)**	**(34,288)**	**-**
(INC)/DEC TO FUND BALANCE	**3,972**	**(34,288)**	**(34,288)**	**-**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **10200 - Marketing & Communication**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4607 - Special Events	(2,100)	-	-	-
TOTAL REVENUE	**(2,100)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(2,100)**	**-**	**-**	**-**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	251,050	196,600	212,011	55,649
5005 - Alternative H&W Payout	3,052	1,500	1,500	1,500
5010 - Leave Buyback	-	4,800	4,800	12,393
5101 - Life Ins Allocation	405	400	366	400
5103 - Optical Ins Allocation	332	300	300	-
5105 - STD Ins Allocation	-	-	300	500
5107 - Medicare	3,667	2,900	3,235	3,100
5110 - Employer Retirement Contribution	19,039	15,700	16,820	16,800
5115 - Emp Bnft/Insurance Premiums	61	-	-	-
5116 - Health Insurance Premiums	31,509	26,000	28,989	28,500
5117 - Dental Insurance Premiums	1,186	900	944	900
5119 - Optical Insurance Premiums	-	-	-	300
5122 - LTD Ins Premium	1,019	800	789	800
5124 - STD Ins Premium	624	500	500	-
5125 - Other Employee Benefits	(61)	100	876	1,800
TOTAL SALARY AND BENEFITS	**311,885**	**250,500**	**271,429**	**122,642**
OPERATING EXPENSES				
6100 - Advertising/Promotional	3,200	-	-	5,000
6112 - Office Supplies	340	600	600	600
6122 - Other Supplies	1,456	-	-	-
6312 - Printing & Binding	113	-	6,000	6,000
6315 - Community Programs	25,913	25,000	25,000	10,000
6400 - Professional Services	6,000	-	-	-
6401 - Management Consulting Servics	-	-	70,000	78,000
6501 - Travel	1,580	-	-	-
6503 - Meetings & Conferences	2,707	3,000	3,000	-
6505 - Dues & Memberships	275	275	275	300
6902 - City Events	25,767	-	-	-
6913 - Resident Vehicle Rebate Prog	31,500	-	-	-
6999 - Emergency/One Time Expenses	25,000	-	-	-
TOTAL OPERATING EXPENSES	**123,852**	**28,875**	**104,875**	**99,900**
TOTAL OPERATING EXPENSES	**435,737**	**279,375**	**376,304**	**222,542**
(INC)/DEC TO FUND BALANCE	**433,637**	**279,375**	**376,304**	**222,542**

ADMINISTRATIVE SERVICES

General Fund Budget
FISCAL YEAR 2026-27

Administrative Services Organizational Chart



PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Administrative Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4510 - Federal Grants	(277,378)	-	-	-
4607 - Special Events	(2,100)	-	-	-
4804 - Reimbursements/Other Revenue	(4,770)	(15,000)	(15,000)	(15,450)
TOTAL REVENUE	**(284,248)**	**(15,000)**	**(15,000)**	**(15,450)**
TOTAL OPERATING REVENUE	**(284,248)**	**(15,000)**	**(15,000)**	**(15,450)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	2,429,898	2,671,800	2,506,001	2,129,568
5001 - Salaries/Part-Time	84,121	125,000	125,000	125,000
5003 - Overtime	422,682	300,000	300,000	300,000
5004 - Leave Accrual Payout	7,328	-	-	-
5005 - Alternative H&W Payout	24,025	15,200	14,989	12,000
5008 - Other Salaries & Wages	151	-	311	-
5010 - Leave Buyback	-	21,800	21,800	39,341
5011 - Contra - Salaries	-	-	-	(35,888)
5101 - Life Ins Allocation	3,663	4,300	3,800	3,800
5103 - Optical Ins Allocation	3,569	4,300	4,229	-
5105 - STD Ins Allocation	-	-	2,600	5,600
5107 - Medicare	43,157	39,000	40,556	37,400
5109 - Employers' PARS/ARS	11,347	10,200	12,732	10,600
5110 - Employer Retirement Contribution	189,918	243,900	195,984	213,300
5111 - 457(b)Defined Contribution Plan	10,429	-	-	-
5113 - Employee Insurance Claims	616	-	-	-
5115 - Emp Bnft/Insurance Premiums	543	-	-	-
5116 - Health Insurance Premiums	297,226	338,000	261,593	283,500
5117 - Dental Insurance Premiums	16,083	21,000	17,331	18,300
5118 - Life Insurance Premiums	(71)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	4,100
5122 - LTD Ins Premium	9,253	10,200	8,795	9,100
5124 - STD Ins Premium	5,665	6,300	6,091	-
5125 - Other Employee Benefits	2,381	800	3,359	3,600
TOTAL SALARY AND BENEFITS	**3,561,985**	**3,811,800**	**3,525,170**	**3,159,321**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	22,527	-	-	-
6102 - Recruitement Exp	401	3,000	3,000	3,000
6112 - Office Supplies	3,557	4,250	6,250	4,250
6114 - Postage	39	150	150	150
6117 - Uniforms	6,340	10,000	3,000	3,000
6119 - Emergency Medical Supplies	1,900	500	-	-
6120 - Computer Peripheral/Accessory	6,075	8,000	8,000	8,000
6122 - Other Supplies	2,419	-	-	-
6300 - Dept. Contract Services	1,097,371	740,000	830,326	270,326
6312 - Printing & Binding	71	1,100	1,200	1,100
6314 - Video Monitoring	120,015	120,000	120,000	120,000
6315 - Community Programs	901	5,000	5,000	5,000
6400 - Professional Services	181,911	150,000	106,674	177,800
6501 - Travel	4,524	6,000	5,000	4,000
6502 - Mileage Reimbursement	227	-	-	200
6503 - Meetings & Conferences	4,205	8,000	6,000	5,000

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Administrative Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6504 - Staff Training	14,785	20,500	20,000	20,400
6505 - Dues & Memberships	1,240	2,250	3,250	3,620
6602 - Software Maintenance	447,923	650,000	650,000	-
6902 - City Events	781	1,000	900	1,000
6903 - Common Area Supplies	550	-	-	-
TOTAL OPERATING EXPENSES	**1,917,761**	**1,729,750**	**1,768,750**	**626,846**
TOTAL OPERATING EXPENSES	**5,479,746**	**5,541,550**	**5,293,920**	**3,786,166**
CAPITAL AND EQUIPMENT				
9300 - Machinery & Equipment	249,589	-	(248,422)	-
9304 - Computer Hardware	269	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**249,858**	-	**(248,422)**	-
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	3,926	2,200	2,200	-
DNU-6301 - Special Department Expenses	-	5,000	5,000	-
TOTAL LEGACY ACCOUNT	**3,926**	**7,200**	**7,200**	-
(INC)/DEC TO FUND BALANCE	**5,449,281**	**5,533,750**	**5,037,698**	**3,770,716**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20000 - Administrative Services Admin**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	510,755	637,600	570,389	235,100
5001 - Salaries/Part-Time	74	-	-	-
5003 - Overtime	240	-	-	-
5004 - Leave Accrual Payout	7,328	-	-	-
5005 - Alternative H&W Payout	11,936	3,800	3,800	3,250
5010 - Leave Buyback	-	13,200	13,200	32,081
5011 - Contra - Salaries	-	-	-	(35,888)
5101 - Life Ins Allocation	614	900	712	600
5103 - Optical Ins Allocation	272	600	600	-
5105 - STD Ins Allocation	-	-	600	1,200
5107 - Medicare	7,817	9,300	8,576	7,000
5109 - Employers' PARS/ARS	10,179	10,200	12,732	10,600
5110 - Employer Retirement Contribution	39,993	65,700	47,722	47,200
5111 - 457(b)Defined Contribution Plan	10,429	-	-	-
5113 - Employee Insurance Claims	616	-	-	-
5115 - Emp Bnft/Insurance Premiums	68	-	-	-
5116 - Health Insurance Premiums	39,347	62,400	42,619	40,100
5117 - Dental Insurance Premiums	1,057	2,800	1,341	1,300
5119 - Optical Insurance Premiums	-	-	-	300
5122 - LTD Ins Premium	1,925	2,400	1,964	1,900
5124 - STD Ins Premium	1,179	1,500	1,500	-
5125 - Other Employee Benefits	(68)	100	464	900
TOTAL SALARY AND BENEFITS	**643,760**	**810,500**	**706,218**	**345,643**
OPERATING EXPENSES				
6112 - Office Supplies	983	500	2,500	1,000
6501 - Travel	-	1,000	-	-
6502 - Mileage Reimbursement	-	-	-	200
6503 - Meetings & Conferences	-	3,000	1,000	1,000
6504 - Staff Training	-	-	-	400
6505 - Dues & Memberships	-	-	1,000	450
TOTAL OPERATING EXPENSES	**983**	**4,500**	**4,500**	**3,050**
TOTAL OPERATING EXPENSES	**644,743**	**815,000**	**710,718**	**348,693**
(INC)/DEC TO FUND BALANCE	**644,743**	**815,000**	**710,718**	**348,693**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20200 - Records**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	116,913	143,700	129,348	166,400
5003 - Overtime	17	-	-	-
5005 - Alternative H&W Payout	661	300	300	1,500
5101 - Life Ins Allocation	191	400	305	300
5103 - Optical Ins Allocation	155	400	400	-
5105 - STD Ins Allocation	-	-	200	400
5107 - Medicare	1,703	2,100	2,466	2,500
5110 - Employer Retirement Contribution	8,665	15,200	13,354	13,300
5115 - Emp Bnft/Insurance Premiums	39	-	-	-
5116 - Health Insurance Premiums	14,672	31,200	8,861	8,700
5117 - Dental Insurance Premiums	525	1,800	1,442	1,800
5119 - Optical Insurance Premiums	-	-	-	400
5122 - LTD Ins Premium	410	700	627	700
5124 - STD Ins Premium	251	400	400	-
5125 - Other Employee Benefits	(39)	100	481	900
TOTAL SALARY AND BENEFITS	**144,165**	**196,300**	**158,185**	**196,900**
OPERATING EXPENSES				
6112 - Office Supplies	832	1,000	1,500	1,000
6120 - Computer Peripheral/Accessory	496	-	-	-
6312 - Printing & Binding	-	1,000	1,000	1,000
6400 - Professional Services	72,663	-	47,000	2,800
6504 - Staff Training	250	500	-	-
6505 - Dues & Memberships	-	-	-	1,170
TOTAL OPERATING EXPENSES	**74,241**	**2,500**	**49,500**	**5,970**
TOTAL OPERATING EXPENSES	**218,406**	**198,800**	**207,685**	**202,870**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	3,926	2,200	2,200	-
TOTAL LEGACY ACCOUNT	**3,926**	**2,200**	**2,200**	**-**
(INC)/DEC TO FUND BALANCE	**222,333**	**201,000**	**209,885**	**202,870**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20300 - Disaster Preparedness**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	123,693	118,100	62,316	-
5005 - Alternative H&W Payout	411	300	89	-
5101 - Life Ins Allocation	200	200	61	-
5103 - Optical Ins Allocation	96	100	29	-
5107 - Medicare	1,800	1,800	906	-
5110 - Employer Retirement Contribution	9,305	9,400	2,613	-
5115 - Emp Bnft/Insurance Premiums	24	-	-	-
5116 - Health Insurance Premiums	8,896	8,700	3,378	-
5117 - Dental Insurance Premiums	377	600	165	-
5122 - LTD Ins Premium	498	500	149	-
5124 - STD Ins Premium	305	300	91	-
5125 - Other Employee Benefits	(24)	100	(7)	-
TOTAL SALARY AND BENEFITS	**145,582**	**140,100**	**69,788**	**-**
OPERATING EXPENSES				
6112 - Office Supplies	-	500	-	-
6119 - Emergency Medical Supplies	1,900	500	-	-
6120 - Computer Peripheral/Accessory	494	-	-	-
6122 - Other Supplies	1,319	-	-	-
6315 - Community Programs	75	-	-	-
6400 - Professional Services	-	-	-	75,000
6503 - Meetings & Conferences	-	1,000	1,000	-
6504 - Staff Training	149	-	-	-
TOTAL OPERATING EXPENSES	**3,937**	**2,000**	**1,000**	**75,000**
TOTAL OPERATING EXPENSES	**149,518**	**142,100**	**70,788**	**75,000**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	5,000	5,000	-
TOTAL LEGACY ACCOUNT	**-**	**5,000**	**5,000**	**-**
(INC)/DEC TO FUND BALANCE	**149,518**	**147,100**	**75,788**	**75,000**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20400 - Public Safety Communications**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4804 - Reimbursements/Other Revenue	(4,770)	(15,000)	(15,000)	(15,450)
TOTAL REVENUE	**(4,770)**	**(15,000)**	**(15,000)**	**(15,450)**
TOTAL OPERATING REVENUE	**(4,770)**	**(15,000)**	**(15,000)**	**(15,450)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	1,385,392	1,474,800	1,432,509	1,437,668
5001 - Salaries/Part-Time	84,046	125,000	125,000	125,000
5003 - Overtime	422,424	300,000	300,000	300,000
5005 - Alternative H&W Payout	7,500	8,000	8,000	6,000
5008 - Other Salaries & Wages	151	-	311	-
5010 - Leave Buyback	-	3,000	3,000	-
5101 - Life Ins Allocation	2,167	2,300	2,156	2,300
5103 - Optical Ins Allocation	2,521	2,600	2,600	-
5105 - STD Ins Allocation	-	-	1,400	3,200
5107 - Medicare	27,548	21,400	23,967	23,200
5109 - Employers' PARS/ARS	1,168	-	-	-
5110 - Employer Retirement Contribution	109,502	129,900	107,721	127,000
5115 - Emp Bnft/Insurance Premiums	341	-	-	-
5116 - Health Insurance Premiums	197,362	195,800	160,907	189,600
5117 - Dental Insurance Premiums	11,893	13,300	11,704	12,500
5118 - Life Insurance Premiums	(71)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	2,700
5122 - LTD Ins Premium	5,180	5,300	4,733	5,200
5124 - STD Ins Premium	3,171	3,300	3,300	-
5125 - Other Employee Benefits	2,584	400	1,959	900
TOTAL SALARY AND BENEFITS	**2,262,878**	**2,285,100**	**2,189,267**	**2,235,268**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	22,527	-	-	-
6102 - Recruitement Exp	401	3,000	3,000	3,000
6112 - Office Supplies	1,280	1,500	1,500	1,500
6114 - Postage	39	150	150	150
6117 - Uniforms	5,990	10,000	3,000	3,000
6122 - Other Supplies	10	-	-	-
6312 - Printing & Binding	71	100	200	100
6315 - Community Programs	827	5,000	5,000	5,000
6501 - Travel	4,174	5,000	5,000	4,000
6502 - Mileage Reimbursement	100	-	-	-
6503 - Meetings & Conferences	1,613	-	-	-
6504 - Staff Training	14,386	20,000	20,000	20,000
6505 - Dues & Memberships	1,110	1,500	1,500	1,500
6602 - Software Maintenance	5,960	-	-	-
6902 - City Events	781	1,000	900	1,000
6903 - Common Area Supplies	550	-	-	-
TOTAL OPERATING EXPENSES	**59,818**	**47,250**	**40,250**	**39,250**
TOTAL OPERATING EXPENSES	**2,322,696**	**2,332,350**	**2,229,517**	**2,274,518**
CAPITAL AND EQUIPMENT				
9300 - Machinery & Equipment	1,167	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**1,167**	**-**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**2,319,093**	**2,317,350**	**2,214,517**	**2,259,068**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 20500 - Emergency Medical Services

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6122 - Other Supplies	1,090	-	-	-
6300 - Dept. Contract Services	1,097,371	740,000	740,000	180,000
TOTAL OPERATING EXPENSES	**1,098,461**	**740,000**	**740,000**	**180,000**
TOTAL OPERATING EXPENSES	**1,098,461**	**740,000**	**740,000**	**180,000**
(INC)/DEC TO FUND BALANCE	**1,098,461**	**740,000**	**740,000**	**180,000**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 20600 - Information Technology

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4510 - Federal Grants	(277,378)	-	-	-
TOTAL REVENUE	**(277,378)**	-	-	-
TOTAL OPERATING REVENUE	**(277,378)**	-	-	-
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	293,145	297,600	311,438	290,400
5005 - Alternative H&W Payout	3,518	2,800	2,800	1,250
5010 - Leave Buyback	-	5,600	5,600	7,260
5101 - Life Ins Allocation	491	500	565	600
5103 - Optical Ins Allocation	524	600	600	-
5105 - STD Ins Allocation	-	-	400	800
5107 - Medicare	4,289	4,400	4,641	4,700
5110 - Employer Retirement Contribution	22,453	23,700	24,574	25,800
5115 - Emp Bnft/Insurance Premiums	72	-	-	-
5116 - Health Insurance Premiums	36,948	39,900	45,829	45,100
5117 - Dental Insurance Premiums	2,231	2,500	2,679	2,700
5119 - Optical Insurance Premiums	-	-	-	700
5122 - LTD Ins Premium	1,240	1,300	1,322	1,300
5124 - STD Ins Premium	759	800	800	-
5125 - Other Employee Benefits	(72)	100	463	900
TOTAL SALARY AND BENEFITS	**365,600**	**379,800**	**401,711**	**381,510**
OPERATING EXPENSES				
6112 - Office Supplies	461	750	750	750
6117 - Uniforms	351	-	-	-
6120 - Computer Peripheral/Accessory	5,085	8,000	8,000	8,000
6300 - Dept. Contract Services	-	-	90,326	90,326
6314 - Video Monitoring	120,015	120,000	120,000	120,000
6400 - Professional Services	109,248	150,000	59,674	100,000
6501 - Travel	350	-	-	-
6502 - Mileage Reimbursement	127	-	-	-
6503 - Meetings & Conferences	2,593	4,000	4,000	4,000
6505 - Dues & Memberships	130	750	750	500
6600 - Software & Subscriptions	145,864	-	-	650,000
6602 - Software Maintenance	441,963	650,000	650,000	-
TOTAL OPERATING EXPENSES	**826,185**	**933,500**	**933,500**	**973,576**
TOTAL OPERATING EXPENSES	**1,191,785**	**1,313,300**	**1,335,211**	**1,355,086**
CAPITAL AND EQUIPMENT				
9304 - Computer Hardware	269	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**248,691**	-	**(248,422)**	-
(INC)/DEC TO FUND BALANCE	**1,163,097**	**1,313,300**	**1,086,789**	**1,355,086**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20601 - IT City Administrator**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6600 - Software & Subscriptions	-	-	-	7,000
TOTAL OPERATING EXPENSES	-	-	-	**7,000**
TOTAL OPERATING EXPENSES	-	-	-	**7,000**
(INC)/DEC TO FUND BALANCE	-	-	-	**7,000**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20602 - IT Admin Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6600 - Software & Subscriptions	-	-	-	49,000
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**49,000**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**49,000**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**49,000**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **20603 - IT Community Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6600 - Software & Subscriptions	-	-	-	5,000
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**5,000**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**5,000**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**5,000**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20604 - IT Development Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6600 - Software & Subscriptions	-	-	-	28,000
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**28,000**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**28,000**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**28,000**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20605 - IT Finance**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6600 - Software & Subscriptions	-	-	-	70,400
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**70,400**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**70,400**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**70,400**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **20606 - IT Fire and Life Safety**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6600 - Software & Subscriptions	-	-	-	95,000
TOTAL OPERATING EXPENSES	-	-	-	**95,000**
TOTAL OPERATING EXPENSES	-	-	-	**95,000**
(INC)/DEC TO FUND BALANCE	-	-	-	**95,000**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **20607 - IT Police**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6600 - Software & Subscriptions	-	-	-	499,290
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**499,290**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**499,290**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**499,290**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **20608 - IT Public Works**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6600 - Software & Subscriptions	-	-	-	35,200
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**35,200**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**35,200**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**35,200**

HUMAN RESOURCES

General Fund Budget
FISCAL YEAR 2026-27

Human Resources Organizational Chart



PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 20100 - Human Resources

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	472,137	518,200	517,474	497,900
5003 - Overtime	4,482	3,000	3,000	3,000
5005 - Alternative H&W Payout	4,268	3,500	3,500	4,000
5010 - Leave Buyback	-	9,800	9,800	14,538
5101 - Life Ins Allocation	701	900	690	800
5103 - Optical Ins Allocation	921	1,200	1,200	-
5105 - STD Ins Allocation	-	-	600	1,200
5107 - Medicare	7,161	7,600	7,785	7,300
5109 - Employers' PARS/ARS	7,314	7,800	8,409	8,500
5110 - Employer Retirement Contribution	41,561	51,400	46,398	45,600
5111 - 457(b)Defined Contribution Plan	13,761	-	-	-
5115 - Emp Bnft/Insurance Premiums	107	-	-	-
5116 - Health Insurance Premiums	68,162	84,900	521,042	53,100
5117 - Dental Insurance Premiums	5,524	6,800	5,246	4,900
5119 - Optical Insurance Premiums	-	-	-	900
5121 - Workers' Comp Premiums	-	-	498,096	-
5122 - LTD Ins Premium	1,915	2,100	2,004	1,900
5124 - STD Ins Premium	1,172	1,300	1,300	-
5125 - Other Employee Benefits	88	200	848	1,800
TOTAL SALARY AND BENEFITS	**629,274**	**698,700**	**1,627,393**	**645,438**
OPERATING EXPENSES				
6100 - Advertising/Promotional	3,350	8,000	8,000	7,000
6102 - Recruitement Exp	10,607	5,000	5,000	4,000
6112 - Office Supplies	638	3,000	3,000	3,000
6113 - Books & Periodicals	-	1,000	1,000	1,000
6114 - Postage	-	200	200	200
6117 - Uniforms	213	-	-	-
6200 - Misc Bank Charges	39,105	-	-	-
6316 - Special Investigations	-	-	-	25,000
6400 - Professional Services	225,379	120,000	131,825	10,000
6401 - Management Consulting Servics	4,690	25,000	25,000	-
6501 - Travel	412	2,000	2,000	2,000
6503 - Meetings & Conferences	306	4,000	4,000	2,000
6504 - Staff Training	5,387	10,000	10,000	10,000
6505 - Dues & Memberships	1,375	3,500	3,500	2,000
6902 - City Events	3,263	-	2,000	3,000
6915 - Third Party Administration	407	-	-	83,000
6930 - Employee Leadership & Wellness	-	-	-	3,000
6999 - Emergency/One Time Expenses	753	-	-	-
TOTAL OPERATING EXPENSES	**295,885**	**181,700**	**195,525**	**221,700**
TOTAL OPERATING EXPENSES	**925,159**	**880,400**	**1,822,918**	**867,138**
(INC)/DEC TO FUND BALANCE	**925,159**	**880,400**	**1,822,918**	**867,138**

COMMUNITY SERVICES

General Fund Budget
FISCAL YEAR 2026-27

Community Services Department Organizational Chart



PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Community Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4605 - Recreation Programs	(121,263)	(110,500)	(110,500)	(119,075)
4606 - Excursions	-	(1,200)	(1,200)	(1,000)
4607 - Special Events	(31,290)	(105,750)	(35,750)	(500)
4608 - Festival Revenue	(37,149)	(40,000)	(40,000)	(50,000)
4619 - Placentia Quarterly	-	(5,000)	(5,000)	-
4621 - Fee Based Programs	(167,596)	-	-	(40,000)
4800 - Athletic Field Light Fees	(100,018)	(75,000)	(75,000)	(110,000)
4801 - Facility Rental	(335,192)	(100,000)	(100,000)	-
4802 - Field Use Fees	(66,079)	(75,000)	(75,000)	(104,000)
4818 - Gym Rentals	-	-	-	(110,000)
4819 - Facility Reservations	-	-	-	(60,000)
4900 - Donations & Contributions	(7,351)	(7,000)	(7,000)	(92,272)
TOTAL REVENUE	**(865,937)**	**(519,450)**	**(449,450)**	**(686,847)**
TOTAL OPERATING REVENUE	**(865,937)**	**(519,450)**	**(449,450)**	**(686,847)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	772,052	908,000	940,284	780,700
5001 - Salaries/Part-Time	985,585	884,800	884,800	877,600
5003 - Overtime	71,111	61,000	61,000	17,000
5005 - Alternative H&W Payout	5,286	4,000	4,000	6,500
5008 - Other Salaries & Wages	755	-	360	-
5010 - Leave Buyback	-	15,800	15,800	15,303
5011 - Contra - Salaries	-	(52,864)	(52,864)	(44,900)
5101 - Life Ins Allocation	1,132	1,700	1,400	1,100
5103 - Optical Ins Allocation	1,855	2,600	2,600	-
5105 - STD Ins Allocation	-	-	1,100	1,700
5107 - Medicare	26,871	13,000	21,334	11,400
5109 - Employers' PARS/ARS	40,625	7,700	27,037	8,900
5110 - Employer Retirement Contribution	76,419	99,100	92,386	71,900
5111 - 457(b)Defined Contribution Plan	6,517	-	-	-
5115 - Emp Bnft/Insurance Premiums	200	-	-	-
5116 - Health Insurance Premiums	133,180	183,800	129,856	73,800
5117 - Dental Insurance Premiums	8,716	12,700	9,889	6,700
5118 - Life Insurance Premiums	(2)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	1,300
5122 - LTD Ins Premium	2,683	4,000	3,667	2,800
5124 - STD Ins Premium	1,643	2,600	2,600	-
5125 - Other Employee Benefits	426	500	847	900
TOTAL SALARY AND BENEFITS	**2,135,056**	**2,148,436**	**2,146,094**	**1,832,703**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	2,817	-	-	-
6002 - Repair & Maint/Facilities	111,506	160,000	142,000	-
6004 - Vehicle Repair & Maintenance	745	-	-	-
6006 - Repair/Maint - Parks & Fields	471,099	463,000	481,000	457,000
6007 - Repair/Maint - Park LIghts	27,990	25,000	25,000	3,500
6015 - Emergency Repairs	-	5,000	5,000	5,000
6104 - Janitorial Supplies	1,144	3,500	3,500	4,500
6108 - Equipment & Tool Rental	191	-	29,700	29,700
6112 - Office Supplies	5,277	2,200	2,200	4,150

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT Community Services

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6113 - Books & Periodicals	-	35,000	-	-
6114 - Postage	360	10,000	10,000	2,500
6115 - Small Tools/Equipment	127	-	-	-
6116 - Small Furniture & Fixture	488	1,700	6,600	2,000
6117 - Uniforms	21,060	37,000	13,000	15,000
6119 - Emergency Medical Supplies	488	500	500	5,100
6120 - Computer Peripheral/Accessory	54	-	-	-
6122 - Other Supplies	54,736	-	-	-
6126 - Program Supplies	23,370	-	-	83,300
6200 - Misc Bank Charges	4,869	3,500	3,500	3,500
6204 - Vehicle Lease	2,109	2,200	2,200	-
6300 - Dept. Contract Services	94,594	120,000	120,000	32,900
6304 - Entertainment Services	17,454	52,000	52,550	43,000
6305 - Excursions	5,713	7,600	7,600	14,500
6308 - Instructional Services	27,052	26,000	34,800	28,000
6311 - Officiating	2,720	4,500	4,500	5,000
6312 - Printing & Binding	45,126	50,200	33,100	21,800
6315 - Community Programs	40,288	133,400	109,950	22,500
6400 - Professional Services	87,934	74,200	85,100	95,100
6410 - Photo Services & Supplies	-	8,500	-	-
6501 - Travel	421	-	-	2,000
6503 - Meetings & Conferences	1,861	7,600	7,100	3,400
6504 - Staff Training	3,538	4,000	3,500	4,975
6505 - Dues & Memberships	1,976	4,500	4,200	5,100
6506 - Licenses & Permits	92	-	-	-
6600 - Software & Subscriptions	6,461	-	-	5,000
6902 - City Events	2,595	-	-	-
6905 - Credit Card Disputes	53	-	-	-
6909 - Gasoline & Diesel Fuel	225	-	-	-
6915 - Third Party Administration	6,161	4,500	4,500	6,500
6916 - Toll Roads Expense	213	-	-	-
TOTAL OPERATING EXPENSES	**1,072,905**	**1,245,600**	**1,191,100**	**905,025**
TOTAL OPERATING EXPENSES	**3,207,961**	**3,394,036**	**3,337,194**	**2,737,728**
CAPITAL AND EQUIPMENT				
9200 - Furniture & Fixtures	1,811	5,750	5,750	-
9300 - Machinery & Equipment	19,628	-	-	-
9305 - Sidewalk Replacement	-	-	200,000	-
TOTAL CAPITAL AND EQUIPMENT	**21,439**	**5,750**	**205,750**	**-**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	92,834	69,000	8,700	-
DNU-6399 - Other Supplies	50	-	-	-
TOTAL LEGACY ACCOUNT	**92,884**	**69,000**	**8,700**	**-**
(INC)/DEC TO FUND BALANCE	**2,456,347**	**2,949,336**	**3,102,194**	**2,050,881**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND 101 - General Fund

DEPARTMENT 30000 - Community Service Administration

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4621 - Fee Based Programs	(167,596)	-	-	(40,000)
4801 - Facility Rental	(167,596)	-	-	-
4819 - Facility Reservations	-	-	-	(60,000)
TOTAL REVENUE	**(335,192)**	**-**	**-**	**(100,000)**
TOTAL OPERATING REVENUE	**(335,192)**	-	-	**(100,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	278,580	255,000	289,630	292,600
5001 - Salaries/Part-Time	195	-	-	56,000
5003 - Overtime	7,208	8,000	8,000	4,000
5005 - Alternative H&W Payout	1,571	1,500	1,500	2,500
5010 - Leave Buyback	-	13,400	13,400	15,303
5011 - Contra - Salaries	-	-	-	(29,400)
5101 - Life Ins Allocation	328	400	393	400
5103 - Optical Ins Allocation	307	400	400	-
5105 - STD Ins Allocation	-	-	400	700
5107 - Medicare	4,259	3,700	4,526	4,300
5109 - Employers' PARS/ARS	5,793	7,700	8,775	8,900
5110 - Employer Retirement Contribution	22,021	25,700	28,722	29,500
5111 - 457(b)Defined Contribution Plan	6,517	-	-	-
5115 - Emp Bnft/Insurance Premiums	45	-	-	-
5116 - Health Insurance Premiums	26,681	31,200	34,152	33,600
5117 - Dental Insurance Premiums	1,680	2,100	2,170	2,200
5119 - Optical Insurance Premiums	-	-	-	400
5122 - LTD Ins Premium	937	1,100	1,165	1,100
5124 - STD Ins Premium	574	700	700	-
5125 - Other Employee Benefits	(45)	100	(24)	-
TOTAL SALARY AND BENEFITS	**356,653**	**351,000**	**393,908**	**422,103**
OPERATING EXPENSES				
6112 - Office Supplies	3,051	1,500	1,500	2,000
6114 - Postage	350	10,000	10,000	2,500
6116 - Small Furniture & Fixture	326	500	95	500
6117 - Uniforms	-	-	-	500
6120 - Computer Peripheral/Accessory	54	-	-	-
6122 - Other Supplies	43	-	-	-
6126 - Program Supplies	399	-	-	1,500
6200 - Misc Bank Charges	-	-	-	3,500
6308 - Instructional Services	-	-	-	28,000
6312 - Printing & Binding	29,731	29,500	19,900	3,500
6315 - Community Programs	399	3,600	3,600	-
6400 - Professional Services	863	-	-	-
6501 - Travel	-	-	-	2,000
6503 - Meetings & Conferences	-	5,000	5,000	1,500
6505 - Dues & Memberships	700	2,000	2,000	2,600
6600 - Software & Subscriptions	5,243	-	-	-
6915 - Third Party Administration	-	-	-	6,500
TOTAL OPERATING EXPENSES	**41,160**	**52,100**	**42,095**	**54,600**
TOTAL OPERATING EXPENSES	**397,813**	**403,100**	**436,003**	**476,703**
(INC)/DEC TO FUND BALANCE	**62,621**	**403,100**	**436,003**	**376,703**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **30100 - Recreation Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4605 - Recreation Programs	(99,519)	(110,000)	(110,000)	-
4606 - Excursions	-	(1,000)	(1,000)	-
4607 - Special Events	(500)	-	-	-
4608 - Festival Revenue	119	-	-	-
4619 - Placentia Quarterly	-	(5,000)	(5,000)	-
4800 - Athletic Field Light Fees	(100,018)	(75,000)	(75,000)	-
4801 - Facility Rental	(167,596)	(100,000)	(100,000)	-
4802 - Field Use Fees	(66,079)	(75,000)	(75,000)	-
4900 - Donations & Contributions	(5,000)	(5,000)	(5,000)	-
TOTAL REVENUE	**(438,592)**	**(371,000)**	**(371,000)**	**-**
TOTAL OPERATING REVENUE	**(438,592)**	**(371,000)**	**(371,000)**	**-**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	224,660	394,200	435,573	488,100
5001 - Salaries/Part-Time	936,992	742,200	742,200	-
5003 - Overtime	29,858	25,500	25,500	13,000
5005 - Alternative H&W Payout	1,232	800	800	4,000
5101 - Life Ins Allocation	368	800	660	700
5103 - Optical Ins Allocation	663	1,200	1,200	-
5105 - STD Ins Allocation	-	-	500	1,000
5107 - Medicare	17,392	5,800	13,866	7,100
5109 - Employers' PARS/ARS	33,438	-	18,255	-
5110 - Employer Retirement Contribution	24,668	43,000	39,513	42,400
5115 - Emp Bnft/Insurance Premiums	72	-	-	-
5116 - Health Insurance Premiums	32,023	76,300	37,362	40,200
5117 - Dental Insurance Premiums	3,716	6,800	4,298	4,500
5119 - Optical Insurance Premiums	-	-	-	900
5122 - LTD Ins Premium	937	1,900	1,561	1,700
5124 - STD Ins Premium	573	1,200	1,200	-
5125 - Other Employee Benefits	(72)	200	451	900
TOTAL SALARY AND BENEFITS	**1,306,521**	**1,299,900**	**1,322,940**	**604,500**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	85	-	-	-
6002 - Repair & Maint/Facilities	22	-	-	-
6104 - Janitorial Supplies	54	-	-	-
6112 - Office Supplies	424	-	-	-
6114 - Postage	10	-	-	-
6115 - Small Tools/Equipment	127	-	-	-
6116 - Small Furniture & Fixture	-	200	120	500
6117 - Uniforms	18,994	11,000	11,000	3,000
6119 - Emergency Medical Supplies	488	500	500	500
6122 - Other Supplies	28,479	-	-	-
6126 - Program Supplies	22,971	-	-	1,000
6200 - Misc Bank Charges	4,869	3,500	3,500	-
6304 - Entertainment Services	565	-	-	-
6305 - Excursions	5,713	7,600	7,600	-
6308 - Instructional Services	27,052	26,000	34,800	-
6311 - Officiating	2,720	4,500	4,500	-
6312 - Printing & Binding	3,886	1,800	1,800	1,200

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 30100 - Recreation Services

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6315 - Community Programs	24,943	31,700	31,700	-
6400 - Professional Services	53,923	20,200	10,200	6,000
6501 - Travel	421	-	-	-
6503 - Meetings & Conferences	1,861	2,100	2,100	1,100
6504 - Staff Training	3,538	3,500	3,500	2,300
6505 - Dues & Memberships	1,110	2,200	2,200	1,200
6506 - Licenses & Permits	92	-	-	-
6600 - Software & Subscriptions	1,089	-	-	-
6902 - City Events	2,005	-	-	-
6905 - Credit Card Disputes	28	-	-	-
6915 - Third Party Administration	6,161	4,500	4,500	-
6916 - Toll Roads Expense	213	-	-	-
TOTAL OPERATING EXPENSES	**211,842**	**119,300**	**118,020**	**16,800**
TOTAL OPERATING EXPENSES	**1,518,363**	**1,419,200**	**1,440,960**	**621,300**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	26,533	13,700	8,700	-
TOTAL LEGACY ACCOUNT	**26,533**	**13,700**	**8,700**	**-**
(INC)/DEC TO FUND BALANCE	**1,106,304**	**1,061,900**	**1,078,660**	**621,300**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **30101 - Athletics**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4605 - Recreation Programs	-	-	-	(31,825)
4607 - Special Events	-	-	-	(500)
4800 - Athletic Field Light Fees	-	-	-	(110,000)
4802 - Field Use Fees	-	-	-	(104,000)
4818 - Gym Rentals	-	-	-	(110,000)
TOTAL REVENUE	**-**	**-**	**-**	**(356,325)**
TOTAL OPERATING REVENUE	**-**	**-**	**-**	**(356,325)**
SALARY AND BENEFITS				
5001 - Salaries/Part-Time	-	-	-	151,600
TOTAL SALARY AND BENEFITS	**-**	**-**	**-**	**151,600**
OPERATING EXPENSES				
6104 - Janitorial Supplies	-	-	-	4,000
6117 - Uniforms	-	-	-	2,000
6119 - Emergency Medical Supplies	-	-	-	1,850
6126 - Program Supplies	-	-	-	9,700
6311 - Officiating	-	-	-	5,000
6312 - Printing & Binding	-	-	-	1,600
6400 - Professional Services	-	-	-	3,000
6503 - Meetings & Conferences	-	-	-	800
6505 - Dues & Memberships	-	-	-	1,150
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**29,100**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**180,700**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**(175,625)**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 30102 - Aquatics

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4605 - Recreation Programs	-	-	-	(36,750)
TOTAL REVENUE	-	-	-	**(36,750)**
TOTAL OPERATING REVENUE	-	-	-	**(36,750)**
SALARY AND BENEFITS				
5001 - Salaries/Part-Time	-	-	-	31,500
TOTAL SALARY AND BENEFITS	-	-	-	**31,500**
OPERATING EXPENSES				
6117 - Uniforms	-	-	-	5,500
6119 - Emergency Medical Supplies	-	-	-	1,350
6126 - Program Supplies	-	-	-	4,800
6400 - Professional Services	-	-	-	14,300
6504 - Staff Training	-	-	-	2,675
6505 - Dues & Memberships	-	-	-	150
TOTAL OPERATING EXPENSES	-	-	-	**28,775**
TOTAL OPERATING EXPENSES	-	-	-	**60,275**
(INC)/DEC TO FUND BALANCE	-	-	-	**23,525**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND 101 - General Fund

DEPARTMENT 30103 - Concerts and Movies in the Park

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4605 - Recreation Programs	-	-	-	(1,000)
4900 - Donations & Contributions	-	-	-	(5,000)
TOTAL REVENUE	-	-	-	**(6,000)**
TOTAL OPERATING REVENUE	-	-	-	**(6,000)**
SALARY AND BENEFITS				
5001 - Salaries/Part-Time	-	-	-	19,500
TOTAL SALARY AND BENEFITS	-	-	-	**19,500**
OPERATING EXPENSES				
6126 - Program Supplies	-	-	-	3,300
6304 - Entertainment Services	-	-	-	19,200
6312 - Printing & Binding	-	-	-	5,500
6400 - Professional Services	-	-	-	42,300
TOTAL OPERATING EXPENSES	-	-	-	**70,300**
TOTAL OPERATING EXPENSES	-	-	-	**89,800**
(INC)/DEC TO FUND BALANCE	-	-	-	**83,800**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **30104 - Camps, Youth and Early Childhood Programs**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4605 - Recreation Programs	-	-	-	(49,000)
TOTAL REVENUE	**-**	**-**	**-**	**(49,000)**
TOTAL OPERATING REVENUE	**-**	**-**	**-**	**(49,000)**
SALARY AND BENEFITS				
5001 - Salaries/Part-Time	-	-	-	489,000
TOTAL SALARY AND BENEFITS	**-**	**-**	**-**	**489,000**
OPERATING EXPENSES				
6117 - Uniforms	-	-	-	4,000
6119 - Emergency Medical Supplies	-	-	-	1,400
6126 - Program Supplies	-	-	-	21,000
6305 - Excursions	-	-	-	9,500
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**35,900**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**524,900**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**475,900**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **30300 - Park Maintenance**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	180,349	209,300	165,580	-
5001 - Salaries/Part-Time	305	-	-	-
5003 - Overtime	32,579	25,000	25,000	-
5005 - Alternative H&W Payout	2,071	1,500	1,500	-
5008 - Other Salaries & Wages	755	-	360	-
5101 - Life Ins Allocation	300	500	347	-
5103 - Optical Ins Allocation	725	900	900	-
5105 - STD Ins Allocation	-	-	200	-
5107 - Medicare	3,215	3,100	2,542	-
5109 - Employers' PARS/ARS	33	-	7	-
5110 - Employer Retirement Contribution	22,272	26,400	20,151	-
5115 - Emp Bnft/Insurance Premiums	62	-	-	-
5116 - Health Insurance Premiums	58,924	67,600	49,642	-
5117 - Dental Insurance Premiums	3,026	3,600	3,220	-
5118 - Life Insurance Premiums	(2)	-	-	-
5122 - LTD Ins Premium	487	800	741	-
5124 - STD Ins Premium	298	500	500	-
5125 - Other Employee Benefits	565	100	320	-
TOTAL SALARY AND BENEFITS	**305,965**	**339,300**	**271,010**	**-**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	2,732	-	-	-
6002 - Repair & Maint/Facilities	111,485	160,000	142,000	-
6004 - Vehicle Repair & Maintenance	745	-	-	-
6006 - Repair/Maint - Parks & Fields	471,099	463,000	481,000	457,000
6007 - Repair/Maint - Park LIghts	27,990	25,000	25,000	3,500
6015 - Emergency Repairs	-	5,000	5,000	5,000
6104 - Janitorial Supplies	710	3,500	3,500	500
6112 - Office Supplies	106	-	-	-
6117 - Uniforms	1,351	2,000	2,000	-
6122 - Other Supplies	968	-	-	-
6300 - Dept. Contract Services	94,594	120,000	120,000	32,900
6400 - Professional Services	7,114	10,000	10,000	-
6503 - Meetings & Conferences	-	500	-	-
6504 - Staff Training	-	500	-	-
6505 - Dues & Memberships	166	300	-	-
6905 - Credit Card Disputes	25	-	-	-
6909 - Gasoline & Diesel Fuel	225	-	-	-
TOTAL OPERATING EXPENSES	**719,310**	**789,800**	**788,500**	**498,900**
TOTAL OPERATING EXPENSES	**1,025,275**	**1,129,100**	**1,059,510**	**498,900**
CAPITAL AND EQUIPMENT				
9200 - Furniture & Fixtures	950	5,750	5,750	-
9300 - Machinery & Equipment	19,628	-	-	-
9305 - Sidewalk Replacement	-	-	200,000	-
TOTAL CAPITAL AND EQUIPMENT	**20,578**	**5,750**	**205,750**	**-**
(INC)/DEC TO FUND BALANCE	**1,045,853**	**1,134,850**	**1,265,260**	**498,900**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **30501 - Heritage Festival**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4608 - Festival Revenue	(37,268)	(40,000)	(40,000)	(35,000)
TOTAL REVENUE	**(37,268)**	**(40,000)**	**(40,000)**	**(35,000)**
TOTAL OPERATING REVENUE	**(37,268)**	**(40,000)**	**(40,000)**	**(35,000)**
OPERATING EXPENSES				
6108 - Equipment & Tool Rental	-	-	15,700	15,700
6112 - Office Supplies	78	-	-	-
6122 - Other Supplies	13,015	-	-	-
6126 - Program Supplies	-	-	-	11,300
6204 - Vehicle Lease	2,109	2,200	2,200	-
6304 - Entertainment Services	11,890	12,000	12,000	12,000
6312 - Printing & Binding	8,094	7,500	7,500	7,000
6315 - Community Programs	4,899	18,000	11,300	-
6400 - Professional Services	10,268	15,000	15,000	15,000
6600 - Software & Subscriptions	129	-	-	-
6902 - City Events	476	-	-	-
TOTAL OPERATING EXPENSES	**50,959**	**54,700**	**63,700**	**61,000**
TOTAL OPERATING EXPENSES	**50,959**	**54,700**	**63,700**	**61,000**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	32,902	9,000	-	-
TOTAL LEGACY ACCOUNT	**32,902**	**9,000**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**46,593**	**23,700**	**23,700**	**26,000**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **30502 - Holiday Festival**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4607 - Special Events	-	(35,000)	(35,000)	-
4608 - Festival Revenue	-	-	-	(15,000)
TOTAL REVENUE	**-**	**(35,000)**	**(35,000)**	**(15,000)**
TOTAL OPERATING REVENUE	**-**	**(35,000)**	**(35,000)**	**(15,000)**
OPERATING EXPENSES				
6104 - Janitorial Supplies	10	-	-	-
6108 - Equipment & Tool Rental	191	-	14,000	14,000
6122 - Other Supplies	1,476	-	-	-
6304 - Entertainment Services	4,999	5,000	7,500	5,000
6312 - Printing & Binding	3,414	3,000	3,000	3,000
6315 - Community Programs	1,052	2,500	2,500	-
6400 - Professional Services	15,765	15,000	34,900	14,500
TOTAL OPERATING EXPENSES	**26,906**	**25,500**	**61,900**	**36,500**
TOTAL OPERATING EXPENSES	**26,906**	**25,500**	**61,900**	**36,500**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	23,233	14,000	-	-
TOTAL LEGACY ACCOUNT	**23,233**	**14,000**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**50,138**	**4,500**	**26,900**	**21,500**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 30601 - Neighborhood Services

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4605 - Recreation Programs	(21,744)	-	-	-
4900 - Donations & Contributions	-	-	-	(12,300)
TOTAL REVENUE	**(21,744)**	**-**	**-**	**(12,300)**
TOTAL OPERATING REVENUE	**(21,744)**	**-**	**-**	**(12,300)**
SALARY AND BENEFITS				
5001 - Salaries/Part-Time	-	-	-	60,000
TOTAL SALARY AND BENEFITS	**-**	**-**	**-**	**60,000**
OPERATING EXPENSES				
6112 - Office Supplies	-	-	-	750
6116 - Small Furniture & Fixture	-	-	-	1,000
6122 - Other Supplies	346	-	-	-
6126 - Program Supplies	-	-	-	4,200
6304 - Entertainment Services	-	20,000	26,250	1,000
TOTAL OPERATING EXPENSES	**346**	**20,000**	**26,250**	**6,950**
TOTAL OPERATING EXPENSES	**346**	**20,000**	**26,250**	**66,950**
(INC)/DEC TO FUND BALANCE	**(21,398)**	**20,000**	**26,250**	**54,650**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **30602 - Special Needs Adaptive Programing (SNAP)**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5001 - Salaries/Part-Time	-	-	-	10,000
TOTAL SALARY AND BENEFITS	**-**	**-**	**-**	**10,000**
OPERATING EXPENSES				
6126 - Program Supplies	-	-	-	9,000
6304 - Entertainment Services	-	-	-	3,300
6305 - Excursions	-	-	-	2,000
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**14,300**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**24,300**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**24,300**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **30603 - Senior Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4605 - Recreation Programs	-	-	-	(500)
4606 - Excursions	-	-	-	(1,000)
4900 - Donations & Contributions	-	-	-	(74,972)
TOTAL REVENUE	**-**	**-**	**-**	**(76,472)**
TOTAL OPERATING REVENUE	**-**	**-**	**-**	**(76,472)**
SALARY AND BENEFITS				
5001 - Salaries/Part-Time	-	-	-	60,000
TOTAL SALARY AND BENEFITS	**-**	**-**	**-**	**60,000**
OPERATING EXPENSES				
6112 - Office Supplies	-	-	-	1,400
6126 - Program Supplies	-	-	-	17,500
6304 - Entertainment Services	-	-	-	2,500
6305 - Excursions	-	-	-	3,000
6315 - Community Programs	-	-	-	22,500
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**46,900**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**106,900**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**30,428**

DEVELOPMENT SERVICES

General Fund Budget
FISCAL YEAR 2026-27

Development Services Department Organizational Chart



PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Development Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4302 - Planning Division Fees	(317,438)	(313,635)	(313,635)	(250,000)
4308 - Building Permits	(955,982)	(839,450)	(839,450)	(750,000)
4310 - Plumbing Permits	(157,622)	(117,935)	(117,935)	(121,473)
4312 - Electrical Permits	(281,325)	(223,253)	(223,253)	(200,000)
4313 - Heat/Ventilation Air Cond	(364,084)	(232,780)	(232,780)	(239,763)
4315 - Swimming Pool Permits	(44,703)	(56,650)	(56,650)	(35,000)
4320 - Vacant Bldg Registration Fee	(20)	-	-	-
4323 - Building Plan Checks	(151,878)	(100,000)	(100,000)	(150,000)
4324 - Dedicated Inspector Fee	(64,615)	(140,000)	(140,000)	(30,000)
4325 - Reinspection Fee	(2,185)	-	-	(15,000)
4326 - Solar Residential	-	-	-	(60,000)
4327 - Solar Commercial	-	-	-	(15,000)
4408 - Administrative Citations	(164,117)	(144,200)	(144,200)	(160,000)
4601 - Landscape Review Revenue	(13,400)	(20,600)	(20,600)	(21,218)
4611 - Sanitation Collect Fees	(50,233)	(35,000)	(35,000)	(36,050)
4614 - Business Site Insp Fee	(11,440)	(9,450)	(9,450)	(9,734)
TOTAL REVENUE	**(2,579,043)**	**(2,232,953)**	**(2,232,953)**	**(2,093,238)**
TOTAL OPERATING REVENUE	**(2,579,043)**	**(2,232,953)**	**(2,232,953)**	**(2,093,238)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	1,060,773	1,181,200	1,282,680	1,192,980
5001 - Salaries/Part-Time	58,117	53,000	53,000	53,000
5003 - Overtime	1,515	1,000	1,000	1,000
5005 - Alternative H&W Payout	8,143	6,100	6,100	9,250
5010 - Leave Buyback	-	30,600	30,600	20,321
5101 - Life Ins Allocation	1,582	2,000	2,127	2,100
5103 - Optical Ins Allocation	2,136	2,700	2,700	-
5105 - STD Ins Allocation	-	-	1,400	3,400
5107 - Medicare	16,522	17,300	19,907	18,600
5109 - Employers' PARS/ARS	10,849	8,700	10,522	9,000
5110 - Employer Retirement Contribution	74,400	104,100	97,403	101,300
5111 - 457(b)Defined Contribution Plan	11,732	-	-	-
5115 - Emp Bnft/Insurance Premiums	251	-	-	-
5116 - Health Insurance Premiums	109,298	138,800	102,323	123,500
5117 - Dental Insurance Premiums	11,097	13,400	13,188	13,100
5118 - Life Insurance Premiums	(261)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	2,700
5122 - LTD Ins Premium	4,223	4,700	5,140	5,200
5124 - STD Ins Premium	2,586	3,000	3,000	-
5125 - Other Employee Benefits	585	400	2,226	3,600
TOTAL SALARY AND BENEFITS	**1,373,547**	**1,567,000**	**1,633,317**	**1,559,051**
OPERATING EXPENSES				
6112 - Office Supplies	4,962	3,250	3,250	4,750
6113 - Books & Periodicals	222	1,600	(1,501)	1,600
6114 - Postage	-	100	100	100
6115 - Small Tools/Equipment	94	-	-	-
6116 - Small Furniture & Fixture	-	200	200	200
6117 - Uniforms	1,831	1,500	1,500	1,500
6118 - Personal Protection Equipment	-	-	-	4,500

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Development Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6300 - Dept. Contract Services	474,252	240,200	386,348	240,200
6309 - Landscape Review Expense	13,340	14,000	14,000	14,000
6312 - Printing & Binding	-	-	-	1,500
6400 - Professional Services	14,657	48,000	51,101	15,000
6402 - Legal Services	2,828	-	-	-
6409 - Building Inspection Services	-	100,000	-	-
6501 - Travel	86	-	-	-
6503 - Meetings & Conferences	4,788	10,000	10,000	5,500
6504 - Staff Training	2,158	1,900	1,900	3,700
6505 - Dues & Memberships	1,535	1,890	1,890	1,940
6600 - Software & Subscriptions	-	-	-	28,000
6902 - City Events	433	-	-	-
TOTAL OPERATING EXPENSES	**521,186**	**422,640**	**468,788**	**322,490**
TOTAL OPERATING EXPENSES	**1,894,734**	**1,989,640**	**2,102,104**	**1,881,541**
(INC)/DEC TO FUND BALANCE	**(684,309)**	**(243,313)**	**(130,848)**	**(211,697)**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 40000 - Development Services Admin

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	313,451	277,700	308,086	296,200
5001 - Salaries/Part-Time	9,719	-	-	-
5003 - Overtime	130	-	-	-
5005 - Alternative H&W Payout	2,464	1,500	1,500	2,000
5010 - Leave Buyback	-	14,800	14,800	15,300
5101 - Life Ins Allocation	376	400	395	400
5103 - Optical Ins Allocation	466	500	500	-
5105 - STD Ins Allocation	-	-	-	800
5107 - Medicare	4,889	4,100	4,997	4,300
5109 - Employers' PARS/ARS	9,034	8,700	9,769	9,000
5110 - Employer Retirement Contribution	19,203	22,200	20,970	23,600
5111 - 457(b)Defined Contribution Plan	11,732	-	-	-
5115 - Emp Bnft/Insurance Premiums	48	-	-	-
5116 - Health Insurance Premiums	17,792	17,400	17,622	17,400
5117 - Dental Insurance Premiums	2,710	2,700	2,759	2,800
5119 - Optical Insurance Premiums	-	-	-	500
5122 - LTD Ins Premium	1,224	1,200	1,214	1,200
5124 - STD Ins Premium	750	800	800	-
5125 - Other Employee Benefits	(48)	100	(24)	-
TOTAL SALARY AND BENEFITS	**393,940**	**352,100**	**383,388**	**373,500**
OPERATING EXPENSES				
6503 - Meetings & Conferences	-	10,000	10,000	1,500
TOTAL OPERATING EXPENSES	**-**	**10,000**	**10,000**	**1,500**
TOTAL OPERATING EXPENSES	**393,940**	**362,100**	**393,388**	**375,000**
(INC)/DEC TO FUND BALANCE	**393,940**	**362,100**	**393,388**	**375,000**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **40100 - Planning**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4302 - Planning Division Fees	(317,438)	(313,635)	(313,635)	(250,000)
4601 - Landscape Review Revenue	(13,400)	(20,600)	(20,600)	(21,218)
TOTAL REVENUE	**(330,838)**	**(334,235)**	**(334,235)**	**(271,218)**
TOTAL OPERATING REVENUE	**(330,838)**	**(334,235)**	**(334,235)**	**(271,218)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	385,367	383,900	417,941	328,280
5001 - Salaries/Part-Time	11,447	15,000	15,000	15,000
5003 - Overtime	285	500	500	500
5005 - Alternative H&W Payout	3,625	2,300	2,300	2,750
5010 - Leave Buyback	-	15,800	15,800	5,021
5101 - Life Ins Allocation	606	800	703	700
5103 - Optical Ins Allocation	909	1,200	1,200	-
5105 - STD Ins Allocation	-	-	500	1,000
5107 - Medicare	5,794	5,600	6,386	6,000
5109 - Employers' PARS/ARS	429	-	23	-
5110 - Employer Retirement Contribution	28,211	33,200	33,017	32,400
5115 - Emp Bnft/Insurance Premiums	87	-	-	-
5116 - Health Insurance Premiums	52,031	67,600	59,052	81,100
5117 - Dental Insurance Premiums	4,864	6,200	5,327	4,200
5118 - Life Insurance Premiums	(246)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	1,000
5122 - LTD Ins Premium	1,477	1,800	1,538	1,600
5124 - STD Ins Premium	904	1,100	1,100	-
5125 - Other Employee Benefits	(87)	100	852	1,800
TOTAL SALARY AND BENEFITS	**495,704**	**535,100**	**561,240**	**481,351**
OPERATING EXPENSES				
6112 - Office Supplies	3,670	2,500	2,500	2,500
6114 - Postage	-	100	100	100
6116 - Small Furniture & Fixture	-	200	200	200
6117 - Uniforms	253	-	-	-
6309 - Landscape Review Expense	13,340	14,000	14,000	14,000
6400 - Professional Services	14,657	20,000	23,101	15,000
6402 - Legal Services	2,828	-	-	-
6501 - Travel	86	-	-	-
6503 - Meetings & Conferences	4,141	-	-	1,500
6504 - Staff Training	544	500	500	500
6505 - Dues & Memberships	1,235	1,300	1,300	1,300
6902 - City Events	433	-	-	-
TOTAL OPERATING EXPENSES	**41,186**	**38,600**	**41,701**	**35,100**
TOTAL OPERATING EXPENSES	**536,890**	**573,700**	**602,941**	**516,451**
(INC)/DEC TO FUND BALANCE	**206,052**	**239,465**	**268,706**	**245,233**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **40200 - Building & Safety**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4308 - Building Permits	(955,982)	(839,450)	(839,450)	(750,000)
4310 - Plumbing Permits	(157,622)	(117,935)	(117,935)	(121,473)
4312 - Electrical Permits	(281,325)	(223,253)	(223,253)	(200,000)
4313 - Heat/Ventilation Air Cond	(364,084)	(232,780)	(232,780)	(239,763)
4315 - Swimming Pool Permits	(44,703)	(56,650)	(56,650)	(35,000)
4323 - Building Plan Checks	(151,878)	(100,000)	(100,000)	(150,000)
4324 - Dedicated Inspector Fee	(64,615)	(140,000)	(140,000)	(30,000)
4325 - Reinspection Fee	(2,185)	-	-	(15,000)
4326 - Solar Residential	-	-	-	(60,000)
4327 - Solar Commercial	-	-	-	(15,000)
4611 - Sanitation Collect Fees	(50,233)	(35,000)	(35,000)	(36,050)
4614 - Business Site Insp Fee	(11,440)	(9,450)	(9,450)	(9,734)
TOTAL REVENUE	**(2,084,068)**	**(1,754,518)**	**(1,754,518)**	**(1,662,020)**
TOTAL OPERATING REVENUE	**(2,084,068)**	**(1,754,518)**	**(1,754,518)**	**(1,662,020)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	195,560	355,500	366,426	389,200
5003 - Overtime	670	500	500	500
5005 - Alternative H&W Payout	1,232	1,800	1,800	4,000
5101 - Life Ins Allocation	324	500	681	700
5103 - Optical Ins Allocation	381	600	600	-
5105 - STD Ins Allocation	-	-	600	1,100
5107 - Medicare	2,866	5,200	5,424	5,700
5110 - Employer Retirement Contribution	14,439	35,600	28,482	31,000
5115 - Emp Bnft/Insurance Premiums	68	-	-	-
5116 - Health Insurance Premiums	16,348	31,200	258	-
5117 - Dental Insurance Premiums	1,941	2,900	3,509	4,500
5119 - Optical Insurance Premiums	-	-	-	800
5122 - LTD Ins Premium	847	1,000	1,651	1,700
5124 - STD Ins Premium	519	600	600	-
5125 - Other Employee Benefits	350	100	690	900
TOTAL SALARY AND BENEFITS	**235,545**	**435,500**	**411,220**	**440,100**
OPERATING EXPENSES				
6112 - Office Supplies	1,024	500	500	2,000
6113 - Books & Periodicals	222	1,600	(1,501)	1,600
6115 - Small Tools/Equipment	94	-	-	-
6300 - Dept. Contract Services	474,252	240,000	386,148	240,000
6312 - Printing & Binding	-	-	-	1,500
6409 - Building Inspection Services	-	100,000	-	-
6504 - Staff Training	1,314	1,100	1,100	2,500
6505 - Dues & Memberships	-	340	340	340
TOTAL OPERATING EXPENSES	**476,908**	**343,540**	**386,587**	**247,940**
TOTAL OPERATING EXPENSES	**712,453**	**779,040**	**797,807**	**688,040**
(INC)/DEC TO FUND BALANCE	**(1,371,615)**	**(975,478)**	**(956,711)**	**(973,980)**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **40300 - Code Enforcement**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4320 - Vacant Bldg Registration Fee	(20)	-	-	-
4408 - Administrative Citations	(164,117)	(144,200)	(144,200)	(160,000)
TOTAL REVENUE	**(164,137)**	**(144,200)**	**(144,200)**	**(160,000)**
TOTAL OPERATING REVENUE	**(164,137)**	**(144,200)**	**(144,200)**	**(160,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	166,395	164,100	190,227	179,300
5001 - Salaries/Part-Time	36,951	38,000	38,000	38,000
5003 - Overtime	431	-	-	-
5005 - Alternative H&W Payout	821	500	500	500
5101 - Life Ins Allocation	275	300	348	300
5103 - Optical Ins Allocation	380	400	400	-
5105 - STD Ins Allocation	-	-	300	500
5107 - Medicare	2,973	2,400	3,101	2,600
5109 - Employers' PARS/ARS	1,386	-	730	-
5110 - Employer Retirement Contribution	12,547	13,100	14,934	14,300
5115 - Emp Bnft/Insurance Premiums	48	-	-	-
5116 - Health Insurance Premiums	23,127	22,600	25,391	25,000
5117 - Dental Insurance Premiums	1,582	1,600	1,593	1,600
5118 - Life Insurance Premiums	(15)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	400
5122 - LTD Ins Premium	674	700	738	700
5124 - STD Ins Premium	413	500	500	-
5125 - Other Employee Benefits	370	100	708	900
TOTAL SALARY AND BENEFITS	**248,358**	**244,300**	**277,469**	**264,100**
OPERATING EXPENSES				
6112 - Office Supplies	267	250	250	250
6117 - Uniforms	1,578	1,500	1,500	1,500
6118 - Personal Protection Equipment	-	-	-	4,500
6300 - Dept. Contract Services	-	200	200	200
6400 - Professional Services	-	28,000	28,000	-
6503 - Meetings & Conferences	647	-	-	-
6504 - Staff Training	300	300	300	700
6505 - Dues & Memberships	300	250	250	300
TOTAL OPERATING EXPENSES	**3,093**	**30,500**	**30,500**	**7,450**
TOTAL OPERATING EXPENSES	**251,451**	**274,800**	**307,969**	**271,550**
(INC)/DEC TO FUND BALANCE	**87,314**	**130,600**	**163,769**	**111,550**

PROPOSED BUDGET
FISCAL YEAR 2026-27

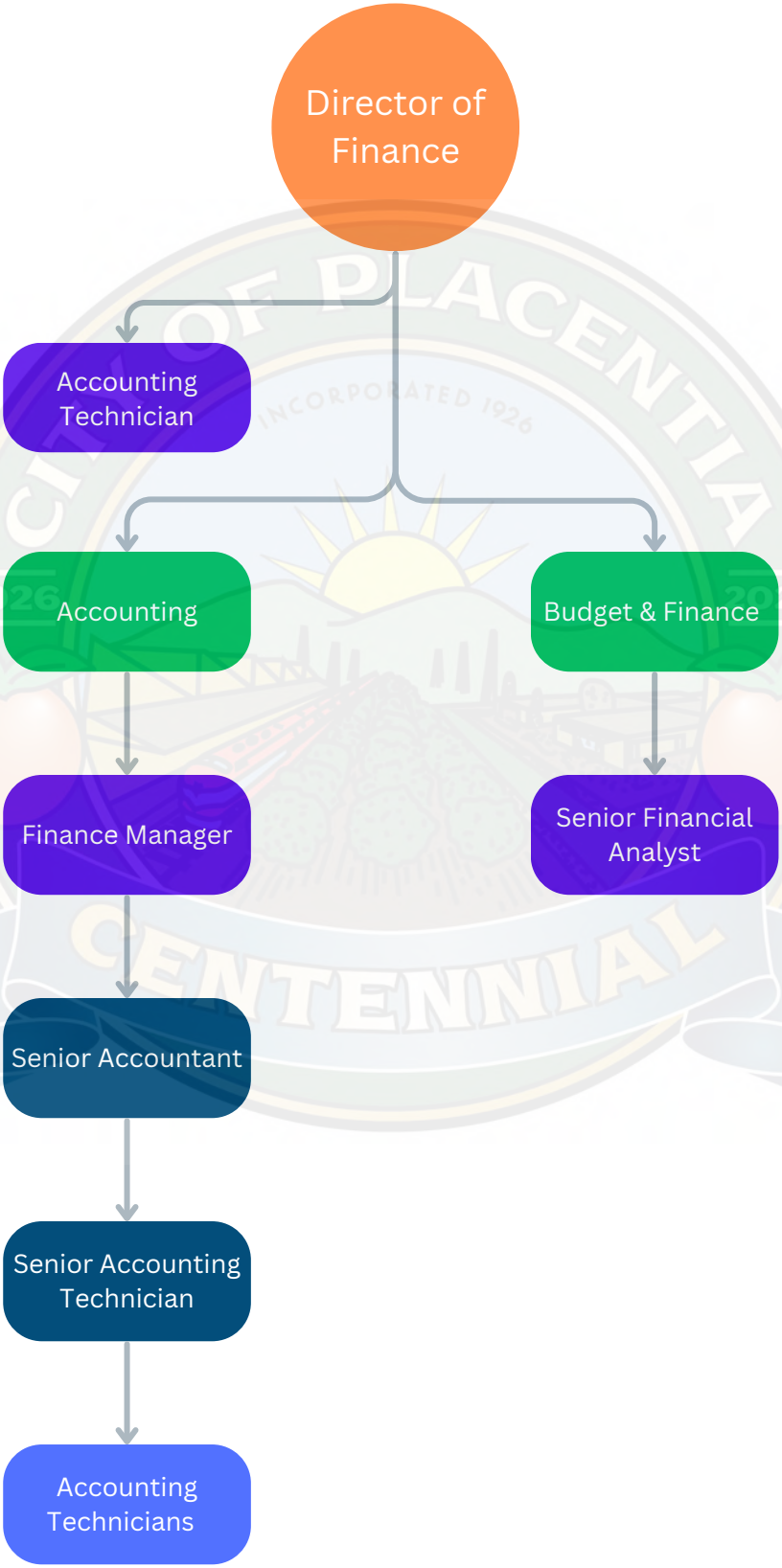
FUND **101 - General Fund**
DEPARTMENT **40400 - Economic Development**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6503 - Meetings & Conferences	-	-	-	2,500
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**2,500**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**2,500**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**2,500**

FINANCE

General Fund Budget
FISCAL YEAR 2026-27

Finance Department Organizational Chart



PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **50000 - Finance**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4305 - Business License Fees	(8,094)	-	-	-
TOTAL REVENUE	**(8,094)**	-	-	-
TOTAL OPERATING REVENUE	**(8,094)**	-	-	-
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	903,042	832,600	889,063	872,500
5001 - Salaries/Part-Time	33,735	-	-	-
5002 - Salaries/Temporary Employees	2,806	-	-	-
5003 - Overtime	56	-	-	-
5005 - Alternative H&W Payout	11,304	6,800	6,800	6,944
5010 - Leave Buyback	-	32,400	32,400	18,366
5011 - Contra - Salaries	-	-	-	(15,500)
5101 - Life Ins Allocation	1,330	1,400	1,414	1,400
5103 - Optical Ins Allocation	1,849	1,900	1,900	-
5105 - STD Ins Allocation	-	-	1,000	1,900
5107 - Medicare	13,832	12,300	13,417	12,400
5109 - Employers' PARS/ARS	8,654	7,700	8,325	6,300
5110 - Employer Retirement Contribution	67,153	74,600	68,084	71,500
5111 - 457(b)Defined Contribution Plan	7,021	-	-	-
5115 - Emp Bnft/Insurance Premiums	206	-	-	-
5116 - Health Insurance Premiums	131,770	149,400	135,039	129,300
5117 - Dental Insurance Premiums	8,882	9,600	8,908	8,700
5118 - Life Insurance Premiums	(305)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	1,800
5122 - LTD Ins Premium	3,462	3,400	3,230	3,100
5124 - STD Ins Premium	2,120	2,100	2,100	-
5125 - Other Employee Benefits	(206)	300	1,297	2,700
TOTAL SALARY AND BENEFITS	**1,196,712**	**1,134,500**	**1,172,976**	**1,121,410**
OPERATING EXPENSES				
6100 - Advertising/Promotional	325	-	-	-
6112 - Office Supplies	2,723	2,000	2,000	2,000
6113 - Books & Periodicals	258	-	-	-
6114 - Postage	3,573	-	-	35,000
6116 - Small Furniture & Fixture	332	-	-	-
6201 - Bank Over/Short	209	-	-	-
6400 - Professional Services	101,761	115,000	115,000	45,000
6402 - Legal Services	4,304	-	-	-
6404 - Accounting & Auditing Service	87,827	93,700	93,700	96,500
6503 - Meetings & Conferences	737	2,000	2,000	2,000
6504 - Staff Training	910	1,000	1,000	1,000
6505 - Dues & Memberships	2,388	2,400	2,400	2,400
6600 - Software & Subscriptions	53,679	85,400	85,400	-
6900 - Admin Service Fee	122	-	-	-
6902 - City Events	42	-	-	-
6915 - Third Party Administration	16,011	12,000	12,000	12,000
TOTAL OPERATING EXPENSES	**275,200**	**313,500**	**313,500**	**195,900**
TOTAL OPERATING EXPENSES	**1,471,912**	**1,448,000**	**1,486,476**	**1,317,310**
(INC)/DEC TO FUND BALANCE	**1,463,818**	**1,448,000**	**1,486,476**	**1,317,310**

FIRE & LIFE SAFETY

General Fund Budget
FISCAL YEAR 2026-27

Fire and Life Safety Department Organizational Chart



PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Fire & Life Safety**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4311 - Fire Plan Check/Permit	(109,802)	(82,400)	(82,400)	(100,000)
4314 - Inspections/Operating Permit	(38,755)	(145,000)	(145,000)	(100,000)
4322 - Special Fire Services	(1,751)	-	-	-
4804 - Reimbursements/Other Revenue	(13,572)	-	-	-
4815 - Reimbursement - Strike Team	(272,651)	-	-	-
TOTAL REVENUE	**(436,531)**	**(227,400)**	**(227,400)**	**(200,000)**
TOTAL OPERATING REVENUE	**(436,531)**	**(227,400)**	**(227,400)**	**(200,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	3,432,683	3,437,700	3,510,122	3,786,400
5001 - Salaries/Part-Time	7,171	50,200	50,200	45,000
5003 - Overtime	685,374	275,400	575,400	350,400
5005 - Alternative H&W Payout	19,964	15,300	15,300	14,000
5010 - Leave Buyback	-	20,200	20,200	30,196
5101 - Life Ins Allocation	5,237	5,600	5,847	6,000
5103 - Optical Ins Allocation	6,034	6,300	6,300	-
5105 - STD Ins Allocation	-	-	4,100	8,000
5107 - Medicare	59,845	50,000	57,001	55,000
5109 - Employers' PARS/ARS	295,275	-	187,383	-
5110 - Employer Retirement Contribution	15,874	327,100	176,343	406,700
5111 - 457(b)Defined Contribution Plan	15,695	-	-	-
5115 - Emp Bnft/Insurance Premiums	712	-	-	-
5116 - Health Insurance Premiums	496,660	502,400	522,990	513,800
5117 - Dental Insurance Premiums	32,627	33,400	36,076	37,100
5118 - Life Insurance Premiums	(207)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	6,300
5122 - LTD Ins Premium	12,669	13,200	13,092	13,000
5124 - STD Ins Premium	7,756	8,100	8,100	-
5125 - Other Employee Benefits	(712)	800	133	900
TOTAL SALARY AND BENEFITS	**5,092,658**	**4,745,700**	**5,188,587**	**5,272,796**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	39,446	30,000	30,000	9,000
6002 - Repair & Maint/Facilities	7,697	8,000	8,000	8,000
6004 - Vehicle Repair & Maintenance	100,276	100,500	100,500	100,250
6100 - Advertising/Promotional	776	5,000	5,000	5,000
6102 - Recruitement Exp	37	-	-	-
6103 - Paint Supplies	141	-	-	-
6108 - Equipment & Tool Rental	1,572	1,500	1,500	1,000
6112 - Office Supplies	1,943	2,500	2,500	2,700
6113 - Books & Periodicals	1,434	700	700	500
6114 - Postage	-	150	150	150
6115 - Small Tools/Equipment	2,771	3,500	3,500	10,500
6117 - Uniforms	27,623	35,300	35,300	35,300
6118 - Personal Protection Equipment	27,111	20,250	20,250	30,250
6119 - Emergency Medical Supplies	8,153	9,000	9,000	9,000
6122 - Other Supplies	63,771	-	-	12,000
6300 - Dept. Contract Services	45,787	140,000	140,000	140,000
6310 - Medical Services	-	-	-	1,000
6312 - Printing & Binding	302	600	600	500

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Fire & Life Safety**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6315 - Community Programs	69	-	-	-
6400 - Professional Services	11,702	7,000	7,000	7,000
6501 - Travel	8,259	1,500	1,500	1,000
6502 - Mileage Reimbursement	71	-	-	300
6503 - Meetings & Conferences	5,137	8,000	8,000	7,000
6504 - Staff Training	55,492	176,500	176,500	176,360
6505 - Dues & Memberships	746	1,700	1,700	1,700
6600 - Software & Subscriptions	69,104	60,000	60,000	95,000
6602 - Software Maintenance	95,511	-	-	-
6902 - City Events	4,020	400	400	800
6903 - Common Area Supplies	1,659	3,000	3,000	3,000
6905 - Credit Card Disputes	137	-	-	-
6916 - Toll Roads Expense	42	-	-	-
TOTAL OPERATING EXPENSES	**580,789**	**615,100**	**615,100**	**657,310**
TOTAL OPERATING EXPENSES	**5,673,447**	**5,360,800**	**5,803,687**	**5,930,106**
CAPITAL AND EQUIPMENT				
9300 - Machinery & Equipment	27	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**27**	**-**	**-**	**-**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	41,750	41,750	-
TOTAL LEGACY ACCOUNT	**-**	**41,750**	**41,750**	**-**
(INC)/DEC TO FUND BALANCE	**5,236,943**	**5,175,150**	**5,618,037**	**5,730,106**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **60000 - Fire Administration**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	529,139	522,600	632,199	551,300
5005 - Alternative H&W Payout	4,196	2,300	2,300	1,750
5010 - Leave Buyback	-	20,200	20,200	27,541
5101 - Life Ins Allocation	601	800	773	800
5103 - Optical Ins Allocation	663	700	700	-
5105 - STD Ins Allocation	-	-	600	1,200
5107 - Medicare	7,958	7,600	9,624	8,000
5109 - Employers' PARS/ARS	35,988	-	27,819	-
5110 - Employer Retirement Contribution	12,425	50,700	45,384	65,700
5111 - 457(b)Defined Contribution Plan	15,695	-	-	-
5115 - Emp Bnft/Insurance Premiums	72	-	-	-
5116 - Health Insurance Premiums	50,819	53,800	59,785	58,800
5117 - Dental Insurance Premiums	3,716	3,700	3,763	3,800
5119 - Optical Insurance Premiums	-	-	-	700
5122 - LTD Ins Premium	1,978	2,000	1,992	2,000
5124 - STD Ins Premium	1,210	1,200	1,200	-
5125 - Other Employee Benefits	(72)	100	463	900
TOTAL SALARY AND BENEFITS	**664,390**	**665,700**	**806,803**	**722,491**
OPERATING EXPENSES				
6112 - Office Supplies	1,163	1,000	1,000	1,200
6113 - Books & Periodicals	-	200	200	-
6114 - Postage	-	150	150	150
6117 - Uniforms	211	3,000	3,000	3,000
6122 - Other Supplies	8,740	-	-	-
6312 - Printing & Binding	77	300	300	200
6501 - Travel	4,090	-	-	-
6502 - Mileage Reimbursement	71	-	-	300
6503 - Meetings & Conferences	2,013	4,000	4,000	2,500
6504 - Staff Training	2,636	1,000	1,000	800
6505 - Dues & Memberships	114	1,500	1,500	1,500
6600 - Software & Subscriptions	10,054	-	-	-
6902 - City Events	2,153	-	-	-
6905 - Credit Card Disputes	137	-	-	-
6916 - Toll Roads Expense	34	-	-	-
TOTAL OPERATING EXPENSES	**31,493**	**11,150**	**11,150**	**9,650**
TOTAL OPERATING EXPENSES	**695,882**	**676,850**	**817,953**	**732,141**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	1,250	1,250	-
TOTAL LEGACY ACCOUNT	**-**	**1,250**	**1,250**	**-**
(INC)/DEC TO FUND BALANCE	**695,882**	**678,100**	**819,203**	**732,141**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 60100 - Fire Operations

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4322 - Special Fire Services	(1,751)	-	-	-
4804 - Reimbursements/Other Revenue	(13,572)	-	-	-
4815 - Reimbursement - Strike Team	(272,651)	-	-	-
TOTAL REVENUE	**(287,974)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(287,974)**	-	-	-
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	2,626,124	2,672,400	2,539,282	2,898,000
5001 - Salaries/Part-Time	7,171	5,200	5,200	-
5003 - Overtime	685,063	275,000	575,000	350,000
5005 - Alternative H&W Payout	13,143	10,500	10,500	9,000
5010 - Leave Buyback	-	-	-	2,655
5101 - Life Ins Allocation	4,192	4,400	4,505	4,600
5103 - Optical Ins Allocation	4,933	5,200	5,200	-
5105 - STD Ins Allocation	-	-	3,000	5,900
5107 - Medicare	47,831	38,800	42,428	42,100
5109 - Employers' PARS/ARS	237,509	-	145,743	-
5110 - Employer Retirement Contribution	-	253,300	111,900	307,500
5115 - Emp Bnft/Insurance Premiums	577	-	-	-
5116 - Health Insurance Premiums	415,963	426,000	429,053	421,400
5117 - Dental Insurance Premiums	26,448	27,600	29,566	30,600
5118 - Life Insurance Premiums	(207)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	5,100
5122 - LTD Ins Premium	9,537	10,100	9,715	9,600
5124 - STD Ins Premium	5,839	6,200	6,200	-
5125 - Other Employee Benefits	(577)	600	(294)	-
TOTAL SALARY AND BENEFITS	**4,083,545**	**3,735,300**	**3,916,999**	**4,086,455**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	39,446	30,000	30,000	9,000
6002 - Repair & Maint/Facilities	7,697	8,000	8,000	8,000
6004 - Vehicle Repair & Maintenance	100,276	100,000	100,000	100,000
6102 - Recruitement Exp	37	-	-	-
6103 - Paint Supplies	141	-	-	-
6108 - Equipment & Tool Rental	1,572	1,500	1,500	1,000
6112 - Office Supplies	387	1,000	1,000	1,000
6113 - Books & Periodicals	1,434	500	500	500
6115 - Small Tools/Equipment	2,559	3,000	3,000	10,000
6117 - Uniforms	24,723	30,000	30,000	30,000
6118 - Personal Protection Equipment	27,111	20,000	20,000	30,000
6119 - Emergency Medical Supplies	8,153	9,000	9,000	9,000
6122 - Other Supplies	54,034	-	-	12,000
6300 - Dept. Contract Services	45,787	65,000	65,000	65,000
6310 - Medical Services	-	-	-	1,000
6312 - Printing & Binding	30	-	-	-
6400 - Professional Services	11,702	7,000	7,000	7,000
6501 - Travel	4,169	1,500	1,500	1,000
6503 - Meetings & Conferences	3,114	2,000	2,000	2,000
6504 - Staff Training	51,113	175,000	175,000	175,000
6600 - Software & Subscriptions	59,050	60,000	60,000	-

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **60100 - Fire Operations**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6602 - Software Maintenance	95,511	-	-	-
6902 - City Events	1,860	400	400	-
6903 - Common Area Supplies	1,659	3,000	3,000	3,000
6916 - Toll Roads Expense	8	-	-	-
TOTAL OPERATING EXPENSES	**541,573**	**516,900**	**516,900**	**464,500**
TOTAL OPERATING EXPENSES	**4,625,118**	**4,252,200**	**4,433,899**	**4,550,955**
CAPITAL AND EQUIPMENT				
9300 - Machinery & Equipment	27	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**27**	**-**	**-**	**-**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	40,000	40,000	-
TOTAL LEGACY ACCOUNT	**-**	**40,000**	**40,000**	**-**
(INC)/DEC TO FUND BALANCE	**4,337,171**	**4,292,200**	**4,473,899**	**4,550,955**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 60200 - Community Risk Reduction

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4311 - Fire Plan Check/Permit	(109,802)	(82,400)	(82,400)	(100,000)
4314 - Inspections/Operating Permit	(38,755)	(145,000)	(145,000)	(100,000)
TOTAL REVENUE	**(148,557)**	**(227,400)**	**(227,400)**	**(200,000)**
TOTAL OPERATING REVENUE	**(148,557)**	**(227,400)**	**(227,400)**	**(200,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	277,420	242,700	338,642	337,100
5001 - Salaries/Part-Time	-	45,000	45,000	45,000
5003 - Overtime	312	400	400	400
5005 - Alternative H&W Payout	2,625	2,500	2,500	3,250
5101 - Life Ins Allocation	444	400	568	600
5103 - Optical Ins Allocation	437	400	400	-
5105 - STD Ins Allocation	-	-	500	900
5107 - Medicare	4,057	3,600	4,950	4,900
5109 - Employers' PARS/ARS	21,778	-	13,820	-
5110 - Employer Retirement Contribution	3,449	23,100	19,059	33,500
5115 - Emp Bnft/Insurance Premiums	63	-	-	-
5116 - Health Insurance Premiums	29,879	22,600	34,152	33,600
5117 - Dental Insurance Premiums	2,463	2,100	2,747	2,700
5119 - Optical Insurance Premiums	-	-	-	500
5122 - LTD Ins Premium	1,154	1,100	1,385	1,400
5124 - STD Ins Premium	707	700	700	-
5125 - Other Employee Benefits	(63)	100	(37)	-
TOTAL SALARY AND BENEFITS	**344,723**	**344,700**	**464,786**	**463,850**
OPERATING EXPENSES				
6004 - Vehicle Repair & Maintenance	-	500	500	250
6100 - Advertising/Promotional	776	5,000	5,000	5,000
6112 - Office Supplies	393	500	500	500
6115 - Small Tools/Equipment	213	500	500	500
6117 - Uniforms	2,689	2,300	2,300	2,300
6118 - Personal Protection Equipment	-	250	250	250
6122 - Other Supplies	997	-	-	-
6300 - Dept. Contract Services	-	75,000	75,000	75,000
6312 - Printing & Binding	195	300	300	300
6315 - Community Programs	69	-	-	-
6503 - Meetings & Conferences	10	2,000	2,000	2,500
6504 - Staff Training	1,743	500	500	560
6505 - Dues & Memberships	632	200	200	200
6902 - City Events	6	-	-	800
TOTAL OPERATING EXPENSES	**7,723**	**87,050**	**87,050**	**88,160**
TOTAL OPERATING EXPENSES	**352,447**	**431,750**	**551,836**	**552,010**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	500	500	-
TOTAL LEGACY ACCOUNT	**-**	**500**	**500**	**-**
(INC)/DEC TO FUND BALANCE	**203,890**	**204,850**	**324,936**	**352,010**

PUBLIC SAFETY - POLICE

General Fund Budget
FISCAL YEAR 2026-27

Police Department Organizational Chart



PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Public Safety - Police**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4306 - Bicycle Licenses	(3)	-	-	-
4319 - Parking Permit Fees	(13,303)	(12,240)	(12,240)	(12,000)
4403 - Emergency Response Fee	-	(1,100)	(1,100)	(1,133)
4404 - Vehicle Impound/Releases	(3,285)	-	(17,000)	(68,400)
4405 - DUI Vehicle Release Fee	(38,020)	(30,000)	(30,000)	(30,000)
4406 - Veh Code Fines (Moving)	(53,559)	(50,000)	(50,000)	(51,500)
4407 - City Ord Fines (Parking)	(495,877)	(450,000)	(450,000)	(500,000)
4500 - AB 109 Public Safety Realign	(26,607)	(30,000)	(30,000)	(30,000)
4510 - Federal Grants	(9,415)	(32,015)	(32,015)	(10,000)
4511 - State Grants	-	(50,000)	(50,000)	-
4518 - POST - Intergovernmental Rev	(10,968)	(15,000)	(15,000)	(15,000)
4521 - Other Intergovernmental Rev	(173,117)	(200,000)	(200,000)	(175,000)
4603 - Special Police Services	(109,675)	(85,000)	(85,000)	(37,000)
4604 - Alarm System Monitoring	(73,805)	(140,000)	(140,000)	(85,000)
4613 - Sale of Map/Publication/Copies	(16)	-	-	-
4617 - Other Charges for Service	(810)	(2,000)	(2,000)	(1,000)
4618 - Live Scan Rolling Fee	(1,607)	(3,675)	(3,675)	(2,000)
4804 - Reimbursements/Other Revenue	(277)	-	-	-
4807 - Recovery & Restitution	-	(500)	(500)	-
4814 - PD Restitution	(658)	(2,000)	(2,000)	(1,000)
4900 - Donations & Contributions	(6,419)	-	-	-
TOTAL REVENUE	**(1,017,421)**	**(1,103,530)**	**(1,120,530)**	**(1,019,033)**
TOTAL OPERATING REVENUE	**(1,017,421)**	**(1,103,530)**	**(1,120,530)**	**(1,019,033)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	9,377,634	8,904,300	10,269,163	10,200,700
5001 - Salaries/Part-Time	150,532	130,000	130,000	192,000
5003 - Overtime	1,226,381	855,000	1,015,000	815,000
5004 - Leave Accrual Payout	6,840	-	-	-
5005 - Alternative H&W Payout	85,652	33,400	33,400	46,375
5008 - Other Salaries & Wages	5,173	-	7,125	9,900
5010 - Leave Buyback	17,399	48,500	48,500	71,804
5101 - Life Ins Allocation	11,136	10,200	9,601	9,900
5103 - Optical Ins Allocation	11,990	12,500	12,500	-
5105 - STD Ins Allocation	-	-	9,400	18,900
5107 - Medicare	154,954	129,400	158,110	148,200
5109 - Employers' PARS/ARS	12,688	-	7,361	-
5110 - Employer Retirement Contribution	1,563,436	1,588,200	1,710,709	1,762,900
5111 - 457(b)Defined Contribution Plan	15,442	-	-	-
5115 - Emp Bnft/Insurance Premiums	1,633	-	-	-
5116 - Health Insurance Premiums	976,131	989,600	933,562	969,400
5117 - Dental Insurance Premiums	67,900	69,900	69,202	71,300
5118 - Life Insurance Premiums	(243)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	12,700
5122 - LTD Ins Premium	31,079	31,400	66,708	30,600
5124 - STD Ins Premium	19,028	19,400	19,400	-
5125 - Other Employee Benefits	247	1,900	3,275	4,500
TOTAL SALARY AND BENEFITS	**13,735,032**	**12,823,700**	**14,503,015**	**14,364,179**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Public Safety - Police**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	115,335	89,857	94,857	94,755
6002 - Repair & Maint/Facilities	61,142	-	-	11,150
6100 - Advertising/Promotional	275	-	-	-
6101 - Ammunition	-	-	20,000	30,000
6102 - Recruitement Exp	50	-	-	-
6104 - Janitorial Supplies	121	-	-	-
6105 - K9 Expenses	14,588	15,000	39,000	20,000
6106 - Jail Supplies	23,796	30,000	25,721	30,000
6107 - Facility Rental	680	1,600	1,600	1,600
6109 - Office Equipment Rental	159	1,000	279	-
6112 - Office Supplies	6,562	5,200	5,200	5,200
6113 - Books & Periodicals	5,108	6,200	6,200	6,200
6114 - Postage	253	1,000	1,000	1,000
6117 - Uniforms	69,921	4,250	45,250	40,000
6118 - Personal Protection Equipment	-	-	-	20,000
6120 - Computer Peripheral/Accessory	-	-	-	5,510
6122 - Other Supplies	13,432	-	14,500	10,500
6125 - Shooting Range Supplies	-	-	-	5,000
6213 - Lease Principal (GASB)	238,729	-	-	-
6214 - Lease Interest (GASB)	8,235	-	-	-
6300 - Dept. Contract Services	307,291	337,183	318,455	327,498
6302 - Animal Control Services	415,737	468,522	468,522	408,730
6310 - Medical Services	15,950	10,000	10,000	16,000
6312 - Printing & Binding	9,321	17,700	17,700	18,500
6315 - Community Programs	15,980	(21,500)	13,500	10,000
6316 - Special Investigations	-	-	18,214	20,000
6400 - Professional Services	66,017	90,100	100,100	132,100
6500 - Range Training	25,309	25,500	5,500	1,000
6501 - Travel	9,175	10,000	8,000	30,000
6502 - Mileage Reimbursement	1,287	-	2,000	4,000
6503 - Meetings & Conferences	1,077	2,000	2,000	1,500
6504 - Staff Training	32,289	30,000	30,000	40,800
6505 - Dues & Memberships	4,108	5,095	5,095	5,400
6600 - Software & Subscriptions	32,414	24,247	42,975	499,290
6602 - Software Maintenance	532,938	555,632	520,632	-
6900 - Admin Service Fee	7,262	5,000	5,000	6,000
6902 - City Events	139	-	5,786	10,000
6903 - Common Area Supplies	523	500	500	700
6916 - Toll Roads Expense	6,385	6,700	6,700	6,800
6918 - Pass-Through Waived Permit Fee	931	-	-	-
6999 - Emergency/One Time Expenses	-	-	-	25,000
TOTAL OPERATING EXPENSES	**2,042,521**	**1,720,786**	**1,834,286**	**1,844,233**
TOTAL OPERATING EXPENSES	**15,777,554**	**14,544,486**	**16,337,301**	**16,208,412**
CAPITAL AND EQUIPMENT				
9100 - Building & Facilities	877	-	-	-
9303 - Office Equipment	47	500	500	-
9304 - Computer Hardware	34	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**957**	**500**	**500**	**-**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **Public Safety - Police**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	4,358	13,000	-	-
DNU-6301 - Special Department Expenses	-	4,500	-	-
DNU-6399 - Other Supplies	-	10,000	-	-
DNU-6999 - Other Expenditure	10,357	12,000	-	-
TOTAL LEGACY ACCOUNT	**14,715**	**39,500**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**14,775,805**	**13,480,956**	**15,217,271**	**15,189,379**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **70000 - Police Administration**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4403 - Emergency Response Fee	-	(1,100)	(1,100)	(1,133)
4510 - Federal Grants	-	(22,015)	(22,015)	(10,000)
4518 - POST - Intergovernmental Rev	(697)	-	-	-
4603 - Special Police Services	(9,622)	(30,000)	(30,000)	(7,000)
4604 - Alarm System Monitoring	(73,805)	(140,000)	(140,000)	(85,000)
4617 - Other Charges for Service	(810)	(2,000)	(2,000)	(1,000)
4804 - Reimbursements/Other Revenue	(165)	-	-	-
4814 - PD Restitution	(658)	(2,000)	(2,000)	(1,000)
4900 - Donations & Contributions	(6,219)	-	-	-
TOTAL REVENUE	**(91,977)**	**(197,115)**	**(197,115)**	**(105,133)**
TOTAL OPERATING REVENUE	**(91,977)**	**(197,115)**	**(197,115)**	**(105,133)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	1,353,054	1,126,000	1,299,725	1,060,200
5003 - Overtime	155,737	20,000	20,000	20,000
5004 - Leave Accrual Payout	6,840	-	-	-
5005 - Alternative H&W Payout	25,350	3,800	3,800	4,000
5008 - Other Salaries & Wages	1,349	-	5,358	-
5010 - Leave Buyback	12,312	35,300	35,300	41,945
5101 - Life Ins Allocation	1,846	1,500	1,425	1,200
5103 - Optical Ins Allocation	1,503	1,400	1,400	-
5105 - STD Ins Allocation	-	-	1,500	2,000
5107 - Medicare	22,653	16,400	19,670	15,400
5110 - Employer Retirement Contribution	287,736	267,400	309,301	246,800
5111 - 457(b)Defined Contribution Plan	15,442	-	-	-
5115 - Emp Bnft/Insurance Premiums	180	-	-	-
5116 - Health Insurance Premiums	156,315	137,300	120,371	112,700
5117 - Dental Insurance Premiums	9,637	8,500	8,208	7,200
5119 - Optical Insurance Premiums	-	-	-	1,200
5122 - LTD Ins Premium	4,480	4,100	3,805	3,200
5124 - STD Ins Premium	2,743	2,500	2,500	-
5125 - Other Employee Benefits	(180)	200	1,335	1,800
TOTAL SALARY AND BENEFITS	**2,056,997**	**1,624,400**	**1,833,697**	**1,517,645**
OPERATING EXPENSES				
6100 - Advertising/Promotional	275	-	-	-
6102 - Recruitement Exp	27	-	-	-
6104 - Janitorial Supplies	68	-	-	-
6112 - Office Supplies	5,116	5,000	5,000	5,000
6113 - Books & Periodicals	5,108	6,200	6,200	6,200
6114 - Postage	253	1,000	1,000	1,000
6122 - Other Supplies	2,851	-	2,000	2,000
6300 - Dept. Contract Services	107,291	117,150	109,922	80,000
6310 - Medical Services	15,950	10,000	10,000	16,000
6312 - Printing & Binding	2,916	6,500	6,500	6,500
6315 - Community Programs	4,467	(21,500)	13,500	10,000
6316 - Special Investigations	-	-	18,214	20,000
6400 - Professional Services	11,875	9,000	9,000	9,000
6503 - Meetings & Conferences	844	1,000	1,000	1,000
6504 - Staff Training	2,007	-	-	-

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 70000 - Police Administration

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6505 - Dues & Memberships	3,515	3,985	3,985	4,435
6600 - Software & Subscriptions	1,614	-	7,228	-
6902 - City Events	139	-	5,786	10,000
6903 - Common Area Supplies	201	500	500	700
6916 - Toll Roads Expense	6,112	6,500	6,500	6,500
6918 - Pass-Through Waived Permit Fee	931	-	-	-
6999 - Emergency/One Time Expenses	-	-	-	25,000
TOTAL OPERATING EXPENSES	**171,561**	**145,335**	**206,335**	**203,335**
TOTAL OPERATING EXPENSES	**2,228,558**	**1,769,735**	**2,040,032**	**1,720,980**
CAPITAL AND EQUIPMENT				
9303 - Office Equipment	47	500	500	-
9304 - Computer Hardware	34	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**81**	**500**	**500**	**-**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	4,306	13,000	-	-
DNU-6301 - Special Department Expenses	-	2,000	-	-
DNU-6999 - Other Expenditure	10,357	12,000	-	-
TOTAL LEGACY ACCOUNT	**14,663**	**27,000**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**2,151,326**	**1,600,120**	**1,843,417**	**1,615,847**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 70100 - Police Field Services

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4510 - Federal Grants	(9,415)	(10,000)	(10,000)	-
4518 - POST - Intergovernmental Rev	(10,271)	(15,000)	(15,000)	(15,000)
4521 - Other Intergovernmental Rev	(173,117)	(200,000)	(200,000)	(175,000)
4804 - Reimbursements/Other Revenue	(1)	-	-	-
TOTAL REVENUE	**(192,803)**	**(225,000)**	**(225,000)**	**(190,000)**
TOTAL OPERATING REVENUE	**(192,803)**	**(225,000)**	**(225,000)**	**(190,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	5,945,008	5,720,100	7,055,618	7,319,900
5001 - Salaries/Part-Time	21,999	-	-	-
5003 - Overtime	828,815	570,000	670,000	570,000
5005 - Alternative H&W Payout	46,302	18,500	18,500	32,875
5008 - Other Salaries & Wages	2,958	-	1,459	9,900
5010 - Leave Buyback	5,087	-	-	15,690
5101 - Life Ins Allocation	6,440	5,900	5,891	6,300
5103 - Optical Ins Allocation	7,259	7,500	7,500	-
5105 - STD Ins Allocation	-	-	5,900	13,100
5107 - Medicare	96,373	83,000	106,224	106,200
5109 - Employers' PARS/ARS	7,768	-	3,567	-
5110 - Employer Retirement Contribution	946,998	1,023,400	1,143,568	1,255,100
5115 - Emp Bnft/Insurance Premiums	1,004	-	-	-
5116 - Health Insurance Premiums	609,353	626,800	681,195	721,000
5117 - Dental Insurance Premiums	40,221	41,700	46,351	49,100
5118 - Life Insurance Premiums	(43)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	8,800
5122 - LTD Ins Premium	19,175	19,600	56,807	21,300
5124 - STD Ins Premium	11,740	12,000	12,000	-
5125 - Other Employee Benefits	(168)	1,100	(104)	900
TOTAL SALARY AND BENEFITS	**8,596,289**	**8,129,600**	**9,814,477**	**10,130,165**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	12,729	2,000	7,000	3,000
6102 - Recruitement Exp	23	-	-	-
6105 - K9 Expenses	14,588	15,000	39,000	20,000
6107 - Facility Rental	680	1,600	1,600	1,600
6109 - Office Equipment Rental	159	1,000	279	-
6112 - Office Supplies	49	-	-	-
6117 - Uniforms	68,090	4,250	45,250	40,000
6118 - Personal Protection Equipment	-	-	-	20,000
6122 - Other Supplies	3,708	-	4,000	2,000
6213 - Lease Principal (GASB)	238,729	-	-	-
6214 - Lease Interest (GASB)	8,235	-	-	-
6312 - Printing & Binding	-	200	200	1,000
6315 - Community Programs	11,513	-	-	-
6400 - Professional Services	5,517	12,500	22,500	29,500
6501 - Travel	8,129	10,000	8,000	30,000
6502 - Mileage Reimbursement	1,244	-	2,000	4,000
6504 - Staff Training	28,663	30,000	30,000	40,800
6505 - Dues & Memberships	393	575	575	400
6600 - Software & Subscriptions	2,286	-	-	-

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **70100 - Police Field Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6602 - Software Maintenance	532,938	555,632	520,632	-
6903 - Common Area Supplies	322	-	-	-
6916 - Toll Roads Expense	11	-	-	-
TOTAL OPERATING EXPENSES	**938,007**	**632,757**	**681,036**	**192,300**
TOTAL OPERATING EXPENSES	**9,534,296**	**8,762,357**	**10,495,513**	**10,322,465**
LEGACY ACCOUNTS				
DNU-6299 - Other Purchased Services	51	-	-	-
DNU-6301 - Special Department Expenses	-	2,000	-	-
DNU-6399 - Other Supplies	-	2,000	-	-
TOTAL LEGACY ACCOUNT	**51**	**4,000**	-	-
(INC)/DEC TO FUND BALANCE	**9,341,544**	**8,541,357**	**10,270,513**	**10,132,465**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **70200 - Police Investigation**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4500 - AB 109 Public Safety Realign	(26,607)	(30,000)	(30,000)	(30,000)
4807 - Recovery & Restitution	-	(500)	(500)	-
4900 - Donations & Contributions	(200)	-	-	-
TOTAL REVENUE	**(26,807)**	**(30,500)**	**(30,500)**	**(30,000)**
TOTAL OPERATING REVENUE	**(26,807)**	**(30,500)**	**(30,500)**	**(30,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	1,140,304	1,044,300	1,155,009	1,057,700
5001 - Salaries/Part-Time	-	22,000	22,000	22,000
5003 - Overtime	124,326	130,000	190,000	150,000
5005 - Alternative H&W Payout	9,071	5,800	5,800	5,500
5008 - Other Salaries & Wages	299	-	154	-
5010 - Leave Buyback	-	8,700	8,700	9,303
5101 - Life Ins Allocation	1,373	1,300	1,194	1,200
5103 - Optical Ins Allocation	1,405	1,400	1,400	-
5105 - STD Ins Allocation	-	-	1,100	2,100
5107 - Medicare	18,686	15,200	19,066	15,400
5110 - Employer Retirement Contribution	146,564	149,900	159,033	156,700
5115 - Emp Bnft/Insurance Premiums	214	-	-	-
5116 - Health Insurance Premiums	83,321	82,200	80,135	81,500
5117 - Dental Insurance Premiums	8,409	8,300	7,816	7,900
5119 - Optical Insurance Premiums	-	-	-	1,200
5122 - LTD Ins Premium	3,986	4,000	3,500	3,400
5124 - STD Ins Premium	2,440	2,500	2,500	-
5125 - Other Employee Benefits	(214)	300	726	900
TOTAL SALARY AND BENEFITS	**1,540,185**	**1,475,900**	**1,658,135**	**1,514,803**
OPERATING EXPENSES				
6112 - Office Supplies	425	200	200	200
6117 - Uniforms	225	-	-	-
6122 - Other Supplies	2,470	-	3,000	1,000
6300 - Dept. Contract Services	19,722	28,550	14,550	13,200
6501 - Travel	1,046	-	-	-
6503 - Meetings & Conferences	233	1,000	1,000	500
6504 - Staff Training	921	-	-	-
6505 - Dues & Memberships	120	335	335	265
6600 - Software & Subscriptions	28,466	24,247	38,247	-
6916 - Toll Roads Expense	262	200	200	300
TOTAL OPERATING EXPENSES	**53,889**	**54,532**	**57,532**	**15,465**
TOTAL OPERATING EXPENSES	**1,594,074**	**1,530,432**	**1,715,667**	**1,530,268**
LEGACY ACCOUNTS				
DNU-6399 - Other Supplies	-	3,000	-	-
TOTAL LEGACY ACCOUNT	**-**	**3,000**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**1,567,267**	**1,502,932**	**1,685,167**	**1,500,268**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND 101 - General Fund
DEPARTMENT 70300 - Police Support Services

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4603 - Special Police Services	(10,379)	-	-	-
4613 - Sale of Map/Publication/Copies	(16)	-	-	-
4618 - Live Scan Rolling Fee	(1,607)	(3,675)	(3,675)	(2,000)
4804 - Reimbursements/Other Revenue	(111)	-	-	-
TOTAL REVENUE	**(12,113)**	**(3,675)**	**(3,675)**	**(2,000)**
TOTAL OPERATING REVENUE	**(12,113)**	**(3,675)**	**(3,675)**	**(2,000)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	411,670	516,500	475,100	500,300
5001 - Salaries/Part-Time	88,877	38,000	38,000	120,000
5003 - Overtime	17,320	35,000	35,000	25,000
5005 - Alternative H&W Payout	3,607	2,500	2,500	3,500
5010 - Leave Buyback	-	4,500	4,500	4,867
5101 - Life Ins Allocation	695	1,000	740	800
5103 - Optical Ins Allocation	920	1,200	1,200	-
5105 - STD Ins Allocation	-	-	600	1,100
5107 - Medicare	7,582	7,500	8,344	7,300
5109 - Employers' PARS/ARS	3,333	-	3,259	-
5110 - Employer Retirement Contribution	74,285	46,300	40,625	42,700
5115 - Emp Bnft/Insurance Premiums	140	-	-	-
5116 - Health Insurance Premiums	71,306	97,100	43,000	45,500
5117 - Dental Insurance Premiums	4,416	6,200	4,872	5,300
5118 - Life Insurance Premiums	(200)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	1,100
5122 - LTD Ins Premium	1,667	2,200	1,674	1,800
5124 - STD Ins Premium	1,020	1,400	1,400	-
5125 - Other Employee Benefits	696	200	1,227	900
TOTAL SALARY AND BENEFITS	**687,334**	**759,600**	**662,041**	**760,167**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	102,606	87,357	87,357	91,555
6002 - Repair & Maint/Facilities	-	-	-	11,150
6101 - Ammunition	-	-	20,000	30,000
6104 - Janitorial Supplies	53	-	-	-
6106 - Jail Supplies	23,796	30,000	25,721	30,000
6112 - Office Supplies	972	-	-	-
6117 - Uniforms	704	-	-	-
6120 - Computer Peripheral/Accessory	-	-	-	5,510
6122 - Other Supplies	3,588	-	5,000	5,000
6125 - Shooting Range Supplies	-	-	-	5,000
6300 - Dept. Contract Services	44,561	46,789	46,789	86,129
6400 - Professional Services	48,626	68,600	68,600	93,600
6500 - Range Training	25,309	25,500	5,500	1,000
6504 - Staff Training	159	-	-	-
6505 - Dues & Memberships	-	200	200	200
TOTAL OPERATING EXPENSES	**250,373**	**258,446**	**259,167**	**359,144**
TOTAL OPERATING EXPENSES	**937,707**	**1,018,046**	**921,208**	**1,119,311**
CAPITAL AND EQUIPMENT				

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **70300 - Police Support Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
9100 - Building & Facilities	877	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**877**	**-**	**-**	**-**
LEGACY ACCOUNTS				
DNU-6399 - Other Supplies	-	5,000	-	-
TOTAL LEGACY ACCOUNT	**-**	**5,000**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**926,471**	**1,019,371**	**917,533**	**1,117,311**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **70400 - Traffic**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4306 - Bicycle Licenses	(3)	-	-	-
4319 - Parking Permit Fees	(13,303)	(12,240)	(12,240)	(12,000)
4404 - Vehicle Impound/Releases	(3,285)	-	(17,000)	(68,400)
4405 - DUI Vehicle Release Fee	(38,020)	(30,000)	(30,000)	(30,000)
4406 - Veh Code Fines (Moving)	(53,559)	(50,000)	(50,000)	(51,500)
4407 - City Ord Fines (Parking)	(495,877)	(450,000)	(450,000)	(500,000)
4511 - State Grants	-	(50,000)	(50,000)	-
4603 - Special Police Services	(89,674)	(55,000)	(55,000)	(30,000)
TOTAL REVENUE	**(693,721)**	**(647,240)**	**(664,240)**	**(691,900)**
TOTAL OPERATING REVENUE	**(693,721)**	**(647,240)**	**(664,240)**	**(691,900)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	527,599	497,400	283,710	262,600
5001 - Salaries/Part-Time	39,655	70,000	70,000	50,000
5003 - Overtime	100,183	100,000	100,000	50,000
5005 - Alternative H&W Payout	1,321	2,800	2,800	500
5008 - Other Salaries & Wages	567	-	154	-
5101 - Life Ins Allocation	781	500	351	400
5103 - Optical Ins Allocation	903	1,000	1,000	-
5105 - STD Ins Allocation	-	-	300	600
5107 - Medicare	9,660	7,300	4,805	3,900
5109 - Employers' PARS/ARS	1,587	-	535	-
5110 - Employer Retirement Contribution	107,852	101,200	58,182	61,600
5115 - Emp Bnft/Insurance Premiums	96	-	-	-
5116 - Health Insurance Premiums	55,836	46,200	8,861	8,700
5117 - Dental Insurance Premiums	5,217	5,200	1,955	1,800
5119 - Optical Insurance Premiums	-	-	-	400
5122 - LTD Ins Premium	1,771	1,500	921	900
5124 - STD Ins Premium	1,085	1,000	1,000	-
5125 - Other Employee Benefits	113	100	92	-
TOTAL SALARY AND BENEFITS	**854,228**	**834,200**	**534,666**	**441,400**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	-	500	500	200
6117 - Uniforms	903	-	-	-
6122 - Other Supplies	816	-	500	500
6300 - Dept. Contract Services	135,717	144,694	147,194	148,169
6312 - Printing & Binding	6,405	11,000	11,000	11,000
6502 - Mileage Reimbursement	43	-	-	-
6504 - Staff Training	539	-	-	-
6505 - Dues & Memberships	80	-	-	100
6600 - Software & Subscriptions	48	-	(2,500)	-
6900 - Admin Service Fee	7,262	5,000	5,000	6,000
TOTAL OPERATING EXPENSES	**151,813**	**161,194**	**161,694**	**165,969**
TOTAL OPERATING EXPENSES	**1,006,041**	**995,394**	**696,360**	**607,369**
LEGACY ACCOUNTS				
DNU-6301 - Special Department Expenses	-	500	-	-
TOTAL LEGACY ACCOUNT	**-**	**500**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**312,319**	**348,654**	**32,120**	**(84,531)**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **70500 - Animal Control**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6002 - Repair & Maint/Facilities	61,142	-	-	-
6302 - Animal Control Services	415,737	468,522	468,522	408,730
TOTAL OPERATING EXPENSES	**476,878**	**468,522**	**468,522**	**408,730**
TOTAL OPERATING EXPENSES	**476,878**	**468,522**	**468,522**	**408,730**
(INC)/DEC TO FUND BALANCE	**476,878**	**468,522**	**468,522**	**408,730**

PUBLIC WORKS

General Fund Budget
FISCAL YEAR 2026-27

Public Works Department Organizational Chart



PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Public Works**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4302 - Planning Division Fees	(25,505)	-	-	-
4307 - Encroachment Permits	(109,237)	(101,224)	(101,224)	(104,261)
4310 - Plumbing Permits	(3,154)	-	-	-
4316 - Transportation Permit	(8,616)	(6,300)	(6,300)	(6,489)
4600 - Engineering Fees	(188,227)	(180,000)	(180,000)	(100,000)
4617 - Other Charges for Service	(67,966)	(150,000)	(150,000)	-
4804 - Reimbursements/Other Revenue	(6,318)	(6,185)	(6,185)	-
TOTAL REVENUE	**(409,023)**	**(443,709)**	**(443,709)**	**(210,750)**
TOTAL OPERATING REVENUE	**(409,023)**	**(443,709)**	**(443,709)**	**(210,750)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	2,286,410	1,593,300	1,959,989	2,213,500
5001 - Salaries/Part-Time	119,497	185,100	185,100	133,433
5003 - Overtime	100,402	82,500	82,500	92,900
5005 - Alternative H&W Payout	26,339	13,800	13,800	16,300
5008 - Other Salaries & Wages	1,210	-	603	-
5010 - Leave Buyback	4,134	25,100	25,100	35,074
5011 - Contra - Salaries	(759,524)	(657,000)	(657,000)	(657,000)
5101 - Life Ins Allocation	3,546	3,400	3,264	3,500
5103 - Optical Ins Allocation	4,794	4,500	4,500	-
5105 - STD Ins Allocation	-	-	2,400	5,000
5107 - Medicare	36,414	19,400	29,967	30,300
5109 - Employers' PARS/ARS	15,172	3,300	9,849	5,500
5110 - Employer Retirement Contribution	200,984	158,100	180,919	217,300
5115 - Emp Bnft/Insurance Premiums	612	-	-	-
5116 - Health Insurance Premiums	343,753	333,600	329,273	400,600
5117 - Dental Insurance Premiums	22,642	22,000	21,285	25,600
5118 - Life Insurance Premiums	(14)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	5,300
5122 - LTD Ins Premium	8,814	7,800	7,525	8,200
5124 - STD Ins Premium	5,396	4,800	4,800	-
5125 - Other Employee Benefits	2,083	800	3,128	4,600
TOTAL SALARY AND BENEFITS	**2,422,665**	**1,800,500**	**2,207,003**	**2,540,107**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	56,767	47,000	52,000	52,000
6001 - R & M/Sewer & Storm Drain	-	-	-	160,400
6002 - Repair & Maint/Facilities	185,505	250,000	176,182	250,000
6003 - Repair & Maintenance/Streets	59,348	25,000	75,000	55,000
6004 - Vehicle Repair & Maintenance	135,963	162,000	162,000	132,000
6005 - Repair/Maint Off Furn & Eqp	(2)	-	-	-
6006 - Repair/Maint - Parks & Fields	-	-	-	20,000
6008 - R&M - Tires	-	-	-	30,000
6011 - Landscaping	62,920	96,920	203,572	15,000
6012 - Tree Maintenance	156,425	170,000	170,000	170,000
6013 - Vehicle Detailing	7,375	7,000	7,000	7,000
6100 - Advertising/Promotional	303	1,000	1,000	1,000
6103 - Paint Supplies	24,698	35,000	28,000	35,000
6104 - Janitorial Supplies	32,698	30,000	30,000	33,500
6108 - Equipment & Tool Rental	9,157	16,000	16,000	16,000

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **Public Works**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6110 - Traffic Control Devices	13,059	25,000	25,000	25,000
6111 - Street Signs	24,706	20,000	20,000	20,000
6112 - Office Supplies	2,651	2,200	2,200	2,200
6113 - Books & Periodicals	81	200	200	200
6115 - Small Tools/Equipment	11,504	8,000	8,000	8,000
6116 - Small Furniture & Fixture	148	-	-	-
6117 - Uniforms	6,767	10,550	10,550	12,000
6118 - Personal Protection Equipment	2,408	4,500	4,500	4,500
6120 - Computer Peripheral/Accessory	53	-	-	-
6122 - Other Supplies	333	-	-	-
6204 - Vehicle Lease	8,449	200,000	200,000	260,000
6300 - Dept. Contract Services	288,461	614,500	424,500	814,129
6301 - Alarm Monitoring	17,195	16,500	16,500	38,010
6307 - Hazardous Materials Disposal	-	4,500	4,500	4,500
6312 - Printing & Binding	2,388	7,500	5,000	5,000
6400 - Professional Services	342,626	406,000	545,800	418,300
6405 - Engineering Services	-	20,000	20,000	-
6406 - Special Studies	22,382	65,000	65,000	10,000
6407 - Towing Services	125	-	-	-
6409 - Building Inspection Services	500	-	-	-
6501 - Travel	60	-	-	-
6503 - Meetings & Conferences	5,764	4,300	5,500	3,000
6504 - Staff Training	975	600	600	1,800
6505 - Dues & Memberships	2,134	300	300	800
6506 - Licenses & Permits	127,460	126,680	126,680	128,860
6600 - Software & Subscriptions	12,675	24,600	27,100	45,200
6602 - Software Maintenance	10,900	6,000	6,000	6,000
6700 - Vehicle Maintenance Allocatn	224	-	-	-
6906 - Water	19,485	-	-	-
6909 - Gasoline & Diesel Fuel	330,707	275,000	275,000	300,000
TOTAL OPERATING EXPENSES	**1,985,377**	**2,681,850**	**2,713,684**	**3,084,399**
TOTAL OPERATING EXPENSES	**4,408,041**	**4,482,350**	**4,920,687**	**5,624,506**
CAPITAL AND EQUIPMENT				
9200 - Furniture & Fixtures	2,110	-	-	-
9300 - Machinery & Equipment	-	-	(5,000)	-
TOTAL CAPITAL AND EQUIPMENT	**2,110**	**-**	**(5,000)**	**-**
LEGACY ACCOUNTS				
DNU-6133 - R & M/Sewers/Storm Drains	47,429	104,000	104,000	-
DNU-6999 - Other Expenditure	23,426	24,000	-	-
TOTAL LEGACY ACCOUNT	**70,855**	**128,000**	**104,000**	**-**
(INC)/DEC TO FUND BALANCE	**4,071,982**	**4,166,641**	**4,575,978**	**5,413,757**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **80000 - Public Works Administration**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4617 - Other Charges for Service	(175)	-	-	-
TOTAL REVENUE	**(175)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(175)**	**-**	**-**	**-**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	699,254	530,300	597,339	452,000
5001 - Salaries/Part-Time	17,861	17,000	17,000	17,000
5003 - Overtime	1,422	-	-	-
5005 - Alternative H&W Payout	7,250	3,700	3,700	3,900
5010 - Leave Buyback	-	16,000	16,000	24,317
5101 - Life Ins Allocation	1,057	900	805	500
5103 - Optical Ins Allocation	1,086	900	900	-
5105 - STD Ins Allocation	-	-	600	700
5107 - Medicare	10,489	5,500	8,851	6,400
5109 - Employers' PARS/ARS	6,447	3,300	7,474	5,500
5110 - Employer Retirement Contribution	65,894	51,600	57,846	44,100
5115 - Emp Bnft/Insurance Premiums	153	-	-	-
5116 - Health Insurance Premiums	85,755	60,300	59,831	17,600
5117 - Dental Insurance Premiums	5,055	4,700	4,719	2,400
5118 - Life Insurance Premiums	(2)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	500
5122 - LTD Ins Premium	2,694	2,200	1,895	1,200
5124 - STD Ins Premium	1,649	1,300	1,300	-
5125 - Other Employee Benefits	(153)	200	645	900
TOTAL SALARY AND BENEFITS	**905,913**	**697,900**	**778,905**	**577,017**
OPERATING EXPENSES				
6005 - Repair/Maint Off Furn & Eqp	(2)	-	-	-
6112 - Office Supplies	1,778	1,700	1,700	1,200
6116 - Small Furniture & Fixture	148	-	-	-
6120 - Computer Peripheral/Accessory	53	-	-	-
6312 - Printing & Binding	2,388	7,500	5,000	5,000
6400 - Professional Services	1,196	-	-	-
6501 - Travel	60	-	-	-
6503 - Meetings & Conferences	4,596	3,800	3,800	1,000
6505 - Dues & Memberships	1,640	300	300	800
6600 - Software & Subscriptions	2,159	2,500	5,000	-
6906 - Water	16,730	-	-	-
TOTAL OPERATING EXPENSES	**30,745**	**15,800**	**15,800**	**8,000**
TOTAL OPERATING EXPENSES	**936,658**	**713,700**	**794,705**	**585,017**
LEGACY ACCOUNTS				
DNU-6999 - Other Expenditure	1,144	-	-	-
TOTAL LEGACY ACCOUNT	**1,144**	**-**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**937,627**	**713,700**	**794,705**	**585,017**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **80100 - Engineering**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4302 - Planning Division Fees	(25,505)	-	-	-
4307 - Encroachment Permits	(109,237)	(101,224)	(101,224)	(104,261)
4310 - Plumbing Permits	(3,154)	-	-	-
4316 - Transportation Permit	(8,616)	(6,300)	(6,300)	(6,489)
4600 - Engineering Fees	(188,227)	(180,000)	(180,000)	(100,000)
4617 - Other Charges for Service	(67,791)	(150,000)	(150,000)	-
TOTAL REVENUE	**(402,530)**	**(437,524)**	**(437,524)**	**(210,750)**
TOTAL OPERATING REVENUE	**(402,530)**	**(437,524)**	**(437,524)**	**(210,750)**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	578,246	197,800	430,382	411,500
5001 - Salaries/Part-Time	16,223	19,000	19,000	19,000
5003 - Overtime	139	1,000	1,000	1,000
5005 - Alternative H&W Payout	5,429	1,900	1,900	3,313
5010 - Leave Buyback	-	4,800	4,800	5,204
5101 - Life Ins Allocation	888	700	754	700
5103 - Optical Ins Allocation	1,133	900	900	-
5105 - STD Ins Allocation	-	-	600	1,100
5107 - Medicare	8,681	2,300	6,097	5,400
5109 - Employers' PARS/ARS	5,519	-	362	-
5110 - Employer Retirement Contribution	43,047	17,700	34,075	32,800
5115 - Emp Bnft/Insurance Premiums	121	-	-	-
5116 - Health Insurance Premiums	39,898	62,400	40,979	45,800
5117 - Dental Insurance Premiums	5,046	4,400	2,866	3,100
5119 - Optical Insurance Premiums	-	-	-	600
5122 - LTD Ins Premium	2,340	1,600	1,862	1,800
5124 - STD Ins Premium	1,433	1,000	1,000	-
5125 - Other Employee Benefits	88	100	1,272	2,300
TOTAL SALARY AND BENEFITS	**708,231**	**315,600**	**547,848**	**533,617**
OPERATING EXPENSES				
6113 - Books & Periodicals	81	200	200	200
6300 - Dept. Contract Services	75,411	150,000	150,000	-
6400 - Professional Services	116,910	150,000	149,800	156,300
6406 - Special Studies	22,382	65,000	65,000	10,000
6503 - Meetings & Conferences	900	500	1,700	1,000
6504 - Staff Training	-	250	250	250
6505 - Dues & Memberships	194	-	-	-
6506 - Licenses & Permits	106	180	180	360
6600 - Software & Subscriptions	10,516	12,100	12,100	-
TOTAL OPERATING EXPENSES	**226,499**	**378,230**	**379,230**	**168,110**
TOTAL OPERATING EXPENSES	**934,730**	**693,830**	**927,078**	**701,727**
(INC)/DEC TO FUND BALANCE	**532,200**	**256,306**	**489,554**	**490,977**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **80200 - Transportation & Traffic**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4804 - Reimbursements/Other Revenue	(6,318)	(6,185)	(6,185)	-
TOTAL REVENUE	**(6,318)**	**(6,185)**	**(6,185)**	**-**
TOTAL OPERATING REVENUE	**(6,318)**	**(6,185)**	**(6,185)**	**-**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	114,573	-	-	-
5005 - Alternative H&W Payout	250	-	-	-
5101 - Life Ins Allocation	147	-	-	-
5103 - Optical Ins Allocation	173	-	-	-
5107 - Medicare	1,482	-	-	-
5110 - Employer Retirement Contribution	6,762	-	-	-
5115 - Emp Bnft/Insurance Premiums	14	-	-	-
5116 - Health Insurance Premiums	15,016	-	-	-
5117 - Dental Insurance Premiums	963	-	-	-
5122 - LTD Ins Premium	372	-	-	-
5124 - STD Ins Premium	227	-	-	-
5125 - Other Employee Benefits	(14)	-	-	-
TOTAL SALARY AND BENEFITS	**139,965**	**-**	**-**	**-**
OPERATING EXPENSES				
6300 - Dept. Contract Services	19,163	185,000	45,000	184,650
6400 - Professional Services	155,811	150,000	290,000	155,000
6405 - Engineering Services	-	20,000	20,000	-
6409 - Building Inspection Services	500	-	-	-
6503 - Meetings & Conferences	267	-	-	-
6505 - Dues & Memberships	300	-	-	-
TOTAL OPERATING EXPENSES	**176,040**	**365,000**	**365,000**	**349,650**
TOTAL OPERATING EXPENSES	**316,005**	**365,000**	**365,000**	**349,650**
(INC)/DEC TO FUND BALANCE	**309,687**	**358,815**	**358,815**	**349,650**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **80300 - Environmental Services**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6100 - Advertising/Promotional	-	1,000	1,000	1,000
6112 - Office Supplies	874	500	500	500
6400 - Professional Services	68,710	106,000	106,000	107,000
6504 - Staff Training	810	350	350	350
6506 - Licenses & Permits	114,285	113,000	113,000	115,000
TOTAL OPERATING EXPENSES	**184,679**	**220,850**	**220,850**	**223,850**
TOTAL OPERATING EXPENSES	**184,679**	**220,850**	**220,850**	**223,850**
(INC)/DEC TO FUND BALANCE	**184,679**	**220,850**	**220,850**	**223,850**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **80400 - Maintenance Admin**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6112 - Office Supplies	-	-	-	500
6117 - Uniforms	-	-	-	12,000
6503 - Meetings & Conferences	-	-	-	1,000
TOTAL OPERATING EXPENSES	-	-	-	**13,500**
TOTAL OPERATING EXPENSES	-	-	-	**13,500**
(INC)/DEC TO FUND BALANCE	-	-	-	**13,500**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **80401 - Street Maintenance**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	430,889	387,500	380,410	475,600
5001 - Salaries/Part-Time	60,366	99,400	99,400	47,733
5003 - Overtime	39,727	33,000	33,000	16,500
5005 - Alternative H&W Payout	5,911	4,200	4,200	4,088
5008 - Other Salaries & Wages	570	-	190	-
5011 - Contra - Salaries	(759,524)	(657,000)	(657,000)	(657,000)
5101 - Life Ins Allocation	680	800	650	800
5103 - Optical Ins Allocation	925	1,000	1,000	-
5105 - STD Ins Allocation	-	-	500	1,100
5107 - Medicare	7,775	4,600	6,143	6,000
5109 - Employers' PARS/ARS	2,267	-	1,285	-
5110 - Employer Retirement Contribution	39,042	38,500	32,878	43,500
5115 - Emp Bnft/Insurance Premiums	162	-	-	-
5116 - Health Insurance Premiums	78,929	80,900	78,020	94,900
5117 - Dental Insurance Premiums	3,653	4,100	4,270	5,600
5118 - Life Insurance Premiums	(12)	-	-	-
5119 - Optical Insurance Premiums	-	-	-	1,200
5122 - LTD Ins Premium	1,555	1,700	1,461	1,800
5124 - STD Ins Premium	952	1,100	1,100	-
5125 - Other Employee Benefits	1,071	200	605	700
TOTAL SALARY AND BENEFITS	**(85,063)**	**-**	**(11,886)**	**42,521**
OPERATING EXPENSES				
6001 - R & M/Sewer & Storm Drain	-	-	-	160,400
6002 - Repair & Maint/Facilities	2,368	-	-	-
6003 - Repair & Maintenance/Streets	59,294	25,000	75,000	55,000
6103 - Paint Supplies	21,286	25,000	25,000	25,000
6108 - Equipment & Tool Rental	4,035	10,000	10,000	10,000
6110 - Traffic Control Devices	13,059	25,000	25,000	25,000
6111 - Street Signs	24,706	20,000	20,000	20,000
6115 - Small Tools/Equipment	7,965	5,000	5,000	5,000
6117 - Uniforms	1,826	3,000	3,000	-
6118 - Personal Protection Equipment	901	1,500	1,500	1,500
6204 - Vehicle Lease	865	-	-	-
6300 - Dept. Contract Services	7,200	59,500	9,500	7,200
6504 - Staff Training	165	-	-	1,200
6506 - Licenses & Permits	883	500	500	500
TOTAL OPERATING EXPENSES	**144,553**	**174,500**	**174,500**	**310,800**
TOTAL OPERATING EXPENSES	**59,491**	**174,500**	**162,614**	**353,321**
LEGACY ACCOUNTS				
DNU-6133 - R & M/Sewers/Storm Drains	47,429	104,000	104,000	-
TOTAL LEGACY ACCOUNT	**47,429**	**104,000**	**104,000**	**-**
(INC)/DEC TO FUND BALANCE	**106,920**	**278,500**	**266,614**	**353,321**

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **80402 - Facilities Maintenance**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	322,506	337,000	406,389	727,200
5001 - Salaries/Part-Time	25,047	49,700	49,700	49,700
5003 - Overtime	58,041	47,000	47,000	23,500
5005 - Alternative H&W Payout	6,679	3,500	3,500	4,500
5008 - Other Salaries & Wages	640	-	412	-
5010 - Leave Buyback	4,134	4,300	4,300	5,553
5101 - Life Ins Allocation	519	700	718	1,200
5103 - Optical Ins Allocation	910	1,100	1,100	-
5105 - STD Ins Allocation	-	-	500	1,700
5107 - Medicare	5,913	4,900	6,690	10,300
5109 - Employers' PARS/ARS	939	-	728	-
5110 - Employer Retirement Contribution	31,886	35,800	41,108	81,900
5115 - Emp Bnft/Insurance Premiums	114	-	-	-
5116 - Health Insurance Premiums	78,169	84,900	104,649	197,200
5117 - Dental Insurance Premiums	4,760	5,700	6,242	11,300
5119 - Optical Insurance Premiums	-	-	-	2,400
5122 - LTD Ins Premium	1,228	1,600	1,593	2,700
5124 - STD Ins Premium	752	1,000	1,000	-
5125 - Other Employee Benefits	721	200	398	700
TOTAL SALARY AND BENEFITS	**542,959**	**577,400**	**676,028**	**1,119,853**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	19,230	14,000	19,000	19,000
6002 - Repair & Maint/Facilities	160,366	205,000	131,182	205,000
6003 - Repair & Maintenance/Streets	53	-	-	-
6006 - Repair/Maint - Parks & Fields	-	-	-	20,000
6103 - Paint Supplies	3,412	10,000	3,000	10,000
6104 - Janitorial Supplies	32,575	30,000	30,000	33,500
6108 - Equipment & Tool Rental	5,122	6,000	6,000	6,000
6117 - Uniforms	3,503	5,750	5,750	-
6118 - Personal Protection Equipment	1,007	1,500	1,500	1,500
6300 - Dept. Contract Services	186,688	220,000	220,000	233,125
6301 - Alarm Monitoring	17,195	16,500	16,500	38,010
6506 - Licenses & Permits	4,379	8,000	8,000	8,000
6700 - Vehicle Maintenance Allocatn	224	-	-	-
TOTAL OPERATING EXPENSES	**433,754**	**516,750**	**440,932**	**574,135**
TOTAL OPERATING EXPENSES	**976,713**	**1,094,150**	**1,116,960**	**1,693,988**
CAPITAL AND EQUIPMENT				
9200 - Furniture & Fixtures	2,110	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**2,110**	**-**	**-**	**-**
LEGACY ACCOUNTS				
DNU-6999 - Other Expenditure	22,282	24,000	-	-
TOTAL LEGACY ACCOUNT	**22,282**	**24,000**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**1,001,104**	**1,118,150**	**1,116,960**	**1,693,988**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **80403 - Medians and Parkways**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	10	-	-	-
6002 - Repair & Maint/Facilities	22,772	45,000	45,000	45,000
6011 - Landscaping	62,920	96,920	203,572	15,000
6012 - Tree Maintenance	156,425	170,000	170,000	170,000
6100 - Advertising/Promotional	303	-	-	-
6300 - Dept. Contract Services	-	-	-	153,154
TOTAL OPERATING EXPENSES	**242,430**	**311,920**	**418,572**	**383,154**
TOTAL OPERATING EXPENSES	**242,430**	**311,920**	**418,572**	**383,154**
CAPITAL AND EQUIPMENT				
9300 - Machinery & Equipment	-	-	(5,000)	-
TOTAL CAPITAL AND EQUIPMENT	**-**	**-**	**(5,000)**	**-**
(INC)/DEC TO FUND BALANCE	**242,430**	**311,920**	**413,572**	**383,154**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **80405 - Maintenance Standby**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5003 - Overtime	-	-	-	20,000
TOTAL SALARY AND BENEFITS	**-**	**-**	**-**	**20,000**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**20,000**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**20,000**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **80406 - Maintenance Planed Overtime**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
SALARY AND BENEFITS				
5003 - Overtime	-	-	-	30,000
TOTAL SALARY AND BENEFITS	**-**	**-**	**-**	**30,000**
TOTAL OPERATING EXPENSES	**-**	**-**	**-**	**30,000**
(INC)/DEC TO FUND BALANCE	**-**	**-**	**-**	**30,000**

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **80500 - Fleet Operations**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4804 - Reimbursements/Other Revenue	(395)	-	-	-
TOTAL REVENUE	**(395)**	**-**	**-**	**-**
TOTAL OPERATING REVENUE	**(395)**	**-**	**-**	**-**
SALARY AND BENEFITS				
5000 - Salaries/Full-Time Regular	140,942	140,700	145,469	147,200
5003 - Overtime	1,073	1,500	1,500	1,900
5005 - Alternative H&W Payout	821	500	500	500
5101 - Life Ins Allocation	255	300	338	300
5103 - Optical Ins Allocation	567	600	600	-
5105 - STD Ins Allocation	-	-	200	400
5107 - Medicare	2,074	2,100	2,185	2,200
5110 - Employer Retirement Contribution	14,352	14,500	15,013	15,000
5115 - Emp Bnft/Insurance Premiums	48	-	-	-
5116 - Health Insurance Premiums	45,986	45,100	45,794	45,100
5117 - Dental Insurance Premiums	3,165	3,100	3,187	3,200
5119 - Optical Insurance Premiums	-	-	-	600
5122 - LTD Ins Premium	625	700	714	700
5124 - STD Ins Premium	383	400	400	-
5125 - Other Employee Benefits	370	100	208	-
TOTAL SALARY AND BENEFITS	**210,660**	**209,600**	**216,108**	**217,100**
OPERATING EXPENSES				
6000 - Repair Maint/Equipment	37,527	33,000	33,000	33,000
6004 - Vehicle Repair & Maintenance	135,963	162,000	162,000	132,000
6008 - R&M - Tires	-	-	-	30,000
6013 - Vehicle Detailing	7,375	7,000	7,000	7,000
6104 - Janitorial Supplies	123	-	-	-
6115 - Small Tools/Equipment	3,538	3,000	3,000	3,000
6117 - Uniforms	1,438	1,800	1,800	-
6118 - Personal Protection Equipment	500	1,500	1,500	1,500
6122 - Other Supplies	333	-	-	-
6204 - Vehicle Lease	7,585	200,000	200,000	260,000
6307 - Hazardous Materials Disposal	-	4,500	4,500	4,500
6407 - Towing Services	125	-	-	-
6506 - Licenses & Permits	7,807	5,000	5,000	5,000
6600 - Software & Subscriptions	0	-	-	-
6602 - Software Maintenance	10,900	6,000	6,000	6,000
6906 - Water	2,755	-	-	-
6909 - Gasoline & Diesel Fuel	330,707	275,000	275,000	300,000
TOTAL OPERATING EXPENSES	**546,677**	**698,800**	**698,800**	**782,000**
TOTAL OPERATING EXPENSES	**757,337**	**908,400**	**914,908**	**999,100**
(INC)/DEC TO FUND BALANCE	**756,941**	**908,400**	**914,908**	**999,100**

GENERAL GOVERNMENT

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **90000 - Non-Departmental**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
REVENUE				
4000 - Current Year-Secured	(11,117,070)	(11,928,617)	(11,928,617)	(12,426,762)
4001 - Property Tax (VLF)	(7,146,563)	(7,287,541)	(7,348,352)	(7,649,109)
4002 - Current Year-Unsecured	(372,383)	(430,083)	(430,083)	(447,286)
4003 - Prior Yrs-Secured/Unsecured	(85,463)	(74,256)	(74,256)	(77,226)
4004 - Supplemental Roll	(286,511)	(344,760)	(344,760)	(358,550)
4005 - Residual Property Tax	(605,400)	(572,000)	(572,000)	(594,880)
4006 - Pass Through	(135,975)	(187,200)	(187,200)	(194,688)
4007 - Public Utility Tax Apport	(168,989)	(153,816)	(153,816)	(159,969)
4008 - Street Light Reorg	(1,733,285)	(1,716,000)	(1,716,000)	(1,784,640)
4009 - Homeowners Prop Tax Relief	(43,700)	(45,614)	(45,614)	(47,439)
4010 - Prop Tax/Penalty & Interest	(21,805)	(15,912)	(15,912)	(16,548)
4011 - Real Property Transfer Tax	(289,192)	(327,600)	(327,600)	(327,600)
4100 - General Sales & Use Taxes	(7,912,379)	(8,049,079)	(8,249,079)	(8,249,079)
4102 - Prop 172 Sales & Use Tax	(375,798)	(400,000)	(400,000)	(410,000)
4200 - Utility User Tax	(3,234,789)	(3,320,624)	(3,320,624)	(3,470,624)
4201 - Franchise Taxes	(3,163,809)	(1,732,370)	(1,732,370)	(1,767,017)
4202 - Franchise Property Taxes - Refuse	-	(919,275)	(919,275)	(937,661)
4203 - Franchise Taxes - Cable	-	(393,975)	(393,975)	(401,855)
4204 - Franchise Taxes - Water	-	(238,486)	(238,486)	(243,256)
4205 - Short Term Rental Transient Occupancy Tax	(247,801)	(840,000)	(840,000)	(856,800)
4206 - Hotel Transient Occupancy Tax	(1,552,995)	(1,075,000)	(1,075,000)	(1,125,000)
4207 - Oil Per Barrel B/L Tax	(5,408)	(5,665)	(5,665)	(5,665)
4302 - Planning Division Fees	6,534	-	-	-
4304 - Developmt Impact Fee Admin Chg	(50,070)	(38,000)	(38,000)	(39,140)
4305 - Business License Fees	(1,107,940)	(1,313,250)	(1,313,250)	(1,352,648)
4317 - FOG Permit Business License	-	(2,000)	(2,000)	(2,060)
4319 - Parking Permit Fees	(13)	-	-	-
4320 - Vacant Bldg Registration Fee	(100)	-	-	-
4404 - Vehicle Impound/Releases	(1,090)	-	-	-
4406 - Veh Code Fines (Moving)	(5,449)	-	-	-
4407 - City Ord Fines (Parking)	(43,853)	-	-	-
4408 - Administrative Citations	(1,830)	-	-	-
4410 - Card Processing Fee	-	(71,000)	(71,000)	(71,000)
4500 - AB 109 Public Safety Realign	(7,507)	-	-	-
4510 - Federal Grants	(57,758)	-	-	-
4518 - POST - Intergovernmental Rev	(4,555)	-	-	-
4523 - OCWR WDA Import Revenue	(129,046)	(123,900)	(123,900)	(123,900)
4600 - Engineering Fees	(1,683)	-	-	-
4603 - Special Police Services	(321)	-	-	-
4604 - Alarm System Monitoring	(9,971)	-	-	-
4605 - Recreation Programs	(23,663)	-	-	-
4613 - Sale of Map/Publication/Copies	(416)	(500)	(500)	(515)
4614 - Business Site Insp Fee	89	-	-	-
4617 - Other Charges for Service	(17,768)	-	-	-
4700 - Interest Revenue	(735,728)	(800,000)	(800,000)	(800,000)
4704 - Interest Revenue (GASB)	(310,504)	-	-	-
4705 - Lease Revenue (GASB)	(750,914)	-	-	-
4801 - Facility Rental	(6,841)	-	-	-
4802 - Field Use Fees	(5,195)	-	-	-
4803 - Royalty Revenue	(145,508)	(125,000)	(125,000)	(150,000)
4804 - Reimbursements/Other Revenue	(82,507)	(100,000)	(100,000)	(103,000)

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **90000 - Non-Departmental**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
4805 - Lease Revenue	(155,958)	(200,000)	(200,000)	(206,000)
4806 - SB 90 Reimbursements	-	-	-	(32,000)
4809 - Cell Tower Lease Revenue	(35,361)	(305,000)	(305,000)	(366,150)
4810 - Billboard Revenue	-	(471,000)	(471,000)	(675,000)
4811 - Restitution Revenue	(90,246)	-	-	-
4900 - Donations & Contributions	(850)	-	-	-
4901 - NSF Check Fees	(81)	-	-	-
4913 - Interest Revenue (GASB)	4,726	-	-	-
4916 - Unclaimed Checks	(25,394)	-	-	-
4918 - Receivable Forgiveness	(695,975)	-	-	-
TOTAL REVENUE	**(42,992,060)**	**(43,607,524)**	**(43,868,335)**	**(45,473,067)**
TRANSFER IN				
7102 - Transfer In - Measure U	(3,439,827)	(3,554,400)	(3,714,400)	(3,714,400)
7204 - Transfer in - CDBG	-	(39,100)	(39,100)	(39,100)
7220 - Transfer in - Supplemental Law Enforcement S	(194,663)	(428,000)	(428,000)	(195,000)
7402 - Transfer in - Sewer Maintiance	-	(185,000)	(185,000)	(185,000)
7601 - Transfer in - Sucessor Agency	(50,000)	(25,000)	(25,000)	(25,000)
7702 - Transfer In - Placentia Public Financing Autho	(1,425,053)	-	-	-
TOTAL TRANSFERS IN	**(5,109,543)**	**(4,231,500)**	**(4,391,500)**	**(4,934,397)**
TOTAL OPERATING REVENUE	**(48,101,604)**	**(47,839,024)**	**(48,259,835)**	**(50,407,463)**
SALARY AND BENEFITS				
5004 - Leave Accrual Payout	-	46,000	-	-
5006 - Signing Bonus Payout	-	500,000	-	66,000
5007 - Salary Savings	-	(685,900)	(1,377,400)	(719,663)
5101 - Life Ins Allocation	13,059	-	-	-
5110 - Employer Retirement Contribution	600	-	-	-
5112 - Tuition Reimbursement	34,193	20,000	20,000	-
5118 - Life Insurance Premiums	51,765	-	-	-
5124 - STD Ins Premium	126,208	-	-	-
5125 - Other Employee Benefits	262	-	-	-
TOTAL SALARY AND BENEFITS	**226,087**	**(119,900)**	**(1,357,400)**	**(653,663)**
OPERATING EXPENSES				
6102 - Recruitement Exp	340	-	-	-
6109 - Office Equipment Rental	51,794	130,000	130,000	150,000
6112 - Office Supplies	12,977	12,000	12,000	12,000
6114 - Postage	39,238	35,000	35,000	-
6116 - Small Furniture & Fixture	441	-	-	11,000
6122 - Other Supplies	9,002	-	-	-
6200 - Misc Bank Charges	(630)	-	-	-
6202 - Market Value Adjustment	(177,602)	-	-	-
6205 - Principal/Bonds/COP's/Leases	(6,603)	-	-	-
6206 - Interest/Bonds/COP's/Leases	6,603	-	-	-
6213 - Lease Principal (GASB)	56,579	-	-	-
6214 - Lease Interest (GASB)	6,253	-	-	-
6312 - Printing & Binding	2,906	2,200	2,200	2,200
6315 - Community Programs	150	-	-	-
6400 - Professional Services	1,059	-	-	-
6501 - Travel	(60)	-	-	-

PROPOSED BUDGET

FISCAL YEAR 2026-27

FUND **101 - General Fund**

DEPARTMENT **90000 - Non-Departmental**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
6503 - Meetings & Conferences	7,602	-	-	-
6800 - Property Taxes	1,953	2,500	2,500	2,500
6900 - Admin Service Fee	100,243	70,000	70,000	70,000
6901 - City Admin Services	3,342,459	4,772,900	3,390,963	5,937,000
6902 - City Events	11,431	15,000	20,000	15,000
6903 - Common Area Supplies	58,766	30,636	30,636	15,000
6906 - Water	681,385	550,000	550,000	500,000
6907 - Electricity	970,083	863,000	863,000	800,000
6908 - Telephone/Internet	356,796	240,000	405,000	355,000
6912 - Natural Gas	16,862	15,000	15,000	15,000
6915 - Third Party Administration	(665)	-	-	-
6930 - Employee Leadership & Wellness	225	-	-	-
6999 - Emergency/One Time Expenses	-	-	-	45,000
TOTAL OPERATING EXPENSES	**5,549,588**	**6,738,236**	**5,526,299**	**7,929,700**
TOTAL OPERATING EXPENSES	**5,775,675**	**6,618,336**	**4,168,899**	**7,276,037**
CAPITAL AND EQUIPMENT				
9303 - Office Equipment	1,366	-	-	-
9900 - Infrastructure - Major Studies	(36,407)	-	-	-
TOTAL CAPITAL AND EQUIPMENT	**(35,041)**	-	-	-
LEGACY ACCOUNTS				
DNU-6999 - Other Expenditure	16,312	45,000	32,134	-
DNU-7016 Transfer in UUT	-	(222,682)	(222,682)	-
DNU-7047 Transfer in CFD	-	(50,711)	(50,711)	-
TOTAL LEGACY ACCOUNT	**16,312**	**(228,393)**	**(241,259)**	-
(INC)/DEC TO FUND BALANCE	**(42,344,658)**	**(41,449,081)**	**(44,332,195)**	**(43,131,426)**

GENERAL FUND DEBT SERVICE

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **90100 - Debt Service**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
OPERATING EXPENSES				
6205 - Principal/Bonds/COP's/Leases	1,336,265	1,446,600	1,446,600	1,212,481
6206 - Interest/Bonds/COP's/Leases	176,886	563,900	563,900	112,482
6210 - Lease Revenue Bond Exp	4,483,922	4,290,600	4,290,600	4,452,019
6216 - Subscription Interest (GASB)	205	-	-	-
TOTAL OPERATING EXPENSES	**5,997,278**	**6,301,100**	**6,301,100**	**5,776,982**
TOTAL OPERATING EXPENSES	**5,997,278**	**6,301,100**	**6,301,100**	**5,776,982**
LEGACY ACCOUNTS				
DNU-6906 - CalPERS-Fire Term. Principal	223,058	-	-	-
DNU-6916 - CalPERS-Fire Term Interest	2,299	-	-	-
TOTAL LEGACY ACCOUNT	**225,357**	**-**	**-**	**-**
(INC)/DEC TO FUND BALANCE	**6,222,635**	**6,301,100**	**6,301,100**	**5,776,982**

PROPOSED BUDGET **FUND** **101 - General Fund**

FISCAL YEAR 2026-27 **DEPARTMENT** **90200 - Transfers**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
TRANSFER OUT				
8219 - Transfer Out - Street Lighting District	69,855	61,000	61,000	61,000
TOTAL TRANSFERS OUT	**69,855**	**61,000**	**61,000**	**61,000**
TOTAL OPERATING EXPENSES	**69,855**	**61,000**	**61,000**	**61,000**
(INC)/DEC TO FUND BALANCE	**69,855**	**61,000**	**61,000**	**61,000**

GENERAL FUND RESERVE CONTRIBUTIONS

General Fund Budget
FISCAL YEAR 2026-27

PROPOSED BUDGET
FISCAL YEAR 2026-27

FUND **101 - General Fund**
DEPARTMENT **90500 - Reserve Contribution**

ACCOUNT	FY24-25 Actuals	FY25-26 ADOPTED BUDGET	FY25-26 AMENDED BUDGET	FY26-27 Proposed
TRANSFER IN				
7102 - Transfer In - Measure U	(859,957)	(888,600)	(928,600)	(1,857,200)
TOTAL TRANSFERS IN	**(859,957)**	**(888,600)**	**(928,600)**	**(1,857,200)**
TOTAL OPERATING REVENUE	**(859,957)**	**(888,600)**	**(928,600)**	**(1,857,200)**
(INC)/DEC TO FUND BALANCE	**(859,957)**	**(888,600)**	**(928,600)**	**(1,857,200)**

CAPITAL PROJECTS

General Fund Budget
FISCAL YEAR 2026-27

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 2026-27 budget includes funding for those capital replacement items that need to be purchased, with the limited resources available. Notable Capital Projects for Fiscal Year 2026-27 includes replacement of Police Patrol units, Radios for public safety and park amenities such as benches, trash cans and picnic tables, playground replacement, needed improvements of roof at City Hall, expansion of the Police woman's locker room, and Old Town Sewer Rehabilitation. The City will also continue to work on ongoing projects from the Fiscal year 2025-26



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

FY2026-27 Proposed Capital Projects

Project Type	Project Description	Funding Source	Proposed
Streets & Streetscapes	27-101 CDBG Sidewalk and Curb Ramp ADA Improvement Project	204 - CDBG	176,679
Streets & Streetscapes	27-102 FY 26-27 Arterial Roadway Rehabilitation Project	211 - Measure M	1,198,336
Streets & Streetscapes	27-102 FY 26-27 Arterial Roadway Rehabilitation Project	217 - State Gas Tax - RMRA	1,001,664
Streets & Streetscapes	27-103 Rose Drive Rehabilitation Project from Alta Vista to Yorba Linda Blvd	102 - Measure U	21,679
Streets & Streetscapes	27-103 Rose Drive Rehabilitation Project from Alta Vista to Yorba Linda Blvd	224 - Federal Grants	167,321
Streets & Streetscapes	27-104 FY 26-27 Residential Roadway Rehabilitation Project	102 - Measure U	1,787,009
Streets & Streetscapes	27-104 FY 26-27 Residential Roadway Rehabilitation Project	217 - State Gas Tax - RMRA	512,991
Streets & Streetscapes Total			**4,865,679**
Traffic & Transportation	27-201 Kraemer TSSP Project	201 - Air Quality Management	38,390
Traffic & Transportation	27-201 Kraemer TSSP Project	303 - Traffic Impact Fee	153,560
Traffic & Transportation Total			**191,950**
Sewer	27-301 Area B1 Sewer Rehabilitation Project	402 - Sewer Fund	70,000
Sewer	27-302 Old Town Sewer Rehabilitation Project	402 - Sewer Fund	1,770,000
Sewer Total			**1,840,000**
Storm Drain	27-401 Kevin Way Storm Drain Improvements	102 - Measure U	235,000
Storm Drain	27-401 Kevin Way Storm Drain Improvements	306 - Stormdrain Impact Fee	15,000
Storm Drain Total			**250,000**
City Buildings & Faciulities	27-501 City Hall Roof Renovation Project	102 - Measure U	600,000
City Buildings & Faciulities	27-501 City Hall Roof Renovation Project	216 - Public Safety CFD 2014-01	450,000
City Buildings & Faciulities	27-502 Fire Station 2 Rolling Gate Installation	102 - Measure U	40,000
City Buildings & Faciulities	27-503 PD Women's Locker Room	102 - Measure U	696,313
City Buildings & Faciulities	27-503 PD Women's Locker Room	216 - Public Safety CFD 2014-01	373,687
City Buildings & Faciulities	27-504 PD Sally Port Replacement Project	102 - Measure U	75,000
City Buildings & Faciulities Total			**2,235,000**
Technology	27-601 Desktop Computer Replacement Program	221 - Technology Impact Fees	60,000
Technology	27-602 City Facilities Server/Network Upgrades	102 - Measure U	60,000
Technology	27-603 Public Safety IT Infrastructure Modernization and Cybersecurity Compliance	221 - Technology Impact Fees	80,000
Technology Total			**200,000**
Parks	27-701 Los Vaqueros Playground Renovation Project	102 - Measure U	325,000
Parks	27-702 Samp Park Exercise Equipment	102 - Measure U	75,000
Parks Total			**400,000**
Vehicles and Equipment	27-801 Police Vehicle Outfitting (4 Vehicles)	102 - Measure U	125,000
Vehicles and Equipment	27-802 Fire Department Radio Replacement	102 - Measure U	40,000
Vehicles and Equipment Total			**165,000**
Grand Total			**10,147,629**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: FY 26-27 Residential Roadway Rehabilitation Project

PROJECT #: 27-104

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Gabriel Guerrero

PROJECT DESCRIPTION: Scope of work includes the placement of crack seal and slurry seal, grinding and overlaying the existing pavement section, full depth reconstruction, adjusting utilties to grade, striping, removing and replacing damaged sidewalk, curb and gutters.

PROJECT NEED: The residential streets located in the northwestern portion of the City have not received pavement treatment for approximatly 30+ years. These streets are in some of the poorest condition Citywide and require immediate rehabilitation

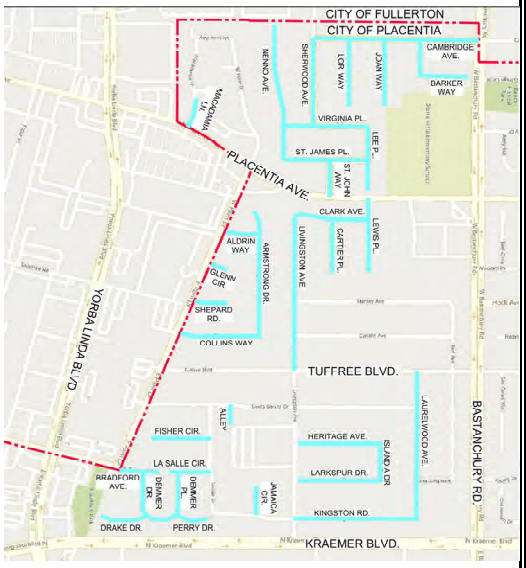
SOURCE DOCUMENT: Pavement Management Plan

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

SCHEDULE:

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

PROJECT LOCATION



PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 2,300,000			
Other					
TOTAL		**$ 2,300,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U		$ 1,787,009			
Gas Tax/SB1		$ 512,991			
Measure M2					
TOTAL		**$ 2,300,000**			

TOTAL PROJECT COST: **$ 2,300,000**

PROJECT TYPE: **New**

CATEGORY: **Streets & Streetscapes**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: FY 26-27 Arterial Roadway Rehabilitation Project

PROJECT #: 27-102

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Gabriel Guerrero

PROJECT DESCRIPTION: Area of work includes Palm Avenue from Yorba Linda Blvd to Rose Drive. Scope of work includes grinding and overlaying the existing pavement section, localized full depth reconstruction, adjusting utilities to grade, striping, removing and replacing damaged sidewalk, curb and gutters.

PROJECT NEED: Palm Avenue is currently one of the lowest ranked arterial streets in terms of pavement condition.

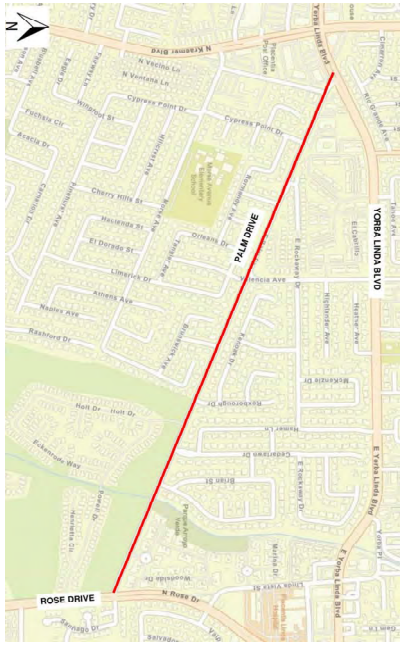
SOURCE DOCUMENT: Pavement Management Plan

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

SCHEDULE:

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

PROJECT LOCATION



PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 2,200,000			
Other					
TOTAL		**$ 2,200,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U					
Gas Tax/SB1		$ 1,001,664			
Measure M2		$ 1,198,336			
TOTAL		**$ 2,200,000**			

TOTAL PROJECT COST: $ 2,200,000

PROJECT TYPE: **New**

CATEGORY: **Streets & Streetscapes**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Rose Drive Rehabilitation from Alta Vista to Yorba Linda Boulevard

PROJECT #: 27-103

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Gabriel Guerrero

PROJECT DESCRIPTION: This project would rehabilitate 0.9 miles of pavement along Rose Drive between Alta Vista Street and Yorba Linda Boulevard. The project include grinding the top two inches of pavement and resurfacing the road with two inches of asphalt. Striping would include the addition of a Class II bike lane.

PROJECT NEED: Rose Drive is categorized as in "poor" condition with a PCI below 60. Improvements of roadway conditions before the PCI reaches "very poor" is crucial to success, as costs exponentially increase the worse the PCI is

SOURCE DOCUMENT: Pavement Management Plan

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

SCHEDULE:

Design Complete:	FY 2026/27
Construction Complete:	FY 2027/28
Project Delivery:	FY 2027/28

PROJECT LOCATION



PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design		$ 189,000			
Construction					
Other					
TOTAL		**$ 189,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
STBG/CMAQ (federal)		$ 167,321			
Measure U		$ 21,679			
TOTAL		**$ 189,000**			

TOTAL PROJECT COST: $ 189,000

PROJECT TYPE: New

CATEGORY: Streets & Streetscapes

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: CDBG Sidewalk and Curb Ramp ADA Improvement Project

PROJECT #: 27-101

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Gabriel Guerrero

SCHEDULE:

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

PROJECT LOCATION

CITYWIDE

PROJECT DESCRIPTION: Reconstruct or install pedestrian accessibility improvements Citywide

PROJECT NEED: The City has various locations Citywide which are not in compliance with current state and federal accesibilty requirements. This project will utilize available CDBG funds to bring these locations up to code.

SOURCE DOCUMENT: Citywide ADA Assesment

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 176,679			
Other					
TOTAL		**$ 176,679**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
CDBG		$ 176,679			
TOTAL		**$ 176,679**			

TOTAL PROJECT COST: $ 176,679

PROJECT TYPE: **New**

CATEGORY: **Streets & Streetscapes**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Kraemer TSSP Project

PROJECT #: 27-201

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Chris Tanio

SCHEDULE:

Design Complete:	FY 2026/27
Construction Complete:	FY 2027/28
Project Delivery:	FY 2027/28

PROJECT LOCATION

CITYWIDE

PROJECT DESCRIPTION: This project will improve traffic signal synchronization for 61 signalized intersections along Kraemer Boulevard, Glassell Street, and Grand Avenue, 11 of which are in Placentia. Scope includes installing fiber lines, controller cabinet upgrades and CCTV cameras.

PROJECT NEED: The M2 RTSS has identified over 2,000 signalized intersections across Orange County as critical to providing coordinated synchronization to improve traffic flow, including the Kraemer coridor.

SOURCE DOCUMENT:

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 191,950			
Other					
TOTAL		**$ 191,950**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Traffic DIF		$ 153,560			
AB 2766 (AQMD)		$ 38,390			
TOTAL		**$ 191,950**			

TOTAL PROJECT COST: $ 191,950

PROJECT TYPE: New

CATEGORY: Traffic & Transportation Ops

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Area B1 Sewer Rehabilitation Project

PROJECT #: 27-301

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Gabriel Guerrero

PROJECT DESCRIPTION: The design for the rehabilitation of existing sewer main in the southwestern portion of the City. Scope of work involves the installation of cured-in-place pipe and in-situ point repairs.

PROJECT NEED: A majority of the sewer system in this area was constructed prior to the 1970's. 2 emergency point repairs were conducted in 2024 indicating a deteriorating system. This project will ensure the system remains functional

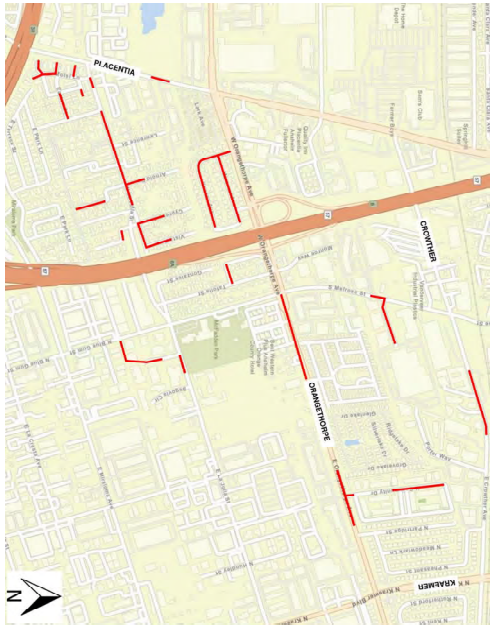
SOURCE DOCUMENT: 2018 Sewer Master Plan

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

SCHEDULE:

Design Complete:	FY 2026/27
Construction Complete:	FY 2027/28
Project Delivery:	FY 2027/28

PROJECT LOCATION



PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design		$ 70,000			
Construction					
Other					
TOTAL		**$ 70,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Sewer Maintenance (402)		$ 70,000			
TOTAL		**$ 70,000**			

TOTAL PROJECT COST: $ 70,000

PROJECT TYPE: **New**

CATEGORY: **Sewer**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Old Town Sewer Rehabilitation Project

PROJECT #: 27-302

DEPARTMENT:
Public Works

DEPT. PROJECT MGR:
Gabriel Guerrero

PROJECT DESCRIPTION: The rehabilitation of existing sewer main in the Old Town area. Scope of work involves the installation of cured-in-place pipe and in-situ point repairs.

PROJECT NEED: A majority of the sewer system in this area was constructed prior to the 1970's. 2 emergency point repairs were conducted in 2024 indicating a deteriorating system. This project will ensure the system remains functional

SOURCE DOCUMENT: 2018 Sewer Master Plan

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

SCHEDULE:

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

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design		$ 20,000			
Construction		$ 1,750,000			
Other					
TOTAL		**$ 1,770,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Sewer Maintenance (402)		$ 1,770,000			
TOTAL		**$ 1,770,000**			

PROJECT LOCATION



TOTAL PROJECT COST: **$ 1,770,000**

PROJECT TYPE: **New**

CATEGORY: **Sewer**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Kevin Way Storm Drain Improvements

PROJECT #: 27-401

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Gabriel Guerrero

PROJECT DESCRIPTION: The cul-de-sac at Kevin Way is a frequent flooding location during large rain events. This project will remove and replace the existing damaged storm drain and install a catch basin and outlet structure.

PROJECT NEED: The proposed project location is a known flooding location. Some rain events have been know to exceed the top of curb elevation and encroach into private property. This project will reduce the likelihood of flooding in the area.

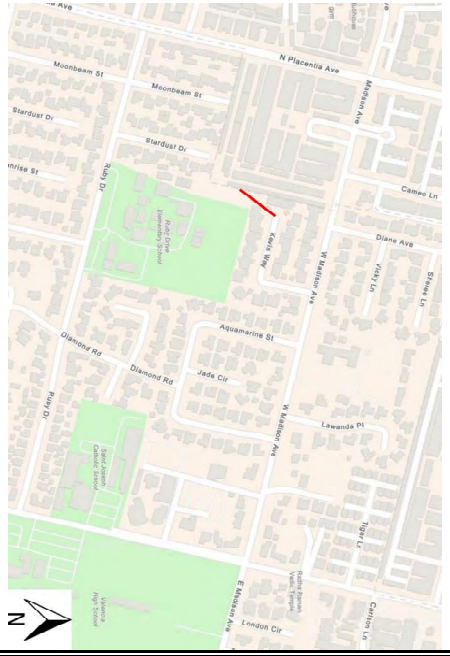
SOURCE DOCUMENT: 2023 Storm Drain Master Plan

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

SCHEDULE:

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

PROJECT LOCATION



PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design		$ 40,000			
Construction		$ 210,000			
Other					
TOTAL		**$ 250,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Storm Drain Impact (306)		$ 15,000			
Measure U		$ 235,000			
TOTAL		**$ 250,000**			

TOTAL PROJECT COST: $ 250,000

PROJECT TYPE: **New**

CATEGORY: **Storm Drain**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: City Hall Roof Renovation

PROJECT #: 27-501

DEPARTMENT:
Public Works
DEPT. PROJECT MGR:
Gabriel Guerrero

SCHEDULE:

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

PROJECT LOCATION

CITY HALL

PROJECT DESCRIPTION: Install new roof system for both the tile and polyurethane roofs, including all flashing, coping and drainage systems

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

SOURCE DOCUMENT: Facility Condition Assessment

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 1,050,000			
Other					
TOTAL		**$ 1,050,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U		$ 600,000			
Public Safety CFD		$ 450,000			
TOTAL		**$ 1,050,000**			

TOTAL PROJECT COST: $ 1,050,000

PROJECT TYPE: **New**

CATEGORY: **City Buildings & Facilities**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Fire Station 2 Rolling Gate Installation

PROJECT #: 27-502

DEPARTMENT:
Fire

DEPT. PROJECT MGR:
Api Weinert/Crystal Adams

SCHEDULE:

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

PROJECT LOCATION



PROJECT DESCRIPTION: Provide necessary safety and access improvement to fire station 2. Improvement includes installing motorized gates at both entrances to the parking lot.

PROJECT NEED: Requested improvements will improve station access and security, inturn improving response time.

SOURCE DOCUMENT: N/A

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 40,000			
Other					
TOTAL		**$ 40,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U		$ 40,000			
TOTAL		**$ 40,000**			

TOTAL PROJECT COST: $ 40,000

PROJECT TYPE: **New**

CATEGORY: **City Buildings & Facilities**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: PD Women's Locker Room Renovation

PROJECT #: 27-503

DEPARTMENT:
Police
DEPT. PROJECT MGR:
Teri Knutson/Tom McKenzie

SCHEDULE:

Design Complete:	FY 2025/26
Construction Complete:	FY 2026/27
Project Delivery:	FY 2027/28

PROJECT LOCATION



PROJECT DESCRIPTION: An approximate 1350SF reconfirguration of the police department's women's locker room. This includes the addition of locker spaces, shower and changing areas, vanity counter and a mother's room. The reconfiguration of the watch commander's office and records room is also included.

PROJECT NEED: Women's locker room is not sufficiently sized to accommodate the growing female workforce in PD. The existing facility is not in compliance with current locker room requirements

SOURCE DOCUMENT: N/A

STRATEGIC PLAN GOAL: Public Safety

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 1,070,000			
Other					
Other					
TOTAL		**$ 1,070,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U		$ 696,313			
Public Safety CFD		$ 373,687			
TOTAL		**$ 1,070,000**			

TOTAL PROJECT COST: $ 1,070,000

PROJECT TYPE: **New**

CATEGORY: **City Building and Facilities**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: PD Sally Port Gate Replacement

PROJECT #: 27-504

DEPARTMENT:
Police
DEPT. PROJECT MGR:
Teri Knutson/Tom McKenzie

SCHEDULE:

Design Complete:	FY 2025/26
Construction Complete:	FY 2026/27
Project Delivery:	FY 2027/28

PROJECT LOCATION



PROJECT DESCRIPTION: Removing and replacing the existing roll-up door system which provides access and security to police department's sally port.

PROJECT NEED: The existing access gates for the sally port are frequently out of service. This prevents officers from following the ideal process when transferring prisoners from a vehicle to the jail.

SOURCE DOCUMENT: N/A

STRATEGIC PLAN GOAL: Public Safety

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 75,000			
Other					
Other					
TOTAL		**$ 75,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U		$ 75,000			
TOTAL		**$ 75,000**			

TOTAL PROJECT COST: $ 75,000

PROJECT TYPE: New

CATEGORY: City Building and Facilities

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Desktop Computer Replacement Program

PROJECT #: 27-601

DEPARTMENT:
Information Technology
DEPT. PROJECT MGR:
Daniel Chang

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

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: Infrastructure, Facilities & Public Spaces

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction					
Other		$ 60,000			
TOTAL		**$ 60,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Technology Impact Fees		$ 60,000			
TOTAL		**$ 60,000**			

TOTAL PROJECT COST: $ 60,000

PROJECT STATUS: New

CATEGORY: Technology

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: City Facilities Server/Network Upgrades

PROJECT #: 27-602

DEPARTMENT:
Information Technology
DEPT. PROJECT MGR:
Daniel Chang

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

PROJECT LOCATION

CITYWIDE

PROJECT DESCRIPTION: Replace and upgrade server and network infrastructure hardware for all City facilities

PROJECT NEED: This project will improve network security, performance and reduce chance of failure with up-to-date technology enhancements.

SOURCE DOCUMENT: N/A

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction					
Other		$ 60,000			
TOTAL		**$ 60,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U		$ 60,000			
TOTAL		**$ 60,000**			

TOTAL PROJECT COST: $ 60,000

PROJECT TYPE: New

CATEGORY: Technology

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Public Safety IT Infrastructure Project

PROJECT #: 27-603

DEPARTMENT:
Information Technology
DEPT. PROJECT MGR:
Daniel Chang

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

PROJECT LOCATION

CITYWIDE

PROJECT DESCRIPTION: PD Network Segmentation from general City network. IP schema redesign, switch/firewall deployment, CJIS-compliant isolation from City network. Also includes domain .gov transition for compliance with California AB 1637. Required by state law for all local agencies by 2029

PROJECT NEED: Domain transition required by state law for all local agencies by 2029. Other improvements ensure complaince with criminal justice information services federal recommendations

SOURCE DOCUMENT: IT Master Plan

STRATEGIC PLAN GOAL: Public Safety

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction					
Other		$ 80,000			
TOTAL		**$ 80,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Technology Impact Fees		$ 80,000			
TOTAL		**$ 80,000**			

TOTAL PROJECT COST: $ 80,000

PROJECT STATUS: New

CATEGORY: Technology

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Los Vaqueros Playground Renovation Project

PROJECT #: 27-701

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



PROJECT DESCRIPTION: Aging playground at Parque de los Vaqueros is in need of replacement. Proposed playground would be in a fort theme.

PROJECT NEED: Parque de los Vaqueros is in need of playground replacement. Survey results showed that community within walking distance wants an updated fort themed option and more ammenities for the neighborhood.

SOURCE DOCUMENT: N/A

STRATEGIC PLAN GOAL: Infrastructure, Facilities & Public Spaces

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 325,000			
Other					
TOTAL		**$ 325,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Toll Brothers Fund		$ 325,000			
Park DIF					
TOTAL	**$ 325,000**				

TOTAL PROJECT COST: $ 325,000

PROJECT TYPE: **New**

CATEGORY: **Parks**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Samp Park Exercise Equipment

PROJECT #: 27-702

DEPARTMENT:
Community Services
DEPT. PROJECT MGR:
Lydie Gutfeld

SCHEDULE:

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

PROJECT LOCATION



PROJECT DESCRIPTION:	This project will install approximately 5-10 pieces of exercise equipment and the necessary concrete pad.
PROJECT NEED:	The existing park currently has no eexercise equipment that caters to the surrounding community.
SOURCE DOCUMENT:	N/A
STRATEGIC PLAN GOAL:	Infrastructure, Facilities & Public Spaces

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction		$ 75,000			
Other					
TOTAL		**$ 75,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Toll Brothers Fund		$ 75,000			
TOTAL		**$ 75,000**			

TOTAL PROJECT COST: $ 75,000

PROJECT TYPE: **New**

CATEGORY: **Parks**

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Police Vehicle Outfitting (4 vehicles)

PROJECT #: 27-801

DEPARTMENT:
Police
DEPT. PROJECT MGR:
Tom McKenzie/Teri Knutson

PROJECT DESCRIPTION: The lease of (4) Dodge Durangos and required outfitting.

PROJECT NEED: With the 24/7 type of operational schedule PD vehicles endure, they are recommended for replacement between 70-80k miles. Beyond that mileage maintenance costs and vehicle down time drastically increase

SOURCE DOCUMENT: N/A

STRATEGIC PLAN GOAL: Public Safety

SCHEDULE:

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

PROJECT LOCATION

CITYWIDE

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction					
Other (Lease)					
Outfitting		$ 125,000			
TOTAL		**$ 125,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U		$ 125,000			
TOTAL		**$ 125,000**			

TOTAL PROJECT COST: $ 125,000

PROJECT TYPE: New

CATEGORY: Vehicles & Equipment

CITY OF PLACENTIA
CAPITAL IMPROVEMENT PROJECT INFORMATION

PROJECT TITLE: Fire Department Radio Replacement

PROJECT #: 27-802

DEPARTMENT:
Fire

DEPT. PROJECT MGR:
Api Weinert/Crystal Adams

PROJECT DESCRIPTION: Additional radios for Fire and Life Safety: (3) Replacement radios with comprehensive installation package, and additional batteries to replace the ones purchased in 2020.

PROJECT NEED: As the department increases in size, we begun utilizing the radios set for strike teams/reserves and reassigning them to our front line staff. We need additional radios to replace our reserve radios and replace frontline equipment (batteries, lapel mics, etc.) purchased in 2020.

SOURCE DOCUMENT: N/A

STRATEGIC PLAN GOAL: Public Safety

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

PROJECT LOCATION

CITYWIDE

PROJECT PHASE	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Planning					
Design					
Construction					
Other (Purchase)		$ 40,000			
TOTAL		**$ 40,000**			

FUNDING SOURCES	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
Measure U		$ 40,000			
TOTAL		**$ 40,000**			

TOTAL PROJECT COST: $ 40,000

PROJECT TYPE: New
CATEGORY: Vehicles & Equipment

FY2025-26 Ongoing Capital Projects

Project Type	Project Description	Funding Source	Project Balances
City Buildings & Faciulities	105213 - Public Safety Building	101 - General Fund	1,094,626
City Buildings & Faciulities	105213 - Public Safety Building	221 - Technology Impact Fees	(3,802)
City Buildings & Faciulities	26-501 Fuel Tank Replacement	102 - Measure U	543,894
City Buildings & Faciulities	26-502 Whitten Center Kitchen Renovation	307 - Parks & Rec Impact Fee	30,000
City Buildings & Faciulities	26-503 Aguirre Building Renovation	307 - Parks & Rec Impact Fee	40,000
City Buildings & Faciulities	26-504 Powell Building Improvement Project - Windows	225 - State Grants	112,350
City Buildings & Faciulities	505003 - Powell Build HVAC	DNU-280 - Misc Grant Fund	167,528
City Buildings & Faciulities	586508 - Council Chambers / Media Room	214 - PEG	62,615
City Buildings & Faciulities	675311 - Refurbish PD Motor Barn	301 - Public Safety Impact Fee	25,000
City Buildings & Faciulities	685503 - 117 N. Main Street Demo	304 - Affordable Housing Impact Fee	55,000
City Buildings & Faciulities	795003 - Powell Building Improvement Pr	102 - Measure U	175,000
City Buildings & Faciulities	795505 - Removal of Corp Yd Gas Tank	102 - Measure U	95,913
City Buildings & Faciulities	795510 - Tynes Gym Roof Replacement	102 - Measure U	10,964
City Buildings & Faciulities	796508 - Council Chambers / Media Room	102 - Measure U	2,890
City Buildings & Faciulities Total			**2,411,977**
Major Studies	109402 - IT Strategic Plan & Smart City	101 - General Fund	16,940
Major Studies	749104 - Chapman Corridor	208 - General Plan Update Fees	241,882
Major Studies	749504 - DIF Update and Creation of Suc	208 - General Plan Update Fees	61,076
Major Studies	749505 - SP5 Update	208 - General Plan Update Fees	98,000
Major Studies	749506 - CEQA Updates	208 - General Plan Update Fees	47,597
Major Studies	749507 - Housing Element Update 2025	208 - General Plan Update Fees	93,800
Major Studies	796506 - Develop Cybersecurity Plan	102 - Measure U	60,000
Major Studies	799202 - EFID Design	102 - Measure U	13,113
Major Studies Total			**632,407**
Parks	26-702 Samp and Los Vaqueros Park Playground Renovations	225 - State Grants	600,000
Parks	26-703 Replace Park Benches	307 - Parks & Rec Impact Fee	60,000
Parks	26-705 Los Vaqueros Storm Drain	307 - Parks & Rec Impact Fee	150,000
Parks	507313 - Jaycee Parkette Renovation	DNU-280 - Misc Grant Fund	521,179
Parks	637502 - Restroom Renovations (Citywide	307 - Parks & Rec Impact Fee	28,000
Parks	637504 - McFadden Park Playground Reno	307 - Parks & Rec Impact Fee	90,000
Parks	637506 - Tuffree Park Sports Fields Lig	307 - Parks & Rec Impact Fee	44,013
Parks	697202 - Kraemer Park Memorial Fountain	307 - Parks & Rec Impact Fee	6,407
Parks	697210 - Playground Resurfacing (Variou	302 - Quimby In Lieu Imapct Fee	150,000
Parks	697212 - McFadden Pergola Replacement	302 - Quimby In Lieu Imapct Fee	50,000
Parks	697303 - Replace Park Benches	302 - Quimby In Lieu Imapct Fee	49,270
Parks	797311 - Gomez Park Landscape Improveme	102 - Measure U	24,701
Parks	797507 - Tuffree Park Sidewalk Replacem	102 - Measure U	64,649
Parks Total			**1,838,219**
Sewer	103101 - TOD/Crowther Sewer Project	101 - General Fund	8,731
Sewer	713101 - TOD/Crowther Sewer Line Projec	308 - TOD Sewer Impact Fee	47,876
Sewer Total			**56,607**
Streets & Streetscapes	101206 - Caltrans Public Art Program	101 - General Fund	32,170
Streets & Streetscapes	107507 - Tuffree Park Sidewalk Replacem	101 - General Fund	254,280
Streets & Streetscapes	186098 - FY 23-24 Roadway Rehab Constru	211 - Measure M	276,345
Streets & Streetscapes	26-101 Old Town Streetscape Improvements	206 - EIFD	150,000
Streets & Streetscapes	26-102 FY 25-26 Annual Sidewalk and Curb Ramp Repairs	204 - CDBG	34,838
Streets & Streetscapes	26-103 Golden Avenue Bridge Replacement Project Construction	102 - Measure U	819,575
Streets & Streetscapes	26-103 Golden Avenue Bridge Replacement Project Construction	224 - Federal Grants	3,502,724
Streets & Streetscapes	26-104 FY 24-25 Residential Street Rehabilitation	102 - Measure U	295,424
Streets & Streetscapes	26-104 FY 24-25 Residential Street Rehabilitation	211 - Measure M	654,176
Streets & Streetscapes	26-104 FY 24-25 Residential Street Rehabilitation	217 - State Gas Tax - RMRA	1,414,458
Streets & Streetscapes	26-104 FY 24-25 Residential Street Rehabilitation	218 - State Gas Tax	151,548
Streets & Streetscapes	331201 - FY 2021-22 Roadway Rehab Proj	505 - City Capital Projects	62,145
Streets & Streetscapes	331506 - FY23-24 Residential Slurry	505 - City Capital Projects	10,000
Streets & Streetscapes	331801 - GoldenAv Bridge JL61116	505 - City Capital Projects	2,493,905
Streets & Streetscapes	336098 - FY 23-24 Roadway Rehab Constru	505 - City Capital Projects	51,300
Streets & Streetscapes	506098 - FY 23-24 Roadway Rehab Constru	DNU-280 - Misc Grant Fund	557,000
Streets & Streetscapes	606098 - FY 23-24 Roadway Rehab Constru	217 - State Gas Tax - RMRA	218,076
Streets & Streetscapes	791502 - FY 24-25 Concrete Repair Progr	102 - Measure U	20,445
Streets & Streetscapes	791503 - FY 24-25 Annual Tree Planting	102 - Measure U	6,670
Streets & Streetscapes	791506 - FY23-24 Residential Slurry	102 - Measure U	140,703
Streets & Streetscapes	796098 - FY 23-24 Roadway Rehab Constru	102 - Measure U	277,233
Streets & Streetscapes	861501 - Old Town Streetscape Improveme	206 - EIFD	9,770,060

FY2025-26 Ongoing Capital Projects

Project Type	Project Description	Funding Source	Project Balances
Streets & Streetscapes Total			**21,193,075**
Technology	26-601 Desktop Computer Replacement Program	221 - Technology Impact Fees	45,980
Technology	26-603 Public Safety Operations HW Upgrades	221 - Technology Impact Fees	42,963
Technology	26-604 City Facilities Server/Network Upgrades	221 - Technology Impact Fees	39,803
Technology Total			**128,746**
Traffic & Transportation	192002 - Orangethorpe TS Sync	201 - Air Quality Management	22,000
Traffic & Transportation	192203 - Rose/Tustin Regional Traffic S	201 - Air Quality Management	53,000
Traffic & Transportation	192504 - Yorba Linda TSSP	201 - Air Quality Management	27,695
Traffic & Transportation	192808 - ImpHwy TS Synch-JL68010	201 - Air Quality Management	5,280
Traffic & Transportation	192809 - ChapMal TSSynch-JL68004	201 - Air Quality Management	45,638
Traffic & Transportation	26-201 Citywide Signal Hardware Upgrades	303 - Traffic Impact Fee	154,848
Traffic & Transportation	26-202 Safe Streets for All	102 - Measure U	30,000
Traffic & Transportation	26-202 Safe Streets for All	225 - State Grants	120,000
Traffic & Transportation	26-203 Highway Safety Improvement Program (HSIP) Cycle 12	102 - Measure U	28,110
Traffic & Transportation	26-203 Highway Safety Improvement Program (HSIP) Cycle 12	225 - State Grants	252,990
Traffic & Transportation	332908 - HSIP Traffic Singals	505 - City Capital Projects	634,865
Traffic & Transportation	502502 - Atwood Trail Project	226 - County Grants	65,852
Traffic & Transportation	502504 - Yorba Linda TSSP	DNU-280 - Misc Grant Fund	105,001
Traffic & Transportation	602503 - Residential Streets Curb Ramps	217 - State Gas Tax - RMRA	27,736
Traffic & Transportation	652002 - Orangethorpe TS Synchro	303 - Traffic Impact Fee	8,000
Traffic & Transportation	652203 - Rose/Tustin Regional Traffic S	303 - Traffic Impact Fee	100,000
Traffic & Transportation	692502 - Atwood Trail Project - Final E	302 - Quimby In Lieu Imapct Fee	37,200
Traffic & Transportation	702001 - TOD Traf Mitigation	310 - TOD Traffic Impact Fee	181,382
Traffic & Transportation Total			**1,899,597**
Vehicles and Equipment	108501 - Reserve Fire Truck	101 - General Fund	170,000
Vehicles and Equipment	26-801 Fleet Lift Replacement	503 - Equipment Replacement	35,000
Vehicles and Equipment	26-802 Fire Department Equipment	311 - Fire Impact Fee	29,709
Vehicles and Equipment Total			**234,709**
Grand Total			**28,395,337**

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

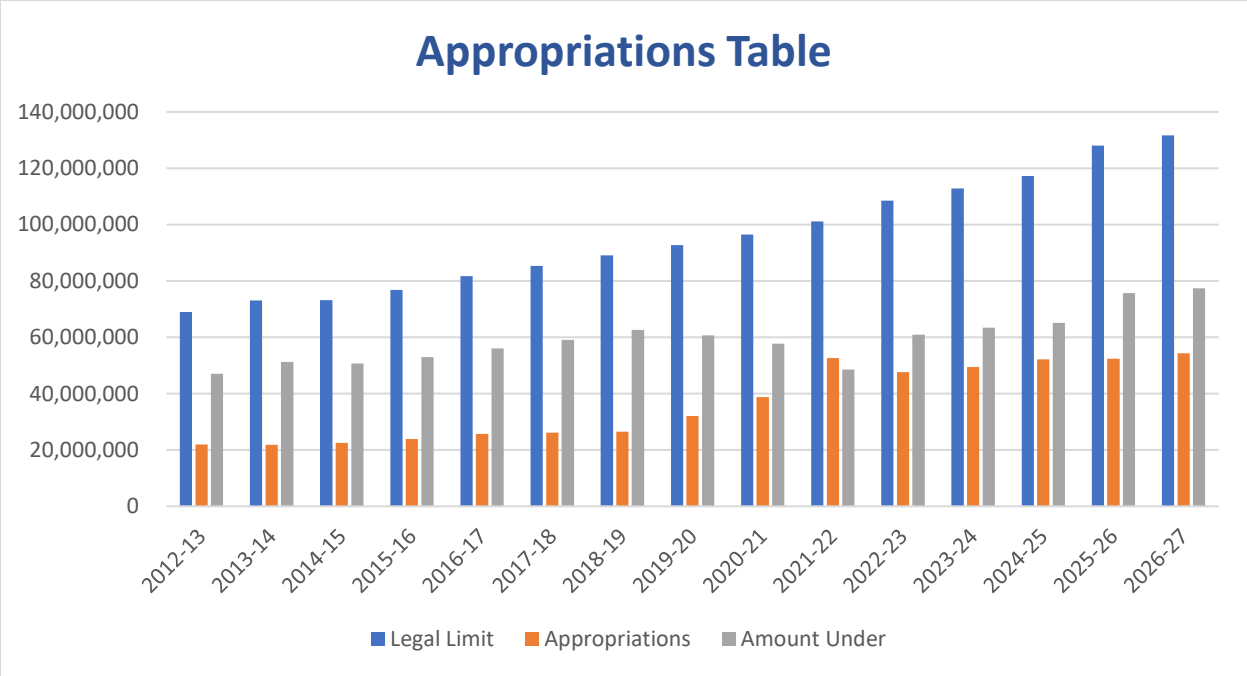
Project	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	Grand Totals
Desktop Computer Replacement Program	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	**$ 525,000**
Enterprise Camera and Security Upgrades	$ 95,535							**$ 95,535**
Public Safety Operations HW Upgrades	$ 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 FY2026-27.

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 $77,685,254 using the per capita personal income growth and county population growth factors.

GANN APPROPRIATIONS LIMIT CALCULATION FY 2026-27	
FY 2025-26 Appropriations Limit	$128,022,711
Population Growth (City or County) = -0.02%	0.9800
Cost of Living (Per Capita or Non-residential construction growth) = 4.95%	1.0495
FY 2026-27 Appropriations Limit ($128,022,711 x 0.9800 x 1.0495)	$131,672,638


Appropriations Table
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
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
2026-27
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

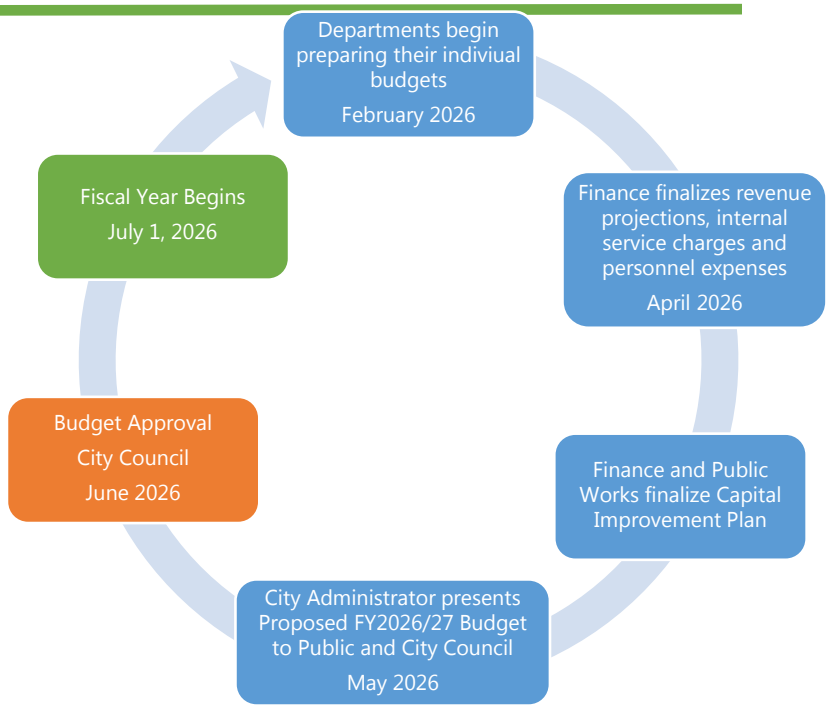
The City's financial objectives address revenues, cash management, expenditures, debt and risk management, capital needs, budgeting and management. Specific objectives are:

- 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

BUDGET POLICIES

The City develops an annual Operating Budget which:

- Establishes budgets for all funds of the City
- Is balanced as to resources and appropriations
- Does not exceed state constitutional limits
- Is adopted prior to the beginning of the fiscal



year in which they are to take effect
- Allows adjustments to the budget throughout the fiscal year with proper approvals
- Utilizes encumbrances of appropriations as a budgetary control technique
- Is adopted by resolution of the City Council
- Exercises budget controls at the department level

Balanced Budget

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

Budget Process & Calendar

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

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

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

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

Budget Structure:

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

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

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

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

Budget Administration

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

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

Financial Reporting

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

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

General Fund Budgeting

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

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

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

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

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

Special Fund Budgeting

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

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

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

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 2026-27 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 2026-27 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 financing 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 2025-26*	$9,995,957,277
Adjusted Assessed Valuation (x25%)	$2,498,914,319
Legal Debt Limit- 15% of Adjusted Assessed Valuation	$374,837,148
Total Net Debt Applicable to Limitation: General Obligation Bonds	$0
Percentage of Debt Applicable to the Legal Limit:	0%
**Source: Orange County Assessor's Office*	

Year Ending June 30	Motorola Lease	2021 Installment Sale	Fire Loan #1	Fire Loan #2	2013 Tax Allocation Refunding	2020A Lease Revenue Bonds	2023A Lease Revenue Bonds
2026	152,862	403,220	412,591	216,001	1,008,188	4,283,036	559,675
2027	152,862	401,049	412,591	216,001	1,008,788	4,281,944	562,175
2028	152,862	404,795	412,591	216,001	1,007,700	4,282,596	559,300
2029	152,862	403,385	412,591	216,001	1,002,375	4,284,270	561,050
2030	152,862	400,900	206,296	108,000	1,002,950	4,284,129	562,300
2031	152,862				1,001,625	4,283,105	558,175
2032	152,862				998,400	4,284,134	558,675
2033	152,862				998,156	4,282,992	558,675
2034						4,285,791	558,175
2035-2045						25,777,257	11,193,250
Total	1,222,896	2,013,349	1,856,660	972,004	8,028,182	64,329,254	16,231,450
Principal	999,666	1,925,000	1,737,717	910,617	6,705,001	46,339,998	9,050,000
Interest	223,230	88,349	118,943	61,387	1,323,181	17,989,256	7,181,450

The City has issued debt to support large capital projects and initiatives such as the creation and start up of the Placentia Fire and Life Safety Department in 2020 as well as the public safety building that is currently under construction. Additionally, the City issued debt in 2020 to pay off the City's unfunded actuarial liability for pension debt with CalPERS. The City balances the need to issue debt for larger purchases with the impact the ongoing debt service commitments have on the City's operating budget.

CONTRACTING FOR SERVICES

General Policy Guidelines

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

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

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

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

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

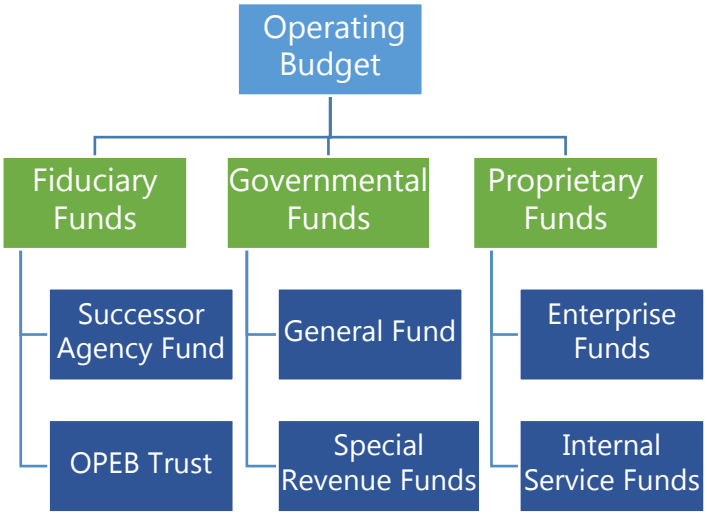
Evaluation Criteria

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

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

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

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



GOVERNMENTAL FUNDS

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

GENERAL FUND

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

SPECIAL FUNDS (Restricted)

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

AB2766 - Air Quality Management Fund

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

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

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

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

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

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

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

Housing and Community Development (CDBG)

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

Gas Tax

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



Housing Successor Fund – (*Former Redevelopment)*

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

City Capital Projects Fund

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

Measure M Fund

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

Road Maintenance & Rehabilitation Program (SB1)

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

Placentia Regional Navigation Center

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



TOD Impact Fee Special Revenue Fund

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

PROPRIETARY FUNDS

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

ENTERPRISE FUNDS

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

Refuse Fund

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

Sewer Maintenance Fund

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

INTERNAL SERVICE FUNDS

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

FIDUCIARY FUNDS

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

Successor Agency of the Redevelopment Agency of 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 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.

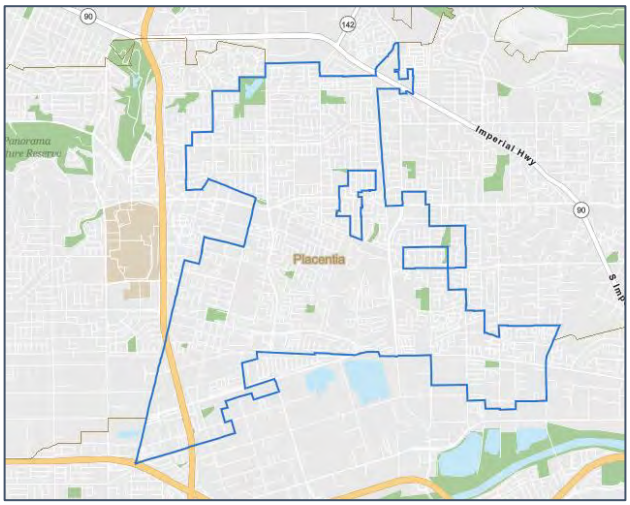
Community Facilities District Fund

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

53,759 Total Population

44.2% of Population with bachelor's degree or Higher

39.1 Median Age

49.2% Male & 50.8% Female

Median Income- $115,929

63.6% Homeownership Rate

17,891 Total Housing Units

History



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

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

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

Top Sales Tax Producers (in alphabetical order)

76
Adamson Police Products
Arco AM/PM
Arco Gas Station
Audi Leasing Ltd Bentley Leasing
Audi North OC
Beacon Sales Acquisition
Bejac
Chevron
Chick-Fil-A
Fairway Ford
Lx Hausys America
Marshalls
Mason West
Petroleum Marketing Equipment
Print & Finishing Solutions
Prosource of North Orange County
Ralphs
Roofing Wholesale
Ross
Schorr Metals
Stater Bros
Suburban Heating Oil Partners
United Service Technologies

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).

RESOLUTION NO. R-2026-39

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, TAKING ACTIONS NECESSARY TO ADOPT THE FISCAL YEAR 2026-27 ANNUAL BUDGET; TAKING ACTIONS NECESSARY TO ADOPT THE FISCAL YEAR 2026-27 CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET WITH AN APPROPRIATION OF $10,147,629; AND AUTHORIZING THE POSITION ALLOCATION PLAN, CLASSIFICATION PLAN, AND COMPENSATION PLAN FOR FISCAL YEAR 2026-27

A. Recitals

(i) The City Administrator, in accordance with Article XII, Sections 1202 and 1203 of the City Charter, has prepared and submitted a proposed annual budget for Fiscal Year 2025-26.

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

(iii) The Capital Improvement Program on file with the City Clerk incorporates the various anticipated revenues and expenditures of the City of Placentia for the Fiscal Year 2025-26 as known at this time, and the same would constitute a proper budget for the City for such period.

(iv) The Capital Improvement Program was presented to Planning Commission at the regularly scheduled meeting on May 12, 2026. Said Planning Commission found the Capital Improvement Program to be in conformance with the City's adopted General Plan.

(v) The City of Placentia Position Allocation Plan and Compensation Plan, effective July 1, 2026, for the PCEA, PPOA, PPMA, FIRE employees and unrepresented employees including the City Administrator, Executive Management, and Mid-Management employees; effective July 1, 2026, are components of the annual budget process.

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

B. Resolution

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

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

2. The City Council of the City of Placentia does hereby approve and adopt the Fiscal Year 2026-27 Budget, a full, true, and correct copy of which is on file in the Office of the City Clerk, hereby is adopted as such budget for such period.

3. The Capital Improvement Program for the City of Placentia for Fiscal Year 2026-27, including appropriations in the amount of $10,147,629 as set forth in the budget on file with the City Clerk and made a part hereof, is hereby adopted as such budget for such period.

4. The Position Allocation Plan, Classification Plan and Compensation Plan are being updated to reflect approved changes by the City Council in the context of the Fiscal Year 2026-27 Annual Budget. When the City Council approves a new position or the City Administrator amends a position between updates of the Plan, such a change shall constitute a revision to the City's Position Allocation Plan that shall be reflected in the next update of the Resolution adopting the Plan. Compensation, Classifications and benefits not specifically amended by this Resolution shall remain in full force and effect.

5. The proposed Position Allocation Plan for positions in City services for Fiscal Year 2026-27 is attached hereto as Appendix "A" (Position Allocation Plan), the proposed Compensation Plan – Master Salary Schedule is attached hereto as Appendix "B" and Classification for Facilities Maintenance Technician II hereto as Appendix "C" hereby are approved.

APPROVED and ADOPTED this 30th day of June 2026.

_____
Chad P. Wanke, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Placentia held on the 30th day of June 2026, by the following vote:

AYES:	COUNCILMEMBERS:
NOES:	COUNCILMEMBERS:
ABSENT:	COUNCILMEMBERS:
ABSTAIN:	COUNCILMEMBERS:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, City Attorney

Attachments:
Appendix A – Position Allocation Plan
Appendix B – Compensation Plan Master Salary Schedule
Appendix C – Classification for Facilities Maintenance Technician II

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2026-27
EFFECTIVE JULY 1, 2026

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
ELECTED				
MAYOR	1	1	1	1
CITY COUNCIL	4	4	4	4
CITY CLERK	1	1	1	1
CITY TREASURER	1	1	1	1
TOTALS	**7**	**7**	**7**	**7**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
APPOINTED (DOES NOT INCLUDE ALTERNATES)				
CITIZENS' OVERSIGHT COMMITTEE	3	3	3	3
FINANCIAL AUDIT OVERSIGHT COMMITTEE	5	5	5	5
HERITAGE COMMITTEE	8	8	8	8
HISTORICAL COMMITTEE	9	9	9	9
PARKS ARTS AND RECREATION COMMISSION (PARC)	5	5	5	5
PLANNING COMMISSION	7	7	7	7
SENIOR ADVISORY COMMITTEE	7	7	7	7
SENIOR/COMMUNITY CENTER BLUE RIBBON COMMITTEE	9	9	9	9
STREETSCAPE AND TRANSPORTATION ADVISORY COMMISSION	6	6	6	6
VETERANS ADVISORY COMMITTEE	10	10	10	10
TOTALS	**69**	**69**	**69**	**69**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
CITY ADMINISTRATOR				
CITY ADMINISTRATOR	1	1	1	1
COMMUNICATIONS & MARKETING MANAGER	1	1	1	0
EXECUTIVE ADMINISTRATIVE ASSISTANT TO THE CA	1	1	1	1
TOTALS	**3**	**3**	**3**	**2**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
ADMINISTRATIVE SERVICES				
ADMINISTRATIVE ASSISTANT	1	1	1	1
ADMINISTRATIVE SPECIALIST	1	1	1	1
DEPUTY CITY ADMINISTRATOR	1	1	1	1
DEPUTY CITY CLERK	1	1	1	1
DEPUTY DIRECTOR OF ADMINISTRATIVE SERVICES	1	1	1	0
DIGITAL MEDIA ANALYST	1	1	1	1
INFORMATION TECHNOLOGY MANAGER	1	1	1	1
INFORMATION TECHNOLOGY SPECIALIST	1	1	1	2
INFORMATION TECHNOLOGY TECHNICIAN	1	1	1	1
PUBLIC SAFETY COMMUNICATIONS MANAGER	1	1	1	1
PUBLIC SAFETY COMMUNICATIONS SUPERVISOR	3	3	3	2
PUBLIC SAFETY DISPATCHER (1 OVERHIRE)	13	13	13	13
RISK ANALYST	0	0	1	1

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2026-27
EFFECTIVE JULY 1, 2026

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
ADMINISTRATIVE SERVICES (CONTINUED)				
RISK MANAGER	1	1	0	0
SENIOR MANAGEMENT ANALYST	1	1	0	0
TOTALS	**28**	**28**	**27**	**26**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
HUMAN RESOURCES				
DIRECTOR OF HUMAN RESOURCES	1	1	1	1
HUMAN RESOURCES ANALYST	1	1	1	1
SENIOR HUMAN RESOURCES ANALYST	1	1	1	1
HUMAN RESOURCES TECHNICIAN	0	1	1	1
HUMAN RESOURCES OFFICE CLERK	1	1	0	0
SENIOR HUMAN RESOURCES TECHNICIAN	1	0	0	0
TOTALS	**5**	**5**	**4**	**4**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
FINANCE				
ACCOUNTING TECHNICIAN	4	4	4	4
DIRECTOR OF FINANCE	1	1	1	1
FINANCE MANAGER	1	1	1	1
SENIOR ACCOUNTANT	1	1	1	1
SENIOR ACCOUNTING TECHNICIAN	1	1	1	1
SENIOR FINANCIAL ANALYST	1	1	1	1
TOTALS	**9**	**9**	**9**	**9**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
DEVELOPMENT SERVICES				
ADMINISTRATIVE ASSISTANT	1	1	1	1
ASSOCIATE PLANNER	1	1	1	1
BUILDING INSPECTION MANAGER	1	1	1	1
BUILDING INSPECTOR	1	1	1	1
BUILDING PERMIT TECHNICIAN	2	1	1	1
CODE ENFORCEMENT OFFICER	1	1	1	1
CODE ENFORCEMENT SUPERVISOR	1	1	1	1
DIRECTOR OF DEVELOPMENT SERVICES	1	1	1	1
GIS TECHNICIAN	1	1	1	1
PLANNING MANAGER	1	1	1	1
PLANNING TECHNICIAN	1	1	1	0
SENIOR BUILDING PERMIT TECHNICIAN	0	1	1	1
TOTALS	**12**	**12**	**12**	**11**

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2026-27
EFFECTIVE JULY 1, 2026

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
PUBLIC SAFETY - POLICE				
CAPTAIN	2	2	2	2
CHIEF OF POLICE	1	1	1	1
COMMUNITY SERVICES OFFICER	2	1	1	1
CRIME ANALYST	1	1	1	1
IT SERGEANT	1	1	0	0
LIEUTENANT	3	3	3	3
MANAGEMENT ANALYST	1	1	1	1
OFFICE SPECIALIST - RECORDS	3	0	0	0
POLICE RECORDS TECHNICIAN	0	3	3	3
PARKING CONTROL OFFICER	2	2	2	2
POLICE ACADEMY TRAINEE	1	1	1	1
POLICE CIVILIAN INVESTIGATOR	3	3	3	3
POLICE OFFICER (3 OVERHIRE)	39	39	39	39
POLICE SERVICES OFFICER	2	2	2	2
POLICE SERVICES SUPERVISOR	3	2	2	2
SUPPORT SERVICES ADMINISTRATOR	0	1	1	1
PROPERTY TECHNICIAN	1	1	1	1
SERGEANT	10	10	10	10
SR. ADMINISTRATIVE ASSISTANT	1	1	1	1
TOTALS	**76**	**75**	**74**	**74**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
FIRE & LIFE SAFETY				
ADMINISTRATIVE ASSISTANT	1	1	1	1
BATTALION CHIEF	3	3	3	3
DEPUTY FIRE CHIEF	1	1	1	1
FIRE CAPTAIN	6	6	6	6
FIRE CHIEF	1	1	1	1
FIRE ENGINEER	6	6	6	6
FIRE MARSHAL	1	1	1	1
FIRE PREVENTION SPECIALIST	1	1	1	1
FIREFIGHTER	9	9	9	9
SENIOR MANAGEMENT ANALYST	1	1	1	1
TOTALS	**30**	**30**	**30**	**30**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
PUBLIC WORKS				
DIRECTOR OF PUBLIC WORKS	1	1	1	1
DEPUTY DIRECTOR OF PUBLIC WORKS	1	2	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1
ASSOCIATE CIVIL ENGINEER (SEWER)	1	1	1	1
CUSTODIAN	1	2	2	2
ENGINEERING AIDE	1	0	0	0
ENVIRONMENTAL SERVICES COORDINATOR	1	1	1	1

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2026-27
EFFECTIVE JULY 1, 2026

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
PUBLIC WORKS (CONTINUED)				
EQUIPMENT MECHANIC	2	2	1	1
EQUIPMENT MECHANIC II	0	0	1	1
FACILITY MAINTENANCE TECHNICIAN	2	3	3	5
FACILITY MAINTENANCE TECHNICIAN II	0	0	0	1
MAINTENANCE WORKER	8	7	7	7
MANAGEMENT ANALYST	0	0	1	1
MANAGEMENT ASSISTANT	1	0	0	0
PUBLIC WORKS INSPECTOR	1	1	1	1
PUBLIC WORKS MANAGER	1	0	1	1
PUBLIC WORKS SUPERINTENDENT	1	1	0	0
PUBLIC WORKS SUPERVISOR	2	2	2	2
SENIOR CIVIL ENGINEER	1	1	1	1
SENIOR CUSTODIAN	1	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	0	0
TRANSPORTATION MANAGER	1	1	1	1
TOTALS	**29**	**28**	**27**	**30**

	Amended 24-25	Adopted 25-26	Amended 25-26	Proposed 26-27
COMMUNITY SERVICES				
ADMINISTRATIVE ASSISTANT	1	1	1	1
COMMUNITY SERVICES COORDINATOR	4	3	3	3
COMMUNITY SERVICES SUPERVISOR	3	3	3	3
DEPUTY DIRECTOR OF COMMUNITY SERVICES	0	0	0	0
DIRECTOR OF COMMUNITY SERVICES	1	1	1	1
FACILITY MAINTENANCE TECHNICIAN	3	3	3	0
MANAGEMENT ANALYST	0	0	0	0
TOTALS	**12**	**11**	**11**	**8**

SUMMARY				
FULL-TIME FUNDED PERSONNEL	200	197	193	190
UNFUNDED OVERHIRES	4	4	4	4
ELECTED & APPOINTED PERSONNEL	76	76	76	76
GRAND TOTAL	280	277	273	270

**Overhires are not funded*

Master Salary Schedule
Job Class and Annual Salary Schedule
Effective July 1, 2026

	STEP A			STEP B			STEP C			STEP D			STEP E		
JOB CLASS	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**
ACCOUNT CLERK	22.29	3,863.60	46,363.20	23.49	4,071.60	48,859.20	24.75	4,290.00	51,480.00	26.09	4,522.27	54,267.20	27.51	4,768.40	57,220.80
ACCOUNTANT	37.65	6,526.00	78,312.00	39.53	6,851.87	82,222.40	41.51	7,195.07	86,340.80	43.59	7,555.60	90,667.20	45.76	7,931.73	95,180.80
ACCOUNTING TECHNICIAN	26.18	4,537.87	54,454.40	27.59	4,782.27	57,387.20	29.08	5,040.53	60,486.40	30.66	5,314.40	63,772.80	32.30	5,598.67	67,184.00
ADMINISTRATIVE ASSISTANT	26.04	4,513.60	54,163.20	27.44	4,756.27	57,075.20	28.93	5,014.53	60,174.40	30.50	5,286.67	63,440.00	32.13	5,569.20	66,830.40
ADMINISTRATIVE SPECIALIST	27.88	4,832.53	57,990.40	29.38	5,092.53	61,110.40	30.96	5,366.40	64,396.80	32.63	5,655.87	67,870.40	34.39	5,960.93	71,531.20
ASSISTANT CITY ADMINISTRATOR	88.09	15,268.93	183,227.20	92.50	16,033.33	192,400.00	97.12	16,834.13	202,009.60	101.97	17,674.80	212,097.60	107.07	18,558.80	222,705.60
ASSISTANT PLANNER	32.02	5,550.13	66,601.60	33.76	5,851.73	70,220.80	35.58	6,167.20	74,006.40	37.49	6,498.27	77,979.20	39.52	6,850.13	82,201.60
ASSISTANT TO CA / ECONOMIC DEVELOPMENT MANAGER	60.89	10,554.27	126,651.20	63.94	11,082.93	132,995.20	67.13	11,635.87	139,630.40	70.49	12,218.27	146,619.20	74.01	12,828.40	153,940.80
ASSOCIATE CIVIL ENGINEER	47.63	8,255.87	99,070.40	50.00	8,666.67	104,000.00	52.51	9,101.73	109,220.80	55.13	9,555.87	114,670.40	57.90	10,036.00	120,432.00
ASSOCIATE PLANNER	41.31	7,160.40	85,924.80	43.38	7,519.20	90,230.40	45.55	7,895.33	94,744.00	47.82	8,288.80	99,465.60	50.21	8,703.07	104,436.80
BUILDING INSPECTION MANAGER	62.45	10,824.67	129,896.00	65.58	11,367.20	136,406.40	68.86	11,935.73	143,228.80	72.30	12,532.00	150,384.00	75.91	13,157.73	157,892.80
BUILDING INSPECTOR	33.23	5,759.87	69,118.40	35.04	6,073.60	72,883.20	36.93	6,401.20	76,814.40	38.92	6,746.13	80,953.60	41.02	7,110.13	85,321.60
BUILDING PERMIT TECHNICIAN	26.18	4,537.87	54,454.40	27.59	4,782.27	57,387.20	29.08	5,040.53	60,486.40	30.66	5,314.40	63,772.80	32.30	5,598.67	67,184.00
CHIEF BUILDING OFFICIAL	57.22	9,918.13	119,017.60	60.09	10,415.60	124,987.20	63.10	10,937.33	131,248.00	66.24	11,481.60	137,779.20	69.56	12,057.07	144,684.80
CHIEF DEPUTY CITY CLERK	46.69	8,092.93	97,115.20	49.03	8,498.53	101,982.40	51.47	8,921.47	107,057.60	54.04	9,366.93	112,403.20	56.74	9,834.93	118,019.20
CITY ADMINISTRATOR	111.52	19,330.16	231,961.92										152.52	26,436.31	317,235.74
CITY CLERK SPECIALIST	27.88	4,832.53	57,990.40	29.38	5,092.53	61,110.40	30.96	5,366.40	64,396.80	32.63	5,655.87	67,870.40	34.39	5,960.93	71,531.20
CODE ENFORCEMENT MANAGER	46.99	8,144.93	97,739.20	49.34	8,552.27	102,627.20	51.80	8,978.67	107,744.00	54.40	9,429.33	113,152.00	57.12	9,900.80	118,809.60
CODE ENFORCEMENT OFFICER	30.47	5,281.47	63,377.60	32.10	5,564.00	66,768.00	33.84	5,865.60	70,387.20	35.66	6,181.07	74,172.80	37.60	6,517.33	78,208.00
CODE ENFORCEMENT SUPERVISOR	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
COMMUNITY SERVICES COORDINATOR	27.88	4,832.53	57,990.40	29.38	5,092.53	61,110.40	30.96	5,366.40	64,396.80	32.63	5,655.87	67,870.40	34.39	5,960.93	71,531.20
COMMUNITY SERVICES OFFICER	24.89	4,314.27	51,771.20	26.22	4,544.80	54,537.60	27.64	4,790.93	57,491.20	29.13	5,049.20	60,590.40	30.70	5,321.33	63,856.00
COMMUNITY SERVICES SUPERVISOR	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
CRIME ANALYST	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
CRIME PREVENTION OFFICER	25.53	4,425.20	53,102.40	26.91	4,664.40	55,972.80	28.36	4,915.73	58,988.80	29.89	5,180.93	62,171.20	31.50	5,460.00	65,520.00
CUSTODIAN	21.54	3,733.60	44,803.20	22.70	3,934.67	47,216.00	23.92	4,146.13	49,753.60	25.21	4,369.73	52,436.80	26.58	4,607.20	55,286.40
CUSTODIAN Y-RATED*													28.45	4,931.33	59,176.00
DEPUTY CHIEF OF POLICE	89.61	15,532.40	186,388.80	94.09	16,308.93	195,707.20	98.79	17,123.60	205,483.20	103.73	17,979.87	215,758.40	108.92	18,879.47	226,553.60
DEPUTY CITY ADMINISTRATOR	104.50	18,113.33	217,360.00	109.73	19,019.87	228,238.40	115.21	19,969.73	239,636.80	120.96	20,966.40	251,596.80	127.02	22,016.80	264,201.60
DEPUTY CITY CLERK	36.48	6,323.20	75,878.40	38.31	6,640.40	79,684.80	40.23	6,973.20	83,678.40	42.24	7,321.60	87,859.20	44.35	7,687.33	92,248.00
DEPUTY DIRECTOR OF COMMUNITY SERVICES	52.58	9,113.87	109,366.40	55.21	9,569.73	114,836.80	57.97	10,048.13	120,577.60	60.87	10,550.80	126,609.60	63.91	11,077.73	132,932.80
DEPUTY DIRECTOR OF PUBLIC WORKS	68.71	11,909.73	142,916.80	72.13	12,502.53	150,030.40	75.75	13,130.00	157,560.00	79.54	13,786.93	165,443.20	83.50	14,473.33	173,680.00
DEVELOPMENT SERVICES COORDINATOR	30.47	5,281.47	63,377.60	32.10	5,564.00	66,768.00	33.84	5,865.60	70,387.20	35.66	6,181.07	74,172.80	37.60	6,517.33	78,208.00
DIGITAL MEDIA ANALYST	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
DIRECTOR OF COMMUNITY SERVICE	83.93	14,547.87	174,574.40	88.12	15,274.13	183,289.60	92.53	16,038.53	192,462.40	97.16	16,841.07	202,092.80	102.00	17,680.00	212,160.00
DIRECTOR OF DEVELOPMENT SVCS	83.93	14,547.87	174,574.40	88.12	15,274.13	183,289.60	92.53	16,038.53	192,462.40	97.16	16,841.07	202,092.80	102.00	17,680.00	212,160.00
DIRECTOR OF FINANCE	83.93	14,547.87	174,574.40	88.12	15,274.13	183,289.60	92.53	16,038.53	192,462.40	97.16	16,841.07	202,092.80	102.00	17,680.00	212,160.00
DIRECTOR OF HUMAN RESOURCES	79.74	13,821.60	165,859.20	83.72	14,511.47	174,137.60	87.90	15,236.00	182,832.00	92.30	15,998.67	191,984.00	96.91	16,797.73	201,572.80
DIRECTOR OF PUBLIC WORKS	83.93	14,547.87	174,574.40	88.12	15,274.13	183,289.60	92.53	16,038.53	192,462.40	97.16	16,841.07	202,092.80	102.00	17,680.00	212,160.00
ECONOMIC DEVELOPMENT MANAGER	46.99	8,144.93	97,739.20	49.34	8,552.27	102,627.20	51.80	8,978.67	107,744.00	54.40	9,429.33	113,152.00	57.12	9,900.80	118,809.60
ENGINEERING AIDE	20.64	3,577.60	42,931.20	21.76	3,771.73	45,260.80	22.94	3,976.27	47,715.20	24.17	4,189.47	50,273.60	25.48	4,416.53	52,998.40
ENVIRONMENTAL COMPLIANCE OFFICER	31.24	5,414.93	64,979.20	32.92	5,706.13	68,473.60	34.70	6,014.67	72,176.00	36.58	6,340.53	76,086.40	38.55	6,682.00	80,184.00
EQUIPMENT MECHANIC	28.15	4,879.33	58,552.00	29.67	5,142.80	61,713.60	31.27	5,420.13	65,041.60	32.96	5,713.07	68,556.80	34.74	6,021.60	72,259.20
EQUIPMENT MECHANIC II	29.56	5,123.73	61,484.80	31.16	5,401.07	64,812.80	32.85	5,694.00	68,328.00	34.62	6,000.80	72,009.60	36.49	6,324.93	75,899.20
EXECUTIVE ASSISTANT TO CITY ADMINISTRATOR	31.87	5,524.13	66,289.60	33.59	5,822.27	69,867.20	35.41	6,137.73	73,652.80	37.31	6,467.07	77,604.80	39.33	6,817.20	81,806.40
FACILITIES MAINTENANCE TECH	27.99	4,851.60	58,219.20	29.50	5,113.33	61,360.00	31.10	5,390.67	64,688.00	32.77	5,680.13	68,161.60	34.54	5,986.93	71,843.20
FACILITIES MAINTENANCE TECH II	29.56	5,123.73	61,484.80	31.16	5,401.07	64,812.80	32.85	5,694.00	68,328.00	34.62	6,000.80	72,009.60	36.49	6,324.93	75,899.20
FINANCE MANAGER	54.93	9,521.20	114,254.40	57.68	9,997.87	119,974.40	60.55	10,495.33	125,944.00	63.59	11,022.27	132,267.20	66.76	11,571.73	138,860.80
FIRE BATTALION CHIEF	45.70	11,089.87	133,078.40	48.16	11,686.83	140,241.92	50.77	12,320.19	147,842.24	53.51	12,985.09	155,821.12	56.40	13,686.40	164,236.80

Master Salary Schedule
Job Class and Annual Salary Schedule
Effective July 1, 2026

	STEP A			STEP B			STEP C			STEP D			STEP E		
JOB CLASS	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**
FIRE CAPTAIN	34.47	8,364.72	100,376.64	36.33	8,816.08	105,792.96	38.30	9,294.13	111,529.60	40.36	9,794.03	117,528.32	42.53	10,320.61	123,847.36
FIRE CHIEF	83.93	14,547.87	174,574.40	88.12	15,274.13	183,289.60	92.53	16,038.53	192,462.40	97.16	16,841.07	202,092.80	102.00	17,680.00	212,160.00
FIRE DEPUTY CHIEF	75.03	13,005.20	156,062.40	78.78	13,655.20	163,862.40	82.71	14,336.40	172,036.80	86.86	15,055.73	180,668.80	91.20	15,808.00	189,696.00
FIRE ENGINEER	29.58	7,178.08	86,136.96	31.17	7,563.92	90,767.04	32.85	7,971.60	95,659.20	34.64	8,405.97	100,871.68	36.51	8,859.76	106,317.12
FIRE FIGHTER	26.00	6,309.33	75,712.00	27.40	6,649.07	79,788.80	28.88	7,008.21	84,098.56	30.45	7,389.20	88,670.40	32.09	7,787.17	93,446.08
FIRE MARSHAL	64.60	11,197.33	134,368.00	68.09	11,802.27	141,627.20	71.77	12,440.13	149,281.60	75.65	13,112.67	157,352.00	79.73	13,819.87	165,838.40
FIRE PREVENTION SPECIALIST	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
GIS SPECIALIST	26.04	4,513.60	54,163.20	27.44	4,756.27	57,075.20	28.93	5,014.53	60,174.40	30.50	5,286.67	63,440.00	32.13	5,569.20	66,830.40
GIS TECHNICIAN	33.23	5,759.87	69,118.40	35.04	6,073.60	72,883.20	36.93	6,401.20	76,814.40	38.92	6,746.13	80,953.60	41.02	7,110.13	85,321.60
HUMAN RESOURCE ANALYST	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
HUMAN RESOURCE TECHNICIAN	29.34	5,085.60	61,027.20	30.92	5,359.47	64,313.60	32.58	5,647.20	67,766.40	34.35	5,954.00	71,448.00	36.20	6,274.67	75,296.00
HUMAN RESOURCES MANAGER	46.99	8,144.93	97,739.20	49.34	8,552.27	102,627.20	51.80	8,978.67	107,744.00	54.40	9,429.33	113,152.00	57.12	9,900.80	118,809.60
INFORMATION TECHNOLOGY MANAGER	62.71	10,869.73	130,436.80	65.85	11,414.00	136,968.00	69.14	11,984.27	143,811.20	72.60	12,584.00	151,008.00	76.23	13,213.20	158,558.40
INFORMATION TECHNOLOGY SPECIALIST	39.57	6,858.80	82,305.60	41.54	7,200.27	86,403.20	43.62	7,560.80	90,729.60	45.80	7,938.67	95,264.00	48.09	8,335.60	100,027.20
INFORMATION TECHNOLOGY TECH	33.23	5,759.87	69,118.40	35.04	6,073.60	72,883.20	36.93	6,401.20	76,814.40	38.92	6,746.13	80,953.60	41.02	7,110.13	85,321.60
MAINTENANCE CREW LEADER	28.73	4,979.87	59,758.40	30.28	5,248.53	62,982.40	31.90	5,529.33	66,352.00	33.63	5,829.20	69,950.40	35.45	6,144.67	73,736.00
MAINTENANCE WORKER	25.53	4,425.20	53,102.40	26.91	4,664.40	55,972.80	28.36	4,915.73	58,988.80	29.89	5,180.93	62,171.20	31.50	5,460.00	65,520.00
MANAGEMENT ANALYST	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
MANAGEMENT ASSISTANT	29.32	5,082.13	60,985.60	30.91	5,357.73	64,292.80	32.58	5,647.20	67,766.40	34.34	5,952.27	71,427.20	36.19	6,272.93	75,275.20
MEDIA SERVICES SPECIALIST	30.47	5,281.47	63,377.60	32.10	5,564.00	66,768.00	33.84	5,865.60	70,387.20	35.66	6,181.07	74,172.80	37.60	6,517.33	78,208.00
NEIGHBORHOOD SERVICES MANAGER	46.99	8,144.93	97,739.20	49.34	8,552.27	102,627.20	51.80	8,978.67	107,744.00	54.40	9,429.33	113,152.00	57.12	9,900.80	118,809.60
OFFICE ASSISTANT	20.12	3,487.47	41,849.60	21.20	3,674.67	44,096.00	22.34	3,872.27	46,467.20	23.55	4,082.00	48,984.00	24.81	4,300.40	51,604.80
OFFICE CLERK	22.29	3,863.60	46,363.20	23.49	4,071.60	48,859.20	24.75	4,290.00	51,480.00	26.09	4,522.27	54,267.20	27.51	4,768.40	57,220.80
OFFICE SPECIALIST	23.74	4,114.93	49,379.20	25.02	4,336.80	52,041.60	26.38	4,572.53	54,870.40	27.79	4,816.93	57,803.20	29.29	5,076.93	60,923.20
PARKING CONTROL OFFICER	21.54	3,733.60	44,803.20	22.70	3,934.67	47,216.00	23.92	4,146.13	49,753.60	25.21	4,369.73	52,436.80	26.58	4,607.20	55,286.40
PLANNING AIDE	20.64	3,577.60	42,931.20	21.76	3,771.73	45,260.80	22.94	3,976.27	47,715.20	24.17	4,189.47	50,273.60	25.48	4,416.53	52,998.40
PLANNING MANAGER	62.45	10,824.67	129,896.00	65.58	11,367.20	136,406.40	68.86	11,935.73	143,228.80	72.30	12,532.00	150,384.00	75.91	13,157.73	157,892.80
PLANNING TECH	26.18	4,537.87	54,454.40	27.59	4,782.27	57,387.20	29.08	5,040.53	60,486.40	30.66	5,314.40	63,772.80	32.30	5,598.67	67,184.00
PLANS EXAMINER	46.29	8,023.60	96,283.20	48.60	8,424.00	101,088.00	51.03	8,845.20	106,142.40	53.58	9,287.20	111,446.40	56.26	9,751.73	117,020.80
POLICE ACADEMY TRAINEE	45.57	7,899.06	94,788.72												
POLICE CAPTAIN	88.64	15,364.27	184,371.20	93.43	16,194.53	194,334.40	98.46	17,066.40	204,796.80	103.78	17,988.53	215,862.40	109.39	18,960.93	227,531.20
POLICE CHIEF	93.68	16,237.87	194,854.40	98.36	17,049.07	204,588.80	103.29	17,903.60	214,843.20	108.45	18,798.00	225,576.00	113.87	19,737.47	236,849.60
POLICE CIVILIAN INVESTIGATOR	34.47	5,974.80	71,697.60	36.34	6,298.93	75,587.20	38.31	6,640.40	79,684.80	40.37	6,997.47	83,969.60	42.55	7,375.33	88,504.00
POLICE LIEUTENANT	75.64	13,110.93	157,331.20	79.72	13,818.13	165,817.60	84.03	14,565.20	174,782.40	88.56	15,350.40	184,204.80	93.34	16,178.93	194,147.20
POLICE OFFICER	47.97	8,314.80	99,777.60	50.56	8,763.73	105,164.80	53.28	9,235.20	110,822.40	56.17	9,736.13	116,833.60	59.20	10,261.33	123,136.00
POLICE PROPERTY TECHNICIAN	30.78	5,335.20	64,022.40	32.45	5,624.67	67,496.00	34.20	5,928.00	71,136.00	36.05	6,248.67	74,984.00	38.00	6,586.67	79,040.00
POLICE RECORDS TECHNICIAN	30.78	5,335.20	64,022.40	32.45	5,624.67	67,496.00	34.20	5,928.00	71,136.00	36.05	6,248.67	74,984.00	38.00	6,586.67	79,040.00
POLICE SERGEANT	62.79	10,883.60	130,603.20	66.18	11,471.20	137,654.40	69.75	12,090.00	145,080.00	73.52	12,743.47	152,921.60	77.49	13,431.60	161,179.20
POLICE SERVICE OFFICER	24.89	4,314.27	51,771.20	26.22	4,544.80	54,537.60	27.64	4,790.93	57,491.20	29.13	5,049.20	60,590.40	30.70	5,321.33	63,856.00
POLICE SERVICES SUPERVISOR	36.20	6,274.67	75,296.00	38.16	6,614.40	79,372.80	40.23	6,973.20	83,678.40	42.39	7,347.60	88,171.20	44.69	7,746.27	92,955.20
PUBLIC SAFETY COMMUNICATION MANAGER	62.71	10,869.73	130,436.80	65.85	11,414.00	136,968.00	69.14	11,984.27	143,811.20	72.60	12,584.00	151,008.00	76.23	13,213.20	158,558.40
PUBLIC SAFETY COMMUNICATION SUPERVISOR	47.01	8,148.40	97,780.80	49.55	8,588.67	103,064.00	52.22	9,051.47	108,617.60	55.04	9,540.27	114,483.20	58.00	10,053.33	120,640.00
PUBLIC SAFETY DISPATCHER	33.84	5,865.60	70,387.20	35.66	6,181.07	74,172.80	37.60	6,517.33	78,208.00	39.62	6,867.47	82,409.60	41.76	7,238.40	86,860.80
PUBLIC WORKS INSPECTOR	32.80	5,685.33	68,224.00	34.58	5,993.87	71,926.40	36.44	6,316.27	75,795.20	38.41	6,657.73	79,892.80	40.48	7,016.53	84,198.40
PUBLIC WORKS MANAGER	62.45	10,824.67	129,896.00	65.58	11,367.20	136,406.40	68.86	11,935.73	143,228.80	72.30	12,532.00	150,384.00	75.91	13,157.73	157,892.80
PUBLIC WORKS SUPERINTENDENT	46.99	8,144.93	97,739.20	49.34	8,552.27	102,627.20	51.80	8,978.67	107,744.00	54.40	9,429.33	113,152.00	57.12	9,900.80	118,809.60
PUBLIC WORKS SUPERVISOR	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
RISK MANAGEMENT ANALYST	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
RISK MANAGER	62.71	10,869.73	130,436.80	65.85	11,414.00	136,968.00	69.14	11,984.27	143,811.20	72.60	12,584.00	151,008.00	76.23	13,213.20	158,558.40

Master Salary Schedule
Job Class and Annual Salary Schedule
Effective July 1, 2026

	STEP A			STEP B			STEP C			STEP D			STEP E		
JOB CLASS	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**	**Hr.**	**Monthly**	**Annual**
SENIOR ACCOUNTANT	46.29	8,023.60	96,283.20	48.60	8,424.00	101,088.00	51.03	8,845.20	106,142.40	53.58	9,287.20	111,446.40	56.26	9,751.73	117,020.80
SENIOR ACCOUNTANT II	52.58	9,113.87	109,366.40	55.21	9,569.73	114,836.80	57.97	10,048.13	120,577.60	60.87	10,550.80	126,609.60	63.91	11,077.73	132,932.80
SENIOR ACCOUNTING TECHNICIAN	29.34	5,085.60	61,027.20	30.92	5,359.47	64,313.60	32.58	5,647.20	67,766.40	34.35	5,954.00	71,448.00	36.20	6,274.67	75,296.00
SENIOR ADMINISTRATIVE ASSISTANT	30.47	5,281.47	63,377.60	32.10	5,564.00	66,768.00	33.84	5,865.60	70,387.20	35.66	6,181.07	74,172.80	37.60	6,517.33	78,208.00
SENIOR BUILDING INSPECTOR	33.61	5,825.73	69,908.80	35.44	6,142.93	73,715.20	37.35	6,474.00	77,688.00	39.36	6,822.40	81,868.80	41.49	7,191.60	86,299.20
SENIOR BUILDING PERMIT TECHNICIAN	29.34	5,085.60	61,027.20	30.92	5,359.47	64,313.60	32.58	5,647.20	67,766.40	34.35	5,954.00	71,448.00	36.20	6,274.67	75,296.00
SENIOR CIVIL ENGINEER	60.89	10,554.27	126,651.20	63.94	11,082.93	132,995.20	67.13	11,635.87	139,630.40	70.49	12,218.27	146,619.20	74.01	12,828.40	153,940.80
SENIOR CODE ENFORCEMENT OFFICER	33.23	5,759.87	69,118.40	35.04	6,073.60	72,883.20	36.93	6,401.20	76,814.40	38.92	6,746.13	80,953.60	41.02	7,110.13	85,321.60
SENIOR CUSTODIAN	26.29	4,556.93	54,683.20	27.72	4,804.80	57,657.60	29.21	5,063.07	60,756.80	30.78	5,335.20	64,022.40	32.46	5,626.40	67,516.80
SENIOR ENGINEERING AIDE	29.56	5,123.73	61,484.80	31.16	5,401.07	64,812.80	32.85	5,694.00	68,328.00	34.62	6,000.80	72,009.60	36.49	6,324.93	75,899.20
SENIOR FINANCIAL ANALYST	46.69	8,092.93	97,115.20	49.03	8,498.53	101,982.40	51.47	8,921.47	107,057.60	54.04	9,366.93	112,403.20	56.74	9,834.93	118,019.20
SENIOR HUMAN RESOURCE ANALYST	46.69	8,092.93	97,115.20	49.03	8,498.53	101,982.40	51.47	8,921.47	107,057.60	54.04	9,366.93	112,403.20	56.74	9,834.93	118,019.20
SENIOR HUMAN RESOURCE TECHNICIAN	30.78	5,335.20	64,022.40	32.45	5,624.67	67,496.00	34.20	5,928.00	71,136.00	36.05	6,248.67	74,984.00	38.00	6,586.67	79,040.00
SENIOR MANAGEMENT ANALYST	46.69	8,092.93	97,115.20	49.03	8,498.53	101,982.40	51.47	8,921.47	107,057.60	54.04	9,366.93	112,403.20	56.74	9,834.93	118,019.20
SENIOR PLANNER	52.58	9,113.87	109,366.40	55.21	9,569.73	114,836.80	57.97	10,048.13	120,577.60	60.87	10,550.80	126,609.60	63.91	11,077.73	132,932.80
SENIOR BUILDING PERMIT TECHNICIAN	29.34	5,085.60	61,027.20	30.92	5,359.47	64,313.60	32.58	5,647.20	67,766.40	34.35	5,954.00	71,448.00	36.20	6,274.67	75,296.00
SUPPORT SERVICES ADMINISTRATOR	40.05	6,942.00	83,304.00	42.05	7,288.67	87,464.00	44.15	7,652.67	91,832.00	46.35	8,034.00	96,408.00	48.67	8,436.13	101,233.60
TRANSPORTATION MANAGER	57.22	9,918.13	119,017.60	60.09	10,415.60	124,987.20	63.10	10,937.33	131,248.00	66.24	11,481.60	137,779.20	69.56	12,057.07	144,684.80

PART TIME

	STEP A	STEP B	STEP C	STEP D
JOB CLASS	**Hr.**	**Hr.**	**Hr.**	**Hr.**
ADMINISTRATIVE INTERN				16.90
CLERICAL AIDE	18.54	18.91	19.29	19.67
COMMUNITY SERVICES LEADER				16.90
COMMUNITY SERVICES SPECIALIST	17.57	17.93	18.28	18.64
INSTRUCTOR GUARD	17.57	17.93	18.28	18.64
LIFEGUARD			16.90	17.23
MAINTENANCE AIDE				16.90
POLICE CADET				16.90
POLICE RESERVE OFFICER LEVEL 1	21.43	22.82	24.21	25.70
POOL MANAGER	20.82	21.24	21.65	22.00
PRODUCTION ASSISTANT				16.90
PRODUCTION COORDINATOR	19.50	19.89	20.29	20.69
PROGRAM COORDINATOR	21.00	21.42	21.85	22.29
SENIOR COMMUNITY SERVICES LEADER			16.90	17.23
SENIOR COMMUNITY SERVICES SPECIALIST	19.03	19.41	19.80	20.20
SENIOR INSTRUCTOR GUARD	19.69	20.09	20.49	20.90

ELECTED

JOB CLASS	**SALARY MONTHLY**
MAYOR/COUNCILMEMBERS	150
CITY CLERK	150
CITY TREASURER	50

RESOLUTION NO. R-2026-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2026-27 IN THE AMOUNT OF $131,672,638

A. Recitals.

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

(ii) Article XIIIB, as amended in 1990, provides that the appropriations limit for the Fiscal Year 2026-27 is calculated by adjusting the base year appropriations of Fiscal Year 1986-87 for changes in the cost of living and population; and

(iii) The City of Placentia has complied with all of the provisions of Article XIIIB in determining the appropriations limit for the Fiscal Year 2026-27.

B. Resolution.

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

1. That the appropriations limit in Fiscal Year 2026-27 shall be based on the 2025-26 appropriation limit of $128,022,711 as established by Resolution No. R-2025-26, and adjusted based on Proposition 111 guidelines by the California Per Capita Personal Income change of +4.95% and the City population change of -0.02% as reported by the State Department of Finance during May 2026, thus creating a new appropriations limit for Fiscal Year 2026-27 in the amount of $131,672,638.

APPROVED and ADOPTED this 30th day of June 2026

_____
Chad P. Wanke, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Placentia held on the 30th day of June 2026, by the following vote:

AYES:	COUNCILMEMBERS:
NOES:	COUNCILMEMBERS:
ABSENT:	COUNCILMEMBERS:
ABSTAIN:	COUNCILMEMBERS:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, City Attorney

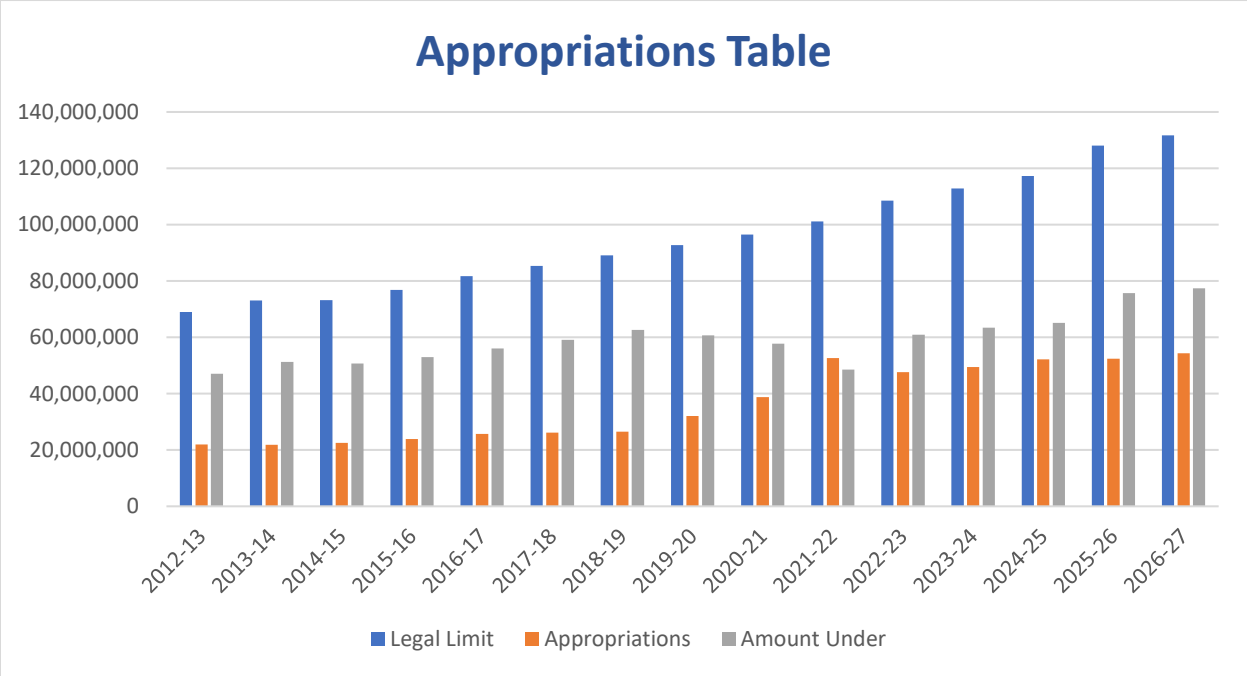
Exhibit A: GANN Appropriations Limit FY 2026-2027

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 FY2026-27.

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 $77,347,205 using the per capita personal income growth and county population growth factors.

GANN APPROPRIATIONS LIMIT CALCULATION FY 2026-27	
FY 2025-26 Appropriations Limit	$128,022,711
Population Growth (City or County) = -0.02%	0.9800
Cost of Living (Per Capita or Non-residential construction growth) = 4.95%	1.0495
FY 2025-26 Appropriations Limit ($128,022,711 x 0.9800 x 1.0495)	$131,672,638


Appropriations Table
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
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
2026-27
Legal Limit
Appropriations
Amount Under

RESOLUTION NO. PPFA-2026-01

A RESOLUTION OF THE PLACENTIA PUBLIC FINANCING AUTHORITY (PPFA) BOARD OF DIRECTORS OF THE CITY OF PLACENTIA, CALIFORNIA, TAKING ACTIONS NECESSARY TO ADOPT THE PPFA's FISCAL YEAR 2026-27 ANNUAL BUDGET

WHEREAS, the Placentia Public Financing Authority governing board shall be the members of the City Council of the City; and

WHEREAS, the Placentia Public Financing Authority has prepared the Placentia Public Financing Authority budget in the amount of $4,852,019 Revenues and $4,852,019 of appropriations for Fiscal Year 2026-27.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Placentia Public Financing Authority, as follows:

Section 1. The proposed budget of the Placentia Public Financing Authority, as amended and modified for Fiscal Year beginning July 1, 2026, through June 30, 2027, is hereby adopted.

Section 2. Effective Date. This resolution shall take effect upon adoption.

APPROVED and ADOPTED this 30th day of June 2026

_____
Chad P. Wanke, Chair

ATTEST:

_____
Robert S. McKinnell, Secretary

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, Secretary of the Placentia Public Financing Authority of The City of Placentia, California, do hereby certify that the foregoing Resolution, was duly passed, approved, and adopted by the Placentia Public Financing Authority, approved and signed by the Chair and attested by the Secretary, all at the regular meeting of the said Placentia Public Financing Authority held on the 30th day of June 2026, and the same was passed and adopted by the following vote:

AYES:	BOARDMEMBERS:
NOES:	BOARDMEMBERS
ABSENT:	BOARDMEMBERS
ABSTAIN:	BOARDMEMBERS

_____
Robert S. McKinnell, Secretary

APPROVED AS TO FORM:

_____
Christian L. Bettenhausen, Agency Attorney

Agenda Item No: 3.a

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 30, 2026

Submitted by: Gavin Houn

From: Finance

Subject:
ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE PERIOD ENDING JUNE 30, 2025

Financial Impact:
None.

Summary:
The annual audit of the City's financial records has been completed by the City's audit firm, Clifton Allen Larson (CLA). Part of the audit contract includes working with Staff to complete the Annual Comprehensive Financial Report ("ACFR"). The ACFR will be reviewed with the Financial Audit Oversight Committee ("FAOC") on June 29, 2026 and if the FAOC approves the report, it will be recommended for the City Council to receive and file without any material modifications.

Recommended Action:
It is recommended that the City Council:

1. Receive and file the Annual Comprehensive Financial Report for the period ending June 30, 2025, as recommended by the Financial Audit Oversight Committee; and
2. Receive and file the Single Audit of Federally Assisted Grant Programs for the period ending June 30, 2025, as recommended by the Financial Audit Oversight Committee.

Strategic Plan Statement:
This action is not related to any Strategic Plan goal or objective.

Discussion:
Each year the City has an external audit performed by an independent auditing firm. At the conclusion of the audit process, the auditors and the City's Finance Department complete the Annual Comprehensive Financial Report (ACFR). As required by the Government Accounting Standards Board (GASB), the report's format includes standardized reporting information such as the Management Discussion and Analysis (MD&A), Required Supplementary Information, and Government-wide Financial Statements including the Statement of Net Position and Statement of Activities.

Also included in the report is the Independent Auditors' Report. In the opinion of the auditors (CLA), the financial statements are presented fairly in all material respects. The audit of the

City’s financial records was completed in accordance with generally accepted auditing standards applicable to financial audits contained in Government Audit Standards issued by the Government Accountability Office. The City received a “clean” or unmodified opinion for the audit this year with one material weakness noted. The weakness identified were misstatements that if not corrected, would cause the City’s financial statements to be materially misstated. The misstatements included moving some capital projects from “construction in progress” into a non-depreciating “capital assets” category instead of depreciating asset category and inadvertently including the employee share of CalPERS for pension related deferred inflow of resources when it should have just been the employer paid portion. All misstatements were corrected, and Finance has updated its year-end checklist to ensure these misstatements will not be repeated.

The ACFR will be presented to the Financial Audit Oversight Committee at its meeting on June 29, 2026. Upon the Committee's approval, the report will be recommended to the City Council to receive and file..

Financial Summary:
There is no fiscal impact to the recommended action.

Attachments
ACFR - FY 25 City of Placentia Final.pdf
City of Placentia Results Presentation FY 2025 - FINAL.pptx

City of Placentia

Annual Comprehensive Financial Report

Fiscal Year 2024-25













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CITY OF PLACENTIA
PLACENTIA, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2025

PREPARED BY THE FINANCE DEPARTMENT
OF THE CITY OF PLACENTIA

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CITY OF PLACENTIA
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025

INTRODUCTORY SECTION

LETTER OF TRANSMITTAL i

CITYWIDE ORGANIZATION CHART viii

PRINCIPAL OFFICIALS ix

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT 1

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) 5

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT OF NET POSITION 21

STATEMENT OF ACTIVITIES 23

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUND FINANCIAL STATEMENTS

BALANCE SHEET 25

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION 26

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES 27

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES 28

PROPRIETARY FUNDS FINANCIAL STATEMENTS

STATEMENT OF NET POSITION 29

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION 30

STATEMENT OF CASH FLOWS 31

FIDUCIARY FUNDS FINANCIAL STATEMENTS

CITY OF PLACENTIA
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025

STATEMENT OF FIDUCIARY NET POSITION 33

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION 34

NOTES TO BASIC FINANCIAL STATEMENTS 35

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND 91

BUDGETARY COMPARISON SCHEDULE – CITYWIDE DEVELOPMENT IMPACT FEE SPECIAL REVENUE FUND 92

BUDGETARY COMPARISON SCHEDULE – PLACENTIA REGIONAL NAVIGATION CENTER SPECIAL REVENUE FUND 93

NOTES TO BUDGETARY COMPARISON SCHEDULES 94

SCHEDULES OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITIES AND RELATED RATIOS 95

SCHEDULES OF CITY'S PENSION CONTRIBUTIONS 97

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS 99

SCHEDULE OF CITY'S OPEB CONTRIBUTIONS 100

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – DEBT SERVICE FUND (MAJOR FUND) 101

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET 106

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES 111

SCHEDULES OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

MISCELLANEOUS GRANTS SPECIAL REVENUE FUND 116

STREET LIGHTING SPECIAL REVENUE FUND 117

CITY OF PLACENTIA
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025

MEASURE M SPECIAL REVENUE FUND 118

THOROUGHFARE CONSTRUCTION SPECIAL REVENUE FUND 119

ASSET SEIZURE SPECIAL REVENUE FUND 120

SUPPLEMENTAL LAW ENFORCEMENT SPECIAL REVENUE FUND 121

AIR QUALITY SPECIAL REVENUE FUND 122

LANDSCAPE MAINTENANCE DISTRICT 92-1 SPECIAL REVENUE FUND 123

HOUSING AND COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND 124

GASOLINE TAX SPECIAL REVENUE FUND 125

PEG REVENUE FUND 126

SB1 RMRA GAS TAX SPECIAL REVENUE FUND 127

NORTH ORANGE COUNTY (NOC) PUBLIC SAFETY GRANT SPECIAL REVENUE FUND 128

TOD IMPACT FEE SPECIAL REVENUE FUND 129

GENERAL PLAN UPDATE FEE SPECIAL REVENUE FUND 130

TECHNOLOGY IMPACT FEE SPECIAL REVENUE FUND 131

CAL RECYCLE GRANT SPECIAL REVENUE FUND 132

EFID SPECIAL REVENUE FUND 133

FIRE IMPACT FEE FUND 134

ANIMAL SHELTER IMPACT FEE FUND 135

OPIOID SETTLEMENT FUND 136

CITY CAPITAL PROJECTS FUND 137

GAS TAX DEBT SERVICE FUND 138

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION 139

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION 140

CITY OF PLACENTIA
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025

COMBINING STATEMENT OF CASH FLOWS 141

FIDUCIARY FUNDS – CUSTODIAL FUNDS

COMBINING STATEMENT OF ASSETS AND LIABILITIES 143

STATEMENT OF CHANGE IN FIDUCIARY NET POSITION 144

STATISTICAL SECTION

NET POSITION BY COMPONENT 147

CHANGES IN NET POSITION 148

FUND BALANCES OF GOVERNMENTAL FUNDS 150

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS 151

REVENUES BY SOURCE – GENERAL FUND 152

ASSESSED VALUE OF TAXABLE PROPERTY 153

DIRECT AND OVERLAPPING PROPERTY TAX RATES 154

PRINCIPAL PROPERTY TAX PAYERS 155

PROPERTY TAX LEVIES AND COLLECTIONS 156

RATIO OF OUTSTANDING DEBT BY TYPE 157

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITY DEBT 158

LEGAL DEBT MARGIN INFORMATION 159

DEMOGRAPHIC AND ECONOMIC STATISTICS 160

TAXABLE SALES BY CATEGORY 161

BUDGETED FULL-TIME EMPLOYEES BY DEPARTMENT 162

OPERATING INDICATORS BY FUNCTION 163

CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM 164

The People are the City

Mayor
CHAD P. WANKE

Mayor Pro Tem
JEREMY B. YAMAGUCHI

Councilmembers:
THOMAS HUMMER
KEVIN KIRWIN
WARD L. SMITH

City Clerk:
ROBERT S. MCKINNELL

City Treasurer
KEVIN A. LARSON

City Administrator
JENNIFER LAMPMAN

401 East Chapman Avenue – Placentia, California 92870

June 12, 2026

To the Honorable Mayor, Members of the City Council, and Citizens of Placentia:

It is our pleasure to present the Annual Comprehensive Financial Report (ACFR) of the City of Placentia for the fiscal year ended June 30, 2025. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the City. It is our opinion that the data is accurate in all material aspects, is presented in a manner designed to fairly set forth the financial position and results of the operations of the City and contains all disclosures necessary to enable the reader to gain an understanding of the City's financial affairs.

The financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). This report consists of management's representations concerning the finances of the City of Placentia, California. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient and reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by the Clifton Larson Allen, LLP., a public accounting firm fully licensed and qualified to perform audits of local governments within the State of California. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Placentia, California for the fiscal year ended June 30, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Placentia, California's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis

(MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Placentia's MD&A can be found immediately following the report of the independent auditors in the financial section of the ACFR.

CITY PROFILE

The City of Placentia is located in north Orange County, in the heart of Southern California, with Los Angeles County to the north and San Diego County to the south. Orange County is the third largest county in California, trailing only Los Angeles and San Diego counties, and represents 8% of the state's population. There are currently 34 cities within the County. The City consists of approximately 6.7 square miles of land area and serves a population of 52,000.

The City was founded in 1910 and incorporated in 1926. It was home to major citrus growing companies. Under the City Charter adopted in 1965, the City government is organized in the Council-Administrator form. The City Council includes five (5) members, each of whom is elected at-large to overlapping four-year terms. In 2018, the City was divided into five districts with two of the districts electing a Councilmember in November of that year and the three remaining districts electing their Councilmembers in 2020. The City Council annually selects a Mayor and Mayor Pro Tem for a one-year term. The City Council serves as the legislative and policy-making body of the City government. The City Council appoints a City Administrator and a City Attorney. The City Administrator is the City's chief executive officer and appoints all other City staff. The City Administrator is responsible for the daily administration of the City government and provides overall direction to all City departments. The City Clerk and City Treasurer are separately elected by the voters.

The City provides a full range of municipal services including police, fire and life safety, maintenance of streets and parks, community development (e.g., building, planning, code compliance), recreational and cultural activities, economic development, and administrative services (e.g., personnel, finance, information services). Refuse collection is franchised to a private waste company, Republic Services.

FINANCIAL POLICIES

Budget: The annual budget serves as the foundation for the City's financial planning and control. The Finance Department, with City Administrator direction, develops revenue estimates and budget guidelines for each department every year in January. The departments then submit expenditure appropriation requests which are summarized by the Finance Department and presented to the City Administrator for review. The City Administrator then meets with each department and prepares a proposed budget document for presentation to the City Council.

The City's Charter requires that the City Administrator submit a proposed budget to the City Council at least 35 days prior to the start of each fiscal year. After the budget has been presented, it must be adopted by the City Council following a noticed public hearing.

The annual budget includes all the City's governmental and proprietary funds. The legal level of budgetary control is the fund level. The City Administrator has the discretion to transfer appropriations between departments within a fund but transfers between funds and additional appropriations and transfers must be approved by City Council.

General Fund Reserve Policy: The City's General Fund Reserve Policy provides guidance in the creation, maintenance, and use of reserves. The policy covers the allocation of new and one- time revenues to different committed reserves such as infrastructure, vehicles, and equipment reserve; post-employment benefits sustainability reserve; employee recruitment and retention reserve; and the General Fund contingency reserve. To ensure the availability of adequate reserves for potential contingencies or emergencies, the City Council established the City's General Fund Reserve Policy with a required general fund contingency reserve of 25% of annual General Fund operating expenditures. While the fund balance of the General Fund was approximately $14.3 million on June 30, 2025, the unassigned fund balance was approximately $9.1 million, a $5.7 million decrease from June 30, 2024. A relatively large portion of the current unrestricted fund balance is committed for the City's capital projects which include street projects and for the continued construction of the public safety building.

Fees: In FY 2017-18, the Council adopted Citywide Development Impact and Residential Affordable Housing Impact Fees and updated its Comprehensive Fee Schedule following a comprehensive cost of services/user fee study in FY 2021-22. The fee schedule was proposed to be updated annually based upon consumer price index with another fee study to be conducted in the fifth year. Both the Citywide Development Impact Fees and the Comprehensive Fee Schedule were updated in FY 2024-25.

FACTORS AFFECTING THE CITY'S ECONOMIC CONDITION

Local Economy: Placentia's economic outlook is promising. Taxes represent seventy-four percent (74%) of the City's total General Fund operating revenue and primarily include property taxes, sales and use taxes (including Measure U), utility users' tax, franchise fees, and other taxes. Tax revenues, exclusive of sales tax, for FY 2024-25 generally slightly exceeded budget and are expected to meet budgeted amounts for FY 2025-26.

LONG-TERM FINANCIAL PLANNING

Pension Unfunded Accrued Liability: On November 12, 2020, the City of Placentia issued lease revenue bonds through the Placentia Public Financing Authority taking advantage of the historic low interest rate environment. This bond issuance funded 100% of the City's CalPERS unfunded actuarial liability (UAL) for the miscellaneous and safety plans. Upon issuance of the bonds, the City paid approximately $43.8 million to CalPERS for deposit to the CalPERS payment fund.

This transaction will provide $14.3 million in savings over the term of the bonds and over $600,000 annually during the first 15 years. Due to CalPERS rates of returns in prior years being lower than their assumed discount rate of 6.8%, the City faced an unfunded actuarial liability (UAL) in FY 2024-25 of approximately $447,000 in addition to the debt service relating to the lease revenue bonds.

Post Employment Benefits: The City's General Fund Reserve Policy includes provisions to set aside 10% of ongoing new revenue and 10% of one-time new revenue for unfunded liabilities. In addition, when the General Fund reaches its minimum fund balance of 25%, an additional 10% of one-time new revenue will be allocated toward funding this liability for a total of 20% annually.

DEVELOPMENT INITIATIVES

Enhanced Infrastructure Financing District: In response to the elimination of redevelopment agencies the California Senate Bill 628, effective January 1, 2015, and California Assembly Bill 313, effective January 1, 2016, authorized the formation of an Enhanced Infrastructure Financing District ("EIFD"), which is intended to succeed the former Redevelopment financing mechanism and provide more flexibility than Infrastructure Financing Districts ("IFDs"). An EIFD is a governmental entity, separate and distinct from the city or county that establishes it and is governed by a Public Financing Authority ("PFA"). EIFDs can aid local government entities in funding public capital facilities, or other specified projects of communitywide significance, primarily by capturing tax increment revenue ("TI") generated within the district. EIFDs provide an opportunity for agencies to issue bonds for an array of public infrastructure projects as well as supporting economic development efforts in specific areas.

At the April 23, 2019, Orange County Board of Supervisors meeting, the Board Members approved a partnership to participate in an EIFD with the City of Placentia. This is one of four EIFDs established in California, and the first EIFD in the State of California to involve a partnership between a city and county for improved infrastructure.

The City of Placentia and the Southern California Association of Governments (SCAG) worked on a comprehensive plan for the establishment of an EIFD in Placentia. Under this plan, the County would contribute 46% of its share of property tax increment within the boundary of the District, which would amount to approximately $3.5 million over 20 years, or $175,000 annually. The City's contribution would be 50% of its property taxes generated in the District, or about $8.2 million over two decades. The total partnership between the County and the City would amount to $11.7 million to make the necessary infrastructure improvements to the Old Town Placentia area. This includes public infrastructure improvements near the proposed Metrolink Station, Placentia Old Town area, and the Transit-Oriented Development District near the 57 and 91 freeways. With this unique City-County partnership, the City will be able to produce over 1,600 new units of housing, create 3,900 construction jobs, and over 1,100 permanent jobs at full build-out.

Transit-Oriented Development: The City has been given a unique opportunity with the future development of a new state-of-the-art Metrolink train station and 246-space parking structure within the Old Town Placentia area. The proposed station will help transform the Packing House District (near Melrose Street and Crowther Avenue) into an active, vibrant destination. Transit-Oriented Development (TOD) is a type of community development that includes a mixture of housing, office, retail, and/or other amenities integrated into a walkable neighborhood and located within a half-mile of a public transportation stop. It will also support existing retail and restaurant businesses while growing the City's local economy.

Based on an economic development analysis conducted by Kosmont Associates, the public and private investments in the future TOD and Old Town Revitalization Plan (OTP) areas are expected at build-out to generate up to $540 million in local economic output and $800 million in Countywide economic output. Upon completion, the TOD and OTP areas are estimated to generate approximately $92 million annually in local economic output. Additionally, the proposed District areas would assist with reconstructing streets and street improvements, utilizing non-General Fund resources. In total, construction of the TOD and Old Town District is estimated to generate approximately 3,900 construction jobs and 1,100 permanent jobs.

Placentia's Old Town is a 33-acre area located in the southern and western portions of the City, north of a section of the Burlington Northern Santa Fe (BNSF) railroad. To take advantage of the upcoming Metrolink station and parking structure developments scheduled to begin construction at a future, unknown date, the Old Town Placentia Revitalization Plan was adopted by the City Council in July 2017. The plan's primary goal is to create a vibrant, safe, and pedestrian friendly area that respects the community's historical and cultural diversity, while also creating new opportunities for development and investment into the area. This comprehensive plan incorporates well- designed private and public physical improvements and amenities.

Based on the Plan's expectation of 853,000 square feet of new improvements at build-out, the Old Town Revitalization Plan is expected to generate $217 million of private development activity, development impact fees of $8.3 million and additional annual tax revenues for the City of $900,000. In addition, 1,057 construction jobs and 823 of new on-site permanent jobs are anticipated as a result of the Plan.

As mentioned previously, to expedite these improvements in Old Town Placentia, the City partnered with the County of Orange to establish an EIFD near the City's future Metrolink Station, including the Old Town Placentia area and TOD Packing House District. The purpose of this district is to create a funding mechanism that can facilitate the construction of public infrastructure improvements in this area. A portion of the property tax increment (the amount above the property taxes collected in base year 2019) that the City and the County of Orange receive would be specifically restricted to pay for the infrastructure projects listed in the Infrastructure Financing Plan (IFP) at an estimated cost of $8.2 million. These infrastructure improvements include street improvements, pedestrian connectivity, and landscaping and lighting upgrades. The EIFD does not result in new taxes or fees to the property owners in the EIFD boundaries or the City's residents.

Commercial/Residential Development:

Toll Brothers, Inc. are constructing a development of 100 single-family detached homes. This development will be located northeast of Alta Vista Street and Rose Drive. As of June 30, 2025 all phases are under construction. Home sales are underway for the remaining units including the model homes.

Orangethorpe Investment Partners, LLC are constructing a 75-unit townhome development including five, live work units on a 2.72 acre lot. This development will be located at 777 W.

Orangethorpe Avenue. As of June 2026 this development has been approved by city council and is anticipated to submit for building plan check shortly.

Yagnesh Patel of CY Hospitality is constructing a 63-foot-tall hotel totaling 42,631 square feet with 86 guest rooms. It will also include a 24,210 square foot subterranean garage, rooftop deck and on site alcohol sales. This development will be located at 450 S Placentia Avenue. As of June 2026 this development has been approved by council and is currently in the building plan check phase.

Toffoli Investments/Risewell Homes are constructing a 139-unit residential townhome development called "Hudson." Hudson is located at 455 S. Van Buren Street and will consist of 22 separate three-story buildings. Six floor plans are proposed consisting of 25 one-bedroom units, 52 two-bedroom units, and 62 three-bedroom units. The unit types will measure between 762 square feet and 1,349 square feet in overall floor area and feature an attached one or two-car garage per unit. Hudson amenities will include a tot lot, barbeques, fire pits, bike racks, a dog run, and more. As of June 30, 2025 construction of most of the buildings are complete. Home sales are underway for the remaining units including the model homes.

Toffoli Investments/Risewell Homes are constructing a 39-unit three-story residential condominiums development called "Hudson East." Hudson East will be located at East Veterans Way near Lakeview Avenue on a 1.3-acre lot. As of June 30, 2025 construction of final phases are under construction.

Toffoli Investments/Risewell Homes are constructing a development of 140-unit three-story condominium residential townhomes called "Sumner Village." This development will be located at 440 North Jefferson Street on a 4.97-acre property. As of June 2026 construction of model homes, phases 1 and 2 (out of 12) are under construction.

Chick-fil-A restaurant, located at the southeast corner 1200 E. Alta Vista Street was under construction as of June 30, 2025 and opened for business October 2025. The newly constructed 5,525-square-foot Chick-fil-A features a modern design with a drive-thru and outdoor seating area, offering guests a welcoming and convenient dining experience. Distinctive drive-thru canopy structures and high-quality exterior finishes complete the restaurant's polished look. This represents the final phase of the development originally approved in 2018 on the southeast corner of Alta Vista Street and Rose Drive, which combines both commercial and residential uses while preserving many of the site's originally approved landscape and hardscape features.

Dutch Bros Coffee is constructing a 1,025-square foot commercial building, with dual drive-thru lanes, including hardscape and landscape improvements in a 28,446-square foot former parking lot at the Placentia Town Center, located at 150 E. Yorba Linda Boulevard. As of June 2026 this development has been approved by Planning Commission and is currently in the building plan check phase.

Buy Local Incentive Programs

Residential Vehicle Rebate Program: Placentia residents purchasing or leasing a new vehicle from Fairway Ford or Audi North OC are eligible to receive a $500 rebate with proof of residency as part of the Buy Local Incentive Program. The Resident Vehicle Rebate Program expired on April 30, 2025.

Acknowledgments

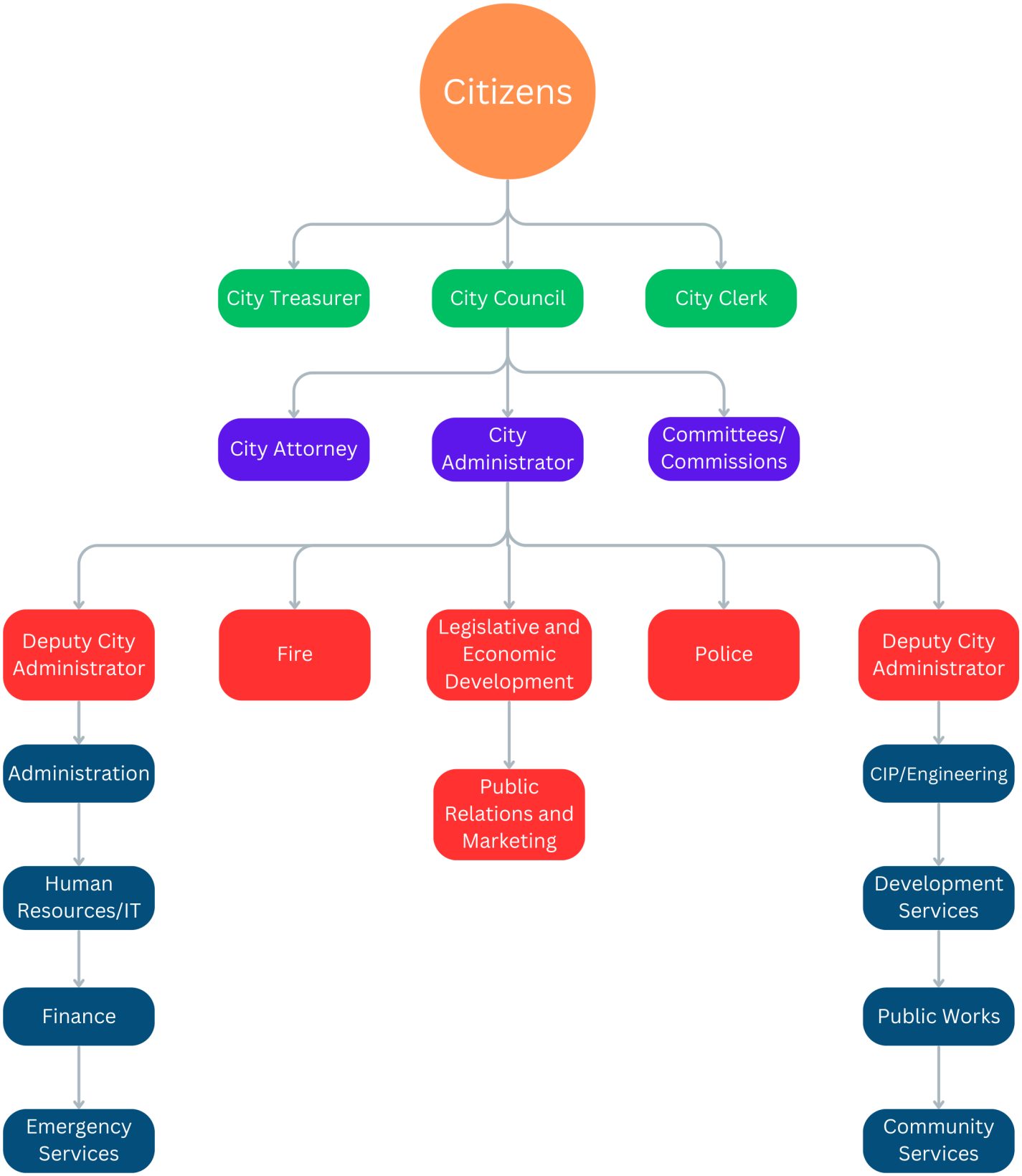
The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire Finance Department. Special recognition is also given to the audit firm of the Clifton Larson Allen, LLP. We also wish to recognize the commitment of the City Council to the high standards embodied in this report and express appreciation to them and each City department for their cooperation and support in conducting the fiscal operations of the City.

Respectfully submitted,

Jerry Griggs
Director of Finance

Jennifer Lampman
City Administrator

Citywide Organizational Chart



CITY OF PLACENTIA
PRINCIPAL OFFICIALS
AS OF JUNE 12, 2026

CITY COUNCIL

Chad P. Wanke	Mayor
Jeremy B. Yamaguchi	Mayor Pro Tempore
Ward L. Smith	Councilmember
Thomas Hummer	Councilmember
Kevin Kirwin	Councilmember

CITY OFFICIALS

Robert S. McKinnell	City Clerk
Kevin A. Larson	City Treasurer
Jennifer Lampman	City Administrator
Christian L. Bettenhausen	City Attorney
Jerry Griggs	Director of Finance
Rosanna Ramirez	Director of Administrative Services
Lydie Gutfeld	Director of Community Services
Joseph M. Lambert	Director of Development Services
Alice Burnett	Director of Human Resources
Chris Tanio	Director of Public Works
Brad Butts	Police Chief
Jason Dobine	Fire Chief

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council
City of Placentia
Placentia, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Placentia (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules - General and Major Special Revenue Funds, the schedules of the City's proportionate share of the net pension liabilities and related ratios and the schedules of plan contributions for the City's pension plans, the schedule of changes in the net other post-employment benefit (OPEB) liability and related ratios, and the schedule of OPEB plan contributions, identified as Required Supplementary Information (RSI) in the accompanying table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The individual fund schedules and combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the individual fund schedules and combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

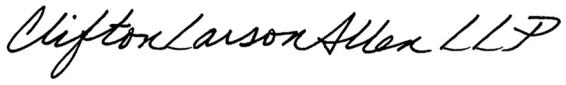
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Irvine, California
June 12, 2026

The following Management's Discussion and Analysis (MD&A) of the financial activities of the City of Placentia ("City") provides an overview of the City's financial performance for the fiscal year ended June 30, 2025. Please read it in conjunction with the accompanying basic financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The City's total net position increased by approximately $100,000 during FY 2024-25, increasing from $88.6 million to $88.7 million.
- Governmental activities revenues totaled approximately $70.1 million, consisting primarily of taxes, intergovernmental revenues, charges for services, and investment earnings. Governmental activities expenses totaled approximately $71.2 million.
- The City's business-type activities, consisting of refuse and sewer maintenance operations, reported positive operating income of approximately $1.0 million during the fiscal year, compared to an operating loss of approximately $30,000 in the prior year.
- Total governmental fund balances decreased by approximately $4.5 million during fiscal year 2024-25, from $33.5 million to $29.0 million. The decrease was primarily attributable to continued capital improvement program expenditures, roadway rehabilitation projects, public safety facility planning and design activities, and the use of accumulated reserves to fund infrastructure and operational needs.
- The General Fund reported a fund balance of approximately $14.3 million at June 30, 2025, compared to $18.4 million in the prior year. The decrease was primarily due to a decrease in transfers and a decrease in debt issuance as a financing source.
- The City continued significant investment in infrastructure, facilities, roadway rehabilitation, public safety improvements, park enhancements, and technology modernization projects during fiscal year 2024-25. Governmental capital asset additions totaled approximately $12.9 million.
- Total long-term governmental liabilities decreased from approximately $99.0 million to $95.0 million due primarily to scheduled debt service payments and reductions in financed purchase obligations, leases, and other debt obligations.
- The City's unrestricted net position for governmental activities remained negative at approximately $(66.6) million, primarily due to long-term pension and other post-employment benefit ("OPEB") liabilities, bonded indebtedness, and deferred inflows related to pension, OPEB, and lease accounting standards.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements include:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

In addition to the basic financial statements, this report also contains required supplementary information and supplementary schedules.

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the City's finances using the accrual basis of accounting, similar to private-sector businesses.

The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the City's financial position is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event occurs, regardless of when cash is received or paid.

The government-wide financial statements distinguish functions of the City principally supported by taxes and intergovernmental revenues (governmental activities) from functions intended to recover all or a significant portion of costs through user fees and charges (business-type activities).

Governmental activities include general government, public safety, public works, community development, and community services. Business-type activities include refuse and sewer maintenance operations.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The City's funds are divided into three categories:

- Governmental funds
- Proprietary funds
- Fiduciary funds

Governmental Funds

Governmental funds are used to account for the governmental activities reported in government-wide financial statements. Most of the City's basic services are included in the governmental funds. The basis of accounting is different between the governmental fund statements and the government-wide financial statements.

The governmental funds focus on near-term revenues/financial resources and expenditures, while the government-wide financial statements include both near-term and long-term revenues/financial resources and expenses. The information in the governmental fund statements can be used to evaluate the City's near-term financing requirements and immediate fiscal health. Comparing the governmental fund statements with the government-wide financial statements can help the reader better understand the long-term impact of the City's financing decisions. To assist in this comparison, reconciliations between the governmental fund statements and the government-wide financial statements are included with the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances.

Proprietary Funds

The City maintains two different types of proprietary funds: enterprise and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for refuse and sewer services.

Internal service funds are used to accumulate and allocate costs internally among the City's various functions. The internal service funds primarily benefit the governmental activities and, therefore, the internal service fund information has been included with the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for each of the two business-type activities individually, but combined information for the City's three internal service funds. In the Supplementary Information section of this report, information for each of the three internal service funds is provided.

Fiduciary Funds

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

Fiduciary funds are not included in the government-wide financial statements because their assets are not available to support the City's activities.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is important to obtain a full understanding of the data in the government-wide and fund financial statements. The notes are located immediately following the basic financial statements.

Other Information

In addition to the basic financial statement and accompanying notes, this report also presents certain required supplementary information. Required supplementary information may be found immediately following the notes to the financial statements. The combining statements for other governmental funds, the individual fund schedules, the internal service fund statements, and agency-type fiduciary fund schedules are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
ASSETS						
Cash and Investments	$ 32,210,256	$ 34,155,584	$ 4,584,263	$ 2,719,521	$ 36,794,519	$ 36,875,105
Other Assets	36,443,524	37,938,186	168,373	212,976	36,611,897	38,151,162
Capital Assets	141,005,918	135,430,593	11,835,573	12,470,619	152,841,491	147,901,212
Total Assets	209,659,698	207,524,363	16,588,209	15,403,116	226,247,907	222,927,479
DEFERRED OUTFLOW OF RESOURCES	6,272,491	13,060,378	83,000	391,435	6,355,491	13,451,813
LIABILITIES						
Current Liabilities	19,910,274	16,004,625	500,212	462,236	20,410,486	16,466,861
Long-Term Liabilities	87,064,388	92,362,502	406,183	580,755	87,470,571	92,943,257
Total Liabilities	106,974,662	108,367,127	906,395	1,042,991	107,881,057	109,410,118
DEFERRED INFLOW OF RESOURCES	35,765,734	38,017,644	290,985	385,908	36,056,719	38,403,552
NET POSITION						
Net Investment in Capital Assets	118,813,090	114,776,612	11,835,573	12,470,619	130,648,663	127,247,231
Restricted	20,961,876	21,767,364	-	-	20,961,876	21,767,364
Unrestricted	(66,583,173)	(62,344,006)	3,638,256	1,895,033	(62,944,917)	(60,448,973)
TOTAL NET POSITION	**$ 73,191,793**	**$ 74,199,970**	**$ 15,473,829**	**$ 14,365,652**	**88,665,622**	**88,565,622**

As of June 30, 2025, the City's total net position increased slightly by $100,000 from the prior fiscal year, increasing from $88.6 million in FY 2023-24 to $88.7 million in FY 2024-25. Governmental activities reported a decrease in net position of approximately $1.0 million, while business-type activities reported an increase of approximately $1.1 million.

Governmental activities total assets and deferred outflows decreased from approximately $220.6 million in FY 2023-24 to $215.9 million in FY 2024-25. The decrease was primarily attributable to lower cash and investments, reduced grant receivables, and decreases in deferred outflows related to pension and OPEB actuarial adjustments. Cash and investments for governmental activities decreased by approximately $1.9 million, largely due to continued capital project expenditures, debt service payments, and operating transfers during the fiscal year.

Total governmental liabilities and deferred inflows decreased from approximately $146.4 million in FY 2023-24 to $142.7 million in FY 2024-25. The decrease was primarily attributable to scheduled debt repayments, reductions in net pension and OPEB liabilities, and lower deferred inflows related to OPEB. Long-term debt due within and beyond one year decreased by approximately $1.4 million as the City continued making scheduled debt service payments.

Governmental activities unrestricted net position decreased further from a deficit of $62.3 million in FY 2023-24 to a deficit of $66.6 million in FY 2024-25. Although the unrestricted deficit remains significant, it is primarily

attributable to the recognition of long-term pension and OPEB obligations required under governmental accounting standards.

Business-type activities net position increased from $14.4 million in FY 2023-24 to $15.5 million in FY 2024-25. The increase was primarily attributable to positive operating results in both the Refuse and Sewer Maintenance Funds with increases to fees collected through property taxes and sewer maintenance fees, respectively.

The largest portion of the City's net position continues to reflect its investment in capital assets. As of June 30, 2025, the City reported $130.6 million invested in capital assets, net of related debt, compared to $127.2 million in the prior year.

Restricted net position decreased from $21.8 million in FY 2023-24 to $21.0 million in FY 2024-25. The decrease was primarily due to planned use of restricted debt service reserves and transportation-related resources for capital improvement and infrastructure projects.

Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
REVENUES						
Program Revenues:						
Charges for Services	$ 8,216,617	$ 7,072,927	$ 6,929,407	$ 6,324,092	$ 15,146,024	$ 13,397,019
Operating contribution and grants	7,574,540	9,936,713	-	-	7,574,540	9,936,713
Capital contributions and grants	4,764,786	1,938,279	-	-	4,764,786	1,938,279
General Revenues:						
Taxes	47,450,242	45,901,213	-	-	47,450,242	45,901,213
Investment income	1,682,894	1,900,697	103,730	44,933	1,786,624	1,945,630
Gain on sale of property	-	-	-	-	-	-
Miscellaneous	460,735	281,897		-	460,735	281,897
Total revenues	70,149,814	67,031,726	7,033,137	6,369,025	77,182,951	73,400,751
EXPENSES						
General government	18,872,842	17,490,713		-	18,872,842	17,490,713
Public safety	28,180,805	27,470,712		-	28,180,805	27,470,712
Public works	13,857,129	10,729,394		-	13,857,129	10,729,394
Community development	2,988,099	2,563,283		-	2,988,099	2,563,283
Commuity services	4,654,541	4,253,514		-	4,654,541	4,253,514
Interest	2,604,575	2,959,601		-	2,604,575	2,959,601
Refuse	-	-	4,919,556	4,887,578	4,919,556	4,887,578
Sewer maintenance	-	-	1,005,404	1,466,857	1,005,404	1,466,857
Total Expenses	71,157,991	65,467,217	5,924,960	6,354,435	77,082,951	71,821,652
CHANGES IN NET POSITION BEFORE TRANSFERS	(1,008,177)	1,564,509	1,108,177	14,590	100,000	1,579,099
TRANSFERS	-	(5,939,707)	-	5,939,707	-	-
CHANGES IN NET POSITION	(1,008,177)	(4,375,198)	1,108,177	5,954,297	100,000	1,579,099
NET POSITION, BEGINNING OF YEAR	74,199,970	78,575,168	14,365,652	8,411,355	88,565,622	86,986,523
NET POSITION, END OF YEAR	**$ 73,191,793**	**$ 74,199,970**	**$ 15,473,829**	**$ 14,365,652**	**$ 88,665,622**	**$ 88,565,622**

The following is a summary of activities for the years ending June 30, 2025, and 2024:

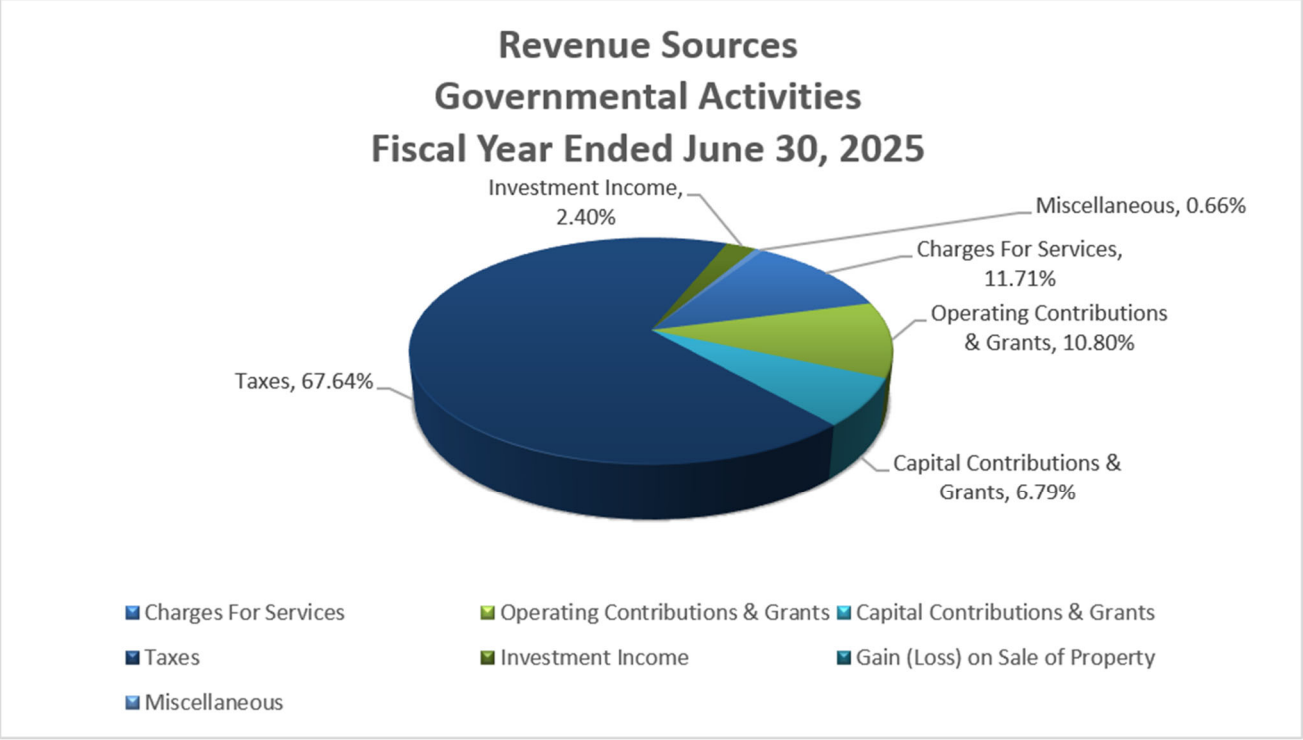
Governmental Activities:

Governmental activities decreased the City's net position by approximately $1.0 million during FY 2024-25, compared to a decrease of $4.4 million in FY 2023-24. The improved operating results were primarily attributable to continued growth in tax revenues, increased program revenues, and lower one-time financing activity compared to the prior year.

Revenues

Total governmental revenues, including program revenues and general revenues, increased from approximately $67.0 million in FY 2023-24 to $70.1 million in FY 2024-25. General revenues increased by approximately $1.5 million, driven primarily by continued strength in property tax, sales tax, utility users tax, and franchise tax revenues.

The following chart illustrates the percentage breakdown of revenue generated by governmental activities:



Property tax revenues increased by approximately $1.2 million, or 5.7%, reflecting continued growth in assessed property valuations throughout the City. Sales tax revenues increased modestly by approximately $136,000 due to continued consumer spending and economic stability within the region.

Program revenues increased significantly in certain functional areas. Community development charges for services increased significantly from $1.5 million to $2.6 million, or 71.0% due to higher permit activity, fire plan check activity, and continued private development throughout the city. Public safety charges for services also increased by $233,055, or 25.51% due primarily to increased ordinance-related parking fines and enforcement activity. Public

Safety operating grants increased due to reimbursement for the operations of the Placentia Navigation Center. Public Works operating and capital grants increased substantially due to ongoing federally and state-funded infrastructure and transportation improvement projects.

Capital Contributions and Grants saw an increase of $2.8 million, primarily due to housing development activity occurring throughout the City and continued infrastructure-related reimbursement activity.

Investment income remained strong during FY 2024-25 with a slight decrease of $217,803 mostly due to a market value adjustment.

Several major private development projects also remained active throughout the fiscal year, contributing to increased permit revenues, plan check activity, and future economic development opportunities within the City. Significant projects included:

- A 140-unit condominium townhome development at 440 N. Jefferson Street
- A 68-unit affordable housing development on Baker Street
- Multiple infill townhome and condominium developments
- The Toll Brothers residential development northeast of Alta Vista Street and Rose Drive
- The Orangethorpe mixed-use residential and commercial development project

Expenses

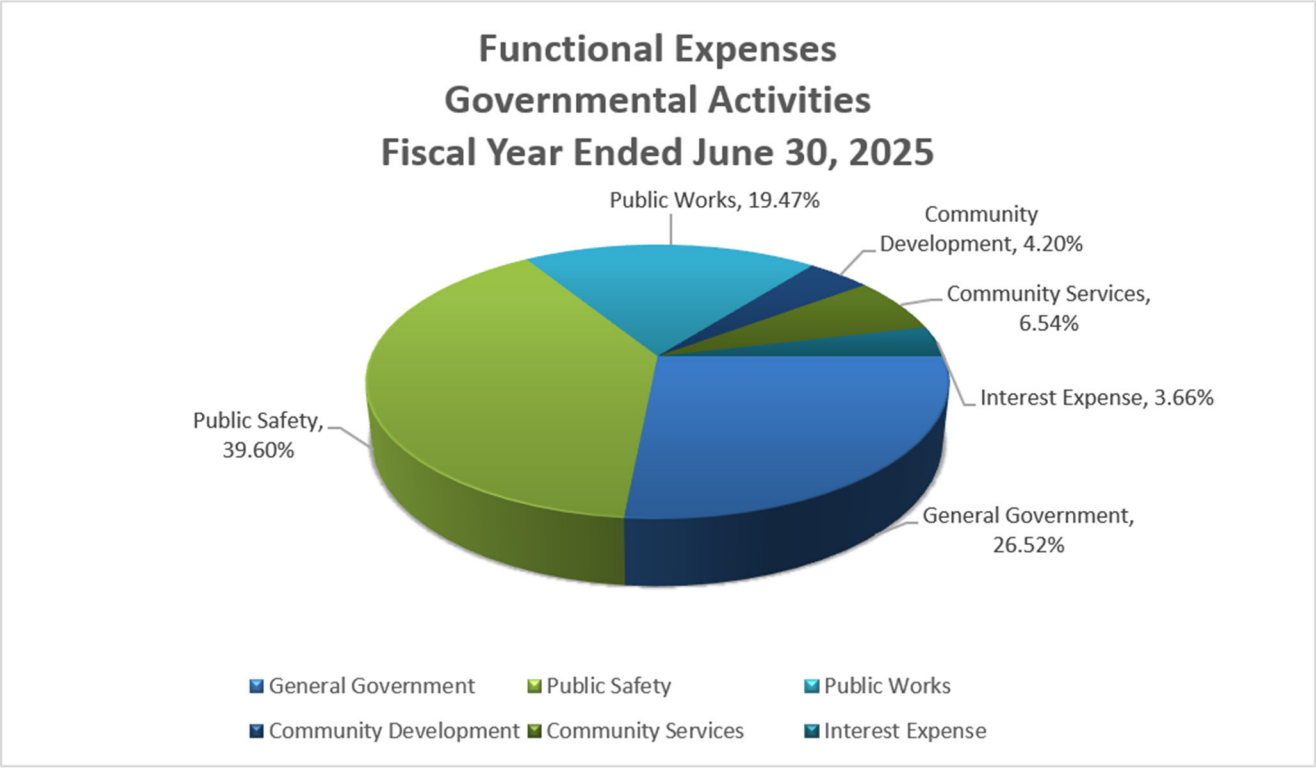
Governmental expenses increased from approximately $65.5 million in FY 2023-24 to $71.2 million in FY 2024-25. Much of the increase was attributable to higher public safety costs, capital improvement activity, infrastructure maintenance, and increases in personnel-related expenditures.

General Government expenses increased by approximately $1.4 million due primarily to increased personnel costs, professional services, technology-related expenditures, and administrative support costs.

Public Safety remained the City's largest governmental function, representing approximately 40% of total governmental activity expenses. Public Safety expenses increased by approximately $710,000 over the prior year due primarily to higher personnel costs, contractual services, and operational expenditures.

Public Works expenses increased significantly by approximately $3.1 million due to expanded infrastructure maintenance activities, street improvements, and capital project expenditures funded through grants and transportation-related revenues.

The following chart illustrates the percentage breakdown of expenses related to governmental activities:



Business-Type Activities:

Business-type activities increased the City's net position by approximately $1.1 million during FY 2024-25, compared to an increase of approximately $6.0 million during FY 2023-24. The prior year increase was significantly impacted by a one-time capital contribution of approximately $5.9 million related to sewer infrastructure assets transferred from governmental activities.

Excluding the prior year capital contribution, business-type activities experienced improved operational performance during FY 2024-25.

Total business-type operating revenues increased from approximately $6.3 million in FY 2023-24 to $6.9 million in FY 2024-25, while operating expenses decreased from approximately $6.4 million to $5.9 million.

Business-Type Activities	2025	2024
Operating Revenues	$ 6,929,407	$ 6,324,092
Operating Expenses	$ 5,924,960	6,354,435
Operating Income (loss)	1,004,447	(30,343)
Non-operating Income	$ 103,730	44,933
Income(loss)before Transfers & Special Items	1,108,177	14,590
Transfers	$ -	5,939,707
Change in Net Position	$ 1,108,177	5,954,297
Net Position - Beginning of Year	$ 14,365,652	8,411,355
Net Position - End of Year	**$ 15,473,829**	**$ 14,365,652**

Refuse

The City of Placentia contracts with Republic Services to provide weekly waste collection services for residential, multi-family, and commercial properties. The Refuse Fund reported an increase in net position of approximately $344,985 during FY 2024-25, compared to a decrease of approximately $65,000 in the prior year. Operating revenues increased due to higher refuse service charges and customer billings, while operating expenses increased at a slower rate.

Refuse	2025	2024
Operating Revenues	$ 5,241,178	$ 4,812,880
Operating Expenses	4,919,556	4,887,578
Operating Income (loss)	321,622	(74,698)
Non-operating Income	23,363	9,797
Income(loss)before Transfers & Special Items	344,985	(64,901)
Transfers	-	-
Change in Net Position	344,985	(64,901)
Net Position - Beginning of Year	147,521	212,422
Net Position - End of Year	**$ 492,506**	**$ 147,521**

Sewer

The City operates and maintains 84 miles of gravity sanitary sewer pipelines that serve the majority of parcels within the 6.6 square mile city limits. Operations, maintenance, and repair activities include sewer line cleaning, root removal, manhole maintenance and repair, sewer line video inspection, and sewer lateral maintenance, repair, and replacement.

The Sewer Maintenance Fund reported an increase in net position of approximately $763,192 during FY 2024-25. The increase was primarily attributable to stable operating revenues, controlled maintenance costs, a decrease in staff allocated to the fund, and continued positive operating cash flows.

Sewer	2025	2024
Operating Revenues	$ 1,688,229	$ 1,511,212
Operating Expenses	1,005,404	1,466,857
Operating Income (loss)	682,825	44,355
Non-operating Income	80,367	35,136
Income(loss)before Transfers & Special Items	763,192	79,491
Transfers	-	5,939,707
Change in Net Position	763,192	6,019,198
Net Position - Beginning of Year	14,218,131	8,198,933
Net Position - End of Year	**$ 14,981,323**	**$14,218,131**

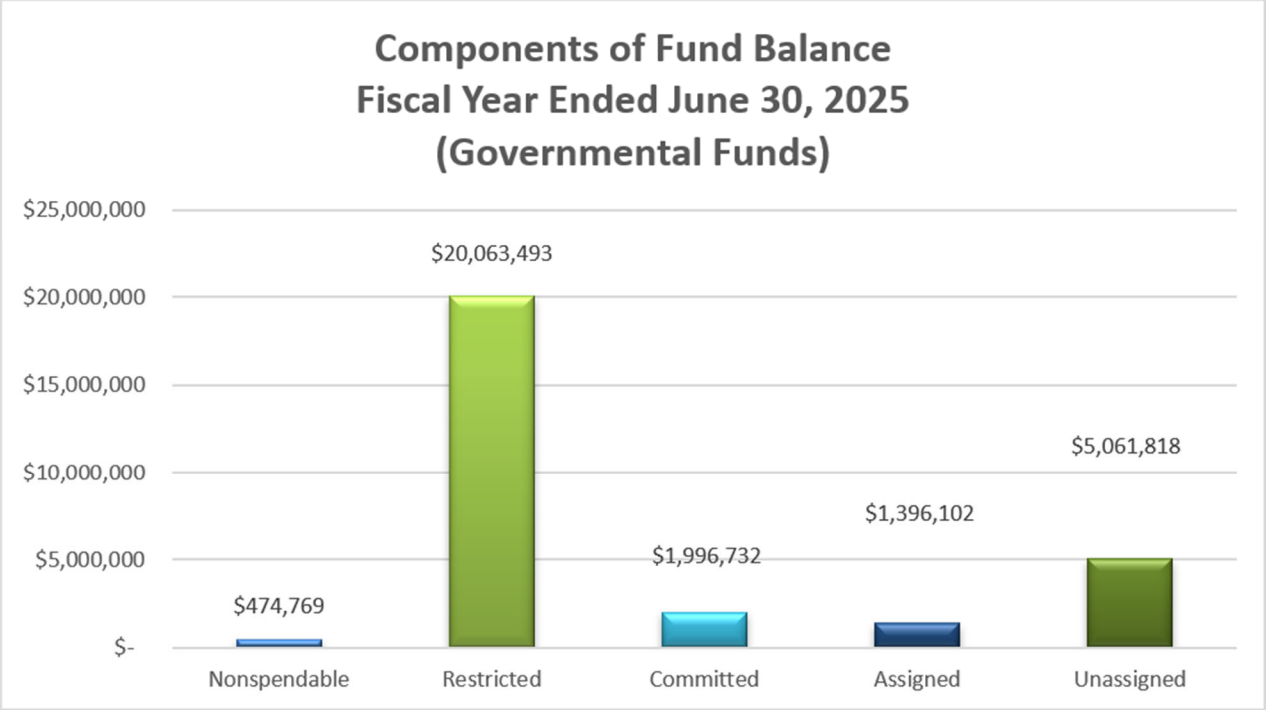
FINANCIAL ANALYSIS OF THE CITY'S MAJOR FUNDS

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is valuable in assessing the City's financing needs. In particular, the assigned and unassigned fund balances serve as key indicators of the government's net resources available for spending at the end of the fiscal year. The unassigned fund balance represents the portion of the fund balance that has not been committed for a specific purpose by an external party, the City Council, or anyone authorized to allocate resources.

As of June 30, 2025, the City's governmental funds reported combined ending fund balances of approximately $29.0 million, a decrease of approximately $4.5 million from the prior year balance of $33.5 million.



The total fund balance includes $474,769 in non-spendable fund balance, which consists of long-term loans receivable, inventories of supplies, prepaid expenditures, and prepaid items. These resources cannot be used to finance operating expenditures.

The restricted fund balance of $20.0 million represents resources that can only be spent for specific purposes due to constraints imposed either (1) externally by creditors (such as debt covenants), grantors, or laws and regulations of other governments, or (2) by law through constitutional provisions or enabling legislation. This reflects an approximate decrease of $696,603 compared to the previous year, primarily due to a decrease in cash within the Pension Stability fund.

The City Council, the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts are classified as committed fund balance. As of June 30, 2025, the City has committed $2.0 million from Measure U Funds for the continuation of infrastructure projects and other capital projects.

Assigned fund balance represents funds that are constrained by the City's intent to use them for specific purposes. As of June 30, 2025, the City had $1.4 million assigned fund balance intended to cover prior year purchase order commitments.

Unassigned fund balance represents the portion of the fund balance that does not fall into any of the other four fund balance categories and has no specific spending limitations. As of June 30, 2025, the unassigned fund balance for all governmental funds combined is $5.1 million. This includes $9.1 million in unassigned fund balance in the General Fund, offset by combined unassigned deficits totaling $4 million across several funds, including the Navigation Center Fund, Miscellaneous Grants Fund, Measure M, LMD 92-1 Fund, Housing and Community Development Fund, and the City Capital Projects Fund.

The decrease in total governmental fund balance was primarily attributable to planned capital project expenditures, continued infrastructure investment, debt service payments, and use of restricted resources for transportation and capital improvement projects.

General Fund:

The General Fund is the City's chief operating fund. As of June 30, 2025, the General Fund reported a fund balance of approximately $14.3 million, a decrease of approximately $4.1 million from the prior year. This change was primarily due to a decrease in incoming transfers and a decrease in debt issuance.

Revenue

General Fund revenues remained relatively stable during the fiscal year. Revenues totaled approximately $56.7 million in FY 2024-25, compared to $57.1 million in FY 2023-24. While tax revenues increased overall, total revenues declined slightly due primarily to reductions in miscellaneous revenues and lower one-time revenue activity compared to the prior year.

Expense

General Fund expenditures as of June 30, 2025, amounted to $60.3 million, a sharp decrease of $8.8 million compared to the previous year, or 12.73%. The decrease in expenditures was primarily driven by lower capital outlay.

General Government

General government expenses increased due to higher costs for professional services and a scheduled increase in salaries and associated benefits.

Public Safety

Public safety expenses increased due to a scheduled increase in salaries and associated benefits.

Capital Outlay

Capital outlay was the largest contributor to the decrease in expenses. Capital outlay decreased by $11.8 million, or 53.53%, compared to the prior year. The expenditure decreased significantly compared to the prior year because a substantial portion of the Public Safety Building construction costs had already occurred during FY 2023-24.

Proprietary Funds

The City maintains proprietary funds for sewer maintenance and refuse operations. At the end of the fiscal year, the combined net position of these two funds totaled $15.4 million, reflecting an increase of $1.1 million.

The sewer maintenance fund had a net position of $15.0 million, of which $11.8 million is invested in capital assets. There were no significant changes between the current year and the previous fiscal year.

In fiscal year 2024-25, the Refuse Fund reported a positive net position of $492,506, an increase of $344,985 compared to the previous year. While the Refuse Fund experienced an increase in revenue from sales and service charges, this was offset by higher landfill and contractor charges due to an increase in units serviced.

The combined internal service funds had a negative net position of $4.7 million as of June 30, 2025, compared to a negative net position of $1.3 million on June 30, 2024. The change in net position for 2025 was $3.4 million, primarily due to an increase in claims and liability insurance premiums.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, adjustments were made to the estimated revenues and appropriations in the General Fund to more accurately reflect actual amounts received and expended. It is standard practice for the City to conduct a comprehensive analysis of estimated revenues and appropriations at the end of the first six months of the fiscal year. In accordance with City policy, any increases to the total General Fund appropriations for the year must be approved by the City Council.

The adopted General Fund budget for fiscal year 2024-25, including transfers from other funds, was nearly $50.4 million. This budget was later increased through amendments totaling $9.5 million, resulting in a final budget of $59.9 million. Actual revenues for the year totaled $56.7 million, with the largest negative budget variance of $5.7 million occurring in Capital Projects Revenue. This variance is primarily due to a project being funded with bond proceeds or grants, which are recorded on a reimbursement basis.

The adopted General Fund expenditure budget for fiscal year 2024-25 was $50.9 million. However, the City Council approved amendments that increased appropriations by $12.5 million, resulting in a final amended budget of $63.5 million. The largest increases were allocated to Capital Outlay, which includes improvements to the City's streets, fire station, parks, and the purchase of machinery and equipment. In fiscal year 2023-24, the City issued bonds and used fund balance to construct a new Public Safety building, which will house facilities for storing and processing evidence, provide a new Emergency Operations Center, and support a new Public Safety Communications Center. As of fiscal year 2024-25, the project is still ongoing.

During the fiscal year, the City recognized that' costs continued to rise and worked to limit spending to essential items and services in order to remain fiscally responsible. In response, the City issued a stop spending order in April 2025, limiting purchases to essential items.. With the fund balance committed for the construction of the new Public Safety building and other capital projects, the City ended the fiscal year with an estimated reduction in fund balance of $4.1 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City continued significant investment in capital infrastructure during FY 2024-25. Capital asset activity included roadway rehabilitation, sewer infrastructure improvements, park renovations, public safety improvements, technology infrastructure upgrades, and facility modernization projects.

Major capital project expenditures during the fiscal year included:

- Public Safety Building construction
- Residential slurry and roadway rehabilitation projects
- Tuffree Park Sports Field Lighting project
- McFadden Park Playground Renovation

- La Placita Parkette Improvements
- Citywide wayfinding signage improvements
- Transit-oriented sewer infrastructure improvements
- IT infrastructure replacement and ERP modernization
- Vehicle and equipment replacement projects
- Park and facility renovation projects

Construction in progress remained significant at year-end due primarily to ongoing Public Safety Building construction and infrastructure projects underway throughout the City.

The City's capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2025, totaled $152.8 million, marking an increase of approximately $4.9 million, or 3.34%, from the prior year. Capital assets encompass land, buildings, infrastructure, and equipment.

Governmental activities saw an increase of $5.6 million, net of accumulated depreciation. This growth was primarily driven by the completion of street network projects, such as previously uncapitalized roadway rehabilitation projects, as well as the completion of improvements to the Transit Oriented Development (TOD) sewer project. Additionally, construction in progress (CIP) activity rose due to the ongoing construction of the public safety building, which has yet to be completed.

Total business-type capital assets, net of accumulated depreciation, decreased during the fiscal year due to scheduled depreciation of structures and improvements with no new assets put in place throughout the year. After accounting for depreciation, the net decrease in capital assets for business-type activities was $635,046.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 26,118,971	$ 26,118,971	$ -	$ -	$ 26,118,971	$ 26,118,971
Land - Right of Way	1,008,822	1,008,822	-	-	1,008,822	1,008,822
Trees	3,196,564	3,196,564	-	-	3,196,564	3,196,564
Construction in Progress	34,920,491	26,554,604	-	-	34,920,491	26,554,604
Structures & Improvements	16,134,383	16,823,769	11,817,337	12,440,432	27,951,720	29,264,201
Equipment	5,703,890	6,568,336	18,236	30,187	5,722,126	6,598,523
Right-to-Use Lease Land	-	228,303	-	-	-	228,303
Right-to-Use Lease Equipment	684,661	758,743	-	-	684,661	758,743
Subscription Assets	2,108,084	2,141,596	-	-	2,108,084	2,141,596
Land Improvements	31,584	37,380	-	-	31,584	37,380
Infrastructure	-	-				
Streets Network	40,331,045	41,221,385	-	-	40,331,045	41,221,385
Streets Appurtenances	8,781,689	8,598,144	-	-	8,781,689	8,598,144
Storm Drains	1,985,734	2,173,976	-	-	1,985,734	2,173,976
Total Capital Assets	$ 141,005,918	$ 135,430,593	$ 11,835,573	$ 12,470,619	$ 152,841,491	$ 147,901,212

For further detailed information see Note 5, Capital Assets.

Debt Administration

As of June 30, 2025, the City's long-term debt totaled approximately $95.0 million, reflecting an decrease of $4.1 million from the prior year. This change was attributed to scheduled principal and interest payments on outstanding debt obligations during FY 2024-25. Total long-term liabilities decreased primarily due to normal debt amortization and reductions in financed purchase obligations and lease liabilities.

The City continues to monitor long-term pension and OPEB obligations, which remain significant components of the City's overall liabilities.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Capital Leases (Radio)	$ 204,512	$ 362,479	$ -	$ -	$ 204,512	$ 362,479
Fire Lease#1	1,737,718	2,096,314	-	-	1,737,718	2,096,314
Fire Lease#2	910,618	1,098,741	-	-	910,618	1,098,741
Melrose Easement	157,266	222,672	-	-	157,266	222,672
Electric Vehicles	66,482	96,530	-	-	66,482	96,530
OCTA Advance	254,583	714,982	-	-	254,583	714,982
Fire UAL Payoff Loan	-	344,932			-	344,932
Motorola Equipment	1,100,683	1,197,159	-	-	1,100,683	1,197,159
2022 Loan Payable (2003 COP)	898,219	1,331,266	-	-	898,219	1,331,266
2021 Installment Sale Agreement	1,925,000	2,293,000	-	-	1,925,000	2,293,000
2020A Lease Revenue Bond	46,340,000	48,530,000	-	-	46,340,000	48,530,000
2023 Lease Revenue Bond	9,050,000	9,190,000	-	-	9,050,000	9,190,000
Unamortized Bond Premium	340,440	352,179	-	-	340,440	352,179
Leases Payable	681,495	998,122	-	-	681,495	998,122
Subscription Liability	1,779,522	1,859,215	-	-	1,779,522	1,859,215
Claims Payable	7,201,839	3,820,916	-	-	7,201,839	3,820,916
Compensated Absences	2,508,871	2,928,780	36,395	31,632	2,545,266	2,960,412
Other Postemployment Benefit	12,588,382	13,621,646	349,023	377,671	12,937,405	13,999,317
Pension Liabilities	7,241,058	7,985,498	34,335	172,847	7,275,393	8,158,345
Total Long-Term Liabilities	**$ 94,986,688**	**$ 99,044,431**	**$ 419,753**	**$ 582,150**	**$ 95,406,441**	**$ 99,626,581**

For further detailed information see Note 6, Long-Term Liabilities.

NEXT YEAR'S BUDGET, TAX RATES AND FEE LEVELS

The fiscal year 2025-26 General Fund operating budget was adopted with a projected surplus of $888,600, driven by use of one time revenues and reduction of non-essential expenses.
General Fund revenues and transfers from other funds are currently estimated at $53.3 million for fiscal year 2025-26, which is in line with the actual revenues for fiscal year 2024-25. The adopted fiscal year 2025-26 General Fund budget includes $46.1 million in appropriations for expenditures (excluding CIP expenditures) and transfers to other funds. The City made efforts to limit any increases in expenditures to essential services or necessary contract increases.

Through this approach, the City was able to reduce expenditures by $1.7 million compared to the fiscal year 2024-25 actuals. The approved staffing for fiscal year 2025-26 includes 193 full-time positions, 4 unfunded over-hires, and 76 elected and appointed personnel. As in previous years, contracts for services across all departments were carefully reviewed during budget development. In cases where contracts offered no potential cost savings or where a higher level of service could be provided for the same or lower cost, contract personnel were replaced by City employees.

REQUESTS FOR INFORMATION

This financial report is intended to provide a general overview of the City's finances for all individuals with an interest in the government's financial activities. If you have any questions regarding the information presented in this report or require additional financial details, please contact the City's Finance Department at the City of Placentia, 401 East Chapman Avenue, Placentia, California 92870, call (714) 993-8237 or visit our website at www.placentia.org.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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CITY OF PLACENTIA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets:			
Cash and Investments	$ 27,606,553	$ 4,584,263	$ 32,190,816
Receivables, Net of Allowance:			
Accounts	3,266,313	138,294	3,404,607
Taxes	4,200,022	30,079	4,230,101
Grants	639,999	-	639,999
Interest	373,762	-	373,762
Loans	1,894,101	-	1,894,101
Leases	574,218	-	574,218
Prepaid Items	69,485	-	69,485
Inventory	7,740	-	7,740
Total Current Assets	38,632,193	4,752,636	43,384,829
Noncurrent Assets:			
Land Held for Resale	1,036,761	-	1,036,761
Leases Receivable	23,047,053	-	23,047,053
Restricted Assets:			
Cash and Investments with Fiscal Agent	4,603,703	-	4,603,703
Pension Stability Fund	1,334,070	-	1,334,070
Capital Assets - Nondepreciable	65,244,848	-	65,244,848
Capital Assets - Depreciable/Amortizable, Net	75,761,070	11,835,573	87,596,643
Total Noncurrent Assets	171,027,505	11,835,573	182,863,078
Total Assets	209,659,698	16,588,209	226,247,907
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Charges on Refunding	154,460	-	154,460
Deferred Outflows of Resources Related to Pensions	4,077,463	26,423	4,103,886
Deferred Outflows of Resources Related to OPEB	2,040,568	56,577	2,097,145
Total Deferred Outflows of Resources	6,272,491	83,000	6,355,491

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 6,873,777	$ 416,032	$ 7,289,809
Accrued Payroll and Benefits	1,474,589	70,610	1,545,199
Deposits Payable	1,411,777	-	1,411,777
Retentions Payable	1,115,769	-	1,115,769
Accrued Interest Payable	385,354	-	385,354
Unearned Revenues	726,708	-	726,708
Long-Term Debt Due Within One Year	5,186,365	-	5,186,365
Claims Payable Due Within One Year	1,800,460	-	1,800,460
Compensated Absences Due Within One Year	935,475	13,570	949,045
Total Current Liabilities	19,910,274	500,212	20,410,486
Noncurrent Liabilities			
Long-Term Debt Due in More Than One Year	60,260,173	-	60,260,173
Claims Payable Due in More Than One Year	5,401,379	-	5,401,379
Compensated Absences Due in More Than One Year	1,573,396	22,825	1,596,221
Net OPEB Liability	12,588,382	349,023	12,937,405
Aggregate Net Pension Liabilities	7,241,058	34,335	7,275,393
Total Noncurrent Liabilities	87,064,388	406,183	87,470,571
Total Liabilities	106,974,662	906,395	107,881,057
DEFERRED INFLOWS OF RESOURCES			
Leases Related	22,830,294	-	22,830,294
Deferred Pension - Related Items	2,893,567	12,566	2,906,133
Deferred OPEB - Related Items	10,041,873	278,419	10,320,292
Total Deferred Inflows of Resources	35,765,734	290,985	36,056,719
NET POSITION			
Net Investment in Capital Assets	118,813,090	11,835,573	130,648,663
Restricted for:			
Public Safety	2,067,013	-	2,067,013
Public Works	1,214,430	-	1,214,430
Community Development	8,067,122	-	8,067,122
Community Services	535,911	-	535,911
Debt Service	4,764,278	-	4,764,278
Transportation	464,823	-	464,823
Park Development	21,518	-	21,518
Air Quality	382,443	-	382,443
Affordable Housing	2,110,268	-	2,110,268
Pension Stability	1,334,070	-	1,334,070
Total Restricted	20,961,876	-	20,961,876
Unrestricted (Deficit)	(66,583,173)	3,638,256	(62,944,917)
Total Net Position	$ 73,191,793	$ 15,473,829	$ 88,665,622

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Positions: Governmental Activities	Net Revenue (Expense) and Changes in Net Positions: Business-Type Activities	Net Revenue (Expense) and Changes in Net Positions: Total
PRIMARY GOVERNMENT							
Governmental Activities:							
General Government	$ 18,872,842	$ 3,106,022	$ 263,550	$ -	$ (15,503,270)	$ -	$ (15,503,270)
Public Safety	28,180,805	1,146,530	4,113,843	-	(22,920,432)	-	(22,920,432)
Public Works	13,857,129	987,054	3,193,714	4,369,352	(5,307,009)	-	(5,307,009)
Community Development	2,988,099	2,580,254	3,433	395,434	(8,978)	-	(8,978)
Community Services	4,654,541	396,757	-	-	(4,257,784)	-	(4,257,784)
Interest	2,604,575	-	-	-	(2,604,575)	-	(2,604,575)
Total Governmental Activities	71,157,991	8,216,617	7,574,540	4,764,786	(50,602,048)	-	(50,602,048)
Business-Type Activities:							
Refuse	4,919,556	5,241,178	-	-	-	321,622	321,622
Sewer Maintenance	1,005,404	1,688,229	-	-	-	682,825	682,825
Total Business-Type Activities	5,924,960	6,929,407	-	-	-	1,004,447	1,004,447
Total Primary Government	$ 77,082,951	$ 15,146,024	$ 7,574,540	$ 4,764,786	(50,602,048)	1,004,447	(49,597,601)
		GENERAL REVENUES					
		Taxes:					
		Property Taxes			21,951,143	-	21,951,143
		Sales Taxes			17,005,105	-	17,005,105
		Utility Users Tax			3,234,789	-	3,234,789
		Franchise Taxes			3,163,809	-	3,163,809
		Transient Occupancy Taxes			1,800,796	-	1,800,796
		Real Property Transfer Taxes			289,192	-	289,192
		Other Taxes			5,408	-	5,408
		Investment Earnings			1,682,894	103,730	1,786,624
		Miscellaneous			460,735	-	460,735
		Total General Revenues			49,593,871	103,730	49,697,601
		CHANGES IN NET POSITION			(1,008,177)	1,108,177	100,000
		Net Position - Beginning of Year			74,199,970	14,365,652	88,565,622
		NET POSITION - END OF YEAR			$ 73,191,793	$ 15,473,829	$ 88,665,622

See accompanying Notes to Basic Financial Statements.

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FUND FINANCIAL STATEMENTS

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

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CITY OF PLACENTIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	Major Funds					
	General Fund	Citywide Development Impact Fee Special Revenue Fund	Placentia Regional Navigation Center Special Revenue Fund	Debt Service Fund	Other Governmental Funds	Total
ASSETS						
Cash and Investments	$ 11,065,294	$ 5,154,044	$ 9,000	$ 73,181	$ 8,804,610	$ 25,106,129
Receivables:						
Accounts	466,129	-	1,843,270	-	956,914	3,266,313
Taxes	4,200,022	-	-	-	-	4,200,022
Grants	-	-	-	-	639,999	639,999
Accrued Interest	373,730	-	-	-	32	373,762
Loans and Notes	786,121	509,148	-	-	598,832	1,894,101
Leases	23,614,232	-	-	-	7,039	23,621,271
Prepaid Items	66,203	3,282	-	-	-	69,485
Due from Other Funds	1,350,603	-	-	-	-	1,350,603
Inventories	7,740	-	-	-	-	7,740
Land Held for Resale	-	-	-	-	1,036,761	1,036,761
Restricted Assets:			-			
Cash and Investments with Fiscal Agents	-	-	-	4,603,703	-	4,603,703
Pension Stability Fund	1,334,070	-	-	-	-	1,334,070
Total Assets	$ 43,264,144	$ 5,666,474	$ 1,852,270	$ 4,676,884	$ 12,044,187	$ 67,503,959
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$ 2,534,872	$ -	$ 1,959,870	$ -	$ 2,334,529	$ 6,829,271
Accrued Payroll and Benefits	1,401,629	-	19,571	-	40,555	1,461,755
Deposits Payable	1,286,609	-	-	-	125,168	1,411,777
Retentions Payable	901,495	1,250	-	-	213,024	1,115,769
Due to Other Funds	-	-	210,900	-	1,139,703	1,350,603
Unearned Revenue	11,000	-	624,000	-	91,708	726,708
Total Liabilities	6,135,605	1,250	2,814,341	-	3,944,687	12,895,883
DEFERRED INFLOWS OF RESOURCES						
Leases	22,823,467	-	-	-	6,827	22,830,294
Unavailable Revenues	28,216	509,148	1,218,270	-	1,029,234	2,784,868
Total Deferred Inflows of Resources	22,851,683	509,148	1,218,270	-	1,036,061	25,615,162
FUND BALANCES						
Nonspendable	471,487	3,282	-	-	-	474,769
Restricted	1,334,070	5,152,794	-	4,676,884	8,899,745	20,063,493
Committed	1,996,732	-	-	-	-	1,996,732
Assigned	1,396,102	-	-	-	-	1,396,102
Unassigned (Deficit)	9,078,465	-	(2,180,341)	-	(1,836,306)	5,061,818
Total Fund Balances	14,276,856	5,156,076	(2,180,341)	4,676,884	7,063,439	28,992,914
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 43,264,144	$ 5,666,474	$ 1,852,270	$ 4,676,884	$ 12,044,187	$ 67,503,959

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2025

Total Fund Balances - Governmental Funds	$	28,992,914
Amounts reported for governmental activities in the statement of net position were reported differently because:		
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the governmental funds balance sheet.		
Nondepreciable		65,244,848
Depreciable and Amortizable		75,655,872
		140,900,720
The loss incurred by the City resulting from the refunding of long-term liabilities are recorded as deferred outflows of resources and amortized over the remaining service life, equal to the lesser of the remaining bond-years on the refunded debt or the bond years on the refunding debt.		154,460
Revenue reported as unavailable revenue in the governmental funds when it is not received soon enough after year-end to be considered available. The availability criteria does not apply to the government-wide financial statements and, therefore, the revenue is recognized when eligibility requirements are met and earned.		2,784,868
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds.		(385,354)
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position:		
Financed Purchases		(3,076,596)
OCTA Advance		(254,583)
Compensated Absences		(2,508,871)
Loans Payable		(3,923,902)
Bonds Payable		(55,730,440)
Leases Payable		(681,495)
Subscription Liability		(1,779,522)
		(67,955,409)
Net pension liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:		
Pension Related Deferred Outflows of Resources		4,077,463
Aggregate Net Pension Liabilities		(7,241,058)
Pension Related Deferred Inflows of Resources		(2,893,567)
Net OPEB liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:		
OPEB Related Deferred Outflows of Resources		2,040,568
Net OPEB Liability		(12,588,382)
OPEB Related Deferred Inflows of Resources		(10,041,873)
Internal Service Funds were used by management to charge the costs of certain activities, such as insurance and equipment replacement to individual funds. The assets and liabilities of the Internal Service Funds were included in the governmental activities in the government-wide statement of net position.		(4,653,557)
Net Position of Governmental Activities as Reported on the Statement of Net Position	$	73,191,793

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	Major Funds					
	General Fund	Citywide Development Impact Fee Special Revenue Fund	Placentia Regional Navigation Center Special Revenue Fund	Debt Service Fund	Other Governmental Funds	Total
REVENUES						
Taxes	$ 47,216,243	$ -	$ -	$ -	$ -	$ 47,216,243
Intergovernmental	533,191	-	3,488,019	-	5,849,105	9,870,315
Licenses and Permits	3,202,633	-	-	-	-	3,202,633
Fines and Forfeitures	764,685	-	-	-	98,084	862,769
Investment Earnings	1,070,564	108,913	-	239,536	263,674	1,682,687
Charges for Services	1,604,224	-	-	-	1,132,119	2,736,343
Leases and Rents	1,579,509	-	-	-	7,113	1,586,622
Contributions	-	2,896,668	-	-	-	2,896,668
Miscellaneous	706,522	-	-	-	158,336	864,858
Total Revenues	56,677,571	3,005,581	3,488,019	239,536	7,508,431	70,919,138
EXPENDITURES						
Current:						
General Government	16,586,077	-	-	2,500	45,446	16,634,023
Public Safety	20,563,786	2,260	3,039,702	-	301,905	23,907,653
Public Works	5,174,844	-	-	-	1,638,561	6,813,405
Community Development	1,894,731	-	-	-	351,811	2,246,542
Community Services	3,288,610	-	-	-	7,843	3,296,453
Capital Outlay	10,234,402	226,307	-	-	4,458,917	14,919,626
Debt Service:						
Principal Retirement	2,311,372	-	-	2,330,000	828,400	5,469,772
Interest and Fiscal Charges	201,154	-	-	2,360,573	62,165	2,623,892
Total Expenditures	60,254,976	228,567	3,039,702	4,693,073	7,695,048	75,911,366
REVENUES OVER (UNDER) EXPENDITURES	(3,577,405)	2,777,014	448,317	(4,453,537)	(186,617)	(4,992,228)
OTHER FINANCING SOURCES (USES)						
Issuance of Debt	474,582	-	-	-	-	474,582
Transfers In	3,561,683	-	-	4,483,922	474,172	8,519,777
Transfers Out	(4,553,777)	-	-	(3,367,020)	(598,980)	(8,519,777)
Total Other Financing Sources (Uses)	(517,512)	-	-	1,116,902	(124,808)	474,582
NET CHANGE IN FUND BALANCES	(4,094,917)	2,777,014	448,317	(3,336,635)	(311,425)	(4,517,646)
Fund Balance - Beginning of Year	18,371,773	2,379,062	(2,628,658)	8,013,519	7,374,864	33,510,560
FUND BALANCES - END OF YEAR	$ 14,276,856	$ 5,156,076	$ (2,180,341)	$ 4,676,884	$ 7,063,439	$ 28,992,914

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$	(4,517,646)
Governmental activities in the Statement of Activities were reported differently because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		
Capital Outlay		12,904,979
Depreciation and Amortization		(6,035,510)
Net Effect on Disposal of Capital Assets		(1,301,801)
Contribution of Asset to the Sewer Fund		-
		5,567,668
Amortization of the deferred charges on refunding is recognized as interest expense in the statement of activities.		(50,358)
Net change in revenues that was considered unavailable in the governmental funds. These items have been reported as revenue in the statement of activities.		(811,943)
Proceeds from the issuance of long-term debt is not a revenue in the statement of activities, but is reported as a liability on the government-wide statement of net position.		(474,582)
Principal repayment on long-term debt is not an expense in the statement of activities, but is considered an expenditure in governmental funds.		
Long-Term Debt		4,110,164
Financed Purchases		1,145,072
OCTA Advance		460,399
		5,715,635
Interest accrued on long-term debt is reported in the Statement of Activities, but does not require the use of current financial resources. Therefore, accrued interest is not reported as an expenditure in governmental funds. This amount represents the change in accrued interest from the prior year.		19,317
Compensated absences were reported in the government-wide statement of activities, but they did not require the use of current financial resources. Therefore, compensated absences were not reported as expenditures in the governmental funds.		419,909
Certain OPEB expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		1,441,661
Certain pension expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(4,965,003)
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenue of the Internal Service Funds is reported in governmental activities.		(3,352,835)
Change in Net Position of Governmental Activities as Reported in the Statement of Activities	$	(1,008,177)

See accompanying Notes to Basic Financial Statements.

PROPRIETARY FUND FINANCIAL STATEMENTS

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CITY OF PLACENTIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

	Major Enterprise Funds		Business-Type Activities	Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service Funds
ASSETS				
Current Assets:				
Cash and Investments	$ 1,164,170	$ 3,420,093	$ 4,584,263	$ 2,500,424
Receivables:				
Accounts	-	138,294	138,294	-
Taxes	30,079	-	30,079	-
Total Current Assets	1,194,249	3,558,387	4,752,636	2,500,424
Noncurrent Assets:				
Capital Assets, Net of Accumulated Depreciation	-	11,835,573	11,835,573	105,198
Total Noncurrent Assets	-	11,835,573	11,835,573	105,198
Total Assets	1,194,249	15,393,960	16,588,209	2,605,622
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources Related to Pensions	9,251	17,172	26,423	-
Deferred Outflows of Resources Related to OPEB	23,821	32,756	56,577	-
Total Deferred Outflows of Resources	33,072	49,928	83,000	-
LIABILITIES				
Current Liabilities:				
Accounts Payable	414,329	1,703	416,032	44,506
Accrued Payroll and Benefits	28,491	42,119	70,610	12,834
Compensated Absences - Due Within One Year	4,251	9,319	13,570	-
Claims And Judgments - Due Within One Year	-	-	-	1,800,460
Total Current Liabilities	447,071	53,141	500,212	1,857,800
Noncurrent Liabilities:				
Compensated Absences - Due in More Than One Year	7,149	15,676	22,825	-
Claims And Judgments - Due in More Than One Year	-	-	-	5,401,379
Net OPEB Liability	146,951	202,072	349,023	-
Aggregate Net Pension Liabilities	12,021	22,314	34,335	-
Total Noncurrent Liabilities	166,121	240,062	406,183	5,401,379
Total Liabilities	613,192	293,203	906,395	7,259,179
DEFERRED INFLOW OF RESOURCES				
Deferred Inflows of Resources Related to Pensions	4,399	8,167	12,566	-
Deferred Inflows of Resources Related to OPEB	117,224	161,195	278,419	-
Total Deferred Inflows of Resources	121,623	169,362	290,985	-
NET POSITION				
Investment in Capital Assets	-	11,835,573	11,835,573	105,198
Unrestricted (Deficit)	492,506	3,145,750	3,638,256	(4,758,755)
Total Net Position	$ 492,506	$ 14,981,323	$ 15,473,829	$ (4,653,557)

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2025

	Business-Type Activities			Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service
OPERATING REVENUES				
Reimbursements	$ 52,356	$ -	$ 52,356	$ 1,443,903
Sales and Service Charges	5,188,822	1,688,229	6,877,051	3,438,858
Total Operating Revenues	5,241,178	1,688,229	6,929,407	4,882,761
OPERATING EXPENSES				
Administration	300,271	247,978	548,249	636,148
Reinsurance Premiums	-	-	-	203,798
Claims	-	-	-	4,255,759
Medical and Dental Premiums	-	-	-	883,797
Liability Insurance Premiums	-	-	-	2,294,884
Maintenance	-	122,380	122,380	-
Landfill and Contractor Charges	4,619,285	-	4,619,285	-
Depreciation Expense	-	635,046	635,046	3,829
Total Operating Expenses	4,919,556	1,005,404	5,924,960	8,278,215
OPERATING INCOME (LOSS)	321,622	682,825	1,004,447	(3,395,454)
NONOPERATING INCOME (LOSS)				
Investment Earnings	23,363	80,367	103,730	-
Gain on Disposal of Capital Assets	-	-	-	42,619
Total Nonoperating Income	23,363	80,367	103,730	42,619
CHANGES IN NET POSITION	344,985	763,192	1,108,177	(3,352,835)
Net Position - Beginning of Year	147,521	14,218,131	14,365,652	(1,300,722)
NET POSITION - END OF YEAR	$ 492,506	$ 14,981,323	$ 15,473,829	$ (4,653,557)

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2025

	Business-Type Activities			Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers and Users	$ 5,279,415	$ 1,694,595	$ 6,974,010	$ 4,914,880
Cash Paid to Suppliers for Goods and Services	(4,586,755)	(139,041)	(4,725,796)	(662,063)
Cash Paid to Employees for Services	(280,046)	(207,156)	(487,202)	-
Cash Paid for Insurance Claims	-	-	-	(4,255,759)
Net Cash Provided (Used) by Operating Activities	412,614	1,348,398	1,761,012	(2,942)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Capital Assets	-	-	-	31,133
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	23,363	80,367	103,730	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	435,977	1,428,765	1,864,742	28,191
Cash and Cash Equivalents - Beginning of Year	728,193	1,991,328	2,719,521	2,472,233
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 1,164,170	$ 3,420,093	$ 4,584,263	$ 2,500,424
CASH AND CASH EQUIVALENTS				
Cash and Investments	$ 1,164,170	$ 3,420,093	$ 4,584,263	$ 2,500,424

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2025

	Business-Type Activities			Governmental Activities
	Refuse	Sewer Maintenance	Total	Internal Service
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BR OPERATING ACTIVITIES				
Operating Income (Loss)	$ 321,622	$ 682,825	$ 1,004,447	$ (3,395,454)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	-	635,046	635,046	3,829
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivables	28,857	6,366	35,223	32,119
(Increase) Decrease in Taxes Receivables	9,380	-	9,380	-
(Increase) Decrease in Prepaids	-	-	-	1,309
(Increase) Decrease in Deferred Outflows of Resources Related to Pension	113,357	159,981	273,338	-
(Increase) Decrease in Deferred Outflows of Resources Related to OPEB	14,777	20,320	35,097	-
Increase (Decrease) in Accounts Payable	32,530	(16,661)	15,869	(21,698)
Increase (Decrease) in Accrued Liabilities	3,871	6,061	9,932	(3,970)
Increase (Decrease) in Compensated Absences	(917)	5,680	4,763	-
Increase (Decrease) in Claims Payable	-	-	-	3,380,923
Increase (Decrease) in Net Pension Liabilities	(58,677)	(79,835)	(138,512)	-
Increase (Decrease) in Net OPEB Liabilities	(12,062)	(16,586)	(28,648)	-
Increase (Decrease) in Deferred Inflows of Resources Related to Pension	(20,578)	(27,923)	(48,501)	-
Increase (Decrease) in Deferred Inflows of Resources Related to OPEB	(19,546)	(26,876)	(46,422)	-
Net Cash Provided (Used) by Operating Activities	$ 412,614	$ 1,348,398	$ 1,761,012	$ (2,942)

See accompanying Notes to Basic Financial Statements.

FIDUCIARY FUND FINANCIAL STATEMENTS

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CITY OF PLACENTIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2025

	RDA Successor Agency	Custodial Funds
ASSETS		
Pooled Cash and Investments	$ 640,796	$ 673,603
Receivables:		
Miscellaneous	-	726
Restricted Assets:		
Cash and Investments with Fiscal Agents	730,018	-
Total Assets	1,370,814	674,329
LIABILITIES		
Accounts Payable	2,700	1,596
Accrued Liability	8,812	14
Accrued Interest	124,693	-
Long-Term Liabilities:		
Due in One Year	1,108,577	-
Due in More Than One Year	7,399,077	-
Total Liabilities	8,643,859	1,610
NET POSITION (DEFICIT)		
Restricted for Individuals, Organizations, and Other Governments	(7,273,045)	672,719
Total Net Position (Deficit)	$ (7,273,045)	$ 672,719

See accompanying Notes to Basic Financial Statements.

CITY OF PLACENTIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2025

	RDA Successor Agency	Custodial Funds
ADDITIONS		
Property Taxes	$ 1,470,639	$ -
Charges for Services	-	298,491
Investment Earnings	16,099	15,634
Total Additions	1,486,738	314,125
DEDUCTIONS		
Program Costs	22,925	-
Administrative Expenses	5,200	14,616
Interest Expense	299,814	-
Contributions to the City	50,000	42,281
Total Deductions	377,939	56,897
CHANGE IN NET POSITION	1,108,799	257,228
Net Position (Deficit) - Beginning of Year	(8,381,844)	415,491
NET POSITION (DEFICIT) - END OF YEAR	$ (7,273,045)	$ 672,719

See accompanying Notes to Basic Financial Statements.

NOTES TO BASIC FINANCIAL STATEMENTS

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CITY OF PLACENTIA
INDEX TO THE NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Page

Note 1 – Summary of Significant Accounting Policies 37

A. Financial Reporting Entity 37
B. Basis of Accounting and Measurement Focus 38
C. Cash and Investments 41
D. Fair Value Measurement 42
E. Property Taxes Receivable 42
F. Prepaid Items 42
G. Inventories 43
H. Capital Assets 43
I. Leases 44
J. Subscription-Based Information Technology Arrangements (SBITAs) 44
K. Unearned and Unavailable Revenue 45
L. Compensated Absences Payable 45
M. Claims Payable 46
N. Pensions 46
O. Other Postemployment Benefits (OPEB) 46
P. Long-Term Obligations 46
Q. Net Position 46
R. Fund Balances 47
S. Spending Policy 47
T. Use of Estimates 48

Note 2 – Cash and Investments 48

A. Demand Deposits 49
B. Investments Authorized by the California Government Code and the City's Investment Policy 50
C. Investments Authorized by Debt Agreements 50
D. Fair Value Measurement 51
E. Risk Disclosures 52
F. Investment in Local Agency Investment Fund (LAIF) 54
G. California Asset Management Program (CAMP) 54

Note 3 – Interfund Transactions 55

A. Due From/To Other Funds 55
B. Transfers 55

Note 4 – Long-Term Receivables 56

A. Loans Receivable 56
B. Leases Receivable 57

Note 5 – Capital Assets 58

Page

Note 6 – Long-Term Liabilities 60

A. Governmental Activities 60
B. Business-Type Activities 69
C. Fiduciary Activities 69

Note 7 – Deferred Compensation Plans 71

Note 8 – Pension Plans 73

A. Summary 73
B. General Information about the Pension Plans 75
C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions 77
D. Payable to the Pension Plan 81

Note 9 – Other Postemployment Benefit Plan 82

A. Summary 82
B. General Information about OPEB 82
C. Net OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB 83

Note 10 – Risk Management and Self Insurance Program 87

A. General Liability 87
B. Workers' Compensation 87
C. Other Insurance 87

Note 11 – Classification on Fund Balances 88

Note 12 – Commitments and Contingencies 89

A. Commitments 89
B. Contingencies 89
C. Grants 89

Note 13 – Other Required Fund Disclosures 90

A. Expenditures in Excess of Appropriation 90
B. Deficit Net Positions and Fund Balances 90

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Placentia, California, (the City) have been prepared in conformity with accounting principles generally accepted in the United States (U.S. GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the City's significant policies:

A. Financial Reporting Entity

The City was incorporated on December 2, 1926, under the General Laws of the state of California. The City operates under a Council-Administrator form of government and under provisions of a City Charter adopted on June 29, 1965.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The primary criteria for including a potential component unit within the reporting entity are the governing body's financial accountability and a financial benefit or burden relationship and whether it is misleading to exclude. A primary government is financially accountable and shares a financial benefit or burden relationship, if it appoints a voting majority of an organization's governing body and it is able to impose its will on the organization, or if there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government.

Blended Component Units

Management determined that the following entities should be reported as blended component units based on the criteria above. Although the following is legally separate from the City, it has been "blended" as though it is part of the City because the component unit's governing body is substantially the same as the City's and there is a financial benefit or burden relationship between the City and the component unit; management of the City has operational responsibilities for the component unit; and/or the component unit provides services entirely, or almost entirely, to the City or otherwise exclusively, or almost exclusively, benefits the City, even though it does not provide services directly to it.

The Placentia Public Financing Authority – The Placentia Public Financing Authority (the Authority) was formed in 1996 to issue Tax Revenue Bonds. The proceeds of the debt were used to refund the existing Mello-Roos Community Facilities District 89-1 bonds, originally issued in September 1996. The Authority is governed by a five-member board that is the City Council of the City. Separate financial statements are not prepared.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Continued)

Blended Component Units (Continued)

Placentia Enhanced Infrastructure Financing District – The Placentia Enhanced Infrastructure Financing District (EIFD) was formed in September 2019 in partnership with the County of Orange near the City's future Metrolink Station including the Old Town Placentia area and Transit Oriented Development Packing House District. The purpose of this district is to create a funding mechanism that can facilitate the construction of public infrastructure improvements in this area.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance or net position, revenues and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The statement of net position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources – represent a consumption of net assets that applies to future periods, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources – represent an acquisition of net assets that applies to future periods, therefore, are not recognized as revenue until that time.

Government-Wide Financial Statements

The government-wide financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Fiduciary activities of the City are not included in these statements.

Certain types of transactions are reported as program revenues for the City in three categories: charges for services, operating grants and contributions, and capital grants and contributions.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements

All governmental funds are accounted for on a spending, or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, current liabilities, and deferred inflows of resources are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) which are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the City are property taxes, intergovernmental revenues, and other taxes. Business license fees are recorded as received, except at year-end when they are accrued pursuant to the modified accrual basis of accounting. The City recognizes business license revenue collected within 60 days as revenue at June 30. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliations of the fund financial statements to the government-wide financial statements are provided to explain the differences.

The City reports the following major Governmental Funds:

General Fund

The General Fund is the City's principal operating fund. It accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government except those required to be accounted for in another fund.

Citywide Development Impact Fee Special Revenue Fund

This fund is used to account for the receipts and expenditures of new development impact on the City's sewer collection system in the City's Transit.

Placentia Regional Navigation Center Special Revenue Fund

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Debt Service Fund

This fund is used to account for the debt service related to the governmental activities of the City.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a statement of net position, a statement of revenues, expenses, and changes in net position, and a statement of cash flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City's internal service funds include four individual funds that provide services directly to other City funds. These services include risk management, health and welfare, and equipment replacement.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the statement of net position. The statement of revenues, expenses, and changes in fund net position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as nonoperating expenses.

The City reports the following major Proprietary Funds:

Refuse Fund

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements (Continued)

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's sewer system.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a statement of net position and a statement of changes in fiduciary net position. The City's fiduciary funds represent custodial funds and private purpose trust funds. Both custodial funds and the private purpose trust funds are accounted for on the full accrual basis of accounting.

The City reports the following fiduciary funds:

Private-Purpose Trust Fund

This fund is used to account for the balances and transactions of the Successor Agency to the former Placentia Redevelopment Agency.

Custodial Funds

These funds account for resources held by the City in a custodial capacity as an agent for individuals, private organizations, other governments, and/or other funds.

C. Cash and Investments

The City's cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. All cash and investments of proprietary funds are held in the City's investment pool. These cash pools have the general characteristics of a demand deposit account, therefore, all cash and investments in the proprietary funds are considered cash and cash equivalents for statement of cash flows purposes.

Investments are stated at fair value (quoted market price or best available estimate thereof).

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fair Value Measurement

U.S. GAAP defines fair value, establishes a framework for measuring fair value, and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the financial statements, are categorized based upon the level of judgment associated with the inputs used to measure their fair value.

The three levels of the fair value measurement hierarchy are described below:

Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the assets or liabilities through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

E. Property Taxes Receivable

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities in the current period.

Under California law, property taxes are assessed and collected by the counties at up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool and are then allocated to the cities based on complex formulas. The County of Orange collects property taxes for the City. Tax liens attach annually as of 12:01 a.m. on the first day of January preceding the fiscal year for which the taxes are levied. Taxes are levied on July 1 and cover the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on March 1 each year, and are delinquent, if unpaid, on August 31.

F. Prepaid Items

Prepaid items are payments made to vendors for services that will benefit periods beyond the fiscal year ended using purchase method.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Inventories

Inventories within the various fund types consist of materials and supplies which are valued at cost on a weighted average basis. Reported expenditures reflect the consumption method of recognizing inventory-related expenditures.

H. Capital Assets

In the government-wide financial statements, capital assets, which include land, buildings, improvements, equipment, furniture, infrastructure (e.g., roads, sidewalks, and similar items), and right-to-use leased assets, are recorded at historical cost or estimated historical if purchased or constructed. Donated capital assets are valued at their estimated acquisition value on the date donated. City policy has set the capitalization threshold for reporting capital assets with an initial, individual cost of more than $2,500 and an estimated useful life of one year or more.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include street network, street appurtenances, and storm drains.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Land, right-of-way, tree infrastructure, and construction in progress are not depreciated. Other capital assets used in operations are depreciated/amortized over their estimated useful lives using the straight-line method. The estimated useful lives used for depreciation/amortization purposes are as follows:

Structures and Improvements	5 to 50 Years
Civic Center Structures and Improvements	50 Years
Automotive Equipment	2 to 10 Years
Computer Equipment	3 Years
Other Equipment	5 Years
Infrastructure:	
Roadways	35 Years
Street Appurtenances	10 to 50 Years
Wastewater	50 to 60 Years
Storm Drains	50 Years

Lease assets and SBITAs are amortized using the straight-line method over the shorter of the agreement term or the useful life of the underlying asset.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Leases

Lessee

The City is a lessee for noncancellable leases of land and improvements and equipment. The City recognizes a lease liability and an intangible right-to-use asset (lease asset) in the governmental activities in the government-wide statement of net position. At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lessor

The City is a lessor for a noncancellable leases of land, buildings and improvements. The City recognizes a lease receivable and a deferred inflow of resources in the statement of net position and in the governmental fund balance sheet. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

J. Subscription-Based Information Technology Arrangements (SBITAs)

The City recognizes a SBITA liability and a SBITA asset at the commencement of the SBITA term, unless the SBITA is a short-term contract, or it transfers ownership of the underlying asset. The SBITA liability is measured at the present value of payments expected to be made during the contract term (less any incentives). The SBITA asset is measured at the amount of the initial measurement of the SBITA liability, plus any payments made to the vendor at or before the commencement of the contract term and certain direct costs.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Unearned and Unavailable Revenue

In the government-wide financial statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the government-wide financial statements are prepaid charges for services and facility rentals paid in advance.

In the fund financial statements, unearned and unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unearned revenue for transactions for which revenues have not been earned, and unavailable revenue when funds are not available to meet current financial obligations in accordance with GASB Statement No. 65. Typical transactions for which unearned or unavailable revenue is recorded are grant receivables, grant award advances, quarterly encroachment fees, and advance registration for recreation classes which were not yet earned.

L. Compensated Absences Payable

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – *vacation* and *sick leave*. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave

The City's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the City and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Claims Payable

The City records a liability to reflect an actuarial estimate of ultimate uninsured losses for both general liability claims (including property damage claims) and workers' compensation claims. The estimated liability for workers' compensation claims and general liability claims includes "incurred but not reported" (IBNR) claims. There is no fixed payment schedule to pay these liabilities.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the CalPERS Financial Office and are in accordance with the implementation of GASB Statement No, 68. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS's website under Forms and Publications.

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the liability, deferred outflows of resources and deferred inflows of resources, and expense associated with the City's plan, have been determined by an independent actuary in accordance with GASB Statement No. 75.

P. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as Liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Q. Net Position

In the government-wide financial statements and proprietary fund financial statements, net position is classified as follows:

Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation/amortization, related debt, and deferred outflows of resources.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable Fund Balance – These amounts cannot be spent because they are not in a spendable form, such as loans receivable or inventory, or because resources legally or contractually must remain intact.

Restricted Fund Balance – These are the portion of fund balance that have externally enforceable limitations on their usage through legislation or limitations imposed by creditors, grantor, laws, and regulations of other governments or enabling legislation.

Committed Fund Balance – These have self-imposed limitations by the highest level of decision-making authority, namely the City Council, prior to the end of the reporting period. City Council adoption of a resolution is required to commit resources or to rescind the commitment.

Assigned Fund Balance – These have limitations imposed by management based on the intended use of the funds. Modifications or rescissions of the constraints can be removed by the same type of action that limited the use of the funds. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has authorized the Finance Director for that purpose.

Unassigned Fund Balance – These represent the residual net resources in excess of the other classifications. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

S. Spending Policy

Government-Wide Financial Statements and the Proprietary Fund Financial Statements

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the City's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

Governmental Fund Financial Statements

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, the City's policy is to apply restricted fund balances first, then unrestricted fund balances as needed.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Spending Policy (Continued)

Governmental Fund Financial Statements (Continued)

When expenditures are incurred for purposes where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order, except for instances wherein an ordinance specifies the fund balance:

- Committed
- Assigned
- Unassigned

T. Use of Estimates

The preparation of the basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 CASH AND INVESTMENTS

The City maintains a cash and investment pool, which includes cash balances and authorized investments of all funds. Certain restricted funds which are held and invested by independent outside custodians through contractual agreements are not pooled. These restricted funds include cash and investments with fiscal agents.

The City had the following cash and investments at June 30, 2025:

	Government-Wide Statement of Net Position		Statement of Fiduciary Net Position	Total
	Governmental Activities	Business-Type Activities		
Cash and Investments	$ 27,606,553	$ 4,584,263	$ 1,314,399	$ 33,505,215
Cash and Investments with Fiscal Agent	4,603,703	-	730,018	5,333,721
Pension Stability Fund	1,334,070	-	-	1,334,070
Total Cash and Investments	$ 33,544,326	$ 4,584,263	$ 2,044,417	$ 40,173,006

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

The City's cash and investments at June 30, 2025 in more detail:

Cash and Cash Equivalents:	
Demand Deposits	$ 3,034,266
Petty Cash	17,565
Total Cash and Cash Equivalents	3,051,831
Investments:	
Local Agency Investment Fund	17,551
CAMP	10,237,367
Money Market Mutual Fund	60,744
Negotiable Certificates of Deposit	5,104,788
U.S. Treasury Securities	11,552,081
Federal Agency Securities	3,480,852
Investments with Fiscal Agent:	
Money Market Mutual Fund	5,333,721
Pension Stability Fund	1,334,071
Total Investments	37,121,175
Total Cash and Investments	$ 40,173,006

A. Demand Deposits

The carrying amounts of the City's demand deposits were $3,034,266 at June 30, 2025. Bank balances at that date were $3,527,785, the total amount of which was insured or collateralized with accounts held by the pledging financial institutions in the City's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). The City, however, has not waived the collateralization requirements.

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated on an accounting period basis to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the related fund.

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

B. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized by the City's investment policy and the California Government Code. The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligation	5 Years	None	None
Federal Agency Securities	5 Years	30%	15%
Negotiable Certificates of Deposits	5 Years	30%	$250,000
Non-Negotiable Certificates of Deposit	5 Years	40%	$250,000
Money Market Funds	N/A	20%	10%
Passbook Savings	N/A	None	None
Commercial Paper	270 Days	25%	10%
Banker's Acceptances	180 Days	30%	30%
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool	N/A	None	None
Joint Powers Authority Pools (JPA)	N/A	None	None
California Asset Management Program	N/A	None	None
Repurchase Agreements	1 Year	30%	None

* The table is based on state law requirements or investment policy requirements, whichever is more restrictive.

C. Investments Authorized by Debt Agreements

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligation	N/A	None	None
Federal Agency Securities	N/A	None	None
Negotiable Certificates of Deposits	N/A	None	None
Non-Negotiable Certificates of Deposit	N/A	None	None
Money Market Funds	N/A	None	None
Passbook Savings	N/A	None	None
Commercial Paper	270 Days	None	None
Banker's Acceptances	180 Days	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool	N/A	None	None

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

C. Investments Authorized by Debt Agreements (Continued)

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, and concentration of credit risk.

D. Fair Value Measurement

At June 30, 2025, investments are reported at fair value. The following table presents the fair value measurement of investments on a recurring basis and the levels within the GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2025:

	Measurement Input		
Investment Type	Significant Other Observable Input (Level 2)	Uncategorized	Total
Local Agency Investment Fund	$ -	$ 17,551	$ 17,551
California Asset Management Program		10,237,367	10,237,367
Money Market Mutual Funds	-	60,744	60,744
Negotiable Certificates of Deposit [1]	5,104,788	-	5,104,788
U.S. Treasury Securities [1]	11,552,081	-	11,552,081
Federal Agency Securities [1]	3,480,852	-	3,480,852
Held by Fiscal Agent:			
Money Market Mutual Funds	-	5,333,721	5,333,721
Pension Stability Fund	-	1,334,071	1,334,071
Total	$ 20,137,721	$ 16,983,454	$ 37,121,175

[1] Pricing based on institutional bond quotes - evaluations based on various market and industry inputs.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment is, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

E. Risk Disclosures

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

		Investment Maturities (in Years)				
Investment Type	Fair Value	Less than 1	1 to 2	2 to 3	3 to 4	4 to 5
Local Agency Investment Fund	$ 17,551	$ 17,551	$ -	$ -	$ -	$ -
California Asset Management Program	10,237,367	10,237,367	-	-	-	-
Money Market Mutual Funds	60,744	60,744	-	-	-	-
Negotiable Certificates of Deposit	5,104,788	1,476,168	477,735	1,459,296	1,691,589	-
U.S. Treasury Securities	11,552,081	-	4,475,556	3,009,255	3,053,130	1,014,140
Federal Agency Securities	3,480,852	488,760	742,627	2,249,465	-	-
Held by Fiscal Agent:						
Money Market Mutual Funds	5,333,721	5,333,721	-	-	-	-
Pension Stability Fund	1,334,071	1,334,071	-	-	-	-
Total	$ 37,121,175	$ 18,948,382	$ 5,695,918	$ 6,718,016	$ 4,744,719	$ 1,014,140

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the City's investment policy, or debt agreements, and the actual rating as of fiscal year-end for each investment type.

Investment Type	Total	Minimum Legal Rating	AAA	Not Rated
Local Agency Investment Fund	$ 17,551	N/A	$ -	$ 17,551
California Asset Management Program	10,237,367	N/A	-	10,237,367
Money Market Mutual Funds	60,744	AAA	60,744	-
Negotiable Certificates of Deposit	5,104,788	N/A	-	5,104,788
U.S. Treasury Securities	11,552,081	N/A	11,552,081	-
Federal Agency Securities	3,480,852	N/A	3,480,852	-
Held by Fiscal Agent:				
Money Market Mutual Funds	5,333,721	AAA	5,333,721	-
Pension Stability Fund	1,334,071	N/A	-	1,334,071
Total	$ 37,121,175		$ 20,427,398	$ 16,693,777

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

E. Risk Disclosures (Continued)

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City has no investments in any one issuer (other than mutual funds and external investment pools) that represent 5% or more of total City investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of the failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the provision for deposits as disclosed in Note 2A.

For investments identified herein as held by bond trustee, the bond trustee selects the investment under the terms of the applicable trust agreement, acquires the investment, and holds the investment on behalf of the reporting government. At June 30, 2025, the investments held by bond trustee were held in money market mutual funds, which are considered to be cash equivalents.

F. Investment in Local Agency Investment Fund (LAIF)

The City is a participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the state of California. The City's investments with LAIF at June 30, 2025, included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities, which included the following:

Structured Notes – Debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities – Generally, mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, collateralized mortgage obligations), or credit card receivables.

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

F. Investment in Local Agency Investment Fund (LAIF) (Continued)

As of June 30, 2025, the City had $17,551 invested in LAIF, which had invested 1.10% of the pool investment funds in structured notes and asset-backed securities. The fair value of the City's portion in the pool is the same as the value of the pool shares and reported at amortized cost.

G. California Asset Management Program (CAMP)

The City invests in this investment trust, California Asset Management Program (CAMP), which is similar to a money market mutual fund. The fund invests primarily in certificates of deposit, commercial paper, and U.S. Government and Agency obligations. The City is a voluntary participant in the investment trust.

The CAMP Cash Reserve Portfolio (the Pool) is exempt from registration with the Securities and Exchange Commission (SEC) under the Investment Company Act of 1940 but operates in a manner consistent with SEC Rule 2a-7, "Money Market Funds," of that Act. Accordingly, the Pool meets the definition of a "2a-7 like pool" set forth in GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. While the Pool itself is exempt from SEC registration, the Pool's investment advisor and administrator, PFM Asset Management LLC, is registered with the SEC as an investment advisor under the Investment Advisers Act of 1940. PFM Asset Management LLC has filed with the California Department of Corporations, as well as various other states, as an investment advisor under state securities laws.

In addition, the Pool also meets the definition of "Municipal Fund Security" outlined by Municipal Securities Rulemaking Board (MSRB) Rule 0-12; therefore, contacts with prospective investors relating to shares of the Pool are conducted through PFM Asset Management LLC's wholly owned subsidiary, PFMAM, Inc., a broker/dealer that is registered with the SEC and MSRB and is a member of the National Association of Securities Dealers. The Pool also files an income tax return annually with the Internal Revenue Service, though the net income of the Pool is generally exempt from federal income tax.

NOTE 3 INTERFUND TRANSACTIONS

A. Due From/To Other Funds

At June 30, 2025, the City had the following due from/to other funds:

Due To Other Funds	Due From Other Funds: General Fund	Total
Placentia Regional Navigation Center	$ 210,900	$ 210,900
Nonmajor Special Revenue Funds:		
Miscellaneous Grants	186,753	186,753
Landscape Maintenance District 92-1	11,720	11,720
Housing and Community Development	646,457	646,457
Gasoline Tax	22,891	22,891
Sewer Construction	124,149	124,149
Nonmajor Capital Projects Funds:		
City Projects	147,733	147,733
Total	$ 1,350,603	$ 1,350,603

The above amounts resulted from when one fund reflects a deficit in its pooled cash account. Short-term loans were made from the General Fund to address these deficits.

B. Transfers

During the year ended June 30, 2025, the City had the following transfers:

Transfers In	Transfers Out: General Fund	Debt Service Fund	Nonmajor Governmental Funds	Total
Governmental Funds:				
General Fund	$ -	$ 3,367,020	$ 194,663	$ 3,561,683
Debt Service Fund	4,483,922	-	-	4,483,922
Nonmajor Governmental Funds	69,855	-	404,317	474,172
Total Governmental Funds	$ 4,553,777	$ 3,367,020	$ 598,980	$ 8,519,777

In general, transfers are used to 1) use revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 2) to transfer to the General Fund to fund administration services. Some of the more significant transfers are detailed below.

Transfers from the Debt Service Fund to the General Fund of $3,367,020 were for the construction of assets funded by the issuance of bonds.

Transfers from nonmajor governmental funds to the General Fund of $194,663 were to fund police department expenditures.

NOTE 3 INTERFUND TRANSACTIONS (CONTINUED)

B. Transfers (Continued)

The General Fund transferred $69,855 to nonmajor funds as operating subsidies and $4,483,922 to the Debt Service Fund to fund debt service.

The Gas Tax Special Revenue Fund transferred $404,317 to the Gas Tax Debt Service Fund to fund the 2011 Gas Tax Certificate of Participation debt service.

NOTE 4 LONG-TERM RECEIVABLES

A. Loans Receivable

At June 30, 2025, the City has the following loans receivable:

	General Fund	Citywide Development Impact Fee Special Revenue Fund	Other Governmental Funds	Total
Certificates of Participation Reimbursement	$ 786,121	$ -	$ -	$ 786,121
Owner's Participation Agreement	-	-	27,916	27,916
Placentia Veterans Village Loan	-	-	500,000	500,000
Placentia Veterans Village DIF Mitigation Loan	-	509,148	70,916	580,064
Total	$ 786,121	$ 509,148	$ 598,832	$ 1,894,101

Certificates of Participation Reimbursement

On April 16, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the City to the bond trustee, with respect to the 2003 Certificates of Participation (COP). The 2003 COP were refinance with the 2022 COP during the year (see Note 7).

The portion reimbursed (87.52%) is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the 2003 COP related debt issue that were within the confines of the development project area.

NOTE 4 LONG-TERM RECEIVABLES (CONTINUED)

A. Loans Receivable (Continued)

Owner's Participation Agreement

The Placentia Redevelopment Agency entered into an owner participation agreement dated January 5, 2001. Pursuant to that agreement, the Agency loaned $150,000 to a small business in Placentia. The term of the loan is 30 years and does not bear interest, except upon default. The loan was recorded in the Low and Moderate Housing fund of the former Redevelopment Agency of Placentia. Upon dissolution of the Redevelopment Agency at February 1, 2012, the outstanding loan receivable balance was transferred to the Housing Successor Fund. During the current fiscal year, the City received $5,833 in principal payments. The ending loan receivable balance at June 30, 2025 is $27,916.

Placentia Veterans Village Loan Receivable

On November 13, 2018, the City Council of the Housing Successor Agency to the former Redevelopment Agency of the City of Placentia approved a loan agreement of $500,000 between the Housing Successor Agency and Mercy Housing California to initiate construction of the Placentia Veterans Village. The loan receivable balance at June 30, 2025 is $500,000.

Placentia Veterans Village Developer Impact Fee Mitigation Loan Receivable

On February 20, 2018, the City Council of the Housing Successor Agency to the former Redevelopment Agency of the City of Placentia approved a loan agreement between the Housing Successor Agency and Mercy Housing California whereby the collection of up to $582,850 of developer impact fees would be deferred. The loan shall be payable from fifty percent (50%) of the residual receipts of the housing project (to be shared pro-rata with other housing project lenders whose loans are payable from residual receipts), until the loan has been paid in full. The loan receivable balance at June 30, 2025 is $580,064.

B. Leases Receivables

The City, acting as lessor, leases land and improvements under eleven long-term, noncancellable lease agreements. The leases expire at various dates through July 1, 2065. The net present values of the leases receivable were determined using discount rates ranging from 0.218% to 2.184%. Rent payments ranging from $271 to $3,543, are received monthly, or ranging from $50,000 to $250,000, received annually. During the year ended June 30, 2025, the City recognized $578,042 and $310,698 in lease revenue and interest revenue, respectively, pursuant to these lease agreements.

The leases provide for increases in future minimum monthly rent payments, subject to certain stated increases.

NOTE 5 CAPITAL ASSETS

The following is a summary of changes in capital assets for the governmental activities for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Deletions	Reclassifications	Balance June 30, 2025
Capital Assets Not Being Depreciated/Amortized:					
Land	$ 26,118,971	$ -	$ -	$ -	$ 26,118,971
Land-Right of Way	1,008,822	-	-	-	1,008,822
Infrastructure - Trees	3,196,564	-	-	-	3,196,564
Construction in Progress	26,554,604	11,389,948	(1,062,059)	(1,962,002)	34,920,491
Total Capital Assets Not Being Depreciated	56,878,961	11,389,948	(1,062,059)	(1,962,002)	65,244,848
Capital Assets Being Depreciated/Amortized:					
Structures and Improvements	26,163,367	-	-	283,995	26,447,362
Right-to-Use Lease Land	684,909	-	(684,909)	-	-
Right-to-Use Lease Equipment	1,263,360	211,697	(233,956)	-	1,241,101
Subscription Assets	2,918,849	428,836	(127,406)	-	3,220,279
Equipment	18,535,058	874,498	(76,717)	-	19,332,839
Land Improvements	172,528	-	-	-	172,528
Infrastructure:					
Streets Network	71,111,938	-	-	958,852	72,070,790
Street Appurtenances	25,061,943	-	-	719,155	25,781,098
Storm Drains	9,412,120	-	-	-	9,412,120
Total Capital Assets Being Depreciated/Amortized	155,324,072	1,515,031	(1,122,988)	1,962,002	157,678,117
Less: Accumulated Depreciation/Amortization for:					
Structures and Improvements	(9,339,598)	(973,381)	-	-	(10,312,979)
Right-to-Use Lease Land	(456,606)	-	456,606	-	-
Right-to-Use Lease Equipment	(504,617)	(285,779)	233,956	-	(556,440)
Subscription Assets	(777,253)	(462,348)	127,406	-	(1,112,195)
Equipment	(11,966,722)	(1,738,991)	76,764	-	(13,628,949)
Land Improvements	(135,148)	(5,796)	-	-	(140,944)
Infrastructure:					
Streets Network	(29,890,553)	(1,849,192)	-	-	(31,739,745)
Street Appurtenances	(16,463,799)	(535,610)	-	-	(16,999,409)
Storm Drain	(7,238,144)	(188,242)	-	-	(7,426,386)
Total Accumulated Depreciation/Amortization	(76,772,440)	(6,039,339)	894,732	-	(81,917,047)
Total Capital Assets Being Depreciated/Amortized, Net	78,551,632	(4,524,308)	(228,256)	1,962,002	75,761,070
Total Governmental Activities	$ 135,430,593	$ 6,865,640	$ (1,290,315)	$ -	$ 141,005,918

NOTE 5 CAPITAL ASSETS (CONTINUED)

Depreciation/amortization expense was charged to functions/programs of governmental activities for the year ended June 30, 2025, as follows:

General Government	$ 1,200,162
Public Safety	1,522,736
Public Works	2,750,188
Community Services	562,424
Total Depreciation/Amortization Expense	$ 6,039,339

The following is a summary of changes in capital assets for the business-type activities for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Capital Assets Being Depreciated:				
Structures and Improvements	$ 34,095,676	$ -	$ -	$ 34,095,676
Equipment	122,158	-	-	122,158
Total Capital Assets Being Depreciated	34,217,834	-	-	34,217,834
Less: Accumulated Depreciation for:				
Structures and Improvements	(21,655,244)	(623,095)	-	(22,278,339)
Equipment	(91,971)	(11,951)	-	(103,922)
Total Accumulated Depreciation	(21,747,215)	(635,046)	-	(22,382,261)
Total Capital Assets Being Depreciated, Net	12,470,619	(635,046)	-	11,835,573
Total Business-Type Activities	$ 12,470,619	$ (635,046)	$ -	$ 11,835,573

Depreciation expense was charged to the Sewer Maintenance Fund within business-type activities.

NOTE 6 LONG-TERM LIABILITIES

A. Governmental Activities

A summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2025 is as follows:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025	Classification: Due within One Year	Classification: Due in More Than One Year
Long-Term Debt:						
Direct Borrowings and Placements:						
Loan Payable- Radio	$ 362,479	$ -	$ (157,967)	$ 204,512	$ 162,969	$ 41,543
Loan Payable-Fire #1	2,096,314	-	(358,596)	1,737,718	368,307	1,369,411
Loan Payable-Fire #2	1,098,741	-	(188,123)	910,618	193,141	717,477
Loan Payable - Easement	222,672	-	(65,406)	157,266	69,367	87,899
Loan Payable - Vehicles	96,530	-	(30,048)	66,482	32,129	34,353
OCTA Advance	714,982	-	(460,399)	254,583	254,583	-
Fire UAL Payoff Loan	344,932	-	(344,932)	-	-	-
Motorola Equipment	1,197,159	-	(96,476)	1,100,683	101,020	999,663
Loan Payable-Ref 2003 COP	1,331,266	-	(433,047)	898,219	443,986	454,233
2021 Installment Sale Agreement (2011 Gas Tax Refunding)	2,293,000	-	(368,000)	1,925,000	373,000	1,552,000
Total Direct Borrowings and Placements	9,758,075	-	(2,502,994)	7,255,081	1,998,502	5,256,579
2020A Lease Revenue Bonds	48,530,000	-	(2,190,000)	46,340,000	2,405,000	43,935,000
2023 Lease Revenue Bonds	9,190,000	-	(140,000)	9,050,000	145,000	8,905,000
Unamortized Bond Premium	352,179	-	(11,739)	340,440	-	340,440
Leases Payable	998,122	200,615	(517,242)	681,495	242,494	439,001
Subscription Liability	1,859,215	273,967	(353,660)	1,779,522	395,369	1,384,153
Total Long-Term Debt	70,687,591	474,582	(5,715,635)	65,446,538	5,186,365	60,260,173
Claims Payable	3,820,916	4,967,976	(1,587,053)	7,201,839	1,800,460	5,401,379
Compensated Absences (a)	2,928,780	-	(419,909)	2,508,871	935,475	1,573,396
Total Long-Term Liabilities	$ 77,437,287	$ 5,442,558	$ (7,722,597)	$ 75,157,248	$ 7,922,300	$ 67,234,948

(a) Deletions to compensated absences are presented net of additions, as allowed by GASB Statement No. 101, *Compensated Absences*.

Loan Payable – Refunding of 2003 Certificates of Participation

On June 1, 2022, the City entered into a loan payable agreement in the amount of $2,189,027 with the Municipal Finance Corporation to (a) refinance certain obligations relating to the 2003 Refunding and Improvements Project Certificates of Participation Principal is payable annually on January 1. Interest is payable semi-annually on January 1 and July 1, commencing January 1, 2023.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

A. Governmental Activities (Continued)

Loan Payable – Refunding of 2003 Certificates of Participation (Continued)

On April 17, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the city to the Bond trustee. The portion reimbursed is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the redevelopment project area.

The loan payable is the obligation of the City and is reported in full in the government-wide statement of net position, within the governmental activities. A portion of the 2003 Certificates of Participation, which constitutes 87.52% of the total obligation amount, is to be repaid by the former Placentia Redevelopment Agency, pursuant to the reimbursement agreement mentioned above. As such, an amount reflecting the total obligation is reported on the statement of fiduciary net position within the RDA Successor Agency Private-Purpose Trust Fund. A note receivable is reported in the General Fund, relating to the total obligation that the city is expected to have reimbursement by the former Placentia Redevelopment Agency (see Note 4 for additional details). The outstanding balance of the 2022 Certificates of Participation as of June 30, 2025 is $898,219.

The final payment on this refinancing will be January 1, 2027 and may be prepaid in whole or in part on any payment date beginning on July 1, 2025.

The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 443,986	$ 21,108	$ 465,094
2027	454,233	10,674	464,907
Total	$ 898,219	$ 31,782	$ 930,001

2020 Lease Revenue Bonds

On November 12, 2020, the City issued the 2020A Lease Revenue Bonds through the Placentia Public Financing Authority to pay the City's currently unamortized, unfunded accrued actuarial liability to CalPERS for the benefit of City employees, to fund certain anticipated increases to the accrued liability to CalPERS, to fund a reserve account for the bonds and to pay the costs incurred in connection with the issuance of the bonds. The bonds are issued in denominations or $5,000 and bear interest ranging from 1.7% to 4.0%. Interest on the bonds will be paid semi-annually on June 1 and December 1 of each year, commencing June 1, 2021.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

A. Governmental Activities (Continued)

2020 Lease Revenue Bonds (Continued)

The bonds are secured under an indenture as of November 1, 2020, by the authority and US Bank as trustee. The bonds are payable from the revenues pledged under the indenture. Under the indenture, the revenues are defined as base rental payment made by the City to the Authority as the rental for real property and improvements thereon. The City is required under the lease agreement to pay to the Authority specified amounts for use and possession of the leased property which amounts are calculated to be sufficient in both time and amount to pay, when due, the principal of and interest on the Bonds. Except for the Authority's right, title, and interest in and to the base rental payments and otherwise to the lease agreement which have been assigned to the trustee, no funds or properties of the Authority or the City are pledged to or otherwise liable for the bonds or any other obligations of the Authority.

The bonds are being issued to fund 100% of the City's unfunded liability for the miscellaneous plan and safety plan. Upon the issuance of the bonds, the city paid $43,777,218 to CalPERS for deposit to the CalPERS payment fund. This amount represents the June 30, 2019, unfunded liability for the miscellaneous and safety plans shown in the 2019 CalPERS reports, rolled forward to November 12, 2020, and taking into account payments made during the fiscal years 2020 and 2021.

The bonds maturing on or after June 1, 2031 are subject to optional redemption prior to maturity on or after June 1, 2030, at the option of the City, in whole or in part, on any date, at a redemption price equal to the principal amount of the bonds to be redeemed, plus accrued but unpaid interest to the redemption date, without premium. The bonds maturing on June 1, 2035 and June 1, 2045 are subject to mandatory redemption on June 1 in each year until maturity, from mandatory sinking account payments made by the Authority, at a redemption price equal to the principal amount thereof to be redeemed together with accrued interest thereon to the redemption date, without premium, provided however, that in lieu of redemption thereof, such term bonds may be purchased by the Authority and tendered to the trustee.

The bonds are reported in full in the government-wide statement of net position, within the governmental activities. The outstanding balance of the 2020A Lease Revenue Bonds as of June 30, 2025 is $46,340,000. The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 2,405,000	$ 1,878,036	$ 4,283,036
2027	2,475,000	1,806,944	4,281,944
2028	2,555,000	1,727,596	4,282,596
2029	2,645,000	1,639,270	4,284,270
2030	2,740,000	1,544,129	4,284,129
2031-2035	15,365,000	6,057,396	21,422,396
2036-2040	12,845,000	2,750,203	15,595,203
2041-2045	5,310,000	585,681	5,895,681
Total	$ 46,340,000	$ 17,989,255	$ 64,329,255

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

A. Governmental Activities (Continued)

2023 Lease Revenue Bonds

On August 2, 2023, the Placentia Public Financing Authority issued the 2023A Lease Revenue Bonds in the amount of $9,190,000, to finance the construction and equipping of an approximately 18,805 square foot public safety center and to pay the costs incurred in connection with the bond issuance. The term bonds with maturities ranging from October 1, 2033 through October 1, 2053, bear interest ranging from 4.25% to 5.0%. The bonds are subject to mandatory redemption on October 1 in each year in accordance with a set schedule. Interest on the bonds will be paid semi-annually on April 1 and October 1 of each year, commencing April 1, 2024.

The bonds are reported in full in the government-wide statement of net position, within the governmental activities. The outstanding balance of the 2023 Lease Revenue Bonds as of June 30, 2025 is $9,050,000. The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 145,000	$ 414,675	$ 559,675
2027	155,000	407,175	562,175
2028	160,000	399,300	559,300
2029	170,000	391,050	561,050
2030	180,000	382,300	562,300
2031-2035	1,030,000	1,765,750	2,795,750
2036-2040	1,325,000	1,472,375	2,797,375
2041-2045	1,700,000	1,097,656	2,797,656
2046-2050	2,125,000	671,181	2,796,181
2051-2054	2,060,000	179,988	2,239,988
Total	$ 9,050,000	$ 7,181,450	$ 16,231,450

Bond premiums are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

2021 Installment Sale Agreement

On March 1, 2021, the City entered into an installment sale agreement with Trust Bank to refund all outstanding 2011 Gas Tax Certificates of Participation and to pay the costs of issuance in connection with such refunding. The agreement constitutes the legal and valid binding agreement of the City enforceable against the City. The installment payment, in the aggregate, are $3,656,000 and include interest components, calculated at the rate of 1.65%, on the unpaid principal payable on the respective installment payment date. On the closing date, the City used the proceeds to pay (1) the amount of $3,531,754 to the escrow fund and $124,246 to the custodial account used to pay all costs of issuance related to the installment agreement.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

A. Governmental Activities (Continued)

2021 Installment Sale Agreement (Continued)

The City's obligation to pay the installment payments is a special obligation of the City limited solely to the Gas Tax revenues and all amounts on deposit in the Gas Tax Fund. Under no circumstances is the City required to advance moneys derived from any source of income other than the Gas Tax revenues and other sources specifically identified in the agreement. The City has the option to prepay the principal components of the installment payments in whole, on any date, commencing on December 1, 2025. The bonds are reported in full in the government-wide statement of net position, within the governmental activities. The outstanding balance of the 2021 Installment Sale Agreement as of June 30, 2025 is $1,925,000.

The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 373,000	$ 30,220	$ 403,220
2027	377,000	24,049	401,049
2028	387,000	17,795	404,795
2029	392,000	11,385	403,385
2030	396,000	4,900	400,900
Total	$ 1,925,000	$ 88,349	$ 2,013,349

Loans Payable

800 MHz CCCS Public Safety Radio Upgrade

On October 1, 2016, the City entered into a Purchase Agreement to finance the acquisition and implementation of Citywide public safety radios and dispatch site with the Orange County 800MHz Countywide Coordinated Communications System (CCCS). The assets acquired through the financing agreement were included in the machinery and equipment for governmental activities in the amount of $1,319,360. The loan is for a period of 10 years with an interest rate of 3.13%. Loan payments are payable quarterly in arrears of the period to which they relate to. The agreement contains a provision that in an event of default, the lender may choose to make all outstanding amounts due immediately or may repossess the equipment. The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 162,969	$ 4,501	$ 167,470
2027	41,543	325	41,868
Total	$ 204,512	$ 4,826	$ 209,338

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

A. Governmental Activities (Continued)

Loans Payable (Continued)

Fire Loan Payable #1

On August 27, 2019, the City entered into an agreement for financing the acquisition of fire trucks and equipment for the Placentia Fire and Life Safety Department. The assets acquired through the financing agreement were included in the machinery and equipment for governmental activities in the amount of $3,400,000. The loan is for a period of 10 years with an interest rate of 2.69%. Loan payments are payable on February 1 and August 1, commencing August 1, 2020. The title to the purchased equipment is in the name of the City. The agreement contains a provision that in an event of default, the lender may choose to make all outstanding amounts due immediately or may repossess the fire trucks. The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 368,307	$ 44,284	$ 412,591
2027	378,281	34,310	412,591
2028	388,525	24,066	412,591
2029	399,047	13,544	412,591
2030	203,558	2,738	206,296
Total	$ 1,737,718	$ 118,942	$ 1,856,660

Fire Loan Payable #2

On November 25, 2019, the City entered into an agreement for financing the acquisition of fire trucks and equipment for the Placentia Fire and Life Safety Department. The assets acquired through the financing agreement were included in the machinery and equipment for governmental activities in the amount of $1,795,000. The loan is for a period of 10 years with an interest rate of 2.65%. Loan payments are payable on February 1 and August 1, commencing August 1, 2020. The title to the purchased equipment is in the name of the City. The agreement contains a provision that in an event of default, the lender may choose to make all outstanding amounts due immediately or may repossess the fire trucks. The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 193,141	$ 22,860	$ 216,001
2027	198,293	17,708	216,001
2028	203,583	12,419	216,002
2029	209,013	6,988	216,001
2030	106,588	1,412	108,000
Total	$ 910,618	$ 61,387	$ 972,005

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

A. Governmental Activities (Continued)

Loans Payable (Continued)

Land Easement Loan

On July 18, 2018, the City entered into an agreement for financing a portion of the acquisition of a land easement. The asset acquired through the financing arrangement is included in the land right-of-way in the amount of $750,000. The loan is for a period of 10 years with an interest rate of 6.00%. Annual loan payments of $78,803 are payable on August 1, through August 1, 2027. The outstanding principal as of June 30, 2025 is $157,266. The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 69,367	$ 9,436	$ 78,803
2027	73,530	5,273	78,803
2028	14,369	862	15,231
Total	$ 157,266	$ 15,571	$ 172,837

Vehicles Loan

On July 19, 2018, the City entered into an agreement for financing the acquisition of electric vehicles. The assets acquired through the financing agreement were included in the machinery and equipment for governmental activities in the amount of $160,470. The loan is for a period of 5 years with an interest rate of 6.93%. Annual loan payments of $36,734 are payable on March 1, through March 1, 2027. The agreement contains a provision that in an event of default, the lender may choose to repossess the vehicles. The outstanding principal as of June 30, 2025 is $66,482.

The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 32,129	$ 4,605	$ 36,734
2027	34,353	2,380	36,733
Total	$ 66,482	$ 6,985	$ 73,467

Motorola Equipment Loan

On September 15, 2023, the City entered into an agreement for financing the acquisition of equipment. The assets acquired through the financing agreement were included construction in progress for governmental activities in the amount of $1,197,159, as the equipment has not yet been put into use. The loan is for a period of 10 years with an interest rate of 4.71%. Annual loan payments of $152,862 are payable on September 15, through September 15, 2033. The agreement contains a provision that in an event of default, the lender may choose to make all outstanding amounts due immediately or may repossess the equipment. The outstanding principal as of June 30, 2025 is $1,100,683.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

A. Governmental Activities (Continued)

Loans Payable (Continued)

Motorola Equipment Loan (Continued)

The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 101,020	$ 51,842	$ 152,862
2027	105,778	47,084	152,862
2028	110,760	42,102	152,862
2029	115,976	36,885	152,861
2030	121,439	31,423	152,862
2031-2034	545,710	65,735	611,445
Total	$ 1,100,683	$ 275,071	$ 1,375,754

OCTA Advance

On February 16, 2010, the City entered into a cooperative agreement with the Orange County Transportation Authority (the OCTA). Terms of the cooperative agreement required OCTA to repay CalTrans $1.5 million for previously disallowed costs in exchange for the City's support of OCTA's direction to CalTrans for any eligible project in Orange County. In addition, OCTA advanced the City $4.1 million of future Measure M funds to the City. Principal and accrued but unpaid interest payments are deducted from future Measure M funds at OCTA's discretion over approximately 19 years. Interest is equal to the yield on OCTA's short-term investment portfolio, and resets annually on June 30. The outstanding principal as of June 30, 2025 is $254,583.

Fire UAL Payoff Loan

On May 5, 2020 the City approved a payment plan to Cal PERS to pay off the $1,878,760 unfunded accrued liability (UAL) on the termination of the City's Safety-Fire category of the City's contract with CalPERS. The payment plan is for a period of 5 years with an interest rate of 1.95%. Payments of $31,664 are payable monthly through May 2025. The balance was paid off during the year.

Leases Payable

The City leases land and improvements for various terms under eighteen long-term, noncancelable lease agreements. The leases expire at various dates through 2029. The net present values of the leases payable were determined using a discount rates ranging from 0.218 to 3.511%. Rent payments ranging from $417 to $1,289, are paid monthly or ranging from $1,483 to $35,490, paid quarterly. The leases provide for increases in future minimum monthly rental payments subject to stated increases.

As of June 30, 2025, lease assets and the related accumulated amortization totaled $1,241,101 and $(556,440), respectively. See Note 5 for Capital Assets.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

A. Governmental Activities (Continued)

Leases Payable (Continued)

Total future minimum lease payments under lease agreements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 242,494	$ 14,670	$ 257,164
2027	221,439	8,935	230,374
2028	161,636	3,659	165,295
2029	55,926	774	56,700
Total	$ 681,495	$ 28,038	$ 709,533

SBITA Liabilities

The City has entered into subscription based-information technology arrangements (SBITAs) for finance, cloud, and operating information technology systems. The SBITA arrangements expire at various dates through 2037 and provide for renewal options.

As of June 30, 2025, subscription assets and the related accumulated amortization totaled $3,220,279 and $(1,112,195), respectively. See Note 5 for Capital Assets.

The future subscription payments under SBITA agreements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 395,369	$ 37,300	$ 432,669
2027	286,550	28,206	314,756
2028	229,885	21,416	251,301
2029	235,438	15,862	251,300
2030	166,120	11,440	177,560
2031-2035	453,525	18,055	471,580
2036-2037	12,635	367	13,002
Total	$ 1,779,522	$ 132,646	$ 1,912,168

There are no variable payments, no payments made related to termination penalties, and no impairment losses on subscription assets. For the SBITA agreements added in the current year, total capitalizable software configuration costs totaled $154,870.

Claims Payable

Estimated claims payable from general liability and workers' compensation claims as determined by outside claims administrator. Outstanding balance as of June 30, 2025 is as follows:

General Liability Claims	$ 1,824,253
Workers' Compensation Claims	5,377,586
Total Claims Payable	$ 7,201,839

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

B. Business-Type Activities

A summary of changes in long-term liabilities for business-type activities for the year ended June 30, 2025 is as follows:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025	Classification: Due Within One Year	Classification: Due in More than One Year
Compensated Absences (a)	$ 31,632	$ 4,763	$ -	$ 36,395	$ 13,570	$ 22,825

(a) Deletions to compensated absences are presented net of additions, as allowed by GASB Statement No. 101, *Compensated Absences*.

C. Fiduciary Activities

A summary of changes in long-term liabilities for fiduciary activities for the year ended June 30, 2025 is as follows:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025	Classification: Due Within One Year	Classification: Due in More Than One Year
Bonds Payable:						
2013 Tax Allocation Refunding Bonds	$ 7,400,000	$ -	$ (695,000)	$ 6,705,000	$ 720,000	$ 5,985,000
Bond Premium:						
2013 Tax Allocation Refunding Bonds	28,779	-	(3,560)	25,219	-	25,219
Other Liabilities:						
Reimbursement Due to City	1,165,124	-	(379,003)	786,121	388,577	397,544
SERAF Obligation	991,314	-	-	991,314	-	991,314
Total	$ 9,585,217	$ -	$ (1,077,563)	$ 8,507,654	$ 1,108,577	$ 7,399,077

2013 Tax Allocation Refunding Bonds

On December 1, 2013, the Successor Agency to the Redevelopment Agency of the City of Placentia issued a tax allocation refunding bond (TARB) in the amount of $13,120,000. Proceeds of the bond were used to refund the 2002 Series A and Series B Tax Allocation Bonds and the 2009 Subordinate Tax Allocation Note. The bond proceeds, together with other funds deposited from reserves, redeemed the 2002 Series A outstanding principal of $2,445,000, the 2002 Series B outstanding principal of $3,670,000, and the 2009 Subordinate TAN outstanding principal of $6,850,000. In lieu of funding the Reserve Account with proceeds of the Bonds, the Successor Agency has determined to purchase a Municipal Bond Debt Service Reserve Insurance Policy issued by the Insurer.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

C. Fiduciary Activities (Continued)

2013 Tax Allocation Refunding Bonds (Continued)

The bond is a special obligation of the Successor Agency. The bond does not constitute a debt or liability of the City of Placentia, County of Orange, state of California, or of any political subdivision thereof, other than the Successor Agency. The Successor Agency shall only be obligated to pay the principal of the bond, or interest thereon, from the funds described within the Official Statement. Neither the faith and credit nor the taxing power of the City of Placentia, the County of Orange, the state of California, or any of its political subdivisions is pledged to the payment of the principal of or the interest on the bond. The Successor Agency has no taxing power. As of June 30, 2025, the outstanding principal on this bond is $6,705,000.

The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 720,000	$ 288,188	$ 1,008,188
2027	750,000	258,788	1,008,788
2028	780,000	227,700	1,007,700
2029	810,000	192,375	1,002,375
2030	850,000	152,950	1,002,950
2031-2033	2,795,000	203,181	2,998,181
Total	$ 6,705,000	$ 1,323,182	$ 8,028,182

Debt Related Pledge of Revenue

The Successor Agency has pledged a portion of future tax increment revenues to repay the 2013 TARB as the source of repayment of this debt. Tax increment revenues were projected to produce a certain percentage of the debt service requirements over the life of the debt. Due to the dissolution of the former Placentia Redevelopment Agency, the pledged revenue is deposited to the County of Orange Redevelopment Property Tax Trust Fund (RPTTF). The County forwards the City funds to pay these recognized obligations.

Certificates of Participation City Reimbursement

On April 17, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the City to the bond trustee, with respect to the 2003 Refunded and Improvement Project Certificates of Participation.

The portion reimbursed is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the redevelopment project area. The updated long-term liability balance as of June 30, 2025 of $786,121 represents the portion of the principal balance for which the Successor Agency will reimburse the City.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

Certificates of Participation City Reimbursement (Continued)

The annual debt service requirements are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 388,577	$ 18,474	$ 407,051
2027	397,544	9,342	406,886
Total	$ 786,121	$ 27,816	$ 813,937

Supplemental Education Revenue Augmentation Fund (SERAF) Obligation

The Successor Agency has accrued a liability in the amount of $991,314 in regard to its Supplemental Education Revenue Augmentation Fund (SERAF) obligation. This amount includes the unpaid portions from fiscal years 2009-10 and 2010-11. In 2009, the state of California issued a mandate that shifted redevelopment funds to education purposes. This action required each local redevelopment agency to make payment to their respective County Auditor-Controller. The Placentia Redevelopment Agency did not make payment on this obligation for two fiscal years, as it did not have the means to do so. Nonpayment of SERAF obligations would usually result in suspension of redevelopment activity. Upon dissolution of redevelopment in 2012, this unpaid obligation was transferred to the Successor Agency. The Successor Agency will continue working to resolve this matter. Outstanding balance of SERAF Obligation as of June 30, 2025 was $991,314.

Real Property Loan Obligation

On January 20, 2009, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a Purchase and Sale agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the Placentia Redevelopment Agency will finance and purchase two real properties from the City; 312 South Melrose Street and 110 South Bradford Avenue for $2,270,000 based on appraised property values at an interest rate of 7%. The City received the final payment on the loan in the current year.

NOTE 7 DEFERRED COMPENSATION PLANS

Section 457 Plan

The City has made available to its employees two deferred compensation plans, created in accordance with Internal Revenue Code (the IRC) Section 457, whereby employees authorize the City to defer a portion of their salary to be deposited in individual investment accounts. There are several options available for employees to invest, including annuities, life insurance, savings accounts, and mutual funds. Funds may be withdrawn by participants upon termination of employment, retirement, or a certified emergency. The City makes no contribution under the plans.

NOTE 7 DEFERRED COMPENSATION PLANS (CONTINUED)

Section 457 Plan (Continued)

Pursuant to changes in IRC Section 457, the City amended its plans and established a trust into which all assets and income of the 457 plan were transferred during the year ended June 30, 1998. The assets and all income attributable to such amounts are held in trust for the exclusive benefit of the participant and their beneficiaries. These assets are no longer the property of the City, and therefore, are no longer subject to the claims of the City's general creditors. As a result, the assets of the 457 deferred compensation plans are no longer presented in an agency fund of the City's financial statements. The City has minimal involvement in the administration of the 457 plans, and therefore, lacks the fiduciary accountability that would require the 457 assets be recorded in an expendable trust fund.

The Defined Compensation Plan assets are not included in the accompanying basic financial statements.

Section 401(a) Qualified Defined Contribution Pension Plan

All City sworn full-time fire personnel are eligible to participate in the Section 401(a) qualified defined contribution pension plan as allowed under the Internal Revenue Code. The plan type sponsored by the City is the Money Purchase Plan (Plan), which was last amended on January 1, 2020. The Plan is a defined contribution retirement plan in which the employer's contribution is nondiscretionary and is based on a formula that is not related to profits. The Plan sponsor guarantees no benefit and bears no investment risk while the Plan participants bear all investment risk and have no guaranteed level of benefits.

An administrative committee comprised of City personnel governs the Plan. The City Council has the authority to establish or amend the Plan's provisions. The Plan's provisions and contribution requirements are established and may be amended by City Council resolution.

Eligible employees begin participating the first day of the month following their employment date of work. The Plan is entirely funded by City contributions of 10% of the participants' base pay to the deferred compensation plan. The City's contributions vest at 100% after completion of four years of uninterrupted employment.

Participants are eligible to begin receiving benefits at age 50 and are required to begin receiving benefits no later than April after age 70-1/2. The employees may also roll their funds to another retirement plan upon separation of service.

The City's payroll for employees covered by the Plan for the year ended June 30, 2025 was $3,929,123. Total employee contributions paid by the City amounted to $293,470.

As of June 30, 2025, the Plan had 28 participants.

NOTE 8 PENSION PLANS

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred Outflows of Resources:			
Pension Contribution Made After Measurement Date:			
CalPERS Miscellaneous	$ 387,424	$ 5,396	$ 392,820
CalPERS Safety	689,865	-	689,865
Total Pension Contribution Made After Measurement Date	1,077,289	5,396	1,082,685
Change in Assumptions			
CalPERS Miscellaneous	63,365	882	64,247
CalPERS Safety	117,664	-	117,664
Total Change in Assumptions	181,029	882	181,911
Difference Between Projected and Actual Investment Earnings:			
CalPERS Miscellaneous	141,926	1,977	143,903
CalPERS Safety	230,837	-	230,837
Total Difference Between Projected and Actual Investment Earnings	372,763	1,977	374,740
Difference Between Expected and Actual Experience:			
CalPERS Miscellaneous	213,151	2,969	216,120
CalPERS Safety	389,741	-	389,741
Total Difference Between Expected and Actual Experience	602,892	2,969	605,861
Changes in Proportion and differences between employer contributions and proportionate share of contributions:			
CalPERS Miscellaneous	1,091,295	15,199	1,106,494
CalPERS Safety	752,195	-	752,195
Total Employer Contributions in Excess of Proportionate Share of Contribution	1,843,490	15,199	1,858,689
Total Deferred Outflows of Resources:			
CalPERS Miscellaneous	1,897,161	26,423	1,923,584
CalPERS Safety	2,180,302	-	2,180,302
Total Deferred Outflows of Resources	$ 4,077,463	$ 26,423	$ 4,103,886

NOTE 8 PENSION PLANS (CONTINUED)

A. Summary (Continued)

	Governmental Activities	Business-Type Activities	Total
Net Pension Liabilities:			
CalPERS Miscellaneous	$ 2,465,341	$ 34,335	$ 2,499,676
CalPERS Safety	4,775,717	-	4,775,717
Total Net Pension Liabilities	$ 7,241,058	$ 34,335	$ 7,275,393
Deferred Inflows of Resources:			
Change in Assumptions			
CalPERS Miscellaneous	$ -	$ -	$ -
CalPERS Safety	-	-	-
Total Change in Assumptions	-	-	-
Changes in Proportion and differences between employer contributions and proportionate share of contributions:			
CalPERS Miscellaneous	893,832	12,450	906,282
CalPERS Safety	1,978,746	-	1,978,746
Total Adjustment Due to Difference in Proportions	2,872,578	12,450	2,885,028
Difference Between Expected and Actual Experience:			
CalPERS Miscellaneous	8,317	116	8,433
CalPERS Safety	12,672	-	12,672
Total Difference Between Expected and Actual Experience	20,989	116	21,105
Employer Contributions In Excess of Proportionate Share of Contribution:			
CalPERS Miscellaneous	-	-	-
CalPERS Safety	-	-	-
Total Employer Contributions in Excess of Proportionate Share of Contribution	-	-	-
Difference Between Expected and Actual Experience:			
CalPERS Miscellaneous	-	-	-
CalPERS Safety	-	-	-
Total Difference Between Expected and Actual Experience	-	-	-
Total Deferred Inflows of Resources:			
CalPERS Miscellaneous	902,149	12,566	914,715
CalPERS Safety	1,991,418	-	1,991,418
Total Deferred Inflows of Resources	$ 2,893,567	$ 12,566	$ 2,906,133

NOTE 8 PENSION PLANS (CONTINUED)

A. Summary (Continued)

	Governmental Activities	Business-Type Activities	Total
Pension Expenses:			
CalPERS Miscellaneous	$ 2,867,744	$ 39,940	$ 2,907,684
CalPERS Safety	3,226,330	-	3,226,330
Total Net Pension Expense	$ 6,094,074	$ 39,940	$ 6,134,014

B. General Information about the Pension Plans

Plan Description

The City contributes to the California Public Employees Retirement System (CalPERS), a cost-sharing, multiple-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the state of California. Benefit provisions and all other requirements are established by state statute and City ordinance. Copies of the CalPERS annual financial report may be obtained from their Executive Office located at 400 P Street, Sacramento, California 95814.

Employees Covered by Benefit Terms

At the June 30, 2024 measurement date the following employees were covered by the benefit terms:

	Miscellaneous	Miscellaneous PEPRA	Safety	Safety PEPRA
Active Employees	29	91	18	33
Transferred Employees	66	62	17	11
Separated Employees	29	47	10	10
Retired Employees and Beneficiaries	184	6	122	1
Total	308	206	167	55

Benefit Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic and PEPRA Safety CalPERS members become eligible for service retirement upon attainment of age 55 with at least five years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least five years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

NOTE 8 PENSION PLANS (CONTINUED)

B. General Information about the Pension Plans (Continued)

Benefit Provided (Continued)

Following are the benefit provisions for each plan:

	Miscellaneous	Miscellaneous Tier 2	Miscellaneous PEPRA	Safety	Safety PEPRA
Benefit Formula	2.0% @ 55	2.0% @ 60	2.0% @ 62	3.0% @ 50	2.7% @ 57
Benefit Vesting Schedule	5 Years Service	5 Years Service	5 Years Service	5 Years Service	5 Years Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	55	60	62	50	50-57
Monthly Benefits, as a Percentage of Eligible Compensation	2.0%	2.0%	2.0%	3.0%	2.7%
Required Employee Contribution Rate	7.000%	7.000%	7.750%	9.000%	13.750%
Required Employer Contribution Rate	12.520%	10.710%	7.870%	27.320%	13.760%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. For the year ended June 30, 2025, the City made contributions to each Plan were as follows:

	Miscellaneous	Safety	Total
Contributions - Employer	$ 392,820	$ 689,865	$ 1,082,685

NOTE 8 PENSION PLANS (CONTINUED)

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

Proportionate Share of Net Pension Liability and Pension (Income) Expense

The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's change in the proportionate share of the net pension liability for each Plan as of the June 30, 2023, the measurement date and the June 30, 2024, measurement date was as follows:

	Miscellaneous	Safety
Proportion - June 30, 2023	0.05376 %	0.07318 %
Proportion - June 30, 2024	0.05168	0.06550
Change - Increase (Decrease)	(0.00208)%	(0.00768)%

For the year ended June 30, 2025, the City recognized pension expense of $2,907,684 and $3,226,330, for the Miscellaneous and Safety plans, respectively. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution Made After the Measurement Date	$ 392,820	$ -
Difference Between Expected and Actual Experience	216,120	8,433
Changes of Assumptions	64,247	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	143,903	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,106,494	906,282
Total	$ 1,923,584	$ 914,715

NOTE 8 PENSION PLANS (CONTINUED)

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension (Income) Expense (Continued)

	Safety Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution Made After the Measurement Date	$ 689,865	$ -
Difference Between Expected and Actual Experience	389,741	12,672
Changes of Assumptions	117,664	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	230,837	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	752,195	1,978,746
Total	$ 2,180,302	$ 1,991,418

	Aggregate Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contribution Made After the Measurement Date	$ 1,082,685	$ -
Difference Between Expected and Actual Experience	605,861	21,105
Changes of Assumptions	181,911	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	374,740	-
Adjustments Due to Difference in Proportions	1,858,689	2,885,028
Total	$ 4,103,886	$ 2,906,133

NOTE 8 PENSION PLANS (CONTINUED)

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Proportionate Share of Net Pension Liability and Pension (Income) Expense (Continued)

For the Miscellaneous Plan and Safety Plan, $392,820 and $689,865, respectively, were reported as deferred outflows of resources related to pensions resulting from City's contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, **2025**2025**20252025**. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement Period Ending June 30,	Deferred (Inflows) Outflows of Resources		
	Miscellaneous Plan	Safety Plan	Total
2025	$ 809,026	$ 104,253	$ 913,279
2026	(58,479)	(274,371)	(332,850)
2027	(85,184)	(251,882)	(337,066)
2028	(49,314)	(78,981)	(128,295)
2029	-	-	-
Thereafter	-	-	-
Total	$ 616,049	$ (500,981)	$ 115,068

Actuarial Assumptions

The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.90%
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds.
Post Retirement Benefit Increase	Contract COLA up to 2.3% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.3% thereafter.

NOTE 8 PENSION PLANS (CONTINUED)

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions (Continued)

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS experience study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short- term and long-term market return expectations. Using historical returns all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points. The expected real rates of return by asset class are as follows:

Asset Class (a)	Assumed Asset Allocation	Real Return (a) (b)
Global Equity - Cap-Weighted	30.00 %	4.45 %
Global Equity - Non-Cap-Weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-Backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)
Total	100.00 %	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021 Asset Liability Management study.

NOTE 8 PENSION PLANS (CONTINUED)

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net position liability for the Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Plan's Net Pension (Asset) Liability		
	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Miscellaneous	$ 11,446,990	$ 2,499,676	$ (4,865,280)
Safety	20,663,785	4,775,717	(8,218,489)
Total	$ 32,110,775	$ 7,275,393	$ (13,083,769)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

D. Payable to the Pension Plan

At June 30, 2025, the City had no outstanding amounts owed to the pension plan for contributions for the year ended June 30, 2025.

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN

A. Summary

	Governmental Activities	Business-Type Activities	Total
Deferred Outflows of Resources:			
Employer Contributions Made Subsequent to the Measurement Date	$ 546,029	$ 15,139	$ 561,168
Changes in Assumptions	1,494,539	41,438	1,535,977
Total Deferred Outflows of Resources	$ 2,040,568	$ 56,577	$ 2,097,145
Net OPEB Liability	$ 12,588,382	$ 349,023	$ 12,937,405
Deferred Inflows of Resources:			
Changes in Assumptions	$ 5,224,488	$ 144,853	$ 5,369,341
Difference Between Expected and Actual Experience	4,716,607	130,772	4,847,379
Net Difference Between Projected and Actual Earnings	100,778	2,794	103,572
Total Deferred Inflows of Resources	$ 10,041,873	$ 278,419	$ 10,320,292
OPEB Income	$ (1,254,472)	$ (34,781)	$ (1,289,253)

B. General Information About OPEB

Plan Description

The City provides post-employment defined benefits to retired employees in the form of a contribution towards their health insurance premiums under the CalPERS health plan, an agent multiple employer plan, that provides health insurance benefits to eligible retirees in accordance with various labor agreements. The minimum required retiree contributions are established by CalPERS. Survivor benefits are not provided. Copies of the CalPERS' annual financial report can be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Eligibility

All employees hired prior to November 21, 1995, are in Tier I and become eligible for these benefits as long as they are 50 years of age or older and have worked for the City a minimum of five years and elect a service retirement from the City. The health benefits for Tier I retirees include medical, dental, optical, and life. These benefits are considered to be vested for Tier I employees. The City pays the same contribution for these benefits to Tier I employees as is paid to active employees. Vision benefits are also provided to Tier I employees who retired after September 30, 1990. The life insurance is available to Tier I retirees until they reach age of 70.

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

B. General Information About OPEB (Continued)

All employees hired on or after November 21, 1995 are Tier II. The City pays the minimum required medical insurance contribution established by CalPERS for Tier II employees.

Membership in the plan consisted of the following at June 30, 2024, the date of the latest actuarial valuation:

Active Plan Members	204
Retirees	149
Total	353

C. Net OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

Contributions

Benefit provisions and contribution requirements are established and may be amended through agreements and memorandums of understanding between the City, its management employees, and unions representing the City's employees. The plan does not require employee contributions.

The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2025, the City made contributions to the plan totaling $561,168 ($855,087 actual benefit payments and a $169,176 implicit subsidy credit, less trust reimbursements of $463,095). Employees are not required to contribute to the plan.

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2024. The total OPEB liability at June 30, 2025 was $14,932,515.

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

C. Net OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions

The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions:	
Discount Rate	5.60% (Bond Buyer 20-Bond Index)
Inflation	2.40% Annually
Aggregate Payroll Increases	2.80%
Expected Long-Term Investment Rate of Return	N/A
Mortality, Termination, and Disability	CalPERS 2000-2019 Experience Study
Mortality Improvement Scale	Modified projected fully generational with Scale MP-2021
Healthcare Trend Rate - Non-Medicare	An annual healthcare cost trend rate of 8.20% for 2025, decreasing to an ultimate rate of 5.00% in 2031
Healthcare Trend Rate - Medicare	An annual healthcare cost trend rate of 7.30% for 2025, decreasing to an ultimate rate of 4.50% in 2030

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the November 2021 CalPERS experience study covering 2000 to 2019.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.80%. This discount rate is the mid-point, rounded to five basis points of the range of three 20-year municipal bond rate indices; S&P Municipal bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO AA 20 Year Bond Index.

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

C. Net OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

Change in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance - June 30, 2023 (Measurement Date)	$ 15,832,494	$ 1,833,177	$ 13,999,317
Changes Recognized for the Measurement Period:			
Service Cost	304,795	-	304,795
Interest on the Total OPEB Liability	746,786	-	746,786
Difference Between Expected and Actual Experience	(684,035)	-	(684,035)
Changes of Assumptions	(95,294)	-	(95,294)
Contributions from the Employer		1,172,231	(1,172,231)
Net Investment Income		168,079	(168,079)
Administrative Expenses		(6,146)	6,146
Benefit Payments	(1,172,231)	(1,172,231)	-
Net Changes	(899,979)	161,933	(1,061,912)
Balance - June 30, 2024 (Measurement Date)	$ 14,932,515	$ 1,995,110	$ 12,937,405

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.80%) or 1-percentage point higher (5.80%) than the current discount rate:

	Plan's Total OPEB Liability		
	1% Decrease (4.50%)	Current Discount Rate (5.60%)	1% Increase (6.60%)
OPEB Pension Plan	$ 14,512,347	$ 12,937,405	$ 11,608,719

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	Plan's Total OPEB Liability		
	1% Decrease	Healthcare Cost Trend Rates	1% Increase
OPEB Pension Plan	$ 12,375,916	$ 12,937,405	$ 13,604,265

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

C. Net OPEB Liability, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB (Continued)

OPEB Expense (Income), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the City recognized OPEB income of $1,289,253. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ -	$ 4,847,379
Changes in Assumptions	1,535,977	5,369,341
Employer Contributions Made Subsequent to the Measurement Date	561,168	-
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	103,572
Total	$ 2,097,145	$ 10,320,292

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five-year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life is 8 years, which was determined as of July 1, 2021, the beginning of the measurement period, for employees covered by the OPEB plan benefit terms as of the valuation date.

$561,168 was reported as a deferred outflow of resources related to OPEB resulting from the City's contributions subsequent to the measurement date and will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	Deferred Outflows (Inflows) of Resources
2026	$ (1,696,601)
2027	(1,428,627)
2028	(1,816,076)
2029	(1,992,156)
2030	(1,167,053)
Thereafter	(683,802)
Total	$ (8,784,315)

NOTE 10 RISK MANAGEMENT AND SELF-INSURANCE PROGRAM

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in municipal agency risk pools for their property, workers' compensation, and excess liability coverage.

A. General Liability

The City is a member of the Public Agency Risk Sharing Authority of California (PARSAC), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a $100,000 retention limits similar to a deductible with the PARSAC being responsible for losses above that amount up to $1 million.

The PARSAC has additional coverage of $34 million in excess of its $1 million retention limit affiliated risk management authorities. The PARSAC also provides $1 billion aggregate per occurrence property coverage to its members with such coverage provided by purchased insurance.

B. Workers' Compensation

The City is a member of the Local Agency Workers' Compensation Excess (the LAWCX), a joint powers authority, which provides joint protection programs for public entities covering worker's compensation claims. Under the program, the City has a $250,000 retention limits similar to a deductible with the LAWCX being responsible for losses above that amount up to $4.7 million. The City has purchased excess coverage for workers' compensation excess of $5 million.

C. Other Insurance

The City has Crime Bond Insurance coverage as a member of PARSAC under Alliant Crime Insurance Program (the ACIP) excess of $2,500 up to $1 million. This insurance includes coverage for faithful performance of duty, forgery, or alteration, inside premises theft of money and securities, inside premises robbery and safety, burglary other property outside the premises, computer fraud, funds transfer fraud, and money orders and counterfeit paper currency fraud.

NOTE 10 RISK MANAGEMENT AND SELF-INSURANCE PROGRAM (CONTINUED)

C. Other Insurance (Continued)

A reconciliation of changes in aggregates for claims filed in the current and prior fiscal years are as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability	Amounts Due within One Year	Amounts Due in more than One Year
Workers' Compensation:						
2023-2024	$ 2,883,583	$ 470,637	$ (857,340)	$ 2,496,880	$ 624,220	$ 1,872,660
2024-2025	2,496,880	3,858,473	(977,767)	5,377,586	1,344,397	4,033,189
General Liability:						
2023-2024	$ 1,167,761	$ 1,074,374	$ (918,099)	$ 1,324,036	$ 317,259	$ 1,006,777
2024-2025	1,324,036	743,653	(243,436)	1,824,253	456,063	1,368,190

NOTE 11 CLASSIFICATION OF FUND BALANCES

At June 30, 2025, fund balances are classified in the governmental funds as follows:

	General Fund	Citywide Development Impact Fee Special Revenue Fund	Placentia Regional Navigation Center	Debt Service Fund	Nonmajor Governmental Funds	Total
Nonspendable:						
Inventory	$ 7,740	$ -	$ -	$ -	$ -	$ 7,740
Prepaid Items	66,203	3,282	-	-	-	69,485
Loans Receivable	397,544	-	-	-	-	397,544
Total Nonspendable	471,487	3,282	-	-	-	474,769
Restricted:						
Public Safety	-	-	-	-	2,050,580	2,050,580
Public Works	-	-	-	-	1,176,380	1,176,380
Community Development	-	5,152,794	-	-	2,405,180	7,557,974
Community Services	-	-	-	-	201,159	201,159
Debt Service	-	-	-	4,676,884	87,394	4,764,278
Transportation	-	-	-	-	464,823	464,823
Park Development	-	-	-	-	21,518	21,518
Air Quality	-	-	-	-	382,443	382,443
Housing	-	-	-	-	2,110,268	2,110,268
Pension Stability	1,334,070	-	-	-	-	1,334,070
Total Restricted	1,334,070	5,152,794	-	4,676,884	8,899,745	20,063,493
Committed:						
Measure U - Infrastructure	1,996,732	-	-	-	-	1,996,732
Total Committed	1,996,732	-	-	-	-	1,996,732
Assigned:						
Subsequent Year's Budget:						
Appropriation of Fund Balance	1,396,102	-	-	-	-	1,396,102
Total Assigned	1,396,102	-	-	-	-	1,396,102
Unassigned	9,078,465	-	(2,180,341)	-	(1,836,306)	5,061,818
Total Fund Balances	$ 14,276,856	$ 5,156,076	$ (2,180,341)	$ 4,676,884	$ 7,063,439	$ 28,992,914

NOTE 12 COMMITMENTS AND CONTINGENCIES

A. Commitments

The City had several outstanding or planned construction and other projects as of June 30, 2025. These projects are evidenced by contractual commitments with contractors or other agencies and include:

Projects	Commitment
Buildings and Facilities	$ 2,636,906
Streets and Streetscapes	14,651,255
Traffic and Transportation	1,512,581
Sewer	61,953
Parks	1,211,306
Major Studies	779,298
Vehicles and Equipment	272,254
Technology	243,263
Total	$ 21,368,816

The City has various outstanding purchase commitments. Total commitments at June 30, 2025 are as follows:

	Outstanding Purchase Commitments
Governmental Funds:	
General Fund	$ 2,143,266
Other Governmental Funds	3,257,738
Total	$ 5,401,004

B. Contingencies

The City is a defendant in a number of lawsuits, which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty.

C. Grants

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies. While no matters of noncompliance were disclosed by the audit of the financial statements or single audit of the Federal grant programs, grantor agencies may subject grant programs to additional compliance tests, which may result in disallowed costs. In the opinion of management, future disallowances of current or prior grant expenditures, if any, would not have a material adverse effect on the financial position of the City.

NOTE 13 OTHER REQUIRED FUND DISCLOSURES

A. Expenditures in Excess of Appropriation

Excess of expenditures over appropriations occurred in individual funds during the year ended June 30, 2025, as follows:

	Expenditures	Appropriation	Expenditure in Excess of Appropriations
Special Revenue Funds:			
Measure M	$ 1,906,622	$ 1,848,448	$ (58,174)
Supplemental Law Enforcement	194,663	191,000	(3,663)
Opioid Settlement	10,557	-	(10,557)
Debt Service Funds:			
Major Debt Service Fund	4,693,073	4,662,800	(30,273)
Gas Tax Debt Service	404,317	368,000	(36,317)

B. Deficit Net Position and Fund Balances

Funds with deficit net position/fund balance at June 30, 2025, are as follows:

	Deficit Fund Balance	Deficit Net Position
Special Revenue Funds:		
Placentia Regional Navigation Center (Major Fund)	$ (2,180,341)	
Miscellaneous Grants	(696,186)	
Measure M	(174,251)	
Landscape Maintenance District 92-1	(67,192)	
Housing and Community Development	(566,931)	
Sewer Construction	(123,349)	
Total	$ (3,808,250)	
Capital Projects Fund:		
City Capital Projects	$ (311,031)	
Internal Service Fund:		
Risk Management		$ (4,924,680)

At June 30, 2025, the City's governmental activities had an unrestricted net position deficit of $(66,583,173) on the statement of net position. This deficit was created from the implementation of GASB Statement 68 (Net Pension Liability) in fiscal year 2015 and the implementation of GASB Statement 75 (Total OPEB Liability) in 2018. The City expects to eliminate the deficit via increased pension and OPEB contributions consistent with the amortization schedules provided by the City's pension and OPEB administrators.

REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)

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CITY OF PLACENTIA
BUDGETARY COMPARISON SCHEDULE –
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 46,986,063	$ 47,411,063	$ 47,216,243	$ (194,820)
Intergovernmental	280,000	2,387,654	533,191	(1,854,463)
Licenses and Permits	2,903,140	3,206,743	3,202,633	(4,110)
Fines and Forfeitures	485,000	575,000	764,685	189,685
Investment Income	800,000	800,000	1,070,564	270,564
Charges for Services	1,458,425	1,485,804	1,604,224	118,420
Leases and Rents	1,081,000	1,101,000	1,579,509	478,509
Miscellaneous	314,400	637,812	706,522	68,710
Total Revenues	54,308,028	57,605,076	56,677,571	(927,505)
EXPENDITURES				
Current:				
General Government	15,175,710	16,451,945	16,586,077	(134,132)
Public Safety	19,365,868	19,820,370	20,563,786	(743,416)
Public Works	4,566,940	5,133,823	5,174,844	(41,021)
Community Development	1,782,450	2,024,001	1,894,731	129,270
Community Services	3,481,600	3,412,616	3,288,610	124,006
Capital Outlay	4,348,750	15,377,846	10,234,402	5,143,444
Debt Service:				
Principal Retirement	1,611,876	1,611,876	2,311,372	(699,496)
Interest and Fiscal Charges	189,286	189,286	201,154	(11,868)
Total Expenditures	50,522,480	64,021,763	60,254,976	3,766,787
REVENUE OVER (UNDER) EXPENDITURES	3,785,548	(6,416,687)	(3,577,405)	2,839,282
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	474,582	474,582
Transfers In	405,100	415,100	3,561,683	3,146,583
Transfers Out	(1,998,660)	(1,349,734)	(4,553,777)	(3,204,043)
Total Other Financing Sources (Uses)	(1,593,560)	(934,634)	(517,512)	417,122
NET CHANGE IN FUND BALANCE	$ 2,191,988	$ (7,351,321)	(4,094,917)	$ 3,256,404
Fund Balance - Beginning of Year			18,371,773	
FUND BALANCE - END OF YEAR			$ 14,276,856	

See accompanying Notes to Budgetary Comparison Schedules.

CITY OF PLACENTIA
BUDGETARY COMPARISON SCHEDULE –
CITYWIDE DEVELOPMENT IMPACT FEE SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Investment Earnings	$ -	$ -	$ 108,913	$ 108,913
Contributions	-	1,541,007	2,896,668	1,355,661
Total Revenues	-	1,541,007	3,005,581	1,464,574
EXPENDITURES				
Current:				
Public Safety	103,500	123,500	2,260	121,240
Capital Outlay	411,450	1,112,288	226,307	885,981
Total Expenditures	514,950	1,235,788	228,567	1,007,221
REVENUE OVER (UNDER) EXPENDITURES	(514,950)	305,219	2,777,014	2,471,795
NET CHANGE IN FUND BALANCE	$ (514,950)	$ 305,219	2,777,014	$ 2,471,795
Fund Balance - Beginning of Year			2,379,062	
FUND BALANCE - END OF YEAR			$ 5,156,076	

See accompanying Notes to Budgetary Comparison Schedules.

CITY OF PLACENTIA
BUDGETARY COMPARISON SCHEDULE –
PLACENTIA REGIONAL NAVIGATION CENTER SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 2,933,600	$ 4,315,236	$ 3,488,019	$ (827,217)
EXPENDITURES				
Current:				
Public Safety	2,933,600	4,314,436	3,039,702	1,274,734
NET CHANGE IN FUND BALANCE	$ -	$ 800	448,317	$ 447,517
Fund Balance - Beginning of Year			(2,628,658)	
FUND BALANCE - END OF YEAR			$ (2,180,341)	

See accompanying Notes to Budgetary Comparison Schedules.

Budgetary Control and Accounting Policy

The City prepares its budgets on the basis of estimated revenues and expenditures and, accordingly, the budget amounts included in the accompanying financial statements are presented on a basis substantially consistent with generally accepted accounting principles. Encumbrance accounting is utilized during the fiscal year, whereby purchase orders, contracts, and other commitments are recorded in order to control appropriations. However, at fiscal year-end, all appropriations lapse. Accordingly, encumbrances are cancelled and generally are re-appropriated as part of the following year's budget. Encumbrances are not included in reported expenditures.

Annual budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the year. In 2025, the City did not create a budget for the following governmental special revenue funds: Park Development, Storm Drain, Traffic Offender, Sewer Construction, Affordable Housing In-Lieu, Community Based Transitional Housing Grant, Housing Successor, and Orangethorpe Corridor.

The budgetary level of control for all governmental fund types is the fund level. The City Administrator has the discretion to transfer appropriations between departments within a fund, but transfers between funds must be approved by the City Council.

CITY OF PLACENTIA
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITIES AND RELATED RATIOS – MISCELLANEOUS PLAN
LAST TEN FISCAL YEARS

Fiscal Year Ended	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Measurement Date	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Plan's Proportion of the Net Pension Liability	0.05168%	0.05376%	0.03319%	-0.45585%	0.38926%	0.14843%	0.14479%	0.14212%	0.14024%	0.13337%
Plan's Proportionate Share of the Net Pension Liability	$ 2,499,676	$ 2,688,135	$ 1,552,976	$ 16,419,169	$ 16,419,169	$ 15,209,436	$ 13,952,246	$ 14,094,828	$ 12,135,165	$ 9,154,245
Plan's Covered Payroll	$ 9,790,895	$ 8,115,390	$ 7,062,718	$ 6,733,121	$ 5,725,763	$ 5,027,138	$ 4,966,210	$ 4,171,235	$ 4,140,888	$ 3,220,454
Plan's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	25.53%	33.12%	21.99%	243.86%	286.76%	332.34%	345.80%	337.91%	293.06%	284.25%
Plan's Fiduciary Net Position	$ 63,806,001	$ 60,515,009	$ 60,033,972	$ 40,663,791	$ 40,663,791	$ 41,142,220	$ 40,682,189	$ 39,816,871	$ 38,103,697	$ 40,735,920
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	96.23%	95.75%	97.48%	71.24%	71.24%	74.46%	73.86%	73.86%	75.85%	81.65%
Plan's Proportionate Share of Aggregate Employer Contributions	$ 2,435,479	$ 2,515,714	$ 3,114,009	$ 2,642,842	$ 1,383,994	$ 1,139,534	$ 932,993	$ 785,438	$ 667,441	$ 383,155

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2016 to June 30, 2017: There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

In fiscal year 2017-2018, the financial reporting discount rate was reduced from 7.65% to 7.15%. Deferred outflows of resources and deferred inflows of resources for changes of assumptions represent the unamortized portion of this assumption change and the unamortized portion of the changes of assumptions related to prior measurement periods.

From fiscal year June 30, 2018 to June 30, 2019:

In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate.

From fiscal year June 30, 2019 to June 30, 2020:

In fiscal year 2019-2020, the financial reporting discount rate was reduced from 7.375% to 7.150%. The inflation rate was reduced from 2.75% to 2.50% in fiscal year 2019-2020.

From fiscal year June 30, 2020 to June 30, 2021: There were no changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2022: There were no changes in assumptions.

From fiscal year June 30, 2022 to June 30, 2023: In fiscal year 2022-2023, the financial reporting discount rate was reduced from 7.150% to 6.900%.

From fiscal year June 30, 2023 to June 30, 2024: There were no changes in assumptions.

From fiscal year June 30, 2024 to June 30, 2025: There were no changes in assumptions.

CITY OF PLACENTIA
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITIES AND RELATED RATIOS – SAFETY PLAN
LAST TEN FISCAL YEARS

Fiscal Year Ended	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Measurement Period	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Plan's Proportion of the Net Pension Liability	0.06550%	0.07318%	0.04235%	-0.41630%	0.44230%	0.26351%	0.27222%	0.27242%	0.28572%	0.30267%
Plan's Proportionate Share of the Net Pension Liability	$ 4,775,717	$ 5,470,210	$ 2,910,326	$ 29,467,303	$ 29,467,303	$ 27,002,144	$ 26,231,540	$ 27,017,047	$ 24,723,412	$ 20,774,757
Plan's Covered Payroll	$ 6,360,119	$ 5,760,486	$ 5,428,571	$ 5,414,606	$ 4,822,533	$ 4,385,233	$ 4,383,655	$ 4,193,517	$ 4,142,921	$ 4,074,947
Plan's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	75.09%	94.96%	53.61%	544.22%	611.03%	615.75%	598.39%	644.26%	596.76%	509.82%
Plan's Fiduciary Net Position	$ 116,311,710	$ 104,039,873	$ 104,039,873	$ 113,454,370	$ 69,454,497	$ 69,385,418	$ 65,913,238	$ 62,459,293	$ 58,150,629	$ 60,121,518
Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	96.06%	95.00%	97.28%	79.38%	70.21%	71.99%	71.53%	69.81%	70.17%	74.32%
Plan's Proportionate Share of Aggregate Employer Contributions	$ 4,119,383	$ 4,216,661	$ 6,941,085	$ 6,061,344	$ 2,517,884	$ 2,108,590	$ 3,034,432	$ 2,753,462	$ 2,568,441	$ 2,175,167

Notes to Schedule:

Benefit Changes:
There were no changes in benefits.

Changes in Assumptions:
From fiscal year June 30, 2016 to June 30, 2017: There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:
In fiscal year 2017-2018, the financial reporting discount rate was reduced from 7.65% to 7.15%. Deferred outflows of resources and deferred inflows of resources for changes of assumptions represent the unamortized portion of this assumption change and the unamortized portion of the changes of assumptions related to prior measurement periods.

From fiscal year June 30, 2018 to June 30, 2019:
In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate.

From fiscal year June 30, 2019 to June 30, 2020:
In fiscal year 2019-2020, the financial reporting discount rate was reduced from 7.375% to 7.150%. The inflation rate was reduced from 2.75% to 2.50% in fiscal year 2019-2020.

From fiscal year June 30, 2020 to June 30, 2021: There were no changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2022: There were no changes in assumptions.

From fiscal year June 30, 2022 to June 30, 2023: In fiscal year 2022-2023, the financial reporting discount rate was reduced from 7.150% to 6.900%.

From fiscal year June 30, 2023 to June 30, 2024: There were no changes in assumptions.

From fiscal year June 30, 2024 to June 30, 2025: There were no changes in assumptions.

CITY OF PLACENTIA
SCHEDULE OF CITY'S PENSION CONTRIBUTIONS – MISCELLANEOUS PLAN
LAST TEN FISCAL YEARS

Fiscal Year	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
Contractually Determined Contribution (Actuarially Determined)	$ 392,820	$ 854,667	$ 710,758	$ 589,881	$ 1,516,621	$ 1,383,994	$ 1,139,534	$ 932,993	$ 785,438	$ 667,441
Contributions in Relation to the Actuarially Determined Contributions	(392,820)	(854,667)	(710,758)	(589,881)	(17,663,643)	(1,383,994)	(1,139,534)	(932,993)	(785,438)	(667,441)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ (16,147,022)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 9,710,922	$ 9,790,895	$ 8,115,390	$ 7,062,718	$ 6,733,121	$ 5,725,763	$ 5,027,138	$ 4,966,210	$ 4,171,235	$ 4,140,888
Contributions as a Percentage of Covered Payroll	4.05%	8.73%	8.76%	8.35%	262.34%	31.07%	26.35%	22.22%	19.27%	16.12%
Notes to Schedule:										
Valuation Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Methods and Assumptions Used to Determine Contribution Rates:										
Actuarial Cost Method	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization Method	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Asset Valuation Method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Inflation	2.30%	2.30%	2.30%	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%	2.75%
Salary Increases	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment Rate of Return	6.9% (3)	6.9% (3)	6.9% (3)	7.150% (3)	7.150% (3)	7.150% (3)	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement Age	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)

(1) Level percentage of payroll, closed
(2) Depending on age, service, and type of employment
(3) Net of pension plan investment expense, including inflation
(4) 50 for all plans with the exception of 52 for Miscellaneous PEPRA 2%@62**
(5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted BR the CalPERS Board.

CITY OF PLACENTIA
SCHEDULE OF CITY'S PENSION CONTRIBUTIONS – SAFETY PLAN
LAST TEN FISCAL YEARS

Fiscal Year	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
Contractually Determined Contribution (Actuarially Determined)	$ 689,865	$ 1,236,862	$ 1,095,286	$ 1,015,425	$ 2,561,365	$ 2,519,683	$ 2,108,590	$ 3,034,432	$ 2,753,462	$ 2,568,441
Contributions in Relation to the Actuarially Determined Contributions	(689,865)	(1,236,862)	(1,095,286)	(1,015,425)	(30,597,527)	(2,519,683)	(2,108,590)	(3,034,432)	(2,753,462)	(2,568,441)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ (28,036,162)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 7,151,590	$ 6,360,119	$ 5,760,486	$ 5,428,571	$ 5,414,606	$ 4,822,533	$ 4,385,233	$ 4,383,655	$ 4,193,517	$ 4,142,921
Contributions as a Percentage of Covered Payroll	9.65%	19.45%	19.01%	18.71%	565.09%	52.25%	48.08%	69.22%	65.66%	62.00%
Notes to Schedule:										
Valuation Date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Methods and Assumptions Used to Determine										
Contribution Rates:										
Actuarial Cost Method	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization Method	(1.00)	(1.00)	(1.00)	(1.00)	-1	(1)	(1)	(1)	(1)	(1)
Asset Valuation Method	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value	Fair Value
Inflation	2.30%	2.30%	2.30%	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%	2.75%
Salary Increases	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment Rate of Return	6.9% (3)	6.9% (3)	6.9% (3)	7.150% (3)	7.150% (3)	7.150% (3)	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement Age	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)

(1) Level percentage of payroll, closed

(2) Depending on age, service, and type of employment

(3) Net of pension plan investment expense, including inflation

(4) 50 for all plans with the exception of 52 for Miscellaneous PEPRA 2%@62**

(5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted BR the CalPERS Board.

CITY OF PLACENTIA
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST SEVEN FISCAL YEARS

Measurement Period, Year Ending: [1]	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Total OPEB Liability:							
Service Cost	$ 304,795	$ 296,493	$ 491,712	$ 532,568	$ 359,454	$ 542,976	$ 569,606
Interest	746,786	639,487	536,526	691,435	919,735	1,092,405	1,032,870
Changes of Benefit Terms	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(684,035)	(5,302)	(2,064,492)	(4,989,665)	-	(2,606,242)	-
Changes of Assumptions	(95,294)	(2,319,626)	(4,427,399)	(1,506,167)	4,699,117	332,593	(1,089,486)
Benefit Payments, Including Refunds of Member Contributions	(1,172,231)	(1,093,319)	(1,132,073)	(1,143,510)	(1,142,314)	(1,112,888)	(1,107,000)
Net change in Total OPEB Liability	(899,979)	(2,482,267)	(6,595,726)	(6,415,339)	4,835,992	(1,751,156)	(594,010)
Total OPEB Liability - Beginning	15,832,494	18,314,761	24,910,487	31,325,826	26,489,834	28,240,990	28,835,000
Total OPEB Liability - Ending (a)	$ 14,932,515	$ 15,832,494	$ 18,314,761	$ 24,910,487	$ 31,325,826	$ 26,489,834	$ 28,240,990
OPEB Fiduciary Net Position:							
Contributions - Employer	$ 1,172,231	$ 2,800,144	$ 1,132,073	$ 1,146,160	$ 1,146,160	$ 1,142,314	$ 1,112,888
Net Investment Income	168,079	132,778	-	-	-	-	-
Benefit Payments, Including Refunds of Member Contributions	(1,172,231)	(1,093,319)	(1,132,073)	(1,146,160)	(1,146,160)	(1,142,314)	(1,112,888)
Administrative Expense	(6,146)	(6,426)	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	161,933	1,833,177	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	1,833,177	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	1,995,110	1,833,177	-	-	-	-	-
Plan Net OPEB Liability - Ending (a) - (b)	$ 12,937,405	$ 13,999,317	$ 18,314,761	$ 24,910,487	$ 31,325,826	$ 26,489,834	$ 28,240,990
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	13.36%	11.58%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	$ 24,117,472	$ 18,881,076	$ 17,448,843	$ 13,993,405	$ 12,286,189	$ 11,810,189	$ 11,466,203
Plan Net OPEB Liability as a Percentage of Covered Payroll	54%	74%	105%	178%	255%	224%	239%

Notes to Schedule:

For the June 30, 2024, measurement date, the discount rate was increased from 4.80% to 5.60% and the genral inflation rate as increase from 2.30% to 2.40%

For the June 30, 2023, measurement date, the discount rate was updated based on the municipal bond rate as of the measurement date.

[1] Historical information is only presented for measurement periods after GASB 75 implementation.

CITY OF PLACENTIA
SCHEDULE OF CITY'S OPEB CONTRIBUTIONS
LAST SEVEN FISCAL YEARS

Fiscal Year [1]	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Actuarially Determined Contribution	$ 1,262,494	$ 1,193,153	$ 1,327,789	$ 1,132,073	$ 1,146,160	$ 1,142,314	$ 1,112,888	$ 1,107,000
Contributions in Relation to the Actuarially Determined Contribution	(561,168)	(1,172,231)	(2,800,144)	(1,132,073)	(1,146,160)	(1,142,314)	(1,112,888)	(1,107,000)
Contribution Deficiency (Excess)	$ 701,326	$ 20,922	$ (1,472,355)	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 25,736,680	$ 24,117,472	$ 18,881,076	$ 17,448,843	$ 13,993,405	$ 12,286,189	$ 11,810,189	$ 11,466,203
Contributions as a Percentage of Covered Payroll	2.18%	4.86%	14.83%	6.49%	8.19%	9.30%	9.42%	9.65%
Notes to Schedule:								
Valuation Date	6/30/2024	6/30/2022	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2017	6/30/2017
Methods and Assumptions Used to Determine Contribution Rates:								
Actuarial Cost Method	Entry Age Normal							
Amortization Method/Period	Level Percentage of Payroll							
Inflation	2.40% Annually							
Salary Increases	Aggregate 2.80% Annually, Merit - CalPERS 2019 Experience Study							
Payroll Growth	2.80%							
Discount Rate	5.60% (Bond Buyer 20-Bond Index)							
Mortality, Retirement, Disability, and Termination	CalPERS 2019 experience study							
Mortality Improvement	Mortality projected fully generational with Scale MP-2021							
Medical Trend	Non-Medicare – 8.20% for 2025, decreasing to an ultimate rate of 5.00% in 2031 Medicare – 7.30% for 2025, decreasing to an ultimate rate of 4.50% in 2030							

[1] Historical information is only presented for measurement periods after GASB 75 implementation.

SUPPLEMENTARY INFORMATION

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CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
DEBT SERVICE FUND (MAJOR FUND)
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Investment Earnings	$ -	$ -	$ 239,536	$ 239,536
Total Revenues	-	-	239,536	239,536
EXPENDITURES				
Debt Service:				
General Government	2,500	2,500	2,500	-
Principal Retirement	2,330,000	2,330,000	2,330,000	-
Interest and Fiscal Charges	2,330,300	2,330,300	2,360,573	(30,273)
Total Expenditures	4,662,800	4,662,800	4,693,073	(30,273)
REVENUE OVER (UNDER) EXPENDITURES	(4,662,800)	(4,662,800)	(4,453,537)	209,263
OTHER FINANCING SOURCES				
Transfers In	4,657,704	4,657,704	4,483,922	(173,782)
Transfers Out	-	(3,367,020)	(3,367,020)	-
Total Other Financing Sources	4,657,704	1,290,684	1,116,902	(173,782)
NET CHANGE IN FUND BALANCE	$ (5,096)	$ (3,372,116)	(3,336,635)	$ 35,481
Fund Balance - Beginning of Year			8,013,519	
FUND BALANCE - END OF YEAR			$ 4,676,884	

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Miscellaneous Grants Special Revenue Fund – to account for federal, state, county, or other grants received which are not otherwise separately accounted for in other funds.

Park Development Special Revenue Fund – to account for in lieu fees charged to developers on a per unit basis for park development and rehabilitation.

Street Lighting Special Revenue Fund – to account for funds received from special assessments on property owners to provide street lighting in areas of the City not covered by the County lighting district.

Measure M Special Revenue Fund – to account for funds received by the City as a result of the voter-approved ballot measure in 1990 and extended by voter approval in 2006 to increase sales tax by ½% in Orange County to fund transportation projects.

Storm Drain Construction Special Revenue Fund – to account for funds restricted by state law to be spent on storm drain construction, which are received from acreage fees placed on developers at the time of development. The City is divided into eight storm drain areas and funds can be expended only within the area in which funds are collected.

Thoroughfare Construction Special Revenue Fund – to account for funds restricted by City ordinance to be spent for traffic signal, bridge, and culvert construction, which are received from acreage fees placed on developers at the time of development.

Asset Seizure Special Revenue Fund – to account for monies seized from criminal activities. Revenues are restricted for use in law enforcement.

Traffic Offender Special Revenue Fund – to account for revenue generated from driving under the influence (DUI) administrative impound fees that are restricted to be spent on traffic enforcement activities, including, but not limited to, personnel, training, and equipment costs.

Supplemental Law Enforcement Special Revenue Fund – to account for the receipts and expenditures of funds resulting from the Citizen's Option for Public Safety (COPS) program, a state funded program, which are restricted for front line municipal police services.

Air Quality Special Revenue Fund – to account for the City's portion of motor vehicle registration fees collected pursuant to AB2766 passed during the 1990 state legislative session. This fee was levied to fund programs to reduce air pollution from mobile sources, such as cars, trucks, and buses.

Landscape Maintenance District 92-1 Special Revenue Fund – to account for benefit assessments levied under the Landscaping and Lighting Act of 1972, restricted for maintenance, operation, and administration of landscape improvements in certain areas of the City.

Housing and Community Development Special Revenue Fund – to account for U.S. Housing and Community Development Department grants requiring segregated fund accounting, such as the Community Development Block Grant program.

Gasoline Tax Special Revenue Fund – to account for receipts and expenditures of money apportioned under Streets and Highways Code Sections 2103, 2105, 2106, 2107, and 2107.5 of the state of California. These funds are earmarked for maintenance, rehabilitation, or improvement of public streets.

Sewer Construction Special Revenue Fund – to account for funds restricted by state law to be spent on sewer construction, which are received from acreage fees placed on developers at the time of development.

PEG Special Revenue Fund – to account for a portion of funds received from cable television franchise fees that are restricted for use for Public, Educational, and Governmental (PEG) access channels and related programming.

Affordable Housing in Lieu Fund – to account for the receipt and expenditure of developer fees restricted for affordable housing purposes.

SB1 Gas Tax Fund – to account for the receipts and expenditures of Road Maintenance and Rehabilitation Account (RMRA) funds resulting from the Road Repair and Accountability Act of 2017 (SB 1). Funds are restricted for maintenance, rehabilitation or improvement of streets, freeways, bridges, and other transit related improvements.

North Orange County Public Safety Grant Fund – to account for the receipts and expenditures of the North Orange County Public Safety Task Force (NOC) grant funds to the City. Funds are restricted to be used for law enforcement activities, including, but not limited to, pertaining to violence prevention, intervention, and suppression activities.

Community Based Transitional Housing Grant Fund – to account for the receipts and expenditures of the Community-Based Transitional Housing Program Grant awarded by the state of California Department of Finance. Funds are restricted to be used to provide transitional support housing that provides treatment and reentry programming to individuals who will benefit from those services.

TOD Impact Fee Special Revenue Fund – to account 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.

General Plan Update Fee Fund – to account for the accumulation of General Plan update fees that are charged on building permits. Expenditures are restricted to update the City General Plan or other specific plans.

Technology Impact Fee Fund – to account for the accumulation of technology fees charged on building permits. Expenditures are restricted for the acquisition and construction of technology improvements.

Housing Successor Fund – to account 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.

Orangethorpe Corridor Fund – to account for financing and construction of all rail projects within the boundaries of the City.

Cal Recycle Grant Fund – to account for the receipts and expenditures related to the funding received from CalRecycle grants related to recycling and material diversion programs.

Enhanced Infrastructure Financing District (EIFD) – to account for revenue and expenditures for the EIFD established with the County of Orange. The purpose of the EIFD is to finance public capital facilities or other specified projects of community-wide significance that provide benefits to the district or the surrounding community.

Fire Impact Fee Fund – to account for revenues and expenditures associated with new development within Placentia for fire protection-related services. The purpose of the fire impact fee is to fund the cost of fire protection and emergency response facilities, apparatus, and equipment attributable to new residential and nonresidential development in the City. The fire impact fee will ensure that new development will not burden existing development with the cost of expanded facilities, apparatus, and equipment required to accommodate growth as it occurs within the City.

Animal Shelter Impact Fee Fund – to account for the revenues and expenditures associated with the cost of animal shelter facilities for new residential development in the City. The animal shelter impact fee will ensure that new development will not burden existing development with the cost of expanded animal shelter facilities required to accommodate growth as it occurs within the City.

Opioid Settlement Fund – to account for the distribution of monies received from the California Opioid Settlement Funds. Expenditures are restricted for opioid remediation activities focused on prevention, intervention, harm reduction, treatment, and recovery services.

City Capital Projects Fund – 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.

Gas Tax Debt Service Fund – to account for the receipt and expenditure of gas tax revenues pledged for the payment of debt service on debt payable from Gas Tax proceeds.

CITY OF PLACENTIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds						
	Miscellaneous Grants	Park Development	Street Lighting	Measure M	Storm Drain Construction	Thoroughfare Construction	Asset Seizure
ASSETS							
Cash and Investments	$ 31,957	$ 21,518	$ 16,855	$ 366,574	$ 530	$ 5,055	$ 1,427,374
Receivables:							
Accounts	-	-	753	124,744	-	-	7,443
Grants	639,999	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Loans and Notes	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-
Total Assets	$ 671,956	$ 21,518	$ 17,608	$ 491,318	$ 530	$ 5,055	$ 1,434,817
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	$ 511,390	$ -	$ 17,608	$ 606,226	$ -	$ -	$ -
Accrued Liabilities	-	-	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-	-
Retentions Payable	-	-	-	59,343	-	-	-
Due to Other Funds	186,753	-	-	-	-	-	-
Unearned Revenue	30,000	-	-	-	-	-	-
Total Liabilities	728,143	-	17,608	665,569	-	-	-
DEFERRED INFLOWS OF RESOURCES							
Leases	-	-	-	-	-	-	-
Unavailable Revenues	639,999	-	-	-	-	-	-
Total Deferred Inflows of Resources	639,999	-	-	-	-	-	-
FUND BALANCES							
Restricted	-	21,518	-	-	530	5,055	1,434,817
Unassigned (Deficit)	(696,186)	-	-	(174,251)	-	-	-
Total Fund Balances	(696,186)	21,518	-	(174,251)	530	5,055	1,434,817
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 671,956	$ 21,518	$ 17,608	$ 491,318	$ 530	$ 5,055	$ 1,434,817

CITY OF PLACENTIA
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds						
	Traffic Offender	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development	Gasoline Tax	Sewer Construction
ASSETS							
Cash and Investments	$ 4,874	$ 247,298	$ 383,943	$ -	$ -	$ -	$ -
Receivables:							
Accounts	1,126	-	-	2,507	85,772	125,525	800
Grants	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-
Loans and Notes	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-
Total Assets	$ 6,000	$ 247,298	$ 383,943	$ 2,507	$ 85,772	$ 125,525	$ 800
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	$ -	$ -	$ 1,500	$ 51,585	$ 740	$ -	$ -
Accrued Liabilities	-	-	-	6,394	5,506	-	-
Deposits Payable	-	-	-	-	-	-	-
Retentions Payable	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	11,720	646,457	22,891	124,149
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	-	-	1,500	69,699	652,703	22,891	124,149
DEFERRED INFLOWS OF RESOURCES							
Leases	-	-	-	-	-	-	-
Unavailable Revenues	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Restricted	6,000	247,298	382,443	-	-	-	-
Unassigned (Deficit)	-	-	-	(67,192)	(566,931)	102,634	(123,349)
Total Fund Balances	6,000	247,298	382,443	(67,192)	(566,931)	102,634	(123,349)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 6,000	$ 247,298	$ 383,943	$ 2,507	$ 85,772	$ 125,525	$ 800

CITY OF PLACENTIA
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds					
	PEG	Affordable Housing In-Lieu	SB1 Gas Tax	NOC Public Safety Grant	Community Based Transitional Housing Grant	TOD Impact Fee
ASSETS						
Cash and Investments	$ 105,671	$ 404	$ 1,376,974	$ 345,048	$ 75	$ 1,172,356
Receivables:						
Accounts	15,358	-	251,150	-	-	-
Grants	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-
Loans and Notes	-	-	-	-	-	38,050
Leases	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-
Total Assets	$ 121,029	$ 404	$ 1,628,124	$ 345,048	$ 75	$ 1,210,406
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts Payable	$ 4,152	$ -	$ 1,082,967	$ -	$ -	$ 6,138
Accrued Liabilities	-	-	-	1,322	75	-
Deposits Payable	-	-	-	-	-	-
Retentions Payable	-	-	80,334	-	-	72,847
Due to Other Funds	-	-	-	-	-	-
Unearned Revenue	-	-	-	48,460	-	-
Total Liabilities	4,152	-	1,163,301	49,782	75	78,985
DEFERRED INFLOWS OF RESOURCES						
Leases	-	-	-	-	-	-
Unavailable Revenues	-	-	-	-	-	38,050
Total Deferred Inflows of Resources	-	-	-	-	-	38,050
FUND BALANCES						
Restricted	116,877	404	464,823	295,266	-	1,093,371
Unassigned (Deficit)	-	-	-	-	-	-
Total Fund Balances	116,877	404	464,823	295,266	-	1,093,371
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 121,029	$ 404	$ 1,628,124	$ 345,048	$ 75	$ 1,210,406

CITY OF PLACENTIA
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds						
	General Plan Update Fee	Technology Impact Fee	Housing Successor	Orangethorpe Corridor	Cal Recycle Grant	EIFD	Fire Impact Fee
ASSETS							
Cash and Investments	$ 1,430,051	$ 593,275	$ 544,110	$ 168	$ 102,998	$ 294,190	$ 67,253
Receivables:							
Accounts	-	-	833	-	-	-	-
Grants	-	-	-	-	-	-	-
Accrued Interest	-	-	32	-	-	-	-
Loans and Notes	-	-	527,916	-	-	-	16,433
Leases	-	-	7,039	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Land Held for Resale	-	-	1,036,761	-	-	-	-
Total Assets	$ 1,430,051	$ 593,275	$ 2,116,691	$ 168	$ 102,998	$ 294,190	$ 83,686
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts Payable	$ 15,234	$ 12,419	$ -	$ -	$ 5,961	$ 7,145	$ 54
Accrued Liabilities	-	-	-	-	780	-	-
Deposits Payable	-	-	-	168	-	-	-
Retentions Payable	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	13,248	-	-
Total Liabilities	15,234	12,419	-	168	19,989	7,145	54
DEFERRED INFLOWS OF RESOURCES							
Leases	-	-	6,827	-	-	-	-
Unavailable Revenues	-	-	-	-	-	-	16,433
Total Deferred Inflows of Resources	-	-	6,827	-	-	-	16,433
FUND BALANCES							
Restricted	1,414,817	580,856	2,109,864	-	83,009	287,045	67,199
Unassigned (Deficit)	-	-	-	-	-	-	-
Total Fund Balances	1,414,817	580,856	2,109,864	-	83,009	287,045	67,199
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,430,051	$ 593,275	$ 2,116,691	$ 168	$ 102,998	$ 294,190	$ 83,686

CITY OF PLACENTIA
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds		Capital Projects Fund	Debt Service Fund	
	Animal Shelter Impact Fee	Opioid Settlement	City Capital Projects	Gas Tax	Total Other Governmental Funds
ASSETS					
Cash and Investments	$ 1,435	$ 177,230	$ -	$ 87,394	$ 8,804,610
Receivables:					
Accounts	-	340,903	-	-	956,914
Grants	-	-	-	-	639,999
Accrued Interest	-	-	-	-	32
Loans and Notes	16,433	-	-	-	598,832
Leases	-	-	-	-	7,039
Due from Other Funds	-	-	-	-	-
Land Held for Resale	-	-	-	-	1,036,761
Total Assets	$ 17,868	$ 518,133	$ -	$ 87,394	$ 12,044,187
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	$ -	$ -	$ 11,410	$ -	$ 2,334,529
Accrued Liabilities	-	90	26,388	-	40,555
Deposits Payable	-	-	125,000	-	125,168
Retentions Payable	-	-	500	-	213,024
Due to Other Funds	-	-	147,733	-	1,139,703
Unearned Revenue	-	-	-	-	91,708
Total Liabilities	-	90	311,031	-	3,944,687
DEFERRED INFLOWS OF RESOURCES					
Leases	-	-	-	-	6,827
Unavailable Revenues	16,433	318,319	-	-	1,029,234
Total Deferred Inflows of Resources	16,433	318,319	-	-	1,036,061
FUND BALANCES					
Restricted	1,435	199,724	-	87,394	8,899,745
Unassigned (Deficit)	-	-	(311,031)	-	(1,836,306)
Total Fund Balances	1,435	199,724	(311,031)	87,394	7,063,439
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 17,868	$ 518,133	$ -	$ 87,394	$ 12,044,187

CITY OF PLACENTIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	Special Revenue Funds						
	Miscellaneous Grants	Park Development	Street Lighting	Measure M	Storm Drain Construction	Thoroughfare Construction	Asset Seizure
REVENUES							
Intergovernmental	$ 550,188	$ -	$ -	$ 1,197,086	$ -	$ -	$ -
Fines and Forfeitures	-	-	-	-	-	-	98,084
Investment Earnings	-	615	-	18,006	-	176	39,964
Charges for Services	-	-	131,759	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	550,188	615	131,759	1,215,092	-	176	138,048
EXPENDITURES							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	7,959	-	-	-	-	-	29,000
Public Works	-	-	201,614	-	-	-	-
Community Development	39,500	-	-	136,025	-	-	-
Community Services	7,843	-	-	-	-	-	-
Capital Outlay	722,868	-	-	1,284,349	-	-	6,453
Debt Service:							
Principal Retirement	-	-	-	460,400	-	-	-
Interest and Fiscal Charges	-	-	-	25,848	-	-	-
Total Expenditures	778,170	-	201,614	1,906,622	-	-	35,453
REVENUES OVER (UNDER) EXPENDITURES	(227,982)	615	(69,855)	(691,530)	-	176	102,595
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	69,855	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	69,855	-	-	-	-
NET CHANGES IN FUND BALANCES	(227,982)	615	-	(691,530)	-	176	102,595
Fund Balance - Beginning of Year	(468,204)	20,903	-	517,279	530	4,879	1,332,222
FUND BALANCES - END OF YEAR	$ (696,186)	$ 21,518	$ -	$ (174,251)	$ 530	$ 5,055	$ 1,434,817

CITY OF PLACENTIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	Special Revenue Funds						
	Traffic Offender	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development	Gasoline Tax	Sewer Construction
REVENUES							
Intergovernmental	$ -	$ 194,663	$ 94,099	$ -	$ 85,772	$ 1,475,514	$ -
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	176	10,276	9,925	-	-	14,492	-
Charges for Services	-	-	-	459,865	-	-	-
Lease Revenue	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	176	204,939	104,024	459,865	85,772	1,490,006	-
EXPENDITURES							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	470,330	-	966,314	-
Community Development	-	-	34,147	-	141,543	-	-
Community Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service:							
Principal Retirement	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	-	-	34,147	470,330	141,543	966,314	-
REVENUES OVER (UNDER) EXPENDITURES	176	204,939	69,877	(10,465)	(55,771)	523,692	-
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	(194,663)	-	-	-	(404,317)	-
Total Other Financing Sources (Uses)	-	(194,663)	-	-	-	(404,317)	-
NET CHANGES IN FUND BALANCES	176	10,276	69,877	(10,465)	(55,771)	119,375	-
Fund Balance - Beginning of Year	5,824	237,022	312,566	(56,727)	(511,160)	(16,741)	(123,349)
FUND BALANCES - END OF YEAR	$ 6,000	$ 247,298	$ 382,443	$ (67,192)	$ (566,931)	$ 102,634	$ (123,349)

CITY OF PLACENTIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	Special Revenue Funds					
	PEG	Affordable Housing In-Lieu	SB1 Gas Tax	NOC Public Safety Grant	Community Based Transitional Housing Grant	TOD Impact Fee
REVENUES						
Intergovernmental	$ -	$ -	$ 1,425,201	$ 239,000	$ -	$ -
Fines and Forfeitures	-	-	-	-	-	-
Investment Earnings	2,635	-	28,809	7,290	-	43,125
Charges for Services	64,119	-	-	-	-	1,137
Lease Revenue	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	66,754	-	1,454,010	246,290	-	44,262
EXPENDITURES						
Current:						
General Government	38,694	-	-	-	-	-
Public Safety	-	-	-	23,744	-	-
Public Works	-	-	-	-	-	303
Community Development	-	-	-	-	-	-
Community Services	-	-	-	-	-	-
Capital Outlay	-	-	1,607,056	-	-	294,980
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	38,694	-	1,607,056	23,744	-	295,283
REVENUES OVER (UNDER) EXPENDITURES	28,060	-	(153,046)	222,546	-	(251,021)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	28,060	-	(153,046)	222,546	-	(251,021)
Fund Balance - Beginning of Year	88,817	404	617,869	72,720	-	1,344,392
FUND BALANCES - END OF YEAR	$ 116,877	$ 404	$ 464,823	$ 295,266	$ -	$ 1,093,371

CITY OF PLACENTIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	Special Revenue Funds						
	General Plan Update Fee	Technology Impact Fee	Housing Successor	Orangethorpe Corridor	Cal Recycle Grant	EIFD	Fire Impact Fee
REVENUES							
Intergovernmental	$ 150,000	$ -	$ -	$ -	$ -	$ 233,999	$ -
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	38,295	16,425	15,459	-	3,777	3,338	1,317
Charges for Services	267,413	161,479	-	-	-	-	44,912
Lease Revenue	-	-	7,113	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	455,708	177,904	22,572	-	3,777	237,337	46,229
EXPENDITURES							
Current:							
General Government	-	-	-	-	-	6,752	-
Public Safety	-	175,098	-	-	55,493	-	54
Public Works	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-
Capital Outlay	204,609	-	-	-	-	41,257	-
Debt Service:							
Principal Retirement	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
Total Expenditures	204,609	175,098	-	-	55,493	48,009	54
REVENUES OVER (UNDER) EXPENDITURES	251,099	2,806	22,572	-	(51,716)	189,328	46,175
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	251,099	2,806	22,572	-	(51,716)	189,328	46,175
Fund Balance - Beginning of Year	1,163,718	578,050	2,087,292	-	134,725	97,717	21,024
FUND BALANCES - END OF YEAR	$ 1,414,817	$ 580,856	$ 2,109,864	$ -	$ 83,009	$ 287,045	$ 67,199

CITY OF PLACENTIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	Special Revenue Funds		Capital Projects Fund	Debt Service Fund	
	Animal Shelter Impact Fee	Opioid Settlement	City Capital Projects	Gas Tax	Total Other Governmental Funds
REVENUES					
Intergovernmental	$ -	$ 203,583	$ -	$ -	$ 5,849,105
Fines and Forfeitures	-	-	-	-	98,084
Investment Earnings	-	4,831	4,743	-	263,674
Charges for Services	1,435	-	-	-	1,132,119
Lease Revenue	-	-	-	-	7,113
Miscellaneous	-	-	158,336	-	158,336
Total Revenues	1,435	208,414	163,079	-	7,508,431
EXPENDITURES					
Current:					
General Government	-	-	-	-	45,446
Public Safety	-	10,557	-	-	301,905
Public Works	-	-	-	-	1,638,561
Community Development	-	-	596	-	351,811
Community Services	-	-	-	-	7,843
Capital Outlay	-	-	297,345	-	4,458,917
Debt Service:					
Principal Retirement	-	-	-	368,000	828,400
Interest and Fiscal Charges	-	-	-	36,317	62,165
Total Expenditures	-	10,557	297,941	404,317	7,695,048
REVENUES OVER (UNDER) EXPENDITURES	1,435	197,857	(134,862)	(404,317)	(186,617)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	404,317	474,172
Transfers Out	-	-	-	-	(598,980)
Total Other Financing Sources (Uses)	-	-	-	404,317	(124,808)
NET CHANGES IN FUND BALANCES	1,435	197,857	(134,862)	-	(311,425)
Fund Balance - Beginning of Year	-	1,867	(176,169)	87,394	7,374,864
FUND BALANCES - END OF YEAR	$ 1,435	$ 199,724	$ (311,031)	$ 87,394	$ 7,063,439

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
MISCELLANEOUS GRANTS SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 941,801	$ 3,408,389	$ 550,188	$ (2,858,201)
EXPENDITURES				
Current:				
Public Safety	-	74,845	7,959	66,886
Community Development	-	-	39,500	(39,500)
Community Services	-	60,000	7,843	52,157
Capital Outlay	941,801	2,932,764	722,868	2,209,896
Total Expenditures	941,801	3,067,609	778,170	2,289,439
NET CHANGE IN FUND BALANCE	$ -	$ 340,780	(227,982)	$ (568,762)
Fund Balance - Beginning of Year			(468,204)	
FUND BALANCE - END OF YEAR			$ (696,186)	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
STREET LIGHTING SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for Services	$ 136,244	$ 136,244	$ 131,759	$ (4,485)
EXPENDITURES				
Current:				
Public Works	280,000	280,000	201,614	78,386
REVENUE OVER (UNDER) EXPENDITURES	(143,756)	(143,756)	(69,855)	73,901
OTHER FINANCING SOURCES				
Transfers In	143,756	143,756	69,855	(73,901)
Total Other Financing Sources	143,756	143,756	69,855	(73,901)
NET CHANGE IN FUND BALANCE	$ -	$ -	-	$ -
Fund Balance - Beginning of Year			-	
FUND BALANCE - END OF YEAR			$ -	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
MEASURE M SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 1,300,538	$ 1,300,538	$ 1,197,086	$ (103,452)
Investment Earnings	-	-	18,006	18,006
Total Revenues	1,300,538	1,300,538	1,215,092	(85,446)
EXPENDITURES				
Current:				
Community Development	76,200	205,421	136,025	69,396
Capital Outlay	1,203,000	1,238,710	1,284,349	(45,639)
Debt Service:				
Principal Retirement	404,317	404,317	460,400	(56,083)
Interest and Fiscal Charges	-	-	25,848	(25,848)
Total Expenditures	1,683,517	1,848,448	1,906,622	(58,174)
NET CHANGE IN FUND BALANCE	$ (382,979)	$ (547,910)	(691,530)	$ (143,620)
Fund Balance - Beginning of Year			517,279	
FUND BALANCE - END OF YEAR			$ (174,251)	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
THOROUGHFARE CONSTRUCTION SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Investment Earnings	$ -	$ -	$ 176	$ 176
EXPENDITURES				
Capital Outlay	-	4,172	-	4,172
NET CHANGE IN FUND BALANCE	$ -	$ (4,172)	176	$ 4,348
Fund Balance - Beginning of Year			4,879	
FUND BALANCE - END OF YEAR			$ 5,055	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ASSET SEIZURE SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Fines and Forfeitures	$ -	$ -	$ 98,084	$ 98,084
Investment Earnings	-	-	39,964	39,964
Total Revenues	-	-	138,048	138,048
EXPENDITURES				
Current:				
Public Safety	228,444	191,444	29,000	162,444
Capital Outlay	-	35,000	6,453	28,547
Total Expenditures	228,444	226,444	35,453	190,991
NET CHANGE IN FUND BALANCE	$ (228,444)	$ (226,444)	102,595	$ 329,039
Fund Balance - Beginning of Year			1,332,222	
FUND BALANCE - END OF YEAR			$ 1,434,817	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SUPPLEMENTAL LAW ENFORCEMENT SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 181,000	$ 191,000	$ 194,663	$ 3,663
Investment Earnings	-	-	10,276	10,276
Total Revenues	181,000	191,000	204,939	13,939
OTHER FINANCING SOURCES (USES)				
Transfers Out	(181,000)	(191,000)	(194,663)	(3,663)
NET CHANGE IN FUND BALANCE	$ -	$ -	10,276	$ 10,276
Fund Balance - Beginning of Year			237,022	
FUND BALANCE - END OF YEAR			$ 247,298	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
AIR QUALITY SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 65,900	$ 65,900	$ 94,099	$ 28,199
Investment Earnings	-	-	9,925	9,925
Total Revenues	65,900	65,900	104,024	38,124
EXPENDITURES				
Community Development	19,100	51,405	34,147	17,258
Capital Outlay	60,000	313,333	-	313,333
Total Expenditures	79,100	364,738	34,147	330,591
NET CHANGE IN FUND BALANCE	$ (13,200)	$ (298,838)	69,877	$ 368,715
Fund Balance - Beginning of Year			312,566	
FUND BALANCE - END OF YEAR			$ 382,443	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
LANDSCAPE MAINTENANCE DISTRICT 92-1 SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for Services	$ 457,992	$ 457,992	$ 459,865	$ 1,873
EXPENDITURES				
Current:				
Public Works	440,000	559,400	470,330	89,070
NET CHANGE IN FUND BALANCE	$ 17,992	$ (101,408)	(10,465)	$ 90,943
Fund Balance - Beginning of Year			(56,727)	
FUND BALANCE - END OF YEAR			$ (67,192)	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
HOUSING AND COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 322,998	$ 351,934	$ 85,772	$ (266,162)
EXPENDITURES				
Current:				
Community Development	322,998	322,998	141,543	181,455
NET CHANGE IN FUND BALANCE	$ -	$ 28,936	(55,771)	$ (84,707)
Fund Balance - Beginning of Year			(511,160)	
FUND BALANCE - END OF YEAR			$ (566,931)	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GASOLINE TAX SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,455,676	$ 1,455,676	$ 1,475,514	$ 19,838
Investment Earnings	-	-	14,492	14,492
Total Revenues	1,455,676	1,455,676	1,490,006	34,330
EXPENDITURES				
Current:				
Public Works	974,558	974,558	966,314	8,244
REVENUE OVER (UNDER) EXPENDITURES	481,118	481,118	523,692	42,574
OTHER FINANCING SOURCES (USES)				
Transfers Out	(407,750)	(407,750)	(404,317)	3,433
NET CHANGE IN FUND BALANCE	$ 73,368	$ 73,368	119,375	$ 46,007
Fund Balance - Beginning of Year			(16,741)	
FUND BALANCE - END OF YEAR			$ 102,634	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
PEG REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Investment Earnings	$ -	$ -	$ 2,635	$ 2,635
Charges for Services	100,000	100,000	64,119	(35,881)
Total Revenues	100,000	100,000	66,754	(33,246)
EXPENDITURES				
Current:				
General Government	103,000	103,000	38,694	64,306
NET CHANGE IN FUND BALANCE	$ (3,000)	$ (3,000)	28,060	31,060
Fund Balance - Beginning of Year			88,817	
FUND BALANCE - END OF YEAR			$ 116,877	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
SB1 RMRA GAS TAX SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 1,343,778	$ 1,343,778	$ 1,425,201	$ 81,423
Investment Earnings	-	-	28,809	28,809
Total Revenues	1,343,778	1,343,778	1,454,010	110,232
EXPENDITURES				
Capital Outlay	1,597,000	1,872,397	1,607,056	265,341
NET CHANGE IN FUND BALANCE	$ (253,222)	$ (528,619)	(153,046)	$ 375,573
Fund Balance - Beginning of Year			617,869	
FUND BALANCE - END OF YEAR			$ 464,823	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
NORTH ORANGE COUNTY (NOC) PUBLIC SAFETY GRANT SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ -	$ 239,000	$ 239,000	$ -
Investment Earnings	-	-	7,290	7,290
Total Revenues	-	239,000	246,290	7,290
EXPENDITURES				
Current:				
Public Safety	99,000	338,000	23,744	314,256
NET CHANGE IN FUND BALANCE	$ (99,000)	$ (99,000)	222,546	$ 321,546
Fund Balance - Beginning of Year			72,720	
FUND BALANCE - END OF YEAR			$ 295,266	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TOD IMPACT FEE SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Investment Earnings	$ -	$ -	$ 43,125	$ 43,125
Charges for Services	-	-	1,137	1,137
Total Revenues	-	-	44,262	44,262
EXPENDITURES				
Current:				
Public Works	-	-	303	(303)
Capital Outlay	185,300	627,636	294,980	332,656
Total Expenditures	185,300	627,636	295,283	332,353
NET CHANGE IN FUND BALANCE	$ (185,300)	$ (627,636)	(251,021)	$ 376,615
Fund Balance - Beginning of Year			1,344,392	
FUND BALANCE - END OF YEAR			$ 1,093,371	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL PLAN UPDATE FEE SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ -	$ -	$ 150,000	$ 150,000
Investment Earnings	-	-	38,295	38,295
Charges for Services	-	-	267,413	267,413
Total Revenues	-	-	455,708	455,708
EXPENDITURES				
Current:				
Capital Outlay	325,000	652,012	204,609	447,403
NET CHANGE IN FUND BALANCE	$ (325,000)	$ (652,012)	251,099	$ 903,111
Fund Balance - Beginning of Year			1,163,718	
FUND BALANCE - END OF YEAR			$ 1,414,817	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
TECHNOLOGY IMPACT FEE SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Investment Earnings	$ -	$ -	$ 16,425	$ 16,425
Charges for Services	-	-	161,479	161,479
Total Revenues	-	-	177,904	177,904
EXPENDITURES				
Current:				
Public Safety	289,034	289,034	175,098	113,936
Capital Outlay	-	71,385	-	71,385
Total Expenditures	289,034	360,419	175,098	185,321
NET CHANGE IN FUND BALANCE	$ (289,034)	$ (360,419)	2,806	$ 363,225
Fund Balance - Beginning of Year			578,050	
FUND BALANCE - END OF YEAR			$ 580,856	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CAL RECYCLE GRANT SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 144,054	$ 144,054	$ -	$ (144,054)
Investment Earnings	-	-	3,777	3,777
Total Revenues	144,054	144,054	3,777	(140,277)
EXPENDITURES				
Current:				
Public Safety	131,693	131,693	55,493	76,200
NET CHANGE IN FUND BALANCE	$ 12,361	$ 12,361	(51,716)	$ (64,077)
Fund Balance - Beginning of Year			134,725	
FUND BALANCE - END OF YEAR			$ 83,009	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
EFID SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 70,000	$ 70,000	$ 233,999	$ 163,999
Investment Earnings	-	-	3,338	3,338
Total Revenues	70,000	70,000	237,337	167,337
EXPENDITURES				
Current:				
General Government	10,000	10,000	6,752	3,248
Capital Outlay	10,000,000	10,000,000	41,257	9,958,743
Total Expenditures	10,010,000	10,010,000	48,009	9,961,991
NET CHANGE IN FUND BALANCE	$ (9,940,000)	$ (9,940,000)	189,328	$ 10,129,328
Fund Balance - Beginning of Year			97,717	
FUND BALANCE - END OF YEAR			$ 287,045	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FIRE IMPACT FEE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Investment Earnings	$ -	$ -	$ 1,317	$ 1,317
Charges for Services	-	21,902	44,912	23,010
Total Revenues	-	21,902	46,229	24,327
EXPENDITURES				
Current:				
Public Safety	6,000	6,000	54	5,946
NET CHANGE IN FUND BALANCE	$ (6,000)	$ 15,902	46,175	$ 30,273
Fund Balance - Beginning of Year			21,024	
FUND BALANCE - END OF YEAR			$ 67,199	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
ANIMAL SHELTER IMPACT FEE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for Services	$ -	$ 491	$ 1,435	$ 944
NET CHANGE IN FUND BALANCE	$ -	$ 491	1,435	$ 944
Fund Balance - Beginning of Year			-	
FUND BALANCE - END OF YEAR			$ 1,435	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
OPIOID SETTLEMENT FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ -	$ 174,387	$ 203,583	$ 29,196
Investment Earnings	-	-	4,831	4,831
Total Revenues	-	174,387	208,414	34,027
EXPENDITURES				
Current:				
Public Safety	-	-	10,557	(10,557)
NET CHANGE IN FUND BALANCE	$ -	$ 174,387	197,857	$ 23,470
Fund Balance - Beginning of Year			1,867	
FUND BALANCE - END OF YEAR			$ 199,724	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
CITY CAPTAL PROJECTS FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ -	$ 4,075,929	$ -	$ (4,075,929)
Investment Earnings	-	-	4,743	4,743
Miscellaneous	-	770,662	158,336	(612,326)
Total Revenues	-	4,846,591	163,079	(4,683,512)
EXPENDITURES				
Current:				
Community Development	456,000	453,300	596	452,704
Capital Outlay	-	3,259,665	297,345	2,962,320
Total Expenditures	456,000	3,712,965	297,941	3,415,024
NET CHANGE IN FUND BALANCE	$ (456,000)	$ 1,133,626	(134,862)	$ (1,268,488)
Fund Balance - Beginning of Year			(176,169)	
FUND BALANCE - END OF YEAR			$ (311,031)	

CITY OF PLACENTIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GAS TAX DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt Service:				
Principal Retirement	368,000	368,000	368,000	-
Interest and Fiscal Charges	-	-	36,317	(36,317)
Total Expenditures	368,000	368,000	404,317	(36,317)
REVENUE OVER (UNDER) EXPENDITURES	(368,000)	(368,000)	(404,317)	(36,317)
OTHER FINANCING SOURCES (USES)				
Transfers In	407,750	407,750	404,317	(3,433)
Total Other Financing Sources (Uses)	407,750	407,750	404,317	(3,433)
NET CHANGE IN FUND BALANCE	$ 39,750	$ 39,750	-	$ (39,750)
Fund Balance - Beginning of Year			87,394	
FUND BALANCE - END OF YEAR			$ 87,394	

CITY OF PLACENTIA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2025

	Risk Management	Health and Welfare	Equipment Replacement	Total
ASSETS				
Current Assets:				
Cash and Investments	$ 2,321,446	$ 47,012	$ 131,966	$ 2,500,424
Total Current Assets	2,321,446	47,012	131,966	2,500,424
Noncurrent Assets:				
Capital Assets, Net of Accumulated Depreciation	-	-	105,198	105,198
Total Assets	2,321,446	47,012	237,164	2,605,622
LIABILITIES				
Current Liabilities:				
Accounts Payable	31,742	12,764	-	44,506
Accrued Liabilities	12,545	289	-	12,834
Accrued Claims and Judgments - Due Within One Year	1,800,460	-	-	1,800,460
Total Current Liabilities	1,844,747	13,053	-	1,857,800
Noncurrent Liabilities:				
Accrued Claims and Judgments - Due in More Than One Year	5,401,379	-	-	5,401,379
Total Noncurrent Liabilities	5,401,379	-	-	5,401,379
Total Liabilities	7,246,126	13,053	-	7,259,179
NET POSITION				
Investment In Capital Assets	-	-	105,198	105,198
Unrestricted	(4,924,680)	33,959	131,966	(4,758,755)
Total Net Position	$ (4,924,680)	$ 33,959	$ 237,164	$ (4,653,557)

CITY OF PLACENTIA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
ALL INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2025

	Governmental Activities			
	Risk Management	Health and Welfare	Equipment Replacement	Total
OPERATING REVENUES				
Reimbursements	$ 534,239	$ 909,664	$ -	$ 1,443,903
Sales and Service Charges	2,807,977	630,881	-	3,438,858
Other Revenues	-	-	-	-
Total Operating Revenues	3,342,216	1,540,545	-	4,882,761
OPERATING EXPENSES				
Administration	175,802	452,688	7,658	636,148
Reinsurance Premiums	-	203,798	-	203,798
Claims	4,255,759	-	-	4,255,759
Medical and Dental Premiums	-	883,797	-	883,797
Liability Insurance Premiums	2,290,200	4,684	-	2,294,884
Depreciation Expense	-	-	3,829	3,829
Total Operating Expenses	6,721,761	1,544,967	11,487	8,278,215
OPERATING INCOME (LOSS)	(3,379,545)	(4,422)	(11,487)	(3,395,454)
NONOPERATING INCOME (LOSS)				
Gain on Disposal of Capital Assets	-	-	42,619	42,619
CHANGES IN NET POSITION	(3,379,545)	(4,422)	31,132	(3,352,835)
Net Position - Beginning of Year	(1,545,135)	38,381	206,032	(1,300,722)
NET POSITION - END OF YEAR	$ (4,924,680)	$ 33,959	$ 237,164	$ (4,653,557)

CITY OF PLACENTIA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2025

	Risk Management	Health and Welfare	Equipment Replacement	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers and Users	$ 3,342,811	$ 1,540,545	$ 31,524	$ 4,914,880
Cash Paid to Suppliers for Goods and Services	878,193	(1,532,598)	(7,658)	(662,063)
Cash Paid for Insurance Claims	(4,255,759)	-	-	(4,255,759)
Net Cash Provided (Used) by Operating Activities	(34,755)	7,947	23,866	(2,942)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds From Sale of Capital Assets	-	-	31,133	31,133
Net Cash Provided by Capital And Related Financing Activities	-	-	31,133	31,133
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(34,755)	7,947	54,999	28,191
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION				
Beginning of Year	2,356,201	39,065	76,967	2,472,233
End of Year	$ 2,321,446	$ 47,012	$ 131,966	$ 2,500,424
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income	$ (3,379,545)	$ (4,422)	$ (11,487)	$ (3,395,454)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation	-	-	3,829	3,829
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivables	595	-	31,524	32,119
(Increase) Decrease in Prepaids	-	1,309	-	1,309
Increase (Decrease) in Accounts Payable	(32,760)	11,062	-	(21,698)
Increase (Decrease) in Accrued Liabilities	(3,968)	(2)	-	(3,970)
Increase (Decrease) in Claims Payable	3,380,923	-	-	3,380,923
Net Cash Provided (Used) by Operating Activities	$ (34,755)	$ 7,947	$ 23,866	$ (2,942)

FIDUCIARY FUNDS

CUSTODIAL FUNDS

Community Facilities District Fund – to account for the Community Facilities District No. 89-1 (East Placentia). This fund 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 – to account 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.

TOD District CFD Fund – to account for the Community Facilities District 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.

CITY OF PLACENTIA
COMBINING STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
JUNE 30, 2025

	Custodial Funds			
	Community Facilities District	Public Safety CFD 2014-01	TOD District CFD	Total
ASSETS				
Cash and Investments	$ 52,204	$ 483,661	$ 137,738	$ 673,603
Miscellaneous Receivables	-	726	-	726
Total Assets	52,204	484,387	137,738	674,329
LIABILITIES				
Accounts Payable	-	1,491	105	1,596
Accrued Liabilities	-	14	-	14
Total Liabilities	-	1,505	105	1,610
NET POSITION (DEFICIT)				
Restricted for Individuals, Organizations, and Other Governments	52,204	482,882	137,633	672,719
Total Net Position (Deficit)	$ 52,204	$ 482,882	$ 137,633	$ 672,719

CITY OF PLACENTIA
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2025

	Custodial Funds			
	Community Facilities District	Public Safety CFD 2014-01	TOD District CFD	Total
ADDITIONS				
Charges for Services	$ -	$ 202,949	$ 95,542	$ 298,491
Investment Earnings	1,493	11,857	2,284	15,634
Total Additions	1,493	214,806	97,826	314,125
DEDUCTIONS				
Administrative Expenses	-	2,461	12,155	14,616
Contributions to City	-	42,281	-	42,281
Total Deductions	-	44,742	12,155	56,897
CHANGE IN NET POSITION	1,493	170,064	85,671	257,228
Net Position - Beginning of Year	50,711	312,818	51,962	415,491
NET POSITION - END OF YEAR	$ 52,204	$ 482,882	$ 137,633	$ 672,719

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STATISTICAL SECTION

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CITY OF PLACENTIA
DESCRIPTION OF STATISTICAL SECTION CONTENTS

This part of the City of Placentia's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

Contents:	Page
Financial Trends – These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	145
Revenue Capacity – These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	151
Debt Capacity – These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	155
Demographic and Economic Information – These schedules offer demographics and economic indicators to help the reader understand the environment within which the City's financial activities take place.	158
Operating Information – These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report related to the services the City provides and activities it performs.	161

CITY OF PLACENTIA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESS IN THOUSANDS)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities:										
Net Investment in Capital Assets	$ 66,799	$ 67,960	$ 67,915	$ 72,176	$ 81,106	$ 86,061	$ 86,045	$103,757	$ 114,777	$ 118,813
Restricted	7,681	6,199	5,819	6,090	7,732	21,456	20,175	18,361	21,767	20,962
Unrestricted	(30,490)	(32,780)	(52,089)	(50,858)	(53,352)	(68,263)	(23,396)	(43,543)	(62,344)	(66,583)
Total Governmental Activities Net Position	$ 43,990	$ 41,379	$ 21,645	$ 27,408	$ 35,486	$ 39,254	$ 82,824	$ 78,575	$ 74,200	$ 73,192
Business-Type Activities:										
Net Investment in Capital Assets	$ 10,765	$ 10,303	$ 9,778	$ 9,275	$ 8,748	$ 8,221	$ 7,694	$ 7,166	$ 12,471	$ 11,836
Unrestricted	845	1,066	(1,514)	(2,055)	(2,682)	361	1,842	1,245	1,895	3,638
Total Business-Type Activities Net Position	$ 11,610	$ 11,369	$ 8,264	$ 7,220	$ 6,066	$ 8,582	$ 9,536	$ 8,411	$ 14,366	$ 15,474
Primary Government:										
Net Investment in Capital Assets	$ 78,263	$ 77,693	$ 81,451	$ 89,854	$ 94,282	$ 93,739	$ 110,923	$ 127,248	$ 127,248	$ 130,649
Restricted	6,199	5,819	6,090	7,732	21,456	20,175	18,361	21,767	21,767	20,962
Unrestricted	(31,714)	(53,603)	(52,913)	(56,034)	(67,902)	(21,554)	(42,298)	(60,449)	(60,449)	(62,945)
Total Primary Government Net Position	$ 52,748	$ 29,909	$ 34,628	$ 41,552	$ 47,836	$ 92,360	$ 86,986	$ 88,566	$ 88,566	$ 88,666

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESS IN THOUSANDS)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
PROGRAM REVENUE										
Governmental Activities:										
Charges for Services:										
General Government	$ 1,956	$ 2,136	$ 2,206	$ 2,356	$ 2,651	$ 2,754	$ 2,812	$ 3,215	$ 3,298	$ 3,106
Public Safety	1,340	1,092	1,078	742	771	567	928	877	913	1,147
Public Works	679	597	670	1,100	776	917	877	811	856	987
Community Development	1,211	1,074	1,251	1,011	1,670	2,014	1,598	1,700	1,509	2,580
Community Services	221	194	314	213	145	148	253	337	497	397
Operating Grants	4,744	4,637	4,575	7,709	9,588	6,103	6,499	15,643	9,937	7,575
Capital Grants and Contributions	145	465	4,528	1,117	2,994	8,027	1,850	5,025	1,938	4,765
Total Governmental Activities Program Revenues	10,296	10,195	14,622	14,248	18,595	20,530	14,817	27,608	18,948	20,557
Business-Type Activities:										
Charges for Services:										
Refuse	2,890	2,958	3,039	3,148	3,252	3,688	3,732	4,283	4,813	5,241
Sewer Maintenance	688	722	760	722	723	783	791	1,448	1,511	1,688
Total Business-Type Activities Program Revenues	3,578	3,680	3,799	3,870	3,975	4,471	4,523	5,731	6,324	6,929
Total Primary Government Program Revenues	13,874	13,875	18,421	18,118	22,570	25,001	19,340	33,339	25,272	27,486
EXPENSES										
Governmental Activities:										
General Government	5,343	10,579	10,046	9,346	11,654	12,850	9,242	19,220	17,490	18,873
Public Safety	18,556	19,188	18,114	20,547	26,139	26,045	(5,341)	39,863	27,471	28,181
Public Works	7,445	7,246	4,328	2,465	4,926	9,846	3,159	11,632	10,729	13,857
Community Development	1,373	1,904	1,068	1,502	1,640	2,893	1,554	2,425	2,563	2,988
Community Services	1,263	1,318	1,690	4,401	1,757	2,580	1,685	3,755	4,254	4,655
Interest on Long-Term Debt	837	783	717	588	475	765	2,591	2,372	2,960	2,605
Total Governmental Activities	34,817	41,018	35,963	38,849	46,591	54,979	12,890	79,267	65,467	71,159
Business-Type Activities:										
Refuse	2,555	2,571	3,034	3,164	3,127	3,287	3,421	4,341	4,888	4,920
Sewer Maintenance	1,418	954	1,943	1,593	1,836	(1,365)	150	2,533	1,467	1,005
Total Business-Type Activities	3,973	3,525	4,977	4,757	4,963	1,922	3,571	6,874	6,355	5,925
Total Primary Government Expenses	38,790	44,543	40,940	43,606	51,554	56,901	16,461	86,141	71,822	77,084
NET REVENUE (EXPENSE)										
Governmental Activities	(30,823)	(21,341)	(24,601)	(27,996)	(34,449)	1,927	(51,659)	(46,519)	(46,519)	(50,602)
Business-Type Activities	155	(1,178)	(887)	(988)	2,549	952	(1,143)	(31)	(31)	1,004
Total Primary Government Net Expense	(30,668)	(22,519)	(25,488)	(28,984)	(31,900)	2,879	(52,802)	(46,550)	(46,550)	(49,598)

CITY OF PLACENTIA
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESS IN THOUSANDS)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL REVENUE AND OTHER CHANGES IN NET POSITION										
Governmental Activities:										
Taxes:										
Property	$ 13,259	$ 13,972	$ 14,560	$ 15,478	$ 15,981	$ 16,752	$ 17,191	$ 18,809	$ 20,761	$21,951
Sales and Use	6,848	7,020	6,948	8,184	13,141	15,113	17,248	17,530	16,870	17,005
Utility Users	2,750	2,637	2,545	2,461	2,362	2,503	2,689	3,200	3,048	3,235
Franchise	2,332	2,244	2,270	2,340	2,358	2,466	2,651	2,870	3,076	3,164
Other	1,258	1,365	1,316	1,267	1,047	1,022	1,842	2,091	2,146	2,095
Miscellaneous	35	41	125	136	447	280	256	2,544	282	461
Investment Income	34	31	72	227	312	13	(297)	378	1,901	1,683
Other	-	-	-	-	215	-	-	-	-	-
Special Item	-	-	-	-	-	-	-	-	-	-
Contribution from successor Agency	-	-	-	-	19	-	-	-	-	-
Contribution from Custodial Fund	-	-	-	-	-	30	-	-	-	-
Extraordinary Item	(1,035)	-	-	-	-	-	-	-	-	-
Transfers	646	402	251	268	192	39	-	-	(5,940)	-
Total Government Activities	26,127	27,712	28,087	30,361	36,074	38,218	41,580	47,422	42,144	49,594
Business-Type Activities:										
Investment Income	7	7	24	34	27	4	2	19	45	104
Special Item	-	-	-	-	-	-	-	-	-	-
Other	75	-	-	-	-	-	-	-	-	-
Transfers	(646)	(402)	(251)	(192)	(192)	(39)	-	-	5,940	-
Total Business-Type Activities	(564)	(395)	(227)	(158)	(165)	(35)	2	19	5,985	104
Total Primary Government	25,563	27,317	27,860	30,203	35,909	38,183	41,582	47,441	48,129	49,698
CHANGE IN NET POSITION										
Governmental Activities	6,371	3,486	2,365	1,625	40,145	(10,079)	903	(4,375)	(4,375)	(1,008)
Business-Type Activities	(1,573)	(1,114)	(1,146)	2,384	917	(1,141)	(12)	5,954	5,954	1,108
Total Primary Government	$ 4,798	$ 2,372	$ 1,219	$ 4,009	$ 41,062	$ (11,220)	$ 891	$ 1,579	$ 1,579	$ 100

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESS IN THOUSANDS)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund:										
Nonspendable	$ 3,881	$ 3,354	$ 4,955	$ 4,706	$ 3,734	$ 3,347	$ 2,522	$ 1,454	$ 896	$ 472
Restricted	1,030	1,024	1,019	571	555	556	2	805	1,644	1,334
Committed	3,600	3,600	3,400	4,528	5,811	6,434	13,856	4,535	1,037	1,997
Assigned	286	40	-	-	-	-	-	-	-	1,396
Unassigned	72	56	(1,346)	543	3,866	9,894	7,205	19,919	14,795	9,078
Total General Fund	$ 8,869	$ 8,074	$ 8,028	$ 10,348	$ 13,966	$ 20,231	$ 23,585	$ 26,713	$ 18,372	$ 14,277
All Other Governmental Funds:										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ 10	$ 6	$ 5	$ 3	$ 3
Restricted	6,651	5,175	4,800	5,518	7,177	20,900	20,173	17,555	19,117	18,729
Unrestricted	-	(368)	(531)	(1,045)	(1,552)	(1,406)	(2,754)	(2,577)	(3,981)	(4,017)
Total All Other Governmental Funds	$ 6,651	$ 4,807	$ 4,269	$ 4,473	$ 5,625	$ 19,504	$ 17,425	$ 14,983	$ 15,139	$ 14,715

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)
(AMOUNTS EXPRESS IN THOUSANDS)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
REVENUES										
Property Tax	$ 13,259	$ 13,972	$ 14,551	$ 15,478	$ 15,981	$ 16,752	$ 17,191	$ 18,809	$ 20,761	$21,717
Sales Tax	7,257	7,020	6,948	10,646	13,141	15,113	17,248	17,530	16,870	17,005
Other Tax	6,318	6,222	6,043	3,548	5,708	5,993	7,182	8,090	8,216	8,494
Intergovernmental	2,998	3,572	6,487	7,530	8,459	6,700	6,498	16,569	9,704	9,870
Licenses and Permits	1,733	1,572	1,702	1,922	2,454	2,828	2,440	2,644	2,536	3,203
Fines and Forfeitures	1,154	1,297	592	613	819	314	503	1,777	639	863
Investment Income	34	32	69	228	307	13	(297)	377	1,900	1,683
Charges for Services	2,216	1,743	2,197	2,003	4,056	9,334	2,267	2,387	2,446	2,736
Other	2,108	1,892	2,151	2,289	2,327	2,536	3,581	5,783	3,374	5,348
Total Revenues	37,077	37,322	40,740	44,257	53,252	59,583	56,613	73,966	66,446	70,919
EXPENDITURES										
Current:										
General Government	6,571	10,450	8,109	7,889	8,389	10,995	12,105	15,771	15,493	16,634
Public Safety	17,880	18,436	19,156	18,718	23,442	16,938	17,476	19,139	21,034	23,908
Public Works	4,824	5,050	5,951	6,078	5,938	5,049	5,262	6,005	6,734	6,813
Community Development	952	1,858	1,291	1,171	1,693	2,245	2,007	2,165	2,448	2,247
Community Services	1,191	1,292	1,526	4,405	1,793	1,547	2,305	2,623	3,441	3,296
Capital Outlay	1,262	2,340	2,971	1,047	11,534	6,178	-	22,104	29,242	14,920
Debt Service:										
Principal	1,333	1,654	1,855	2,105	1,177	1,904	3,135	4,760	5,014	5,470
Interest	837	783	717	587	475	765	489	2,356	2,785	2,623
Debt Issuance Costs	-	-	-	-	-	-	182	-	-	-
Total Expenditures	34,850	41,863	41,576	42,000	54,441	45,621	42,961	74,923	86,191	75,911
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,227	(4,541)	(836)	2,257	(1,189)	13,962	13,652	(957)	(19,745)	(4,992)
OTHER FINANCING SOURCES (USES)										
Transfers In	7,000	8,010	4,778	1,515	1,882	2,849	4,034	6,938	11,010	8,520
Transfers Out	(6,354)	(7,607)	(4,527)	(1,247)	(1,690)	(2,811)	(4,034)	(6,938)	(11,010)	(8,520)
Issuance of Debt	251	-	-	-	5,766	57,583	2,189	1,643	11,207	475
Other	-	-	-	-	-	(51,441)	(2,069)	-	352	-
Total Other Financing Sources (Uses)	897	403	251	268	5,958	6,180	120	1,643	11,559	475
EXTRAORDINARY ITEMS	-	1,500	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	$ 3,124	$ (2,638)	$ (585)	$ 2,525	$ 4,769	$ 20,142	$ 13,772	$ 686	$ (8,186)	$ (4,517)
Ratio of Total Debt Service Expenditures to Total Noncapital Expenditures	6.49%	6.91%	6.57%	7.14%	7.04%	4.00%	7.26%	15.57%	15.87%	15.30%

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
REVENUES BY SOURCE – GENERAL FUND
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property Taxes	Sales and Use Taxes	Other Taxes	Licenses and Permits	Fines, Forfeitures, and Penalties	Use of Money and Property	Investment Earnings*	Leases and Rents*	Inter-Governmental Revenue	Charges for Current Services	Other Revenues	Totals
2016	$ 13,259,241	$ 7,257,004	$ 3,550,183	$ 1,733,049	$ 542,253	$ -	$ 24,157	$ 670,631	$ 466,271	$ 1,091,250	$ 1,053,220	$ 29,647,259
2017	13,971,691	7,019,906	3,578,424	1,571,584	587,005	-	3,645	1,199,161	297,831	863,387	629,737	29,722,371
2018	14,551,076	6,948,279	6,042,998	1,701,878	562,390	-	31,161	1,255,240	252,963	1,284,507	708,662	33,339,154
2019	15,477,587	10,646,101	3,547,567	1,922,689	438,581	-	164,724	1,230,532	353,354	1,070,821	944,874	35,796,830
2020	15,980,879	13,140,914	5,708,333	2,453,827	418,752	-	170,567	1,211,622	701,864	885,206	885,076	41,557,040
2021	16,752,112	15,112,657	5,993,621	2,827,761	290,534	-	(28,258)	1,079,979	9,743	879,298	490,006	43,407,453
2022	17,191,426	17,247,980	7,182,055	2,440,102	503,302	-	(323,152)	1,422,831	952,389	1,263,215	785,684	48,665,832
2023	18,738,855	17,530,357	8,160,127	2,643,941	457,065	-	67,366	1,572,445	8,640,895	1,364,054	1,385,763	60,560,868
2024	20,706,482	16,869,472	8,271,106	2,535,885	548,960	-	1,175,860	1,677,641	2,717,309	1,441,304	1,125,980	57,069,999
2025	21,717,144	17,005,105	8,493,994	3,202,633	764,685	-	1,070,564	1,579,509	533,191	1,604,224	706,522	56,677,571

* Investment Earnings and Rents previously reported as Use of Money and Property Leases previously reported as Other Revenues.

Source: City of Placentia, Annual Comprehensive Financial Reports

CITY OF PLACENTIA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESS IN THOUSANDS)

	City				
Fiscal Year	Secured	Public Utility	Unsecured	Taxable Assessed Value	Direct Rate
2016	$ 5,706,871	292	$ 169,843	$ 5,877,006	0.1644
2017	5,948,117	292	186,698	6,135,107	0.1644
2018	6,259,165	292	183,716	6,443,173	0.1644
2019	6,564,402	544	210,294	6,775,240	0.1644
2020	6,862,623	544	189,948	7,053,115	0.1644
2021	7,160,394	544	191,112	7,352,050	0.1644
2022	7,373,165	544	187,422	7,561,131	0.1644
2023	7,915,501	738	213,554	8,129,793	0.1644
2024	8,744,760	738	234,484	8,979,982	0.1644
2025	9,223,877	738	268,368	9,492,983	0.1644

Note:

In 1978, the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: County of Orange

CITY OF PLACENTIA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Placentia City	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340
Placentia City Street Lighting Reorg.	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304
Direct City Rate	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644
Overlapping Rates:										
OC Water District - Water Reserve	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
OC Vector Control	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
OC Transportation Authority	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026
Orange County Water District	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080
OC Harbor Beaches & Parks	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144
OC Department of Education	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171
Orange County Flood Control	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186
OC Sanitation District #2 Operating	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309
Placentia Library District	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376
Orange County General Fund	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579
North OC Comm. College General Fund	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655
Education Revenue Augmentation Fund	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876
Placentia Yorba Linda Unified Gen. Fund	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943
Total Overlapping Rate	0.8356	0.8356	0.8356	0.8356	0.8356	0.8356	0.8357	0.8356	0.8357	0.8357
Metropolitan Water District	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035	0.0070
Placentia Yorba Linda Unified	0.0567	0.0548	0.0553	0.0526	0.0485	0.0603	0.0485	0.0464	0.0424	0.0341
N. Orange County Community College	0.0304	0.0289	0.0293	0.0283	0.0241	0.0320	0.0288	0.0278	0.0172	0.0174
Total Rate	1.0906	1.0871	1.0881	1.0844	1.0761	1.0958	1.0809	1.0777	1.0632	1.0586

Note:

In 1978, the voters of the State of California passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

Source: HdL Coren Cone

CITY OF PLACENTIA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT AND NINE YEARS AGO
(AMOUNTS EXPRESS IN THOUSANDS)

	2025				2016		
Taxpayer	Taxable Assessed Value	Estimated Total Tax	Percent of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Estimated Total Tax	Percent of Total City Taxable Assessed Value
310 S Jefferson Street Ground Owner LP	$184,130	$ 1,841	1.94 %	Placentia Place Apartments LLC	$82,759	$ 828	1.41 %
MG Herald Apartments LLC	137,144	1,371	1.44	Placentia 422	54,590	546	.93
Jefferson Centerpoint LLC	71,687	717	.76	Villa Angellina Apartment Fund LTD	52,229	522	.89
Placentia 422	64,434	644	.68	Villa Tierra Apartments LLC	35,839	358	.61
Gelt Cherry Street Fee Owner LLC	63,150	632	.67	Placentia-Linda Hospital Inc.	35,650	357	.61
Villa Angelina Apartment Fund LTD	61,292	613	.65	Arlon Graphics LLC	34,769	348	.59
GRI Village Center LLC	60,588	606	.64	Ora Bradford Court 127 LLC	27,429	274	.47
HP Bradford Terrace LLC	45,778	458	.48	Reef Imperial Rose Inc.	27,232	272	.46
NMC Placentia LLC	42,265	423	.45	Donahue Schriber Realty Group	26,522	265	.45
Sedona-Placentia Owner LLC	42,076	421	.44	Ronald and Martha Beltran	26,213	262	.45
Total	$ 772,544	$ 7,725	8.14 %	Total	$ 403,232	$ 4,032	6.86 %

Source: HdL Coren Cone

CITY OF PLACENTIA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2016	$ 12,742,715	$ 13,529,800	106.18%	N/A	N/A	N/A
2017	12,831,914	12,865,221	100.26	N/A	N/A	N/A
2018	13,471,679	13,421,607	99.63	N/A	N/A	N/A
2019	14,144,498	14,244,954	100.71	N/A	N/A	N/A
2020	14,623,234	14,675,128	100.35	N/A	N/A	N/A
2021	15,211,067	15,384,500	101.14	N/A	N/A	N/A
2022	15,734,335	15,777,022	100.27	N/A	N/A	N/A
2023	17,044,617	16,794,264	98.53	N/A	N/A	N/A
2024	18,351,232	18,092,765	98.59	N/A	N/A	N/A
2025	19,347,943	19,065,082	98.54	N/A	N/A	N/A

Note:

The amounts presented include City property taxes, In-Lieu Vehicle License Fees, and "triple flip" property tax revenue in lieu of sales tax. 2016 includes final payment of "triple flip" property tax revenue.

Source: County of Orange Auditor-Controller

CITY OF PLACENTIA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESS IN THOUSANDS, EXCEPT PER CAPITA)

	Governmental Activities				Business-Type Activities				
Fiscal Year	Tax Allocation Bonds and Notes	Loans Payable	Certificates of Participation	Leases & Subscriptions Payable	Loans Payable	Total Primary Government	Percent of Assessed Valuation	Per Capita	Percent of Personal Income
2016	$ 3,063	$ 218	$ 8,697	$ -	$ -	$ 11,978	.217	230	.78
2017	2,242	162	8,237	-	-	10,641	.181	204	.68
2018	1,226	1,325	7,737	-	-	10,288	.168	197	.64
2019	-	1,144	7,680	-	-	8,824	.137	167	.51
2020	-	6,154	7,095	-	-	13,249	.196	253	.73
2021	58,266	5,587	2,845	-	-	66,698	.946	1,295	3.51
2022	55,970	8,657	-	651	-	65,278	.888	1,276	3.33
2023	53,755	7,549	-	2,838	-	64,142	.789	1,222	3.04
2024	60,710	5,566	-	4,411	-	70,687	.787	1,353	3.05
2025	57,670	4,285	454	3,444	-	65,853	.694	1,270	2.73

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITY DEBT
JUNE 30, 2025

2023-24 Assessed Valuation (in thousands):	$ 10,179,722
Successor Agency Incremental Valuation (in thousands):	690,084
Adjusted Assessed Valuation (in thousands):	$ 9,489,638

Direct Debt:	Total Debt June 30, 2025	% Applicable (1)	City's Share of Debt June 30, 2025
Placentia Capital Lease (Radio)	$ 204,512	100.00 %	$ 204,512
Placentia Fire Lease #1	1,756,379	100.00	1,756,379
Placentia Fire Lease #2	920,267	100.00	920,267
Placentia Melrose Easement	157,266	100.00	157,266
Placentia Capital Lease (Electric Vehicles)	66,483	100.00	66,483
Placentia OCTA Advance	254,583	100.00	254,583
Placentia Fire UAL Loan Payoff	-	100.00	-
Placentia Motorola Equipment	1,100,683	100.00	1,100,683
Placentia 2022 Lease Agreement	887,280	100.00	887,280
Placentia 2021 Installment Sale Agreement	1,940,000	100.00	1,940,000
Placentia PFA 2020A Lease Revenue Bonds	46,340,000	100.00	46,340,000
Placentia PFA 2023A Lease Revenue Bonds	9,050,000	100.00	9,050,000
Total Direct Debt			62,677,453
Overlapping Tax and Assessment Debt:			
Placentia -Yorba Linda Unified 2002, 2008, 2012 Bond	$189,367,472	23.228 %	$ 43,986,276
Metropolitan Water District	17,155,000	.233	39,971
N. OC Community College 2002, 2014 Bond	275,134,676	5.252	14,450,073
Orange County General Fund Obligations	429,065,000	1.171	5,024,351
Orange County Board of Education COP	9,120,000	1.171	106,795
North Orange County Regional Occupation Program COP	6,880,000	5.401	371,589
Placentia-Yorba Linda Unified School District COP	75,175,000	23.228	17,461,649
Total Overlapping Debt			81,440,704
Total Direct and Overlapping Debt			$ 144,118,157

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

Ratios of Direct vs. Overlapping Debt:	
Direct Debt	43.49 %
Overlapping Debt	56.51
Total Debt	100.00 %

Ratios of Debt to Assessed Valuation:	
Direct Debt	.66 %
Overlapping Debt	.86
Total Debt	1.52 %

Source: HdL, Coren Cone

CITY OF PLACENTIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for the Current Year:	
Assessed Value	$ 9,721,473,416
Debt Limit (3.75% of Assessed Value)	364,555,253
Debt Applicable to Limit	-
Legal Debt Margin - Current Year	$ 364,555,253

Fiscal Year	Debt Limit	Debt Applicable to Limit	Legal Debt Margin	Debt as Percentage of Limit
2016	$ 220,387,742	$ -	$ 220,387,742	- %
2017	230,066,512	-	230,066,512	-
2018	248,734,552	-	230,066,512	-
2019	261,192,507	-	248,734,552	-
2020	271,595,021	-	271,595,021	-
2021	283,280,448	-	283,280,448	-
2022	291,210,596	-	291,210,596	-
2023	312,538,330	-	312,538,330	-
2024	344,780,034	-	344,780,034	-
2025	364,555,253	-	364,555,253	-

Note:

The City charter includes a debt limit of 15%; however, at the time the charter was established, only 25% of the market value was used. For the purpose of determining the debt limit, the City is following the intent of the charter and reducing the debt limit to 3.75% of assessed valuation.

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS
(PERSONAL INCOME IN THOUSANDS, EXCEPT PER CAPITA)

Calendar Year	City Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2015	52,263	$ 1,567,115	$ 29,985	5.1 %
2016	52,268	1,614,628	30,891	4.5
2017	52,755	1,716,075	32,529	3.5
2018	52,333	1,805,719	34,504	3.0
2019	51,494	1,899,759	36,892	2.9
2020	51,173	1,959,175	38,285	8.7
2021	51,204	2,024,718	39,542	5.8
2022	52,507	2,109,099	40,167	3.2
2023	52,226	2,319,890	44,420	3.6
2024	53,982	2,413,284	44,705	4.0

Sources: City Population - State Department of Finance
Unemployment Date - California Employment Development Department
HdL, Coren Cone

CITY OF PLACENTIA
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS
(AMOUNTS EXPRESS IN THOUSANDS)

	Calendar Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Apparel Stores	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,114	$21,854	$23,060	$24,984
General Merchandise	6,635	6,759	7,178	7,440	7,649	8,208	7,907	7,535	4,620	3,581
Food Stores	18,529	17,919	17,102	17,530	18,363	20,539	19,152	20,029	20,552	20,924
Eating and Drinking Places	79,730	84,676	85,373	83,083	87,912	77,897	101,361	105,185	106,523	107,629
Building Materials	38,156	55,996	60,664	68,803	74,767	69,616	89,608	98,051	101,532	126,433
Auto Dealers and Supplies	105,341	107,146	104,963	82,789	72,781	71,301	99,240	118,317	116,350	110,930
Service Stations	70,961	62,495	68,101	74,924	73,200	49,981	72,505	95,585	86,634	78,270
Other Retail Stores	60,419	70,775	74,578	75,597	76,411	65,702	62,668	64,773	44,736	51,656
All Other Outlets	255,719	240,166	234,501	245,115	268,067	269,831	278,458	292,479	272,051	271,263
Total	$ 635,490	$ 645,932	$ 652,460	$ 655,281	$ 679,150	$ 633,075	$ 752,013	$ 823,808	$ 776,058	$ 795,670

Note:

Due to confidentiality issues, the names of the ten largest revenue payers are not available.
The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue.
The category "Apparel Stores" was added in the FY21/22 ACFR

Source: State of California Board of Equalization and The HdL Companies

CITY OF PLACENTIA
BUDGETED FULL-TIME EMPLOYEES BY DEPARTMENT
LAST TEN FISCAL YEARS

Department	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City Clerk	2.00	2.00	2.00	-	2.00	2.00	2.00	2.00	-	-
City Administrator	-	-	-	-	-	-	-	-	5.00	5.00
Administrative Services (formerly Administration)	7.00	7.00	11.50	9.50	10.50	25.45	26.45	29.65	32.00	32.00
Finance	7.00	7.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00
Development Services	4.00	4.75	6.50	8.50	8.50	8.55	9.55	11.35	12.00	12.00
Police	69.50	74.50	80.00	76.00	84.00	71.00	72.00	75.00	76.00	75.00
Fire and Life Safety	-	-	-	-	-	25.00	27.00	28.00	30.00	30.00
Public Works	19.00	20.25	20.75	20.00	22.00	22.00	26.00	28.00	30.00	29.00
Community Services	6.00	6.50	7.25	7.00	7.00	7.00	8.00	9.00	10.00	11.00
Total	99.00	105.00	114.50	122.00	136.00	170.00	180.00	192.00	204.00	203.00

Note:

In FY23/24 the category "City Administrator" was added and "Administration" was renamed "Administrative Services"
As of FY23/24, "City Clerk" staff will be included in "Administrative Services"

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police:										
Physical Arrests	1,373	1,250	1,381	1,282	1,053	1,257	1,400	1,380	1,360	1,478
Parking Citations	12,729	13,161	2,359	7,398	4,646	3,742	2,974	7,585	9,755	15,833
Traffic Citations	2,060	1,824	2,659	7,707	1,601	1,162	509	818	1,944	1,857
Community Development:										
Building Permits	1,472	1,268	1,347	1,263	1,407	1,346	1,425	1,461	1,509	1,612
Building and Zoning Inspections	133	128	87	92	126	181	128	435	127	165
Public Works:										
Feet of Sewer Main Cleaned	401,280	249,134	385,510	318,118	396,000	372,246	372,246	372,246	295,421	262,633
Streetsweeping Miles	21,684	21,684	7,955	7,955	8,772	8,772	8,772	8,772	8,772	6,624
Traffic Signals Maintained	57	57	61	61	63	63	63	63	63	63
Culture and Recreation:										
Recreation Classes	747	727	645	610	577	387	421	477	637	611

Source: City of Placentia, Finance Department

CITY OF PLACENTIA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year 2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety:										
Police Stations	1	1	1	1	1	1	1	1	1	1
Sworn Officers	46	46	51	51	46	51	46	48	51	47
Patrol Vehicles	26	26	32	32	33	16	16	17	17	17
Fire Stations	2	2	2	2	2	2	2	2	2	2
Highways and Streets:										
Miles of Streets	107	107	107	132	132	132	133	133	133	134
Street Trees	9,214	9,214	9,139	7,175	7,077	6,929	6,688	6,915	6,863	6,883
Traffic Signals	229	229	230	230	230	230	230	230	230	230
Street Lights	3,656	3,656	3,660	3,660	3,656	3,656	3,656	3,915	3,656	3,656
Sewer:										
Miles of Sanitary Sewers	76	76	76	76	84	84	84	84	84	84
Storm Drains	506	506	506	506	506	506	531	531	531	531
Culture and Recreation:										
Parks	16	16	16	16	15	15	15	15	15	15
Area of Parks (Acres)	72.9	72.9	72.9	100.9	60.9	60.9	60.9	60.9	60.9	74.2
Community Buildings	7	7	7	7	7	7	7	7	7	7
Community Centers	3	3	3	3	3	3	3	3	3	3
Senior Centers	1	1	1	1	1	1	1	1	1	1
Baseball Diamonds	7	7	7	7	7	7	7	7	7	7
Basketball Courts	8	8	8	8	7	7	7	7	7	7
Soccer Fields	1	1	1	1	1	1	1	1	1	1
Pools	2	2	2	2	2	2	2	2	2	2
Gymnasiums	1	1	1	1	1	1	1	1	1	1
Tennis Courts	-	-	-	-	-	-	-	1	1	1
Pickleball Courts	-	-	-	-	-	-	-	4	4	4
Handball Courts	-	-	-	-	-	-	-	-	6	6

Note:

In FY20/21, the Fleet Manager provided the number of patrol vehicles as 16. The police department could not recreate the previously reported number of 33. When taking into account all police department vehicles, the number was 45. Therefore, only the actual patrol vehicles were reported starting in FY20/21.

In FY23/24 the handball courts were added to the list. They are not new to the city, but new to the list.

Source: City of Placentia, Finance Department

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City of Placentia, California

Audit Exit Presentation

Year ended June 30, 2025

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Agenda

- Audit Scope
- Audit Process
- Audit Opinions and Results
- Governance Communications
- Upcoming GASB Standards

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Audit Scope



Report on the City's financial statements



Required governance communications letter



Report on internal control over financial reporting and on compliance and other matters



Report on compliance for each major federal program, report on internal control over compliance, and report on the schedule of expenditures of federal awards

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Audit Process

RISK-BASED APPROACH

- Override of internal controls
- Revenue recognition
- Financial Close and Reporting
- Significant estimates



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AUDIT OPINIONS

Financial statements

Unmodified opinions

Federal awards

Unmodified opinion on compliance



AUDIT RESULTS

Financial statement

One material weakness identified – Financial Close and Reporting

No significant deficiencies identified

Federal awards

Not Required in FY 25

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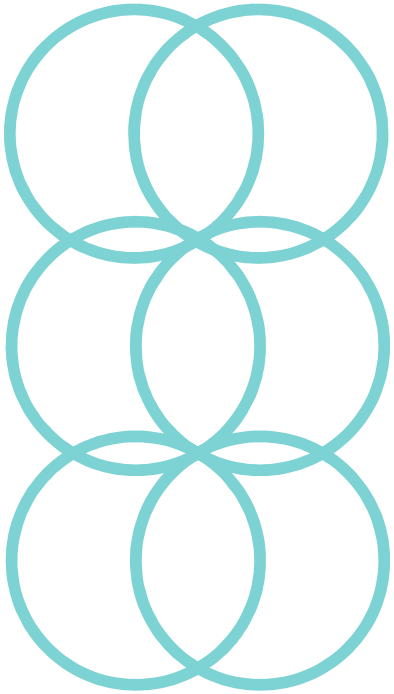
Governance Communications

Overall

- Accounting policy change – GASB 101
- No unusual transactions identified
- Received management representation letter dated June 12, 2026

Difficulties

- Delayed due to ERP implementation
- No disagreements
- No consultations with other accountants identified



Most Sensitive Estimates

- OPEB liability and related deferred outflows/inflows of resources (Note 9)
- Claims payable (Note 10)

Other

- Uncorrected misstatements - Immaterial - 2
- Corrected misstatements - Material - 10; Immaterial - 11
- Material weakness in internal control over financial reporting – Financial close and reporting

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Governance Communications

NEW ACCOUNTING CHANGES

What changed

Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*

Effective for reporting periods beginning after December 15, 2023

New requirements

Updated the recognition and measurement guidance for compensated absences to include leave that is more likely than not to be used or otherwise paid or settled.

Impact

Compensated absences that are more likely than not to be used, yet will not otherwise be paid or settled, are include in the compensated absences liability.

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Governance Communications

- Uncorrected misstatements:
  - Interest receivable on Veterans Village promissory notes has not been recorded. As a result, interest receivable and an offsetting deferred inflow of resources – unavailable revenue are both understated by $132,367. (City Wide Developer Impact Fund and Housing Successor Special Revenue Fund)
  - Adjustment to beginning net position of $546,912 for implementation of GASB Statement 101, *Compensated Absences* (Government-Wide, Refuse Fund, and Sewer).

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Governance Communications

- Material corrected misstatements:
  - Charges for services totaling approximately $2,808,000 which should have been recorded to the Risk Management Internal Service Fund were improperly recorded to the City Capital Projects Fund.
  - Due to a separating of year end claims payable balances into departments, a duplicate entry to record year end claims payable balances were posted to the general ledger, resulting in an overstatement of claims liability of approximately $2,880,000.
  - Journal entries required to record lease receivable activity for the year were not recorded, resulting in an overstatement of deferred outflows of approximately $805,000, an overstatement of lease receivables of approximately $571,000, and an understatement of lease income of approximately $234,000.

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Governance Communications

- Material corrected misstatements:
  - Accounts payable and capital outlay were understated by approximately $529,000 for contractor work that was completed during May and June 2025.
  - An overstatement of revenue and an understatement of unearned revenue of approximately $625,000 in the Placentia Regional Navigation Center Fund, due to a prebilling for the following fiscal year being recorded as revenue in the current fiscal year.
  - An overstatement of revenue and an understatement of unavailable revenue of approximately $1,218,000, and an overstatement of unavailable revenue of approximately $625,000 in the Placentia Regional Navigation Center Fund, due to related cash receipts during the year and cash receipts after the period of availability.

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Governance Communications

- Material corrected misstatements:
  - Fiduciary fund property tax additions were understated and unearned revenue overstated by approximately $564,000, due to not recognizing revenue that had been received an earned in the fiscal year.
  - City capital project fund accounts receivable and unavailable revenue overstatement of approximately $196,000, for amounts that were determined to not be collectable.
  - Due to/from balances, totaling approximately $862,000 were adjusted to properly clear the balances through pooled cash.
  - An understatement of receivables of approximately $647,000 an understatement of unavailable revenue of approximately $251,000, and an understatement of revenue of approximately $396,000 for receipts received after year end that were not properly accrued for.

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Upcoming GASB Standards



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GASB 103 Financial Reporting Module

CLA can help by assisting with or evaluating financial statement disclosure updates

Effective date
June 30, 2026

Impacts financial statement presentation

Updated disclosure guidance for:

- MD&A consistency
- Clearer definition of unusual or infrequent items
- Presentation of proprietary fund statements
- Major component unit information
- Budgetary comparison information



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GASB 104 – Disclosure of Certain Capital Assets

Likely effective date
June 30, 2026

Will clarify how capital assets are disclosed in financials:

- Capital assets held for sale and related pledged debt
- Leased assets
- Subscription assets
- Right to use PPP assets
- Other intangible assets

CLA can help by
assisting with or evaluating financial statement disclosure updates



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GASB Implementation Guide 2025-1

Effective date

June 30, 2026, except for Question 4.16, which is effective immediately

Will provide explanatory guidance in the following areas:

- Cash flow reporting
- Subsidies
- Lease Term and Modifications
- Accounting Changes and Error Corrections

CLA can help by assisting with or evaluating accounting and financial statement presentation and disclosure updates



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GASB 105 Subsequent Events

CLA can help by assisting with or evaluating financial statement disclosure updates

Effective date
June 30, 2027

Clarifies subsequent event definition and establishes specific note disclosure requirements:

- Subsequent event time frame
- Recognized vs nonrecognized events
- Disclosure of date through which subsequent events were evaluated
- Specific disclosure requirements for nonrecognized events



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Questions and Feedback

We appreciate the opportunity to serve you and welcome any feedback relative to our performance and to the engagement.

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Agenda Item No: 3.b

PLACENTIA CITY COUNCIL AGENDA REPORT

Meeting Date: June 30, 2026

Submitted by: Frank Garza

From: Police Department

Subject:
SECOND READING AND ADOPTION OF ORDINANCE NO. O-2026-07, AN ORDINANCE OF THE CITY OF PLACENTIA, CALIFORNIA, ADDING TO PLACENTIA MUNICIPAL CODE CHAPTER 13.77 (ELECTRIC BICYCLES AND OTHER MOTORIZED MOBILITY DEVICES) TO TITLE 13 (VEHICLES AND TRAFFIC)

Financial Impact:
None.

Summary:
The proposed ordinance adds Chapter 13.77 to the Placentia Municipal Code to regulate the operation of electric bicycles (e-bikes) and other motorized mobility devices within the City. The ordinance is intended to address increasing safety concerns related to the growing use of these devices, particularly in parks, school zones, sidewalks, and commercial areas. The ordinance provides clear definitions, establishes operational rules, sets speed limits, designates permissible areas of use, and outlines enforcement mechanisms, including the potential seizure and release requirements.

This ordinance was initially presented to the City Council on May 5, 2026. At the direction of the City Council, the ordinance was brought back for further review and revision, including consideration of consistent terminology related to motorized mobility devices throughout the ordinance.

Recommended Action:
It is recommended that the City Council:
Waive full reading, by title only, and adopt Ordinance No. O-2026-07, an Ordinance of the City Council of the City of Placentia, California, adding Chapter 13.77 (Electric Bicycles and Other Motorized Mobility Devices) to Title 13 (Vehicles and Traffic) of the Placentia Municipal Code.

Strategic Plan Statement:
This item conforms to Strategic Plan Goal No. 2: Public Safety, to provide a safe, family-friendly environment through proactive policing, efficient fire and emergency medical services, disaster preparedness, and strong community partnerships that protect residents, businesses and visitors.

Discussion:

The use of electric bicycles (e-bikes) and other motorized mobility devices has increased significantly throughout the City, providing transportation and recreational benefits while also creating safety concerns related to speed, unsafe riding behavior, and conflicts with pedestrians and motorists.

The proposed ordinance establishes clear, locally enforceable regulations governing the operation of electric bicycles and other motorized mobility devices within the City, including operational requirements, speed limits, permitted areas of operation, helmet requirements, and prohibitions on unsafe riding behavior. The ordinance also clarifies regulations applicable to motorized scooters and the various classes of electric bicycles. The classification, equipment, and operational requirements applicable to motorized scooters and electric bicycles will remain consistent with and subject to the provisions of the California Vehicle Code.

Additionally, the ordinance includes enforcement provisions, administrative citations, and limited seizure authority involving minors operating devices in an unsafe manner. The proposed regulations are intended to improve public safety while remaining consistent with applicable state law.

Following review and public discussion of the proposed Electric Bicycles and Other Motorized Mobility Devices Ordinance, revisions were made to further clarify the ordinance's applicability to motorized scooters and other motorized mobility devices in addition to electric bicycles. Terminology throughout the ordinance was also revised to ensure consistency and better encompass the range of devices subject to regulation.

The updated language adds a specific definition for "motorized scooter," consistent with California Vehicle Code terminology, and revises the definition of "electric mobility device" to expressly include motorized scooters. Additionally, a definition for "electrically motorized board," which includes electric skateboards, has been added. This definition is likewise consistent with California Vehicle Code terminology.

Additional revisions clarify where motorized scooters may operate within the City. The ordinance now specifies that motorized scooters must comply with applicable California Vehicle Code requirements when operated on roadways, bicycle facilities, and sidewalks.

Language was also added regarding the permitted areas of operation for Class 3 electric bicycles to ensure consistency with the applicable provisions of the California Vehicle Code.

The revised ordinance further expands enforcement provisions involving minors by extending seizure authority from electric bicycles to all motorized mobility devices, including motorized scooters, when operated in a manner that creates an immediate or substantial public safety risk.

These revisions are intended to provide clearer operational standards, improve enforceability, and ensure that motorized scooters and other motorized mobility devices are regulated consistently throughout the City.

Financial Summary:
The adoption of this Ordinance has no fiscal impact on the City of Placentia.

Attachments
Ordinance No. O-2026-07 - E-Bike.docx
REDLINED_CC ORD NO. O-2026-07 E-BIKE.pdf
EBIKEordinancePP.pptx

ORDINANCE NO. O-2026-07

AN ORDINANCE OF THE CITY OF PLACENTIA, CALIFORNIA ADDING A NEW CHAPTER 13.77 (ELECTRIC BICYCLES AND OTHER MOTORIZED MOBILITY DEVICES) TO TITLE 13 (VEHICLES AND TRAFFIC) OF THE PLACENTIA MUNICIPAL CODE REGARDING THE OPERATION OF MOTORIZED MOBILITY DEVICES IN THE CITY OF PLACENTIA

City Attorney's Summary

This Ordinance would result in an amendment to Title 13 (Vehicles and Traffic) of the Placentia Municipal Code by adding Chapter 13.77 (Electric Bicycles and Electric Mobility Devices). This Chapter imposes regulations on the operation of motorized mobility devices within the City of Placentia, including electric bicycles, motorized scooters, electric skateboards, and other electrically powered transportation devices, to promote the safe operation of such devices within the City and to protect the public health, safety and welfare.

WHEREAS, the use of electric bicycles and other motorized mobility devices (collectively "motorized mobility devices") has increased significantly throughout the City of Placentia; and

WHEREAS, motorized mobility devices provide transportation, recreation, and environmental benefits; however, their increasing speed capability and expanded use in pedestrian areas have created safety concerns for residents, pedestrians, and motorists; and

WHEREAS, the City of Placentia contains numerous public parks, school zones, and commercial areas where the unsafe operation of motorized mobility devices poses heightened safety risks; and

WHEREAS, California law authorizes local agencies to regulate the operation of motorized mobility devices within their jurisdiction; and

WHEREAS, the purpose of this Ordinance is to promote the safe operation of motorized mobility devices, reduce injuries and collisions, and provide clear and enforceable regulations consistent with state law; and

WHEREAS, the City Council of the City of Placentia desires to establish reasonable regulations governing the operation of motorized mobility devices within the City to promote public health, safety and welfare.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Chapter 13.77 is hereby added to Title 13 (Vehicles and Traffic) of the Placentia Municipal Code to be read as follows:

Chapter 13.77 Electric Bicycles and Motorized Mobility Devices

§13.77.010 Definitions
§13.77.020 General operation
§13.77.030 Areas of operation
§ 13.77.040 Designation of areas of operation
§13.77.050 Parking
§13.77.060 Removal, seizure, and release of motorized mobility devices operated by minors
§13.77.070 Responsibility of parent
§13.77.080 Violations and enforcement
§13.77.090 Exemptions
§13.77.100 Severability

§13.77.010 Definitions

As used in this chapter, the following terms and words shall have the following meanings:

"Class 1 electric bicycle" has the same meaning as in California Vehicle Code § 312.5(a)(1) and means an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling, that is not capable of exclusively propelling the bicycle, and that ceases to provide assistance when the bicycle reaches the speed of 20 miles per hour.

"Class 2 electric bicycle" has the same meaning as in California Vehicle Code § 312.5(a)(2) and means an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle, and that is not capable of providing assistance when the bicycle reaches the speed of 20 miles per hour.

"Class 3 electric bicycle" has the same meaning as in California Vehicle Code § 312.5(a)(3) and means an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling, that is not capable of exclusively propelling the bicycle, that ceases to provide assistance when the bicycle reaches the speed of 28 miles per hour, and that is equipped with a speedometer.

"Code" means the Placentia Municipal Code, unless otherwise indicated.

"Electric bicycle" or "e-bike" shall have the meaning as defined in California Vehicle Code § 312.5 as it may be amended from time to time.

"Electrically motorized board" shall have the meaning as defined in California Vehicle Code § 313.5 as it may be amended from time to time.

“Motorized mobility device” means electric bicycles, motorized or electric scooters, electric skateboards, electrically motorized board, and other electrically or motorized powered transportation devices intended for individual transportation.

“Motorized scooter” has the same meaning as in California Vehicle Code § 407.5 and means any two-wheeled device that has handlebars, has either a floorboard that is designed to be stood upon when riding or a seat and footrests in place of the floorboard, and is powered by an electric motor. This device may also be designed to be powered by human propulsion. A scooter powered by a source other than electrical power is also a motorized scooter.

“Operator” means any person who operates or controls a motorized mobility device.

“Public area” means any outdoor area that is open to members of the public for public use, whether owned or operated by the city, another public entity or a private party.

“Rider” means a traveler riding in or on a motorized mobility device who is not operating it.

“Unsafe Operation” means the operation of a motorized mobility device in a manner that demonstrates willful or wanton disregard for the safety of persons or property, including but not limited to stunt riding, racing, or reckless maneuvering.

§13.77.020 General operation.

It shall be unlawful for any person to ride or operate a motorized mobility device unless the operation complies with the following provisions:

(1) Basic Operation. Any person operating a motorized mobility device shall, at a minimum:

(a) Comply with all applicable provisions of the California Vehicle Code.

(b) Exercise due care and operate at a safe speed appropriate for existing conditions.

(c) Operate a motorized mobility device in a safe manner.

(d) Not transport passengers unless the device is specifically designed and equipped for passenger use.

(e) Yield the right-of-way to pedestrians at all times.

(f) Exercise due care by taking all other necessary actions relating to operation of the motorized mobility device to safeguard the operator, passengers, and any other persons, vehicles, or devices in the immediate area.

(2) Unsafe Manner. No person shall ride or operate a motorized mobility device in an unsafe manner. “Unsafe manner” shall mean operating a motorized mobility device in a manner that demonstrates willful, wanton or negligent disregard for the safety of persons or property, including but not limited to:

(a) Performing stunts such as wheelies, racing, or reckless maneuvering.

(b) Operating in violation of any provision of the Placentia Municipal Code, California Vehicle Code, or any other existing law.

(c) Operating against the direction of traffic on any street, roadway, highway, or bicycle lane.

(d) Operating under the influence of drugs or alcohol.

(e) Operating at a speed greater than is reasonable and prudent for existing conditions, taking into account weather, pedestrian and vehicular traffic, and the surface and width of the bicycle or pedestrian facility.

(f) Failing to yield to the right-of-way of pedestrians or vehicles.

(g) Failing to obey posted signs.

(h) Carrying any package, bundle or item that prevents the operator from maintaining full control and forward visibility.

(i) Riding without a properly fitted and fastened helmet, if under 18 years of age.

(j) Riding a Class 3 electric bicycle without a properly fitted and fastened helmet, regardless of age.

(k) Passing another pedestrian, vehicle or other motorized mobility device in an unsafe manner, including failing to provide a reasonable and prudent lateral distance, passing at an unsafe speed, or passing in a way that endangers or interferes with the safe movement of the person or device being overtaken.

(l) Transporting any other person upon the bar, handlebars, floorboard or other area of a motorized mobility device not designed for passenger riding, or transporting any other person on a motorized mobility device designed for a single rider.

(m) Clinging to or attaching oneself or one's motorized mobility device to another vehicle, another motorized mobility device, or to the operator or rider of another vehicle or motorized mobility device.

(3) Compliance with Safety Standards. A motorized mobility device shall meet the following criteria:

(a) Comply with federal and state manufacturing and safety standards.

(b) Display required manufacturer classification labeling.

(c) Contain operable pedals as required by law.

(d) Not be modified in a manner that allows the device to exceed lawful speed or motor power limitations, as prohibited under California Vehicle Code § 24016(d).

(4) Helmet Requirement. All operators and passengers under eighteen (18) years of age shall wear a properly fitted and fastened helmet while operating or riding a motorized mobility device.

(5) Speed Regulations. Operators shall comply with all posted speed limits and operate at a speed that is reasonable and prudent under existing conditions. In addition:

(a) An operator shall not operate at a speed greater than 25 miles per hour on public property, including but not limited to any street, alley or roadway, unless otherwise authorized by law.

(b) An operator shall not operate at a speed greater than 15 miles per hour on any paved trail or park pathway.

(c) Operation within marked school zones during school hours shall not exceed 10 miles per hour unless otherwise posted.

(6) Passenger Restrictions. No operator shall transport a passenger on a motorized mobility device, unless the device is designed and equipped for passenger use, and the passenger is seated upon a seat securely attached to the device.

(7) Regulation of Class 3 Electric Bicycles.

(a) No person under sixteen (16) years of age shall operate a Class 3 electric bicycle.

(b) All operators and passengers of a Class 3 electric bicycle shall wear a properly fitted and fastened helmet, regardless of age.

§13.77.030 Areas of operation

(1) Roadways.

(a) Class 1 electric bicycles and Class 2 electric bicycles may be operated on public roadways, bicycle lanes, bicycle routes, and separated bikeways.

(b) Class 3 electric bicycles may be operated on public roadways and bicycle lanes immediately adjacent to roadways as per California Vehicle Code § 21207.5(a).

(c) Motorized mobility devices shall follow all applicable requirements of this chapter and the California Vehicle Code regulations when operating on a roadway.

(2) Multi-use trails and recreational paths.

(a) Motorized mobility devices shall not exceed 15 miles per hour on multi-use trials or park pathways.

(b) All operators shall yield to pedestrians, equestrians, and non-motorized trail users.

(3) Sidewalks.

(a) Motorized mobility devices may be operated on sidewalks consistent with Placentia Municipal Code § 13.20.050, as follows:

(i) Sidewalks designated as city bike routes or bike paths.

(ii) Adjacent to Kraemer Boulevard between Madison Avenue and Fairway Lane.

(iii) In residential areas only when ridden by persons enrolled below the seventh (7th) grade or under twelve (12) years of age.

(b) Motorized mobility devices shall follow all applicable requirements of this chapter and the California Vehicle Code regulations in connection with operation on a sidewalk.

(4) School Zones. Operation of motorized mobility devices within marked school zones during school hours shall not exceed 10 miles per hour unless otherwise posted.

(5) Prohibited Areas of Operation. No person shall operate a motorized mobility device in or upon:

(a) Athletic fields or sports courts.

(b) Landscaped park areas or unpaved park property.

(c) Drainage channels or flood control facilities.

(d) Areas posted as restricted by the City.

§ 13.77.040 Designation of areas of operation

The City Traffic Engineer or designee is authorized to:

(1) Establish restricted zones for motorized mobility device operation.

(2) Install regulatory signage or markings giving notice of such prohibitions.

(3) Establish reduced speed limits for motorized mobility devices in parks, on trails, and in other areas frequented by pedestrians.

(4) Prohibit motorized mobility device operation in designated business districts, as defined in Placentia Municipal Code § 13.04.020, and near schools.

§ 13.77.050 Parking.

No person shall park or store a motorized mobility device in a manner that:

(1) Obstructs pedestrian travel.

(2) Obstructs ADA access.

(3) Blocks bicycle lanes or public rights-of-way.

§ 13.77.060 Removal, seizure, and release of motorized mobility device operated by minors.

(1) In addition to any fines or penalties authorized by this chapter, a police officer may seize any motorized mobility device operated by a minor, when the officer has probable cause to believe that the minor committed any violation of this chapter and that the violation created an immediate or substantial risk to public safety. Violations that create an immediate or substantial risk to public safety may include, but are not limited to, the following:

(a) Reckless driving or exhibition of speed creating an immediate hazard to persons or property.

(b) Willful disregard for traffic control devices in active traffic, including but not limited to stop signs, traffic signals, or yield controls.

(c) Unsafe group riding that obstructs traffic or creates a foreseeable collision risk, including conduct that interferes with the safe movement of vehicles or pedestrians.

(d) Operating in posted areas that prohibit motorized mobility device operation when pedestrians are present or when the use constitutes an immediate or substantial threat to public safety.

Seizure shall not be authorized for minor technical equipment violations, lawful conduct that does not present an objectively articulable safety risk, or mere presence in a group absent unsafe conduct.

(2) Written notice of seizure and instructions for release procedures shall be provided to the minor and to the parent or legal guardian of the minor.

(3) Conditions for release. A motorized mobility device seized pursuant to this chapter shall be released after a minimum of 48 hours, to the minor's parent or legal guardian.

No monetary payment or administrative penalty shall substitute for completion of these requirements.

§ 13.77.070 Responsibility of parent.

The parent of any minor child, or the guardian of any ward, shall not authorize or knowingly permit any minor child or ward to violate any of the provisions of this chapter, and shall be responsible under this chapter.

§ 13.77.080 Violations and enforcement.

(1) Violations of this chapter are infractions unless otherwise provided for in this chapter or by law. Violation of any provision of this chapter shall be punishable by an administrative citation and fine, pursuant to the procedures outlined in chapter 1.10 of this code. Administrative fines shall be as set forth in § 1.10.030.

(2) Operating a motorized mobility device while under the influence of alcohol or drugs shall be punishable as a misdemeanor.

(3) In lieu of a fine or administrative citation as authorized by this code or chapter, and in lieu of filing charges in any court having jurisdiction over a violation, law enforcement officers may issue warnings, issue citations, refer juvenile offenders to diversion or education programs, and impound devices when authorized by this code or state law.

§ 13.77.090 Exceptions.

The requirements of this chapter shall not apply to:

(1) People with Disabilities. This chapter is not intended to apply or otherwise restrict regulated mobility devices used in a safe manner by physically disabled persons as defined under the Americans with Disabilities Act (42 U.S.C. Sections 12101 et seq.) and section 36.311 of Title 28 of the Code of Federal Regulations.

(2) Public Agency Personnel. Notwithstanding any other provision of this chapter or any other section of this code, city and public agency personnel may operate motorized mobility devices or other vehicles at any place in the city in performance of their official duties.

§ 13.77.100 Severability.

If any portion of this chapter, or its application to particular persons or circumstances, is held to be invalid or unconstitutional by a final decision of a court of competent jurisdiction, the decision will not affect the validity of the remaining portions of this chapter or the application of this chapter to persons or circumstances not similarly situated.

SECTION 2. If any section, subsection, sentence, clause, or phrase of this Ordinance is held invalid, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION 3. This Ordinance shall take effect thirty (30) days following its adoption.

SECTION 4. The City Clerk shall certify to the adoption of this Ordinance and cause it to be published as required by law.

Passed, approved, and adopted this _____. 2026

_____
Chad P. Wanke, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Ordinance was introduced and adopted at a regular meeting of the City Council of the City of Placentia, held on the _____ by the following vote:

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

ATTEST:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian Bettenhausen, City Attorney

ORDINANCE NO. O-2026-07

AN ORDINANCE OF THE CITY OF PLACENTIA, CALIFORNIA ADDING A NEW CHAPTER 13.77 (ELECTRIC BICYCLES AND OTHER ~~ELECTRIC~~ MOTORIZED MOBILITY DEVICES) TO TITLE 13 (VEHICLES AND TRAFFIC) OF THE PLACENTIA MUNICIPAL CODE REGARDING THE OPERATION OF ~~ELECTRIC~~ MOTORIZED MOBILITY DEVICES IN THE CITY OF PLACENTIA

City Attorney's Summary

This Ordinance would result in an amendment to Title 13 (Vehicles and Traffic) of the Placentia Municipal Code by adding Chapter 13.77 (Electric Bicycles and Electric Mobility Devices). This Chapter imposes regulations on the operation of ~~electric~~motorized mobility devices within the City of Placentia, including electric bicycles, motorized scooters, electric skateboards, and other electrically powered transportation devices, to promote the safe operation of such devices within the City and to protect the public health, safety and welfare.

WHEREAS, the use of electric bicycles and other ~~electric~~motorized mobility devices (collectively "motorized mobility devices") has increased significantly throughout the City of Placentia; and

WHEREAS, motorized mobility devices ~~electric bicycles~~ provide transportation, recreation, and environmental benefits; however, their increasing speed capability and expanded use in pedestrian areas have created safety concerns for residents, pedestrians, and motorists; and

WHEREAS, the City of Placentia contains numerous public parks, school zones, and commercial areas where the unsafe operation of ~~electric bicycles~~ motorized mobility devices poses heightened safety risks; and

WHEREAS, California law authorizes local agencies to regulate the operation of ~~electric bicycles~~ motorized mobility devices within their jurisdiction; and

WHEREAS, the purpose of this Ordinance is to promote the safe operation of ~~electric~~motorized mobility devices, reduce injuries and collisions, and provide clear and enforceable regulations consistent with state law; and

WHEREAS, the City Council of the City of Placentia desires to establish reasonable regulations governing the operation of ~~electric~~motorized mobility devices within the City to promote public health, safety and welfare.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Chapter 13.77 is hereby added to Title 13 (Vehicles and Traffic) of the Placentia Municipal Code to be read as follows:

Chapter 13.77 Electric ~~Electric~~ Motorized Mobility Devices

§13.77.010 Definitions
§13.77.020 General operation
§13.77.030 Areas of operation
§ 13.77.040 Designation of areas of operation
§13.77.050 Parking
§13.77.060 Removal, seizure, and release of ~~electric bicycles~~motorized mobility devices operated by minors
§13.77.070 Responsibility of parent
§13.77.080 Violations and enforcement
§13.77.090 Exemptions
§13.77.100 Severability

§13.77.010 Definitions

As used in this chapter, the following terms and words shall have the following meanings:

"Class 1 electric bicycle" has the same meaning as in California Vehicle Code § 312.5(a)(1) and means an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling, that is not capable of exclusively propelling the bicycle, and that ceases to provide assistance when the bicycle reaches the speed of 20 miles per hour.

"Class 2 electric bicycle" has the same meaning as in California Vehicle Code § 312.5(a)(2) and means an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle, and that is not capable of providing assistance when the bicycle reaches the speed of ~~-~~ 20 miles per hour.

"Class 3 electric bicycle" has the same meaning as in California Vehicle Code § 312.5(a)(3) and means an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling, that is not capable of exclusively propelling the bicycle, that ceases to provide assistance when the bicycle reaches the speed of 28 miles per hour, and that is equipped with a speedometer.

"Code" means the Placentia Municipal Code, unless otherwise indicated.

"Electric bicycle" or "e-bike" shall have the meaning as defined in California Vehicle Code ~~section~~ § 312.5 as it may be amended from time to time.

"Electrically motorized board" shall have the meaning as defined in California Vehicle Code § 313.5 as it may be amended from time to time.

"~~Electric mobility~~ Motorized mobility device" means electric bicycles, motorized or electric scooters, electric skateboards, electrically motorized board, and other electrically or motorized powered transportation devices intended for individual transportation.

"Motorized ~~Electric~~ scooter" has the same meaning as in California Vehicle Code § 407.5 and means any two-wheeled device that has handlebars, has either a floorboard that is designed to be stood upon when riding or a seat and footrests in place of the floorboard, and is powered by an electric motor. This device may also be designed to be powered by human propulsion. A scooter powered by a source other than electrical power is also a motorized scooter.

"Operator" means any person who operates or controls a~~n electric~~ motorized mobility device.

"Public area" means any outdoor area that is open to members of the public for public use, whether owned or operated by the city, another public entity or a private party.

"Rider" means a traveler riding in or on a ~~regulated~~ motorized mobility device who is not operating it.

"Unsafe Operation" means the operation of a~~n electric~~motorized mobility device in a manner that demonstrates willful or wanton disregard for the safety of persons or property, including but not limited to stunt riding, racing, or reckless maneuvering.

§13.77.020 General operation.

It shall be unlawful for any person to ride or operate a~~n electric~~ motorized mobility device unless the operation complies with the following provisions:

(1) Basic Operation. Any person operating a~~n Electric~~ motorized ~~Mobility~~ mobility ~~Device~~ device shall, at a minimum:

(a) Comply with all applicable provisions of the California Vehicle Code.

(b) Exercise due care and operate at a safe speed appropriate for existing conditions.

(c) Operate a~~n electric~~ motorized mobility device in a safe manner.

(d) Not transport passengers unless the device is specifically designed and equipped for passenger use.

(e) Yield the right-of-way to pedestrians at all times.

(f) Exercise due care by taking all other necessary actions relating to operation of the ~~regulated~~ motorized mobility device to safeguard the operator, passengers, and any other persons, vehicles, or devices in the immediate area.

(2) Unsafe Manner. No person shall ride or operate ~~an~~ a ~~electric~~ motorized mobility device in an unsafe manner. "Unsafe manner" shall mean operating ~~an~~ a ~~electric~~ motorized mobility device in a manner that demonstrates willful~~,~~ ~~or~~ wanton or negligent disregard for the safety of persons or property, including but not limited to:

(a) Performing stunts such as wheelies, racing, or reckless maneuvering.

(b) Operating in violation of any provision of the Placentia Municipal Code, California Vehicle Code, or any other existing law.

(c) Operating against the direction of traffic on any street, roadway, highway, or bicycle lane.

(d) Operating under the influence of drugs or alcohol.

(e) Operating at a speed greater than is reasonable and prudent for existing conditions, taking into account weather, pedestrian and vehicular traffic, and the surface and width of the bicycle or pedestrian facility.

(f) Failing to yield to the right-of-way of pedestrians or vehicles.

(g) Failing to obey posted signs.

(h) Carrying any package, bundle or item that prevents the operator from maintaining full control and forward visibility.

(i) Riding without a properly fitted and fastened helmet, if under 18 years of age.

(j) Riding a Class 3 electric bicycle without a properly fitted and fastened helmet, regardless of age.

(k) Passing another pedestrian, vehicle~~,~~ or ~~regulated~~ other motorized mobility device in an unsafe manner, including failing to provide a reasonable and prudent lateral distance, passing at an unsafe speed, or passing in a way that endangers or interferes with the safe movement of the person or device being overtaken.

(l) Transporting any other person upon the bar, handlebars, floorboard or other area of a~~n~~ ~~electric~~motorized mobility device not designed for passenger riding, or transporting any other person on a~~n~~ ~~electric~~motorized mobility device designed for a single rider.

(m) Clinging to or attaching oneself or one's ~~electric~~ motorized mobility device ~~with~~ to a~~nothern operator,~~ vehicle, another motorized mobility device, or ~~another~~ to the operator or rider of another vehicle or motorized mobility device.

(3) Compliance with Safety Standards. ~~An~~ A ~~electric~~ motorized mobility device shall meet the following criteria:

(a) Comply with federal and state manufacturing and safety standards.

(b) Display required manufacturer classification labeling.

(c) Contain operable pedals as required by law.

~~(d)~~ Not be modified in a manner that allows the device to exceed lawful speed or motor power limitations, ~~.~~ as prohibited under California Vehicle Code § 24016(d).

~~(d)~~

~~(4) Parking and Storage. No person shall park or store an electric mobility device in a manner that:~~

~~(a) Obstructs pedestrian travel.~~

~~(b) Obstructs access required by the Americans with Disabilities Act.~~

~~(c) Blocks bicycle lanes or public rights of way.~~

~~(5)~~ (4) Helmet Requirement. All operators and passengers under eighteen (18) years of age shall wear a properly fitted and fastened helmet while operating or riding a~~n electric~~motorized mobility device.

~~(6)~~ (5) Speed Regulations. Operators shall comply with all posted speed limits and operate at a speed that is reasonable and prudent under existing conditions. In addition:

(a) An operator shall not operate at a speed greater than 25 miles per hour on public property, including but not limited to any street, alley or roadway, unless otherwise authorized by law.

(b) An operator shall not operate at a speed greater than 15 miles per hour on any paved trail or park pathway.

(c) Operation within marked school zones during school hours shall not exceed 10 miles per hour unless otherwise posted.

~~(7)~~ (6) Passenger Restrictions. No operator shall transport a passenger on a motorized mobility device, unless the device is designed and equipped for passenger use, and the passenger is seated upon a seat securely attached to the device.

~~(8)~~ (7) Regulation of Class 3 Electric Bicycles.

(a) No person under sixteen (16) years of age shall operate a Class 3 electric bicycle.

(b) All operators and passengers of a Class 3 electric bicycle shall wear a ~~property~~ properly fitted and fastened helmet, regardless of age.

§13.77.030 Areas of operation

(1) Roadways.

(a) Class 1 electric bicycles and Class 2 electric bicycles may be operated on public roadways, bicycle lanes, bicycle routes, and separated bikeways.

(b) Class 3 electric bicycles may be operated on public roadways and bicycle lanes immediately adjacent to roadways as per California Vehicle Code § 21207.5(a).

(c) ~~Electric~~Motorized mobility devices~~scooters~~ shall follow all applicable requirements of this chapter and the California Vehicle Code regulations when operating on a roadway.

(2) Multi-use trails and recreational paths.

(a) ~~Class 3 electric bicycles and electric scooters are prohibited on City-owned or maintained recreational trails and multi-use paths unless authorized by posted signage.~~

~~(b) Class 1 electric bicycles and Class 2 electric bicycles~~Motorized mobility devices shall not exceed 15 miles per hour on multi-use trials or park pathways.

(b) All operators shall yield to pedestrians, equestrians, and non-motorized trail users.

(3) Sidewalks.

~~(a) Operation of electric mobility devices on sidewalks within designated business districts is prohibited.~~

(~~b~~a) ~~Outside designated business districts, electric bicycles~~ Motorized mobility devices may be operated on sidewalks~~,~~ consistent with Placentia Municipal Code § 13.20.050, as follows:

(i) Sidewalks ~~D~~designated as c~~C~~ity bike routes or bike paths.

(ii) Adjacent to Kraemer Boulevard between Madison Avenue and Fairway Lane.

(iii) In residential areas only when ridden by persons enrolled below the seventh (7th) grade or under twelve (12) years of age.

(~~c~~b) ~~Electric~~ Motorized ~~scooters~~ mobility devices shall follow all applicable requirements of this chapter and the California Vehicle Code regulations in connection with operation on a sidewalk.~~.~~

(4) School Zones. Operation of ~~electric~~motorized mobility devices within marked school zones during school hours shall not exceed 10 miles per hour unless otherwise posted.

(5) Prohibited Areas of Operation. No person shall operate a~~n~~ ~~electric~~motorized mobility device in or upon:

(a) Athletic fields or sports courts.

(b) Landscaped park areas or unpaved park property.

(c) Drainage channels or flood control facilities.

~~(d) Class 3 electric bicycles are prohibited on City-owned or maintained recreational trails and multi-use paths unless posted as authorized.~~

(~~e~~d) Areas posted as restricted by the City.

§ 13.77.040 Designation of areas of operation

The City Traffic Engineer or designee is authorized to:

(1) Establish restricted zones for ~~electric~~motorized mobility device operation.

(2) Install regulatory signage or markings giving notice of such prohibitions.

(3) Establish reduced speed limits for ~~electric~~motorized mobility devices in parks, on trails, and in other areas frequented by pedestrians.

(4) Prohibit ~~electric~~motorized mobility device operation in designated business districts, as defined in Placentia Municipal Code § 13.04.020, and near schools.

§ 13.77.050 Parking.

No person shall park or store a~~n electric~~motorized mobility device in a manner that:

(1) Obstructs pedestrian travel.

(2) Obstructs ADA access.

(3) Blocks bicycle lanes or public rights-of-way.

§ 13.77.060 Removal, seizure, and release of ~~electric bicycles~~motorized mobility device operated by minors.

(1) In addition to any fines or penalties authorized by this c~~C~~hapter, a police officer may seize any ~~electric~~motorized mobility device operated by a minor, when the officer has probable cause to believe that the minor committed any violation of this c~~C~~hapter and that the violation created an immediate or substantial risk to public safety. Violations that create an immediate or substantial risk to public safety may include, but are not limited to, the following:

(a) Reckless driving or exhibition of speed creating an immediate hazard to persons or property.

(b) Willful disregard for traffic control devices in active traffic, including but not limited to stop signs, traffic signals, or yield controls.

(c) Unsafe group riding that obstructs traffic or creates a foreseeable collision risk, including conduct that interferes with the safe movement of vehicles or pedestrians.

(d) Operating in posted areas that prohibit ~~electric~~motorized mobility device operation when pedestrians are present or when the use constitutes an immediate or substantial threat to public safety.

Seizure shall not be authorized for minor technical equipment violations, lawful conduct that does not present an objectively articulable safety risk, or mere presence in a group absent unsafe conduct.

(2) Written notice of seizure and instructions for release procedures shall be provided to the minor and to the parent or legal guardian of the minor.

(3) Conditions for release. An ~~electric~~motorized mobility device seized pursuant to this cChapter shall be released after a minimum of 48 hours, to the minor's parent or legal guardian.

No monetary payment or administrative penalty shall substitute for completion of these requirements.

§ 13.77.070 Responsibility of parent.

The parent of any minor child~~child~~, ~~and~~ or the guardian of any ward, shall not authorize or knowingly permit any minor child or ward to violate any of the provisions of this cChapter, and shall be responsible under this cChapter.

§ 13.77.080 Violations and enforcement.

(1) Violations of this cChapter are infractions unless otherwise provided for in this cChapter or by law. Violation of any provision of this cChapter shall be punishable by an administrative citation and fine, pursuant to the procedures outlined in cChapter 1.10 of this cCode. Administrative fines shall be as set forth in § 1.10.030.

(2) Operating an ~~electric~~motorized mobility device while under the influence of alcohol or drugs shall be punishable as a misdemeanor.

(3) In lieu of a fine or administrative citation as authorized by this cCode or cChapter, and in lieu of filing charges in any court having jurisdiction over a violation, law enforcement officers may issue warnings, issue citations, refer juvenile offenders to diversion or education programs, and impound devices when authorized by this code or state law.

§ 13.77.090 Exceptions.

The requirements of this chapter shall not apply to:

(1) People with Disabilities. This cChapter is not intended to apply or otherwise restrict regulated mobility devices used in a safe manner by physically disabled persons as defined under the Americans with Disabilities Act (42 U.S.C. Sections 12101 et seq.) and section 36.311 of Title 28 of the Code of Federal Regulations.

(2) Public Agency Personnel. Notwithstanding any other provision of this cChapter or any other section of this cCode, cCity and public agency personnel may operate ~~electric~~motorized mobility devices or other vehicles at any place in the cCity in performance of their official duties.

§ 13.77.100 ~~Exceptions~~Severability.

If any portion of this chapter, or its application to particular persons or circumstances, is held to be invalid or unconstitutional by a final decision of a court of competent jurisdiction, the decision will not affect the validity of the remaining portions of this chapter or the application of this chapter to persons or circumstances not similarly situated.

SECTION 2. If any section, subsection, sentence, clause, or phrase of this Ordinance is held invalid, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION 3. This Ordinance shall take effect thirty (30) days following its adoption.

SECTION 4. The City Clerk shall certify to the adoption of this Ordinance and cause it to be published as required by law.

Passed, approved, and adopted this _____ *~~DATE~~_____. 2026*

_____
Chad P. Wanke, Mayor

ATTEST:

_____
Robert S. McKinnell, City Clerk

I, Robert S. McKinnell, City Clerk of the City of Placentia, do hereby certify that the foregoing Ordinance was introduced and adopted at a regular meeting of the City Council of the City of Placentia, held on the _____ *~~DATE~~* by the following vote:

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

ATTEST:

_____
Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

_____
Christian Bettenhausen, City Attorney

City of Placentia

E-Bike and Motorized Mobility Device Ordinance
Ordinance No. 2026-07

June 30, 2026

What is an E-Bike?

The California Vehicle Code defines an e-bike as a bicycle equipped with fully operable pedals and an electric motor that does not exceed 750 watts of power (CVC 312.5(a)).

E-Bike Classifications

Feature	Class 1	Class 2	Class 3
Pedal Assist	Yes	Yes	Yes
Throttle	No	Yes	No
Max Assisted Speed	20 MPH	20 MPH	28 MPH
Minimum Age	None	None	16 Years
Bike Paths/Trails	Generally Allowed	Generally Allowed	Restricted in Certain Areas (Per CVC)

What is an Electric / Motorized Scooter?

The California Vehicle Code defines a motorized scooter as any two-wheeled device that has handlebars, has either a floorboard that is designed to be stood upon when riding or a seat and footrests in place of the floorboard, and is powered by an electric motor (CVC 407.5(a)). A scooter powered by a source other than electrical power is also a motorized scooter.

Motorized / Electric Scooters







-Must be 15 ½ to operate
-Driver's license or learner's permit required
-Helmet required for riders under 18
-Not allowed on sidewalks
-Not allowed on streets with speed limit over 25 MPH (unless in a bike lane)

Electric Motorcycles / Dirtbikes





NOT STREET LEGAL
-Off-road use only
-Must be registered as Off-Highway Vehicle (OHV)
-No functioning pedals

Questions & Comments



Contact Information



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