

City of Placentia

FY 2023-24
ADOPTED
BUDGET



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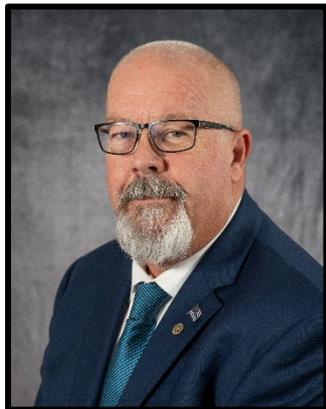
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City Directory

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

CITY COUNCIL MEMBERS



Ward L. Smith
Mayor
District 5



Jeremy B. Yamaguchi
Mayor Pro-Tem,
District 3



Chad P. Wanke
Councilmember,
District 4



Kevin Kirwin
Councilmember,
1 District 2



Rhonda Shader
Councilmember,
District 1

CITY OFFICIALS

City Clerk	Robert S. McKinnell
City Treasurer	Kevin Larson
City Administrator	Damien Arrula
Deputy City Administrator	Luis Estevez
Deputy City Administrator	Rosanna Ramirez
Chief of Police	Brad Butts
Fire Chief	Jason Dobine
Director of Finance	Jennifer Lampman
Director of Development Services	Joseph Lambert
Director of Community Services	Karen Crocker
Director of Human Resources	Alice Burnett

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



OFFICE OF THE CITY ADMINISTRATOR

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: DAMIEN R. ARRULA, CITY ADMINISTRATOR

DATE: June 6, 2023

SUBJECT: ADOPTED FISCAL YEAR 2023-24 OPERATING BUDGET

In compliance with City Charter Section 1203, the Adopted FY 2023-24 Operating Budget and Capital Improvement Program was approved by the City Council following your review and consideration. The Adopted Budget reflects the City's continued improvement in its financial strength and provides the resources necessary to support, expand and/ or improve the many services and amenities provided by the City that help make Placentia a world class community in which to conduct business as well as shop, dine and play.

As has been the pattern in recent fiscal years, the City once again is preparing the budget under tumultuous economic conditions. High inflation, decreasing home values and sales, interest rate increases, increased costs for construction, unfunded State mandates, and the overall unknown trajectory of the economy are all present and have impacted the preparation of the Adopted budget. Staff has conducted extensive forecasting with our consultants and worked diligently to mitigate these impacts while remaining focused on providing quality service in alignment with the City Council's Strategic Plan goals and objectives.

The Adopted budget continues the City's strategy of conservative, sustainable revenue forecasts and cautious growth to better enable it to quickly adapt to the changing economy while maintaining essential city services to the community. The resulting, Adopted FY 2023-24 budget is balanced, supports the operating needs of the City, reflects the City's commitment to

transparency and fiscal accountability and will be consistently reviewed to ensure projected revenues remain at or above the level assumed in the budget.

FY 2023-24 Adopted Budget Summary

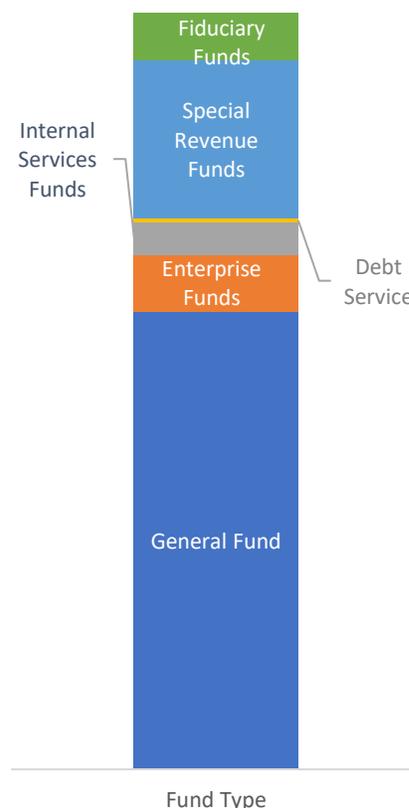
The Adopted FY 2023-24 citywide operating budget is \$86.4 million, an increase of 8.0% over the Adopted FY 2022-23 budget. These expenses are supported by \$84.9 million in revenue, an increase of 3.6% from the current fiscal year’s adopted budget. These total figures reflect revenues and expenses for 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. The rates charged to customers for these services cover the costs of operation, maintenance and capital and infrastructure improvements. The City maintains two Enterprise Funds including Sewer and Solid Waste (Refuse). Expenditures for FY 2023-24 for these funds are \$6.4 Million for both operating and capital expenses.

Internal Service Funds, including employee health and welfare, risk management, and equipment replacement account for activities provided to one City department by another City department. The Adopted FY 2023-24 budget includes \$3.7 million in funding for these funds.

Special Revenue Funds are funds legally restricted to a specific purpose. Examples of Special Revenue Funds include the Gas Tax Fund and the Community Development Block Grant (CDBG). In total, expenses in Special Revenue Funds are anticipated to be \$17.8 million for FY 2023-24 inclusive of Measure U.

Adopted revenues and expenses by fund type are outlined below:



Fund Type	Revenues & Transfers In	Expenditures & Transfers Out	Net Incr/(Decr)
General Fund	\$49,801,418	\$52,282,523	(\$2,481,105)
Special Revenue	19,249,880	17,809,653	1,440,227
Debt Service	403,750	403,750	-
Enterprise	6,209,550	6,430,930	(221,380)
Capital Projects Fund	-	281,700	(281,700)
Internal Service	3,743,500	3,743,500	-
Fiduciary	3,819,000	3,819,000	-

Agency Fund	1,628,035	1,632,035	(4,000)
Totals	84,855,133	86,403,091	(1,547,958)

General Fund

The General Fund is the primary operating fund of the City and supports fundamental services including Police, Fire & Life Safety, Development Services, Community Services and general administration. Revenue for this fund comes from general taxes such as property tax, sales tax, transfers from Measure U, transient occupancy taxes as well as a variety of user and permit fees and other smaller sources. The Adopted Budget for FY 2023-24 for the General Fund is \$52.3 million in operating expenses supported by \$49.8 million in operating revenue, with the planned use of unassigned fund balance to support the difference. Unassigned fund balance is the term used for funds accumulated through managed savings and/ or higher than anticipated revenues in prior years that are in addition to the City’s twenty-five percent (25%) contingency reserve.

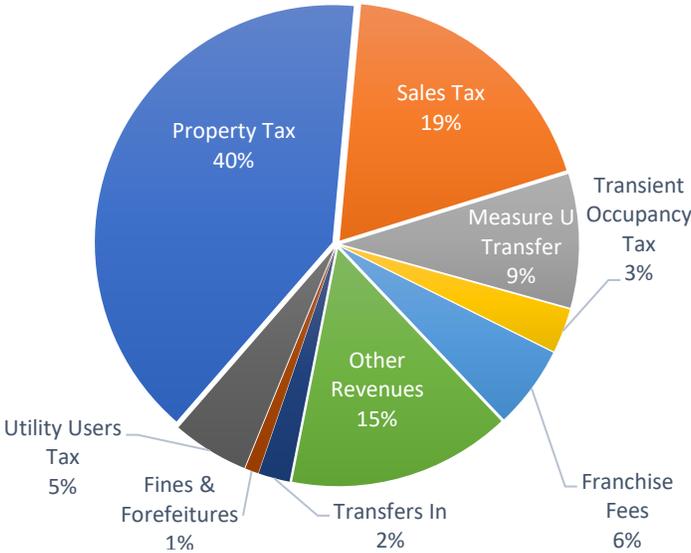
The use of unassigned fund balance does not indicate a structural deficit but is recommended to be used for one-time capital needs to address aging facilities and technology and is not intended to support the day-to-day operations of the City.

General Fund Revenue Highlights

Property Tax revenue in FY 2023-24 is projected to be \$19,578,023, an increase of \$1,185,089 over the FY 2022-23 Adopted budget. Increases in property tax are due to a combination of property turnover and resulting reassessments and the two percent per year inflation factor for property assessments allowable under Proposition 13.

Sales Tax, excluding Measure U, is projected to increase by approximately 2.2% in FY 2023-24 from the Amended FY 2022-23 budget and totals approximately \$9.2 million. This increase is attributable to a combination of sales derived from new businesses within the community, inflationary impacts on the cost of goods and the impact of the South Dakota vs. Wayfair case.

The Wayfair case was decided by the Supreme Court in 2018 and was implemented in California in April 2019. The case, and subsequent state

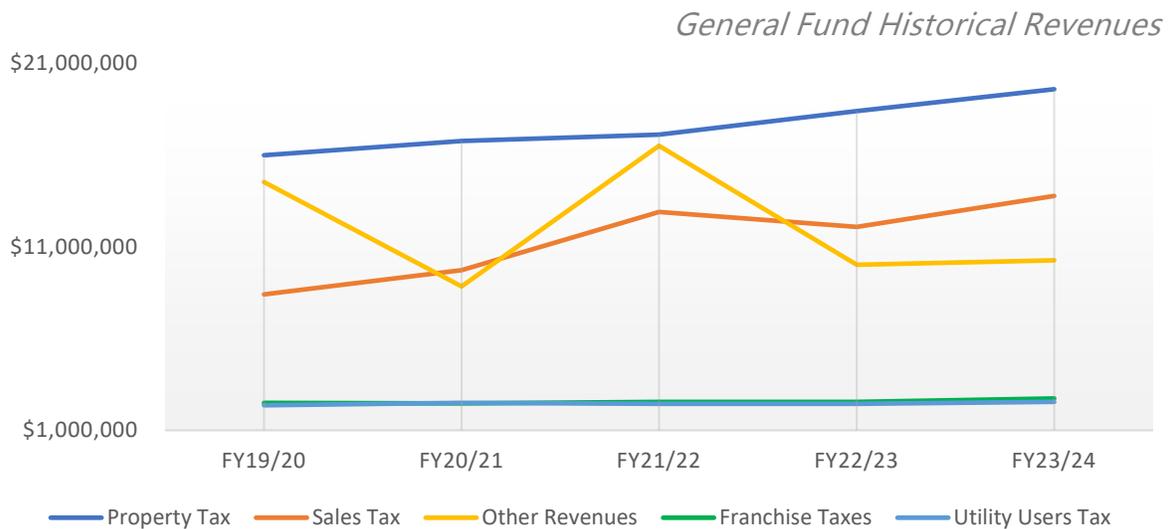


FY 2023/24 Adopted General Fund Revenue by Type

legislation requires online retail sellers to collect and remit sales tax on taxable sales shipped into the state. Revenue from the tax is then allocated to a countywide pool based upon the point of delivery of the product purchased. As online shopping has surged in popularity both before and during the pandemic, the City's portion of the countywide pool has increased dramatically and accounted for 16% of the City's total sales tax as of the quarter ending December 2022, down from a high of 21% for the quarter ending December 2020.

Transient occupancy tax (TOT), otherwise known as "the bed tax" is tax paid by visitors staying overnight in one of our local hotels and/or short-term rentals operating within the City. The Adopted Budget assumes \$1,475,000 in revenue, 8% higher than the FY 2022-23 Adopted Budget. This large increase is due to a combination of increased travel as the public becomes comfortable travelling post pandemic shutdowns, higher nightly hotel rates and a slightly higher number of short-term rentals operating within the City.

Fines & Forfeitures are projected to increase 20% from the prior fiscal year due to the projected increase in staffing levels for the Police Department and allowing for motor officers, as well as anticipated increases in administrative citations due to the addition of one full time Code Enforcement Officer.



	FY 2022/23 Amended Budget	FY 2022/23 Year End Estimates	FY 2023/24 Adopted Budget	Variance to Amended Budget
Revenue				
Property Taxes	\$18,438,083	\$18,438,083	\$19,578,023	6.2%
Sales & Use Taxes	8,975,000	8,975,000	9,175,000	2.2%
Other Taxes	7,104,140	7,104,140	7,095,500	(0.1%)
Permits/Licenses	2,499,768	2,530,907	2,802,000	12.1%
Fines & Forfeitures	377,000	383,298	452,500	20.0%
Intergovernmental	9,456,422	9,176,239	312,000	(96.7%)
Charges for Services	1,504,659	1,418,548	1,514,000	0.6%
Miscellaneous	1,963,660	2,146,809	2,454,000	25.0%
Total Operating Revenues	50,318,732	50,173,024	43,383,023	(13.8%)
Transfers In	1,547,973	868,618	1,047,800	(32.3%)
Measure U Transfers-In				
Employee Retention	2,655,000	2,655,000	2,760,000	4.0%
Measure U Reserve	-	-	920,000	-
OPEB	885,000	885,000	1,690,595	91.0%
Total Transfers In	5,087,973	4,408,618	6,418,395	26.1%
Total Resources	\$55,406,705	\$54,581,642	\$49,801,418	(10.1%)

General Fund Expenditure Highlights

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

The Adopted FY 2023-24 General Fund Budget includes \$42.0 Million in department expenses, \$6.1 million for debt service and transfers and \$4,264,280 in capital expenditures. This represents a decrease of 4% for the General Fund from the current fiscal year’s amended budget. As presented, the Adopted Budget is balanced, maintains, or enhances city service levels while fully funding the General Fund contingency reserve at 40%.

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

Departments	FY 2022/23	FY 2023/24	Variance
	Amended Budget	Adopted Budget	
Legislative	1,124,000	1,004,000	(10.7%)
City Administrator	633,100	1,010,377	59.6%
Administrative Services	5,870,871	6,002,513	2.2%
Finance	1,222,250	1,305,000	6.8%
Development Services	1,835,200	1,571,100	(14.4%)
Police	12,872,739	13,612,323	5.7%
Fire & Life Safety	4,337,000	4,503,794	3.8%
Public Works	4,758,665	4,795,070	0.8%
Community Services	2,728,980	2,947,452	8.0%
General Government	5,224,700	5,209,200	(0.3%)
Total Department Expenses	40,607,505	41,960,829	3.3%
Capital Improvement Program	12,615,484	4,264,280	(66.2%)
Transfers Out	37,500	36,214	(3.4%)
Debt Service	5,215,750	6,021,200	15.4%
Total Expenditures	58,476,239	52,282,523	(10.6%)

Significant Changes

Administrative Services increases are caused by the transfer and reclassification of one position from the Development Services department as well as funding for a citywide classification and compensation study per the City Council approved Strategic Plan. In addition, the City is proposing bringing Information Technology (IT) services in-house with the addition of two (2) IT staff positions. This change will give the City greater control and security over its information technology system and is expected to save approximately \$300,000 annually based upon the results of the recent RFP conducted for IT Managed Services.

Development Services is decreasing due to the transfer of one position to Administrative Services, two positions to the City Administrator's office as well as a restructuring of the department's organization chart bringing certain positions in-house with a corresponding decrease in contract services.

City Administrator's Office expenses are increasing due to the transfer of two positions from Development Services and the addition of one new position to establish a Communications and Marketing division which will focus on a unified communications and marketing plan. In addition, this will be the first time the City is investing in a stand-alone economic development position to provide more emphasis on citywide economic development projects and affordable housing.

Debt Service- Debt service expenses are increasing due to the planned issuance of debt to fund the construction of the public safety building.

Other Post-Employment Benefits (OPEB)- The City established a Section 115 trust to mitigate potential investment losses from CalPERS and pre-fund OPEB expenses. The City's most recent actuarial study showed an unfunded OPEB liability of approximately \$33 million, with 0% funded. In Fall 2022 City Council directed staff to transfer \$2.4 million from bond proceeds to the Section 115 trust and approved a Section 115 Trust funding policy aimed at reducing the OPEB liability. The Adopted FY 2023-24 budget includes a transfer of \$770,000 which had been committed for OPEB costs within the Measure U fund balance for several years while the Section 115 trust was implemented, and a policy approved.

Once transferred from the Measure U fund, this \$770,000 will be sent to the Section 115 trust, reducing our liability on the City's balance sheet and may be used to make payments to retirees for health insurance and/or make payments to CalPERS. Staff will be presenting OPEB funding strategies to the City Council at a separate meeting in July 2023.

Policy 460 - In October 2022 the City Council modified Policy No. 460 which guides the allocation of funds received from Measure U. Previously, once the City had achieved a reserve level of 25% the allocation of Measure U monies was the following: 60% to infrastructure, 30% for employee recruitment and retention, and 10% for Other Post-Employment Benefits (OPEB). The update modified the allocation to be: 50% allocated to infrastructure, 30% transferred to the General Fund for employee recruitment and retention, 10% to OPEB and the remaining 10% transferred to the Measure U Contingency Reserve. Transfers in from the Measure U fund total \$2,760,000 for employee retention, \$1,690,595 (inclusive of the \$770,000 discussed above) for OPEB, and \$920,000 for reserve funding for FY 2023-24.

While Measure U has enabled the City to make significant investments in infrastructure over the past few years, there are still substantial facilities, roads and other infrastructure needs that are outstanding including street paving, sidewalks, and pothole repair. The 10% reduction in infrastructure allocation from Measure U funds has resulted in the need for the General Fund to contribute to capital expenses to support much needed projects. The Citizen's Oversight Committee, which oversees spending of Measure U monies met with Staff and recommended maintaining the current allocation percentages and using unassigned fund balance generated from historically managed savings to support capital needs that exceed funds available in the Measure U fund. Those projects include citywide wayfinding signage, completion of the Senior/Community Center design, which is partially funded by revenue from a development agreement and a grant, an ADA transition plan, IT Strategic Plan, unified communications and marketing plan, citywide facilities needs and condition assessment and maintenance master plan as well as smaller projects.

The total amount of capital projects funded by unassigned fund balance in the General Fund is \$2,264,280 with an additional \$2,000,000 supporting the public safety building and the EIFD.

Position Allocation (Staffing)

The FY 2023-24 Adopted Budget includes 200 authorized full-time equivalent (FTE) positions, 7.0 elected officials as well as authorization for 4.0 FTE unfunded overhires in the Police and Public Safety Communication Departments. The Adopted Budget includes any changes to staffing levels that were approved in FY 2022-23.

In addition, the following changes to personnel are recommended in the 2023-24 budget:

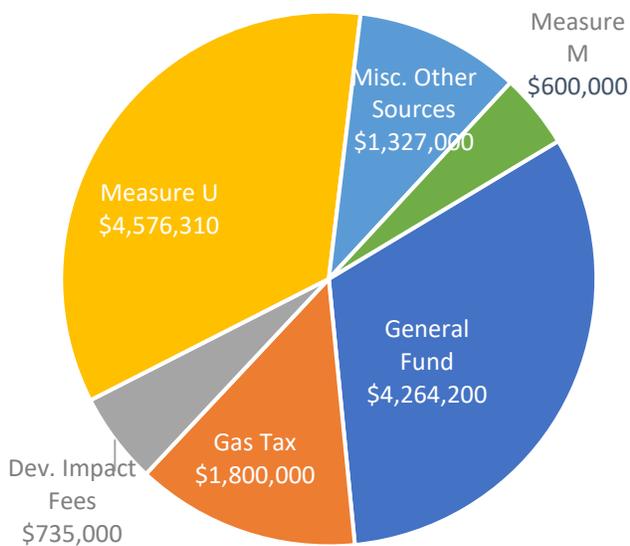
1. One (1.0) new Facilities Maintenance Technician (*\$87,090 annual cost*) in the Community Services Department. This position is necessary to address a significant backlog in facility maintenance and manage day-to-day needs of the department to ensure consistent or increased rental of city facilities.
2. One (1.0) new Police Sergeant (*\$164,000 annual cost*) in the Police Department. This position was eliminated several years ago and is needed for appropriate supervision, training staff, and ensuring proper upkeep of department records and policies.
3. One (1.0) new Police Records Specialist in the Police Department (*\$77,600 annual cost*). This position is needed to assume duties related to body worn camera data currently being handled by an IT sergeant as well as comply with court requirements for reports to be submitted within a 48-hour timeframe. In addition, this position will assist the Department in opening the front counter for additional time periods to serve the public.
4. One (1.0) new Code Enforcement Officer (*\$92,630 annual cost*) in the Development Services department. Currently there are two part-time Code Enforcement Officers serving the City however after reviewing surveys of other like-sized agencies and the increasing needs within the City, Staff is proposing the addition of one full-time Code Enforcement Officer with a corresponding \$29,000 decrease in part-time salaries. With two full-time code enforcement officers it is anticipated there will be increased revenue from administrative citations.
5. One (1.0) new Building Permit Technician (*\$80,400 annual cost*) within the Development Services department. This position was previously staffed by an outside contractor and is recommended to be brought in-house to better support the needs of the development community and reduce costs. Bringing this service in-house would save approximately \$34,500 annually compared to contracting for similar services and will ensure redundancy and the proper allocation of staffing at the front counter while also improving customer service.
6. One (1.0) new Plans Examiner (*\$157,660 annual cost*) in the Development Services department. This position was previously staffed by an outside contractor and is recommended to be brought in-house to better support the needs of the development community, reduce costs and better streamline the plan check reviewing process. Bringing this service in-house would save approximately \$52,000 annually compared to contracting

for similar services.

7. One (1.0) new Senior Management Analyst (*\$133,345 annual cost*) in the City Administrator's Office to focus on citywide economic development and affordable housing projects within the City.
8. Two (2.0) new Firefighters (*\$213,280 annual cost*) in the Fire & Life Safety department. These positions are part of a pilot program to staff the patrol vehicle and supplement staffing on each shift. The cost of these positions will be partially offset by filling overtime vacancies, potential strike team revenues, if applicable, as well as the potential receipt of FEMA grant funds.
9. Reclassification of one (1.0) Patrol Engineer (*\$11,370 annual savings*) to Firefighter in the Fire & Life Safety department. This position is currently vacant and has historically been difficult to fill given the unique nature of the schedule. After analysis by Staff, it is recommended to reclassify this position to allow greater staffing flexibility, more coverage for all shifts and overtime savings in accordance with the aforementioned pilot program.
10. One (1.0) new Information Technology Specialist (*\$133,345 annual cost*) in the Administrative Services Department. These duties were previously provided by an outside contractor; however, Staff is recommending bringing these services in-house for greater control, improved customer service and cost savings. Estimated costs of contracting out similar services are \$650,000. Bringing the service in-house could potentially save \$300,000 or more annually.
11. One (1.0) new Information Technology Technician (*\$90,105 annual cost*) in the Administrative Services Department. These duties were previously provided by an outside contractor; however, Staff is recommending bringing these services in-house for greater control, improved customer service and cost savings. Estimated costs of contracting out similar services are \$650,000. Bringing the service in-house could potentially save \$300,000 or more annually.
12. One (1.0) new Public Works Administrative Services Manager (*\$146,950 annual cost*) in the Public Works Department. This position is needed to manage the corporate yard, coordinate a citywide maintenance and operations plan and facilities condition/needs assessment, develop new maintenance software and train all staff to ensure more proactive maintenance of city facilities, as well as manage citywide maintenance contracts.
13. Reclassification of a Senior Planner to a Planning Manager (*\$11,500 annual cost*) in the Development Services department to better reflect the duties currently being done and the needs of the department and for succession planning.
14. Reclassification of one Senior Code Enforcement Officer (*\$6,423 annual cost*) in the Development Services department to Code Enforcement Supervisor to better reflect duties currently being done and the need for formal supervision within the division.

15. Reclassification of a Management Analyst to a Communications & Marketing Manager (*\$13,533 annual cost*) to create and implement a comprehensive and unified communications and marketing strategic plan, conduct all public information officer related duties, handle government relations, coordinate grant funding with the City's lobbyist and facilitate special projects.
16. Reclassification of an Account Clerk to an Accounting Technician in the Finance Department (*\$6,492 annual cost*) to better reflect the duties currently being done and the needs of the department.
17. Reclassification of an Assistant to the City Administrator to a Deputy Director of Administrative Services (*\$11,162 annual cost*) to focus on conducting a Class and Comp Study, establishing a medical provider network plan to reduce workers compensation claims, updating the City's Personnel Rules and Administrative Policy Manual and evaluating the City's insurance pool. This position will also provide support and complex assistance in updating multiple policies within Human Resources while also establishing a health and wellness division in Human Resources. This position is being recommended to better reflect the needs of the department while and ensuring succession planning.
18. Reclassification of a Community Services Supervisor to a Deputy Director of Community Services (*\$9,400 annual cost*) in the Community Services department to better reflect the duties currently being done and the needs of the department and for succession planning.

Capital Improvement Program



FY 2023/24 Adopted CIP by Funding Source

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 2023-24 are included in the Adopted budget, with the majority of the scheduled projects funded by Measure U, Gas Tax, Development Impact Fees (DIFs), the General Fund grants and other reimbursements. The Adopted CIP for FY 2023-24 includes 32 new projects for a combined total of approximately \$12.3 million.

Major projects scheduled include citywide wayfinding signage, roadway rehabilitation, information technology (IT) infrastructure

replacement to address aging servers and technology, completion of the Senior Center/Community Center design, and Gomez Park playground renovation.

In addition to the projects referenced above, the Adopted budget also includes a continued investment within the City's parks and open spaces in accordance with the recently adopted Parks Initiative approved by the City Council on March 18, 2021.

As previously mentioned, Policy 460 was amended in October 2022 reducing the allocation of Measure U funds for infrastructure from 60% to 50% effective FY 2023-24. While funding reserves is a prudent use of Measure U funds, the City is facing significant infrastructure needs including street repairs, both arterial and residential, significant citywide facility repairs and upgrades, fleet needs as well as park upgrades. To address the immediate needs, Staff is proposing the use of \$2.5 million in unassigned fund balance within the General Fund for projects outlined below:

- Wayfinding signage
- Senior/Community Center Design
- Improvements to Administration office in City Hall
- Communications & Marketing Strategic Plan
- Outfitting of new Police patrol units
- ADA Transition plan
- IT Strategic Plan & Smart City Master Plan
- Public Works Maintenance Master Plan & Facility Condition Assessment
- Potential dog park design

In addition, Staff is proposing the use of \$2 million in General Fund monies to provide additional funding for the public safety building (\$1.0 million) and as a loan to initiate the Enhanced Infrastructure Financing District (EIFD) project (\$1.0 million). This collective \$2 million is needed as a direct result of significantly increased costs for both projects and is representative of cost increases the City has seen on almost all projects put out to bid in the past year, in some instances double the engineer's estimate. The EIFD is a partnership between the City and the County of Orange created to fund streetscape and other infrastructure improvements within the identified district and is designed to encourage private development in the area with a corresponding increase in property values, jobs, and economic activity. Information regarding the EIFD is available on the City's website.

While cost increases have been discouraging, some positive highlights included within the Adopted CIP is the award of \$500,000 in grant funds from County Supervisor Chaffee's office as well \$600,000 from a new development agreement to fund the completion of the Senior/Community Center design. The City consistently seeks grant funds to support capital projects whenever possible to address the substantial capital improvement needs that are currently unfunded.

Due to the scale and complexity of capital improvement projects, they often span two or more fiscal years. In addition to the 32 new projects planned for FY 2023-24, previously approved projects that are in progress and not yet complete will be carried over into FY 2023-24 after the close of the 2022-23 fiscal year by a separate City Council action. Including both new and carryover projects, the City is actively working on 101 CIP projects.

Conclusion and Final Comments

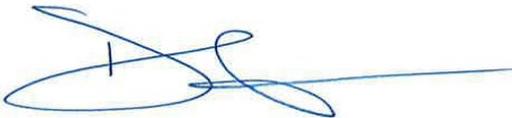
In closing, I would like to express my sincere appreciation to the many City staff members across all our departments as well as our Finance Department for their active and thoughtful participation in developing this budget and the capital improvement program. Further, I want to thank every employee for their hard work and ongoing dedication to the community this past year. City Staff consistently provides high quality customer service, completes numerous capital projects, supports local businesses and are steadfast in their support of the community.

I want to also thank the City Council for its continued effective policy leadership and support as we work together toward our collective goal of maintaining the City’s long-term fiscal sustainability while addressing the essential public safety, parks, and street and road repair projects our resident’s desire and deserve.

Lastly, I’m excited to share the City, in its commitment to transparency and community engagement, is initiating a survey designed to gauge community priorities for the upcoming year. The survey will ask community members to prioritize where the City should focus its attention and resources. In recent years the City has focused on addressing homelessness, public safety, senior and community services and enhancing our parks and recreation services, but wants to hear from our community partners if there are other areas we should focus on to better serve the needs of our citizenry.

We look forward to reporting back to the City Council and the community on the results of the survey along with the City’s plan to address any possible issues or concerns that arise from the results.

Respectfully submitted,



Damien R. Arrula,
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 May 2023. 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 2023-24 budget was constructed and developed specifically to support these goals and objectives and reinforce the commitment the City makes to prioritize its core values.

Mission Statement

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

Vision Statement

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

Strategic Plan Goals

Goal 1- Ensure Long-Term Fiscal Sustainability

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

Goal 3- Promote Community and Economic Development

Goal 4- Increase Community Engagement

Goal 5- Implement Public Infrastructure to Meet Community Needs

Goal 6- Improve City Beautification

Goal 7- Enhance Employee Development

Goal 8- Improve City Governance

GOAL 1: ENSURE LONG-TERM FISCAL SUSTAINABILITY

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

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

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

GOAL 3: COMMUNITY AND ECONOMIC DEVELOPMENT

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



GOAL 4: COMMUNITY ENGAGEMENT

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

GOAL 5: PUBLIC INFRASTRUCTURE

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

GOAL 6: CITY BEAUTIFICATION

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

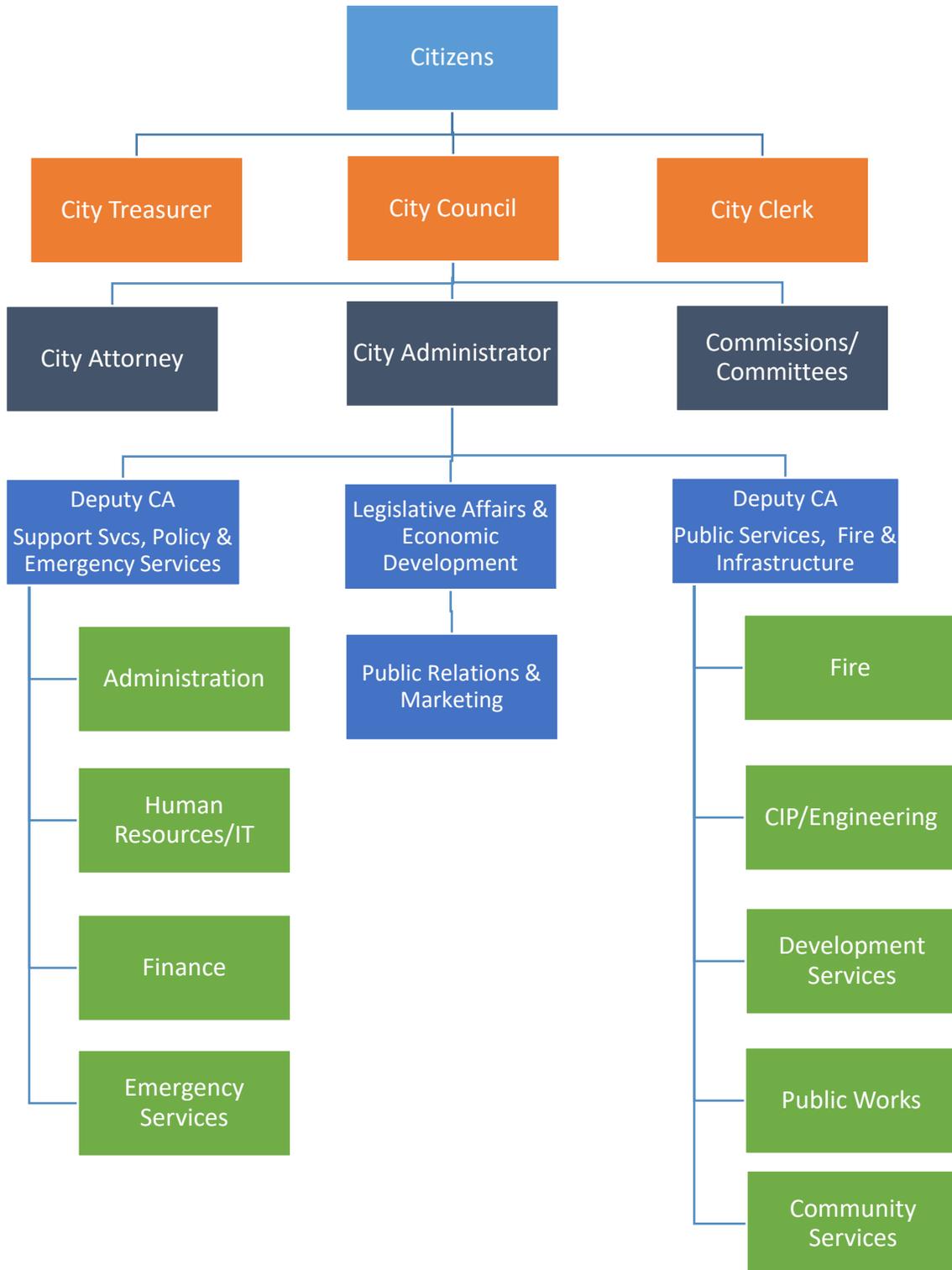
GOAL 7: EMPLOYEE DEVELOPMENT

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

GOAL 8: CITY GOVERNANCE

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

CITYWIDE ORGANIZATION CHART





PLACENTIA
Rich Heritage, Bright Future

POSITION ALLOCATION AND COMPENSATION PLAN



**Position Allocation &
Compensation Plan**
FISCAL YEAR 2023-24

**CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2023-24**

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
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 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
APPOINTED (DOES NOT INCLUDE ALTERNATES)				
CITIZENS' OVERSIGHT COMMITTEE	3	3	3	3
FINANCIAL AUDIT OVERSIGHT COMMITTEE	5	5	5	5
HERITAGE COMMITTEE	8	8	7	8
HISTORICAL COMMITTEE	9	9	9	9
PARKS ARTS AND RECREATION COMMISSION (PARC)	4	4	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	5	5	5	6
VETERANS ADVISORY COMMITTEE	9	9	9	10
TOTALS	66	66	66	69

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
CITY ADMINISTRATOR				
CITY ADMINISTRATOR	1	1	1	1
ASSISTANT TO THE CA/ECONOMIC DEVELOPMENT MANAGER	0.45	0.45	0.65	0
EXECUTIVE ADMINISTRATIVE ASSISTANT TO THE CA	1	1	1	1
COMMUNICATIONS & MARKETING MANAGER	0	0	0	1
DIGITAL MEDIA ANALYST	0	0	0	1
SENIOR MANAGEMENT ANALYST	0	0	0	1
TOTALS	2.45	2.45	2.65	5

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
ADMINISTRATIVE SERVICES				
ADMINISTRATIVE ASSISTANT	0	1	1	1
ADMINISTRATIVE SPECIALIST	0	1	1	1
DEPUTY CITY ADMINISTRATOR	1	1	1	1
DEPUTY CITY CLERK	1	1	1	1
DEPUTY DIRECTOR OF ADMINISTRATIVE SERVICES	0	0	0	1
DIRECTOR OF ADMINISTRATIVE SERVICES	0	0	0	0
DIRECTOR OF HUMAN RESOURCES	0	0	1	1
HUMAN RESOURCES ANALYST	2	2	1	1

**CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2023-24**

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
ADMINISTRATIVE SERVICES (CONTINUED)				
HUMAN RESOURCES MANAGER	0	0	0	0
HUMAN RESOURCES OFFICE CLERK	0	0	1	1
HUMAN RESOURCES TECHNICIAN	1	1	0	0
INFORMATION TECHNOLOGY MANAGER	0	0	1	1
INFORMATION TECHNOLOGY SPECIALIST	0	0	0	1
INFORMATION TECHNOLOGY TECHNICIAN	0	0	0	1
MANAGEMENT ANALYST	0	0	0	0
OFFICE ASSISTANT	2	0	0	0
OFFICE SPECIALIST	0	0	0	0
PUBLIC SAFETY COMMUNICATIONS MANAGER	1	1	1	1
PUBLIC SAFETY COMMUNICATIONS SUPERVISOR	3	3	3	3
PUBLIC SAFETY DISPATCHER (1 OVERHIRE)	11	13	13	13
RISK MANAGER	0	1	1	1
SENIOR HUMAN RESOURCES ANALYST	0	1	1	1
SENIOR HUMAN RESOURCES TECHNICIAN	0	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	1	1
TOTALS	23	28	29	32

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
FINANCE				
ACCOUNT CLERK	2	2	1	0
ACCOUNTANT	0	0	0	0
ACCOUNTING MANAGER	1	1	1	1
ACCOUNTING TECHNICIAN	3	3	3	4
DIRECTOR OF FINANCE	1	1	1	1
OFFICE ASSISTANT	0	0	0	0
SENIOR ACCOUNTANT	1	1	1	1
SENIOR ACCOUNTING TECHNICIAN	0	0	1	1
SENIOR FINANCIAL ANALYST	1	1	1	1
SR. MANAGEMENT ANALYST	0	0	0	0
TOTALS	9	9	9	9

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
DEVELOPMENT SERVICES				
ADMINISTRATIVE ASSISTANT	0	0	0	0
ADMINISTRATIVE ASSISTANT	0	0	1	1
ASSISTANT PLANNER	1	0	0	0
ASSISTANT TO THE CA/ECONOMIC DEVELOPMENT MANAGER	0.55	0.55	0.35	0
ASSOCIATE PLANNER	0	1	1	1
BUILDING INSPECTOR	1	1	1	1
BUILDING PERMIT TECHNICIAN	1	1	1	2

**CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2023-24**

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
DEVELOPMENT SERVICES (CONTINUED)				
CODE ENFORCEMENT OFFICER	0	0	0	1
CODE ENFORCEMENT SUPERVISOR	0	0	0	1
COMMUNICATION AND MARKETING ANALYST	0	0	0	0
DIGITAL MEDIA ANALYST	0	0	1	0
DIRECTOR OF DEVELOPMENT SERVICES	1	1	1	1
GIS TECHNICIAN	0	1	1	1
MANAGEMENT ANALYST	1	1	1	0
MEDIA SERVICES SPECIALIST	0	1	0	0
OFFICE ASSISTANT	1	1	0	0
PLANNING MANAGER	0	0	0	1
PLANNING TECHNICIAN	0	1	1	1
PLANS EXAMINER	0	0	0	1
SENIOR PLANNER	1	1	1	0
SR. CODE ENFORCEMENT OFFICER	1	1	1	0
TOTALS	8.55	11.55	11.35	12

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
PUBLIC SAFETY - POLICE				
ADMINISTRATIVE ASSISTANT	0	0	0	0
CAPTAIN	2	2	2	2
CHIEF OF POLICE	1	1	1	1
CODE ENFORCEMENT OFFICER	0	0	0	0
COMMUNITY SERVICES OFFICER	1	1	2	2
CRIME ANALYST	1	1	1	1
DISPATCH MANAGER	0	0	0	0
IT SERGEANT	1	1	1	1
LIEUTENANT	3	3	3	3
MANAGEMENT ANALYST	0	0	0	0
MANAGEMENT ASSISTANT	0	0	0	0
OFFICE ASSISTANT	0	0	0	0
MANAGEMENT ANALYST	0	0	1	1
OFFICE SPECIALIST - RECORDS	2	2	2	3
PARKING CONTROL OFFICER	2	2	2	2
POLICE ACADEMY TRAINEE	1	1	1	1
POLICE CIVILIAN INVESTIGATOR	3	3	3	3
POLICE DISPATCHER / RECORDS CLERK (MOVED TO ADMIN)	0	0	0	0
POLICE OFFICER (3 OVERHIRE)	39	39	39	39
POLICE SERVICES OFFICER	2	2	2	2
POLICE SERVICES SUPERVISOR	2	3	3	3
PROPERTY TECHNICIAN	1	1	1	1
SERGEANT	9	9	10	10
SR. ADMINISTRATIVE ASSISTANT	1	1	1	1

**CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2023-24**

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
PUBLIC SAFETY - POLICE (CONTINUED)				
SR. CODE ENFORCEMENT OFFICER	0	0	0	0
SR. MANAGEMENT ANALYST	1	1	0	0
TOTALS	72	73	75	76

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
FIRE & LIFE SAFETY				
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 (ADDED Q1 FY21/22)	0	1	1	1
FIRE PREVENTION SPECIALIST (ADDED Q1 FY21/22)	0	1	1	1
FIREFIGHTER	6	6	6	9
MANAGEMENT ANALYST	1	1	0	0
MANAGEMENT ASSISTANT	1	0	0	0
OFFICE ASSISTANT	0	0	1	1
PATROL ENGINEER	1	1	1	0
SENIOR MANAGEMENT ANALYST	0	0	1	1
TRAINING OFFICER	1	0	0	0
TOTALS	27	27	28	30

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
PUBLIC WORKS				
ADMINISTRATIVE ASSISTANT	0	0	1	1
ASSOCIATE CIVIL ENGINEER (SEWER)	0	1	1	1
CITY ENGINEER	1	1	1	1
CUSTODIAN	2	2	1	1
DEPUTY CITY ADMINISTRATOR	1	1	1	1
ENGINEERING AIDE	0	1	1	1
ENVIRONMENTAL SERVICES COORDINATOR	0	1	1	1
FACILITY MAINTENANCE TECHNICIAN	2	2	3	3
MAINTENANCE WORKER	8	8	8	8
MANAGEMENT ASSISTANT	0	0	1	1
MANAGEMENT ANALYST	1	1	0	0
MECHANIC	1	2	2	2
OFFICE ASSISTANT	1	1	0	0
PUBLIC WORKS INSPECTOR	1	1	1	1

**CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2023-24**

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
PUBLIC WORKS (CONTINUED)				
PUBLIC WORKS ADMINISTRATIVE SERVICES MANAGER	0	0	0	1
PUBLIC WORKS SUPERINTENDENT	1	1	1	1
PUBLIC WORKS SUPERVISOR	2	2	2	2
SENIOR CIVIL ENGINEER	0	0	1	1
SENIOR CUSTODIAN	0	0	1	1
SENIOR MANAGEMENT ANALYST	0	0	1	1
TRAFFIC ENGINEER	0	0	0	0
TRANSPORTATION MANAGER	1	1	1	1
TOTALS	22	26	29	30

	Amended 2020-21	Amended 2021-22	Amended 22-23	Adopted 23-24
COMMUNITY SERVICES				
ADMINISTRATIVE ASSISTANT	0	0	1	1
COMMUNITY SERVICES COORDINATOR	4	4	4	4
COMMUNITY SERVICES SUPERVISOR	1	1	1	0
DEPUTY DIRECTOR OF COMMUNITY SERVICES	0	0	0	1
DIRECTOR OF COMMUNITY SERVICES	1	1	1	1
FACILITY MAINTENANCE TECHNICIAN	0	0	0	1
MAINTENANCE WORKER	0	1	1	1
MANAGEMENT ANALYST	0	0	1	1
OFFICE ASSISTANT	1	1	0	0
TOTALS	7	8	9	10

SUMMARY				
FULL-TIME FUNDED PERSONNEL	167	181	188	200
UNFUNDED OVERHIRES	4	4	5	4
ELECTED & APPOINTED PERSONNEL	73	73	73	76
GRAND TOTAL	244	258	266	280

*Overhires are not funded

PROJECTED CHANGE IN FINANCIAL POSITION

	Audited Balance 7/1/2022	Midyear Revenue Amended	Midyear Expenditures Amended	Est Change in Available Fund Balance	Unaudited Balance 6/30/2023	Adopted Revenue	Adopted Expenditures	Est. Fund Change in Fund Balance	Est. Fund Balance 6/30/2024
General Fund									
101 General Fund (0010)	20,929,571.64	55,406,704.78	58,476,239.20	(3,069,534.42)	17,860,037.22	49,801,418.00	52,282,523.00	(2,481,105.00)	15,378,932.22
116 Rehab Reimbursements Fd (0059)	-	-	-	-	-	-	-	-	-
117 Measure U Fund (0079)	4,807,409.18	8,850,000.00	12,731,102.13	(3,881,102.13)	926,307.05	9,200,000.00	9,176,500.00	23,500.00	949,807.05
241 Public Safety Mitigat (0057)	-	-	-	-	-	-	-	-	-
General Fund Total	25,736,980.82	64,256,704.78	71,207,341.33	(6,950,636.55)	18,786,344.27	59,001,418.00	61,459,023.00	(2,457,605.00)	16,328,739.27
Special Revenues									
215 Air Quality Management (0019)	202,384.59	68,245.00	177,538.00	(109,293.00)	93,091.59	65,900.00	20,900.00	45,000.00	138,091.59
225 Asset Seizure (0021)	210,131.64	192,500.00	402,600.00	(210,100.00)	31.64	-	105,000.00	(105,000.00)	(104,968.36)
282 CalRecycle Grant (0083)	17.69	-	86,117.00	(86,117.00)	(86,099.31)	-	13,181.36	(13,181.36)	(99,280.67)
270 CDBG Fund (0030)	(649,862.48)	860,150.00	791,516.75	68,633.25	(581,229.23)	280,514.00	339,514.00	(59,000.00)	(640,229.23)
715 Community Fac District (0047)	48,962.99	-	-	-	48,962.99	-	-	-	48,962.99
227 Explorer Grant NOC (0076)	157,402.57	-	-	-	157,402.57	62,000.00	40,000.00	22,000.00	179,402.57
283 County Annexation (0084)	-	1,500,000.00	1,500,000.00	-	-	-	-	-	-
207 Housing Successor Agency (0053)	1,989,497.79	108,411.00	-	108,411.00	2,097,908.79	-	-	-	2,097,908.79
265 Landscape Maintenance (0029)	(70,616.32)	450,858.00	418,400.00	32,458.00	(38,158.32)	450,858.00	419,200.00	31,658.00	(6,500.32)
210 Measure M (0018)	779,812.87	1,077,762.00	1,529,249.55	(451,487.55)	328,325.32	1,275,373.00	1,097,150.00	178,223.00	506,548.32
280 Misc Grants Fund (0050)	(219,137.11)	3,204,303.52	2,860,868.34	343,435.18	124,298.07	500,000.00	500,000.00	-	124,298.07
228 NOC-Public Safety Grant(0061)	133,017.29	138,000.00	203,100.00	(65,100.00)	67,917.29	-	-	-	67,917.29
235 Park Development (0023)	20,193.38	-	-	-	20,193.38	-	-	-	20,193.38
211 PEG Fund (0058)	2,909.48	80,000.00	27,200.00	52,800.00	55,709.48	80,000.00	78,700.00	1,300.00	57,009.48
231 Placentia Reg Nav Cent(0078)	(1,208,744.70)	2,581,100.00	2,556,100.00	25,000.00	(1,183,744.70)	2,394,700.00	2,394,700.00	-	(1,183,744.70)
261 Public Safety CFD (0055)	63,180.10	42,861.23	-	42,861.23	106,041.33	-	-	-	106,041.33
209 State Gas Tax - RMRA (0060)	826,150.68	1,167,471.00	1,866,943.28	(699,472.28)	126,678.40	1,280,805.00	1,000,000.00	280,805.00	407,483.40
205 State Gas Tax (0017)	501.15	1,497,318.00	675,165.00	822,153.00	822,654.15	1,476,847.00	2,198,308.00	(721,461.00)	101,193.15
245 Storm Drain Constrction (0025)	530.37	-	-	-	530.37	-	-	-	530.37
260 Street Lighting Distrct (0028)	(0.00)	172,786.00	171,500.00	1,286.00	1,286.00	171,500.00	171,500.00	-	1,286.00
230 Suppl Law Enfrcmnt (0022)	214,155.85	160,000.00	160,000.00	-	214,155.85	165,000.00	165,000.00	-	214,155.85
234 Technology Impact Fees (0075)	389,836.05	60,000.00	71,384.92	(11,384.92)	378,451.13	-	-	-	378,451.13
250 Thoroughfare Constction (0026)	4,751.81	-	4,172.00	(4,172.00)	579.81	-	-	-	579.81
249 TOD District CFD (0080)	-	29,979.60	1,100.00	28,879.60	28,879.60	-	-	-	28,879.60
226 Traffic Offender Fund (0051)	5,696.73	-	-	-	5,696.73	-	-	-	5,696.73
201 Utility User Tax (0016)	222,682.26	-	-	-	222,682.26	-	-	-	222,682.26
285 EIFD (0086)	-	-	-	-	-	5,000.00	-	5,000.00	5,000.00

PROJECTED CHANGE IN FINANCIAL POSITION

	Audited Balance 7/1/2022	Midyear Revenue Amended	Midyear Expenditures Amended	Est Change in Available Fund Balance	Unaudited Balance 6/30/2023	Adopted Revenue	Adopted Expenditures	Est. Fund Change in Fund Balance	Est. Fund Balance 6/30/2024
Special Revenues - Developer Impact Fees									
405 Afford Housing In-Lieu (0034)	36,827.31	-	36,691.70	(36,691.70)	135.61	-	-	-	135.61
242 City Pub Sfty Impct Fee (0067)	134,396.60	164,400.00	230,521.91	(66,121.91)	68,274.69	86,551.21	-	86,551.21	154,825.90
243 City Quimby In Lieu Fee (0069)	917,104.42	525,400.00	1,311,570.20	(786,170.20)	130,934.22	271,473.20	-	271,473.20	402,407.42
238 City Traffic Impct Fees (0065)	168,358.66	612,500.00	223,000.00	389,500.00	557,858.66	482,700.34	50,000.00	432,700.34	990,559.00
244 CW Aford House ImpactFee(0068)	1,572,458.46	704,000.00	26,308.30	677,691.70	2,250,150.16	384,911.60	40,000.00	344,911.60	2,595,061.76
239 CW Stormdr Impact Fee (0066)	5,940.01	25,900.00	-	25,900.00	31,840.01	14,247.36	-	14,247.36	46,087.37
233 Gen Plan Update Fees (0074)	836,543.12	120,000.00	190,000.00	(70,000.00)	766,543.12	150,000.00	-	150,000.00	916,543.12
236 Parks & Rec Impact Fees (0063)	1,613,493.81	541,500.00	1,757,243.01	(1,215,743.01)	397,750.80	361,499.58	-	361,499.58	759,250.38
247 TOD Sewer Impact Fees (0071)	1,502,887.74	-	1,420,921.46	(1,420,921.46)	81,966.28	90,000.00	-	90,000.00	171,966.28
248 TOD Strscape Impct Fee (0072)	1,201,513.10	29,900.00	206,379.27	(176,479.27)	1,025,033.83	-	-	-	1,025,033.83
246 TOD Traffic Impact Fees (0070)	691,607.21	-	39,260.00	(39,260.00)	652,347.21	-	-	-	652,347.21
Special Revenues Total	11,804,585.12	16,115,345.35	18,944,850.69	(2,829,505.34)	8,975,079.78	10,049,880.29	8,633,153.36	1,416,726.93	10,391,806.71
Debt Service									
206 Gas Tax Debt Fund (0052)	78,696.49	404,450.00	404,450.00	-	78,696.49	403,750.00	403,750.00	-	78,696.49
Debt Service Total	78,696.49	404,450.00	404,450.00	-	78,696.49	403,750.00	403,750.00	-	78,696.49
Capital Projects									
401 City Capital Projects (0033)	(608,235.18)	4,175,000.00	4,175,919.01	(919.01)	(609,154.19)	-	281,700.00	(281,700.00)	(890,854.19)
Capital Projects Total	(608,235.18)	4,175,000.00	4,175,919.01	(919.01)	(609,154.19)	-	281,700.00	(281,700.00)	(890,854.19)
Enterprise Funds									
240 Sewer Construction (0024)	22,019.52	1,304,100.00	1,321,100.00	(17,000.00)	5,019.52	1,377,900.00	1,977,900.00	(600,000.00)	(594,980.48)
275 Sewer Maintenance (0048)	9,270,277.83	1,017,450.00	1,609,765.31	(592,315.31)	8,677,962.52	1,017,450.00	683,800.00	333,650.00	9,011,612.52
501 Refuse Administration (0037)	264,949.33	4,278,000.00	4,229,900.00	48,100.00	313,049.33	3,814,200.00	3,769,230.00	44,970.00	358,019.33
Enterprise Funds Total	9,557,246.68	6,599,550.00	7,160,765.31	(561,215.31)	8,996,031.37	6,209,550.00	6,430,930.00	(221,380.00)	8,774,651.37
Internal Service Funds									
601 Employee Health & Wlfre (0039)	19,015.69	1,206,400.00	1,206,400.00	-	19,015.69	1,206,400.00	1,206,400.00	-	19,015.69
605 Risk Management (0040)	(2,978,592.06)	2,261,000.00	2,261,000.00	-	(2,978,592.06)	2,537,100.00	2,537,100.00	-	(2,978,592.06)
610 Equipment Replacement (0041)	51,059.20	-	-	-	51,059.20	-	-	-	51,059.20
615 Information Technology (0042)	-	-	-	-	-	-	-	-	-
Internal Service Funds Total	(2,908,517.17)	3,467,400.00	3,467,400.00	-	(2,908,517.17)	3,743,500.00	3,743,500.00	-	(2,908,517.17)
Fiduciary Funds									
302 Public Financing Autho(0082)	(45,426,507.53)	3,508,250.00	3,508,250.00	-	(45,426,507.53)	3,819,000.00	3,819,000.00	-	(45,426,507.53)
Fiduciary Funds Total	(45,426,507.53)	3,508,250.00	3,508,250.00	-	(45,426,507.53)	3,819,000.00	3,819,000.00	-	(45,426,507.53)
Agency Funds									
208 Sccssr Agncy Ret Oblg (0054)	(11,146,082.46)	1,995,197.00	2,101,889.00	(106,692.00)	(11,252,774.46)	1,628,035.00	1,632,035.00	(4,000.00)	(11,256,774.46)
Agency Funds Total	(11,146,082.46)	1,995,197.00	2,101,889.00	(106,692.00)	(11,252,774.46)	1,628,035.00	1,632,035.00	(4,000.00)	(11,256,774.46)
Grand Total	(12,911,833.23)	100,521,897.13	110,970,865.34	(10,448,968.21)	(23,360,801.44)	84,855,133.29	86,403,091.36	(1,547,958.07)	(24,908,759.51)



PLACENTIA
Rich Heritage, Bright Future

GENERAL FUND REVENUE & EXPENDITURES



General Fund Budget
FISCAL YEAR 2023-24

**Adopted Budget
FISCAL YEAR 2023-24**

**General Fund Summary
General Fund (0010)
Fund 101**

	2020-21 Actuals	2021-22 Actuals	FY22-23 Amended	FY23-24 Adopted
Revenues				
Property Taxes	16,752,112	17,191,427	18,438,083	19,578,023
Sales & Use Taxes	7,409,742	8,491,412	8,975,000	9,175,000
Other Taxes	5,991,696	6,959,372	7,104,140	7,095,500
Permits/Licenses	2,827,571	2,440,247	2,499,768	2,802,000
Fines & Forfeitures	290,534	503,303	377,000	452,500
Intergovernmental	9,933	976,416	9,456,422	312,000
Charges for Services	982,843	1,400,033	1,504,659	1,514,000
Miscellaneous Revenue	2,240,214	4,086,686	1,963,660	2,454,000
Total Operating Revenue	36,504,646	42,048,896	50,318,732	43,383,023
Transfer In	3,075,513	2,381,215	3,671,973	3,718,157
Measure U - Reserve Contribution	-	-	-	920,000
Measure U - Employee Retention	1,155,438	1,050,788	1,062,000	1,335,179
Measure U - OPEB	385,146	350,263	354,000	445,060
Total Transfer in	4,616,096	3,782,265	5,087,973	6,418,395
Grand Total Resources	41,120,742	45,831,162	55,406,705	49,801,418
Expenditures				
Salaries & Benefits	21,878,062	22,221,745	24,978,405	26,801,599
Materials, Supplies & Services	11,759,584	17,953,627	20,654,225	21,180,430
CIP & Equipment	598,129	1,280,842	12,806,109	4,264,280
Total Operating Expenditures	34,235,775	41,456,215	58,438,739	52,246,309
Transfer out	1,401,263	374,747	37,500	36,214
Grand Total Expenditures	35,637,038	41,830,961	58,476,239	52,282,523
Net Change in Position	5,483,704	4,000,200	(3,069,534)	(2,481,105)

**Adopted BUDGET
FISCAL YEAR 2023-24**

**General Fund
Revenues vs. Expenditures**

	2020-21 Audited	2021-22 Audited	2022-23 Amended	2022-23 YE Estimate	2023-24 Adopted	% Change from 22-23 Budget
Beginning Fund Balance	11,320,403	16,929,516	20,929,572	20,929,572	21,425,994	
REVENUE						
Property Taxes	16,752,112	17,191,427	18,438,083	18,438,083	19,578,023	106.18%
Sales & Use Taxes	7,409,742	8,491,412	8,975,000	8,975,000	9,175,000	102.23%
Other Taxes	5,991,696	6,959,372	7,104,140	7,104,140	7,095,500	99.88%
Permits/Licenses	2,827,571	2,440,247	2,499,768	2,540,607	2,802,000	112.09%
Fines & Forfeitures	290,534	503,303	377,000	383,298	452,500	120.03%
Intergovernmental	9,933	976,416	9,456,422	9,176,239	312,000	3.30%
Charges for Services	982,843	1,400,033	1,504,659	1,418,777	1,514,000	100.62%
Miscellaneous Revenue	2,240,214	4,086,686	1,963,660	2,146,907	2,454,000	124.97%
Subtotal Revenues	36,504,646	42,048,896	50,318,732	50,183,051	43,383,023	86.22%
Operating Transfers-In	764,638	279,646	1,547,973	868,618	1,047,800	67.69%
Measure U Transfers-in:						
Employee Retention	1,540,583	2,626,970	2,655,000	2,655,000	2,760,000	103.95%
OPEB	770,292	875,657	885,000	885,000	1,690,595	191.03%
Subtotal Transfers-in	3,075,513	3,782,273	5,087,973	4,408,618	5,498,395	108.07%
TOTAL OPERATING RESOURCES	39,580,158	45,831,170	55,406,705	54,591,668	48,881,418	88.22%
EXPENDITURES						
Operating Expenditures						
Legislative	923,549	1,170,330	1,124,000	731,159	1,004,000	89.32%
City Administrator	679,714	629,427	633,100	637,225	1,010,377	159.59%
Administrative Services	4,392,397	4,578,230	5,870,871	4,868,462	6,002,513	102.24%
Finance	1,160,827	1,537,962	1,222,250	1,081,655	1,305,000	106.77%
Development Services	1,222,985	1,482,734	1,835,200	1,531,314	1,571,100	85.61%
Public Safety - Police	12,109,438	11,586,677	12,872,739	11,533,493	13,612,323	105.75%
Fire & Life Safety	3,358,144	3,855,296	4,337,000	3,826,286	4,503,794	103.85%
Public Works	3,805,915	3,528,964	4,758,665	4,084,973	4,795,070	100.77%
Community Services	1,593,766	2,293,882	2,728,980	2,417,586	2,947,452	108.01%
General Government	3,938,726	4,751,942	5,224,700	5,425,835	5,209,200	99.70%
Subtotal Operating Expenditures	33,185,461	35,415,446	40,607,505	36,137,989	41,960,829	103.33%
Operating Change in Fund balance	6,394,697	10,415,724	14,799,200	18,453,680	6,920,589	46.76%
Non-Operating Expenditures						
Interfund Transfers (Transfers Out)	477,173	374,811	37,500	-	36,214	96.57%
GF Debt Service	1,494,577	4,852,327	5,215,750	5,297,859	6,021,200	115.44%
Subtotal Non-Operating Expenditures	1,971,751	5,227,137	5,253,250	5,297,859	6,057,414	115.31%
CHANGE IN FUND BALANCE	4,422,947	5,188,587	9,545,950	13,155,821	863,175	9.04%
Other Changes to Fund Balance						
Measure U Reserve Contribution	1,540,583	-	-	-	920,000	
Capital Projects	(479,418)	(1,188,531)	(9,575,484)	(12,659,398)	(2,264,280)	
EIFD Loan	-	-	-	-	(1,000,000)	
Public Safety Building (Additional)	-	-	(3,040,000)	-	(1,000,000)	
Net Change to Fund Balance	5,484,111	4,000,056	(3,069,534)	496,423	(2,481,105)	80.83%
Ending Total Fund Balance	16,804,515	20,929,572	17,860,037	21,425,994	18,944,889	106.07%
Fund Balance						
Nonspendable	3,346,897	2,128,711	2,128,711	2,128,711	2,128,711	
Restricted - Fiscal Agent	556,084	2,559,572	-	-	-	
Committed Fund Balance - Metrolink Station	3,400,000	-	-	-	-	
Measure U - Contingency Reserve	3,081,682	3,081,682	3,081,682	3,081,682	4,001,682	
General Fund Reserve	5,214,683	5,772,179	7,070,194	5,952,815	6,488,525	
Unassigned Fund Balance	1,205,169	7,387,427	5,579,450	10,262,786	6,325,971	
TOTAL FUND BALANCE	16,804,515	20,929,572	17,860,037	21,425,994	18,944,889	

General Fund Balance Reserve Target					
Operating Expenses	33,185,461	35,415,446	40,607,505	36,137,989	41,960,829
Less: One Time Operating Expenses					
Adjusted Operating Expenses	33,185,461	35,415,446	40,607,505	36,137,989	41,960,829
25% of Budgeted Operating Expenses	8,296,365	8,853,861	10,151,876	9,034,497	10,490,207
General Fund Operating Reserves	9,501,534	16,241,289	15,731,326	19,297,283	16,816,178
General Fund Operating Reserves %	29%	46%	39%	53%	40%
% Funded	115%	183%	155%	214%	160%

		2020-21 Actuals	2021-22 Actuals	FY22-23 Amended	FY22-23 YE Estimates	FY23-24 Adopted
Revenues						
Property Taxes						
4001	Current Year-Secured	8,933,144	9,151,358	9,886,634	9,886,634	10,379,023
4002	Property Tax (VLF)	5,534,014	5,708,260	6,072,651	6,072,651	6,395,000
4005	Current Year-Unsecured	269,924	291,436	315,000	315,000	335,000
4010	Prior Yrs-Secured/Unsecured	68,852	65,027	60,000	60,000	60,000
4015	Supplemental Roll	181,354	214,007	225,000	225,000	325,000
4017	Residual Property Tax	-	95,869	105,798	105,798	106,000
4019	Pass Through	275,449	142,217	200,000	200,000	400,000
4020	Public Utility Tax Apport	142,281	140,436	140,000	140,000	145,000
4025	OC St Light Assess Dist	1,285,854	1,321,547	1,375,000	1,375,000	1,375,000
4035	Homeowners Prop Tax Relief	43,467	42,556	43,000	43,000	43,000
4040	Prop Tax/Penalty & Interest	17,774	18,713	15,000	15,000	15,000
Total Property Taxes		16,752,112	17,191,427	18,438,083	18,438,083	19,578,023
Sales & Use Taxes						
4060	General Sales & Use Taxes	7,076,184	8,129,396	8,600,000	8,600,000	8,775,000
4065	Prop 172 Sales & Use Tax	333,558	362,016	375,000	375,000	400,000
Total Sales & Use Taxes		7,409,742	8,491,412	8,975,000	8,975,000	9,175,000
Other Taxes						
4050	Utility User Tax	2,502,705	2,466,632	2,550,000	2,550,000	2,550,000
4070	Franchise Taxes	2,466,185	2,650,604	1,325,000	1,325,000	1,350,000
4071	Franchise Taxes - Refuse	-	-	825,000	825,000	825,000
4072	Franchise Taxes - Cable	-	-	409,000	409,000	410,000
4074	Franchise Taxes - Water	-	-	150,000	150,000	150,000
4094	Real Property Transfer Tax	312,328	450,575	415,000	415,000	330,000
4096	Transient Occupancy Tax	674,854	1,385,271	1,425,000	1,425,000	1,475,000
4140	Oil Per Barrel B/L Tax	35,624	6,291	5,140	5,140	5,500
Total Other Taxes		5,991,696	6,959,372	7,104,140	7,104,140	7,095,500
Permits/Licenses						
4101	Business License Fees	989,145	1,016,694	1,155,000	1,155,981	1,160,000
4145	Bicycle Licenses	-	-	-	2	-
4155	Encroachment Permits	258,257	209,529	225,000	225,000	225,000
4160	Building Permits	891,829	763,782	725,000	731,525	775,000
4161	Banner Permits	-	350	175	350	-
4162	Plumbing Permits	142,625	86,980	75,000	75,409	90,000
4163	Fire Plan Check/Permit	42,633	98,766	105,000	111,919	239,000
4164	Electrical Permits	168,873	138,445	100,000	101,507	125,000
4166	Heat/Ventilation Air Cond	299,895	78,376	60,000	84,122	112,000
4168	Swimming Pool Permits	29,897	43,105	50,000	50,000	70,000
4169	Waived Banner Permit Fees	-	(1,000)	(407)	(407)	-
4172	Transportation Permit	4,418	5,221	5,000	5,198	6,000
Total Permits/Licenses		2,827,571	2,440,247	2,499,768	2,540,607	2,802,000
Fines & Forefeitures						
4405	Veh Code Fines (Moving)	55,292	48,978	22,000	27,459	32,500
4410	City Ord Fines (Parking)	164,184	360,911	275,000	275,000	300,000
4411	Administrative Citations	71,058	93,413	80,000	80,840	120,000
Total Fines & Forefeitures		290,534	503,303	377,000	383,298	452,500

		2020-21 Actuals	2021-22 Actuals	FY22-23 Amended	FY22-23 YE Estimates	FY23-24 Adopted
Intergovernmental						
4180	FOG Permit	190	-	1,330	1,330	2,000
4201	Federal Grants	-	-	537,160	537,160	-
4211	COVID-19 Relief Funds	-	943,753	7,766,855	7,766,855	-
4225	POST - Intergovernmental Rev	9,743	8,636	17,000	26,926	30,000
4240	Intergovernmental - Caltrans	-	-	600,000	600,000	-
4299	Other Intergovernmental Rev	-	-	530,000	215,000	250,000
4366	AB 109 Public Safety Realign	-	24,027	4,076	28,967	30,000
Total Intergovernmental		9,933	976,416	9,456,422	9,176,239	312,000
Charges for Services						
4167	Fire Inspection Fee	-	-	200,000	10,097	171,000
4302	General Plan Update Fee	(8)	-	-	-	-
4303	Technology Fee	34	-	-	-	-
4305	Planning Division Fees	189,339	206,800	175,000	184,603	225,000
4307	Developmt Impact Fee Admin Chg	76,454	5,931	6,500	6,264	6,500
4310	Engineering Fees	178,133	256,129	250,000	250,000	170,000
4324	Old Town Parking Permit	4,080	3,560	3,500	240	-
4325	Parking Permit Fees	10,266	10,984	12,000	22,206	10,000
4326	Towing Fee	13,300	18,949	15,000	18,895	18,500
4327	Storage Fee	44,175	66,500	60,000	62,370	50,000
4328	Lien Fee	9,065	13,235	15,000	15,000	15,000
4329	Emergency Medical Response Fee	15,366	7,515	5,000	5,000	1,000
4330	Special Police Services	41,485	68,123	80,000	131,760	75,000
4333	Vehicle Impound/Releases	14,870	20,486	20,000	19,951	20,000
4334	DUI Vehicle Release Fee	13,240	19,297	15,000	16,017	17,500
4335	Alarm System Monitoring	70,544	147,027	80,000	80,000	80,000
4340	Recreation Programs	41,841	109,420	110,000	110,045	151,000
4342	Special Events	-	-	25,159	33,509	-
4346	Festival Revenue	(1,360)	24,066	30,000	29,809	70,000
4347	Memorial Bench Program	(1,608)	(1,121)	-	-	-
4362	AB939 Compliance Report	-	582	-	-	-
4364	Sanitation Collect Fees	72,400	23,268	15,000	15,000	15,000
4375	Sale of Map/Publication	385	534	1,000	525	500
4380	Business Site Insp Fee	10,297	8,716	7,500	8,780	6,000
4384	Athletic Field Light Fees	77,989	76,813	52,000	53,733	55,000
4385	Facility Rental	102,475	166,444	105,000	105,000	120,000
4386	Field Use Fees	-	-	20,000	25,137	35,000
4399	Other Charges for Service	81	146,777	202,000	202,000	202,000
4742	Reimbursement - Strike Team	-	-	-	12,837	-
Total Charges for Services		982,843	1,400,033	1,504,659	1,418,777	1,514,000
Miscellaneous Revenue						
4412	Vacant Bldg Registration Fee	270	120	70	70	-
4416	Live Scan Rolling Fee	1,177	4,206	2,000	2,280	2,500
4501	Street Light Assessments	(2)	-	-	-	-
4601	Interest Revenue	33,165	32,476	225,000	489,437	600,000
4602	Fiscal Agent Interest Revenue	-	27	1	1	-
4699	Other Interest Earnings	(61,431)	-	-	-	-

	2020-21 Actuals	2021-22 Actuals	FY22-23 Amended	FY22-23 YE Estimates	FY23-24 Adopted
Miscellaneous Revenue (Continued)					
4705	-	5,959	6,400	6,845	5,000
4706	75,287	107,327	85,000	85,000	105,000
4708	60	150	25	50	-
4710	291,263	632,769	590,197	446,897	660,000
4711	150,236	210,997	150,000	187,698	200,000
4712	20,076	14	-	-	-
4714	-	310	323	323	500
4716	280,785	284,354	285,000	285,000	285,000
4717	471,197	471,197	471,000	471,197	471,000
4718	99,882	97,145	118,000	118,000	118,000
4719	225	168	105	232	-
4741	-	701	5,540	6,433	7,000
4751	38,350	44,300	25,000	47,445	-
4799	-	5,440	-	-	-
4985	-	2,189,027	-	-	-
4999	839,674	-	-	-	-
	2,240,214	4,086,686	1,963,660	2,146,907	2,454,000
TOTAL REVENUES					
	36,504,646	42,048,896	50,318,732	50,183,051	43,383,023
TRANSFERS IN					
7017	-	-	532,880	532,880	673,700
7022	-	100,000	100,000	153,689	150,000
7030	-	-	39,100	-	39,100
7048	-	176,700	180,000	182,049	185,000
7052	3,851,459	3,502,627	3,540,000	3,540,000	4,450,595
7053	85,000	-	-	-	-
7055	30,000	-	-	-	-
7059	3,096	-	-	-	-
7078	10,739	-	-	-	-
7081	635,803	2,938	-	-	-
7083	-	-	695,993	-	-
7090	-	-	-	-	920,000
	4,616,096	3,782,265	5,087,973	4,408,618	6,418,395
TOTAL TRANSFERS					
	41,120,742	45,831,162	55,406,705	54,591,668	49,801,418
GRAND TOTAL RESOURCES					
	41,120,742	45,831,162	55,406,705	54,591,668	49,801,418
SALARIES & BENEFITS					
5001	13,109,706	13,915,731	16,099,113	14,174,809	18,222,400
5005	1,252,226	1,272,855	1,787,780	1,356,471	1,539,102
5015	1,300,202	1,625,660	1,457,000	1,698,801	1,311,000
5016	-	-	48,600	-	-
5020	290,412	347,649	1,126	196,138	-
5021	9,922	-	-	-	-
5022	73,500	168,289	93,100	78,857	109,800
5023	-	410,132	182,000	231,935	-
5095	-	-	(735,075)	-	(822,480)
5099	-	2,894	-	839	-
5105	2,077,324	2,152,122	2,896,800	2,321,471	2,998,700
5110	9,284	12,022	40,100	10,269	44,100

		2020-21 Actuals	2021-22 Actuals	FY22-23 Amended	FY22-23 YE Estimates	FY23-24 Adopted
SALARIES & BENEFITS (Continued)						
5115	Dental Ins Allocation	146,963	148,637	193,900	127,429	190,600
5120	Optical Ins Allocation	28,699	28,304	38,800	25,065	38,600
5125	LTD Ins Allocation	-	-	65,700	-	71,300
5126	STD Ins Allocation	-	-	61,500	-	67,500
5135	Medicare	245,803	265,312	240,600	262,757	266,100
5140	Employers' Social Security	835	478	900	900	900
5141	Employers' PARS/ARS	104,229	101,415	59,261	98,450	55,900
5144	Employer CalPERS UAL	869,277	-	-	107,475	-
5145	Employer CalPERS Retire NC	1,516,639	1,539,243	1,710,200	1,520,017	2,070,500
5147	ICMA Defined Contribution Plan	176,590	197,534	238,200	185,185	259,800
5150	Tuition Reimbursement	26,916	34,078	30,000	16,227	30,000
5159	Employee Medical Opt Out Plan	226,180	202,529	192,900	205,106	200,300
5163	Life Insurance Premiums	127,770	72,079	-	37,580	-
5169	STD Ins Premium	34,340	75,849	-	84,585	-
5170	Sick Leave Buyback	861	12,584	-	32,961	-
5175	Leave Buyback	341,669	303,993	188,100	164,955	90,000
5195	Residence Assistance	5,008	-	-	-	-
5199	Other Employee Benefits	3,708	1,153	87,800	(39)	95,200
5500	Contra - Salaries	(100,000)	(692,007)	-	-	(37,723)
5600	Interfund Salaries	-	23,210	-	-	-
TOTAL SALARIES & BENEFITS		21,878,062	22,221,745	24,978,405	22,938,244	26,801,599
MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Services	138,736	280,483	212,700	78,412	150,000
6005	Legal Services	396,675	512,709	500,000	215,663	400,000
6006	Litigation	187,952	229,452	200,000	217,465	200,000
6010	Accounting & Auditing Service	72,033	56,535	80,000	80,000	80,000
6015	Engineering Services	7,346	17,665	56,000	2,041	45,000
6017	Special Studies	-	-	-	-	55,000
6025	Third Party Administration	9,850	13,367	15,200	14,731	12,700
6030	Trustee Fees	2,000	3,250	3,200	-	-
6040	Misc Bank Charges	47,313	64,059	61,000	57,931	64,500
6041	Bank Over/Short	(323)	810	500	(482)	500
6043	Payroll Penalty	-	-	-	2,864	-
6044	Credit Card Write-offs	-	-	-	595	-
6045	Building Inspection Services	-	-	13,500	-	-
6050	Fire Plan Check Services	35,643	39,071	45,000	44,620	20,000
6055	Medical Services	17,715	9,472	22,000	7,446	22,000
6060	Instructional Services	-	25,798	30,000	7,312	25,000
6099	Professional Services	472,321	818,603	1,212,050	902,055	1,261,300
6115	Landscaping	337,259	69,959	62,000	52,470	62,000
6116	Tree Maintenance	86,789	120,222	130,000	126,572	130,000
6125	Sidewalk Replacement	-	-	-	300	-
6127	Alarm Monitoring	9,020	4,320	9,600	9,536	10,000
6128	Video Monitoring	-	-	-	-	100,000
6130	Repair & Maint/Facilities	319,549	686,139	754,486	664,142	773,915
6132	Repair & Maintenance/Streets	0	13,092	12,900	1,751	36,000
6134	Vehicle Repair & Maintenance	163,263	162,616	174,500	143,397	205,000
6135	Repair/Maint Off Furn & Eqp	-	-	323	375	-
6136	Software Maintenance	267,189	815,405	951,150	731,284	1,039,500
6137	Repair Maint/Equipment	123,079	141,637	252,470	165,361	249,500
6138	Repairs - Electronic Devices	-	-	-	108	-
6143	Equipment Replacement	-	-	-	369	-
6160	Facility Rental	142,161	147,118	155,100	173,008	198,397
6162	Range Training	32,680	20,310	46,000	17,010	35,000
6165	Vehicle Rental	59,844	107,610	165,000	113,920	269,000
6170	Equipment & Tool Rental	26,931	5,647	35,814	21,719	29,500
6175	Office Equipment Rental	49,556	47,465	53,400	64,461	53,400

	2020-21 Actuals	2021-22 Actuals	FY22-23 Amended	FY22-23 YE Estimates	FY23-24 Adopted	
MATERIALS, SUPPLIES & SERVICES (Continued)						
6181	Towing Services	20,402	22,866	40,000	28,103	40,000
6182	Lien Services	2,575	3,566	5,000	3,161	2,500
6183	CSUF PD Reimburse Impound Fees	9,950	11,137	20,500	7,383	10,000
6215	Telephone	272,957	307,172	230,000	264,020	300,000
6225	Advertising/Promotional	26,637	23,840	18,700	13,705	20,350
6230	Printing & Binding	26,190	45,604	80,500	26,392	72,800
6235	Travel	-	-	500	3,887	500
6240	Mileage Reimbursement	-	-	200	26	200
6245	Meetings & Conferences	19,040	90,115	149,836	132,598	114,400
6250	Staff Training	46,792	69,922	149,336	107,182	109,300
6255	Dues & Memberships	65,902	73,225	93,960	73,754	90,650
6257	Licenses & Permits	107,566	108,458	110,000	114,860	130,904
6265	Entertainment Services	2,100	-	12,000	12,015	23,500
6270	Excursions	-	-	7,600	2,828	7,600
6275	Officiating	-	4,292	5,200	4,556	6,350
6280	Animal Control Services	269,959	233,480	336,800	172,940	389,000
6285	Hazardous Materials Disposal	4,270	5,520	4,500	2,366	4,500
6290	Dept. Contract Services	1,936,925	2,125,872	2,571,564	2,129,568	1,945,008
6295	City Admin Services	2,184,757	2,811,656	3,337,900	3,337,900	3,614,000
6296	Admin Service Fee	69,697	68,638	75,000	4,683	-
6299	Other Purchased Services	83,240	144,104	209,500	119,700	171,000
6301	Special Department Supplies	458,560	461,369	567,559	482,015	541,400
6305	Traffic Control Devices	-	378	2,100	1,986	5,000
6310	Street Signs	0	17,822	28,973	28,316	30,000
6315	Office Supplies	40,069	47,545	55,450	39,643	53,250
6320	Books & Periodicals	3,263	4,049	8,100	3,454	15,400
6325	Postage	21,105	49,001	39,600	36,654	39,900
6330	Electricity	522,681	635,827	692,600	692,600	650,000
6335	Water	559,098	491,529	437,800	437,800	437,800
6340	Natural Gas	13,225	15,951	10,000	12,354	10,000
6345	Gasoline & Diesel Fuel	150,956	192,993	305,000	278,392	305,000
6350	Small Tools/Equipment	3,187	4,489	6,747	9,230	18,250
6355	Small Furniture & Fixture	-	-	-	3,194	-
6360	Uniforms	114,795	94,517	127,127	82,352	114,500
6361	Personal Protection Equipment	40,931	26,682	46,500	39,902	47,700
6362	Emergency Medical Supplies	26,510	6,585	25,000	9,656	20,000
6363	Resident Rebate Program	-	9,500	47,000	27,000	47,000
6365	Computer Software	8,405	3,041	14,000	16,182	22,756
6366	Web Based Service/Subscriptions	-	-	-	340	-
6399	Other Supplies	-	-	122	16,891	15,000
6401	Community Programs	9,316	16,275	41,000	21,401	25,500
6410	Property Taxes	2,024	2,017	10,000	7,102	10,000
6845	Office Equipment	-	-	184	5,753	-
6855	Furniture & Fixtures	-	6,393	31,361	39,147	10,000
6892	Market Value Adjustment	4,183	355,655	-	-	-
6905	Principal/Bonds/COP's/Leases	779,353	998,669	1,036,900	1,122,209	1,136,000
6906	CalPERS-Fire Term. Principal	351,441	355,791	365,300	365,300	369,500
6915	Interest/Bonds/COP's/Leases	333,257	282,530	247,800	247,800	161,000
6916	CalPERS-Fire Term Interest	28,526	24,177	17,800	17,800	10,700
6925	Issuance Cost	-	117,995	-	-	525,000
6935	Lease Expenditure	-	3,069,763	3,544,750	3,544,750	3,819,000
6950	Interfund Transfers Out	-	64	-	-	-
6998	Other Financing Use	-	-	-	19	-
6999	Other Expenditure	135,160	100,745	232,963	241,145	161,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	11,759,584	17,953,627	20,654,225	18,308,446	21,180,430

	2020-21 Actuals	2021-22 Actuals	FY22-23 Amended	FY22-23 YE Estimates	FY23-24 Adopted
TOTAL OPERATING EXPENDITURES	33,637,646	40,175,372	45,632,630	41,246,690	47,982,029
CIP & EQUIPMENT					
6185 Construction Services	151,831	181,099	-	-	-
6364 Computer Hardware	-	1,680	765,975	771,234	-
6730 Improvements Othr Thn Bldgs	-	-	600,000	600,000	-
6740 Infrastructure - Streets & Streetscapes	-	7,140	100,000	100,000	700,000
6750 Infrastructure - Sewer	-	612,061	3,245,517	3,245,517	-
6760 Infrastructure - Parks	-	1,516	-	-	134,280
6770 Infrastructure - Major Studies	-	41,902	358,098	358,098	400,000
6840 Machinery & Equipment	349,849	174,653	259,631	252,905	-
6842 Vehicles	96,449	41,942	102,650	147,367	175,000
6850 Building & Facilities	-	218,849	7,374,239	7,373,435	2,855,000
TOTAL CIP & EQUIPMENT	598,129	1,280,842	12,806,109	12,848,555	4,264,280
TRANSFERS					
8028 Trf Out to Lighting Dist	338,852	374,747	37,500	-	36,214
8052 Transfer Out to GTBF	-	-	-	-	-
8055 Transfer out to Fund 57	34,129	-	-	-	-
8082 Transfer out to PPFA	1,028,281	-	-	-	-
TOTAL TRANSFERS	1,401,263	374,747	37,500	-	36,214
EXPENDITURES GRAND TOTAL	35,637,038	41,830,961	58,476,239	54,095,246	52,282,523
NET CHANGE IN POSITION	5,483,704	4,000,200	(3,069,534)	496,423	(2,481,105)
Estimated Budget Fund Balance					21,022,117
Net Change in Position					(2,481,105)
Estimated Budget Ending Balance					<u>18,541,012</u>



PLACENTIA
Rich Heritage, Bright Future

SPECIAL REVENUE FUNDS



Special Revenue Funds Budget
FISCAL YEAR 2023-24

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Measure U Fund (0079)
Fund 117

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4062	Measure U Sales Taxes	7,702,915	8,756,568	8,850,000	9,200,000	9,200,000
4710	Reimbursements/Other Revenue	-	-	-	11,648	-
Total Revenues		7,702,915	8,756,568	8,850,000	9,211,648	9,200,000
SALARIES & BENEFITS						
5015	Overtime	-	-	-	5,320	-
5105	Health Insurance Allocation	-	-	-	684	-
5115	Dental Ins Allocation	-	-	-	21	-
5120	Optical Ins Allocation	-	-	-	7	-
5135	Medicare	-	-	-	77	-
TOTAL SALARIES & BENEFITS		-	-	-	6,110	-
CIP & EQUIPMENT						
6185	Construction Services	2,564,819	336,874	-	396,907	-
6364	Computer Hardware	-	-	431,254	431,254	75,000
6740	Infrastructure - Streets	-	2,729,258	3,579,679	3,558,618	3,276,500
6751	Infrastructure - Storm Drain	-	61,253	188,747	188,747	-
6760	Infrastructure - Parks	-	106,478	2,224,394	2,276,892	835,000
6770	Infrastructure - Major Studies	-	-	431,259	431,259	-
6780	Infrastructure- Network/Server	-	-	-	-	50,000
6840	Machinery & Equipment	214,879	85,693	363,332	289,796	-
6842	Vehicles	251,710	333,762	608,545	614,841	90,000
6850	Building & Facilities	-	94,197	1,363,892	1,019,517	250,000
TOTAL CIP & EQUIPMENT		3,031,408	3,747,515	9,191,102	9,207,832	4,576,500
TRANSFERS						
8010	Transfer Out to GF	3,851,459	3,502,627	3,540,000	3,421,460	3,680,000
8090	Transfer out GF Reserve	-	-	-	-	920,000
TOTAL TRANSFERS		3,851,459	3,502,627	3,540,000	3,421,460	4,600,000
EXPENDITURES GRAND TOTAL		7,079,209	7,250,142	12,731,102	12,635,402	9,176,500
NET CHANGE IN POSITION		623,706	1,506,426	(3,881,102)	(3,423,754)	23,500

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
State Gas Tax (0017)
Fund 205

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4079	State Gas Tax (2103)	343,554	404,808	504,003	325,860	513,422
4080	State Gas Tax (2105)	262,344	284,197	330,160	224,294	339,990
4082	State Gas Tax (2106)	164,426	180,973	204,403	144,103	215,062
4084	State Gas Tax (2107)	354,996	339,841	451,052	303,734	408,373
4086	State Gas Tax (2107.5)	7,500	7,500	7,500	7,500	-
4601	Interest Revenue	453	501	200	-	-
Total Revenues		1,133,273	1,217,821	1,497,318	1,005,490	1,476,847
SALARIES & BENEFITS						
5600	Interfund Salaries	-	540,760	-	-	673,700
TOTAL SALARIES & BENEFITS		252,532	540,760	-	-	673,700
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	46,260	31,927	20,000	-	20,000
6115	Landscaping	109,715	109,715	109,715	82,286	131,658
6116	Tree Maintenance	138,289	127,249	141,000	104,162	169,200
TOTAL MATERIALS, SUPPLIES & SERVICES		391,795	268,890	270,715	186,448	320,858
CIP & EQUIPMENT						
6740	Infrastructure - Streets	-	-	-	-	800,000
TOTAL CIP & EQUIPMENT		3,993	-	-	-	800,000
TRANSFERS						
8052	Transfer Out to GTBF	484,500	408,122	404,450	404,450	403,750
TOTAL TRANSFERS		484,500	408,122	404,450	404,450	403,750
EXPENDITURES GRAND TOTAL		1,132,820	1,217,772	675,165	590,898	2,198,308
NET CHANGE IN POSITION		453	48	822,153	414,592	(721,461)

Adopted BUDGET
FISCAL YEAR 2023-24

CIP
Measure M (0018)
Fund 210

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4092	Measure M - Turnback	842,822	1,037,232	1,018,371	444,406	1,192,053
4210	County Grants	19,427	(9,878)	56,391	-	83,320
4601	Interest Revenue	2,716	1,262	3,000	-	-
Total Revenues		864,965	1,028,616	1,077,762	444,406	1,275,373
MATERIALS, SUPPLIES & SERVICES						
6401	Community Programs	-	-	28,200	-	83,400
6905	Principal/Bonds/COP's/Leases	321,522	403,055	322,000	-	400,000
6915	Interest/Bonds/COP's/Leases	8,593	13,648	32,600	-	13,750
TOTAL MATERIALS, SUPPLIES & SERVICES		330,115	416,703	382,800	-	497,150
CIP & EQUIPMENT						
6185	Construction Services	559,714	492,041	-	-	-
6740	Infrastructure - Streets	-	-	1,146,450	1,110,386	600,000
TOTAL CIP & EQUIPMENT		559,714	492,041	1,146,450	1,110,386	600,000
EXPENDITURES GRAND TOTAL		889,829	908,744	1,529,250	1,110,386	1,097,150
NET CHANGE IN POSITION		(24,864)	119,872	(451,488)	(665,980)	178,223

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Air Quality Management (0019)
Fund 215

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4220	AB2766 Air Quality	83,559	49,003	-	49,865	65,900
4601	Interest Revenue	492	324	-	-	-
4710	Reimbursements/Other Revenue	-	-	68,245	-	-
Total Revenues		84,052	49,327	68,245	49,865	65,900
MATERIALS, SUPPLIES & SERVICES						
6401	Community Programs	-	-	6,900	-	20,900
TOTAL MATERIALS, SUPPLIES & SERVICES		11,444	-	6,900	-	20,900
CIP & EQUIPMENT						
6741	Infrastructure - Traffic	-	-	145,638	-	-
6850	Building & Facilities	-	-	25,000	-	-
TOTAL CIP & EQUIPMENT		40,610	-	170,638	-	-
EXPENDITURES GRAND TOTAL		52,054	-	177,538	-	20,900
NET CHANGE IN POSITION		31,997	49,327	(109,293)	49,865	45,000

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Asset Seizure (0021)
Fund 225

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4420	Asset Seizure Funds	23,730	-	192,500	143,396	-
4601	Interest Revenue	1,779	590	-	-	-
Total Revenues		25,509	590	192,500	143,396	-
MATERIALS, SUPPLIES & SERVICES						
6137	Repair Maint/Equipment	1,104	40,267	-	-	10,000
6235	Travel	-	-	-	218	-
6250	Staff Training	42,258	27,171	279,678	64,577	50,000
6301	Special Department Expenses	33,316	990	-	-	-
6360	Uniforms	-	4,442	-	-	10,000
TOTAL MATERIALS, SUPPLIES & SERVICES		76,678	72,870	279,678	64,795	70,000
CIP & EQUIPMENT						
6840	Machinery & Equipment	99,140	62,799	122,922	61,225	30,000
6850	Building & Facilities	-	18,006	-	3,876	5,000
TOTAL CIP & EQUIPMENT		99,140	80,805	122,922	65,101	35,000
EXPENDITURES GRAND TOTAL		177,376	153,674	402,600	129,895	105,000
NET CHANGE IN POSITION		(151,867)	(153,084)	(210,100)	13,501	(105,000)

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Suppl Law Enfrmnt (0022)
Fund 230

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4205	State Grants	156,731	161,285	160,000	163,385	165,000
4601	Interest Revenue	691	419	-	-	-
Total Revenues		157,422	161,704	160,000	163,385	165,000
TRANSFERS						
8010	Transfer Out to GF	-	100,000	160,000	153,689	165,000
TOTAL TRANSFERS		-	100,000	160,000	153,689	165,000
EXPENDITURES GRAND TOTAL		100,000	100,000	160,000	153,689	165,000
NET CHANGE IN POSITION		57,422	61,704	-	9,696	-

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Street Lighting District (0028)
Fund 260

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4501	Street Light Assessments	133,959	135,984	135,286	85,938	135,286
Total Revenues		133,959	135,984	135,286	85,938	135,286
TRANSFERS IN						
7010	Trsf In From GF	338,852	374,747	37,500	-	36,214
TOTAL TRANSFERS		338,852	374,747	37,500	-	36,214
GRAND TOTAL RESOURCES		472,812	510,731	172,786	85,938	171,500
MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	9,323	8,789	10,500	-	10,500
6225	Advertising/Promotional	880	-	1,000	-	1,000
6330	Electricity	452,304	501,942	160,000	398,695	160,000
TOTAL MATERIALS, SUPPLIES & SERVICES		462,507	510,730	171,500	398,695	171,500
EXPENDITURES GRAND TOTAL		462,507	510,730	171,500	398,695	171,500
NET CHANGE IN POSITION		10,305	1	1,286	(312,757)	-

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Landscape Maintenance (0029)
Fund 265

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4520	Landscape Maint Assessments	451,346	449,956	450,858	281,577	450,858
Total Revenues		451,346	449,956	450,858	281,577	450,858
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	63,840	57,930	62,000	68,119	79,200
5015	Overtime	4,766	5,248	-	11,859	-
5020	Leave Accrual Payout	648	540	-	-	-
5022	Alternative H&W Payout	-	1,213	3,100	533	600
5023	Signing Bonus Payout	-	1,699	-	-	-
5105	Health Insurance Allocation	18,307	16,746	17,800	18,505	21,400
5110	Life Ins Allocation	-	-	100	-	100
5115	Dental Ins Allocation	1,376	1,147	1,000	1,061	1,300
5120	Optical Ins Allocation	251	204	200	186	300
5125	LTD Ins Allocation	-	-	300	-	400
5126	STD Ins Allocation	-	-	300	-	400
5135	Medicare	1,006	967	900	1,201	1,200
5141	Employers' PARS/ARS	515	481	500	436	500
5145	Employer CalPERS Retire NC	6,853	5,290	5,500	5,844	7,400
5159	Employee Medical Opt Out Plan	222	197	200	714	1,200
5175	Leave Buyback	212	-	1,900	1,801	-
5199	Other Employee Benefits	-	-	600	-	700
TOTAL SALARIES & BENEFITS		113,224	91,663	94,400	110,260	114,700
MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	9,323	8,789	10,500	-	12,600
6115	Landscaping	72,488	72,487	72,500	54,366	72,500
6130	Repair & Maint/Facilities	8,543	-	10,000	-	-
6215	Telephone/Internet	9,809	15,469	12,000	12,127	13,000
6225	Advertising/Promotional	884	-	1,000	-	-
6330	Electricity	15,738	19,476	18,000	15,585	18,000
6335	Water	281,421	219,534	200,000	122,046	188,400
TOTAL MATERIALS, SUPPLIES & SERVICES		398,206	335,754	324,000	204,124	304,500
EXPENDITURES GRAND TOTAL		529,177	427,417	418,400	314,383	419,200
NET CHANGE IN POSITION		(77,831)	22,539	32,458	(32,806)	31,658

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
CDBG Fund (0030)
Fund 270

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4201	Federal Grants	983,467	155,258	860,150	427,548	280,514
	Total Revenues	1,153,467	155,258	860,150	427,548	280,514
SALARIES & BENEFITS						
5600	Interfund Salaries	-	140,508	-	-	96,723
	TOTAL SALARIES & BENEFITS	97,681	140,508	-	-	96,723
MATERIALS, SUPPLIES & SERVICES						
6401	Community Programs	767,374	365,813	594,200	285,182	242,791
	TOTAL MATERIALS, SUPPLIES & SERVICES	767,374	365,813	594,200	285,182	242,791
CIP & EQUIPMENT						
6185	Construction Services	165,650	212,035	-	-	-
6850	Building & Facilities	-	-	159,594	12,252	-
	TOTAL CIP & EQUIPMENT	165,650	212,035	159,594	12,252	-
TRANSFERS						
8010	Transfer Out to GF	-	-	37,723	-	-
	TOTAL TRANSFERS	-	-	37,723	-	-
	EXPENDITURES GRAND TOTAL	1,030,705	718,356	791,517	297,433	339,514
	NET CHANGE IN POSITION	122,761	(563,098)	68,633	130,115	(59,000)

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Misc Grants Fund (0050)
Fund 280

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4201	Federal Grants	8,878	88,882	758,157	423,100	-
4205	State Grants	(27,397)	107,426	70,000	-	-
4206	State Grants - Prop 68	-	-	1,608,837	-	-
4210	County Grants	-	-	160,000	-	500,000
4241	Intergovernmental - OCTA	-	-	200,000	-	-
4299	Other Intergovernmental Rev	-	-	344,810	300,000	-
4760	St Jude Grant	29,000	71,250	62,500	-	-
Total Revenues		10,655	267,558	3,204,304	723,100	500,000
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	2,036	3,850	-	1	-
5005	Salaries/Part-Time	469	-	-	457	-
5015	Overtime	7,464	(0)	-	11,682	-
5105	Health Insurance Allocation	694	552	-	1,185	-
5115	Dental Ins Allocation	7	72	-	155	-
5120	Optical Ins Allocation	3	10	-	28	-
5135	Medicare	152	56	-	176	-
5141	Employers' PARS/ARS	18	-	-	8	-
5145	Employer CalPERS Retire NC	408	663	-	0	-
5500	Contra - Salaries	-	-	537,160	-	-
TOTAL SALARIES & BENEFITS		11,251	5,204	537,160	13,691	-
MATERIALS, SUPPLIES & SERVICES						
6017	Special Studies	3,600	25,000	150,000	130,000	-
6099	Professional Services	8,691	13,141	-	-	-
6136	Software Maintenance	-	-	-	12,515	-
6301	Special Department Expenses	(6,117)	1,550	344,810	234,118	-
6401	Community Programs	-	-	-	4,009	-
TOTAL MATERIALS, SUPPLIES & SERVICES		6,655	39,691	494,810	380,643	-
CIP & EQUIPMENT						
6185	Construction Services	110,600	204,339	-	-	-
6740	Infrastructure - Streets	-	36,000	104,000	29,500	-
6741	Infrastructure - Traffic	-	-	96,387	85,078	-
6760	Infrastructure - Parks	-	-	1,294,675	324,466	-
6840	Machinery & Equipment	25,418	163,961	208,837	5,104	-
6850	Building & Facilities	-	(0)	125,000	-	500,000
TOTAL CIP & EQUIPMENT		136,019	404,300	1,828,898	444,148	500,000
EXPENDITURES GRAND TOTAL		153,924	449,194	2,860,868	838,482	500,000
NET CHANGE IN POSITION		(143,268)	(181,636)	343,435	(115,383)	-

**Adopted BUDGET
FISCAL YEAR 2023-24**

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4710	Reimbursements/Other Revenue	94,436	130,358	102,411	102,411	-
4711	Lease Revenue	10,100	7,600	6,000	-	-
Total Revenues		104,536	137,958	108,411	102,411	-
EXPENDITURES GRAND TOTAL		-	-	-	-	-
NET CHANGE IN POSITION		104,536	137,958	108,411	102,411	-

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4602	Fiscal Agent Interest Revenue	-	115	-	-	-
4710	Reimbursements/Other Revenue	1,954,111	2,258,333	1,995,197	1,995,197	1,628,035
Total Revenues		1,954,134	2,258,448	1,995,197	1,995,197	1,628,035
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	111,219	73,158	71,900	67,840	63,800
5015	Overtime	17	28	-	2	-
5020	Leave Accrual Payout	1,412	2,418	-	1,165	-
5022	Alternative H&W Payout	-	775	4,400	285	400
5023	Signing Bonus Payout	-	1,090	-	407	-
5099	Other Salaries & Wages	-	40	-	-	-
5105	Health Insurance Allocation	11,631	9,441	10,000	10,057	9,000
5110	Life Ins Allocation	-	-	100	-	100
5115	Dental Ins Allocation	799	534	600	394	400
5120	Optical Ins Allocation	183	126	200	103	200
5125	LTD Ins Allocation	-	-	400	-	300
5126	STD Ins Allocation	-	-	300	-	300
5135	Medicare	1,692	1,147	1,100	1,047	1,000
5141	Employers' PARS/ARS	2,431	1,679	1,600	1,406	1,100
5145	Employer CalPERS Retire NC	9,256	6,270	6,400	5,525	6,200
5159	Employee Medical Opt Out Plan	1,741	300	300	111	-
5170	Sick Leave Buyback	-	102	-	89	-
5175	Leave Buyback	3,742	1,112	3,700	2,706	-
5199	Other Employee Benefits	-	-	1,300	-	1,300
TOTAL SALARIES & BENEFITS		148,800	98,220	102,300	91,136	84,100
MATERIALS, SUPPLIES & SERVICES						
6005	Legal Services	-	-	14,000	-	-
6030	Trustee Fees	3,369	3,500	3,500	3,750	2,250
6099	Professional Services	6,884	9,872	20,000	20,000	-
6499	Other Program Expenditures	-	-	512,056	-	93,856
6905	Principal/Bonds/COP's/Leases	-	-	670,000	650,000	695,000
6915	Interest/Bonds/COP's/Leases	387,915	367,952	360,176	206,040	339,538
6935	Lease Expenditure	125,236	110,997	419,857	96,031	417,291
TOTAL MATERIALS, SUPPLIES & SERVICES		523,403	492,322	1,999,589	975,821	1,547,935
EXPENDITURES GRAND TOTAL		677,635	590,541	2,101,889	1,066,957	1,632,035
NET CHANGE IN POSITION		1,276,499	1,667,907	(106,692)	928,240	(4,000)

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Public Safety CFD (0055)
Fund 261

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4505	CFD Assessments	38,996	39,904	42,861	48,870	-
4601	Interest Revenue	111	94	-	-	-
Total Revenues		39,107	39,998	42,861	48,870	-
MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	4,257	7,866	-	-	-
TOTAL MATERIALS, SUPPLIES & SERVICES		4,257	7,866	-	-	-
EXPENDITURES GRAND TOTAL		34,257	7,866	-	-	-
NET CHANGE IN POSITION		4,850	32,132	42,861	48,870	-

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
PEG Fund (0058)
Fund 211

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4321	PEG Cable Fees	82,032	82,556	80,000	41,892	80,000
Total Revenues		82,032	82,556	80,000	41,892	80,000
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	16,703	-	17,129	-
5015	Overtime	-	587	-	-	-
5020	Leave Accrual Payout	-	1,077	-	-	-
5023	Signing Bonus Payout	-	1,629	-	-	-
5105	Health Insurance Allocation	-	1,499	-	8	-
5115	Dental Ins Allocation	-	134	-	-	-
5120	Optical Ins Allocation	-	23	-	-	-
5135	Medicare	-	290	-	265	-
5145	Employer CalPERS Retire NC	-	1,268	-	1,264	-
5159	Employee Medical Opt Out Plan	-	-	-	1,108	-
5500	Contra - Salaries	-	(23,210)	-	-	-
TOTAL SALARIES & BENEFITS		-	(0)	-	19,773	-
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	54,119	15,851	15,000	4,950	3,500
6136	Software Maintenance	22,666	24,002	-	-	-
6290	Dept. Contract Services	2,657	2,779	4,000	3,472	4,000
6301	Special Department Expenses	4,058	7,284	-	-	-
6366	Web Based Service/Subscriptions	-	-	200	200	200
6399	Other Supplies	-	-	2,000	1,627	2,000
6845	Office Equipment	-	-	6,000	5,424	-
TOTAL MATERIALS, SUPPLIES & SERVICES		83,500	49,916	27,200	15,674	9,700
CIP & EQUIPMENT						
6840	Machinery & Equipment	-	-	-	-	69,000
TOTAL CIP & EQUIPMENT		-	-	-	-	69,000
EXPENDITURES GRAND TOTAL		83,500	49,916	27,200	35,447	78,700
NET CHANGE IN POSITION		(1,468)	32,640	52,800	6,445	1,300

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4085	Rd Maint RehabAcct(RMRA)(2031)	954,624	1,034,090	1,167,471	665,984	1,280,805
4601	Interest Revenue	2,930	1,928	-	-	-
Total Revenues		957,554	1,036,018	1,167,471	665,984	1,280,805
CIP & EQUIPMENT						
6185	Construction Services	556,062	829,365	-	-	-
6740	Infrastructure - Streets	-	526,316	1,866,943	1,506,984	1,000,000
TOTAL CIP & EQUIPMENT		556,062	1,355,681	1,866,943	1,506,984	1,000,000
EXPENDITURES GRAND TOTAL		556,062	1,355,681	1,866,943	1,506,984	1,000,000
NET CHANGE IN POSITION		401,492	(319,662)	(699,472)	(841,000)	280,805

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4205	State Grants	324,513	118,181	138,000	-	-
4601	Interest Revenue	834	259	-	-	-
Total Revenues		325,347	118,440	138,000	-	-
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	109,435	76,361	118,200	115,134	-
5005	Salaries/Part-Time	515	-	20,000	-	-
5015	Overtime	34,574	9,068	-	14,785	-
5020	Leave Accrual Payout	2,043	581	-	-	-
5022	Alternative H&W Payout	750	-	300	250	-
5023	Signing Bonus Payout	-	-	4,900	4,881	-
5105	Health Insurance Allocation	24,750	15,794	23,700	23,193	-
5110	Life Ins Allocation	-	-	200	-	-
5115	Dental Ins Allocation	1,203	800	1,600	905	-
5120	Optical Ins Allocation	300	203	300	227	-
5125	LTD Ins Allocation	-	-	500	-	-
5126	STD Ins Allocation	-	-	400	-	-
5135	Medicare	2,134	1,252	1,800	1,957	-
5145	Employer CalPERS Retire NC	25,271	17,407	28,100	27,026	-
5199	Other Employee Benefits	-	-	3,100	-	-
TOTAL SALARIES & BENEFITS		219,594	121,466	203,100	188,358	-
MATERIALS, SUPPLIES & SERVICES						
6301	Special Department Expenses	-	1,980	-	-	-
6360	Uniforms	-	2,042	-	-	-
TOTAL MATERIALS, SUPPLIES & SERVICES		712	4,022	-	-	-
CIP & EQUIPMENT						
6840	Machinery & Equipment	732	2,475	-	-	-
TOTAL CIP & EQUIPMENT		732	2,475	-	-	-
EXPENDITURES GRAND TOTAL		242,470	127,964	203,100	188,358	-
NET CHANGE IN POSITION		82,877	(9,524)	(65,100)	(188,358)	-

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4306	Development Impact Fees	1,454,119	279,458	541,500	180,000	361,500
4601	Interest Revenue	4,241	3,697	-	-	-
Total Revenues		1,458,360	283,154	541,500	180,000	361,500
CIP & EQUIPMENT						
6185	Construction Services	8,721	104,436	-	183,140	-
6760	Infrastructure - Parks	-	-	1,616,443	2,507	-
6840	Machinery & Equipment	-	562,546	140,800	-	-
TOTAL CIP & EQUIPMENT		8,721	666,982	1,757,243	185,648	-
EXPENDITURES GRAND TOTAL		8,721	666,982	1,757,243	185,648	-
NET CHANGE IN POSITION		1,449,639	(383,827)	(1,215,743)	(5,647)	361,500

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4306	Development Impact Fees	295,875	105,045	612,500	129,800	482,700
4601	Interest Revenue	635	295	-	-	-
Total Revenues		296,511	105,340	612,500	129,800	482,700
CIP & EQUIPMENT						
6741	Infrastructure - Traffic	-	124,834	198,000	136,460	50,000
6770	Infrastructure - Major Studies	-	-	25,000	-	-
6840	Machinery & Equipment	88,325	24,995	-	-	-
TOTAL CIP & EQUIPMENT		88,325	149,829	223,000	136,460	50,000
EXPENDITURES GRAND TOTAL		88,325	149,829	223,000	136,460	50,000
NET CHANGE IN POSITION		208,185	(44,490)	389,500	(6,660)	432,700

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4306	Development Impact Fees	11,982	5,888	25,900	11,653	14,247
4601	Interest Revenue	32	12	-	-	-
Total Revenues		12,014	5,900	25,900	11,653	14,247
CIP & EQUIPMENT						
6185	Construction Services	-	12,300	-	-	-
TOTAL CIP & EQUIPMENT		-	12,300	-	-	-
EXPENDITURES GRAND TOTAL		-	12,300	-	-	-
NET CHANGE IN POSITION		12,014	(6,400)	25,900	11,653	14,247

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4306	Development Impact Fees	580,319	94,210	164,400	77,849	86,551
4601	Interest Revenue	627	318	-	-	-
Total Revenues		580,946	94,529	164,400	77,849	86,551
MATERIALS, SUPPLIES & SERVICES						
6136	Software Maintenance	833	10,283	-	-	-
6350	Small Tools/Equipment	-	-	54,000	51,772	-
6399	Other Supplies	-	-	-	59	-
TOTAL MATERIALS, SUPPLIES & SERVICES		833	10,283	54,000	51,832	-
CIP & EQUIPMENT						
6185	Construction Services	141,289	19,706	-	-	-
6840	Machinery & Equipment	256,452	148,473	11,124	-	-
6850	Building & Facilities	-	-	165,398	18,805	-
TOTAL CIP & EQUIPMENT		397,741	168,179	176,522	18,805	-
EXPENDITURES GRAND TOTAL		398,574	178,461	230,522	70,636	-
NET CHANGE IN POSITION		182,372	(83,933)	(66,122)	7,212	86,551

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4306	Development Impact Fees	1,424,000	140,807	704,000	319,088	384,912
4601	Interest Revenue	4,733	2,918	-	-	-
Total Revenues		1,428,733	143,725	704,000	319,088	384,912
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	26,308	26,308	40,000
TOTAL MATERIALS, SUPPLIES & SERVICES		-	-	26,308	26,308	40,000
EXPENDITURES GRAND TOTAL		-	-	26,308	26,308	40,000
NET CHANGE IN POSITION		1,428,733	143,725	677,692	292,780	344,912

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4306	Development Impact Fees	404,346	105,084	525,400	253,927	271,473
4601	Interest Revenue	2,827	1,898	-	-	-
Total Revenues		407,173	106,983	525,400	253,927	271,473
CIP & EQUIPMENT						
6185	Construction Services	-	46,963	-	-	-
6741	Infrastructure - Traffic	-	-	23,037	21,270	-
6760	Infrastructure - Parks	-	64,967	1,288,534	17,029	-
TOTAL CIP & EQUIPMENT		-	111,930	1,311,570	38,299	-
EXPENDITURES GRAND TOTAL		-	111,930	1,311,570	38,299	-
NET CHANGE IN POSITION		407,173	(4,947)	(786,170)	215,628	271,473

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4601	Interest Revenue	1,564	1,403	-	-	-
Total Revenues		525,478	1,403	-	-	-
CIP & EQUIPMENT						
6185	Construction Services	-	60,740	-	2,805	-
6741	Infrastructure - Traffic	-	-	19,260	5,468	-
6770	Infrastructure - Major Studies	-	-	20,000	20,000	-
TOTAL CIP & EQUIPMENT		-	60,740	39,260	28,273	-
EXPENDITURES GRAND TOTAL		-	60,740	39,260	28,273	-
NET CHANGE IN POSITION		525,478	(59,337)	(39,260)	(28,273)	-

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4306	Development Impact Fees	1,582,959	85,456	-	87,701	90,000
4601	Interest Revenue	2,382	3,172	-	-	-
Total Revenues		1,585,341	88,628	-	87,701	90,000
CIP & EQUIPMENT						
6750	Infrastructure - Sewer	-	204,092	1,420,921	729,667	-
TOTAL CIP & EQUIPMENT		-	204,092	1,420,921	729,667	-
EXPENDITURES GRAND TOTAL		-	204,092	1,420,921	729,667	-
NET CHANGE IN POSITION		1,585,341	(115,464)	(1,420,921)	(641,966)	90,000

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4505	CFD Assessments	-	-	29,900	-	-
4601	Interest Revenue	2,954	2,464	-	-	-
Total Revenues		834,958	2,464	29,900	-	-
CIP & EQUIPMENT						
6185	Construction Services	-	74,898	-	-	-
6740	Infrastructure - Streets	-	3,639	62	-	-
6741	Infrastructure - Traffic	-	3,285	188,115	188,000	-
6770	Infrastructure - Major Studies	-	31,798	18,202	18,202	-
TOTAL CIP & EQUIPMENT		-	113,621	206,379	206,202	-
EXPENDITURES GRAND TOTAL		-	113,621	206,379	206,202	-
NET CHANGE IN POSITION		834,958	(111,156)	(176,479)	(206,202)	-

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4160	Building Permits	-	(146)	-	-	-
4302	General Plan Update Fee	432,899	163,223	120,000	196,104	150,000
4303	Technology Fee	425	(1)	-	-	-
4601	Interest Revenue	1,787	1,444	-	-	-
Total Revenues		435,111	164,522	120,000	196,104	150,000
MATERIALS, SUPPLIES & SERVICES						
6017	Special Studies	-	37,100	90,000	68,138	-
6099	Professional Services	-	-	100,000	3,945	-
TOTAL MATERIALS, SUPPLIES & SERVICES		-	37,100	190,000	72,083	-
EXPENDITURES GRAND TOTAL		-	37,100	190,000	72,083	-
NET CHANGE IN POSITION		435,111	127,422	(70,000)	124,021	150,000

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Technology Impact Fees (0075)
Fund 234

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4302	General Plan Update Fee	96	(40)	-	-	-
4303	Technology Fee	244,499	86,879	60,000	104,305	-
4601	Interest Revenue	993	731	-	-	-
Total Revenues		245,593	87,570	60,000	104,305	-
CIP & EQUIPMENT						
6840	Machinery & Equipment	-	32,340	71,385	-	-
TOTAL CIP & EQUIPMENT		-	32,340	71,385	-	-
EXPENDITURES GRAND TOTAL		85,000	32,340	71,385	-	-
NET CHANGE IN POSITION		160,593	55,230	(11,385)	104,305	-

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
Explorer Grant NOC (0076)
Fund 227

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4205	State Grants	160,000	-	-	-	62,000
4601	Interest Revenue	310	318	-	-	-
Total Revenues		160,310	318	-	-	62,000
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	0	0	-	-	-
5015	Overtime	4,548	4,790	-	11,335	-
5105	Health Insurance Allocation	409	478	-	909	-
5115	Dental Ins Allocation	15	34	-	37	-
5120	Optical Ins Allocation	4	6	-	8	-
5135	Medicare	66	69	-	146	-
5145	Employer CalPERS Retire NC	0	0	-	-	-
TOTAL SALARIES & BENEFITS		5,042	5,378	-	12,435	-
MATERIALS, SUPPLIES & SERVICES						
6301	Special Department Expenses	-	4,555	-	-	30,000
6360	Uniforms	282	-	-	-	10,000
TOTAL MATERIALS, SUPPLIES & SERVICES		282	4,555	-	-	40,000
EXPENDITURES GRAND TOTAL		9,540	9,933	-	12,435	40,000
NET CHANGE IN POSITION		150,770	(9,615)	-	(12,435)	22,000

Adopted BUDGET
FISCAL YEAR 2023-24

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

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4093	County Contribution	625,000	625,000	625,000	625,000	625,000
4095	NSPA Cities Operating Contrib	143,751	637,149	1,431,100	341,525	1,244,700
4097	SB2 Construction Funds	1,068,947	38,644	-	29,845	-
4212	SB2 Direct Funds to City	-	204,035	500,000	-	500,000
4213	SB2 Direct to City - Admin	-	10,739	25,000	-	25,000
Total Revenues		1,837,698	1,515,568	2,581,100	996,371	2,394,700
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	-	135,100	17,576	99,500
5015	Overtime	-	-	-	(932)	-
5022	Alternative H&W Payout	-	-	-	-	300
5105	Health Insurance Allocation	-	-	11,300	3,434	16,200
5110	Life Ins Allocation	-	-	100	-	200
5115	Dental Ins Allocation	-	-	800	29	900
5120	Optical Ins Allocation	-	-	200	15	200
5125	LTD Ins Allocation	-	-	200	-	500
5126	STD Ins Allocation	-	-	200	-	400
5135	Medicare	-	-	600	241	1,500
5145	Employer CalPERS Retire NC	-	-	3,000	1,295	18,800
5199	Other Employee Benefits	-	-	600	-	2,200
5600	Interfund Salaries	-	10,739	-	-	-
TOTAL SALARIES & BENEFITS		-	10,739	152,100	21,658	140,700
MATERIALS, SUPPLIES & SERVICES						
6127	Alarm Monitoring	-	-	3,500	285	3,500
6215	Telephone/Internet	1,704	2,353	2,500	1,081	2,500
6290	Dept. Contract Services	1,600,851	1,601,421	1,680,000	1,648,570	1,680,000
6312	SB2 Allocations to NSPA - Oper	-	165,090	500,000	177,859	500,000
6330	Electricity	3,478	(3,478)	-	4,906	-
6935	Lease Expenditure	19,000	18,000	18,000	18,000	18,000
6999	Other Expenditure	-	16,339	50,000	25,171	50,000
TOTAL MATERIALS, SUPPLIES & SERVICES		1,624,606	1,799,725	2,254,000	1,875,872	2,254,000
CIP & EQUIPMENT						
6840	Machinery & Equipment	1,433	78,450	-	1,593	-
6899	Other Capital Outlay	213,015	45,493	150,000	-	-
TOTAL CIP & EQUIPMENT		214,448	123,944	150,000	1,593	-
EXPENDITURES GRAND TOTAL		1,849,793	1,934,407	2,556,100	1,899,123	2,394,700
NET CHANGE IN POSITION		(12,095)	(418,840)	25,000	(902,752)	-

**Adopted BUDGET
FISCAL YEAR 2023-24**

**Special Revenue Funds
TOD District CFD (0080)
Fund 249**

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4505	CFD Assessments	-	-	29,980	-	-
	Total Revenues	-	-	29,980	-	-
MATERIALS, SUPPLIES & SERVICES						
6330	Electricity	-	-	1,100	572	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	1,100	572	-
	EXPENDITURES GRAND TOTAL	-	-	1,100	572	-
	NET CHANGE IN POSITION	-	-	28,880	(572)	-

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
CalRecycle Grant (0083)
Fund 282

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4205	State Grants	-	-	-	86,117	-
4601	Interest Revenue	-	18	-	-	-
Total Revenues		-	18	-	86,117	-
MATERIALS, SUPPLIES & SERVICES						
6301	Special Department Expenses	-	-	13,800	7,246	6,554
6365	Computer Software	-	-	56,000	56,000	-
6499	Other Program Expenditures	-	-	16,317	9,690	6,627
TOTAL MATERIALS, SUPPLIES & SERVICES		-	-	86,117	72,936	13,181
EXPENDITURES GRAND TOTAL		-	-	86,117	72,936	13,181
NET CHANGE IN POSITION		-	18	(86,117)	13,181	(13,181)

Adopted BUDGET
FISCAL YEAR 2023-24

Special Revenue Funds
County Annexation (0084)
Fund 283

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4299	Other Intergovernmental Rev	-	-	1,500,000	1,500,000	-
	Total Revenues	-	-	1,500,000	1,500,000	-
MATERIALS, SUPPLIES & SERVICES						
6132	Repair & Maintenance/Streets	-	-	684,025	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	684,025	-	-
CIP & EQUIPMENT						
6740	Infrastructure - Streets	-	-	120,000	406	-
	TOTAL CIP & EQUIPMENT	-	-	120,000	406	-
TRANSFERS						
8010	Transfer Out to GF	-	-	695,975	-	-
	TOTAL TRANSFERS	-	-	695,975	-	-
	EXPENDITURES GRAND TOTAL	-	-	1,500,000	406	-
	NET CHANGE IN POSITION	-	-	-	1,499,594	-

**Adopted BUDGET
FISCAL YEAR 2023-24**

**Special Revenue Funds
EIFD (0086)
Fund 285**

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4001	Revenues					
	Current Year-Secured	-	-	-	3,755	5,000
	Total Revenues	-	-	-	3,755	5,000
	EXPENDITURES GRAND TOTAL	-	-	-	-	-
	NET CHANGE IN POSITION	-	-	-	3,755	5,000



PLACENTIA
Rich Heritage, Bright Future

DEBT SERVICE FUND



Debt Service Fund Budget
FISCAL YEAR 2023-24

Adopted BUDGET
FISCAL YEAR 2023-24

Debt Service
Gas Tax Debt Fund (0052)
Fund 206

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4601	Interest Revenue	4,089	136	-	-	-
Total Revenues		3,660,089	136	-	-	-
TRANSFERS IN						
7017	Transfer In From Gas Tax	484,500	408,122	404,450	404,450	403,750
TOTAL TRANSFERS		484,500	408,122	404,450	404,450	403,750
GRAND TOTAL RESOURCES		4,144,589	408,258	404,450	404,450	403,750
MATERIALS, SUPPLIES & SERVICES						
6030	Trustee Fees	2,033	3,250	3,250	-	3,250
6905	Principal/Bonds/COP's/Leases	4,216,000	351,000	353,000	201,783	358,000
6915	Interest/Bonds/COP's/Leases	219,027	53,906	48,200	-	42,500
TOTAL MATERIALS, SUPPLIES & SERVICES		4,561,311	408,156	404,450	201,783	403,750
EXPENDITURES GRAND TOTAL		4,561,311	408,156	404,450	201,783	403,750
NET CHANGE IN POSITION		(416,722)	102	-	202,667	-



PLACENTIA
Rich Heritage, Bright Future

ENTERPRISE FUNDS



Enterprise Funds Budget
FISCAL YEAR 2023-24

Adopted BUDGET
FISCAL YEAR 2023-24

Enterprise Funds
Sewer Construction (0024)
Fund 240

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4389	Sewer Capital Fee	-	-	1,304,100	-	1,377,900
4601	Interest Revenue	87	41	-	-	-
Total Revenues		87	41	1,304,100	-	1,377,900
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	-	91,100	74,279	138,500
5022	Alternative H&W Payout	-	-	1,300	-	1,300
5105	Health Insurance Allocation	-	-	16,900	10,122	17,400
5110	Life Ins Allocation	-	-	300	-	400
5115	Dental Ins Allocation	-	-	1,200	458	1,100
5120	Optical Ins Allocation	-	-	300	74	200
5125	LTD Ins Allocation	-	-	400	-	500
5126	STD Ins Allocation	-	-	300	-	600
5135	Medicare	-	-	1,400	1,078	2,100
5145	Employer CalPERS Retire NC	-	-	6,900	6,727	14,800
5199	Other Employee Benefits	-	-	1,000	-	1,000
TOTAL SALARIES & BENEFITS		-	-	121,100	92,737	177,900
CIP & EQUIPMENT						
6750	Infrastructure - Sewer	-	-	1,200,000	-	1,800,000
TOTAL CIP & EQUIPMENT		-	-	1,200,000	-	1,800,000
EXPENDITURES GRAND TOTAL		-	-	1,321,100	92,737	1,977,900
NET CHANGE IN POSITION		87	41	(17,000)	(92,737)	(600,000)

Adopted BUDGET
FISCAL YEAR 2023-24

Enterprise Funds
Refuse Administration (0037)
Fund 501

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4354	City Admin Fee	449,412	488,622	506,000	336,970	424,200
4358	Contractor	3,237,426	3,204,108	3,772,000	2,402,765	3,390,000
4601	Interest Revenue	1,302	513	-	-	-
4710	Reimbursements/Other Revenue	-	38,996	-	26,417	-
Total Revenues		3,688,140	3,732,240	4,278,000	2,766,152	3,814,200
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	143,151	185,164	213,400	206,899	228,000
5005	Salaries/Part-Time	67	1	-	-	-
5015	Overtime	-	450	-	1,925	-
5020	Leave Accrual Payout	1,639	2,469	-	404	-
5022	Alternative H&W Payout	-	1,538	2,600	1,328	1,200
5023	Signing Bonus Payout	-	4,944	-	569	-
5105	Health Insurance Allocation	13,388	18,390	23,600	23,425	23,800
5110	Life Ins Allocation	-	-	300	-	300
5115	Dental Ins Allocation	908	1,201	1,500	1,249	1,600
5120	Optical Ins Allocation	215	265	400	261	400
5125	LTD Ins Allocation	-	-	1,000	-	1,100
5126	STD Ins Allocation	-	-	900	-	900
5135	Medicare	2,148	2,902	3,100	3,236	3,400
5141	Employers' PARS/ARS	7,219	7,333	7,300	7,093	7,200
5145	Employer CalPERS Retire NC	(369,061)	(292,841)	18,600	17,256	22,000
5146	OPEB Expense	(32,677)	67,213	-	-	-
5159	Employee Medical Opt Out Plan	4,327	4,437	4,500	4,440	4,500
5170	Sick Leave Buyback	-	340	-	297	-
5175	Leave Buyback	3,479	1,423	8,300	7,909	-
5199	Other Employee Benefits	-	-	2,700	-	3,000
TOTAL SALARIES & BENEFITS		(219,711)	5,228	288,200	276,292	297,400
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	26,303	36,771	60,000	58,908	60,000
6101	Disposal	3,309,852	3,218,507	3,712,000	2,781,190	3,390,000
6225	Advertising/Promotional	-	9,626	1,500	-	150
6290	Dept. Contract Services	146,179	144,582	148,000	-	1,480
6299	Other Purchased Services	16,189	5,826	20,200	4,082	20,200
TOTAL MATERIALS, SUPPLIES & SERVICES		3,498,523	3,415,311	3,941,700	2,844,179	3,471,830
EXPENDITURES GRAND TOTAL		3,285,199	3,420,540	4,229,900	3,120,472	3,769,230
NET CHANGE IN POSITION		402,941	311,700	48,100	(354,320)	44,970

Adopted BUDGET
FISCAL YEAR 2023-24

Enterprise Funds
Sewer Maintenance (0048)
Fund 275

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4388	Sewer Maintenance Fee	783,174	790,965	1,017,450	1,005,575	1,017,450
4601	Interest Revenue	2,986	1,444	-	-	-
Total Revenues		786,160	792,409	1,017,450	1,005,575	1,017,450
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	228,135	260,837	325,500	309,700	321,700
5015	Overtime	9,254	8,480	-	11,198	-
5020	Leave Accrual Payout	3,682	2,129	-	16,831	-
5022	Alternative H&W Payout	-	3,186	6,600	1,998	1,400
5023	Signing Bonus Payout	-	5,638	-	407	-
5105	Health Insurance Allocation	47,684	44,952	47,700	44,607	44,400
5110	Life Ins Allocation	-	-	500	-	500
5115	Dental Ins Allocation	2,548	2,431	4,300	2,241	2,400
5120	Optical Ins Allocation	652	579	1,000	467	700
5125	LTD Ins Allocation	-	-	1,600	-	1,600
5126	STD Ins Allocation	-	-	1,300	-	1,400
5135	Medicare	3,636	4,190	4,800	5,095	4,800
5141	Employers' PARS/ARS	4,021	3,841	4,000	3,811	3,800
5145	Employer CalPERS Retire NC	(2,076,404)	(1,164,522)	28,800	26,768	31,500
5146	OPEB Expense	(502,041)	21,681	-	-	-
5159	Employee Medical Opt Out Plan	1,540	3,452	6,500	6,341	6,300
5175	Leave Buyback	2,425	1,017	8,800	5,597	-
5199	Other Employee Benefits	-	-	3,000	-	3,300
TOTAL SALARIES & BENEFITS		(2,241,674)	(802,108)	444,400	435,060	423,800
MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	-	-	63,000	-	-
6099	Professional Services	15,225	8,025	-	-	-
6120	R & M/Sewer & Storm Drain	169,863	116,728	203,755	203,711	225,000
6122	Sewer User Fees	39,865	34,069	40,000	34,516	35,000
6250	Staff Training	-	-	300	-	-
6255	Dues & Memberships	-	-	200	202	-
6297	Billing Services	11,100	13,614	30,000	9,486	-
6301	Special Department Expenses	2,835	3,148	3,500	2,809	-
TOTAL MATERIALS, SUPPLIES & SERVICES		349,679	175,584	340,755	250,723	260,000
CIP & EQUIPMENT						
6185	Construction Services	-	72,750	-	-	-
6740	Infrastructure - Streets	-	-	90,000	90,000	-
6850	Building & Facilities	-	-	25,245	25,245	-
6895	Depreciation	527,316	527,316	527,316	-	-
TOTAL CIP & EQUIPMENT		527,316	600,066	642,562	115,245	-
TRANSFERS						
8010	Transfer Out to GF	-	176,700	182,049	182,049	-
TOTAL TRANSFERS		38,667	176,700	182,049	182,049	-
EXPENDITURES GRAND TOTAL		(1,326,011)	150,241	1,609,765	983,078	683,800
NET CHANGE IN POSITION		2,112,171	642,168	(592,315)	22,497	333,650



PLACENTIA
Rich Heritage, Bright Future

INTERNAL SERVICE FUNDS



Internal Service Funds Budget
FISCAL YEAR 2023-24

Adopted BUDGET
FISCAL YEAR 2023-24

Internal Service
Employee Health & Wlfre (0039)
Fund 601

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4354	City Admin Fee	-	14	-	30	-
4399	Other Charges for Service	857,624	981,765	1,076,900	807,675	1,076,900
4714	Recovery & Restitution	-	-	-	(193,751)	-
4715	ISF Health Ins Reimbursement	(92,844)	(84,880)	-	(123,998)	-
4720	ISF Dental Ins Reimbursement	128,475	130,162	129,500	106,022	129,500
4740	ISF Employee Optical Costs	16	77	-	(109)	-
Total Revenues		892,450	1,027,137	1,206,400	595,869	1,206,400
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	(52,598)	(64,443)	-	(79,184)	-
5005	Salaries/Part-Time	(2,575)	(2,053)	-	-	-
5015	Overtime	(3,362)	(4,439)	-	(1)	-
5130	Dental Claim	169,696	122,161	142,000	62,953	142,000
5161	Health Insurance Premiums	949,520	920,798	1,007,000	800,765	1,007,000
5162	Dental Insurance Premiums	10,357	10,436	12,000	3,531	12,000
5163	Life Insurance Premiums	5,117	5,423	9,000	3,275	9,000
5164	Optical Insurance Premiums	13,968	13,813	17,000	11,180	17,000
5168	Pers Survivor Premiums	(1,339)	9,095	7,400	-	7,400
TOTAL SALARIES & BENEFITS		1,088,784	1,010,791	1,194,400	802,521	1,194,400
MATERIALS, SUPPLIES & SERVICES						
6025	Third Party Administration	15,186	16,347	12,000	9,399	12,000
TOTAL MATERIALS, SUPPLIES & SERVICES		15,186	16,347	12,000	9,399	12,000
EXPENDITURES GRAND TOTAL		1,103,969	1,027,137	1,206,400	811,920	1,206,400
NET CHANGE IN POSITION		(211,519)	-	-	(216,052)	-

Adopted BUDGET
FISCAL YEAR 2023-24

Internal Service
Risk Management (0040)
Fund 605

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4399	Other Charges for Service	1,327,133	1,829,892	2,261,000	1,695,750	2,537,100
4710	Reimbursements/Other Revenue	-	269,945	-	574,578	-
Total Revenues		1,327,133	2,099,837	2,261,000	2,270,328	2,537,100
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	-	-	-	121,000
5105	Health Insurance Allocation	-	-	-	-	22,600
5110	Life Ins Allocation	-	-	-	-	400
5115	Dental Ins Allocation	-	-	-	-	1,600
5120	Optical Ins Allocation	-	-	-	-	300
5125	LTD Ins Allocation	-	-	-	-	500
5126	STD Ins Allocation	-	-	-	-	500
5135	Medicare	-	-	-	-	1,800
5145	Employer CalPERS Retire NC	-	-	-	-	9,300
5155	Employee Insurance Claims	16,061	11,126	14,000	8,594	14,000
5165	Workers' Compensation Claims	1,961,131	849,108	540,752	233,138	540,752
5166	Workers' Comp Premiums	214,813	218,133	300,448	300,448	300,448
5199	Other Employee Benefits	-	-	-	-	100
TOTAL SALARIES & BENEFITS		2,192,005	1,078,367	855,200	542,180	1,013,300
MATERIALS, SUPPLIES & SERVICES						
6006	Litigation	-	98,143	45,000	110,759	45,000
6025	Third Party Administration	346,667	96,035	105,000	69,934	105,000
6201	Liability Insurance Premiums	599,360	973,165	1,036,100	1,034,554	1,154,100
6210	Liability Claims	246,793	986,798	154,700	78,244	154,700
6290	Dept. Contract Services	-	11,028	60,000	-	60,000
6301	Special Department Expenses	4,510	1,011	5,000	552	5,000
TOTAL MATERIALS, SUPPLIES & SERVICES		1,197,330	2,166,179	1,405,800	1,294,042	1,523,800
EXPENDITURES GRAND TOTAL		3,389,335	3,244,546	2,261,000	1,836,222	2,537,100
NET CHANGE IN POSITION		(2,062,202)	(1,144,709)	-	434,106	-

Adopted BUDGET
FISCAL YEAR 2023-24

Internal Service
Equipment Replacement (0041)
Fund 610

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4750	Sale of Surplus Property	26,730	24,601	-	21,606	-
	Total Revenues	26,952	24,601	-	21,606	-
CIP & EQUIPMENT						
6842	Vehicles	76,073	12,418	-	-	-
	TOTAL CIP & EQUIPMENT	76,073	12,418	-	-	-
	EXPENDITURES GRAND TOTAL	76,073	12,418	-	-	-
	NET CHANGE IN POSITION	(49,120)	12,182	-	21,606	-



PLACENTIA
Rich Heritage, Bright Future

FIDUCIARY FUND



Fiduciary Fund Budget
FISCAL YEAR 2023-24

Adopted BUDGET
FISCAL YEAR 2023-24

Fiduciary Fund
Public Financing Autho(0082)
Fund 302

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4602	Fiscal Agent Interest Revenue	-	1,583	-	76,749	-
4711	Lease Revenue	-	3,069,763	3,508,250	1,772,375	3,819,000
Total Revenues		222	3,071,346	3,508,250	1,849,124	3,819,000
MATERIALS, SUPPLIES & SERVICES						
6030	Trustee Fees	-	3,550	4,000	1,250	4,000
6905	Principal/Bonds/COP's/Leases	-	-	1,500,000	2,500	1,860,000
6915	Interest/Bonds/COP's/Leases	1,118,005	2,022,522	2,004,250	1,002,124	1,955,000
6925	Issuance Costs	698,413	63,810	-	-	-
TOTAL MATERIALS, SUPPLIES & SERVICES		47,526,199	2,089,882	3,508,250	1,005,874	3,819,000
EXPENDITURES GRAND TOTAL		47,526,199	2,089,882	3,508,250	1,005,874	3,819,000
NET CHANGE IN POSITION		(46,407,971)	981,464	-	843,250	-



PLACENTIA
Rich Heritage, Bright Future

CAPITAL PROJECTS FUND



Capital Project Fund Budget
FISCAL YEAR 2023-24

Adopted BUDGET
FISCAL YEAR 2023-24

Capital Projects Fund
City Capital Projects (0033)
Fund 401

		2020-21 Audited	2021-22 Audited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
Revenues						
4201	Federal Grants	34,572	-	2,200,000	-	-
4206	State Grants - Prop 68	-	-	1,643,000	-	-
4299	Other Intergovernmental Rev	-	-	332,000	-	-
4710	Reimbursements/Other Revenue	64,022	503,183	-	817,747	-
Total Revenues		221,737	503,183	4,175,000	817,747	-
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	-	-	-	214,600
5022	Alternative H&W Payout	-	-	-	-	1,900
5105	Health Insurance Allocation	-	-	-	-	39,100
5110	Life Ins Allocation	-	-	-	-	600
5115	Dental Ins Allocation	-	-	-	-	2,700
5120	Optical Ins Allocation	-	-	-	-	500
5125	LTD Ins Allocation	-	-	-	-	800
5126	STD Ins Allocation	-	-	-	-	900
5135	Medicare	-	-	-	-	3,200
5145	Employer CalPERS Retire NC	-	-	-	-	16,500
5199	Other Employee Benefits	-	-	-	-	900
TOTAL SALARIES & BENEFITS		-	-	-	-	281,700
CIP & EQUIPMENT						
6185	Construction Services	61,851	760,977	-	358,836	-
6740	Infrastructure - Streets	-	-	3,120,143	522,858	-
6741	Infrastructure - Traffic	-	-	1,055,776	92,767	-
TOTAL CIP & EQUIPMENT		61,851	760,977	4,175,919	974,461	-
EXPENDITURES GRAND TOTAL		61,851	760,977	4,175,919	974,461	281,700
NET CHANGE IN POSITION		159,885	(257,793)	(919)	(156,714)	(281,700)



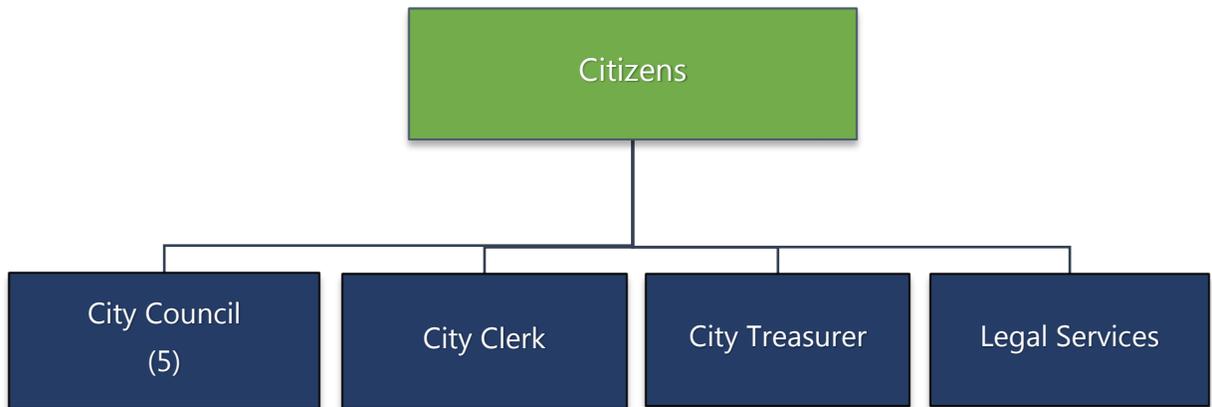
PLACENTIA
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LEGISLATIVE DEPARTMENT



General Fund Budget
FISCAL YEAR 2023-24

Organizational Chart



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

City Council

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



Intergovernmental Relations

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

Policy Development

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

Citizen Relations

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

Citizen Advisory Bodies

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

City Clerk



The City Clerk is an elected position and, by Charter, carries out those programs outlined below. The City Clerk's primary responsibilities encompass attending City Council meetings, maintaining official City records, attesting to City Council actions and other official acts. In addition, the City Clerk conducts election activities, administers oaths and acts as custodian of the City Seal.

City Treasurer



The City Treasurer is an elected position and, by charter, is custodian of all public funds belonging to, or under the control of, the City or any office, department, or agency thereof. The City Treasurer invests idle funds in accordance with the City's Investment Policy with the priority of investments being safety, liquidity, and yield.

Legal Services

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

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Legislative
Summary**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	150	-	-	-
5005	Salaries/Part-Time	9,600	9,450	9,600	9,450	9,600
5105	Health Insurance Allocation	47,157	56,777	62,400	62,427	62,400
5115	Dental Ins Allocation	6,164	6,164	6,300	5,984	6,300
5120	Optical Ins Allocation	1,006	1,006	1,100	1,030	1,100
5135	Medicare	457	457	500	437	500
5140	Employers' Social Security	835	478	900	900	900
5159	Employee Medical Opt Out Plan	21,879	21,879	21,900	19,910	21,900
TOTAL SALARIES & BENEFITS		87,385	96,361	102,700	100,139	102,700
MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Services	66,936	100,361	100,000	50,169	100,000
6005	Legal Services	396,675	512,709	500,000	215,663	400,000
6006	Litigation	187,952	229,452	200,000	217,465	200,000
6040	Misc Bank Charges	47,313	64,059	61,000	55,543	61,000
6225	Advertising/Promotional	20,861	23,019	13,000	10,540	13,000
6240	Mileage Reimbursement	-	-	200	-	200
6245	Meetings & Conferences	6,520	27,359	21,300	19,554	21,300
6255	Dues & Memberships	48,902	52,949	54,600	56,067	54,600
6299	Other Purchased Services	48,672	57,303	65,000	14	45,000
6301	Special Department Expenses	11,967	6,598	5,700	5,624	5,700
6315	Office Supplies	-	-	-	43	-
6320	Books & Periodicals	187	162	500	320	500
6399	Other Supplies	-	-	-	18	-
TOTAL MATERIALS, SUPPLIES & SERVICES		835,986	1,073,970	1,021,300	631,020	901,300
EXPENDITURES GRAND TOTAL		923,549	1,170,330	1,124,000	731,159	1,004,000
NET CHANGE IN POSITION		(923,549)	(1,170,330)	(1,124,000)	(731,159)	(1,004,000)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Legislative
City Clerk
101002

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
MATERIALS, SUPPLIES & SERVICES					
6006 Litigation	5,000	536	-	-	-
6225 Advertising/Promotional	9,400	23,019	13,000	10,540	13,000
6240 Mileage Reimbursement	100	-	100	-	100
6245 Meetings & Conferences	400	-	400	-	400
6255 Dues & Memberships	700	330	800	3,276	800
6299 Other Purchased Services	57,260	57,257	35,000	-	35,000
6301 Special Department Expenses	10,119	-	-	565	-
TOTAL MATERIALS, SUPPLIES & SERVICES	82,979	81,141	49,300	14,381	49,300
EXPENDITURES GRAND TOTAL	93,979	81,141	49,300	14,381	49,300
NET CHANGE IN POSITION	(93,979)	(81,141)	(49,300)	(14,381)	(49,300)

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Legislative
City Treasurer
101003**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5005	Salaries/Part-Time	600	600	600	450	600
5105	Health Insurance Allocation	-	33	-	27	-
5115	Dental Ins Allocation	1,600	1,541	1,600	1,284	1,600
5120	Optical Ins Allocation	300	276	300	230	300
5135	Medicare	200	183	200	137	200
5159	Employee Medical Opt Out Plan	12,000	12,012	12,000	10,010	12,000
TOTAL SALARIES & BENEFITS		14,700	14,645	14,700	12,139	14,700
MATERIALS, SUPPLIES & SERVICES						
6040	Misc Bank Charges	42,000	64,059	61,000	55,543	61,000
6245	Meetings & Conferences	900	-	900	-	900
6255	Dues & Memberships	200	95	200	95	200
TOTAL MATERIALS, SUPPLIES & SERVICES		43,100	64,154	62,100	55,638	62,100
EXPENDITURES GRAND TOTAL		57,800	78,798	76,800	67,777	76,800
NET CHANGE IN POSITION		(57,800)	(78,798)	(76,800)	(67,777)	(76,800)

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Legislative
Legal Services
101005**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
MATERIALS, SUPPLIES & SERVICES						
6005	Legal Services	500,000	512,709	500,000	215,663	400,000
6006	Litigation	450,000	228,916	200,000	217,465	200,000
6299	Other Purchased Services	30,000	46	30,000	14	10,000
TOTAL MATERIALS, SUPPLIES & SERVICES		980,000	741,671	730,000	433,141	610,000
EXPENDITURES GRAND TOTAL		980,000	741,671	730,000	433,141	610,000
NET CHANGE IN POSITION		(980,000)	(741,671)	(730,000)	(433,141)	(610,000)



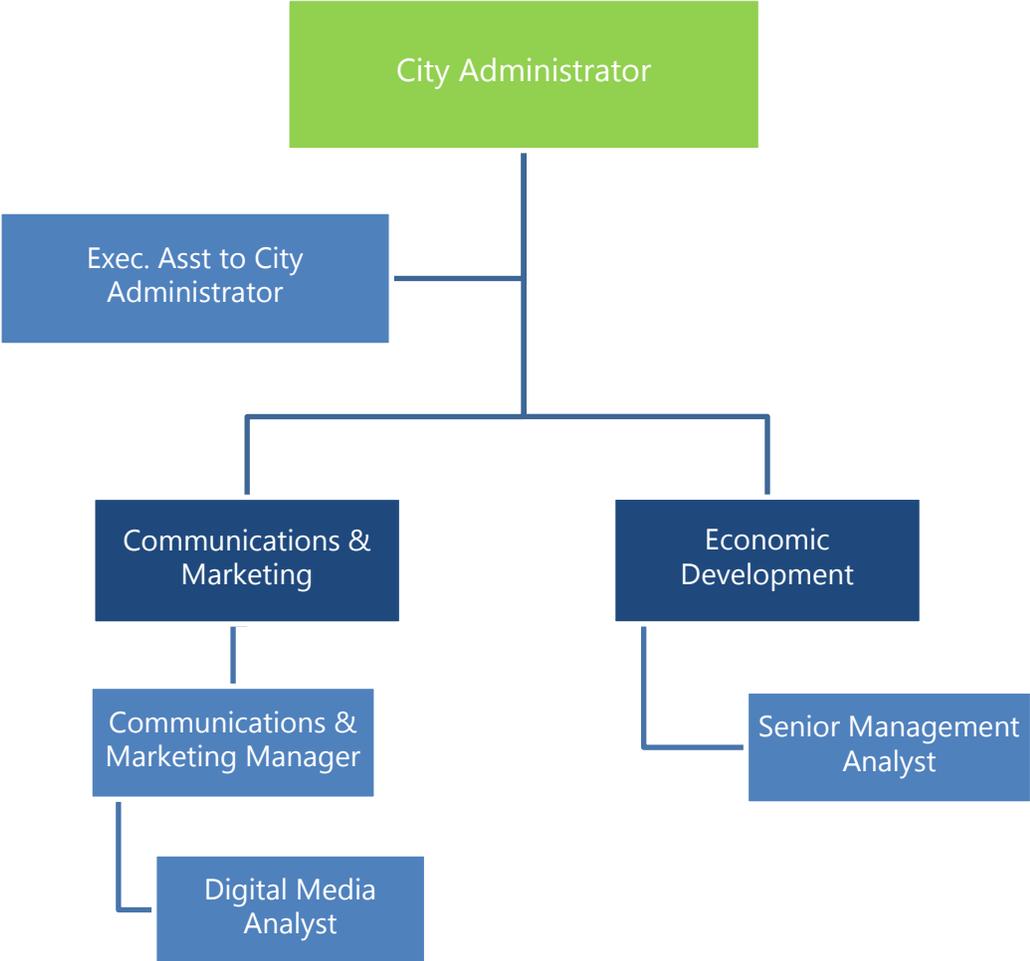
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CITY ADMINISTRATOR



General Fund Budget
FISCAL YEAR 2023-24

Organizational Chart



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

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

Communications

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



Economic Development

Economic Development activities include business development efforts via business retention, expansion and attraction programs which strive to grow the local tax base, create jobs, and enhance neighborhood quality of life. The Division acts as liaison with the Chamber of Commerce, merchant associations, the Small Business Development Center, the Orange County Business Council, and the Workforce Investment Board. These strategic partnerships allow the City to leverage resources and relationships to provide businesses the support to grow their businesses.

Accomplishments

- ✓ Secured 2022 Helen Putnam Award for Placentia FiberCity project.
- ✓ Launched City’s first Placentia Citizens Academy in over a decade.
- ✓ Developed and implemented “Invest in our team” initiative for all employees.
- ✓ Successfully secured tentative approval from County of Orange of EIFD refinancing.
- ✓ Completed annexation of Hamer Island from the County of Orange, including designation of Hamer Island as a specific “qZone” and General Plan land use designation.

- ✓ Negotiated and secured 99-year lease with County of Orange for use of Tri-City park land for proposed Senior/ Community Center for \$0 and option to purchase entire 40-acre open space for \$1.
- ✓ Updated City Code of Conduct and Ethics Policy based upon City Council Strategic Plan.
- ✓ Successfully worked with City Council and staff on establishing citywide wayfinding design and multiple phase implementation.

Goals

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

- Develop strategy and advance Metrolink station or parking structure to initial agreement with BNSF and/or Metrolink.
- Implement EIFD amendment and begin bond financing in the 4th quarter of 2023.
- Complete bond financing for Public Safety Center and conduct additional S&P credit review.
- Establish and implement health & wellness initiative for all employees.
- Complete draft Chapman Corridor Revitalization Plan.
- Implement citywide intranet resource to all employees.
- Secure extension of La Jolla property lease to allow for construction of new Public Safety Center.
- Finalize Memoranda of Understanding with all employee bargaining groups.

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	420,587	438,246	426,900	429,945	636,400
5020	Leave Accrual Payout	17,472	14,982	-	4,791	-
5022	Alternative H&W Payout	2,750	4,031	3,800	2,769	3,200
5023	Signing Bonus Payout	-	3,902	-	6,750	-
5105	Health Insurance Allocation	53,262	56,419	58,800	58,457	97,500
5110	Life Ins Allocation	-	-	1,000	-	1,500
5115	Dental Ins Allocation	2,362	2,217	2,700	1,782	5,400
5120	Optical Ins Allocation	688	691	800	590	1,200
5125	LTD Ins Allocation	-	-	1,300	-	2,200
5126	STD Ins Allocation	-	-	1,300	-	2,100
5135	Medicare	6,998	7,098	6,200	7,092	9,300
5141	Employers' PARS/ARS	21,124	21,877	22,700	21,499	17,200
5145	Employer CalPERS Retire NC	37,692	39,478	40,800	38,417	60,100
5170	Sick Leave Buyback	-	2,955	-	2,587	-
5175	Leave Buyback	45,068	22,174	25,000	42,850	90,000
5199	Other Employee Benefits	-	-	10,200	-	9,300
5500	Contra - Salaries	-	(9,041)	-	-	(37,723)
TOTAL SALARIES & BENEFITS		630,930	605,028	601,500	617,528	897,677
MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Services	7,425	3,500	8,500	3,200	-
6099	Professional Services	6,656	-	-	-	8,700
6225	Advertising/Promotional	1,341	-	-	-	1,500
6230	Printing & Binding	1,024	-	-	-	1,300
6245	Meetings & Conferences	3,917	14,921	14,000	11,240	19,400
6250	Staff Training	-	-	-	89	-
6255	Dues & Memberships	670	3,726	4,600	1,500	5,000
6301	Special Department Expenses	959	1,176	3,000	2,784	28,000
6315	Office Supplies	988	1,001	1,200	787	1,500
6325	Postage	65	74	300	97	300
6363	Resident Vehicle Rebate Prog	-	-	-	-	47,000
TOTAL MATERIALS, SUPPLIES & SERVICES		23,045	24,399	31,600	19,697	112,700
EXPENDITURES GRAND TOTAL		679,714	629,427	633,100	637,225	1,010,377
NET CHANGE IN POSITION		(679,714)	(629,427)	(633,100)	(637,225)	(1,010,377)

Significant Changes

The FY23/24 budget includes the creation of an Economic Development division in the City Administrator's office. This includes the transfer of the Communications & Marketing Manager and Digital Media Analyst from the Development Services department and the addition of a Senior Management Analyst. It also includes funding for the Chamber of Commerce's economic development efforts in Special Department Supplies.

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted	
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	366,500	438,246	426,900	429,945	372,100
5020	Leave Accrual Payout	-	14,982	-	4,791	-
5022	Alternative H&W Payout	4,031	4,031	3,800	2,769	2,400
5023	Signing Bonus Payout	-	3,902	-	6,750	-
5105	Health Insurance Allocation	55,800	56,419	58,800	58,457	47,500
5110	Life Ins Allocation	600	-	1,000	-	700
5115	Dental Ins Allocation	1,100	2,217	2,700	1,782	2,000
5120	Optical Ins Allocation	700	691	800	590	600
5125	LTD Ins Allocation	1,300	-	1,300	-	1,000
5126	STD Ins Allocation	1,300	-	1,300	-	1,100
5135	Medicare	5,000	7,098	6,200	7,092	5,400
5141	Employers' PARS/ARS	13,200	21,877	22,700	21,499	17,200
5145	Employer CalPERS Retire NC	87,800	39,478	40,800	38,417	39,800
5170	Sick Leave Buyback	1,600	2,955	-	2,587	-
5175	Leave Buyback	19,900	22,174	25,000	42,850	45,000
5199	Other Employee Benefits	10,200	-	10,200	-	7,300
5500	Contra - Salaries	-	(9,041)	-	-	-
TOTAL SALARIES & BENEFITS		554,431	605,028	601,500	617,528	542,100
MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Services	1,000	3,500	8,500	3,200	-
6245	Meetings & Conferences	14,000	14,921	14,000	11,240	19,000
6250	Staff Training	-	-	-	89	-
6255	Dues & Memberships	2,400	3,726	4,600	1,500	4,600
6301	Special Department Expenses	3,000	1,176	3,000	2,784	3,000
6315	Office Supplies	1,200	1,001	1,200	787	1,200
6325	Postage	300	74	300	97	300
TOTAL MATERIALS, SUPPLIES & SERVICES		21,900	24,399	31,600	19,697	28,100
EXPENDITURES GRAND TOTAL		576,331	629,427	633,100	637,225	570,200
NET CHANGE IN POSITION		(576,331)	(629,427)	(633,100)	(637,225)	(570,200)



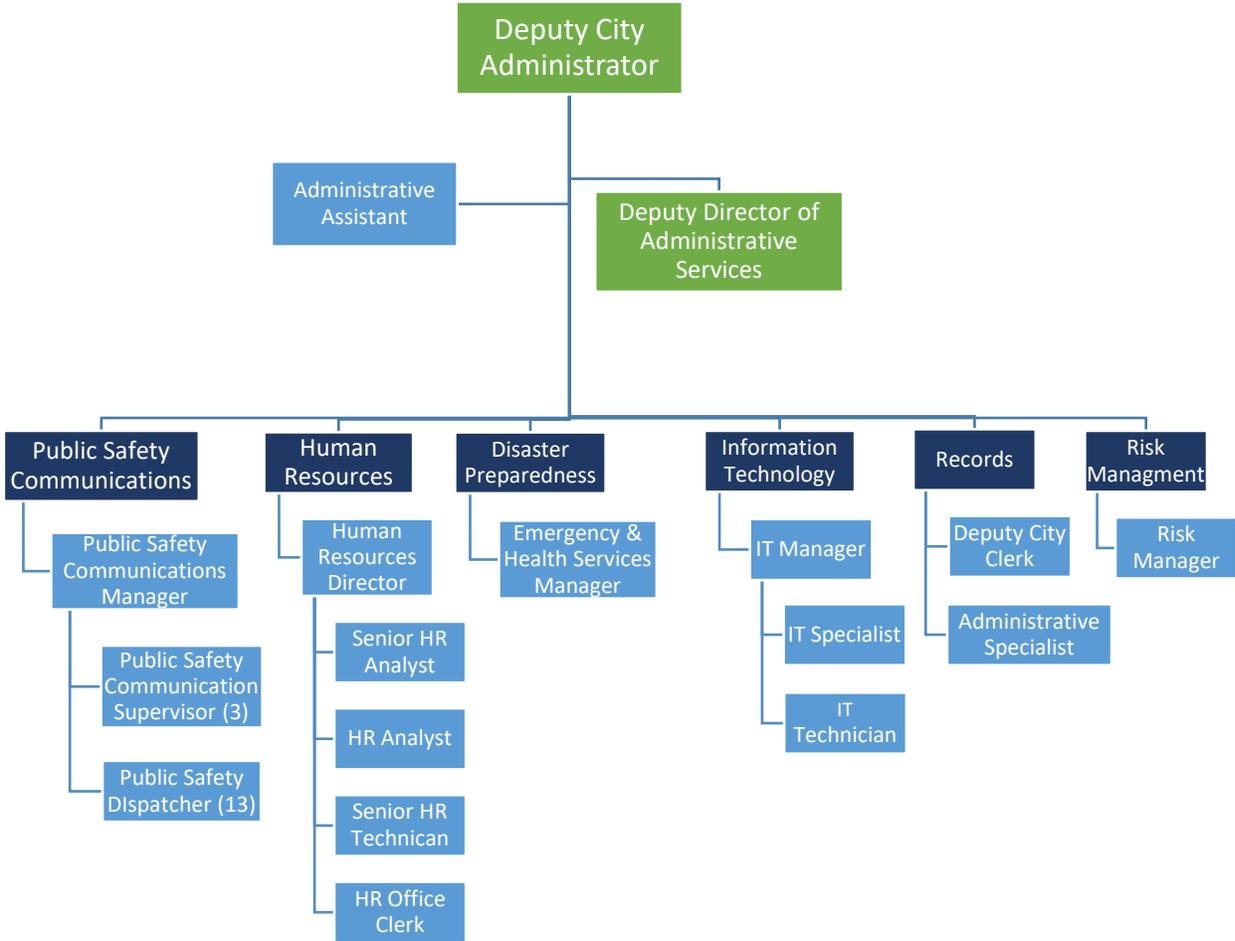
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ADMINISTRATIVE SERVICES



General Fund Budget
FISCAL YEAR 2023-24

Organizational Chart



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

Human Resources

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

Records

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

Public Safety Communications

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



Emergency and Health Services / Disaster Preparedness

This division is responsible for the oversight and management of the City's 911/ALS service contract with Lynch, EMS Inc. The division also tracks County, State, and Federal financial reimbursement programs, maintains plans for mitigation, preparedness, response and recovery to natural and man-made disasters and emergencies, provides and/or coordinates training, drills/exercises for all Departments; provides public assistance and information programs; coordinates intergovernmental cooperation, prepares and coordinates pertinent grant and funding requests and implementation; and coordinates CERT and RACES activities.



Information Technology (IT)

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

Accomplishments

- ✓ Successfully restructured Human Resources Department and completed recruitments for 39 full-time and 17 part-time positions including:
 - 6 Police Officers, Police Sergeant, Police Lieutenant and Police Captain
 - Police Community Outreach Coordinator
 - 3 Firefighters, 2 Fire Captains, 2 Fire Engineers, 1 Battalion Chief and Fire Marshal
 - Director of Finance
 - Director of Human Resources
- ✓ Completed meet and confer process with all bargaining groups including adopting City's first Memorandum of Understanding with the Placentia Firefighters' Association.
- ✓ Completed transition of disability, life and accidental death and dismemberment insurance plans citywide.
- ✓ Completed open enrollment period and conducted employee / retiree health and wellness fair.



Goals

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

- Issue a Request for Proposals (RFP) for IT Master Plan and citywide IT infrastructure.
- Conduct a citywide classification and compensation study.
- Establish medical provider network for Workers' Compensation program to reduce workers' compensation fraud.
- Review and update all forms related to Human Resources for citywide use.
- Complete draft Local Hazard Mitigation Plan
- Create Human Resources procedure manuals for the Management team.
- Review and revise city policies and Personnel Rules.

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Administrative Services
Summary

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4710 Reimbursements/Other Revenue	-	1,238	-	2,026	15,000
Total Revenues	-	1,238	-	2,026	15,000
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	-	1,444,952	2,281,100	1,806,484	2,665,800
5005 Salaries/Part-Time	-	126,503	200,000	107,525	125,000
5015 Overtime	-	306,136	265,000	283,481	200,000
5020 Leave Accrual Payout	-	85,593	-	286	-
5022 Alternative H&W Payout	-	19,688	11,700	9,725	17,400
5023 Signing Bonus Payout	-	40,013	23,000	-	-
5095 Salary Savings	-	-	(39,700)	-	(65,280)
5099 Other Salaries & Wages	-	-	-	742	-
5105 Health Insurance Allocation	-	216,568	432,400	271,349	430,000
5110 Life Ins Allocation	-	-	6,400	-	7,400
5115 Dental Ins Allocation	-	11,639	27,300	11,987	26,000
5120 Optical Ins Allocation	-	2,395	5,300	2,487	5,400
5125 LTD Ins Allocation	-	-	9,600	-	10,700
5126 STD Ins Allocation	-	-	8,900	-	10,100
5135 Medicare	-	30,174	33,900	32,532	38,900
5141 Employers' PARS/ARS	-	7,660	5,800	6,553	6,300
5145 Employer CalPERS Retire NC	-	116,166	176,600	141,937	224,300
5159 Employee Medical Opt Out Plan	-	12,012	12,100	16,443	16,900
5175 Leave Buyback	-	41,377	19,100	15,562	-
5199 Other Employee Benefits	-	-	17,300	-	17,900
TOTAL SALARIES & BENEFITS	-	2,460,876	3,495,800	2,707,094	3,736,820
MATERIALS, SUPPLIES & SERVICES					
6001 Management Consulting Services	-	176,622	104,200	25,043	50,000
6044 Credit Card Write-offs	-	-	-	595	-
6099 Professional Services	-	164,219	191,100	286,736	257,500
6128 Video Monitoring	-	-	-	-	100,000
6136 Software Maintenance	-	402,562	390,150	390,902	500,000
6137 Repair Maint/Equipment	-	10,695	46,000	24,629	46,000
6143 Equipment Replacement	-	-	-	369	-
6225 Advertising/Promotional	-	149	3,000	1,998	5,350
6230 Printing & Binding	-	158	700	39	2,000
6235 Travel	-	-	-	554	-
6245 Meetings & Conferences	-	1,835	9,600	4,115	10,000
6250 Staff Training	-	13,023	71,105	61,885	27,600
6255 Dues & Memberships	-	3,781	8,900	3,922	7,400
6290 Dept. Contract Services	-	1,223,625	1,296,416	1,120,981	1,204,193
6299 Other Purchased Services	-	5,427	6,200	-	5,000
6301 Special Department Expenses	-	24,032	52,000	52,038	26,000
6315 Office Supplies	-	7,015	10,500	6,295	7,950
6320 Books & Periodicals	-	814	1,000	-	1,000
6325 Postage	-	755	700	219	700
6360 Uniforms	-	2,562	17,500	6,064	15,000
6365 Computer Software	-	-	-	68	-
6366 Web Based Service/Subscriptions	-	-	-	257	-
6399 Other Supplies	-	-	-	547	-
6845 Office Equipment	-	-	-	4,241	-
6999 Other Expenditure	-	-	6,000	5,988	-
TOTAL MATERIALS, SUPPLIES & SERVICES	-	2,037,273	2,215,071	1,997,483	2,265,693
CIP & EQUIPMENT					

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Administrative Services
Summary**

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
6364 Computer Hardware	-	1,088	70,000	71,460	-
6840 Machinery & Equipment	-	78,059	90,000	90,000	-
6855 Furniture & Fixtures	-	934	-	2,424	-
TOTAL CIP & EQUIPMENT	-	80,081	160,000	163,884	-
EXPENDITURES GRAND TOTAL	-	4,578,230	5,870,871	4,868,462	6,002,513
NET CHANGE IN POSITION	-	(4,576,992)	(5,870,871)	(4,866,435)	(5,987,513)

Significant Changes

Personnel expenses are increasing due to the transfer and reclassification of the Deputy Director of Administrative Services from the Development Services Department. Funding for a classification and compensation study and video monitoring services are also included in the FY23/24 operating expenses. Additional staffing changes include the creation of an IT Specialist and IT Technician position and the corresponding decrease in contract services as the IT function will be managed in-house.

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Administrative Services
Human Resources
101512

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	331,200	355,886	784,000	576,591	834,500
5005	Salaries/Part-Time	44,100	8,094	-	-	-
5015	Overtime	-	31	-	58	-
5020	Leave Accrual Payout	-	20,416	-	-	-
5022	Alternative H&W Payout	4,975	4,975	1,100	1,975	4,800
5023	Signing Bonus Payout	-	7,402	-	-	-
5099	Other Salaries & Wages	-	-	-	742	-
5105	Health Insurance Allocation	74,800	35,811	129,800	64,505	99,600
5110	Life Ins Allocation	1,000	-	1,800	-	1,800
5115	Dental Ins Allocation	2,700	2,190	8,800	3,583	5,400
5120	Optical Ins Allocation	1,100	420	1,600	792	1,200
5125	LTD Ins Allocation	1,500	-	2,700	-	2,700
5126	STD Ins Allocation	1,500	-	2,800	-	2,900
5135	Medicare	4,700	6,037	11,400	8,637	12,100
5141	Employers' PARS/ARS	5,400	5,637	5,800	5,430	6,300
5145	Employer CalPERS Retire NC	22,200	22,941	60,300	40,933	79,000
5175	Leave Buyback	8,000	14,246	14,200	10,134	-
5199	Other Employee Benefits	8,500	-	12,500	-	12,400
TOTAL SALARIES & BENEFITS		408,305	484,086	1,036,800	713,380	1,062,700
MATERIALS, SUPPLIES & SERVICES						
6001	Management Consulting Services	204,712	176,622	104,200	25,043	50,000
6099	Professional Services	144,332	155,963	152,100	105,572	155,000
6225	Advertising/Promotional	-	149	3,000	1,998	5,350
6235	Travel	-	-	-	554	-
6245	Meetings & Conferences	400	578	6,100	2,784	4,000
6250	Staff Training	3,859	4,085	61,105	53,904	17,600
6255	Dues & Memberships	2,105	2,726	5,000	2,710	5,000
6301	Special Department Expenses	(3,170)	3,841	13,700	10,789	6,000
6315	Office Supplies	2,842	4,629	3,000	3,820	3,000
6320	Books & Periodicals	614	814	1,000	-	1,000
6325	Postage	1,000	678	400	159	400
TOTAL MATERIALS, SUPPLIES & SERVICES		356,694	350,085	349,605	207,332	247,350
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	337	-
6855	Furniture & Fixtures	-	-	-	2,424	-
TOTAL CIP & EQUIPMENT		-	-	-	2,761	-
EXPENDITURES GRAND TOTAL		764,999	834,171	1,386,405	923,472	1,310,050
NET CHANGE IN POSITION		(764,999)	(834,171)	(1,386,405)	(923,472)	(1,310,050)

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Administrative Services
Records
101513**

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted	
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	109,000	92,333	107,000	101,423	121,800
5015	Overtime	-	287	-	28	-
5020	Leave Accrual Payout	-	12,178	-	-	-
5022	Alternative H&W Payout	2,463	2,463	1,500	250	1,500
5023	Signing Bonus Payout	-	3,318	-	-	-
5105	Health Insurance Allocation	29,500	13,599	17,100	16,408	17,200
5110	Life Ins Allocation	400	-	400	-	400
5115	Dental Ins Allocation	1,600	631	800	547	800
5120	Optical Ins Allocation	400	162	200	147	200
5125	LTD Ins Allocation	600	-	600	-	600
5126	STD Ins Allocation	500	-	500	-	500
5135	Medicare	1,600	1,599	1,800	1,475	1,800
5145	Employer CalPERS Retire NC	7,800	6,945	8,900	7,519	9,400
5199	Other Employee Benefits	1,000	-	1,000	-	1,000
TOTAL SALARIES & BENEFITS		135,469	133,515	139,800	127,796	155,200
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	500	7,535	14,000	13,944	2,500
6230	Printing & Binding	600	-	700	-	1,000
6255	Dues & Memberships	200	-	200	200	200
6299	Other Purchased Services	8,200	3,335	6,200	-	5,000
6301	Special Department Expenses	-	15	-	379	-
6315	Office Supplies	1,700	2,386	6,000	1,883	3,000
6325	Postage	100	77	100	-	100
TOTAL MATERIALS, SUPPLIES & SERVICES		11,300	13,347	27,200	16,406	11,800
EXPENDITURES GRAND TOTAL		146,769	146,861	167,000	144,201	167,000
NET CHANGE IN POSITION		(146,769)	(146,861)	(167,000)	(144,201)	(167,000)

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Administrative Services
Disaster Preparedness
101514**

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted	
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	101,000	101,946	104,400	123,881	109,200
5020	Leave Accrual Payout	-	22	-	-	-
5022	Alternative H&W Payout	1,250	1,250	300	250	300
5023	Signing Bonus Payout	-	2,882	-	-	-
5105	Health Insurance Allocation	8,700	8,288	8,700	8,611	8,700
5110	Life Ins Allocation	300	-	400	-	400
5115	Dental Ins Allocation	200	185	600	157	200
5120	Optical Ins Allocation	100	94	100	78	100
5125	LTD Ins Allocation	500	-	500	-	500
5126	STD Ins Allocation	400	-	500	-	500
5135	Medicare	1,500	1,536	1,600	1,800	1,600
5145	Employer CalPERS Retire NC	7,900	7,669	7,800	9,196	8,400
5199	Other Employee Benefits	1,000	-	1,000	-	1,000
TOTAL SALARIES & BENEFITS		119,850	123,872	125,900	143,973	130,900
MATERIALS, SUPPLIES & SERVICES						
6245	Meetings & Conferences	1,500	358	1,500	90	1,500
6255	Dues & Memberships	500	-	500	-	-
6301	Special Department Expenses	9,881	7,758	20,000	9,632	10,000
TOTAL MATERIALS, SUPPLIES & SERVICES		11,881	8,116	22,000	9,722	11,500
EXPENDITURES GRAND TOTAL		131,731	131,988	147,900	153,695	142,400
NET CHANGE IN POSITION		(131,731)	(131,988)	(147,900)	(153,695)	(142,400)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Administrative Services
Public Safety Communications
101515

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4710 Reimbursements/Other Revenue	-	1,238	-	2,026	15,000
Total Revenues	-	1,238	-	2,026	15,000
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	1,044,003	862,175	1,211,200	942,087	1,351,900
5005 Salaries/Part-Time	127,000	118,409	200,000	107,525	125,000
5015 Overtime	165,000	305,818	265,000	283,395	200,000
5020 Leave Accrual Payout	-	46,289	-	286	-
5022 Alternative H&W Payout	9,750	9,750	8,800	7,250	9,500
5023 Signing Bonus Payout	-	24,168	23,000	-	-
5095 Salary Savings	(98,966)	-	(39,700)	-	(65,280)
5105 Health Insurance Allocation	242,500	151,485	254,200	170,957	244,400
5110 Life Ins Allocation	3,500	-	3,400	-	4,000
5115 Dental Ins Allocation	14,600	8,084	15,500	7,334	15,400
5120 Optical Ins Allocation	3,000	1,631	3,100	1,379	3,100
5125 LTD Ins Allocation	5,300	-	5,300	-	5,900
5126 STD Ins Allocation	4,600	-	4,600	-	5,300
5135 Medicare	16,900	20,386	17,200	19,713	19,700
5141 Employers' PARS/ARS	-	2,024	-	1,124	-
5145 Employer CalPERS Retire NC	97,100	76,184	90,200	79,658	108,400
5159 Employee Medical Opt Out Plan	12,100	12,012	12,100	16,443	16,900
5175 Leave Buyback	4,900	27,131	4,900	5,428	-
5199 Other Employee Benefits	1,500	-	1,800	-	1,500
TOTAL SALARIES & BENEFITS	1,652,787	1,665,545	2,080,600	1,642,578	2,045,720
MATERIALS, SUPPLIES & SERVICES					
6099 Professional Services	-	721	-	-	-
6137 Repair Maint/Equipment	43,616	10,695	46,000	24,629	46,000
6230 Printing & Binding	250	158	-	39	1,000
6245 Meetings & Conferences	924	899	2,000	1,241	2,500
6250 Staff Training	8,726	8,938	10,000	7,981	10,000
6255 Dues & Memberships	1,500	796	2,500	908	1,500
6301 Special Department Expenses	9,050	6,792	8,300	10,005	10,000
6315 Office Supplies	500	-	1,500	407	1,500
6325 Postage	-	-	200	60	200
6360 Uniforms	8,000	2,562	17,500	6,064	15,000
6399 Other Supplies	-	-	-	48	-
TOTAL MATERIALS, SUPPLIES & SERVICES	72,566	31,560	88,000	51,382	87,700
CIP & EQUIPMENT					
6364 Computer Hardware	-	-	-	1,123	-
6855 Furniture & Fixtures	934	934	-	-	-
TOTAL CIP & EQUIPMENT	934	934	-	1,123	-
EXPENDITURES GRAND TOTAL	1,726,287	1,698,040	2,168,600	1,695,083	2,133,420
NET CHANGE IN POSITION	(1,726,287)	(1,696,802)	(2,168,600)	(1,693,057)	(2,118,420)

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Administrative Services
Emergency Medical Services
101516**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
6290	MATERIALS, SUPPLIES & SERVICES					
	Dept. Contract Services	1,007,200	1,004,250	1,037,416	861,981	1,154,193
	TOTAL MATERIALS, SUPPLIES & SERVICES	1,007,200	1,004,250	1,037,416	861,981	1,154,193
	EXPENDITURES GRAND TOTAL	1,007,200	1,004,250	1,037,416	861,981	1,154,193
	NET CHANGE IN POSITION	(1,007,200)	(1,004,250)	(1,037,416)	(861,981)	(1,154,193)

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	67,900	32,612	74,500	62,503	248,400
5020	Leave Accrual Payout	-	6,689	-	-	-
5022	Alternative H&W Payout	1,250	1,250	-	-	1,300
5023	Signing Bonus Payout	-	2,242	-	-	-
5105	Health Insurance Allocation	28,400	7,385	22,600	10,867	60,100
5110	Life Ins Allocation	300	-	400	-	800
5115	Dental Ins Allocation	600	549	1,600	366	4,200
5120	Optical Ins Allocation	400	89	300	92	800
5125	LTD Ins Allocation	400	-	500	-	1,000
5126	STD Ins Allocation	300	-	500	-	900
5135	Medicare	900	615	1,900	907	3,700
5145	Employer CalPERS Retire NC	4,800	2,427	9,400	4,633	19,100
5199	Other Employee Benefits	100	-	1,000	-	2,000
TOTAL SALARIES & BENEFITS		71,993	53,858	112,700	79,368	342,300
MATERIALS, SUPPLIES & SERVICES						
6044	Credit Card Write-offs	-	-	-	595	-
6099	Professional Services	-	-	25,000	167,220	100,000
6128	Video Monitoring	-	-	-	-	100,000
6136	Software Maintenance	414,500	402,562	390,150	390,902	500,000
6143	Equipment Replacement	-	-	-	369	-
6245	Meetings & Conferences	-	-	-	-	2,000
6255	Dues & Memberships	400	259	700	103	700
6290	Dept. Contract Services	234,000	219,375	259,000	259,000	50,000
6299	Other Purchased Services	30,000	2,092	-	-	-
6301	Special Department Expenses	12,000	5,626	10,000	21,233	-
6315	Office Supplies	-	-	-	185	450
6365	Computer Software	-	-	-	68	-
6366	Web Based Service/Subscriptions	-	-	-	257	-
6399	Other Supplies	-	-	-	499	-
6845	Office Equipment	-	-	-	4,241	-
6999	Other Expenditure	25,000	-	6,000	5,988	-
TOTAL MATERIALS, SUPPLIES & SERVICES		715,900	629,914	690,850	850,660	753,150

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Administrative Services
Information Technology
101523**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
CIP & EQUIPMENT						
6364	Computer Hardware	-	1,088	70,000	70,000	-
6840	Machinery & Equipment	100,000	78,059	90,000	90,000	-
TOTAL CIP & EQUIPMENT		100,000	79,147	160,000	160,000	-
EXPENDITURES GRAND TOTAL		887,893	762,919	963,550	1,090,029	1,095,450
NET CHANGE IN POSITION		(887,893)	(762,919)	(963,550)	(1,090,029)	(1,095,450)



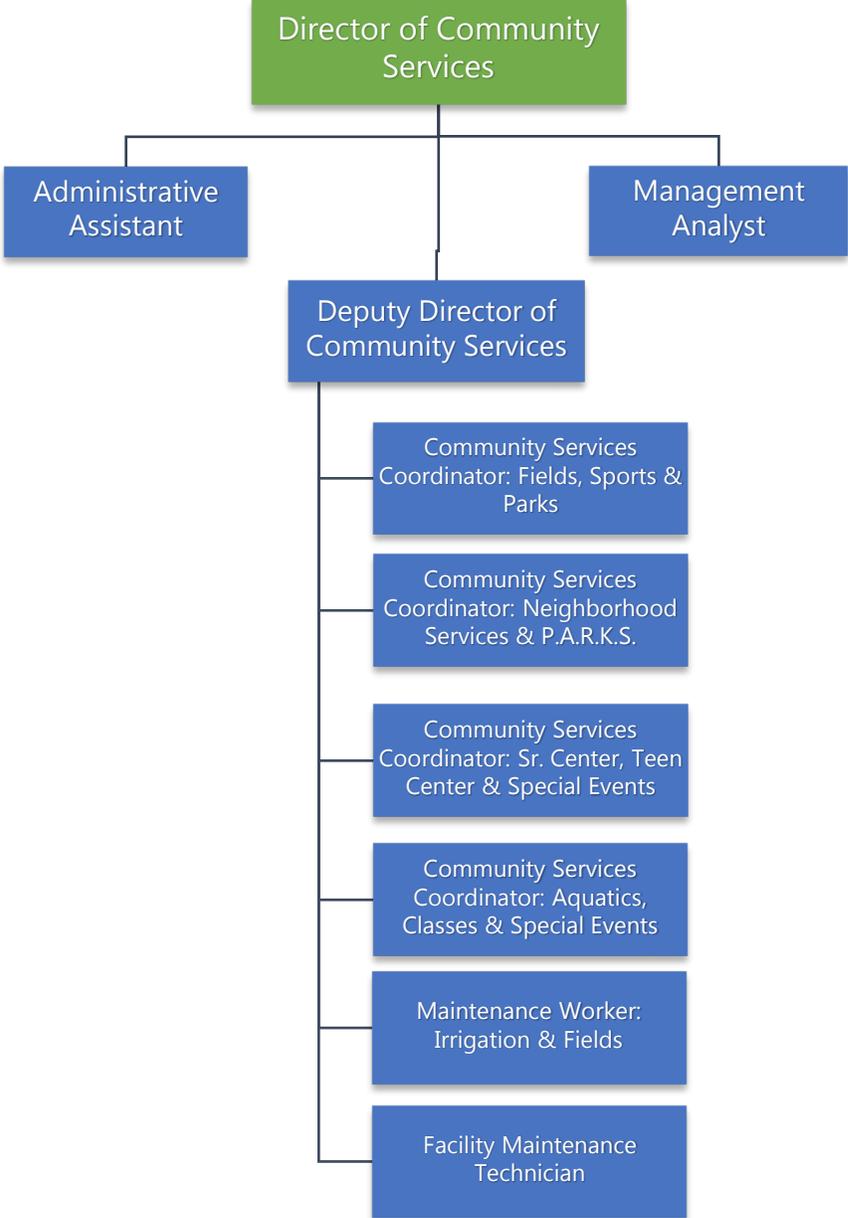
PLACENTIA
Rich Heritage, Bright Future

COMMUNITY SERVICES DEPARTMENT



General Fund Budget
FISCAL YEAR 2023-24

Organizational Chart



The Community Services Department’s primary roles are to manage and coordinate the delivery of recreation services, cultural arts programs, special events, sports programs, Tiny Tots, and senior services, programs to the community. The Department also oversees the operations of the Neighborhood Services Office, CIP projects, grants, and the general maintenance and renovation of City parks, facilities, and athletic fields. Additionally, the Department oversees the contracted services responsible for the management and operations of the Placentia Navigation Center.

To achieve this end, the Department serves as liaison to the Parks, Arts, and Recreation Commission, Heritage Festival Committee, Chamber of Commerce/Santa Fe Merchants Association, Sports Advisory Committee, Placentia Community Chorus, Placentia Community Foundation, the Navigation Center Advisory Board, and the Senior Citizens Advisory Committee. The Department also partners with non-profit organizations to assist with special programs and events. The purpose of each division is detailed below:

Recreation Services Division

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



Neighborhood Services Division



Coordinates the implementation of family support services and programs for all ages. The Division operates at the Whitten Community Center and provides emergency food programs, translation services, referrals to medical and mental health providers, nutrition education programs, and fitness classes. The Division is also responsible for the planning, coordination, and implementation of the annual Thanksgiving Basket Food giveaway, and the Holiday Food Giveaway programs.

Cultural Arts Division

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

Senior Services Division

Coordinates the implementation of senior citizen programs and oversees the daily operations of the Senior Center. The Division also plans and organizes the Senior Center annual Health Fair, programs, presentations, and various special events. The Division works closely with local food providers, medical services providers, and food banks to provide congregate and shelf stable meals to the senior citizen community. Additionally, the Division oversees the daily transportation to and from the Senior Center through a contracted service provider. The Community Services Coordinator also serves as the staff liaison to the Senior Citizens Advisory Committee.



Navigation Center Division



As part of the North Orange County Service Planning Area (NSPA) the division provides oversight of the Navigation Center. The Division oversees the contracted services provider for the Navigation Center operations and management. The Navigation Center provides wrap around services for individuals experiencing homelessness. Services include medical and mental health referrals, family reunification, transitional and permanent housing referrals, and counseling

services. The Management Analyst serves as the staff liaison to the Navigation Center Advisory Board and coordinates meetings with the Board, and NSPA cities. Coordinates with the County of Orange for services and attends regional meetings. Additionally, the Division works closely with law enforcement to manage services provided.

Accomplishments

- ✓ Completed first round of projects identified by Placentia Parks Initiative including:
 - Parque de los Vaqueros pergola replacement
 - Koch Park phase I and Goldenrod Park Playground replacement
 - Tuffree Park tennis court/ pickleball court resurfacing and renovation
 - Oberle gym floor resurfacing
 - Replacement of park amenities (picnic tables, bbqs, trash cans) at Goldenrod Park and Koch Park
- ✓ Developed revenue supported kindergarten and day-care options with the City as well as tiny tot and elementary aged youth programs at renovated Koch Park building.
- ✓ Partnered with Boys & Girls club to provide enhancement programs for the Teen center and Cathy Torres Learning Center.
- ✓ Continued homeless outreach efforts and management of the operations at the Navigation Center and NSPA coordination.
- ✓ Continue as liaison to the Navigation Center Advisory Board.
- ✓ Developed and produced the Tamale Festival within three weeks to ensure long-standing traditional event continued; costs offset by revenue raised by hosting event.

Goals

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

- Complete second year of projects identified in Placentia Parks Initiative including:
 - Wagner Park playground replacement
 - Santa Fe Park playground replacement
 - La Placita Parkette renovation
 - Jaycee Parkette renovation
 - Parque de Arroyo Verde renovation
 - Replacement of Koch Park shelters
 - Replacement of McFadden pergola
 - Koch Park playground equipment (phase II)
 - Park monument sign installation
- Reimplement the Senior Transportation Program and examine multiple options for deployment.

- Plan and implement Tamale Festival and incorporate into the City's regular event schedule.
- Work closely with the NSPA cities to develop a cohesive plan of operations for both existing navigation centers and examine voucher program enhancements.
- Conduct RFP for park maintenance and landscape services
- Develop a new ordinance to present to City Council to streamline city approved special events serving beer or wine.
- Conduct community surveys to solicit feedback on the proposed Senior/ Community Center.
- Finalize/ install new City standardized signage at all community parks to address various matters.

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4340	-	109,420	110,000	110,000	151,000
4342	-	-	25,159	33,509	-
4346	-	24,066	30,000	29,809	70,000
4347	-	(1,121)	-	-	-
4384	-	76,813	52,000	52,000	55,000
4385	-	160,079	105,000	105,000	120,000
4386	-	-	20,000	25,137	35,000
4705	-	1,163	-	6,350	5,000
4799	-	5,440	-	-	-
Total Revenues	-	375,860	342,159	361,805	436,000
SALARIES & BENEFITS					
5001	635,086	637,178	703,200	621,860	789,900
5005	441,981	683,462	869,780	816,076	893,902
5015	14,176	23,268	37,500	33,336	40,000
5020	2,982	4,369	-	4,578	-
5022	1,750	7,750	3,600	6,250	4,000
5023	-	18,126	-	-	-
5095	-	-	(28,200)	-	-
5099	-	654	-	97	-
5105	73,523	81,170	108,400	87,091	125,500
5110	-	-	1,800	-	2,100
5115	5,733	6,800	7,700	5,830	8,600
5120	1,178	1,316	1,700	1,120	1,800
5125	-	-	2,800	-	3,200
5126	-	-	2,700	-	3,100
5135	17,402	20,241	10,400	21,649	11,600
5141	26,169	29,181	5,400	32,155	5,700
5145	53,838	53,795	60,400	55,732	72,700
5159	11,772	12,012	12,100	12,012	12,100
5175	6,059	1,248	4,100	277	-
5199	-	-	9,400	-	9,400
5500	-	(68,318)	-	-	-
TOTAL SALARIES & BENEFITS	1,325,284	1,512,253	1,812,780	1,698,061	1,983,602
MATERIALS, SUPPLIES & SERVICES					
6025	528	3,925	6,000	3,500	3,500
6040	-	-	-	2,388	3,500
6060	-	25,798	30,000	7,312	25,000
6099	32,857	46,287	69,100	52,269	87,100
6130	71,982	448,945	444,900	333,279	475,000
6215	-	-	-	171	-
6230	8,177	28,823	44,100	21,983	46,100
6245	-	12,934	26,500	22,757	17,200
6250	1,671	1,604	5,000	1,485	4,000
6255	1,545	2,050	4,500	2,270	4,500
6265	2,100	-	12,000	12,015	23,500
6270	-	-	7,600	2,828	7,600
6275	-	4,292	5,200	4,556	6,350
6299	13,218	73,133	115,800	113,236	106,000
6301	79,555	96,762	108,000	79,961	111,300
6315	7,944	9,252	5,200	4,772	8,400
6325	-	15,300	15,300	15,001	15,300
6350	-	-	-	2,934	-
6355	-	-	-	900	-
6360	9,900	8,583	10,200	3,660	8,500

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Community Services
Summary**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
6365	Computer Software	-	-	-	480	-
6366	Web Based Service/Subscriptions	-	-	-	66	-
6399	Other Supplies	-	-	-	2,388	-
6401	Community Programs	-	-	-	18,220	11,000
6845	Office Equipment	-	-	-	1,105	-
6999	Other Expenditure	-	-	-	249	-
TOTAL MATERIALS, SUPPLIES & SERVICES		229,475	777,686	909,400	709,787	963,850
CIP & EQUIPMENT						
6364	Computer Hardware	-	571	-	2,988	-
6855	Furniture & Fixtures	-	3,373	6,800	6,751	-
TOTAL CIP & EQUIPMENT		-	3,944	6,800	9,738	-
EXPENDITURES GRAND TOTAL		1,593,766	2,293,882	2,728,980	2,417,586	2,947,452
NET CHANGE IN POSITION		(1,593,766)	(1,918,023)	(2,386,821)	(2,055,782)	(2,511,452)

Significant Changes

Personnel expenses are increasing due to the addition of a Facilities Maintenance Technician to manage day-to-day maintenance of parks and recreation facilities, and the reclassification of the Community Services Supervisor to Deputy Director of Community Services. In addition, operating expenses are increasing to reflect the City's management of the Tamale Festival and other citywide special events.

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Community Services
Comm Svc Administration
104070

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	177,400	214,195	238,100	207,153	248,300
5015	Overtime	-	-	-	(932)	-
5020	Leave Accrual Payout	-	1,778	-	4,578	-
5022	Alternative H&W Payout	1,250	1,250	300	750	400
5023	Signing Bonus Payout	-	5,547	-	-	-
5105	Health Insurance Allocation	24,800	8,697	28,600	12,125	13,000
5110	Life Ins Allocation	1,000	-	400	-	400
5115	Dental Ins Allocation	600	1,098	1,900	944	700
5120	Optical Ins Allocation	300	178	400	164	200
5125	LTD Ins Allocation	500	-	700	-	700
5126	STD Ins Allocation	600	-	800	-	800
5135	Medicare	2,300	3,347	3,500	3,066	3,600
5141	Employers' PARS/ARS	5,300	5,188	5,400	4,584	5,700
5145	Employer CalPERS Retire NC	14,400	11,918	17,800	11,705	19,100
5199	Other Employee Benefits	8,500	-	9,000	-	9,000
5500	Contra - Salaries	-	(10,739)	-	-	-
TOTAL SALARIES & BENEFITS		234,850	242,457	306,900	244,136	301,900
MATERIALS, SUPPLIES & SERVICES						
6025	Third Party Administration	6,000	3,925	6,000	276	-
6099	Professional Services	14,800	1,152	1,400	1,686	1,400
6230	Printing & Binding	23,700	22,544	37,600	19,194	37,600
6245	Meetings & Conferences	3,900	4,462	13,300	3,690	4,000
6255	Dues & Memberships	1,000	170	2,000	340	2,000
6301	Special Department Expenses	100	28	-	454	-
6315	Office Supplies	7,676	7,577	2,500	1,894	5,000
6325	Postage	15,200	15,300	15,300	15,001	15,300
6365	Computer Software	-	-	-	231	-
6845	Office Equipment	-	-	-	109	-
TOTAL MATERIALS, SUPPLIES & SERVICES		72,376	55,157	78,100	42,875	65,300
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	97	-
6855	Furniture & Fixtures	3,373	3,373	3,000	2,761	-
TOTAL CIP & EQUIPMENT		3,373	3,373	3,000	2,859	-
EXPENDITURES GRAND TOTAL		310,598	300,987	388,000	289,870	367,200
NET CHANGE IN POSITION		(310,598)	(300,987)	(388,000)	(289,870)	(367,200)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Community Services
Comm Svc/Recreation Svc
104071

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4340	Recreation Programs	214,300	109,420	110,000	110,000	115,000
4342	Special Events	9,900	-	-	85	-
4346	Festival Revenue	-	-	-	(98)	-
4347	Memorial Bench Program	1,000	(1,121)	-	-	-
4384	Athletic Field Light Fees	53,000	76,813	52,000	52,000	55,000
4385	Facility Rental	123,500	160,079	105,000	105,000	120,000
4386	Field Use Fees	-	-	20,000	25,137	35,000
4705	Donations & Contributions	1,000	1,000	-	6,200	5,000
Total Revenues		402,700	346,190	287,000	298,324	330,000
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	321,900	361,335	401,400	379,220	376,500
5005	Salaries/Part-Time	473,700	559,994	703,680	623,717	695,800
5015	Overtime	12,000	17,288	24,000	25,493	30,000
5020	Leave Accrual Payout	-	2,591	-	-	-
5022	Alternative H&W Payout	5,250	5,250	3,000	5,250	2,800
5023	Signing Bonus Payout	-	10,835	-	-	-
5095	Salary Savings	(29,000)	-	(24,900)	-	-
5099	Other Salaries & Wages	-	654	-	97	-
5105	Health Insurance Allocation	53,400	64,185	71,100	70,334	48,600
5110	Life Ins Allocation	1,100	-	1,200	-	1,100
5115	Dental Ins Allocation	700	5,517	5,200	4,776	3,400
5120	Optical Ins Allocation	500	1,044	1,200	901	700
5125	LTD Ins Allocation	1,800	-	1,800	-	1,700
5126	STD Ins Allocation	1,500	-	1,600	-	1,500
5135	Medicare	4,700	14,083	5,900	15,144	5,500
5141	Employers' PARS/ARS	-	19,421	-	21,542	-
5145	Employer CalPERS Retire NC	109,700	37,081	37,800	39,043	37,800
5159	Employee Medical Opt Out Plan	12,000	12,012	12,100	12,012	12,100
5175	Leave Buyback	4,200	1,248	4,100	277	-
5199	Other Employee Benefits	1,200	-	300	-	200
TOTAL SALARIES & BENEFITS		975,750	1,112,539	1,249,480	1,197,807	1,217,700
MATERIALS, SUPPLIES & SERVICES						
6025	Third Party Administration	-	-	-	3,225	3,500
6040	Misc Bank Charges	-	-	-	2,388	3,500
6060	Instructional Services	58,400	25,798	30,000	7,312	25,000
6099	Professional Services	22,200	33,665	55,300	31,869	35,700
6130	Repair & Maint/Facilities	448,250	448,945	444,900	333,279	-
6215	Telephone/Internet	-	-	-	171	-
6230	Printing & Binding	3,300	4,208	4,700	1,688	4,700
6245	Meetings & Conferences	9,200	8,472	13,200	18,838	13,200
6250	Staff Training	4,300	1,604	5,000	1,485	4,000
6255	Dues & Memberships	2,100	1,880	2,500	1,930	2,500
6270	Excursions	10,000	-	7,600	2,828	7,600
6275	Officiating	4,200	4,292	5,200	4,556	6,350
6299	Other Purchased Services	15,400	21,448	35,800	22,205	31,400
6301	Special Department Expenses	36,552	57,812	71,000	56,278	71,000
6315	Office Supplies	-	-	-	991	-
6350	Small Tools/Equipment	-	-	-	2,830	-
6355	Small Furniture & Fixture	-	-	-	729	-
6360	Uniforms	7,200	8,583	10,200	3,660	8,500
6365	Computer Software	-	-	-	249	-
6366	Web Based Service/Subscriptions	-	-	-	66	-
6399	Other Supplies	-	-	-	2,364	-
6401	Community Programs	-	-	-	7,734	-

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

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

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
6845 Office Equipment	-	-	-	512	-
6999 Other Expenditure	-	-	-	249	-
TOTAL MATERIALS, SUPPLIES & SERVICES	621,102	616,705	685,400	507,435	216,950
CIP & EQUIPMENT					
6364 Computer Hardware	-	-	-	2,268	-
6855 Furniture & Fixtures	-	-	3,800	3,545	-
TOTAL CIP & EQUIPMENT	-	-	3,800	5,813	-
EXPENDITURES GRAND TOTAL	1,596,852	1,729,244	1,938,680	1,711,054	1,434,650
NET CHANGE IN POSITION	(1,194,152)	(1,383,054)	(1,651,680)	(1,412,731)	(1,104,650)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Community Services
Neighborhood Services
104072

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4799	Other Contributions & Donatn	3,440	3,440	-	-	-
Total Revenues		8,340	3,440	-	-	-
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	62,000	61,649	63,700	35,210	54,100
5005	Salaries/Part-Time	32,400	67,083	83,000	99,147	83,000
5015	Overtime	4,080	5,980	13,500	8,775	10,000
5022	Alternative H&W Payout	1,250	1,250	300	250	-
5023	Signing Bonus Payout	-	1,744	-	-	-
5095	Salary Savings	(4,100)	-	(3,300)	-	-
5105	Health Insurance Allocation	8,700	8,288	8,700	4,632	22,600
5110	Life Ins Allocation	200	-	200	-	200
5115	Dental Ins Allocation	200	185	600	110	1,600
5120	Optical Ins Allocation	100	94	100	55	300
5125	LTD Ins Allocation	300	-	300	-	300
5126	STD Ins Allocation	300	-	300	-	300
5135	Medicare	900	1,993	1,000	2,082	800
5141	Employers' PARS/ARS	-	2,458	-	2,544	-
5145	Employer CalPERS Retire NC	4,800	4,795	4,800	4,970	4,200
5199	Other Employee Benefits	100	-	100	-	100
5500	Contra - Salaries	-	(36,879)	-	-	-
TOTAL SALARIES & BENEFITS		111,230	118,640	173,300	157,774	177,500
MATERIALS, SUPPLIES & SERVICES						
6299	Other Purchased Services	2,000	-	1,500	532	2,000
6301	Special Department Expenses	3,500	5,215	2,500	2,664	3,000
6315	Office Supplies	2,500	1,675	2,500	849	2,500
6355	Small Furniture & Fixture	-	-	-	171	-
6399	Other Supplies	-	-	-	24	-
6401	Community Programs	-	-	-	1,809	-
6845	Office Equipment	-	-	-	485	-
TOTAL MATERIALS, SUPPLIES & SERVICES		8,000	6,890	6,500	6,533	7,500
CIP & EQUIPMENT						
6364	Computer Hardware	-	571	-	622	-
6855	Furniture & Fixtures	-	-	-	445	-
TOTAL CIP & EQUIPMENT		-	571	-	1,067	-
EXPENDITURES GRAND TOTAL		119,230	126,100	179,800	165,374	185,000
NET CHANGE IN POSITION		(110,890)	(122,660)	(179,800)	(165,374)	(185,000)

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Community Services
Tamle Festival
104073**

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4346 Festival Revenue	-	-	-	-	40,000
Total Revenues	-	-	-	-	40,000
SALARIES & BENEFITS					
5005 Salaries/Part-Time	-	-	-	-	7,500
TOTAL SALARIES & BENEFITS	-	-	-	-	7,500
MATERIALS, SUPPLIES & SERVICES					
6099 Professional Services	-	-	-	-	11,000
6230 Printing & Binding	-	-	-	-	2,000
6265 Entertainment Services	-	-	-	-	6,000
6299 Other Purchased Services	-	-	-	-	20,000
6301 Special Department Expenses	-	-	-	-	2,000
TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	-	-	41,000
EXPENDITURES GRAND TOTAL	-	-	-	-	48,500
NET CHANGE IN POSITION	-	-	-	-	(8,500)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Community Services
Summer Programs
104074

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4340 Recreation Programs	-	-	-	-	36,000
Total Revenues	-	-	-	-	36,000
SALARIES & BENEFITS					
5005 Salaries/Part-Time	-	-	-	-	23,402
TOTAL SALARIES & BENEFITS	-	-	-	-	23,402
MATERIALS, SUPPLIES & SERVICES					
6230 Printing & Binding	300	256	-	-	-
6265 Entertainment Services	-	-	12,000	12,015	17,500
6299 Other Purchased Services	12,200	12,700	6,800	6,800	8,500
6301 Special Department Expenses	1,300	467	1,200	172	2,000
6401 Community Programs	-	-	-	-	11,000
TOTAL MATERIALS, SUPPLIES & SERVICES	13,800	13,423	20,000	18,987	39,000
EXPENDITURES GRAND TOTAL	13,800	13,423	20,000	18,987	62,402
NET CHANGE IN POSITION	(13,800)	(13,423)	(20,000)	(18,987)	(26,402)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Community Services
Community Special Events
104075

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4342	Special Events	-	-	25,159	33,424	-
	Total Revenues	-	-	25,159	33,424	-
	MATERIALS, SUPPLIES & SERVICES					
6299	Other Purchased Services	-	-	27,600	43,903	-
6401	Community Programs	-	-	-	553	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	27,600	44,456	-
	EXPENDITURES GRAND TOTAL	-	-	27,600	44,456	-
	NET CHANGE IN POSITION	-	-	(2,441)	(11,032)	-

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Community Services
Park Maintenance
104076

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	-	-	-	111,000
5022	Alternative H&W Payout	-	-	-	-	800
5105	Health Insurance Allocation	-	-	-	-	41,300
5110	Life Ins Allocation	-	-	-	-	400
5115	Dental Ins Allocation	-	-	-	-	2,900
5120	Optical Ins Allocation	-	-	-	-	600
5125	LTD Ins Allocation	-	-	-	-	500
5126	STD Ins Allocation	-	-	-	-	500
5135	Medicare	-	-	-	-	1,700
5145	Employer CalPERS Retire NC	-	-	-	-	11,600
5199	Other Employee Benefits	-	-	-	-	100
TOTAL SALARIES & BENEFITS		-	-	-	-	171,400
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	-	-	-	-	20,000
6130	Repair & Maint/Facilities	-	-	-	-	475,000
6299	Other Purchased Services	-	-	2,000	-	-
TOTAL MATERIALS, SUPPLIES & SERVICES		-	-	2,000	-	495,000
EXPENDITURES GRAND TOTAL		-	-	2,000	-	666,400
NET CHANGE IN POSITION		-	-	(2,000)	-	(666,400)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Community Services
Heritage Festival
104078

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4346 Festival Revenue	33,000	24,066	30,000	29,907	30,000
4705 Donations & Contributions	163	163	-	-	-
Total Revenues	33,163	24,229	30,000	29,907	30,000
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	-	-	-	272	-
5005 Salaries/Part-Time	9,966	-	18,400	17,229	18,000
5135 Medicare	-	-	-	254	-
5141 Employers' PARS/ARS	-	-	-	636	-
5145 Employer CalPERS Retire NC	-	-	-	14	-
TOTAL SALARIES & BENEFITS	7,979	-	18,400	18,404	18,000
MATERIALS, SUPPLIES & SERVICES					
6099 Professional Services	12,229	11,470	12,400	18,714	19,000
6230 Printing & Binding	6,750	1,816	1,800	1,101	1,800
6245 Meetings & Conferences	-	-	-	229	-
6299 Other Purchased Services	30,622	36,935	39,900	39,797	41,900
6301 Special Department Expenses	22,200	21,250	21,300	15,112	21,300
6315 Office Supplies	200	-	200	929	900
6401 Community Programs	-	-	-	5,646	-
TOTAL MATERIALS, SUPPLIES & SERVICES	72,100	71,471	75,600	81,527	84,900
EXPENDITURES GRAND TOTAL	80,079	71,471	94,000	99,931	102,900
NET CHANGE IN POSITION	(46,916)	(47,242)	(64,000)	(70,024)	(72,900)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Community Services
Senior Services
104079

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4705 Donations & Contributions	-	-	-	150	-
4799 Other Contributions & Donatn	2,000	2,000	-	-	-
Total Revenues	2,000	2,000	-	150	-
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	-	-	-	6	-
5005 Salaries/Part-Time	63,500	55,737	64,700	75,983	66,200
5135 Medicare	-	808	-	1,102	-
5141 Employers' PARS/ARS	-	2,090	-	2,850	-
5500 Contra - Salaries	-	(20,700)	-	-	-
TOTAL SALARIES & BENEFITS	61,900	37,936	64,700	79,941	66,200
MATERIALS, SUPPLIES & SERVICES					
6299 Other Purchased Services	1,600	2,050	2,200	-	2,200
6301 Special Department Expenses	11,200	11,990	12,000	5,281	12,000
6315 Office Supplies	-	-	-	109	-
6350 Small Tools/Equipment	-	-	-	105	-
6401 Community Programs	-	-	-	2,478	-
TOTAL MATERIALS, SUPPLIES & SERVICES	12,800	14,040	14,200	7,973	14,200
EXPENDITURES GRAND TOTAL	74,700	51,976	78,900	87,914	80,400
NET CHANGE IN POSITION	(72,700)	(49,976)	(78,900)	(87,764)	(80,400)



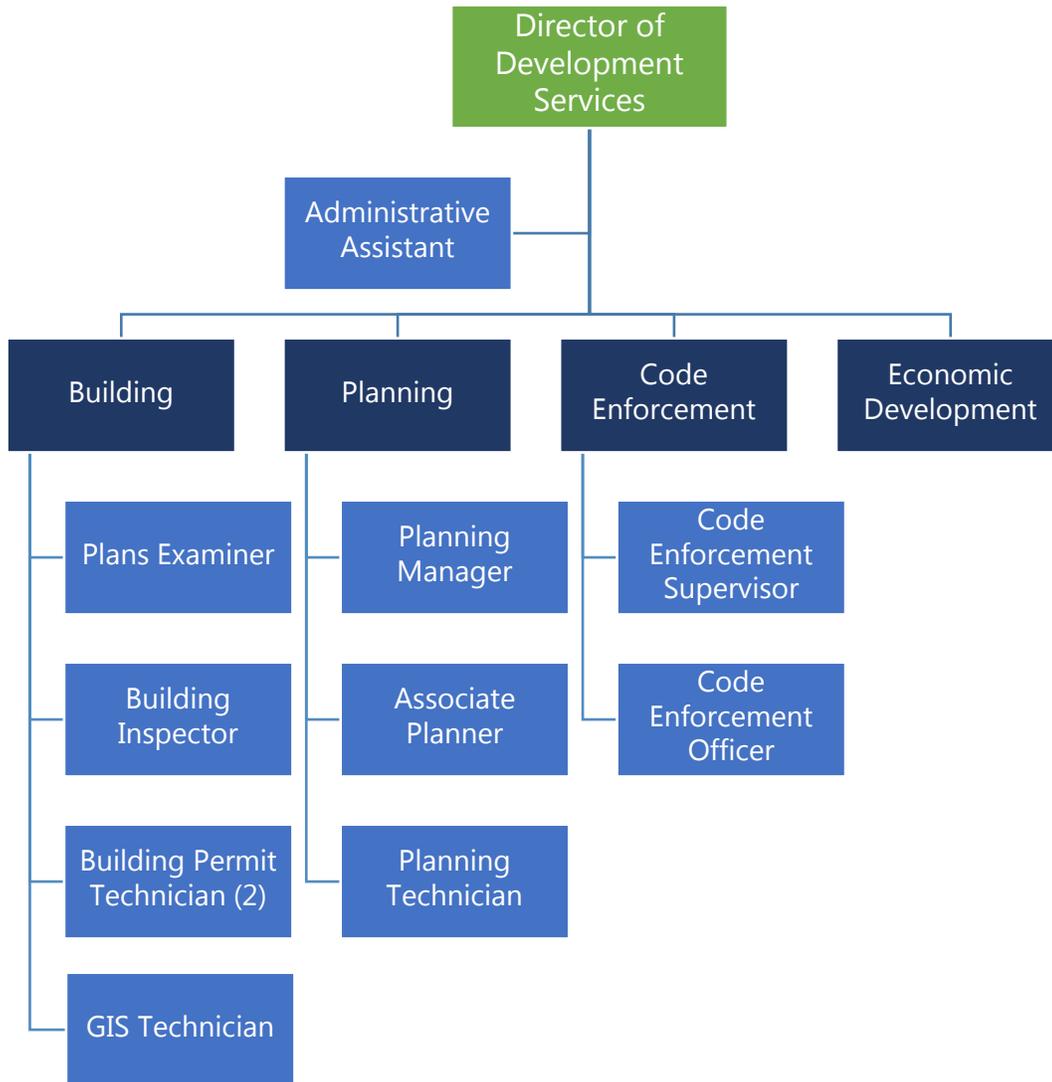
PLACENTIA
Rich Heritage, Bright Future

DEVELOPMENT SERVICES DEPARTMENT



General Fund Budget
FISCAL YEAR 2023-24

Organizational Chart



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

Planning Division

The Planning Division provides current and advanced planning needs. Current planning coordinates project review with other departments and public agencies as well as processes and makes recommendations to the Planning Commission and City Council on various discretionary applications including, but not limited to General Plan Amendments, Zone Changes,



Tentative Maps, Development Plan Reviews for residential, commercial, and industrial projects, Use Permits and Variances. In addition, current planning evaluates all development proposals for compliance with the California Environmental Quality Act (CEQA) and City Environmental Guidelines. Advanced Planning provides long range land planning and zoning services including the maintenance and updating of the City's General Plan, Specific Plans, and other visioning documents.

Building Division

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

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

Code Enforcement

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

Economic Development

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



Accomplishments

- ✓ Facilitated construction and grand opening of the new North Orange County Audi dealership.
- ✓ Completed redevelopment of Village Plaza and held grand opening of Clyde's Hot Chicken.
- ✓ Completed entitlements and facilitated groundbreaking for Toffoli Van Buren development.
- ✓ Retained consultant and initiated RFP for Baker Street Affordable Housing development
- ✓ Issued RFP for Old Town Placentia Community Facilities District (CFD) and Business Improvement District (BID).
- ✓ Secured \$150,000 in final County CDBG grant funding and implemented Round 4 of the Small Business Emergency Relief Program for outdoor dining amenities.

- ✓ Implemented Shop Local Campaign, including Vehicle Rebate Program and Business Sign Program.
- ✓ Continued work with JPI to finish construction of the 418-unit luxury apartment units.
- ✓ Completed draft 6th Cycle Housing Element which was adopted by Council in 2022 and subsequently received State comments.
- ✓ Finished Phase 2 Zone Changes citywide to ensure consistency with updated General Plan.
- ✓ Implement 6th round of Old Town Façade Improvement Program funded by Community Development Block Grants (CDBG).
- ✓ Utilized SB2 State Planning Grant in the amount of \$100,000 for Permit Tracking Software and \$60,000 for the 6th Cycle of the Housing Element.
- ✓ Continue to administer citywide and Old Town Out Dining programs as they end or transition to a potential permanent Santa Fe Avenue Street closure.
- ✓ Adopted Administrative Use Permit process for outdoor dining expansions in 2022.
- ✓ Completed several key Zoning Code Amendments to modernize Zoning Code.

Goals

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

- Finish Chapman Corridor Revitalization Plan
- Achieve State-certified 6th Cycle Housing Element and complete Phase 3 rezoning effort.
- Rebrand Economic Development materials and attend SoCal ICSC show.
- Develop City/Chamber Placentia Bucks Gift Card Program to encourage buy local.
- Create a Holiday Marketing Campaign to encourage buy local.
- Continue Old Town Façade Improvement Program funded by CDBG.
- Work with Old Town Merchants and Chamber to examine placing bands in Old Town.
- Work with Chamber and Old Town Merchants to examine other "new" events in Old Town.
- Complete process for Baker Street RFP including developer selection, DA and initial design.
- Create Design Review guidelines and procedures for new development projects.
- Work with JPI to achieve permanent Certificate of Occupancy for 418-unit luxury apartment development.
- Adopt updated CEQA Guidelines.

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Development Services
Summary**

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4101 Business License Fees	-	-	-	69	-
4160 Building Permits	-	763,782	725,000	732,512	775,000
4161 Banner Permits	-	-	-	350	-
4162 Plumbing Permits	-	87,050	75,000	75,409	90,000
4163 Fire Plan Check/Permit	-	94,773	105,000	105,000	125,000
4164 Electrical Permits	-	138,445	100,000	101,507	125,000
4166 Heat/Ventilation Air Cond	-	78,376	60,000	84,122	112,000
4168 Swimming Pool Permits	-	43,105	50,000	50,000	70,000
4169 Waived Banner Permit Fees	-	-	(407)	(407)	-
4305 Planning Division Fees	-	-	175,000	184,603	225,000
4364 Sanitation Collect Fees	-	-	15,000	15,000	15,000
4380 Business Site Insp Fee	-	-	7,500	7,580	6,000
4411 Administrative Citations	-	(1,515)	80,000	80,840	120,000
4710 Reimbursements/Other Revenue	-	-	-	3	-
Total Revenues	-	1,204,015	1,392,093	1,436,588	1,663,000
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	666,321	802,269	931,400	764,494	1,026,200
5005 Salaries/Part-Time	92,736	75,718	74,600	71,515	45,600
5015 Overtime	178	894	-	1,804	-
5020 Leave Accrual Payout	8,084	7,059	-	1,217	-
5022 Alternative H&W Payout	4,250	9,438	6,700	6,013	7,100
5023 Signing Bonus Payout	-	22,131	-	-	-
5105 Health Insurance Allocation	92,385	111,565	169,200	109,831	183,100
5110 Life Ins Allocation	-	-	2,600	-	2,800
5115 Dental Ins Allocation	8,918	10,865	12,800	9,375	13,200
5120 Optical Ins Allocation	1,641	1,982	2,800	1,726	2,500
5125 LTD Ins Allocation	-	-	4,000	-	4,000
5126 STD Ins Allocation	-	-	3,900	-	3,800
5135 Medicare	12,253	14,217	14,300	12,736	15,000
5141 Employers' PARS/ARS	7,894	7,245	5,500	6,723	5,800
5145 Employer CalPERS Retire NC	53,172	59,545	74,500	56,687	79,000
5159 Employee Medical Opt Out Plan	23,085	26,193	29,000	24,758	16,900
5175 Leave Buyback	23,755	31,257	16,800	11,175	-
5199 Other Employee Benefits	-	-	12,100	-	12,600
5500 Contra - Salaries	-	(64,846)	-	-	-
5600 Interfund Salaries	-	23,210	-	-	-
TOTAL SALARIES & BENEFITS	1,000,914	1,138,741	1,360,200	1,078,052	1,417,600
MATERIALS, SUPPLIES & SERVICES					
6050 Fire Plan Check Services	35,643	39,071	45,000	44,620	20,000
6099 Professional Services	17,051	15,709	65,700	61,075	20,100
6136 Software Maintenance	-	-	-	7,454	-
6225 Advertising/Promotional	1,341	632	1,500	320	-
6230 Printing & Binding	1,024	36	1,300	186	-
6245 Meetings & Conferences	(685)	5,969	10,700	7,525	4,700
6250 Staff Training	163	129	1,100	-	1,200
6255 Dues & Memberships	2,360	2,070	3,300	1,928	3,000
6290 Dept. Contract Services	154,430	253,895	287,500	298,431	95,300
6301 Special Department Expenses	174	13,010	400	-	200
6315 Office Supplies	2,306	2,241	6,000	3,190	4,100
6320 Books & Periodicals	239	-	1,900	-	800
6325 Postage	30	-	100	-	100
6360 Uniforms	966	883	1,500	560	2,000
6361 Personal Protection Equipment	-	848	2,000	974	2,000
6363 Resident Vehicle Rebate Prog	-	9,500	47,000	27,000	-

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
TOTAL MATERIALS, SUPPLIES & SERVICES	215,042	343,993	475,000	453,262	153,500
EXPENDITURES GRAND TOTAL	1,222,985	1,482,734	1,835,200	1,531,314	1,571,100
NET CHANGE IN POSITION	(1,222,985)	(278,719)	(443,107)	(94,726)	91,900

Significant Changes

Personnel expenses are increasing due to the transition from contract staff to in-house staff and addition of Plans Examiner, Building Permit Technician, as well as a new Code Enforcement Officer and reclassification of a Code Enforcement Officer to Code Enforcement Supervisor and a Senior Planner to Planning Manager. There is a corresponding decrease in contract services as a result.

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Development Services
Planning
102531

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4305 Planning Division Fees	-	-	175,000	184,603	225,000
4380 Business Site Insp Fee	-	-	-	80	-
Total Revenues	-	-	175,000	184,683	225,000
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	380,295	501,681	596,400	529,776	709,200
5005 Salaries/Part-Time	59,505	22,815	16,600	10,100	16,600
5015 Overtime	-	472	-	948	-
5020 Leave Accrual Payout	-	3,608	-	737	-
5022 Alternative H&W Payout	5,000	5,000	4,800	4,250	6,000
5023 Signing Bonus Payout	-	12,828	-	-	-
5105 Health Insurance Allocation	55,200	64,829	116,100	65,121	88,000
5110 Life Ins Allocation	1,400	-	1,600	-	1,800
5115 Dental Ins Allocation	2,400	6,089	8,300	5,447	6,600
5120 Optical Ins Allocation	700	1,063	1,700	969	1,300
5125 LTD Ins Allocation	1,900	-	2,400	-	2,500
5126 STD Ins Allocation	1,800	-	2,300	-	2,500
5135 Medicare	5,700	8,490	9,300	8,266	10,300
5141 Employers' PARS/ARS	13,100	6,146	5,500	5,579	5,800
5145 Employer CalPERS Retire NC	26,700	33,503	47,600	35,333	54,500
5159 Employee Medical Opt Out Plan	17,500	11,966	12,100	14,781	16,900
5175 Leave Buyback	7,900	21,767	13,200	11,175	-
5199 Other Employee Benefits	10,400	-	10,500	-	11,400
TOTAL SALARIES & BENEFITS	552,181	700,258	848,400	692,483	933,400
MATERIALS, SUPPLIES & SERVICES					
6099 Professional Services	28,728	10,909	57,000	52,375	20,000
6245 Meetings & Conferences	1,826	837	4,500	3,318	4,500
6250 Staff Training	300	15	400	-	500
6255 Dues & Memberships	1,440	1,535	1,500	940	1,600
6301 Special Department Expenses	274	274	200	-	-
6315 Office Supplies	1,000	568	800	646	800
6325 Postage	100	-	100	-	100
6360 Uniforms	-	-	500	-	500
TOTAL MATERIALS, SUPPLIES & SERVICES	33,668	14,138	65,000	57,279	28,000
EXPENDITURES GRAND TOTAL	585,849	714,396	913,400	749,762	961,400
NET CHANGE IN POSITION	(510,849)	(714,396)	(738,400)	(565,079)	(736,400)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Development Services
Building & Safety
102532

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4101 Business License Fees	-	-	-	69	-
4160 Building Permits	558,800	763,782	725,000	732,512	775,000
4161 Banner Permits	-	-	-	350	-
4162 Plumbing Permits	61,000	87,050	75,000	75,409	90,000
4163 Fire Plan Check/Permit	50,000	94,773	105,000	105,000	125,000
4164 Electrical Permits	86,400	138,445	100,000	101,507	125,000
4166 Heat/Ventilation Air Cond	55,400	78,376	60,000	84,122	112,000
4168 Swimming Pool Permits	18,300	43,105	50,000	50,000	70,000
4169 Waived Banner Permit Fees	-	-	(407)	(407)	-
4364 Sanitation Collect Fees	-	-	15,000	15,000	15,000
4380 Business Site Insp Fee	-	-	7,500	7,500	6,000
4710 Reimbursements/Other Revenue	-	-	-	3	-
Total Revenues	829,900	1,205,530	1,137,093	1,171,066	1,318,000
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	115,400	97,774	125,300	34,361	232,100
5020 Leave Accrual Payout	-	3,007	-	480	-
5022 Alternative H&W Payout	2,500	2,500	300	500	300
5023 Signing Bonus Payout	-	3,593	-	-	-
5105 Health Insurance Allocation	26,000	13,025	22,600	9,222	72,500
5110 Life Ins Allocation	400	-	400	-	700
5115 Dental Ins Allocation	2,300	2,529	2,100	2,055	5,000
5120 Optical Ins Allocation	600	452	600	368	900
5126 STD Ins Allocation	500	-	600	-	900
5135 Medicare	2,000	1,721	1,900	612	3,400
5145 Employer CalPERS Retire NC	8,200	7,402	9,400	2,556	17,900
5159 Employee Medical Opt Out Plan	31,300	12,012	12,100	7,392	-
5199 Other Employee Benefits	100	-	100	-	200
TOTAL SALARIES & BENEFITS	186,300	144,017	176,000	57,546	335,000
MATERIALS, SUPPLIES & SERVICES					
6050 Fire Plan Check Services	50,000	39,071	45,000	44,620	20,000
6136 Software Maintenance	-	-	-	7,454	-
6245 Meetings & Conferences	-	-	200	-	200
6250 Staff Training	200	-	100	-	100
6255 Dues & Memberships	(200)	-	1,000	-	1,000
6290 Dept. Contract Services	181,300	238,616	275,000	289,780	80,000
6315 Office Supplies	2,000	1,087	4,600	2,509	3,000
6320 Books & Periodicals	200	-	1,900	-	800
TOTAL MATERIALS, SUPPLIES & SERVICES	235,000	278,774	327,800	344,363	105,100
EXPENDITURES GRAND TOTAL	421,300	422,791	503,800	401,909	440,100
NET CHANGE IN POSITION	408,600	782,739	633,293	769,157	877,900

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Development Services
Code Enforcement
102533

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4411 Administrative Citations	-	(1,515)	80,000	80,840	120,000
Total Revenues	-	(1,515)	80,000	80,840	120,000
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	67,700	73,515	75,300	71,465	84,900
5005 Salaries/Part-Time	39,100	52,903	58,000	61,415	29,000
5015 Overtime	1,600	422	-	855	-
5022 Alternative H&W Payout	1,250	1,250	1,300	250	800
5023 Signing Bonus Payout	-	2,193	-	-	-
5105 Health Insurance Allocation	20,200	21,711	22,600	22,524	22,600
5110 Life Ins Allocation	300	-	300	-	300
5115 Dental Ins Allocation	100	1,541	1,600	1,284	1,600
5120 Optical Ins Allocation	300	276	300	230	300
5125 LTD Ins Allocation	400	-	400	-	400
5126 STD Ins Allocation	300	-	400	-	400
5135 Medicare	1,000	1,887	1,100	1,944	1,300
5141 Employers' PARS/ARS	-	1,099	-	1,144	-
5145 Employer CalPERS Retire NC	4,800	7,351	5,700	7,637	6,600
5199 Other Employee Benefits	100	-	100	-	1,000
TOTAL SALARIES & BENEFITS	134,250	164,147	167,100	168,748	149,200
MATERIALS, SUPPLIES & SERVICES					
6099 Professional Services	-	-	-	-	100
6250 Staff Training	160	114	600	-	600
6255 Dues & Memberships	100	285	400	200	400
6290 Dept. Contract Services	17,800	15,278	12,500	8,651	15,300
6301 Special Department Expenses	12,875	12,735	200	-	200
6315 Office Supplies	200	154	300	35	300
6360 Uniforms	800	883	1,000	560	1,500
6361 Personal Protection Equipment	1,700	848	2,000	974	2,000
TOTAL MATERIALS, SUPPLIES & SERVICES	33,735	30,298	17,000	10,420	20,400
EXPENDITURES GRAND TOTAL	167,985	194,445	184,100	179,168	169,600
NET CHANGE IN POSITION	(167,985)	(195,960)	(104,100)	(98,328)	(49,600)

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Development Services
Economic Development
102534**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	128,500	129,300	134,400	128,892	-
5020	Leave Accrual Payout	-	443	-	-	-
5022	Alternative H&W Payout	688	688	300	1,013	-
5023	Signing Bonus Payout	-	3,517	-	-	-
5105	Health Insurance Allocation	11,000	12,000	7,900	12,965	-
5110	Life Ins Allocation	300	-	300	-	-
5115	Dental Ins Allocation	600	705	800	589	-
5120	Optical Ins Allocation	200	191	200	159	-
5125	LTD Ins Allocation	600	-	600	-	-
5126	STD Ins Allocation	500	-	600	-	-
5135	Medicare	1,800	2,119	2,000	1,913	-
5145	Employer CalPERS Retire NC	24,500	11,289	11,800	11,161	-
5159	Employee Medical Opt Out Plan	12,100	2,215	4,800	2,585	-
5175	Leave Buyback	2,500	9,489	3,600	-	-
5199	Other Employee Benefits	1,400	-	1,400	-	-
5500	Contra - Salaries	-	(64,846)	-	-	-
5600	Interfund Salaries	-	23,210	-	-	-
TOTAL SALARIES & BENEFITS		180,188	130,320	168,700	159,276	-
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	8,700	4,800	8,700	8,700	-
6225	Advertising/Promotional	1,500	632	1,500	320	-
6230	Printing & Binding	1,300	36	1,300	186	-
6245	Meetings & Conferences	6,000	5,133	6,000	4,207	-
6255	Dues & Memberships	400	250	400	788	-
6315	Office Supplies	300	432	300	-	-
6363	Resident Vehicle Rebate Prog	20,000	9,500	47,000	27,000	-
TOTAL MATERIALS, SUPPLIES & SERVICES		38,200	20,783	65,200	41,200	-
EXPENDITURES GRAND TOTAL		218,388	151,102	233,900	200,476	-
NET CHANGE IN POSITION		(218,388)	(151,102)	(233,900)	(200,476)	-



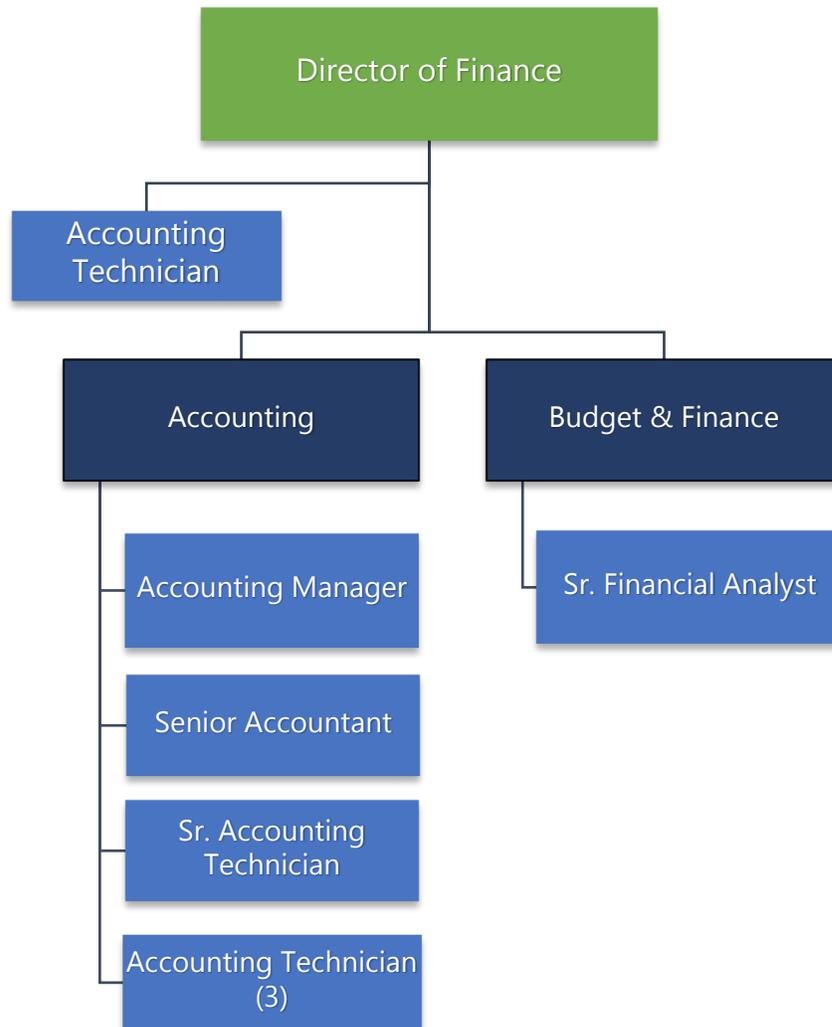
PLACENTIA
Rich Heritage, Bright Future

FINANCE DEPARTMENT

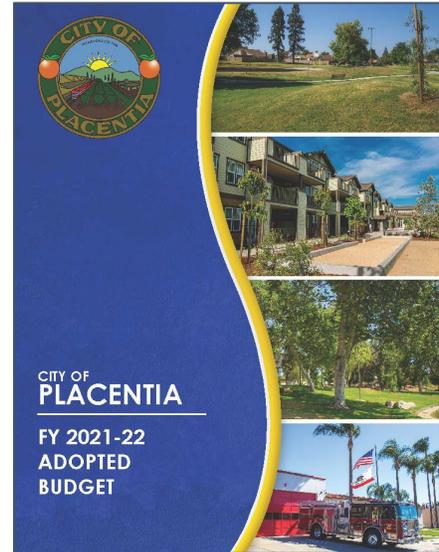


General Fund Budget
FISCAL YEAR 2023-24

Organizational Chart



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



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

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



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

Accomplishments

- ✓ Appointed new Accounting Manager and Accounting Technician.
- ✓ Rewrote City's Investment Policy to align with the Government Finance Officer's recommended best practices (City Council approved).
- ✓ Procured and implemented Planetbids software system to streamline procurement and the City's bidding process.
- ✓ Drafted Section 115 Trust Policy (City Council approved) and transferred \$2.4 million in initial funding to the Trust.
- ✓ Updated ten-year financial plan.
- ✓ Conducted RFP and successfully brought on new auditors.
- ✓ Conducted RFP and contracted with new bank.
- ✓ Participated in inaugural Placentia Citizen's Academy.
- ✓ Updated City's Travel Policy (City Council approved).
- ✓ Participated in S&P credit review resulting in three notch upgrade in City's credit rating.

Goals

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

- Procure and implement electronic timekeeping and payroll systems.
- Negotiate fiscally sound bargaining agreements with labor groups.
- Earn Government Finance Officers Association's Distinguished Budget Award.
- Earn Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Award.
- In partnership with Public Works, implement five-year Capital Improvement Program (CIP).
- Successfully complete transition to new bank.
- Complete Utility Users Tax and Business License audit.
- Issue bonds for public safety building.
- Issue bonds on behalf of the Enhanced Infrastructure Financing District (EIFD).
- Establish equipment replacement policy and reserve.
- Cross train staff for redundancy and internal controls.
- Modernize and improve efficiency in finance processes.
- Review all internal controls utilizing new technologies.

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	590,700	670,323	690,200	642,959	762,900
5015	Overtime	-	1,597	-	2,348	3,000
5020	Leave Accrual Payout	-	19,834	-	2,078	-
5022	Alternative H&W Payout	10,395	10,395	3,900	3,126	5,900
5023	Signing Bonus Payout	-	19,285	-	-	-
5099	Other Salaries & Wages	-	359	-	-	-
5105	Health Insurance Allocation	92,600	111,180	118,000	124,745	135,600
5110	Life Ins Allocation	1,700	-	1,700	-	1,900
5115	Dental Ins Allocation	1,900	8,591	9,300	7,755	7,700
5120	Optical Ins Allocation	1,100	1,719	1,900	1,639	1,800
5125	LTD Ins Allocation	2,900	-	3,000	-	3,100
5126	STD Ins Allocation	2,700	-	2,700	-	2,900
5135	Medicare	8,500	10,680	10,300	9,626	11,100
5141	Employers' PARS/ARS	11,200	4,722	-	-	-
5145	Employer CalPERS Retire NC	76,300	53,123	54,500	45,171	58,600
5159	Employee Medical Opt Out Plan	12,000	13,477	16,500	15,717	16,900
5175	Leave Buyback	8,400	5,331	5,200	2,595	-
5199	Other Employee Benefits	9,100	1,153	2,900	-	10,200
5500	Contra - Salaries	-	(9,042)	-	-	-
TOTAL SALARIES & BENEFITS		774,107	922,728	920,100	857,758	1,021,600
MATERIALS, SUPPLIES & SERVICES						
6010	Accounting & Auditing Service	80,000	56,535	80,000	80,000	80,000
6025	Third Party Administration	8,000	9,442	9,200	11,230	9,200
6041	Bank Over/Short	300	810	500	(482)	500
6043	Payroll Penalty	-	-	-	2,864	-
6099	Professional Services	182,036	109,823	183,850	109,007	175,000
6230	Printing & Binding	1,140	4,240	5,000	-	2,500
6235	Travel	-	-	-	1,159	-
6240	Mileage Reimbursement	-	-	-	26	-
6245	Meetings & Conferences	9,400	2,442	13,900	13,900	7,000
6250	Staff Training	2,000	1,100	2,000	1,348	2,000
6255	Dues & Memberships	1,500	1,075	1,500	1,070	1,500
6296	Admin Service Fee	75,000	67,558	-	-	-
6301	Special Department Expenses	1,000	570	1,000	946	-
6315	Office Supplies	5,000	4,892	5,000	1,676	5,500
6325	Postage	100	-	200	198	200
6399	Other Supplies	-	-	-	130	-
6401	Community Programs	-	-	-	104	-
6999	Other Expenditure	12	12	-	-	-
TOTAL MATERIALS, SUPPLIES & SERVICES		365,488	258,500	302,150	223,177	283,400
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	107	-
TOTAL CIP & EQUIPMENT		-	-	-	107	-
EXPENDITURES GRAND TOTAL		1,139,595	1,181,228	1,222,250	1,081,042	1,305,000
NET CHANGE IN POSITION		(1,122,595)	(1,181,228)	(1,222,250)	(1,081,042)	(1,305,000)



PLACENTIA
Rich Heritage, Bright Future

FIRE AND LIFE SAFETY

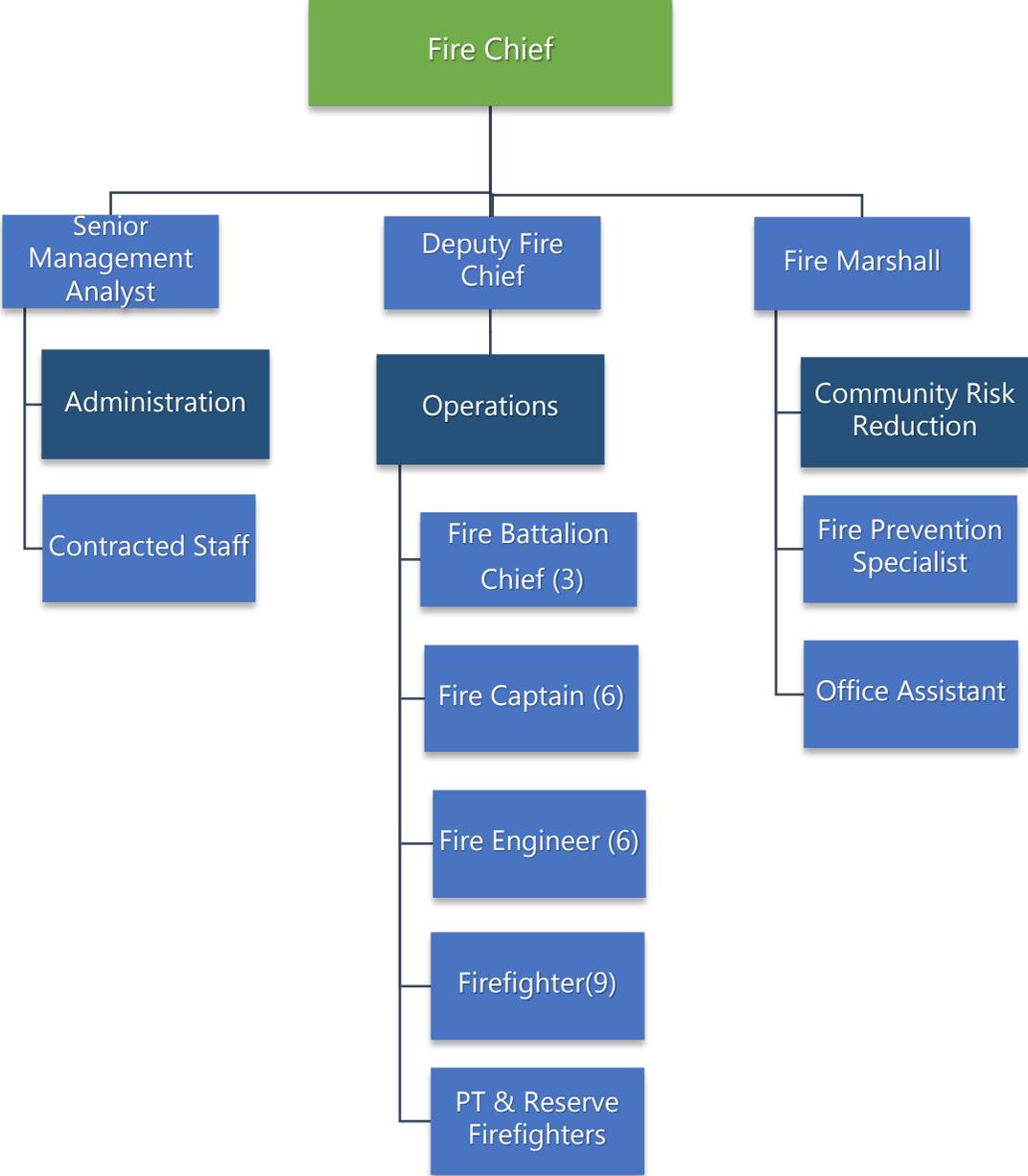


General Fund Budget
FISCAL YEAR 2023-24

Mission Statement

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

Organizational Chart



Administration

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

Goals for FY 23/24 include hosting an open house at our new Administrative Headquarters on Bradford Avenue, increasing the registration of residents into the *Community Connects* database, and continuing to lead and train the Department to best serve the Placentia community.

Operations

The Operations division is comprised of the front-line staff that work out of Fire Stations 1 & 2.



Our full-time staff include dedicated career fire service personnel including three Battalion Chiefs, Captains, Engineers, and Firefighters. The division also employs part-time and reserve firefighters.

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

Community Risk Reduction

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

The division oversees the review of development and new construction projects, the state mandated annual and routine fire inspection program, special events, provides logistical support to major emergencies, and serves as a liaison to city committees. Additionally, code management and policy development are performed by the division. The goal of the Community Risk Reduction Division is to reduce the likelihood of life and fire hazards through public outreach and enforcement.

Accomplishments

- ✓ Hired full-time Fire Marshal.
- ✓ Completed all necessary CA State paperwork and purchased equipment which now allows PFLSD to send our resources out to strike team assignments during fire season.
- ✓ Successfully sent out personnel to Fairview Fire Strike Team.
- ✓ Participated in 60+ community events.
- ✓ In partnership with Public Works, installed monument signs at Stations 1 and 2.
- ✓ In partnership with Public Works, completed Station 2 Garage construction for Reserve Engine, Patrol and BC Unit.
- ✓ Began citywide regular Fire inspections.
- ✓ Released Operational Manual.
- ✓ Began training at North Net Training Center in partnership with Anaheim and other agencies.
- ✓ Hosted Battalion Chief and Engineers Test.
- ✓ Promoted personnel to Battalion Chief, (2) Captains, (2) Engineers, and (3) FT Firefighters.
- ✓ Initiated recruitment with HR on Deputy Fire Chief.



Goals

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

- Issue 2nd Annual FLSD Annual Report.
- Relocate Headquarters to Old City Hall.
- Develop comprehensive plan to recruit and retain reserve firefighters.
- Develop training and succession plan.
- Develop clearer path to ensure reserve firefighters obtain IDLH approval.
- Work with new Fire Marshal to Hire full-time Fire Prevention Specialist/Inspector.
- Begin Engine Company level Fire Prevention Inspections of City Businesses.
- Look for collaboration from outside agencies to participate in multi-agency manipulative training.
- Identify all businesses requiring Hazardous Materials Inspections and complete inspections.
- Complete recruitment process for Deputy Fire Chief.



**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Fire & Life Safety
Summary**

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4163	-	3,993	-	7,265	114,000
4167	-	-	200,000	10,097	171,000
4705	-	4,545	-	-	-
4742	-	-	-	12,837	-
Total Revenues	-	8,538	200,000	30,199	285,000
SALARIES & BENEFITS					
5001	1,965,745	2,130,463	2,197,913	2,019,075	2,806,900
5005	126,208	64,012	60,400	13,259	35,000
5015	211,620	419,202	315,000	377,950	253,000
5016	-	-	48,600	-	-
5020	35,661	69,541	1,126	34,123	-
5022	5,750	26,250	11,600	10,250	14,800
5023	-	56,628	-	91,148	-
5095	-	-	(159,800)	-	(121,456)
5105	376,241	370,573	513,000	376,971	544,200
5110	-	-	7,200	-	8,100
5115	26,920	25,606	36,300	20,458	34,300
5120	4,902	4,665	6,500	3,830	6,800
5125	-	-	10,600	-	11,800
5126	-	-	9,900	-	11,000
5135	34,466	40,481	36,500	37,032	40,800
5141	2,229	1,172	161	347	-
5145	8,096	7,763	14,900	9,967	19,500
5147	176,590	197,534	238,200	185,185	259,800
5159	21,326	14,954	9,600	9,600	9,600
5175	19,820	15,131	-	-	-
5199	-	-	4,700	-	2,200
TOTAL SALARIES & BENEFITS	3,020,909	3,443,974	3,362,400	3,189,197	3,936,344
MATERIALS, SUPPLIES & SERVICES					
6015	-	-	50,000	-	-
6045	-	-	13,500	-	-
6099	5,237	5,226	6,000	5,240	8,000
6130	-	978	-	-	25,000
6134	35,684	23,697	75,000	45,537	75,000
6135	-	-	323	323	-
6136	-	86,853	148,500	88,323	128,500
6137	7,363	22,554	28,000	26,548	30,000
6170	24,000	-	7,814	1,783	5,000
6230	-	-	3,300	-	3,300
6235	-	-	-	1,666	-
6245	-	5,503	19,936	14,893	15,000
6250	26,098	37,216	33,531	18,554	30,000
6255	470	457	5,700	449	3,200
6290	90,171	104,745	316,100	255,090	20,000
6301	41,095	37,808	122,300	97,151	85,200
6315	2,821	3,693	5,000	3,962	4,500
6320	-	167	-	-	2,300
6325	139	37	-	-	500
6350	-	415	2,547	2,547	15,250
6360	25,050	32,326	26,427	16,564	27,500
6361	40,931	25,834	44,500	38,808	45,700
6362	26,510	6,585	25,000	9,656	20,000
6365	755	-	-	1,701	6,000
6399	-	-	122	1,810	15,000

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Fire & Life Safety
Summary**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
6401	Community Programs	9,316	16,275	41,000	314	2,500
6845	Office Equipment	-	-	-	223	-
6999	Other Expenditure	23	-	-	2,040	-
TOTAL MATERIALS, SUPPLIES & SERVICES		336,886	410,369	974,600	633,183	567,450
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	32	-
6855	Furniture & Fixtures	-	954	-	3,875	-
TOTAL CIP & EQUIPMENT		-	954	-	3,906	-
EXPENDITURES GRAND TOTAL		3,358,144	3,855,296	4,337,000	3,826,286	4,503,794
NET CHANGE IN POSITION		(3,358,144)	(3,846,758)	(4,137,000)	(3,796,087)	(4,218,794)

Significant Changes

Personnel expenses are increasing due to recently negotiated memoranda of understanding as well as the addition of two (2) Firefighters and reclassification of the Patrol Engineer position to Firefighter. These positions are part of a pilot program to staff the patrol vehicle and supplement staffing on each shift.

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4163 Fire Plan Check/Permit	-	3,993	-	-	-
Total Revenues	50,000	3,993	-	-	-
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	547,800	416,169	572,313	324,235	437,400
5020 Leave Accrual Payout	-	30,473	-	7,909	-
5022 Alternative H&W Payout	2,750	2,750	3,800	2,500	1,500
5023 Signing Bonus Payout	-	6,390	-	-	-
5095 Salary Savings	(297,353)	-	(23,100)	-	-
5105 Health Insurance Allocation	94,900	24,816	112,700	35,485	45,100
5110 Life Ins Allocation	1,400	-	1,600	-	1,100
5115 Dental Ins Allocation	7,800	2,584	9,300	2,362	3,700
5120 Optical Ins Allocation	1,400	468	1,700	346	700
5125 LTD Ins Allocation	2,100	-	2,300	-	1,400
5126 STD Ins Allocation	2,100	-	2,400	-	1,600
5135 Medicare	8,000	6,656	9,100	4,911	6,400
5145 Employer CalPERS Retire NC	7,800	7,763	14,900	9,967	11,400
5147 ICMA Defined Contribution Plan	46,400	20,143	49,200	18,723	33,200
5159 Employee Medical Opt Out Plan	4,800	5,538	4,800	4,800	4,800
5199 Other Employee Benefits	200	-	3,900	-	1,100
TOTAL SALARIES & BENEFITS	430,097	523,750	764,913	411,238	549,400
MATERIALS, SUPPLIES & SERVICES					
6136 Software Maintenance	-	-	20,000	-	-
6230 Printing & Binding	-	-	3,300	-	1,800
6235 Travel	-	-	-	1,661	-
6245 Meetings & Conferences	5,950	5,077	18,356	13,559	9,000
6250 Staff Training	5,000	2,100	(90)	617	-
6255 Dues & Memberships	4,200	412	4,500	395	1,200
6290 Dept. Contract Services	50,000	47,281	50,000	-	-
6301 Special Department Expenses	3,800	3,682	6,000	8,198	14,000
6315 Office Supplies	2,500	1,782	2,500	2,167	1,500
6350 Small Tools/Equipment	-	-	361	361	-
6360 Uniforms	5,700	2,046	5,250	1,536	5,000
6399 Other Supplies	-	-	122	152	-
6401 Community Programs	1,222	1,222	-	122	-
6999 Other Expenditure	-	-	-	2,040	-
TOTAL MATERIALS, SUPPLIES & SERVICES	78,372	63,602	110,300	30,807	32,500
EXPENDITURES GRAND TOTAL	508,469	587,352	875,213	442,045	581,900
NET CHANGE IN POSITION	(458,469)	(583,359)	(875,213)	(442,045)	(581,900)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Fire & Life Safety
Fire Operations
103066

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4163	50,000	-	-	546	-
4167	-	-	200,000	10,097	-
4705	4,545	4,545	-	-	-
4742	-	-	-	12,837	-
Total Revenues	54,545	4,545	200,000	23,480	-
SALARIES & BENEFITS					
5001	206,900	1,714,294	1,625,600	1,694,841	2,130,500
5005	181,200	64,012	60,400	13,259	35,000
5015	190,000	419,202	315,000	377,950	250,000
5016	37,400	-	48,600	-	-
5020	-	39,068	1,126	26,214	-
5022	23,500	23,500	7,800	7,750	10,800
5023	-	50,239	-	91,148	-
5095	(189,991)	-	(136,700)	-	(121,456)
5105	122,000	345,757	400,300	341,486	445,300
5110	1,000	-	5,600	-	6,300
5115	1,000	23,023	27,000	18,096	26,900
5120	900	4,197	4,800	3,484	5,400
5125	2,400	-	8,300	-	9,400
5126	7,400	-	7,500	-	8,400
5135	3,500	33,824	27,400	32,121	30,900
5141	-	1,172	161	347	-
5147	185,800	177,391	189,000	166,462	213,100
5159	9,600	9,416	4,800	4,800	4,800
5175	-	15,131	-	-	-
5199	1,700	-	800	-	900
TOTAL SALARIES & BENEFITS	784,309	2,920,224	2,597,487	2,777,959	3,056,244

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Fire & Life Safety
Fire Operations
103066

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	-	-	50,000	-	-
6045	Building Inspection Services	-	-	13,500	-	-
6099	Professional Services	6,000	5,226	6,000	5,240	8,000
6130	Repair & Maint/Facilities	-	978	-	-	25,000
6134	Vehicle Repair & Maintenance	59,800	23,697	75,000	45,537	75,000
6135	Repair/Maint Off Furn & Eqp	-	-	323	323	-
6136	Software Maintenance	123,854	86,853	128,500	88,323	128,500
6137	Repair Maint/Equipment	28,000	22,554	28,000	26,548	30,000
6170	Equipment & Tool Rental	6,146	-	7,814	1,783	5,000
6235	Travel	-	-	-	4	-
6245	Meetings & Conferences	1,546	426	1,579	1,334	4,000
6250	Staff Training	86,400	35,115	33,621	17,938	30,000
6255	Dues & Memberships	(2,400)	45	1,200	55	800
6290	Dept. Contract Services	227,099	57,463	266,100	255,090	20,000
6301	Special Department Expenses	91,318	34,125	116,300	88,953	70,000
6315	Office Supplies	2,500	1,911	2,500	1,794	2,000
6320	Books & Periodicals	200	167	-	-	1,000
6325	Postage	200	37	-	-	500
6350	Small Tools/Equipment	-	415	2,186	2,186	3,000
6360	Uniforms	29,000	30,280	21,177	15,028	20,000
6361	Personal Protection Equipment	30,834	25,834	44,500	38,808	44,500
6362	Emergency Medical Supplies	7,901	6,585	25,000	9,656	20,000
6365	Computer Software	-	-	-	1,701	3,000
6399	Other Supplies	-	-	-	1,658	12,500
6401	Community Programs	23,178	15,053	41,000	192	-
6845	Office Equipment	-	-	-	223	-
TOTAL MATERIALS, SUPPLIES & SERVICES		1,050,576	346,766	864,300	602,376	502,800
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	32	-
6855	Furniture & Fixtures	954	954	-	3,875	-
TOTAL CIP & EQUIPMENT		954	954	-	3,906	-
EXPENDITURES GRAND TOTAL		1,835,839	3,267,944	3,461,787	3,384,241	3,559,044
NET CHANGE IN POSITION		(1,781,293)	(3,263,399)	(3,261,787)	(3,360,761)	(3,559,044)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Fire & Life Safety
Community Risk Reduction
103067

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4163	Fire Plan Check/Permit	-	-	-	6,719	114,000
4167	Inspections/Operating Permit	-	-	-	-	171,000
Total Revenues		-	-	-	6,719	285,000
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	-	-	-	-	239,000
5015	Overtime	-	-	-	-	3,000
5022	Alternative H&W Payout	-	-	-	-	2,500
5105	Health Insurance Allocation	-	-	-	-	53,800
5110	Life Ins Allocation	-	-	-	-	700
5115	Dental Ins Allocation	-	-	-	-	3,700
5120	Optical Ins Allocation	-	-	-	-	700
5125	LTD Ins Allocation	-	-	-	-	1,000
5126	STD Ins Allocation	-	-	-	-	1,000
5135	Medicare	-	-	-	-	3,500
5145	Employer CalPERS Retire NC	-	-	-	-	8,100
5147	ICMA Defined Contribution Plan	-	-	-	-	13,500
5199	Other Employee Benefits	-	-	-	-	200
TOTAL SALARIES & BENEFITS		-	-	-	-	330,700
MATERIALS, SUPPLIES & SERVICES						
6230	Printing & Binding	-	-	-	-	1,500
6245	Meetings & Conferences	-	-	-	-	2,000
6255	Dues & Memberships	-	-	-	-	1,200
6301	Special Department Expenses	-	-	-	-	1,200
6315	Office Supplies	-	-	-	-	1,000
6320	Books & Periodicals	-	-	-	-	1,300
6350	Small Tools/Equipment	-	-	-	-	12,250
6360	Uniforms	11,500	-	-	-	2,500
6361	Personal Protection Equipment	-	-	-	-	1,200
6365	Computer Software	-	-	-	-	3,000
6399	Other Supplies	-	-	-	-	2,500
6401	Community Programs	-	-	-	-	2,500
TOTAL MATERIALS, SUPPLIES & SERVICES		11,500	-	-	-	32,150
EXPENDITURES GRAND TOTAL		11,500	-	-	-	362,850
NET CHANGE IN POSITION		(11,500)	-	-	6,719	(77,850)



PLACENTIA
Rich Heritage, Bright Future

GENERAL FUND DEBT SERVICE



General Fund Budget
FISCAL YEAR 2023-24

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

GF Debt Service
General Fund/Debt Service
105525

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4985	Bond Proceeds	-	2,189,027	-	-	-
	Total Revenues	-	2,189,027	-	-	-
	MATERIALS, SUPPLIES & SERVICES					
6030	Trustee Fees	4,000	3,250	3,200	-	-
6042	Late Fees	-	152	-	-	-
6905	Principal/Bonds/COP's/Leases	998,800	998,669	1,036,900	1,122,209	1,136,000
6906	CalPERS-Fire Term. Principal	355,300	355,791	365,300	365,300	369,500
6915	Interest/Bonds/COP's/Leases	282,800	282,530	247,800	247,800	161,000
6916	CalPERS-Fire Term Interest	24,800	24,177	17,800	17,800	10,700
6925	Issuance Costs	-	117,995	-	-	525,000
6935	Lease Expenditure	3,086,600	3,069,763	3,544,750	3,544,750	3,819,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	4,752,300	4,852,327	5,215,750	5,297,859	6,021,200
	EXPENDITURES GRAND TOTAL	4,752,300	4,852,327	5,215,750	5,297,859	6,021,200
	NET CHANGE IN POSITION	(4,752,300)	(2,663,299)	(5,215,750)	(5,297,859)	(6,021,200)



PLACENTIA
Rich Heritage, Bright Future

GENERAL GOVERNMENT



General Fund Budget
FISCAL YEAR 2023-24

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS					
5095	Salary Savings	-	-	-	(174,000)
5110	Life Ins Allocation	12,022	-	10,269	-
5144	Employer CalPERS UAL	-	-	107,475	-
5145	Employer CalPERS Retire NC	200	-	-	-
5150	Tuition Reimbursement	34,078	30,000	16,227	30,000
5163	Life Insurance Premiums	72,079	-	37,580	-
5169	STD Ins Premium	75,849	-	84,585	-
	TOTAL SALARIES & BENEFITS	194,228	30,000	256,135	(144,000)
MATERIALS, SUPPLIES & SERVICES					
6099	Professional Services	-	-	1,208	-
6125	Sidewalk Replacement	-	-	300	-
6137	Repair Maint/Equipment	26,307	30,000	28,844	30,000
6175	Office Equipment Rental	47,465	53,400	64,461	53,400
6215	Telephone/Internet	307,172	230,000	263,849	300,000
6230	Printing & Binding	769	2,200	1,036	2,200
6245	Meetings & Conferences	5,214	-	5,117	-
6255	Dues & Memberships	-	-	315	-
6295	City Admin Services	2,811,656	3,337,900	3,337,900	3,614,000
6296	Admin Service Fee	-	75,000	-	-
6301	Special Department Expenses	85,888	90,000	80,733	90,000
6315	Office Supplies	11,307	9,000	10,590	9,000
6325	Postage	30,060	21,800	20,740	21,800
6330	Electricity	635,827	692,600	692,600	650,000
6335	Water	491,529	437,800	437,800	437,800
6340	Natural Gas	15,951	10,000	12,354	10,000
6355	Small Furniture & Fixture	-	-	2,363	-
6399	Other Supplies	-	-	315	-
6401	Community Programs	-	-	1,530	-
6410	Property Taxes	2,017	10,000	7,102	10,000
6999	Other Expenditure	86,552	195,000	200,543	125,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	4,557,713	5,194,700	5,169,700	5,353,200
	EXPENDITURES GRAND TOTAL	4,751,942	5,224,700	5,425,835	5,209,200
	NET CHANGE IN POSITION	(4,751,942)	(5,224,700)	(5,425,835)	(5,209,200)



PLACENTIA
Rich Heritage, Bright Future

PUBLIC SAFETY - POLICE

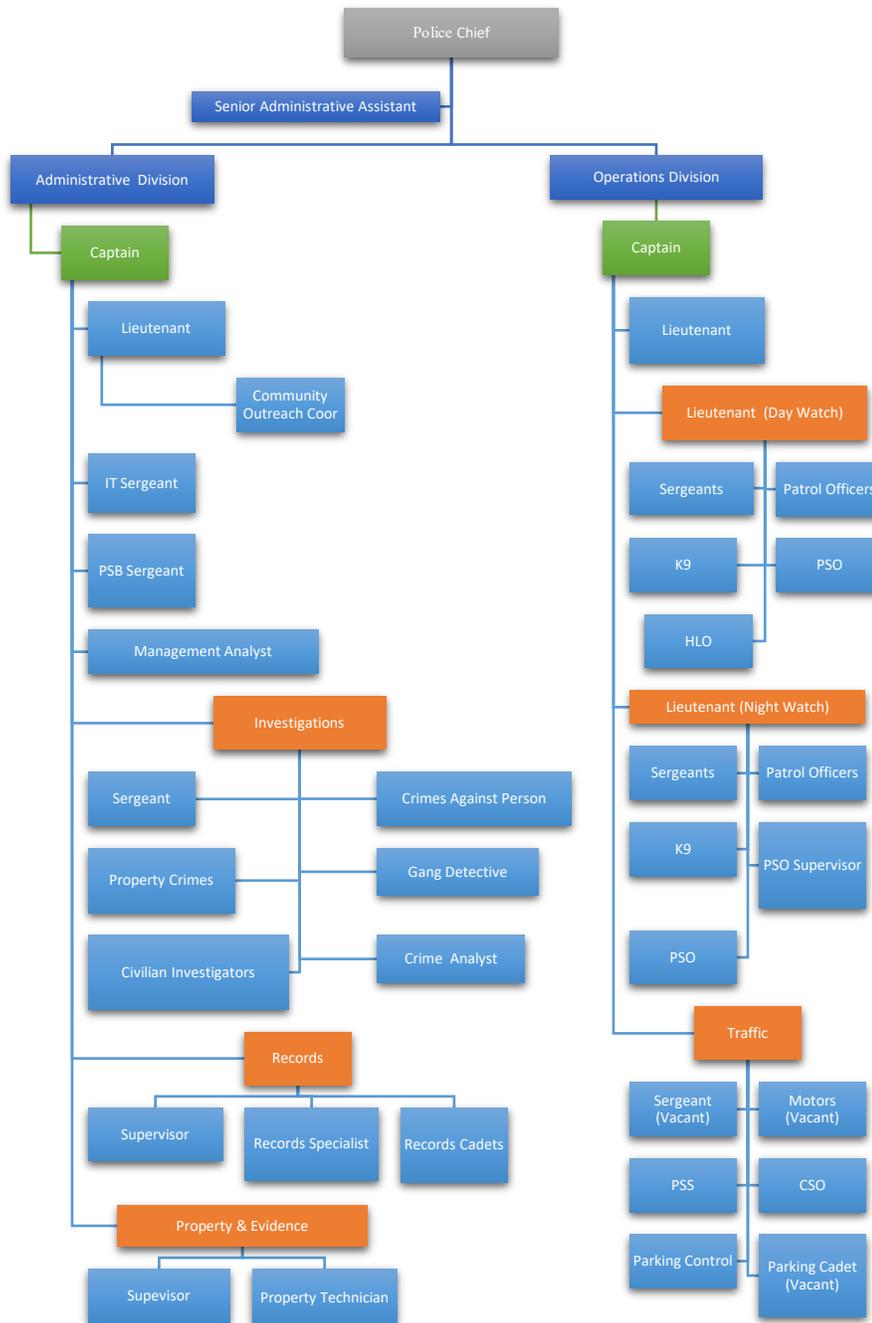


General Fund Budget
FISCAL YEAR 2023-24

Mission Statement

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

Organizational Chart



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



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

Administrative Division

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

Operations Division

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

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

Investigations

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



Support Services

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

- **Records Division**

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

- **Property and Evidence Division**

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

Accomplishments

- ✓ Maintained response times under 5 minutes for emergency calls for service.
- ✓ Secured \$537,000 Grant Funding FY 22-23, Placentia STRONG Grant (Systematic Teaching for the Reduction of Neighborhood Gang activity) funds salary and benefits for two Detectives, one Patrol Officer and a portion of the Detective Sergeant.
- ✓ Received confirmation on an awarded Asset Forfeiture payment (pending) in the amount of 1.1 Million (will receive 1st Quarter 2023), also received another award of 100K.
- ✓ Hired 6 Police Officers, 3 Police Cadets, Senior Administrative Assistant, Management Analyst, Conducted 41 Police Officer Background Investigations.
- ✓ Promoted a Captain, Lieutenant, and Sergeant.
- ✓ Hosted a successful multi-agency gun buyback, funded by 6th District Supervisor Chaffee, and secured additional funding for future community events/incentives.

- ✓ Completed a Team Building Workshop for the PD leadership team and completed an "All-Hands Meeting" to share the Chief's vision, department goals and the expectations of all department members.
- ✓ Launched the drone program, all pilots trained and FAA certified. Program is now fully operational and we have utilized the drone on twelve incidents.
- ✓ Improved communication, teamwork and problem solving with Placentia Fire and Life Safety and the Placentia Public Safety Communications Center (consolidated public safety leadership meetings to improve operational proficiency).
- ✓ Completed one regular PPD Citizen Academy and one PPD Spanish speaking Citizen Academy.
- ✓ Increased community engagement (Coffee with a Cop, numerous school events, presented at a school district board meeting, civic events, special needs soccer practices, library charity event, and attended Placentia Linda Hospital events).
- ✓ Provided active shooter training for all City of Placentia Staff, PYLUSD Staff, Placentia Library Staff and for Placentia Linda Hospital Staff.
- ✓ Built an active recruitment team, streamlined the hiring process for efficiency, and facilitated many recruitment appearances at local police academies.
- ✓ Over the past year we have instilled a mantra that all PPD team members are leaders. We have built a culture of accountability and provided clear expectations of conduct and performance from top to bottom.

Goals

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

- Rebuild and maintain adequate staffing, fill all positions.
- Fill vacant specialty positions, one each shift change (every 4 months) (Detectives, Motors, K9, HLO).
- Maintain response times under 5 minutes for emergency calls for service.
- Reduce homeless complaints and develop a more department-wide proactive approach to enforcement on persistent related issues that negatively impact the quality of life in Placentia.
- Complete the 2023-2024 Biennial Report.
- Build a new 3-year strategic plan.
- Complete a PPD Supervision/Management one-day team building workshop.
- Host another all-hands meeting for communication on current issues and for consistency of department expectations, 3rd Quarter of 2023.
- Continue the focus on community engagement.
- Hire and train our full-time Community Outreach Coordinator.
- Conduct a drone program demonstration for PPD and Councilmembers.

- Host an “Open House” in the 3rd or 4th Quarter of 2023.
- Implement redundancy training in each position for operational readiness and employee development.
- Maintain a focus on mentoring and succession planning. Roll out the “PPD Career Path Plan” and succession planning model at all levels.
- Provide support for construction of the public safety building.
- Secure additional Prop 69 funds for the public safety building project.
- Complete all FY 22/23 & FY23/24 CIP projects, including remodeling PD women’s locker room.
- Complete at least one PPD Citizen Academy.



Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Safety - Police
Summary

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4145	Bicycle Licenses	-	-	-	2	-
4201	Federal Grants	-	-	537,160	537,160	-
4225	POST - Intergovernmental Rev	-	-	17,000	26,926	30,000
4299	Other Intergovernmental Rev	-	-	245,000	215,000	250,000
4325	Parking Permit Fees	-	-	12,000	21,912	10,000
4326	Towing Fee	-	19,240	15,000	18,895	18,500
4327	Storage Fee	-	66,500	60,000	62,370	50,000
4328	Lien Fee	-	13,235	15,000	15,000	15,000
4329	Emergency Response Fee	-	7,515	5,000	5,000	1,000
4330	Special Police Services	-	67,166	80,000	131,760	75,000
4333	Vehicle Impound/Releases	-	20,486	20,000	19,951	20,000
4334	DUI Vehicle Release Fee	-	19,297	15,000	16,017	17,500
4335	Alarm System Monitoring	-	143,138	80,000	80,000	80,000
4366	AB 109 Public Safety Realign	-	24,027	4,076	28,967	30,000
4399	Other Charges for Service	-	-	2,000	2,000	2,000
4405	Veh Code Fines (Moving)	-	45,700	22,000	27,459	32,500
4410	City Ord Fines (Parking)	-	329,682	275,000	275,000	300,000
4416	Live Scan Rolling Fee	-	-	2,000	2,000	2,500
4705	Donations & Contributions	-	250	-	495	-
4710	Reimbursements/Other Revenue	-	-	-	300	-
4714	Recovery & Restitution	-	-	323	323	500
4741	Reimbursements - SART Exam	-	701	5,540	6,433	7,000
4751	Sale of Auction Vehicles	-	2,500	-	47,220	-
Total Revenues		-	759,437	1,412,099	1,540,190	941,500
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	6,197,769	6,365,444	7,287,400	6,436,286	7,951,800
5005	Salaries/Part-Time	272,692	175,668	278,000	180,080	180,000
5015	Overtime	670,690	817,598	820,000	924,828	740,000
5020	Leave Accrual Payout	162,435	140,551	-	134,730	-
5022	Alternative H&W Payout	30,500	70,750	36,600	30,000	47,000
5023	Signing Bonus Payout	-	209,779	159,000	134,037	-
5095	Salary Savings	-	-	(479,055)	-	(461,744)
5099	Other Salaries & Wages	-	1,881	-	-	-
5105	Health Insurance Allocation	817,989	808,594	1,040,100	884,271	1,074,300
5110	Life Ins Allocation	-	-	15,400	-	16,200
5115	Dental Ins Allocation	59,198	56,419	68,000	46,596	67,900
5120	Optical Ins Allocation	11,032	10,265	13,600	9,067	13,500
5125	LTD Ins Allocation	-	-	27,700	-	29,400
5126	STD Ins Allocation	-	-	26,000	-	28,100
5135	Medicare	110,537	116,865	105,800	116,465	115,600
5141	Employers' PARS/ARS	9,761	11,177	5,900	11,557	6,100
5145	Employer CalPERS Retire NC	1,065,236	1,078,264	1,147,800	1,041,862	1,399,400
5159	Employee Medical Opt Out Plan	106,350	98,248	87,900	100,849	98,300
5170	Sick Leave Buyback	861	9,629	-	30,374	-
5175	Leave Buyback	137,378	151,890	90,000	73,194	-
5199	Other Employee Benefits	-	-	21,100	(39)	22,700
TOTAL SALARIES & BENEFITS		10,176,410	10,123,022	10,751,245	10,154,156	11,328,556
MATERIALS, SUPPLIES & SERVICES						
6055	Medical Services	17,715	9,472	22,000	7,446	22,000
6099	Professional Services	44,438	55,846	116,900	56,254	125,000
6130	Repair & Maint/Facilities	66,343	62,538	62,300	62,300	65,415
6136	Software Maintenance	18,721	314,198	402,000	243,105	400,000
6137	Repair Maint/Equipment	78,183	76,884	128,470	75,036	128,500
6160	Facility Rental	142,161	147,118	155,100	173,008	198,397

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Public Safety - Police
Summary**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
6162	Range Training	32,680	20,310	46,000	17,010	35,000
6165	Vehicle Rental	59,844	107,610	165,000	113,920	269,000
6181	Towing Services	20,402	22,866	40,000	28,103	40,000
6182	Lien Services	2,575	3,566	5,000	3,161	2,500
6183	CSUF PD Reimburse Impound Fees	9,950	11,137	20,500	7,383	10,000
6225	Advertising/Promotional	-	-	-	551	-
6230	Printing & Binding	11,812	11,461	23,500	2,847	15,000
6235	Travel	-	-	500	12	500
6245	Meetings & Conferences	2,964	2,186	24,500	20,003	8,500
6250	Staff Training	6,892	16,851	36,600	23,821	44,500
6255	Dues & Memberships	4,318	3,684	6,600	3,360	6,840
6280	Animal Control Services	269,959	233,480	336,800	172,940	389,000
6290	Dept. Contract Services	214,936	227,459	344,948	243,095	326,315
6296	Admin Service Fee	-	-	-	4,089	-
6299	Other Purchased Services	19,413	8,241	22,500	6,450	15,000
6301	Special Department Expenses	106,712	74,852	74,411	41,271	75,000
6315	Office Supplies	8,723	6,289	10,550	5,983	10,000
6320	Books & Periodicals	2,304	2,254	4,100	3,135	10,800
6325	Postage	327	2,775	1,000	374	1,000
6360	Uniforms	56,328	39,360	61,500	45,463	61,500
6399	Other Supplies	-	-	-	6,546	-
6401	Community Programs	-	-	-	1,174	12,000
6845	Office Equipment	-	-	184	184	-
6999	Other Expenditure	-	4,181	9,663	10,117	12,000
TOTAL MATERIALS, SUPPLIES & SERVICES		1,199,241	1,464,617	2,120,626	1,378,140	2,283,767
CIP & EQUIPMENT						
6364	Computer Hardware	-	22	-	330	-
6840	Machinery & Equipment	26,247	(983)	-	-	-
6855	Furniture & Fixtures	-	-	868	867	-
TOTAL CIP & EQUIPMENT		26,247	(962)	868	1,198	-
EXPENDITURES GRAND TOTAL		12,109,438	11,586,677	12,872,739	11,533,493	13,612,323
NET CHANGE IN POSITION		(12,109,438)	(10,827,240)	(11,460,640)	(9,993,304)	(12,670,823)

Significant Changes

Personnel expenses are increasing due to recently negotiated memoranda of understanding and the addition of a Police Sergeant and a Police Records Specialist. Operating expenses are increasing due to increases to the animal services contract and the increase to the lease payment for the property facility.

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Public Safety - Police
Police Administration
103040**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4325	Parking Permit Fees	-	-	12,000	12,000	-
4329	Emergency Response Fee	15,000	7,515	5,000	5,000	1,000
4330	Special Police Services	80,000	67,166	80,000	80,000	25,000
4334	DUI Vehicle Release Fee	-	-	-	281	-
4335	Alarm System Monitoring	75,000	143,138	80,000	80,000	80,000
4399	Other Charges for Service	-	-	2,000	2,000	2,000
4705	Donations & Contributions	-	250	-	195	-
4710	Reimbursements/Other Revenue	-	-	-	300	-
4741	Reimbursements - SART Exam	-	701	5,540	6,433	7,000
4751	Sale of Auction Vehicles	-	-	-	475	-
Total Revenues		170,000	218,770	184,540	186,684	115,000
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	1,116,500	1,134,091	1,279,500	1,183,296	1,347,400
5005	Salaries/Part-Time	80,000	2,659	-	-	-
5015	Overtime	15,000	5,168	15,000	12,159	10,000
5020	Leave Accrual Payout	-	35,865	-	1,410	-
5022	Alternative H&W Payout	9,163	11,038	3,300	2,500	5,000
5023	Signing Bonus Payout	-	25,172	-	-	-
5095	Salary Savings	(160,347)	-	(36,600)	-	-
5105	Health Insurance Allocation	167,100	133,621	181,300	169,804	172,900
5110	Life Ins Allocation	1,600	-	2,900	-	3,000
5115	Dental Ins Allocation	2,800	9,825	10,400	8,092	9,900
5120	Optical Ins Allocation	1,600	1,652	2,100	1,484	2,000
5125	LTD Ins Allocation	3,500	-	3,500	-	3,500
5126	STD Ins Allocation	3,900	-	4,000	-	4,000
5135	Medicare	16,100	18,605	18,600	17,641	19,600
5145	Employer CalPERS Retire NC	433,500	247,454	279,100	258,982	339,700
5159	Employee Medical Opt Out Plan	-	8,316	-	-	-
5170	Sick Leave Buyback	10,400	1,837	-	3,949	-
5175	Leave Buyback	3,600	69,244	13,200	12,971	-
5199	Other Employee Benefits	3,600	-	4,200	-	4,200
TOTAL SALARIES & BENEFITS		1,719,016	1,704,547	1,780,500	1,672,288	1,921,200
MATERIALS, SUPPLIES & SERVICES						
6055	Medical Services	25,000	9,472	22,000	7,446	22,000
6099	Professional Services	21,500	6,540	25,000	11,585	20,000
6225	Advertising/Promotional	-	-	-	551	-
6230	Printing & Binding	4,600	3,335	7,000	822	5,000
6235	Travel	-	-	-	12	-
6245	Meetings & Conferences	2,800	2,186	21,500	19,723	5,500
6250	Staff Training	2,000	-	6,000	3,578	5,000
6255	Dues & Memberships	4,500	2,939	4,900	2,970	4,900
6290	Dept. Contract Services	116,700	85,419	141,000	106,287	129,000
6299	Other Purchased Services	2,500	8,241	22,500	6,450	15,000
6301	Special Department Expenses	25,292	6,751	11,907	7,329	21,300
6315	Office Supplies	10,000	6,268	10,500	5,671	10,000
6320	Books & Periodicals	3,400	2,254	3,800	3,135	10,500
6325	Postage	2,600	2,775	1,000	374	1,000
6360	Uniforms	5,158	2,321	5,000	3,944	5,000
6399	Other Supplies	-	-	-	211	-
6401	Community Programs	-	-	-	1,174	12,000
6999	Other Expenditure	4,181	4,181	9,663	10,117	12,000
TOTAL MATERIALS, SUPPLIES & SERVICES		230,230	142,682	291,770	191,378	278,200

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Public Safety - Police
Police Administration
103040**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
CIP & EQUIPMENT						
6364	Computer Hardware	22	22	-	108	-
6855	Furniture & Fixtures	-	-	130	129	-
TOTAL CIP & EQUIPMENT		22	22	130	237	-
EXPENDITURES GRAND TOTAL		1,949,267	1,847,251	2,072,400	1,863,902	2,199,400
NET CHANGE IN POSITION		(1,779,267)	(1,628,481)	(1,887,861)	(1,677,219)	(2,084,400)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Safety - Police
Police Field Services
103041

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4201	Federal Grants	-	-	537,160	537,160	-
4225	POST - Intergovernmental Rev	-	-	17,000	26,926	30,000
4299	Other Intergovernmental Rev	220,000	-	215,000	215,000	250,000
Total Revenues		220,000	-	769,160	779,086	280,000
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	3,795,700	3,719,069	4,374,900	3,750,255	4,720,600
5005	Salaries/Part-Time	4,800	-	-	8,005	-
5015	Overtime	500,000	610,732	600,000	707,778	550,000
5020	Leave Accrual Payout	-	72,742	-	63,857	-
5022	Alternative H&W Payout	40,213	40,213	22,500	19,250	30,700
5023	Signing Bonus Payout	-	130,890	128,100	109,631	-
5095	Salary Savings	(606,552)	-	(327,900)	-	-
5105	Health Insurance Allocation	641,800	476,743	583,800	503,712	621,200
5110	Life Ins Allocation	8,100	-	8,600	-	8,700
5115	Dental Ins Allocation	8,700	31,447	37,400	25,863	39,000
5120	Optical Ins Allocation	7,200	6,008	7,600	5,134	7,600
5125	LTD Ins Allocation	16,000	-	17,200	-	18,200
5126	STD Ins Allocation	14,600	-	15,800	-	17,000
5135	Medicare	55,500	67,747	63,500	69,139	68,500
5141	Employers' PARS/ARS	4,300	5,351	5,900	5,748	6,100
5145	Employer CalPERS Retire NC	1,426,700	617,279	661,400	586,377	795,000
5159	Employee Medical Opt Out Plan	69,400	50,155	52,500	55,835	52,500
5170	Sick Leave Buyback	27,000	5,140	-	26,425	-
5175	Leave Buyback	82,100	47,226	44,500	33,908	-
5199	Other Employee Benefits	15,300	-	13,000	(39)	15,200
TOTAL SALARIES & BENEFITS		6,110,861	5,880,740	6,308,800	5,970,877	6,950,300
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	10,000	2,659	10,000	650	35,000
6136	Software Maintenance	358,700	314,198	402,000	243,105	400,000
6137	Repair Maint/Equipment	4,000	10,185	16,000	2,535	16,000
6160	Facility Rental	1,600	1,608	1,600	658	1,600
6165	Vehicle Rental	45,000	30,474	60,000	39,872	139,000
6230	Printing & Binding	300	-	500	46	500
6250	Staff Training	22,500	10,172	22,500	12,598	30,500
6255	Dues & Memberships	500	480	500	100	700
6301	Special Department Expenses	28,265	41,774	32,892	20,082	20,000
6315	Office Supplies	-	-	-	173	-
6360	Uniforms	40,000	31,152	40,000	30,924	40,000
6399	Other Supplies	-	-	-	82	-
6845	Office Equipment	-	-	184	184	-
TOTAL MATERIALS, SUPPLIES & SERVICES		510,865	442,702	586,176	351,010	683,300
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	223	-
TOTAL CIP & EQUIPMENT		10,000	-	-	223	-
EXPENDITURES GRAND TOTAL		6,631,725	6,323,442	6,894,976	6,322,110	7,633,600
NET CHANGE IN POSITION		(6,411,725)	(6,323,442)	(6,125,816)	(5,543,024)	(7,353,600)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Safety - Police
Police Investigation
103042

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4299	30,000	-	30,000	-	-
4366	-	24,027	4,076	28,967	30,000
4705	-	-	-	300	-
4714	-	-	323	323	500
Total Revenues	30,000	24,027	34,399	29,590	30,500
SALARIES & BENEFITS					
5001	1,026,100	977,800	1,123,200	956,524	1,151,900
5005	51,000	2,354	26,000	127	20,000
5015	125,000	170,354	125,000	155,427	125,000
5020	-	22,212	-	66,308	-
5022	10,250	10,250	5,700	5,250	5,000
5023	-	36,411	28,600	24,406	-
5095	(33,000)	-	(85,700)	-	-
5099	-	1,881	-	-	-
5105	229,600	108,815	149,000	125,509	157,500
5110	2,100	-	2,300	-	2,300
5115	1,900	8,382	11,000	7,219	9,900
5120	2,000	1,447	2,200	1,325	2,100
5125	4,100	-	4,600	-	4,600
5126	3,600	-	4,100	-	4,200
5135	15,000	19,009	16,300	18,236	16,800
5141	-	88	-	5	-
5145	561,300	150,800	165,900	133,805	173,700
5159	8,800	29,715	23,300	27,752	28,900
5175	13,400	25,224	22,000	26,315	-
5199	2,200	-	3,100	-	2,800
TOTAL SALARIES & BENEFITS	2,035,650	1,564,742	1,626,600	1,548,206	1,704,700
MATERIALS, SUPPLIES & SERVICES					
6137	-	-	124	124	-
6165	65,000	77,135	105,000	74,048	130,000
6235	500	-	500	-	500
6245	3,000	-	3,000	168	3,000
6250	2,000	3,320	3,600	4,236	3,000
6255	800	215	800	290	840
6290	19,800	21,151	49,400	42,023	39,300
6301	5,700	2,825	7,612	3,586	6,000
6315	-	-	50	50	-
6360	2,500	2,434	2,500	4,156	2,500
TOTAL MATERIALS, SUPPLIES & SERVICES	99,300	107,081	172,587	128,682	185,140
CIP & EQUIPMENT					
6855	-	-	738	738	-
TOTAL CIP & EQUIPMENT	-	-	738	738	-
EXPENDITURES GRAND TOTAL	2,134,950	1,671,823	1,799,924	1,677,625	1,889,840
NET CHANGE IN POSITION	(2,104,950)	(1,647,796)	(1,765,525)	(1,648,035)	(1,859,340)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Safety - Police
Police Support Services
103043

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4330	Special Police Services	-	-	-	5,166	5,000
4416	Live Scan Rolling Fee	-	-	2,000	2,000	2,500
Total Revenues		-	-	2,000	7,166	7,500
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	886,500	225,935	358,200	280,026	418,300
5005	Salaries/Part-Time	165,500	139,725	200,000	140,226	120,000
5015	Overtime	140,000	15,447	50,000	34,823	35,000
5020	Leave Accrual Payout	-	8,269	-	3,155	-
5022	Alternative H&W Payout	3,000	3,000	3,500	1,250	3,300
5023	Signing Bonus Payout	-	5,064	2,300	-	-
5095	Salary Savings	(101,416)	-	(13,800)	-	(461,744)
5105	Health Insurance Allocation	243,700	43,721	103,400	62,744	100,100
5110	Life Ins Allocation	900	-	1,100	-	1,300
5115	Dental Ins Allocation	3,100	3,020	6,500	3,247	6,600
5120	Optical Ins Allocation	2,900	517	1,200	562	1,200
5125	LTD Ins Allocation	1,300	-	1,700	-	1,900
5126	STD Ins Allocation	1,100	-	1,500	-	1,700
5135	Medicare	12,800	5,740	5,200	6,676	6,100
5141	Employers' PARS/ARS	-	4,578	-	4,614	-
5145	Employer CalPERS Retire NC	189,000	17,881	27,900	21,884	34,400
5159	Employee Medical Opt Out Plan	7,300	-	-	1,292	-
5199	Other Employee Benefits	200	-	600	-	300
TOTAL SALARIES & BENEFITS		1,555,884	472,897	749,300	560,499	268,456
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	76,900	46,648	81,900	44,019	70,000
6137	Repair Maint/Equipment	80,500	66,698	110,846	72,377	111,000
6160	Facility Rental	141,000	145,510	153,500	172,350	196,797
6162	Range Training	27,401	20,310	46,000	17,010	35,000
6245	Meetings & Conferences	-	-	-	112	-
6250	Staff Training	5,219	2,719	3,500	3,408	5,000
6255	Dues & Memberships	200	50	200	-	200
6290	Dept. Contract Services	37,680	28,324	40,015	10,546	40,015
6301	Special Department Expenses	30,000	22,158	20,000	10,274	26,000
6315	Office Supplies	22	22	-	89	-
6360	Uniforms	12,000	2,332	7,000	4,237	7,000
6399	Other Supplies	-	-	-	6,253	-
TOTAL MATERIALS, SUPPLIES & SERVICES		410,922	334,771	462,961	340,674	491,012
CIP & EQUIPMENT						
6840	Machinery & Equipment	12,292	(983)	-	-	-
TOTAL CIP & EQUIPMENT		12,292	(983)	-	-	-
EXPENDITURES GRAND TOTAL		1,979,098	806,685	1,212,261	901,173	759,468
NET CHANGE IN POSITION		(1,979,098)	(806,685)	(1,210,261)	(894,007)	(751,968)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Safety - Police
Animal Control
103045

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
MATERIALS, SUPPLIES & SERVICES						
6130	Repair & Maint/Facilities	64,000	62,538	62,300	62,300	65,415
6280	Animal Control Services	288,000	233,480	336,800	172,940	389,000
TOTAL MATERIALS, SUPPLIES & SERVICES		352,000	296,018	399,100	235,240	454,415
EXPENDITURES GRAND TOTAL		352,000	296,018	399,100	235,240	454,415
NET CHANGE IN POSITION		(352,000)	(296,018)	(399,100)	(235,240)	(454,415)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Safety - Police
Traffic
103047

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4145	Bicycle Licenses		-	-	2	-
4325	Parking Permit Fees	-	-	-	9,912	10,000
4326	Towing Fee	24,000	19,240	15,000	18,895	18,500
4327	Storage Fee	62,000	66,500	60,000	62,370	50,000
4328	Lien Fee	15,000	13,235	15,000	15,000	15,000
4330	Special Police Services	-	-	-	46,594	45,000
4333	Vehicle Impound/Releases	19,000	20,486	20,000	19,951	20,000
4334	DUI Vehicle Release Fee	18,000	19,297	15,000	15,736	17,500
4362	AB939 Compliance Report	-	291	-	-	-
4405	Veh Code Fines (Moving)	84,000	45,700	22,000	27,459	32,500
4410	City Ord Fines (Parking)	290,000	329,682	275,000	275,000	300,000
4751	Sale of Auction Vehicles	-	2,500	-	46,745	-
Total Revenues		512,000	516,931	422,000	537,664	508,500
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	310,400	308,549	151,600	266,185	313,600
5005	Salaries/Part-Time	93,900	30,929	52,000	31,722	40,000
5015	Overtime	30,000	15,898	30,000	14,641	20,000
5020	Leave Accrual Payout	-	1,462	-	-	-
5022	Alternative H&W Payout	6,250	6,250	1,600	1,750	3,000
5023	Signing Bonus Payout	-	12,241	-	-	-
5095	Salary Savings	(20,700)	-	(15,055)	-	-
5105	Health Insurance Allocation	64,500	45,695	22,600	22,502	22,600
5110	Life Ins Allocation	1,000	-	500	-	900
5115	Dental Ins Allocation	(900)	3,746	2,700	2,175	2,500
5120	Optical Ins Allocation	700	641	500	563	600
5125	LTD Ins Allocation	1,600	-	700	-	1,200
5126	STD Ins Allocation	1,400	-	600	-	1,200
5135	Medicare	4,400	5,763	2,200	4,773	4,600
5141	Employers' PARS/ARS	-	1,160	-	1,190	-
5145	Employer CalPERS Retire NC	216,800	44,850	13,500	40,815	56,600
5159	Employee Medical Opt Out Plan	12,100	10,062	12,100	15,970	16,900
5170	Sick Leave Buyback	4,200	2,652	-	-	-
5175	Leave Buyback	6,700	10,197	10,300	-	-
5199	Other Employee Benefits	800	-	200	-	200
TOTAL SALARIES & BENEFITS		733,150	500,095	286,045	402,287	483,900
MATERIALS, SUPPLIES & SERVICES						
6137	Repair Maint/Equipment	1,200	-	1,500	-	1,500
6181	Towing Services	39,700	22,866	40,000	28,103	40,000
6182	Lien Services	5,000	3,566	5,000	3,161	2,500
6183	CSUF PD Reimburse Impound Fees	30,000	11,137	20,500	7,383	10,000
6230	Printing & Binding	5,500	8,126	16,000	1,979	9,500
6250	Staff Training	3,000	640	1,000	-	1,000
6255	Dues & Memberships	200	-	200	-	200
6290	Dept. Contract Services	90,335	92,566	114,533	84,239	118,000
6296	Admin Service Fee	-	-	-	4,089	-
6301	Special Department Expenses	2,000	1,343	2,000	-	1,700
6320	Books & Periodicals	300	-	300	-	300
6360	Uniforms	9,500	1,120	7,000	2,202	7,000
TOTAL MATERIALS, SUPPLIES & SERVICES		186,735	141,364	208,033	131,156	191,700
EXPENDITURES GRAND TOTAL		919,885	641,459	494,078	533,442	675,600
NET CHANGE IN POSITION		(407,885)	(124,527)	(72,078)	4,221	(167,100)



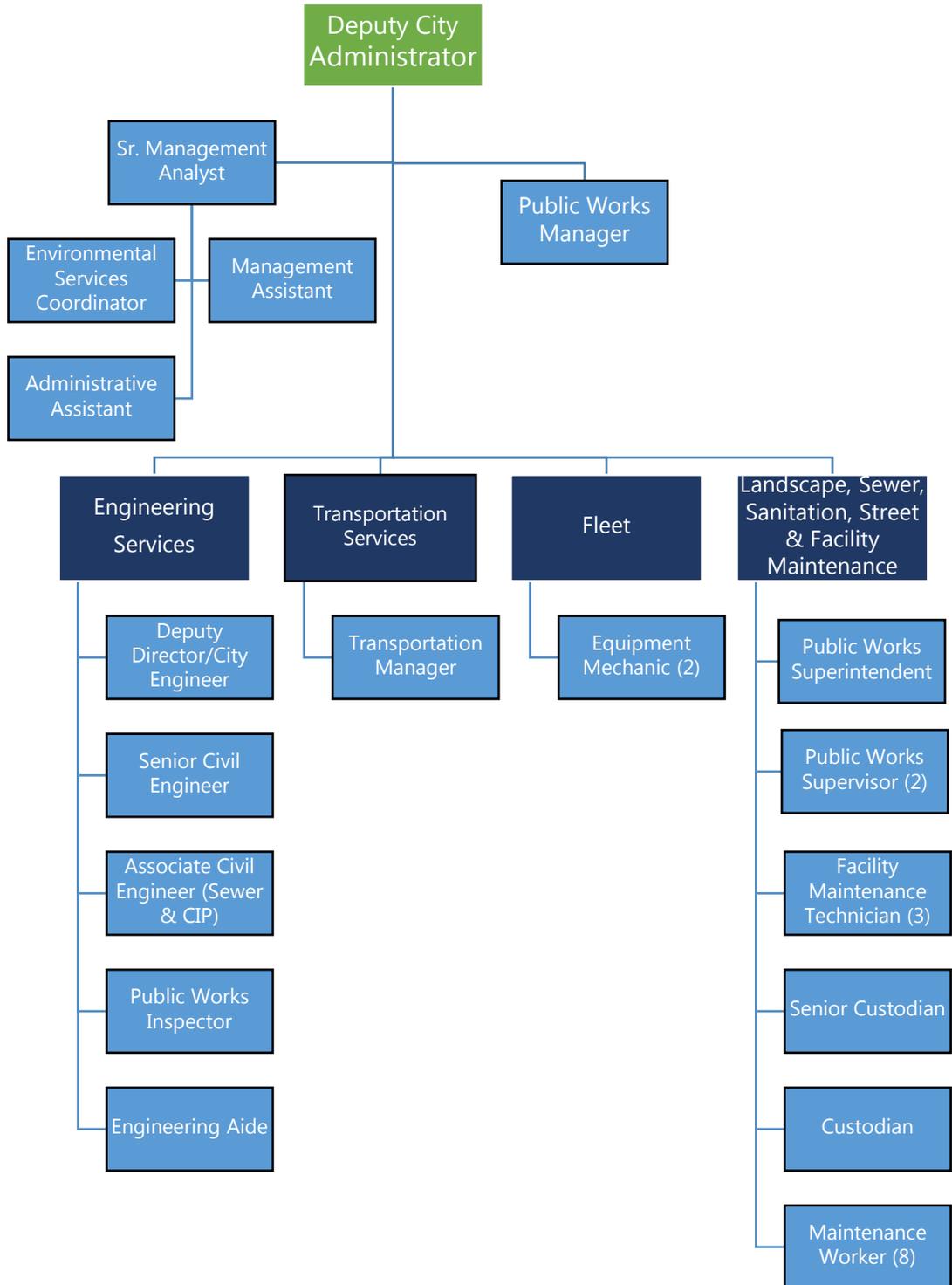
PLACENTIA
Rich Heritage, Bright Future

PUBLIC WORKS DEPARTMENT



General Fund Budget
FISCAL YEAR 2023-24

Organizational Chart



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

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

Administration

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

Engineering Services

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

Transportation Services

The Transportation Services Division of the Department is responsible for managing and maintaining the City's traffic signal system infrastructure and the City's Traffic Management Center. In addition, Division staff oversee and deliver traffic-related capital improvement projects, provide Citywide and neighborhood traffic and parking management services, review traffic

impact analysis reports prepared for private development projects, provide traffic control plan check reviews and act as the City's ADA Coordinator.



Environmental Services

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

Streets and Sanitation Maintenance

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



Building and Facilities Maintenance

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

Urban Forest and Landscape Maintenance

The Urban Forest and Landscape Maintenance Division maintains all City-owned landscaping through a combination of City staff and contract services. The Division is responsible for planning and constructing renovations to landscaped medians and parkways and it oversees the

maintenance, preservation, and expansion of the City's Urban Forest. The City's Urban Forest consists of 6,689 City trees located in public parkways and City parks. In addition, the Division is responsible for landscape maintenance work at various City facilities and property in Old Town.

Fleet Maintenance

The Fleet Operations Division provides support to all City departments through the preventive maintenance and repair of over 120 vehicles and equipment used Citywide. The division manages the vehicle replacement program and maintains accurate repair records for all City vehicles and equipment. This division is responsible for City compliance with all State and County laws and regulations regarding vehicles, equipment, and fueling systems.

Accomplishments

- ✓ Adopted 2022 Pavement Management Plan.
- ✓ City's Pavement Condition Index (PCI) improved by five (5) points over the 2020 report and the City has nearly achieved the average Countywide PCI.
- ✓ Repaved a total of 1.3 million square foot of arterial and residential streets.
- ✓ Completed final design and broke ground on Placentia Public Safety Center.
- ✓ Secured \$650,000 in grant funding for Caltrans for two (2) public art programs.
- ✓ Selected gateway sculpture and mural concepts and contracted with artists.
- ✓ Implemented Legacy Brick Program for the Kraemer Memorial Fountain and began selling legacy bricks to the community.
- ✓ Started engineering design of the City Hall/Police Station HVAC and Solar Improvement Project.
- ✓ Completed renovation of Old City Hall for use as the Fire Department's headquarters and new office space for the Placentia Chamber of Commerce.
- ✓ Secured \$2.2 million Federal Earmark for the Golden Avenue Bridge Replacement Project.
- ✓ Awarded engineering design contract and began final design of the Old Town Streetscape Improvement Project associated with the EIFD.
- ✓ Completed Citywide Wayfinding Signage Design.
- ✓ Successfully recruited for new Senior Civil Engineer and promoted several staff members.

Goals

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

- Complete Storm Drain Master Plan.
- Complete negotiations for a renegotiated and restated Waste Handling Franchise agreement.
- Construct Kraemer Memorial Park Fountain Renovation Project.
- Construct City Hall/Police Station HVAC and Solar Project.
- Break ground on Old Town Placentia Streetscape Improvement Project in conjunction with EIFD.
- Complete construction of the Crowther/TOD Sewer Line.
- Complete construction of the Main Street Parking Lot.
- Obtain final policy direction on the Santa Fe Street Closure and construct streetscape or plaza improvements.
- Install new Citywide and Old Town wayfinding signage.
- Complete final design and engineering of Senior/Community Center.

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Works
Summary

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4155	Encroachment Permits	-	209,529	225,000	225,000	225,000
4172	Transportation Permit	-	5,221	5,000	5,198	6,000
4310	Engineering Fees	-	256,129	250,000	250,000	170,000
4399	Other Charges for Service	-	146,171	200,000	200,000	200,000
4710	Reimbursements/Other Revenue	-	540	-	-	-
Total Revenues		-	617,590	680,000	680,198	601,000
TRANSFERS IN						
7017	Transfer In From Gas Tax	-	-	532,880	532,880	673,700
TOTAL TRANSFERS		-	-	532,880	532,880	673,700
GRAND TOTAL RESOURCES		-	617,590	1,212,880	1,213,078	1,274,700
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	1,014,950	1,426,707	1,581,000	1,453,705	1,582,500
5005	Salaries/Part-Time	196,172	138,043	295,400	158,566	250,000
5015	Overtime	67,554	56,965	19,500	75,055	75,000
5020	Leave Accrual Payout	11,785	5,720	-	14,336	-
5022	Alternative H&W Payout	16,000	19,988	15,200	10,725	10,400
5023	Signing Bonus Payout	-	40,267	-	-	-
5095	Salary Savings	-	-	(28,320)	-	-
5105	Health Insurance Allocation	282,326	339,276	394,500	346,329	346,100
5110	Life Ins Allocation	-	-	4,000	-	4,100
5115	Dental Ins Allocation	17,786	20,334	23,500	17,663	21,200
5120	Optical Ins Allocation	3,935	4,265	5,100	3,576	4,500
5125	LTD Ins Allocation	-	-	6,700	-	6,900
5126	STD Ins Allocation	-	-	6,100	-	6,400
5135	Medicare	23,155	25,099	22,700	25,189	23,300
5141	Employers' PARS/ARS	18,963	18,380	13,800	19,616	14,800
5145	Employer CalPERS Retire NC	119,911	130,910	140,700	130,243	156,900
5159	Employee Medical Opt Out Plan	14,892	3,754	3,800	5,817	7,700
5175	Leave Buyback	49,333	35,585	27,900	19,303	-
5199	Other Employee Benefits	-	-	10,100	-	10,900
5500	Contra - Salaries	-	(540,760)	-	-	-
TOTAL SALARIES & BENEFITS		1,985,609	1,724,534	2,541,680	2,280,123	2,520,700

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	7,346	17,665	6,000	2,041	45,000
6017	Special Studies	-	-	-	-	55,000
6099	Professional Services	198,105	421,492	579,400	330,267	579,900
6115	Landscaping	337,259	69,959	62,000	52,470	62,000
6116	Tree Maintenance	86,789	120,222	130,000	126,572	130,000
6127	Alarm Monitoring	9,020	4,320	9,600	9,536	10,000
6130	Repair & Maint/Facilities	181,223	173,678	247,286	268,563	208,500
6132	Repair & Maintenance/Streets	0	13,092	12,900	1,751	36,000
6134	Vehicle Repair & Maintenance	127,580	138,919	99,500	97,860	130,000
6135	Repair/Maint Off Furn & Eq	-	-	-	52	-
6136	Software Maintenance	-	11,793	10,500	1,500	11,000
6137	Repair Maint/Equipment	11,163	5,196	20,000	10,303	15,000
6138	Repairs - Electronic Devices	-	-	-	108	-
6170	Equipment & Tool Rental	1,390	5,647	28,000	19,936	24,500
6225	Advertising/Promotional	950	40	1,200	296	500
6230	Printing & Binding	176	117	400	301	400
6235	Travel	-	-	-	496	-
6245	Meetings & Conferences	2,534	11,754	9,400	13,493	11,300
6255	Dues & Memberships	2,894	3,433	4,260	2,874	4,610
6257	Licenses & Permits	107,566	108,458	110,000	114,860	130,904
6285	Hazardous Materials Disposal	4,270	5,520	4,500	2,366	4,500
6290	Dept. Contract Services	265,538	316,148	326,600	211,971	299,200
6301	Special Department Expenses	96,809	120,674	110,748	121,508	120,000
6305	Traffic Control Devices	-	378	2,100	1,986	5,000
6310	Street Signs	0	17,822	28,973	28,316	30,000
6315	Office Supplies	2,496	1,855	3,000	2,346	2,300
6320	Books & Periodicals	119	650	600	-	-
6325	Postage	154	-	200	25	-
6345	Gasoline & Diesel Fuel	150,956	192,993	305,000	278,392	305,000
6350	Small Tools/Equipment	3,187	4,074	4,200	3,749	3,000
6355	Small Furniture & Fixture	-	-	-	(69)	-
6360	Uniforms	12,039	10,805	10,000	10,041	-
6361	Personal Protection Equipment	-	-	-	120	-
6365	Computer Software	7,650	3,041	14,000	13,933	16,756
6366	Web Based Service/Subscriptions	-	-	-	16	-
6399	Other Supplies	-	-	-	5,137	-
6401	Community Programs	-	-	-	59	-
6999	Other Expenditure	9,761	10,000	22,300	22,208	24,000
TOTAL MATERIALS, SUPPLIES & SERVICES		1,626,974	1,789,743	2,162,667	1,755,379	2,264,370

**Adopted Q1 BUDGET
FISCAL YEAR 2023-24**

**Public Works
Summary**

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	341	-
6740	Infrastructure - Streets	-	7,140	-	-	-
6840	Machinery & Equipment	-	6,415	30,625	23,899	-
6855	Furniture & Fixtures	-	1,132	23,693	25,231	10,000
TOTAL CIP & EQUIPMENT		-	14,688	54,318	49,471	10,000
EXPENDITURES GRAND TOTAL		3,805,915	3,528,964	4,758,665	4,084,973	4,795,070
NET CHANGE IN POSITION		(3,805,915)	(2,911,375)	(3,545,785)	(2,871,895)	(3,520,370)

Significant Changes

The FY23/24 budget includes a new Public Works Manager to manage the corporatation yard and coordinate a citywide maintenance and operations plan and facilities needs/ condition assessment. Operating expenses are increasing due to increases incorporated into existing maintenance contracts.

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	94,000	223,445	272,500	233,110	261,500
5015	Overtime	-	40	-	197	1,000
5020	Leave Accrual Payout	-	458	-	-	-
5022	Alternative H&W Payout	2,425	2,425	3,200	1,583	1,400
5023	Signing Bonus Payout	-	5,295	-	-	-
5105	Health Insurance Allocation	24,300	19,027	23,300	23,044	23,300
5110	Life Ins Allocation	700	-	300	-	400
5115	Dental Ins Allocation	2,900	1,402	1,800	1,320	1,800
5120	Optical Ins Allocation	300	274	400	259	400
5125	LTD Ins Allocation	800	-	800	-	900
5126	STD Ins Allocation	900	-	900	-	900
5135	Medicare	1,300	3,715	3,500	3,628	3,800
5141	Employers' PARS/ARS	4,100	13,293	13,800	13,578	14,800
5145	Employer CalPERS Retire NC	8,000	18,692	21,100	20,099	26,700
5159	Employee Medical Opt Out Plan	3,800	3,754	3,800	3,749	3,800
5175	Leave Buyback	5,900	16,630	12,800	12,319	-
5199	Other Employee Benefits	6,700	-	6,700	-	6,700
TOTAL SALARIES & BENEFITS		117,317	308,451	364,900	312,887	347,400
MATERIALS, SUPPLIES & SERVICES						
6015	Engineering Services	10,125	9,695	-	-	-
6017	Special Studies	-	-	-	-	15,000
6099	Professional Services	17,300	46,253	39,000	38,787	-
6225	Advertising/Promotional	40	40	-	296	500
6230	Printing & Binding	300	117	400	301	400
6235	Travel	-	-	-	496	-
6245	Meetings & Conferences	7,500	11,579	8,600	12,728	9,000
6255	Dues & Memberships	3,455	2,654	2,720	1,589	2,720
6257	Licenses & Permits	-	-	1,500	3,000	3,000
6301	Special Department Expenses	-	551	-	-	-
6315	Office Supplies	1,500	1,329	1,500	1,853	1,800
6320	Books & Periodicals	856	650	600	-	-
6325	Postage	200	-	200	25	-
6355	Small Furniture & Fixture	-	-	-	462	-
6360	Uniforms	-	37	-	-	-
6365	Computer Software	-	120	-	-	-
6401	Community Programs	-	-	-	59	-
TOTAL MATERIALS, SUPPLIES & SERVICES		41,276	73,024	54,520	59,596	32,420
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	332	-
6840	Machinery & Equipment	4,200	5,398	-	-	-
6855	Furniture & Fixtures	1,734	1,132	-	-	-
TOTAL CIP & EQUIPMENT		5,934	6,531	-	332	-
EXPENDITURES GRAND TOTAL		164,527	388,006	419,420	372,814	379,820
NET CHANGE IN POSITION		(164,527)	(388,006)	(419,420)	(372,814)	(379,820)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Works
Public Works Engineering
103551

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4155	Encroachment Permits	145,000	209,529	225,000	225,000	225,000
4172	Transportation Permit	5,000	5,221	5,000	5,198	6,000
4310	Engineering Fees	160,000	256,129	250,000	250,000	170,000
4399	Other Charges for Service	100,000	146,171	200,000	200,000	200,000
Total Revenues		410,000	617,050	680,000	680,198	601,000
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	240,600	228,809	242,900	227,933	104,300
5005	Salaries/Part-Time	-	2,217	-	-	-
5015	Overtime	-	562	-	1,017	1,500
5022	Alternative H&W Payout	2,313	2,313	400	1,888	1,300
5023	Signing Bonus Payout	-	6,960	-	-	-
5105	Health Insurance Allocation	50,400	43,134	64,200	43,718	28,600
5110	Life Ins Allocation	700	-	700	-	300
5115	Dental Ins Allocation	3,400	3,247	3,500	2,734	1,900
5120	Optical Ins Allocation	700	590	800	488	400
5125	LTD Ins Allocation	1,000	-	1,000	-	500
5126	STD Ins Allocation	1,000	-	1,000	-	500
5135	Medicare	3,500	3,503	3,600	3,352	1,600
5145	Employer CalPERS Retire NC	18,700	17,456	18,200	16,962	8,100
5199	Other Employee Benefits	1,000	-	1,000	-	100
TOTAL SALARIES & BENEFITS		315,713	308,791	337,300	298,090	149,100
MATERIALS, SUPPLIES & SERVICES						
6017	Special Studies	-	-	-	-	40,000
6099	Professional Services	221,158	191,754	220,000	125,681	200,000
6225	Advertising/Promotional	-	-	1,200	-	-
6245	Meetings & Conferences	-	-	-	260	1,500
6255	Dues & Memberships	400	-	500	785	650
6290	Dept. Contract Services	45,600	78,877	75,000	1,050	75,000
6365	Computer Software	2,900	2,921	4,900	4,833	6,756
6399	Other Supplies	-	-	-	474	-
TOTAL MATERIALS, SUPPLIES & SERVICES		270,058	273,551	301,600	133,083	323,906
EXPENDITURES GRAND TOTAL		585,771	582,342	638,900	431,173	473,006
NET CHANGE IN POSITION		(175,771)	34,708	41,100	249,025	127,994

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Works
Public Works Transportation
103590

	2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4710 Reimbursements/Other Revenue	335	335	-	-	-
Total Revenues	20,335	335	-	-	-
SALARIES & BENEFITS					
5001 Salaries/Full-Time Regular	122,400	123,593	129,200	126,097	141,800
5020 Leave Accrual Payout	-	849	-	-	-
5022 Alternative H&W Payout	250	250	1,300	750	300
5023 Signing Bonus Payout	-	3,365	-	-	-
5105 Health Insurance Allocation	22,600	22,309	22,600	22,345	22,600
5110 Life Ins Allocation	400	-	400	-	500
5115 Dental Ins Allocation	1,600	1,541	1,600	1,284	1,600
5120 Optical Ins Allocation	300	276	300	230	300
5125 LTD Ins Allocation	500	-	500	-	500
5126 STD Ins Allocation	500	-	500	-	600
5135 Medicare	1,800	1,861	1,900	1,837	2,100
5145 Employer CalPERS Retire NC	9,500	9,306	9,700	9,356	10,900
5199 Other Employee Benefits	1,000	-	1,000	-	1,000
TOTAL SALARIES & BENEFITS	156,650	163,350	169,000	161,898	182,200
MATERIALS, SUPPLIES & SERVICES					
6015 Engineering Services	23,553	7,970	6,000	2,041	45,000
6099 Professional Services	130,943	118,005	151,000	77,446	151,000
6245 Meetings & Conferences	300	175	800	415	800
6255 Dues & Memberships	300	779	840	25	840
6290 Dept. Contract Services	72,160	72,160	40,000	32,898	40,000
6365 Computer Software	9,000	-	9,100	9,100	10,000
TOTAL MATERIALS, SUPPLIES & SERVICES	236,255	199,089	207,740	121,924	247,640
EXPENDITURES GRAND TOTAL	392,905	362,439	376,740	283,822	429,840
NET CHANGE IN POSITION	(372,570)	(362,104)	(376,740)	(283,822)	(429,840)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Works
Environmental Services
103593

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	41,730	65,480	81,000	21,110	140,000
6255	Dues & Memberships	200	-	200	459	400
6257	Licenses & Permits	100,000	100,510	103,500	109,141	119,804
6315	Office Supplies	500	30	500	-	500
TOTAL MATERIALS, SUPPLIES & SERVICES		142,430	166,020	185,200	130,710	260,704
EXPENDITURES GRAND TOTAL		142,430	166,020	185,200	130,710	260,704
NET CHANGE IN POSITION		(142,430)	(166,020)	(185,200)	(130,710)	(260,704)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Works
Maintenance Services Admin
103650

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	275,200	275,558	282,100	256,626	364,800
5005	Salaries/Part-Time	24,200	10,836	29,300	12,855	29,500
5015	Overtime	16,800	11,756	-	16,198	18,000
5020	Leave Accrual Payout	-	1,666	-	14,104	-
5022	Alternative H&W Payout	5,375	5,375	2,900	1,825	1,800
5023	Signing Bonus Payout	-	7,938	-	-	-
5095	Salary Savings	(11,700)	-	(8,900)	-	-
5105	Health Insurance Allocation	79,000	75,597	79,000	74,447	93,500
5110	Life Ins Allocation	700	-	700	-	900
5115	Dental Ins Allocation	5,300	5,151	4,200	4,381	6,800
5120	Optical Ins Allocation	1,000	907	1,000	782	1,200
5125	LTD Ins Allocation	1,300	-	1,300	-	1,600
5126	STD Ins Allocation	1,100	-	1,100	-	1,400
5135	Medicare	4,000	4,699	4,100	4,479	5,300
5141	Employers' PARS/ARS	-	406	-	482	-
5145	Employer CalPERS Retire NC	27,000	26,563	27,100	24,601	36,600
5159	Employee Medical Opt Out Plan	-	-	-	2,068	3,900
5175	Leave Buyback	7,700	11,731	8,600	4,574	-
5199	Other Employee Benefits	900	-	900	-	2,500
TOTAL SALARIES & BENEFITS		438,875	438,182	433,400	417,421	567,800
MATERIALS, SUPPLIES & SERVICES						
6301	Special Department Expenses	-	105	-	-	-
6315	Office Supplies	900	496	1,000	406	-
6360	Uniforms	11,271	10,768	10,000	8,303	-
TOTAL MATERIALS, SUPPLIES & SERVICES		12,171	11,369	11,000	8,709	-
EXPENDITURES GRAND TOTAL		451,046	449,551	444,400	426,129	567,800
NET CHANGE IN POSITION		(451,046)	(449,551)	(444,400)	(426,129)	(567,800)

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
TRANSFERS IN						
7017	Transfer In From Gas Tax	-	-	532,880	532,880	673,700
TOTAL TRANSFERS		-	-	532,880	532,880	673,700
GRAND TOTAL RESOURCES		-	-	532,880	532,880	673,700
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	181,000	241,961	250,000	217,254	214,800
5005	Salaries/Part-Time	142,500	86,625	141,900	93,045	150,000
5015	Overtime	12,000	25,920	-	30,889	28,000
5020	Leave Accrual Payout	-	2,253	-	-	-
5022	Alternative H&W Payout	4,625	4,625	2,500	2,925	1,600
5023	Signing Bonus Payout	-	6,915	-	-	-
5095	Salary Savings	(13,600)	-	(10,220)	-	-
5105	Health Insurance Allocation	43,800	69,566	72,300	64,494	58,400
5110	Life Ins Allocation	600	-	600	-	500
5115	Dental Ins Allocation	1,100	1,813	4,400	1,354	1,200
5120	Optical Ins Allocation	500	873	900	658	700
5125	LTD Ins Allocation	1,100	-	1,200	-	1,000
5126	STD Ins Allocation	1,000	-	1,000	-	900
5135	Medicare	2,600	5,443	3,700	5,024	3,200
5141	Employers' PARS/ARS	-	3,243	-	3,489	-
5145	Employer CalPERS Retire NC	130,300	25,600	25,800	22,708	26,800
5175	Leave Buyback	9,545	7,224	6,500	2,410	-
5199	Other Employee Benefits	200	-	200	-	200
5500	Contra - Salaries	-	(540,760)	-	-	-
TOTAL SALARIES & BENEFITS		520,525	(58,700)	500,780	444,251	487,300
MATERIALS, SUPPLIES & SERVICES						
6099	Professional Services	55,900	-	88,400	67,243	88,900
6130	Repair & Maint/Facilities	-	166	3,252	5,967	-
6132	Repair & Maintenance/Streets	32,085	13,092	12,000	1,751	36,000
6136	Software Maintenance	1,500	1,500	-	-	-
6170	Equipment & Tool Rental	8,000	3,823	10,500	4,001	14,500
6255	Dues & Memberships	-	-	-	16	-
6301	Special Department Expenses	39,400	37,967	36,748	37,857	40,000
6305	Traffic Control Devices	2,100	378	2,100	1,986	5,000
6310	Street Signs	15,000	17,247	25,500	24,843	30,000
6350	Small Tools/Equipment	-	-	-	182	-
6360	Uniforms	-	-	-	1,533	-
6361	Personal Protection Equipment	-	-	-	120	-
6366	Web Based Service/Subscriptions	-	-	-	16	-
6399	Other Supplies	-	-	-	1,541	-
TOTAL MATERIALS, SUPPLIES & SERVICES		153,985	74,172	178,500	147,056	214,400
EXPENDITURES GRAND TOTAL		674,510	15,472	679,280	591,307	701,700
NET CHANGE IN POSITION		(674,510)	(15,472)	(146,400)	(58,427)	(28,000)

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Public Works
Maint Svcs Facilities Maint
103654

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	171,200	218,740	280,400	274,890	362,600
5005	Salaries/Part-Time	22,000	34,932	124,200	52,666	70,500
5015	Overtime	15,800	17,245	17,500	25,642	25,000
5020	Leave Accrual Payout	-	384	-	232	-
5022	Alternative H&W Payout	3,750	3,750	4,000	1,255	3,500
5023	Signing Bonus Payout	-	6,265	-	-	-
5095	Salary Savings	(10,600)	-	(9,200)	-	-
5105	Health Insurance Allocation	69,300	68,182	88,000	73,413	74,600
5110	Life Ins Allocation	700	-	900	-	1,100
5115	Dental Ins Allocation	600	4,673	4,900	4,021	4,800
5120	Optical Ins Allocation	600	816	1,100	701	900
5125	LTD Ins Allocation	1,000	-	1,300	-	1,700
5126	STD Ins Allocation	900	-	1,100	-	1,500
5135	Medicare	1,700	4,077	4,100	5,140	5,300
5141	Employers' PARS/ARS	-	1,310	-	2,067	-
5145	Employer CalPERS Retire NC	116,400	22,576	27,300	25,687	34,400
5199	Other Employee Benefits	200	-	200	-	300
TOTAL SALARIES & BENEFITS		398,650	382,950	545,800	465,713	586,200
MATERIALS, SUPPLIES & SERVICES						
6127	Alarm Monitoring	18,000	4,320	9,600	9,536	10,000
6130	Repair & Maint/Facilities	140,910	141,147	191,407	213,173	175,000
6134	Vehicle Repair & Maintenance	-	349	-	1,470	-
6135	Repair/Maint Off Furn & Eqp	-	-	-	52	-
6137	Repair Maint/Equipment	11,000	4,437	10,000	4,093	5,000
6138	Repairs - Electronic Devices	-	-	-	108	-
6170	Equipment & Tool Rental	500	1,552	17,500	15,935	10,000
6257	Licenses & Permits	4,000	5,058	2,500	2,719	5,100
6290	Dept. Contract Services	93,600	95,952	130,200	104,599	100,000
6301	Special Department Expenses	50,050	51,666	36,000	45,523	40,000
6310	Street Signs	-	575	-	-	-
6315	Office Supplies	-	-	-	87	-
6350	Small Tools/Equipment	500	1,502	2,700	2,165	-
6355	Small Furniture & Fixture	-	-	-	(531)	-
6360	Uniforms	-	-	-	175	-
6399	Other Supplies	-	-	-	2,896	-
6999	Other Expenditure	10,000	10,000	22,300	22,208	24,000
TOTAL MATERIALS, SUPPLIES & SERVICES		328,560	316,558	422,207	424,206	369,100
CIP & EQUIPMENT						
6364	Computer Hardware	-	-	-	10	-
6740	Infrastructure - Streets	7,140	7,140	-	-	-
6855	Furniture & Fixtures	-	-	23,693	25,231	10,000
TOTAL CIP & EQUIPMENT		7,140	7,140	23,693	25,241	10,000
EXPENDITURES GRAND TOTAL		734,350	706,648	991,700	915,160	965,300
NET CHANGE IN POSITION		(734,350)	(706,648)	(991,700)	(915,160)	(965,300)

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
MATERIALS, SUPPLIES & SERVICES						
6115	Landscaping	70,327	69,959	62,000	52,470	62,000
6116	Tree Maintenance	85,000	120,222	130,000	126,572	130,000
6130	Repair & Maint/Facilities	33,500	32,135	52,627	49,274	33,500
6132	Repair & Maintenance/Streets	-	-	900	-	-
6137	Repair Maint/Equipment	-	-	-	208	-
6170	Equipment & Tool Rental	1,189	272	-	-	-
6245	Meetings & Conferences	-	-	-	90	-
6290	Dept. Contract Services	71,915	69,159	81,400	71,175	84,200
6301	Special Department Expenses	13,673	12,550	15,000	16,007	17,000
6310	Street Signs	-	-	3,473	3,473	-
6350	Small Tools/Equipment	-	-	-	189	-
6360	Uniforms	-	-	-	30	-
6399	Other Supplies	-	-	-	179	-
TOTAL MATERIALS, SUPPLIES & SERVICES		276,504	304,297	345,400	319,667	326,700
CIP & EQUIPMENT						
6840	Machinery & Equipment	1,500	1,017	15,000	7,209	-
TOTAL CIP & EQUIPMENT		1,500	1,017	15,000	7,209	-
EXPENDITURES GRAND TOTAL		278,004	305,314	360,400	326,876	326,700
NET CHANGE IN POSITION		(278,004)	(305,314)	(360,400)	(326,876)	(326,700)

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
SALARIES & BENEFITS						
5001	Salaries/Full-Time Regular	63,100	114,602	123,900	117,795	132,700
5005	Salaries/Part-Time	33,200	3,434	-	-	-
5015	Overtime	1,200	1,442	2,000	1,113	1,500
5020	Leave Accrual Payout	-	110	-	-	-
5022	Alternative H&W Payout	1,250	1,250	900	500	500
5023	Signing Bonus Payout	-	3,529	-	-	-
5105	Health Insurance Allocation	15,600	41,462	45,100	44,868	45,100
5110	Life Ins Allocation	400	-	400	-	400
5115	Dental Ins Allocation	100	2,508	3,100	2,568	3,100
5120	Optical Ins Allocation	200	529	600	460	600
5125	LTD Ins Allocation	600	-	600	-	700
5126	STD Ins Allocation	500	-	500	-	600
5135	Medicare	900	1,801	1,800	1,729	2,000
5141	Employers' PARS/ARS	-	128	-	-	-
5145	Employer CalPERS Retire NC	46,300	10,716	11,500	10,831	13,400
5199	Other Employee Benefits	100	-	100	-	100
TOTAL SALARIES & BENEFITS		160,250	181,511	190,500	179,864	200,700
MATERIALS, SUPPLIES & SERVICES						
6130	Repair & Maint/Facilities	-	230	-	-	-
6134	Vehicle Repair & Maintenance	122,137	138,569	99,500	96,390	130,000
6136	Software Maintenance	10,294	10,293	10,500	1,500	11,000
6137	Repair Maint/Equipment	(4,000)	760	10,000	6,002	10,000
6257	Licenses & Permits	3,000	2,890	2,500	-	3,000
6285	Hazardous Materials Disposal	4,433	5,520	4,500	2,366	4,500
6301	Special Department Expenses	22,768	17,835	23,000	22,121	23,000
6345	Gasoline & Diesel Fuel	220,961	192,993	305,000	278,392	305,000
6350	Small Tools/Equipment	2,400	2,572	1,500	1,212	3,000
6399	Other Supplies	-	-	-	47	-
TOTAL MATERIALS, SUPPLIES & SERVICES		382,292	371,662	456,500	408,030	489,500
CIP & EQUIPMENT						
6840	Machinery & Equipment	-	-	15,625	16,689	-
TOTAL CIP & EQUIPMENT		-	-	15,625	16,689	-
EXPENDITURES GRAND TOTAL		542,542	553,173	662,625	604,584	690,200
NET CHANGE IN POSITION		(542,542)	(553,173)	(662,625)	(604,584)	(690,200)



PLACENTIA
Rich Heritage, Bright Future

CAPITAL IMPROVEMENT PROGRAM



General Fund Budget
FISCAL YEAR 2023-24

Adopted Q1 BUDGET
FISCAL YEAR 2023-24

Capital Projects
Summary

		2020-21 Audited	2021-22 Unaudited	FY22-23 Amended Budget	FY23-24 Year End Estimates	FY23-24 Adopted
4240	Intergovernmental - CalTrans	-	-	600,000	600,000	-
4710	Reimbursements/Other Revenue	-	51,325	-	-	-
Total Revenues		-	51,325	600,000	600,000	-
TRANSFERS IN						
7083	Transfer in from Hamer Island	-	-	695,993	-	-
TOTAL TRANSFERS		30,000	-	695,993	-	-
GRAND TOTAL RESOURCES		30,000	51,325	1,295,993	600,000	-
CIP & EQUIPMENT						
6185	Construction Services	151,831	181,099	-	-	-
6364	Computer Hardware	-	-	695,975	695,975	-
6730	Improvements Othr Thn Bldgs	-	-	600,000	600,000	-
6740	Infrastructure - Streets	-	-	100,000	100,000	700,000
6750	Infrastructure - Sewer	-	612,061	3,245,517	3,245,517	-
6760	Infrastructure - Parks	-	1,516	-	-	134,280
6770	Infrastructure - Major Studies	-	41,902	358,098	358,098	400,000
6840	Machinery & Equipment	229,910	91,162	139,006	139,006	-
6842	Vehicles	96,449	41,942	102,650	147,367	175,000
6850	Building & Facilities	-	218,849	7,374,239	7,373,435	2,855,000
TOTAL CIP & EQUIPMENT		478,190	1,188,531	12,615,484	12,659,398	4,264,280
EXPENDITURES GRAND TOTAL		479,418	1,188,531	12,615,484	12,659,398	4,264,280
NET CHANGE IN POSITION		(449,418)	(1,137,206)	(11,319,491)	(12,059,398)	(4,264,280)

FY 2023/24 CAPITAL IMPROVEMENT PROJECTS

Carryover / New Project	Project	Total Amount	General Fund (0010)	Measure U	County	SB 1/ Gas Tax-	Gas Tax (0017)	Measure M	Citywide Parks & Rec Impact Fee (0063)	Citywide Traffic Impact Fee (0065)	Technology Impact Fees (0075)	Citywide Public Safety Impact Fee (0067)	Quimby In-Lieu (0069)
				(0079)	Annexation (0084)	RMRA (0060)		(0018)					
C	FY 2021-22 Roadway Rehab Project	\$ 2,292,623	\$ 253,217	\$ 1,162,375		\$ 272,900		\$ 604,131					
C	Caltrans Public Art Projects	\$ 285,000	\$ 285,000										
C	FY 2022-23 Roadway Rehab Design	\$ 142,518		\$ 28,504									
C	FY 2022-23 Concrete Repair Program	\$ 80,000		\$ 80,000									
C	Bastanchury Road Landscaped Median Renovation Project Phase 1 - City Limit to Placentia Avenue	\$ 36,845		\$ 36,845									
C	Yorba Linda Boulevard Landscaped Median Renovation Project	\$ 11,845		\$ 11,845									
C	Urban Forest Tree Planting Project	\$ 120,000			\$ 120,000								
C	Golden Avenue Bridge Replacement Project	\$ 3,197,693	\$ 2,777,534	\$ 23,600		\$ 360,849		\$ 35,710					
C	Alta Vista/Rose Median and Parkway Landscape Improvements	\$ 100,000	\$ 100,000										
N	Crowther Avenue Street Resurfacing Project	\$ 250,000											
N	Bastanchury Road Landscaped Median Renovation Project Phase 1 - City Limit to Placentia Avenue	\$ 63,155		\$ 63,155									
N	Yorba Linda Boulevard Landscaped Median Renovation Project	\$ 63,155		\$ 63,155									
N	FY 2022-23 Roadway Rehab Construction	\$ 5,400,000		\$ 3,000,000		\$ 1,000,000	\$ 800,000	\$ 600,000					
N	Citywide Sidewalk Repair Program	\$ 150,000		\$ 150,000									
N	City General Wayfinding Signage (No Monument or Gantry Signs)	\$ 200,000	\$ 200,000										
N	City Intersection Street Name Sign Replacement (Wayfinding)	\$ 500,000	\$ 500,000										
Total Streets & Streetscapes		\$ 12,892,834	\$ 4,115,751	\$ 4,619,479	\$ 120,000	\$ 1,633,749	\$ 800,000	\$ 1,239,841	\$ -	\$ -	\$ -	\$ -	\$ -
C	Orangethorpe Traffic Signal Synchronization Project	\$ 84,172						\$ 50,000		\$ 8,000			
C	BCIP Atwood Recreation Trail Prelim Design and Environmental Clearance	\$ 52,849											\$ 9,722
C	Rose/Tustin Traffic Signal Synchronization Project	\$ 103,000								\$ 50,000			
C	Imperial Highway Traffic Signal Synchronization Project	\$ 25,000											
C	Chapman/Malvern Traffic Signal Synchronization Project	\$ 45,638											
C	HSIP Cycle 9 Traffic Safety Project	\$ 608,315	\$ 608,315										
C	Crowther Avenue Parking Lot Improvement Project	\$ 188,115											
N	TOD Traffic Mitigation Improvement Project	\$ 300,000											
N	Opticom Traffic Signal Preemption Devices - 9 intersections	\$ 110,000								\$ 110,000			
N	Traffic Signal Back-Up Batteries	\$ 25,000								\$ 25,000			
N	Rose/Tustin Traffic Signal Synchronization Project	\$ 50,000								\$ 50,000			
Total Traffic and Transportation Ops		\$ 1,542,089	\$ 608,315	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 243,000	\$ -	\$ -	\$ 9,722

FY 2023/24 CAPITAL IMPROVEMENT PROJECTS

Carryover / New Project	Project	Total Amount	General Fund (0010)	Measure U (0079)	County Annexation (0084)	SB 1/ Gas Tax-RMRA (0060)	Gas Tax (0017)	Measure M (0018)	Citywide Parks & Rec Impact Fee (0063)	Citywide Traffic Impact Fee (0065)	Technology Impact Fees (0075)	Citywide Public Safety Impact Fee (0067)	Quimby In-Lieu (0069)
C	Old Town Sewer Rehabilitation Project	\$ 1,200,000											
N	Old Town Sewer Rehabilitation Project	\$ 600,000											
		\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	Storm Drain Master Plan	\$ 110,065		\$ 110,065									
		\$ 110,065	\$ -	\$ 110,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	Powell Building Improvement Project	\$ 208,837											
C	Civic Center EV Charging Stations	\$ 137,000											
C	Backs Community Center Multi-Purpose Room Renovation Project	\$ 140,800							\$ 140,800				
C	Refurbish PD Watch Commander Office	\$ 1,233		\$ 1,233									
C	City Hall/Police Station Interior Modernization Design	\$ 150,000	\$ 150,000										
C	City Hall and Police Station HVAC, Solar and Roof Improvement Project - Design	\$ 125,344	\$ 125,344										
C	Main Street Parking Lot Improvement Project	\$ 501,250	\$ 89,900	\$ 411,350									
C	Senior/Community Center A&E Design	\$ 598,474	\$ 598,474										
C	Placentia Public Safety Center	\$ 5,208,817	\$ 5,208,817										
C	Refurbish Police Chief Admin Conference Room	\$ 41,681		\$ 41,681									
C	Refurbish PD Jail Booking Area	\$ 40,000		\$ 40,000									
C	Refurbish PD Report Writing Room	\$ 25,000		\$ 25,000									
C	City Hall/PD Interior Lighting Improvements	\$ 27,416		\$ 27,416									
C	Whitten Center Parking Lot Improvement Project	\$ 140,291											
C	Admin Office Improvement Project	\$ 30,000		\$ 30,000									
C	Refurbish PD Traffic Bureau Work Area	\$ 25,000										\$ 25,000	
C	Refurbish PD Armory	\$ 25,000										\$ 25,000	
C	Replace PD Parking Lot Gates and Motors	\$ 50,000										\$ 50,000	
C	Refurbish PD Motor Barn	\$ 25,000										\$ 25,000	
C	Whitten Center Flooring Improvement Project	\$ 50,000		\$ 50,000									
N	Civic Center EV Charging Stations	\$ 227,000											
N	Senior/Community Center A&E Design Completion	\$ 1,100,000	\$ 600,000	\$ -									
N	Admin Office Improvement Project	\$ 180,000	\$ 180,000										
N	Fire Stations Roof Replacement Project	\$ 250,000		\$ 250,000									
N	Placentia Public Safety Center	\$ 1,000,000	\$ 1,000,000										
N	Fire Station 1 EV Charging System Upgrade Design	\$ 50,000	\$ 50,000										
N	EOC Office Space Renovation	\$ 25,000	\$ 25,000										
	Total City Buildings and Facilities	\$ 10,383,143	\$ 8,027,535	\$ 876,680	\$ -	\$ -	\$ -	\$ -	\$ 140,800	\$ -	\$ -	\$ 125,000	\$ -
C	Purchase New Desktop Computers for Police Department	\$ 50,000		\$ 50,000									
C	Bitech Finance System Upgrade Phase II	\$ 70,975		\$ 70,975									
C	Citywide Document Digitization Project	\$ 71,385									\$ 71,385		
N	Desktop Computer Replacement Program	\$ 75,000		\$ 75,000									
N	City Facilities Server/Network Upgrades	\$ 50,000		\$ 50,000									
		\$ 317,360	\$ -	\$ 245,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,385	\$ -	\$ -
C	Playground Equipment Replacement	\$ 675,000		\$ 600,000									\$ -
C	Paint Backs Building Rooms 6&7	\$ 10,000		\$ 10,000									
C	Replace Park Benches	\$ 43,954		\$ 43,954									
C	Playground Resurfacing Various Parks	\$ 150,000											\$ 150,000.00

FY 2023/24 CAPITAL IMPROVEMENT PROJECTS

Carryover / New Project	Project	Total Amount	General Fund (0010)	Measure U (0079)	County Annexation (0084)	SB 1/ Gas Tax-RMRA (0060)	Gas Tax (0017)	Measure M (0018)	Citywide Parks & Rec Impact Fee (0063)	Citywide Traffic Impact Fee (0065)	Technology Impact Fees (0075)	Citywide Public Safety Impact Fee (0067)	Quimby In-Lieu (0069)
C	McFadden Park Pergola Replacement Project	\$ 50,000											\$ 50,000.00
C	Koch Park Picnic Shelter Replacement Project	\$ 100,000											\$ 100,000.00
C	Replace Carpet at Backs Building Rooms 6&7	\$ 10,000		\$ 10,000									
C	Playground Equipment Replacement	\$ 300,000											\$ 300,000.00
C	Playground Shade Sails	\$ 45,000											\$ 45,000.00
C	Replace Park Benches	\$ 81,000											\$ 81,000.00
C	Handball Courts Resurfacing	\$ 30,000							\$ 30,000				
C	Replace Park BBQs	\$ 10,000		\$ 10,000									
C	Replace Park Picnic Tables	\$ 49,500		\$ 49,500									
C	Replace Park Trash Cans	\$ 43,620		\$ 43,620									
C	Replace Park Drinking Fountains	\$ 50,000							\$ 50,000				
C	Gomez Park Landscape Improvement Project	\$ 25,000		\$ 25,000									
C	Koch Park Playground Improvement Project Phase II	\$ 600,000		\$ 600,000									
C	Jaycee Parkette Improvement Project	\$ 610,000											
C	Parque del Arroyo Verde Renovation Project	\$ 1,329,921		\$ 13,061					\$ 1,316,860				
C	La Placita Parkette Improvement Project	\$ 427,608											
N	Tuffree Park Sidewalk Replacement Project	\$ 54,280	\$ 54,280										
N	Gomez Park and Playground Renovation Project	\$ 600,000		\$ 600,000									
N	Tuffree Park Sports Fields Lights	\$ 185,000		\$ 185,000									
N	Koch Park Sidewalk Replacement Project	\$ 50,000		\$ 50,000									
N	Dog Park Planning and Design Services	\$ 80,000	\$ 80,000										
		\$ 5,609,882	\$ 134,280	\$ 2,240,135	\$ -	\$ -	\$ -	\$ -	\$ 1,396,860	\$ -	\$ -	\$ -	\$ 726,000
C	Fire F250 Truck	\$ 70,649		\$ 70,649									
N	PD Patrol Units Replacement (7)	\$ 175,000	\$ 175,000										
N	PW Light Duty Truck Replacment (2)	\$ 90,000		\$ 90,000									
Total Vehicles and Equipment		\$ 335,649	\$ 175,000	\$ 160,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	Housing Element Update	\$ 23,000											
C	Chapman Corridor Revitalization Plan	\$ 171,404											
C	Adoption of CEQA Guidelines w/VMT Guidelines	\$ 20,000											
C	Citywide Wayfinding Signage Program Design	\$ 19,811											
C	EFID Design	\$ 686,895	\$ 347,818	\$ 339,077									
C	Hazard Mitigation Plan	\$ 83,100		\$ 83,100									
C	Caltrans Sustainable Active Transportation Plan	\$ 25,000								\$ 25,000			
N	ADA Transition Plan	\$ 150,000	\$ 150,000		\$ -								
N	IT Strategic Plan & Smart City Master Plan	\$ 100,000	\$ 100,000										
N	PW Maintenance Master Plan & Condition Assessment	\$ 100,000	\$ 100,000										
N	Communications/Marketing Strategic Plan	\$ 50,000	\$ 50,000										
		\$ 1,429,210	\$ 747,818	\$ 422,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
		\$ 34,420,232	\$ 13,808,699	\$ 8,675,159	\$ 120,000	\$ 1,633,749	\$ 800,000	\$ 1,289,841	\$ 1,537,660	\$ 268,000	\$ 71,385	\$ 125,000	\$ 735,722

FY 2023/24 CAPITAL IMPROVEMENT PROJECTS

Carryover / New Project	Project	General Plan	TOD	TOD Traffic		Sewer	AB 2766	Old	Misc. Grants
		Update Fee (0074)	Streetscape Impact Fee	Impact Fee	CDBG (0030)	Maintenance (0048)	(0019)	Thoroughfare Construction Fund	(0050)
C	FY 2021-22 Roadway Rehab Project								
C	Caltrans Public Art Projects								
C	FY 2022-23 Roadway Rehab Design								\$ 114,014
C	FY 2022-23 Concrete Repair Program								
C	Bastanchury Road Landscaped Median Renovation Project Phase 1 - City Limit to Placentia Avenue								
C	Yorba Linda Boulevard Landscaped Median Renovation Project								
C	Urban Forest Tree Planting Project								
C	Golden Avenue Bridge Replacement Project								
C	Alta Vista/Rose Median and Parkway Landscape Improvements								
N	Crowther Avenue Street Resurfacing Project		\$ 250,000						
N	Bastanchury Road Landscaped Median Renovation Project Phase 1 - City Limit to Placentia Avenue								
N	Yorba Linda Boulevard Landscaped Median Renovation Project								
N	FY 2022-23 Roadway Rehab Construction								
N	Citywide Sidewalk Repair Program								
N	City General Wayfinding Signage (No Monument or Gantry Signs)								
N	City Intersection Street Name Sign Replacement (Wayfinding)								
Total Streets & Streetscapes		\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,014
C	Orangethorpe Traffic Signal Synchronization Project					\$ 22,000	\$ 4,172		
C	BCIP Atwood Recreation Trail Prelim Design and Environmental Clearance								\$ 43,127
C	Rose/Tustin Traffic Signal Synchronization Project					\$ 53,000			
C	Imperial Highway Traffic Signal Synchronization Project					\$ 25,000			
C	Chapman/Malvern Traffic Signal Synchronization Project					\$ 45,638			
C	HSIP Cycle 9 Traffic Safety Project								
C	Crowther Avenue Parking Lot Improvement Project		\$ 188,115						
N	TOD Traffic Mitigation Improvement Project			\$ 300,000					
N	Opticom Traffic Signal Preemption Devices - 9 intersections								
N	Traffic Signal Back-Up Batteries								
N	Rose/Tustin Traffic Signal Synchronization Project					\$ -			
Total Traffic and Transportation Ops		\$ -	\$ 188,115	\$ 300,000	\$ -	\$ -	\$ 145,638	\$ 4,172	\$ 43,127

FY 2023/24 CAPITAL IMPROVEMENT PROJECTS

Carryover / New Project	Project	General Plan	TOD	Sewer		Old		
		Update Fee (0074)	Streetscape Impact Fee	TOD Traffic Impact Fee	Maintenance (0048)	AB 2766 (0019)	Thoroughfare Construction Fund	Misc. Grants (0050)
				CDBG (0030)				
C	Old Town Sewer Rehabilitation Project				\$ 1,200,000			
N	Old Town Sewer Rehabilitation Project				\$ 600,000			
		\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -
C	Storm Drain Master Plan				\$ -	\$ -		\$ -
C	Powell Building Improvement Project			\$ 208,837				
C	Civic Center EV Charging Stations					\$ 25,000		\$ 112,000
C	Backs Community Center Multi-Purpose Room Renovation Project							
C	Refurbish PD Watch Commander Office							
C	City Hall/Police Station Interior Modernization Design							
C	City Hall and Police Station HVAC, Solar and Roof Improvement Project - Design							
C	Main Street Parking Lot Improvement Project							
C	Senior/Community Center A&E Design							
C	Placentia Public Safety Center							
C	Refurbish Police Chief Admin Conference Room							
C	Refurbish PD Jail Booking Area							
C	Refurbish PD Report Writing Room							
C	City Hall/PD Interior Lighting Improvements							
C	Whitten Center Parking Lot Improvement Project			\$ 140,291				
C	Admin Office Improvement Project							
C	Refurbish PD Traffic Bureau Work Area							
C	Refurbish PD Armory							
C	Replace PD Parking Lot Gates and Motors							
C	Refurbish PD Motor Barn							
C	Whitten Center Flooring Improvement Project							
N	Civic Center EV Charging Stations					\$ 115,000		\$ 112,000
N	Senior/Community Center A&E Design Completion							\$ 500,000
N	Admin Office Improvement Project							
N	Fire Stations Roof Replacement Project							
N	Placentia Public Safety Center							
N	Fire Station 1 EV Charging System Upgrade Design							
N	EOC Office Space Renovation							
	Total City Buildings and Facilities	\$ -	\$ -	\$ -	\$ 349,128	\$ -	\$ 140,000	\$ -
C	Purchase New Desktop Computers for Police Department							
C	Bitech Finance System Upgrade Phase II							
C	Citywide Document Digitization Project							
N	Desktop Computer Replacement Program							
N	City Facilities Server/Network Upgrades							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	Playground Equipment Replacement							\$ 75,000
C	Paint Backs Building Rooms 6&7							
C	Replace Park Benches							
C	Playground Resurfacing Various Parks							

FY 2023/24 CAPITAL IMPROVEMENT PROJECTS

Carryover / New Project	Project	General Plan	TOD	Sewer		Old		
		Update Fee (0074)	Streetscape Impact Fee	TOD Traffic Impact Fee	Maintenance (0048)	AB 2766 (0019)	Thoroughfare Construction Fund	Misc. Grants (0050)
				CDBG (0030)				
C	McFadden Park Pergola Replacement Project							
C	Koch Park Picnic Shelter Replacement Project							
C	Replace Carpet at Backs Building Rooms 6&7							
C	Playground Equipment Replacement							
C	Playground Shade Sails							
C	Replace Park Benches							
C	Handball Courts Resurfacing							
C	Replace Park BBQs							
C	Replace Park Picnic Tables							
C	Replace Park Trash Cans							
C	Replace Park Drinking Fountains							
C	Gomez Park Landscape Improvement Project							
C	Koch Park Playground Improvement Project Phase II							
C	Jaycee Parkette Improvement Project							\$ 610,000
C	Parque del Arroyo Verde Renovation Project							
C	La Placita Parkette Improvement Project							\$ 427,608
N	Tuffree Park Sidewalk Replacement Project							
N	Gomez Park and Playground Renovation Project							
N	Tuffree Park Sports Fields Lights							
N	Koch Park Sidewalk Replacement Project							
N	Dog Park Planning and Design Services							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,112,608
C	Fire F250 Truck							
N	PD Patrol Units Replacement (7)							
N	PW Light Duty Truck Replacment (2)							
	Total Vehicles and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C	Housing Element Update	\$ 23,000						
C	Chapman Corridor Revitalization Plan	\$ 70,000						\$ 101,404
C	Adoption of CEQA Guidelines w/VMT Guidelines							\$ 20,000
C	Citywide Wayfinding Signage Program Design		\$ 9,904	\$ 9,907				
C	EFID Design							
C	Hazard Mitigation Plan							
C	Caltrans Sustainable Active Transportation Plan							
N	ADA Transition Plan							
N	IT Strategic Plan & Smart City Master Plan							
N	PW Maintenance Master Plan & Condition Assessment							
N	Communications/Marketing Strategic Plan							
		\$ 93,000	\$ 9,904	\$ 9,907	\$ -	\$ -	\$ -	\$ 121,404
		\$ 93,000	\$ 448,019	\$ 309,907	\$ 349,128	\$ 1,800,000	\$ 285,638	\$ 4,172
								\$ 2,115,153

7 YEAR CAPITAL IMPROVEMENT PROGRAM

Project	Funding Source(s)	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
FY 2023-24 Street Resurfacing Project	Measure U, Measure M, SB 1, Gas Tax	\$5,400,000						
FY 2024-25 Street Resurfacing and Slurry Seal Projects	Measure U, Measure M, SB 1, Gas Tax		\$ 6,000,000					
FY 2025-26 Street Resurfacing and Slurry Seal Projects	Measure U, Measure M, SB 1, Gas Tax			\$ 6,500,000				
FY 2026-27 Street Resurfacing and Slurry Seal Projects	Measure U, Measure M, SB 1, Gas Tax				\$ 7,000,000			
FY 2027-28 Street Resurfacing and Slurry Seal Projects	Measure U, Measure M, SB 1, Gas Tax					\$ 7,500,000		
FY 2028-29 Street Resurfacing and Slurry Seal Projects	Measure U, Measure M, SB 1, Gas Tax						\$ 8,000,000	
FY 2029-30 Street Resurfacing and Slurry Seal Projects	Measure U, Measure M, SB 1, Gas Tax							\$ 8,500,000
FY 2024-25 Concrete Repair Program	Measure U		\$ 155,000					
FY 2025-26 Concrete Repair Program	Measure U			\$ 160,000				
FY 2026-27 Concrete Repair Program	Measure U				\$ 165,000			
FY 2027-28 Concrete Repair Program	Measure U					\$ 170,000		
FY 2028-29 Concrete Repair Program	Measure U						\$ 175,000	
FY 2029-30 Concrete Repair Program	Measure U							\$ 180,000
Bastanchury Road Landscaped Median Renovation Project Phase 1	Measure U	\$ 63,155						
Yorba Linda Boulevard Median Renovation Project	Measure U	\$ 63,155						
FY 2023-24 Concrete Repair Program	Measure U	\$ 150,000						
City General Wayfinding Signage (No Monument or Gantry Signs)	General Fund	\$ 200,000						
City Intersection Street Name Sign Replacement Project	General Fund	\$ 500,000						
Crowther Avenue Street Resurfacing Project	TOD Streetscape Impact Fee	\$ 250,000						
Old Town Streetscape EIFD Improvement Project	EIFD		\$ 10,000,000					
EIFD Advance	General Fund		\$ 1,000,000					
Total Streets & Streetscapes		\$ 6,626,310	\$ 17,155,000	\$ 6,660,000	\$ 7,165,000	\$ 7,670,000	\$ 8,175,000	\$ 8,680,000
TOD Traffic Mitigation Improvement Project	TOD Traffic Development Impact Fee	\$ 300,000						
Opticom Traffic Signal Preemption Devices	Citywide Traffic Development Impact Fee	\$ 110,000						
Traffic Signal Back Up Batteries	Citywide Traffic Development Impact Fee	\$ 25,000						
Rose/Tustin Traffic Signal Synchronization Project	Citywide Traffic Development Impact Fee	\$ 50,000						
Richfield/Miraloma and Miraloma/Van Buren Traffic Signal Improvements	Citywide Traffic Development Impact Fee				\$ 400,000			
Traffic Control Sign Reflectivity Study	Citywide Traffic Development Impact Fee			\$ 300,000				
Yorba Linda Boulevard Traffic Signal Synchronization Project	Citywide Traffic Development Impact Fee, AB 2766 AQMD			\$ 150,000				
Bastanchury Road Traffic Signal Synchronization Project	Citywide Traffic Development Impact Fee, AB 2766 AQMD				\$ 200,000			
Placentia Avenue Traffic Signal Synchronization Project	Citywide Traffic Development Impact Fee, AB 2766 AQMD					\$ 200,000		
Chapman Avenue Traffic Signal Synchronization Project	Citywide Traffic Development Impact Fee, AB 2766 AQMD						\$ 220,000	
Kraemer Boulevard Traffic Signal Synchronization Project	Citywide Traffic Development Impact Fee, AB 2766 AQMD							\$ 220,000
City General Wayfinding Monuments and Gantry Signs	General Fund, Citywide Traffic Development Impact Fee		\$ 1,500,000					
TOD/Packinghouse Wayfinding Signage	TOD Streetscape Impact Fee, Citywide Traffic Development Impact Fee		\$ 1,500,000					
2019 SSARP Intersection Project #1	Citywide Traffic Development Impact Fee, Measure U						\$ 426,000	
2019 SSARP Intersection Project #5	Citywide Traffic Development Impact Fee, Measure U		\$ 35,500					
2019 SSARP Intersection Project #9	Citywide Traffic Development Impact Fee, Measure U			\$ 15,000				
2019 SSARP Intersection Project #10	Citywide Traffic Development Impact Fee, Measure U		\$ 71,000					
2019 SSARP Intersection Project #13	Citywide Traffic Development Impact Fee, Measure U		\$ 28,400					
2019 SSARP Intersection Project #14	Citywide Traffic Development Impact Fee, Measure U			\$ 14,200				
2019 SSARP Intersection Project #15	Citywide Traffic Development Impact Fee, Measure U				\$ 355,000			
2019 SSARP Roadway Segment Project #2	Citywide Traffic Development Impact Fee, Measure U					\$ 497,000		
2019 SSARP Roadway Segment Project #4	Citywide Traffic Development Impact Fee, Measure U		\$ 170,400					
2019 SSARP Roadway Segment Project #6	Citywide Traffic Development Impact Fee, Measure U						\$ 426,000	
2019 SSARP Roadway Segment Project #14	Citywide Traffic Development Impact Fee, Measure U		\$ 142,000					
2019 SSARP Roadway Segment Project #15	Citywide Traffic Development Impact Fee, Measure U			\$ 20,000				
2019 SSARP Roadway Segment Project #16	Citywide Traffic Development Impact Fee, Measure U				\$ 355,000			
Total Traffic and Transportation Ops		\$ 485,000	\$ 3,447,300	\$ 499,200	\$ 1,310,000	\$ 697,000	\$ 1,072,000	\$ 220,000
Old Town Sewer Rehab Project	Sewer Enterprise Fund	\$ 600,000						
A2 Sewer Capacity Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee			\$ 3,200,000				
A3 Sewer Capacity Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee				\$ 4,626,000			
A4 Sewer Capacity Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee					\$ 1,677,000		
A5 Sewer Capacity Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee						\$ 2,391,000	

7 YEAR CAPITAL IMPROVEMENT PROGRAM

Project	Funding Source(s)	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
A6 Sewer Capacity Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee			\$ 634,000				
A7 Sewer Capacity Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee				\$ 393,000			
B1 Pipeline Rehab Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee			\$ 456,000				
B2 Pipeline Rehab Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee				\$ 561,000			
B3 Pipeline Rehab Project - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee		\$ 945,000					
Manhole Rehab Project (walls) - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee		\$ 243,000					
Manhole Rehab Project (bench/channel) - 2018 Sewer Master Plan	Sewer Enterprise Fund, Citywide Sewer Development Impact Fee		\$ 35,000					
Total Sewer		\$ 600,000	\$ 1,223,000	\$ 4,290,000	\$ 5,580,000	\$ 1,677,000	\$ 2,391,000	\$ -
Bradford Avenue Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U		\$ 108,000					
Walnut Avenue Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U		\$ 129,000					
Seaview Circle Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U			\$ 505,000				
Kevin Way Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U				\$ 524,000			
Sunset Dr Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U				\$ 105,000			
Kraemer Park Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U				\$ 34,000			
Naple/Pinehurst Avenue Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U					\$ 3,660,000		
Naple/Pinehurst Avenue Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U						\$ 3,660,000	
Pinehurst Avenue Storm Drain Improvement Project	Citywide Storm Drain Development Impact Fee, Measure U							\$ 1,985,000
Total Storm Drains		\$ -	\$ 237,000	\$ 505,000	\$ 663,000	\$ 3,660,000	\$ 3,660,000	\$ 1,985,000
Placentia Senior/Community Center 100% A&E Design	General Fund, County Grant	\$ 1,100,000						
City Hall Administration Office Improvement Project	Measure U	\$ 180,000						
Fire Stations Roof Replacement Project	Measure U	\$ 250,000						
Fire Station 1 EV Charging System Upgrade Design	Measure U	\$ 50,000						
Placentia Public Safety Center	General Fund/Bond Debt, Measure U, Asset Forfeiture, Property Sale, Legal Settlement	\$ 18,300,000						
Placentia Senior/Community Center	General Fund/Measure U		\$ 35,000,000					
City Hall/Police Station HVAC, Solar, Modernization Project	General Fund/Loan, Measure U		\$ 6,000,000					
Tynes Gym Roof Replacement Project	Measure U		\$ 300,000					
Civic Center Fountain Renovation Project	Measure U, Library District Cost Share		\$ 300,000					
Civic Center Campus Lighting and Landscape Improvement Project	Measure U, Library District Cost Share			\$ 400,000				
Tynes Gym Renovation Project	Measure U			\$ 1,500,000				
Water Tower Renovation Project	Measure U				\$ 150,000			
Replace Fire Station #1	Public Safety Development Impact Fee, General Fund							\$ 6,500,000
Total City Buildings & Facilities		\$ 19,880,000	\$ 41,600,000	\$ 1,900,000	\$ 150,000	\$ -	\$ -	\$ 6,500,000
Desktop Computer System Replacement Program	Measure U	\$ 75,000						
City Facility Server/Network Upgrades	Measure U	\$ 50,000						
Total Technology		\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuffree Park Sidewalk Replacement Project	General Fund	\$ 54,280						
Tuffree Park Sports Field Light Replacement Project	Measure U	\$ 185,000						
Koch Park Sidewalk Replacement Project	Measure U	\$ 50,000						
Dog Park Planning and Design Services	Measure U	\$ 80,000						
Samp Park Renovation Project	Measure U, Park and Rec DIF, Quimby DIF		\$ 1,500,000					
Kraemer Park Fountain Renovation Project	Measure U, Park and Rec DIF, Quimby DIF		\$ 2,500,000					
Los Vaqueros Park Renovation Project	Measure U, Park and Rec DIF, Quimby DIF			\$ 2,500,000				
Tuffree Park Sports Field Renovation Project	Measure U, Park and Rec DIF, Quimby DIF			\$ 1,500,000				
Champions Sports Park Renovation Project	Measure U, Park and Rec DIF, Quimby DIF				\$ 3,000,000			
Bradford Park Renovation Project	Measure U, Park and Rec DIF, Quimby DIF					\$ 2,000,000		
Goldenrod Park Renovation Project	Measure U, Park and Rec DIF, Quimby DIF						\$ 2,500,000	
Kraemer Park Renovation Project	Measure U, Park and Rec DIF, Quimby DIF							\$ 2,500,000
Wagner Park Renovation Project	Measure U, Park and Rec DIF, Quimby DIF							\$ 2,500,000
Total Parks		\$ 369,280	\$ 4,000,000	\$ 4,000,000	\$ 3,000,000	\$ 2,000,000	\$ 2,500,000	\$ 5,000,000
Police Patrol Unit Replacement (7)	General Fund	\$ 175,000						
Public Works Light Duty Truck Replacement (2)	General Fund	\$ 90,000						

7 YEAR CAPITAL IMPROVEMENT PROGRAM

Project	Funding Source(s)	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
PW Backhoe Replacement	Vehicle & Equipment Replacement Fund, Measure U		\$ 150,000					
Annual Vehicle Replacement Program	Vehicle & Equipment Replacement Fund, Measure U		\$ 300,000					
Annual Vehicle Replacement Program	Vehicle & Equipment Replacement Fund, Measure U			\$ 300,000				
Annual Vehicle Replacement Program	Vehicle & Equipment Replacement Fund, Measure U				\$ 300,000			
Annual Vehicle Replacement Program	Vehicle & Equipment Replacement Fund, Measure U					\$ 300,000		
Annual Vehicle Replacement Program	Vehicle & Equipment Replacement Fund, Measure U						\$ 300,000	
Annual Vehicle Replacement Program	Vehicle & Equipment Replacement Fund, Measure U							\$ 300,000
Total Vehicles and Equipment		\$ 265,000	\$ 450,000	\$ 300,000				
ADA Transition Plan	General Fund	\$ 150,000						
IT Strategic and Smart City Master Plan	General Fund	\$ 100,000						
PW Asset Management Plan and Facility Condition Assessment	General Fund	\$ 100,000						
Communications/Marketing Master Plan	General Fund	\$ 50,000						
Total Major Studies		\$ 400,000	\$ -					
Total All Projects		\$ 28,750,590	\$ 68,112,300	\$ 18,154,200	\$ 18,168,000	\$ 16,004,000	\$ 18,098,000	\$ 22,685,000



City of Placentia
Ten Year Financial Plan
Adopted FY23/24 Budget

	Amended 2023	2022- Proposed 2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
Revenues											
Property Tax	\$ 18,438,083	\$ 19,578,023	\$ 20,653,487	\$ 21,273,092	\$ 21,911,284	\$ 22,568,623	\$ 23,245,682	\$ 23,826,824	\$ 24,422,494	\$ 25,033,057	\$ 25,658,883
Sales tax	\$ 8,975,000	\$ 9,175,000	\$ 9,358,500	\$ 9,545,670	\$ 9,736,583	\$ 9,931,315	\$ 10,129,941	\$ 10,332,540	\$ 10,539,191	\$ 10,749,975	\$ 10,964,974
Measure U (Transfer In)	\$ 3,540,000	\$ 4,450,595	\$ 4,539,607	\$ 4,630,399	\$ 4,699,855	\$ 4,770,353	\$ 4,841,908	\$ 4,938,746	\$ 5,037,521	\$ 5,138,272	\$ 5,241,037
Measure U Reserve	\$ -	\$ 920,000	\$ 938,400	\$ 957,168	\$ 976,311	\$ 995,838	\$ 1,015,754	\$ 1,036,069	\$ 1,056,791	\$ 1,077,927	\$ 1,099,485
Utility Users Tax	\$ 2,550,000	\$ 2,550,000	\$ 2,575,500	\$ 2,601,255	\$ 2,627,268	\$ 2,653,540	\$ 2,680,076	\$ 2,706,876	\$ 2,733,945	\$ 2,761,285	\$ 2,788,897
Franchise Tax	\$ 2,709,000	\$ 2,735,000	\$ 2,762,350	\$ 2,789,974	\$ 2,817,873	\$ 2,846,052	\$ 2,874,512	\$ 2,903,258	\$ 2,932,290	\$ 2,961,613	\$ 2,991,229
Transient Occupancy Tax	\$ 1,425,000	\$ 1,475,000	\$ 1,519,250	\$ 1,564,828	\$ 1,596,124	\$ 2,053,047	\$ 2,094,107	\$ 2,135,990	\$ 2,178,709	\$ 2,222,284	\$ 2,266,729
Other Taxes	\$ 420,140	\$ 335,500	\$ 338,855	\$ 342,244	\$ 345,666	\$ 349,123	\$ 352,614	\$ 356,140	\$ 359,701	\$ 363,298	\$ 366,931
Charges for Services	\$ 1,418,877	\$ 1,514,000	\$ 1,529,140	\$ 1,544,431	\$ 1,559,876	\$ 1,575,474	\$ 1,591,229	\$ 1,607,142	\$ 1,623,213	\$ 1,639,445	\$ 1,655,840
Permits	\$ 2,540,605	\$ 2,802,000	\$ 2,928,090	\$ 3,059,854	\$ 3,136,350	\$ 3,214,759	\$ 3,295,128	\$ 3,377,506	\$ 3,461,944	\$ 3,548,493	\$ 3,637,205
Fines & Forfeitures	\$ 383,298	\$ 452,500	\$ 457,025	\$ 461,595	\$ 466,211	\$ 470,873	\$ 475,582	\$ 480,338	\$ 485,141	\$ 489,993	\$ 494,893
Intergovernmental	\$ 9,176,239	\$ 312,000	\$ 315,120	\$ 318,271	\$ 321,454	\$ 324,668	\$ 327,915	\$ 331,194	\$ 334,506	\$ 337,851	\$ 341,230
Misc. Revenue	\$ 2,146,809	\$ 2,454,000	\$ 2,678,540	\$ 2,705,325	\$ 2,732,379	\$ 2,759,702	\$ 2,787,299	\$ 2,815,172	\$ 2,843,324	\$ 2,871,757	\$ 2,900,475
Transfers In	\$ 868,618	\$ 1,047,800	\$ 1,058,278	\$ 1,068,861	\$ 1,079,549	\$ 1,090,345	\$ 1,101,248	\$ 1,112,261	\$ 1,123,383	\$ 1,134,617	\$ 1,145,963
Total Revenues	\$ 54,591,669	\$ 49,801,418	\$ 51,652,142	\$ 52,862,966	\$ 54,006,784	\$ 55,603,713	\$ 56,812,997	\$ 57,960,057	\$ 59,132,156	\$ 60,329,866	\$ 61,553,772
Expenses											
Personnel Expenses	\$ 22,938,245	\$ 26,713,399	\$ 27,962,072	\$ 29,051,327	\$ 29,407,867	\$ 29,759,653	\$ 30,106,079	\$ 30,446,507	\$ 30,780,265	\$ 31,106,647	\$ 31,424,909
Operating Expenses	\$ 13,199,744	\$ 14,437,730	\$ 14,798,673	\$ 15,094,647	\$ 15,396,540	\$ 15,704,470	\$ 16,018,560	\$ 16,338,931	\$ 16,665,710	\$ 16,999,024	\$ 17,339,004
Capital Projects	\$ 12,659,398	\$ 4,134,280	\$ 2,000,000	\$ 2,100,000	\$ 2,205,000	\$ 2,315,250	\$ 2,431,013	\$ 2,552,563	\$ 2,680,191	\$ 2,814,201	\$ 2,954,911
Transfers out	\$ -	\$ 36,214	\$ 37,119	\$ 37,862	\$ 38,619	\$ 39,391	\$ 40,179	\$ 40,983	\$ 41,802	\$ 42,638	\$ 43,491
Contribution to 115 Trust	\$ -	\$ 770,000	\$ 500,000	\$ 500,000	\$ 515,000	\$ 530,450	\$ 546,364	\$ 562,754	\$ 579,637	\$ 597,026	\$ 614,937
GF CIP Debt Service	\$ 5,297,859	\$ 6,021,200	\$ 6,578,724	\$ 6,375,650	\$ 6,165,072	\$ 6,227,427	\$ 5,724,150	\$ 5,385,481	\$ 4,992,894	\$ 4,971,043	\$ 4,887,492
Total Expenses	\$ 54,095,246	\$ 52,112,823	\$ 51,876,588	\$ 53,159,486	\$ 53,728,098	\$ 54,576,641	\$ 54,866,344	\$ 55,327,219	\$ 55,740,499	\$ 56,530,579	\$ 57,264,745
Total Surplus/ (Deficit)	\$ 496,423	\$ (2,311,405)	\$ (224,446)	\$ (296,519)	\$ 278,687	\$ 1,027,071	\$ 1,946,653	\$ 2,632,837	\$ 3,391,656	\$ 3,799,287	\$ 4,289,028

RESOLUTION NO. R-2023-43

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2023-24 IN THE AMOUNT OF \$112,870,414

A. Recitals.

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

(ii) Article XIII B, as amended in 1990, provides that the appropriations limit for the Fiscal Year 2023-24 is calculated by adjusting the base year appropriations of Fiscal Year 1986-87 for changes in the cost of living and population; and

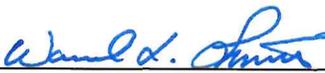
(iii) The City of Placentia has complied with all of the provisions of Article XIII B in determining the appropriations limit for the Fiscal Year 2023-24.

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 2023-24 shall be based on the 2022-23 appropriation limit of \$108,567,534 as established by Resolution No. R-2022-44, and adjusted based on Proposition 111 guidelines by the California Per Capita Personal Income change of +4.44% and the Orange County population change of -0.46% as reported by the State Department of Finance during May 2023, thus creating a new appropriations limit for Fiscal Year 2023-24 in the amount of \$112,870,414.

PASSED, ADOPTED AND APPROVED this 6th day of June 2023.


Ward L. Smith, Mayor



ATTEST:



Robert S. McKinnell, City Clerk

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia, California, do hereby certify that the foregoing Resolution, was duly passed, approved and adopted by City Council, approved and signed by the Mayor and attested by the City Clerk, all at the regular meeting of the said City Council held on the 6th day of June 2023 and the same was passed and adopted by the following vote:

AYES:	Councilmembers:	Kirwin, Shader, Smith
NOES:	Councilmembers:	Wanke
ABSENT:	Councilmembers:	Yamaguchi
ABSTAIN:	Councilmembers:	None



Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:



Christian L. Bettenhausen, City Attorney

Attachment: Exhibit A

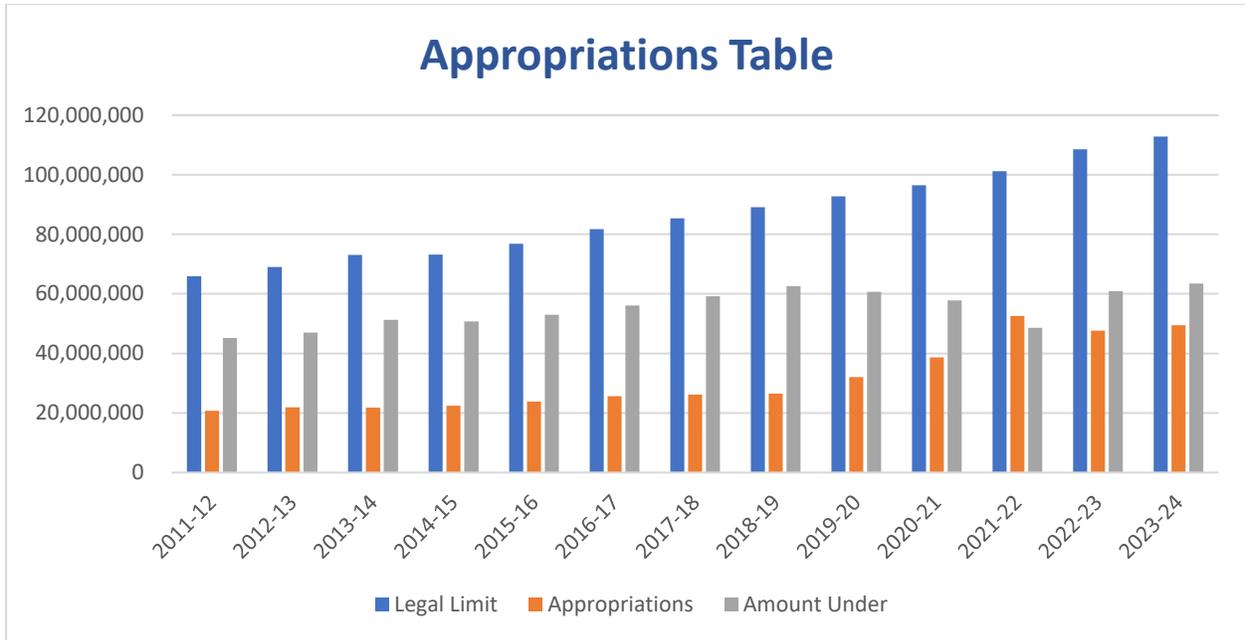
GANN APPROPRIATIONS LIMIT

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

Section 9710 of the California Government Code, added in 1980 by the State Legislature, provides that “each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following year.” In June of 1990 the California Voters approved Proposition 111. Among other things, Proposition 111 provided new adjustment formulas, which make the Appropriations Limit more responsive to local growth issues. Only tax proceeds are subject to the limit. Charges for services, regulatory fees, grants, loans, donations and other non-tax proceeds are not subject to the limit. Proposition 111 also established a requirement for an annual review of Limit calculations. Each year the City Council must adopt by resolution the City’s appropriations limit for the following year. The following is the calculation for the City’s Gann Appropriations Limit for FY2023-24.

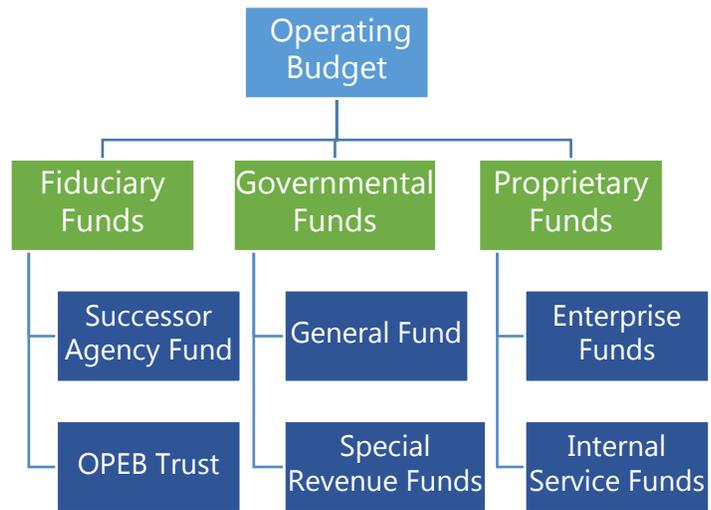
The City of Placentia’s annual appropriation limit has been determined in accordance with Article XIII B of the California State Constitution and Section 7902 of the California Government Code. The City will be below its legal appropriations limit by \$63,436,346 using the per capita personal income growth and county population growth factors.

GANN APPROPRIATIONS LIMIT CALCULATION FY 2023-24	
FY 2022-23 Appropriations Limit	\$108,567,534
Population Growth (City or County) =(0.46%)	0.9954
Cost of Living (Per Capita or Non-residential construction growth) = 4.44%	1.0444
FY 2023-24 Appropriations Limit (\$108,567,534 x 0.9954 x 1.0444)	\$112,870,414



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

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



GOVERNMENTAL FUNDS

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

GENERAL FUND

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

SPECIAL FUNDS (Restricted)

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

AB2766 - Air Quality Management Fund

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

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

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

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

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

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

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

Housing and Community Development (CDBG)

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

Gas Tax

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



Housing Successor Fund – (Former Redevelopment)

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

City Capital Projects Fund

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

Measure M Fund

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

Road Maintenance & Rehabilitation Program (SB1)

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

Placentia Regional Navigation Center

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



TOD Impact Fee Special Revenue Fund

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

PROPRIETARY FUNDS

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

ENTERPRISE FUNDS

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

Refuse Fund

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

Sewer Maintenance Fund

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

INTERNAL SERVICE FUNDS

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

FIDUCIARY FUNDS

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

Housing Successor Fund – (Former Redevelopment)

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

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

Community Facilities District Fund

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

Public Safety CFD 2014-01 Fund

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

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

Objectives

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

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

LONG RANGE FINANCIAL PLANNING POLICIES

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

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

For FY 2023-24 revenue assumptions were developed in partnership with our property and sales tax consultants, projected development activity and recently approved citywide fee increases. Revenue projections included in the adopted budget are conservative and reflect the current economic climate and possible recession within the next twelve months.

On the expense side, the adopted budget and subsequent fiscal year have incorporated all positions included in the FY 2023-24 budget as well as assumptions for growth in wages resulting

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

BUDGET POLICIES

The City develops an annual Operating Budget which:

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

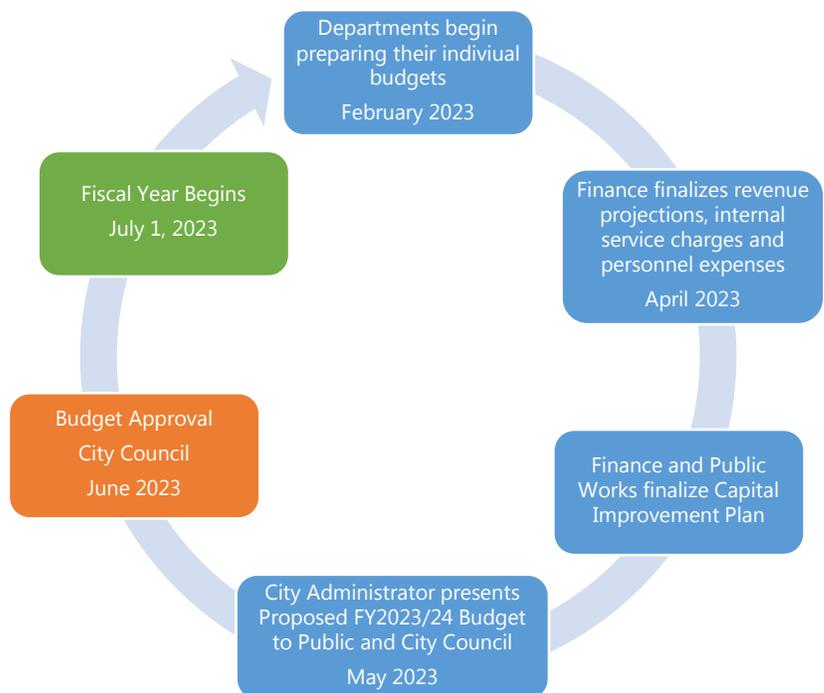
Balanced Budget

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

Budget Process & Calendar

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

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



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

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

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

Budget Structure:

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

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

The Capital Improvement Program (CIP) budget details the acquisition, construction or rehabilitation of major capital facilities and infrastructure within the current fiscal year. The CIP budget is used to account for the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years and continuing appropriations will be a part of the annual budget to track multi-year capital projects. In addition, the City will update the five-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 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 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 the 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 expense 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.

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 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%
Post-Employment Benefits 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 of 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 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 to enhance 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 to 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 are 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 ten-year Financial Plan on any given year.

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 ten-year schedule.

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 on 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, construction or rehabilitation of major capital facilities and infrastructure. The CIP Project Fund is 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 in order 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 afford 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 time that tax proceeds are in excess of allowable limits.

DEBT POLICIES

Debt Financing

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

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

Debt financing shall not be considered appropriate for:

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

Debt Management

- The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- The City will generally conduct financings on a competitive basis. However, negotiated financings 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). The City's current bond rating is AA.

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.

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.

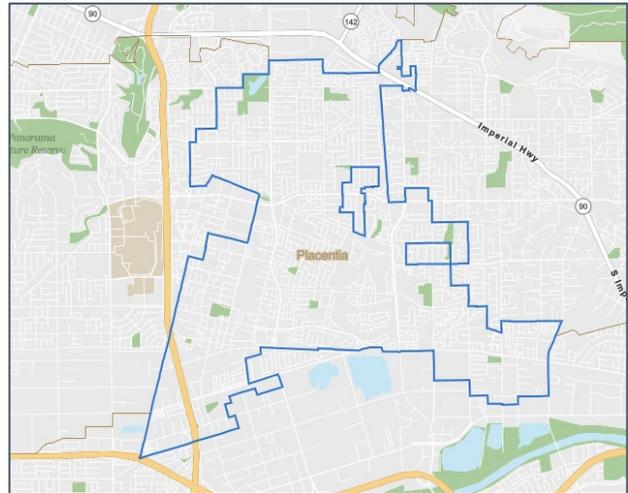
Evaluation Criteria

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?

Community Overview

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



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

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

Demographics



51,824 Total Population



40.7% of Population with bachelor's degree or Higher



36.9 Median Age
49.5% Male & 50.5% Female



Median Income- \$103,041



63.4% Homeownership Rate



17,368 Total Housing Units

History

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



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

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

Top Sales Tax Producers (in alphabetical order)

7-Eleven

76

Arco AM PM

Audi North OC

Beacon Roofing Supply

Bejac

Best 4 Less 76

Chevron

Coastal Spa & Patio

CVS Pharmacy

Facility Solutions Group

Fairway Ford Sales

Marshalls

Nickey Petroleum

Print & Finishing Solutions

*Prosource of North Orange
County*

Roofing Wholesale

Ross

SC Motors

Schorr Metals

State Bros

Suburban Propane

TFN Architectural Signage

RESOLUTION NO. PPFA-2023-01

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 2023-24 ANNUAL BUDGET

WHEREAS, the Placentia Public Financing Authority governing board shall be the members of the City Council of the City;

WHEREAS, the Placentia Public Financing Authority has prepared the Placentia Public Financing Authority budget in the amount of \$3,819,000 Revenues and \$3,819,000 of appropriations for Fiscal Year 2023-24;

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, 2023, through June 30, 2024, is hereby adopted.

Section 2. Effective Date. This resolution shall take effect upon adoption.

PASSED, ADOPTED AND APPROVED this 6th day of June 2023.



Ward L. Smith, 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 6th day of June 2023, and the same was passed and adopted by the following vote:

AYES: Councilmembers: Kirwin, Shader, Smith
NOES: Councilmembers: Wanke
ABSENT: Councilmembers: Yamaguchi
ABSTAIN: Councilmembers: None



Robert S. McKinnell, Secretary

APPROVED AS TO FORM:



Christian L. Bettenhausen, Agency Attorney

RESOLUTION NO. R-2023-42

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA, TAKING ACTIONS NECESSARY TO ADOPT THE FISCAL YEAR 2023-24 ANNUAL BUDGET; TAKING ACTIONS NECESSARY TO ADOPT THE FISCAL YEAR 2023-24 CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET WITH AN APPROPRIATION OF \$12,302,590; AND AUTHORIZING THE POSITION ALLOCATION PLAN AND COMPENSATION PLAN FOR FISCAL YEAR 2023-24

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 2023-24.

(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 2023-24 as known at this time, and the same would constitute a proper budget for the City for such period.

(iv) The City of Placentia Position Allocation Plan and Compensation Plan, effective July 1, 2023 for the PCEA, PPOA, PPMA, FIRE employees and unrepresented employees including the City Administrator, Executive Management, and Mid-Management employees; effective July 1, 2023 are components of the annual budget process.

(v) The City Council desires to amend said Position Allocation Plan and Compensation Plan in accordance with the provisions of the Fiscal Year 2023-24 Budget, effective July 1, 2023.

(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 2023-24 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 2023-24, including appropriations in the amount of \$12,302,590 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 and Compensation Plan are being updated to reflect approved changes by the City Council in the context of the Fiscal Year 2023-24 Annual Budget. When the City Council approves a new position or the City Administrator amends a position between updates of the Plan, such a change shall constitute a revision to the City's Position Allocation Plan that shall be reflected in the next update of the Resolution adopting the Plan. Compensation and benefits not specifically amended by this Resolution shall remain in full force and effect.

5. The proposed Position Allocation Plan for positions in City services for Fiscal Year 2023-24 is attached hereto as Appendix "A" (Position Allocation Plan) and the proposed Compensation Plan - Salary Schedule is attached hereto as Appendix "B" and hereby are approved.

PASSED, ADOPTED AND APPROVED this 6th day of June 2023.



Ward L. Smith, Mayor

ATTEST:



Robert S. McKinnell, City Clerk



STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of The City of Placentia, California, do hereby certify that the foregoing Resolution, was duly passed, approved and adopted by City Council, approved and signed by the Mayor and attested by the City Clerk, all at the regular meeting of the said City Council held on the 6th day of June 2023, and the same was passed and adopted by the following vote:

AYES:	Councilmembers:	Kirwin, Shader, Smith
NOES:	Councilmembers:	Wanke
ABSENT:	Councilmembers:	Yamaguchi
ABSTAIN:	Councilmembers:	None



Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:



Christian L. Bettenhausen, City Attorney

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	All other criminal offenses not defined as Part I crimes.
Pavement Management System	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 XIII C and XIII D to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.
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).