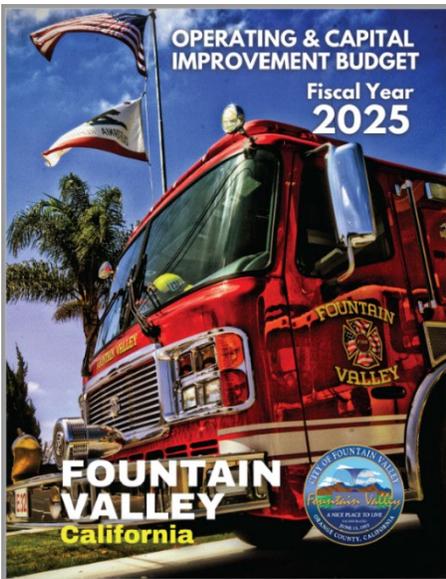


# OPERATING & CAPITAL IMPROVEMENT BUDGET

Fiscal Year  
2024-25

**FOUNTAIN  
VALLEY**  
**California**





**ABOUT THE COVER** – The Fiscal Year 2024-25 budget book cover presents the City’s Engine 32. This Type 1 fire engine is the most common type used today. They are purposefully designed to support urban, rural and suburban departments because they carry all of the required NFPA firefighting equipment. This includes a full component of ground ladders, nozzles, forcible entry equipment, rear access and egress and some level of first aid equipment. Engine 32 is equipped with a 500-gallon tank and a maximum water transfer rate of 1,500 gallons per minute (GPM) and can carry 4-5 firefighters. The versatility of this vehicle is the reason why it is often the first on the scene - capable of responding to a wide range of calls, including fires, medical emergencies, vehicle accidents, hazardous materials and flooding. As of July 1, 2024, the Fountain Valley Fire Department (FVFD) has been proudly serving the Fountain Valley community for 60 years and is committed to providing the highest quality, all-risk emergency response, fire prevention and public education to the residents and the community.

**Photo Credit** – Monica Kerr, Fire Department Administration

**City of  
Fountain Valley  
California**



**ADOPTED  
ANNUAL BUDGET  
FY 2024-25**



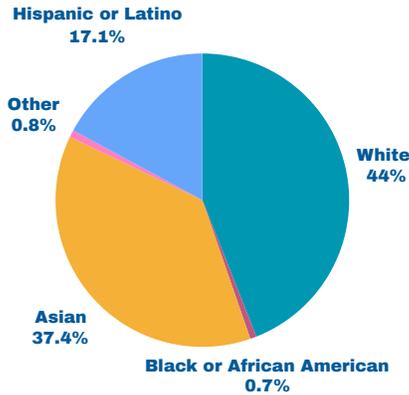
# City of Fountain Valley

*Community at a glance*

**“A Nice Place to Live.”**



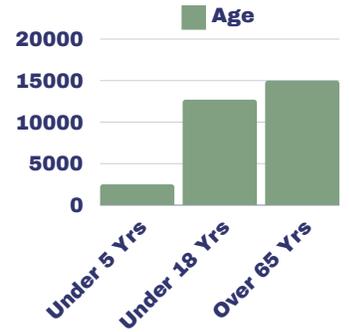
**55,468**  
**POPULATION**



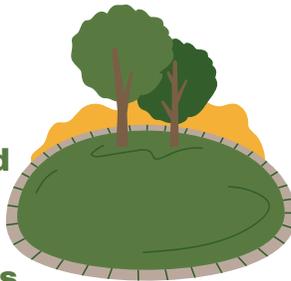
**44.3**  
**Median Age**



**49.8%**  
**FEMALE**  
**POPULATION**



**150+**  
**ACRES**  
of neighborhood  
parks, activity  
buildings &  
athletic facilities



**12 Tennis**  
**Courts**



**6 Outdoor**  
**Basketball**  
**Hoops**



**15 Softball/**  
**Baseball Fields**



**9.75**  
**SQUARE**  
**MILES**

**21**  
**PARKS**



**Police Services**

sworn personnel - 54  
non-sworn personnel - 29  
arrests - 1,611



**Fire Services**

commission personnel - 46  
volunteer personnel - 23  
emergency calls - 6,319



**\$108,860**  
**Median**  
**Income**



**19,561**  
**Housing Units**



**58%**  
**Employment Rate**

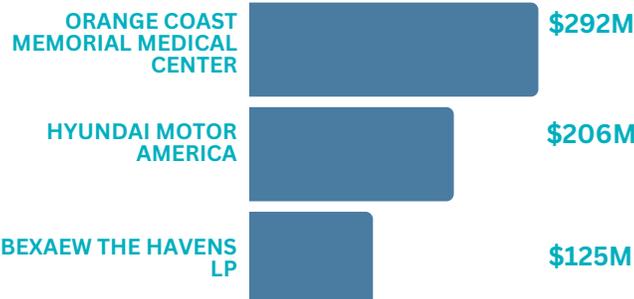


**43.8%**  
**Bachelor's Degree or Higher**



**4 School Districts**  
**1 College District**

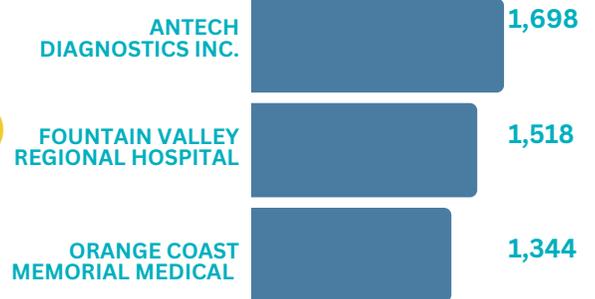
**PRINCIPAL PROPERTY TAX PAYERS**  
(assessed value)



**TOP**  
**3**



**PRINCIPAL EMPLOYERS**  
(number of employees)



## **01 INTRODUCTION**

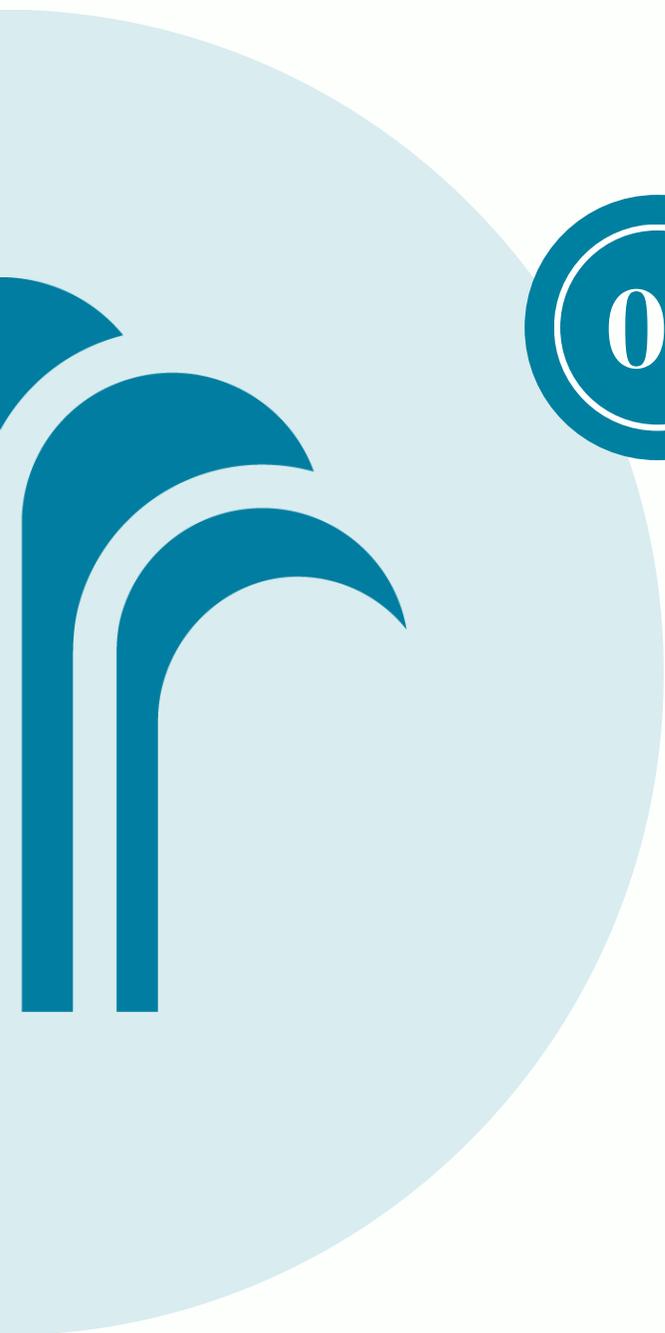
	<b>Page</b>
City Council Members	5
City Officials	5
City Commissions & Boards	7
City Manager's Budget Message	9
Budget Guide	19
Budget Award	31
Citywide Organization Chart	33
Strategic Plan, Organizational Values, and Vision & Mission Statement	34

## **02 FINANCIAL SUMMARY**

City Resources & Appropriations Summary	37
Citywide Summary of Fund Balance	38
Citywide Summary of Resources & Appropriations by Fund	39
Citywide Consolidated Summary of Resources & Appropriations by Type	41
Citywide Consolidated Summary of Changes in Fund Balance	42
Functional Unit-Fund Relationship	43
General Fund Budget Summary	45
General Fund Reserves	46
General Fund Summary	47
General Fund Resources & Appropriations	48
General Fund Resources	51
General Fund Operating Expenditures	55
Budget Detail	57
Administration	59
Human Resources	71
Finance	81
Community Development	91
Engineering & Public Works	103
Fire Department	127
Police Department	143
Recreation & Community Services	159
Internal Service Funds	175
Special Revenue Funds	185
Capital Improvement Funds	199
Capital Improvement Plan – CIP Fund	201
Capital Improvement Project Descriptions – CIP Fund Capital	202
Improvement Projects – Unfunded	228
Debt Service Fund	231
Enterprise Funds	233
Water Utility Fund	234
Sewer Utility Fund	247
Solid Waste Fund	253

**03 APPENDIX**

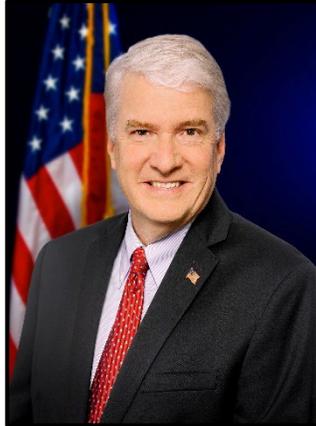
Appendix A	
Six Month Strategic Objectives	258
Appendix B	
Responsible Spending Pledge	265
Schedule of Measure HH Revenues and Expenditures	266
20-Year Financial Plan	268
Appendix C	
GANN Appropriations Limit Calculation	273
Budget Resolution	276
Appendix D	
Financial Policies	281
Appendix E	
Fund Descriptions	301
Appendix F	
Glossary	311



**01** INTRODUCTION

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**CITY COUNCIL MEMBERS**



**Glenn Grandis**  
Mayor



**Ted Bui**  
Vice Mayor



**Kim Constantine**  
Council Member



**Jim Cunneen**  
Council Member



**Patrick Harper**  
Council Member

**CITY OFFICIALS**

City Manager .....	Maggie Le
Deputy City Manager/Community Development Director .....	Omar Dadabhoy
Chief of Police.....	Matt Sheppard
Fire Chief .....	Bill McQuaid
Director of Finance/Treasurer .....	Ryan Smith
Director of Human Resources .....	Carrie Hanes
Director of Public Works.....	Scott Smith
Director of Recreation & Community Services.....	Rob Frizzelle
City Clerk/Risk Administrator.....	Rick Miller

*City Council meetings are held on the 1st and 3rd Tuesday of the month at 6:00 p.m. and are located in the City Hall Council Chambers.*

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**PLANNING COMMISSION**

- Richard Lopez..... Chair
- Azzam Saad ..... Vice Chair
- Dave Osborn..... Commissioner
- Matthew Langer ..... Commissioner
- Anh Vu..... Commissioner
- Cheryl Brothers.....Commissioner (Alternate)
- Omar Dadabhoy..... Staff Representative

*Planning Commission meetings are held on the 2nd Wednesday of every month at 6:00 p.m., as needed, in the Fountain Valley City Hall Council Chamber*

**HOUSING & COMMUNITY DEVELOPMENT ADVISORY BOARD**

- Mike White ..... Chair
- Cindy Cao ..... Vice Chair
- Prem Balani ..... Member
- Matthew Langer ..... Member
- Bryan Noble ..... Member
- Omar Dadabhoy..... Staff Representative
- Ashlyn Newman ..... Staff Representative

*Housing & Community Development Advisory Board meetings are held on the 1st Wednesday of every month at 6:00 p.m., as needed, in the Fountain Valley City Hall Council Chamber*

**MEASURE HH-ESSENTIAL CITY SERVICES OVERSIGHT ADVISORY COMMITTEE**

- Randy Takayama..... Chair
- Charles Hoyt ..... Vice Chair
- Stephen Schwarz..... Committee Member
- Jeffrey Stone..... Committee Member
- Matt Taylor..... Committee Member
- Ryan Smith ..... Staff Representative

*Measure HH-Advisory meetings are held on an as needed bases several times a year in the Fountain Valley City Hall Conference Room #1*

**ADVISORY COMMITTEE FOR PERSONS WITH DISABILITIES**

- John Borack..... Chair
- Susanne Seiden..... Vice Chair
- Herman Ajamian ..... Committee Member
- Georgia Bleiweis ..... Committee Member
- Glenn Bleiweis ..... Committee Member
- Kayla Borack..... Committee Member
- Michael Mau ..... Committee Member
- Philip A. Nisco..... Committee Member
- Gail Olson ..... Committee Member
- Leonard Santoro ..... Committee Member
- Jerry Supernaw..... Committee Member
- Nora Webb..... Committee Member
- Jan Werts..... Committee Member
- Katy Wright ..... Committee Member

*Advisory Committee for Persons with Disabilities meetings are held on the 1st Thursday of odd numbered months at 6:30 p.m., as needed, in the Fountain Valley City Hall Conference Room #1*

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July 1, 2024

**TO:** Honorable Mayor and Members of the City Council; Community Members; and City Staff

**FROM:** Maggie Le, City Manager

I am pleased to present the City of Fountain Valley's Operating Budget and Capital Improvement Program (CIP) for fiscal year 2024-25 (FY 2024-25). The adopted budget provides the resources necessary to support, expand, and/or improve the many services and amenities provided by the City that help make Fountain Valley not only "A Nice Place to Live" but also a world class community in which to do business, shop, dine, and play.

### ***FY 2023-24 Review***

The Fountain Valley team focused on creating a supportive and cohesive environment during the year, and has dedicated considerable effort to increasing transparency in reporting and strengthening trust in the City's financial data. The Management Team collaborated to update the City's Strategic Plan Objectives for the next six (6) months, thereby building on our current achievements and supporting sustained progress. During FY 2023-24, Staff was successful in accomplishing numerous objectives in alignment with the City's three (3) year goals.

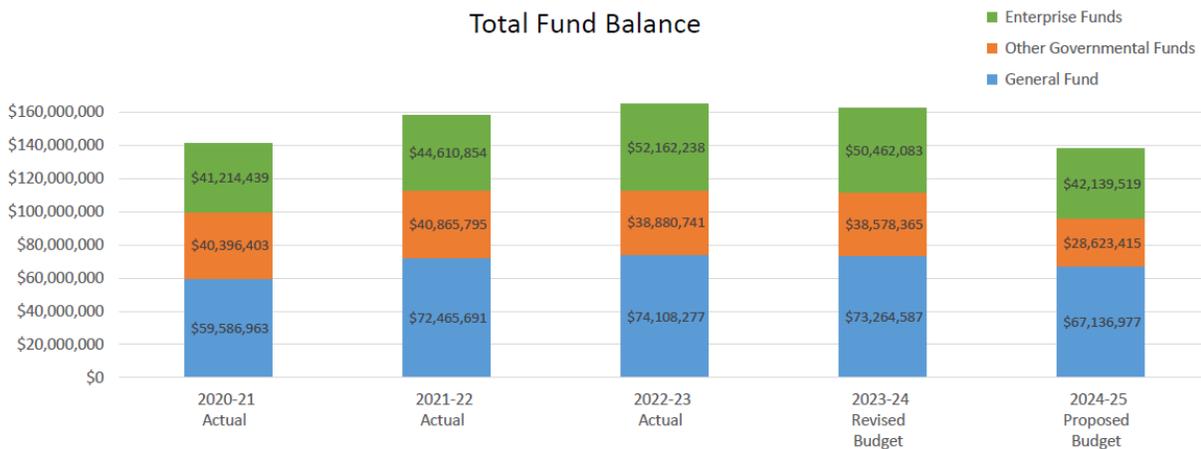
In accordance with the City's goal to **"Enhance the Culture and Environment of 'A Nice Place to Live'"**, staff issued an RFP for the Parks Master Plan, completed construction of the Universally Accessible Playground (UAP), and collaborated with city partners on the construction and opening of the Central Cities Navigation Center (CCNC) to provide emergency housing and wrap-around services to individuals experiencing homelessness in Orange County's Central Service Planning Area.

In support of the City's goal to **"Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities"** Council adopted an Economic Development Action Plan (EDAP), a resolution approving the application of grant funds for the Universally Accessible Playground (AUP), and a resolution establishing the FY 2024-25 User Fee Schedule inclusive of annual CPI adjustments.

The Human Resources Department actively worked toward the City's goal to **"Attract and Retain Quality Staff through Best Practices and Trends"**, by recruiting and filling 28 full and part-time positions, amending various salary schedules, and working with staff and Council to adopt resolutions approving various employment resolutions and labor contracts.

The City’s fourth goal is to “**Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City**”, which staff achieved by upgrading servers, implementing Office 365 citywide, initiating demolition of the Bushard property, and adopting the General Plan and Housing Element.

The City ended FY 2023-24 with an estimated fund balance of \$73.3 million in the General Fund. The majority of fund balance is in reserves with \$15.8 million restricted for pension payments, \$18.4 million committed for emergencies, and \$31.2 million assigned for capital projects and Measure HH. The budgeted ending unassigned fund balance is \$185 thousand.



***Budget Priorities & Issues***

The City’s organizational values and strategic goals were the guiding principles behind the development of the adopted operating budget. The FY 2024-25 budget aims to uphold service levels and advance strategic objectives by taking a prudent approach that aligns fiscal responsibility with the City’s long-term goals while maintaining a conservative outlook for revenue growth.

The City of Fountain Valley’s three-year Strategic Goals include:

- Enhance the Culture and Environment of “A Nice Place to Live”
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retaining Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

The budget is continually reviewed for adherence to the City’s long-term twenty-year financial forecasting plan, preservation of the City’s financial integrity, and proper implementation of the City’s Strategic Plan initiatives. Finance Staff thoroughly reviewed and analyzed revenue and cost

estimates using the most current information, and as a result, the adopted budget for FY 2024-25 incorporates adjustments derived from updated revenue and expenditure projections. These changes are intended to improve the City's ability to deliver public benefits in alignment with the City's Strategic Plan.

The current adopted budget shifts priorities to unhoused population resources, parking enforcement, implementation of an Economic Development Action Plan, evaluation of a new fire impact fee, employee retention program opportunities, and fire station funding options. Similar to prior years, one of the City's primary goals is to pay down its unfunded pension liability and ensure no structural deficit when Measure HH sunsets in FY 2036-37.

Considering the current economic climate and ongoing recessionary concerns, this annual budget was crafted to maintain balance despite rising costs and flat revenue projections. Inflation continues to impact the cost of providing municipal services, while ongoing supply chain issues have necessitated rebudgeting for previously deferred purchases. The FY 2024-25 expenditure budget aims to address these concerns, though future amendments may still be necessary due to the continued rate of operating cost increases.

Historically large increases in the Consumer Price Index (CPI) have led to an onerous rise in the cost of living, ultimately influencing the City's ability to attract and retain quality employees. These challenges are being addressed by focused efforts to improve employee engagement and morale, and support professional development through succession planning, promotional opportunities, and mentorship programs.

Inflationary pressures and product availability have resulted in the reprioritization of Capital Improvement Program projects. Several new, one-time capital projects remain unfunded this fiscal year, and future completion depends on identifying and securing additional funding.

Furthermore, given the City's heavy dependence on volatile revenues like Sales and Measure HH taxes, City staff is aggressively seeking new sources of revenue to support continued operations and maintenance of City facilities and infrastructure. Staff is actively working with a grant writing consultant to identify and apply for grants that can assist in this endeavor. Additionally, the City's new fee schedule, which took effect on July 8, 2024, is the result of extensive efforts by staff to complete a comprehensive fee study in support of adequate cost recovery.

### ***FY 2024-25 Adopted Budget Summary***

Excluding transfers-out to other funds, the total citywide budget is \$161.6 million, an increase of 11.7% compared to the adopted FY 2023-24 budget. These expenses are supported by \$137.2 million in revenue, an increase of 4.9% from the current fiscal year, and use of one-time Measure HH and capital improvement reserve funding. These total figures reflect revenues and expenses for all funds citywide including the General Fund, Internal Service Funds, Special Revenue Funds, Debt Service Funds, Capital Funds, and Enterprise Funds.

The **General Fund** is the primary operating fund of the City and supports fundamental services including Police, Fire, Community Development, Community Services, and general administration.

Revenue for this fund comes from general taxes such as property tax, sales tax, Measure HH, and transient occupancy tax, as well as a variety of user and permit fees and other smaller sources. The adopted FY 2024-25 Operating Budget for the General Fund is \$78.6 million in expenditures and \$80.2 million in revenue, with an additional \$7.6 million for one-time capital projects.

**Internal Service Funds**, including information technology, government buildings, capital equipment, self-insurance, and fleet services account for activities provided to one City department by another City department. The adopted FY 2024-25 budget includes \$17.1 million of appropriations and \$11.5 million in resources 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, the adopted expenditure budget for these funds is \$11.1 million for FY 2024-25, including capital improvement projects.

**Debt Service Funds** are used to account for debt service expenditures on general long-term debt. The City currently has four (4) outstanding debt obligations; the 2014 Revenue Bonds, 2016A Lease Revenue Bonds, 2015A Pension Obligation Bonds, and the 2017 Clean Energy Renewable Bonds (CREBS). Payments for citywide debt is \$3.5 million for FY 2024-25.

**Capital Improvement Funds** are used to account for the City's capital projects. These funds include the CIP and Drainage funds. In total, FY 2024-25 appropriations in the Capital Improvement Funds are budgeted at \$15.0 million.

**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 three (3) Enterprise Funds including Water, Sewer, and Solid Waste. The expenditure budget for FY 2024-25 is \$35.7 million for both operating and capital.

### ***General Fund Revenue Highlights***

Total FY 2024-25 General Fund revenues are projected to be \$80.2 million, an increase of \$1.7 million, or 2.16%, as compared to the FY 2023-24 Revised Budget. Projected increases in Property Tax and Franchise Fees are offset by reductions in Intergovernmental Revenue due to one-time, project specific revenues received in FY 2023-24. Below are some highlights of significant revenues and changes compared to last fiscal year.

- Property Tax – Property Taxes represent 31.4% of General Fund revenue. For FY 2024-25, this revenue is budgeted at \$25.2 million, an increase of \$1.2 million, or 4.8% over the prior fiscal year. These projections come from the City's property tax consultant HDL Coren and Cone.
- Sales Tax – Sales Tax comprises 20.8% of General Fund revenue. This revenue is projected to total \$16.7 million, a slight increase of \$20,000 compared to the FY 2023-24 revised budget.
- Measure HH – At 21.5% of the General Fund revenue budget, Measure HH transaction tax

is projected to be \$17.2 million in the current fiscal year, and in line with FY 2023-24. Both Sales Tax and Measure HH tax projections have been prepared by the City’s sales tax consultant HDL Companies.

- **Franchise Fees** – Franchise Fees are budgeted at \$2.6 million, an increase of \$200,000 or 8.3% compared to last fiscal year. These fees account for 3.3% of projected revenues, with estimates derived from the analysis of recent trends and the consideration of escalating utility expenses.
- Staff is budgeting a \$1.2 million or 28% decrease in intergovernmental revenue in FY 2024-25, primarily due to a reduction in grant revenues from one-time funding received in FY 2023-24.
- Community Services is realizing a reduction of \$203,000 due to the elimination of donation revenue from the previous fiscal year.

***General Fund Expenditure Highlights***

General Fund expenditures are broken into two (2) distinct types - operating and capital. Operating expenditures are those required to support the day-to-day operations of the City including personnel, professional services, maintenance, and the purchase of needed equipment, and are supported by revenue generated in the fiscal year the expenditures occur. Capital expenses are one-time expenditures that are funded through the capital reserves, where funds have been set aside from savings over multiple fiscal years and/or one-time funding sources such as reimbursements and development agreements.

The adopted FY 2024-25 General Fund budget includes \$78.6 million for operations and \$7.6 million for capital expenditures. In accordance with the Measure HH Responsible Spending Pledge, the budget also includes another \$3.0 million in additional CalPERS payments to pay down the City’s Unfunded Accrued Liability (UAL).

The adopted FY 2024-25 General Fund budget includes \$64.8 million in operating expenses across all departments, as listed in the table below:

<b>Department</b>	<b>FY25 Adopted</b>	<b>FY24 Revised</b>	<b>Variance</b>	
ADMINISTRATION	6,603,705	5,881,705	722,000	12.28%
COMMUNITY DEVELOPMENT	3,029,290	2,561,435	467,855	18.27%
PUBLIC WORKS	10,104,910	9,909,385	195,525	1.97%
FIRE DEPARTMENT	16,888,175	15,782,430	1,105,745	7.01%
POLICE DEPARTMENT	24,266,665	21,786,735	2,479,930	11.38%
RECREATION & COMMUNITY SVCS	3,957,360	3,572,870	384,490	10.76%
<b>DEPARTMENT OPERATING TOTALS:</b>	<b>64,850,105</b>	<b>59,494,560</b>	<b>5,355,545</b>	<b>9.00%</b>

*\*Excludes capital outlay, grants, debt service, and CIP projects.*

Overall, operating expenses are projected to increase by \$5.5 million or 7.5% over FY 2023-24. Major increases to General Fund department expenditures are attributed to additional salary and benefit costs from approved and projected labor contracts, coupled with a rise in the City's CalPERS Unfunded Accrued Liability (UAL). Personnel Expenses increased \$4.5 million or 12.1% compared to FY 2023-24. Department internal service charges are included to fund the IT department, self-insurance, fleet management, equipment, and maintenance and repair of City buildings. The Internal Service allocation budget increased by \$376,000 or 2.2% compared to last fiscal year. Operating increases for the departments are as follows:

- Administration, a net increase of \$722,000 or 12.3%:
  - \$472,300 increase relating to personnel salary, benefit, and pension costs.
  - Operating expenditures increased \$217,000 primarily due to contracted marketing and grant writing consultants in Administrative Services, and the cost of the 2024 General Election.
- Community Development, a net increase of \$467,855 or 18.3%:
  - \$272,600 relates to personnel salary, benefit, and pension costs.
  - Operating expenditures increased \$179,300 mostly due to professional services for document scanning and CEQA compliance.
- Public Works & Engineering, increase of \$195,525 or 2.0%:
  - \$202,700 relates to personnel salary, benefit, and pension costs.
  - Operating expenditures decreased by \$31,400 which is offset by a \$24,200 increase in internal service allocations.
- Fire, increase of \$1,105,745 or 7.0%:
  - \$985,200 relates to personnel salary, benefit, and pension costs.
  - Operating expenditures increased by \$131,000 due to contracted ambulance services and Fire Suppression dispatch.
- Police, increase of \$2,479,930 or 11.4%:
  - \$2.3 million relates to personnel salary, benefit, and pension costs.
  - Operating expenditures increased by \$107,000 and are attributed to homeless outreach and animal care services.
- Recreation and Community Services, increase of \$384,490 or 10.8%:
  - \$202,100 relates to personnel salary, benefit, and pension costs.
  - Operating expenditures increased by \$58,000, mostly due to public relations costs for various events.
  - Internal Service Fund allocations increased by \$124,300, mostly due to government building improvements such as gym flooring, Community Center and Sports Park

doors, interior and exterior painting, and tennis court resurfacing.

***Significant Changes***

As previously mentioned, the adopted budget includes \$3.0 million in additional payments to CalPERS to help pay down the City’s unfunded actuarial liability (UAL). As of the most recent CALPERS actuarial reports, the City’s unfunded actuarial liability is approximately \$92.1 million, exclusive of assets held in the City’s 115 pension trust. The City is committed to paying down this debt as quickly as possible by making payments in addition to the normal and amortized UAL costs mandated by CalPERS. Doing so will save a significant amount in interest over the 20-year amortization period and complies with one of the primary goals of Measure HH to “pay down unfunded liabilities”.

***Staffing***

The adopted fiscal year 2024-25 budget includes 268.25 authorized full-time equivalent (FTE) positions, reflecting a net increase of one (1) position from the prior fiscal year. Within the City Clerk department, the new Risk Manager position will oversee the risk management function including minimizing liability risk for the City, providing support for worker’s compensation, and administering emergency preparedness programs. In addition, a new part-time Administrative Intern replaces 500 hours from an existing part-time position, a new part-time Maintenance Worker I position was added in the Public Works department, and another 9,000 part-time hours were replaced with three (3) full-time Recreation Coordinator positions in the Community Services department.

**AUTHORIZED PERSONNEL LIST**

<b>FTE by Department/Division</b>	<b>FY21/22 Actual</b>	<b>FY22/23 Actual</b>	<b>FY23/24 Revised</b>	<b>FY24/25 Adopted</b>	<b>Change</b>
Administration	4.5	5.5	5.5	6.5	1.00
Human Resources	5.8	6.0	7.0	7.0	0.00
Finance	10.75	11.75	11.75	11.75	0.00
Information Technology	4.5	5.0	5.0	5.0	0.00
Community Development	13.0	14.5	15.5	15.5	0.00
Public Works (All)	61.0	62.0	63.0	63.5	0.50
Fire Department	46.0	46.0	46.0	46.0	0.00
Police Department	93.0	94.0	94.0	94.0	0.00
Recreation & Community Services	18.5	19.5	19.5	19.0	-0.50
<b>Total FTE by Department/Division</b>	<b>257.00</b>	<b>264.25</b>	<b>267.25</b>	<b>268.25</b>	<b>1.00</b>

***Capital Improvement Program***

The City’s Capital Improvement Program (CIP) identifies major public improvements to the City’s infrastructure over the next year and includes new projects, upgrades to existing facilities, as well as rehabilitation of streets and roadways. Funding for projects scheduled for FY 2024-25 are included in the adopted budget, with the majority of the scheduled projects funded by the General

Fund, Measure HH, Water and Sewer Funds, Gas Tax, Measure M2, and AQMD funds. The adopted CIP budget for FY 2024-25 includes 40 projects for a combined total of \$25.2 million, and is consistent with the seven-year CIP program submitted to the Orange County Transportation Authority (OCTA) as part of the annual Measure M2 Eligibility process.

Major projects scheduled for FY 2024-25 include conceptual design work for Fire Station No. 1, residential road rehabilitation construction of quadrant C3, continued construction to renovate the Police Department locker rooms, road rehab for Ellis & Warner and Talbert & Euclid, and traffic signal synchronization on several arterial streets citywide.

### ***Measure HH and the 20-Year Financial Plan***

On November 8, 2016, the residents of Fountain Valley approved Measure HH, a one-percent transactions and use (i.e., "sales") tax. The use of Measure HH funds is guided by the City's Responsible Spending Pledge (see appendix) and the 20-Year Financial Plan, where the goal is to pay off debt and eliminate the structural deficit projected when Measure HH sunsets in 2037. The adopted FY 2024-25 budget allocates \$17,240,000 in Measure HH revenues for the following:

- \$8.3 million in Required UAL payments to CalPERS
- \$3.0 million additional UAL payment to CalPERS
- \$2.5 million for debt service payments
- \$2.5 million for Capital Projects including residential road rehabilitation (\$1.3M), Ellis & Warner road rehab (\$600k), and Talbert & Euclid road rehab (\$600k)
- \$940 thousand added to the Measure HH Reserve account

The City's 20-year Financial Plan is a dynamic document that enables city leaders to forecast the impact of various financial decisions such as labor agreements, new development, capital projects, and fluctuations in the economy, on city finances over the long-term. This 20-year focus ensures the City's financial sustainability by understanding how short term decisions can have a substantial impact on the structural deficit/surplus when Measure HH sunsets in 2037. The current 20-Year Financial Plan shows an operating deficit in the year Measure HH sunsets, 2037, with surpluses occurring in each subsequent year.

The 20-year Financial Plan is updated semiannually, at budget preparation and at year-end close. The current update reflects a modest operating surplus of approximately \$132 thousand when Measure HH sunsets in FY 2037 with an increasing operating surplus in the following years. This information enables the City to continue to be proactive in obtaining new revenue sources and exercising fiscal constraint, and safeguards the preservation of projected structural surpluses by the time Measure HH sunsets.

This forecasting tool will continue to be closely monitored for any future changes. The 20-year forecast still includes the successful retirement of all debt, funding of the CalPERS UAL, and the devotion of significant resources to improving and maintaining the City's facilities and infrastructure for when Measure HH sunsets.

***Conclusion and Final Comments***

In closing, I would like to express my sincere appreciation to the many City staff members across all of our departments for their active and thoughtful participation in developing this budget and the CIP, and to the Members of the City Council that dedicated significant time to attend detailed budget briefings and provide critical input. Special thanks to our Finance Team for tireless hours spent producing this budget document. Furthermore, I want to thank every employee for their hard work and ongoing dedication to the community this past year. Despite the many challenges faced, City staff was diligent about providing high quality customer service, completing capital projects, supporting local businesses, and focusing on the health and safety of our employees and residents.

I want to also thank the City Council for its effective policy leadership and support as we work together to ensure Fountain Valley's continued prominence as one of the safest and most desirable places to live and work. Working hand-in-hand, we will continue our commitment to ensuring public resources are managed as prudently and wisely as possible, ensuring we keep Fountain Valley *"A Nice Place to Live"* while living your best life.

Respectfully submitted,



Maggie Le  
City Manager

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A local government budget is a plan to match existing resources with the needs of the community. It functions as a communication tool to residents, businesses, and employees about how the City utilizes its financial resources to deliver valuable services. The budget encompasses not only the essential operating costs for managing the City but also the capital improvement projects that the City intends to undertake throughout the fiscal year. It serves as a comprehensive roadmap for the transparent management of funds, facilitating the seamless provision of essential public services, and outlining an extensive array of municipal services, programs, and projects diligently executed by the City throughout the fiscal year.

## **BACKGROUND**

### **Location**

The City of Fountain Valley was incorporated June 13, 1957, and became the 21st City in the County of Orange. Since its incorporation in 1957 and throughout its rich history, the City of Fountain Valley has been known as “A Nice Place to Live”. Residents of the City have adopted this motto thanks to the well maintained streets and parkways, parks, a wide range of recreation programs for all ages, great weather, and overall quality of life. The most recent estimate places Fountain Valley’s population at 55,468, with a median household income of almost \$108,860.

Fountain Valley has a land area of 9.75 square miles and is located in the northern tip of Orange County, California, bordered by the cities of Santa Ana, Costa Mesa, Huntington Beach, and Westminster. The City is roughly 30 miles southeast of Los Angeles and 90 miles northwest of San Diego. It is home to 21 neighborhood and community parks, a 78 acre Recreation Center and Sports Park with tennis, basketball, and racquetball courts, gymnasium, Boys & Girls Club, public library, bowling alley, roller skating, and a performing arts center.

One of the City’s greatest amenities is Mile Square Regional Park, which is leased to the City of Fountain Valley by the County of Orange. The urban park boasts over 600 acres of beautiful land. Within the park’s boundaries are two (2) regulation golf courses, three (3) soccer fields, three (3) baseball & softball diamonds, an archery range, and a wilderness area. There are also two (2) fishing lakes, concession operated bike and paddle boat rentals, and a wide expanse of picnic areas and picnic shelters. Within a driving distance of 30 minutes, there are also many activities to enjoy.

### **History**

In the early settlement of Fountain Valley, the area was inundated by swamps. From 1880’s to the early 1900’s the area of Fountain Valley and adjoining communities was called “Gospel Swamps” by the residents. The name “Fountain Valley” originated from the many artesian wells and the great supply of water.

Through the efforts of the early settlers up through the 1890’s, drainage canals were constructed to make the land usable. Early pioneers grew field crops, which included sugar beets, beans, barley and wheat. Cattle grazed on portions of land not being used for growing crops.

Fountain Valley remained primarily a field crop area, producing beans and sugar beets, until the middle 1930s when some large land owners began to sell off portions of land. From 1930 until the present time the agricultural emphasis has been on truck crops, such as strawberries, cabbage, cauliflower, asparagus, corn, beans, lettuce carrots, spinach, onions, tomatoes, broccoli, parsley, peas, and squash.

Fountain Valley's remarkable growth rate in the 1960s, which had the potential to disrupt the planning of most cities, unfolded seamlessly within the pre-established framework of a Master Plan that was adopted prior to the commencement of any developments. Unlike many communities, Fountain Valley's Master Plan did not have to play "catch up" with existing developments. It is for this reason Fountain Valley has often been referred to as Orange County's best-planned community.

### **Form of Government**

Fountain Valley is a full service city that provides municipal services including police, fire, planning and development, parks and recreation, roads, landscaping, water, and sewers, through in-house staffing.

The City operates under a Council-Manager form of government. The City Council is comprised of five (5) members elected at large to four-year terms with staggered elections occurring every two years. The Mayor and Mayor Pro-Tem are selected by the Council from among its members to serve one-year terms. The Council acts as the legislative and policy-making body of the City, enacting all laws and directing such actions as required to provide for the general welfare of the community. City Council meetings are held on a regular basis and are open to the public.

The City Manager is appointed by the City Council and is responsible for overseeing the operations of the City and implementing policy decisions made by Council. The City Attorney is also appointed by the Council, while all other department heads and employees are appointed by the City Manager.

### **PREPARATION OF THE BUDGET BOOK**

The City of Fountain Valley operates on a fiscal year basis, starting July 1 and ending June 30. The budget is prepared annually by the Finance Department with the support of each operating department, and under the direct supervision of the City Manager. For Fiscal Year 2024-25, it was produced using a zero-based budgeting method.

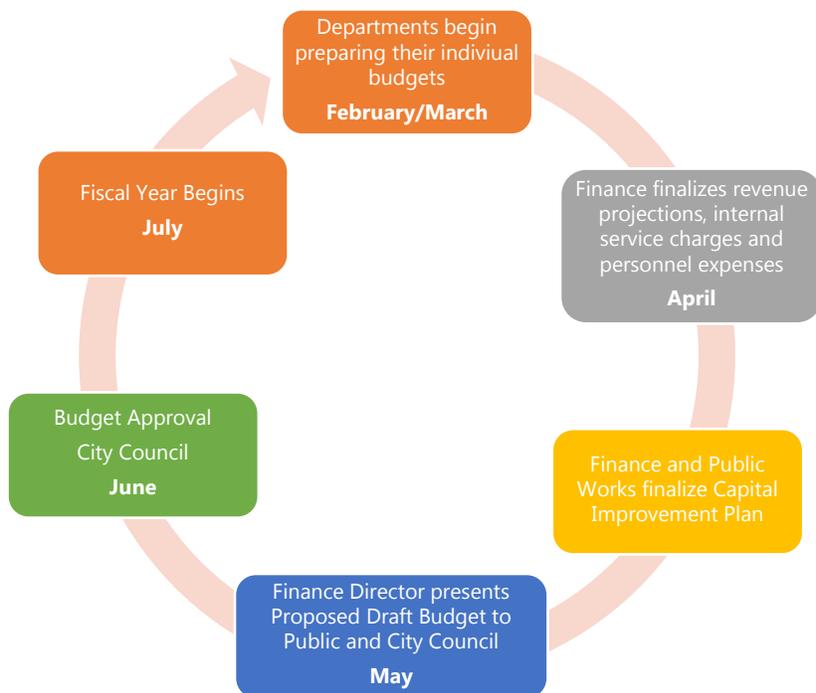
The City develops an annual Operating Budget that:

- 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 with proper approvals
- Utilizes appropriation encumbrances as a budgetary control technique
- Is adopted by resolution of the City Council
- Exercises budget controls at the department level

**Balanced Budget**

The City Manager 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 fund balance, if necessary, to fund capital improvements projects or other one-time, non-recurring expenditures.



**Process & Calendar**

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 fund budgets with the support of each operating department and the City Manager.

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.

### **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 Manager 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 Manager is authorized to transfer budgeted money from/to salaries, internal service, or capital line items within the same fund.

### **Budget Structure**

The **General Fund** is the primary operating fund for the City, and its budget, typically referred to as the operating budget, is the City of Fountain Valley's annual fiscal blueprint. It accounts for sources and uses of resources that are mainly discretionary to the City Council in the provision of activities, programs, and services deemed necessary and desirable by the community. All of the City's general revenues not specifically levied or collected for other City funds, and the related expenditures, are tracked in the General Fund. Major revenue sources in this fund include sales taxes, property taxes, franchise fees, business license fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are made for community development, parks and recreation, public safety (including police and fire), public works, and other services.

**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 ten-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.

### **Budgetary Basis of Accounting**

The term "basis of accounting" refers to the timing of recognition, specifically indicating when the effects of transactions or events should be acknowledged. The City of Fountain Valley's financial statements and accounting records are maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB) and adheres to "generally accepted accounting principles" (GAAP).

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under a modified accrual system, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current fiscal period. For this purpose, the City considers revenues available if they are collected within 60 days after the end of the fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Each City fund is considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenue, and expenditures. Funds are established and segregated for the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

#### The City reports the following governmental fund types:

- The General Fund accounts for all the general revenue of the City not specifically levied or collected for other City funds, and for expenditures related to rendering general services provided by the City.
- Special Revenue Funds account for proceeds of specific revenue sources that are legally restricted or otherwise designated for specific purposes.
- Capital Projects Funds account for financial resources used for the acquisition or construction of infrastructure and major capital facilities.
- Debt Service Funds account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Proprietary fund types are accounted for using the *economic resources measurement focus* and *accrual basis of accounting*. This means that revenues are recognized when earned, and expenses are recognized when a liability is incurred.

#### The City reports the following proprietary funds:

- The Water Utility Fund accounts for the activities of the City's water operations.
- The Sewer Utility Fund accounts for the fees and services for sewer activities.
- The Solid Waste Fund accounts for the fees and services for trash disposal.

- Internal Service Funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include information services, purchasing services, government buildings, equipment, fleet, self-insurance and employee services.

Additionally, the City reports the following fiduciary funds:

- 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.
- The Other Post-Employment Benefit (OPEB) Trust Fund accounts for the resources set aside for pre-funding OPEB obligations.

Fountain Valley's annual operating budget is prepared on a line-item basis by fund and department in conformity with GAAP, using the modified accrual basis of accounting. Budgets for proprietary funds (Enterprise Funds and Internal Service Funds) are prepared on a full accrual basis where revenues are recognized when earned, and expenses are recognized when they are incurred.

### **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.

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. 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 (100), inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, Enterprise, and Internal Service Funds. Special Funds shall be established either in accordance with legal mandates, at the behest of the City Council, or to streamline and enhance our 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. Budgetary and accounting procedures for Special Funds will conform to GAAP.

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

### **Capital Improvement Program**

The Capital Improvement Program (CIP) identifies major public improvements to the City's infrastructure over the next 10 years, and includes new projects, upgrades to existing facilities, and rehabilitation of streets and roadways. Projects included in the CIP reflect Strategic Plan Goals adopted by the City Council, including:

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

### **Capital Projects**

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

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

Capital projects planned for FY 2024-25 are outlined in detail in the following pages.

### **FY 2024-25 Capital Replacement Expenditures**

In addition to capital projects identified in the Capital Improvement Program, all city assets related to government buildings; equipment, tools, and office furniture; information technology; and fleet are listed in a ten-year replacement or maintenance schedule utilizing Internal Service Funds for each asset category. An annual review and update of the City's needs has been completed and the Fiscal Year 2024-25 budget includes funding for the following capital replacement items that need to be purchased.

- *Information Technology* – includes citywide technology implementations and upgrades for department software, network switches, security cameras, telephone systems, and desktop replacements.
- *Government Buildings* – includes roof repairs for Police and City Yard facilities, flooring and doors for the Recreation and Senior Center, Tennis and Pickleball Court resurfacing, and fire alarm systems at various locations.
- *Fleet Services* – includes the replacement of several trucks for citywide operations and maintenance, a pumper truck for the fire department, five (5) police vehicles for patrol and enforcement, and other related equipment.
- *Capital Equipment* – includes cardiac monitors, defibrillators, ballistic vests, turnout gear, firearms, furnishings, and other smaller items citywide.

### **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 Manager and 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

### **BUDGET BOOK ORGANIZATION**

As indicated in the Table of Contents, the City of Fountain Valley's Budget document consists of several sections. A corresponding title page divides each section.

#### **Section 1: Introduction**

This section offers a comprehensive overview of the City, encompassing its dedicated Council Members, City Officials, and Commission and Board Members. It further includes the City Manager's Budget message, a citywide organizational chart, strategic plan, organizational values, and the vision and mission statements that shape the City's strategic objectives.

#### **Section 2: Financial Summaries**

Encompassing the core elements of the FY 2024-25 operating and capital improvement budget, this section is further divided into the following subsections.

### *City Resources and Appropriations Summary*

This section consists of financial reports for all funds citywide. Reports display crucial financial details such as beginning and ending fund balances, resources, appropriations, and fund transfers. For comparison, actuals for fiscal years ending 2021, 2022, and 2023 are presented along with the revised budget for 2024.

### *General Fund Summary*

This section provides details about the City's General Fund including fund balance, reserves, resources, operating expenses, internal service fund allocations, and transfers out. Comparative actuals are provided for fiscal years ending 2021, 2022, and 2023, while the revised budget is utilized for 2024.

### *Budget Details*

This section represents the main body of the budget document, showing a more detailed overview of each fund's budgeted revenue and appropriations. It is important to note that the City's revenue estimates are fairly conservative and make assumptions based on actual experience and current knowledge of impending circumstances. Appropriations, in turn, are based on these assumed revenues and current service levels.

**Departments:** Detailed revenue and expenditure budgets are presented for each department in the General Fund. Departments include **Administration**, which is made up of *City Council, City Attorney, City Manager, City Clerk, Administrative Services, Human Resources, and Finance*; **Economic Development** which consists of *Planning, Building, and Code Enforcement*; **Engineering and Public Works**, which contains *Traffic Engineering, Construction, Street Lighting, various maintenance, and street sweeping*; **Fire**, inclusive of *Suppression, Paramedics, Ambulance Services, Prevention, Disaster Preparedness, and Hazardous Materials*; **Police**, made up of *Patrol, Investigations, Traffic, Canine, SWAT, and Crime Prevention*; and **Recreation and Community Services** that encompasses the *Recreation Center, Athletics, Field Operations, Senior and Community Center, Senior Transportation, Contract Classes, and Special Events*.

**Internal Service Funds:** Detailed revenue and expenditure budgets are provided for each Internal Service Fund including **Information Processing**, which was previously a program under Administration; **Government Buildings**, which allocates maintenance and equipment costs for City facilities; **Fleet Management** that provides for capital purchase, replacement, and maintenance of City vehicles; **Capital Equipment** for the acquisition, replacement, and maintenance of equipment not accounted for in another fund; **Self Insurance** which administers citywide insurance policies; and **Employee Benefits** which captures that cost of employee retirement, health benefits, and pension obligation bonds.

**Special Revenue Funds:** This section contains funds that provide "Special Revenue" activities. In most cases, these funds represent activities that are grant funded or provided for specific fees, charges, and taxes, and are usually legally restricted to expenditures for specific purposes. Funds include **CDBG/HUD** (Fund 230), **FV Housing Authority** (Fund 231), **Home Grant** (Fund 232),

**Abandoned Vehicle Abatement** (Fund 233), **Gas Tax** (Fund 240), **Road Maintenance and Rehab** (Fund 241), **Traffic Improvement** (Fund 242), **Measure M** (Fund 243), **Pollution Reduction** (Fund 244), **Criminal Diversion** (Fund 270), and **COPS/Supplemental Law Enforcement** (Fund 271).

**Capital Improvement Funds:** This section exhibits the City's Capital Improvement Plan, inclusive of funds that provide for street improvements, storm water, or capital improvement projects that are general in nature. Included are **Capital Improvements** (Fund 300) and **Drainage** (Fund 340).

**Debt Service Funds:** This section contains the City's debt service funds, which are **FVPFA Debt Service** (Fund 400) and **FVPFA Capital Projects** (Fund 401).

**Enterprise Funds:** This section provides budget details about the City's enterprise funds, inclusive of **Water Utility** (Fund 500), **Sewer Assessment** (Fund 501), and **Solid Waste** (Fund 502).

### **Section 3: Appendix**

This section incorporates additional documents and details not previously addressed in the budget book. Appendices include A) the City's six-month strategic objectives toward achieving the related three-year goals; B) details about Measure HH revenues and expenditures, the Responsible Spending Pledge, and 20-year financial plan; C) the Gann appropriations limit and calculation, and Council approved budget resolution document; D) policy and procedural details related to financial management; E) a details summary of fund descriptions; and F) a glossary of financial terms.

### **DEBT SERVICE**

The City's debt service includes annual payments for four (4) outstanding bonds. Three (3) of the bonds are General Fund obligations and one (1) bond is obligated to the Water Utility fund. Below is a description of the City's outstanding bonds.

#### **Taxable Pension Obligation Bonds Series 2015A**

On August 19, 2015, the City issued \$15,995,000 in Taxable Pension Obligation bonds for the financing of the City's outstanding side fund obligation to CalPERS with respect to its Tier I Safety Plan (3% @ 50) and Tier I Miscellaneous Plan (2.5% @ 55). The amount of bonds outstanding at June 30, 2024 is \$11,990,000.

#### **2017 Clean Renewable Energy Bonds**

On January 7, 2017, the Fountain Valley Public Financing Authority issued \$2,843,166 in Clean Renewable Energy bonds for the financing of the City's energy efficiency project including the acquisition, construction, and installation of solar photovoltaic systems. The amount of bonds outstanding at June 30, 2024 is \$2,147,710.

#### **Lease Revenue Bonds, Series 2016A**

On January 27, 2016, the Fountain Valley Public Financing Authority issued \$12,895,000 in Lease Revenue Bonds for the purpose of refunding the 2003 Certificates of Participation and financing

the improvement of two (2) storm water pump stations for the City. The amount of bonds outstanding at June 30, 2024 is \$9,100,000.

**2014A Revenue Bonds (Water Utility)**

On December 17, 2014, the Fountain Valley Public Financing Authority (the Authority) issued approximately \$13,695,000 in Revenue bonds for the financing of the acquisition and construction of certain improvements, betterments, renovations and expansions of facilities within its water system (the 2014 Project) and to refinance the Orange County Water District Note Payable. The amount of bonds outstanding at June 30, 2024 is \$8,730,000.

<b>Year</b>	<b>Bond Description</b>	<b>Amount Issued</b>	<b>Outstanding at June 30, 2024</b>	<b>FY 2024-25 Debt Service</b>	<b>Maturity Date</b>
2015A	Taxable Pension Obligation Bonds	\$15,995,000	\$11,990,000	\$ 1,398,638	June 30, 2036
2017	Clean Renewable Energy Bonds	\$ 2,843,166	\$ 2,147,710	\$ 225,866	September 1, 2036
2016A	Lease Revenue Bonds	\$12,895,000	\$ 9,100,000	\$ 864,950	November 1, 2036
<b>General Fund Obligations</b>		<b>\$31,733,166</b>	<b>\$23,237,710</b>	<b>\$ 2,489,454</b>	
<hr/>					
2014A	Revenue Bonds	\$13,695,000	\$ 8,730,000	\$ 973,556	July 1, 2034
<b>Water Fund Obligations</b>		<b>\$13,695,000</b>	<b>\$ 8,730,000</b>	<b>\$ 973,556</b>	

**PROPOSED BUDGET TO ADOPTED BUDGET CHANGES**

A first draft of the Proposed Budget was presented for discussion at a Budget Workshop preceding a regularly scheduled City Council meeting on May 7, 2024. The City Council asked questions during the workshop, but did not request any budgetary changes from staff in advance of bringing the Proposed Budget back for Adoption on June 4, 2024.

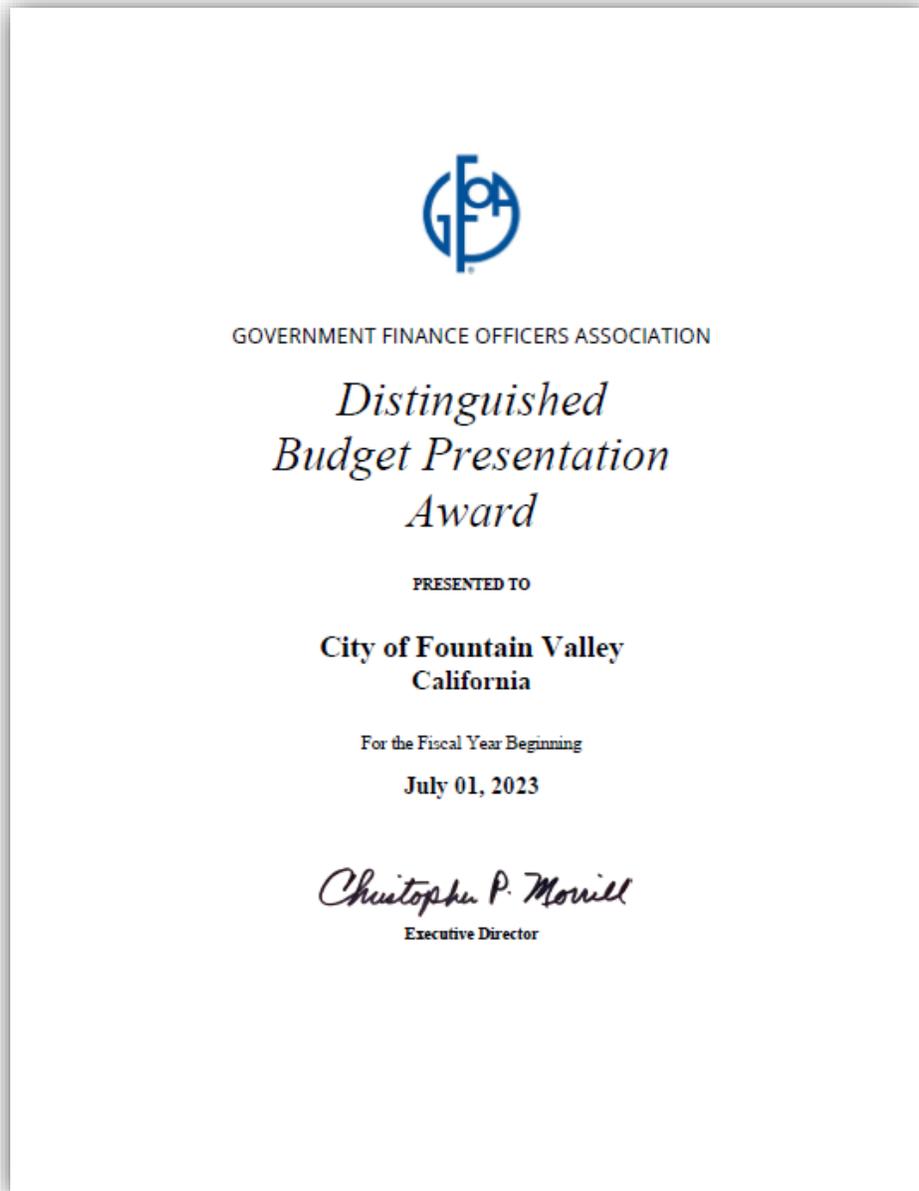
City Council adopted the Proposed FY 2024-25 budget at the regularly scheduled council meeting on June 4, 2024, and no changes were made to the budget subsequent to that date.

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### **GFOA Distinguished Budget Presentation Award**

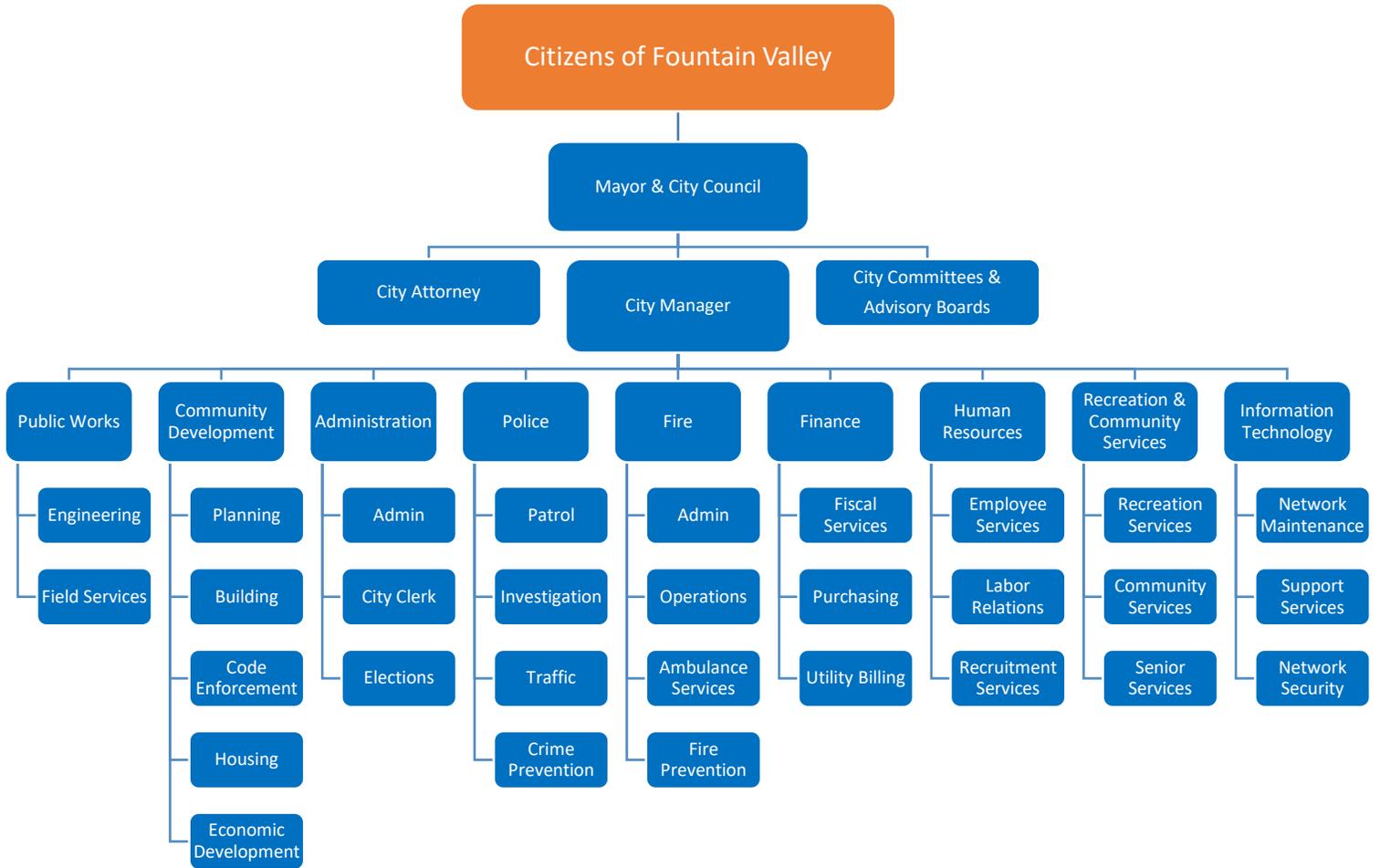
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Fountain Valley, California, for its Annual Budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one fiscal year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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**Organizational Chart**



The City’s Strategic Plan is comprised of the City’s vision statement, mission statement, goals and objectives, and an action plan. The Strategic Plan is reviewed and updated twice a year 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 six-month period.

The most recent Strategic Planning session took place in May 2024. Participants brainstormed the City’s current strengths, weaknesses, challenges, and opportunities before developing new objectives in line with the established Strategic Goals. These new, measurable objectives will be presented to the City Council by staff within six months following the planning session, with the next Strategic Planning Session scheduled for November 2024. The May 2024 six month strategic plan can be found in Appendix A on Page A-1.

The FY 2024-25 budget was constructed and developed specifically to support these goals and objectives and reinforces the commitment the City makes to prioritize its core values.

***Vision Statement***

Fountain Valley is a safe, inclusive, and desirable community where you can live your best life!

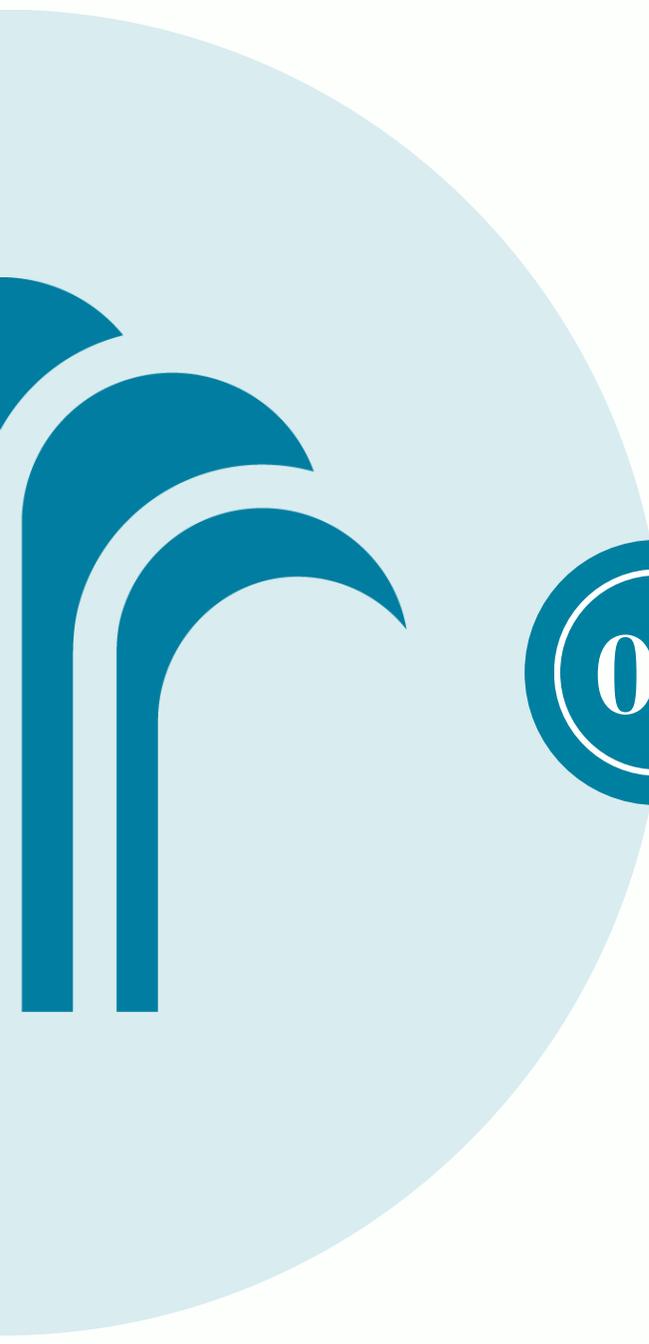
***Mission Statement***

The City of Fountain Valley is a team driven organization committed to providing excellent service to our community through the following core values.

***Core Values***



- The City’s three-year Strategic Goals are (not in priority order):**
- Enhance the Culture and Environment of “A Nice Place to Live”
  - Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
  - Attract and Retain Quality Staff Through Best Practices and Trends
  - Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City



**02** FINANCIAL SUMMARY

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**CITY  
RESOURCES  
AND  
APPROPRIATIONS  
SUMMARY**

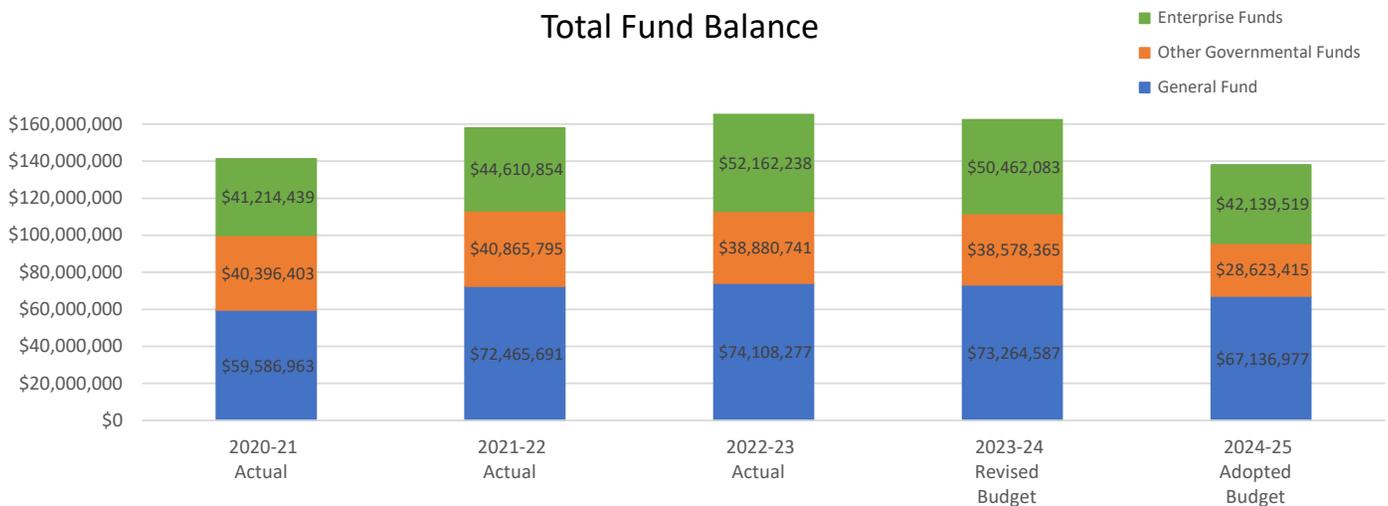




## SUMMARY OF FUND BALANCE FY 2024-25

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Revised Budget	Adopted Budget
<b>Fund</b>						
100	GENERAL FUND	59,586,963	72,465,691	74,108,277	73,264,587	67,136,977
110	INFORMATION PROCESSING	1,689,610	1,421,229	1,795,327	1,633,647	205,747
111	GOVERNMENT BUILDINGS	2,578,279	3,036,646	4,381,412	4,432,872	4,125,077
112	FLEET MANAGEMENT	4,781,844	3,712,981	3,105,016	3,796,216	1,553,601
113	EQUIPMENT FUND	1,045,810	1,096,363	1,263,005	1,078,766	645,776
114	CITY SELF INSURANCE	4,988,113	5,051,201	4,009,542	3,354,385	2,605,255
11X	INTERNAL SERVICE FUNDS	15,083,655	14,318,420	14,554,301	14,295,885	9,135,455
230	CDBG/HUD	152,550	152,550	177,307	177,307	177,307
231	FOUNTAIN VALLEY HOUSING AUTHOR	18,550,415	18,763,483	17,931,384	16,498,029	16,085,344
232	HOME GRANT FUND	330,461	333,456	338,356	342,706	349,706
233	ABANDONED VEHICLE ABATEMENT	15,264	5,816	5,310	4,220	2,935
240	GAS TAX/STREET IMPROVEMENT	1,612,851	1,321,964	790,110	872,485	49,605
241	ROAD MAINTENANCE & REHAB ACCT	192,172	214,360	240,842	561,252	103,102
242	TRAFFIC IMPROVEMENT	1,311,394	1,274,742	478,171	419,171	216,381
243	MEASURE M2	2,002,557	3,115,973	2,957,049	4,253,139	1,439,389
244	POLLUTION REDUCTION	504,250	576,682	500,145	284,795	158,395
270	CRIMINAL DIVERSION	400,487	427,551	457,654	348,454	355,104
271	COPS/SUPPLEMENTAL LAW	217,395	299,843	388,320	458,130	497,050
272	OPIOID SETTLEMENTS	-	-	6,217	6,217	7,067
300	CAPITAL IMPROVEMENTS	-	-	-	-	-
340	DRAINAGE FUND	22,951	60,954	55,571	56,571	46,571
400	FVPFA DEBT SERVICE	2	3	2	2	2
<b>TOTAL GOVERNMENTAL FUNDS BALANCE</b>		<b>99,983,366</b>	<b>113,331,486</b>	<b>112,989,018</b>	<b>111,842,952</b>	<b>95,760,392</b>
500	WATER UTILITY FUND	26,629,107	29,374,983	35,458,546	34,249,991	30,102,185
501	SEWER ASSESSMENT	13,546,019	14,129,221	15,472,137	15,158,087	11,635,051
502	SOLID WASTE	1,039,314	1,106,650	1,231,555	1,054,005	402,283
<b>TOTAL ENTERPRISE FUNDS BALANCE</b>		<b>41,214,439</b>	<b>44,610,854</b>	<b>52,162,238</b>	<b>50,462,083</b>	<b>42,139,519</b>
<b>TOTAL CITY FUND BALANCE</b>		<b>141,197,805</b>	<b>157,942,340</b>	<b>165,151,256</b>	<b>162,305,035</b>	<b>137,899,911</b>

### Total Fund Balance





## SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND

FY 2024-25

		2020-21	2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Actual	Revised Budget	Adopted Budget
<b>GOVERNMENTAL FUNDS</b>						
<b>RESOURCES<sup>1</sup></b>						
100	GENERAL FUND	70,949,766	76,067,585	77,593,035	78,490,385	80,184,335
11X	INTERNAL SERVICE FUNDS	8,553,810	8,624,758	11,586,750	11,835,187	11,918,465
230	CDBG/HUD	518,083	686,126	459,149	532,285	500,000
231	FOUNTAIN VALLEY HOUSING AUTHOR	286,334	321,915	270,730	163,000	252,200
232	HOME GRANT FUND	3,461	2,995	4,900	4,350	7,000
233	ABANDONED VEHICLE ABATEMENT	203	84	84	100	100
240	GAS TAX/STREET IMPROVEMENT	3,007,923	2,296,013	2,838,548	1,659,450	1,650,420
241	ROAD MAINTENANCE & REHAB ACCT	1,041,522	1,129,435	1,287,324	1,420,410	1,472,500
242	TRAFFIC IMPROVEMENT	1,712,906	1,593,150	4,112,984	29,000	27,650
243	MEASURE M2	1,205,094	1,472,552	1,657,661	1,737,880	2,080,535
244	POLLUTION REDUCTION	77,974	75,729	63,835	81,650	85,600
270	CRIMINAL DIVERSION	40,608	51,189	162,321	3,100	49,480
271	COPS/SUPPLEMENTAL LAW	159,247	164,111	171,205	165,150	180,050
272	OPIOID SETTLEMENTS	-	-	6,217	-	850
400	FVPFA DEBT SERVICE	1,093,865	1,092,493	1,097,827	1,097,210	1,090,820
<b>Total Resources</b>		<b>88,650,796</b>	<b>93,578,135</b>	<b>101,312,569</b>	<b>97,219,157</b>	<b>99,500,005</b>
<b>APPROPRIATIONS<sup>1</sup></b>						
100	GENERAL FUND	59,828,772	63,188,855	75,950,447	79,334,075	86,311,945
11X	INTERNAL SERVICE FUNDS	7,210,475	9,389,993	11,350,869	12,093,603	17,078,895
230	CDBG/HUD	565,798	686,126	434,392	532,285	500,000
231	FOUNTAIN VALLEY HOUSING AUTHOR	210,204	108,847	1,102,828	1,596,355	664,885
232	HOME GRANT FUND	-	-	-	-	-
233	ABANDONED VEHICLE ABATEMENT	9,393	9,532	590	1,190	1,385
240	GAS TAX/STREET IMPROVEMENT	3,213,201	2,586,901	3,370,402	1,577,075	2,473,300
241	ROAD MAINTENANCE & REHAB ACCT	1,004,438	1,107,246	1,260,842	1,100,000	1,930,650
242	TRAFFIC IMPROVEMENT	1,513,865	1,629,802	4,909,554	88,000	230,440
243	MEASURE M2	1,301,197	359,136	1,816,585	441,790	4,894,285
244	POLLUTION REDUCTION	1,109	3,298	140,372	297,000	212,000
270	CRIMINAL DIVERSION	331,690	24,126	132,218	112,300	42,830
271	COPS/SUPPLEMENTAL LAW	100,687	81,664	82,727	95,340	141,130
272	OPIOID SETTLEMENTS	-	-	-	-	-
400	FVPFA DEBT SERVICE	1,093,922	1,092,492	1,097,828	1,097,210	1,090,820
<b>Total Appropriations</b>		<b>76,384,751</b>	<b>80,268,017</b>	<b>101,649,653</b>	<b>98,366,223</b>	<b>115,572,565</b>
<b>CHANGE IN GOVERNMENTAL FUNDS BALANCE</b>		<b>12,266,045</b>	<b>13,310,118</b>	<b>(337,084)</b>	<b>(1,147,066)</b>	<b>(16,072,560)</b>

**CAPITAL FUNDS****RESOURCES<sup>1</sup>**

300	CAPITAL IMPROVEMENTS	-	-	-	15,944,320	15,007,970
340	DRAINAGE FUND	10,099	48,484	152,365	411,000	-
	<b>Total Resources</b>	<b>10,099</b>	<b>48,484</b>	<b>152,365</b>	<b>16,355,320</b>	<b>15,007,970</b>

**APPROPRIATIONS<sup>1</sup>**

300	CAPITAL IMPROVEMENTS	-	-	-	15,944,320	15,007,970
340	DRAINAGE FUND	25,671	10,481	157,747	410,000	10,000
	<b>Total Appropriations</b>	<b>25,671</b>	<b>10,481</b>	<b>157,747</b>	<b>16,354,320</b>	<b>15,017,970</b>

**CHANGE IN CAPITAL FUNDS BALANCE**

<b>(15,571)</b>	<b>38,004</b>	<b>(5,383)</b>	<b>1,000</b>	<b>(10,000)</b>
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**ENTERPRISE FUNDS****RESOURCES<sup>1</sup>**

500	WATER UTILITY FUND	19,530,768	19,570,861	19,237,604	21,466,760	19,965,975
501	SEWER ASSESSMENT	2,455,277	2,220,458	2,633,057	2,637,560	2,729,300
502	SOLID WASTE	3,763,707	3,919,230	4,562,712	4,298,872	4,740,550
	<b>Total Resources</b>	<b>25,749,751</b>	<b>25,710,549</b>	<b>26,433,373</b>	<b>28,403,192</b>	<b>27,435,825</b>

**APPROPRIATIONS<sup>1</sup>**

500	WATER UTILITY FUND	16,093,657	16,824,985	13,154,041	22,675,315	24,113,781
501	SEWER ASSESSMENT	1,424,621	1,637,255	1,290,141	2,951,610	6,252,336
502	SOLID WASTE	3,733,415	3,851,893	4,437,807	4,476,422	5,392,272
	<b>Total Appropriations</b>	<b>21,251,694</b>	<b>22,314,133</b>	<b>18,881,989</b>	<b>30,103,347</b>	<b>35,758,389</b>

**CHANGE IN ENTERPRISE FUNDS BALANCE**

<b>4,498,057</b>	<b>3,396,415</b>	<b>7,551,384</b>	<b>(1,700,155)</b>	<b>(8,322,564)</b>
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**NET CHANGE IN FUND BALANCE**

<b>16,748,532</b>	<b>16,744,537</b>	<b>7,208,918</b>	<b>(2,846,221)</b>	<b>(24,405,124)</b>
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Total Beginning Fund Balance

124,449,273	141,197,805	157,942,340	165,151,256	162,305,035
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**PROJECTED TOTAL ENDING FUND BALANCE**

<b>141,197,805</b>	<b>157,942,340</b>	<b>165,151,256</b>	<b>162,305,035</b>	<b>137,899,911</b>
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<sup>1</sup> Data includes interfund transfers.



## CONSOLIDATED SUMMARY OF RESOURCES & APPROPRIATIONS BY TYPE

FY 2024-25

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Adopted Budget
<b>RESOURCES</b>					
TAXES	54,595,404	60,927,541	64,250,319	64,231,355	65,731,285
USE OF MONEY & PROPERTY	2,906,098	(2,580,570)	3,535,804	2,975,670	3,713,370
LICENSES & PERMITS	1,427,765	1,728,539	1,832,014	1,533,000	1,808,900
CHARGES FOR SERVICES	3,825,476	5,291,451	5,307,389	5,967,315	7,338,180
FINES & FORFEITURES	717,560	816,129	713,469	678,000	459,700
IMPACT FEES	191,677	134,609	118,070	185,000	110,000
INTERGOVERNMENTAL REVENUE	7,721,512	5,589,678	8,010,582	8,044,397	7,170,795
DONATIONS	35,857	68,984	42,572	329,000	81,000
DEPARTMENTAL CHARGES	18,688,950	18,974,317	19,167,224	20,353,695	23,911,715
OTHER REVENUE	4,538,288	9,397,256	1,590,257	810,027	505,800
WATER & SEWER SVC	25,297,780	25,802,645	25,591,184	28,000,670	26,364,275
<b>TOTAL RESOURCES</b>	<b>119,946,365</b>	<b>126,150,580</b>	<b>130,158,884</b>	<b>133,108,129</b>	<b>137,195,020</b>
<b>APPROPRIATIONS</b>					
NON-DEPARTMENTAL	23,590,962	30,196,474	32,101,828	27,076,112	31,180,855
ADMINISTRATION	2,831,524	3,215,855	4,301,934	6,619,035	7,263,000
HUMAN RESOURCES	667,869	904,395	1,057,094	1,573,555	1,878,770
COMMUNITY DEVELOPMENT	2,790,325	2,996,616	3,947,241	5,041,610	4,488,905
FINANCE	2,080,156	2,365,939	2,365,286	3,011,345	3,094,975
ENGINEERING	35,716,275	31,525,813	38,869,742	48,223,066	63,861,804
POLICE	18,596,240	18,608,397	20,999,697	23,446,857	25,909,065
FIRE	13,639,438	15,803,186	15,469,728	16,335,125	18,879,750
RECREATION & COMMUNITY SVCS	3,285,044	3,792,829	3,840,412	4,627,646	5,043,020
<b>TOTAL APPROPRIATIONS</b>	<b>103,197,833</b>	<b>109,409,506</b>	<b>122,952,963</b>	<b>135,954,351</b>	<b>161,600,144</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>16,748,532</b>	<b>16,741,074</b>	<b>7,205,921</b>	<b>(2,846,222)</b>	<b>(24,405,124)</b>
Total Beginning Fund Balance	124,449,273	141,197,805	157,942,341	165,151,256	162,305,035
<b>PROJECTED TOTAL ENDING FUND BALANCE</b>	<b>141,197,805</b>	<b>157,942,341</b>	<b>165,151,256</b>	<b>162,305,035</b>	<b>137,899,911</b>



## CONSOLIDATED SUMMARY OF CHANGES IN FUND BALANCE

FY 2024-25

		Beginning					Ending
		Balance	Transfers In	Resources	Appropriations	Transfers Out	Balance
<b>General Funds</b>							
100	GENERAL FUND	70,841,876	643,240	79,541,095	69,395,810	16,916,135	64,714,266
115	EMPLOYEE BENEFITS	2,422,711	9,711,815	12,358,250	22,070,065	-	2,422,711
<b>Total General Funds</b>		<b>73,264,587</b>	<b>10,355,055</b>	<b>91,899,345</b>	<b>91,465,875</b>	<b>16,916,135</b>	<b>67,136,977</b>
<b>Internal Service Funds</b>							
110	INFORMATION PROCESSING	1,633,647	-	3,017,070	4,444,970	-	205,747
111	GOVERNMENT BUILDINGS	4,432,872	-	2,399,035	2,706,830	-	4,125,077
112	FLEET MANAGEMENT	3,796,216	365,000	2,223,910	4,831,525	-	1,553,601
113	EQUIPMENT FUND	1,078,766	-	485,160	918,150	-	645,776
114	CITY SELF INSURANCE	3,354,385	-	3,428,290	4,177,420	-	2,605,255
<b>Total Internal Service Funds</b>		<b>14,295,885</b>	<b>365,000</b>	<b>11,553,465</b>	<b>17,078,895</b>	<b>-</b>	<b>9,135,455</b>
<b>Special Revenue Funds</b>							
230	CDBG/HUD	177,307	-	500,000	500,000	-	177,307
231	FOUNTAIN VALLEY HOUSING AUTHOR	16,498,029	-	252,200	664,885	-	16,085,344
232	HOME GRANT FUND	342,706	-	7,000	-	-	349,706
233	ABANDONED VEHICLE ABATEMENT	4,220	-	100	1,385	-	2,935
240	GAS TAX/STREET IMPROVEMENT	872,485	-	1,650,420	60,000	2,413,300	49,605
241	ROAD MAINTENANCE & REHAB ACCT	561,252	-	1,472,500	-	1,930,650	103,102
242	TRAFFIC IMPROVEMENT	419,171	-	27,650	230,440	-	216,381
243	MEASURE M2	4,253,139	-	2,080,535	-	4,894,285	1,439,389
244	POLLUTION REDUCTION	284,795	-	85,600	2,000	210,000	158,395
270	CRIMINAL DIVERSION	348,454	-	49,480	42,830	-	355,104
271	COPS/SUPPLEMENTAL LAW	458,130	-	180,050	141,130	-	497,050
272	OPIOID SETTLEMENTS	6,217	-	850	-	-	7,067
<b>Total Special Revenue Funds</b>		<b>24,225,907</b>	<b>-</b>	<b>6,306,385</b>	<b>1,642,670</b>	<b>9,448,235</b>	<b>19,441,387</b>
<b>Debt Service Funds</b>							
400	FVPFA DEBT SERVICE	2	1,090,820	-	1,090,820	-	2
<b>Total Debt Service Funds</b>		<b>2</b>	<b>1,090,820</b>	<b>-</b>	<b>1,090,820</b>	<b>-</b>	<b>2</b>
<b>Capital Project Funds</b>							
300	CAPITAL IMPROVEMENTS	-	15,007,970	-	15,007,970	-	-
340	DRAINAGE FUND	56,571	-	-	10,000	-	46,571
<b>Total Capital Project Funds</b>		<b>56,571</b>	<b>15,007,970</b>	<b>-</b>	<b>15,017,970</b>	<b>-</b>	<b>46,571</b>
<b>Enterprise Funds</b>							
500	WATER UTILITY FUND	34,249,991	-	19,965,975	23,970,281	143,500	30,102,185
501	SEWER ASSESSMENT	15,158,087	-	2,729,300	6,039,596	212,740	11,635,051
502	SOLID WASTE	1,054,005	-	4,740,550	5,294,037	98,235	402,283
<b>Total Enterprise Funds</b>		<b>50,462,083</b>	<b>-</b>	<b>27,435,825</b>	<b>35,303,914</b>	<b>454,475</b>	<b>42,139,519</b>
<b>Total All Funds</b>		<b>162,305,035</b>	<b>26,818,845</b>	<b>137,195,020</b>	<b>161,600,144</b>	<b>26,818,845</b>	<b>137,899,911</b>



**CITY OF FOUNTAIN VALLEY  
AGGREGATE FUNCTIONAL UNIT-FUND RELATIONSHIP  
FY 2024-25**

Fund	Fund No.	Fund Type	Administration	Community Development	Public Works & Engineering	Fire	Police	Recreation & Community Services	Non-Departmental	Total
General*	100	General	\$ 6,528,705	\$ 3,322,635	\$ 11,140,270	\$ 16,888,175	\$ 24,483,665	\$ 3,957,360	\$ 3,075,000	\$ 69,395,810
Information Processing	110	General	4,444,970	-	-	-	-	-	-	4,444,970
Government Buildings	111	General	510,575	-	418,230	270,010	600,990	907,025	-	2,706,830
Fleet Management	112	General	110,000	-	2,965,525	1,200,000	556,000	-	-	4,831,525
Capital Equipment	113	General	5,000	-	128,500	521,565	84,450	178,635	-	918,150
City Self Insurance	114	General	-	-	-	-	-	-	4,177,420	4,177,420
Employee Benefits	115	General	-	-	-	-	-	-	22,070,065	22,070,065
CDBG/HUD	230	Special Revenue	-	500,000	-	-	-	-	-	500,000
Fountain Valley Housing Authority*	231	Special Revenue	-	664,885	-	-	-	-	-	664,885
Home Grant	232	Special Revenue	-	-	-	-	-	-	-	-
Abandoned vehicle Abatement	233	Special Revenue	-	1,385	-	-	-	-	-	1,385
Gas Tax	240	Special Revenue	-	-	60,000	-	-	-	-	60,000
Road Maintenance & Rehab	241	Special Revenue	-	-	-	-	-	-	-	-
Traffic Improvement	242	Special Revenue	-	-	230,440	-	-	-	-	230,440
Measure M2	243	Special Revenue	-	-	-	-	-	-	-	-
Pollution Reduction (AQMD)	244	Special Revenue	-	-	2,000	-	-	-	-	2,000
Criminal Diversion	270	Special Revenue	-	-	-	-	42,830	-	-	42,830
COPS/Supplemental Law	271	Special Revenue	-	-	-	-	141,130	-	-	141,130
Capital Improvements*	300	Capital Project	-	-	15,007,970	-	-	-	-	15,007,970
Drainage	340	Capital Project	-	-	10,000	-	-	-	-	10,000
FVPFA Debt Service	400	Debt Service	-	-	-	-	-	-	1,090,820	1,090,820
Water Utility*	500	Enterprise	637,495	-	23,332,786	-	-	-	-	23,970,281
Sewer Assessment*	501	Enterprise	-	-	6,039,596	-	-	-	-	6,039,596
Solid Waste*	502	Enterprise	-	-	5,294,037	-	-	-	-	5,294,037
			<b>\$ 12,236,745</b>	<b>\$ 4,488,905</b>	<b>\$ 64,629,354</b>	<b>\$ 18,879,750</b>	<b>\$ 25,909,065</b>	<b>\$ 5,043,020</b>	<b>\$ 30,413,305</b>	<b>\$ 161,600,144</b>

\* Denotes funds classified as Major

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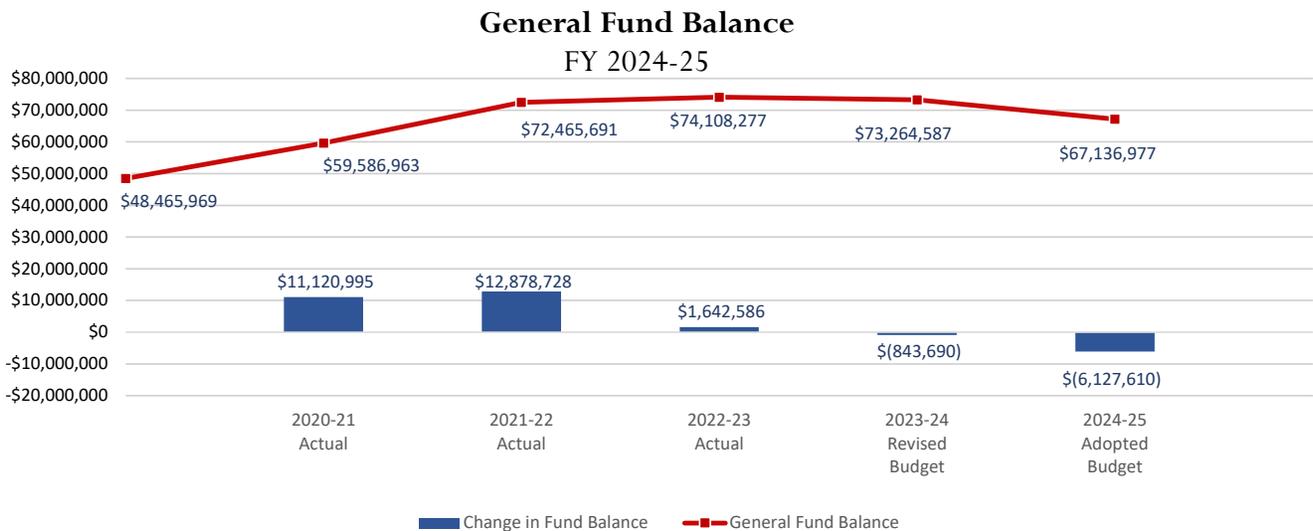
**GENERAL FUND  
BUDGET  
SUMMARY**





## GENERAL FUND RESERVES FY 2024-25

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Adopted Budget
<b>FUND BALANCE</b>					
<b>Non Spendable:</b>					
Prepaid Items	131,898	134,823	130,419	-	-
Advances to Other Funds	-	-	935,810	-	-
<b>Restricted:</b>					
Transportation	2,238,242	2,238,242	2,238,242	2,238,242	2,238,242
Community Development	707,950	171,115	3,603	3,603	3,603
Capital Projects	-	109,812	184,350	184,350	184,350
Other Purposes	215,629	271,299	286,845	286,845	286,845
Debt Service	10	7	-	-	-
Pension	12,762,790	11,120,701	15,799,650	15,799,650	15,799,650
<b>Committed</b>					
Emergencies	15,578,000	18,426,000	18,426,000	18,426,000	18,426,000
<b>Assigned to:</b>					
Employee Benefits	2,080,893	2,422,711	2,422,711	2,422,711	2,422,711
Capital Projects	23,048,658	35,592,386	9,950,427	9,950,427	2,390,996
Economic Development	2,365,600	2,130,501	1,956,806	1,956,806	1,956,806
Contingency Reserves	500,000	500,000	500,000	500,000	500,000
Measure HH	-	-	20,904,064	21,311,103	21,848,468
<b>Unassigned:</b>					
Unassigned General Fund	(42,707)	(651,906)	369,353	184,850	1,079,306
<b>Total Fund Balance</b>	<b>59,586,963</b>	<b>72,465,691</b>	<b>74,108,277</b>	<b>73,264,587</b>	<b>67,136,977</b>





## GENERAL FUND SUMMARY

FY 2024-25

	2020-21	2021-22	2022-23	2023-24	2024-25		
	Actual	Actual	Actual	Revised Budget	Adopted Budget	Change From Prior Year	
<b>GENERAL FUND RESOURCES</b>							
TAXES	52,760,343	59,130,684	62,377,390	62,278,740	63,666,000	1,387,260	2.23%
USE OF MONEY & PROPERTY	2,533,658	(2,477,591)	2,780,281	2,197,240	2,474,720	277,480	12.63%
LICENSES & PERMITS	1,428,021	1,728,539	1,832,014	1,533,000	1,808,900	275,900	18.00%
CHARGES FOR SERVICES	3,627,322	5,108,436	5,076,720	5,783,565	7,129,780	1,346,215	23.28%
FINES & FORFEITURES	815,239	759,095	670,597	617,750	519,200	(98,550)	-15.95%
IMPACT FEES	41,212	109,812	74,538	175,000	100,000	(75,000)	100%
INTERGOVERNMENTAL REVENUE	4,971,751	2,169,705	3,119,448	4,376,515	3,155,295	(1,221,220)	-27.90%
DONATIONS	35,857	68,984	42,572	329,000	81,000	(248,000)	-75.38%
OTHER REVENUE	4,261,333	9,000,175	1,055,035	590,030	606,200	16,170	2.74%
TRANSFERS IN	475,032	469,745	564,438	609,545	643,240	33,695	5.53%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>70,949,766</b>	<b>76,067,585</b>	<b>77,593,035</b>	<b>78,490,385</b>	<b>80,184,335</b>	<b>1,693,950</b>	<b>2.16%</b>
<b>GENERAL FUND OPERATIONS</b>							
ADMINISTRATION	3,249,780	3,735,923	4,289,851	5,881,705	6,603,705	722,000	12.28%
COMMUNITY DEVELOPMENT	1,691,280	1,750,905	2,130,978	2,561,435	3,029,290	467,855	18.27%
PUBLIC WORKS & ENGINEERING	6,990,039	7,453,860	8,139,969	9,909,385	10,104,910	195,525	1.97%
FIRE DEPARTMENT	12,344,372	13,910,555	14,373,855	15,782,430	16,888,175	1,105,745	7.01%
POLICE DEPARTMENT	16,635,717	17,629,011	19,653,015	21,786,735	24,266,665	2,479,930	11.38%
RECREATION & COMM SVCS	2,041,843	2,696,556	3,148,912	3,572,870	3,957,360	384,490	10.76%
TRANSFERS OUT							
PENSION ADP	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	-
DEBT SERVICE	2,293,075	2,333,870	2,391,902	2,440,685	2,489,470	48,785	2.00%
SALES TAX SHARING	467,459	415,476	-	-	-	-	-
CALPERS REQUIRED UAL	6,576,565	7,319,996	7,115,906	6,877,100	8,313,165	1,436,065	20.88%
OPEB/EMPLOYEE BENEFITS	1,832,626	1,832,626	500,104	1,268,220	-	(1,268,220)	-100.00%
<b>TOTAL TRANSFERS OUT</b>	<b>13,169,724</b>	<b>14,901,968</b>	<b>13,007,913</b>	<b>13,586,005</b>	<b>13,802,635</b>	<b>216,630</b>	<b>1.59%</b>
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>56,122,755</b>	<b>62,078,777</b>	<b>64,744,492</b>	<b>73,080,565</b>	<b>78,652,740</b>	<b>5,572,175</b>	<b>7.62%</b>
<b>TOTAL OPERATING SURPLUS(DEFICIT)</b>	<b>14,827,012</b>	<b>13,988,807</b>	<b>12,848,543</b>	<b>5,409,820</b>	<b>1,531,595</b>	<b>(3,878,225)</b>	<b>-71.69%</b>
CAPITAL IMPROVEMENT PROJECTS	(4,200,093)	(1,451,895)	(3,054,176)	(6,253,510)	(7,659,205)	1,405,695	22.48%
PROPERTY ACQUISITION	-	-	(8,151,780)	-	-	-	-
ISF - EMPLOYEE BENEFITS	494,076	341,818	-	-	-	-	-
<b>NET CHANGE TO GENERAL FUND BALANCE</b>	<b>11,120,995</b>	<b>12,878,728</b>	<b>1,642,586</b>	<b>(843,690)</b>	<b>(6,127,610)</b>	<b>(5,283,920)</b>	<b>-626.29%</b>
BEGINNING GENERAL FUND BALANCE	48,465,969	59,586,963	72,465,691	74,108,277	73,264,587		
<b>ENDING GENERAL FUND BALANCE</b>	<b>59,586,963</b>	<b>72,465,691</b>	<b>74,108,277</b>	<b>73,264,587</b>	<b>67,136,977</b>		



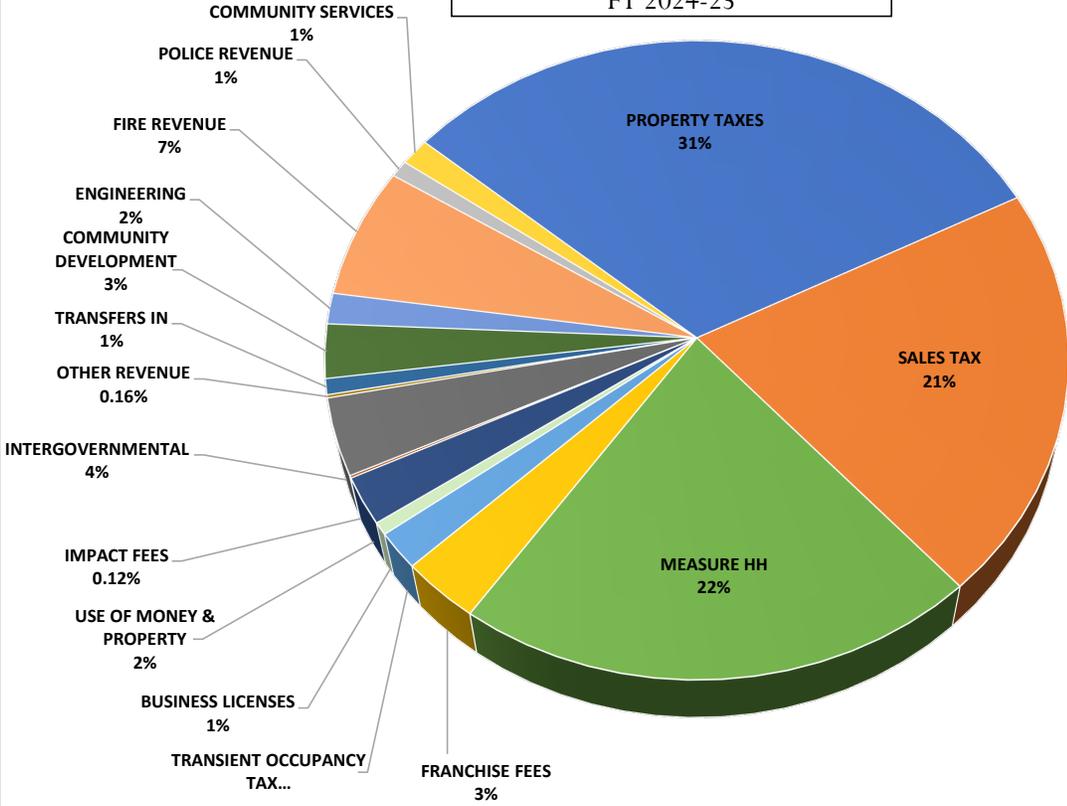
## GENERAL FUND RESOURCES & APPROPRIATIONS FY 2024-25

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Adopted Budget	Change From Prior Year	
<b>GENERAL FUND RESOURCES</b>							
PROPERTY TAXES	21,340,781	22,019,180	23,365,555	23,997,740	25,156,000	1,158,260	4.83%
SALES TAX	14,006,992	16,091,255	17,042,213	16,650,000	16,670,000	20,000	0.12%
MEASURE HH	14,062,109	17,162,175	17,363,447	17,250,000	17,240,000	(10,000)	-0.06%
FRANCHISE FEES	1,971,665	2,088,567	2,595,445	2,410,000	2,610,000	200,000	8.30%
TRANSIENT OCCUPANCY TAX	913,650	1,305,350	1,522,875	1,496,000	1,515,000	19,000	1.27%
BUSINESS LICENSES	505,268	489,001	522,618	501,000	509,000	8,000	1.60%
USE OF MONEY & PROPERTY	2,479,239	(2,817,555)	2,239,414	1,666,240	1,931,220	264,980	15.90%
IMPACT FEES	41,212	109,812	74,538	175,000	100,000	(75,000)	-42.86%
INTERGOVERNMENTAL	4,964,914	2,154,980	3,103,655	4,371,515	3,145,295	(1,226,220)	-28.05%
OTHER REVENUE	3,418,198	8,369,185	869,612	157,000	128,300	(28,700)	-18.28%
TRANSFERS IN	475,032	469,745	564,438	609,545	643,240	33,695	5.53%
COMMUNITY DEVELOPMENT	1,894,255	2,202,513	2,407,092	2,044,915	2,192,940	148,025	7.24%
ENGINEERING	999,810	783,279	891,993	746,040	1,248,240	502,200	67.32%
FIRE REVENUE	2,676,560	3,959,018	3,280,236	4,368,640	5,304,500	935,860	21.42%
POLICE REVENUE	891,424	861,148	762,142	740,750	687,700	(53,050)	-7.16%
COMMUNITY SERVICES	308,658	819,932	987,761	1,306,000	1,102,900	(203,100)	-15.55%
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>70,949,766</b>	<b>76,067,585</b>	<b>77,593,035</b>	<b>78,490,385</b>	<b>80,184,335</b>	<b>1,693,950</b>	<b>2.16%</b>
<b>GENERAL FUND OPERATIONS</b>							
<b>ADMINISTRATION</b>							
CITY COUNCIL	114,416	126,570	157,805	175,125	214,560	39,435	22.52%
LEGAL SERVICES	329,250	332,925	264,504	425,000	425,000	-	0.00%
CITY MANAGER	281,739	397,876	477,058	663,795	713,610	49,815	7.50%
ADMINISTRATIVE SERVICES	310,149	370,986	339,993	449,360	575,845	126,485	28.15%
RECORDS MANAGEMENT	168,777	191,543	183,298	251,470	311,820	60,350	24.00%
ELECTIONS	63,312	7,610	94,405	31,045	146,620	115,575	372.28%
PERSONNEL RELATIONS	666,483	904,395	1,057,094	1,573,555	1,878,770	305,215	19.40%
FINANCE	1,197,581	1,293,063	1,319,740	1,851,725	1,898,045	46,320	2.50%
PURCHASING	-	-	268,798	332,305	306,390	(25,915)	-7.80%
BUSINESS LICENSE	118,074	110,954	127,156	128,325	133,045	4,720	3.68%
<b>ADMINISTRATION TOTAL</b>	<b>3,249,780</b>	<b>3,735,923</b>	<b>4,289,851</b>	<b>5,881,705</b>	<b>6,603,705</b>	<b>722,000</b>	<b>12.28%</b>
<b>COMMUNITY DEVELOPMENT</b>							
PLANNING	716,334	815,045	1,060,937	1,372,015	1,597,615	225,600	16.44%
BUILDING SAFETY	974,945	935,860	1,070,040	1,189,420	1,327,895	138,475	11.64%
ECONOMIC DEVELOPMENT	-	-	-	-	82,480	82,480	-
CODE ENFORCEMENT	-	-	-	-	21,300	21,300	-
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,691,280</b>	<b>1,750,905</b>	<b>2,130,978</b>	<b>2,561,435</b>	<b>3,029,290</b>	<b>364,075</b>	<b>18.27%</b>
<b>PUBLIC WORKS &amp; ENGINEERING</b>							
ENGINEERING	534,544	793,968	911,444	1,042,140	1,051,650	9,510	0.91%
TRAFFIC ENGINEERING	286,708	270,015	348,569	453,600	392,280	(61,320)	-13.52%
CONSTRUCTION INSP	187,103	198,107	250,612	327,420	353,960	26,540	8.11%
STREET LIGHTING	467,514	557,561	612,325	934,970	936,765	1,795	0.19%
RIGHTS-OF-WAY	608,813	663,026	711,667	811,325	921,795	110,470	13.62%
TREE MAINTENANCE	465,418	500,859	501,564	576,270	541,300	(34,970)	-6.07%
PARK MAINTENANCE	829,270	887,153	956,347	1,202,362	1,281,780	79,418	6.61%
CONCRETE MAINTENANCE	480,663	454,091	463,577	579,337	637,095	57,758	9.97%
PAVEMENT MAINTENANCE	534,570	527,667	569,849	655,989	725,460	69,471	10.59%
STORM DRAIN MAINT	518,586	491,492	589,458	773,369	852,255	78,886	10.20%
TRAFFIC CONTROL MAIN	509,597	578,842	461,821	459,904	493,605	33,701	7.33%
STREET SWEEPING	407,377	429,950	418,274	485,490	444,407	(41,083)	-8.46%
RECREATION CENTER	1,024,813	955,333	1,047,457	1,233,604	1,141,573	(92,031)	-7.46%
GRAFFITI	135,064	145,797	297,004	373,605	330,985	(42,620)	-11.41%
<b>PUBLIC WORKS &amp; ENGINEERING TOTAL</b>	<b>6,990,039</b>	<b>7,453,860</b>	<b>8,139,969</b>	<b>9,909,385</b>	<b>10,104,910</b>	<b>195,525</b>	<b>1.97%</b>

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Adopted Budget	Change From Prior Year	
<b>FIRE DEPARTMENT</b>							
FIRE SUPPRESSION	6,893,348	7,021,092	7,146,776	7,520,769	7,832,835	312,066	4.15%
PARAMEDICS	3,477,483	3,908,527	4,023,454	4,135,390	4,709,885	574,495	13.89%
AMBULANCE SERVICES	932,326	1,837,355	1,990,813	2,522,426	2,604,115	81,689	3.24%
FIRE PREVENTION	717,721	793,021	774,082	998,395	1,096,975	98,580	9.87%
FIRE RESERVES	33,272	35,518	94,843	145,715	148,040	2,325	1.60%
DISASTER PREPARE	141,170	150,913	162,621	208,545	222,365	13,820	6.63%
HAZARDOUS MATERIALS	126,763	141,515	143,816	211,885	228,175	16,290	7.69%
F.I.R.S.T.	22,289	22,614	37,449	39,305	45,785	6,480	16.49%
<b>FIRE DEPARTMENT TOTAL</b>	<b>12,344,372</b>	<b>13,910,555</b>	<b>14,373,855</b>	<b>15,782,430</b>	<b>16,888,175</b>	<b>1,105,745</b>	<b>7.01%</b>
<b>POLICE DEPARTMENT</b>							
PATROL	9,073,678	9,400,973	10,591,315	11,600,065	12,429,410	829,345	7.15%
INVESTIGATION	3,373,427	3,697,679	4,183,046	4,583,640	5,320,150	736,510	16.07%
TRAFFIC	1,094,901	1,211,076	1,428,395	1,464,585	2,008,730	544,145	37.15%
CANINE	431,843	457,922	518,701	563,580	574,670	11,090	1.97%
S.W.A.T.	92,792	115,262	105,987	126,665	101,385	(25,280)	-19.96%
COMMUNICATIONS	1,193,904	1,240,504	1,304,664	1,395,895	1,639,585	243,690	17.46%
RECORDS	737,913	804,718	784,831	1,183,525	1,237,835	54,310	4.59%
CRIME PREVENTION	166,480	188,038	177,343	198,025	218,670	20,645	10.43%
RANGE	42,707	43,534	33,852	52,905	56,965	4,060	7.67%
ANIMAL CARE SERVICES	428,070	469,304	524,881	617,850	679,265	61,415	9.94%
<b>POLICE DEPARTMENT TOTAL</b>	<b>16,635,717</b>	<b>17,629,011</b>	<b>19,653,015</b>	<b>21,786,735</b>	<b>24,266,665</b>	<b>2,479,930</b>	<b>11.38%</b>
<b>RECREATION &amp; COMMUNITY SERVICES</b>							
RECREATION CENTER	431,773	489,884	662,154	594,545	816,925	222,380	37.40%
ATHLETICS	312,959	413,198	477,923	550,270	599,825	49,555	9.01%
FIELD OPERATIONS	217,010	311,396	336,025	370,010	399,620	29,610	8.00%
SENIOR & COMM CENTER	483,674	636,907	743,065	852,120	860,835	8,715	1.02%
SENIOR TRANSPORTATION	51,258	50,720	60,514	119,675	110,785	(8,890)	-7.43%
CONTRACT CLASSES	238,687	333,227	382,403	478,395	485,435	7,040	1.47%
SPECIAL EVENTS	194,077	314,074	329,827	392,220	454,235	62,015	15.81%
ANNUAL EVENTS	69,079	70,213	79,679	60,275	74,470	14,195	23.55%
PARK PATROL	43,325	76,939	77,321	155,360	155,230	(130)	-0.08%
<b>RECREATION &amp; COMM SVCS TOTAL</b>	<b>2,041,843</b>	<b>2,696,556</b>	<b>3,148,912</b>	<b>3,572,870</b>	<b>3,957,360</b>	<b>384,490</b>	<b>10.76%</b>
<b>TRANSFERS OUT</b>							
PENSION ADP	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	0.00%
DEBT SERVICE	2,293,075	2,333,870	2,391,902	2,440,685	2,489,470	48,785	2.00%
SALES TAX SHARING	467,459	415,476	-	-	-	-	-
CALPERS REQUIRED UAL	6,576,565	7,319,996	7,115,906	6,877,100	8,313,165	1,436,065	20.88%
OPEB/EMPLOYEE BENEFITS	1,832,626	1,832,626	500,104	1,268,220	-	(1,268,220)	-100.00%
<b>TRANSFERS OUT TOTAL</b>	<b>13,169,724</b>	<b>14,901,968</b>	<b>13,007,913</b>	<b>13,586,005</b>	<b>13,802,635</b>	<b>216,630</b>	<b>1.59%</b>
<b>TOTAL GENERAL FUND OPERATIONS</b>	<b>56,122,755</b>	<b>62,078,777</b>	<b>64,744,492</b>	<b>73,080,565</b>	<b>78,652,740</b>	<b>5,468,395</b>	<b>7.62%</b>
<b>TOTAL OPERATING SURPLUS(DEFICIT)</b>	<b>14,827,012</b>	<b>13,988,807</b>	<b>12,848,543</b>	<b>5,409,820</b>	<b>1,531,595</b>	<b>(3,878,225)</b>	<b>-71.69%</b>
CAPITAL IMPROVEMENT PROJECTS	(4,200,093)	(1,451,895)	(3,054,176)	(6,253,510)	(7,659,205)	(1,405,695)	22.48%
PROPERTY ACQUISITION	-	-	(8,151,780)	-	-	-	-
ISF - EMPLOYEE BENEFITS	494,076	341,818	-	-	-	-	-
<b>NET CHANGE TO GENERAL FUND BALANCE</b>	<b>11,120,995</b>	<b>12,878,728</b>	<b>1,642,586</b>	<b>(843,690)</b>	<b>(6,127,610)</b>	<b>(5,283,920)</b>	<b>626.29%</b>
BEGINNING GENERAL FUND BALANCE	48,465,969	59,586,963	72,465,691	74,108,277	73,264,587		
<b>ENDING GENERAL FUND BALANCE</b>	<b>59,586,963</b>	<b>72,465,691</b>	<b>74,108,277</b>	<b>73,264,587</b>	<b>67,136,977</b>		

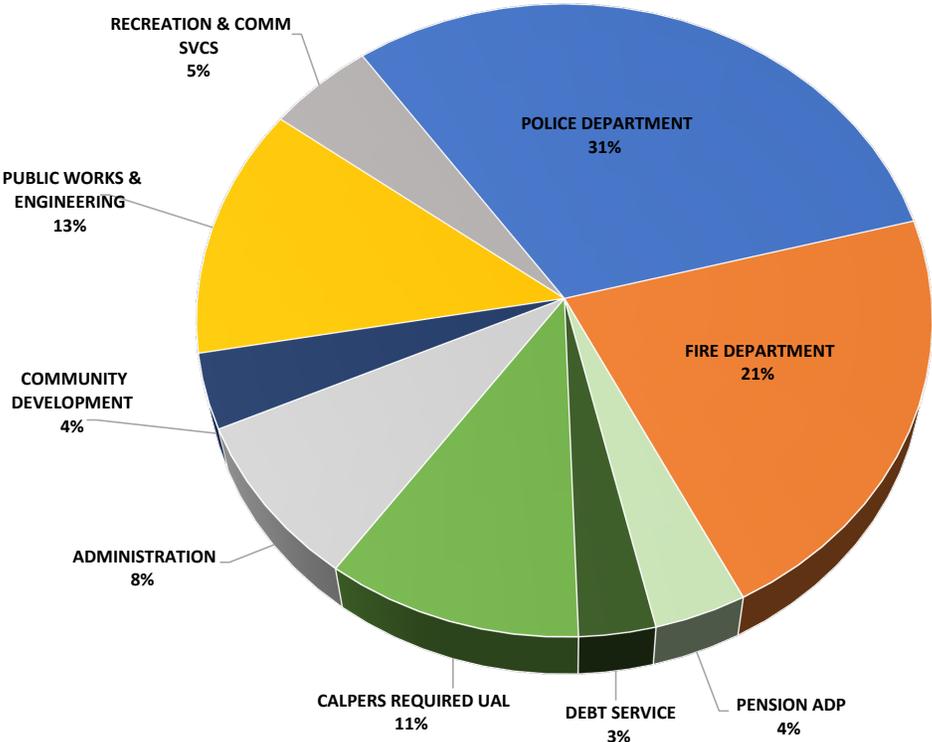
### General Fund Resources

FY 2024-25



### General Fund Appropriations

FY 2024-25





# GENERAL FUND RESOURCES

FY 2024-25

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Adopted Budget	Change From Prior Year	
<b>GENERAL REVENUES</b>							
<b>PROPERTY TAX</b>							
40000 CURRENT YEAR SECURED	12,253,962	12,413,707	13,478,454	13,894,000	14,437,000	543,000	3.91%
40001 SECURED RESIDUAL	1,512,239	1,663,000	1,571,869	1,575,000	1,642,000	67,000	4.25%
40002 CURRENT YEAR UNSECURED	350,813	371,729	385,120	445,240	480,000	34,760	7.81%
40003 PRIOR YEAR TAXES	95,295	94,088	77,035	65,000	80,000	15,000	23.08%
40004 PENALTIES/INT ON TAXES	23,396	24,644	19,695	20,000	21,000	1,000	5.00%
40005 HOMEOWNER PROP TAX RELIE	57,245	55,588	57,005	50,000	53,000	3,000	6.00%
40006 PROPERTY TRANSFER TAX	311,735	500,810	359,223	300,000	300,000	-	0.00%
40007 MOTOR VEH IN LIEU	6,478,375	6,632,630	7,115,676	7,385,000	7,823,000	438,000	5.93%
40008 OTHER PROPERTY TAXES	257,721	262,984	301,478	263,500	320,000	56,500	21.44%
<b>TOTAL PROPERTY TAX</b>	<b>21,340,781</b>	<b>22,019,180</b>	<b>23,365,555</b>	<b>23,997,740</b>	<b>25,156,000</b>	<b>1,158,260</b>	<b>4.83%</b>
<b>SALES TAX</b>							
40100 SALES & USE TAX	13,554,176	15,573,322	16,504,276	16,100,000	16,120,000	20,000	0.12%
40101 TRANSACTION TAX (MEASURE	14,062,109	17,162,175	17,363,447	17,250,000	17,240,000	(10,000)	-0.06%
40102 PUBLIC SAFETY SALES TAX	452,817	517,933	537,937	550,000	550,000	-	0.00%
<b>TOTAL SALES TAX</b>	<b>28,069,101</b>	<b>33,253,430</b>	<b>34,405,661</b>	<b>33,900,000</b>	<b>33,910,000</b>	<b>10,000</b>	<b>0.03%</b>
<b>FRANCHISE FEES</b>							
40200 POWER FRANCHISE	667,604	728,192	869,987	850,000	900,000	50,000	5.88%
40201 NATURAL GAS FRANCHISE	112,020	132,804	157,368	150,000	175,000	25,000	16.67%
40202 RUBBISH FRANCHISE	495,982	550,239	590,590	600,000	750,000	150,000	25.00%
40203 WASTE FRANCHISE ROAD REH/	276,667	292,793	340,685	310,000	325,000	15,000	4.84%
40204 CTVA/PCTV FRANCHISE	419,392	384,540	636,814	500,000	460,000	(40,000)	-8.00%
<b>TOTAL FRANCHISE FEES</b>	<b>1,971,665</b>	<b>2,088,567</b>	<b>2,595,445</b>	<b>2,410,000</b>	<b>2,610,000</b>	<b>200,000</b>	<b>8.30%</b>
<b>OTHER TAXES &amp; FEES</b>							
40300 TRANSIENT OCCUPANCY TAX	913,650	1,305,350	1,522,875	1,496,000	1,515,000	19,000	1.27%
42802 PARK IMPACT PAYMENT	41,212	109,812	74,538	175,000	100,000	(75,000)	100.00%
<b>OTHER TAXES &amp; FEES</b>	<b>954,862</b>	<b>1,415,162</b>	<b>1,597,413</b>	<b>1,671,000</b>	<b>1,615,000</b>	<b>(56,000)</b>	<b>-3.35%</b>
<b>USE OF MONEY &amp; PROPERTY</b>							
41000 INTEREST	547,966	577,572	1,137,023	861,900	1,208,850	346,950	40.25%
41001 INTEREST LEASES	-	265,239	224,501	249,300	-	(249,300)	100.00%
41002 INTEREST SEC115 PENSION TRI	1,918,695	(1,642,091)	678,949	-	-	-	-
41005 INTEREST OTHER LOANS	260	894	580	-	-	-	-
41010 GAIN/LOSS ON INVESTMENTS	(593,502)	(2,592,091)	(392,098)	-	-	-	-
41500 BUILDING RENTS	605,820	147,686	144,038	129,800	168,060	38,260	29.48%
41501 LEASE REVENUE	-	425,236	446,420	425,240	554,310	129,070	100.00%
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>2,479,239</b>	<b>(2,817,555)</b>	<b>2,239,414</b>	<b>1,666,240</b>	<b>1,931,220</b>	<b>264,980</b>	<b>15.90%</b>
<b>INTERGOVERNMENTAL REVENUE</b>							
43001 IRS-FEDERAL TAX CREDIT	76,678	73,528	70,101	68,000	65,000	(3,000)	-4.41%
43002 COUNTY NET IMPORT REVENU	163,695	128,475	124,954	134,900	135,000	100	0.07%
43003 OCTA AGREEMENT	939,230	42,105	504,322	450,000	380,000	(70,000)	-15.56%
44000 FEDERAL GRANTS	1,676,265	263,000	149,112	-	500,000	500,000	-
44011 STATE GRANTS	148,985	(148,985)	382,237	1,766,000	-	(1,766,000)	-100.00%
44020 COUNTY GRANTS	125,000	-	-	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REV</b>	<b>3,129,853</b>	<b>358,123</b>	<b>1,230,726</b>	<b>2,418,900</b>	<b>1,080,000</b>	<b>(1,338,900)</b>	<b>-55.35%</b>

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Adopted Budget	Change From Prior Year	
<b>OTHER REVENUE</b>							
45200 RECOVERY OF EXPENSE	144,232	46,945	313,320	100,000	48,300	(51,700)	-51.70%
45203 DAMAGE CITY PROP-REC OF EX	23,066	26,097	1,559	10,000	10,000	-	0.00%
45300 MISC OTHER INCOME	3,250,900	8,296,143	528,204	47,000	70,000	23,000	48.94%
45305 OTHER FIN SOURCES-GASB 96	-	-	26,528	-	-	-	-
<b>TOTAL OTHER REVENUE</b>	<b>3,418,198</b>	<b>8,369,185</b>	<b>869,612</b>	<b>157,000</b>	<b>128,300</b>	<b>(28,700)</b>	<b>-18.28%</b>
<b>TRANSFERS IN</b>							
48014 TRANSFER IN/SEWER FUND	53,752	63,477	62,605	101,470	70,740	(30,730)	-30.28%
48019 CONTRIBUTE IN LIEU OF TAX	1,835,061	1,796,857	1,872,929	1,952,615	2,065,295	112,680	5.77%
48240 TRANSFER IN - GAS TAX	398,316	374,972	453,507	458,075	492,500	34,425	7.52%
48243 TRANSFER IN - MEASURE M	22,963	31,296	48,326	50,000	80,000	30,000	60.00%
<b>TOTAL TRANSFERS IN</b>	<b>2,310,093</b>	<b>2,266,602</b>	<b>2,437,367</b>	<b>2,562,160</b>	<b>2,708,535</b>	<b>146,375</b>	<b>5.71%</b>
<b>TOTAL GENERAL REVENUES</b>	<b>63,673,791</b>	<b>66,952,694</b>	<b>68,741,192</b>	<b>68,783,040</b>	<b>69,139,055</b>	<b>356,015</b>	<b>0.52%</b>
<b>FUNCTIONAL REVENUES</b>							
<b>COMMUNITY DEVELOPMENT</b>							
42000 BENCH AD PERMIT	82,173	40,250	37,620	25,000	20,000	(5,000)	-20.00%
42010 BUILDING PERMIT	596,226	919,473	960,170	750,000	810,000	60,000	8.00%
42011 ELECTRICAL PERMIT	82,954	112,864	127,089	100,000	120,000	20,000	20.00%
42012 HEATING & MECH PERMIT	61,114	56,437	77,143	60,000	70,000	10,000	16.67%
42013 PLUMBING PERMIT	56,812	64,927	89,057	75,000	85,000	10,000	13.33%
42015 OUTDOOR SALE EVENT PRMT F	3,620	2,430	3,030	3,000	3,000	-	0.00%
42016 USE PERMITS	53,295	72,016	63,500	58,500	25,000	(33,500)	-57.26%
42017 HOME OCCUPATION PERMIT	6,915	5,351	5,385	2,500	2,200	(300)	-12.00%
42018 TEMPORARY BANNER PERMIT	55	605	770	1,000	1,200	200	20.00%
42200 GENERAL PLAN MAINTENANCE	47,986	76,443	71,281	60,000	60,000	-	0.00%
42201 SOILS REVIEW FEE	91,926	96,723	93,115	60,000	50,000	(10,000)	-16.67%
42202 DEVELOPMENT REVIEW FEE	3,870	2,580	2,580	5,000	2,580	(2,420)	-48.40%
42203 VARIANCE FILING FEE	3,380	510	-	3,380	3,380	-	0.00%
42204 ADMINISTRATIVE CITATION FEI	685	-	30,550	20,000	20,000	-	0.00%
42205 PRECISE PLAN FILING FEE	19,870	12,910	25,590	21,575	30,000	8,425	39.05%
42206 ZONE CHANGE FILING FEE	37,410	-	-	7,110	7,110	-	0.00%
42207 LOT SPLIT FILING FEE	4,040	11,905	-	2,000	2,000	-	0.00%
42208 NEGATIVE DECLARATION FEE	(150)	(650)	(152)	400	200	(200)	-50.00%
42209 CEQA CLEARANCE FEE (EIR)	105,004	30,889	(9,231)	100,000	40,000	(60,000)	-60.00%
42210 ANNEXATION FEE	-	9,810	7,300	-	-	-	-
42211 DEVELOPMENT AGREE. FEE	10,745	10,745	-	10,745	10,475	(270)	-2.51%
42212 CODE AMENDMENT FEE	4,745	-	-	4,745	4,745	-	0.00%
42215 TENATIVE TRACT MAP FEE	5,540	5,540	-	1,960	4,000	2,040	104.08%
42217 PLANNING-PLAN CHECK FEE	125,926	143,847	157,622	140,000	150,000	10,000	7.14%
42218 FORECLOSURE REGISTRATION I	1,925	2,225	2,650	3,000	3,000	-	0.00%
42219 ADM WIRELESS COM. FAC. FEE	12,480	17,680	4,160	5,000	2,500	(2,500)	-50.00%
42220 SIGN REVIEW FEE	10,761	3,820	1,910	3,000	2,500	(500)	-16.67%
42221 ZONING COMPLIANCE LETTER	3,540	1,770	-	1,000	500	(500)	-50.00%
42250 MICROFILMING FEES	11,224	12,578	15,002	25,000	25,000	-	0.00%
42251 PLAN CHECK FEES	409,691	403,194	591,515	450,000	530,000	80,000	17.78%
42252 CITY ONLY-SPECIAL PROJECTS	-	-	-	1,500	-	(1,500)	-100.00%
42253 IMPROVEMENT INSPECTION FE	293	54,767	365	1,000	500	(500)	-50.00%
42255 SPECIAL INSPECTION FEES	-	-	-	2,500	2,500	-	0.00%
42256 SANITATION DIST PROC FEE	15,186	13,082	31,000	30,000	90,000	60,000	200.00%
42257 GREEN BLDG STANDARDS FEE	1,369	743	379	200	300	100	50.00%
42258 SB 1186 FEE	18,014	16,435	17,270	8,000	12,000	4,000	50.00%

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Revised Budget	2024-25 Adopted Budget	Change From Prior Year	
42259 SMIP TAX RSRVE FEE	5,632	614	425	300	750	450	150.00%
42700 ADMINISTRATIVE CITATIONS	-	-	-	2,500	2,500	-	0.00%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,894,255</b>	<b>2,202,513</b>	<b>2,407,092</b>	<b>2,044,915</b>	<b>2,192,940</b>	<b>148,025</b>	<b>7.24%</b>
<b>BUSINESS LICENSES</b>							
40301 BUSINESS LICENSE TAX	465,146	464,157	487,855	475,000	475,000	-	0.00%
42001 MASSAGE PERMIT	2,952	4,686	7,137	5,000	7,000	2,000	40.00%
42002 SOLICITATION PERMIT	13,808	9,733	7,551	11,000	7,000	(4,000)	-36.36%
42100 B/L APPLICATION FEE	256	-	-	-	-	-	-
42750 BUSINESS LIC. PENALTY	23,106	10,425	20,075	10,000	20,000	10,000	100.00%
<b>TOTAL BUSINESS LICENSES</b>	<b>505,268</b>	<b>489,001</b>	<b>522,618</b>	<b>501,000</b>	<b>509,000</b>	<b>8,000</b>	<b>1.60%</b>
<b>ENGINEERING</b>							
42030 EXCAVATION PERMIT	270,743	253,736	254,459	250,000	350,000	100,000	40.00%
42031 MOVING PERMIT	10,646	12,210	9,916	9,000	11,000	2,000	22.22%
42033 OTHER PERMITS/MISC.	4,200	3,180	6,380	5,000	2,500	(2,500)	-50.00%
42300 FINAL MAP CHECK FEE	1,540	4,620	7,700	1,540	1,540	-	0.00%
42301 EASEMENT FEES	2,814	-	284	-	-	-	-
42302 IMPROVEMENT PLAN CHECK	136,701	162,041	138,976	100,000	220,000	120,000	120.00%
42303 WATER QUALITY MGMT-PLAN	62,899	68,000	-	10,000	7,500	(2,500)	-25.00%
42304 IMPROVEMENT INSPECTION FE	173,169	187,963	156,000	90,000	200,000	110,000	122.22%
42306 LANDSCAPE INSPECTION FEE	18,250	15,350	3,059	5,000	8,000	3,000	60.00%
42307 TREE REMOVAL/REPLACE. FEE	31,297	25,605	26,365	25,000	30,000	5,000	20.00%
42308 MEMORIAL PROGRAM	-	574	1,960	7,500	5,000	(2,500)	-33.33%
42309 MISC ENG & OTHER FEES	43,633	50,000	157,654	100,000	250,000	150,000	150.00%
42310 STORM WATER PREVENTION F	241,296	-	129,241	138,000	147,700	9,700	7.03%
42311 MEDIAN FEES	2,622	-	-	5,000	5,000	-	0.00%
45200 RECOVERY OF EXPENSE	-	-	-	-	10,000	10,000	-
<b>TOTAL ENGINEERING</b>	<b>999,810</b>	<b>783,279</b>	<b>891,993</b>	<b>746,040</b>	<b>1,248,240</b>	<b>502,200</b>	<b>67.32%</b>
<b>FIRE REVENUE</b>							
42050 FIRE PERMIT	136,957	126,822	141,078	130,000	250,000	120,000	92.31%
42400 PARAMEDIC SUBSCRIPTION FEI	131,400	-	-	-	-	-	-
42400 PARAMEDIC SUBSCRIPTION FEI	-	116,700	114,060	120,000	120,000	-	0.00%
42401 PARAMEDIC NON-MEMBER	137,602	2,663	-	-	-	-	-
42402 FPB RE-INSPECTION FEE	25,720	44,644	40,070	75,000	120,000	45,000	60.00%
42403 PLAN CHECKS/PERMITS	95,053	54,590	143,344	150,000	150,000	-	0.00%
42405 N/R PARAMEDIC RESPONSE FE	76,296	980	-	-	-	-	-
42406 PARAMEDIC IMPACT PAYMENT	202,157	202,157	224,557	224,560	224,500	(60)	-0.03%
42407 HAZARD MATERIALS FEES	42,693	58,682	56,376	58,000	100,000	42,000	72.41%
42408 ADVANCE LIFE SUPPORT REIM	103,637	16,511	-	-	-	-	-
42409 OC PROP. FIRE PROTECT FEE	53,126	29,529	30,090	30,000	30,000	-	0.00%
42410 EMS REVENUE	902,644	2,799,392	2,471,580	3,323,550	4,100,000	776,450	23.36%
42753 FALSE ALARM PENALTY	6,013	8,125	4,125	7,500	10,000	2,500	33.33%
45004 COPY SALES	17	22	15	30	-	(30)	-100.00%
45200 RECOVERY OF EXPENSE	739,851	498,200	54,941	250,000	200,000	(50,000)	-20.00%
45200 RECOVERY OF EXPENSE	23,395	-	-	-	-	-	-
<b>TOTAL FIRE REVENUE</b>	<b>2,676,560</b>	<b>3,959,018</b>	<b>3,280,236</b>	<b>4,368,640</b>	<b>5,304,500</b>	<b>935,860</b>	<b>21.42%</b>
<b>POLICE REVENUE</b>							
42051 ALARM PERMIT	45,295	43,819	41,730	48,000	45,000	(3,000)	-6.25%
42500 TOW SERVICE FEES	82,303	71,504	94,335	80,000	75,000	(5,000)	-6.25%
42501 TOW HEARING FEE (ADM)	2,019	1,241	2,916	1,500	1,500	-	0.00%
42502 IMPOUNDED VEHICLE RECORD	53,222	59,496	64,233	34,250	25,000	(9,250)	-27.01%
42503 COURT ORDERED RESTITUTION	34,616	2,293	2,734	2,000	2,000	-	0.00%
42504 FINGERPRINT FEE	958	840	3,145	3,000	3,000	-	0.00%

	2020-21	2021-22	2022-23	2023-24	2024-25	Change From	
	Actual	Actual	Actual	Revised Budget	Adopted Budget	Prior Year	
42701 VEHICLE CODE FINES	171,556	183,238	195,630	192,000	140,200	(51,800)	-26.98%
42702 CITY CODE FINES/PARKING	407,691	381,104	247,105	250,000	200,000	(50,000)	-20.00%
42753 FALSE ALARM PENALTY	33,756	40,830	36,300	35,000	40,000	5,000	14.29%
43000 P.O.S.T.	6,837	14,725	15,793	5,000	10,000	5,000	100.00%
44502 POLICE DONATIONS	8,080	7,500	10,000	10,000	10,000	-	0.00%
45001 POLICE AUCTIONS	3,881	72	-	1,000	1,000	-	0.00%
45004 COPY SALES	16,544	20,868	8,008	18,000	10,000	(8,000)	-44.44%
45102 STATE MANDATED REIMBURSE	23,186	33,449	19,982	56,000	120,000	64,000	114.29%
45200 RECOVERY OF EXPENSE	1,480	170	20,232	5,000	5,000	-	0.00%
<b>TOTAL POLICE REVENUE</b>	<b>891,424</b>	<b>861,148</b>	<b>762,142</b>	<b>740,750</b>	<b>687,700</b>	<b>(53,050)</b>	<b>-7.16%</b>
<b>COMMUNITY SERVICES</b>							
41510 COMM CENTER ROOM RENTS	12,467	80,175	108,577	105,000	105,000	-	0.00%
41511 REC CENTER ROOM RENTS	940	15,558	60,254	60,000	65,000	5,000	8.33%
41512 FIELD LIGHTING	6,814	22,073	77,370	55,000	55,000	-	0.00%
41513 BALL FIELD RENTS	9,530	168,454	232,149	235,000	235,000	-	0.00%
41514 TENNIS COURTS RENTS	24,668	53,704	62,517	66,000	68,500	2,500	3.79%
41515 GYM RENTS	-	-	-	10,000	15,000	5,000	50.00%
42600 DROP IN FEE - RC	-	1,719	5,960	5,000	6,000	1,000	20.00%
42600 DROP IN FEE - RC	34	1,615	2,120	2,000	2,500	500	25.00%
42601 EVENT FEES-SENIORS	-	-	(37)	-	-	-	-
42602 NEWSLETTER-SENIORS	1,300	9,250	12,698	11,500	11,500	-	0.00%
42603 SENIOR TRANSP PROG -RIDER F	8,295	6,654	7,308	8,500	8,500	-	0.00%
42650 CONTRACT PROGRAM FEES	72,680	145,022	172,441	225,000	225,000	-	0.00%
42651 ATHLETIC FEES	27,727	75,468	85,687	75,000	75,000	-	0.00%
42654 CAMPOUT	7,613	7,345	8,560	6,000	8,000	2,000	33.33%
42655 SUMMERFEST	74,032	93,202	37,339	20,000	20,000	-	0.00%
42657 CITY ADVERTISING	1,875	2,625	3,000	3,000	4,000	1,000	33.33%
42658 SPECIAL EVENTS	22,906	45,016	60,269	60,000	97,900	37,900	63.17%
44500 DONATIONS	6,027	41,026	30,714	45,000	46,000	1,000	2.22%
44503 COMMUNITY SERVICE DONATI	-	-	-	250,000	-	(250,000)	-100.00%
44504 SOFTBALL DONATIONS	1,750	-	-	-	-	-	-
44505 SENIOR TRANSP PROG - OCMV	20,000	20,458	744	20,000	20,000	-	0.00%
44506 FV COMMTY FOUNDATION DO	-	-	1,113	4,000	4,000	-	0.00%
44507 DISABLED COMMITTEE DONAT	-	-	-	-	1,000	1,000	-
45103 RESIDUAL RECEIPTS - SUMMER	10,000	10,000	-	-	-	-	-
45104 FV COMMUNITY FOUNDATION	-	-	-	15,000	-	(15,000)	-100.00%
45106 OTHER CONCESSIONS	-	20,568	18,977	25,000	30,000	5,000	20.00%
<b>TOTAL COMMUNITY SERVICES</b>	<b>308,658</b>	<b>819,932</b>	<b>987,761</b>	<b>1,306,000</b>	<b>1,102,900</b>	<b>(203,100)</b>	<b>-15.55%</b>
<b>TOTAL FUNCTIONAL REVENUES</b>	<b>7,275,975</b>	<b>9,114,890</b>	<b>8,851,842</b>	<b>9,707,345</b>	<b>11,045,280</b>	<b>1,337,935</b>	<b>13.78%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>70,949,766</b>	<b>76,067,585</b>	<b>77,593,035</b>	<b>78,490,385</b>	<b>80,184,335</b>	<b>1,693,950</b>	<b>2.16%</b>



# GENERAL FUND EXPENDITURES

FY 2024-25

DEPARTMENT	PERSONNEL EXPENDITURES	INTERNAL SERVICE ALLOCATIONS	OPERATING EXPENDITURES	TOTAL
<b>ADMINISTRATION</b>				
CITY COUNCIL	115,765	55,295	43,500	214,560
LEGAL SERVICES	-	-	425,000	425,000
CITY MANAGER	339,480	88,905	285,225	713,610
ADMINISTRATIVE SERVICES	305,195	62,850	207,800	575,845
RECORDS MANAGEMENT	189,410	91,410	31,000	311,820
ELECTIONS	28,230	12,390	106,000	146,620
PERSONNEL RELATIONS	1,164,120	80,650	634,000	1,878,770
FINANCE	1,162,365	337,220	398,460	1,898,045
PURCHASING	242,545	-	63,845	306,390
BUSINESS LICENSE	35,705	7,540	89,800	133,045
<b>ADMINISTRATION TOTAL</b>	<b>3,582,815</b>	<b>736,260</b>	<b>2,284,630</b>	<b>6,603,705</b>
<b>COMMUNITY DEVELOPMENT</b>				
PLANNING	877,760	158,520	561,335	1,597,615
BUILDING SAFETY	995,970	80,525	251,400	1,327,895
ECONOMIC DEVELOPMENT	-	-	82,480	82,480
CODE ENFORCEMENT	10,000	-	11,300	21,300
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,883,730</b>	<b>239,045</b>	<b>906,515</b>	<b>3,029,290</b>
<b>PUBLIC WORKS &amp; ENGINEERING</b>				
ENGINEERING	431,160	287,345	333,145	1,051,650
TRAFFIC ENGINEERING	199,915	134,165	58,200	392,280
CONSTRUCTION INSP	234,930	93,500	25,530	353,960
STREET LIGHTING	35,910	13,275	887,580	936,765
RIGHTS-OF-WAY	247,720	130,750	543,325	921,795
TREE MAINTENANCE	19,610	123,620	398,070	541,300
PARK MAINTENANCE	340,655	134,055	807,070	1,281,780
CONCRETE MAINTENANCE	390,920	214,345	31,830	637,095
PAVEMENT MAINTENANCE	408,975	220,275	96,210	725,460
STORM DRAIN MAINT	596,975	87,895	167,385	852,255
TRAFFIC CONTROL MAIN	234,725	196,670	62,210	493,605
STREET SWEEPING	28,385	18,555	397,467	444,407
RECREATION CENTER	57,350	327,185	757,038	1,141,573
GRAFFITI	203,930	116,855	10,200	330,985
<b>PUBLIC WORKS &amp; ENGINEERING TOTAL</b>	<b>3,431,160</b>	<b>2,098,490</b>	<b>4,575,260</b>	<b>10,104,910</b>
<b>FIRE DEPARTMENT</b>				
FIRE SUPPRESSION	6,025,295	902,170	905,370	7,832,835
PARAMEDICS	4,310,915	366,650	32,320	4,709,885
AMBULANCE SERVICES	137,820	-	2,466,295	2,604,115
FIRE PREVENTION	918,480	92,495	86,000	1,096,975
FIRE RESERVES	137,525	1,030	9,485	148,040
DISASTER PREPARE	162,075	30,605	29,685	222,365
HAZARDOUS MATERIALS	198,505	20,535	9,135	228,175
F.I.R.S.T.	36,295	5,950	3,540	45,785
<b>FIRE DEPARTMENT TOTAL</b>	<b>11,926,910</b>	<b>1,419,435</b>	<b>3,541,830</b>	<b>16,888,175</b>

<b>DEPARTMENT</b>	<b>PERSONNEL EXPENDITURES</b>	<b>INTERNAL SERVICE ALLOCATIONS</b>	<b>OPERATING EXPENDITURES</b>	<b>TOTAL</b>
<b>POLICE DEPARTMENT</b>				
PATROL	9,826,510	1,891,140	711,760	12,429,410
INVESTIGATION	4,492,305	694,730	133,115	5,320,150
TRAFFIC	1,383,245	293,080	332,405	2,008,730
CANINE	434,895	118,975	20,800	574,670
S.W.A.T.	62,230	28,155	11,000	101,385
COMMUNICATIONS	1,427,360	188,725	23,500	1,639,585
RECORDS	876,385	338,635	22,815	1,237,835
CRIME PREVENTION	168,160	34,980	15,530	218,670
RANGE	-	6,115	50,850	56,965
ANIMAL CARE SERVICES	-	-	679,265	679,265
<b>POLICE DEPARTMENT TOTAL</b>	<b>18,671,090</b>	<b>3,594,535</b>	<b>2,001,040</b>	<b>24,266,665</b>
<b>RECREATION &amp; COMMUNITY SERVICES</b>				
RECREATION CENTER	468,755	304,680	43,490	816,925
ATHLETICS	245,180	255,985	98,660	599,825
FIELD OPERATIONS	243,090	127,530	29,000	399,620
SENIOR & COMM CENTER	465,285	306,800	88,750	860,835
SENIOR TRANSPORTATION	18,285	-	92,500	110,785
CONTRACT CLASSES	291,575	127,000	66,860	485,435
SPECIAL EVENTS	201,670	136,165	116,400	454,235
ANNUAL EVENTS	42,860	4,610	27,000	74,470
PARK PATROL	105,705	43,575	5,950	155,230
<b>RECREATION &amp; COMM SVCS TOTAL</b>	<b>2,082,405</b>	<b>1,306,345</b>	<b>568,610</b>	<b>3,957,360</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>41,578,110</b>	<b>9,394,110</b>	<b>13,877,885</b>	<b>64,850,105</b>
<b>TRANSFERS OUT</b>				
PENSION ADP	-	-	3,000,000	3,000,000
DEBT SERVICE	-	-	2,489,470	2,489,470
CALPERS REQUIRED UAL	-	8,313,165	-	8,313,165
OPEB/EMPLOYEE BENEFITS	-	-	-	-
<b>TRANSFERS OUT TOTAL</b>	<b>-</b>	<b>8,313,165</b>	<b>5,489,470</b>	<b>13,802,635</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>41,578,110</b>	<b>17,707,275</b>	<b>19,367,355</b>	<b>78,652,740</b>

Note: Operating expenditures only. Excludes capital projects, grants, etc.

# **BUDGET DETAIL**



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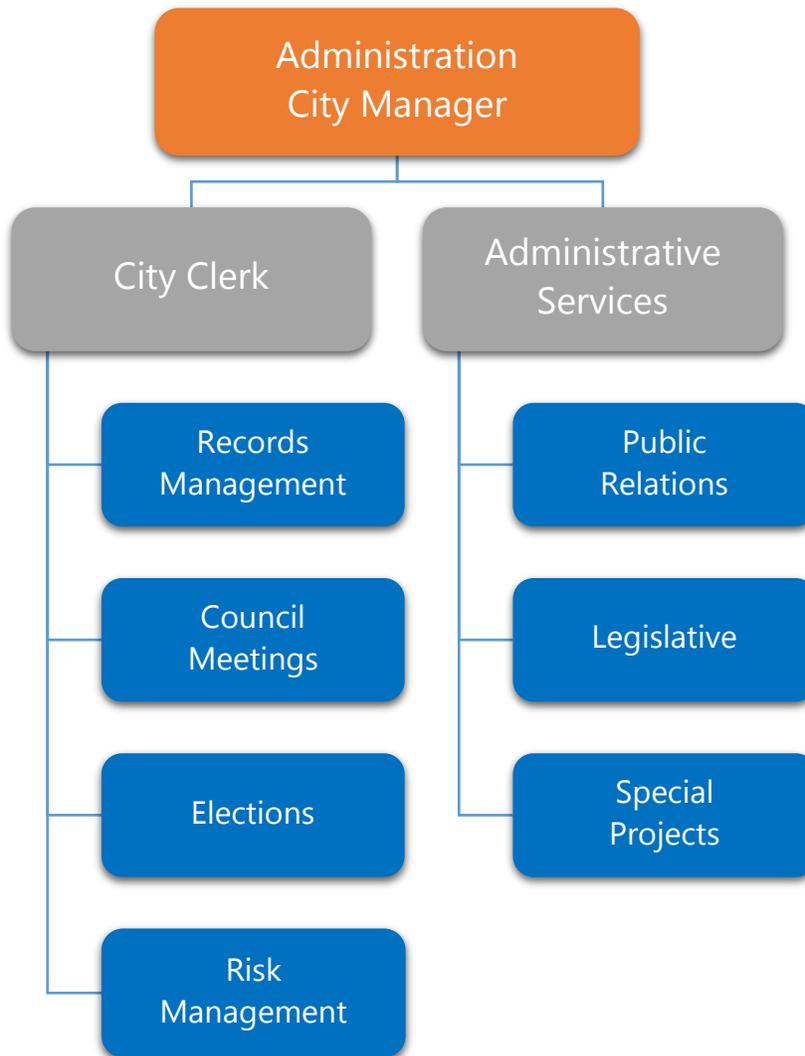
# ADMINISTRATION



### Mission Statement

The mission of the City Manager’s Office is to support and enhance the high quality of living in Fountain Valley. This is accomplished through the implementation of City Council Policies, investing in appropriate level of cost effective services and exercising innovation while respecting the community’s traditional values of our business and residents.

### Organizational Chart



The City of Fountain Valley’s Administration Department is comprised of the legislative and administrative branches of City government. The City Council is elected at large by the citizens of Fountain Valley and functions as the legislative branch of the City by developing public policies, approving programs and allocating financial resources to meet the needs of the City.



The City Manager is the chief administrative officer of the City and is responsible for the day-to-day activities of all City departments. City Manager interacts with the City Council

on matters of policy and procedure, and responds to local issues concerning public safety, community service, transportation, economic development, and other issues that affect quality of life for the citizens of Fountain Valley.

The Administration Department also includes the Office of the City Clerk. The Office of the City Clerk serves as the primary custodian of records for the City, coordinates the agenda and public noticing of all public meetings, risk management, and administers the election process in accordance with statutory regulations.

**FY 2023-24 ACCOMPLISHMENTS**

- ✓ Maintained ongoing communications and circulated up to date information to the community and businesses via newsletter, website, and social media platforms including NextDoor, Instagram, Twitter and Facebook.
- ✓ Monitored legislative bills and prepared letters of support or opposition on behalf of the City.
- ✓ Revamped and modernized the City’s website.
- ✓ Completed the rebranding and rolled out a new City logo and brand identity.
- ✓ Implemented ‘Coffee and Sundaes with the CM’ where the City Manager held an open forum for discussion with all departments.
- ✓ Executed a contract with a grant writing consultant, Townsend Public Affairs, to assist in the process of seeking various grant opportunities and submitting applications.
- ✓ Produced a State of the City video with the Mayor to update the community on the Mayor’s goals for 2024 and highlight various City projects.
- ✓ Organized and executed a highly successful State of the City event with more than 220 guests in attendance that incorporated the Mayor’s goals for community engagement, innovation, and embracing diversity and had a net revenue of \$11,000 for Fountain Valley Kiwanis.

- ✓ Prepared 12 digital Fountain Valley monthly newsletters to keep the community informed on City programs, events, and up to date information.
- ✓ Processed 30 Claims against the City and completed over 180 Public Records Requests.
- ✓ Conducted elections and Re-organized the City's Committees and Commissions with City Council.
- ✓ Started a monthly City Podcast as an additional tool to inform and educate the public.
- ✓ Implemented biweekly Mayor's Message Videos to inform the public on important topics and facilitated Mayor's Breakfasts.
- ✓ Implemented a quarterly City Manager's Report that promotes transparency.
- ✓ Released 26 biweekly internal City Council Communicators that included important department updates.
- ✓ Finalized the City's insurance programs switch from PRISM to CalJPIA.
- ✓ Completed two strategic planning sessions.

### **FY 2024-25 GOALS**

*Goals support the City's Strategic Plan to: Maintain the culture and environment of "A Nice Place to Live", Attract and Retain Revenue Producing Businesses, Attract and Retain Quality Staff and Achieve Fiscal Stability in Accordance with the 20-Year Financial Plan.*

- Continue to focus on transparent governance to build trust, gain new ideas, increase community engagement, better understand the community's needs, empower citizens, showcase reform, attract citizens to government, boost economy, foster a local government with professionalism, and educate citizens.
- Continue to build on the existing Strategic Plan to guide the organization to support community goals.
- Focus on new social media initiatives to enhance community outreach and engagement.
- Work with County of Orange and surrounding cities to identify options to address homeless challenges in the region.
- Collaborate with the City of Garden Grove and City of Westminster to operate the Central Cities Navigation Center (CCNC) in the City of Garden Grove.
- Initiate and implement strategies to attract and retain quality staff through the Engagement Committee's initiatives.
- Add a part time intern position to assist the department.
- Add a full time Risk Manager position to the Department under the direction of the City Clerk that will assume responsibilities of the Workers Compensation program and emergency preparedness citywide.
- Improve the city's emergency preparedness program to ensure the City is better prepared in the event of any emergency that may arise.
- Seek new revenues to offset the City's General Fund expenditures.

*Core Values*



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

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retain Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

**DEPARTMENT GOALS AND OBJECTIVES – ADMINISTRATION**

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Focus on social media initiatives to enhance community outreach and engagement						✓
2	Initiate and implement strategies to attract and retain quality staff						✓
3	Focus on transparent governance to build trust, gain new ideas, increase community engagement, understand community's needs better, empower citizens, showcase reform, attract citizens to government, boost economy, foster a local government with professionalism, and educate citizens						✓
4	Seek new revenue opportunities to offset the City's General Fund expenditures	✓				✓	

**PERFORMANCE MEASURES/INDICATORS – ADMINISTRATION**

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Number of social media platforms used to engage the community and businesses	1	5	5	5
Number of Facebook followers	1, 2	-	2,400	2,550
Number of Instagram followers	1, 2	-	2,178	2,500
Number of Newsletter subscribers	1, 3	-	9,617	10,000
Quantity of new employee engagement events/activities initiated by the Employee Engagement Team	2	-	5	8
Quantity of programs/strategies implemented to attract & retain quality staff	2	-	3	5
Number of community newsletters published	3	12	12	12
Number of Mayor's Message's released	3	-	12	12
Number of City Manager's Reports published	3	-	4	4
Number of grants submitted/awarded to the City	4	-	5	10

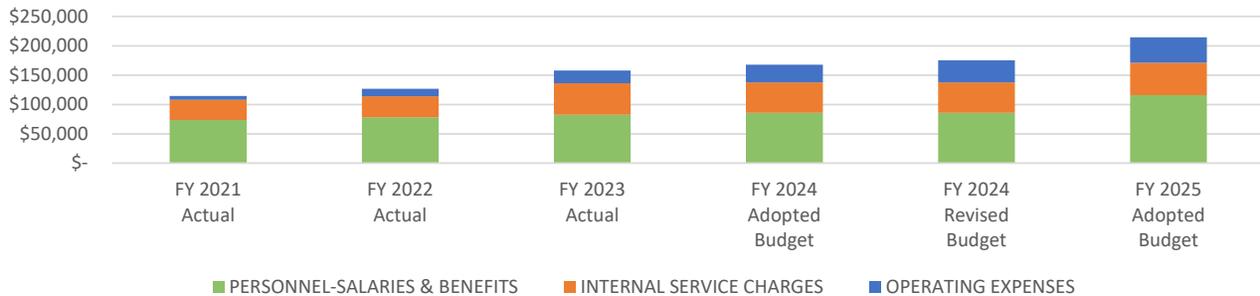


ADMINISTRATION

10010100  
CITY COUNCIL

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$58,511	\$60,083	\$73,975	\$74,315	\$74,315	\$76,085
BENEFITS, INSURANCE	14,756	17,781	8,233	11,555	11,555	39,680
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>73,267</b>	<b>77,864</b>	<b>82,208</b>	<b>85,870</b>	<b>85,870</b>	<b>115,765</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	6,916	4,821	8,698	9,755	9,755	14,505
52001 GENERAL GOVN'T BUILDINGS	16,750	19,907	31,688	23,170	23,170	21,155
52002 INFORMATION PROCESSING	7,940	8,457	9,751	15,090	15,090	15,080
52003 SELF INSURANCE	2,937	2,815	3,579	3,740	3,740	4,555
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>34,542</b>	<b>36,000</b>	<b>53,716</b>	<b>51,755</b>	<b>51,755</b>	<b>55,295</b>
<b>OPERATING EXPENSES</b>						
53015 OFFICE SUPPLIES	2,195	3,135	3,050	5,000	5,000	6,000
53051 BUSINESS MEETINGS	585	2,598	6,670	10,000	10,000	12,500
53052 EDUCATIONAL MEETINGS-EMP	3,827	6,973	12,162	10,000	17,500	25,000
53804 SPECIAL EVENTS	-	-	-	5,000	5,000	-
<b>TOTAL OPERATING EXPENSES</b>	<b>6,607</b>	<b>12,706</b>	<b>21,882</b>	<b>30,000</b>	<b>37,500</b>	<b>43,500</b>
<b>TOTAL CITY COUNCIL</b>	<b>\$114,416</b>	<b>\$126,570</b>	<b>\$157,805</b>	<b>\$167,625</b>	<b>\$175,125</b>	<b>\$214,560</b>

CITY COUNCIL EXPENDITURES



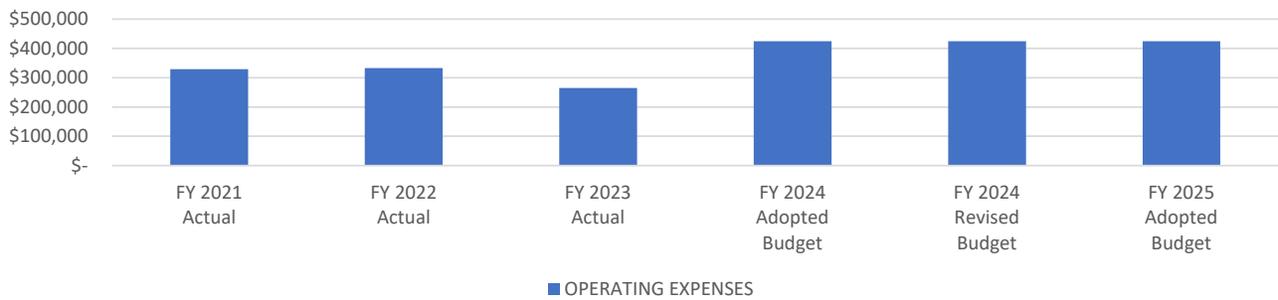


ADMINISTRATION

10010102  
LEGAL SERVICES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>OPERATING EXPENSES</b>						
53000 LEGAL SERVICES	329,250	332,925	264,504	425,000	425,000	425,000
<b>TOTAL OPERATING EXPENSES</b>	<b>329,250</b>	<b>332,925</b>	<b>264,504</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
<b>TOTAL LEGAL SERVICES</b>	<b>\$329,250</b>	<b>\$332,925</b>	<b>\$264,504</b>	<b>\$425,000</b>	<b>\$425,000</b>	<b>\$425,000</b>

LEGAL SERVICES EXPENDITURES



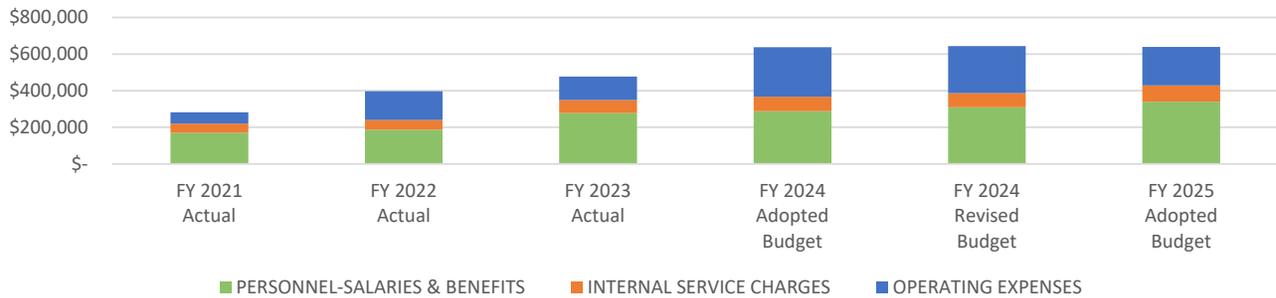


ADMINISTRATION

10010103  
CITY MANAGER

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$109,894	\$131,162	\$228,213	\$237,420	\$257,420	\$263,930
BENEFITS, INSURANCE	60,448	55,326	49,766	51,495	51,495	75,550
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>170,342</b>	<b>186,487</b>	<b>277,979</b>	<b>288,915</b>	<b>308,915</b>	<b>339,480</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,776	1,935	3,491	3,915	3,915	5,820
52001 GENERAL GOVN'T BUILDINGS	13,758	16,351	26,027	19,035	19,035	17,380
52002 INFORMATION PROCESSING	17,467	18,604	21,453	33,210	33,210	33,190
52003 SELF INSURANCE	16,151	15,480	19,674	20,575	20,575	25,055
52004 VEHICLE MAINTENANCE	434	376	480	595	595	7,460
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>50,585</b>	<b>52,747</b>	<b>71,125</b>	<b>77,330</b>	<b>77,330</b>	<b>88,905</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	-	83,250	65,723	172,000	172,000	115,000
53015 OFFICE SUPPLIES	-	483	498	1,000	1,000	1,000
53051 BUSINESS MEETINGS	96	1,979	4,127	4,000	4,000	4,000
53052 EDUCATIONAL MEETINGS-EMP	832	5,994	7,802	19,000	14,500	8,200
53054 MEMBERSHIP DUES	59,884	66,935	49,795	66,050	66,050	72,025
53803 AWARDS/INCENTIVES	-	-	-	10,000	-	10,000
<b>TOTAL OPERATING EXPENSES</b>	<b>60,812</b>	<b>158,642</b>	<b>127,945</b>	<b>272,050</b>	<b>257,550</b>	<b>210,225</b>
<b>TOTAL CITY MANAGER</b>	<b>\$281,739</b>	<b>\$397,876</b>	<b>\$477,050</b>	<b>\$638,295</b>	<b>\$643,795</b>	<b>\$638,610</b>

CITY MANAGER EXPENDITURES





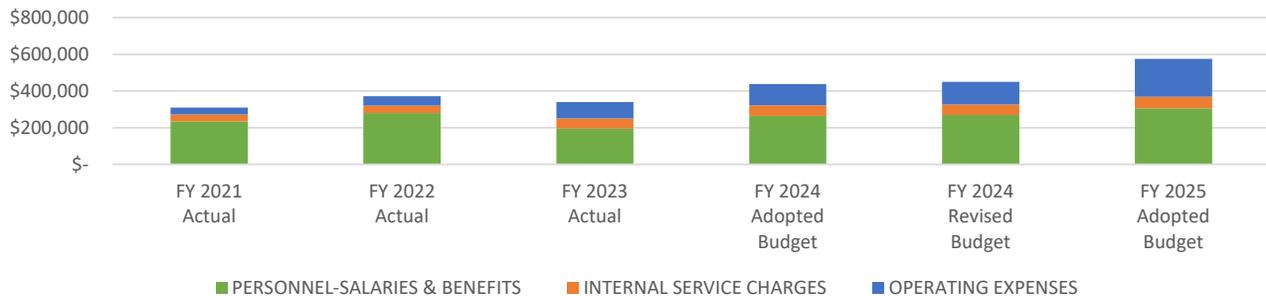
ADMINISTRATION

10010104

ADMINISTRATIVE SERVICES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$151,085	\$195,454	\$136,888	\$224,155	\$228,285	\$244,575
BENEFITS, INSURANCE	82,766	84,084	58,366	40,135	40,155	60,620
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>233,850</b>	<b>279,539</b>	<b>195,254</b>	<b>264,290</b>	<b>268,440</b>	<b>305,195</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,544	1,774	3,200	3,590	3,590	5,335
52001 GENERAL GOVN'T BUILDINGS	12,092	14,507	22,512	16,765	16,765	15,540
52002 INFORMATION PROCESSING	17,467	18,604	21,453	33,210	33,210	33,190
52003 SELF INSURANCE	5,832	5,607	7,143	3,730	3,730	4,540
52004 VEHICLE MAINTENANCE	347	301	384	475	475	4,245
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>38,282</b>	<b>40,792</b>	<b>54,692</b>	<b>57,770</b>	<b>57,770</b>	<b>62,850</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	30,127	25,588	51,039	45,000	30,000	154,000
53015 OFFICE SUPPLIES	186	1,068	836	1,000	1,000	2,000
53035 CELLPHONES/IPADS	1,081	2,213	1,854	5,000	5,000	6,000
53039 IPADS/TABLETS	-	-	-	5,000	5,000	5,000
53051 BUSINESS MEETINGS	358	1,843	4,031	4,000	4,000	4,000
53052 EDUCATIONAL MEETINGS-EMP	746	12,458	11,936	19,500	19,500	7,500
53054 MEMBERSHIP DUES	2,700	1,162	2,174	2,000	2,000	1,800
53056 PUBLIC RELATIONS	2,817	6,322	18,176	34,650	56,650	27,500
<b>TOTAL OPERATING EXPENSES</b>	<b>38,016</b>	<b>50,655</b>	<b>90,046</b>	<b>116,150</b>	<b>123,150</b>	<b>207,800</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$310,149</b>	<b>\$370,986</b>	<b>\$339,993</b>	<b>\$438,210</b>	<b>\$449,360</b>	<b>\$575,845</b>

ADMINISTRATIVE SERVICES EXPENDITURES





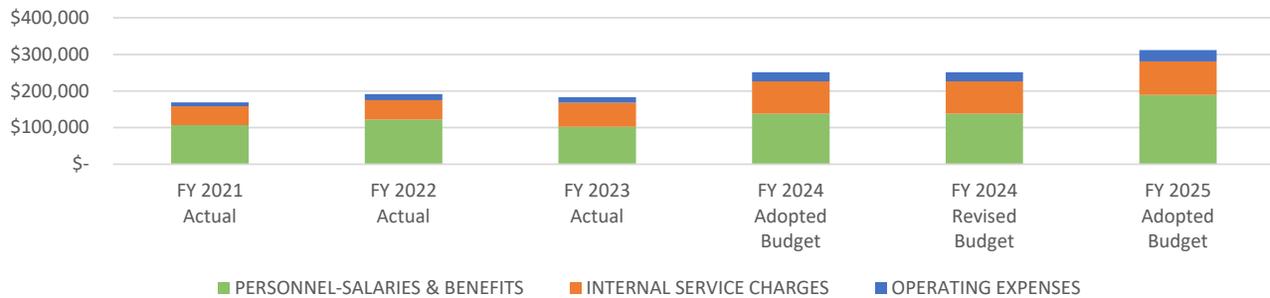
ADMINISTRATION

10010105

RECORDS MANAGEMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$73,971	\$85,113	\$89,317	\$115,645	\$115,645	\$118,550
BENEFITS, INSURANCE	33,236	37,286	13,277	22,040	22,040	70,860
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>107,207</b>	<b>122,399</b>	<b>102,594</b>	<b>137,685</b>	<b>137,685</b>	<b>189,410</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	3,007	2,096	3,782	4,240	4,240	6,305
52001 GENERAL GOVN'T BUILDINGS	5,361	6,258	10,445	7,385	7,385	6,550
52002 INFORMATION PROCESSING	37,443	39,882	45,985	71,180	71,180	71,150
52003 SELF INSURANCE	4,897	4,488	5,502	5,745	5,745	7,045
52004 VEHICLE MAINTENANCE	174	150	192	235	235	360
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>50,881</b>	<b>52,875</b>	<b>65,906</b>	<b>88,785</b>	<b>88,785</b>	<b>91,410</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	1,323	1,452	175	1,500	1,500	-
53006 NON-PROF SERVICES	588	385	-	1,000	1,000	-
53015 OFFICE SUPPLIES	16	1,991	995	1,000	1,000	2,000
53040 ADVERTISEMENTS	2,697	8,715	12,199	12,500	12,500	17,000
53044 ARCHIVES/CODE REVIEW	5,767	2,846	-	7,500	7,500	10,000
53051 BUSINESS MEETINGS	298	390	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	-	490	1,429	1,500	1,500	2,000
<b>TOTAL OPERATING EXPENSES</b>	<b>10,688</b>	<b>16,269</b>	<b>14,798</b>	<b>25,000</b>	<b>25,000</b>	<b>31,000</b>
<b>TOTAL RECORDS MANAGEMENT</b>	<b>\$168,777</b>	<b>\$191,543</b>	<b>\$183,298</b>	<b>\$251,470</b>	<b>\$251,470</b>	<b>\$311,820</b>

RECORDS MANAGEMENT EXPENDITURES



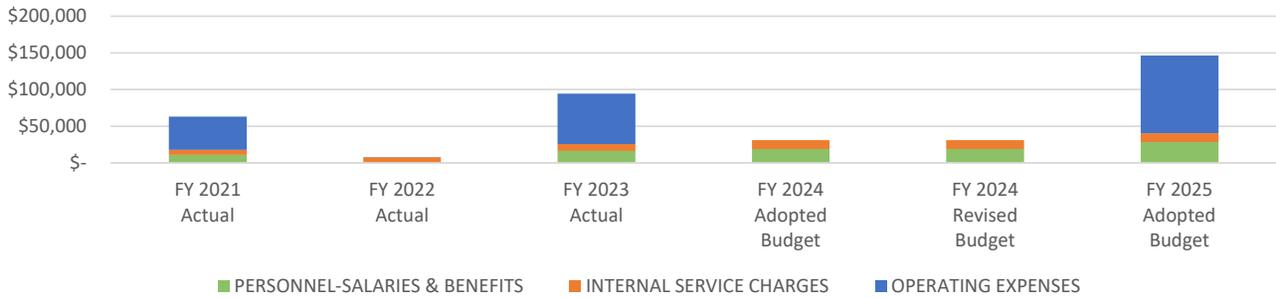


ADMINISTRATION

10010106  
ELECTIONS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$7,501	\$195	\$14,422	\$15,280	\$15,280	\$15,890
BENEFITS, INSURANCE	3,618	-	1,733	3,745	3,745	12,340
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>11,119</b>	<b>195</b>	<b>16,155</b>	<b>19,025</b>	<b>19,025</b>	<b>28,230</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	208	145	262	295	295	435
52001 GENERAL GOVN'T BUILDINGS	1,056	1,232	2,057	1,455	1,455	1,290
52002 INFORMATION PROCESSING	4,287	4,566	5,266	8,160	8,160	8,140
52003 SELF INSURANCE	1,270	1,422	2,010	2,110	2,110	2,525
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>6,820</b>	<b>7,366</b>	<b>9,595</b>	<b>12,020</b>	<b>12,020</b>	<b>12,390</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	45,260	-	68,655	-	-	100,000
53015 OFFICE SUPPLIES	-	-	-	-	-	6,000
53051 BUSINESS MEETINGS	113	50	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>45,373</b>	<b>50</b>	<b>68,655</b>	<b>-</b>	<b>-</b>	<b>106,000</b>
<b>TOTAL ELECTIONS</b>	<b>\$63,312</b>	<b>\$7,610</b>	<b>\$94,405</b>	<b>\$31,045</b>	<b>\$31,045</b>	<b>\$146,620</b>

ELECTIONS EXPENDITURES



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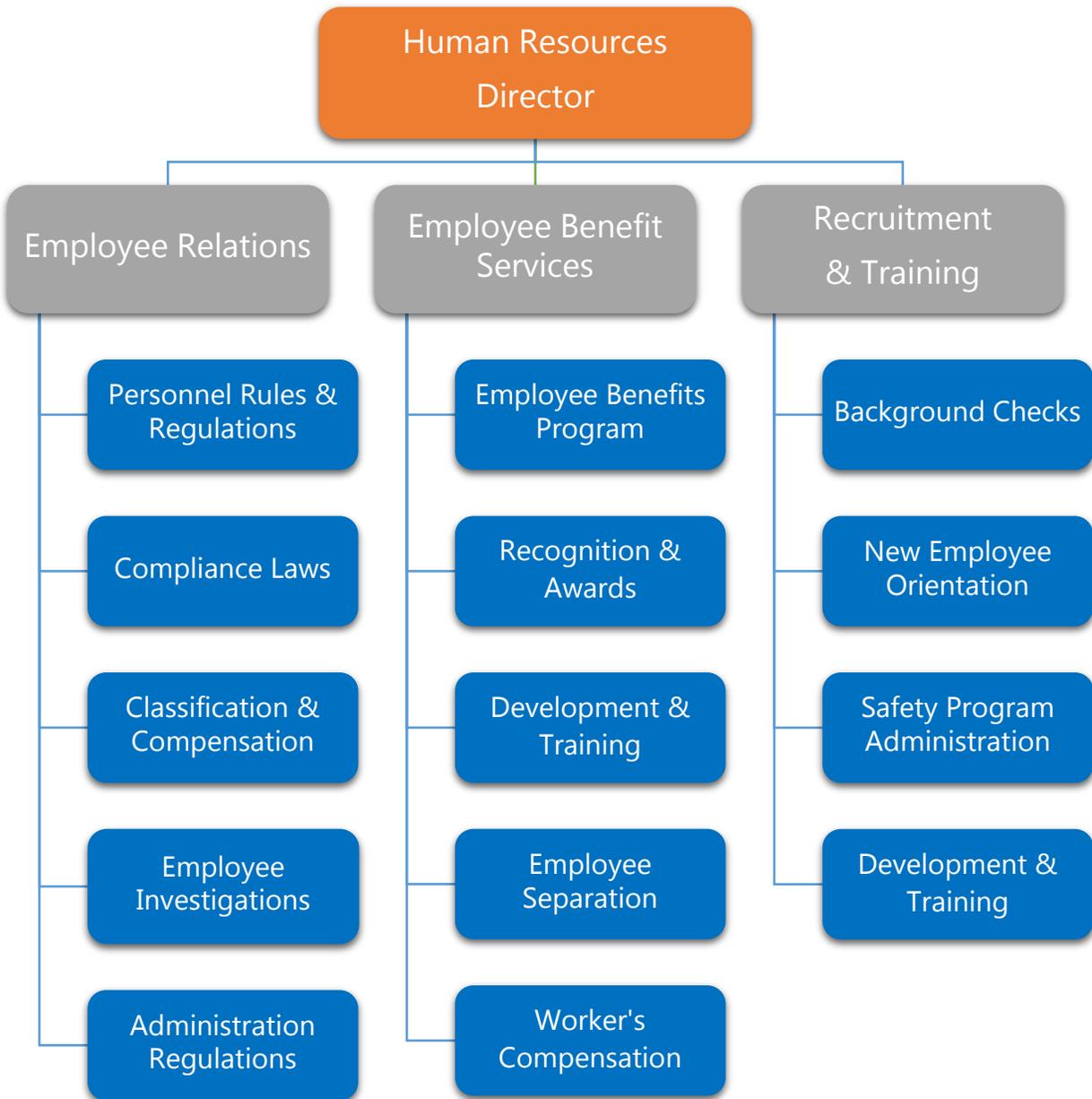
# HUMAN RESOURCES



**Mission Statement**

To provide excellent and highly responsive professional services to all customers; sustain cooperative working relationships; provide accurate and timely information; deliver innovative and timely services and to provide leadership in all personnel and employment matters; attract and retain a highly talented and qualified workforce to meet the needs of the organization and help to provide a safe work environment.

**Organizational Chart**



The Human Resources Department for the City is responsible for managing the human capital of the city's workforce, ensuring that employees are supported, engaged, and productive. It plays a vital role in the smooth functioning of the city administration by carrying out various functions, including:



**Recruitment and Selection:** The HR department is responsible for attracting and hiring the best talent for various city departments and agencies. They develop job descriptions, advertise job openings, conduct interviews, and select qualified candidates to fill vacant positions. They also handle the onboarding process, ensuring that new employees are properly oriented and integrated into the city's workforce.

**Employee Relations:** The HR department acts as a mediator between employees and the city administration. They handle employee grievances, complaints, and conflicts, and work towards resolving them in a fair and impartial manner. They also promote positive employee relations through various initiatives such as employee engagement programs, recognition programs, trainings, and employee satisfaction surveys.

**Compensation and Benefits:** The HR department is responsible for managing the city's compensation and benefits programs. They develop and administer the city's pay scales, salary structures, and benefits packages, ensuring that they are competitive and compliant with local labor laws.

**Performance Management:** The HR department administers and tracks the city's performance management system. They assist managers and supervisors by providing guidance on establishing employee's performance goals, performance evaluations, and feedback to employees on their performance. They also assist supervisors and managers within the organization to identify and implement performance improvement plans and handle other performance-related matters.

**Training and Development:** The HR department identifies the training and development needs of the city's employees and provides training programs to enhance their skills and knowledge. They may conduct training sessions in-house or coordinate with external training providers. They also may facilitate professional development opportunities, such as conferences, workshops, and certifications, to ensure that employees are equipped with the necessary skills to perform their jobs effectively.

**Employee Records and Compliance:** The HR department maintains accurate and up-to-date employee records, including personal information, employment contracts, and performance evaluations. They also ensure compliance with local labor laws, regulations, and city policies. They handle employee-related legal matters, such as employment contracts, disciplinary actions, and investigations.

**Health and Safety:** The HR department handles workers' compensation claims, coordinates employee safety and mandatory compliance trainings and facilitates employee wellness programs.

**HR Policy and Strategy:** The HR department develops and implements HR policies and strategies that align with the city's overall goals and objectives. They keep up to date with HR best practices, labor market trends, and changes in employment laws, and make recommendations to city administration on HR policies and strategies.

In summary, the HR department of a city plays a crucial role in managing the city's workforce, ensuring that employees are well-supported, engaged, and productive. They handle various functions related to recruitment, employee relations, compensation, performance management, training and development, compliance, health and safety, and HR policy and strategy to ensure that the city's human capital is effectively managed and contributes to the overall success of the city administration.

### **FY 2023-24 ACCOMPLISHMENTS**

- ✓ Met, conferred, and negotiated with bargaining groups over Employee Compensation Study, Resolutions, Side Letters, and Salary Schedules.
- ✓ Continued maintenance of the City's classification and compensation system, including reclassification studies, creation of new positions, etc.
- ✓ Updated the Tuition Reimbursement Policy for city employees.
- ✓ Processed 64 Recruitments (external and internal recruitments), hired approximately 49 new employees (full-time and part-time). Processed 21 volunteers for Parks/Recreation and Fire Department.
- ✓ Processed over 27 FMLA/CFRA/PDL employee protected leaves of absence requests.
- ✓ Processed over 475 Personnel Transaction Forms.
- ✓ Processed 27 part-time pay changes as it relates to The Part-time resolution.
- ✓ Workers' Compensation Claims review management to close approximately 28 claims.

- ✓ Processed approximately 30 new claims in FY 23-24.
- ✓ Processed approximately 31 separations and retirements.
- ✓ Coordinated mandatory OSHA Safety Trainings for Public Works employees
- ✓ Conducted Employee Health/Wellness Fair and Open Enrollment Virtual Benefits Information Portal
- ✓ Participated in Strategic Plan Goals to attract and retain quality employees.
- ✓ Provided on-going support and resources to City Departments on personnel matters including employee coaching, discipline, conflict, injuries, etc.
- ✓ Successfully completed the reporting requirements under the Affordable Care Act.
- ✓ Completed benefits open enrollment and implemented all changes. Processed over 200 health, dental, vision, supplemental benefits, and qualified event changes throughout the year.
- ✓ Implemented NeoGov's Onboarding platform which allows new employee to complete their new hire paperwork online.
- ✓ Recruited and built Human Resources Team by filling vacant, temporary positions.
- ✓ Began efforts to review and update Administrative Regulations, department Standard Operating Procedures, Human Resources Rules and Regulations, and Employee Handbook for legal compliance.
- ✓ Participated in Strategic Goal Committees to strengthen our brand as an employer, pursued focused efforts on employee engagement strategies, utilized employee feedback survey data, and strategized ideas to improve employee morale, engagement, and communication.
- ✓ Offered initial training, development, and leadership programs for employees.
- ✓ Explored employee mentorship programs and provided recommendations for implementation.
- ✓ Continued to deliver prompt and effective Human Resources services and programs that add value for prospective employees, active employees, and retirees.
- ✓ Continued efforts to expand our social media presence to attract qualified and talented individuals to the City.
- ✓ Continued assessment and evaluation of the City's safety program needs and draft and/or update policies and procedures as needed to ensure compliance with applicable laws.
- ✓ Explored a variety of relevant training programs with diverse modalities to continue to encourage and prepare for promotional opportunities and succession planning.
- ✓ Worked with consultant on development and launch of the Human Capital Management Module for the Enterprise Resource Planning Financial Software (ERP Project).

- ✓ Maintained the City's health benefits program, and ensured that benefits are meeting employee needs and providing quality and value.

**FY 2024-25 GOALS**

*All goals support the City's Strategic Plan Goal to "Attract and Retain Quality Staff".*

- Work with consultant to develop employer branding and create an employee recruitment video to highlight working for the City of Fountain Valley.
- Improve employee retention by working with the Strategic Plan Engagement Committee to create a great work climate, enhance morale, and support the professional development of employees.
- Complete labor negotiations with all bargaining units to secure employment agreements prior to June 30, 2024 expiration.
- Complete RFP process to select and present to Council a professional services agreement for Occupational Health services for New Hires, Employee Wellness, and Workers Compensation Injuries.
- Complete RFP to select and present to Council a professional services agreement for Workers Compensation Third Party Claims Administration.
- Continue active participation in Strategic Goal Committees to strengthen our brand as an employer, pursue focused efforts on employee engagement strategies, utilize employee feedback survey data, and strategize ideas to improve employee morale, engagement, and communication.
- Continue offering training, development, and leadership programs for employees.
- Continue exploring employee mentorship programs and providing recommendations for implementation.
- Continue to deliver prompt and effective Human Resources services and programs that add value for our prospective employees, active employees, and retirees.
- Continue to work with Strategic Plan committees to explore ideas to improve recruiting and on-boarding efforts.
- Continue efforts to expand our social media presence to attract qualified and talented individuals to the City.
- Continue assessment and evaluation of the City's safety program needs and draft and/or update policies and procedures as needed to ensure compliance with applicable laws.
- Continue to explore a variety of relevant training programs with diverse modalities to encourage and prepare for promotional opportunities and succession planning.
- Continue working with consultant on development and launch of the Human Capital Management Module for the Enterprise Resource Planning Financial Software (ERP Project).

- Continue to maintain the City's health benefits program, and ensure that benefits meet employee needs and provide quality and value.
- Continue efforts to review and update Administrative Regulations, department Standard Operating Procedures, Human Resources Rules and Regulations, and Employee Handbook for legal compliance.
- Improve existing recruitment marketing strategies.

*Core Values*



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

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retain Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

**DEPARTMENT GOALS AND OBJECTIVES – HUMAN RESOURCES**

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Explore a variety of relevant training programs and leadership programs with a variety of modalities to encourage and prepare for promotional opportunities and succession planning	✓			✓		✓
2	Deliver prompt and effective Human Resources services and programs for prospective employees, active employees and retirees	✓			✓	✓	✓
3	Maintain the City's health benefits program and ensure that benefits are meeting employee needs and providing quality and value	✓			✓		✓
4	Improve existing recruitment marketing strategies	✓			✓		✓

**PERFORMANCE MEASURES/INDICATORS – HUMAN RESOURCES**

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Number of training programs provided to staff	1	33	43	45
Number of PAFs processed	2	352	345	350
Number of health benefit related transactions processed	3	113	96	100
Percentage of recruitments filled	4	-	61%	70%



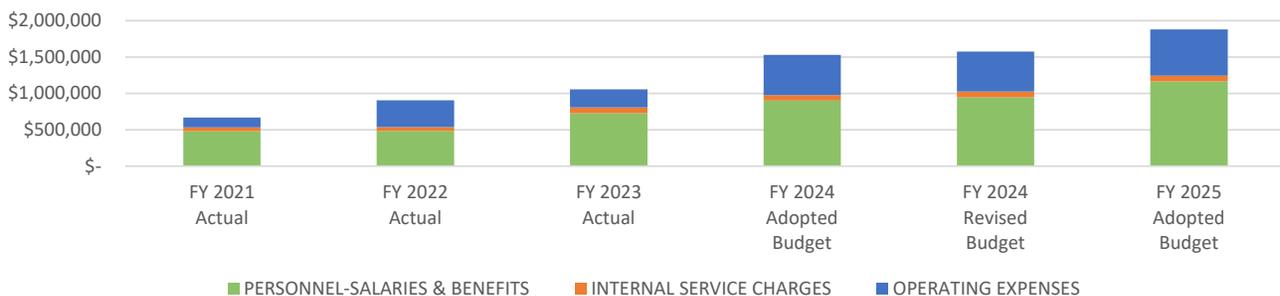
HUMAN RESOURCES

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PERSONNEL RELATIONS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$293,022	\$292,703	\$582,320	\$746,690	\$781,435	\$873,715
BENEFITS, INSURANCE	187,483	189,570	146,497	153,305	163,975	290,405
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>480,504</b>	<b>482,273</b>	<b>728,817</b>	<b>899,995</b>	<b>945,410</b>	<b>1,164,120</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	5,528	3,854	7,068	7,800	7,800	11,595
52001 GENERAL GOVN'T BUILDINGS	23,536	27,973	44,526	32,560	32,560	29,730
52002 INFORMATION PROCESSING	16,992	18,098	20,866	32,300	32,300	32,280
52003 SELF INSURANCE	4,511	4,341	5,533	5,785	5,785	7,045
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>50,567</b>	<b>54,265</b>	<b>77,993</b>	<b>78,445</b>	<b>78,445</b>	<b>80,650</b>
<b>OPERATING EXPENSES</b>						
53000 LEGAL SERVICES	37,737	34,482	40,301	120,000	145,000	150,000
53002 MEDICAL SERVICES	18,257	25,567	13,878	30,000	30,000	45,000
53003 PROFESSIONAL SERVICES	29,361	36,782	23,083	75,000	84,375	90,000
53004 PROFESSIONAL SERVICES-OTHER	20,925	211,999	79,688	133,000	143,625	140,000
53006 NON-PROF SERVICES	3,275	8,984	1,353	65,200	20,200	72,500
53015 OFFICE SUPPLIES	1,561	7,367	7,838	12,000	12,000	12,000
53019 LAB/PHOTO SUPPLIES	1,507	2,728	4,488	7,000	7,000	7,000
53035 CELLPHONES/IPADS	-	716	2,272	6,500	6,500	6,500
53040 ADVERTISEMENTS	925	1,721	2,386	5,000	5,000	5,000
53042 REFERENCE LIBRARY	-	-	-	1,000	1,000	1,000
53051 BUSINESS MEETINGS	126	2,098	6,059	7,000	7,000	8,000
53052 EDUCATIONAL MEETINGS-EMP	750	517	1,513	12,000	12,000	15,000
53054 MEMBERSHIP DUES	473	1,600	985	4,000	4,000	5,000
53055 TRAINING OFF JOB/TUITION	5,098	19,447	28,171	20,000	20,000	25,000
53803 AWARDS/INCENTIVES	4,913	6,809	7,187	20,000	20,000	20,000
53805 EMPLOYEE APPRECIATION	10,503	7,040	31,083	32,000	32,000	32,000
<b>TOTAL OPERATING EXPENSES</b>	<b>135,411</b>	<b>367,856</b>	<b>250,284</b>	<b>549,700</b>	<b>549,700</b>	<b>634,000</b>
<b>TOTAL PERSONNEL RELATIONS</b>	<b>\$666,483</b>	<b>\$904,395</b>	<b>\$1,057,094</b>	<b>\$1,528,140</b>	<b>\$1,573,555</b>	<b>\$1,878,770</b>

PERSONNEL RELATIONS EXPENDITURES



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# FINANCE



Mission Statement

The Finance Department is dedicated to sustaining financial strength & viability through fiscally sound financial management; ensuring the highest level of customer service while providing efficient, value added services that maximize the City’s financial resources and public trust.

Organizational Chart



The Finance Department manages the fiscal operations of the City and maintains financial records in conformance with generally accepted accounting principles (GAAP) and in compliance with State and Federal laws. The Department’s primary functions include maintaining effective systems for financial planning, revenue administration, accounting and reporting, cash management, long-term debt administration, purchasing, payroll, investing and utility billing.



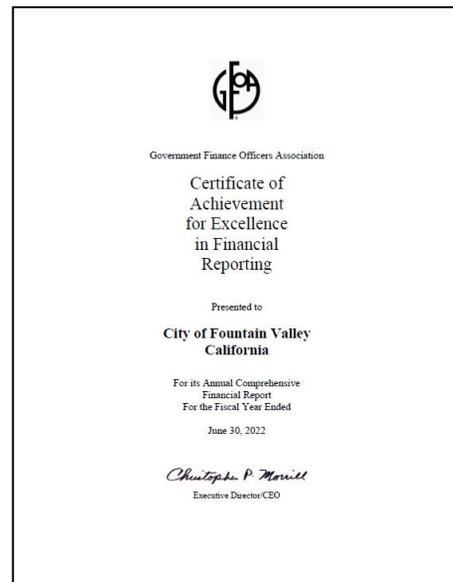
The Department’s Fiscal Services division is responsible for developing and managing the City’s Annual Operating Budget, preparing the Annual Comprehensive Financial Report (ACFR), and citywide payroll functions.

Purchasing manages the formal bidding and procurement process for goods and services needed by all departments and manages the City’s procurement card program.

The Customer Services division manages the accounts payable and receivable functions, oversees the business license process, and is responsible for utility billing for all residential and commercial water accounts in the City.

**FY 2023-24 ACCOMPLISHMENTS**

- ✓ Implemented payroll module of new Enterprise Resource Planning (ERP) system.
- ✓ Supported the meet and confer process by providing financial cost information for all bargaining agreements.
- ✓ Managed budget and reporting requirements resulting from the COVID-19 pandemic and various allocations from the CARES Act.
- ✓ Earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY 2021-22 Comprehensive Annual Financial Report.
- ✓ Earned the GFOA Distinguished Budget Presentation Award for FY 2023-24.
- ✓ Provided staff support to Measure HH Oversight Committee.
- ✓ Managed the City’s 20-Year Long-Term Financial Plan.
- ✓ Created a new Measure HH reserve to ensure Measure HH funds are spent in accordance with the City’s responsible spending pledge.

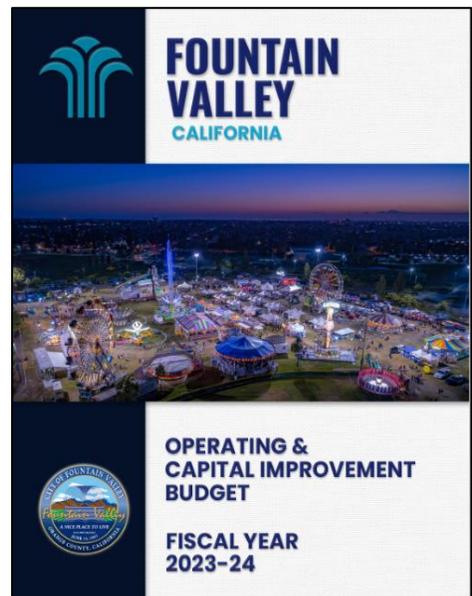


- ✓ Continued the conversion to an entirely electronic bidding process and managed approximately 35 Request for Proposals (RFP) and or formal bids.
- ✓ Oversee and provide guidance to departments in the procurement of goods and services to ensure compliance with City Purchasing Policies and ensure competitive bidding.
- ✓ Managed procurement card program citywide.
- ✓ Processed approximately 100,000 bills for water, sewer, and trash/ recycling services.
- ✓ Managed over 3,000 business licenses citywide.
- ✓ Completed a Comprehensive Fee Study to review and update citywide fees as needed.

**FY 2024-25 GOALS**

*All goals support the City’s three-year Strategic Plan objectives to “Achieve Fiscal Stability, and Attract and Retain Revenue Producing Businesses/Opportunities”.*

- Continue to develop and enhance a City budget document that would be eligible for the GFOA Budget Award Program.
- Continue to produce a Comprehensive Annual Financial Report that is eligible for the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Continue project management and ensure successful implementation of new ERP system for utility billing and business license modules.
- Implement a Pension Funding Policy that sets forth a comprehensive long-term fiscal strategy designed to mitigate against risk exposure and with the goal of paying off all pension debt by 2037, when Measure HH sunsets.
- Update Purchasing Policy to streamline processes, safeguard city resources, and maximize competitive bidding and transparency.
- Provide relevant, accurate, and timely financial information through strong financial management and best practices.
- Streamline processes and improve efficiency in financial transactions.
- Assess opportunities for cost savings, revenue opportunities and/or efficiencies while considering the effects on customer services.



*Core Values*



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

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retain Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

**DEPARTMENT GOALS AND OBJECTIVES – FINANCE**

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Provide relevant, accurate, and timely financial information through strong financial management and best practices	✓	✓				
2	Streamline processes and improve efficiency in financial transactions	✓	✓				
3	Assess opportunities for cost savings, new revenue sources, and operational efficiencies, while considering the effect on customer service	✓			✓		

**PERFORMANCE MEASURES/INDICATORS – FINANCE**

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Number of recognition awards of excellence in financial reporting and budgeting	1	1	2	2
Number of weeks between fiscal year-end and issuance of the Annual Comprehensive Financial Report (ACFR)	1	30	26	25
Number of journal entries processed	2	834	460	500
Number of purchase orders issued	2	303	318	325
Number of accounts payable checks issued	2	4,254	4,874	4,500
Percentage of vendors receiving electronic payments versus paper checks	2	-	13%	20%
Number of payroll checks issued	3	6,670	6,899	7,000
Number of utility bills issued	3	103,697	104,021	104,000
Number of business licenses issued	3	4,638	4,645	4,650
Percentage of water bills in delinquent status	3	-	0.00569%	0.00285%

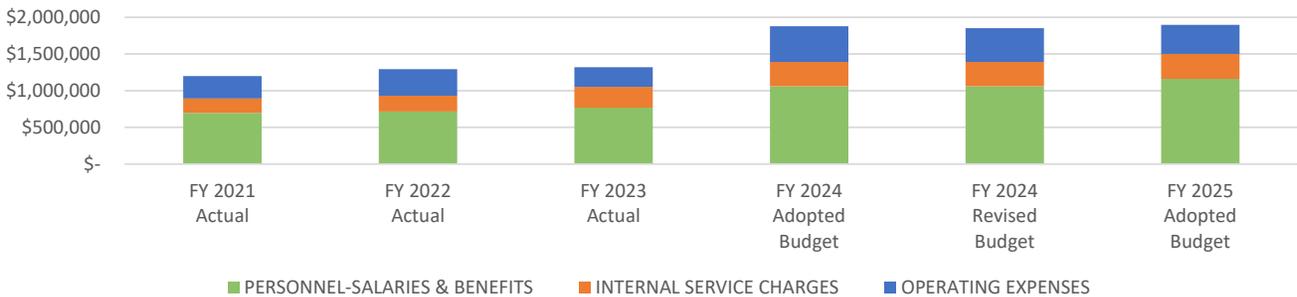


FINANCE

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FINANCE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$455,611	\$471,493	\$604,019	\$842,770	\$842,770	\$872,635
BENEFITS, INSURANCE	240,234	243,291	166,452	218,835	218,835	289,730
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>695,845</b>	<b>714,785</b>	<b>770,471</b>	<b>1,061,605</b>	<b>1,061,605</b>	<b>1,162,365</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	12,583	8,772	15,826	17,750	17,750	26,395
52001 GENERAL GOVN'T BUILDINGS	57,468	68,301	108,719	79,505	79,505	72,590
52002 INFORMATION PROCESSING	108,774	115,860	133,584	206,790	206,790	206,660
52003 SELF INSURANCE	18,647	17,873	22,714	23,755	23,755	28,930
52004 VEHICLE MAINTENANCE	1,475	4,429	1,633	2,020	2,020	2,645
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>198,946</b>	<b>215,234</b>	<b>282,476</b>	<b>329,820</b>	<b>329,820</b>	<b>337,220</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	174,263	201,860	206,029	266,210	241,210	173,025
53004 PROFESSIONAL SERVICES-OTHER	-	25,161	-	50,000	50,000	50,000
53015 OFFICE SUPPLIES	1,238	3,832	2,334	4,000	4,000	3,000
53041 SUBSCRIPTIONS	-	250	-	200	200	-
53042 REFERENCE LIBRARY	-	-	-	200	200	-
53052 EDUCATIONAL MEETINGS-EMP	1,203	512	11,808	17,650	17,650	25,300
53054 MEMBERSHIP DUES	1,000	1,355	540	1,540	1,540	1,635
53060 EXPENSE OF COLLECTING TAXES	81,003	77,843	-	85,000	85,000	85,000
53061 ACCOUNT COLLECTION EXPENSE	44,060	52,200	46,082	60,000	60,000	60,000
53563 OFFICE EQUIPMENT M & R	23	33	-	500	500	500
<b>TOTAL OPERATING EXPENSES</b>	<b>302,790</b>	<b>363,044</b>	<b>266,793</b>	<b>485,300</b>	<b>460,300</b>	<b>398,460</b>
<b>TOTAL FINANCE</b>	<b>\$1,197,581</b>	<b>\$1,293,063</b>	<b>\$1,319,740</b>	<b>\$1,876,725</b>	<b>\$1,851,725</b>	<b>\$1,898,045</b>

FINANCE EXPENDITURES



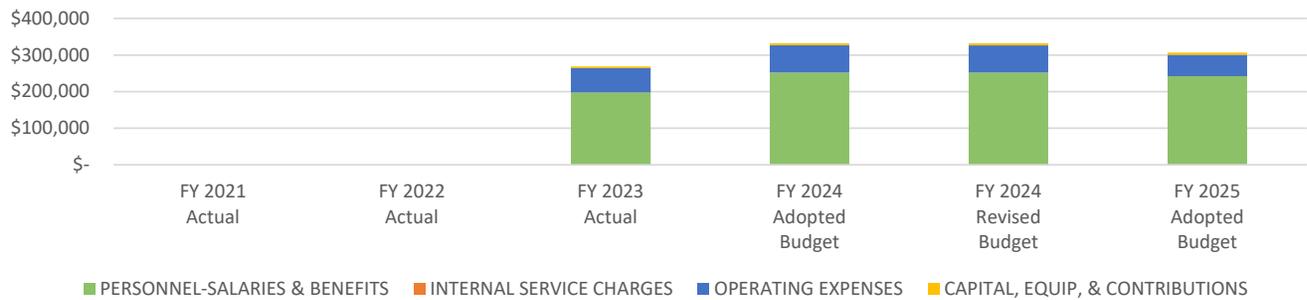


FINANCE

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PURCHASING

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	-	-	\$152,586	\$192,930	\$192,930	\$172,755
BENEFITS, INSURANCE	-	-	45,200	58,940	58,940	69,790
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	-	-	<b>197,786</b>	<b>251,870</b>	<b>251,870</b>	<b>242,545</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	-	-	-	2,000	2,000	-
53010 SERVICE CONTRACTS	-	-	24,430	2,000	800	1,000
53015 OFFICE SUPPLIES	-	-	15,969	21,500	21,500	21,500
53045 POSTAGE	-	-	18,462	20,000	20,000	18,000
53046 PRINTED PRODUCTS	-	-	3,325	25,750	25,750	13,000
53052 EDUCATIONAL MEETINGS-EMP	-	-	4,143	2,900	2,900	3,000
53054 MEMBERSHIP DUES	-	-	215	285	285	345
53563 OFFICE EQUIPMENT M & R	-	-	-	1,000	1,000	1,000
<b>TOTAL OPERATING EXPENSES</b>	-	-	<b>66,544</b>	<b>75,435</b>	<b>74,235</b>	<b>57,845</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55506 LEASE-PURCHASE	-	-	4,468	5,000	6,200	6,000
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	-	-	<b>4,468</b>	<b>5,000</b>	<b>6,200</b>	<b>6,000</b>
<b>TOTAL PURCHASING</b>	-	-	<b>\$268,798</b>	<b>\$332,305</b>	<b>\$332,305</b>	<b>\$306,390</b>

PURCHASING EXPENDITURES





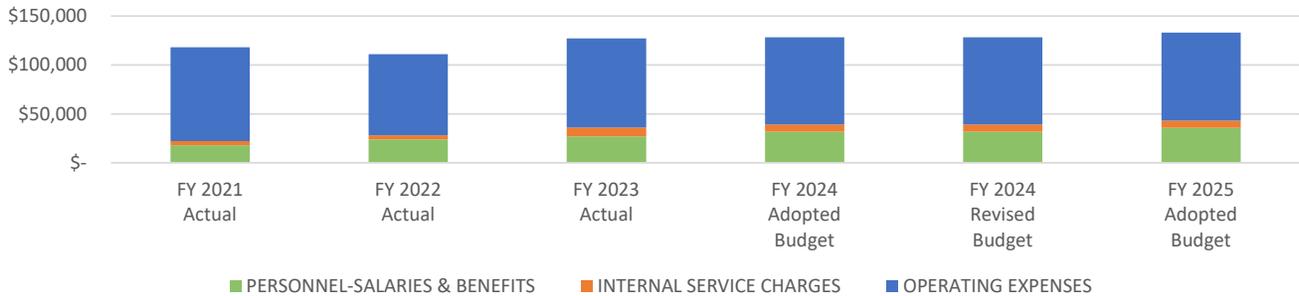
FINANCE

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BUSINESS LICENSE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$11,582	\$15,257	\$20,399	\$24,775	\$24,775	\$25,945
BENEFITS, INSURANCE	6,491	8,546	6,511	6,910	6,910	9,760
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>18,073</b>	<b>23,803</b>	<b>26,910</b>	<b>31,685</b>	<b>31,685</b>	<b>35,705</b>
<b>INTERNAL SERVICE CHARGES</b>						
52002 INFORMATION PROCESSING	3,970	4,229	4,874	7,540	7,540	7,540
52004 VEHICLE MAINTENANCE	-	-	4,127	-	-	-
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>3,970</b>	<b>4,229</b>	<b>9,001</b>	<b>7,540</b>	<b>7,540</b>	<b>7,540</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	85,025	71,697	78,923	76,000	76,000	76,000
53015 OFFICE SUPPLIES	-	87	10	300	300	150
53052 EDUCATIONAL MEETINGS-EMP	178	-	-	600	600	300
53054 MEMBERSHIP DUES	125	260	150	200	200	150
53061 ACCOUNT COLLECTION EXPENSE	10,702	10,878	12,163	12,000	12,000	13,200
<b>TOTAL OPERATING EXPENSES</b>	<b>96,030</b>	<b>82,922</b>	<b>91,246</b>	<b>89,100</b>	<b>89,100</b>	<b>89,800</b>
<b>TOTAL BUSINESS LICENSE</b>	<b>\$118,074</b>	<b>\$110,954</b>	<b>\$127,156</b>	<b>\$128,325</b>	<b>\$128,325</b>	<b>\$133,045</b>

BUSINESS LICENSE EXPENDITURES





EMPLOYEE BENEFITS FUND

FUND 115  
EMPLOYEE BENEFITS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	10	7	14	-	-	-
45200 RECOVERY OF EXPENSE	15,904	418	-	-	-	-
47002 COMPENSATED ABSENCE	2,462,570	2,723,870	2,139,997	250,000	250,000	330,000
47003 DEPT CHG/F.I.C.A	376,138	411,906	361,851	392,885	392,885	422,400
47004 DEPT CHG/P.E.R.S.	3,572,522	3,669,755	2,931,457	4,398,075	4,398,075	4,781,320
47005 DEPT CHG/HEALTH, LIFE, DENTAL	3,723,548	3,786,449	3,312,822	3,995,575	3,995,575	6,824,530
47007 DEPT CHG/P.A.R.S.	14,554	17,672	2,909	-	-	-
48000 TRANSFER IN/GENERAL FUND	8,409,191	9,152,622	8,910,088	9,488,800	9,488,800	9,711,815
48013 TRANSFERS IN/WATER FUND	502,539	672,098	648,391	696,785	696,785	-
48014 TRANSFER IN/SEWER FUND	231,464	139,030	134,126	144,140	144,140	-
<b>TOTAL REVENUES</b>	<b>19,308,441</b>	<b>20,573,827</b>	<b>18,441,656</b>	<b>19,366,260</b>	<b>19,366,260</b>	<b>22,070,065</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	148,198	135,068	115,510	251,495	251,495	30,000
BENEFITS, INSURANCE	6,467,478	6,796,531	4,302,616	4,568,985	4,283,985	4,992,680
PERS	9,122,794	10,200,603	10,761,035	11,275,100	11,275,100	13,094,485
POST EMPLOYEMENT EXPENSES	1,874,299	1,843,286	1,949,548	1,905,000	2,190,000	2,532,050
TOTAL PERSONNEL-SALARIES & BENEFITS	17,612,769	18,975,487	17,128,709	18,000,580	18,000,580	20,649,215
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	2,383	15,142	18,869	22,200	22,200	22,200
53070 INTEREST PAYABLE	569,213	551,381	529,078	503,480	503,480	473,650
53093 PRINCIPAL RETIRED	630,000	690,000	765,000	840,000	840,000	925,000
TOTAL OPERATING EXPENSES	1,201,596	1,256,523	1,312,948	1,365,680	1,365,680	1,420,850
<b>TOTAL EXPENDITURES</b>	<b>18,814,364</b>	<b>20,232,010</b>	<b>18,441,656</b>	<b>19,366,260</b>	<b>19,366,260</b>	<b>22,070,065</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>494,076</b>	<b>341,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,586,817</b>	<b>2,080,893</b>	<b>2,422,711</b>	<b>2,422,711</b>	<b>2,422,711</b>	<b>2,422,711</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,080,893</b>	<b>\$ 2,422,711</b>	<b>\$ 2,422,711</b>	<b>\$ 2,422,711</b>	<b>\$ 2,422,711</b>	<b>\$ 2,422,711</b>

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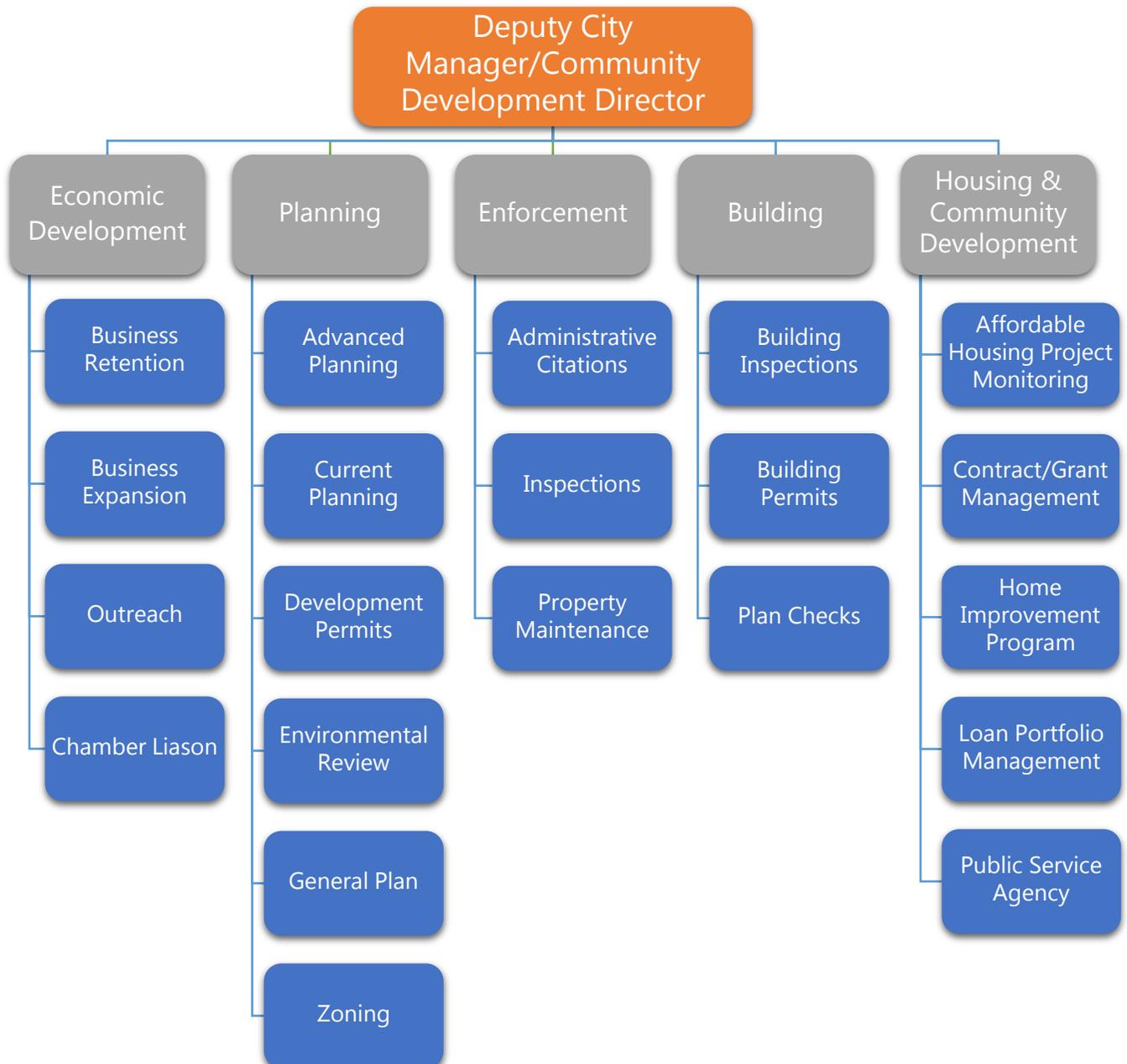
# COMMUNITY DEVELOPMENT



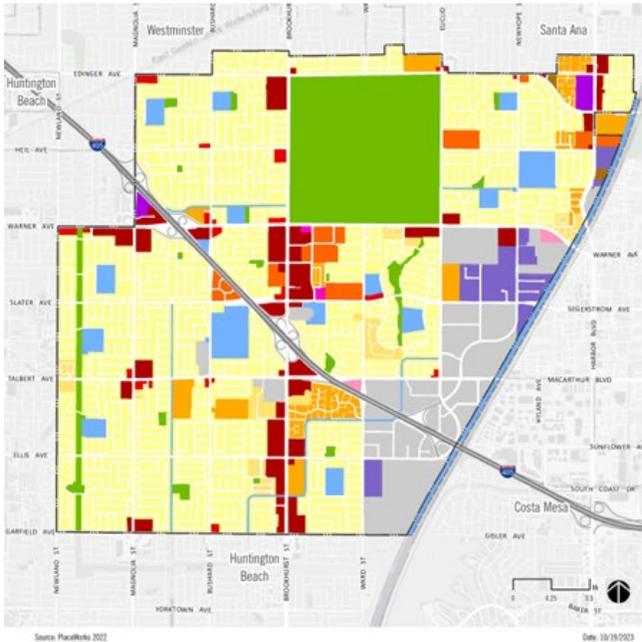
**Mission Statement**

The Community Development Department promotes high quality development, economic vitality, neighborhood preservation, and the protection of public health, safety, and welfare. To fulfill this mission, department staff provides professional guidance and technical assistance to the residential, business, and development community.

**Organizational Chart**



The Community Development Department enhances and protects the public’s health, safety, and welfare through the built environment of the City, while also providing for fair housing, public service funding, neighborhood enhancement and affordable housing opportunities. The Department is comprised of the Planning, Building, Code Enforcement, Economic Development and Housing Divisions.



One of the primary functions of the Planning Division is to ensure that new development within the city is consistent with the city's General Plan, zoning regulations and State and Federal law. The Division reviews development proposals, conducts environmental assessments, and works with developers to ensure that new projects are designed and constructed in a manner that is consistent with the city's vision for its future.

This Division also coordinates the long-range planning and development of the City through the maintenance of the General Plan, specific plans, and environmental documentation. This function also includes the monitoring of local and regional programs and ensures the City complies with

Federal, State, and local legislation. Finally, this Division provides development project coordination between City departments and assists project applicants with navigating the permit and entitlement process.

Under the direction of the Community Development Director, the Building Division ensures that the construction of all buildings and structures within the City are built in compliance with applicable codes and standards. This division is responsible for permit issuance, plan review, and inspections.

The Code Enforcement Division ensures compliance with municipal codes for issues such as property maintenance, public nuisances, abandoned vehicles, and business license. This function of the Department achieves compliance through identifying code violations, working with violators to correct infractions, issuing citations and assisting the City Attorney in prosecutions when necessary.

The Housing Division includes the administration of the City’s Community Development Block Grant (CDBG) Program and Housing Authority functions. Responsibilities of the CDBG Program include administering a contract for Fair Housing Services, oversight of Public Service Agency

Grant recipients, code enforcement in low/moderate income census tracts of the City, the Neighborhood Revitalization Program, a Lead Based Paint Hazard abatement program, and preparing the City's Five-Year Consolidated Plan, annual Action Plans, and various other mandated reports. The Housing Authority programs of the Department include the affordable housing loan administration, affordable housing development, and property compliance, administration of the City's affordable housing monies and preparation of mandated reports.

The CDBG program also supports the City's code enforcement efforts in eligible low/moderate income areas. This is accomplished through the financing of code enforcement efforts in qualifying areas of the City, in addition to making grants, rebates and loans available to residents who are required to make improvements to their home based on a notice or citation issued by a Code Enforcement Officer.

The U.S. Department of Housing and Community Development (HUD) has allocated \$342,237 in Community Development Block Grant (CDBG) funds to the City to be used for projects and activities that primarily benefit low and moderate-income households/persons in the community. The total CDBG program budget will consist of the annual allocation plus \$157,763 in un-obligated carryover funds from prior year's allocations, for a total of \$500,000.

The Economic Development Division works closely with the City Council and City Manager to develop strategies and initiatives that promote economic growth, attract new businesses, retain existing businesses, increase sales tax and create job opportunities within the community. This includes meetings with brokers and developers to garner interest in developing key areas of the City, removing obstacles that may hinder economic growth, developing relationships with the business community and creating programs to attract target businesses.



**FY 2023-24 ACCOMPLISHMENTS**

- ✓ Processed Code Amendment No. 23-01 to amend the FVMC regarding entitlement time limits and extensions
- ✓ Processed Code Amendment No. 23-02 to bring the City's existing Accessory Dwelling Unit regulations into compliance with state law

- ✓ Approval of the Our Lady of Guadalupe 29 low-income senior independent living units with entitlements including General Plan Amendment No. 22-01, Zoning Map Amendment No. 435, Precise Plan No. 570, Density Bonus and Affordable Housing Agreement, and Mitigated Negative Declaration
- ✓ Approval of the 2045 General Plan Update, General Plan Update EIR, creation of the R5-Very High Density Residential District, creation of the Inclusionary Housing Program, removal of the Housing Overlay, Zoning Map Amendments to nine (9) opportunity sites, and an amendment to FVMC 21.08 Residential Zoning Districts
- ✓ Continued to work with existing developers, commercial centers and other businesses to improve aesthetics and achieve high quality development through code enforcement and plan review
- ✓ Updated the City's Economic Development Plan
- ✓ Began processing applications for solar projects through SolarApps+
- ✓ Improved the customer experience with the addition of the QLess system at the front counter
- ✓ Began enforcement and eliminated short-term rentals in the City
- ✓ Processed updates to modernize the City's zoning code, including adopting of ordinances to:
  - ✓ Create an inclusionary housing requirement and related in-lieu fee
  - ✓ Provide reasonable regulations for group homes
- ✓ Prosecuted public nuisance cases to gain compliance
- ✓ Attended ICSC conferences in San Diego and Las Vegas
- ✓ Conducted site visits and surveyed retail and office businesses
- ✓ Began implementation of the City's Housing Element
- ✓ Completed development of the Central Cities Navigation Center and held a grand opening event with the Cities of Garden Grove and Westminster

### **FY 2024-25 GOALS**

*All goals support the City's three-year Strategic Plan objectives to "Enhance the Culture and Environment of 'A Nice Place to Live'" and "Achieve Fiscal Stability, and Attract and Retain Revenue Producing Businesses/Opportunities".*

- Continue to work with existing commercial centers and other businesses to improve aesthetics and achieve a high quality, professional appearance

- Continue implementation of the recently adopted General Plan and Housing Element
- Continue implementation of the newly adopted Housing Element
- Prosecute public nuisance cases to gain compliance
- Abate property maintenance violations through code enforcement efforts
- Continue implementation of the recently adopted group home ordinance
- Identify and address opportunities for the modernization of the zoning code
- Continue to promote the Accessory Dwelling Unit (ADU) opportunity and the Home Improvement Program
- Continue to enhance the Department's webpages and utilize interactive features of the new City website
- Monitor all "Successor Agency" housing assets to ensure compliance with State Law
- Perform loan administration tasks such as loan payoffs or loan subordination agreements to current affordable housing loan customers
- Determine eligibility and process affordable housing documents for persons purchasing in City's "for sale" affordable housing developments
- Continue to provide CDBG-funded Public Service Agency grants to non-profits who provide services to lower income households
- Continue to meet the required Federal reporting requirements on CDBG programs to maintain receipt of grant funding
- Coordinate outreach efforts to maximize occupancy of the CNCC and track operational metrics



Core Values



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

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retain Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

**DEPARTMENT GOALS AND OBJECTIVES – COMMUNITY DEVELOPMENT**

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Continue to work with existing commercial centers and other businesses to improve aesthetics and achieve a high quality, professional appearance						✓
2	Abate property maintenance violations through code enforcement efforts						✓
3	Identify and address opportunities for the modernization of the zoning code						✓
4	Coordinate efforts to maximize the number of bed occupancy at the Central Cities Navigation Center (CCNC)						✓

**PERFORMANCE MEASURES/INDICATORS – COMMUNITY DEVELOPMENT**

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Number of residential building permits	1	2,059	1,850	1,500
Number of commercial building permits	1	195	175	160
Number of plan checks completed	1	1,748	1,486	1,500
Number of requested inspections completed	1	7,843	7,000	7,000
Number of code enforcement cases investigated within 72 hours	2	507	500	500
Number of discretionary permits fully reviewed	3	47	30	30
Number of beds used at the CCNC based on the percentage of beds allocated to the City	4	-	13	13



COMMUNITY DEVELOPMENT

10030300  
PLANNING

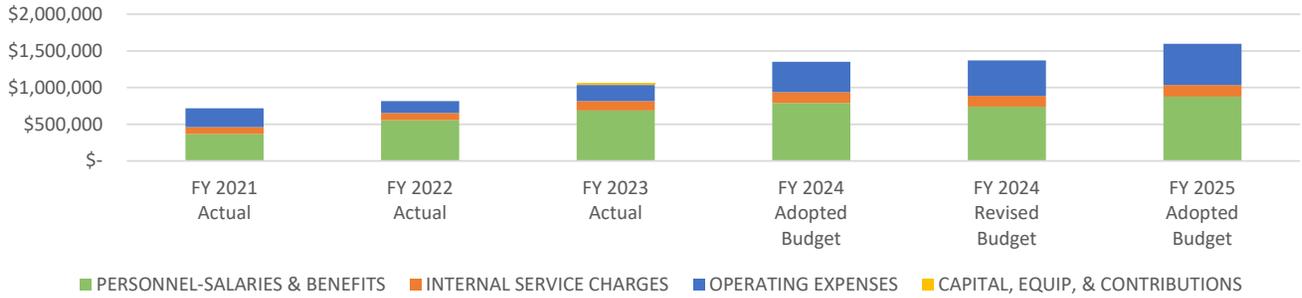
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$256,047	\$404,410	\$579,971	\$621,740	\$571,740	\$654,125
BENEFITS, INSURANCE	111,351	151,526	107,602	167,140	167,140	223,635
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>367,397</b>	<b>555,936</b>	<b>687,573</b>	<b>788,880</b>	<b>738,880</b>	<b>877,760</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	4,626	3,225	5,818	6,525	6,525	9,705
52001 GENERAL GOVN'T BUILDINGS	17,891	21,264	33,847	24,750	24,750	22,600
52002 INFORMATION PROCESSING	26,994	28,753	33,152	51,320	51,320	51,290
52003 SELF INSURANCE	44,048	42,220	53,656	56,115	56,115	68,335
52004 VEHICLE MAINTENANCE	694	602	769	8,115	8,115	6,590
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>94,253</b>	<b>96,063</b>	<b>127,242</b>	<b>146,825</b>	<b>146,825</b>	<b>158,520</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	7,723	78	182	10,000	10,000	70,000
53004 PROFESSIONAL SERVICES-OTHER	72,397	32,145	75,215	150,000	159,000	300,000
53006 NON-PROF SERVICES	-	-	189	300	300	300
53007 CONTRACT SERVICES	75,510	-	9,171	75,000	125,000	20,000
53008 PROFESSIONAL SERVICES-SOILS	79,535	95,170	87,200	100,000	100,000	50,000
53011 ADMINISTRATIVE HEARING	(663)	7,328	5,245	8,000	8,000	10,000
53015 OFFICE SUPPLIES	2,082	3,184	3,301	9,000	9,000	7,500
53020 COMMISSIONERS	3,100	2,250	3,300	6,000	6,000	6,000
53035 CELLPHONES/IPADS	-	1,411	1,533	3,400	3,400	9,000
53040 ADVERTISEMENTS	13,959	17,174	14,654	22,000	34,000	60,000
53042 REFERENCE LIBRARY	-	-	245	380	380	400
53051 BUSINESS MEETINGS	125	2,123	2,689	7,500	7,500	7,500
53052 EDUCATIONAL MEETINGS-EMP	-	687	3,666	13,780	13,780	9,200
53053 EDUCATIONAL MEETINGS-COMM	461	292	1,392	6,000	6,000	7,150
53054 MEMBERSHIP DUES	455	1,203	2,486	3,950	3,950	4,285
53095 PRINCIPAL PAYMENT-GASB 96	-	-	9,126	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>254,684</b>	<b>163,046</b>	<b>219,594</b>	<b>415,310</b>	<b>486,310</b>	<b>561,335</b>

**CAPITAL, EQUIP, & CONTRIBUTIONS**

56005 CAPITAL OUTLAY-GASB 96	-	-	26,528	-	-	-
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	-	-	<b>26,528</b>	-	-	-

<b>TOTAL PLANNING</b>	<b>\$716,334</b>	<b>\$815,045</b>	<b>\$1,060,937</b>	<b>\$1,351,015</b>	<b>\$1,372,015</b>	<b>\$1,597,615</b>
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**PLANNING EXPENDITURES**





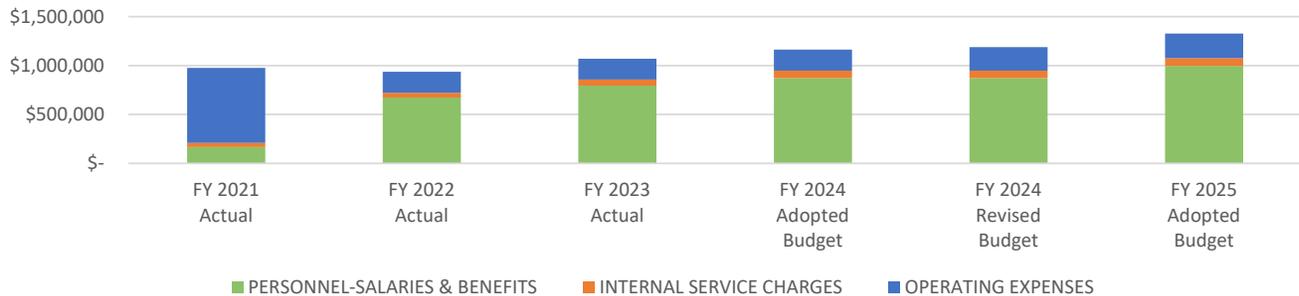
COMMUNITY DEVELOPMENT

10030301

BUILDING SAFETY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$116,658	\$466,536	\$650,051	\$704,480	\$704,480	\$751,280
BENEFITS, INSURANCE	49,214	207,442	145,036	167,735	167,735	244,690
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>165,872</b>	<b>673,978</b>	<b>795,087</b>	<b>872,215</b>	<b>872,215</b>	<b>995,970</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	1,018	709	1,280	1,435	1,435	2,135
52001 GENERAL GOVN'T BUILDINGS	9,501	11,292	17,974	13,145	13,145	12,000
52002 INFORMATION PROCESSING	15,879	16,914	19,502	30,190	30,190	30,170
52003 SELF INSURANCE	18,184	17,752	23,006	24,385	24,385	30,055
52004 VEHICLE MAINTENANCE	-	-	-	7,150	7,150	6,165
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>44,582</b>	<b>46,667</b>	<b>61,762</b>	<b>76,305</b>	<b>76,305</b>	<b>80,525</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	5,994	7,119	17,678	50,000	50,000	50,000
53007 CONTRACT SERVICES	754,681	199,444	169,928	148,000	175,000	185,000
53015 OFFICE SUPPLIES	1,280	2,975	2,535	2,500	2,500	2,700
53035 CELLPHONES/IPADS	1,912	2,465	3,881	4,800	4,800	6,300
53042 REFERENCE LIBRARY	-	1,348	2,363	300	300	300
53050 PROFESSIONAL CERTIFICATION	-	-	-	1,000	1,000	1,000
53051 BUSINESS MEETINGS	72	48	277	500	500	500
53052 EDUCATIONAL MEETINGS-EMP	-	400	1,430	2,100	2,100	2,400
53054 MEMBERSHIP DUES	552	529	855	1,200	1,200	1,200
53058 SAFETY APPAREL & SUPPLIES	-	342	34	3,500	3,500	2,000
53061 ACCOUNT COLLECTION EXPENSE	-	547	14,211	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>764,491</b>	<b>215,215</b>	<b>213,192</b>	<b>213,900</b>	<b>240,900</b>	<b>251,400</b>
<b>TOTAL BUILDING SAFETY</b>	<b>\$974,945</b>	<b>\$935,860</b>	<b>\$1,070,040</b>	<b>\$1,162,420</b>	<b>\$1,189,420</b>	<b>\$1,327,895</b>

BUILDING SAFETY EXPENDITURES





COMMUNITY DEVELOPMENT

10030305

ECONOMIC DEVELOPMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>OPERATING EXPENSES</b>						
53007 CONTRACT SERVICES	-	-	-	-	-	47,500
53015 OFFICE SUPPLIES	-	-	-	-	-	500
53035 CELLPHONES/IPADS	-	-	-	-	-	1,000
53051 BUSINESS MEETINGS	-	-	-	-	-	3,000
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	-	-	27,800
53054 MEMBERSHIP DUES	-	-	-	-	-	2,680
<b>TOTAL OPERATING EXPENSES</b>	-	-	-	-	-	<b>82,480</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>	-	-	-	-	-	<b>\$82,480</b>

ECONOMIC DEVELOPMENT EXPENDITURES





COMMUNITY DEVELOPMENT

10030310  
CODE ENFORCEMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	-	-	-	-	-	\$10,000
BENEFITS, INSURANCE	-	-	-	-	-	-
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	-	-	-	-	-	<b>10,000</b>
<b>OPERATING EXPENSES</b>						
53015 OFFICE SUPPLIES	-	-	-	-	-	3,500
53035 CELLPHONES/IPADS	-	-	-	-	-	4,800
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	-	-	1,000
53054 MEMBERSHIP DUES	-	-	-	-	-	500
53058 SAFETY APPAREL & SUPPLIES	-	-	-	-	-	1,500
<b>TOTAL OPERATING EXPENSES</b>	-	-	-	-	-	<b>11,300</b>
<b>TOTAL CODE ENFORCEMENT</b>	-	-	-	-	-	<b>\$21,300</b>

CODE ENFORCEMENT EXPENDITURES



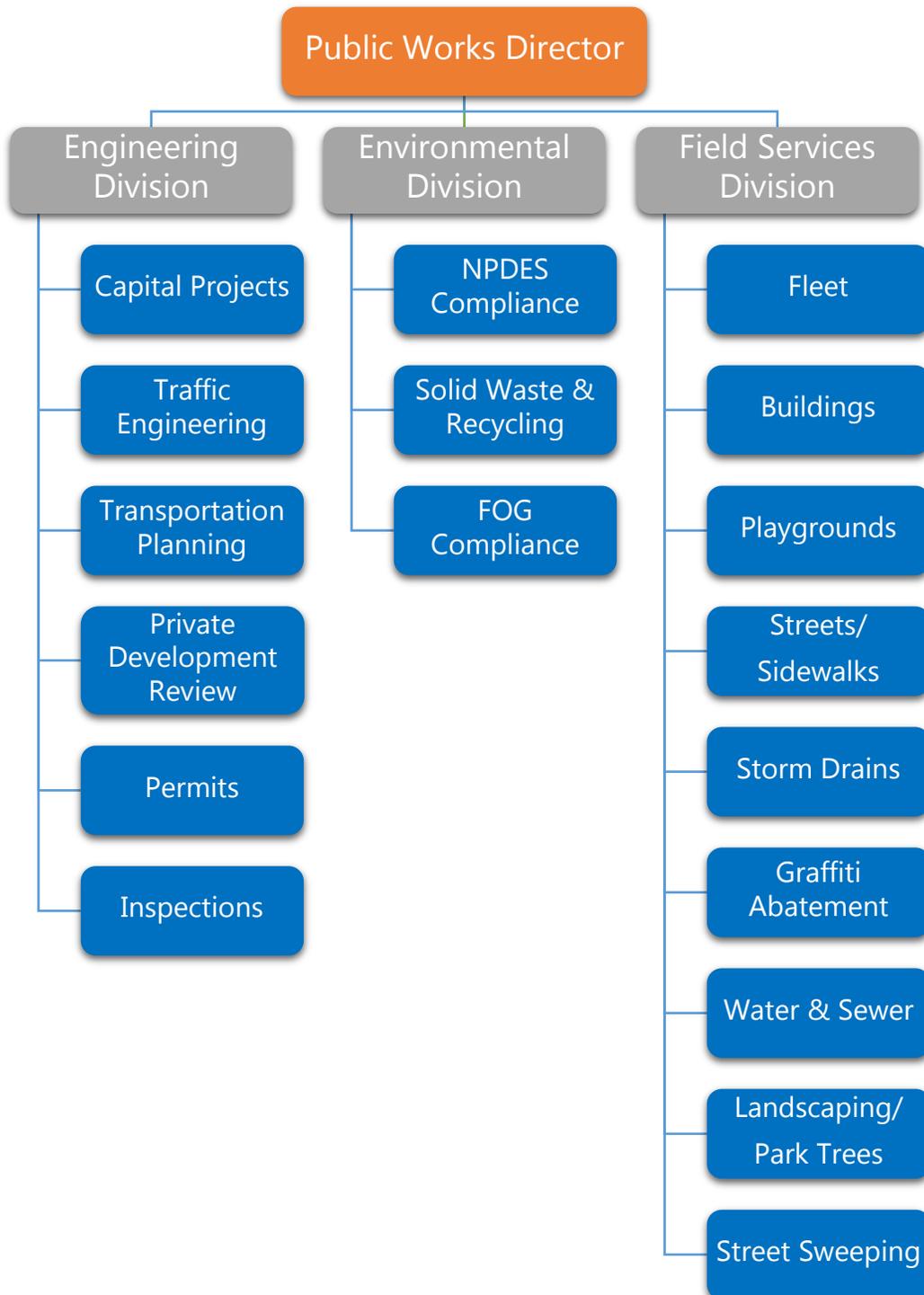
# **ENGINEERING & PUBLIC WORKS**



**Mission Statement**

Enriching Quality of Life and Building a Stronger Community through Clean Water, Safe Roads, Beautiful Parks and Accessible Public Features.

**Organizational Chart**



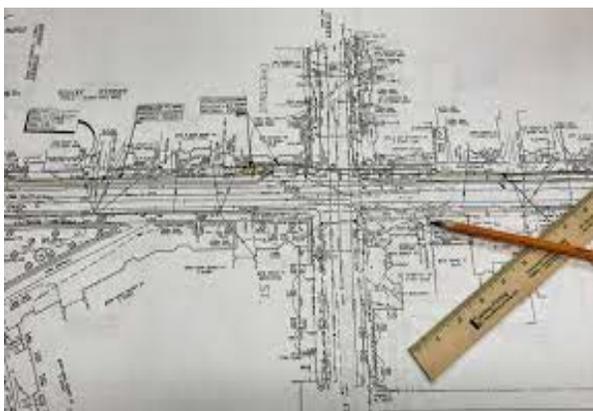
The Public Works Department provides a wide range of services essential to the community including the funding, planning, design, construction, operation and maintenance of:



Public Works also provides support to many internal City Departments and plays an integral part in a variety of community activities.

The Public Works Department employs sixty-three (63) dedicated professionals in three (3) Department Divisions under the general direction of the Director of Public Works, including the Engineering Division, Field Services Division and Environmental Services Division.

The Public Works Engineering Division is led by the Deputy Public Works Director/City Engineer and is comprised of a dedicated staff of nine (9) engineering, management aide, inspection and administrative professionals, which manage, operate and facilitate the City's multi-million dollar Capital Improvement Program (CIP), Traffic Engineering Program, Development Review, permitting and Plan Check, ADA Coordination and Grant Fund Management.



The Engineering Division is responsible for the planning, grant funding, design and construction of the City's CIP which includes arterial roadway rehabilitation, residential roadway rehabilitation, collector streets and industrial streets rehabilitation, sewer pipe rehabilitation, sewer lift station rehabilitation, water well rehabilitation, water reservoir rehabilitation, water line improvements, storm drain pump station rehabilitation, sidewalk

improvements, public building facility improvements, roadway intersection and roadway capacity improvements, landscape/hardscape beautification, neighborhood park and playground equipment improvements and traffic engineering improvements.

Engineering also manages private development plan check review and transportation planning efforts to ensure compliance with local, State and Federal engineering standards. This year, projects included the City's continued General Plan update efforts and it's EIR and Traffic Study, Orange County Sanitation District Head Quarters Offices and Pedestrian Bridge, Moiola Residential Home Development, Slater/San Mateo Mixed Use/Residential Development Project, Coastal Church Residential Development Project, Miller Property Residential Development, Dutch Brothers Coffee and many Accessible Dwelling Unit Improvement projects.



The Engineering Division also manages and serves as the lead in the management of all improvements related to the over 2 billion dollar I-405 freeway improvement project within the city limits of Fountain Valley which was constructed over the past seven years.

The Environmental Services Division manages Environmental Services, which safeguards the community's environmental resources and ensures compliance with state and federal regulatory mandates for controlling water pollution, resource management, and energy efficiency.

Programs administered include:

- The Federal Clean Water Act for water pollution prevention and protection of local water resources (National Pollutant Discharge Elimination System – NPDES)
- The California Global Warming Solutions Act (AB 32) for reduction of greenhouse gas emissions
- Resource management (AB 939, AB 341, AB 1826, and AB 1521) for material reuse, recycling, and disposal
- State General Waste Discharge Requirements (GWDR) for sewer maintenance, overflow response, and reporting; and
- Administration of Air Quality Management District (AQMD) requirements for airborne pollutant regulations/clean air mandates, public education and regulatory compliance

Environmental Services also manages special contracts and programs including the City's waste disposal and recycling contract, bus shelter maintenance, used oil collection program, beverage container recycling grant, and Neighborhood Cleanup events.



The Field Services Division is led by the Field Services Manager and is comprised of a dedicated staff of 52 operations and maintenance and administrative professionals in the Utilities Division and the General Services Division. The Utilities Division includes the Water and Sewer/Storm Drain Divisions and is comprised of a dedicated staff of twenty-four water and sewer/storm drain professionals, which manage and facilitate the City's multi-million dollar Water Fund,

Water Capital Improvement Program, Sewer Fund and Storm Drain Maintenance Program.

The Water Division is responsible for maintaining the City's potable water system to ensure the safe and effective delivery of water to the City's residential and commercial customers. The division's programs include Water Distribution System Maintenance & Construction, Water Meter Maintenance & Repair, Water Meter Reading, Customer Service, Water Conservation, Cross Connection Control Program, Water Quality & Treatment, and Water Production Operations.

The Water Division also maintains a reclaimed water distribution system as part of the Green Acres Project (GAP) from OCWD.

The Sewer/Storm Drain Division is responsible for providing sewer and storm water collection service to all areas within the City boundaries. The division's programs include Sewer Maintenance & Construction, CCTV Inspections and Storm Drain Maintenance & Construction. The proper maintenance of these important City infrastructure components is a significant part of the City's public safety responsibility. The division is also responsible for providing services to maintain compliance with State required NPDES storm water regulations.

The General Services Division includes the Internal Services Division and Public Services Division and consists of a staff of twenty-six dedicated maintenance professionals that provide street, sidewalk, park, playground, public landscape, facilities and fleet maintenance services to the City of Fountain Valley.



The Internal Services Division is responsible for fleet and equipment maintenance and repair, vehicle, fuel and oil procurement, government building facility maintenance and repair, playground inspection, maintenance and repair, indoor and outdoor lighting maintenance and

repair, HVAC maintenance and repair and custodial maintenance.

The Public Services Division is responsible for street and sidewalk asphalt and concrete maintenance and repair, street sweeping, street sign maintenance and repair, graffiti removal program, parks and civic facilities landscape maintenance, Fountain Valley Sports Park landscape maintenance, median, right-of-way and open space landscape maintenance, arterial sidewalk sweeping and weed removal, and tree trimming and urban forest management.

**FY 2023-24 ACCOMPLISHMENTS**

- ✓ Provided quality drinking water to the community.
- ✓ Maintained safe roads for the community and motoring public.
- ✓ Provided and maintained beautiful parks for the community.
- ✓ Maintained City sidewalks, pathways, and trails for the community.
- ✓ Maintained and operated the City’s vast sewer network.
- ✓ Maintained and operated the City’s vast drainage network.
- ✓ Maintained the City’s fleet of vehicles including Public Works, Fire, Police, Administration, Community Services, Planning and Pool vehicles.
- ✓ Completed the City’s CIP Management Yearly Planning.
- ✓ Managed and operated all 55 traffic signals citywide via the Traffic Management Center.
- ✓ Completed the City’s annual Measure Eligibility Placket
- ✓ Completed the City’s SB1 Eligibility Packet.
- ✓ Maintained City Buildings.
- ✓ Completed the Construction of Sewer Structural Improvements in various locations.
- ✓ Completed Phase V of Pipeline Condition Assessments.
- ✓ Complete the design of the Mt Baldy Water line
- ✓ Continued the Regional Traffic Signal Synchronization along Euclid St., Edinger Ave., Warner Ave., Talbert Ave. and Slater Ave.
- ✓ Collaborated with OC San District on the design of a new traffic signal at Ellis/Mt. Langley
- ✓ Completed the design and began construction for the Arterial Pavement Rehabilitation Improvements on Ellis Avenue and Warner Ave from Brookhurst Street to Bushard Street.
- ✓ Completed the design and construction of the Residential Paving Project in the area of D1.
- ✓ Completed the design of the Residential Paving Project in the area of C3.



- ✓ Completed the design for the Pavement Rehabilitation Improvements for the Fountain Valley Recreation Center and Sports Park Internal road network.
- ✓ Completed construction of the Universally Accessible Playground Equipment Project.
- ✓ Continued construction for the Police Department Restroom and Lockers Improvement Project.
- ✓ Completed the striping adjustments to the School Area ADA Pedestrian Ramps.
- ✓ Completed the design and construction of the federally funded Citywide Protected Permissive Left Turn traffic signal project at eight (8) traffic signals.
- ✓ Completed the construction of Well No. 10 Rehabilitation Project.
- ✓ Completed the design and began the construction of Well No. 11 Rehabilitation Project.
- ✓ Completed the award of the design of the City's city-wide sewer structural repair project in various areas.
- ✓ Completed the design and construction of the Newland Repair work.
- ✓ Continued to be the lead in managing and protecting the City's interest with regard to OCTA's & Caltrans (\$2.7B) I-405 widening project which began in 2017 and is scheduled to be completed in 2024.



**FY 2024-25 GOALS**

*All goals support the City's three-year Strategic Plan objectives to "Enhance the Culture and Environment of 'A Nice Place to Live'."*

- Provide quality drinking water to the community.
- Maintain safe roads for the community and motoring public.
- Provide and maintain beautiful parks for the community.
- Maintain all City sidewalks, pathways and trails for the community.
- Maintain and operate the City's vast sewer and drainage networks.
- Maintain the City's fleet of vehicles including Public Works, Fire, Police, Administration, Community Services, Planning and Pool vehicles.
- Manage and operate 55 traffic signals citywide via the Traffic Management Center.
- Maintain City Buildings.
- Complete restriping of arterial streets in various areas of the City.

- Complete the Regional Traffic Signal Synchronization Projects along Euclid Street, Edinger Ave., Warner Ave., Talbert Ave., and Slater Ave.
- Complete the construction of the Residential Roadway Rehabilitation Project in the area of C3.
- Complete the City's Yearly CIP Management Planning.
- Complete the City's annual Measure Eligibility Placket.
- Complete the City's SB1 Eligibility Packet.
- Award a construction contract for Talbert – Brookhurst to Bushard & Euclid - Slater to Talbert
- Collaborate with City of Westminster on the paving of Magnolia from Edinger to Heil.
- Collaborate with OC San District on the construction of a traffic signal at Ellis/Mt. Langley.
- Complete the construction of Ellis – Brookhurst to Bushard & Warner - Brookhurst to Bushard Paving Improvement Project.
- Award a design contract for Newhope - Edinger to Heil, Ward - Apache River to Ellis, Ellis, Brookhurst to Ward and Slater - Brookhurst to Ward
- Continue work on the City's Drainage, Water, and Sewer GIS mapping.
- Complete the design and award a construction contract for City's next Sewer Structural Improvement Project in Various areas.
- Complete the rehabilitation of various sewer manholes throughout the City.
- Complete the construction of the Mt. Baldy/Euclid Pipeline Replacement Project.
- Complete the City's Annual Fire Hydrant Replacement Project.
- Complete the Construction of the PD Restrooms/Shower Facilities Project.
- Complete the conceptual "30%" architectural design and cost estimate for the Fire Station No. 1 Remodel Project.
- Award a design/construction contract for the City Hall Security and Accessibility Improvement Project.
- Complete the construction of the City's Water Delivery System Improvement Project (SCADA, UMC Servers, PC, Video).
- Maintain the AMI Software Licensing.
- Complete the City Traffic Signal System Equipment Improvement Project
- Complete the construction for Well No. 6 Rehabilitation Project.
- Complete the construction of Well No. 8 Rehabilitation Project.
- Complete the construction of Well No. 11 Rehabilitation Project.

- Complete the design for the Exterior Painting of Reservoir No. 1 Facility.
- Complete the design for the Painting of the roof for Reservoir No. 2 Facility.
- Complete the installation of Chlorine Generators.
- Solicit and award consultant contract for the Water & Sewer Master Plans.
- Solicit and award consultant contract for water and sewer rate studies.
- Continue to be the lead in managing and protecting the City's interest with regard to OCTA's & Caltrans' (over \$2B) I-405 widening project which began in 2017 and is scheduled to be completed in 2024 with punch list items scheduled to be completed by 2025.
- Maintain and operate the water system to provide clean, safe, dependable water for residents and businesses and minimize water shut-down time.
- Maintain City assets to ensure safe and reliable vehicles and equipment.

*Core Values*



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

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retain Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

**DEPARTMENT GOALS AND OBJECTIVES – PUBLIC WORKS**

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Maintain safe and clean roads for the community and motoring public						✓
2	Maintain and operate the water system to provide clean, safe, dependable water for residents and businesses and minimize water shut-down time						✓
3	Maintain City assets to ensure safe and reliable vehicles and equipment						✓

**PERFORMANCE MEASURES/INDICATORS – PUBLIC WORKS**

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Number of sidewalk grinding and ramps completed	1	771	962	700
Number of potholes inspected and patched	1	87	154	130
Number of graffiti removal requests completed	1	510	457	430
Number of water system work orders completed	2	571	1200	650
Miles of sewer mains cleaned to prevent overflow	2	82	84	85
Number of fleet work order tickets completed	3	2087	1804	1900
Number of building maintenance work orders responded to and completed	3	638	865	850

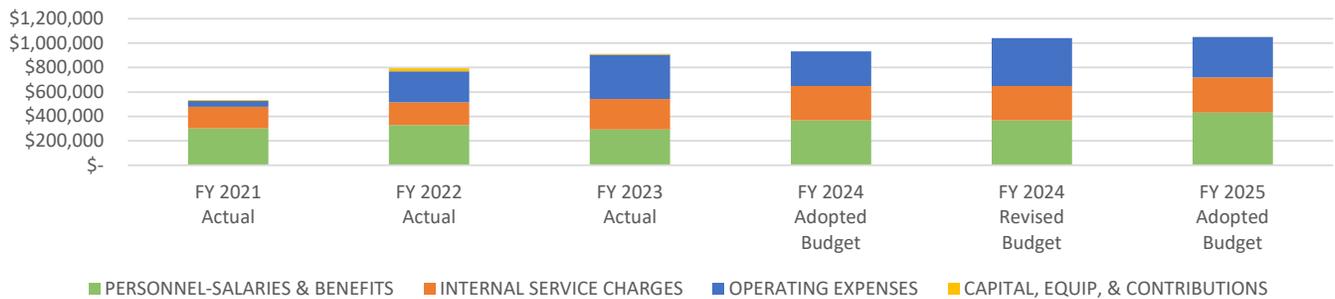


ENGINEERING & PUBLIC WORKS

10050500  
ENGINEERING

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$205,121	\$224,678	\$216,555	\$307,015	\$307,015	\$330,055
BENEFITS, INSURANCE	96,756	104,886	75,590	62,010	62,010	101,105
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>301,877</b>	<b>329,564</b>	<b>292,145</b>	<b>369,025</b>	<b>369,025</b>	<b>431,160</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	5,782	4,031	7,273	8,160	8,160	12,130
52001 GENERAL GOVN'T BUILDINGS	52,656	62,582	99,615	72,845	72,845	66,510
52002 INFORMATION PROCESSING	75,889	80,831	93,197	144,260	144,260	144,180
52003 SELF INSURANCE	38,226	36,435	46,102	48,210	48,210	58,750
52004 VEHICLE MAINTENANCE	3,696	2,989	3,858	6,785	6,785	5,775
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>176,250</b>	<b>186,867</b>	<b>250,045</b>	<b>280,260</b>	<b>280,260</b>	<b>287,345</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	24,656	181,327	191,493	210,000	308,400	225,000
53004 PROFESSIONAL SERVICES-OTHER	-	39,629	150,472	-	-	3,340
53015 OFFICE SUPPLIES	1,461	1,133	1,589	1,500	2,155	1,500
53018 BLUEPRINT/DRAFTING SUPPLIES	3,928	3,552	3,907	5,000	5,000	5,500
53034 TELEPHONE	15,884	22,646	11,597	50,000	50,000	50,000
53039 IPADS/TABLETS	-	-	328	9,200	9,200	2,000
53042 REFERENCE LIBRARY	-	-	92	250	250	1,500
53052 EDUCATIONAL MEETINGS-EMP	875	2,681	1,777	3,440	13,440	37,675
53054 MEMBERSHIP DUES	1,027	1,078	605	2,690	2,690	4,880
53058 SAFETY APPAREL & SUPPLIES	21	21	290	1,375	1,720	1,750
<b>TOTAL OPERATING EXPENSES</b>	<b>47,851</b>	<b>252,067</b>	<b>362,152</b>	<b>283,455</b>	<b>392,855</b>	<b>333,145</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55001 LICENSES	8,566	25,470	7,102	-	-	-
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	<b>8,566</b>	<b>25,470</b>	<b>7,102</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENGINEERING</b>	<b>\$534,544</b>	<b>\$793,968</b>	<b>\$911,444</b>	<b>\$932,740</b>	<b>\$1,042,140</b>	<b>\$1,051,650</b>

ENGINEERING EXPENDITURES





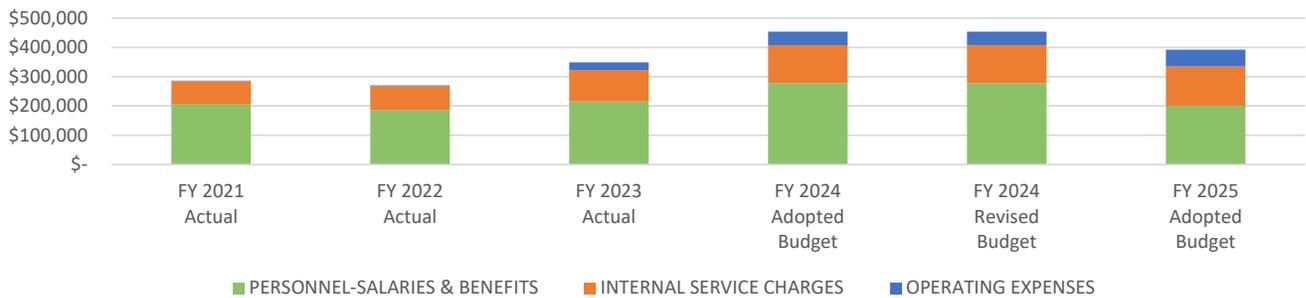
ENGINEERING & PUBLIC WORKS

10050501

TRAFFIC ENGINEERING

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$139,131	\$116,051	\$160,002	\$230,335	\$230,335	\$151,875
BENEFITS, INSURANCE	66,294	69,197	55,139	47,895	47,895	48,040
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>205,425</b>	<b>185,248</b>	<b>215,141</b>	<b>278,230</b>	<b>278,230</b>	<b>199,915</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	3,007	2,096	3,782	4,240	4,240	6,305
52001 GENERAL GOVN'T BUILDINGS	15,331	18,221	29,003	21,210	21,210	19,365
52002 INFORMATION PROCESSING	39,700	42,285	48,753	75,470	75,470	75,430
52003 SELF INSURANCE	19,528	18,717	23,787	24,880	24,880	30,295
52004 VEHICLE MAINTENANCE	1,630	1,272	1,651	3,355	3,355	2,770
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>79,195</b>	<b>82,592</b>	<b>106,976</b>	<b>129,155</b>	<b>129,155</b>	<b>134,165</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	-	-	23,954	40,000	40,000	50,300
53015 OFFICE SUPPLIES	-	-	-	100	100	100
53034 TELEPHONE	2,087	2,176	2,335	2,500	2,500	3,000
53052 EDUCATIONAL MEETINGS-EMP	-	-	164	2,500	2,500	3,500
53054 MEMBERSHIP DUES	-	-	-	1,115	1,115	1,300
<b>TOTAL OPERATING EXPENSES</b>	<b>2,087</b>	<b>2,176</b>	<b>26,453</b>	<b>46,215</b>	<b>46,215</b>	<b>58,200</b>
<b>TOTAL TRAFFIC ENGINEERING</b>	<b>\$286,708</b>	<b>\$270,015</b>	<b>\$348,569</b>	<b>\$453,600</b>	<b>\$453,600</b>	<b>\$392,280</b>

TRAFFIC ENGINEERING EXPENDITURES



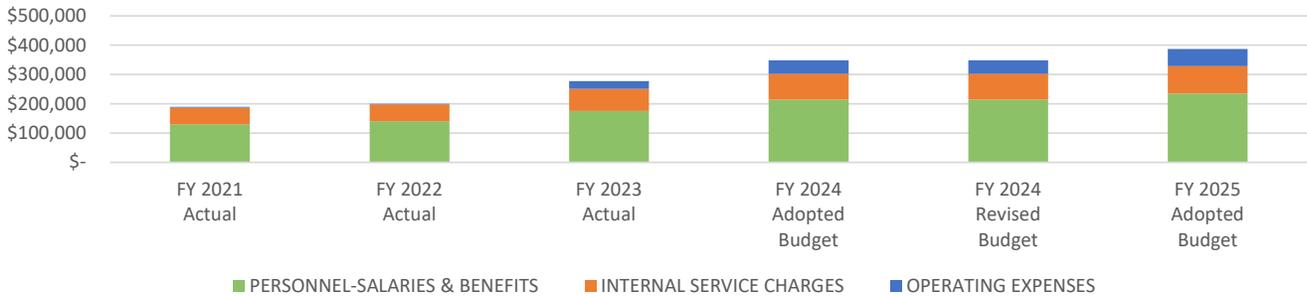


ENGINEERING & PUBLIC WORKS

10050502  
CONSTRUCTION INSP

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$94,990	\$103,938	\$134,588	\$173,005	\$173,005	\$174,985
BENEFITS, INSURANCE	35,442	36,339	40,401	40,875	40,875	59,945
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>130,432</b>	<b>140,276</b>	<b>174,989</b>	<b>213,880</b>	<b>213,880</b>	<b>234,930</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	1,897	1,322	2,386	2,675	2,675	3,980
52001 GENERAL GOVN'T BUILDINGS	10,118	12,025	19,141	13,995	13,995	12,780
52002 INFORMATION PROCESSING	19,850	21,142	24,377	37,730	37,730	37,710
52003 SELF INSURANCE	22,611	21,673	27,543	28,805	28,805	35,080
52004 VEHICLE MAINTENANCE	2,196	1,669	2,176	4,880	4,880	3,950
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>56,671</b>	<b>57,831</b>	<b>75,623</b>	<b>88,085</b>	<b>88,085</b>	<b>93,500</b>
<b>OPERATING EXPENSES</b>						
53004 PROFESSIONAL SERVICES-OTHER	-	-	-	25,000	25,000	25,000
53015 OFFICE SUPPLIES	-	-	-	130	130	130
53058 SAFETY APPAREL & SUPPLIES	-	-	-	325	325	400
<b>TOTAL OPERATING EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,455</b>	<b>25,455</b>	<b>25,530</b>
<b>TOTAL CONSTRUCTION INSP</b>	<b>\$187,103</b>	<b>\$198,107</b>	<b>\$250,612</b>	<b>\$327,420</b>	<b>\$327,420</b>	<b>\$353,960</b>

CONSTRUCTION INSP EXPENDITURES





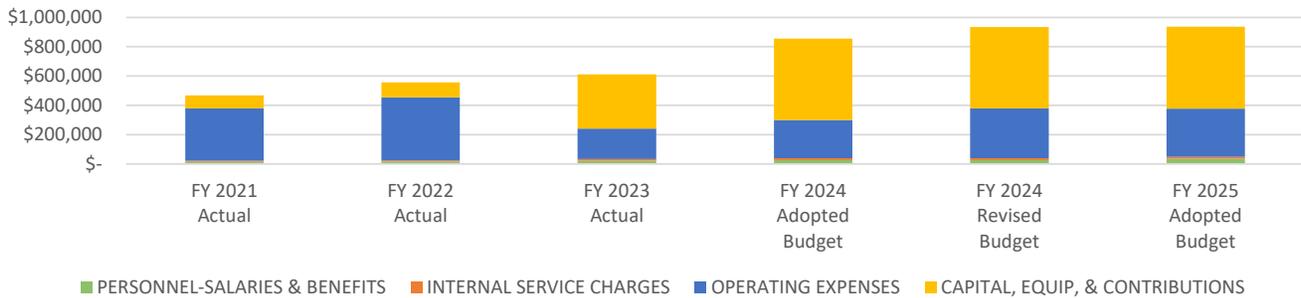
ENGINEERING & PUBLIC WORKS

10050503

STREET LIGHTING

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$9,550	\$10,972	\$17,042	\$21,800	\$21,800	\$27,090
BENEFITS, INSURANCE	4,608	4,763	5,274	4,670	4,670	8,820
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>14,158</b>	<b>15,735</b>	<b>22,316</b>	<b>26,470</b>	<b>26,470</b>	<b>35,910</b>
<b>INTERNAL SERVICE CHARGES</b>						
52001 GENERAL GOVN'T BUILDINGS	2,653	3,153	5,019	3,670	3,670	3,350
52002 INFORMATION PROCESSING	2,525	2,689	3,101	4,800	4,800	4,800
52003 SELF INSURANCE	2,056	1,970	2,504	2,620	2,620	3,190
52004 VEHICLE MAINTENANCE	1,048	786	1,028	2,410	2,410	1,935
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>8,281</b>	<b>8,599</b>	<b>11,652</b>	<b>13,500</b>	<b>13,500</b>	<b>13,275</b>
<b>OPERATING EXPENSES</b>						
53032 TRAFFIC SIGNAL ELECTRICITY	357,216	430,120	60,986	90,000	90,000	90,000
53038 TRAFFIC SIGNAL MAINTENANCE	-	-	146,297	170,000	250,000	237,580
<b>TOTAL OPERATING EXPENSES</b>	<b>357,216</b>	<b>430,120</b>	<b>207,284</b>	<b>260,000</b>	<b>340,000</b>	<b>327,580</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55526 STREET LIGHT ELECTRICITY	87,858	103,107	300,337	375,000	375,000	375,000
55530 STREET LIGHT MAINTENANCE	-	-	70,737	180,000	180,000	185,000
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	<b>87,858</b>	<b>103,107</b>	<b>371,073</b>	<b>555,000</b>	<b>555,000</b>	<b>560,000</b>
<b>TOTAL STREET LIGHTING</b>	<b>\$467,514</b>	<b>\$557,561</b>	<b>\$612,325</b>	<b>\$854,970</b>	<b>\$934,970</b>	<b>\$936,765</b>

STREET LIGHTING EXPENDITURES



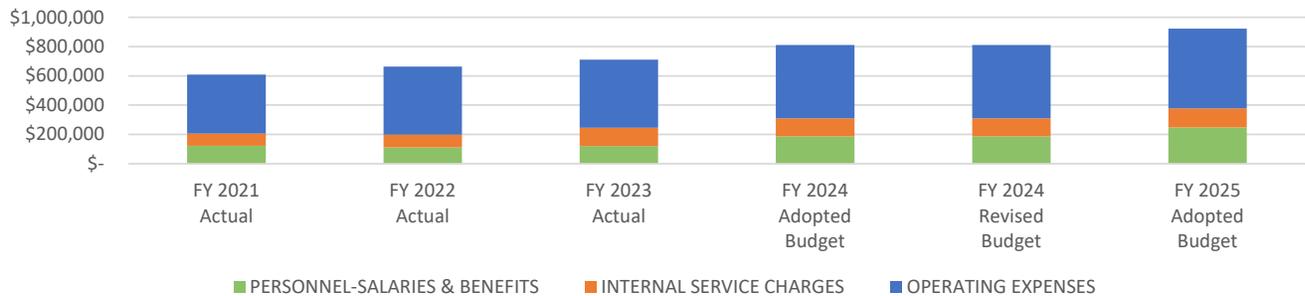


ENGINEERING & PUBLIC WORKS

10050550  
RIGHTS-OF-WAY

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$66,054	\$55,622	\$68,621	\$137,805	\$137,805	\$162,765
BENEFITS, INSURANCE	57,214	56,746	53,290	48,615	48,615	84,955
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>123,268</b>	<b>112,368</b>	<b>121,911</b>	<b>186,420</b>	<b>186,420</b>	<b>247,720</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	1,110	774	1,396	1,565	1,565	2,330
52001 GENERAL GOVN'T BUILDINGS	19,648	26,931	47,685	40,550	40,550	34,645
52002 INFORMATION PROCESSING	4,717	5,024	5,792	8,970	8,970	8,960
52003 SELF INSURANCE	47,317	45,523	58,088	60,920	60,920	74,380
52004 VEHICLE MAINTENANCE	9,482	8,145	10,547	11,830	11,830	10,435
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>82,275</b>	<b>86,396</b>	<b>123,508</b>	<b>123,835</b>	<b>123,835</b>	<b>130,750</b>
<b>OPERATING EXPENSES</b>						
53010 SERVICE CONTRACTS	271,091	348,415	338,104	373,260	373,260	390,500
53031 ELECTRICITY	7,173	8,937	4,015	10,000	10,000	10,000
53033 WATER	99,926	74,559	97,108	80,000	80,000	105,000
53035 CELLPHONES/IPADS	1,775	1,549	1,764	2,000	2,000	2,000
53052 EDUCATIONAL MEETINGS-EMP	446	300	-	300	300	300
53058 SAFETY APPAREL & SUPPLIES	99	65	70	200	200	200
53523 GROUND/LANDSCAPING SUPPLY	22,578	30,184	25,000	35,000	35,000	35,000
53526 LAUNDRY SERVICES/SUPPLIES	183	252	186	275	310	325
<b>TOTAL OPERATING EXPENSES</b>	<b>403,270</b>	<b>464,261</b>	<b>466,248</b>	<b>501,035</b>	<b>501,070</b>	<b>543,325</b>
<b>TOTAL RIGHTS-OF-WAY</b>	<b>\$608,813</b>	<b>\$663,026</b>	<b>\$711,667</b>	<b>\$811,290</b>	<b>\$811,325</b>	<b>\$921,795</b>

RIGHTS-OF-WAY EXPENDITURES



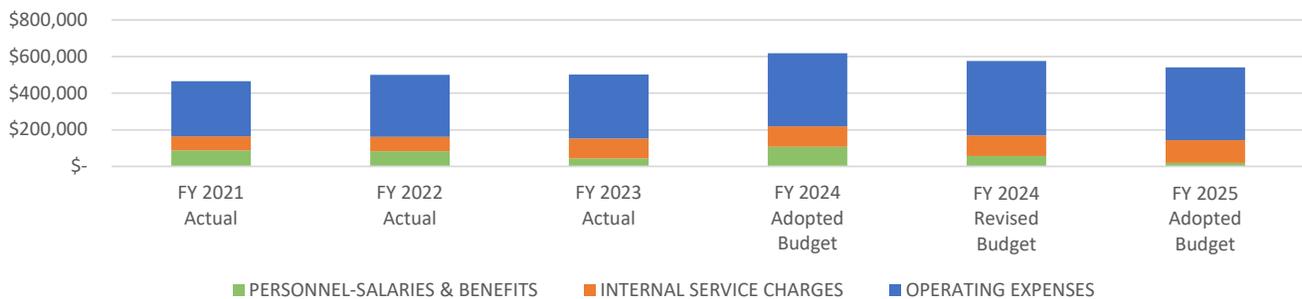


ENGINEERING & PUBLIC WORKS

10050551  
TREE MAINTENANCE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$52,567	\$48,409	\$15,718	\$80,000	\$30,000	\$14,920
BENEFITS, INSURANCE	34,628	34,223	27,623	27,710	27,710	4,690
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>87,195</b>	<b>82,632</b>	<b>43,341</b>	<b>107,710</b>	<b>57,710</b>	<b>19,610</b>
<b>INTERNAL SERVICE CHARGES</b>						
52001 GENERAL GOVN'T BUILDINGS	11,789	16,158	28,611	24,330	24,330	20,790
52002 INFORMATION PROCESSING	1,969	2,097	2,418	3,740	3,740	3,740
52003 SELF INSURANCE	53,665	52,381	67,873	71,940	71,940	88,655
52004 VEHICLE MAINTENANCE	9,482	8,145	10,547	11,830	11,830	10,435
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>76,905</b>	<b>78,781</b>	<b>109,449</b>	<b>111,840</b>	<b>111,840</b>	<b>123,620</b>
<b>OPERATING EXPENSES</b>						
53010 SERVICE CONTRACTS	288,792	328,267	335,494	385,000	385,000	374,335
53035 CELLPHONES/IPADS	-	-	23	130	130	130
53050 PROFESSIONAL CERTIFICATION	15	-	-	100	100	100
53052 EDUCATIONAL MEETINGS-EMP	120	227	199	200	200	200
53054 MEMBERSHIP DUES	170	-	40	300	300	300
53058 SAFETY APPAREL & SUPPLIES	113	65	70	180	180	180
53523 GROUND/LANDSCAPING SUPPLY	11,914	10,699	12,866	13,000	20,500	22,500
53526 LAUNDRY SERVICES/SUPPLIES	195	188	82	275	360	325
<b>TOTAL OPERATING EXPENSES</b>	<b>301,318</b>	<b>339,446</b>	<b>348,774</b>	<b>399,185</b>	<b>406,770</b>	<b>398,070</b>
<b>TOTAL TREE MAINTENANCE</b>	<b>\$465,418</b>	<b>\$500,859</b>	<b>\$501,564</b>	<b>\$618,735</b>	<b>\$576,320</b>	<b>\$541,300</b>

TREE MAINTENANCE EXPENDITURES



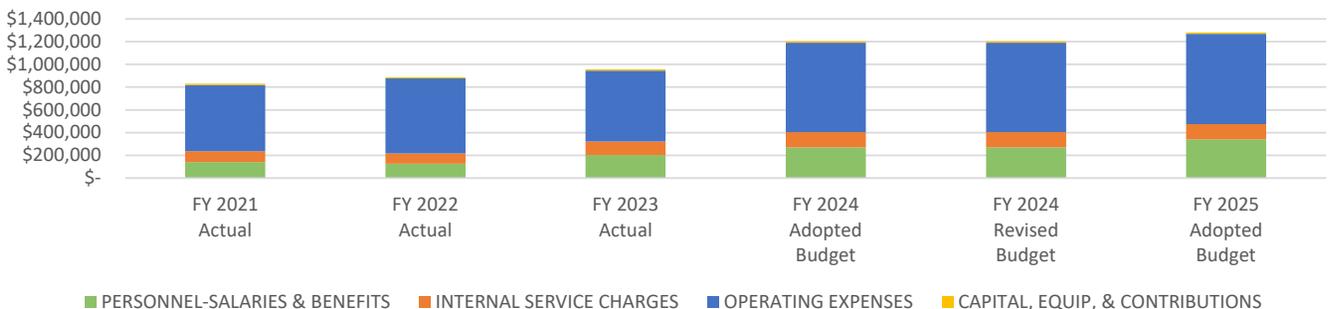


ENGINEERING & PUBLIC WORKS

10050552  
PARK MAINTENANCE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$77,993	\$63,602	\$133,047	\$201,585	\$201,585	\$229,120
BENEFITS, INSURANCE	63,975	64,287	69,465	69,090	69,090	111,535
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>141,968</b>	<b>127,889</b>	<b>202,512</b>	<b>270,675</b>	<b>270,675</b>	<b>340,655</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,429	1,693	3,055	3,425	3,425	5,095
52001 GENERAL GOVN'T BUILDINGS	5,894	8,079	14,306	12,165	12,165	10,395
52002 INFORMATION PROCESSING	11,910	12,685	14,626	22,640	22,640	22,630
52003 SELF INSURANCE	26,310	25,549	32,926	34,770	34,770	42,710
52004 VEHICLE MAINTENANCE	48,093	41,322	53,485	60,205	60,205	53,225
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>94,636</b>	<b>89,328</b>	<b>118,398</b>	<b>133,205</b>	<b>133,205</b>	<b>134,055</b>
<b>OPERATING EXPENSES</b>						
53010 SERVICE CONTRACTS	248,424	293,154	325,831	356,995	356,995	356,996
53015 OFFICE SUPPLIES	129	-	94	170	170	170
53031 ELECTRICITY	6,332	6,618	5,269	9,000	9,000	9,000
53033 WATER	264,995	300,621	226,502	350,000	350,000	350,000
53035 CELLPHONES/IPADS	660	629	338	1,000	1,000	1,000
53050 PROFESSIONAL CERTIFICATION	520	915	175	1,180	1,180	1,180
53052 EDUCATIONAL MEETINGS-EMP	185	325	384	400	400	400
53058 SAFETY APPAREL & SUPPLIES	131	131	141	200	200	300
53523 GROUND/LANDSCAPING SUPPLY	36,567	43,524	39,711	40,000	40,000	45,000
53526 LAUNDRY SERVICES/SUPPLIES	4	-	307	475	482	555
53564 OTHER EQUIP M & R	11,687	3,419	13,000	13,000	13,000	16,000
53571 CONTROLLER CABINETS M & R	12,156	9,390	12,414	14,000	14,000	14,000
<b>TOTAL OPERATING EXPENSES</b>	<b>581,790</b>	<b>658,726</b>	<b>624,166</b>	<b>786,420</b>	<b>786,427</b>	<b>794,601</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55500 HAND TOOLS	658	692	445	700	700	700
55523 PROPERTY TAX-SEWER LINES	339	343	347	375	375	375
55524 LAND RIGHTS	9,879	10,175	10,480	10,930	10,930	11,394
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	<b>10,876</b>	<b>11,210</b>	<b>11,272</b>	<b>12,005</b>	<b>12,005</b>	<b>12,469</b>
<b>TOTAL PARK MAINTENANCE</b>	<b>\$829,270</b>	<b>\$887,153</b>	<b>\$956,347</b>	<b>\$1,202,305</b>	<b>\$1,202,312</b>	<b>\$1,281,780</b>

PARK MAINTENANCE EXPENDITURES





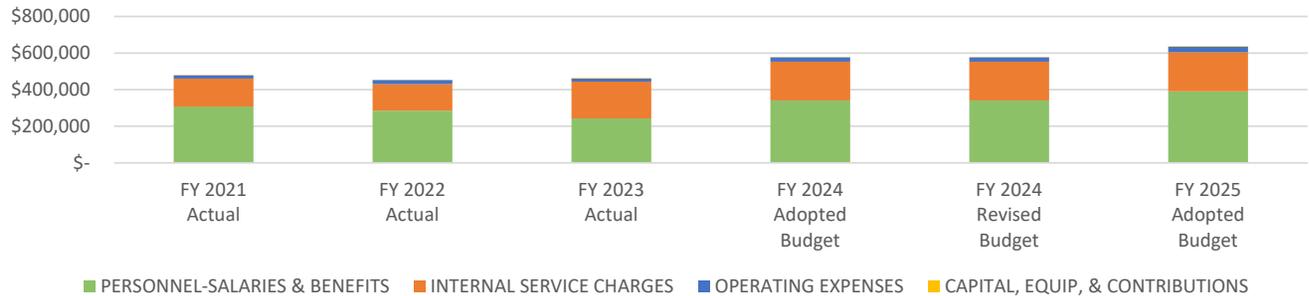
ENGINEERING & PUBLIC WORKS

10050553

CONCRETE MAINTENANCE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$165,036	\$148,238	\$156,045	\$257,780	\$257,780	\$266,960
BENEFITS, INSURANCE	143,707	136,356	87,369	83,890	83,890	123,960
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>308,743</b>	<b>284,594</b>	<b>243,414</b>	<b>341,670</b>	<b>341,670</b>	<b>390,920</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,984	2,080	3,753	4,210	4,210	6,260
52001 GENERAL GOVN'T BUILDINGS	17,683	24,237	42,917	36,495	36,495	31,180
52002 INFORMATION PROCESSING	4,717	5,024	5,792	8,970	8,970	8,960
52003 SELF INSURANCE	56,768	54,916	70,488	74,230	74,230	90,955
52004 VEHICLE MAINTENANCE	69,640	59,831	77,451	87,120	87,120	76,990
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>151,792</b>	<b>146,089</b>	<b>200,401</b>	<b>211,025</b>	<b>211,025</b>	<b>214,345</b>
<b>OPERATING EXPENSES</b>						
53015 OFFICE SUPPLIES	301	306	317	500	500	500
53035 CELLPHONES/IPADS	-	845	1,001	1,050	1,050	1,050
53052 EDUCATIONAL MEETINGS-EMP	370	-	-	100	100	100
53054 MEMBERSHIP DUES	-	-	-	150	150	300
53058 SAFETY APPAREL & SUPPLIES	1,882	1,460	942	1,500	1,500	1,500
53520 ROAD/STREET SUPPLIES	15,617	19,238	14,967	20,000	20,000	25,000
53526 LAUNDRY SERVICES/SUPPLIES	273	318	270	750	842	880
<b>TOTAL OPERATING EXPENSES</b>	<b>18,442</b>	<b>22,166</b>	<b>17,497</b>	<b>24,050</b>	<b>24,142</b>	<b>29,330</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55500 HAND TOOLS	1,686	1,243	2,264	2,500	2,500	2,500
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	<b>1,686</b>	<b>1,243</b>	<b>2,264</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL CONCRETE MAINTENANCE</b>	<b>\$480,663</b>	<b>\$454,091</b>	<b>\$463,577</b>	<b>\$579,245</b>	<b>\$579,337</b>	<b>\$637,095</b>

CONCRETE MAINTENANCE EXPENDITURES





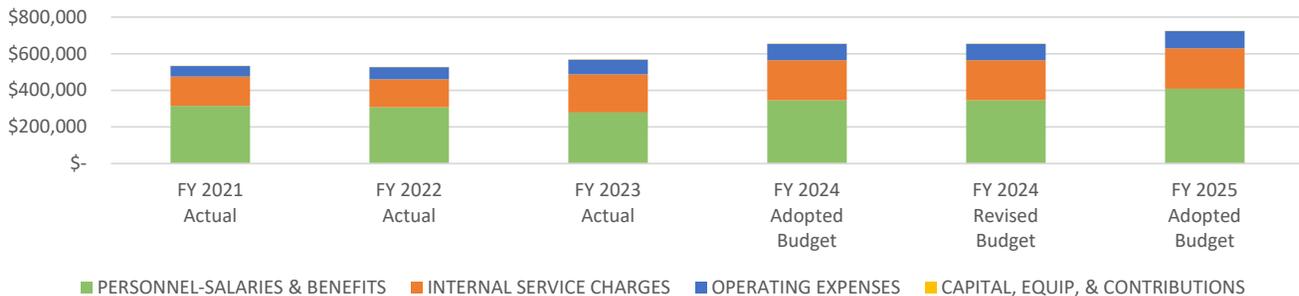
ENGINEERING & PUBLIC WORKS

10050554

PAVEMENT MAINTENANCE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$167,702	\$166,298	\$188,492	\$258,490	\$258,490	\$279,555
BENEFITS, INSURANCE	147,781	141,710	90,514	86,650	86,650	129,420
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>315,483</b>	<b>308,007</b>	<b>279,006</b>	<b>345,140</b>	<b>345,140</b>	<b>408,975</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,336	1,629	2,938	3,295	3,295	4,900
52001 GENERAL GOVN'T BUILDINGS	17,683	24,237	42,917	36,495	36,495	31,180
52002 INFORMATION PROCESSING	4,717	5,024	5,792	8,970	8,970	8,960
52003 SELF INSURANCE	55,269	53,241	68,030	71,420	71,420	87,265
52004 VEHICLE MAINTENANCE	79,577	68,368	88,502	99,550	99,550	87,970
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>159,581</b>	<b>152,499</b>	<b>208,179</b>	<b>219,730</b>	<b>219,730</b>	<b>220,275</b>
<b>OPERATING EXPENSES</b>						
53035 CELLPHONES/IPADS	891	1,283	1,274	1,350	1,350	1,350
53052 EDUCATIONAL MEETINGS-EMP	950	-	-	1,500	1,500	1,500
53058 SAFETY APPAREL & SUPPLIES	973	1,330	352	1,750	1,750	1,750
53099 MISC. SUPPLIES	875	1,962	1,318	2,000	2,000	2,000
53520 ROAD/STREET SUPPLIES	53,438	59,986	76,878	80,000	80,000	85,000
53526 LAUNDRY SERVICES/SUPPLIES	1,179	1,660	853	1,800	2,019	2,110
<b>TOTAL OPERATING EXPENSES</b>	<b>58,306</b>	<b>66,221</b>	<b>80,675</b>	<b>88,400</b>	<b>88,619</b>	<b>93,710</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55500 HAND TOOLS	1,200	940	1,988	2,500	2,500	2,500
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	<b>1,200</b>	<b>940</b>	<b>1,988</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL PAVEMENT MAINTENANCE</b>	<b>\$534,570</b>	<b>\$527,667</b>	<b>\$569,849</b>	<b>\$655,770</b>	<b>\$655,989</b>	<b>\$725,460</b>

PAVEMENT MAINTENANCE EXPENDITURES





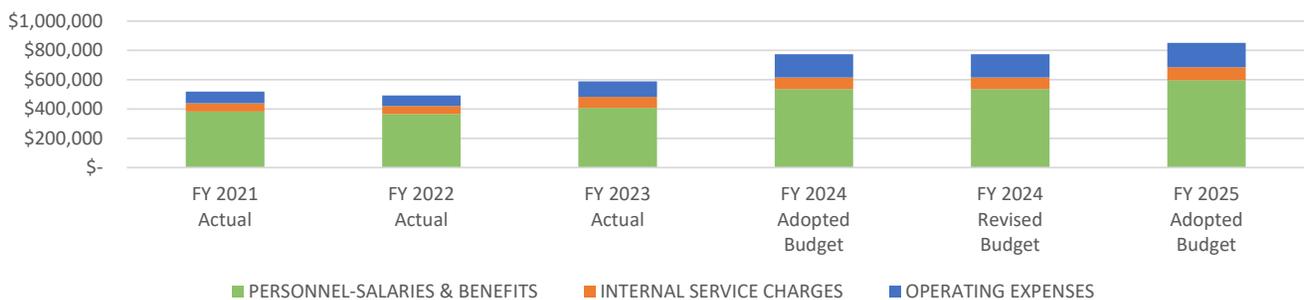
ENGINEERING & PUBLIC WORKS

10050555

STORM DRAIN MAINT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$237,756	\$219,841	\$279,597	\$400,255	\$400,255	\$421,975
BENEFITS, INSURANCE	144,964	145,100	127,578	134,550	134,550	175,000
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>382,720</b>	<b>364,941</b>	<b>407,175</b>	<b>534,805</b>	<b>534,805</b>	<b>596,975</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	1,619	1,129	2,036	2,285	2,285	3,395
52001 GENERAL GOVN'T BUILDINGS	5,894	8,079	14,306	12,165	12,165	10,395
52002 INFORMATION PROCESSING	5,557	5,920	6,825	10,570	10,570	10,560
52003 SELF INSURANCE	32,912	31,642	40,347	42,295	42,295	51,615
52004 VEHICLE MAINTENANCE	10,837	9,308	12,054	13,520	13,520	11,930
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>56,819</b>	<b>56,078</b>	<b>75,568</b>	<b>80,835</b>	<b>80,835</b>	<b>87,895</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	-	-	-	50,000	51,250	68,625
53007 CONTRACT SERVICES	17,760	7,100	5,920	-	-	-
53015 OFFICE SUPPLIES	414	1,058	970	1,000	1,000	-
53030 NATURAL GAS	812	1,246	2,139	3,500	3,500	3,500
53031 ELECTRICITY	7,612	9,237	12,038	14,000	14,000	14,000
53058 SAFETY APPAREL & SUPPLIES	471	376	485	1,000	1,000	1,000
53526 LAUNDRY SERVICES/SUPPLIES	453	436	282	650	729	760
53540 MS4/WASTE WATER PERMIT	40,454	39,295	68,232	69,500	68,250	61,500
53580 WELLS/LIFT/RES M&R	9,021	9,838	14,275	15,000	15,000	15,000
53581 DISTRIBUTION SYSTEMS M & R	2,049	1,886	2,373	3,000	3,000	3,000
<b>TOTAL OPERATING EXPENSES</b>	<b>79,047</b>	<b>70,472</b>	<b>106,714</b>	<b>157,650</b>	<b>157,729</b>	<b>167,385</b>
<b>TOTAL STORM DRAIN MAINT</b>	<b>\$518,586</b>	<b>\$491,492</b>	<b>\$589,458</b>	<b>\$773,290</b>	<b>\$773,369</b>	<b>\$852,255</b>

STORM DRAIN MAINTENANCE EXPENDITURES



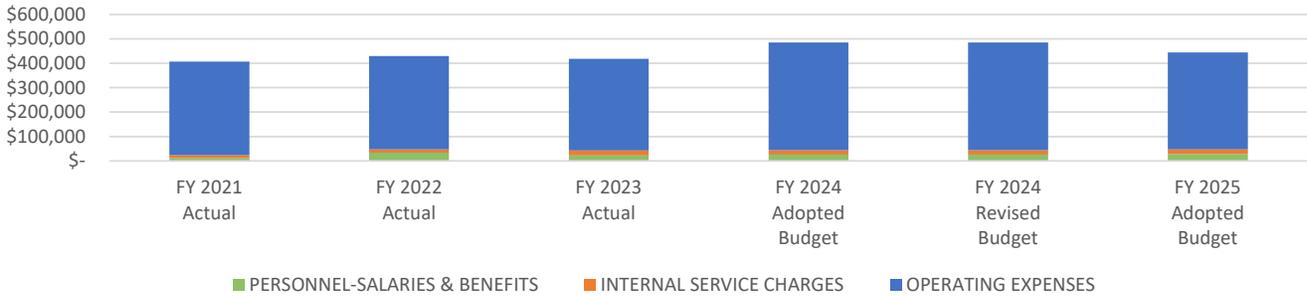


ENGINEERING & PUBLIC WORKS

10050557  
STREET SWEEPING

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$5,939	\$27,297	\$16,448	\$17,960	\$17,960	\$18,880
BENEFITS, INSURANCE	6,686	6,883	6,472	7,625	7,625	9,505
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>12,625</b>	<b>34,180</b>	<b>22,920</b>	<b>25,585</b>	<b>25,585</b>	<b>28,385</b>
<b>INTERNAL SERVICE CHARGES</b>						
52001 GENERAL GOVN'T BUILDINGS	5,894	8,079	14,306	12,165	12,165	10,395
52002 INFORMATION PROCESSING	412	439	507	780	780	790
52003 SELF INSURANCE	4,379	4,298	5,602	5,960	5,960	7,370
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>10,686</b>	<b>12,816</b>	<b>20,415</b>	<b>18,905</b>	<b>18,905</b>	<b>18,555</b>
<b>OPERATING EXPENSES</b>						
53010 SERVICE CONTRACTS	384,066	382,953	374,939	441,000	441,000	397,467
<b>TOTAL OPERATING EXPENSES</b>	<b>384,066</b>	<b>382,953</b>	<b>374,939</b>	<b>441,000</b>	<b>441,000</b>	<b>397,467</b>
<b>TOTAL STREET SWEEPING</b>	<b>\$407,377</b>	<b>\$429,950</b>	<b>\$418,274</b>	<b>\$485,490</b>	<b>\$485,490</b>	<b>\$444,407</b>

STREET SWEEPING EXPENDITURES





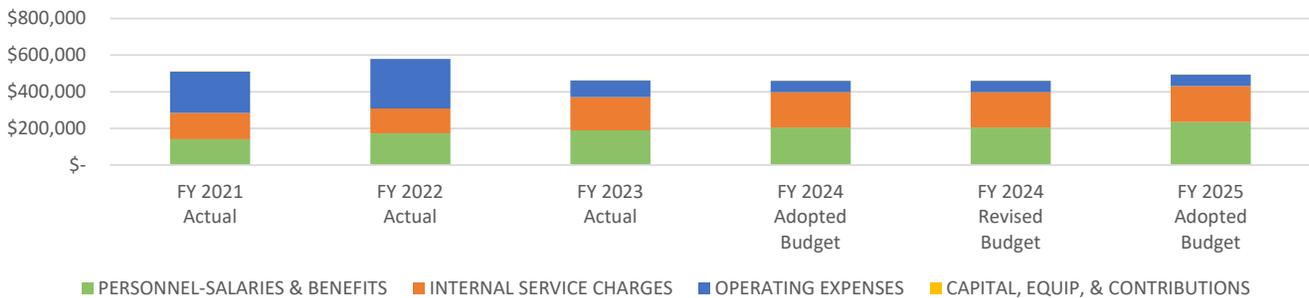
ENGINEERING & PUBLIC WORKS

10050556

TRAFFIC CONTROL MAIN

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$75,014	\$101,620	\$126,670	\$150,065	\$150,065	\$159,170
BENEFITS, INSURANCE	65,648	71,345	62,349	53,890	53,890	75,555
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>140,662</b>	<b>172,965</b>	<b>189,019</b>	<b>203,955</b>	<b>203,955</b>	<b>234,725</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,614	1,822	3,287	3,685	3,685	5,480
52001 GENERAL GOVN'T BUILDINGS	11,789	16,158	28,611	24,330	24,330	20,790
52002 INFORMATION PROCESSING	4,335	4,617	5,324	8,240	8,240	8,240
52003 SELF INSURANCE	52,863	50,903	65,014	68,230	68,230	83,350
52004 VEHICLE MAINTENANCE	71,601	61,500	79,642	89,335	89,335	78,810
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>143,202</b>	<b>135,000</b>	<b>181,878</b>	<b>193,820</b>	<b>193,820</b>	<b>196,670</b>
<b>OPERATING EXPENSES</b>						
53010 SERVICE CONTRACTS	97,070	140,267	6,323	-	-	-
53031 ELECTRICITY	43,573	49,888	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	150	150	150
53054 MEMBERSHIP DUES	-	-	-	50	50	100
53058 SAFETY APPAREL & SUPPLIES	118	371	141	1,000	1,000	1,000
53099 MISC. SUPPLIES	84,328	80,136	84,063	60,000	60,000	60,000
53526 LAUNDRY SERVICES/SUPPLIES	551	216	302	650	729	760
<b>TOTAL OPERATING EXPENSES</b>	<b>225,640</b>	<b>270,877</b>	<b>90,829</b>	<b>61,850</b>	<b>61,929</b>	<b>62,010</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55500 HAND TOOLS	93	-	96	200	200	200
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	<b>93</b>	<b>-</b>	<b>96</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>TOTAL TRAFFIC CONTROL MAIN</b>	<b>\$509,597</b>	<b>\$578,842</b>	<b>\$461,821</b>	<b>\$459,825</b>	<b>\$459,904</b>	<b>\$493,605</b>

TRAFFIC CONTROL MAINTENANCE EXPENDITURES



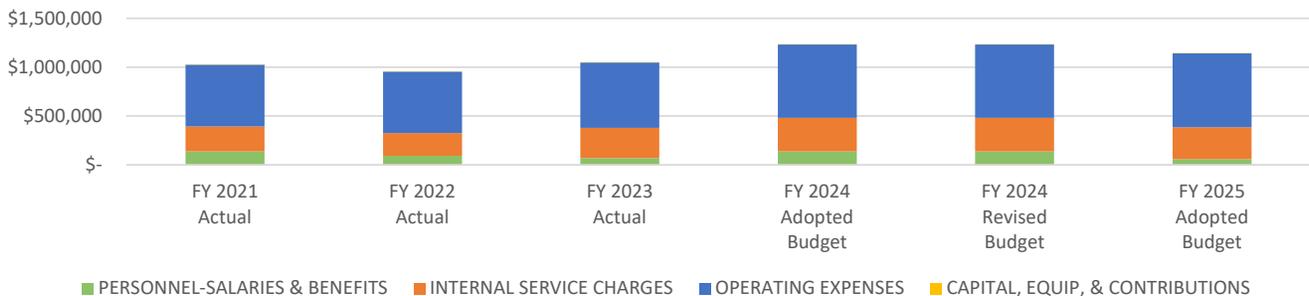


ENGINEERING & PUBLIC WORKS

10050558  
RECREATION CENTER

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$72,678	\$27,555	\$37,843	\$102,580	\$102,580	\$44,040
BENEFITS, INSURANCE	65,746	65,416	31,660	33,730	33,730	13,310
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>138,424</b>	<b>92,971</b>	<b>69,503</b>	<b>136,310</b>	<b>136,310</b>	<b>57,350</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	4,163	2,902	5,236	5,875	5,875	8,735
52001 GENERAL GOVN'T BUILDINGS	13,753	14,139	33,380	28,385	28,385	24,255
52002 INFORMATION PROCESSING	16,944	13,535	20,808	32,210	32,210	32,190
52003 SELF INSURANCE	33,432	32,689	42,435	45,035	45,035	55,555
52004 VEHICLE MAINTENANCE	187,053	169,914	208,042	233,775	233,775	206,450
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>255,345</b>	<b>233,179</b>	<b>309,901</b>	<b>345,280</b>	<b>345,280</b>	<b>327,185</b>
<b>OPERATING EXPENSES</b>						
53010 SERVICE CONTRACTS	414,418	394,275	476,733	516,250	516,250	516,248
53015 OFFICE SUPPLIES	332	381	98	500	500	500
53033 WATER	132,486	145,143	108,492	140,000	140,000	145,000
53052 EDUCATIONAL MEETINGS-EMP	725	171	-	400	400	400
53054 MEMBERSHIP DUES	190	-	-	200	200	200
53058 SAFETY APPAREL & SUPPLIES	493	1,069	546	1,100	1,100	1,100
53523 GROUND/LANDSCAPING SUPPLY	67,629	75,112	69,648	80,000	80,000	80,000
53526 LAUNDRY SERVICES/SUPPLIES	440	158	167	500	564	590
53564 OTHER EQUIP M & R	13,331	11,902	11,417	12,000	12,000	12,000
<b>TOTAL OPERATING EXPENSES</b>	<b>630,045</b>	<b>628,212</b>	<b>667,101</b>	<b>750,950</b>	<b>751,014</b>	<b>756,038</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55500 HAND TOOLS	1,000	971	952	1,000	1,000	1,000
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	<b>1,000</b>	<b>971</b>	<b>952</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL RECREATION CENTER</b>	<b>\$1,024,813</b>	<b>\$955,333</b>	<b>\$1,047,457</b>	<b>\$1,233,540</b>	<b>\$1,233,604</b>	<b>\$1,141,573</b>

RECREATION CENTER EXPENDITURES



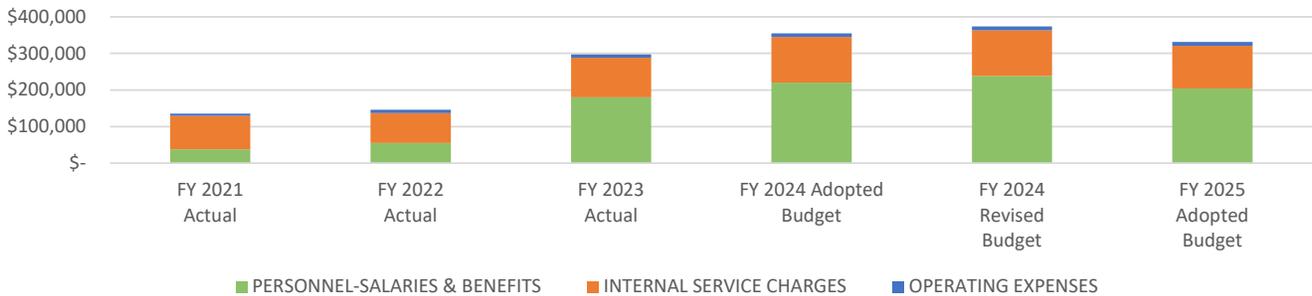


ENGINEERING & PUBLIC WORKS

10050559  
GRAFFITI

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$18,166	\$34,656	\$121,581	\$169,560	\$187,975	\$135,510
BENEFITS, INSURANCE	19,292	20,566	58,592	50,485	50,590	68,420
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>37,458</b>	<b>55,222</b>	<b>180,173</b>	<b>220,045</b>	<b>238,565</b>	<b>203,930</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,567	1,790	3,229	3,620	3,620	5,385
52001 GENERAL GOVN'T BUILDINGS	3,930	4,040	9,537	8,110	8,110	6,930
52002 INFORMATION PROCESSING	2,763	2,207	3,394	5,250	5,250	5,240
52003 SELF INSURANCE	2,584	2,537	3,308	3,520	3,520	4,355
52004 VEHICLE MAINTENANCE	79,684	70,856	88,418	104,340	104,340	94,945
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>91,528</b>	<b>81,429</b>	<b>107,886</b>	<b>124,840</b>	<b>124,840</b>	<b>116,855</b>
<b>OPERATING EXPENSES</b>						
53058 SAFETY APPAREL & SUPPLIES	-	-	-	200	200	200
53099 MISC. SUPPLIES	6,078	9,146	8,945	10,000	10,000	10,000
<b>TOTAL OPERATING EXPENSES</b>	<b>6,078</b>	<b>9,146</b>	<b>8,945</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>
<b>TOTAL GRAFFITI</b>	<b>\$135,064</b>	<b>\$145,797</b>	<b>\$297,004</b>	<b>\$355,085</b>	<b>\$373,605</b>	<b>\$330,985</b>

GRAFFITI EXPENDITURES



# **FIRE DEPARTMENT**



**Mission Statement**

The Fountain Valley Fire Department is committed to providing the highest quality emergency response, fire prevention, education, and emergency medical services to the residents and visitors within the community.

**Organizational Chart**



The Fire Department provides outstanding service aimed to safeguard both the well-being and property of the citizens and visitors of Fountain Valley. The 46 full-time men and women and approximately 20 part-time and volunteer employees of the Fountain Valley Fire Department strive to deliver high quality emergency medical services, fire suppression, fire prevention, hazardous materials, disaster preparedness and public safety education services. The fire department operates from two fire stations that collectively respond to over 7,000 emergency responses annually.



To maintain a constant state of readiness, the fire department staffs two advanced life support engine companies, one advanced life support ladder truck company, and one battalion commander 24 hours a day. These assets ensure that the fire department delivers fast and effective emergency response, as well as responsive and beneficial services to our customers in all non-emergency settings. Additionally, the department maintains automatic and mutual aid agreements with surrounding agencies, which provide both additional resources and maintains fiscal responsibility.

Fire suppression, emergency medical services, and fire prevention make up the core functions of the fire department. Fire suppression resources provide response to structure fires, emergency medical services, traffic collisions, wildland mutual aid, hazardous material calls, technical rescue operations, swift water rescue operations, and public service responses. To provide the community with the highest level of emergency medical services, all department personnel are trained to the level of basic life support providers, with two personnel on each apparatus trained to the level of advanced life support (paramedic). Additionally, the department's paramedic program is supported by an Emergency Medical Services Manager that ensures all department personnel



receive the required training and oversight needed to provide the highest level pre-hospital care to the community. Under the direction of the Fire Chief, the Fire Marshal manages all fire prevention activities. The fire prevention bureau is responsible for plan review and inspection of all new development in the city, and coordinates both annual fire inspections of local businesses and the Hazardous Materials Disclosure/Business Emergency Plan

Program. The bureau also manages citywide disaster preparedness, fire prevention education, hazardous materials program, and Fire Prevention Intern Program.

## **FY 2023-24 ACCOMPLISHMENTS**

- ✓ Fire crews responded throughout the State of California on multiple mutual aid wildland fires
- ✓ Hired three Firefighter/Paramedics, promoted a Firefighter to Engineer and promoted 2 Captains to Battalion Chiefs
- ✓ Provided Stop-The-Bleed, CPR training and Narcan educational programs to City Hall Employees, Council Members and FVHS personnel
- ✓ Created Covid-19 General Order and provided testing and vaccination clinics
- ✓ Purchased new auto extrication "Jaws of Life"
- ✓ Provided PPE and education to senior care facilities and residents
- ✓ Provided Annual Station Open House for public education during fire prevention week
- ✓ Coordinate a successful annual Christmas charity Toy Drive, Spark of Love
- ✓ Updated and restructured the Fire Departments Webpage for easier public use
- ✓ Purchased our Pierce Valley Engine 31 for front line service
- ✓ Successfully completed both an Engineer's academy and a Recruit academy
- ✓ Fulfilled the Fountain Valley Way training with all the fire personnel

## **FY 2024-25 GOALS**

*All goals support the Strategic Plan Goals to "Maintain the culture and environment of "A Nice Place to Live" and "Achieve fiscal stability in accordance with the 20-Year Financial Plan".*

- Continue to work with Care Ambulance, Wittman, and department personnel to monitor and provide the highest level of service with the Fire Department ambulance program.
- Further promote the Fire Department Paramedic Membership Program for more awareness.
- Assist with capital project to replace Fire Station 1, which would provide a multi-purpose space for training, meetings, project collaboration and a more efficient call alert system. Additionally, the upgrades would accommodate a gender diverse workforce.
- Development of Fire Intern Program by expanding and creating more opportunities.
- Foster relationships within the city and with surrounding agencies to expand and improve future collaborative training and project opportunities.
- Create a succession plan for both Fire Marshall and Fire Inspector for future succession.
- Conduct annual fire and life safety inspections for compliance with applicable building standards for structures specified in Senate Bill No. 1205.
- Provide excellent emergency and non-emergency services to the community, the visitors, and people outside of Fountain Valley during automatic/mutual aid responses by ensuring our staff has the knowledge and equipment required to complete their mission.

- Promote excellence by embracing challenges of the future and progressing the people and the standard operating procedures within the fire department to adapt to future demands.
- Strive to maintain or improve upon our baseline response times established in 2023.
- Continue to seek and improve upon cost recovery efforts to reinvest into the fire department to improve overall performance.
- Maintain or improve upon the documented training hours provided to fire department staff.

**Core Values**



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

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retain Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

**DEPARTMENT GOALS AND OBJECTIVES – FIRE**

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Provide excellent emergency and non-emergency services to the community, the visitors, and people outside of Fountain Valley during automatic/mutual aid responses						✓
2	Conduct annual fire and life safety inspections for compliance with applicable building standards for structures specified in Senate Bill No. 1205						✓
3	Strive to maintain or improve upon our baseline response times established in 2023						✓
4	Continue to seek and improve upon cost recovery efforts to reinvest into the fire department to improve overall performance						✓
5	Maintain or improve upon the documented training hours provided to fire department staff						✓

**PERFORMANCE MEASURES/INDICATORS – FIRE**

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Number of "B" occupancy inspections with our Fire Prevention Reserve Program and 100% of our engine company level inspections annually	1, 2	-	835	1065
Average baseline response times for Medical Aid (in min and sec)	1, 3	-	4:46	5:15
Average baseline response times for Fire and Traffic Collisions (in min and sec)	1, 3	-	5:49	5:30
Percentage of cost recovery efforts	4	-	23%	25%
Number of documented staff training hours	5	-	9,000	9,000



FIRE DEPARTMENT

10060600

FIRE SUPPRESSION

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$3,838,277	\$4,033,445	\$4,320,426	\$4,344,110	\$4,384,110	\$4,427,645
BENEFITS, INSURANCE	1,653,385	1,646,979	1,208,606	1,370,910	1,370,910	1,597,650
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>5,491,662</b>	<b>5,680,424</b>	<b>5,529,032</b>	<b>5,715,020</b>	<b>5,755,020</b>	<b>6,025,295</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	44,433	30,975	55,885	62,685	62,685	93,200
52001 GENERAL GOVN'T BUILDINGS	158,577	209,542	273,599	237,645	237,645	214,815
52002 INFORMATION PROCESSING	122,749	130,744	150,746	233,350	233,350	233,210
52003 SELF INSURANCE	33,715	34,589	47,099	51,565	51,565	65,320
52004 VEHICLE MAINTENANCE	380,509	293,018	380,010	327,545	327,545	295,625
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>739,982</b>	<b>698,869</b>	<b>907,339</b>	<b>912,790</b>	<b>912,790</b>	<b>902,170</b>
<b>OPERATING EXPENSES</b>						
53007 CONTRACT SERVICES	-	5,474	6,569	-	6,569	6,770
53010 SERVICE CONTRACTS	118,244	100,445	117,864	150,000	150,000	150,000
53015 OFFICE SUPPLIES	1,738	1,001	1,965	3,500	3,500	3,500
53019 LAB/PHOTO SUPPLIES	333	375	510	510	5,510	510
53035 CELLPHONES/IPADS	3,485	3,548	3,474	4,900	4,900	4,900
53036 OTHER COMMUNICATIONS	359,039	336,958	376,071	389,530	389,530	443,260
53037 MDC INTERNET ACCESS	13,465	12,852	12,850	14,500	14,500	14,500
53041 SUBSCRIPTIONS	165	165	165	230	2,730	2,730
53042 REFERENCE LIBRARY	-	659	497	1,000	1,000	1,000
53052 EDUCATIONAL MEETINGS-EMP	-	1,327	1,110	1,950	1,950	1,950
53054 MEMBERSHIP DUES	1,125	1,290	345	1,960	1,960	1,960
53055 TRAINING OFF JOB/TUITION	10,003	28,244	26,213	35,000	40,000	40,000
53057 UNIFORM ITEMS & IDENTITY	52	506	4,731	560	1,000	1,560
53058 SAFETY APPAREL & SUPPLIES	8,016	15,206	16,546	15,000	15,000	15,000
53099 MISC. SUPPLIES	2,045	2,119	2,074	2,135	3,615	2,135
53525 JANITORIAL SUPPLY	5,954	5,816	5,273	6,000	6,000	6,000
53526 LAUNDRY SERVICES/SUPPLIES	4,676	4,069	5,948	6,000	6,000	6,000
53564 OTHER EQUIP M & R	5,784	2,221	3,569	6,000	6,000	6,000
53600 MAP REPRODUCTION	-	-	1,272	5,000	5,000	5,000
53602 TRAINING FIREFIGHTER CNET	39,545	20,254	22,548	52,500	52,500	52,500
53603 TRAINING FACILITY	50,344	50,344	50,344	50,345	50,345	50,345
53604 FIRE SAFETY UNIFORMS	4,567	10,700	12,800	13,750	13,750	13,750
53606 STRIKE TEAM EXPENSES	7,359	691	4,458	22,500	22,500	22,500
53607 EMT RECERTIFICATION	-	1,060	1,112	3,500	3,500	3,500
53660 RADIO COMM EQUIP M & R	5,889	5,754	2,922	7,500	7,500	7,500
53661 RMS M & R	401	4,994	2,366	5,000	5,000	5,000
53662 HYDRANT FLOW TESTING	-	-	-	5,000	5,000	5,000
53803 AWARDS/INCENTIVES	363	844	2,923	1,100	1,100	1,100
<b>TOTAL OPERATING EXPENSES</b>	<b>642,592</b>	<b>616,914</b>	<b>686,520</b>	<b>804,970</b>	<b>825,959</b>	<b>873,970</b>

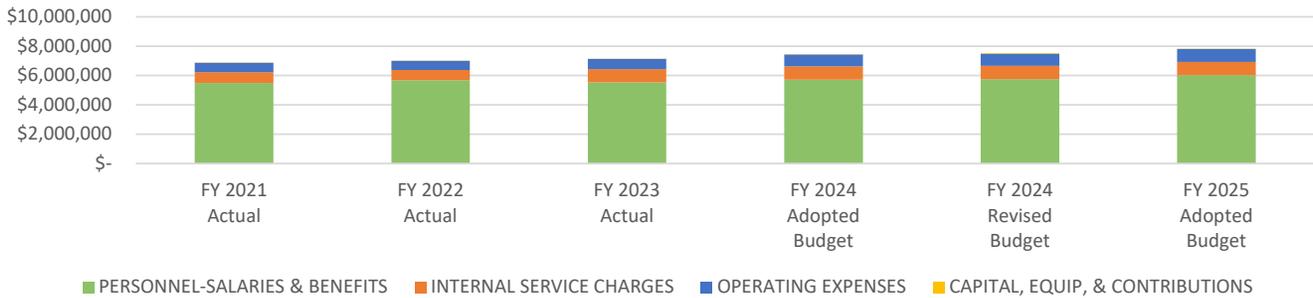
**CAPITAL, EQUIP, & CONTRIBUTIONS**

55001	LICENSES	-	-	-	2,000	2,000	2,000
55502	FURNITURE & FIXTURES	808	1,281	1,298	1,300	1,300	2,000
55503	FIELD EQUIPMENT	13,503	16,204	15,187	16,300	16,300	20,000
55600	RESPIRATORY PROTECT. EQUIP.	4,802	7,400	7,400	7,400	7,400	7,400
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>		<b>19,112</b>	<b>24,885</b>	<b>23,885</b>	<b>27,000</b>	<b>27,000</b>	<b>31,400</b>

**TOTAL FIRE SUPPRESSION**

<b>\$6,893,348</b>	<b>\$7,021,092</b>	<b>\$7,146,776</b>	<b>\$7,459,780</b>	<b>\$7,520,769</b>	<b>\$7,832,835</b>
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**FIRE SUPPRESSION EXPENDITURES**



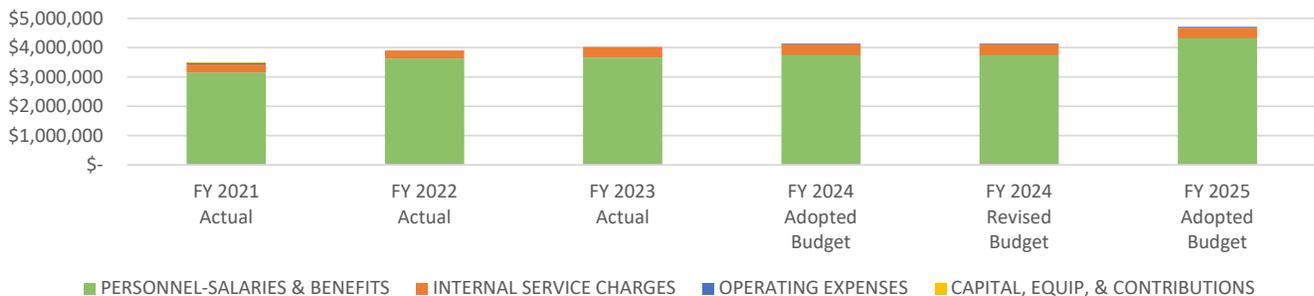


FIRE DEPARTMENT

10060601  
PARAMEDICS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$2,270,420	\$2,722,947	\$2,862,138	\$2,895,975	\$2,895,975	\$3,212,285
BENEFITS, INSURANCE	868,941	894,199	789,428	840,980	840,980	1,098,630
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>3,139,361</b>	<b>3,617,146</b>	<b>3,651,566</b>	<b>3,736,955</b>	<b>3,736,955</b>	<b>4,310,915</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	20,081	11,045	19,928	22,355	22,355	33,235
52001 GENERAL GOVN'T BUILDINGS	69,131	91,996	118,463	104,160	104,160	94,095
52002 INFORMATION PROCESSING	45,019	47,951	55,286	85,580	85,580	85,520
52003 SELF INSURANCE	20,929	20,818	27,504	29,535	29,535	36,805
52004 VEHICLE MAINTENANCE	133,878	105,606	136,508	128,385	128,385	116,995
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>289,038</b>	<b>277,417</b>	<b>357,689</b>	<b>370,015</b>	<b>370,015</b>	<b>366,650</b>
<b>OPERATING EXPENSES</b>						
53043 PUBLIC INFORMATION	1,991	383	-	1,500	1,500	1,500
53057 UNIFORM ITEMS & IDENTITY	364	401	115	420	420	420
53058 SAFETY APPAREL & SUPPLIES	3,918	4,249	4,939	4,940	4,940	4,940
53099 MISC. SUPPLIES	2,106	3,174	2,160	3,960	3,960	3,960
53525 JANITORIAL SUPPLY	1,126	1,950	1,994	2,000	2,000	2,000
53526 LAUNDRY SERVICES/SUPPLIES	3,956	-	238	3,400	3,400	3,400
53565 FIELD & SHOP EQUIP M & R	-	-	-	4,200	4,200	8,100
53604 FIRE SAFETY UNIFORMS	3,999	3,807	3,997	4,000	8,000	8,000
53605 1ST AID/PARAMEDIC SUPPLIES	31,608	-	756	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>49,068</b>	<b>13,963</b>	<b>14,199</b>	<b>24,420</b>	<b>28,420</b>	<b>32,320</b>
<b>CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>						
55503 FIELD EQUIPMENT	16	-	-	-	-	-
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBS</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PARAMEDICS</b>	<b>\$3,477,483</b>	<b>\$3,908,527</b>	<b>\$4,023,454</b>	<b>\$4,131,390</b>	<b>\$4,135,390</b>	<b>\$4,709,885</b>

PARAMEDICS EXPENDITURES





FIRE DEPARTMENT

10060602

AMBULANCE SERVICES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$13,494	\$29,100	\$60,010	\$96,255	\$96,255	\$97,465
BENEFITS, INSURANCE	-	-	28,780	32,680	32,680	40,355
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>13,494</b>	<b>29,100</b>	<b>88,790</b>	<b>128,935</b>	<b>128,935</b>	<b>137,820</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	22,728	115,598	121,314	110,000	145,000	160,000
53010 SERVICE CONTRACTS	740,760	1,414,453	1,535,954	1,585,750	1,598,270	1,656,105
53035 CELLPHONES/IPADS	734	935	985	1,500	1,500	1,500
53037 MDC INTERNET ACCESS	1,259	1,870	1,672	2,000	2,000	2,000
53061 ACCOUNT COLLECTION EXPENSE	584	2,946	4,142	44,090	44,090	44,090
53099 MISC. SUPPLIES	1,510	2,669	-	3,000	3,000	3,000
53552 GASOLINE	5,044	16,246	19,459	23,100	23,100	23,100
53601 PP-GEMT-IGT PROGRAM	48,626	123,554	68,612	410,000	410,000	410,000
53605 1ST AID/PARAMEDIC SUPPLIES	97,585	129,985	149,885	166,500	166,531	166,500
<b>TOTAL OPERATING EXPENSES</b>	<b>918,832</b>	<b>1,808,255</b>	<b>1,902,024</b>	<b>2,345,940</b>	<b>2,393,491</b>	<b>2,466,295</b>
<b>TOTAL AMBULANCE SERVICES</b>	<b>\$932,326</b>	<b>\$1,837,355</b>	<b>\$1,990,813</b>	<b>\$2,474,875</b>	<b>\$2,522,426</b>	<b>\$2,604,115</b>

AMBULANCE SERVICES EXPENDITURES





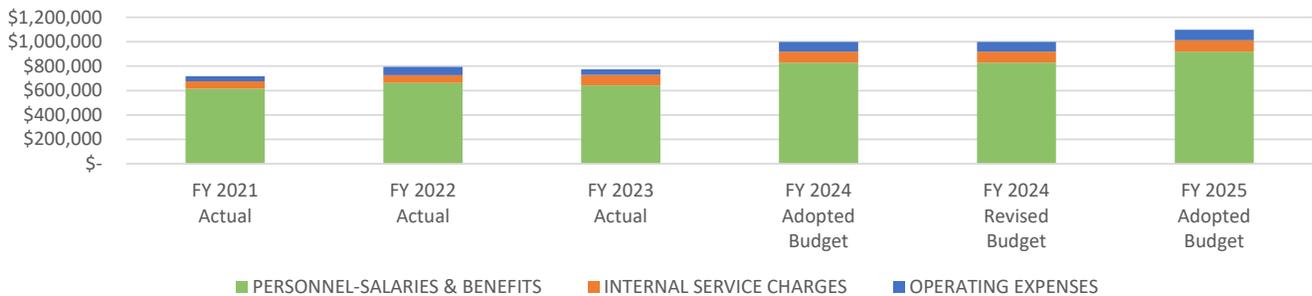
FIRE DEPARTMENT

10060603

FIRE PREVENTION

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$369,266	\$403,514	\$462,519	\$640,325	\$640,325	\$679,625
BENEFITS, INSURANCE	245,892	258,116	180,366	187,325	187,325	238,855
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>615,158</b>	<b>661,630</b>	<b>642,885</b>	<b>827,650</b>	<b>827,650</b>	<b>918,480</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	5,320	3,709	6,691	7,505	7,505	11,160
52001 GENERAL GOVN'T BUILDINGS	21,536	28,406	37,223	32,230	32,230	29,140
52002 INFORMATION PROCESSING	15,451	16,458	18,974	29,370	29,370	29,350
52003 SELF INSURANCE	7,906	7,901	10,486	11,295	11,295	14,110
52004 VEHICLE MAINTENANCE	10,786	8,375	10,849	9,645	9,645	8,735
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>61,000</b>	<b>64,848</b>	<b>84,223</b>	<b>90,045</b>	<b>90,045</b>	<b>92,495</b>
<b>OPERATING EXPENSES</b>						
53006 NON-PROF SERVICES	37,675	60,897	39,875	70,000	70,000	70,000
53015 OFFICE SUPPLIES	26	549	899	925	925	925
53035 CELLPHONES/IPADS	519	490	584	1,200	1,200	1,200
53042 REFERENCE LIBRARY	2,227	218	2,126	3,000	3,000	3,000
53043 PUBLIC INFORMATION	-	664	838	1,120	1,120	1,120
53052 EDUCATIONAL MEETINGS-EMP	-	1,686	333	1,700	1,700	7,000
53054 MEMBERSHIP DUES	575	310	265	700	700	700
53604 FIRE SAFETY UNIFORMS	542	1,728	2,055	2,055	2,055	2,055
<b>TOTAL OPERATING EXPENSES</b>	<b>41,563</b>	<b>66,543</b>	<b>46,974</b>	<b>80,700</b>	<b>80,700</b>	<b>86,000</b>
<b>TOTAL FIRE PREVENTION</b>	<b>\$717,721</b>	<b>\$793,021</b>	<b>\$774,082</b>	<b>\$998,395</b>	<b>\$998,395</b>	<b>\$1,096,975</b>

FIRE PREVENTION EXPENDITURES



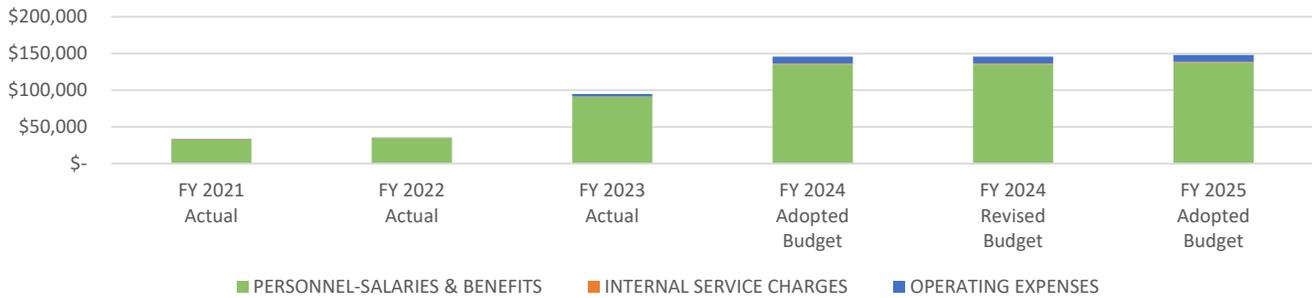


FIRE DEPARTMENT

10060604  
FIRE RESERVES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$20,681	\$22,307	\$64,649	\$101,075	\$101,075	\$98,610
BENEFITS, INSURANCE	11,972	12,467	26,227	34,125	34,125	38,915
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>32,652</b>	<b>34,774</b>	<b>90,876</b>	<b>135,200</b>	<b>135,200</b>	<b>137,525</b>
<b>INTERNAL SERVICE CHARGES</b>						
52002 INFORMATION PROCESSING	539	574	663	1,030	1,030	1,030
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>539</b>	<b>574</b>	<b>663</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>
<b>OPERATING EXPENSES</b>						
53021 RESERVE OFFICERS	80	170	1,966	3,640	3,640	3,640
53057 UNIFORM ITEMS & IDENTITY	-	-	128	255	255	255
53058 SAFETY APPAREL & SUPPLIES	-	-	1,210	5,590	5,590	5,590
<b>TOTAL OPERATING EXPENSES</b>	<b>80</b>	<b>170</b>	<b>3,304</b>	<b>9,485</b>	<b>9,485</b>	<b>9,485</b>
<b>TOTAL FIRE RESERVES</b>	<b>\$33,272</b>	<b>\$35,518</b>	<b>\$94,843</b>	<b>\$145,715</b>	<b>\$145,715</b>	<b>\$148,040</b>

FIRE RESERVES EXPENDITURES



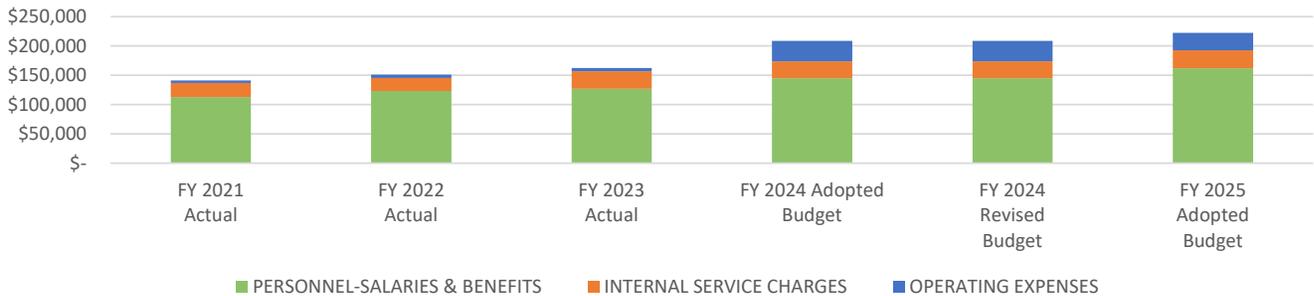


FIRE DEPARTMENT

10060605  
DISASTER PREPARE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$70,979	\$77,516	\$90,613	\$110,030	\$110,030	\$115,475
BENEFITS, INSURANCE	41,898	45,843	36,245	34,750	34,750	46,600
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>112,878</b>	<b>123,359</b>	<b>126,858</b>	<b>144,780</b>	<b>144,780</b>	<b>162,075</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	4,441	3,096	5,586	6,265	6,265	9,315
52001 GENERAL GOVN'T BUILDINGS	6,209	8,082	10,867	9,200	9,200	8,325
52002 INFORMATION PROCESSING	1,866	1,971	1,932	2,990	2,990	2,980
52003 SELF INSURANCE	508	568	833	955	955	1,250
52004 VEHICLE MAINTENANCE	10,786	8,375	10,849	9,645	9,645	8,735
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>23,811</b>	<b>22,092</b>	<b>30,067</b>	<b>29,055</b>	<b>29,055</b>	<b>30,605</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	-	-	-	25,000	25,000	19,975
53015 OFFICE SUPPLIES	-	-	-	250	250	250
53035 CELLPHONES/IPADS	1,809	1,444	1,500	1,500	1,500	1,500
53042 REFERENCE LIBRARY	-	-	-	250	250	250
53043 PUBLIC INFORMATION	2,672	4,018	4,196	6,000	6,000	6,000
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	1,500	1,500	1,500
53054 MEMBERSHIP DUES	-	-	-	30	30	30
53057 UNIFORM ITEMS & IDENTITY	-	-	-	55	55	55
53058 SAFETY APPAREL & SUPPLIES	-	-	-	125	125	125
<b>TOTAL OPERATING EXPENSES</b>	<b>4,481</b>	<b>5,462</b>	<b>5,696</b>	<b>34,710</b>	<b>34,710</b>	<b>29,685</b>
<b>TOTAL DISASTER PREPARE</b>	<b>\$141,170</b>	<b>\$150,913</b>	<b>\$162,621</b>	<b>\$208,545</b>	<b>\$208,545</b>	<b>\$222,365</b>

DISASTER PREPARE EXPENDITURES





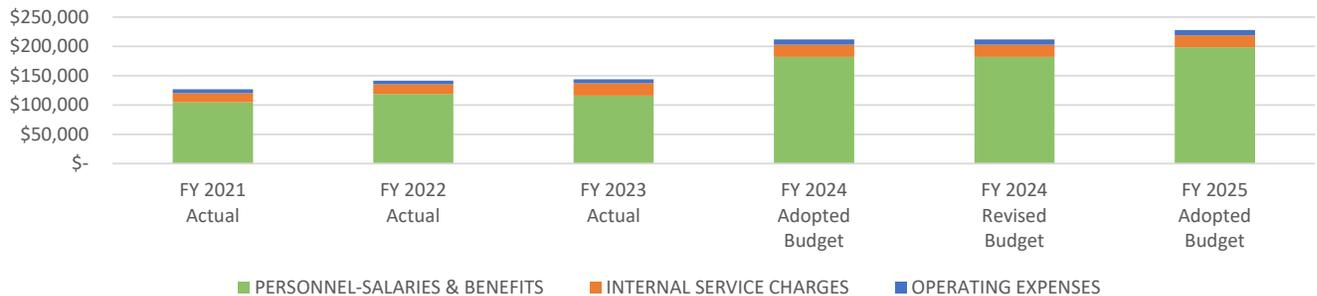
FIRE DEPARTMENT

10060606

HAZARDOUS MATERIALS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$64,933	\$75,413	\$85,134	\$140,175	\$140,175	\$144,135
BENEFITS, INSURANCE	39,777	43,508	30,740	41,880	41,880	54,370
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>104,710</b>	<b>118,921</b>	<b>115,874</b>	<b>182,055</b>	<b>182,055</b>	<b>198,505</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	1,272	887	1,600	1,795	1,795	2,670
52001 GENERAL GOVN'T BUILDINGS	6,209	8,082	10,867	9,200	9,200	8,325
52002 INFORMATION PROCESSING	2,449	2,590	2,595	4,020	4,020	4,010
52003 SELF INSURANCE	508	568	833	955	955	1,250
52004 VEHICLE MAINTENANCE	5,283	4,102	5,314	4,725	4,725	4,280
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>15,722</b>	<b>16,229</b>	<b>21,209</b>	<b>20,695</b>	<b>20,695</b>	<b>20,535</b>
<b>OPERATING EXPENSES</b>						
53006 NON-PROF SERVICES	6,332	6,326	6,394	7,000	7,000	7,000
53015 OFFICE SUPPLIES	-	-	-	600	600	600
53041 SUBSCRIPTIONS	-	-	-	115	115	115
53042 REFERENCE LIBRARY	-	-	-	115	115	115
53043 PUBLIC INFORMATION	-	-	-	170	170	170
53051 BUSINESS MEETINGS	-	39	99	140	140	140
53054 MEMBERSHIP DUES	-	-	-	30	30	30
53055 TRAINING OFF JOB/TUITION	-	-	240	440	440	440
53057 UNIFORM ITEMS & IDENTITY	-	-	-	55	55	55
53058 SAFETY APPAREL & SUPPLIES	-	-	-	470	470	470
<b>TOTAL OPERATING EXPENSES</b>	<b>6,332</b>	<b>6,365</b>	<b>6,733</b>	<b>9,135</b>	<b>9,135</b>	<b>9,135</b>
<b>TOTAL HAZARDOUS MATERIALS</b>	<b>\$126,763</b>	<b>\$141,515</b>	<b>\$143,816</b>	<b>\$211,885</b>	<b>\$211,885</b>	<b>\$228,175</b>

HAZARDOUS MATERIALS EXPENDITURES



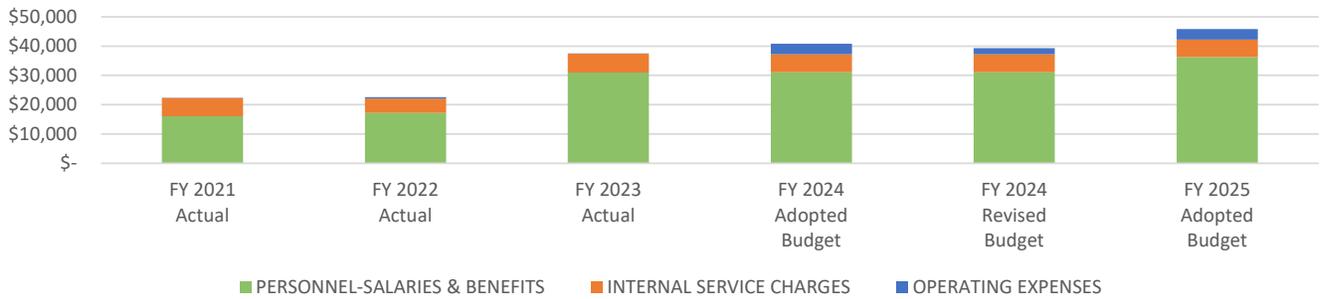


FIRE DEPARTMENT

10060607  
F.I.R.S.T.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$11,095	\$11,385	\$22,887	\$25,165	\$25,165	\$26,585
BENEFITS, INSURANCE	4,933	5,788	8,086	5,920	5,920	9,710
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>16,028</b>	<b>17,173</b>	<b>30,973</b>	<b>31,085</b>	<b>31,085</b>	<b>36,295</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	370	258	465	520	520	775
52002 INFORMATION PROCESSING	381	406	468	720	720	720
52004 VEHICLE MAINTENANCE	5,503	4,273	5,535	4,920	4,920	4,455
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>6,254</b>	<b>4,937</b>	<b>6,468</b>	<b>6,160</b>	<b>6,160</b>	<b>5,950</b>
<b>OPERATING EXPENSES</b>						
53035 CELLPHONES/IPADS	6	6	9	50	50	50
53057 UNIFORM ITEMS & IDENTITY	-	59	-	960	960	960
53058 SAFETY APPAREL & SUPPLIES	-	439	-	1,050	1,050	1,050
53099 MISC. SUPPLIES	-	-	-	1,480	-	1,480
<b>TOTAL OPERATING EXPENSES</b>	<b>6</b>	<b>504</b>	<b>9</b>	<b>3,540</b>	<b>2,060</b>	<b>3,540</b>
<b>TOTAL F.I.R.S.T.</b>	<b>\$22,289</b>	<b>\$22,614</b>	<b>\$37,449</b>	<b>\$40,785</b>	<b>\$39,305</b>	<b>\$45,785</b>

F.I.R.S.T. EXPENDITURES



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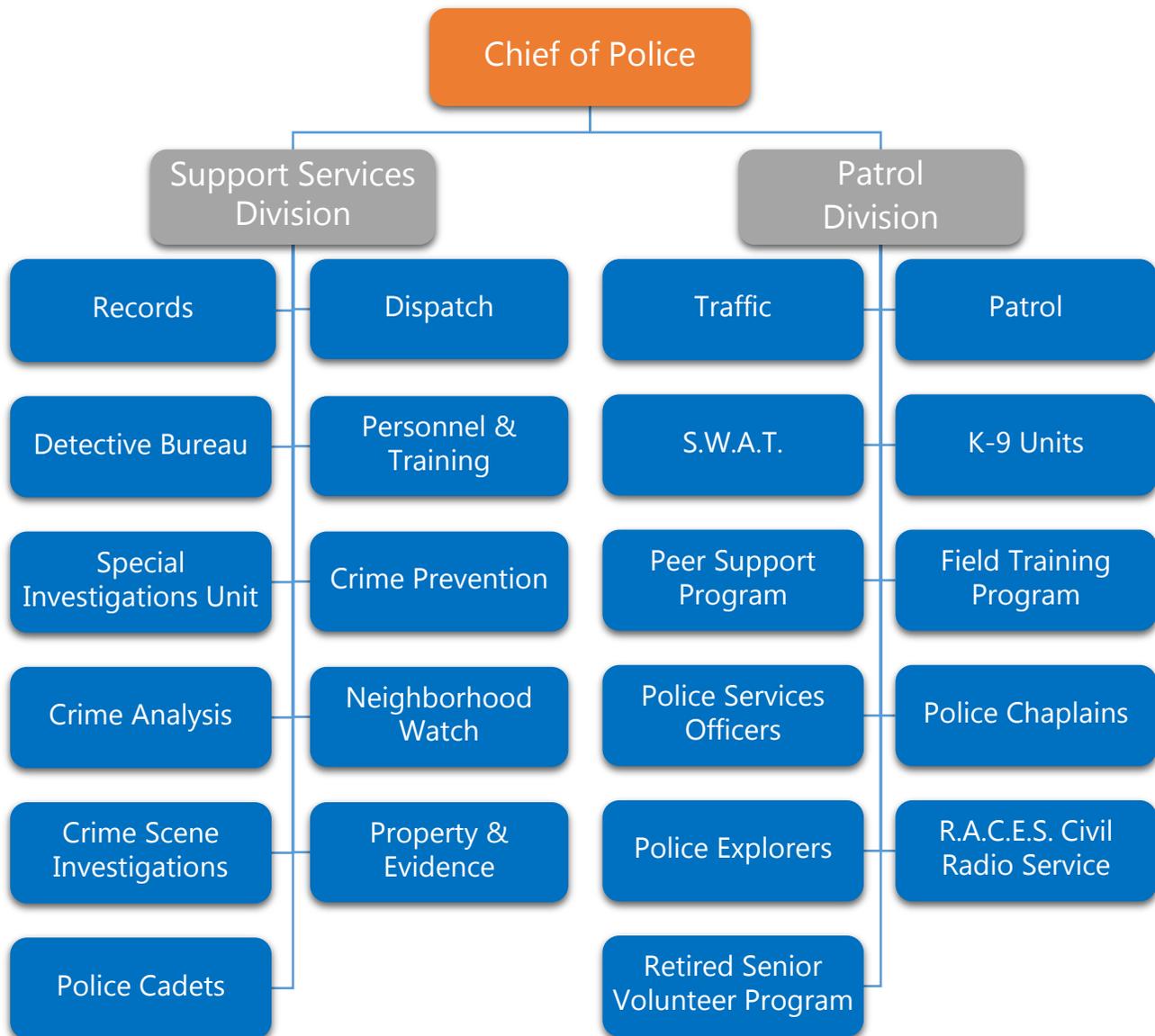
# POLICE DEPARTMENT



**Mission Statement**

The members of the Fountain Valley Police Department will demonstrate the courage to protect life and property in our community. Our duty is to provide the highest quality of service in a fair, impartial, and ethical manner. Our commitment is to take a leadership role in providing for public safety and quality of life in a manner that will preserve the public trust.

**Organizational Chart**



The Fountain Valley Police Department partners with the community to promote public safety to the residents, businesses and visitors of the City. Headed by the Police Chief, the Department is organized into two divisions: the Patrol Division and the Support Services Division. Both Divisions share the responsibility for the prevention, detection and investigation of crimes.

The Patrol Division includes uniformed Patrol Officers, Traffic Officers, Police Services Officers, K-9 Officers, School Resource Officers, Community Resource Officers, and S.W.A.T. Team Members.



Uniformed Patrol Officers are assigned to designated geographical areas and use a data-driven approach to reduce crime and improve traffic safety. By analyzing crime data and identifying emerging crime and traffic trends, we are able to allocate resources more efficiently to prevent crime and increase traffic safety.

The Traffic Bureau consists of sworn and civilian personnel who are committed to promoting the safest and most efficient traffic flow throughout our City. Traffic Officers regularly conduct DUI checkpoints and saturation patrols throughout the year to keep our streets safe.

Our K-9 Officers and their partners complete extensive training prior to being deployed into the field. K-9 Officers and their partners are used to track and locate hidden suspects, apprehend dangerous criminals, and locate evidence of narcotics.

We are members of the West County Special Weapons and Tactics (SWAT) Team, a regional effort serving the cities of Cypress, Los Alamitos, Westminster, Seal Beach and Fountain Valley. This group of specially trained and highly skilled personnel are utilized where needed to deal with high-risk incidents, such as barricaded suspects, active shooters, hostage situations and to serve high-risk search and/or arrest warrants. The goal of the Team is to resolve these incidents peacefully.

Community Resource Officers address the growing concern of unsheltered persons in our community. The CROs collaborate with the City's contracted service provider, City Net, to provide outreach and engagement services for the unsheltered community.



The Support Services Division includes the Records Bureau, Dispatch Center, Detective Bureau, Special Investigations Unit, Crime Scene Investigations, Crime Analyst, Property and Evidence, Personnel and Training, and Crime Prevention.

Records Bureau personnel are responsible for maintaining arrest records, crime reports, traffic citations and collision reports, electronically filing arrest reports for court, complying with Public Records Act requests, transmitting required crime reporting to the Department of Justice and assisting the public.

Police Dispatchers answer all 911 emergency calls, dispatch officers to service calls, conduct computer queries, process data entry, and communicate with officers on the radio. They process over 70,000 phone calls and approximately 30,000 incidents annually. Dispatchers regularly help in maintaining calmness and providing assistance over the phone until officers can arrive on scene.



The Detective Bureau consists of General Investigations, Special Investigations Unit, Crime Analysis, Crime Scene Investigations and Property and Evidence.

General Investigation Detectives conduct secondary investigations involving crimes against people, property, fraud and sex crimes. The Detectives solve crimes through crime analysis, the use of crime databases, follow-up interviews and the results of CSI.

The Special Investigations Unit (SIU) primarily investigates narcotics, gangs, gambling, and other vice related crimes. They also conduct surveillances, track repeat offenders, conduct field operations, and network with local jurisdictions regarding crime trends.

The Crime Analyst identifies emerging crime patterns and trends, conducting in-depth crime analysis and tracking repeat offenders that live in, or frequent, the City. The Crime Analyst develops intelligence information to assist Patrol Officers and Detectives in identifying crime suspects and helps Police supervision identify where Police resources should be focused to apprehend or deter criminals.

The Crime Scene Investigations Technician responds to crime scenes and documents, collects and conducts forensic analysis of evidence needed to solve crimes.

The Property and Evidence Clerk maintains the integrity of approximately 5,000 pieces of new evidence each year. This evidence is used to assist in the prosecution of criminal cases.

The Personnel and Training Sergeant is responsible for the recruitment and hiring of Department personnel, and managing the extensive background investigation, polygraph, psychological and medical screening processes. The Personnel and Training Sergeant is responsible for ensuring our personnel complete mandated training and supervises Crime Prevention, which includes our volunteer programs, Neighborhood Watch and Retired Senior Volunteers.

Other volunteer programs include Police Chaplains, Radio Amateur Civil Emergency Service (R.A.C.E.S.), and Police Explorers. Collectively, these volunteers play a vital role by providing a way for the Department to connect with the community.

### **FY 2023-24 ACCOMPLISHMENTS**

- ✓ Held a Special Award Ceremony to recognize numerous Officers and Professional Staff for their outstanding and heroic achievements
- ✓ Took a Department photo showcasing our uniform, patch, and badge transition
- ✓ Updated and enhanced our Career Development Guide
- ✓ Implemented software to improve efficiency and effectiveness in several key areas of the Department
- ✓ Held a groundbreaking for building remodel project
- ✓ Arranged a week-long Community Children Police Academy
- ✓ Provided a high level of service to the community

### **FY 2024-25 GOALS**

*All goals support the City's three-year Strategic Plan objectives to "Enhance the Culture and Environment of a 'Nice Place to Live' and Attract and Retain Quality Staff".*

- Facilitate the opening of the Central Cities Navigation Center
- Continue hiring and onboarding qualified personnel
- Install numerous public safety video cameras throughout the City to help combat and solve crime
- Implement a drone program
- Improve response times to bolster public trust and confidence
- Create an MOU with the Garden Grove Unified School District for shared School Resource Officer
- Complete the PD building remodel project

**Core Values**



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

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retain Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

**DEPARTMENT GOALS AND OBJECTIVES – POLICE**

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Install numerous public safety video cameras throughout the City to help combat and solve crime					✓	✓
2	Implement a drone program					✓	
3	Continue hiring and onboarding qualified personnel			✓	✓		✓
4	Improve response times to bolster public trust and confidence				✓		✓

**PERFORMANCE MEASURES/INDICATORS – POLICE**

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Number of public safety cameras installed throughout the City	1	-	0	10
Number of drones the City manages	2	-	2	4
Number of arrests	3	1,369	1,575	1,650
Number of hazardous citations issued	3	3,406	2,210	2,000
Number of traffic safety operations	3	92	84	80
Percentage of filled sworn officer positions	3	86%	83%	90%
Percentage of occupancy at the Central Cities Navigation Center (CCNC)	3	-	46%	85%
Priority one call response time (in minutes)	4	5:04	7:16	6:00
Number of volunteer hours	4	9,633	8,900	9,200

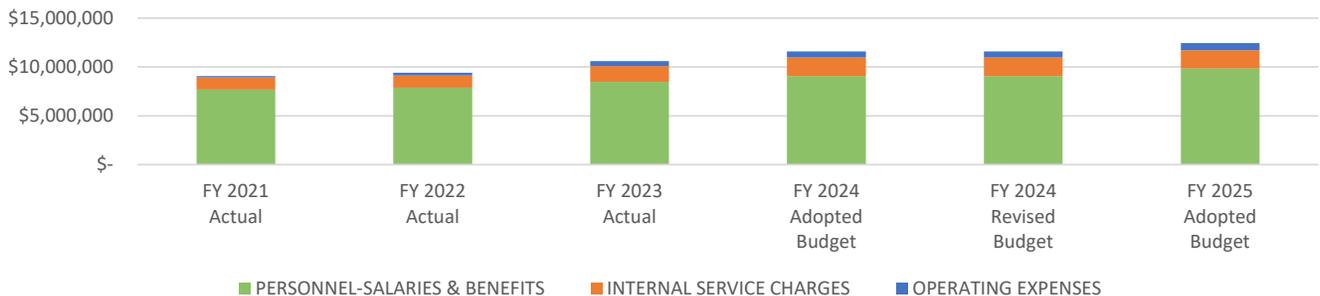


POLICE DEPARTMENT

10070700  
PATROL

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$4,926,419	\$5,223,251	\$5,903,155	\$6,638,955	\$6,638,955	\$6,826,365
BENEFITS, INSURANCE	2,765,568	2,668,396	2,569,290	2,437,040	2,437,040	3,000,145
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>7,691,987</b>	<b>7,891,647</b>	<b>8,472,445</b>	<b>9,075,995</b>	<b>9,075,995</b>	<b>9,826,510</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	16,654	11,610	20,946	23,495	23,495	34,930
52001 GENERAL GOVN'T BUILDINGS	215,461	250,888	325,495	329,020	329,020	308,755
52002 INFORMATION PROCESSING	264,257	283,902	379,632	591,220	591,220	591,160
52003 SELF INSURANCE	294,774	282,745	359,537	376,020	376,020	457,870
52004 VEHICLE MAINTENANCE	444,342	402,087	522,202	578,390	578,390	498,425
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>1,235,488</b>	<b>1,231,232</b>	<b>1,607,812</b>	<b>1,898,145</b>	<b>1,898,145</b>	<b>1,891,140</b>
<b>OPERATING EXPENSES</b>						
53002 MEDICAL SERVICES	7,550	9,862	13,850	25,000	25,000	25,000
53003 PROFESSIONAL SERVICES	15,475	15,275	38,927	47,675	49,975	50,000
53006 NON-PROF SERVICES	17,102	107,069	301,535	333,040	333,040	392,500
53015 OFFICE SUPPLIES	8,240	11,588	10,433	18,520	18,520	18,520
53019 LAB/PHOTO SUPPLIES	768	478	-	800	800	800
53035 CELLPHONES/IPADS	14,339	15,761	17,839	34,000	34,000	34,000
53041 SUBSCRIPTIONS	294	411	433	440	440	500
53042 REFERENCE LIBRARY	95	-	-	800	800	800
53051 BUSINESS MEETINGS	296	417	594	600	600	1,000
53052 EDUCATIONAL MEETINGS-EMP	150	1,200	1,027	1,500	1,500	1,500
53054 MEMBERSHIP DUES	3,913	3,866	4,038	5,500	5,500	31,390
53058 SAFETY APPAREL & SUPPLIES	31,088	25,964	23,662	26,750	26,750	28,750
53099 MISC. SUPPLIES	41	-	-	-	-	-
53700 PRISONER TRANSPORT/CARE	64	8,091	2,901	7,000	7,000	7,000
53702 REIMBURSABLE TRAINING	46,788	58,438	78,106	100,000	100,000	100,000
53704 TRAINING RECRUITMENT ACADEMY	-	19,675	17,714	20,000	22,000	20,000
<b>TOTAL OPERATING EXPENSES</b>	<b>146,203</b>	<b>278,094</b>	<b>511,058</b>	<b>621,625</b>	<b>625,925</b>	<b>711,760</b>
<b>TOTAL PATROL</b>	<b>\$9,073,678</b>	<b>\$9,400,973</b>	<b>\$10,591,315</b>	<b>\$11,595,765</b>	<b>\$11,600,065</b>	<b>\$12,429,410</b>

PATROL EXPENDITURES



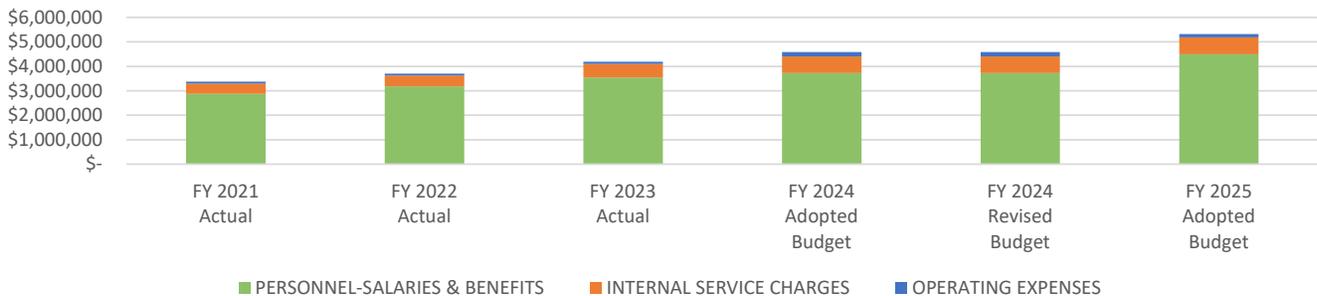


POLICE DEPARTMENT

10070701  
INVESTIGATION

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$1,886,511	\$2,154,179	\$2,642,397	\$2,714,905	\$2,714,905	\$3,093,965
BENEFITS, INSURANCE	983,791	1,022,820	901,118	1,011,335	1,011,335	1,398,340
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>2,870,302</b>	<b>3,176,999</b>	<b>3,543,515</b>	<b>3,726,240</b>	<b>3,726,240</b>	<b>4,492,305</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	12,074	14,420	15,186	17,035	17,035	25,325
52001 GENERAL GOVN'T BUILDINGS	75,411	87,811	113,923	115,155	115,155	108,065
52002 INFORMATION PROCESSING	140,536	150,323	187,033	291,210	291,210	291,180
52003 SELF INSURANCE	110,119	105,549	134,140	140,290	140,290	170,840
52004 VEHICLE MAINTENANCE	89,529	81,283	105,699	116,070	116,070	99,320
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>427,669</b>	<b>439,385</b>	<b>555,981</b>	<b>679,760</b>	<b>679,760</b>	<b>694,730</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	1,472	1,635	651	1,800	1,800	1,800
53006 NON-PROF SERVICES	39,866	34,135	46,761	64,640	64,640	61,448
53010 SERVICE CONTRACTS	22,829	26,684	27,624	42,100	42,100	41,267
53019 LAB/PHOTO SUPPLIES	5,098	15,462	6,432	13,000	13,000	13,000
53051 BUSINESS MEETINGS	189	598	107	1,000	1,000	1,000
53054 MEMBERSHIP DUES	844	729	874	1,100	1,100	1,100
53701 VICE INVESTIGATION	503	2,053	1,103	1,500	1,500	1,500
53703 STATE MANDATED EXPENDITURES	4,655	-	-	52,500	52,500	12,000
<b>TOTAL OPERATING EXPENSES</b>	<b>75,456</b>	<b>81,295</b>	<b>83,550</b>	<b>177,640</b>	<b>177,640</b>	<b>133,115</b>
<b>TOTAL INVESTIGATION</b>	<b>\$3,373,427</b>	<b>\$3,697,679</b>	<b>\$4,183,046</b>	<b>\$4,583,640</b>	<b>\$4,583,640</b>	<b>\$5,320,150</b>

INVESTIGATION EXPENDITURES



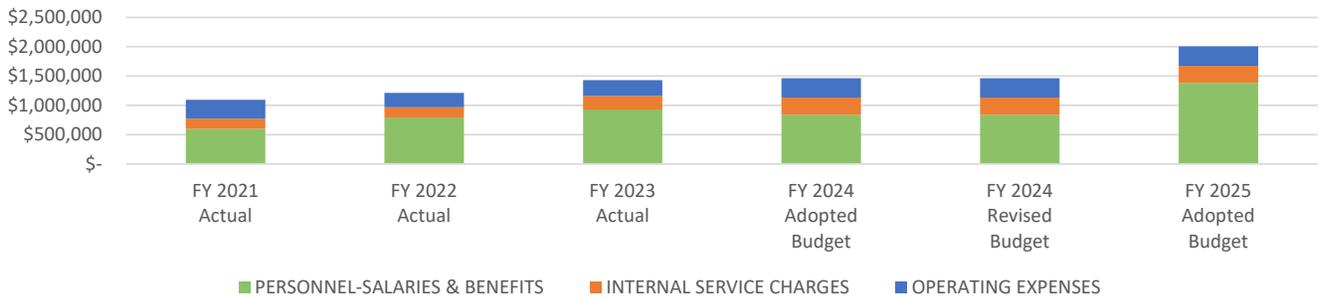


POLICE DEPARTMENT

10070702  
TRAFFIC

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$431,365	\$523,788	\$716,965	\$626,040	\$626,040	\$969,605
BENEFITS, INSURANCE	168,780	266,848	211,032	213,850	213,850	413,640
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>600,144</b>	<b>790,636</b>	<b>927,997</b>	<b>839,890</b>	<b>839,890</b>	<b>1,383,245</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,406	1,677	3,026	3,395	3,395	5,045
52001 GENERAL GOVN'T BUILDINGS	25,137	29,270	37,974	38,385	38,385	36,020
52002 INFORMATION PROCESSING	61,817	66,479	90,309	140,640	140,640	140,630
52003 SELF INSURANCE	39,349	37,716	47,933	50,130	50,130	61,045
52004 VEHICLE MAINTENANCE	46,480	42,495	55,407	59,740	59,740	50,340
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>175,189</b>	<b>177,637</b>	<b>234,649</b>	<b>292,290</b>	<b>292,290</b>	<b>293,080</b>
<b>OPERATING EXPENSES</b>						
53005 PROFESSIONAL SERVICES-GRANT	29,585	30,050	22,759	30,000	30,000	30,000
53006 NON-PROF SERVICES	193,418	125,434	187,573	202,375	202,375	202,375
53010 SERVICE CONTRACTS	94,846	83,671	52,329	95,000	95,000	95,000
53015 OFFICE SUPPLIES	1,719	529	555	3,500	3,500	3,500
53057 UNIFORM ITEMS & IDENTITY	-	-	109	330	330	330
53058 SAFETY APPAREL & SUPPLIES	-	3,118	2,425	1,200	1,200	1,200
<b>TOTAL OPERATING EXPENSES</b>	<b>319,568</b>	<b>242,803</b>	<b>265,750</b>	<b>332,405</b>	<b>332,405</b>	<b>332,405</b>
<b>TOTAL TRAFFIC</b>	<b>\$1,094,901</b>	<b>\$1,211,076</b>	<b>\$1,428,395</b>	<b>\$1,464,585</b>	<b>\$1,464,585</b>	<b>\$2,008,730</b>

TRAFFIC EXPENDITURES



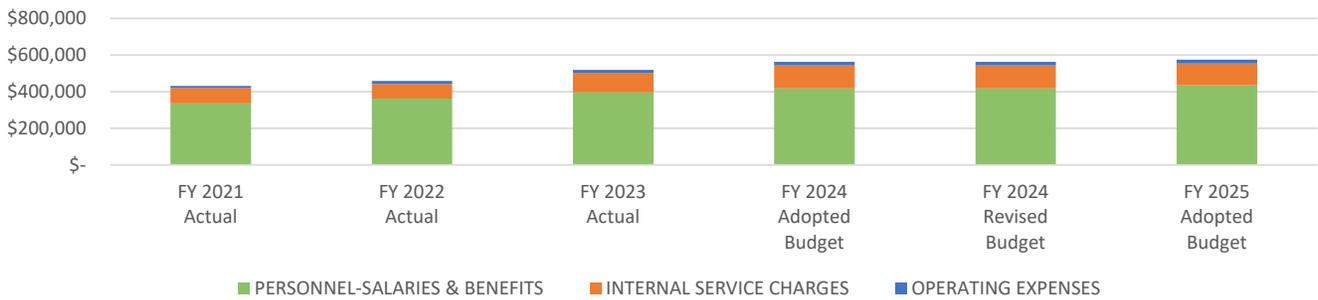


POLICE DEPARTMENT

10070703  
CANINE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$206,867	\$229,553	\$269,765	\$302,580	\$302,580	\$321,000
BENEFITS, INSURANCE	128,536	131,884	126,300	114,655	114,655	113,895
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>335,403</b>	<b>361,438</b>	<b>396,065</b>	<b>417,235</b>	<b>417,235</b>	<b>434,895</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	925	645	1,164	1,305	1,305	1,940
52002 INFORMATION PROCESSING	16,705	17,962	24,317	37,870	37,870	37,870
52003 SELF INSURANCE	13,948	13,370	16,991	17,770	17,770	21,640
52004 VEHICLE MAINTENANCE	53,520	49,037	63,991	68,600	68,600	57,525
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>85,098</b>	<b>81,014</b>	<b>106,463</b>	<b>125,545</b>	<b>125,545</b>	<b>118,975</b>
<b>OPERATING EXPENSES</b>						
53055 TRAINING OFF JOB/TUITION	4,620	5,536	2,658	5,800	5,800	5,800
53099 MISC. SUPPLIES	6,722	9,935	13,515	15,000	15,000	15,000
<b>TOTAL OPERATING EXPENSES</b>	<b>11,342</b>	<b>15,471</b>	<b>16,173</b>	<b>20,800</b>	<b>20,800</b>	<b>20,800</b>
<b>TOTAL CANINE</b>	<b>\$431,843</b>	<b>\$457,922</b>	<b>\$518,701</b>	<b>\$563,580</b>	<b>\$563,580</b>	<b>\$574,670</b>

CANINE EXPENDITURES



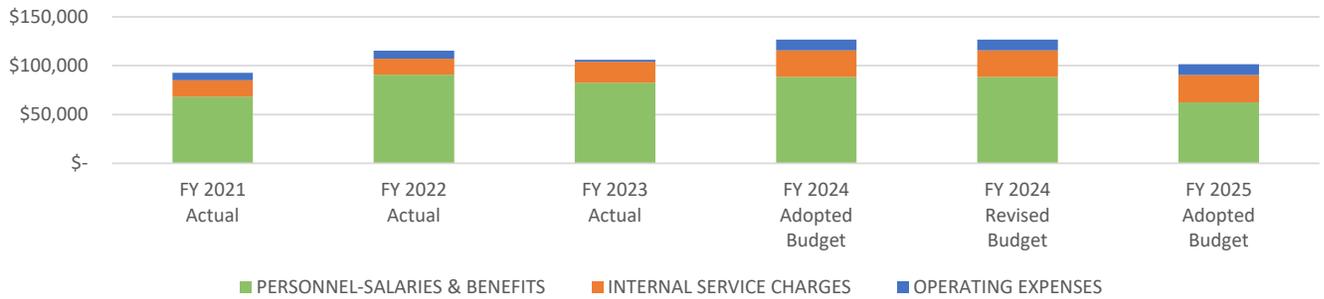


POLICE DEPARTMENT

10070704  
S.W.A.T.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$40,921	\$56,986	\$57,960	\$65,030	\$65,030	\$43,370
BENEFITS, INSURANCE	27,366	33,692	24,422	23,435	23,435	18,860
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>68,287</b>	<b>90,679</b>	<b>82,382</b>	<b>88,465</b>	<b>88,465</b>	<b>62,230</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	463	322	582	655	655	970
52002 INFORMATION PROCESSING	5,698	6,125	8,258	12,860	12,860	12,870
52003 SELF INSURANCE	5,579	5,348	6,796	7,110	7,110	8,655
52004 VEHICLE MAINTENANCE	5,057	4,580	5,950	6,575	6,575	5,660
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>16,797</b>	<b>16,375</b>	<b>21,586</b>	<b>27,200</b>	<b>27,200</b>	<b>28,155</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	-	-	-	815	815	815
53054 MEMBERSHIP DUES	-	-	-	250	250	250
53058 SAFETY APPAREL & SUPPLIES	7,709	8,209	2,020	9,935	9,935	9,935
<b>TOTAL OPERATING EXPENSES</b>	<b>7,709</b>	<b>8,209</b>	<b>2,020</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>TOTAL S.W.A.T.</b>	<b>\$92,792</b>	<b>\$115,262</b>	<b>\$105,987</b>	<b>\$126,665</b>	<b>\$126,665</b>	<b>\$101,385</b>

S.W.A.T. EXPENDITURES



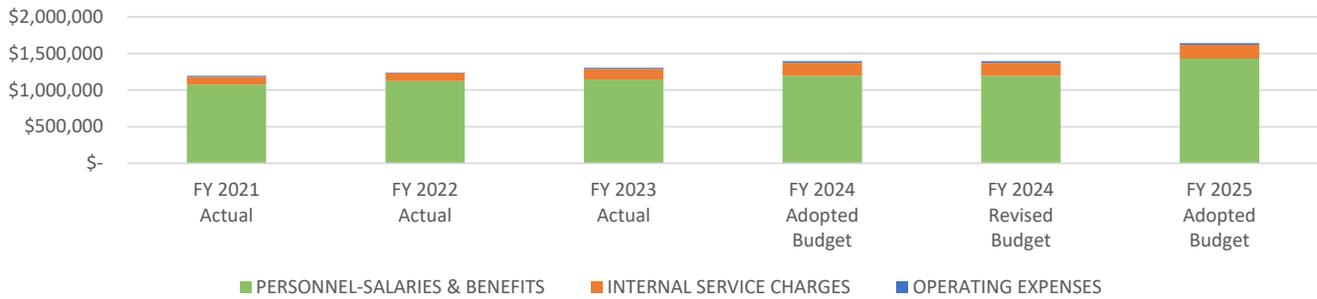


POLICE DEPARTMENT

10070705  
COMMUNICATIONS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$706,682	\$741,401	\$865,388	\$939,710	\$939,710	\$1,053,375
BENEFITS, INSURANCE	367,410	379,589	277,247	253,965	253,965	373,985
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>1,074,092</b>	<b>1,120,990</b>	<b>1,142,635</b>	<b>1,193,675</b>	<b>1,193,675</b>	<b>1,427,360</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,313	1,612	2,909	3,265	3,265	4,850
52001 GENERAL GOVN'T BUILDINGS	25,137	29,270	37,974	38,385	38,385	36,020
52002 INFORMATION PROCESSING	38,881	41,799	56,421	87,500	87,500	87,490
52003 SELF INSURANCE	38,909	37,294	47,396	49,570	49,570	60,365
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>105,239</b>	<b>109,976</b>	<b>144,700</b>	<b>178,720</b>	<b>178,720</b>	<b>188,725</b>
<b>OPERATING EXPENSES</b>						
53015 OFFICE SUPPLIES	4,993	5,333	5,772	6,000	6,000	6,000
53036 OTHER COMMUNICATIONS	1,129	2,255	835	5,000	5,000	5,000
53660 RADIO COMM EQUIP M & R	8,451	1,950	10,723	12,500	12,500	12,500
<b>TOTAL OPERATING EXPENSES</b>	<b>14,573</b>	<b>9,538</b>	<b>17,329</b>	<b>23,500</b>	<b>23,500</b>	<b>23,500</b>
<b>TOTAL COMMUNICATIONS</b>	<b>\$1,193,904</b>	<b>\$1,240,504</b>	<b>\$1,304,664</b>	<b>\$1,395,895</b>	<b>\$1,395,895</b>	<b>\$1,639,585</b>

COMMUNICATIONS EXPENDITURES



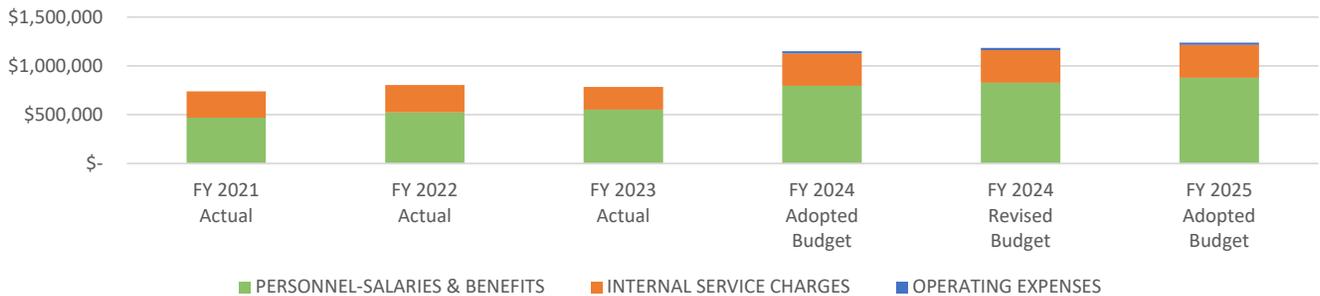


POLICE DEPARTMENT

10070706  
RECORDS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$301,686	\$363,366	\$417,178	\$644,040	\$677,105	\$660,745
BENEFITS, INSURANCE	167,731	161,161	133,522	150,335	150,525	215,640
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>469,418</b>	<b>524,527</b>	<b>550,700</b>	<b>794,375</b>	<b>827,630</b>	<b>876,385</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	1,619	1,129	2,036	2,285	2,285	3,395
52001 GENERAL GOVN'T BUILDINGS	14,364	16,726	21,700	21,935	21,935	20,585
52002 INFORMATION PROCESSING	231,517	242,212	184,819	282,110	282,110	282,080
52003 SELF INSURANCE	20,996	20,125	25,576	26,750	26,750	32,575
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>268,496</b>	<b>280,191</b>	<b>234,131</b>	<b>333,080</b>	<b>333,080</b>	<b>338,635</b>
<b>OPERATING EXPENSES</b>						
53006 NON-PROF SERVICES	-	-	-	22,815	22,815	22,815
<b>TOTAL OPERATING EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,815</b>	<b>22,815</b>	<b>22,815</b>
<b>TOTAL RECORDS</b>	<b>\$737,913</b>	<b>\$804,718</b>	<b>\$784,831</b>	<b>\$1,150,270</b>	<b>\$1,183,525</b>	<b>\$1,237,835</b>

RECORDS EXPENDITURES



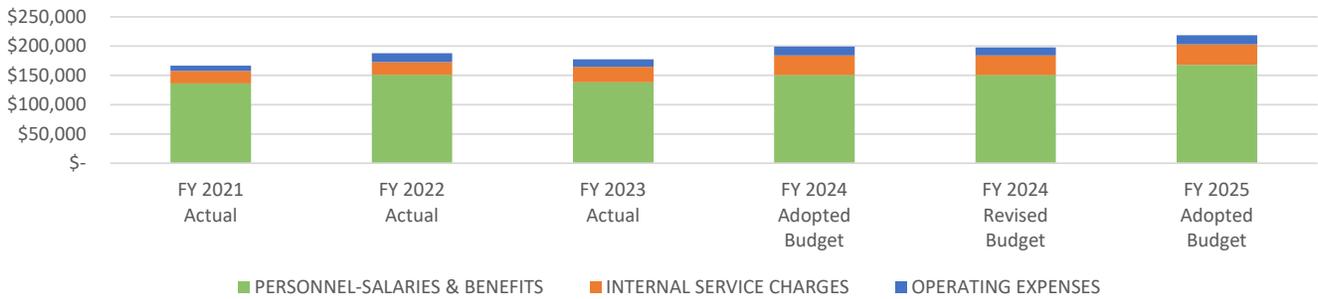


POLICE DEPARTMENT

10070707  
CRIME PREVENTION

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$78,585	\$90,717	\$99,926	\$107,470	\$107,470	\$114,355
BENEFITS, INSURANCE	57,971	60,154	38,344	43,090	43,090	53,805
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>136,556</b>	<b>150,871</b>	<b>138,270</b>	<b>150,560</b>	<b>150,560</b>	<b>168,160</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	578	403	727	815	815	1,215
52001 GENERAL GOVN'T BUILDINGS	3,591	4,182	5,425	5,485	5,485	5,145
52002 INFORMATION PROCESSING	10,126	10,758	12,050	18,620	18,620	18,370
52003 SELF INSURANCE	6,607	6,333	8,048	8,415	8,415	10,250
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>20,903</b>	<b>21,675</b>	<b>26,250</b>	<b>33,335</b>	<b>33,335</b>	<b>34,980</b>
<b>OPERATING EXPENSES</b>						
53051 BUSINESS MEETINGS	-	-	-	500	500	500
53054 MEMBERSHIP DUES	30	-	-	30	30	30
53058 SAFETY APPAREL & SUPPLIES	8,991	15,493	12,823	15,000	13,600	15,000
<b>TOTAL OPERATING EXPENSES</b>	<b>9,021</b>	<b>15,493</b>	<b>12,823</b>	<b>15,530</b>	<b>14,130</b>	<b>15,530</b>
<b>TOTAL CRIME PREVENTION</b>	<b>\$166,480</b>	<b>\$188,038</b>	<b>\$177,343</b>	<b>\$199,425</b>	<b>\$198,025</b>	<b>\$218,670</b>

CRIME PREVENTION EXPENDITURES



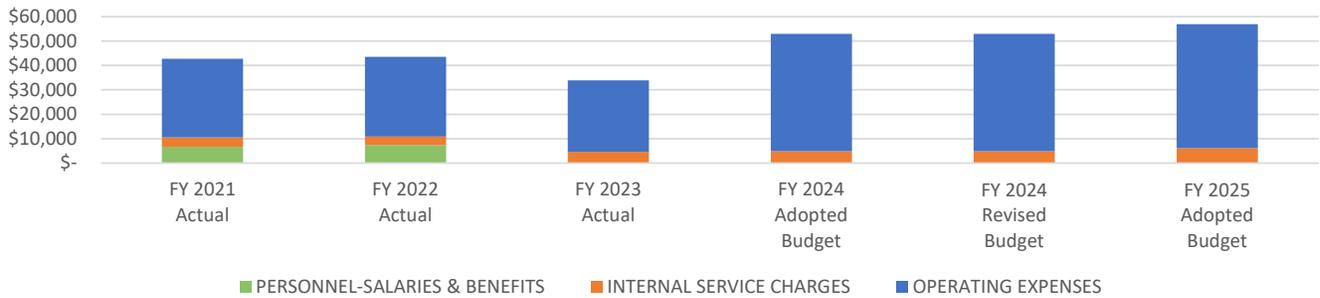


POLICE DEPARTMENT

10070708  
RANGE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$3,810	\$4,406	-	-	-	-
BENEFITS, INSURANCE	2,878	2,977	-	-	-	-
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>6,688</b>	<b>7,383</b>	-	-	-	-
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	416	290	524	585	585	875
52003 SELF INSURANCE	3,377	3,237	4,114	4,300	4,300	5,240
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>3,793</b>	<b>3,527</b>	<b>4,638</b>	<b>4,885</b>	<b>4,885</b>	<b>6,115</b>
<b>OPERATING EXPENSES</b>						
53010 SERVICE CONTRACTS	19,989	23,784	22,908	24,770	24,770	27,600
53705 AMMUNITION	12,236	8,840	6,307	23,250	23,250	23,250
<b>TOTAL OPERATING EXPENSES</b>	<b>32,226</b>	<b>32,624</b>	<b>29,214</b>	<b>48,020</b>	<b>48,020</b>	<b>50,850</b>
<b>TOTAL RANGE</b>	<b>\$42,707</b>	<b>\$43,534</b>	<b>\$33,852</b>	<b>\$52,905</b>	<b>\$52,905</b>	<b>\$56,965</b>

RANGE EXPENDITURES





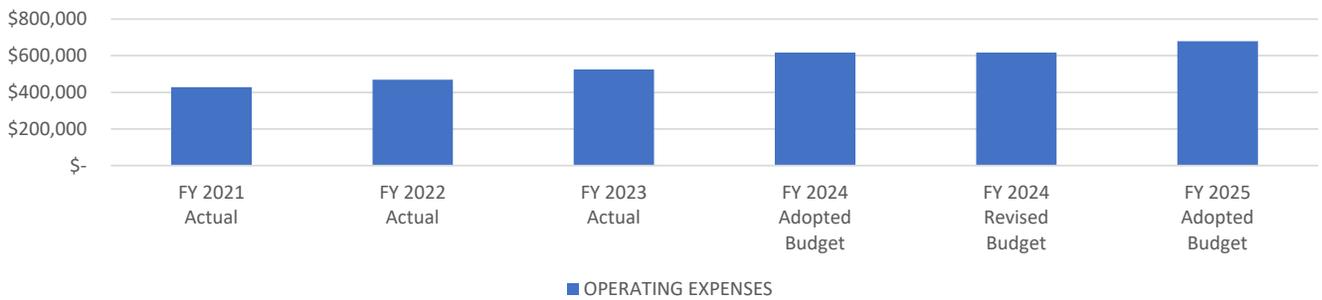
POLICE DEPARTMENT

10070800

ANIMAL CARE SERVICES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>OPERATING EXPENSES</b>						
53010 SERVICE CONTRACTS	428,070	469,304	524,881	617,850	617,850	679,265
<b>TOTAL OPERATING EXPENSES</b>	<b>428,070</b>	<b>469,304</b>	<b>524,881</b>	<b>617,850</b>	<b>617,850</b>	<b>679,265</b>
<b>TOTAL ANIMAL CARE SERVICES</b>	<b>\$428,070</b>	<b>\$469,304</b>	<b>\$524,881</b>	<b>\$617,850</b>	<b>\$617,850</b>	<b>\$679,265</b>

ANIMAL CARE SERVICES EXPENDITURES



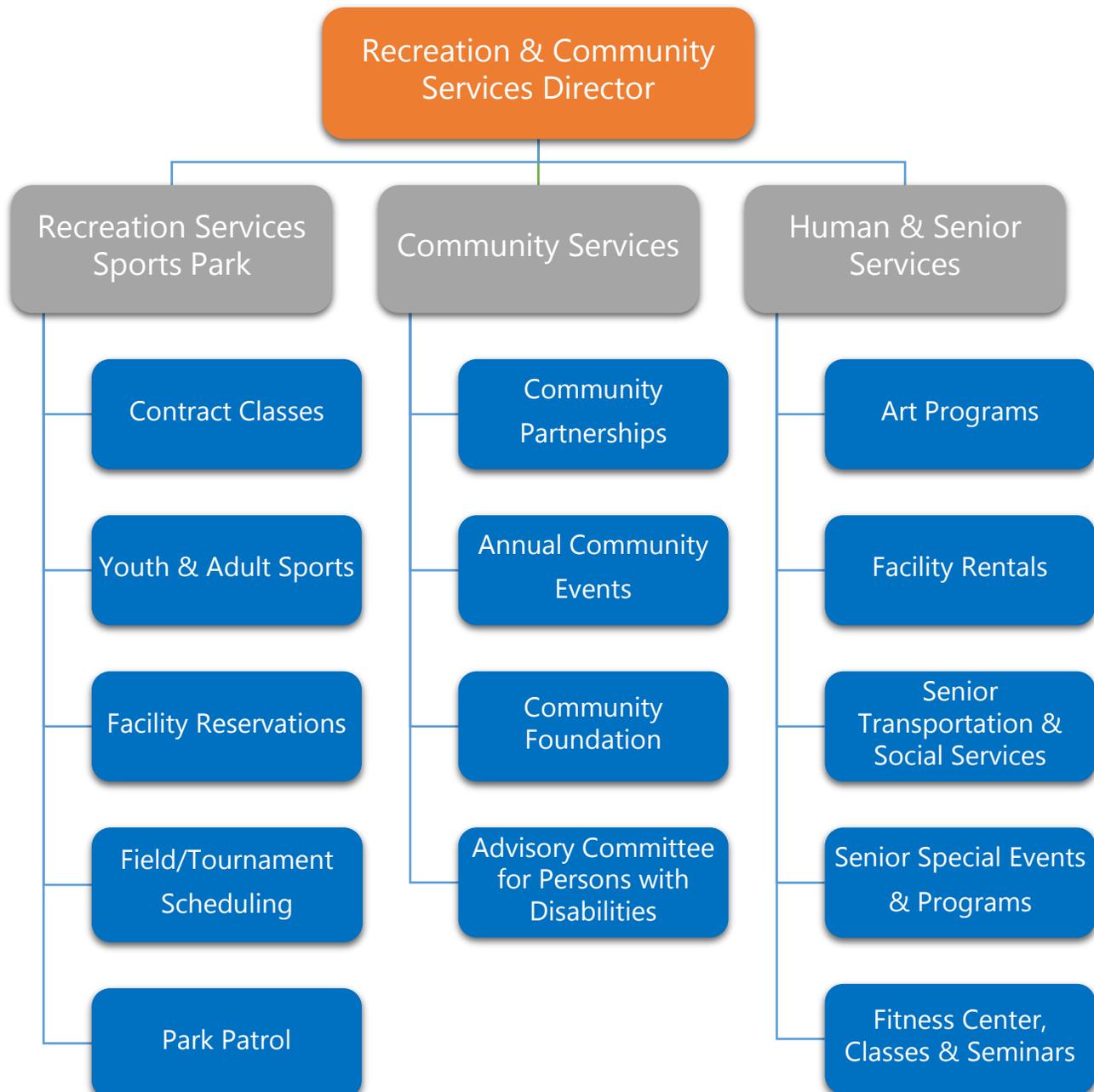
# **RECREATION & COMMUNITY SERVICES**



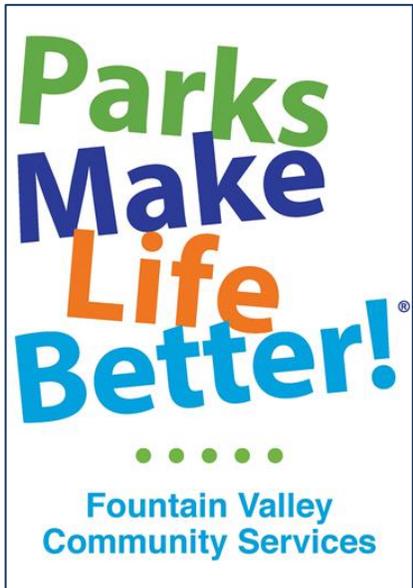
Mission Statement

The Fountain Valley Recreation and Community Services Department, in collaboration with our community partners, enriches lives by providing quality programs, human services and recreational opportunities that create positive and memorable experiences.

Organizational Chart



The Recreation & Community Services Department facilitates community enrichment by providing quality programs, services, and recreation opportunities that create positive and memorable experiences. The Department heightens the quality of life and sense of place for Fountain Valley residents and the greater community by organizing and implementing more than 18 major community events while also promoting health and wellness through a variety of athletic leagues and programs. In addition to physical benefits, the Recreation and Community Services Department fosters human development with its summer programs and camps, Arts programs, Human and Senior Services, and recreational opportunities.



The Department operates the City of Fountain Valley Recreation Center and Sports Park and The Center at Founders Village Senior and Community Center. These facilities service more than 400,000 visitors annually, support economic, and community development by hosting regional and national community events and athletic tournaments.

In FY 2023-24, the Community Services Department committed to enhancing the quality of life in Fountain Valley by working to develop and deliver programs that provide much needed social, emotional, and recreational opportunities.

**FY 2023-24 ACCOMPLISHMENTS**

- ✓ Received grant appropriation/contract from the State of California Office of Grants and Local Services (OGALS) for \$1,000,000 for the building of the City's first ever Universally Accessible Playground.
- ✓ Received grant appropriation/contract from the Federal Government for \$500,000 for the building of the City's first ever Universally Accessible Playground.
- ✓ Received \$100,000 Community Partnership grant from Hyundai Motor America to collaborate with the Fountain Valley Community Foundation and Fountain Valley Chamber of Commerce to provide event funding, community support and grants.
- ✓ Provided hundreds of afterschool and weekend recreational programs to the community through the Fountain Pen recreational guide.
- ✓ Provided the community with a complete annual events program including: Tree Lighting, Summerfest, Great FV Campout, Egg Hunt, Concerts and Movies in the park!
- ✓ Hosted the 2<sup>nd</sup> Annual Tet Festival at the Fountain Valley Recreation Center
- ✓ Continued our partnership with OC Meals on Wheels to provide 1000's of meals every

week to food insecure seniors, and resumed congregate meal dining inside the Senior Center after COVID-19.

- ✓ Hosted two large-scale community events: the Crawfish Festival and the Lobster Festival at the Fountain Valley Sports Park.
- ✓ Maintained professional collaborations with Fountain Valley Regional Hospital, Orange Coast Memorial Medical Center, and other local health care agencies to provide educational and health related services and education to the senior community.
- ✓ Provided affordable transportation to seniors living in Fountain Valley who have limited or no access to other transportation.
- ✓ Contracted the Senior Social Services program through a collaborative partnership with Lighthouse Outreach to assist with referral and resource information to seniors in need.
- ✓ Continued to collaborate with FVPD to contract with City Net to provide housing assistance for persons experiencing homelessness in our community
- ✓ Provided the community a comprehensive sponsorship opportunity in collaboration with the Fountain Valley Community Foundation (FVCF) promoting progressive collaborations between public, private and nonprofit organizations.
- ✓ Maintained a newly created Park Patrol program to support and educate the community related to local and state health guidelines where Staff visits each Fountain Valley park weekly to assist FVPD and other internal departments in responding to community inquires and support calls.



**FY 2024-25 GOALS**

*All goals support the City’s three-year Strategic Plan objectives to “Enhance the Culture and Environment of ‘A Nice Place to Live’” and “Achieve Fiscal Stability, and Attract and Retain Revenue Producing Businesses/Opportunities”.*

- Continue to explore public and private partnerships to expand the recreational portfolio of the City of Fountain Valley.
- Develop a “Parks Master Plan” to support the proposed development in Fountain Valley.
- Complete the construction of Fountain Valley’s first Universally Accessible Playground in collaboration with Unlimited Play and Little Tikes/Play Power.
- Select a new Senior Transportation provider to offer transportation services to our Senior

community through our Measure M2 funding.

- Work with the County of Orange and OC Parks to sign a 50-year lease extension for the Fountain Valley Sports Park as identified in the MSP Quitclaim Deed from the US Government.
- Continue to facilitate a professional relationship with the Fountain Valley Community Foundation through collaboration on select special events, class scholarships and as a Board of Directors representative.
- Provide to the community a wide variety of Recreational and Human Service programs/classes for all ages.
- Continue to collaborate with local hospitals and medical centers to provide educational and health related programs to our senior community.
- Maintain and support the new rental program for the Recreation and Community Centers focused on community accessibility and flexible use for the community.
- Continue to develop a senior social services program focusing on senior care, transportation, and linkage support for our community.
- Create partnerships with businesses and nonprofits to leverage expertise and share resources to provide unique and innovative opportunities for the community.
- Provide programs, events, and services that promote health and wellness, support social engagement, and enhance the community's overall quality of life.





## RECREATION AND COMMUNITY SERVICES

### Core Values



### The City's three-year Strategic Goals are (not in priority order):

- Enhance the Culture and Environment of "A Nice Place to Live"
- Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attract and Retain Quality Staff Through Best Practices and Trends
- Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

## DEPARTMENT GOALS AND OBJECTIVES – RECREATION & COMMUNITY SERVICES

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Provide the community a wide variety of recreational and human services programs/classes for all ages				✓		✓
2	Create partnerships with businesses and nonprofits to leverage expertise and share resources to provide unique and innovative opportunities for the community			✓		✓	✓
3	Provide programs, events, and services that promote health and wellness, support social engagement, and enhance the community's overall quality of life						✓

## PERFORMANCE MEASURES/INDICATORS – RECREATION & COMMUNITY SERVICES

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Number of contract class participants	1,3	2,786	2,790	3,000
Number of adult sports league teams	1,3	150	153	160
Number of tennis and pickleball program participants	1,2,3	14,106	19,136	25,000
Number of service hours provided by volunteers at the Senior Center and Recreation Center	2,3	4,043	4,127	4,209
Number of cultural arts activities and events	1,2,3	3	3	4
Number of community group and nonprofit programming partnerships annually	1,2,3	13	13	14
Number of disability services recreation program participants annually	1,2,3	515	670	750
Number of disability services recreation programs hosted annually	1,2,3	7	8	8
Number of facility room rentals	3	1,597	1,947	1,971
Number of Senior transportation rides provided	1,2,3	3,462	5,104	5,614
Number of free and low-cost Senior meals provided	2,3	4,118	4,992	5,492



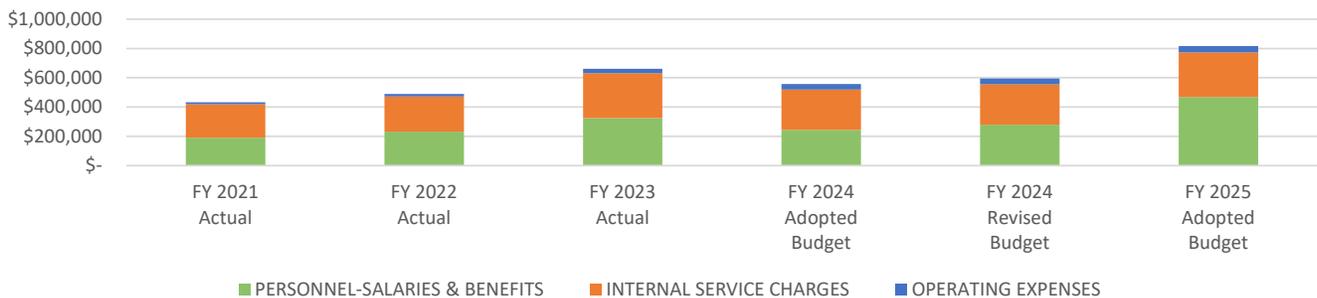
RECREATION & COMMUNITY SVCS

10080800

RECREATION CENTER

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$145,365	\$192,806	\$282,557	\$214,200	\$250,225	\$413,640
BENEFITS, INSURANCE	46,141	38,723	42,680	29,190	29,395	55,115
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>191,506</b>	<b>231,529</b>	<b>325,237</b>	<b>243,390</b>	<b>279,620</b>	<b>468,755</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	7,794	3,902	7,040	7,895	7,895	11,740
52001 GENERAL GOVN'T BUILDINGS	150,382	190,730	242,757	199,370	199,370	216,585
52002 INFORMATION PROCESSING	19,006	13,771	16,662	26,470	26,470	26,460
52003 SELF INSURANCE	45,745	28,191	35,793	37,435	37,435	45,590
52004 VEHICLE MAINTENANCE	5,376	3,425	4,462	5,205	5,205	4,305
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>228,303</b>	<b>240,020</b>	<b>306,714</b>	<b>276,375</b>	<b>276,375</b>	<b>304,680</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	444	732	3,704	5,000	5,000	5,500
53015 OFFICE SUPPLIES	4,929	3,742	3,194	5,000	5,000	5,700
53035 CELLPHONES/IPADS	-	896	480	550	550	550
53052 EDUCATIONAL MEETINGS-EMP	1,355	3,477	4,641	6,800	6,800	9,040
53057 UNIFORM ITEMS & IDENTITY	699	3,443	4,393	5,000	5,000	5,000
53605 1ST AID/PARAMEDIC SUPPLIES	694	845	730	2,000	2,000	2,000
53801 ATHLETIC/PLAYGROUND SUPPLIES	2,130	4,007	4,995	5,000	5,000	5,000
53802 REGISTRATIONS	60	-	-	-	-	-
53803 AWARDS/INCENTIVES	1,654	1,193	2,894	3,800	3,800	5,300
53808 RENTAL FACILITY EXP	-	-	5,173	5,400	5,400	5,400
<b>TOTAL OPERATING EXPENSES</b>	<b>11,964</b>	<b>18,335</b>	<b>30,203</b>	<b>38,550</b>	<b>38,550</b>	<b>43,490</b>
<b>TOTAL RECREATION CENTER</b>	<b>\$431,773</b>	<b>\$489,884</b>	<b>\$662,154</b>	<b>\$558,315</b>	<b>\$594,545</b>	<b>\$816,925</b>

RECREATION CENTER EXPENDITURES



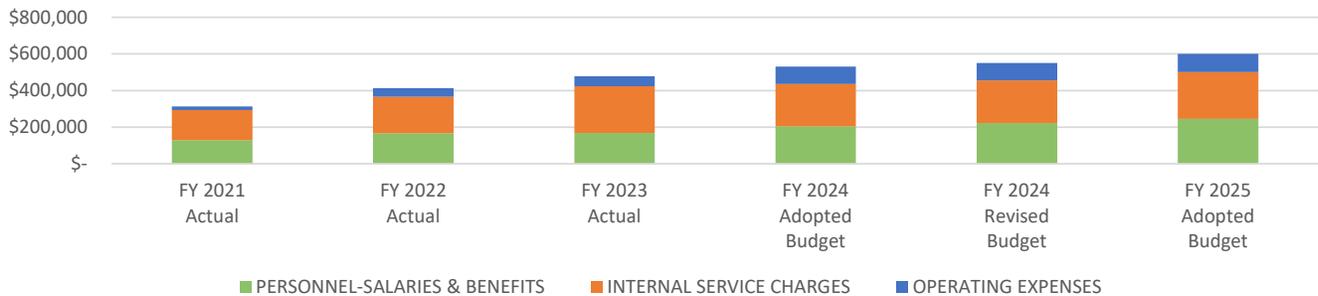


RECREATION & COMMUNITY SVCS

10080801  
ATHLETICS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$86,554	\$119,225	\$146,697	\$170,215	\$188,930	\$186,725
BENEFITS, INSURANCE	42,329	46,492	21,884	33,970	34,075	58,455
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>128,882</b>	<b>165,717</b>	<b>168,581</b>	<b>204,185</b>	<b>223,005</b>	<b>245,180</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	1,619	2,080	3,753	4,210	4,210	6,260
52001 GENERAL GOVN'T BUILDINGS	116,616	152,152	193,656	159,045	159,045	172,780
52002 INFORMATION PROCESSING	12,219	13,053	15,830	24,460	24,460	24,430
52003 SELF INSURANCE	32,742	31,383	39,884	41,710	41,710	50,795
52004 VEHICLE MAINTENANCE	1,792	1,370	1,785	2,080	2,080	1,720
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>164,988</b>	<b>200,038</b>	<b>254,908</b>	<b>231,505</b>	<b>231,505</b>	<b>255,985</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	1,125	-	761	2,000	2,000	3,200
53010 SERVICE CONTRACTS	8,249	21,340	25,734	46,360	46,360	46,360
53015 OFFICE SUPPLIES	817	649	474	1,500	1,500	1,500
53035 CELLPHONES/IPADS	1,672	553	448	600	600	700
53057 UNIFORM ITEMS & IDENTITY	200	3,300	3,047	5,500	5,500	5,500
53801 ATHLETIC/PLAYGROUND SUPPLIES	5,711	10,703	13,444	13,500	13,500	13,500
53802 REGISTRATIONS	1,315	1,708	1,642	2,300	2,300	3,900
53803 AWARDS/INCENTIVES	-	9,190	8,883	24,000	24,000	24,000
<b>TOTAL OPERATING EXPENSES</b>	<b>19,089</b>	<b>47,443</b>	<b>54,434</b>	<b>95,760</b>	<b>95,760</b>	<b>98,660</b>
<b>TOTAL ATHLETICS</b>	<b>\$312,959</b>	<b>\$413,198</b>	<b>\$477,923</b>	<b>\$531,450</b>	<b>\$550,270</b>	<b>\$599,825</b>

ATHLETICS EXPENDITURES





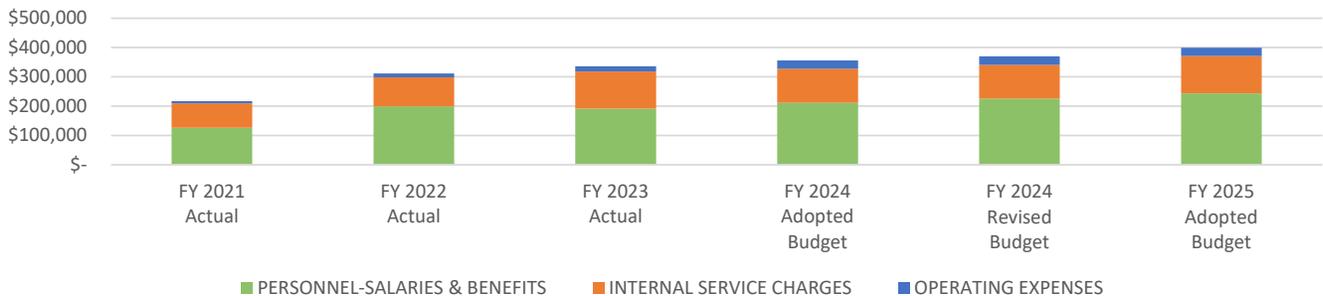
RECREATION & COMMUNITY SVCS

10080802

FIELD OPERATIONS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$84,384	\$153,604	\$156,802	\$174,470	\$188,105	\$180,235
BENEFITS, INSURANCE	41,912	45,840	34,996	37,240	37,320	62,855
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>126,296</b>	<b>199,444</b>	<b>191,798</b>	<b>211,710</b>	<b>225,425</b>	<b>243,090</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,984	1,129	2,036	2,285	2,285	3,395
52001 GENERAL GOVN'T BUILDINGS	57,480	74,996	95,453	78,395	78,395	85,160
52002 INFORMATION PROCESSING	6,640	7,094	8,774	14,090	14,090	14,090
52003 SELF INSURANCE	15,417	14,777	18,780	19,640	19,640	23,920
52004 VEHICLE MAINTENANCE	896	685	892	1,175	1,175	965
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>83,416</b>	<b>98,681</b>	<b>125,935</b>	<b>115,585</b>	<b>115,585</b>	<b>127,530</b>
<b>OPERATING EXPENSES</b>						
53043 PUBLIC INFORMATION	-	-	-	10,000	10,000	10,000
53057 UNIFORM ITEMS & IDENTITY	698	642	1,331	2,000	2,000	2,000
53801 ATHLETIC/PLAYGROUND SUPPLIES	6,600	12,629	16,961	17,000	17,000	17,000
<b>TOTAL OPERATING EXPENSES</b>	<b>7,298</b>	<b>13,271</b>	<b>18,292</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>\$217,010</b>	<b>\$311,396</b>	<b>\$336,025</b>	<b>\$356,295</b>	<b>\$370,010</b>	<b>\$399,620</b>

FIELD OPERATIONS EXPENDITURES





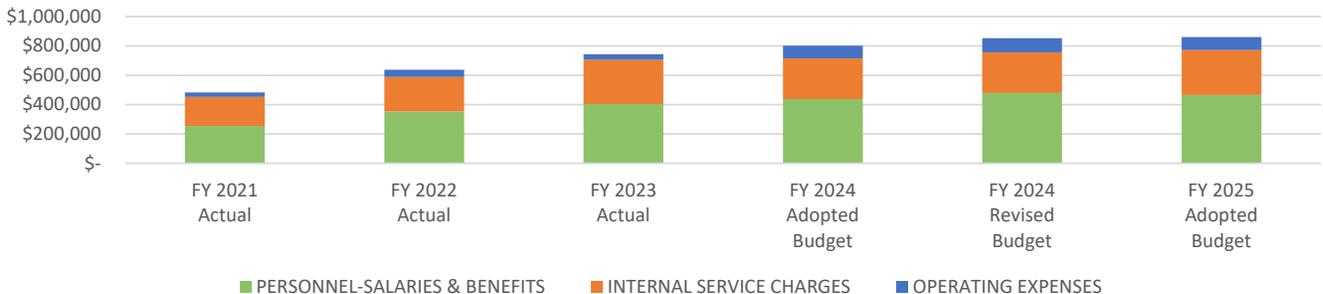
RECREATION & COMMUNITY SVCS

10080810

SENIOR & COMM CENTER

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$165,063	\$279,911	\$349,032	\$381,215	\$422,630	\$377,590
BENEFITS, INSURANCE	88,705	72,545	55,080	56,725	56,960	87,695
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>253,768</b>	<b>352,456</b>	<b>404,112</b>	<b>437,940</b>	<b>479,590</b>	<b>465,285</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	6,777	4,724	8,524	9,560	9,560	14,215
52001 GENERAL GOVN'T BUILDINGS	134,297	175,222	223,018	183,160	183,160	198,975
52002 INFORMATION PROCESSING	18,434	19,635	22,639	35,080	35,080	35,060
52003 SELF INSURANCE	35,238	33,776	42,925	44,890	44,890	54,670
52004 VEHICLE MAINTENANCE	4,032	3,083	4,016	4,690	4,690	3,880
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>198,778</b>	<b>236,439</b>	<b>301,122</b>	<b>277,380</b>	<b>277,380</b>	<b>306,800</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	50	102	497	2,450	13,450	2,000
53015 OFFICE SUPPLIES	4,067	4,164	4,666	5,000	5,000	5,000
53035 CELLPHONES/IPADS	753	1,187	1,845	1,700	1,700	1,700
53051 BUSINESS MEETINGS	89	-	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	4,224	5,958	5,647	7,650	7,650	9,200
53054 MEMBERSHIP DUES	42	-	-	-	-	-
53057 UNIFORM ITEMS & IDENTITY	1,719	1,895	672	2,000	2,000	2,000
53564 OTHER EQUIP M & R	509	2,718	3,103	3,600	3,600	3,600
53803 AWARDS/INCENTIVES	-	-	1,150	2,500	2,500	2,500
53808 RENTAL FACILITY EXP	-	575	4,201	4,000	4,000	4,000
53821 SENIOR EVENTS	13,863	23,593	8,519	45,000	45,000	46,000
53822 POSTAGE SENIOR NEWSLETTER	-	542	9	250	250	250
53823 NEWSLETTER SENIORS	5,812	7,277	7,522	11,500	10,000	11,500
<b>TOTAL OPERATING EXPENSES</b>	<b>31,127</b>	<b>48,012</b>	<b>37,831</b>	<b>85,650</b>	<b>95,150</b>	<b>88,750</b>
<b>TOTAL SENIOR &amp; COMM CENTER</b>	<b>\$483,674</b>	<b>\$636,907</b>	<b>\$743,065</b>	<b>\$800,970</b>	<b>\$852,120</b>	<b>\$860,835</b>

SENIOR & COMM CENTER EXPENDITURES





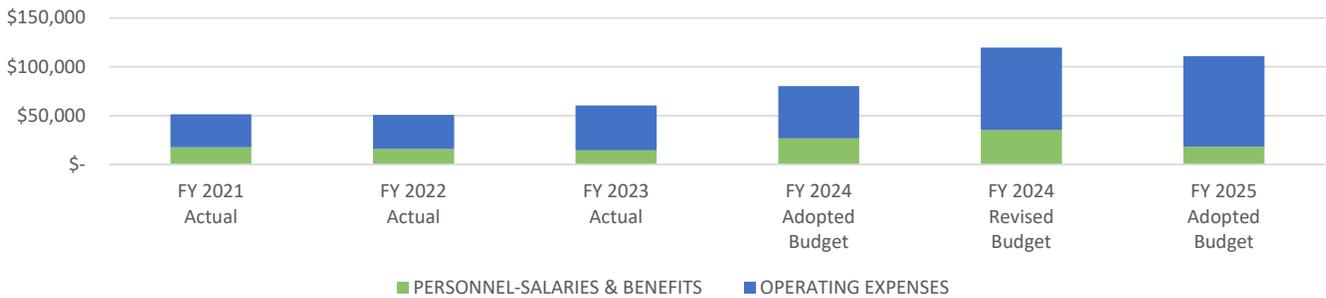
RECREATION & COMMUNITY SVCS

10080811

SENIOR TRANSPORTATION

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$14,928	\$13,724	\$11,451	\$24,945	\$33,345	\$7,125
BENEFITS, INSURANCE	2,789	2,305	3,069	1,780	1,830	11,160
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>17,716</b>	<b>16,030</b>	<b>14,520</b>	<b>26,725</b>	<b>35,175</b>	<b>18,285</b>
<b>OPERATING EXPENSES</b>						
53003 PROFESSIONAL SERVICES	33,155	30,936	44,282	50,000	81,000	88,000
53015 OFFICE SUPPLIES	387	494	74	1,000	1,000	1,000
53040 ADVERTISEMENTS	-	3,260	1,637	2,500	2,500	3,500
<b>TOTAL OPERATING EXPENSES</b>	<b>33,542</b>	<b>34,690</b>	<b>45,994</b>	<b>53,500</b>	<b>84,500</b>	<b>92,500</b>
<b>TOTAL SENIOR TRANSPORTATION</b>	<b>\$51,258</b>	<b>\$50,720</b>	<b>\$60,514</b>	<b>\$80,225</b>	<b>\$119,675</b>	<b>\$110,785</b>

SENIOR TRANSPORTATION EXPENDITURES





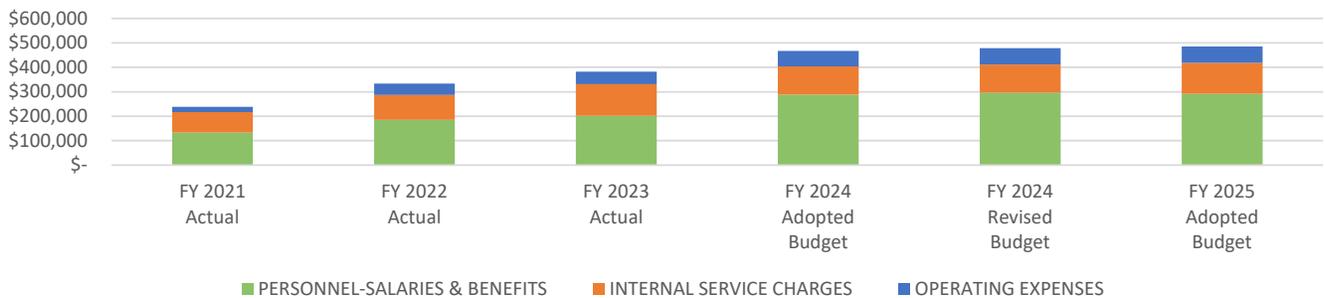
RECREATION & COMMUNITY SVCS

10080820

CONTRACT CLASSES

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$101,824	\$158,587	\$176,751	\$268,035	\$275,710	\$260,325
BENEFITS, INSURANCE	31,514	26,866	25,150	20,205	20,250	31,250
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>133,338</b>	<b>185,454</b>	<b>201,901</b>	<b>288,240</b>	<b>295,960</b>	<b>291,575</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	1,735	1,209	2,182	2,445	2,445	3,640
52001 GENERAL GOVN'T BUILDINGS	63,334	82,634	105,175	86,380	86,380	93,835
52002 INFORMATION PROCESSING	6,021	6,415	7,387	11,170	11,170	11,160
52003 SELF INSURANCE	11,012	10,555	13,414	14,030	14,030	17,085
52004 VEHICLE MAINTENANCE	1,344	1,028	1,339	1,550	1,550	1,280
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>83,445</b>	<b>101,841</b>	<b>129,497</b>	<b>115,575</b>	<b>115,575</b>	<b>127,000</b>
<b>OPERATING EXPENSES</b>						
53015 OFFICE SUPPLIES	1,444	1,080	406	2,000	2,000	2,000
53043 PUBLIC INFORMATION	9,370	31,307	36,859	46,360	48,160	48,160
53045 POSTAGE	11,090	13,545	13,740	15,200	16,700	16,700
<b>TOTAL OPERATING EXPENSES</b>	<b>21,904</b>	<b>45,932</b>	<b>51,005</b>	<b>63,560</b>	<b>66,860</b>	<b>66,860</b>
<b>TOTAL CONTRACT CLASSES</b>	<b>\$238,687</b>	<b>\$333,227</b>	<b>\$382,403</b>	<b>\$467,375</b>	<b>\$478,395</b>	<b>\$485,435</b>

CONTRACT CLASSES EXPENDITURES



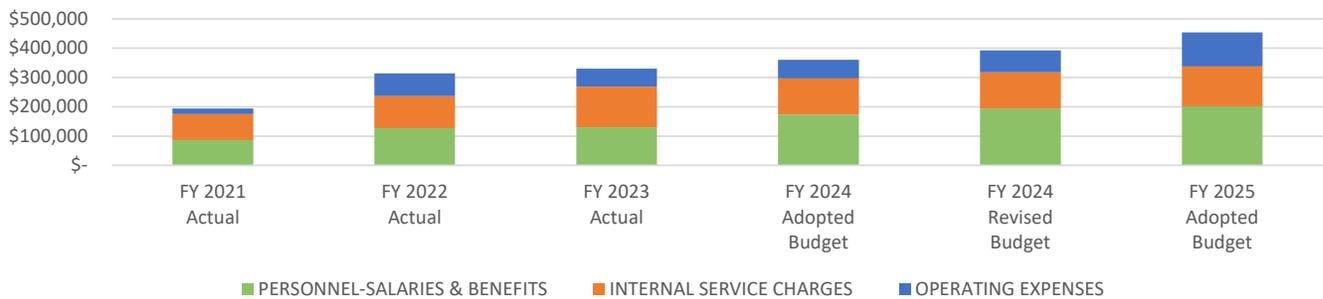


RECREATION & COMMUNITY SVCS

10080821  
SPECIAL EVENTS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$56,123	\$94,208	\$113,468	\$147,345	\$167,940	\$164,675
BENEFITS, INSURANCE	29,845	32,810	16,278	25,565	25,685	36,995
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>85,968</b>	<b>127,018</b>	<b>129,746</b>	<b>172,910</b>	<b>193,625</b>	<b>201,670</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,313	1,612	2,909	3,265	3,265	4,850
52001 GENERAL GOVN'T BUILDINGS	69,248	90,350	114,995	94,445	94,445	102,600
52002 INFORMATION PROCESSING	6,168	6,573	7,568	11,440	11,440	11,440
52003 SELF INSURANCE	10,291	9,866	12,541	13,115	13,115	15,970
52004 VEHICLE MAINTENANCE	1,344	1,028	1,339	1,580	1,580	1,305
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>89,364</b>	<b>109,429</b>	<b>139,352</b>	<b>123,845</b>	<b>123,845</b>	<b>136,165</b>
<b>OPERATING EXPENSES</b>						
53015 OFFICE SUPPLIES	-	241	106	250	250	3,500
53056 PUBLIC RELATIONS	18,745	77,386	60,624	63,000	74,500	112,900
<b>TOTAL OPERATING EXPENSES</b>	<b>18,745</b>	<b>77,627</b>	<b>60,730</b>	<b>63,250</b>	<b>74,750</b>	<b>116,400</b>
<b>TOTAL SPECIAL EVENTS</b>	<b>\$194,077</b>	<b>\$314,074</b>	<b>\$329,827</b>	<b>\$360,005</b>	<b>\$392,220</b>	<b>\$454,235</b>

SPECIAL EVENTS EXPENDITURES



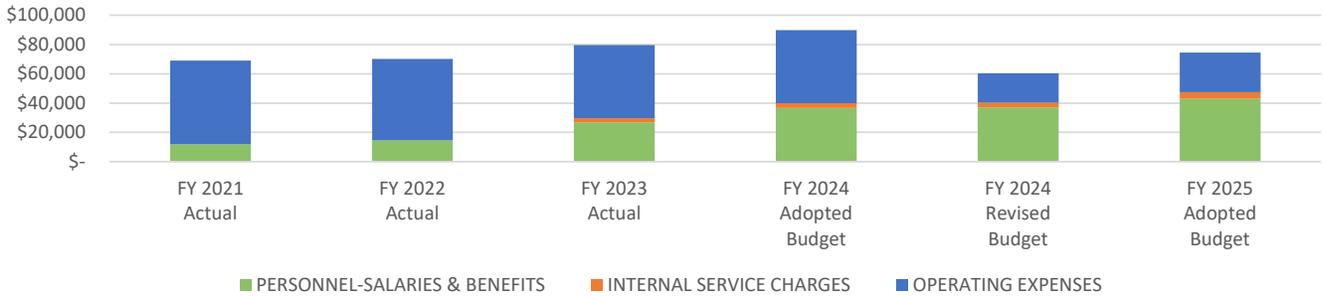


RECREATION & COMMUNITY SVCS

10080822  
ANNUAL EVENTS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$6,962	\$9,206	\$19,369	\$29,405	\$29,820	\$30,530
BENEFITS, INSURANCE	5,016	5,380	7,599	7,350	7,355	12,330
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>11,978</b>	<b>14,586</b>	<b>26,968</b>	<b>36,755</b>	<b>37,175</b>	<b>42,860</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	-	-	2,764	3,100	3,100	4,610
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>-</b>	<b>-</b>	<b>2,764</b>	<b>3,100</b>	<b>3,100</b>	<b>4,610</b>
<b>OPERATING EXPENSES</b>						
53099 CAMPOUT	-	-	-	-	-	7,000
53804 SUMMERFEST	57,101	55,626	49,948	50,000	20,000	20,000
<b>TOTAL OPERATING EXPENSES</b>	<b>57,101</b>	<b>55,626</b>	<b>49,948</b>	<b>50,000</b>	<b>20,000</b>	<b>27,000</b>
<b>TOTAL ANNUAL EVENTS</b>	<b>\$69,079</b>	<b>\$70,213</b>	<b>\$79,679</b>	<b>\$89,855</b>	<b>\$60,275</b>	<b>\$74,470</b>

ANNUAL EVENTS EXPENDITURES



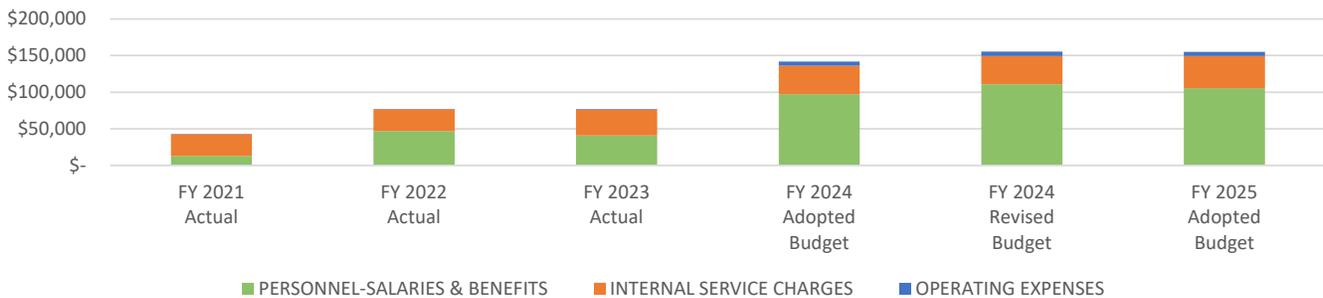


RECREATION & COMMUNITY SVCS

10080823  
PARK PATROL

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>						
SALARIES, WAGES, SPECIAL PAYS	\$369	\$30,850	\$34,155	\$84,860	\$98,125	\$83,500
BENEFITS, INSURANCE	12,627	16,067	6,935	12,500	12,575	22,205
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>12,996</b>	<b>46,917</b>	<b>41,090</b>	<b>97,360</b>	<b>110,700</b>	<b>105,705</b>
<b>INTERNAL SERVICE CHARGES</b>						
52000 EQUIPMENT	2,197	1,532	-	-	-	-
52001 GENERAL GOVN'T BUILDINGS	4,199	5,478	6,972	5,725	5,725	6,220
52002 INFORMATION PROCESSING	6,105	6,504	7,490	11,320	11,320	11,320
52003 SELF INSURANCE	16,298	15,621	19,853	20,765	20,765	25,285
52004 VEHICLE MAINTENANCE	896	685	892	900	900	750
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>29,694</b>	<b>29,821</b>	<b>35,207</b>	<b>38,710</b>	<b>38,710</b>	<b>43,575</b>
<b>OPERATING EXPENSES</b>						
53015 OFFICE SUPPLIES	-	-	34	2,500	2,500	2,500
53035 CELLPHONES/IPADS	635	201	602	750	750	750
53057 UNIFORM ITEMS & IDENTITY	-	-	388	1,200	1,200	1,200
53801 ATHLETIC/PLAYGROUND SUPPLIES	-	-	-	1,500	1,500	1,500
<b>TOTAL OPERATING EXPENSES</b>	<b>635</b>	<b>201</b>	<b>1,024</b>	<b>5,950</b>	<b>5,950</b>	<b>5,950</b>
<b>TOTAL PARK PATROL</b>	<b>\$43,325</b>	<b>\$76,939</b>	<b>\$77,321</b>	<b>\$142,020</b>	<b>\$155,360</b>	<b>\$155,230</b>

PARK PATROL EXPENDITURES



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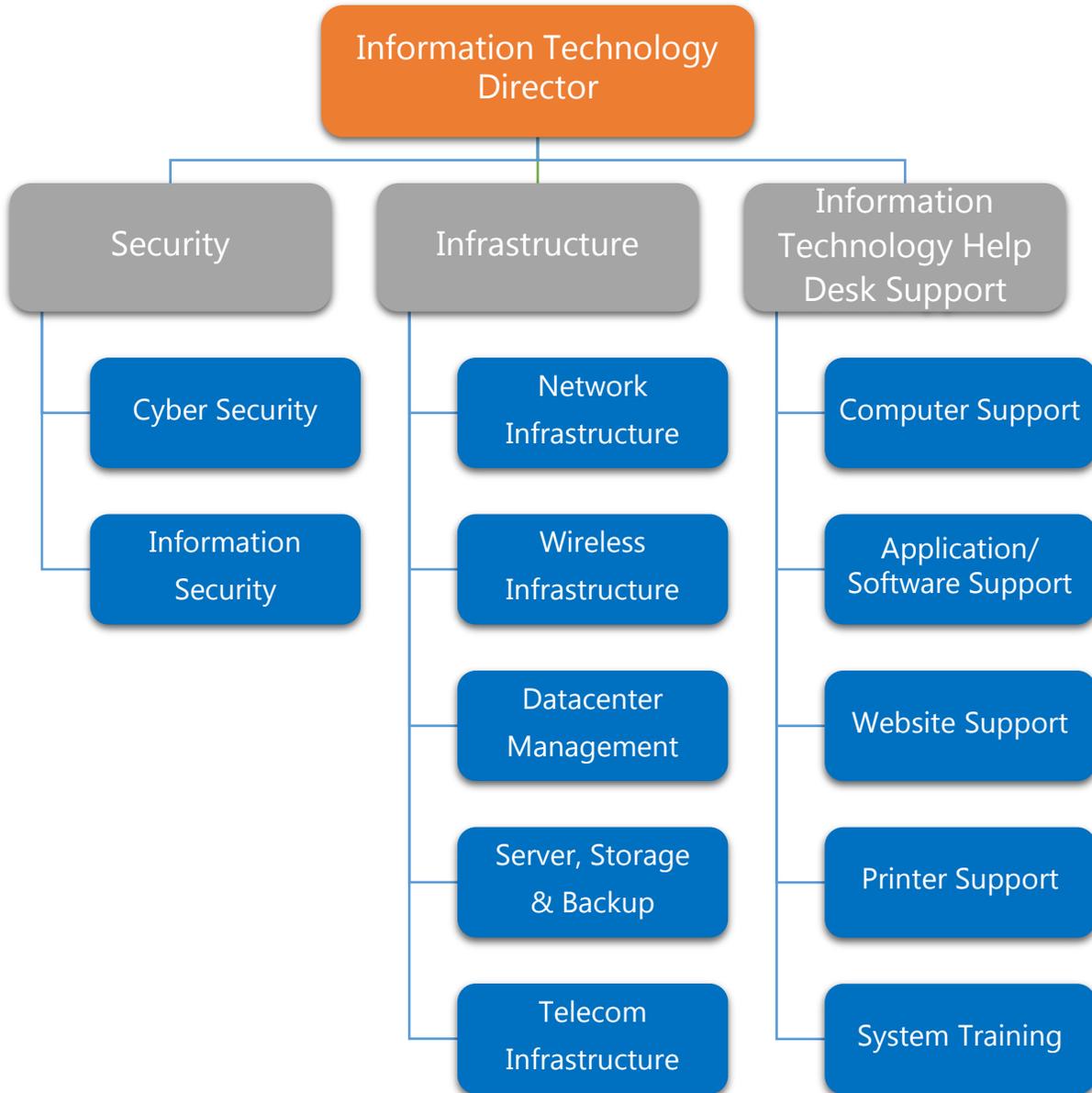
# **INTERNAL SERVICE FUNDS**



**Mission Statement**

The Fountain Valley Information Technology Department is committed to providing excellent support services, innovative technology solutions, and ensuring a secure, reliable, and efficient infrastructure.

**Organizational Chart**



The City of Fountain Valley's Information Technology (IT) Department ensures effective and efficient governance and maintenance of software and hardware contracts/licenses, and utilization of technology resources within the City. The Department's primary functions are to enhance the City's technology infrastructure and security, and provide support to its employees.

IT implements security measures such as firewalls, endpoint protection, and access controls to protect against unauthorized access, data breaches, and cybersecurity threats. IT is responsible for managing and supporting the City's technology infrastructure and systems such as the network, server, storage, applications, website, cameras, telephones, and backups.

### **FY 2023-24 ACCOMPLISHMENTS**

- ✓ Firewall audit and security changes
- ✓ Removal of outdated uninterruptible power supply (UPS) in the IT Server room
- ✓ Cell Phone audit and replacement plan
- ✓ Began use of MS Intune to image and manage PC's
- ✓ Implemented Multi-Factor Authentication for certain departments
- ✓ Upgraded Cyber Security Endpoint Protection
- ✓ Migrated to ServiceDesk Plus ticketing system
- ✓ Added redundancy to our backup system
- ✓ Upgraded to a new UPS system for the PD Building and removed outdated UPS in City Hall
- ✓ Begun work with GIS consultant to improve GIS throughout multiple departments
- ✓ Implemented additional cyber security training
- ✓ Implemented a monitoring and alerting system
- ✓ Upgraded end-of-life switches in PD server room
- ✓ Begun work on improving network segmentation and security enhancements
- ✓ Implemented new Data Servers and virtual appliance servers
- ✓ Updated Tyler Munis servers for Security patches



**FY 2024-25 GOALS**

*All goals support the City's three-year Strategic Plan objectives to "Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City".*

- Implement VoIP System
- Implement 365 System - Including Exchange 365, Azure AD, Mobile Device Management, and upgrade applications to Office 365
- Continue to roll out Multi-Factor Authentication
- Complete a full .GOV implementation for website and email
- Implement firewall redundancy
- Continue to upgrade all City desktops to Windows 11
- Network Systems Change Management
- Network penetration testing
- Continue to improve Network Security and Separation
- Upgrade end-of-life switches in City Hall
- Enhance communication systems
- Upgrade the Wi-Fi network
- Improve GIS throughout multiple departments
- Improve and implement one imaging company
- Update/Create a 10-year Equipment Replacement Schedule
- Upgrade conference rooms with new equipment
- Migrate legacy outside connections to new firewall
- Roll individual department's IT purchases into an IT managed process that ensures correct licensing, security, and cost reduction from volume purchasing
- Upgrade to a new full Scada
- Traffic Management Center (TMC) Network Upgrade
- Integrate to one domain
- Improve employee cybersecurity awareness
- Upgrade IT security
- Enhance user satisfaction & operational efficiency



Core Values



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

- > Enhance the Culture and Environment of "A Nice Place to Live"
- > Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- > Attract and Retain Quality Staff Through Best Practices and Trends
- > Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City

**DEPARTMENT GOALS AND OBJECTIVES – INFORMATION TECHNOLOGY**

Department Goals and Objectives		Fiscal Stability	Honesty, Integrity & Ethical Behavior	Teamwork	Excellent Customer Service	Innovation	Quality of Life
1	Augment communication systems			✓		✓	
2	Improve employee cybersecurity awareness			✓	✓	✓	
3	Upgrade IT security					✓	
4	Enhance user satisfaction & operational efficiency			✓	✓		

**PERFORMANCE MEASURES/INDICATORS – INFORMATION TECHNOLOGY**

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Estimate	FY 24-25 Target
Increase City Website page views	1	725,331	1,600,000	2,000,000
Phishing campaign email success rate	2	-	93.5%	97%
Percent of desktops/laptops/phones managed by MDM	3	10%	20%	50%
Percent of computers moved from Office 2016 to M365	3	-	5%	100%
Number of help desk tickets managed	4	-	3000	2500
Network switch uptime (All switches)	4	-	95%	98%
Server uptime (All servers)	4	-	96%	99%



INTERNAL SERVICE FUNDS

FUND 110  
INFORMATION PROCESSING

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
45305 OTHER FIN SOURCES-GASB 96	-	-	378,853	-	-	-
47000 INT SERV FUND/DEPT CHARGES	1,594,097	1,691,423	1,950,217	3,018,890	3,018,890	3,017,070
48018 TRANSFER IN OTHER	-	-	392,406	-	-	-
<b>TOTAL REVENUES</b>	<b>1,594,097</b>	<b>1,691,423</b>	<b>2,721,476</b>	<b>3,018,890</b>	<b>3,018,890</b>	<b>3,017,070</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	317,282	340,915	360,259	665,400	315,400	693,395
BENEFITS, INSURANCE	183,328	202,351	93,557	141,600	141,600	200,070
TOTAL PERSONNEL-SALARIES & BENEFITS	500,610	543,266	453,816	807,000	457,000	893,465
INTERNAL SERVICE CHARGES						
52003 SELF INSURANCE	-	-	-	3,740	3,740	4,555
TOTAL INTERNAL SERVICE CHARGES	-	-	-	3,740	3,740	4,555
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	988	-	18,700	225,000	275,000	300,000
53004 PROFESSIONAL SERVICES-OTHER	-	397	-	-	-	-
53010 SERVICE CONTRACTS	595,348	749,610	615,605	1,864,570	1,661,430	2,421,850
53015 OFFICE SUPPLIES	12,358	13,574	1,991	2,000	2,000	32,100
53016 DATA PROCESSING SUPPLIES	19,149	19,478	9,440	25,000	25,000	-
53035 CELLPHONES/IPADS	2,069	2,466	1,865	8,000	8,000	8,000
53045 POSTAGE	20,780	17,651	(183)	-	-	-
53046 PRINTED PRODUCTS	2,332	3,271	-	-	-	-
53052 EDUCATIONAL MEETINGS	-	637	451	26,800	26,800	30,000
53054 MEMBERSHIP DUES	335	336	1,000	1,500	1,500	-
53071 INTEREST PAYMENT-GASB 96	-	-	3,445	-	-	-
53095 PRINCIPAL PAYMENT-GASB 96	-	-	372,358	-	-	-
53563 OFFICE EQUIPMENT	8,427	10,181	11,204	20,100	20,100	10,000
TOTAL OPERATING EXPENSES	661,785	817,600	1,035,875	2,172,970	2,019,830	2,801,950
CAPITAL, EQUIP, & CONTRIBUTIONS						
55004 COMPUTERS	169,631	150,995	224,447	975,000	585,000	625,000
55005 PERIPHERAL SUPPORT EQUIPMENT	4,722	9,203	93,651	-	-	-
55502 FURNITURE & FIXTURES	217	-	-	-	-	-
55506 LEASE-PURCHASE	35,791	41,708	-	-	-	-
56002 MISC. CAPITAL OUTLAY	205,482	397,030	160,736	190,000	115,000	120,000
56005 CAPITAL OUTLAY-GASB 96	-	-	378,853	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	415,843	598,937	857,688	1,165,000	700,000	745,000
<b>TOTAL EXPENDITURES</b>	<b>1,578,238</b>	<b>1,959,803</b>	<b>2,347,379</b>	<b>4,148,710</b>	<b>3,180,570</b>	<b>4,444,970</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>15,859</b>	<b>(268,380)</b>	<b>374,097</b>	<b>(1,129,820)</b>	<b>(161,680)</b>	<b>(1,427,900)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,673,750</b>	<b>1,689,610</b>	<b>1,421,229</b>	<b>1,795,327</b>	<b>1,795,327</b>	<b>1,633,647</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,689,610</b>	<b>\$ 1,421,229</b>	<b>\$ 1,795,327</b>	<b>\$ 665,507</b>	<b>\$ 1,633,647</b>	<b>\$ 205,747</b>



INTERNAL SERVICE FUNDS

FUND 111  
GOVERNMENT BUILDINGS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
45200 RECOVERY OF EXPENSE	-	-	-	-	128,027	-
47000 INT SERV FUND/DEPT CHARGES	1,655,931	2,094,089	2,912,359	2,489,185	2,489,185	2,399,035
48018 TRANSFER IN OTHER	-	-	191,992	-	-	-
<b>TOTAL REVENUES</b>	<b>1,655,931</b>	<b>2,094,089</b>	<b>3,104,351</b>	<b>2,489,185</b>	<b>2,617,212</b>	<b>2,399,035</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	332,620	295,189	340,604	386,930	386,930	381,685
BENEFITS, INSURANCE	225,852	227,489	161,359	141,305	141,305	161,660
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>558,472</b>	<b>522,678</b>	<b>501,963</b>	<b>528,235</b>	<b>528,235</b>	<b>543,345</b>
OPERATING EXPENSES						
53006 NON-PROF SERVICES	21,622	11,403	281	-	-	-
53010 SERVICE CONTRACTS	503,146	445,409	505,214	588,445	628,145	588,725
53015 OFFICE SUPPLIES	1,225	1,015	1,158	2,000	2,000	2,000
53030 NATURAL GAS	25,669	32,550	61,159	97,500	87,500	78,000
53031 ELECTRICITY	207,606	232,904	265,845	280,500	443,800	437,000
53033 WATER	47,056	53,516	52,051	61,200	62,200	83,200
53034 TELEPHONE	111,602	107,710	87,369	119,700	120,700	117,000
53035 CELLPHONES/IPADS	706	1,699	729	2,500	2,500	2,500
53036 OTHER COMMUNICATIONS	15,691	13,331	16,595	13,000	18,000	20,000
53525 JANITORIAL SUPPLY	758	1,213	2,741	3,000	3,000	3,000
53526 LAUNDRY SERVICES/SUPPLIES	1,353	945	905	1,500	1,785	1,810
53560 BUILDING M & R	186,812	142,539	169,974	181,500	433,937	237,000
<b>TOTAL OPERATING EXPENSES</b>	<b>1,123,245</b>	<b>1,044,236</b>	<b>1,164,019</b>	<b>1,350,845</b>	<b>1,803,567</b>	<b>1,570,235</b>
CAPITAL, EQUIP, & CONTRIBUTIONS						
55502 FURNITURE & FIXTURES	134,790	48,824	70,754	41,000	199,400	293,900
55510 OTHER CAPITAL IMPROVEMENTS	-	-	-	-	6,000	274,500
55523 PROPERTY TAX-SEWER LINES	19,604	19,984	22,850	28,550	28,550	24,850
55901 FUMIGATION	-	-	-	25,000	-	-
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>	<b>154,393</b>	<b>68,808</b>	<b>93,604</b>	<b>94,550</b>	<b>233,950</b>	<b>593,250</b>
<b>TOTAL EXPENDITURES</b>	<b>1,836,110</b>	<b>1,635,722</b>	<b>1,759,585</b>	<b>1,973,630</b>	<b>2,565,752</b>	<b>2,706,830</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(180,179)</b>	<b>458,367</b>	<b>1,344,766</b>	<b>515,555</b>	<b>51,460</b>	<b>(307,795)</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,758,458</b>	<b>2,578,279</b>	<b>3,036,646</b>	<b>4,381,412</b>	<b>4,381,412</b>	<b>4,432,872</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,578,279</b>	<b>\$ 3,036,646</b>	<b>\$ 4,381,412</b>	<b>\$ 4,896,967</b>	<b>\$ 4,432,872</b>	<b>\$ 4,125,077</b>



INTERNAL SERVICE FUNDS

FUND 112  
FLEET MANAGEMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
45000 SALE OF SURPLUS PROPERTIES	5,318	156,276	-	25,000	25,000	-
47000 INT SERV FUND/DEPT CHARGES	2,237,112	1,831,331	2,374,184	2,545,295	2,545,295	2,223,910
48018 TRANSFER IN OTHER	-	-	139,199	365,000	365,000	365,000
<b>TOTAL REVENUES</b>	<b>2,242,430</b>	<b>1,987,607</b>	<b>2,513,383</b>	<b>2,935,295</b>	<b>2,935,295</b>	<b>2,588,910</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	277,592	299,141	310,946	312,645	312,645	408,665
BENEFITS, INSURANCE	202,987	204,644	300,570	123,610	123,610	197,805
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>480,579</b>	<b>503,785</b>	<b>611,516</b>	<b>436,255</b>	<b>436,255</b>	<b>606,470</b>
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	13,762	9,594	17,310	19,415	19,415	28,865
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>13,762</b>	<b>9,594</b>	<b>17,310</b>	<b>19,415</b>	<b>19,415</b>	<b>28,865</b>
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	7,236	5,988	8,321	1,600	1,600	3,500
53015 OFFICE SUPPLIES	2,433	2,683	5,061	8,000	8,000	8,000
53035 CELLPHONES/IPADS	674	423	638	800	800	1,500
53052 EDUCATIONAL MEETINGS-EMP	152	81	184	1,050	1,050	1,000
53054 MEMBERSHIP DUES	-	-	558	500	500	500
53058 SAFETY APPAREL & SUPPLIES	1,132	1,242	1,484	1,500	1,500	1,500
53525 JANITORIAL SUPPLY	124	254	266	450	450	450
53526 LAUNDRY SERVICES/SUPPLIES	3,903	3,561	3,681	4,300	4,825	5,040
53551 CHARGING (OUT OF CITY)	-	-	1	200	200	200
53552 GASOLINE	266,872	342,649	363,370	350,000	350,000	365,000
53553 OIL	5,707	8,522	10,100	15,000	15,000	15,000
53554 BATTERIES	8,515	6,300	9,406	10,000	8,000	10,000
53555 PARTS	75,396	61,395	79,485	75,000	100,000	85,000
53556 TIRES	22,185	15,027	15,657	25,000	23,000	25,000
53557 DIESEL	43,826	70,381	72,718	90,000	102,000	90,000
53564 OTHER EQUIP M & R	22,988	25,953	23,416	40,000	35,000	40,000
53660 RADIO COMM EQUIP M & R	581	1,810	-	2,500	2,500	2,500
<b>TOTAL OPERATING EXPENSES</b>	<b>461,724</b>	<b>546,270</b>	<b>594,346</b>	<b>625,900</b>	<b>654,425</b>	<b>654,190</b>
CAPITAL, EQUIP, & CONTRIBUTIONS						
55005 PERIPHERAL SUPPORT EQUIPMENT	51,641	6,056	-	-	-	-
55500 HAND TOOLS	3,902	2,158	3,032	5,000	5,000	5,000
55508 STREET EQUIPMENT	-	197,477	-	38,000	-	396,000
55509 OTHER MOBILE EQUIPMENT	127,884	-	-	49,000	-	-
55544 PASSENGER CARS	244,089	17,296	327,551	571,000	571,000	666,000
55545 TRUCKS/VANS	-	222,400	721,595	1,978,000	558,000	1,275,000
55601 FIRE FIGHTING & RESCUE EQUIP.	-	1,551,434	845,997	-	-	1,200,000
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>	<b>427,515</b>	<b>1,996,821</b>	<b>1,898,176</b>	<b>2,641,000</b>	<b>1,134,000</b>	<b>3,542,000</b>
<b>TOTAL EXPENDITURES</b>	<b>1,383,580</b>	<b>3,056,470</b>	<b>3,121,349</b>	<b>3,722,570</b>	<b>2,244,095</b>	<b>4,831,525</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>858,850</b>	<b>(1,068,862)</b>	<b>(607,966)</b>	<b>(787,275)</b>	<b>691,200</b>	<b>(2,242,615)</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,922,994</b>	<b>4,781,844</b>	<b>3,712,981</b>	<b>3,105,016</b>	<b>3,105,016</b>	<b>3,796,216</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,781,844</b>	<b>\$ 3,712,981</b>	<b>\$ 3,105,016</b>	<b>\$ 2,317,741</b>	<b>\$ 3,796,216</b>	<b>\$ 1,553,601</b>



INTERNAL SERVICE FUNDS

FUND 113  
EQUIPMENT FUND

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
45200 RECOVERY OF EXPENSE	-	4,614	15,471	-	-	-
47000 INT SERV FUND/DEPT CHARGES	237,733	161,243	290,916	326,305	326,305	485,160
48018 TRANSFER IN OTHER	-	-	49,001	-	-	-
<b>TOTAL REVENUES</b>	<b>237,733</b>	<b>165,857</b>	<b>355,388</b>	<b>326,305</b>	<b>326,305</b>	<b>485,160</b>
<b>EXPENDITURES</b>						
CAPITAL, EQUIP, & CONTRIBUTIONS						
55003 PHOTOGRAPHY EQUIPMENT	75,398	699	-	-	-	2,300
55501 POWER TOOLS	2,605	24,865	3,309	2,500	2,500	2,500
55502 FURNITURE & FIXTURES	35,527	48,267	54,362	120,804	139,167	132,100
55503 FIELD EQUIPMENT	5,730	402	4,539	8,500	8,500	53,505
55504 COMMUNICATION EQUIPMENT	38,635	-	-	-	-	-
55505 MISC. EQUIPMENT	8,804	33,474	101,979	286,290	302,590	253,335
55546 GUNS & WEAPONS	-	-	-	-	1,000	26,000
55600 RESPIRATORY PROTECT. EQUIP.	289,672	7,598	11,253	6,500	7,287	25,810
55602 EMS EQUIPMENT	-	-	-	21,000	21,000	394,100
55603 SAFETY EQUIPMENT	-	-	13,305	28,500	28,500	28,500
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	456,371	115,305	188,746	474,094	510,544	918,150
<b>TOTAL EXPENDITURES</b>	<b>456,371</b>	<b>115,305</b>	<b>188,746</b>	<b>474,094</b>	<b>510,544</b>	<b>918,150</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$218,638)</b>	<b>\$50,552</b>	<b>\$166,642</b>	<b>(\$147,789)</b>	<b>(\$184,239)</b>	<b>(\$432,990)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,264,448</b>	<b>1,045,810</b>	<b>1,096,363</b>	<b>1,263,005</b>	<b>1,263,005</b>	<b>1,078,766</b>
<b>ENDING FUND BALANCE</b>	<b>1,045,810</b>	<b>1,096,363</b>	<b>1,263,005</b>	<b>1,115,216</b>	<b>1,078,766</b>	<b>645,776</b>



INTERNAL SERVICE FUNDS

FUND 114  
CITY SELF INSURANCE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
45200 RECOVERY OF EXPENSE	8,875	99,203	1,640	-	-	-
47006 DEPT CHG/WORKER'S COMP	1,181,489	1,019,543	925,217	864,070	864,070	909,795
47008 DEPT CHG/LTD	78,677	81,985	67,731	77,910	77,910	83,515
47009 DEPT CHG/UNEMPLOYMENT	17,323	19,050	25,228	18,965	18,965	20,405
47010 DEPT CHG/LIABILITY	1,535,403	1,464,137	1,871,893	1,965,870	1,965,870	2,402,950
47011 DEPT CHG/EMPLOYEE ASSIST	1,852	1,863	442	10,670	10,670	11,625
<b>TOTAL REVENUES</b>	<b>2,823,620</b>	<b>2,685,782</b>	<b>2,892,151</b>	<b>2,937,485</b>	<b>2,937,485</b>	<b>3,428,290</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
BENEFITS, INSURANCE	898,606	1,231,334	1,565,444	1,431,875	1,431,875	1,929,420
TOTAL PERSONNEL-SALARIES & BENEFITS	898,606	1,231,334	1,565,444	1,431,875	1,431,875	1,929,420
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	34,139	84,630	38,026	-	43,000	23,000
53010 SERVICE CONTRACTS	83,021	85,505	85,380	92,000	92,000	140,000
53702 REIMBURSABLE TRAINING	28,434	20,366	13,860	-	-	-
54000 PROPERTY & LIABILITY INS.	2,736	23,901	-	-	-	-
54001 GL EXCESS POLICY	515,028	515,774	651,196	693,000	715,700	800,000
54002 PROPERTY/LIABILITY LOSSES	-	-	-	263,567	263,567	300,000
54003 LIABILITY CLAIMS	-	168,460	271,100	321,000	298,300	250,000
54005 GL LEGAL FEES	207,846	272,880	454,198	425,000	425,000	400,000
54010 ALL RISK PROPERTY INS	52,871	49,231	73,603	95,300	155,300	125,000
54011 MASTER CRIME INSURANCE	6,529	6,182	6,050	10,300	10,300	15,000
54012 FIRE/EARTHQUAKE/TRAVEL	124,416	158,902	113,059	142,100	142,100	175,000
54013 POLLUTION INSURANCE	-	-	17,396	15,500	15,500	20,000
54020 CYBER LIABILITY INSURANCE	2,550	5,530	11,100	-	-	-
TOTAL OPERATING EXPENSES	1,057,570	1,391,360	1,734,967	2,057,767	2,160,767	2,248,000
CAPITAL, EQUIP, & CONTRIBUTIONS						
58018 TRANSFERS OUT OTHER	-	-	633,399	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	-	633,399	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,956,176</b>	<b>2,622,694</b>	<b>3,933,810</b>	<b>3,489,642</b>	<b>3,592,642</b>	<b>4,177,420</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>867,444</b>	<b>63,088</b>	<b>(1,041,659)</b>	<b>(552,157)</b>	<b>(655,157)</b>	<b>(749,130)</b>
<b>BEGINNING FUND BALANCE</b>	<b>4,120,669</b>	<b>4,988,113</b>	<b>5,051,201</b>	<b>4,009,542</b>	<b>4,009,542</b>	<b>3,354,385</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,988,113</b>	<b>\$ 5,051,201</b>	<b>\$ 4,009,542</b>	<b>\$ 3,457,385</b>	<b>\$ 3,354,385</b>	<b>\$ 2,605,255</b>

# **SPECIAL REVENUE FUNDS**





SPECIAL REVENUE FUNDS

FUND 230  
CDBG/HUD

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	4,111	-	4,940	-	-	-
44000 FEDERAL GRANTS	513,822	686,126	454,209	347,500	347,500	500,000
44002 CDBG UNOBLIGATED	-	-	-	184,785	184,785	-
45200 RECOVERY OF EXPENSE	150	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>518,083</b>	<b>686,126</b>	<b>459,149</b>	<b>532,285</b>	<b>532,285</b>	<b>500,000</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	118,729	130,810	132,061	136,860	151,700	145,150
BENEFITS, INSURANCE	30,550	33,195	31,026	36,720	36,720	57,635
TOTAL PERSONNEL-SALARIES & BENEFITS	149,279	164,006	163,087	173,580	188,420	202,785
OPERATING EXPENSES						
53006 NON-PROF SERVICES	155,773	66,835	76,332	84,410	84,410	51,335
53010 SERVICE CONTRACTS	4,800	4,800	5,000	5,000	5,000	81,800
53015 OFFICE SUPPLIES	61	-	-	100	100	100
53019 LAB/PHOTO SUPPLIES	-	-	-	100	100	100
53035 CELLPHONES/IPADS	1,332	1,400	1,164	1,400	1,400	1,400
53040 ADVERTISEMENTS	506	884	1,130	1,500	1,500	5,000
53042 REFERENCE LIBRARY	-	-	-	200	200	200
53051 BUSINESS MEETINGS	359	-	-	200	200	100
53052 EDUCATIONAL MEETINGS-EMP	-	350	-	1,400	1,400	1,539
53054 MEMBERSHIP DUES	-	-	-	200	200	200
53099 MISC. SUPPLIES	1,439	2,211	1,875	17,650	17,650	2,285
TOTAL OPERATING EXPENSES	164,270	76,480	85,501	112,160	112,160	144,059
CAPITAL, EQUIP, & CONTRIBUTIONS						
56002 MISC. CAPITAL OUTLAY	700	2,450	12,920	22,340	7,500	7,500
56300 DEFERRED PAYMENT LOANS	-	-	-	-	27,347	-
56301 HCD GRANTS	76,267	85,255	171,830	209,205	181,858	130,656
56302 HCD REBATES	4,085	7,935	1,053	15,000	15,000	15,000
56303 HCD SBERG	171,198	350,000	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	252,250	445,640	185,803	246,545	231,705	153,156
<b>TOTAL EXPENDITURES</b>	<b>565,798</b>	<b>686,126</b>	<b>434,392</b>	<b>532,285</b>	<b>532,285</b>	<b>500,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(47,715)</b>	<b>0</b>	<b>24,758</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>200,265</b>	<b>152,550</b>	<b>152,550</b>	<b>177,307</b>	<b>177,307</b>	<b>177,307</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 152,550</b>	<b>\$ 152,550</b>	<b>\$ 177,307</b>	<b>\$ 177,307</b>	<b>\$ 177,307</b>	<b>\$ 177,307</b>



SPECIAL REVENUE FUNDS

FUND 231  
FOUNTAIN VALLEY HOUSING AUTHOR

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	168,202	215,986	190,692	84,000	154,000	252,200
41005 INTEREST OTHER LOANS	45,132	80,038	80,038	-	-	-
41050 EQUITY SHARE	45,000	-	-	-	-	-
41051 SUBORDINATION FEE	-	225	-	-	-	-
41500 BUILDING RENTS	28,000	25,667	-	-	-	-
45202 RECOVERY OF EXP-LOAN PYMTS	-	-	-	-	9,000	-
<b>TOTAL REVENUES</b>	<b>286,334</b>	<b>321,915</b>	<b>270,730</b>	<b>84,000</b>	<b>163,000</b>	<b>252,200</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	58,194	52,964	64,689	161,535	161,535	174,240
BENEFITS, INSURANCE	45,617	42,157	32,320	45,640	45,640	66,200
TOTAL PERSONNEL-SALARIES & BENEFITS	103,811	95,121	97,009	207,175	207,175	240,440
INTERNAL SERVICE CHARGES						
52002 INFORMATION PROCESSING	6,351	6,766	7,798	12,070	12,070	12,060
52004 VEHICLE MAINTENANCE	868	752	961	1,185	1,185	1,110
TOTAL INTERNAL SERVICE CHARGES	7,219	7,518	8,759	13,255	13,255	13,170
OPERATING EXPENSES						
53000 LEGAL SERVICES	88,348	-	59,307	80,000	80,000	100,000
53003 PROFESSIONAL SERVICES	8,980	5,000	405	40,250	28,250	40,250
53010 SERVICE CONTRACTS	1,160	1,199	1,152	2,000	14,000	14,000
53015 OFFICE SUPPLIES	-	-	-	650	650	600
53040 ADVERTISEMENTS	-	-	-	500	500	3,000
53042 REFERENCE LIBRARY	-	-	-	50	50	50
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	675	675	1,675
53054 MEMBERSHIP DUES	-	-	-	200	200	200
53099 MISC. SUPPLIES	686	10	386	1,600	1,600	1,500
TOTAL OPERATING EXPENSES	99,174	6,209	61,250	125,925	125,925	161,275
CAPITAL, EQUIP, & CONTRIBUTIONS						
55900 IMPROVEMENTS	-	-	-	250,000	250,000	250,000
56002 MISC. CAPITAL OUTLAY	-	-	935,810	1,000,000	1,000,000	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	-	935,810	1,250,000	1,250,000	250,000
<b>TOTAL EXPENDITURES</b>	<b>210,204</b>	<b>108,847</b>	<b>1,102,828</b>	<b>1,596,355</b>	<b>1,596,355</b>	<b>664,885</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>76,130</b>	<b>213,068</b>	<b>(832,098)</b>	<b>(1,512,355)</b>	<b>(1,433,355)</b>	<b>(412,685)</b>
<b>BEGINNING FUND BALANCE</b>	<b>18,474,285</b>	<b>18,550,415</b>	<b>18,763,483</b>	<b>17,931,384</b>	<b>17,931,384</b>	<b>16,498,029</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 18,550,415</b>	<b>\$ 18,763,483</b>	<b>\$ 17,931,384</b>	<b>\$ 16,419,029</b>	<b>\$ 16,498,029</b>	<b>\$ 16,085,344</b>



SPECIAL REVENUE FUNDS

FUND 232  
HOME GRANT FUND

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	3,461	2,995	4,900	4,350	4,350	7,000
<b>TOTAL REVENUES</b>	<b>3,461</b>	<b>2,995</b>	<b>4,900</b>	<b>4,350</b>	<b>4,350</b>	<b>7,000</b>
<b>EXPENDITURES</b>						
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,461</b>	<b>2,995</b>	<b>4,900</b>	<b>4,350</b>	<b>4,350</b>	<b>7,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>327,000</b>	<b>330,461</b>	<b>333,456</b>	<b>338,356</b>	<b>338,356</b>	<b>342,706</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 330,461</b>	<b>\$ 333,456</b>	<b>\$ 338,356</b>	<b>\$ 342,706</b>	<b>\$ 342,706</b>	<b>\$ 349,706</b>



SPECIAL REVENUE FUNDS

FUND 233  
 ABANDONED VEHICLE ABATEMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	203	84	84	100	100	100
<b>TOTAL REVENUES</b>	<b>203</b>	<b>84</b>	<b>84</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	6,165	5,866	68	920	920	1,000
BENEFITS, INSURANCE	3,227	3,666	522	270	270	385
TOTAL PERSONNEL-SALARIES & BENEFITS	9,393	9,532	590	1,190	1,190	1,385
<b>TOTAL EXPENDITURES</b>	<b>9,393</b>	<b>9,532</b>	<b>590</b>	<b>1,190</b>	<b>1,190</b>	<b>1,385</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(9,190)</b>	<b>(9,448)</b>	<b>(506)</b>	<b>(1,090)</b>	<b>(1,090)</b>	<b>(1,285)</b>
<b>BEGINNING FUND BALANCE</b>	<b>24,454</b>	<b>15,264</b>	<b>5,816</b>	<b>5,310</b>	<b>5,310</b>	<b>4,220</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 15,264</b>	<b>\$ 5,816</b>	<b>\$ 5,310</b>	<b>\$ 4,220</b>	<b>\$ 4,220</b>	<b>\$ 2,935</b>



SPECIAL REVENUE FUNDS

FUND 240  
GAS TAX/STREET IMPROVEMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	12,735	10,506	9,277	22,950	22,950	17,400
43100 STATE GAS TAX-2103	388,627	431,275	464,280	566,500	566,500	539,300
43101 STATE GAS TAX-2105	288,788	307,361	327,466	375,125	375,125	360,850
43102 STATE GAS TAX2106	180,811	195,306	210,757	236,800	236,800	233,270
43103 STATE GAS TAX-2107, 2107.5	398,316	374,972	453,507	458,075	458,075	499,600
44011 STATE GRANTS	-	226,000	-	-	-	-
48000 TRANSFER IN/GENERAL FUND	651,667	667,793	672,840	-	-	-
48010 TRANSFER IN ROAD MAINT & REHAB	1,004,438	-	630,421	-	-	-
48013 TRANSFERS IN/WATER FUND	29,190	40,200	40,000	-	-	-
48014 TRANSFER IN/SEWER FUND	53,350	42,600	30,000	-	-	-
<b>TOTAL REVENUES</b>	<b>3,007,923</b>	<b>2,296,013</b>	<b>2,838,548</b>	<b>1,659,450</b>	<b>1,659,450</b>	<b>1,650,420</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	10,010	2,007	3,329	-	-	-
BENEFITS, INSURANCE	2,772	-	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	12,782	2,007	3,329	-	-	-
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	60,549	32,009	-	-	-
53006 NON-PROF SERVICES	3,194	3,200	-	-	-	-
TOTAL OPERATING EXPENSES	3,194	63,749	32,009	-	-	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
55521 STREETS	2,646,725	1,798,038	2,881,558	73,500	-	60,000
55529 SIDEWALKS	152,184	348,134	-	-	-	-
58100 TRANSFERS OUT - GENERAL FUND	398,316	374,972	453,507	458,075	458,075	492,500
58300 TRANSFERS OUT - CIP	-	-	-	1,196,500	1,119,000	1,920,800
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	3,197,225	2,521,145	3,335,064	1,728,075	1,577,075	2,473,300
<b>TOTAL EXPENDITURES</b>	<b>3,213,201</b>	<b>2,586,901</b>	<b>3,370,402</b>	<b>1,728,075</b>	<b>1,577,075</b>	<b>2,473,300</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(205,278)</b>	<b>(290,887)</b>	<b>(531,854)</b>	<b>(68,625)</b>	<b>82,375</b>	<b>(822,880)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,818,129</b>	<b>1,612,851</b>	<b>1,321,964</b>	<b>790,110</b>	<b>790,110</b>	<b>872,485</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,612,851</b>	<b>\$ 1,321,964</b>	<b>\$ 790,110</b>	<b>\$ 721,485</b>	<b>\$ 872,485</b>	<b>\$ 49,605</b>



SPECIAL REVENUE FUNDS

FUND 241  
ROAD MAINTENANCE & REHAB ACCT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	5,625	5,604	11,521	7,250	7,250	9,500
43104 STATE GAS TAX ROAD & REHAB	1,035,897	1,123,831	1,275,803	1,413,160	1,413,160	1,463,000
<b>TOTAL REVENUES</b>	<b>1,041,522</b>	<b>1,129,435</b>	<b>1,287,324</b>	<b>1,420,410</b>	<b>1,420,410</b>	<b>1,472,500</b>
<b>EXPENDITURES</b>						
CAPITAL, EQUIP, & CONTRIBUTIONS						
58009 TRANSFERS OUT GAS TAX	1,004,438	-	630,421	-	-	-
58011 TRANSFERS OUT TRAFFIC IMPRVMT	-	1,107,246	630,421	-	-	-
58300 TRANSFERS OUT - CIP	-	-	-	1,413,160	1,100,000	1,930,650
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	1,004,438	1,107,246	1,260,842	1,413,160	1,100,000	1,930,650
<b>TOTAL EXPENDITURES</b>	<b>1,004,438</b>	<b>1,107,246</b>	<b>1,260,842</b>	<b>1,413,160</b>	<b>1,100,000</b>	<b>1,930,650</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>37,084</b>	<b>22,189</b>	<b>26,482</b>	<b>7,250</b>	<b>320,410</b>	<b>(458,150)</b>
<b>BEGINNING FUND BALANCE</b>	<b>155,088</b>	<b>192,172</b>	<b>214,360</b>	<b>240,842</b>	<b>240,842</b>	<b>561,252</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 192,172</b>	<b>\$ 214,360</b>	<b>\$ 240,842</b>	<b>\$ 248,092</b>	<b>\$ 561,252</b>	<b>\$ 103,102</b>



SPECIAL REVENUE FUNDS

FUND 242  
TRAFFIC IMPROVEMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	12,939	10,555	14,404	19,000	19,000	17,650
42803 TRANSPORTATION IMPACT FEE	150,465	24,797	43,532	10,000	10,000	10,000
44000 FEDERAL GRANTS	191,876	73,960	1,535,595	-	-	-
44011 STATE GRANTS	35,637	-	-	-	-	-
48000 TRANSFER IN/GENERAL FUND	-	-	21,778	-	-	-
48010 TRANSFER IN ROAD MAINT & REHAB	-	1,107,246	630,421	-	-	-
48012 TRANSFER IN MEASURE M2	1,278,234	327,840	1,768,258	-	-	-
48013 TRANSFERS IN/WATER FUND	37,515	25,172	98,995	-	-	-
48014 TRANSFER IN/SEWER FUND	6,240	23,580	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,712,906</b>	<b>1,593,150</b>	<b>4,112,984</b>	<b>29,000</b>	<b>29,000</b>	<b>27,650</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	14,286	2,314	332	-	-	-
BENEFITS, INSURANCE	2,432	-	545	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	16,718	2,314	877	-	-	-
OPERATING EXPENSES						
53035 CELLPHONES/IPADS	542	-	-	-	-	-
TOTAL OPERATING EXPENSES	542	-	-	-	-	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
55510 OTHER CAPITAL IMPROVEMENTS	-	-	34,600	-	-	-
55521 STREETS	1,259,869	1,353,847	2,089,681	-	-	165,440
55527 SIGNALS & LIGHTS	236,736	273,641	2,784,396	65,000	65,000	65,000
58300 TRANSFERS OUT - CIP	-	-	-	23,000	23,000	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	1,496,605	1,627,488	4,908,677	88,000	88,000	230,440
<b>TOTAL EXPENDITURES</b>	<b>1,513,865</b>	<b>1,629,802</b>	<b>4,909,554</b>	<b>88,000</b>	<b>88,000</b>	<b>230,440</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>199,041</b>	<b>(36,652)</b>	<b>(796,571)</b>	<b>(59,000)</b>	<b>(59,000)</b>	<b>(202,790)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,112,353</b>	<b>1,311,394</b>	<b>1,274,742</b>	<b>478,171</b>	<b>478,171</b>	<b>419,171</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,311,394</b>	<b>\$ 1,274,742</b>	<b>\$ 478,171</b>	<b>\$ 419,171</b>	<b>\$ 419,171</b>	<b>\$ 216,381</b>



SPECIAL REVENUE FUNDS

FUND 243  
MEASURE M2

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	18,645	24,360	52,183	47,750	47,750	70,500
41020 INTEREST SENIOR MOBILITY PRG	924	1,536	4,296	-	-	-
43200 MEASURE M 2 FAIR SHARE PAYMENT	1,098,630	1,339,332	1,450,532	1,567,160	1,567,160	1,508,000
43201 MEASURE M2 SR MOBILITY PRG	86,895	107,324	116,050	122,970	122,970	109,100
43203 MEASURE M2 PROJ GRANT	-	-	34,600	-	-	392,935
<b>TOTAL REVENUES</b>	<b>1,205,094</b>	<b>1,472,552</b>	<b>1,657,661</b>	<b>1,737,880</b>	<b>1,737,880</b>	<b>2,080,535</b>
<b>EXPENDITURES</b>						
CAPITAL, EQUIP, & CONTRIBUTIONS						
58011 TRANSFERS OUT TRAFFIC IMPRVMT	1,278,234	327,840	1,768,258	-	-	-
58100 TRANSFERS OUT - GENERAL FUND	22,963	31,296	48,326	50,000	50,000	80,000
58300 TRANSFERS OUT - CIP	-	-	-	2,591,455	391,790	4,814,285
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	1,301,197	359,136	1,816,585	2,641,455	441,790	4,894,285
<b>TOTAL EXPENDITURES</b>	<b>1,301,197</b>	<b>359,136</b>	<b>1,816,585</b>	<b>2,641,455</b>	<b>441,790</b>	<b>4,894,285</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(96,103)</b>	<b>1,113,416</b>	<b>(158,924)</b>	<b>(903,575)</b>	<b>1,296,090</b>	<b>(2,813,750)</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,098,660</b>	<b>2,002,557</b>	<b>3,115,973</b>	<b>2,957,049</b>	<b>2,957,049</b>	<b>4,253,139</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,002,557</b>	<b>\$ 3,115,973</b>	<b>\$ 2,957,049</b>	<b>\$ 2,053,474</b>	<b>\$ 4,253,139</b>	<b>\$ 1,439,389</b>



SPECIAL REVENUE FUNDS

FUND 244  
POLLUTION REDUCTION

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	5,000	5,006	8,033	7,650	7,650	11,000
44030 SCAQMD GRANTS	72,964	70,718	55,803	74,000	74,000	74,600
45200 RECOVERY OF EXPENSE	10	5	-	-	-	-
<b>TOTAL REVENUES</b>	<b>77,974</b>	<b>75,729</b>	<b>63,835</b>	<b>81,650</b>	<b>81,650</b>	<b>85,600</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	851	-	-	-	-	-
BENEFITS, INSURANCE	258	302	1,173	-	-	-
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>1,109</b>	<b>302</b>	<b>1,173</b>	<b>-</b>	<b>-</b>	<b>-</b>
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	2,995	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	2,000	2,000	2,000
<b>TOTAL OPERATING EXPENSES</b>	<b>-</b>	<b>2,995</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
CAPITAL, EQUIP, & CONTRIBUTIONS						
58003 TRANSFERS OUT FLEET MGMT	-	-	139,199	-	-	-
58300 TRANSFERS OUT - CIP	-	-	-	220,000	295,000	210,000
<b>TOTAL CAPITAL, EQUIP, &amp; CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>139,199</b>	<b>220,000</b>	<b>295,000</b>	<b>210,000</b>
<b>TOTAL EXPENDITURES</b>	<b>1,109</b>	<b>3,298</b>	<b>140,372</b>	<b>222,000</b>	<b>297,000</b>	<b>212,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>76,865</b>	<b>72,432</b>	<b>(76,537)</b>	<b>(140,350)</b>	<b>(215,350)</b>	<b>(126,400)</b>
<b>BEGINNING FUND BALANCE</b>	<b>427,385</b>	<b>504,250</b>	<b>576,682</b>	<b>500,145</b>	<b>500,145</b>	<b>284,795</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 504,250</b>	<b>\$ 576,682</b>	<b>\$ 500,145</b>	<b>\$ 359,795</b>	<b>\$ 284,795</b>	<b>\$ 158,395</b>



SPECIAL REVENUE FUNDS

FUND 270  
CRIMINAL DIVERSION

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41030 INTEREST FEDERAL ASSET SEIZURE	455	146	239	100	100	500
41031 INTEREST STATE ASSET SEIZURE	2,865	2,886	4,213	3,000	3,000	6,150
44001 ASSET SEIZURE-FEDERAL	-	-	15,023	-	-	-
44003 FED OTS STEP GRANT	33,178	16,819	64,068	-	-	-
44010 ASSET SEIZURE-STATE	4,110	31,338	35,952	-	-	-
44011 STATE GRANTS	-	-	42,827	-	-	42,830
<b>TOTAL REVENUES</b>	<b>40,608</b>	<b>51,189</b>	<b>162,321</b>	<b>3,100</b>	<b>3,100</b>	<b>49,480</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	15,540	12,583	58,892	75,000	75,000	-
TOTAL PERSONNEL-SALARIES & BENEFITS	15,540	12,583	58,892	75,000	75,000	-
OPERATING EXPENSES						
53035 CELLPHONES/IPADS	-	-	(22)	-	-	-
53099 MISC. SUPPLIES	123	2,000	5,222	22,300	20,000	42,830
TOTAL OPERATING EXPENSES	123	2,000	5,200	22,300	20,000	42,830
CAPITAL, EQUIP, & CONTRIBUTIONS						
55505 MISC. EQUIPMENT	17,035	9,543	68,126	15,000	17,300	-
56002 MISC. CAPITAL OUTLAY	298,992	-	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	316,027	9,543	68,126	15,000	17,300	-
<b>TOTAL EXPENDITURES</b>	<b>331,690</b>	<b>24,126</b>	<b>132,218</b>	<b>112,300</b>	<b>112,300</b>	<b>42,830</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(291,082)</b>	<b>27,063</b>	<b>30,103</b>	<b>(109,200)</b>	<b>(109,200)</b>	<b>6,650</b>
<b>BEGINNING FUND BALANCE</b>	<b>691,569</b>	<b>400,487</b>	<b>427,551</b>	<b>457,654</b>	<b>457,654</b>	<b>348,454</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 400,487</b>	<b>\$ 427,551</b>	<b>\$ 457,654</b>	<b>\$ 348,454</b>	<b>\$ 348,454</b>	<b>\$ 355,104</b>



SPECIAL REVENUE FUNDS

FUND 271  
COPS/SUPPLEMENTAL LAW

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	2,516	2,826	5,933	5,150	5,150	10,050
44012 STATE COPS/SLESA	156,731	161,285	165,271	160,000	160,000	170,000
<b>TOTAL REVENUES</b>	<b>159,247</b>	<b>164,111</b>	<b>171,205</b>	<b>165,150</b>	<b>165,150</b>	<b>180,050</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	97,841	78,777	79,949	93,105	93,105	137,815
BENEFITS, INSURANCE	2,846	2,887	2,778	2,235	2,235	3,315
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>100,687</b>	<b>81,664</b>	<b>82,727</b>	<b>95,340</b>	<b>95,340</b>	<b>141,130</b>
<b>TOTAL EXPENDITURES</b>	<b>100,687</b>	<b>81,664</b>	<b>82,727</b>	<b>95,340</b>	<b>95,340</b>	<b>141,130</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>58,560</b>	<b>82,447</b>	<b>88,478</b>	<b>69,810</b>	<b>69,810</b>	<b>38,920</b>
<b>BEGINNING FUND BALANCE</b>	<b>158,835</b>	<b>217,395</b>	<b>299,843</b>	<b>388,320</b>	<b>388,320</b>	<b>458,130</b>
<b>ENDING FUND BALANCE</b>	<b>217,395</b>	<b>299,843</b>	<b>388,320</b>	<b>458,130</b>	<b>458,130</b>	<b>497,050</b>



SPECIAL REVENUE FUNDS

FUND 272  
OPIOID SETTLEMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	-	-	336	-	-	850
44050 SETTLEMENT DISTRIBUTIONS	-	-	5,881	-	-	-
<b>TOTAL REVENUES</b>	-	-	<b>6,217</b>	-	-	<b>850</b>
<b>EXPENDITURES</b>						
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	<b>6,217</b>	-	-	<b>850</b>
<b>BEGINNING FUND BALANCE</b>	-	-	-	<b>6,217</b>	<b>6,217</b>	<b>6,217</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,217</b>	<b>\$ 6,217</b>	<b>\$ 6,217</b>	<b>\$ 7,067</b>

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# CAPITAL IMPROVEMENT FUNDS





CAPITAL IMPROVEMENT FUNDS

FUND 300  
CAPITAL IMPROVEMENTS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
48100 TRANSFER IN - GENERAL FUND	-	-	-	10,015,205	9,835,205	5,748,500
48240 TRANSFER IN - GAS TAX	-	-	-	1,196,500	1,246,500	1,920,800
48241 TRANSFER IN - ROAD MAINT REHAB	-	-	-	1,413,160	1,413,160	1,930,650
48242 TRANSFER IN - TRAFFIC IMP	-	-	-	23,000	23,000	-
48243 TRANSFER IN - MEASURE M	-	-	-	2,591,455	2,921,299	4,814,285
48244 TRANSFER IN - AQMD	-	-	-	220,000	295,000	210,000
48500 TRANSFER IN - WATER FUND	-	-	-	55,000	98,500	143,500
48501 TRANSFER IN - SEWER FUND	-	-	-	70,000	111,656	142,000
<b>TOTAL REVENUES</b>	-	-	-	<b>15,584,320</b>	<b>15,944,320</b>	<b>15,007,970</b>
<b>EXPENDITURES</b>						
CAPITAL, EQUIP, & CONTRIBUTIONS						
56010 DESIGN/PLANNING	-	-	-	1,899,000	1,922,350	-
56011 CONSTRUCTION MGMT/INSPECTION	-	-	-	704,756	627,301	-
56012 CONSTRUCTION	-	-	-	11,779,054	12,330,609	15,007,970
56013 CONTINGENCY	-	-	-	1,201,510	1,064,060	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	-	-	15,584,320	15,944,320	15,007,970
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>15,584,320</b>	<b>15,944,320</b>	<b>15,007,970</b>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**City of Fountain Valley**  
**Capital Improvement Plan - CIP Fund**  
**FY 2024-25**

Project Description	NEW Proj #	Total Budget	Funding Source									
			General Fund	Measure HH	Gas Tax	RMRA (SB1)	Measure M	AQMD	Water	Sewer	Solid Waste	
			100	100	240	241	243	244	500	501	502	
<b>FUND 300 - CAPITAL IMPROVEMENT FUNDS</b>												
<b>Facilities Improvements</b>												
Fire Station No. 1 Remodel Design	24001	240,000	240,000									
Police Department Locker Room	24002	1,500,000	1,500,000									
All Accessible Playground Equipment at the Sports Park	24003	350,000	350,000									
City Hall Security & Accessibility Project	24004	650,000	650,000									
IT Server Room Remodel	24044	277,000	277,000									
Facility Condition Assessment	25002	200,000	200,000									
<b>Residential Roadway Rehabilitation</b>												
Residential Roadway Rehabilitation	25001	3,680,000	1,300,000	1,778,300	511,700				50,000	40,000		
<b>Pavement Rehabilitation</b>												
Magnolia - Road Rehab (Westminster Lead)	24009	200,000				200,000						
Ellis & Warner - Road Rehab	24010	2,200,000	31,500	600,000	468,650	1,002,850			25,000	72,000		
Talbert & Euclid Road Rehab	24011	3,130,000	600,000	600,000	950,300	1,481,200			68,500	30,000		
Pavement Management System	25003	40,000		40,000								
Restriping - Various locations	25004	10,000		10,000								
Newhope/Ward/Ellis/Slater Road Rehab	25005	180,000				180,000						
<b>Signal, Signage, Other</b>												
Euclid/Condor & Talbert/Bushard Sig MOD	24014	50,000				50,000						
Citywide Traffic Signal Equipment	24015	800,000				800,000						
Citywide Signal Retiming	24018	230,000				20,000		210,000				
Edinger Signal Synchronization	24019	39,700				39,700						
Warner Signal Synchronization	24020	62,200				62,200						
Talbert Signal Synchronization	24021	65,400				65,400						
Euclid Signal Synchronization (La Habra)	24022	220,000				220,000						
Slater Signal Synchronization	24023	200,000				200,000						
School Signage	24043	80,000		80,000								
Audible Pedestrian Signals	25006	12,500		12,500								
Citywide Traffic Signal Timing Monitoring	25007	50,000				50,000						
Citywide Signal Communication & Fiber Optic Maintenance	25008	50,000				50,000						
OCTA Project X - Storm Drain Screens	25009	491,170				392,935						
<b>TOTAL</b>		<b>15,007,970</b>	<b>3,248,500</b>	<b>2,500,000</b>	<b>1,920,800</b>	<b>1,930,650</b>	<b>4,814,285</b>	<b>210,000</b>	<b>143,500</b>	<b>142,000</b>	<b>98,235</b>	

## FIRE STATION NO. 1 CONCEPTUAL DESIGN, LOMA STUDY, AND DEMO

**Project Number:** 24001

**Funding Source:** General Fund

**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Description:**

*Preliminary Conceptual Design.* This “30% design documents” phase aims to establish the major design elements of the new Fire Station No. 1 as well as cost and timeline. The project team will have opportunities to review the initial design concept, collaborate with the design team, and carefully analyze the drawings and exchange thoughtful feedback, which will further facilitate progress of the Project as the design continues to develop.

*Demo of SPEC Building.* In FY 2023/2024, the City commenced demolition of the City-acquired SPEC Building, located at 17101 Bushard Street, to prepare for the construction and operation of a new Fire Station No. 1. The new Fire Station No. 1 will be re-located from 17737 Bushard Street to the SPEC Building site.

*LOMA Study.* In FY 2023/2024, the city prepared a Letter of Map Amendment (LOMA) to remove the existing building located at 17737 Bushard Street from the Special Flood Hazard Area map.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
General Fund	\$306,000	\$240,000					\$546,000
<b>TOTAL</b>	<b>\$306,000</b>	<b>\$240,000</b>					<b>\$546,000</b>

Fire Station No. 1



Demolition of SPEC Building



**POLICE LOCKER ROOM/SHOWERS REMODEL**

**Project Number:** 24002

**Funding Source:** General Fund

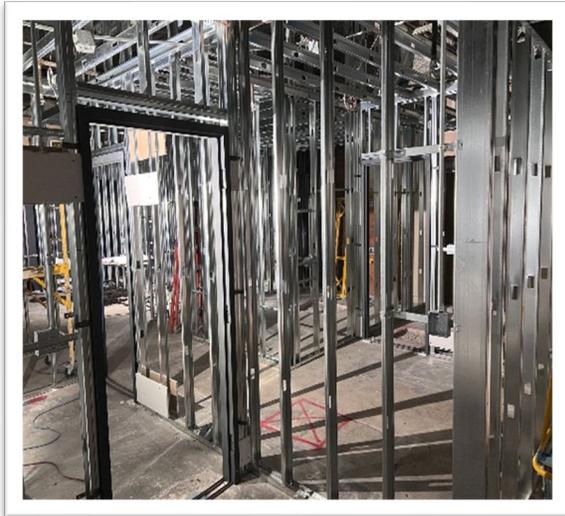
**Estimated Start Date:** 2018/2019

**Estimated Completion Date:** 2024/2025

**Description:**

Rehabilitation of the police department’s restrooms, showers, locker rooms, CSI lab, gym and exterior entryway to accommodate the needs of the police department.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
General Fund	\$4,003,235	\$1,500,000					\$5,502,235
<b>TOTAL</b>	<b>\$4,003,235</b>	<b>\$1,500,000</b>					<b>\$5,503,235</b>



## ALL ACCESSIBLE PLAYGROUND EQUIPMENT AT THE SPORTS PARK

**Project Number:** 24003

**Funding Source:** General Fund, Grants

**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Project Description:**

The proposed playground, located within Mile Square Regional Park, will focus on encouraging and providing inclusive play opportunities through various active and passive play elements for children and participants of all abilities.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
General Fund	\$4,502						\$4,502
State Grant	\$1,000,000						\$1,000,000
Federal Grant	\$150,000	\$350,000					\$500,000
Prop 68	\$211,758						\$211,758
<b>TOTAL</b>	<b>\$1,366,260</b>	<b>\$350,000</b>					<b>\$1,716,260</b>



**CITY HALL SECURITY AND ACCESSIBILITY PROJECT**

**Project Number:** 24004

**Funding Source:** General Fund

**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Description:**

This project entails improvements to several areas of City Hall. This includes: new and modified design of public counters with safety features to provide enhanced customer service while protecting the safety of City Hall Staff; counter/casework improvements for the Human Resources Department; accessibility improvements to the public restrooms to comply with ADA; modernization to Conference Room 1 and the staff lounge; and any other safety/compliance elements as needed.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
General Fund	\$15,953	\$650,000					\$665,953
<b>TOTAL</b>	<b>\$15,953</b>	<b>\$650,000</b>					<b>\$665,953</b>



**IT REMODEL AND FIRE SERVER ROOM IMPROVEMENTS REMODEL**

**Project Number:** 24044

**Funding Source:** General Fund

**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Description:**

These improvements will include the installation of a new Turnkey Pre-Action Fire Protection System for the IT Office and Server Room, replace the existing AC cooling system in the Server Room to ensure the servers and equipment are operating at an acceptable temperature range, and increase the IT Office privacy with sound attenuating walls and offices.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
General Fund	\$10,000	\$277,000					\$287,000
<b>TOTAL</b>	<b>\$10,000</b>	<b>\$277,000</b>					<b>\$287,000</b>



**FACILITY CONDITION ASSESSMENT**

**Project Number:** 25002

**Funding Source:** General Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Description:**

The City of Fountain Valley maintains 31 facilities, which amounts to approximately 226,000 sq ft. This project will complete a facility condition assessment of all City facilities and includes an Asset Management System (AMS) software capture data of each of the City’s facilities and their current condition, into the AMS. The project will allow City staff to better understand building maintenance needs for City facilities.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
General Fund	\$200,000					\$200,000
<b>TOTAL</b>	<b>\$200,000</b>					<b>\$200,000</b>



## RESIDENTIAL ROADWAY REHABILITATION

**Project Number:** 25001

**Funding Source:** General Fund, Gas Tax Fund, Water Fund, Sewer Fund, SB1

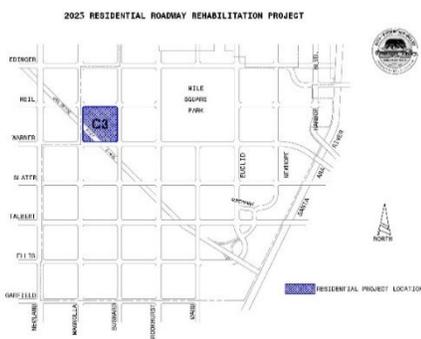
**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Project Description:**

This budget year continues the Gas Tax Fund’s ongoing financing of pavement rehabilitation work on the City’s residential roadways. This funding enables the City to maintain its current schedule for complete improvement of its residential streets. Continuing with the successes of this program, more extensive pavement treatments, including AC overlay, will be implemented to: (1) add useful life and strength to the roadway (2) seal the pavement surface; (3) make the pavement impermeable to air and water; (4) improve skid resistance; and (5) improve the street’s overall appearance. In FY2024/2025, City Quadrant C3 will receive a complete street resurfacing via edge grind and cap. This project will also install ADA compliant curb ramps at all curb returns. Construction for this project is planned for summer of 2024. In FY2024/2025, this year’s design of residential roadway rehabilitation is planned for winter of 2024.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
<b>Design:</b>							
Gas Tax Fund	\$49,730	\$80,000	\$90,000	\$100,000	\$100,000	\$100,000	\$519,730
<b>Construction:</b>							
General Fund		\$1,300,000	\$2,600,000	\$1,000,000	\$1,200,000	\$1,300,000	\$7,400,000
Gas Tax Fund		\$1,698,295	\$1,000,000	\$955,000	\$1,210,000	\$1,110,000	\$5,973,295
Water Fund		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Sewer Fund		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
SB1		\$511,705		\$455,000			\$966,705
<b>TOTAL</b>	<b>\$49,730</b>	<b>\$3,680,000</b>	<b>\$3,780,000</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$2,600,000</b>	<b>\$15,309,730</b>



## MAGNOLIA - EDINGER TO HEIL (WESTMINSTER LEAD)

**Project Number:** 24009

**Funding Source:** Measure M2 Fund

**Estimated Start Date:** 2024/2025

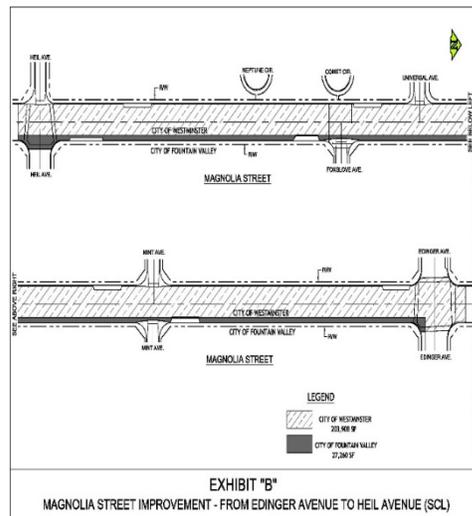
**Estimated Completion Date:** 2025/2026

### Project Description:

The City of Westminster and the City of Fountain Valley share city boundaries along Magnolia Street on the northerly part of town. The City of Westminster plans to rehabilitate portions of Magnolia Street, from Edinger Avenue to Heil Avenue. The City of Westminster is taking the lead on this project, as they own 88% of the right of way on Magnolia Street. This offers an excellent opportunity to collaborate on this road rehabilitation project where both cities share boundaries. The City of Fountain Valley Engineering staff is working closely with Westminster Engineering staff to properly develop the plans and construction of these improvements.

This project provides rehabilitation and resurfacing of Magnolia Street from Edinger Avenue to Heil Avenue. The project also includes the adjustment of water and fire hydrant valves to finish grade.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund	\$200,000					\$200,000
<b>TOTAL</b>	<b>\$200,000</b>					<b>\$200,000</b>



## ELLIS (BROOKHURST TO BUSHARD) & WARNER (BROOKHURST TO BUSHARD), AND IMPROVEMENTS ON SLATER

**Project Number:** 24010

**Funding Source:** General Fund, Measure M2 Fund, Water Fund, Sewer Fund, SB1, RAC Grant

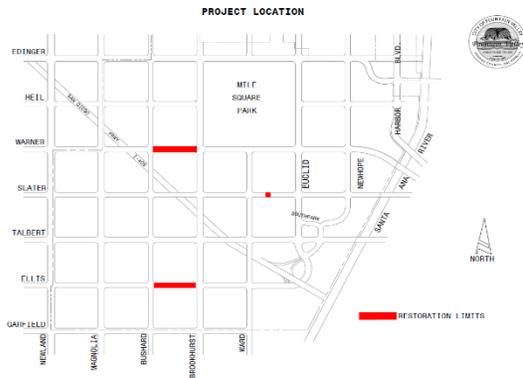
**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Project Description:**

This project will improve the arterial by resurfacing the street with asphalt concrete from curb to curb. This project will also replace curb & gutter, bus pads, pedestrian ramps and sidewalk panels that are damaged or are not ADA compliant.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
<b>Design:</b>							
Measure M2 Fund	\$127,015						\$127,015
<b>Construction:</b>							
General Fund		\$600,000					\$600,000
Measure M2 Fund		\$1,002,851					\$1,002,851
Water Fund		\$25,000					\$25,000
Sewer Fund		\$72,000					\$72,000
SB1	\$900,000	\$468,649					\$1,368,649
RAC Grant		\$31,500					\$31,500
<b>TOTAL</b>	<b>\$1,027,015</b>	<b>\$2,200,000</b>					<b>\$3,227,015</b>



**TALBERT (BROOKHURST TO BUSHARD) & EUCLID (SLATER TO TALBERT)**

**Project Number:** 24011

**Funding Source:** General Fund, Measure M2 Fund, Water Fund, Sewer Fund, SB1

**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Project Description:**

This project will improve the arterial by resurfacing the street with asphalt concrete from curb to curb. This project will also replace curb & gutter, bus pads, pedestrian ramps and sidewalk panels that are damaged or are not ADA compliant.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
<b>Design:</b>							
Measure M2 Fund	\$85,000	\$15,000					\$100,000
<b>Construction:</b>							
General Fund		\$600,000					\$600,000
Measure M2 Fund		\$1,466,192					\$1,466,192
Water Fund		\$68,500					\$68,500
Sewer Fund		\$30,000					\$30,000
SB1		\$950,308					\$950,308
<b>TOTAL</b>	<b>\$85,000</b>	<b>\$3,130,000</b>					<b>\$3,230,000</b>



## PAVEMENT MANAGEMENT SYSTEM

**Project Number:** 25003

**Funding Source:** Gas Tax Fund

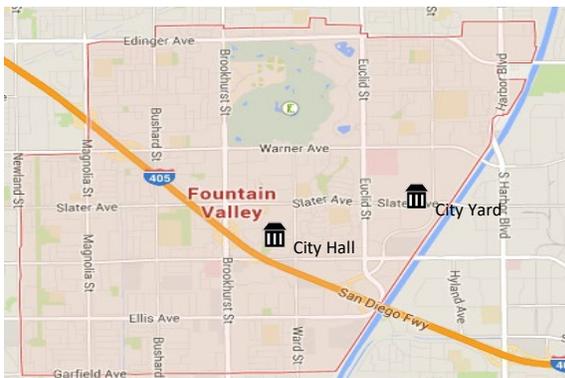
**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** Reoccurring

**Project Description:**

This project will continue to update the guide that identifies and prioritizes the conditions of the City’s arterial, collector and residential streets. This project also achieves compliance with City eligibility for the use of Measure M2 funds. This project funds a portion of the GIS contract, which keeps pavement management related information updated on the City’s GIS.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Gas Tax Fund	\$40,000	\$70,000	\$40,000	\$200,000	\$40,000	\$390,000
<b>TOTAL</b>	<b>\$40,000</b>	<b>\$70,000</b>	<b>\$40,000</b>	<b>\$200,000</b>	<b>\$40,000</b>	<b>\$390,000</b>



**CITYWIDE RE-STRIPING**

**Project Number:** 25004

**Funding Source:** Gas Tax Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

This project provides re-striping in various areas throughout the City where roadway lane striping show signs of wear and fading.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Gas Tax Fund	\$10,000	\$55,000		\$55,000		\$120,000
<b>TOTAL</b>	<b>\$10,000</b>	<b>\$55,000</b>		<b>\$55,000</b>		<b>\$120,000</b>



**NEWHOPE (EDINGER TO HEIL), WARD (APACHE RIVER TO ELLIS), ELLIS (BROOKHURST TO WARD), AND SLATER (BROOKHURST TO WARD)**

**Project Number:** 25005

**Funding Source:** General Fund, Measure M2 Fund, Water Fund, Sewer Fund, SB1

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2025/2026

**Project Description:**

This project will improve the arterials by resurfacing the street with asphalt concrete from curb to curb. This project will also replace curb & gutter, bus pads, pedestrian ramps and sidewalk panels that are damaged or are not ADA compliant.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
<b>Design:</b>						
Measure M2 Fund	\$180,000					\$180,000
<b>Construction:</b>						
General Fund		\$600,000				\$1,345,000
Measure M2 Fund		\$1,345,000				\$1,300,000
Water Fund		\$25,000				\$600,000
Sewer Fund		\$30,000				\$30,000
SB1		\$1,300,000				\$25,000
<b>TOTAL</b>	<b>\$180,000</b>	<b>\$3,300,000</b>				<b>\$3,480,000</b>



**EUCLID/CONDOR & TALBERT/BUSHARD SIG MODIFICATIONS**

**Project Number:** 24014

**Funding Source:** Measure M2 Fund

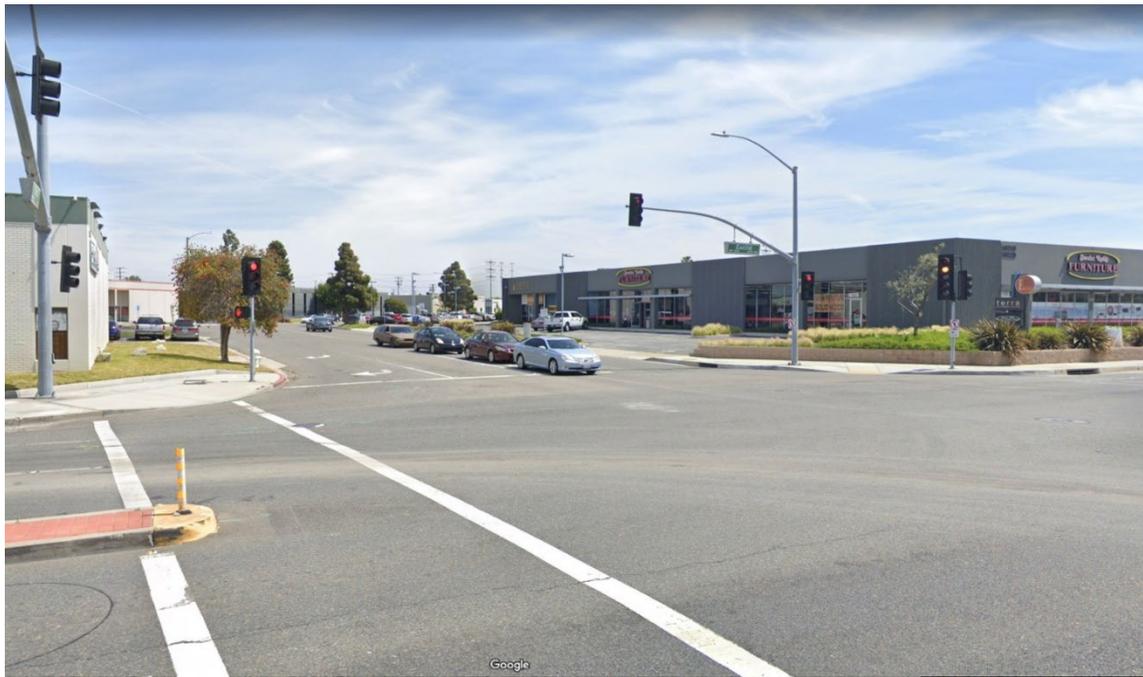
**Estimated Start Date:** 2020/2021

**Estimated Completion Date:** 2025/2026

**Project Description:**

This project will provide improvements to existing traffic signals at Euclid/Condor and Talbert/Bushard.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund	\$105,000	\$50,000					\$155,000
<b>TOTAL</b>	<b>\$105,000</b>	<b>\$50,000</b>					<b>\$155,000</b>



## TRAFFIC SIGNAL SYSTEM EQUIPMENT IMPROVEMENTS CITYWIDE

**Project Number:** 24015

**Funding Source:** Measure M2 Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** Reoccurring

**Project Description:**

This project will provide and install traffic signal equipment at various locations citywide. Traffic signal equipment to be installed includes traffic controller units, CCTV cameras, Ethernet switches, and related equipment and cables.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund	\$800,000			\$600,000		\$1,400,000
<b>TOTAL</b>	<b>\$800,000</b>			<b>\$600,000</b>		<b>\$1,400,000</b>



**CITYWIDE SIGNAL RETIMING**

**Project Number:** 24018

**Funding Source:** Measure M2 Fund, AQMD Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

This project will coordinate signals citywide and the re-timing of all 55 traffic signals citywide.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund	\$5,000	\$20,000					\$25,000
AQMD Fund	\$40,000	\$210,000					\$250,000
<b>TOTAL</b>	<b>\$45,000</b>	<b>\$230,000</b>					<b>\$275,000</b>



## EDINGER AVENUE TRAFFIC SIGNAL SYNCHRONIZATION

**Project Number:** 24019

**Funding Source:** Measure M2 Fund

**Estimated Start Date:** 2020/2021

**Estimated Completion Date:** 2025/2026

**Project Description:**

This project is to synchronize countywide traffic signals throughout the County. The Orange County Transportation Authority (OCTA) has identified Edinger Avenue as an approved project under OCTA Measure M2 Regional Traffic Signal Synchronization Program (TSSP). The approximate cost for Fountain Valley’s portion of this project is estimated to be \$1,265,175 with a total grant funding request of \$1,214,568, with 96% of its portion of the project. Fountain Valley’s local match for its portion is estimated to be \$50,607, which will be funded entirely using the City’s Measure M2 funds. This project is a multi-year project that requires the City to have grant match funding available every fiscal year through the duration of the project to facilitate periodic City match funding requests per the approved Cooperative Agreement.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund (Continuing Appropriation)	\$25,305	\$39,700					\$65,005
<b>TOTAL</b>	<b>\$25,305</b>	<b>\$39,700</b>					<b>\$65,005</b>



## WARNER AVENUE TRAFFIC SIGNAL SYNCHRONIZATION

**Project Number:** 24020

**Funding Source:** Measure M2 Fund

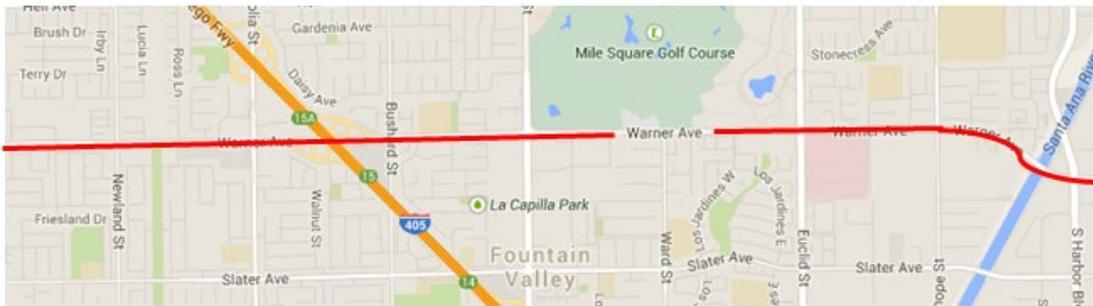
**Estimated Start Date:** 2020/2021

**Estimated Completion Date:** 2025/2026

**Project Description:**

This project is to synchronize countywide traffic signals throughout the County. The Orange County Transportation Authority (OCTA) has identified Warner Avenue as an approved project under OCTA Measure M2 Regional Traffic Signal Synchronization Program (TSSP). The approximate cost for Fountain Valley’s portion of this project is estimated to be \$1,618,775 with a total grant funding request of \$1,554,024, with 96% of its portion of the project. Fountain Valley’s local match for its portion is estimated to be \$64,751, which will be funded entirely using the City’s Measure M2 funds. This project is a multi-year project that requires the City to have grant match funding available every fiscal year through the duration of the project to facilitate periodic City match funding requests per the approved Cooperative Agreement.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund (Continuing Appropriation)	\$22,792	\$62,208					\$85,000
<b>TOTAL</b>	<b>\$22,792</b>	<b>\$62,208</b>					<b>\$85,000</b>



## TALBERT AVENUE TRAFFIC SIGNAL SYNCHRONIZATION

**Project Number:** 24021

**Funding Source:** Measure M2 Fund

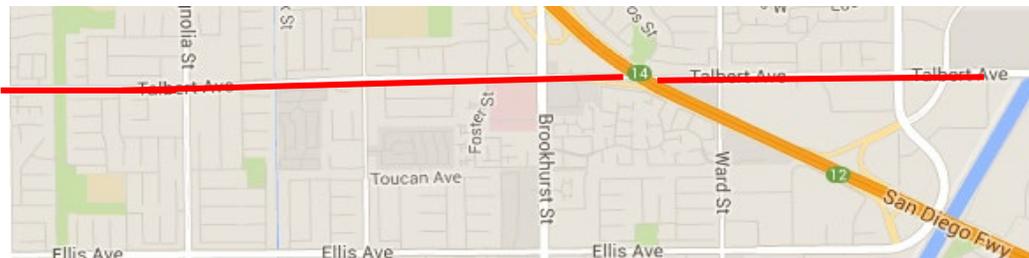
**Estimated Start Date:** 2021/2022

**Estimated Completion Date:** 2025/2026

**Project Description:**

This project is to synchronize countywide traffic signals throughout the County. The Orange County Transportation Authority (OCTA) has identified Talbert Avenue as an approved project under OCTA Measure M2 Regional Traffic Signal Synchronization Program (TSSP). The approximate cost for Fountain Valley’s portion of this project is estimated to be \$1,705,950 with a total grant funding request of \$1,637,712 with \$96% of its portion of the project. Fountain Valley’s local match for its portion is estimated to be \$68,238, which will be funded entirely using the City’s Measure M2 funds. This project is a multi-year project that requires the City to have grant match funding available every fiscal year through the duration of the project to facilitate periodic City match funding requests per the approved Cooperative Agreement.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund (Continuing Appropriation)	\$19,584	\$65,416					\$85,000
<b>TOTAL</b>	<b>\$19,584</b>	<b>\$65,416</b>					<b>\$85,000</b>



## EUCLID STREET TRAFFIC SIGNAL SYNCHRONIZATION

**Project Number:** 24022

**Funding Source:** Measure M2 Fund

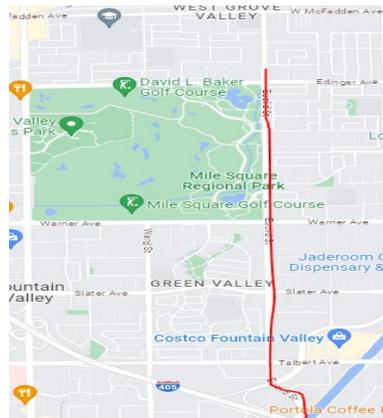
**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2025/2026

**Project Description:**

This project is to synchronize countywide traffic signals throughout the County. The Orange County Transportation Authority (OCTA) has identified the Euclid St corridor from I-405 southbound ramps to La Habra Blvd, as an approved Project for the Fiscal Year 2023/2024 under OCTA Measure M2 Regional Traffic Signal Synchronization Program (TSSP). This is a collaborative effort to synchronize the traffic signals along the identified corridor between the cities of La Habra, Fullerton, Anaheim, Garden Grove, Santa Ana, and Fountain Valley, with La Habra taking the lead agency role. The approximate cost for Fountain Valley’s portion of this project is estimated to be \$870,438 with a total grant funding request of \$696,351, with 80% of its portion of the project. Fountain Valley’s local match for its portion is estimated to be \$174,087, which will be funded entirely using the City’s Measure M2 funds. This project is a multi-year project that requires the City to have grant match funding available every fiscal year through the duration of the project to facilitate periodic City match funding requests per the approved Cooperative Agreement.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund	\$220,000					\$220,000
<b>TOTAL</b>	<b>\$220,000</b>					<b>\$220,000</b>



## SLATER AVENUE TRAFFIC SIGNAL SYNCHRONIZATION

**Project Number:** 24023

**Funding Source:** Measure M2 Fund

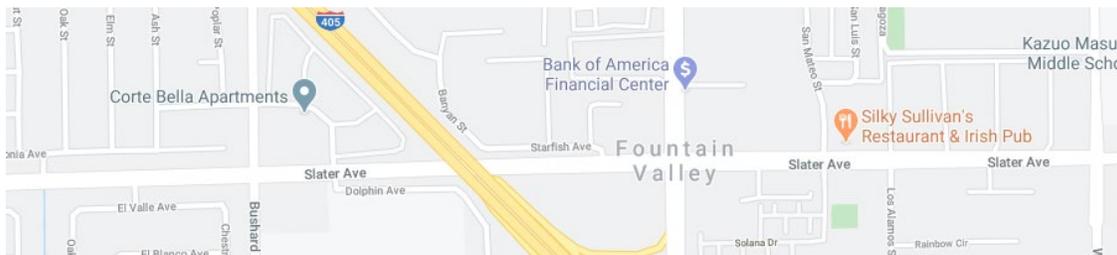
**Estimated Start Date:** 2019/2020

**Estimated Completion Date:** 2025/2026

**Project Description:**

This project is to synchronize countywide traffic signals throughout the County. The Orange County Transportation Authority (OCTA) has identified Slater Avenue as an approved project under OCTA Measure M2 Regional Traffic Signal Synchronization Program (TSSP). The approximate cost for Fountain Valley’s portion of this project is estimated to be \$743,564 with a total grant funding request of \$594,851 with \$80% of its portion of the project. Fountain Valley’s local match for its portion is estimated to be \$148,713, which will be funded entirely using the City’s Measure M2 funds. This project is a multi-year project that requires the City to have grant match funding available every fiscal year through the duration of the project to facilitate periodic City match funding requests per the approved Cooperative Agreement.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund (Continuing Appropriation)	\$200,000					\$200,000
<b>TOTAL</b>	<b>\$200,000</b>					<b>\$200,000</b>



**SCHOOL AREA SIGNAGE**

**Project Number:** 24043

**Funding Source:** Gas Tax Fund

**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Project Description:**

The City will make improvements to existing school crossings at each of the 13 public schools, to stay compliant with current Federal and State compliance measures for school area signage, pavement markings and crosswalk treatments. These improvements will occur following the completion of design, based on the Fiscal Year 2023/2024 assessment that determined where there is a need for new signage, pavement markings, and crosswalks in these school areas.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Gas Tax Fund	\$17,500	\$80,000					\$97,500
<b>TOTAL</b>	<b>\$17,500</b>	<b>\$80,000</b>					<b>\$97,500</b>



## AUDIBLE PEDESTRIAN SIGNALS

**Project Number:** 25006

**Funding Source:** Gas Tax Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

### Project Description:

In 2002, Fountain Valley began the deployment of cutting-edge traffic control devices to provide assistance to visually impaired pedestrians. This year, Audible Pedestrian Signal devices will be installed on signal poles at warranted locations in the City to assist visually impaired pedestrians. Replacing existing push button devices, these new buttons will have the same function as the old ones with the following added features:

- A locator tone to assist in finding the push button.
- A voice message identifying the intersection location and informing the pedestrian when the walk signal is on and for which street.
- A vibrating arrow indicating what the voice message says. This feature assists a pedestrian who might be not only audibly impaired but also visually impaired.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Gas Tax Fund	\$12,500					\$12,500
<b>TOTAL</b>	<b>\$12,500</b>					<b>\$12,500</b>



## CITYWIDE TRAFFIC SIGNAL TIMING MAINTENANCE

**Project Number:** 25007

**Funding Source:** Measure M2 Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** Annual

**Project Description:**

There are 55 intersections currently operated by the City and 3 intersections controlled by other local agencies, including City of Westminster, City of Huntington Beach, and Caltrans. This project will provide consultant services to assist staff with ongoing updates and maintenance of traffic signal coordination and local timing. This project is an integral part of the City’s continuing effort to ease congestion, reduce delay and improve traffic flow.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$250,000</b>



## CITYWIDE SIGNAL COMMUNICATION & FIBER OPTIC MAINTENANCE

**Project Number:** 25008

**Funding Source:** Measure M2 Fund

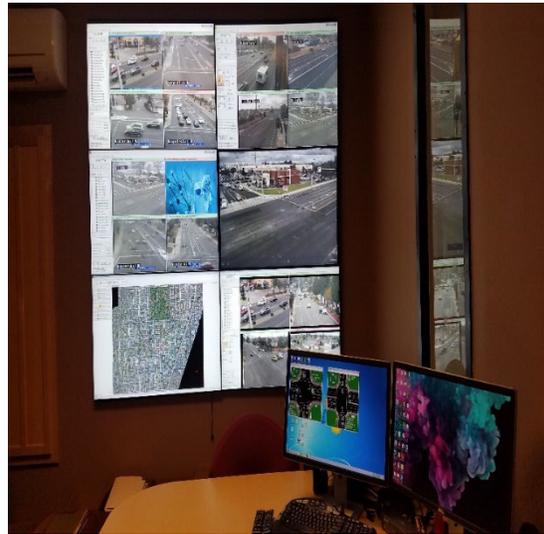
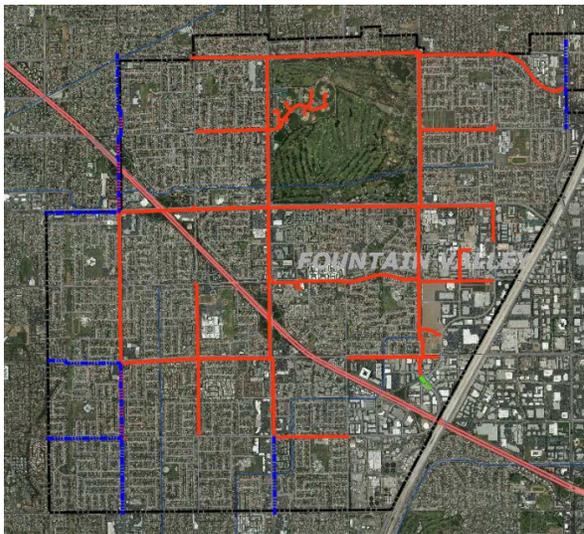
**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** Annual

**Project Description:**

This project will provide consulting services to assist staff with ongoing hardware and software maintenance of the City’s comprehensive fiber optic network, fiber optic hardware and controller equipment, which serves the City’s traffic signal communication system.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$250,000</b>



**PROJECT X ENVIRONMENTAL CLEANUP PROGRAM (ECP) - TIER 1**

**Project Number:** 25009

**Funding Source:** Measure M2 Fund (80% Grant Funding), Solid Waste Fund (20% Local Match)

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

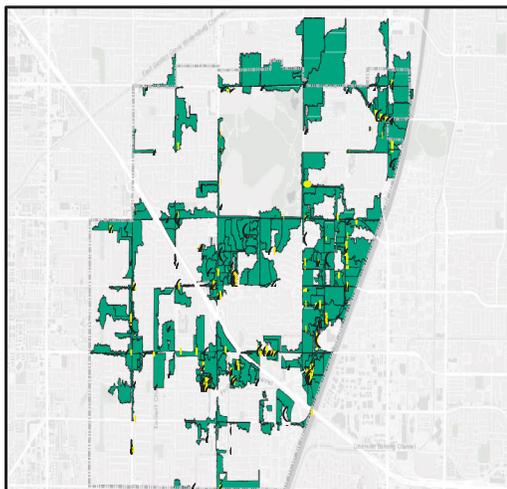
**Project Description:**

The Measure M2 Environmental Cleanup Program (ECP) Tier 1 Grant Program, also referred to as Project X, is designed to mitigate the more visible forms of pollutants, such as litter and debris, that collect on roadways and in catch basins (i.e. storm drains) prior to being deposited in waterways and oceans.

The City plans to install 320 trash capture scale Connector Pipe Screen (CPS) units along our streets in a number of high priority catch basins (MS4) located in our high-density residential and commercial areas. The CPS units can collect pollutants 5mm or larger flowing to the 320 MS4 CBs on 710 acres of priority land use (PLU) in the Santa Ana River and Talbert Channel Watersheds, which will help reduce the harmful impacts to fish and wildlife. Additionally, the installation of these CPS units will fulfill the need to meet State Trash Amendment requirement for catch basins.

The CPS units can be purchased through vendors selected by the County of Orange: G2 Construction Inc. or Ocean Blue Environmental Services, Inc. or procure a separate contract through a public bid process, whichever provides the best value for the City’s water quality needs.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Measure M2 Fund	\$392,935					\$392,935
Solid Waste Fund	\$98,235					\$98,235
<b>TOTAL</b>	<b>\$491,170</b>					<b>\$491,170</b>



<p>OCTA Grant 2024 Targeted Catch Basin CPS Installation Fountain Valley, CA</p> 	
Date: 4/24/2024	Project No.: 5025230008
Submitted By: TVB	Drawn By: DC

	Targeted Catch Basins (320 total)
	Targeted Catch Basin Approximate Drainage (1904 acres)
	



**City of Fountain Valley**  
 Unfunded Projects  
 FY 2024-25

Project Description	Projected Cost
<b>Unfunded Projects</b>	
Sports Park Outbuildings (Interior ADA/Interior Renovation)	981,800
Harbor Median Beautification Project	550,000
Sports Park Walking Trail Fitness Equipment/Landscape	300,000
City Hall HVAC Ducting	1,000,000
Security Camera System - City Yard	100,000
City Hall Drought Tolerant Landscape	250,000
Police Building Battery Back Up and Generator Project	500,000
City Council Chamber Battery Back up and Generator Project	500,000
Senior Center Fountain Replacement	350,000
Sports Park Road Network Rehab	825,000
Sports Park Road & Parking Lot Rehab	1,200,000
SCE Service Road	1,000,000
Park Improvements	500,000
Drainage Master Plan Update	400,000
Fire Station #1 Construction	TBD
Fire Station #2 Kitchen and Patio	90,000
<b>ESTIMATED COST</b>	<b>8,546,800</b>



CAPITAL IMPROVEMENT FUNDS

FUND 340  
DRAINAGE FUND

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
42900 ASSESSMENTS	10,099	48,484	(2,691)	1,000	1,000	-
48100 TRANSFER IN - GENERAL FUND	-	-	155,056	10,000	10,000	-
48500 TRANSFER IN - WATER FUND	-	-	-	400,000	400,000	-
<b>TOTAL REVENUES</b>	<b>10,099</b>	<b>48,484</b>	<b>152,365</b>	<b>411,000</b>	<b>411,000</b>	<b>-</b>
<b>EXPENDITURES</b>						
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	-	-	-	10,000
53586 OTHER GROUND/SUBSUR IMPS	25,671	10,481	157,747	-	-	-
TOTAL OPERATING EXPENSES	25,671	10,481	157,747	-	-	10,000
CAPITAL, EQUIP, & CONTRIBUTIONS						
56010 DESIGN/PLANNING	-	-	-	410,000	410,000	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	-	-	410,000	410,000	-
<b>TOTAL EXPENDITURES</b>	<b>25,671</b>	<b>10,481</b>	<b>157,747</b>	<b>410,000</b>	<b>410,000</b>	<b>10,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(15,571)</b>	<b>38,004</b>	<b>(5,383)</b>	<b>1,000</b>	<b>1,000</b>	<b>(10,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>38,522</b>	<b>22,951</b>	<b>60,954</b>	<b>55,571</b>	<b>55,571</b>	<b>56,571</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 22,951</b>	<b>\$ 60,954</b>	<b>\$ 55,571</b>	<b>\$ 56,571</b>	<b>\$ 56,571</b>	<b>\$ 46,571</b>

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# DEBT SERVICE FUND





DEBT SERVICE FUND

FUND 400  
FVPFA DEBT SERVICE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	2	4	3	-	-	-
48000 TRANSFER IN/GENERAL FUND	1,093,862	1,092,489	1,097,824	1,097,210	1,097,210	1,090,820
<b>TOTAL REVENUES</b>	<b>1,093,865</b>	<b>1,092,493</b>	<b>1,097,827</b>	<b>1,097,210</b>	<b>1,097,210</b>	<b>1,090,820</b>
<b>EXPENDITURES</b>						
OPERATING EXPENSES						
53070 INTEREST PAYABLE	509,717	487,885	462,635	436,240	436,240	408,880
53093 PRINCIPAL RETIRED	584,205	604,607	635,193	660,970	660,970	681,940
TOTAL OPERATING EXPENSES	1,093,922	1,092,492	1,097,828	1,097,210	1,097,210	1,090,820
<b>TOTAL EXPENDITURES</b>	<b>1,093,922</b>	<b>1,092,492</b>	<b>1,097,828</b>	<b>1,097,210</b>	<b>1,097,210</b>	<b>1,090,820</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(58)</b>	<b>1</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>59</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>

# ENTERPRISE FUNDS





ENTERPRISE FUNDS

FUND 500  
WATER UTILITY FUND

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	164,892	186,934	380,337	332,400	332,400	593,200
41003 INTEREST BONDS	5	4	3	-	-	-
41010 GAIN/LOSS ON INVESTMENTS	(180,413)	(667,497)	(137,396)	-	-	-
42751 LATE CHARGES/PENALTIES	55,671	137,518	149,842	135,000	135,000	-
43003 OCTA AGREEMENT	98,213	71,183	23,398	-	-	-
45200 RECOVERY OF EXPENSE	47	84,703	1,961	5,000	5,000	8,500
45201 RECOVERY OF EXP-UTIL BILLING	210,338	210,470	210,870	150,000	150,000	-
46000 METER CHARGE	2,781,438	3,044,826	3,252,041	3,263,860	3,263,860	3,361,775
46001 APPLICATION FEES	26,990	25,964	27,130	20,000	20,000	-
46002 SERVICE FEES	1,771	2,086	4,759	3,000	3,000	4,000
46003 SERVICE ANNEXATION FEE	-	697	(587)	500	500	500
46004 WATER LINE ASSESMENT	9,182	17,787	409	5,000	5,000	5,000
46005 WATER SUPPLY FACILITIES FEE	121,113	75,344	197,162	100,000	100,000	100,000
46007 SPECIAL INSPECTION FEES	1,090	545	436	1,000	1,000	500
46008 METERING DEVICES	43,875	32,868	24,726	20,000	20,000	25,000
46200 METERED WATER	14,975,186	15,114,779	14,229,153	16,000,000	16,000,000	15,015,000
46201 RECLAIMED WATER	1,218,372	1,228,768	870,729	1,430,000	1,430,000	850,000
46202 CONSTRUCTION WATER	3,000	3,880	2,630	1,000	1,000	2,500
<b>TOTAL REVENUES</b>	<b>19,530,768</b>	<b>19,570,861</b>	<b>19,237,604</b>	<b>21,466,760</b>	<b>21,466,760</b>	<b>19,965,975</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$1,464,528	\$1,482,266	\$1,618,156	\$2,064,010	\$2,064,010	\$2,466,655
BENEFITS, INSURANCE	901,206	908,318	631,833	655,850	655,850	945,950
POST EMPLOYEMENT EXPENSES	277,902	1,262,926	(2,415,071)	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	2,643,637	3,653,509	(165,082)	2,719,860	2,719,860	3,412,605
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	13,855	9,659	17,527	19,545	19,545	29,065
52001 GENERAL GOVNT BUILDINGS	81,592	110,931	195,368	165,020	165,020	141,400
52002 INFORMATION PROCESSING	93,846	99,998	116,028	176,710	176,710	176,110
52003 SELF INSURANCE	165,113	158,903	202,828	212,765	212,765	259,800
52004 VEHICLE MAINTENANCE	213,306	147,152	190,912	259,920	259,920	214,710
52005 CAPTL. EQ. ADDITION/RETIRED	(1,779,847)	(35,071)	(187,191)	-	-	-
TOTAL INTERNAL SERVICE CHARGES	(1,212,136)	491,572	535,472	833,960	833,960	821,085
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	259,643	210,907	247,809	538,500	568,535	1,310,457
53004 PROFESSIONAL SERVICES-OTHER	133,411	146,797	119,558	72,500	72,500	80,000
53007 CONTRACT SERVICES	-	1,120	-	-	-	-
53010 SERVICE CONTRACTS	18,599	24,259	27,566	50,000	50,000	64,910
53015 OFFICE SUPPLIES	6,178	11,421	10,514	17,000	17,000	14,500
53031 ELECTRICITY	792,281	869,261	870,380	1,110,500	1,135,500	1,135,500
53035 CELLPHONES/IPADS	44,996	43,519	39,771	35,200	35,200	94,668
53042 REFERENCE LIBRARY	201	519	700	700	700	700
53050 PROFESSIONAL CERTIFICATION	1,576	1,826	1,367	1,500	2,300	2,000
53052 EDUCATIONAL MEETINGS-EMP	2,944	2,829	3,469	6,000	6,000	6,500
53054 MEMBERSHIP DUES	1,617	1,194	1,658	2,000	2,000	2,000
53058 SAFETY APPAREL & SUPPLIES	8,615	7,296	4,219	10,600	10,600	11,600
53061 ACCOUNT COLLECTION EXPENSE	108,702	114,056	148,922	110,000	110,000	170,000
53070 INTEREST PAYABLE	374,759	350,759	319,259	394,000	394,000	348,560
53080 COMPENSATED ABSENCES	5,702	(1,951)	2,546	-	-	-
53099 MISC. SUPPLIES	949	533	935	1,200	1,200	1,200

## Water Utility Fund Continued

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Actual	Actual	Adopted	Revised	Adopted
	Actual	Actual	Actual	Budget	Budget	Budget
53500 OCWD/RA/BEA	4,982,683	4,924,444	4,922,594	4,775,000	4,775,000	6,500,000
53501 IN-LIEU OF TAXES	1,835,061	1,796,857	1,872,929	1,952,615	1,952,615	2,065,295
53503 MWDOC (METER CHARGE)	205,509	219,219	206,178	241,400	241,400	251,016
53511 DEPRECIATION	1,209,194	1,207,341	1,207,341	-	-	-
53512 BAD DEBT EXPENSE	14,347	(8,288)	49,062	36,000	36,000	46,000
53520 ROAD/STREET SUPPLIES	6,086	16,492	13,392	18,000	22,000	22,000
53526 LAUNDRY SERVICES/SUPPLIES	3,343	3,881	3,213	4,550	5,110	5,335
53541 WATER TREATMENT CHEMICALS	39,792	45,000	44,023	45,000	65,000	60,000
53542 IMPORT WATER	140,423	119,012	81,692	1,715,000	1,365,000	100,000
53543 WATER-RECLAIMED	1,114,988	1,123,069	816,980	1,440,000	1,440,000	900,000
53550 WATER CONSERVATION	-	60,462	82,839	100,000	100,000	100,000
53564 OTHER EQUIP M & R	9,279	13,942	7,889	14,000	14,000	14,000
53580 WELLS/LIFT/RES M&R	102,542	97,839	132,279	150,000	192,200	200,000
53581 DISTRIBUTION SYSTEMS M & R	141,964	93,900	30,757	157,000	182,000	230,000
53585 METERING DEVICES M & R	19,231	32,331	48,501	55,000	55,000	230,000
TOTAL OPERATING EXPENSES	11,584,617	11,529,847	11,318,342	13,053,265	12,850,860	13,966,241
CAPITAL, EQUIP, & CONTRIBUTIONS						
55001 LICENSES	1,400	190	-	-	-	-
55020 LOSS ON SALE/PROPERTY	4,216	-	-	-	-	-
55500 HAND TOOLS	14,883	14,638	13,947	20,000	20,000	20,000
55523 PROPERTY TAX-SEWER LINES	339	343	347	350	350	350
55539 WATER METERS	19,859	-	-	-	-	-
55540 WELLS	-	-	252,722	2,700,000	2,300,000	2,300,000
55541 RESERVOIRS	1,779,847	20,423	-	250,000	250,000	300,000
55542 WATER LINES & SIPHONS	500,000	331,029	303,764	300,000	350,000	-
55543 HYDRANTS	29,968	-	-	-	-	-
56002 MISC. CAPITAL OUTLAY	51,078	45,964	137,142	2,255,000	2,155,000	3,150,000
58006 TRANSFER OUT EMPLOYEE BENEFITS	609,243	672,098	648,391	696,785	696,785	-
58009 TRANSFERS OUT GAS TAX	29,190	40,200	40,000	-	-	-
58011 TRANSFERS OUT TRAFFIC IMPRVMT	37,515	25,172	68,995	-	-	-
58300 TRANSFERS OUT - CIP	-	-	-	55,000	98,500	143,500
58340 TRANSFERS OUT - DRAINAGE FUND	-	-	-	400,000	400,000	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	3,077,540	1,150,056	1,465,309	6,677,135	6,270,635	5,913,850
<b>TOTAL EXPENDITURES</b>	<b>16,093,657</b>	<b>16,824,985</b>	<b>13,154,041</b>	<b>23,284,220</b>	<b>22,675,315</b>	<b>24,113,781</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,437,110</b>	<b>2,745,877</b>	<b>6,083,563</b>	<b>(1,817,460)</b>	<b>(1,208,555)</b>	<b>(4,147,806)</b>
<b>BEGINNING FUND BALANCE</b>	<b>23,191,996</b>	<b>26,629,107</b>	<b>29,374,983</b>	<b>35,458,546</b>	<b>35,458,546</b>	<b>34,249,991</b>
<b>ENDING FUND BALANCE</b>	<b>26,629,107</b>	<b>29,374,983</b>	<b>35,458,546</b>	<b>33,641,086</b>	<b>34,249,991</b>	<b>30,102,185</b>



**City of Fountain Valley**  
 Capital Improvement Plan - Water Utility Fund  
 FY 2024-25

Project Description	NEW Proj #	Total Budget	Funding Source								
			General Fund	Measure HH	Gas Tax	RMRA (SB1)	Measure M	AQMD	Water	Sewer	Solid Waste
			100	100	240	241	243	244	500	501	502
<b>FUND 500 - WATER UTILITY</b>											
<b>Rehabilitation Projects</b>											
Well Site No. 6	25010	700,000							700,000		
Well Site No. 8	25011	1,000,000							1,000,000		
Well Site No. 11	24029	600,000							600,000		
Reservoir No. 1 Exterior Painting	25012	200,000							200,000		
Reservoir No. 2	25013	100,000							100,000		
Mt Baldy/Euclid Pipeline Replacement	24034	1,400,000							1,400,000		
Chlorine Generators	25014	100,000							100,000		
<b>Other Programs/Projects</b>											
Water Delivery (SCADA UMC Server/PC/Video Wall Replacement)	24036	750,000							750,000		
Master Plan	24038	600,000							600,000		
Well Facility Drought Tolerant Landscape Improvements	25015	300,000							300,000		
<b>TOTAL</b>		<b>5,750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,750,000</b>	<b>-</b>	<b>-</b>

## WELL NO. 6 REHABILITATION

**Project Number:** 25010

**Funding Source:** Water Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

As a water well ages, the rate at which water may be pumped tends to decrease. Water wells require regular maintenance to ensure adequate water flow and continued drinking water safety. In fiscal year 2017-2018 emergency repair work was done on the top portion of the well pump (above ground) in an effort to bring the well back into operational condition after it had completely failed. This work was an interim condition improvement to get it back into operation and this well requires a more comprehensive long-term rehabilitation so that the City can realize longevity. The improvements required as part of this project include dislodging the pump and replacement of the entire pump, shaft and full casing rehabilitation to allow for long-term reliable use.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Water Fund	\$700,000					\$700,000
<b>TOTAL</b>	<b>\$700,000</b>					<b>\$700,000</b>



## WELL NO. 8 REHABILITATION

**Project Number:** 25011

**Funding Source:** Water Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

As a water well ages, the rate at which water may be pumped tends to decrease. Water wells require regular maintenance to ensure adequate water flow and continued drinking water safety. This project consists of rehabilitation of the below ground well casing and replacement of the well pump and motor. In addition to the well pump and motor at Well 8, it will also include the installation of an emergency backup generator and a variable frequency drive (VFD) for energy efficiency.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Water Fund	\$1,00,000					\$1,00,000
<b>TOTAL</b>	<b>\$1,00,000</b>					<b>\$1,00,000</b>



## WELL NO. 11 REHABILITATION

**Project Number:** 24029

**Funding Source:** Water Fund

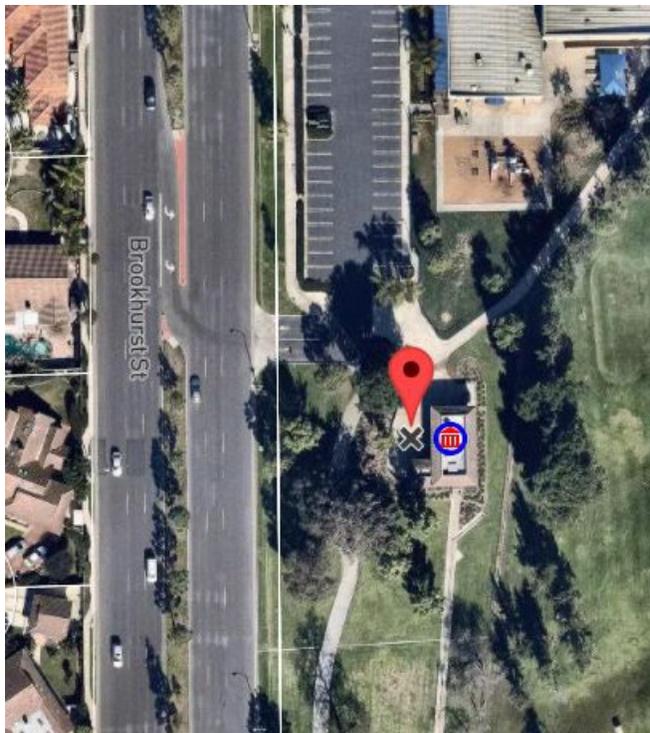
**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** 2024/2025

**Project Description:**

As a water well ages, the rate at which water may be pumped tends to decrease. Water wells require regular maintenance to ensure adequate water flow and continued drinking water safety. This project consists of removing the blockage, rehabilitation of the well casing, the possible re-lining of the casing, and replacement of the well pump and motor.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Water Fund	\$400,000	\$600,000					\$1,000,000
<b>TOTAL</b>	<b>\$400,000</b>	<b>\$600,000</b>					<b>\$1,000,000</b>



## RESERVOIR NO. 1 EXTERIOR PAINTING

**Project Number:** 25012

**Funding Source:** Water Fund

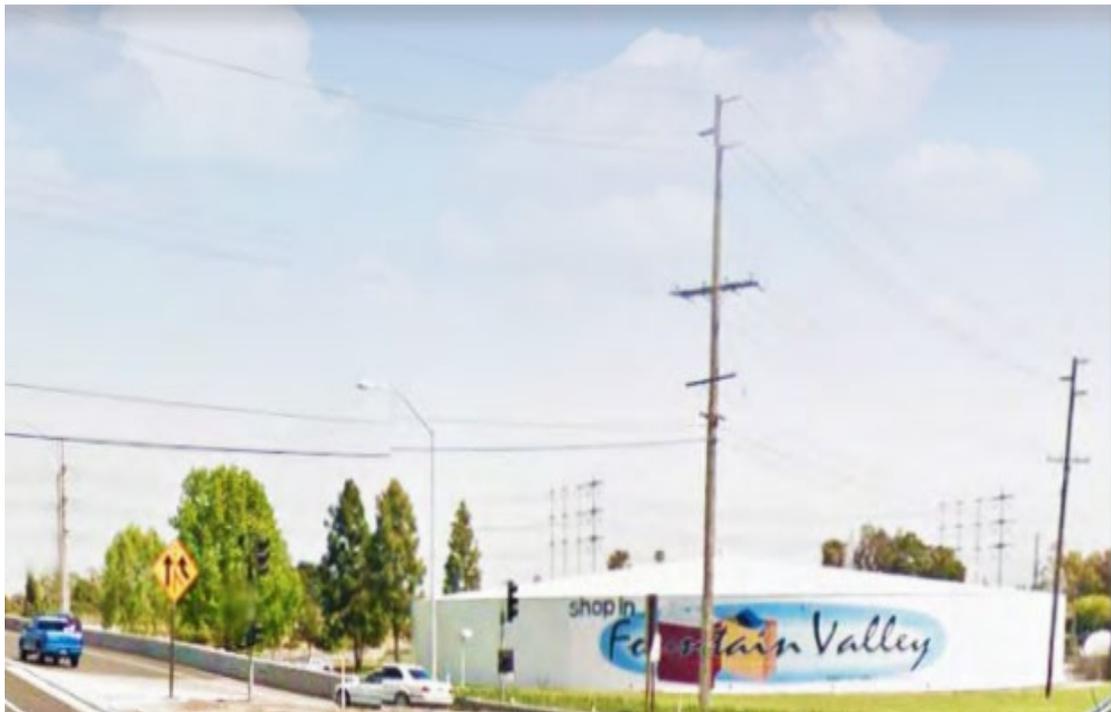
**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2025/2026

**Project Description:**

City of Fountain Valley’s Reservoir No. 1, located at 10955 Ellis Avenue (Euclid Street and Ellis Avenue in the southeast part of the City) is in need of exterior painting.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
<b>Design:</b>						
Water Fund	\$200,000					\$200,000
<b>Exterior Painting:</b>						
Water Fund		\$2,000,000				\$2,00,000
<b>TOTAL</b>	<b>\$200,000</b>	<b>\$2,000,000</b>				<b>\$2,200,000</b>



## RESERVOIR NO. 2 REHABILITATION

**Project Number:** 25013

**Funding Source:** Water Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2025/2026

**Project Description:**

The rehabilitation of the pump station at Reservoir No. 2 will consist of repairs to the interior of the concrete reservoir tank. These repairs will address the cracking on the inside, to stop water intrusion into the reinforcing steel that could possibly lead to a degradation in the long-term life of this tank. Additionally, the lead-based paint on the exterior of the tank will need to be remediated and replaced with a long-term solution of sealing and coating.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
<b>Design - Roof Coat:</b>						
Water Fund	\$100,000					\$100,000
<b>Construction - Roof Coat Interior Crack Seal:</b>						
Water Fund		\$1,000,000				\$1,000,000
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$1,000,000</b>				<b>\$1,100,000</b>



## MT BALDY/EUCLID PIPELINE REPLACEMENT

**Project Number:** 24034

**Funding:** Water Fund

**Estimated Start Date:** 2022/2023

**Estimated Completion Date:** 2024/2025

**Project Description:**

The project scope includes the design of a new water main replacing approximately 470 feet of an existing undersized 6-inch asbestos cement pipe. The purpose of the project is to eliminate undersized and aging infrastructure and to meet future development fire flow needs. This project will also bring an existing fire service up to City standards. Additionally, this project will eliminate an existing flex coupling and inspection manhole, and remove and replace an existing 12-inches valve. The existing water main to be removed is located between the I-405 freeway and commercial properties located at 18340 Mt. Baldy and 18375 Euclid St. in a privately owned alley/parking lot.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Water Fund	\$438,835	\$1,400,000					\$1,838,835
<b>TOTAL</b>	<b>\$438,835</b>	<b>\$1,400,000</b>					<b>\$1,838,835</b>



## CHLORINE GENERATORS

**Project Number:** 25014

**Funding Source:** Water Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

Each of the City’s six wells utilizes On-Site Sodium Hypochlorite Generation Systems (OSHGS) to provide disinfection for the potable water system. This project will replace the OSHGS at one well per year as they have exceeded their life expectancy of ten years and are requiring additional maintenance as well as producing a lower strength solution.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Water Fund	\$100,000					\$100,000
<b>TOTAL</b>	<b>\$100,000</b>					<b>\$100,000</b>



**WATER DELIVERY (SCADA UMC SERVER/PC/VIDEO WALL REPLACEMENT)**

**Project Number:** 24036

**Funding Source:** Water Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

The City’s Water Utility system is carefully managed by a Supervisory Control Data Acquisition System (SCADA). The SCADA system is a computer-based control with several backup features. The SCADA system enables 24-hour remote monitoring and control of the various water system facilities, flood control pump stations, and the sewer lift station in the City from a central station located at the City’s Field Services Operation Yard. This project is to replace the SCADA’s User Management Component (UMC) server, computer, and the video wall display.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Water Fund	\$750,000					\$750,000
<b>TOTAL</b>	<b>\$750,000</b>					<b>\$750,000</b>



**WATER MASTER PLAN**

**Project Number:** 24038

**Funding Source:** Water Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

This project is for the update of the City’s water master plan to help the City assess the City’s water infrastructure and to help develop the City’s future water capital improvement program and fiscal plan.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Water Fund	\$600,000					\$600,000
<b>TOTAL</b>	<b>\$600,000</b>					<b>\$600,000</b>



**WELL FACILITY DROUGHT TOLERANT LANDSCAPE IMPROVEMENTS**

**Project Number:** 25015

**Funding Source:** Water Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

This project is for the installation of drought tolerant landscape around the perimeter of the six well facilities in the City of Fountain Valley.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Water Fund	\$300,000					\$300,000
<b>TOTAL</b>	<b>\$300,000</b>					<b>\$300,000</b>





ENTERPRISE FUNDS

FUND 501  
SEWER ASSESSMENT

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	76,419	71,254	136,574	118,250	118,250	210,300
41010 GAIN/LOSS ON INVESTMENTS	(78,217)	(266,643)	(37,873)	-	-	-
42751 LATE CHARGES/PENALTIES	7,270	19,855	21,426	14,000	14,000	15,000
42900 ASSESSMENTS	7,754	17,787	409	9,000	9,000	4,000
43003 OCTA AGREEMENT	327	-	-	-	-	-
45200 RECOVERY OF EXPENSE	69,000	-	-	-	-	-
46400 SEWER FEE	2,229,352	2,368,894	2,434,321	2,396,310	2,396,310	2,400,000
46401 SEWER CONNECTION FEE	143,372	9,310	78,200	100,000	100,000	100,000
<b>TOTAL REVENUES</b>	<b>2,455,277</b>	<b>2,220,458</b>	<b>2,633,057</b>	<b>2,637,560</b>	<b>2,637,560</b>	<b>2,729,300</b>
<b>EXPENDITURES</b>						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	358,807	317,593	414,627	525,165	525,165	597,930
BENEFITS, INSURANCE	209,590	202,767	145,585	166,985	166,985	231,510
POST EMPLOYEMENT EXPENSES	(163,215)	132,145	(293,315)	-	-	-
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>405,181</b>	<b>652,506</b>	<b>266,897</b>	<b>692,150</b>	<b>692,150</b>	<b>829,440</b>
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,619	1,129	2,036	2,285	2,285	3,395
52001 GENERAL GOVN'T BUILDINGS	5,894	8,079	14,306	12,165	12,165	10,395
52002 INFORMATION PROCESSING	8,099	8,626	9,946	15,400	15,400	15,390
52003 SELF INSURANCE	41,927	40,433	51,725	54,345	54,345	66,455
52004 VEHICLE MAINTENANCE	244,441	170,237	220,286	205,245	205,245	170,705
52005 CAPTL. EQ. ADDITION/RETIRED	(1,994,525)	-	(198,770)	-	-	-
<b>TOTAL INTERNAL SERVICE CHARGES</b>	<b>(1,692,545)</b>	<b>228,504</b>	<b>99,529</b>	<b>289,440</b>	<b>289,440</b>	<b>266,340</b>
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	34,401	67,669	32,009	135,000	135,000	239,222
53007 CONTRACT SERVICES	2,720	1,220	-	52,000	52,000	53,000
53015 OFFICE SUPPLIES	-	-	-	-	-	1,000
53031 ELECTRICITY	3,231	3,285	4,585	6,000	6,000	6,000
53035 CELLPHONES/IPADS	769	132	34	1,584	2,634	1,584
53052 EDUCATIONAL MEETINGS-EMP	531	165	269	700	700	1,000
53054 MEMBERSHIP DUES	1,167	1,081	1,011	1,600	550	1,600
53058 SAFETY APPAREL & SUPPLIES	3,073	2,720	2,459	4,000	4,000	4,000
53080 COMPENSATED ABSENCES	(9,108)	(18,267)	(9,405)	-	-	-
53511 DEPRECIATION	334,899	341,981	341,981	-	-	-
53512 BAD DEBT EXPENSE	2,333	(1,431)	7,727	7,000	7,000	8,000
53526 LAUNDRY SERVICES/SUPPLIES	487	483	432	775	870	910
53540 MS4/WASTE WATER PERMIT	57,525	58,446	67,732	110,000	110,000	112,000
53580 WELLS/LIFT/RES M&R	370	2,814	153	3,000	3,000	9,500
53581 DISTRIBUTION SYSTEMS M & R	23,590	26,347	18,442	30,000	30,000	45,000
<b>TOTAL OPERATING EXPENSES</b>	<b>455,989</b>	<b>486,646</b>	<b>467,428</b>	<b>351,659</b>	<b>351,754</b>	<b>482,816</b>

## Sewer Assessment Continued

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	452	912	786	1,000	1,000	1,000
55510 OTHER CAPITAL IMPROVEMENTS	-	-	-	910,000	1,060,000	760,000
55522 SEWER LINES	2,017,442	-	198,770	200,000	200,000	3,700,000
58006 TRANSFER OUT EMPLOYEE BENEFITS	124,760	139,030	134,126	144,140	144,140	-
58009 TRANSFERS OUT GAS TAX	53,350	42,600	30,000	-	-	-
58011 TRANSFERS OUT TRAFFIC IMPRVMT	6,240	23,580	30,000	-	-	-
58100 TRANSFERS OUT - GENERAL FUND	53,752	63,477	62,605	101,470	101,470	70,740
58300 TRANSFERS OUT - CIP	-	-	-	70,000	111,656	142,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	2,255,996	269,599	456,287	1,426,610	1,618,266	4,673,740
<b>TOTAL EXPENDITURES</b>	<b>1,424,621</b>	<b>1,637,255</b>	<b>1,290,141</b>	<b>2,759,859</b>	<b>2,951,610</b>	<b>6,252,336</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,030,655</b>	<b>583,202</b>	<b>1,342,915</b>	<b>(122,299)</b>	<b>(314,050)</b>	<b>(3,523,036)</b>
<b>BEGINNING FUND BALANCE</b>	<b>12,515,364</b>	<b>13,546,019</b>	<b>14,129,221</b>	<b>15,472,137</b>	<b>15,472,137</b>	<b>15,158,087</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 13,546,019</b>	<b>\$ 14,129,221</b>	<b>\$ 15,472,137</b>	<b>\$ 15,349,838</b>	<b>\$ 15,158,087</b>	<b>\$ 11,635,051</b>



**City of Fountain Valley**  
 Capital Improvement Plan - Sewer Utility Fund  
 FY 2024-25

Project Description	NEW Proj #	Total Budget	Funding Source									
			General Fund	Measure HH	Gas Tax	RMRA (SB1)	Measure M	AQMD	Water	Sewer	Solid Waste	
<b>FUND 501 - SEWER UTILITY</b>			100	100	240	241	243	244	500	501	502	
Rehab Sewer Manholes	24040	310,000								310,000		
Sewer Master Plan (SF615)	24041	450,000								450,000		
Structural Improvements (SF627) FY24 Design	24042	200,000								200,000		
Structural Improvements (SF627) FY25 Construction	24042	3,500,000								3,500,000		
<b>TOTAL</b>		<b>4,460,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,460,000</b>	<b>-</b>	

## SEWER MANHOLES REHABILITATION

**Project Number:** 24040

**Funding Source:** Sewer Fund

**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** Reoccurring

**Project Description:**

This project will provide sewer manholes improvements at various locations throughout the City.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Sewer Fund	\$310,000			\$100,000		\$410,000
<b>TOTAL</b>	<b>\$310,000</b>			<b>\$100,000</b>		<b>\$410,000</b>



## SEWER MASTER PLAN

**Project Number:** 24041

**Funding Source:** Sewer Fund

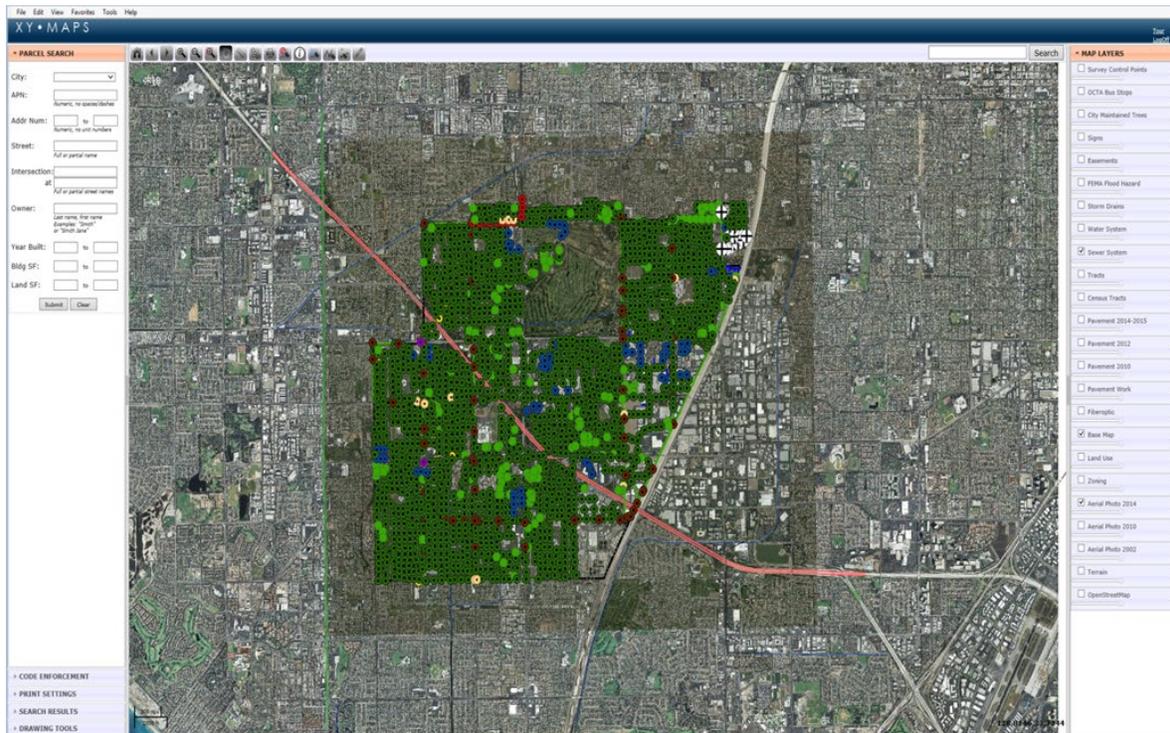
**Estimated Start Date:** 2024/2025

**Estimated Completion Date:** 2024/2025

**Project Description:**

This is for consulting services to help the City update its Sewer Master Plan.

BUDGET DETAIL						
Funding Source	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
Sewer Fund	\$450,000					\$450,000
<b>TOTAL</b>	<b>\$450,000</b>					<b>\$450,000</b>



## SEWER STRUCTURAL IMPROVEMENTS

**Project Number:** 24042

**Funding Source:** Sewer Fund

**Estimated Start Date:** 2023/2024

**Estimated Completion Date:** Reoccurring

**Project Description:**

Sewer pipe improvements at 13 different locations throughout the City. Following the design work are the structural improvements, which will result in the reduction of potential sewage overflows.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	TOTAL
<b>Design:</b>							
Sewer Fund	\$68,470	\$200,000	\$350,000		\$350,000		\$968,470
<b>Construction:</b>							
Sewer Fund		\$3,500,000		\$3,500,000		\$3,500,000	\$10,500,000
<b>TOTAL</b>	<b>\$68,470</b>	<b>\$3,700,000</b>	<b>\$350,000</b>	<b>\$3,500,000</b>	<b>\$350,000</b>	<b>\$3,500,000</b>	<b>\$11,468,470</b>





ENTERPRISE FUNDS

FUND 502  
SOLID WASTE

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted Budget	FY 2024 Revised Budget	FY 2025 Adopted Budget
<b>REVENUES</b>						
41000 INTEREST	8,170	7,299	14,749	12,450	12,450	21,250
42751 LATE CHARGES/PENALTIES	12,497	35,035	38,967	32,000	32,000	32,000
44011 STATE GRANTS	-	-	38,923	-	54,422	187,300
46600 REFUSE SERVICE FEE	3,743,040	3,876,895	4,470,074	4,200,000	4,200,000	4,500,000
<b>TOTAL REVENUES</b>	<b>3,763,707</b>	<b>3,919,230</b>	<b>4,562,712</b>	<b>4,244,450</b>	<b>4,298,872</b>	<b>4,740,550</b>
<b>EXPENDITURES</b>						
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	15,000	12,688	100,000	100,000	141,552
53006 NON-PROF SERVICES	568,437	575,236	614,921	610,000	610,000	675,000
53010 SERVICE CONTRACTS	2,951,664	3,052,999	3,561,358	3,500,000	3,500,000	4,052,185
53061 ACCOUNT COLLECTION EXPENSE	210,338	210,470	210,876	209,000	209,000	234,000
53512 BAD DEBT EXPENSE	2,976	(1,811)	9,042	3,000	3,000	4,000
53564 OTHER EQUIP	-	-	28,923	-	54,422	187,300
TOTAL OPERATING EXPENSES	3,733,415	3,851,893	4,437,807	4,422,000	4,476,422	5,294,037
CAPITAL, EQUIP, & CONTRIBUTIONS						
58300 TRANSFERS OUT - CIP	-	-	-	-	-	98,235
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	-	-	-	-	98,235
<b>TOTAL EXPENDITURES</b>	<b>3,733,415</b>	<b>3,851,893</b>	<b>4,437,807</b>	<b>4,422,000</b>	<b>4,476,422</b>	<b>5,392,272</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>30,292</b>	<b>67,337</b>	<b>124,905</b>	<b>(177,550)</b>	<b>(177,550)</b>	<b>(651,722)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,009,021</b>	<b>1,039,314</b>	<b>1,106,650</b>	<b>1,231,555</b>	<b>1,231,555</b>	<b>1,054,005</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,039,314</b>	<b>\$ 1,106,650</b>	<b>\$ 1,231,555</b>	<b>\$ 1,054,005</b>	<b>\$ 1,054,005</b>	<b>\$ 402,283</b>

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03

APPENDIX

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# APPENDIX



## **Six-Month Strategic Objectives**

**SIX-MONTH STRATEGIC OBJECTIVES**

May 23, 2024 – September 26, 2024

**City of Fountain Valley Vision Statement**

*Fountain Valley is a safe, inclusive, and desirable community where you can live your best life!*

**City of Fountain Valley Mission Statement**

*The City of Fountain Valley is a team driven organization committed to providing excellent service to our community through our core values.*

**Core Values**

*Fiscal Stability, Honesty, Integrity and Ethical Behavior, Teamwork, Innovation, Quality of Life, and Excellent Customer Service*

<b>THREE-YEAR GOAL: ENHANCE THE CULTURE AND ENVIRONMENT OF “A NICE PLACE TO LIVE”</b>					
<b>WHEN</b>	<b>WHO</b>	<b>WHAT</b>	<b>STATUS</b>		<b>COMMENTS</b>
			DONE	ON TARGET REVISED	
1. By April 15, 2024, to City Manager <b>Continued</b> <b>By August 20, 2024, to City Manager</b>	Police Chief-lead with Deputy City Manager/Community Development Director	Present City’s action plan for the Central Cities Navigation Center to City Manager.			
2. By June 18, 2024, City Council Meeting	Police Chief	Present outreach services contract to provide resources and services for the unhouse population and identify alternative options for City Council consideration.			
3. By August 20, 2024, City Council Meeting	Police Chief	Present parking enforcement outsource options.			
4. By July 31, 2024	Community Services Director-lead, City Clerk and Mayor	Initiate a quarterly non-profit community based organization round-table to collaborate, communicate, and coordinate.			

**THREE-YEAR GOAL: ACHIEVE FISCAL STABILITY BY EVALUATING PROCESSES, AND ATTRACT AND RETAIN REVENUE PRODUCING BUSINESSES/OPPORTUNITIES**

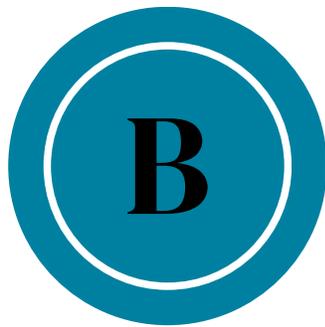
WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. By September 17, 2024, City Council Meeting	Finance Director	Present an update to the City's Reserve Policy for adoption.				
2. Ongoing with a progress report by September 17, 2024, City Council Meeting	Deputy City Manager/Community Development Director	Continue the implementation of the Economic Development Action Plan with a focus on the north-east section of the City.				
3. By August 20, 2024, City Council Meeting	Fire Chief, Finance Director and Community Development Director	<ul style="list-style-type: none"> <li>• Present fire impact fee option</li> <li>• Evaluate the potential to expand to "Facility" for all city facilities</li> <li>• Investigate what is needed to conduct a Nexus study to include the cost</li> </ul>				

THREE-YEAR GOAL: ATTRACT AND RETAIN QUALITY STAFF THROUGH BEST PRACTICES AND TRENDS						
WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. By August 20, 2024, City Council Meeting	Police Chief and Human Resources Director	Present an employee recruitment and referral program for the Police Department.				
2. By September 17, 2024, City Council Meeting	Attorney for the City-lead, Human Resources Director and Deputy City Manager/Community Development Director	Present options for an employee housing assistance program.				

<b>THREE-YEAR GOAL: MAINTAIN, BUILD, AND MODERNIZE INFRASTRUCTURE TO SUPPORT GROWTH AND FUTURE NEEDS OF THE CITY</b>						
<b>WHEN</b>	<b>WHO</b>	<b>WHAT</b>	<b>STATUS</b>			<b>COMMENTS</b>
			DONE	ON TARGET	REVISED	
1. By September 17, 2024, City Council Meeting	Fire Chief, Deputy City Manager, and Public Works Director	Present Fire Station 1 funding options				
2. By September 17, 2024, City Manager	IT Director	Audit all software (city-wide) to identify cost-saving opportunities and potential consolidation.				
3. By September 17, 2024, City Council Meeting	IT Director	Monitor artificial intelligence discussions via Municipal Information System Association of California and professional organizations to prepare a policy in the organization as needed based on best practice.				

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# APPENDIX



**Schedule of Measure HH  
Revenue & Expenditures**

**Responsible Spending Pledge**

**20-Year Financial Plan**

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## CITY OF FOUNTAIN VALLEY

### RESPONSIBLE SPENDING PLEDGE

The City of Fountain Valley's mission is to deliver cost-effective quality public services to provide a safe and desirable community that enriches its residents and businesses.

*The City goals are to:*

- Enhance economic development
  - Achieve financial stability
- Attract, develop and retain quality staff within financial constraints
  - Maintain and enhance infrastructure and facilities
  - Enhance community outreach and engagement

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

The City of Fountain Valley, like many cities in California, is experiencing significant financial challenges. This is due to the continued state revenue take-away; dissolution of redevelopment and increased costs which are out of the City's control. The City has taken significant steps to cut costs including permanent staff reductions, reduced benefits, employee pickup of costs, and contracting out services. The City of Fountain Valley is a built out bedroom community, which has limited ability to generate significant new revenues, to cover the cost of a growing structural budget deficit. This has impacted City services.

**Therefore**, in the event there are any significant increases in the City of Fountain Valley's revenues, we believe that the majority of this money should be used to maintain:

- Essential City services including public safety / 911 emergency response;
- Keep Fire Station 2 open and maintain firefighter / paramedics;
- Police Station and Police officers; restore anti-gang / drug programs;
- Senior and youth programs;
- Streets / sidewalks / roadways and repair storm water systems
- Parks and play equipment; and
- Provide other essential City services.

**We also believe**, that whenever additional revenue gains are realized, City leadership should seek opportunities to:

- Pay off, pay down, consolidate or refinance the City's outstanding debt;
- Pay down unfunded liabilities; and
- Rebuild and maintain the City's established reserves levels. (Such reserve policies have been adopted to protect the residents of Fountain Valley in the event of a natural disaster or severe economic downturn and for working cash flow and to fund "pay-go" capital projects.)

**Finally**, the City Council believes this pledge is a clear guide to helping keep Fountain Valley a "Nice Place to Live".

Adopted by the City Council on October 18, 2016. **Ayes:** Nagel, Vo, Collins, Brothers **Noes:** McCurdy

**CITY OF FOUNTAIN VALLEY**  
**SCHEDULE OF MEASURE HH REVENUES AND EXPENDITURES**  
**Fiscal Year 2024-25**

<b>Measure HH Revenues</b>	\$ 17,240,000
<b>Measure HH Expenditures:</b>	
<b>Reoccurring Expenses Incurred on Essential City Services</b>	15,102,635
<b>One-Time Expenses</b>	1,200,000
<b>Financial Stewardship: Reserves Set-Aside in 24-25</b>	\$ 937,365

Measure HH is budgeted to provide necessary funding in Fiscal Year 2024-25 for the following in accordance with the Responsible Spending Pledge:

<b>Reoccurring Expenses Incurred on Essential City Services:</b>	
<b>Pay Down Unfunded Liabilities;<sup>1</sup></b>	
CalPERS Unfunded Accrued Liabilities (UAL) Payments	
Police and Fire required CalPERS UAL Payments	5,257,473
City Miscellaneous required CalPERS UAL Payments	3,055,692
<b>Total Required UAL Payments</b>	<b>8,313,165</b>
<b>Pay Down Unfunded Liabilities;<sup>1</sup></b>	
Additional Payment towards unfunded pension liabilities	3,000,000
<b>Total Additional UAL Payments</b>	<b>3,000,000</b>
<b>Pay off, pay down, consolidate or refinance the City's outstanding debt;<sup>2</sup></b>	
Outstanding Debt Payments	
2015A Pension Obligation Bonds	1,398,650
2016A Stormwater Infrastructure Bonds	864,950
2017 Clean Renewable Energy Bonds	225,870
<b>Total Debt Payments</b>	<b>2,489,470</b>
<b>Streets / sidewalks / roadways and repair storm water systems;<sup>3</sup></b>	
Roadway Rehabilitation Projects	
Residential Roadway Rehab Project	1,300,000
<b>Total Roadway Rehab Projects</b>	<b>1,300,000</b>
<b>Total Reoccurring Expenses<sup>4</sup></b>	<b>\$ 15,102,635</b>

<b>One-Time Expenses:</b>	
<b>Streets / sidewalks / roadways and repair storm water systems;<sup>3</sup></b>	
Roadway Rehabilitation Projects	
Ellis & Warner Roadway Rehab Project	600,000
Talbert & Euclid Roadway Rehab Project	600,000
<b>Total One-Time Expenses</b>	<b>\$ 1,200,000</b>

**Total FY 2024-25 Measure HH Appropriations \$ 16,302,635**

<b>Reserves Set-Aside in 24-25:</b>	
<b>Measure HH Reserves</b>	537,365
<b>Capital Equipment Reserves - \$365,000 Transfer to Fleet Management Internal Service Fund Set-aside for Fire Apparatus.</b>	400,000
<b>Total Reserves Set-Aside in 24-25</b>	<b>\$ 937,365</b>

<sup>1</sup> - **Pay Down Unfunded Liabilities** - The City has an unfunded accrued pension liability of \$92.1 Million as of the most recent valuation measurement date of June 30, 2022. In addition to the CalPERS required \$8.3 Million contribution towards the City's UAL, the City also has \$3 Million of Measure HH funds budgeted in FY24-25 as additional discretionary payments to accelerate the pay-down of the unfunded liability. Over the next 10 years, the City has \$108 Million of UAL contributions projected in the current 20-year plan to paydown the UAL prior to Measure HH sunset in FY 2037-38. Once fully funded, the City will no longer be required to make UAL payments.

<sup>2</sup> - **Pay off, pay down, consolidate or refinance the City's outstanding debt** - The City's debt service includes payments for three outstanding bonds that are General Fund obligations. All three bonds are set to Mature prior to measure HH Sunset, with the last maturity being May 1, 2037. Fiscal Year 2024-25 includes approximately \$2.5 million of Measure HH funds allocated towards these General Fund obligations.

<sup>3</sup> - **Streets / sidewalks / roadways and repair storm water systems** - Measure HH was approved by the community to allow for continuous operating and improvement of essential City services. In addition to the annual residential rehabilitation project, City staff has proposed two arterial rehabilitation projects for segments on Ellis, Warner, Talbert, and Euclid. These projects will rehabilitate the road surface on critical arterial streets within Fountain Valley. Without the use of Measure HH funds, these projects would be scaled back or deferred to future years.

<sup>4</sup> - General Fund operating revenues are projected to be \$79,620,835 and operating expenditures are projected at \$78,546,480. The net operating surplus is projected to be \$1,074,355. Without Measure HH, the General Fund would have had an operating deficit of \$16,165,645. Therefore, \$16,302,635 has been identified as being funded from Measure HH, which has been used for essential City services.

	<b>Cumulative Measure HH Reserves Set-Aside</b>	<b>Projected Reserves at 6/30/25*</b>	<b>Short-Term/ Long-Term Targeted Reserve</b>	<b>% Funded by Measure HH</b>
Capital Projects	-	9,950,427	\$10-15 Million	0%
Measure HH Reserve	16,325,178	20,398,468	-	80%
Capital Set-aside Measure HH	5,116,251	1,450,000	-	100%
Pension Reserves	14,300,000	15,799,650	\$10-30 Million	91%
Emergency Reserves	4,903,421	18,426,000	55% of Sales Tax	27%
Other Reserves	-	8,083,735	-	0%
<b>Total General Fund Reserves</b>	<b>40,644,850</b>	<b>74,108,280</b>		55%
Fire Apparatus Reserves	1,130,000	1,130,000	\$2 Million	100%
OPEB Trust	1,700,000	2,126,715	\$10-30 Million	80%
<b>Total HH Reserves</b>	<b>43,474,850</b>			
* Including Measure HH and non-HH reserves set-aside and related investment income.				
	<b>Issued April 18, 2023</b>	<b>Repaid To Date</b>	<b>Balance Due</b>	
Bushard Property Loan	6,000,000	-	6,000,000	

20 YEAR PLAN - FY 2024-25 ADOPTED BUDGET

	1	2	3	4	5	6	7	8			
	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
<b>Revenues</b>											
Property Tax	\$ 22,019,180	\$ 23,365,555	\$ 23,997,740	\$ 25,156,000	\$ 26,380,680	\$ 27,172,100	\$ 27,987,263	\$ 28,826,881	\$ 29,691,688	\$ 30,582,438	\$ 31,499,912
Sales tax	\$ 16,091,255	\$ 17,042,213	\$ 16,650,000	\$ 16,670,000	\$ 17,003,400	\$ 17,343,468	\$ 17,690,337	\$ 18,044,144	\$ 18,405,027	\$ 18,773,128	\$ 19,148,590
Measure HH	\$ 17,162,175	\$ 17,363,447	\$ 17,250,000	\$ 17,240,000	\$ 17,584,800	\$ 17,936,496	\$ 18,295,226	\$ 18,661,130	\$ 19,034,353	\$ 19,415,040	\$ 19,803,341
Franchise Tax	\$ 2,088,568	\$ 2,595,445	\$ 2,410,000	\$ 2,610,000	\$ 2,636,100	\$ 2,662,461	\$ 2,689,086	\$ 2,715,976	\$ 2,743,136	\$ 2,770,568	\$ 2,798,273
Transient Occupancy Tax	\$ 1,305,350	\$ 1,522,875	\$ 1,496,000	\$ 1,515,000	\$ 1,530,150	\$ 1,545,452	\$ 1,560,906	\$ 1,576,515	\$ 1,592,280	\$ 1,608,203	\$ 1,624,285
Use of Money & Property	\$ (2,817,555)	\$ 2,239,414	\$ 1,666,240	\$ 1,931,220	\$ 1,950,532	\$ 1,970,038	\$ 1,989,738	\$ 2,009,635	\$ 2,029,732	\$ 2,050,029	\$ 2,070,529
Other Revenues	\$ 2,510,238	\$ 3,012,135	\$ 2,487,515	\$ 428,300	\$ 432,583	\$ 436,909	\$ 441,278	\$ 445,691	\$ 450,148	\$ 454,649	\$ 459,196
Interfund Transfers	\$ 469,745	\$ 564,438	\$ 609,545	\$ 2,708,535	\$ 2,735,620	\$ 2,762,977	\$ 2,790,606	\$ 2,818,512	\$ 2,846,698	\$ 2,875,164	\$ 2,903,916
Finance Revenue	\$ 489,001	\$ 522,618	\$ 501,000	\$ 509,000	\$ 514,090	\$ 519,231	\$ 524,423	\$ 529,667	\$ 534,964	\$ 540,314	\$ 545,717
Planning Revenue	\$ 507,149	\$ 460,059	\$ 513,915	\$ 424,390	\$ 428,634	\$ 432,920	\$ 437,249	\$ 441,622	\$ 446,038	\$ 450,499	\$ 455,004
Building Revenue	\$ 1,695,364	\$ 1,947,033	\$ 1,531,000	\$ 1,768,550	\$ 1,786,236	\$ 1,804,098	\$ 1,822,139	\$ 1,840,360	\$ 1,858,764	\$ 1,877,351	\$ 1,896,125
Public Works Revenue	\$ 783,279	\$ 891,993	\$ 746,040	\$ 1,248,240	\$ 1,260,722	\$ 1,273,330	\$ 1,286,063	\$ 1,298,924	\$ 1,311,913	\$ 1,325,032	\$ 1,338,282
Fire Revenue	\$ 1,042,926	\$ 694,596	\$ 925,090	\$ 1,084,500	\$ 1,095,345	\$ 1,106,298	\$ 1,117,361	\$ 1,128,535	\$ 1,139,820	\$ 1,151,219	\$ 1,162,731
Ambulance Program	\$ 2,916,092	\$ 2,585,640	\$ 3,443,550	\$ 4,220,000	\$ 4,262,200	\$ 4,304,822	\$ 4,347,870	\$ 4,391,349	\$ 4,435,262	\$ 4,479,615	\$ 4,524,411
Police Revenue	\$ 861,148	\$ 762,142	\$ 740,750	\$ 687,700	\$ 694,577	\$ 701,523	\$ 708,538	\$ 715,623	\$ 722,780	\$ 730,007	\$ 737,307
Community Services Revenue	\$ 819,932	\$ 987,761	\$ 1,306,000	\$ 1,102,900	\$ 1,113,929	\$ 1,125,068	\$ 1,136,319	\$ 1,147,682	\$ 1,159,159	\$ 1,170,751	\$ 1,182,458
Grants/ Projects	\$ 8,123,738	\$ 1,035,671	\$ 2,216,000	\$ 880,000	\$ 888,800	\$ 897,688	\$ 906,665	\$ 915,732	\$ 924,889	\$ 934,138	\$ 943,479
Advertising Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Total Revenues</b>	<b>\$ 76,067,585</b>	<b>\$ 77,593,035</b>	<b>\$ 78,490,385</b>	<b>\$ 80,184,335</b>	<b>\$ 82,298,398</b>	<b>\$ 83,994,878</b>	<b>\$ 87,231,068</b>	<b>\$ 89,007,980</b>	<b>\$ 90,826,650</b>	<b>\$ 92,688,144</b>	<b>\$ 94,593,556</b>
<b>Expenses</b>											
Personnel Expenses	\$ 31,211,008	\$ 33,408,224	\$ 37,091,685	\$ 41,578,110	\$ 43,657,016	\$ 45,839,866	\$ 48,131,860	\$ 49,094,497	\$ 50,076,387	\$ 51,077,914	\$ 52,099,473
Internal Service Charges	\$ 7,983,683	\$ 8,352,754	\$ 9,185,735	\$ 9,394,110	\$ 9,104,502	\$ 9,286,592	\$ 9,472,324	\$ 9,661,770	\$ 9,855,006	\$ 10,052,106	\$ 10,253,148
Operating Expenses	\$ 5,802,948	\$ 8,439,647	\$ 10,694,714	\$ 11,273,770	\$ 11,499,245	\$ 11,614,238	\$ 11,730,380	\$ 11,847,684	\$ 11,966,161	\$ 12,085,822	\$ 12,206,681
Ambulance Program (contract)	\$ 1,837,355	\$ 1,535,954	\$ 2,522,426	\$ 2,604,115	\$ 2,656,197	\$ 2,709,321	\$ 2,763,508	\$ 2,818,778	\$ 2,875,153	\$ 2,932,656	\$ 2,991,310
Debt Service (annual)	\$ 2,333,870	\$ 2,391,903	\$ 2,440,685	\$ 2,489,470	\$ 2,537,806	\$ 2,599,177	\$ 2,658,482	\$ 2,712,512	\$ 2,780,863	\$ 1,945,213	\$ 1,981,537
Transfers out	\$ 2,248,102	\$ 500,104	\$ 1,268,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERS UAL Payment	\$ 7,319,996	\$ 7,115,906	\$ 6,877,100	\$ 8,313,165	\$ 8,146,902	\$ 8,065,433	\$ 7,984,778	\$ 7,904,931	\$ 7,825,881	\$ 7,747,622	\$ 7,670,146
OPEB ARC funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,423,086	\$ 1,623,540	\$ 2,000,000	\$ -	\$ -	\$ -
CalPERS UAL Additional payments	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
<b>Total Expenses</b>	<b>\$ 61,736,962</b>	<b>\$ 64,744,492</b>	<b>\$ 73,080,565</b>	<b>\$ 78,652,740</b>	<b>\$ 80,601,668</b>	<b>\$ 84,537,713</b>	<b>\$ 87,364,872</b>	<b>\$ 89,040,171</b>	<b>\$ 88,379,451</b>	<b>\$ 88,841,334</b>	<b>\$ 90,202,294</b>
<b>Total Operating Surplus/(Deficit)</b>	<b>\$ 14,330,623</b>	<b>\$ 12,848,543</b>	<b>\$ 5,409,820</b>	<b>\$ 1,531,595</b>	<b>\$ 1,696,730</b>	<b>\$ (542,835)</b>	<b>\$ (133,804)</b>	<b>\$ (32,191)</b>	<b>\$ 2,447,199</b>	<b>\$ 3,846,810</b>	<b>\$ 4,391,262</b>
Capital Projects	\$ 1,451,895	\$ 11,205,956	\$ 6,253,510	\$ 7,659,205	\$ 1,000,000	\$ 1,000,000	\$ 12,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Facility Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>Total Surplus/(Deficit)</b>	<b>\$ 12,878,728</b>	<b>\$ 1,642,586</b>	<b>\$ (843,690)</b>	<b>\$ (6,127,610)</b>	<b>\$ (303,270)</b>	<b>\$ (2,542,835)</b>	<b>\$ (13,133,804)</b>	<b>\$ (2,032,191)</b>	<b>\$ 447,199</b>	<b>\$ 1,846,810</b>	<b>\$ 2,391,262</b>
<b>Beginning Fund Balance</b>	<b>\$ 59,586,963</b>	<b>\$ 72,465,691</b>	<b>\$ 74,108,277</b>	<b>\$ 73,264,587</b>	<b>\$ 67,136,977</b>	<b>\$ 66,833,707</b>	<b>\$ 64,290,872</b>	<b>\$ 51,157,068</b>	<b>\$ 49,124,877</b>	<b>\$ 49,572,076</b>	<b>\$ 51,418,886</b>
<b>RESERVES</b>											
Nonspendable	\$ 162,407	\$ 1,216,221	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907
Restricted	\$ 2,790,475	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040
Committed for Emergencies	\$ 18,426,000	\$ 18,426,000	\$ 18,426,000	\$ 18,650,500	\$ 19,023,510	\$ 19,403,980	\$ 19,792,060	\$ 20,187,901	\$ 20,591,659	\$ 21,003,492	\$ 21,423,562
Pension Reserves	\$ 11,120,701	\$ 15,799,650	\$ 15,799,650	\$ 15,799,650	\$ 16,589,633	\$ 17,419,114	\$ 18,919,114	\$ 20,419,114	\$ 21,919,114	\$ 23,419,114	\$ 24,919,114
Benefits Reserve	\$ 2,422,709	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710
Econ. Development Reserves	\$ 2,130,501	\$ 1,956,806	\$ 1,956,806	\$ 1,956,806	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501
Contingency Reserves	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Measure HH Reserves	\$ -	\$ 20,904,064	\$ 20,060,374	\$ 18,097,739	\$ 16,597,739	\$ 15,097,739	\$ 13,597,739	\$ 12,097,739	\$ 10,597,739	\$ 9,097,739	\$ 7,597,739
Capital Reserves	\$ 35,592,386	\$ 9,950,427	\$ 10,320,741	\$ 5,161,536	\$ 6,010,668	\$ 3,757,880	\$ (9,764,003)	\$ (12,192,035)	\$ (12,148,594)	\$ (10,713,617)	\$ (8,742,425)
Unassigned	\$ (679,488)	\$ 219,359	\$ 219,359	\$ 989,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 72,465,691</b>	<b>\$ 74,108,277</b>	<b>\$ 73,264,587</b>	<b>\$ 67,136,977</b>	<b>\$ 66,833,707</b>	<b>\$ 64,290,872</b>	<b>\$ 51,157,068</b>	<b>\$ 49,124,877</b>	<b>\$ 49,572,076</b>	<b>\$ 51,418,886</b>	<b>\$ 53,810,148</b>

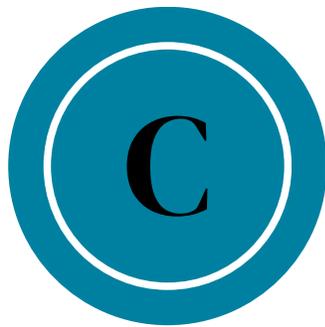
20 YEAR PLAN - FY 2024-25 ADOPTED BUDGET

Continued

	9	10	11	12	13	14	15	16	17	18	19	20
PROJECTED												
	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038*	2038-2039	2039-2040	2040-2041	2041-2042	2042-2043	2043-2044
\$	32,444,909	\$ 33,418,256	\$ 34,754,986	\$ 36,145,186	\$ 37,590,993	\$ 39,094,633	\$ 40,658,418	\$ 42,284,755	\$ 43,976,145	\$ 45,735,191	\$ 47,564,599	\$ 49,467,183
\$	19,531,562	\$ 19,922,193	\$ 20,320,637	\$ 20,727,050	\$ 21,141,591	\$ 21,564,423	\$ 21,995,711	\$ 22,435,625	\$ 22,884,338	\$ 23,342,024	\$ 23,808,865	\$ 24,285,042
\$	20,199,408	\$ 20,603,396	\$ 21,015,464	\$ 21,435,773	\$ 16,398,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	2,826,256	\$ 2,854,519	\$ 2,883,064	\$ 2,911,894	\$ 2,941,013	\$ 2,970,423	\$ 3,000,128	\$ 3,030,129	\$ 3,060,430	\$ 3,091,035	\$ 3,121,945	\$ 3,153,164
\$	1,640,528	\$ 1,656,933	\$ 1,673,503	\$ 1,690,238	\$ 1,707,140	\$ 1,724,211	\$ 1,741,453	\$ 1,758,868	\$ 1,776,457	\$ 1,794,221	\$ 1,812,163	\$ 1,830,285
\$	2,091,235	\$ 2,112,147	\$ 2,133,268	\$ 2,154,601	\$ 2,176,147	\$ 2,197,909	\$ 2,219,888	\$ 2,242,086	\$ 2,264,507	\$ 2,287,152	\$ 2,310,024	\$ 2,333,124
\$	463,788	\$ 468,425	\$ 473,110	\$ 477,841	\$ 482,619	\$ 487,445	\$ 492,320	\$ 497,243	\$ 502,215	\$ 507,238	\$ 512,310	\$ 517,433
\$	2,932,955	\$ 2,962,285	\$ 2,991,908	\$ 3,021,827	\$ 3,052,045	\$ 3,082,565	\$ 3,113,391	\$ 3,144,525	\$ 3,175,970	\$ 3,207,730	\$ 3,239,807	\$ 3,272,205
\$	551,174	\$ 556,686	\$ 562,253	\$ 567,875	\$ 573,554	\$ 579,289	\$ 585,082	\$ 590,933	\$ 596,843	\$ 602,811	\$ 608,839	\$ 614,927
\$	459,554	\$ 464,149	\$ 468,791	\$ 473,478	\$ 478,213	\$ 482,995	\$ 487,825	\$ 492,704	\$ 497,631	\$ 502,607	\$ 507,633	\$ 512,709
\$	1,915,086	\$ 1,934,237	\$ 1,953,579	\$ 1,973,115	\$ 1,992,846	\$ 2,012,775	\$ 2,032,903	\$ 2,053,232	\$ 2,073,764	\$ 2,094,502	\$ 2,115,447	\$ 2,136,601
\$	1,351,665	\$ 1,365,182	\$ 1,378,834	\$ 1,392,622	\$ 1,406,548	\$ 1,420,614	\$ 1,434,820	\$ 1,449,168	\$ 1,463,660	\$ 1,478,296	\$ 1,493,079	\$ 1,508,010
\$	1,174,358	\$ 1,186,102	\$ 1,197,963	\$ 1,209,942	\$ 1,222,042	\$ 1,234,262	\$ 1,246,605	\$ 1,259,071	\$ 1,271,662	\$ 1,284,378	\$ 1,297,222	\$ 1,310,194
\$	4,569,655	\$ 4,615,352	\$ 4,661,505	\$ 4,708,120	\$ 4,755,202	\$ 4,802,754	\$ 4,850,781	\$ 4,899,289	\$ 4,948,282	\$ 4,997,765	\$ 5,047,742	\$ 5,098,220
\$	744,681	\$ 752,127	\$ 759,649	\$ 767,245	\$ 774,918	\$ 782,667	\$ 790,493	\$ 798,398	\$ 806,382	\$ 814,446	\$ 822,591	\$ 830,817
\$	1,194,283	\$ 1,206,225	\$ 1,218,288	\$ 1,230,471	\$ 1,242,775	\$ 1,255,203	\$ 1,267,755	\$ 1,280,433	\$ 1,293,237	\$ 1,306,169	\$ 1,319,231	\$ 1,332,423
\$	952,914	\$ 962,443	\$ 972,067	\$ 981,788	\$ 991,606	\$ 1,001,522	\$ 1,011,537	\$ 1,021,653	\$ 1,031,869	\$ 1,042,188	\$ 1,052,610	\$ 1,063,136
\$	1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
\$	96,544,009	\$ 98,540,657	\$ 100,918,867	\$ 103,369,067	\$ 100,427,619	\$ 86,193,691	\$ 88,429,111	\$ 90,738,112	\$ 93,123,392	\$ 95,587,753	\$ 98,134,107	\$ 100,765,474
\$	53,141,462	\$ 54,204,291	\$ 55,288,377	\$ 56,394,145	\$ 57,522,028	\$ 58,672,468	\$ 59,845,918	\$ 61,042,836	\$ 62,263,693	\$ 63,508,967	\$ 64,779,146	\$ 66,074,729
\$	10,458,211	\$ 10,562,793	\$ 10,668,421	\$ 10,775,105	\$ 10,882,856	\$ 10,991,685	\$ 11,101,602	\$ 11,212,618	\$ 11,324,744	\$ 11,437,991	\$ 11,552,371	\$ 11,667,895
\$	12,328,748	\$ 12,452,035	\$ 12,576,555	\$ 12,702,321	\$ 12,829,344	\$ 12,957,638	\$ 13,087,214	\$ 13,218,086	\$ 13,350,267	\$ 13,483,770	\$ 13,618,607	\$ 13,754,793
\$	3,051,136	\$ 3,112,158	\$ 3,174,402	\$ 3,237,890	\$ 3,302,647	\$ 3,368,700	\$ 3,436,074	\$ 3,504,796	\$ 3,574,892	\$ 3,646,390	\$ 3,719,317	\$ 3,793,704
\$	2,017,494	\$ 2,058,086	\$ 2,094,515	\$ 2,131,154	\$ 979,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	7,593,445	\$ 7,517,510	\$ 7,442,335	\$ 7,367,912	\$ 7,294,233	\$ 70,721	\$ 72,908	\$ 74,870	\$ 76,176	\$ 75,775	\$ 75,775	\$ 75,776
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	91,590,495	\$ 92,906,874	\$ 94,244,606	\$ 95,608,526	\$ 95,810,195	\$ 86,061,212	\$ 87,543,715	\$ 89,053,206	\$ 90,589,771	\$ 92,152,892	\$ 93,745,217	\$ 95,366,897
\$	4,953,514	\$ 5,633,783	\$ 6,674,262	\$ 7,760,540	\$ 4,617,424	\$ 132,479	\$ 885,395	\$ 1,684,906	\$ 2,533,621	\$ 3,434,861	\$ 4,388,890	\$ 5,398,577
\$	1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
\$	1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
\$	2,953,514	\$ 3,633,783	\$ 4,674,262	\$ 5,760,540	\$ 2,617,424	\$ (1,867,521)	\$ (1,114,605)	\$ (315,094)	\$ 533,621	\$ 1,434,861	\$ 2,388,890	\$ 3,398,577
\$	53,810,148	\$ 56,763,663	\$ 60,397,446	\$ 65,071,707	\$ 70,832,248	\$ 73,449,672	\$ 71,582,151	\$ 70,467,546	\$ 70,152,452	\$ 70,686,073	\$ 72,120,933	\$ 74,509,823
\$	845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907	\$ 845,907
\$	2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040	\$ 2,713,040
\$	21,852,033	\$ 22,289,074	\$ 22,734,855	\$ 23,189,553	\$ 20,646,976	\$ 11,860,432	\$ 12,097,641	\$ 12,339,594	\$ 12,586,386	\$ 12,838,113	\$ 13,094,876	\$ 13,356,773
\$	26,419,114	\$ 27,419,114	\$ 28,419,114	\$ 29,419,114	\$ 30,419,114	\$ 31,419,114	\$ 32,990,070	\$ 34,639,573	\$ 36,371,552	\$ 38,190,130	\$ 40,099,636	\$ 42,104,618
\$	2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710	\$ 2,422,710
\$	2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,502
\$	500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
\$	6,097,739	\$ 5,097,739	\$ 4,097,739	\$ 3,097,739	\$ 2,097,739	\$ 1,097,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$	(6,217,382)	\$ (3,020,639)	\$ 1,207,841	\$ 6,513,684	\$ 11,673,684	\$ 18,592,707	\$ 16,767,677	\$ 14,561,127	\$ 13,115,977	\$ 12,480,532	\$ 12,703,153	\$ 13,834,850
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
\$	56,763,663	\$ 60,397,446	\$ 65,071,707	\$ 70,832,248	\$ 73,449,672	\$ 71,582,151	\$ 70,467,546	\$ 70,152,452	\$ 70,686,073	\$ 72,120,933	\$ 74,509,823	\$ 77,908,400

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# APPENDIX



## **GANN Appropriations Limit Calculation**

### **Budget Resolution**

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## 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 increase 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 FY 2024-25.

Fountain Valley’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 \$118,614,321 using the per capita personal income growth and county population growth factors.

<b>GANN APPROPRIATIONS LIMIT CALCULATION FY 2024-25</b>	
FY 2023-24 Appropriations Limit	\$173,756,745
Population Growth (City or County) = 0.31%	1.0031
Cost of Living (Per Capita or Non-residential construction growth) = 3.62%	1.0362
FY 2024-25 Appropriations Limit (\$173,756,745 x 1.0031 x 1.0362)	\$180,604,884

**RESOLUTION NO. 9921**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOUNTAIN VALLEY, CALIFORNIA APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2024-25**

WHEREAS, the State Constitution Article XIII B restricts the appropriations growth rate for cities and other local jurisdictions; and

WHEREAS, the Article XIII B, as amended by Proposition 111, requires cities to calculate their annual appropriations limit by the percentage change in 1) City population growth or county population growth; and 2) California per capita personal income or the increase in non-residential assessed valuation due to new construction; and

WHEREAS, documentation used in the determination of the appropriations limit for fiscal year 2024-25 has been available to the public in the Finance Department for fifteen days prior to this meeting as required by Government Code Section 7910; and

WHEREAS, a summary of this computation is provided in Exhibit "A", which is incorporated by reference and attached hereto.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FOUNTAIN VALLEY, CALIFORNIA DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That the Appropriations Limit for 2024-25 shall be \$180,604,884, as calculated in Exhibit A, and the Appropriations Subject to Limitation in Fiscal Year 2024-25 shall be \$61,990,563 and therefore is \$118,614,321 under the limit.

SECTION 2. That the City of Fountain Valley reserves the right to recalculate said limitation at a future time.

SECTION 3. That the City Clerk shall certify to the passage and adoption of this Resolution, and enter it into the book of original Resolutions.

**PASSED and ADOPTED** by the City Council of the City of Fountain Valley at a regular City Council meeting held on this 4<sup>th</sup> day of June, 2024 by the following vote:

AYES:	Constantine, Cunneen, Harper, Bui, Grandis
NOES:	None
ABSENT:	None
ABSTAIN:	None

  
\_\_\_\_\_  
Glenn Grandis, Mayor

ATTEST:

  
\_\_\_\_\_  
Rick Miller, City Clerk

APPROVED AS TO FORM:

HARPER & BURNS LLP

  
\_\_\_\_\_  
Colin Burns  
Attorneys for the City

**RESOLUTION NO. 9920**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOUNTAIN VALLEY, CALIFORNIA, ADOPTING AN ANNUAL BUDGET FOR THE CITY OF FOUNTAIN VALLEY, FOR FISCAL YEAR 2024-25**

WHEREAS, the City Manager and Budget Manager have, heretofore, presented to the City Council a Proposed Operating Budget for Fiscal Year 2024-25; and

WHEREAS, the Proposed Operating Budget includes the City of Fountain Valley, and information related to the Successor Agency, Housing Authority, and Public Financing Authority; and

WHEREAS, the City Council did hold a public workshop on May 7, 2024, in the Council Chambers of City Hall of said City, in order to review the proposed budget documents for Fiscal Year 2024-25; and

WHEREAS, the City Council did review proposed budget for the Fiscal Year 2024-25.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FOUNTAIN VALLEY, CALIFORNIA DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Said Proposed Operating Budget, as so amended, is hereby adopted as the Fiscal Year 2024-25 Operating Budget for the City of Fountain Valley for the fiscal year commencing July 1, 2024 and ending June 30, 2025, and consists of estimated and anticipated expenditures and revenues for that fiscal year.

SECTION 2. The City Council does hereby approve and authorize the salary allocations as presented throughout the various departmental programs; the schedule of Inter-fund transfers, estimated continuing appropriations amounts; 2024-25 Capital Improvement Program expenditures along with the use of Capital Reserve Fund monies; and authorize the identified assigned or committed allocation of the General Fund cash balances.

SECTION 3. The City Manager or his/her designee, for purposes of administrative necessity in implementing the budget, is hereby authorized to transfer funds between accounts, programs and line item expenditures as long as the transfer does not exceed the total appropriation within a given fund or where such transfer is expressly prohibited in a resolution or ordinance approved by the City Council.

SECTION 4. That the City Clerk shall certify to the passage and adoption of this Resolution, and enter it into the book of original Resolutions.

**PASSED, APPROVED and ADOPTED** by the City Council of the City of Fountain Valley at a regular City Council meeting held on this 4th day of June, 2024 by the following vote:

AYES:	Constantine, Cunneen, Harper, Bui, Grandis
NOES:	None
ABSENT:	None
ABSTAIN:	None



Glenn Grandis, Mayor

ATTEST:



Rick Miller, City Clerk

APPROVED AS TO FORM:

HARPER & BURNS LLP



Colin Burns  
Attorneys for the City

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# APPENDIX



## Financial Policies

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Ensuring the prudent management of public funds is the City of Fountain Valley’s chief responsibility to its residents. These budget and financial management policies ensure the fiscal stability of the City, guide the development and administration of budgets, and adequately fund desired services and maintenance of public facilities.

**Objectives**

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



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

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**LONG RANGE FINANCIAL PLANNING POLICIES**

The City’s fiscal policy is guided by the 20-Year Financial Plan, which is a comprehensive plan that encompasses the long-term operating and capital needs of the General Fund. The long-term goal is to achieve fiscal sustainability with a balanced operating budget when Measure HH sunsets in 2037. In fiscal year 2037-38, the City strives to be debt free with the City’s unfunded actuarial pension liability (UAL), Pension Obligation Bonds and Lease Revenue Bonds completely paid off.

The 20-year forecast is updated during the budget preparation process as well as in the fall after preliminary fiscal year-end figures are calculated. Incorporating the adopted FY 2024-25 budget, all known information and assumptions for growth in the 20-year plan shows an operating surplus of approximately \$132 thousand when Measure HH sunsets in 2037, followed by annual operating

surpluses of \$885 thousand to \$5.4 million over the following six years. This surplus will be maintained through active management of expenses, new revenue sources from economic development, and consistent action to pay down debt. Due to Measure HH and strong fiscal stewardship, the City is on a solid path towards long-term fiscal sustainability.

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## **REVENUE MANAGEMENT POLICIES**

### **Sources of Revenue**

The City shall strive to maintain a diverse and stable revenue system for consistent service levels and protection against fluctuations in any single revenue source.

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 expenses shall be entirely 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. In some instances, it could be argued that the applicant is not the beneficiary of the City's development review efforts; the community is. However, since the applicant incurs development review costs, cost recovery from them 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 influence 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:

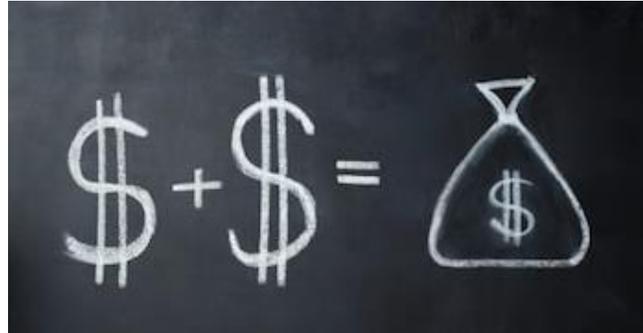
- The amount of matching funds required
- In-kind services needed to be provided
- Requirements for reporting, earmarking and level of effort requirements
- The related operating expenses; and

- 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.



### **Development Fee Deferrals**

Recognizing some fees are collected in advance of the work being performed and revenue collected in the prior year funding current expenses, a budget and accounting methodology for the recognition and deferral of development fees is necessary. By recognizing and deferring development fees on an established basis, the revenue activity will be more accurate relative to the revenue budget.

The development fee deferred revenues from the prior fiscal year will be recognized and posted to the appropriate current year revenue accounts during the new fiscal year. Beginning in April of each fiscal year, Planning and Public Works staff will provide an estimate by the tenth of the month to Finance for the fee amount and accounts collected during the month that should be deferred to the next fiscal year.

Finance will process journal entries recognizing prior year deferred revenues and deferring appropriate current year revenues as appropriate. At the end of each fiscal year, the total amount deferred will be reallocated to the next fiscal year based on this procedure.

The development revenue and deferral policies are recognized in the City’s budget model.

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## **EXPENDITURE POLICIES**

The City will maintain a level of expenditures that 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 that 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 because of a memorandum 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 HH – Essential City Services – Responsible Spending Pledge**

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

On October 16, 2016, the City Council adopted the *Responsible Spending Pledge*. The commitment is to maintain essential city services including public safety, senior and youth programs, parks & roadways, other critical city services, paying down debt, and rebuilding reserves.

The *Responsible Spending Pledge* sets forth that in the event there are any significant increases in the City of Fountain Valley's revenues, we believe that the majority of this money should be used to maintain:

- Essential City services including public safety & 911 emergency response;
- Keep Fire Station 2 open and maintain firefighter & paramedics;
- Police Station and Police officers; restore anti-gang & drug programs;
- Senior and youth programs;
- Streets, sidewalks, & roadways and repair storm water systems;
- Parks and play equipment; and
- Provide other essential City services.

In addition, whenever additional revenue gains are realized, City leadership should seek opportunities to:

- Pay off, pay down, consolidate, or refinance the City's outstanding debt;
- Pay down unfunded liabilities; and
- Rebuild and maintain the City's established reserves levels.

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## **ACCOUNTING POLICIES**

### **Accounting and Annual Reporting Policies**

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

maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB).

The government-wide financial statements report information on all 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. Generally, 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.

Taxes, licenses, and interest associated with the current fiscal period are recognized as revenues of the current fiscal period since they are susceptible to accrual. Similarly, only the portion of special assessments due within the current fiscal period is considered susceptible to accrual as revenue of the current period. All other revenue items are considered measurable and available only when cash is received.

### **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, trial balance for the General Fund. 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.

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## **INVESTMENT POLICIES**

The City has adopted a formal Investment Policy that is reviewed annually and approved by the City Council. The City's Investment Policy is intended to provide specific criteria for the prudent investment of City funds with the goal 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 Fountain Valley Municipal Code and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Treasurer, which is usually the Director of Finance.
- 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 that mature more than five (5) years from the date of trade settlement unless the City Council has granted authority by resolution to make such an investment.

### **Portfolio Reporting**

On a quarterly basis, or as otherwise requested by the City Manager, 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 usually 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

The following sets forth the Fund Balance Policy for the General Fund, which is subject to periodic review by the City Council.

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## **CAPITAL IMPROVEMENT POLICIES**

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

### **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 in 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.

### **Capital Improvement Funding**

Projects are carefully selected for funding through a collaborative process involving the City Council, City Manager, Public Works, and Finance. A comprehensive capital improvement plan is presented publicly during a City Council study session, fostering productive discussions between staff and Council members about timelines and strategic priorities. This process ensures that priorities are determined collectively, thoughtfully evaluated, and aligned with available resources.

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 Funding Criteria**

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

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

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



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

- Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- The project securing the financing is of the type, which will support an investment grade credit rating.
- Market conditions present favorable interest rates and demand for City financings.
- A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
- The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
- The life of the project or asset to be financed is ten (10) years or longer.
- Vehicle leasing when market conditions and operational circumstances present favorable opportunities.

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

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## **ENTERPRISE FUND FEES AND RATE STRUCTURE**

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

**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 water, solid waste, and sewer 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.

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## **APPROPRIATIONS LIMIT**

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

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



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

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

The City will actively support legislation or initiatives sponsored or approved by League of California Cities that would modify Article XIII-B of the Constitution in a manner that 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 Fountain Valley.

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 that 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).

### **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 savings on debt service, 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, if the present value savings are at least three percent (3%) of the refunded debt.
- Refinancing with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

### **Legal Debt Margin**

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

**Legal Debt Limit Calculation (General Obligation Debt)**

Assessed Valuation, FY 2023-24*	\$ 12,301,591,039
Adjusted Assessed Valuation (x 25%)	\$ 3,075,397,760
Legal Debt Limit - 15% of Adjusted Assessed Valuation	\$ 461,309,664
Total Net Debt Applicable to Limitation:	
General Obligation Bonds	\$ -
Percentage of Debt Applicable to the Legal Limit:	0%

*\*Source: Orange County Assessor's Office*

**Bond Debt Service to Maturity**

Year Ending June 30	<u>FVPFA Debt Service</u>		<u>Employee Benefits</u>	<u>Water Utility</u>	Total
	2017	2016A	2015A	2014A	
	Clean Renewable Energy Bonds	Lease Revenue Bonds	Taxable Pension Obligation Bonds	Water Revenue Bonds	
2025	225,866	864,950	1,398,638	973,556	3,463,010
2026	226,113	862,550	1,449,144	971,556	3,509,363
2027	226,290	864,250	1,508,638	972,931	3,572,109
2028	226,395	864,950	1,567,138	972,556	3,631,039
2029	226,424	864,650	1,621,438	975,306	3,687,818
2030	226,375	868,250	1,686,238	975,181	3,756,044
2031	226,244	865,750	853,219	972,581	2,917,794
2032	226,028	867,150	888,359	973,681	2,955,218
2033	225,722	866,225	925,547	971,838	2,989,331
2034	225,323	868,200	964,563	972,263	3,030,348
2035	224,828	864,500	1,005,188	971,116	3,065,631
2036	224,232	864,609	1,042,313		2,131,154
2037	110,727	868,359			979,087
	\$ 2,820,567	\$ 11,254,394	\$ 14,910,419	\$ 10,702,566	\$ 39,687,946
Interest Outstanding	\$ 672,857	\$ 2,154,394	\$ 2,920,419	\$ 1,972,566	\$ 7,720,235
Principal	<b>\$ 2,147,710</b>	<b>\$ 9,100,000</b>	<b>\$ 11,990,000</b>	<b>\$ 8,730,000</b>	<b>\$ 31,967,710</b>

**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 retain accountability and responsibility for its delivery?

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# APPENDIX



## Fund Descriptions

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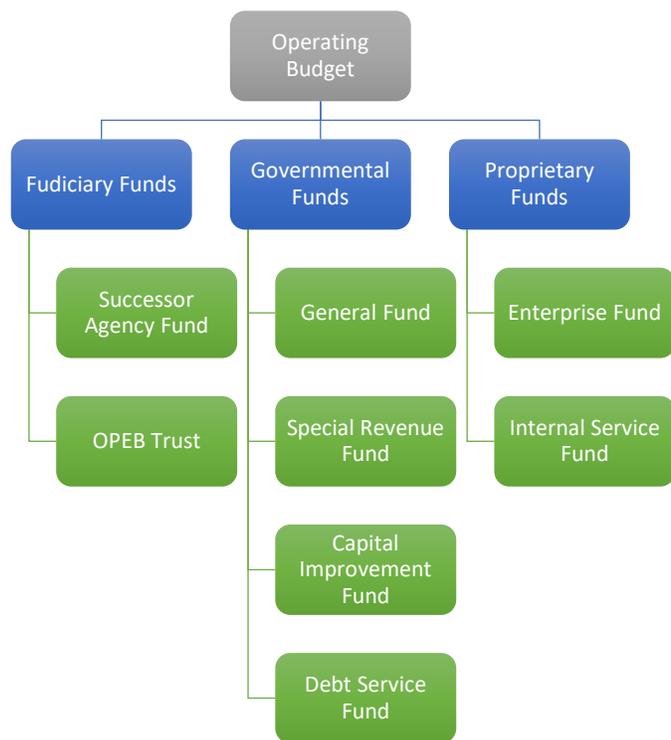
The City budget consists of a number of different funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, segregated for the purpose of carrying on specific activities, or complying with special regulations, restrictions, or limitations. The following provides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

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.

In addition to these three types, funds are also classified as **major** and **non-major** based on their significance and impact on financial operations. The Governmental Accounting Standards Board (GASB) defines major funds as those whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds, and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users. Non-major funds should be reported in the aggregate in a separate column. Internal service funds also should be reported in the aggregate in a separate column on the proprietary fund statements. Funds identified as major are indicated below.

**GOVERNMENTAL FUNDS**

These funds are used to record and report the normal resources and costs of day-to-day activities in providing governmental type services. 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. Funds in this group are classified as **general**, **special revenue**, **capital project**, **debt service**, or **permanent**.



**General Fund (Major) (Fund 100)** – 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, Building and Planning, Community Services and general administration. Fund balance is projected to decrease by \$6.1 million, or 8.4% compared to FY 2023-24, primarily due to rising labor costs, technology and software needs, and added vehicle purchases resulting from prior year supply chain shortages.

**Special Revenue Funds:**

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.

**Community Development Block Grant (CDBG) (Fund 230)** – 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. A separate staff report is presented to the City Council for budgeting purposes for each Fiscal Year, which may include reprogramming of remaining unused budgeted funds from prior years, repayments to the CDBG Fund for loans previously made, and programming of the new grant revenue and related appropriations.

**Fountain Valley Housing Authority (Major) (Fund 231)** – 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 January 10, 2012, the City opted out of being the Successor Agency for the Housing functions of the former agency and assigned the Fountain Valley Housing Authority as the successor to the housing assets and activities. The Fountain Valley Housing Authority Fund accounts for the City’s housing activities.

**Home Grant (Fund 232)** – This fund is used to account for federal HOME Investment Partnership Program Funds, which facilitate the development of affordable housing projects in the City.

**Abandoned Vehicle Abatement (Fund 233)** – This fund is used to account for abatement of abandoned or disabled vehicles illegally parked in the City.

**Gas Tax (Fund 240)** – 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.

**Road Maintenance & Rehabilitation Program (SB1) (Fund 241)** – This fund was created to account for the City's share of proceeds from SB1, the Road Repair and Accountability Act of 2017. The City is scheduled to receive these funds for the next 10 years to assist in road maintenance & rehabilitation, congestion relief, and corridor improvements.

**Traffic Improvement (Fund 242)** – This fund is used to account for various public roadway improvements. Revenues are received from transportation impact fees and grants or transfers in from Measure M, Gas Tax, Sewer, or Water funds. Fund balance is expected to decrease by \$202,790 or 48.4% in FY 2024-25.

**Measure M2 (Local Fair Share & Senior Mobility Program) (Fund 243)** – 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. For FY 2024-25, fund balance is projected to decrease by \$2.8 million, or 66.2% due to pavement rehabilitation and signal synchronization and maintenance projects.

**Pollution Reduction (AB2766) (Fund 244)** – 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, acquisition of emission credits pursuant to SCAQMD Rule 2202, and various educational and outreach programs to encourage commuter use of transit and rail systems. Fund balance is projected to decrease by \$126,400 or 44.4% in the current fiscal year, due to the citywide signal retiming project.

**Criminal Diversion (Federal & State Asset Forfeiture/Other Public Safety Grants) (Fund 270)** – 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 Fountain Valley 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.

This fund also accounts for federal, state and local grants and donations assigned for Public Safety activities. Previously awarded grants include the Urban Area Security Initiative, Avoid the 38, Justice Assistance Grant, Office of Traffic Safety STEP Grant, BSCC County Grant, Every 15 Minutes, and Sobriety Checkpoint Grants.

**Citizen Options for Public Safety/Supplemental Law Enforcement Services (COPS/SLESF) (Fund 271)** – 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 Fountain Valley 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. Fund balance is projected to increase by a modest \$38,920, or 8.5% in FY 2024-25 due to an anticipated rise in interest income and grant revenue which is offset by higher personnel costs.

**Capital Projects Funds:**

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those financed by proprietary and fiduciary funds).

**Capital Improvement Program (Major) (Fund 300)** – This fund accounts for the purchase or construction of major capital (Public Works) projects that are not financed by proprietary, special assessment, or trust funds.

**Drainage (Fund 340)** – This fund was established to implement the goals and objectives of the master drainage plan and to mitigate water runoff impacts of new development in the drainage area. The Drainage Development Impact Fee is needed in order to finance drainage public improvements and to pay for the development’s fair share of required improvements.

**Debt Service Funds:**

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Debt service funds should also

report financial resources being accumulated for principal and interest maturing in future years (other than those financed by proprietary and fiduciary funds).

**Fountain Valley Public Finance Authority Debt Service (Fund 400)** – This fund is used to account for the debt service payments and construction of certain water improvements associated with the issuance of the 2016A Lease Revenue Bonds (Refinanced 2003 COP) and the 2017 Clean Energy Renewable Bonds (CREBS).

## **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. Funds in this group are classified as **enterprise** or **internal service**.

### **Enterprise Funds:**

Enterprise funds are used to report activities for which service charges or fees are charged to external users. These funds are used to account for operations that are financed and operated in a manner similar to private sector enterprises wherein the cost of 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.



**Water Utility (Major) (Fund 500)** - The City of Fountain Valley established its Municipal Water Department in April of 1962. Its goal is to provide safe, reliable, high quality water to City customers at a reasonable rate. The fund accounts for all the activities related to the water operations, including, but not limited to, administration, operations, maintenance, capital acquisition and contraction, financing and related debt service, production, distribution and storage systems, SCADA, recycled water, capital improvements, meter reading and utility billing processes. This fund also accounts for debt service payments related to the 2014A Revenue Bonds.

**Sewer Assessment (Major) (Fund 501)** - This fund accounts for all activities related to the wastewater collection system serving Fountain Valley. There is an established sewer fee assessed to every water customer to cover the cost of maintaining, repairing and rehabilitation of the sewer collection system. This fund was also established to meet the goals and objectives of the master plan of sewers of the City and to mitigate wastewater impacts caused by new development within City limits. A Development Impact Fee is

charged to finance the sewer public improvements and to pay for the development's fair share of the required sewer improvements. The City, as a condition to granting the application and furnishing sewer service to a parcel of land, shall charge and collect fees to support the cost of the system and future replacements and extensions.

**Solid Waste (Major) (Fund 502)** - The City contracts with Republic Services to provide residential and commercial waste collection, and recycling. The City utilizes the Water billing process to include the waste collection charges owed to Republic Services. The City collects a fee for each bill sent for this service. Republic also pays the City an annual Road Rehabilitation fee to help the city pay for repairs to public roadway due to the heavy weight of the trash vehicles. In FY 2024-25, fund balance is projected to decrease by \$651,722 or 61.8% mainly due to trash removal rate increases.

**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 information services, purchasing services, government buildings, equipment, fleet, self-insurance and employee services. Across all Internal Service Funds combined, fund balance is projected to decrease by \$5.1 million, or 36.1% in FY 2024-25. The decrease is mainly attributed to capital fleet purchases, including a Fire Department pumper truck, and citywide technology implementations and upgrades.

**Information Technology (Fund 110)** – This fund accounts for the capital acquisition and replacement cost of citywide computers, network equipment, printers, copiers, scanners, telephones, and duplication and mailing equipment. Operating costs include IT and Purchasing staffing and related maintenance and supplies. Funding is provided by charges back to user departments.

**Government Buildings (Fund 111)** – The Government Buildings Fund includes all maintenance, custodial, staffing and equipment costs associated with the operation of City Hall, Recreation & Senior Center, City Yard, Fire and Police Stations. The expenses associated with facility maintenance and operations are recorded in this fund with supporting revenues from the General Fund and other funds that use this service. Revenues are allocated from the departments' budgets based on share of square footage. A portion of the fund balance is reserved to fund capital equipment necessary for the efficient operation of the various City buildings.

**Fleet Management (Fund 112)** – The Fleet Management Fund is the operating fund that provides for the capital purchase, replacement and maintenance, and fueling for all city vehicles. The Public Works department manages all of the City's fleet vehicles. Rental rates are charged to the various user departments and those rates are designed to recover the associated acquisition, replacement, maintenance and fuel costs. Those rental rates, based on this fund's operating budget and costs, are included in each department's budgeted expenditures.



**Capital Equipment (Fund 113)** – The Capital Equipment Fund administers the acquisition, replacement, and maintenance of furniture, equipment, machines, large tools, and other capital equipment not accounted for in IT or government buildings. This fund is financed from charges paid by the departments.

**Self-Insurance (Fund 114)** – The Self-Insurance Fund administers a loss prevention program that protects the City against financial loss from on-the-job injuries; administers the City's general liability risk, property insurance programs, and accounts for workers compensation, unemployment insurance, and long-term disability costs. This fund is financed from self-insurance premiums paid by the departments.

**Employee Benefits (Fund 115)** – The Employee Benefits Fund captures the cost associated with employee retirement (CalPERS); retiree medical (OPEB) held in trust with PARS; employee health and dental insurance programs; employer Medicare contributions; life insurance; employee assistance program (EAP); and uncompensated absence liability (employee vested vacation and sick leave). This fund also accounts for debt service payments related to the 2015A Taxable Pension Obligation Bonds.

## **FIDUCIARY FUNDS**

These funds are used to account for assets held in a trustee capacity for others or as a custodian/agent for individuals, private organizations, and other governments, and cannot be used to support the government's own programs. These funds are not subject to appropriation.

**Custodial (Fund 600)** - This fund accounts for the collection and disbursement of fees collected by the City on behalf of other governments. It also contains Asset Seizure deposits that are to be disbursed upon legal order.

**Successor Agency (Redevelopment) (Fund 601)** - The Fountain Valley Agency for Community Development [Redevelopment Agency (RDA)] was established in 1976 to prepare a redevelopment project area and plan for two specific areas within the City called

the City Center and the Industrial Area Redevelopment Projects. Funds were created to account for operations associated with these RDA activities.

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 January 10, 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.

**OPEB Trust (Fund 603)** - The City administers a single-employer other post-employment benefit (OPEB) plan that provides eligible retirees and qualified family members with a subsidy towards medical and dental insurance premiums. In 2010, the City established a trust with Public Agency Retirement Services (PARS) to hold assets that are legally restricted for the City's OPEB plan under Section 115 of the Internal Revenue Code. Contributions to the OPEB Trust and earnings on those contributions are irrevocable, and use of the funds is restricted specifically for OPEB payments.

# APPENDIX



**Glossary**

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<b>Accrual Basis of Accounting</b>	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
<b>Adjusted / Amended Budget</b>	The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.
<b>Air Quality Management District (AQMD)</b>	The air-pollution control agency for the four-county region including Los Angeles and Orange counties, as well as parts of Riverside and San Bernardino counties ( <a href="http://www.aqmd.gov">www.aqmd.gov</a> ).
<b>Air Quality Management Plan (AQMP)</b>	A plan developed by the AQMD that serves as the blueprint for all the future rules necessary to bring the area into compliance with federal and state clean air standards.
<b>Allocation of Funds</b>	Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.
<b>Annual Comprehensive Financial Report (ACFR)</b>	The summarization of the City's financial activity for the previous fiscal year that also includes a summarization of significant milestones that were accomplished during the year by department, fiscal policies, and statistical information. The CAFR is prepared by December of each year.
<b>Appropriation</b>	A specific amount of money authorized by the City Council for an approved work program.
<b>Arterial Highway Financing Program (AHFP)</b>	A Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
<b>Assessed Property</b>	The value set upon real estate or other property by the County Tax Assessor.
<b>Assessed Valuation</b>	A measure of the taxable value of property located within the City against which the tax rate is applied.

<b>Assessed Valuation (Secured)</b>	That part of the assessment roll containing state assessed property and property the taxes on which are a lien on real property sufficient to secure payment of taxes.
<b>Assessed Valuation (Unsecured)</b>	The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.
<b>Assessment District (AD)</b>	A separate unit of government that manages specific resources within defined boundaries. Through self-financing, it can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services.
<b>Audit</b>	Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements fairly represent the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors customarily issue a Management letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.
<b>Balanced Budget</b>	A budget in which operating expenditures do not exceed operating revenues.
<b>Bond Refinancing</b>	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.
<b>Bonds</b>	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.

<p><b>Bradley Burns Uniform Local Sales &amp; Use Tax</b></p>	<p>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.</p>
<p><b>Budget Surplus</b></p>	<p>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).</p>
<p><b>Budget Amendment</b></p>	<p>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 Manager has the authority to approve transfers within funds.</p>
<p><b>California Environmental Quality Act (CEQA)</b></p>	<p>A state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible (<a href="http://ceres.ca.gov/ceqa">ceres.ca.gov/ceqa</a>).</p>
<p><b>California Transportation Commission (CTC)</b></p>	<p>The agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California (<a href="http://www.catc.ca.gov">www.catc.ca.gov</a>)</p>
<p><b>Capital Equipment</b></p>	<p>Equipment (fixed assets) with an initial individual cost of \$5,000 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.</p>
<p><b>Capital Expenditure</b></p>	<p>Expenditure for tangible property with an initial individual cost of \$5,000 or more and an expected useful life greater than two years per item.</p>

<p><b>Capital Improvement Program Budget (CIP)</b></p>	<p>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.</p>
<p><b>Certificates of Participation (COPs)</b></p>	<p>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.</p>
<p><b>City Council (CC)</b></p>	<p>Comprised of five City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term. The mayor is selected by fellow councilmember and serves a one-year term. The City of Fountain Valley has a three-term limit for elected officials. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.</p>
<p><b>Community Development Block Grant (CDBG)</b></p>	<p>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.</p>
<p><b>Community Facilities District (CFD)</b></p>	<p>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.</p>
<p><b>Community Oriented Policing Services (COPS)</b></p>	<p>A grant program that provides partial funding of salaries for several front line law enforcement positions.</p>

<b>Conditional Use Permit (CUP)</b>	Allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.
<b>Congestion Management Plan (CMP)</b>	Defines a network of state highways and arterials, level of service standards and related procedures.
<b>Consumer Price Index (CPI)</b>	A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.
<b>Contingency Reserve</b>	The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.
<b>Cost Allocated</b>	A method used to charge General Fund costs budgeted in one department to another department or another fund.
<b>Debt Service</b>	The payment of principal and interest on borrowed funds such as bonds.
<b>Department, (Function) Division</b>	Section Organizational units within the Operations Budget that group resources together to provide related types of services.
<b>Discretionary Funding Opportunities</b>	Pertains to funds, grants or other resources that are not restricted as to use.
<b>Drug Abuse Resistance Program</b>	DARE – a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug- and violence-free lives ( <a href="http://www.dare.com">www.dare.com</a> ).
<b>Encumbrance</b>	An encumbrance is not an expenditure, but a reservation of funds to be expended at a future date. A commitment is usually made through a purchase order for the future payment of goods and services not yet received or paid for.

<b>Enterprise Fund</b>	This fund type is used to account for operations that are: (a) financed and operated in a manner similar to private sector enterprises and it is the City’s intent that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.
<b>Environmental Enhancement and Mitigation Program (EEMP)</b>	A state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.
<b>Environmental Impact Report (EIR)</b>	A public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.
<b>Expenditure</b>	The outflow of funds associated with the payment or future payment of an asset, goods, or services, regardless of when the invoice is actually paid. This term applies to all funds and financial transactions.
<b>Fair Housing Council of Orange County (FHCO)</b>	A private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws ( <a href="http://www.fairhousingoc.org">www.fairhousingoc.org</a> ).
<b>Fees</b>	A general term used for any charge levied by government for providing a service or permitting an activity.
<b>Fiscal Year (FY)</b>	Any period of 12 consecutive months designated as the budget year. Fountain Valley’s budget year begins on July 1 and ends on June 30.

<b>Fixed Asset</b>	Assets that are long-term in nature such as land, buildings, machinery, furniture and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.
<b>Fountain Valley School District (FVSD)</b>	An elementary <i>school district</i> serving <i>Fountain Valley</i> and Huntington Beach in Orange County, California. There are nine elementary schools, two middle schools (6-8), and one K-8 alternative school. ( <a href="http://www.fvsd.us">http://www.fvsd.us</a> )
<b>Franchise Tax</b>	Revenue generated from taxes paid by a business that gave an exclusive contractual agreement to operate and use the public right-of-way in the City. Examples include southern California Edison, Public Cable Television, Southern California Gas and Rainbow Disposal.
<b>Fringe Benefits</b>	These include retirement/pension; health, life, and disability insurance; workers' compensation; and vacation, administrative, medical and special leave of absence time.
<b>Full-Time Equivalent (FTE)</b>	Refers to part-time hours converted to one full-time equivalent position, which equals 40 hours per week, 52 weeks per year. (2080 hours per year)
<b>Fund</b>	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.
<b>Fund Balance</b>	Within a specific fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
<b>Gas Tax</b>	State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.
<b>General Fund</b>	The primary operating fund of the City (as opposed to all other City funds, which are designated as "Special Funds").

<b>General Plan</b>	A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.
<b>Geographical Information System (GIS)</b>	A computer system capable of assembling, storing, manipulating and displaying geographically referenced information.
<b>Goal</b>	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
<b>Government Finance Officers Association (GFOA)</b>	A professional association of state/provincial and local finance officers in the United States and Canada ( <a href="http://www.gfoa.org">www.gfoa.org</a> ).
<b>Governmental Accounting Standards Board (GASB)</b>	Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities ( <a href="http://www.gasb.org">www.gasb.org</a> ).
<b>Grants</b>	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
<b>Gross Domestic Product (Real) (GDP)</b>	The total of the goods and services produced by labor and property located in the United States.
<b>Gross State Product (GSP)</b>	The total of the goods and services produced by labor and property located in the State of California.
<b>Growth Management Area (GMA)</b>	Inter-jurisdictional planning regions within Orange County.
<b>Growth Management Program (GMP)</b>	A Measure M funded program intended to address the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.

<b>Hotel Tax (TOT)</b>	Also known as the Transient Occupancy Tax (TOT) or bed tax – a 9% tax added to the cost of renting a hotel room within the City.
<b>Infrastructure</b>	Inputs Includes the City’s street, bridge, traffic signal, landscaping, and trail networks. To be capitalized as part of the City’s infrastructure network, a related component must have an initial individual cost of at least \$50,000 and an estimated useful life greater than two years. Resources (e.g. dollars, staff and other assets) required to accomplish a job or provide a service.
<b>Integrated Financial Accounting System</b>	Tyler Enterprise ERP (Munis) – Fountain Valley’s computerized accounting system used to coordinate the City’s general accounting, purchasing, and utility billing processes.
<b>Inter-Fund Transfers</b>	Payments from one fund to another fund, primarily for work or services provided
<b>Landscape, Lighting, and Park Maintenance (LLPM)</b>	An assessment district to provide funds for park and parkway landscaping, lighting and park maintenance.
<b>Lease-Purchase Agreement</b>	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
<b>Level of Effort</b>	Generally used to identify the number of staff providing a particular service. Level of Services Generally used to define the existing or current services, programs and facilities provided by government.
<b>Levy</b>	To impose taxes, special assessments or service charges for the support of governmental activities.
<b>Local Agency Formation Commission (LAFCO)</b>	Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies ( <a href="http://www.oclafco.org">www.oclafco.org</a> ).

<b>Local Agency Investment Fund (LAIF)</b>	A voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
<b>Long-Term Debt</b>	Debt with a maturity of more than one year after issuance.
<b>Major Fund</b>	A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out. Please see the “Major Funds – Summary by Budget Category” tables presented in the Budget Summary chapter.
<b>Measure M</b>	County-wide sales tax measure used to fund a variety of transportation related projects.
<b>Measure M - Growth Management Area (M-GMA)</b>	A county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
<b>Measure M – Turnback</b>	The non-competitive portion of the sales tax revenue generated through Measure M that is “turned back” to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.
<b>Memorandum of Understanding (MOU)</b>	An agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
<b>Modified Accrual</b>	Basis of Accounting in which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

<b>National Pollutant Discharge Elimination System</b>	NPDES – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
<b>Objective</b>	Describes an outcome to be accomplished in specific, well-defined and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.
<b>Operating Budget</b>	A budget for General Fund department service delivery expenditures such as salaries, utilities and supplies. The day-to-day costs of delivering essential City services.
<b>Orange County Fire Authority (OCFA)</b>	An agency that provides fire prevention/suppression and emergency services to 22 cities and all the unincorporated areas in Orange County ( <a href="http://www.ocfa.org">www.ocfa.org</a> ).
<b>Orange County Investment Pool (OCIP)</b>	A pooling of cash by the county, local agencies and school districts for investment purposes run by the Orange County Treasurer.
<b>Orange County Transportation Authority (OCTA)</b>	A regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County ( <a href="http://www.octa.net">www.octa.net</a> ).
<b>Ordinances</b>	A formal legislative enactment by the governing board (i.e. City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
<b>Outputs</b>	The general results expected from programs and functions.
<b>Part I Crimes</b>	The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.
<b>Part II Crimes</b>	All other criminal offenses that are not defined as Part I crimes.

<b>Pavement Management System</b>	PMS – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.
<b>Pavement Quality Index (PQI)</b>	A scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.
<b>Performance Budget</b>	A budget wherein expenditures are tied to the measurable performance of activities and work programs.
<b>Performance Measurements</b>	Statistical measures that are collected to show the impact of dollars spent on City services.
<b>Personnel Expenses</b>	Salaries and fringe benefits, such as pensions and insurance, for full-time and part-time employees of the City.
<b>Priority E</b>	Refers to the most serious calls for emergency response for serious emergencies, in-progress calls and potentially life-threatening incidents that require a Code 3 (use of lights and siren) response.
<b>Priority I Calls</b>	Refers to calls for emergency response for serious emergencies, in progress calls and potentially life-threatening incidents that do not require a Code 3 (use of lights and siren) response.
<b>Program</b>	Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies.
<b>Program Budget</b>	A budget wherein expenditures are displayed primarily by programs of work, and secondarily by the character and object class of the expenditure.

<p><b>Property Tax</b></p>	<p>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 FV receives \$0.1287 cents per dollar of the Prop 13 tax.</p>
<p><b>Proposition 218</b></p>	<p>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.</p>
<p><b>Public Employees’ Retirement System (PERS)</b></p>	<p>Provides retirement and health benefit services to members from the state, school districts and local public agencies (<a href="http://www.calpers.ca.gov">www.calpers.ca.gov</a>).</p>
<p><b>Ralph M. Brown Act</b></p>	<p>The Brown Act is a California law that insures the public can attend and participate in meetings of local government.</p>
<p><b>Redevelopment Agency (RDA)</b></p>	<p>Formerly charged with the oversight for the redevelopment process for the City of Fountain Valley. 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.</p>
<p><b>Regional Surface Transportation Program (RSTP)</b></p>	<p>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.</p>

<b>Reserve</b>	A designated amount of funds set aside from a fund's balance that is legally restricted for a specific purpose and is therefore not available for general appropriations.
<b>Resolution</b>	A special or temporary order of a legislative body (e.g. City Council or Planning Commission) requiring less formality than an ordinance.
<b>Resources</b>	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.
<b>Revenue</b>	Annual income received by the City.
<b>Right of Way</b>	ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.
<b>Service Center</b>	Used for budgetary reporting, an organizational unit that provides a distinct and unique service. Various sections within a department that provide substantially similar services may be combined into one service center – for instance, the City Clerk's Office and City Clerk Records are combined into one service center.
<b>Southern California Association of Governments (SCAG)</b>	The Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management and air quality ( <a href="http://www.scag.ca.gov">www.scag.ca.gov</a> ).

<b>Special Funds</b>	The City's accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City's main operating fund is its General Fund, while other City funds are designated as Special Funds. These funds are legally restricted for a specific purpose and is therefore not available for general use.
<b>Strategic Plan</b>	The City of Fountain Valley has a semi-annual strategic planning process. The strategic plan identifies the City's Mission Statement; Core Organizational Values; Three-Year Goals and six-month strategic objectives.
<b>Strategic Financial Business Plan</b>	SBP – a ten-year planning “blueprint,” updated annually, that evaluates the City's financial capability to achieve its goals; helps set priorities for City operations and the annual budget; and guides the City's capital improvement and rehabilitation program
<b>Traffic Enforcement Index</b>	The number of moving citations divided by the number of injury accidents.
<b>Transaction Sales Tax (District Tax)</b>	Similar to the Bradley Burns Sales Tax, a transactions and use sales tax is allocated to the district where the tangible goods are delivered or placed into use. Voter approved district taxes are levied within incorporated city limits. Fountain Valley has a 1% transaction tax authorized from April 2017 to March 2037.
<b>Transfers-In/Out</b>	A transfer of resources between different City funds (see glossary definition of “Fund”). A transfer of cash from the City's General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.
<b>Transient Occupancy Tax (TOT)</b>	A 9% tax added to the cost of renting a hotel room within the City. Also known as the Hotel or Bed Tax.

<p><b>Transportation Management Association (TMA)</b></p>	<p>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.</p>
<p><b>Transportation Management Plan (TMP)</b></p>	<p>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.</p>
<p><b>TRIPS</b></p>	<p>A transit service for Fountain Valley seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.</p>
<p><b>Unencumbered Appropriation</b></p>	<p>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.</p>
<p><b>Voice Over Internet Protocol (VoIP)</b></p>	<p>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).</p>





**City of Fountain Valley**  
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