



FOUNTAIN VALLEY

CALIFORNIA



OPERATING & CAPITAL IMPROVEMENT BUDGET

**FISCAL YEAR
2023-24**



About the Cover – The Fiscal Year 2023-24 budget cover displays an overhead view of FV Summerfest, which is held annually at the Fountain Valley Recreation Center & Sports Park. The Recreation Center and Sports Park is a multipurpose recreational facility managed by the Recreation and Community Services Division. The building contains a gymnasium, play area, softball, baseball, and soccer fields, basketball, tennis, handball, and racquetball courts, picnic tables, and more. The Recreation Center facilitates a variety of facility rentals and contracted classes for all ages.

Photo credit – Manny Nunez

City of
FOUNTAIN VALLEY
California



**ADOPTED
ANNUAL BUDGET
FY 2023-24**



FOUNTAIN VALLEY

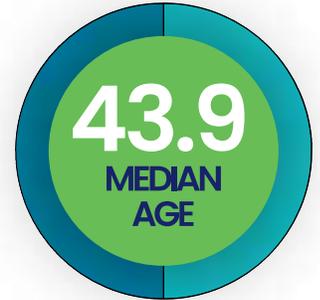
COMMUNITY at a glance



9.75
SQUARE MILES



55,930
POPULATION

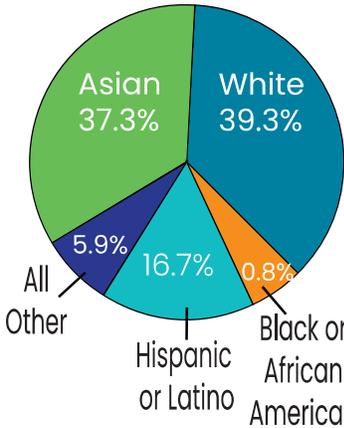


51% female population

150+
acres of neighborhood parks, activity buildings & athletic facilities



21
Parks



Under 5 Years - 2,765 (4.8%)
Under 18 Years - 12,703 (22.2%)
Over 21 Years - 44,436 (77.8%)
Over 60 Years - 7,323 (12.8%)
Over 70 Years - 8,072 (14.1%)

15
Softball/
Baseball Fields



12
Tennis Courts



6
Outdoor Basketball Courts



19,561
HOUSING UNITS



\$92,765
MEDIAN INCOME

PUBLIC SAFETY

Police Services

- Sworn Personnel **55**
- Non-Sworn Personnel **27**
 - Arrests **1,241**

Fire Services

- Commissioned Personnel **44**
- Volunteer Personnel **15**
- Emergency Calls **6,137**

TOP 3
As of 2022

PRINCIPAL PROPERTY TAX PAYERS (assessed value)

- Hyundai Motor America (\$204M)
- Orange Coast Memorial Medical Ctr (\$197M)
- Fountain Valley Regional Hospital (\$169M)

PRINCIPAL EMPLOYERS (number of employees)

- Fountain Valley Regional Hospital (1,703)
- Orange Coast Memorial Medical Ctr (1,540)
- Memorial Health Services (913)

Section 1: Introduction	Page
City Council Members	III
City Commissions & Boards	IV
City Officials	V
City Manager's Budget Message	VII
Budget Guide	XVII
Citywide Organization Chart	XXIX
Strategic Plan, Organizational Values, and Vision & Mission Statements	XXX
Section 2: Financial Summaries	
City Resources and Appropriations Summary	3
Summary of Fund Balance	4
Summary of Resources & Appropriations by Fund	5
Consolidated Summary of Resources & Appropriations by Type	7
Consolidated Summary of Changes in Fund Balance	8
Functional Unit-Fund Relationship	9
General Fund Budget Summary	11
General Fund Reserves	12
General Fund Summary	13
General Fund Resources & Appropriations	14
General Fund Resources	17
General Fund Expenditures	21
Budget Detail	
Administration	23
Human Resources	33
Finance	41
Community Development	49
Engineering & Public Works	57
Fire Department	79
Police Department	93
Recreation & Community Services	109
Internal Service Funds	123
Special Revenue Funds	133
Capital Improvement Funds	145
Debt Service Funds	177
Enterprise Funds	181
Section 3: Appendix	
Six-Month Strategic Objectives	A-1
Measure HH Revenues & Expenditures, Responsible Spending Pledge & 20-Year Financial Plan	B-1
Gann Appropriations Limit Calculation & Budget Resolution	C-1
Financial Policies	D-1
Fund Descriptions	E-1
Glossary	F-1

This Page Intentionally left Blank

INTRODUCTORY SECTION



This Page Intentionally left Blank

Fountain Valley

City Directory

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

CITY COUNCIL MEMBERS



*Kim Constantine
Mayor*



*Glenn Grandis
Mayor Pro Tem*



*Jim Cunneen
Council Member*



*Ted Bui
Council Member*



*Patrick Harper
Council Member*

Fountain Valley

City Commissions & Boards

PLANNING COMMISSION

Azzam Saad	Chair
Richard Lopez	Vice Chair
Herman Jack Ajamian	Commissioner
Mary-Ellen Esquer	Commissioner
Dave Osborn	Commissioner
Bill Spear	Commissioner
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
Ramon Pasos	Member
Ryan 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
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

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/City Engineer	Vacant
Director of Community Services.....	Rob Frizzelle
City Clerk 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.

This Page Intentionally left Blank



July 1, 2023

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 2023-24 (FY 2023-24). 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 2022-23 Review

The Fountain Valley team has experienced a period of renewal over the past year. City staff dedicated considerable time and effort to rebuild the trust of both the City Council and Measure HH Advisory Committee regarding our financial data records and reporting. The City recruited and filled more than 40 full and part-time positions, with each employee actively participating in The Fountain Valley Way training. Additionally, the Management Team collaborated to update the City's Strategic Plan Objectives for the next three (3) years, while also clarifying the organization's vision and mission statements.

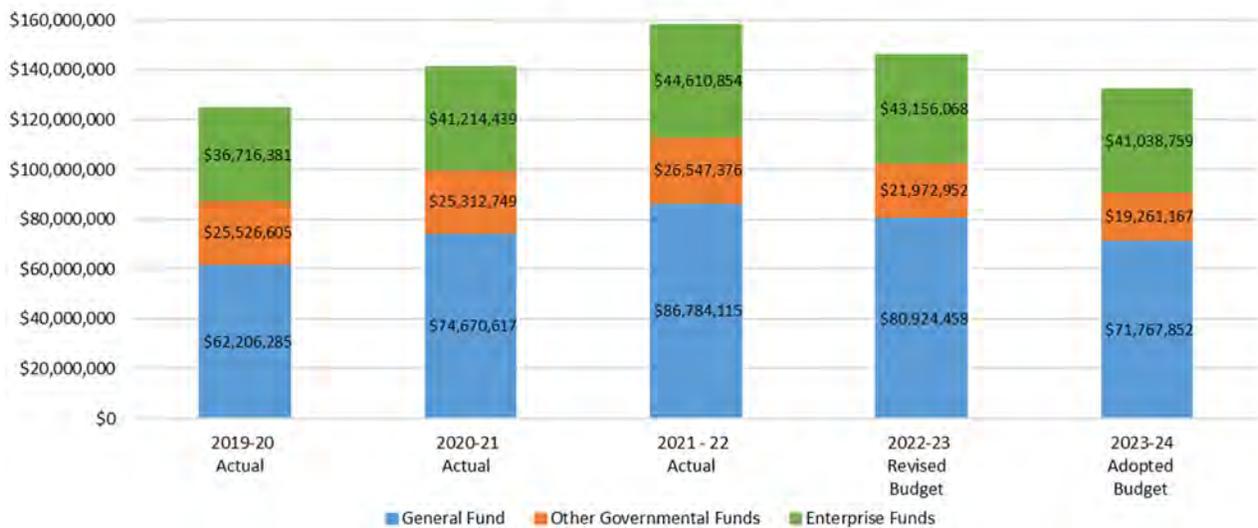
One of the City's strategic objectives is to "Enhance the Culture and Environment of 'A Nice Place to Live'", which is in alignment with numerous initiatives approved by City Council during the fiscal year. The Municipal Code was amended to codify the operation and regulation of short-term rentals (STRs); providing for certain conditional permitting restrictions and the enforcement of fines for criminal and building code violations. Additionally, Council authorized the installation of a citywide fiber optics plan, acquisition of property for a new fire station, and construction of a Universally Accessible Playground (UAP) and recreation area. Finally, the Central Cities Navigation Center (CCNC), a partnership with the cities of Garden Grove and Westminster, is under construction and expected to be operational in spring of 2024. The CCNC is a low-barrier transitional, emergency facility with in-house services to provide emergency housing and wrap-around services to individuals experiencing homelessness in Orange County's Central Service Planning Area. It aims to establish pathways toward permanent housing, stable income, reliable healthcare, and overall stability.

In support of the City's goal to "Attract and Retain Quality Staff through Best Practices and Trends", the Human Resources department finalized an employee compensation study, amended various

salary schedules, and led the recruitment of many new employees, including three (3) Department Directors (Fire, Finance, and Information Technology), two (2) Battalion Chiefs, three (3) mid-managers, and many more. The City Manager's office was reorganized by defunding the Deputy City Manager position and reallocating the funding to Community Development, Recreation & Community Services, and Information Technology divisions for reclassifications, new positions, and assignment pay. Lastly, a contract was executed to begin work on the Police department locker room improvement project, and City Hall security upgrades were initiated, including Finance department offices, restructuring of Human Resources office space, and construction of a staff area.

The budgeted ending fund balance for the General and Internal Service Funds is \$80.9 million for FY 2022-23. The majority of fund balance is in reserves with \$11.1 million restricted for pension payments, \$18.4 million committed for emergencies, and \$36.15 million assigned for capital projects and Measure HH. The budgeted ending unassigned fund balance in the General Fund is negative \$6.4 million.

**City of Fountain Valley
Total Fund Balance**



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 2023-24 budget aims to uphold current service levels while advancing the City's strategic plan objectives, paving the way for a sustainable and prosperous future, and striving to enhance the community's overall quality of life and safety. The budget takes a prudent approach by aligning fiscal responsibility with the City's long-term goals and maintaining a conservative outlook for revenue and expenditure growth.

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

- Enhancing the Culture and Environment of "A Nice Place to Live"

- Achieving Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities
- Attracting and Retaining Quality Staff Through Best Practices and Trends
- Maintaining, Building, and Modernizing 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 2023-24 incorporates adjustments derived from updated revenue and expenditure projections. These changes aim 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 the upcoming design and future construction of a new fire station, including identifying new revenue sources to fund it. 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.

This annual budget was developed with a focus on maintaining balance in light of growing recessionary concerns caused by persistently high inflation and interest rates. Inflation has affected the cost of everything, including supplies, gasoline, utilities, and service contracts, and coupled with supply chain issues and commodity shortages, has made it significantly more challenging to provide municipal services. The FY 2023-24 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 also 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.

Moreover, 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. City staff will secure a grant writing consultant to support this effort, and is in the process of completing a Comprehensive Fee Study to aid in the review and update of citywide fees, thereby ensuring adequate cost recovery.

FY 2023-24 Adopted Budget Summary

Excluding transfers-out to other funds, the total citywide budget is \$144.7 million, a decrease of 1% compared to the adopted FY 2022-23 budget. These expenses are supported by \$130.7 million in revenue, an increase of 3.1% 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 2023-24 Operating Budget for the General Fund is \$72.5 million in expenditures and \$76.9 million in revenue, with an additional \$11.4 million for one-time capital projects.

Internal Service Funds, including information technology, government buildings, capital equipment, employee benefits, self-insurance, and fleet services account for activities provided to one City department by another City department. The adopted FY 2023-24 budget includes \$33.3 million in funding for these funds.

Special Revenue Funds are funds legally restricted to a specific purpose. Examples of Special Revenue Funds include the Gas Tax Fund and the Community Development Block Grant (CDBG). In total, the adopted expenditure budget for these funds is \$8.4 million for FY 2023-24, 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 2023-24.

Capital Improvement Funds are used to account for the City's capital projects. These funds include the CIP and Drainage funds. In total, FY 2023-24 appropriations in the Capital Improvement Funds are budgeted at \$16.0 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 2023-24 is \$30.5 million for both operating and capital.

General Fund Revenue Highlights

Total FY 2023-24 General Fund revenues are projected to be \$76.9 million, an increase of \$403,767, or 0.53%, as compared to the FY 2022-23 Revised Budget. Projected increases in Property Tax, Measure HH Tax, Franchise Fees, and Fire Revenues are offset by reductions in Intergovernmental Revenue, Use of Money and Property, Other Revenue, and Engineering Revenue due to one-time,

project specific revenues received in FY 2022-23. Below are some highlights of significant revenues and changes compared to FY 2022-23.

- Property Tax – Property Taxes represent 30.8% of General Fund revenue. For FY 2023-24, this revenue is budgeted at \$23.7 million, an increase of \$713,848 or 3.11% over the prior fiscal year. These projections come from the City's property tax consultant HDL Coren and Cone.
- Sales Tax – Sales Tax comprises 21.6% of General Fund revenue. This revenue is projected to total \$16.6 million, a decrease of \$5,000 compared to the FY 2022-23 revised budget.
- Measure HH – At 22.4% of the General Fund revenue budget, Measure HH transaction tax is projected to be \$17.25 million in the current fiscal year, an increase of \$150,000 compared to FY 2022-23. 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 \$2.4 million, an increase of \$329,808 or 15.8% compared to last fiscal year. These fees account for 3.1% of projected revenues, with estimates derived from the analysis of recent trends and the consideration of escalating utility expenses.
- PARS Pension Trust investment income, previously budgeted in the Use of Money and Property category, has been excluded from the current year budget due to the unpredictable nature of these revenues and their limited usability even in the event of realized gains. This represents a reduction of \$610,778 compared to the FY 2022-23 budget.
- Staff is budgeting a \$516,449 or 37.4% decrease in intergovernmental revenue in FY 2023-24, primarily due to reductions in reimbursements from OCTA related to the nearly completed OC405 project and a reduction in grant revenues due to one-time funding received in FY 2022-23.
- Other Revenue is realizing a reduction of \$418,000, primarily due to the expiration of a construction encroachment agreement at a City water tank.
- Fire Revenue increased by \$412,434 or 11% thanks to the new ambulance billing program previously known as the Quality Assurance Fee or "QAF". The added revenue is partially offset by \$330,000 in additional expenditures related to the ambulance program.

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 2023-24 General Fund budget includes \$72.5 million for operations and \$11.4

million for capital expenditures. In addition, \$3.0 million in additional payments to CalPERS to pay down the City's UAL is included in accordance with the Measure HH Responsible Spending Pledge.

The adopted FY 2023-24 General Fund budget includes \$58.9 million in operating expenses across all departments, as listed in the table below:

Department	FY24 Adopted	FY23 Revised	Variance	
ADMINISTRATION	5,820,640	5,334,964	485,676	9.10%
COMMUNITY DEVELOPMENT	2,513,435	2,241,256	272,179	12.14%
PUBLIC WORKS	9,743,305	9,697,788	45,517	0.47%
FIRE DEPARTMENT	15,667,870	14,614,590	1,053,280	7.21%
POLICE DEPARTMENT	21,750,580	20,054,453	1,696,127	8.46%
RECREATION & COMMUNITY SVCS	3,386,510	3,500,022	(113,512)	-3.24%
DEPARTMENT OPERATING TOTALS:	58,882,340	55,443,073	3,439,267	6.20%

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

Major increases to General Fund department expenditures include additional salary and benefit costs from the previously approved classification & compensation study and MOU related increases, including a 3% cost of living adjustment among all units in July of 2023, a 4% cost of living adjustment for some units in January 2024, and merit increases. Personnel Expenses increased \$2.4 million or 7% from FY 2022-23. Department internal service charges are included to fund the IT department, self-insurance, fleet maintenance, equipment, along with maintenance and repair of City buildings. Overall Internal Service Expenses increased by \$833,000 or 10% compared to FY 2022-23. Operating increases for the departments are as follows:

- Administration, a net increase of \$485,676 or 9.1%:
 - \$327,608 increase relating to personnel salary and benefit increases, including pension costs.
 - City Manager department increased by \$111,000 primarily due to \$25,000 in professional services for Economic Development services and \$75,000 in professional services for special projects that come up throughout the year.
- Community Development, a net increase of \$272,179 or 12.1%:
 - \$225,498 relating to personnel salary and benefit increases, including pension. The fiscal year 2023-24 adopted budget includes a new Management Analyst position to assist with a variety of professional level duties including special projects related to the navigation center, outreach, permit streamlining, and economic development.
- Public Works & Engineering, increase of \$45,517 or .47%:
 - \$250,729 increase relating to personnel salary and benefit increases, including pension.
 - \$89,400 increase relating Park Maintenance in the Public Works department due

- to additional landscape maintenance services and increased utility costs for water.
- Public Works & Engineering has an overall decrease in its operating expenses by \$379,648 or 8% primarily due to a reduction in project specific professional services.
 - Fire, increase of \$1,053,280:
 - Increase of \$609,455 relating to personnel salary and benefit increases, including the final year of the current MOU.
 - Fire Department Ambulance Services has an overall increase of \$348,743 or 16.4%. This is primarily due to a change in the ambulance billing program formally known as the "QAF". These increased costs are fully offset by additional revenues received from the new program.
 - Fire Suppression budget unit within the Fire Department is increasing operating costs by \$68,000 or 8.9%, primarily due to increased fire apparatus maintenance and repairs costs.
 - Police, increase of \$1,696,127:
 - \$938,070 relating to personnel salary and benefit increases, including pension.
 - Animal Care Services in the Police Department budget unit has increased \$85,500 or 16.1% due to contract increases with the County of Orange.
 - Recreation and Community Services, decrease of \$113,512:
 - \$65,142 increase relating to personnel salary and benefit increases, including pension.
 - \$50,000 decrease in Senior Transportation services to match current ridership levels.
 - \$113,424 decrease in internal service charges related to equipment purchases.

Significant Changes

As previously mentioned, the adopted budget includes \$3.0 million in additional payments to CalPERS to help pay down the City's UAL. As of the most recent CALPERS actuarial reports, the City's unfunded actuarial liability is approximately \$66 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 FY 2023-24 budget includes 252.25 authorized full-time equivalent (FTE) positions, reflecting a net increase of increase of one (1) position from the prior fiscal year. The newly added Management Analyst position in the Community Development Department will assist with a variety of professional level duties including special projects related to the navigation center,

outreach, permit streamlining, and economic development, and adds a total annual cost to the City of \$136,675. All other staffing levels remain unchanged for FY 2023-2024.

AUTHORIZED PERSONNEL LIST

FTE by Department/Division	FY20/21 Actual	FY21/22 Actual	FY22/23 Actual	FY23/24 Adopted	Change
Administration	5.04	4.50	5.50	5.50	0.00
Human Resources	4.75	5.75	6.00	6.00	0.00
Finance	10.75	10.75	11.75	11.75	0.00
Information Technology	4.50	4.50	5.00	5.00	0.00
Community Development	8.00	13.00	14.50	15.50	1.00
Public Works (All)	61.00	61.00	62.00	62.00	0.00
Fire Department	46.00	46.00	46.00	46.00	0.00
Police Department	92.50	93.00	94.00	94.00	0.00
Recreation & Community Services	20.52	18.50	19.50	19.50	0.00
Total FTE by Department/Division	253.06	257.00	264.25	265.25	1.00

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 2023-24 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 for FY 2023-24 includes 43 projects for a combined total of \$22.4 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 the FY 2023-24 include design work for Fire Station No. 1, residential road rehabilitation, the renovation of the Police Department locker rooms to meet the changing needs of the department and allow for increased gender diversity, traffic signal synchronization on several arterial streets citywide, and construction of the Universally Accessible Playground at the Sports Park.

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 2023-24 budget allocates \$17,250,000 in Measure HH revenues for the following:

- \$9.25 million in Measure HH funding to support essential city services such as public safety and senior and youth programs

- \$3.0 million additional UAL payment to CalPERS
- \$5.0 million for Capital Projects including the fire station remodel (\$1M), police department locker room (\$3M), and residential road rehabilitation (\$1M)

The City's 20-year Financial Plan is a dynamic document that empowers city leaders to anticipate and evaluate the long-term financial ramifications of diverse factors, including labor agreements, new development, capital projects, and economic fluctuations, thereby enabling informed decision-making. This 20-year focus encourages financial sustainability by understanding how short-term decisions can have a substantial impact on the City's structural deficit or surplus when Measure HH sunsets in 2037.

The 20-year Financial Plan is updated semiannually, at budget preparation and at year-end close. The current update reflects a modest operating deficit of approximately \$208 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

This Page Intentionally left Blank

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 55,930, with a median household income of almost \$92,765.

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 2023-24, it was produced using a zero-based budgeting method.

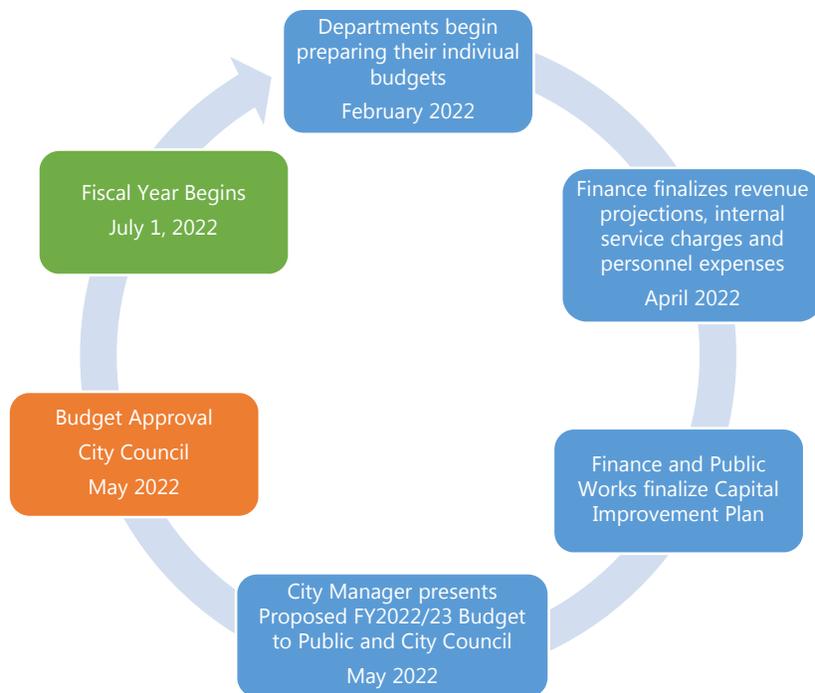
The City develops an annual Operating Budget that:

- 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 2022-23 are outlined in detail in the following pages.

FY 2023-24 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 2023-24 budget includes funding for the following capital replacement items that need to be purchased.

- *Capital Equipment* – includes cardiac monitors, S.W.A.T. and ballistic vests, turnout gear, tire balancers for vehicles and motorcycles, portable welder, metal cutter, and other smaller items citywide.
- *Government Buildings* – includes roofing repairs at Fire Station #1, standby generator for the Police facility, citywide replacement doors, alarm system at the corporate yard, and bleachers and flooring at the Recreation Center gym.
- *Information Technology* – includes citywide technology upgrades for network servers, security cameras, telephone system, and implementation of Office 365.
- *Fleet Services* – includes the replacement of several trucks for citywide operations and maintenance, five (5) police vehicles for patrol and enforcement, and other related equipment.

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 2023-24 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 2020, 2021, and 2022 are presented along with the revised budget for 2023.

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 2020, 2021, and 2022, while the revised budget is utilized for FY 2022-23.

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, 2023 is \$12,830,000.

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, 2023 is \$2,273,679.

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, 2023 is \$9,635,000.

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, 2023 is \$9,325,000.

Year	Bond Description	Amount Issued	Outstanding at June 30, 2023	FY 2022-23 Debt Service	Maturity Date
2015A	Taxable Pension Obligation Bonds	\$15,995,000	\$12,830,000	\$ 1,343,475	March 1, 2036
2017	Clean Renewable Energy Bonds	\$ 2,843,166	\$ 2,273,679	\$ 225,554	September 1, 2036
2016A	Lease Revenue Bonds	\$12,895,000	\$ 9,635,000	\$ 871,650	May 1, 2037
General Fund Obligations		\$31,733,166	\$24,738,679	\$ 2,440,679	
<hr/>					
2014A	Revenue Bonds	\$13,695,000	\$ 9,325,000	\$ 988,931	July 1, 2034
Water Fund Obligations		\$13,695,000	\$ 9,325,000	\$ 988,931	

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 16, 2023. 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 6, 2023.

In the following weeks, staff was made aware of additional details, which required a slight adjustment to both revenues and expenditures.

Revenues – increase of \$495,000 compared to the FY 2023-24 draft budget.

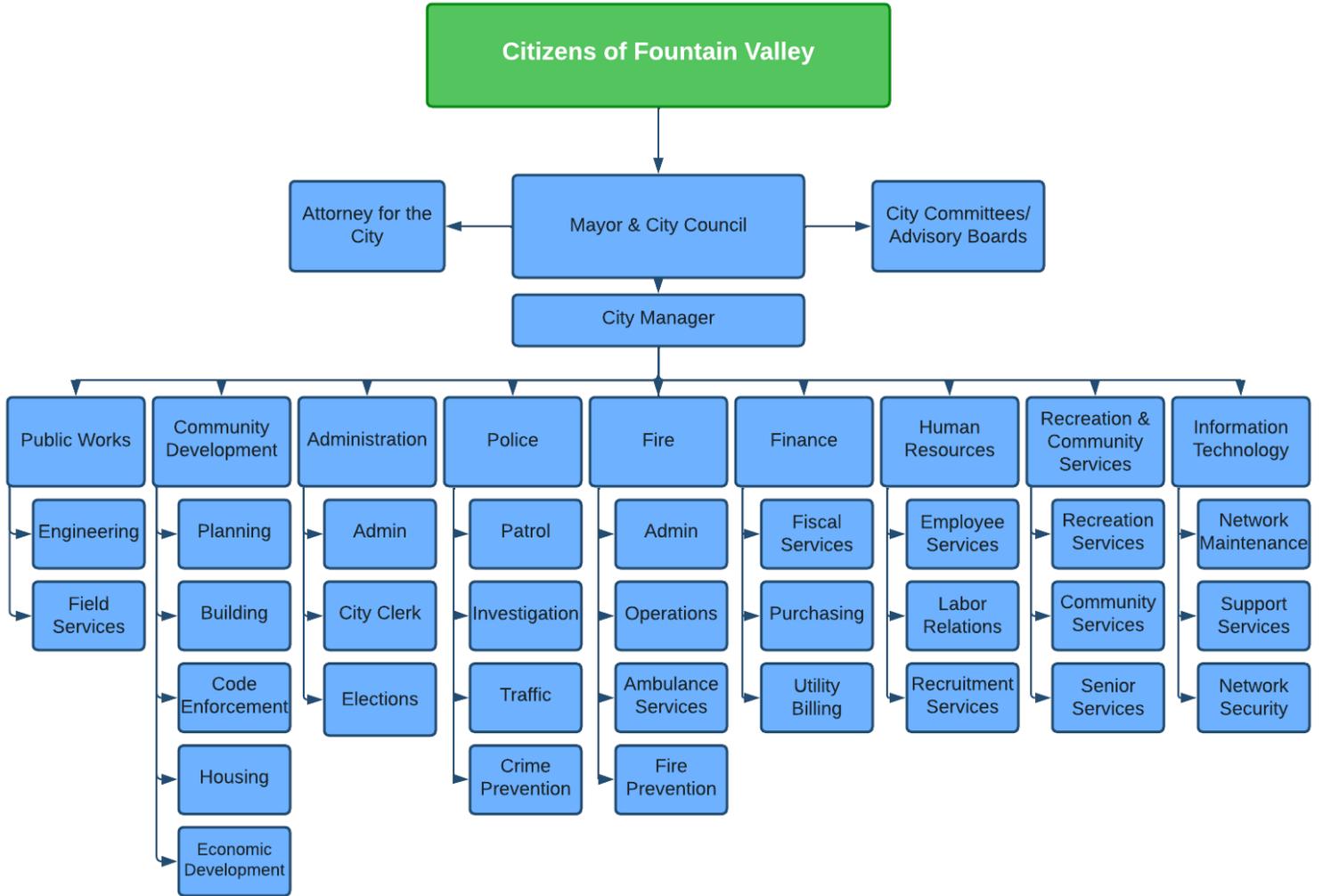
- Intergovernmental Revenue increased by \$450,000 for expected reimbursement related to the OCTA I-405 project.
- Other Revenue increased by \$45,000 for County of Orange AB 69 reimbursements related to the purchase of Police department forensic equipment.

Expenditures – increase of \$70,000 compared to the FY 2023-24 draft budget.

- Fire Department increased by \$25,000 for the addition of a Hazard Mitigation Plan.
- Police Department increased by \$45,000 for the purchase of Police department forensic equipment related to AB 69.

	2023-24 Proposed Budget	2023-24 Adopted Budget	Change Increase/ (Decrease)
GENERAL FUND RESOURCES			
INTERGOVERNMENTAL REVENUE	418,900	868,900	450,000
OTHER REVENUE	457,030	502,030	45,000
	\$ 875,930	\$ 1,370,930	\$ 495,000
GENERAL FUND OPERATIONS			
FIRE DEPARTMENT	15,642,864	15,667,870	25,006
POLICE DEPARTMENT	21,705,562	21,750,580	45,018
	\$ 37,348,426	\$ 37,418,450	\$ 70,024

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 2023. Participants brainstormed the City’s current strengths, weaknesses, challenges, and opportunities before developing new objectives in line with the established Strategic Goals. These new, measurable objectives will be presented to the City Council by staff within six months following the planning session, with the next Strategic Planning Session scheduled for November 2023. The May 2023 six month strategic plan can be found in Appendix A on Page A-1.

The FY 2023-24 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

FINANCIAL SECTION



This Page Intentionally left Blank

**CITY
RESOURCES
AND
APPROPRIATIONS
SUMMARY**



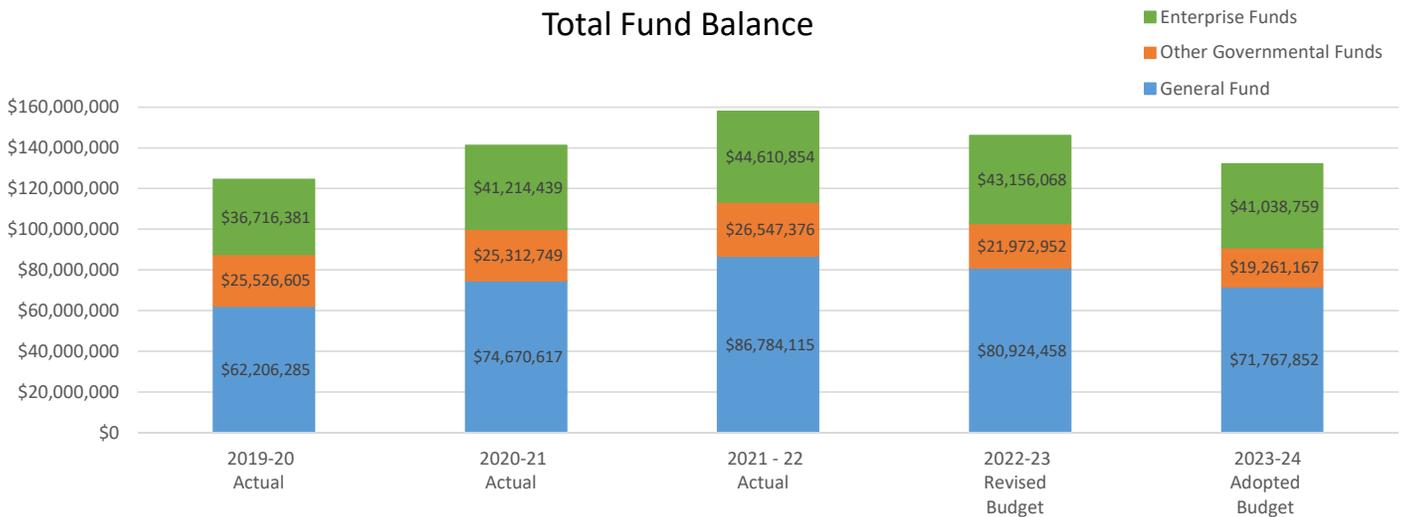


SUMMARY OF FUND BALANCE

FY 2023-24

Fund	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget
100 GENERAL FUND	46,879,149	57,506,069	70,042,984	65,700,247	58,754,627
11X INTERNAL SERVICE FUNDS	15,327,136	17,164,548	16,741,131	15,224,212	13,013,226
230 CDBG/HUD	200,265	152,550	152,550	152,550	152,550
231 FOUNTAIN VALLEY HOUSING AUTHOR	18,474,286	18,550,416	18,763,484	17,630,874	16,118,519
232 HOME GRANT FUND	327,000	330,461	333,456	333,456	337,806
233 ABANDONED VEHICLE ABATEMENT	24,454	15,264	5,816	3,546	2,456
240 GAS TAX/STREET IMPROVEMENT	1,818,129	1,612,851	1,321,964	821,425	752,800
241 ROAD MAINTENANCE & REHAB ACCT	155,088	192,172	214,360	215,359	222,609
242 TRAFFIC IMPROVEMENT	1,112,353	1,311,394	1,274,742	412,786	353,786
243 MEASURE M2	2,098,660	2,002,557	3,115,973	1,134,124	230,549
244 POLLUTION REDUCTION	427,385	504,250	576,682	462,122	321,772
270 CRIMINAL DIVERSION	691,569	400,487	427,551	301,987	192,787
271 COPS/SUPPLEMENTAL LAW	158,835	217,395	299,843	337,768	407,578
300 CAPITAL IMPROVEMENTS	-	-	-	-	-
340 DRAINAGE FUND	38,522	22,951	60,954	166,954	167,954
400 FVPFA DEBT SERVICE	59	2	3	3	3
401 FVPFA CAPITAL PROJECTS	-	-	-	-	-
TOTAL GOVERNMENTAL FUNDS BALANCE	87,732,890	99,983,365	113,331,490	102,897,410	91,029,019
500 WATER UTILITY FUND	23,191,996	26,629,107	29,374,983	27,551,753	25,734,293
501 SEWER ASSESSMENT	12,515,364	13,546,019	14,129,221	14,545,665	14,423,366
502 SOLID WASTE	1,009,021	1,039,314	1,106,650	1,058,650	881,100
TOTAL ENTERPRISE FUNDS BALANCE	36,716,381	41,214,439	44,610,854	43,156,068	41,038,759
TOTAL CITY FUND BALANCE	124,449,272	141,197,804	157,942,345	146,053,478	132,067,778

Total Fund Balance





SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND

FY 2023-24

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Revised Budget	Adopted Budget
GOVERNMENTAL FUNDS					
RESOURCES¹					
100 GENERAL FUND	62,543,875	70,949,766	76,067,585	76,502,868	76,906,635
11X INTERNAL SERVICE FUNDS	26,771,213	27,862,251	29,198,586	33,460,132	31,073,420
230 CDBG/HUD	269,275	518,083	686,126	500,000	532,285
231 FOUNTAIN VALLEY HOUSING AUTHOR	266,701	286,334	321,915	216,500	84,000
232 HOME GRANT FUND	15,246	3,461	2,995	-	4,350
233 ABANDONED VEHICLE ABATEMENT	452	203	84	-	100
240 GAS TAX/STREET IMPROVEMENT	3,011,186	3,007,923	2,296,013	3,005,504	1,659,450
241 ROAD MAINTENANCE & REHAB ACCT	983,331	1,041,522	1,129,435	1,261,841	1,420,410
242 TRAFFIC IMPROVEMENT	2,759,864	1,712,906	1,593,150	4,187,056	29,000
243 MEASURE M2	1,244,348	1,205,094	1,472,552	1,584,319	1,737,880
244 POLLUTION REDUCTION	79,098	77,974	75,729	64,000	81,650
270 CRIMINAL DIVERSION	53,731	40,608	51,189	77,100	3,100
271 COPS/SUPPLEMENTAL LAW	159,233	159,247	164,111	153,000	165,150
400 FVPFA DEBT SERVICE	1,097,484	1,093,865	1,092,493	1,097,828	1,097,210
401 FVPFA CAPITAL PROJECTS	1,898	-	-	-	-
Total Resources	99,256,934	107,959,237	114,151,963	122,110,148	114,794,640
APPROPRIATIONS¹					
100 GENERAL FUND	60,733,191	60,322,848	63,530,669	80,845,605	83,852,255
11X INTERNAL SERVICE FUNDS	24,866,217	26,024,838	29,622,003	34,977,051	33,284,406
230 CDBG/HUD	269,433	565,798	686,126	500,000	532,285
231 FOUNTAIN VALLEY HOUSING AUTHOR	146,659	210,204	108,847	1,349,110	1,596,355
232 HOME GRANT FUND	15,246	3,461	2,995	-	-
233 ABANDONED VEHICLE ABATEMENT	3,096	9,393	9,532	2,270	1,190
240 GAS TAX/STREET IMPROVEMENT	2,748,804	3,213,201	2,586,901	3,506,043	1,728,075
241 ROAD MAINTENANCE & REHAB ACCT	942,119	1,004,438	1,107,246	1,260,842	1,413,160
242 TRAFFIC IMPROVEMENT	2,727,987	1,513,865	1,629,802	5,049,012	88,000
243 MEASURE M2	2,087,998	1,301,197	359,136	3,566,168	2,641,455
244 POLLUTION REDUCTION	71,209	1,109	3,298	178,560	222,000
270 CRIMINAL DIVERSION	37,537	331,690	24,126	202,664	112,300
271 COPS/SUPPLEMENTAL LAW	107,728	100,687	81,664	115,075	95,340
400 FVPFA DEBT SERVICE	1,097,473	1,093,922	1,092,492	1,097,828	1,097,210
401 FVPFA CAPITAL PROJECTS	2,525,978	-	-	-	-
Total Appropriations	98,380,675	95,696,652	100,844,836	132,650,228	126,664,031
CHANGE IN GOVERNMENTAL FUNDS BALANCE	876,260	12,262,585	13,307,126	(10,540,080)	(11,869,391)
CAPITAL FUNDS					
RESOURCES¹					
300 CAPITAL IMPROVEMENTS	-	-	-	-	15,584,320
340 DRAINAGE FUND	4,856,114	10,099	48,484	406,000	411,000
Total Resources	4,856,114	10,099	48,484	406,000	15,995,320
APPROPRIATIONS¹					
300 CAPITAL IMPROVEMENTS	-	-	-	-	15,584,320
340 DRAINAGE FUND	4,651,998	25,671	10,481	300,000	410,000
Total Appropriations	4,651,998	25,671	10,481	300,000	15,994,320
CHANGE IN CAPITAL FUNDS BALANCE	204,117	(15,571)	38,004	106,000	1,000

ENTERPRISE FUNDS**RESOURCES¹**

500	WATER UTILITY FUND	18,106,306	19,530,768	19,570,861	21,149,755	21,466,760
501	SEWER ASSESSMENT	2,436,056	2,455,277	2,220,458	2,490,120	2,637,560
502	SOLID WASTE	3,557,390	3,763,707	3,919,230	4,287,475	4,244,450
	Total Resources	24,099,752	25,749,751	25,710,549	27,927,350	28,348,770

APPROPRIATIONS¹

500	WATER UTILITY FUND	15,413,065	16,093,657	16,824,985	22,972,985	23,284,220
501	SEWER ASSESSMENT	1,141,289	1,424,621	1,637,255	2,073,676	2,759,859
502	SOLID WASTE	3,487,985	3,733,415	3,851,893	4,335,475	4,422,000
	Total Appropriations	20,042,339	21,251,694	22,314,133	29,382,136	30,466,079

CHANGE IN ENTERPRISE FUNDS BALANCE

4,057,413	4,498,057	3,396,415	(1,454,786)	(2,117,309)
------------------	------------------	------------------	--------------------	--------------------

NET CHANGE IN FUND BALANCE

5,137,790	16,745,071	16,741,545	(11,888,867)	(13,985,700)
------------------	-------------------	-------------------	---------------------	---------------------

Total Beginning Fund Balance

119,311,482	124,449,272	141,197,804	157,942,344	146,053,478
-------------	-------------	-------------	-------------	-------------

PROJECTED TOTAL ENDING FUND BALANCE

124,449,272	141,197,804	157,942,344	146,053,478	132,067,778
--------------------	--------------------	--------------------	--------------------	--------------------

¹ Data includes interfund transfers.



CONSOLIDATED SUMMARY OF RESOURCES & APPROPRIATIONS BY TYPE

FY 2023-24

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget
RESOURCES					
TAXES	50,538,456	54,595,404	60,927,541	62,592,009	63,931,355
USE OF MONEY & PROPERTY	6,139,112	2,906,098	(2,580,570)	3,040,978	2,905,670
LICENSES & PERMITS	1,351,267	1,428,021	1,728,539	1,555,700	1,533,000
CHARGES FOR SERVICES	2,348,304	3,628,280	5,109,276	5,186,400	5,675,815
FINESE & FORFEITURES	872,126	889,719	950,663	786,250	845,750
INTERGOVERNMENTAL	5,423,982	7,721,512	5,589,678	6,270,227	6,374,975
DONATIONS	65,338	35,857	68,984	983,000	824,000
OTHER	1,218,793	4,754,746	9,579,507	1,218,601	758,000
WATER SERVICE	22,913,026	25,297,780	25,802,645	27,492,875	27,540,670
DEPARTMENT CHARGES	18,584,160	18,688,950	18,974,317	22,008,751	20,353,695
TOTAL RESOURCES	109,454,564	119,946,365	126,150,580	131,134,791	130,742,930
APPROPRIATIONS					
NON-DEPARTMENTAL	21,683,748	23,590,965	30,193,011	29,183,271	26,953,112
ADMINISTRATION	3,161,055	2,830,537	3,215,855	6,346,262	6,419,455
HUMAN RESOURCES	692,081	667,869	904,395	1,466,091	1,528,140
COMMUNITY DEVELOPMENT	2,053,925	2,790,325	2,996,616	5,560,339	4,963,610
FINANCE	1,967,887	2,304,403	2,365,939	3,534,057	3,039,845
ENGINEERING	41,578,322	35,496,473	31,528,805	46,322,994	58,305,634
POLICE	11,570,600	13,639,438	15,803,186	17,297,209	16,144,565
FIRE	18,241,637	18,596,240	18,608,397	24,829,664	23,192,905
RECREATION & COMMUNITY SVCS	3,367,520	3,285,044	3,792,829	8,483,771	4,181,364
TOTAL APPROPRIATIONS	104,316,775	103,201,294	109,409,035	143,023,657	144,728,630
NET CHANGE IN FUND BALANCE	5,137,789	16,745,071	16,741,545	(11,888,867)	(13,985,700)
Total Beginning Fund Balance	119,311,482	124,449,271	141,197,804	157,942,344	146,053,478
PROJECTED TOTAL ENDING FUND BALANCE	124,449,271	141,197,804	157,942,344	146,053,478	132,067,778



CONSOLIDATED SUMMARY OF CHANGES IN FUND BALANCE

FY 2023-24

		Beginning				Transfers	Ending
		Balance	Transfers In	Resources	Appropriations	Out	Balance
General Funds							
100	GENERAL FUND	65,700,247	609,545	76,297,090	62,876,045	20,976,210	58,754,627
110	INFORMATION PROCESSING	1,261,406	-	3,018,890	4,148,710	-	131,586
111	GOVERNMENT BUILDINGS	3,571,011	-	2,489,185	2,083,130	-	3,977,066
112	FLEET MANAGEMENT	2,622,871	365,000	2,570,295	3,722,570	-	1,835,596
113	EQUIPMENT FUND	985,135	-	326,305	474,094	-	837,346
114	CITY SELF INSURANCE	4,278,634	-	2,937,485	3,489,642	-	3,726,477
115	EMPLOYEE BENEFITS	2,505,155	10,329,720	9,036,540	19,366,260	-	2,505,155
Total General Funds		80,924,458	11,304,265	96,675,790	96,160,451	20,976,210	71,767,852
Special Revenue Funds							
230	CDBG/HUD	152,550	-	532,285	532,285	-	152,550
231	FOUNTAIN VALLEY HOUSING AUTHOR	17,630,874	-	84,000	1,596,355	-	16,118,519
232	HOME GRANT FUND	333,456	-	4,350	-	-	337,806
233	ABANDONED VEHICLE ABATEMENT	3,546	-	100	1,190	-	2,456
240	GAS TAX/STREET IMPROVEMENT	821,425	-	1,659,450	73,500	1,654,575	752,800
241	ROAD MAINTENANCE & REHAB ACCT	215,359	-	1,420,410	-	1,413,160	222,609
242	TRAFFIC IMPROVEMENT	412,786	-	29,000	65,000	23,000	353,786
243	MEASURE M2	1,134,124	-	1,737,880	-	2,641,455	230,549
244	POLLUTION REDUCTION	462,122	-	81,650	2,000	220,000	321,772
270	CRIMINAL DIVERSION	301,987	-	3,100	112,300	-	192,787
271	COPS/SUPPLEMENTAL LAW	337,768	-	165,150	95,340	-	407,578
Total Special Revenue Funds		21,805,995	-	5,717,375	2,477,970	5,952,190	19,093,210
Debt Service Funds							
400	FVPFA DEBT SERVICE	3	1,097,210	-	1,097,210	-	3
401	FVPFA CAPITAL PROJECTS	-	-	-	-	-	-
Total Debt Service Funds		3	1,097,210	-	1,097,210	-	3
Capital Project Funds							
300	CAPITAL IMPROVEMENTS	-	15,584,320	-	15,584,320	-	-
340	DRAINAGE FUND	166,954	410,000	1,000	410,000	-	167,954
Total Capital Project Funds		166,954	15,994,320	1,000	15,994,320	-	167,954
Enterprise Funds							
500	WATER UTILITY FUND	27,551,753	-	21,466,760	22,132,435	1,151,785	25,734,293
501	SEWER ASSESSMENT	14,545,665	-	2,637,560	2,444,249	315,610	14,423,366
502	SOLID WASTE	1,058,650	-	4,244,450	4,422,000	-	881,100
Total Enterprise Funds		43,156,068	-	28,348,770	28,998,684	1,467,395	41,038,759
Total All Funds		146,053,478	28,395,795	130,742,935	144,728,635	28,395,795	132,067,778



FUNCTIONAL UNIT - FUND RELATIONSHIP

FY 2023-24

Fund	Fund No.	Fund Type	Administration	Community Development	Public Works & Engineering	Fire	Police	Recreation & Community Services	Non-Departmental	Total
General*	100	General	\$ 5,820,640	\$ 2,833,780	\$ 10,198,665	\$ 15,667,870	\$ 21,968,580	\$ 3,386,510	\$ 3,000,000	\$ 62,876,045
Information Processing	110	General	4,148,710							4,148,710
Government Buildings	111	General	509,100		305,140	220,245	445,685	602,960		2,083,130
Fleet Management	112	General			2,976,570	175,000	571,000			3,722,570
Capital Equipment	113	General			200,750	81,450		191,894		474,094
City Self Insurance	114	General							3,489,642	3,489,642
Employee Benefits	115	General							19,366,260	19,366,260
CDBG/HUD	230	Special Revenue		532,285						532,285
Fountain Valley Housing Authority*	231	Special Revenue		1,596,355						1,596,355
Home Grant	232	Special Revenue								-
Abandoned vehicle Abatement	233	Special Revenue		1,190						1,190
Gas Tax	240	Special Revenue			73,500					73,500
Road Maintenance & Rehab	241	Special Revenue								-
Traffic Improvement	242	Special Revenue			65,000					65,000
Measure M2	243	Special Revenue								-
Pollution Reduction (AQMD)	244	Special Revenue			2,000					2,000
Criminal Diversion	270	Special Revenue					112,300			112,300
COPS/Supplemental Law	271	Special Revenue					95,340			95,340
Capital Improvements*	300	Capital Project							15,584,320	15,584,320
Drainage	340	Capital Project			410,000					410,000
FVPFA Debt Service	400	Debt Service							1,097,210	1,097,210
Water Utility*	500	Enterprise	508,990		21,623,445					22,132,435
Sewer Assessment*	501	Enterprise			2,444,249					2,444,249
Solid Waste*	502	Enterprise			4,422,000					4,422,000
			\$ 10,987,440	\$ 4,963,610	\$ 42,721,319	\$ 16,144,565	\$ 23,192,905	\$ 4,181,364	\$ 42,537,432	\$ 144,728,635

* Denotes funds classified as Major

This Page Intentionally left Blank

**GENERAL FUND
BUDGET
SUMMARY**



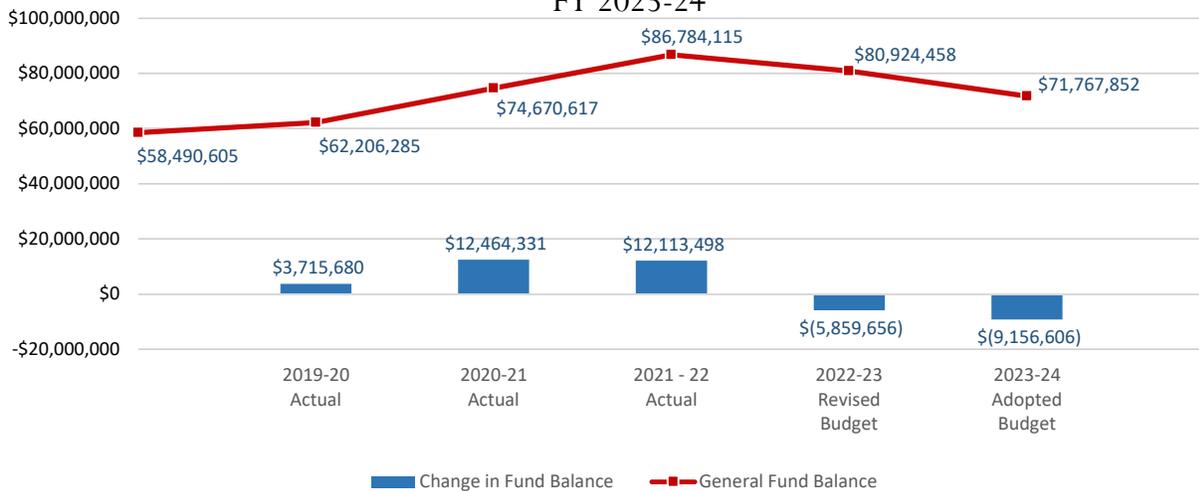
GENERAL FUND RESERVES

FY 2023-24

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget
FUND BALANCE					
Non Spendable:					
Inventories	13,916	13,255	27,590	27,590	27,590
Prepaid Items	1,634,681	1,651,604	955,242	955,242	955,242
Restricted:					
Transportation	2,238,242	2,238,242	2,238,242	2,238,242	2,238,242
Community Development	1,497,090	707,950	171,115	171,115	171,115
Capital Projects	439,773	-	109,812	109,812	109,812
Other Purposes	203,008	215,629	271,299	271,299	371,299
Debt Service	602	10	7	-	-
Pension	10,844,097	12,762,790	11,120,701	11,120,701	11,120,701
Committed					
Emergencies	13,700,000	15,578,000	18,426,000	18,426,000	18,426,000
Assigned to:					
Fleet Replacement	3,922,995	4,781,843	3,712,981	2,622,871	1,835,596
Information Technology	1,673,750	1,689,610	1,421,230	1,261,406	131,586
Major Facility Replacement	2,758,458	2,578,279	3,036,646	3,571,011	3,977,066
Employee Benefits	1,586,817	2,080,893	2,422,711	2,505,155	2,505,155
Self Insurance	4,120,669	4,988,113	5,051,201	4,278,634	3,726,477
Capital Equipment	1,264,448	1,045,810	1,096,362	985,135	837,346
Capital Projects	14,940,615	23,048,658	35,592,386	18,855,907	10,155,907
Economic Development	2,500,000	2,365,600	2,130,501	2,130,501	2,130,501
Contingency Reserves	500,000	500,000	500,000	500,000	500,000
Measure HH	-	-	-	17,261,479	12,320,229
Unassigned:					
Unassigned General Fund	(1,632,875)	(1,575,669)	(1,499,911)	(6,367,641)	227,989
Total Fund Balance	62,206,285	74,670,617	86,784,115	80,924,458	71,767,852

General Fund Balance

FY 2023-24





GENERAL FUND SUMMARY

FY 2023-24

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	Change From Prior Year	
GENERAL FUND RESOURCES							
TAXES	48,708,358	52,760,343	59,130,684	60,719,080	61,978,740	1,259,660	2.07%
USE OF MONEY & PROPERTY	3,034,739	2,533,658	(2,477,591)	2,492,378	2,197,240	(295,138)	-11.84%
LICENSES & PERMITS	1,351,267	1,428,021	1,728,539	1,555,700	1,533,000	(22,700)	-1.46%
CHARGES FOR SERVICES	2,343,777	3,627,322	5,108,436	5,183,400	5,672,815	489,415	9.44%
FINES & FORFEITURES	770,612	815,239	759,095	660,250	667,750	7,500	1.14%
IMPACT FEES	-	41,212	109,812	-	100,000	100,000	100%
INTERGOVERNMENTAL REVENUE	3,114,857	4,971,751	2,169,705	3,258,278	2,821,515	(436,763)	-13.40%
DONATIONS	65,338	35,857	68,984	978,000	824,000	(154,000)	-15.75%
OTHER REVENUE	2,684,563	4,261,333	9,000,175	1,012,601	502,030	(510,571)	-50.42%
TRANSFERS IN	470,365	475,032	469,745	643,181	609,545	(33,636)	-5.23%
TOTAL GENERAL FUND REVENUE	62,543,875	70,949,766	76,067,585	76,502,868	76,906,635	403,767	0.53%
GENERAL FUND OPERATIONS							
ADMINISTRATION							
ADMINISTRATION	3,219,326	3,249,780	3,735,923	5,334,964	5,820,640	485,676	9.10%
COMMUNITY DEVELOPMENT	1,546,210	1,691,280	1,750,905	2,241,256	2,513,435	272,179	12.14%
PUBLIC WORKS & ENGINEERING	6,828,385	6,990,039	7,453,860	9,697,788	9,743,305	45,517	0.47%
FIRE DEPARTMENT	10,629,859	12,344,372	13,910,555	14,614,590	15,667,870	1,053,280	7.21%
POLICE DEPARTMENT	16,537,760	16,635,717	17,629,011	20,054,453	21,750,580	1,696,127	8.46%
RECREATION & COMM SVCS	2,425,138	2,041,843	2,696,556	3,500,022	3,386,510	(113,512)	-3.24%
TRANSFERS OUT							
PENSION ADP	4,000,000	2,000,000	3,000,000	3,000,000	3,000,000	-	0.00%
DEBT SERVICE	2,250,175	2,293,075	2,333,870	2,391,906	2,440,685	48,779	2.04%
SALES TAX SHARING	310,327	467,459	415,476	400,000	-	(400,000)	-100.00%
CALPERS REQUIRED UAL	5,778,030	6,576,565	7,319,996	6,808,201	6,877,100	68,899	1.01%
OPEB/EMPLOYEE BENEFITS	1,729,761	1,832,626	1,832,626	1,833,000	1,268,220	(564,780)	-30.81%
TRANSFERS OUT	14,068,293	13,169,724	14,901,968	14,433,107	13,586,005	(847,102)	-5.87%
TOTAL GENERAL FUND OPERATIONS	55,254,971	56,122,755	62,078,777	69,876,181	72,468,345	2,592,164	3.71%
		17,369,817					
TOTAL OPERATING SURPLUS(DEFICIT)	7,288,904	14,827,012	13,988,807	6,626,687	4,438,290	(2,188,397)	-33.02%
CAPITAL IMPROVEMENT PROJECTS							
ISF - INFORMATION TECHNOLOGY	(5,478,219.71)	(4,200,093)	(1,451,892)	(10,969,425)	(11,383,910)	(414,485)	3.78%
ISF - INFORMATION TECHNOLOGY	503,380	15,860	(268,380)	(159,824)	(1,129,820)	(969,996)	606.92%
ISF - GOVERNMENT BUILDINGS	(140,941)	(180,179)	458,367	534,365	406,055	(128,310)	-24.01%
ISF - FLEET	300,163	858,850	(1,068,862)	(1,090,110)	(787,275)	302,835	-27.78%
ISF - EQUIPMENT	(196,025)	(218,638)	50,552	(111,227)	(147,789)	(36,562)	32.87%
ISF - SELF INSURANCE	1,459,183	867,444	63,088	(772,567)	(552,157)	220,410	-28.53%
ISF - EMPLOYEE BENEFITS	(20,765)	494,076	341,818	82,444	-	(82,444)	-100.00%
NET CHANGE TO GENERAL FUND BALANCE	3,715,680	12,464,331	12,113,498	(5,859,656)	(9,156,606)	(3,296,950)	56.27%
BEGINNING GENERAL FUND BALANCE	58,490,605	62,206,285	74,670,617	86,784,115	80,924,458		
ENDING GENERAL FUND BALANCE	62,206,285	74,670,617	86,784,115	80,924,458	71,767,852		



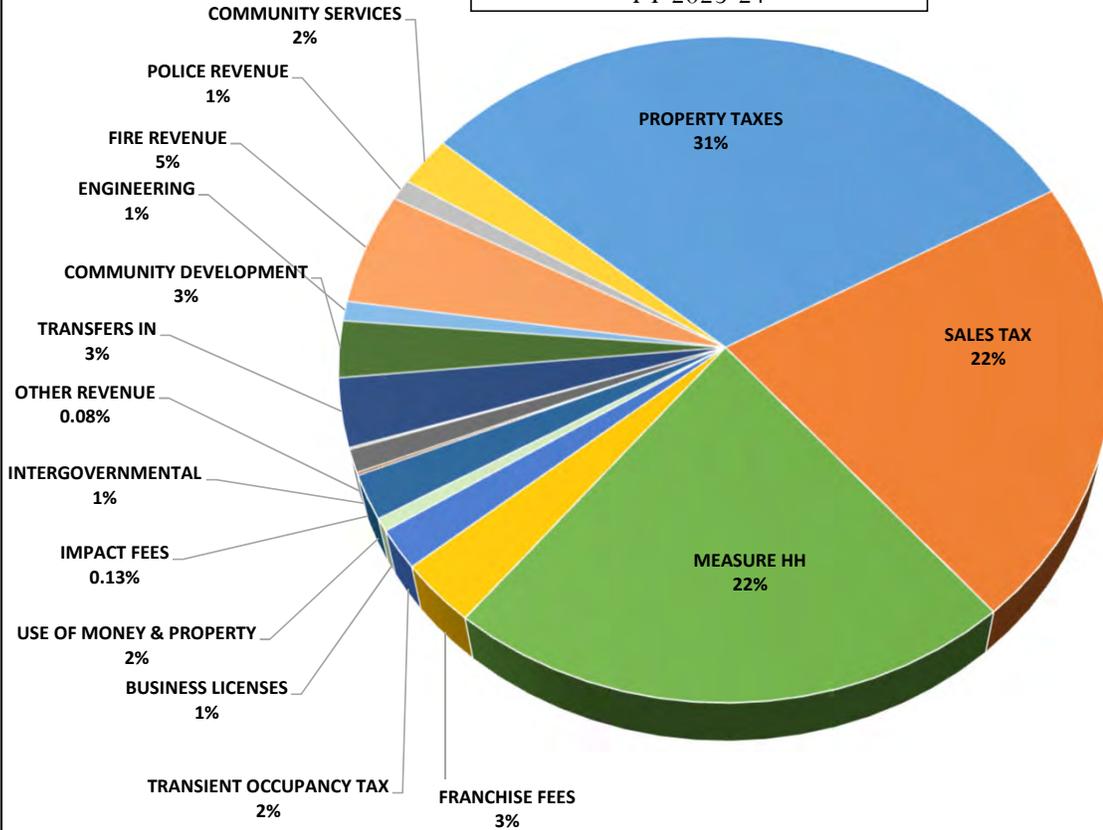
GENERAL FUND RESOURCES & APPROPRIATIONS FY 2023-24

	2019-20	2020-21	2021-22	2022-23	2023-24	Change From	
	Actual	Actual	Actual	Revised Budget	Adopted Budget	Prior Year	
GENERAL FUND RESOURCES							
PROPERTY TAXES	20,450,086	21,340,781	22,019,180	22,983,888	23,697,740	713,852	3.11%
SALES TAX	12,254,560	14,006,992	16,091,255	16,655,000	16,650,000	(5,000)	-0.03%
MEASURE HH	12,364,200	14,062,109	17,162,175	17,100,000	17,250,000	150,000	0.88%
FRANCHISE FEES	2,072,908	1,971,665	2,088,567	2,080,192	2,410,000	329,808	15.85%
TRANSIENT OCCUPANCY TAX	1,185,655	913,650	1,305,350	1,475,000	1,496,000	21,000	1.42%
BUSINESS LICENSES	401,102	488,508	474,582	441,000	485,000	44,000	9.98%
USE OF MONEY & PROPERTY	2,717,817	2,479,239	(2,817,555)	2,008,778	1,666,240	(342,538)	-17.05%
IMPACT FEES	-	41,212	109,812	-	100,000	100,000	-
INTERGOVERNMENTAL	1,275,642	3,129,853	358,123	1,380,349	863,900	(516,449)	-37.41%
OTHER REVENUE	2,223,629	3,418,198	8,369,185	482,000	64,000	(418,000)	-86.72%
TRANSFERS IN	2,300,463	2,310,093	2,266,602	2,516,110	2,562,160	46,050	1.83%
COMMUNITY DEVELOPMENT	1,307,752	1,911,015	2,216,932	2,105,705	2,105,915	210	0.01%
ENGINEERING	727,782	999,810	783,279	917,040	730,540	(186,500)	-20.34%
FIRE REVENUE	1,652,513	2,676,560	3,959,018	3,755,956	4,168,390	412,434	10.98%
POLICE REVENUE	841,639	891,424	861,148	720,750	785,750	65,000	9.02%
COMMUNITY SERVICES	768,129	308,658	819,932	1,881,100	1,871,000	(10,100)	-0.54%
TOTAL GENERAL FUND RESOURCES	62,543,875	70,949,766	76,067,585	76,502,868	76,906,635	403,767	0.53%
GENERAL FUND OPERATIONS							
ADMINISTRATION							
CITY COUNCIL	120,934	114,416	126,570	155,405	167,625	12,220	7.86%
LEGAL SERVICES	372,385	329,250	332,925	405,000	425,000	20,000	4.94%
CITY MANAGER	284,022	281,739	397,876	516,828	638,295	121,467	23.50%
ADMINISTRATIVE SERVICES	332,180	310,149	370,986	347,325	438,210	90,885	26.17%
RECORDS MANAGEMENT	172,815	168,777	191,543	210,962	251,470	40,508	19.20%
ELECTIONS	7,686	63,312	7,610	75,727	31,045	(44,682)	-59.00%
PERSONNEL RELATIONS	686,790	666,483	904,395	1,466,091	1,528,140	62,049	4.23%
FINANCE	1,149,772	1,197,581	1,293,063	1,742,152	1,880,225	138,073	7.93%
PURCHASING	-	-	-	294,370	332,305	37,935	12.89%
BUSINESS LICENSE	92,742	118,074	110,954	121,104	128,325	7,221	5.96%
ADMINISTRATION TOTAL	3,219,326	3,249,780	3,735,923	5,334,964	5,820,640	485,676	9.10%
COMMUNITY DEVELOPMENT							
PLANNING	693,917	716,334	815,045	1,182,920	1,351,015	168,095	14.21%
BUILDING SAFETY	852,292	974,945	935,860	1,058,336	1,162,420	104,084	9.83%
TOTAL COMMUNITY DEVELOPMENT	1,546,210	1,691,280	1,750,905	2,241,256	2,513,435	272,179	12.14%
PUBLIC WORKS & ENGINEERING							
ENGINEERING	516,489	534,544	793,968	1,366,548	932,740	(433,808)	-31.74%
TRAFFIC ENGINEERING	307,440	286,708	270,015	368,698	453,600	84,902	23.03%
CONSTRUCTION INSP	192,107	187,103	198,107	292,004	327,420	35,416	12.13%
STREET LIGHTING	392,995	467,514	557,561	897,266	854,970	(42,296)	-4.71%
RIGHTS-OF-WAY	553,923	608,813	663,026	780,481	811,290	30,809	3.95%
TREE MAINTENANCE	467,386	465,418	500,859	588,210	618,735	30,525	5.19%
PARK MAINTENANCE	890,326	829,270	887,153	1,085,216	1,202,305	117,089	10.79%
CONCRETE MAINTENANCE	463,045	480,663	454,091	527,414	579,245	51,831	9.83%
PAVEMENT MAINTENANCE	520,369	534,570	527,667	628,362	655,770	27,408	4.36%
STORM DRAIN MAINT	559,571	518,586	491,492	698,241	773,290	75,049	10.75%
TRAFFIC CONTROL MAIN	472,761	509,597	578,842	486,883	459,825	(27,058)	-5.56%
STREET SWEEPING	345,823	407,377	429,950	426,342	485,490	59,148	13.87%
RECREATION CENTER	992,682	1,024,813	955,333	1,191,728	1,233,540	41,812	3.51%
GRAFFITI	153,468	135,064	145,797	360,395	355,085	(5,310)	-1.47%
PUBLIC WORKS & ENGINEERING TOTAL	6,828,385	6,990,039	7,453,860	9,697,788	9,743,305	45,517	0.47%

	2019-20	2020-21	2021-22	2022-23	2023-24	Change From	
	Actual	Actual	Actual	Revised Budget	Adopted Budget	Prior Year	
FIRE DEPARTMENT							
FIRE SUPPRESSION	6,180,313	6,893,348	7,021,092	7,190,862	7,459,780	268,918	3.74%
PARAMEDICS	3,326,867	3,477,483	3,908,527	3,994,398	4,131,390	136,992	3.43%
AMBULANCE SERVICES	-	932,326	1,837,355	2,122,632	2,471,375	348,743	16.43%
FIRE PREVENTION	783,206	717,721	793,021	831,903	998,395	166,492	20.01%
FIRE RESERVES	36,962	33,272	35,518	103,225	145,715	42,490	41.16%
DISASTER PREPARE	147,942	141,170	150,913	177,634	208,545	30,911	17.40%
HAZARDOUS MATERIALS	131,284	126,763	141,515	149,558	211,885	62,327	41.67%
F.I.R.S.T.	23,284	22,289	22,614	44,378	40,785	(3,593)	-8.10%
FIRE DEPARTMENT TOTAL	10,629,859	12,344,372	13,910,555	14,614,590	15,667,870	1,053,280	7.21%
POLICE DEPARTMENT							
PATROL	9,190,468	9,073,678	9,400,973	11,100,047	11,595,765	495,718	4.47%
INVESTIGATION	3,446,639	3,373,427	3,697,679	3,908,762	4,583,640	674,878	17.27%
TRAFFIC	1,000,108	1,094,901	1,211,076	1,348,967	1,464,585	115,618	8.57%
CANINE	339,814	431,843	457,922	519,930	563,580	43,650	8.40%
S.W.A.T.	90,921	92,792	115,262	117,926	126,665	8,739	7.41%
COMMUNICATIONS	1,141,873	1,193,904	1,240,504	1,398,468	1,395,895	(2,573)	-0.18%
RECORDS	721,420	737,913	804,718	901,602	1,150,270	248,668	27.58%
CRIME PREVENTION	161,160	166,480	188,038	173,735	199,425	25,690	14.79%
RANGE	57,576	42,707	43,534	52,656	52,905	249	0.47%
ANIMAL CARE SERVICES	387,783	428,070	469,304	532,360	617,850	85,490	16.06%
POLICE DEPARTMENT TOTAL	16,537,760	16,635,717	17,629,011	20,054,453	21,750,580	1,696,127	8.46%
RECREATION & COMMUNITY SERVICES							
RECREATION CENTER	399,918	431,773	489,884	719,167	558,315	(160,852)	-22.37%
ATHLETICS	345,942	312,959	413,198	503,818	531,450	27,632	5.48%
FIELD OPERATIONS	240,057	217,010	311,396	328,827	356,295	27,468	8.35%
SENIOR & COMM CENTER	552,648	483,674	636,907	815,885	800,970	(14,915)	-1.83%
SENIOR TRANSPORTATION	100,868	51,258	50,720	130,495	80,225	(50,270)	-38.52%
CONTRACT CLASSES	414,830	238,687	333,227	459,990	467,375	7,385	1.61%
SPECIAL EVENTS	234,878	194,077	314,074	344,413	360,005	15,592	4.53%
ANNUAL EVENTS	30,976	69,079	70,213	81,334	89,855	8,521	10.48%
PARK PATROL	105,022	43,325	76,939	116,093	142,020	25,927	22.33%
RECREATION & COMM SVCS TOTA	2,425,138	2,041,843	2,696,556	3,500,022	3,386,510	(113,512)	-3.24%
TRANSFERS OUT							
PENSION ADP	4,000,000	2,000,000	3,000,000	3,000,000	3,000,000	-	0.00%
DEBT SERVICE	2,250,175	2,293,075	2,333,870	2,391,906	2,440,685	48,779	2.04%
SALES TAX SHARING	310,327	467,459	415,476	400,000	-	(400,000)	-100.00%
CALPERS REQUIRED UAL	5,778,030	6,576,565	7,319,996	6,808,201	6,877,100	68,899	1.01%
OPEB/EMPLOYEE BENEFITS	1,729,761	1,832,626	1,832,626	1,833,000	1,268,220	(564,780)	-30.81%
TRANSFERS OUT TOTAL	14,068,293	13,169,724	14,901,968	14,433,107	13,586,005	(847,102)	-5.87%
TOTAL GENERAL FUND OPERATION	55,254,971	56,122,755	62,078,777	69,876,181	72,468,345	2,592,164	3.71%
TOTAL OPERATING SURPLUS(DEFIC	7,288,904	14,827,012	13,988,807	6,626,687	4,438,290	(2,188,397)	-33.02%
CAPITAL IMPROVEMENT PROJEC	(5,478,220)	(4,200,093)	(1,451,892)	(10,969,425)	(11,383,910)	(414,485)	3.78%
ISF - INFORMATION TECHNOLOG	503,380	15,860	(268,380)	(159,824)	(1,129,820)	(969,996)	606.92%
ISF - GOVERNMENT BUILDINGS	(140,941)	(180,179)	458,367	534,365	406,055	(128,310)	-24.01%
ISF - FLEET	300,163	858,850	(1,068,862)	(1,090,110)	(787,275)	302,835	-27.78%
ISF - EQUIPMENT	(196,025)	(218,638)	50,552	(111,227)	(147,789)	(36,562)	32.87%
ISF - SELF INSURANCE	1,459,183	867,444	63,088	(772,567)	(552,157)	220,410	-28.53%
ISF - EMPLOYEE BENEFITS	(20,765)	494,076	341,818	82,444	-	(82,444)	-100.00%
NET CHANGE TO GENERAL FUND B	3,715,680	12,464,331	12,113,498	(5,859,656)	(9,156,606)	(3,296,950)	56.27%
BEGINNING GENERAL FUND BAL	58,490,605	62,206,285	74,670,617	86,784,115	80,924,458		
ENDING GENERAL FUND BALANCE	62,206,285	74,670,617	86,784,115	80,924,458	71,767,852		

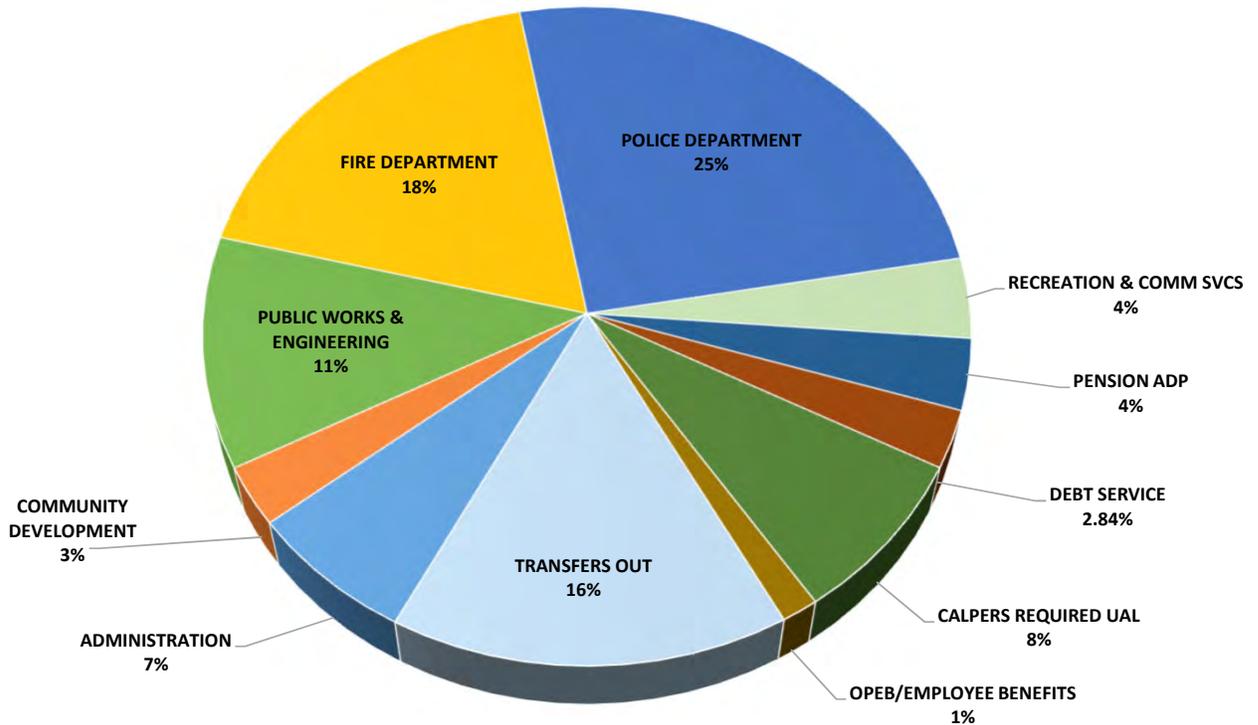
General Fund Resources

FY 2023-24



General Fund Appropriations

FY 2023-24





GENERAL FUND RESOURCES

FY 2023-24

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Revised Budget	2023-24 Adopted Budget	Change From Prior Year	
GENERAL REVENUES							
PROPERTY TAX							
40000 CURRENT YEAR SECURED	11,756,684	12,253,962	12,413,707	13,298,828	13,624,000	325,172	2.45%
40001 SECURED RESIDUAL	1,450,620	1,512,239	1,663,000	1,460,000	1,550,000	90,000	6.16%
40002 CURRENT YEAR UNSECURED	348,473	350,813	371,729	436,000	440,240	4,240	0.97%
40003 PRIOR YEAR TAXES	68,810	95,295	94,088	90,000	65,000	(25,000)	-27.78%
40004 PENALTIES/INT ON TAXES	17,758	23,396	24,644	25,000	20,000	(5,000)	-20.00%
40005 HOMEOWNER PROP TAX RELIE	58,716	57,245	55,588	57,000	50,000	(7,000)	-12.28%
40006 PROPERTY TRANSFER TAX	237,360	311,735	500,810	300,000	300,000	-	0.00%
40007 MOTOR VEH IN LIEU	6,259,345	6,478,375	6,632,630	7,055,060	7,385,000	329,940	4.68%
40008 OTHER PROPERTY TAXES	252,320	257,721	262,984	262,000	263,500	1,500	0.57%
TOTAL PROPERTY TAX	20,450,086	21,340,781	22,019,180	22,983,888	23,697,740	713,852	3.11%
SALES TAX							
40100 SALES & USE TAX	11,833,195	13,554,176	15,573,322	16,200,000	16,100,000	(100,000)	-0.62%
40101 TRANSACTION TAX (MEASURE I	12,364,200	14,062,109	17,162,175	17,100,000	17,250,000	150,000	0.88%
40102 PUBLIC SAFETY SALES TAX	421,366	452,817	517,933	455,000	550,000	95,000	20.88%
TOTAL SALES TAX	24,618,761	28,069,101	33,253,430	33,755,000	33,900,000	145,000	0.43%
FRANCHISE FEES							
40200 POWER FRANCHISE	620,072	667,604	728,192	728,192	850,000	121,808	16.73%
40201 NATURAL GAS FRANCHISE	104,153	112,020	132,804	115,000	150,000	35,000	30.43%
40202 RUBBISH FRANCHISE	533,368	495,982	550,239	520,000	600,000	80,000	15.38%
40203 WASTE FRANCHISE ROAD REHA	273,135	276,667	292,793	307,000	310,000	3,000	0.98%
40204 CTVA/PCTV FRANCHISE	542,180	419,392	384,540	410,000	500,000	90,000	21.95%
TOTAL FRANCHISE FEES	2,072,908	1,971,665	2,088,567	2,080,192	2,410,000	329,808	15.85%
OTHER TAXES & FEES							
40300 TRANSIENT OCCUPANY TAX	1,185,655	913,650	1,305,350	1,475,000	1,496,000	21,000	1.42%
42802 PARK IMPACT PAYMENT	-	41,212	109,812	-	100,000	100,000	100.00%
OTHER TAXES & FEES	1,185,655	954,862	1,415,162	1,475,000	1,596,000	121,000	8.20%
USE OF MONEY & PROPERTY							
41000 INTEREST	806,768	547,966	577,572	700,000	861,900	161,900	23.13%
41001 INTEREST LEASES	-	-	265,239	-	249,300	249,300	100.00%
41002 INTEREST SEC115 PENSION TRL	166,691	1,918,695	(1,642,091)	610,778	-	(610,778)	-100.00%
41005 INTEREST OTHER LOANS	-	260	894	-	-	-	-
41010 GAIN/LOSS ON INVESTMENTS	1,060,260	(593,502)	(2,592,091)	-	-	-	-
41500 BUILDING RENTS	684,098	605,820	147,686	698,000	129,800	(568,200)	-81.40%
41501 LEASE REVENUE	-	-	425,236	-	425,240	425,240	100.00%
TOTAL USE OF MONEY & PROPERTY	2,717,817	2,479,239	(2,817,555)	2,008,778	1,666,240	(342,538)	-17.05%
INTERGOVERNMENTAL REVENUE							
43001 IRS-FEDERAL TAX CREDIT	79,262	76,678	73,528	73,986	68,000	(5,986)	-8.09%
43002 COUNTY NET IMPORT REVENUI	154,694	163,695	128,475	124,954	134,900	9,946	7.96%
43003 OCTA AGREEMENT	536,538	939,230	42,105	601,035	450,000	(151,035)	-25.13%
44000 FEDERAL GRANTS	505,148	1,676,265	263,000	-	-	-	-
44011 STATE GRANTS	-	148,985	(148,985)	580,374	211,000	(369,374)	-63.64%
44020 COUNTY GRANTS	-	125,000	-	-	-	-	-
OTAL INTERGOVERNMENTAL REVENUE	1,275,642	3,129,853	358,123	1,380,349	863,900	(516,449)	-37.41%

	2019-20	2020-21	2021-22	2022-23	2023-24	Change From	
	Actual	Actual	Actual	Revised Budget	Adopted Budget	Prior Year	
OTHER REVENUE							
45000 SALE OF SURPLUS PROPERTIES	1,817,234	-	-	1,000	-	(1,000)	-100.00%
45200 RECOVERY OF EXPENSE	29,016	144,232	46,945	16,000	17,000	1,000	6.25%
45203 DAMAGE CITY PROP-REC OF EX	23,402	23,066	26,097	25,000	10,000	(15,000)	-60.00%
45300 MISC OTHER INCOME	353,977	3,250,900	8,296,143	440,000	37,000	(403,000)	-91.59%
TOTAL OTHER REVENUE	2,223,629	3,418,198	8,369,185	482,000	64,000	(418,000)	-86.72%
TRANSFERS IN							
48009 TRANSFERS IN/GAS TAX	376,866	398,316	374,972	495,043	458,075	(36,968)	-7.47%
48014 TRANSFER IN/SEWER FUND	41,098	53,752	63,477	62,605	101,470	38,865	62.08%
48018 TRANSFER IN OTHER	52,401	22,963	31,296	85,533	50,000	(35,533)	-41.54%
48019 CONTRIBUTE IN LIEU OF TAX	1,830,098	1,835,061	1,796,857	1,872,929	1,952,615	79,686	4.25%
TOTAL TRANSFERS IN	2,300,463	2,310,093	2,266,602	2,516,110	2,562,160	46,050	1.83%
TOTAL GENERAL REVENUES	56,844,959	63,673,791	66,952,694	66,681,317	66,760,040	78,723	0.12%
FUNCTIONAL REVENUES							
COMMUNITY DEVELOPMENT							
42000 BENCH AD PERMIT	131,824	82,173	40,250	35,000	25,000	(10,000)	-28.57%
42001 MASSAGE PERMIT	4,251	2,952	4,686	4,000	5,000	1,000	25.00%
42002 SOLICITATION PERMIT	10,016	13,808	9,733	11,000	11,000	-	0.00%
42010 BUILDING PERMIT	455,170	596,226	919,473	800,000	750,000	(50,000)	-6.25%
42011 ELECTRICAL PERMIT	67,495	82,954	112,864	100,000	100,000	-	0.00%
42012 HEATING & MECH PERMIT	52,970	61,114	56,437	58,000	60,000	2,000	3.45%
42013 PLUMBING PERMIT	47,773	56,812	64,927	70,000	75,000	5,000	7.14%
42015 OUTDOOR SALE EVENT PRMT F	3,190	3,620	2,430	3,000	3,000	-	0.00%
42016 CONDITIONAL USE PERMIT	64,853	53,295	72,016	58,500	58,500	-	0.00%
42017 HOME OCCUPATION PERMIT	5,452	6,915	5,351	2,200	2,500	300	13.64%
42018 TEMPORARY BANNER PERMIT	2,365	55	605	1,000	1,000	-	0.00%
42200 GENERAL PLAN MAINTENANCE	35,355	47,986	76,443	65,000	60,000	(5,000)	-7.69%
42201 SOILS REVIEW FEE	-	91,926	96,723	80,000	80,000	-	0.00%
42202 DEVELOPMENT REVIEW FEE	7,740	3,870	2,580	7,220	5,000	(2,220)	-30.75%
42203 VARIANCE FILING FEE	8,300	3,380	510	8,000	3,380	(4,620)	-57.75%
42204 ADMINISTRATIVE CITATION FEE	2,400	685	-	4,000	20,000	16,000	400.00%
42205 PRECISE PLAN FILING FEE	11,170	19,870	12,910	21,575	21,575	-	0.00%
42206 ZONE CHANGE FILING FEE	18,705	37,410	-	7,110	7,110	-	0.00%
42207 LOT SPLIT FILING FEE	2,859	4,040	11,905	2,000	2,000	-	0.00%
42208 NEGATIVE DECLARATION FEE	(1,050)	(150)	(650)	3,000	400	(2,600)	-86.67%
42209 CEQA CLEARANCE FEE (EIR)	-	105,004	30,889	50,000	125,000	75,000	150.00%
42210 ANNEXATION FEE	-	-	9,810	-	-	-	#DIV/0!
42211 DEVELOPMENT AGREE. FEE	-	10,745	10,745	10,745	10,745	-	0.00%
42212 CODE AMENDMENT FEE	11,435	4,745	-	4,745	4,745	-	0.00%
42215 TENTATIVE TRACT MAP FEE	5,540	5,540	5,540	1,960	1,960	-	0.00%
42216 DEVELOPMENT REVIEW FEE	-	-	-	-	-	-	#DIV/0!
42217 PLANNING-PLAN CHECK FEE	61,931	125,926	143,847	150,000	140,000	(10,000)	-6.67%
42218 FORECLOSURE REGISTRATION F	3,525	1,925	2,225	4,500	3,000	(1,500)	-33.33%
42219 ADM WIRELESS COM. FAC. FEE	12,480	12,480	17,680	10,000	5,000	(5,000)	-50.00%
42220 SIGN REVIEW FEE	3,760	10,761	3,820	6,500	3,000	(3,500)	-53.85%
42221 ZONING COMPLIANCE LETTER	2,655	3,540	1,770	1,000	1,000	-	0.00%
42250 MICROFILMING FEES	10,473	11,224	12,578	15,000	25,000	10,000	66.67%
42251 PLAN CHECK FEES	238,947	409,691	403,194	440,000	450,000	10,000	2.27%
42252 CITY ONLY-SPECIAL PROJECTS	150	-	-	400	1,500	1,100	275.00%
42253 IMPROVEMENT INSPECTION FE	2,731	293	54,767	30,000	1,000	(29,000)	-96.67%
42255 SPECIAL INSPECTION FEES	-	-	-	-	2,500	2,500	#DIV/0!
42256 SANITATION DIST PROC FEE	8,352	15,186	13,082	29,000	30,000	1,000	3.45%
42257 GREEN BLDG STANDARDS FEE	191	1,369	743	250	200	(50)	-20.00%
42258 SB 1186 FEE	14,745	18,014	16,435	10,000	8,000	(2,000)	-20.00%

	2019-20	2020-21	2021-22	2022-23	2023-24	Change From	
	Actual	Actual	Actual	Revised Budget	Adopted Budget	Prior Year	
42259 SMIP TAX RSRVE FEE	-	5,632	614	-	300	300	#DIV/0!
42700 ADMINISTRATIVE CITATIONS	-	-	-	1,000	2,500	1,500	150.00%
TOTAL COMMUNITY DEVELOPMENT	1,307,752	1,911,015	2,216,932	2,105,705	2,105,915	210	0.01%
BUSINESS LICENSES							
40301 BUSINESS LICENSE TAX	380,949	465,146	464,157	425,000	475,000	50,000	11.76%
42100 B/L APPLICATION FEE	20	256	-	-	-	-	-
42750 BUSINESS LIC. PENALTY	20,133	23,106	10,425	16,000	10,000	(6,000)	-37.50%
TOTAL BUSINESS LICENSES	401,102	488,508	474,582	441,000	485,000	44,000	9.98%
ENGINEERING							
42030 EXCAVATION PERMIT	307,286	270,743	253,736	250,000	250,000	-	0.00%
42031 MOVING PERMIT	12,002	10,646	12,210	5,000	9,000	4,000	80.00%
42033 OTHER PERMITS/MISC.	2,130	4,200	3,180	5,000	5,000	-	0.00%
42300 FINAL MAP CHECK FEE	1,540	1,540	4,620	1,540	1,540	-	0.00%
42300 FINAL MAP CHECK FEE	7,592	-	-	2,000	-	(2,000)	-100.00%
42301 EASEMENT FEES	1,189	2,814	-	-	-	-	#DIV/0!
42302 IMPROVEMENT PLAN CHECK	122,004	136,701	162,041	115,000	100,000	(15,000)	-13.04%
42303 WATER QUALITY MGMT-PLAN I	66,320	62,899	68,000	65,000	10,000	(55,000)	-84.62%
42304 IMPROVEMENT INSPECTION FE	64,044	173,169	187,963	110,000	90,000	(20,000)	-18.18%
42305 WATER QUALITY MGMT-INSPE	-	-	-	-	-	-	#DIV/0!
42306 LANDSCAPE INSPECTION FEE	7,510	18,250	15,350	5,000	5,000	-	0.00%
42307 TREE REMOVAL/REPLACE. FEE	20,565	31,297	25,605	25,000	25,000	-	0.00%
42308 MEMORIAL PROGRAM	1,400	-	574	1,000	-	(1,000)	-100.00%
42309 MISC ENG & OTHER FEES	-	43,633	50,000	201,000	100,000	(101,000)	-50.25%
42310 STORM WATER PREVENTION FE	114,200	241,296	-	130,000	130,000	-	0.00%
42311 MEDIAN FEES	-	2,622	-	1,500	5,000	3,500	233.33%
TOTAL ENGINEERING	727,782	999,810	783,279	917,040	730,540	(186,500)	-20.34%
FIRE REVENUE							
42050 FIRE PERMIT	136,040	136,957	126,822	105,000	130,000	25,000	23.81%
42400 PARAMEDIC SUBSCRIPTION FEE	129,600	131,400	-	-	-	-	#DIV/0!
42400 PARAMEDIC SUBSCRIPTION FEE	-	-	116,700	130,000	120,000	(10,000)	-7.69%
42401 PARAMEDIC NON-MEMBER	219,858	137,602	2,663	-	-	-	#DIV/0!
42402 FPB RE-INSPECTION FEE	54,105	25,720	44,644	100,000	75,000	(25,000)	-25.00%
42403 PLAN CHECKS/PERMITS	95,317	95,053	54,590	150,000	150,000	-	0.00%
42405 N/R PARAMEDIC RESPONSE FE	170,959	76,296	980	-	-	-	#DIV/0!
42406 PARAMEDIC IMPACT PAYMENT	202,157	202,157	202,157	203,000	224,560	21,560	10.62%
42407 HAZARD MATERIALS FEES	58,077	42,693	58,682	58,000	58,000	-	0.00%
42408 ADVANCE LIFE SUPPORT REIM	204,655	103,637	16,511	-	-	-	#DIV/0!
42409 OC PROP. FIRE PROTECT FEE	22,073	53,126	29,529	30,000	30,000	-	0.00%
42410 EMS REVENUE	-	902,644	2,799,392	2,454,855	2,507,800	52,945	2.16%
42411 PP-GEMT-IGT PROGRAM REVEN	-	-	-	132,000	615,500	483,500	366.29%
42753 FALSE ALARM PENALTY	9,325	6,013	8,125	7,500	7,500	-	0.00%
45004 COPY SALES	78	17	22	-	30	30	#DIV/0!
45200 RECOVERY OF EXPENSE	287,126	739,851	498,200	385,601	250,000	(135,601)	-35.17%
45200 RECOVERY OF EXPENSE	63,144	23,395	-	-	-	-	#DIV/0!
TOTAL FIRE REVENUE	1,652,513	2,676,560	3,959,018	3,755,956	4,168,390	412,434	10.98%
POLICE REVENUE							
42051 ALARM PERMIT	48,430	45,295	43,819	48,000	48,000	-	0.00%
42500 TOW SERVICE FEES	85,795	82,303	71,504	80,000	80,000	-	0.00%
42501 TOW HEARING FEE (ADM)	1,349	2,019	1,241	1,500	1,500	-	0.00%
42502 IMPOUNDED VEHICLE RECORD	59,944	53,222	59,496	34,250	34,250	-	0.00%
42503 COURT ORDERED RESTITUTION	4,905	34,616	2,293	2,000	2,000	-	0.00%
42504 FINGERPRINT FEE	4,527	958	840	3,000	3,000	-	0.00%
42701 VEHICLE CODE FINES	295,142	171,556	183,238	180,000	192,000	12,000	6.67%

	2019-20	2020-21	2021-22	2022-23	2023-24	Change From	
	Actual	Actual	Actual	Revised Budget	Adopted Budget	Prior Year	
42702 CITY CODE FINES/PARKING	255,557	407,691	381,104	300,000	300,000	-	0.00%
42753 FALSE ALARM PENALTY	33,935	33,756	40,830	35,000	35,000	-	0.00%
43000 P.O.S.T.	9,117	6,837	14,725	5,000	5,000	-	0.00%
44502 POLICE DONATIONS	-	8,080	7,500	-	5,000	5,000	#DIV/0!
45001 POLICE AUCTIONS	165	3,881	72	1,000	1,000	-	0.00%
45004 COPY SALES	21,302	16,544	20,868	18,000	18,000	-	0.00%
45102 STATE MANDATED REIMBURSE	15,378	23,186	33,449	11,000	56,000	45,000	409.09%
45200 RECOVERY OF EXPENSE	6,094	1,480	170	2,000	5,000	3,000	150.00%
TOTAL POLICE REVENUE	841,639	891,424	861,148	720,750	785,750	65,000	9.02%
COMMUNITY SERVICES							
41510 COMM CENTER ROOM RENTS	39,451	12,467	80,175	85,000	105,000	20,000	23.53%
41511 REC CENTER ROOM RENTS	46,642	940	15,558	60,000	55,000	(5,000)	-8.33%
41512 FIELD LIGHTING	28,883	6,814	22,073	50,000	55,000	5,000	10.00%
41513 BALL FIELD RENTS	177,462	9,530	168,454	225,000	235,000	10,000	4.44%
41514 TENNIS COURTS RENTS	24,484	24,668	53,704	63,600	66,000	2,400	3.77%
41515 GYM RENTS	-	-	-	-	15,000	15,000	#DIV/0!
42600 DROP IN FEE - RC	9,443	-	1,719	5,000	5,000	-	0.00%
42600 DROP IN FEE - RC	3,418	34	1,615	2,000	2,000	-	0.00%
42602 NEWSLETTER-SENIORS	9,673	1,300	9,250	11,500	11,500	-	0.00%
42603 SENIOR TRANSP PROG -RIDER F	16,803	8,295	6,654	20,000	8,500	(11,500)	-57.50%
42650 CONTRACT PROGRAM FEES	206,230	72,680	145,022	117,000	250,000	133,000	113.68%
42651 ATHLETIC FEES	48,894	27,727	75,468	90,000	75,000	(15,000)	-16.67%
42653 NEWSLETTER-COMM. SVCS.	19,666	-	-	-	-	-	#DIV/0!
42654 FAMILY CAMPOUT	785	7,613	7,345	1,000	1,000	-	0.00%
42655 FOUNTAIN VALLEY SUMMERFE:	3,309	74,032	93,202	60,000	60,000	-	0.00%
42657 CITY ADVERTISING	2,250	1,875	2,625	3,000	3,000	-	0.00%
42658 SPECIAL EVENTS	36,468	22,906	45,016	60,000	60,000	-	0.00%
44500 DONATIONS	2,138	-	-	-	-	-	#DIV/0!
44500 DONATIONS	31,565	6,027	41,026	65,000	45,000	(20,000)	-30.77%
44503 COMMUNITY SERVICE DONATI	-	-	-	889,000	750,000	(139,000)	-15.64%
44504 SOFTBALL DONATIONS	-	1,750	-	-	-	-	#DIV/0!
44505 SENIOR TRANSP PROG - OCMM	31,558	20,000	20,458	20,000	20,000	-	0.00%
44506 FV COMMITY FOUNDATION DOI	78	-	-	4,000	4,000	-	0.00%
45103 RESIDUAL RECEIPTS - SUMMER	-	10,000	10,000	10,000	10,000	-	0.00%
45104 FV COMMUNITY FOUNDATION	10,723	-	-	15,000	15,000	-	0.00%
45106 OTHER CONCESSIONS	18,164	-	20,568	20,000	20,000	-	0.00%
45300 MISC OTHER INCOME	44	-	-	5,000	-	(5,000)	-100.00%
TOTAL COMMUNITY SERVICES	768,129	308,658	819,932	1,881,100	1,871,000	(10,100)	-0.54%
TOTAL FUNCTIONAL REVENUES	5,698,917	7,275,975	9,114,890	9,821,551	10,146,595	325,044	3.31%
TOTAL GENERAL FUND REVENUE	62,543,875	70,949,766	76,067,585	76,502,868	76,906,635	403,767	0.53%



GENERAL FUND EXPENDITURES

FY 2023-24

DEPARTMENT	PERSONNEL EXPENDITURES	INTERNAL SERVICE ALLOCATIONS	OPERATING EXPENDITURES	TOTAL
ADMINISTRATION				
CITY COUNCIL	85,870	51,755	30,000	167,625
LEGAL SERVICES	-	-	425,000	425,000
CITY MANAGER	288,915	77,330	272,050	638,295
ADMINISTRATIVE SERVICES	264,290	57,770	116,150	438,210
RECORDS MANAGEMENT	137,685	88,785	25,000	251,470
ELECTIONS	19,025	12,020	-	31,045
PERSONNEL RELATIONS	899,995	78,445	549,700	1,528,140
FINANCE	1,061,605	329,820	488,800	1,880,225
PURCHASING	251,870	-	80,435	332,305
BUSINESS LICENSE	31,685	7,540	89,100	128,325
ADMINISTRATION TOTAL	3,040,940	703,465	2,076,235	5,820,640
COMMUNITY DEVELOPMENT				
PLANNING	788,880	146,825	415,310	1,351,015
BUILDING SAFETY	872,215	76,305	213,900	1,162,420
TOTAL COMMUNITY DEVELOPMENT	1,661,095	223,130	629,210	2,513,435
PUBLIC WORKS & ENGINEERING				
ENGINEERING	369,025	280,260	283,455	932,740
TRAFFIC ENGINEERING	278,230	129,155	46,215	453,600
CONSTRUCTION INSP	213,880	88,085	25,455	327,420
STREET LIGHTING	26,470	13,500	815,000	854,970
RIGHTS-OF-WAY	186,420	123,835	501,035	811,290
TREE MAINTENANCE	107,710	111,840	399,185	618,735
PARK MAINTENANCE	270,675	133,205	798,425	1,202,305
CONCRETE MAINTENANCE	341,670	211,025	26,550	579,245
PAVEMENT MAINTENANCE	345,140	219,730	90,900	655,770
STORM DRAIN MAINT	534,805	80,835	157,650	773,290
TRAFFIC CONTROL MAIN	203,955	193,820	62,050	459,825
STREET SWEEPING	25,585	18,905	441,000	485,490
RECREATION CENTER	136,310	345,280	751,950	1,233,540
GRAFFITI	220,045	124,840	10,200	355,085
PUBLIC WORKS & ENGINEERING TOTAL	3,259,920	2,074,315	4,409,070	9,743,305
FIRE DEPARTMENT				
FIRE SUPPRESSION	5,715,020	912,790	831,970	7,459,780
PARAMEDICS	3,736,955	370,015	24,420	4,131,390
AMBULANCE SERVICES	128,935	-	2,342,440	2,471,375
FIRE PREVENTION	827,650	90,045	80,700	998,395
FIRE RESERVES	135,200	1,030	9,485	145,715
DISASTER PREPARE	144,780	29,055	34,710	208,545
HAZARDOUS MATERIALS	182,055	20,695	9,135	211,885
F.I.R.S.T.	31,085	6,160	3,540	40,785
FIRE DEPARTMENT TOTAL	10,901,680	1,429,790	3,336,400	15,667,870

DEPARTMENT	PERSONNEL EXPENDITURES	INTERNAL SERVICE ALLOCATIONS	OPERATING EXPENDITURES	TOTAL
POLICE DEPARTMENT				
PATROL	9,075,995	1,898,145	621,625	11,595,765
INVESTIGATION	3,726,240	679,760	177,640	4,583,640
TRAFFIC	839,890	292,290	332,405	1,464,585
CANINE	417,235	125,545	20,800	563,580
S.W.A.T.	88,465	27,200	11,000	126,665
COMMUNICATIONS	1,193,675	178,720	23,500	1,395,895
RECORDS	794,375	333,080	22,815	1,150,270
CRIME PREVENTION RANGE	150,560	33,335	15,530	199,425
	-	4,885	48,020	52,905
ANIMAL CARE SERVICES	-	-	617,850	617,850
POLICE DEPARTMENT TOTAL	16,286,435	3,572,960	1,891,185	21,750,580
RECREATION & COMMUNITY SERVICES				
RECREATION CENTER	243,390	276,375	38,550	558,315
ATHLETICS	204,185	231,505	95,760	531,450
FIELD OPERATIONS	211,710	115,585	29,000	356,295
SENIOR & COMM CENTER	437,940	277,380	85,650	800,970
SENIOR TRANSPORTATION	26,725	-	53,500	80,225
CONTRACT CLASSES	288,240	115,575	63,560	467,375
SPECIAL EVENTS	172,910	123,845	63,250	360,005
ANNUAL EVENTS	36,755	3,100	50,000	89,855
PARK PATROL	97,360	38,710	5,950	142,020
RECREATION & COMM SVCS TOTAL	1,719,215	1,182,075	485,220	3,386,510
TOTAL DEPARTMENTAL EXPENDITURES	36,869,285	9,185,735	12,827,320	58,882,340
TRANSFERS OUT				
PENSION ADP	-	-	3,000,000	3,000,000
DEBT SERVICE	-	-	2,440,685	2,440,685
CALPERS REQUIRED UAL	-	6,877,100	-	6,877,100
OPEB/EMPLOYEE BENEFITS	-	1,268,220	-	1,268,220
TRANSFERS OUT TOTAL	-	8,145,320	5,440,685	13,586,005
TOTAL OPERATING EXPENDITURES	36,869,285	17,331,055	18,268,005	72,468,345

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

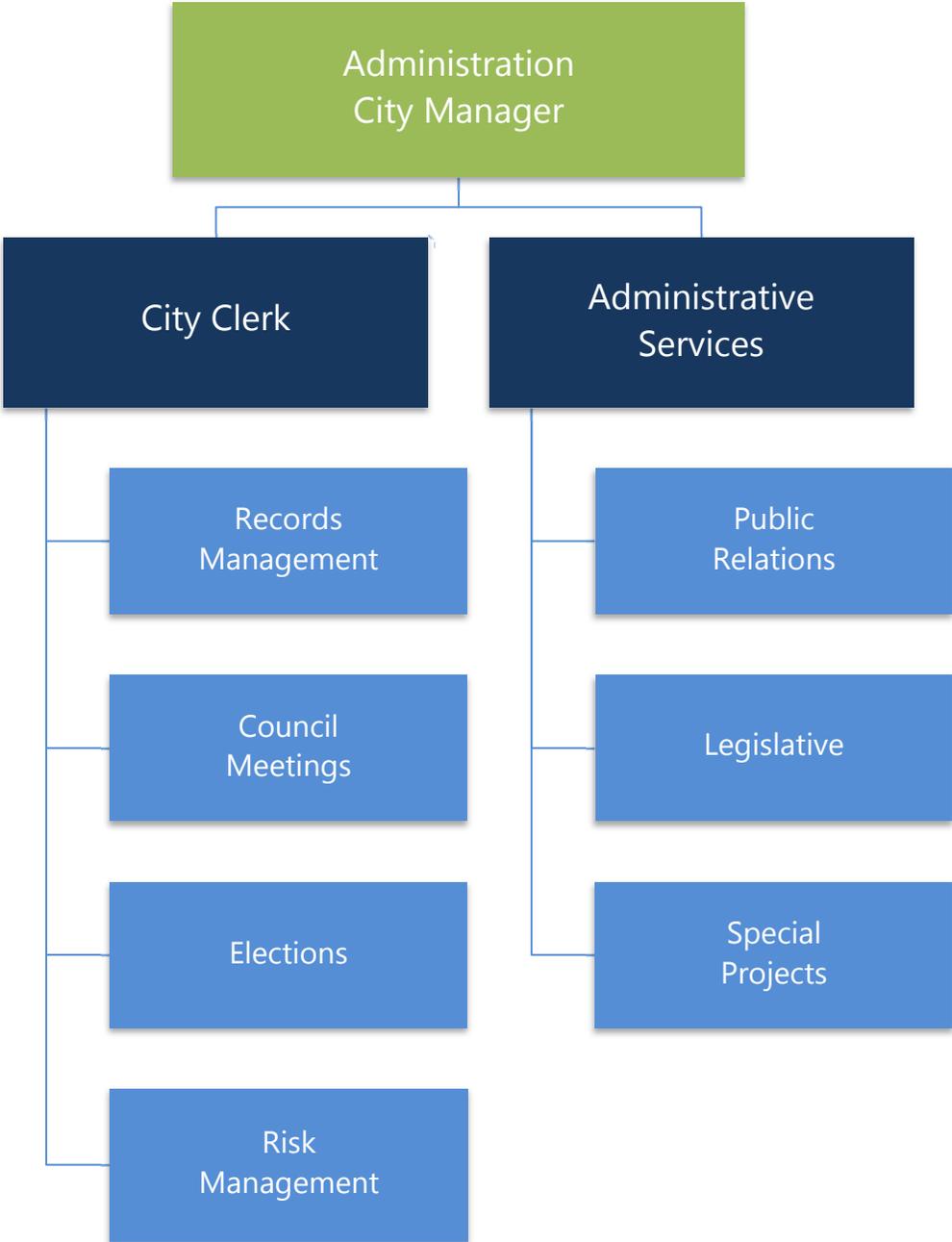
ADMINISTRATION



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, inclusive of City Council, City Manager, Legal Services, Administrative Services, Records Management, Elections, Human Resources, Finance, Purchasing, and Business License.

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 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, administers the election process in accordance with statutory regulations and serves as the City's Risk Manager.

FY 2022-23 ACCOMPLISHMENTS

- ✓ Assisted with the General Plan Update and General Plan Advisory Committee.
- ✓ Maintained ongoing communications and circulated up to date information to the community and businesses via newsletter, website, and social media platforms, including Nextdoor.
- ✓ Implemented 'Coffee and Conversations with the CM' where the City Manager held an open forum for discussion with individual departments.
- ✓ Produced and released a Shop Local campaign video to promote local businesses during the holiday season.
- ✓ Collaborated with departments for a citywide website refresh.
- ✓ Produced a State of the City video with the Mayor to update the community on the Mayor's goals for 2023 and highlight various City projects.
- ✓ Prepared 12 digital Fountain Valley monthly newsletters to keep the community informed on City programs, events, and up to date information.
- ✓ Processed 25 Claims against the City and completed over 170 Public Records Requests.
- ✓ Facilitated a successful General Election and welcomed a new City Council member.

- ✓ Re-organized all City Committee's and Commission with the City Council conducting the elections for the various committee seats.
- ✓ Welcomed new Community Development, Finance, and I.T. Directors, Finance Manager, Accounting Manager, Environmental Services Administrator, and many more staff members.
- ✓ Implemented the City Manager Quarterly report.
- ✓ Implemented monthly City Manager Update Videos to inform the public on important topics.
- ✓ Released 26 biweekly internal City Council Communicators that included important department updates.

FY 2023-24 Goals

All goals support the City's three-year Strategic Plan objectives.

- Continue to focus on transparent governance to build trust, gain new ideas, increase community engagement, understand community's needs better, empower citizens, highlight reform, attract citizens to government, boost economy, foster a local government with professionalism, and educate citizens.
- Continue to build on existing Strategic Plan to guide the organization to support community goals.
- Focus on new social media initiatives to enhance community outreach and engagement as part of the City's strategic goals.
- Begin all seven labor groups' negotiations.
- Assist with new Enterprise Resource Program (ERP) modules.
- Assist and complete the General Plan Update Project.
- Continue to support and complete the OCTA 405 Freeways Projects.
- Work with County of Orange and surrounding cities to identify options to address homeless challenges in the region.
- Assist and finalize the Mile Square Park lease renewal.
- Collaborate with Cities of Garden Grove and Westminster to implement the Central Cities Navigation Center in the City of Garden Grove.

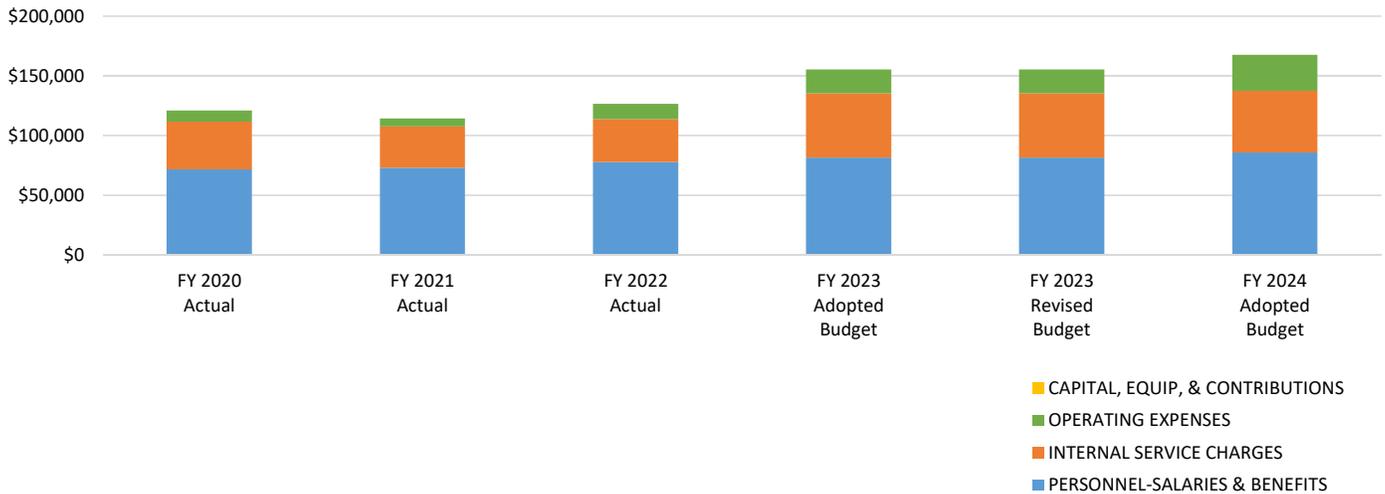
ADMINISTRATION



10010100
CITY COUNCIL

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$57,809	\$58,511	\$60,083	\$73,458	\$73,458	\$74,315
BENEFITS, INSURANCE	14,107	14,756	17,781	8,233	8,233	11,555
TOTAL PERSONNEL-SALARIES & BENEFITS	71,917	73,267	77,864	81,691	81,691	85,870
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	13,397	6,916	4,821	8,698	8,698	9,755
52001 GENERAL GOVN'T BUILDINGS	15,675	16,750	19,907	31,688	31,688	23,170
52002 INFORMATION PROCESSING	7,789	7,940	8,457	9,751	9,751	15,090
52003 SELF INSURANCE	3,065	2,937	2,815	3,577	3,577	3,740
TOTAL INTERNAL SERVICE CHARGES	39,926	34,542	36,000	53,714	53,714	51,755
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	1,699	2,195	3,135	3,000	3,000	5,000
53051 BUSINESS MEETINGS	2,760	585	2,598	7,000	7,000	10,000
53052 EDUCATIONAL MEETINGS-EMP	2,892	3,827	6,973	10,000	10,000	10,000
53056 PUBLIC RELATIONS	1,740	-	-	-	-	-
53804 SPECIAL EVENTS	-	-	-	-	-	5,000
TOTAL OPERATING EXPENSES	9,091	6,607	12,706	20,000	20,000	30,000
TOTAL CITY COUNCIL	\$120,934	\$114,416	\$126,570	\$155,405	\$155,405	\$167,625

CITY COUNCIL EXPENDITURES



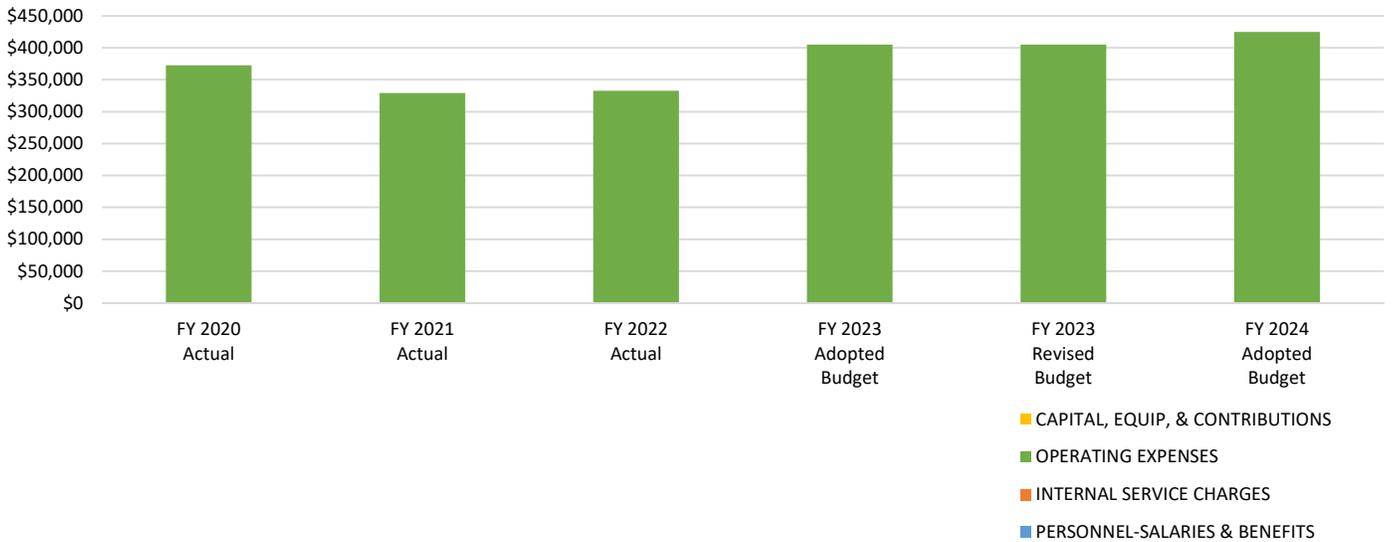
ADMINISTRATION



10010102
LEGAL SERVICES

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	-	-	-	-	-	-
BENEFITS, INSURANCE	-	-	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	-	-	-	-	-	-
INTERNAL SERVICE CHARGES						
TOTAL INTERNAL SERVICE CHARGES	-	-	-	-	-	-
OPERATING EXPENSES						
53000 LEGAL SERVICES	372,385	329,250	332,925	405,000	405,000	425,000
TOTAL OPERATING EXPENSES	372,385	329,250	332,925	405,000	405,000	425,000
TOTAL LEGAL SERVICES	\$372,385	\$329,250	\$332,925	\$405,000	\$405,000	\$425,000

LEGAL SERVICES EXPENDITURES



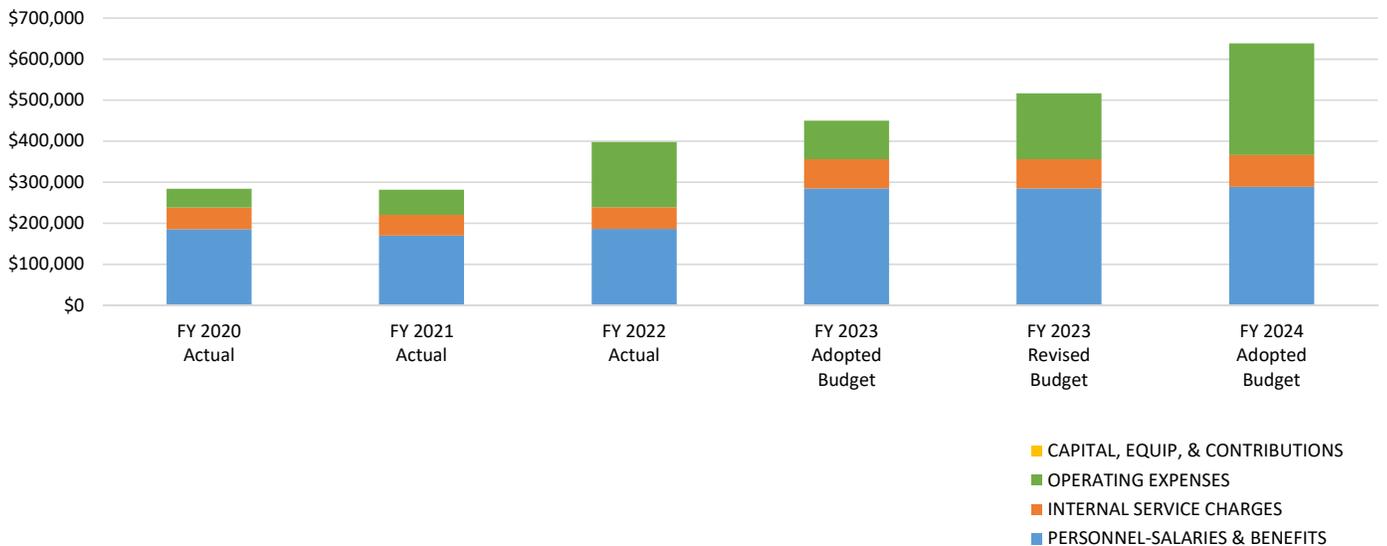
ADMINISTRATION



10010103
CITY MANAGER

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$126,024	\$109,894	\$131,162	\$235,527	\$235,527	\$237,420
BENEFITS, INSURANCE	59,731	60,448	55,326	49,766	49,766	51,495
TOTAL PERSONNEL-SALARIES & BENEFITS	185,756	170,342	186,487	285,293	285,293	288,915
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	5,377	2,776	1,935	3,491	3,491	3,915
52001 GENERAL GOVN'T BUILDINGS	12,875	13,758	16,351	26,027	26,027	19,035
52002 INFORMATION PROCESSING	17,133	17,467	18,604	21,453	21,453	33,210
52003 SELF INSURANCE	16,856	16,151	15,480	19,674	19,674	20,575
52004 VEHICLE MAINTENANCE	271	434	376	480	480	595
TOTAL INTERNAL SERVICE CHARGES	52,512	50,585	52,747	71,125	71,125	77,330
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	4,019	-	83,250	20,000	85,000	172,000
53015 OFFICE SUPPLIES	356	-	483	500	500	1,000
53051 BUSINESS MEETINGS	2,608	96	1,979	2,000	4,000	4,000
53052 EDUCATIONAL MEETINGS-EMP	1,356	832	5,994	6,000	6,000	19,000
53054 MEMBERSHIP DUES	37,417	59,884	66,935	64,910	64,910	66,050
53803 AWARDS/INCENTIVES	-	-	-	-	-	10,000
TOTAL OPERATING EXPENSES	45,754	60,812	158,642	93,410	160,410	272,050
TOTAL CITY MANAGER	\$284,022	\$281,739	\$397,876	\$449,828	\$516,828	\$638,295

CITY MANAGER EXPENDITURES



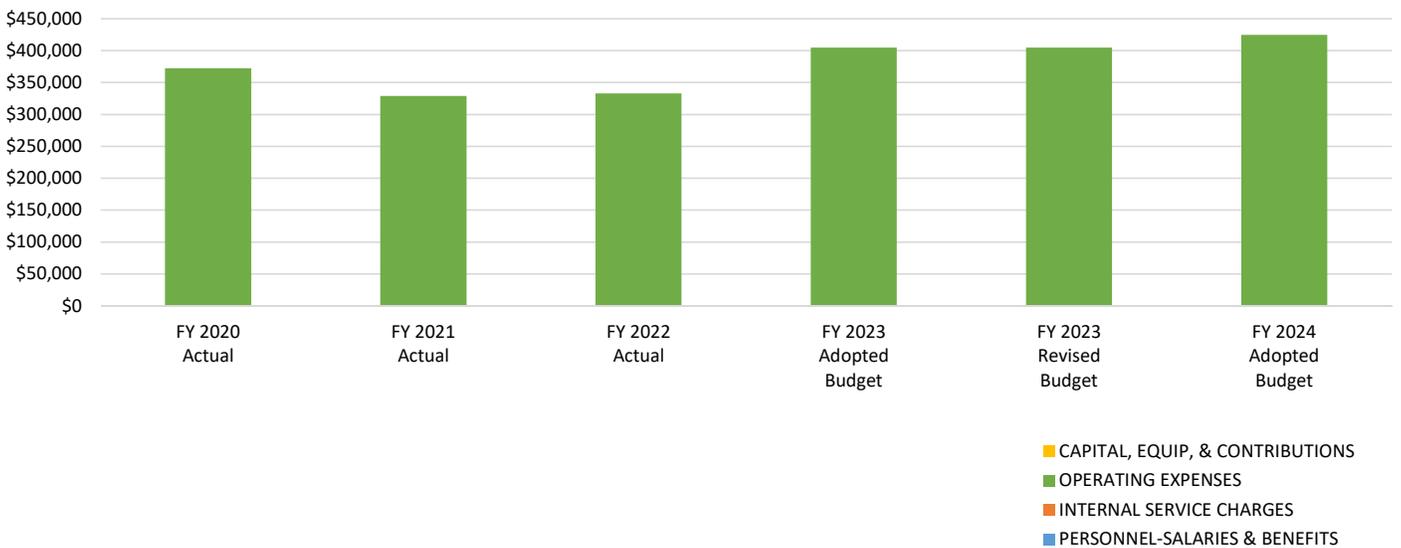
ADMINISTRATION



10010104
ADMINISTRATIVE SERVICES

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$170,689	\$151,085	\$195,454	\$248,716	\$105,667	\$224,155
BENEFITS, INSURANCE	85,622	82,766	84,084	58,366	58,366	40,135
TOTAL PERSONNEL-SALARIES & BENEFITS	256,311	233,850	279,539	307,082	164,033	264,290
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,929	2,544	1,774	3,200	3,200	3,590
52001 GENERAL GOVN'T BUILDINGS	11,502	12,092	14,507	22,512	22,512	16,765
52002 INFORMATION PROCESSING	17,133	17,467	18,604	21,453	21,453	33,210
52003 SELF INSURANCE	6,080	5,832	5,607	7,143	7,143	3,730
52004 VEHICLE MAINTENANCE	217	347	301	384	384	475
TOTAL INTERNAL SERVICE CHARGES	39,861	38,282	40,792	54,692	54,692	57,770
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	22,694	30,127	25,588	78,000	53,000	45,000
53015 OFFICE SUPPLIES	1,031	186	1,068	600	600	1,000
53035 CELLPHONES/IPADS	2,071	1,081	2,213	6,000	6,000	5,000
53039 IPADS/TABLETS	-	-	-	5,000	5,000	5,000
53051 BUSINESS MEETINGS	1,605	358	1,843	4,000	4,000	4,000
53052 EDUCATIONAL MEETINGS-EMP	6,898	746	12,458	20,000	20,000	19,500
53054 MEMBERSHIP DUES	1,060	2,700	1,162	3,500	3,500	2,000
53056 PUBLIC RELATIONS	650	2,817	6,322	36,500	36,500	34,650
TOTAL OPERATING EXPENSES	36,009	38,016	50,655	153,600	128,600	116,150
TOTAL ADMINISTRATIVE SERVICES	\$332,180	\$310,149	\$370,986	\$515,374	\$347,325	\$438,210

ADMINISTRATIVE SERVICES EXPENDITURES



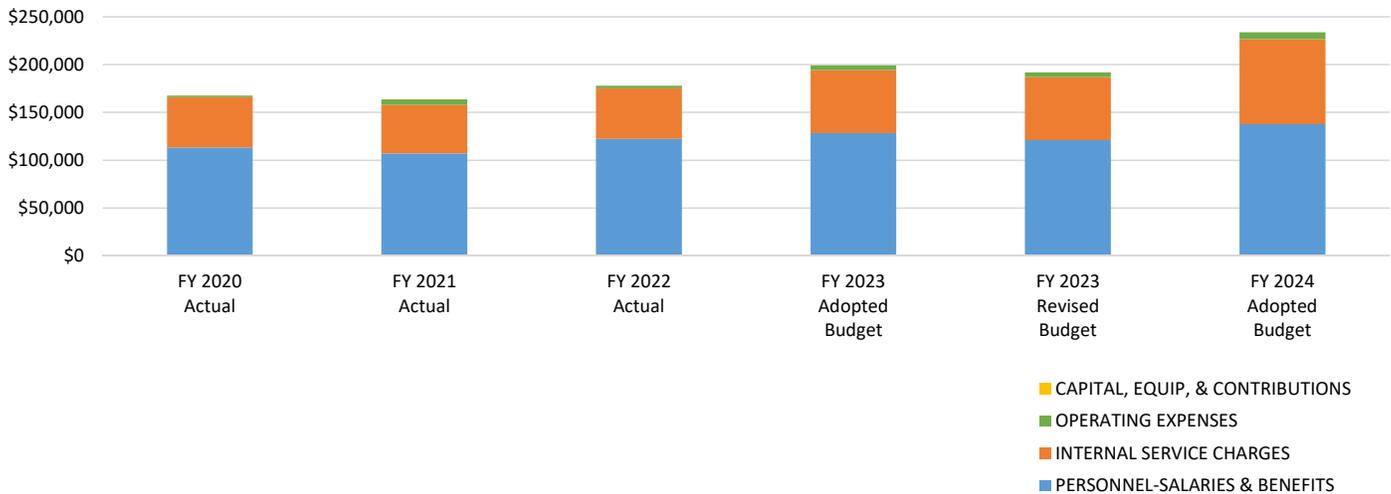
ADMINISTRATION



10010105
RECORDS MANAGEMENT

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$77,757	\$73,971	\$85,113	\$115,279	\$107,849	\$115,645
BENEFITS, INSURANCE	35,780	33,236	37,286	13,277	13,277	22,040
TOTAL PERSONNEL-SALARIES & BENEFITS	113,537	107,207	122,399	128,556	121,126	137,685
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	5,825	3,007	2,096	3,782	3,782	4,240
52001 GENERAL GOVN'T BUILDINGS	4,862	5,361	6,258	10,445	10,445	7,385
52002 INFORMATION PROCESSING	36,726	37,443	39,882	45,985	45,985	71,180
52003 SELF INSURANCE	5,188	4,897	4,488	5,502	5,502	5,745
52004 VEHICLE MAINTENANCE	108	174	150	192	192	235
TOTAL INTERNAL SERVICE CHARGES	52,709	50,881	52,875	65,906	65,906	88,785
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	3,708	1,323	1,452	1,500	1,500	1,500
53006 NON-PROF SERVICES	862	588	385	1,000	1,000	1,000
53015 OFFICE SUPPLIES	359	16	1,991	1,000	1,000	1,000
53040 ADVERTISEMENTS	96	2,697	8,715	5,000	12,430	12,500
53044 ARCHIVES/CODE REVIEW	1,544	5,767	2,846	5,000	5,000	7,500
53051 BUSINESS MEETINGS	-	298	390	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	-	-	490	3,000	3,000	1,500
TOTAL OPERATING EXPENSES	6,569	10,688	16,269	16,500	23,930	25,000
TOTAL RECORDS MANAGEMENT	\$172,815	\$168,777	\$191,543	\$210,962	\$210,962	\$251,470

RECORDS MANAGEMENT EXPENDITURES



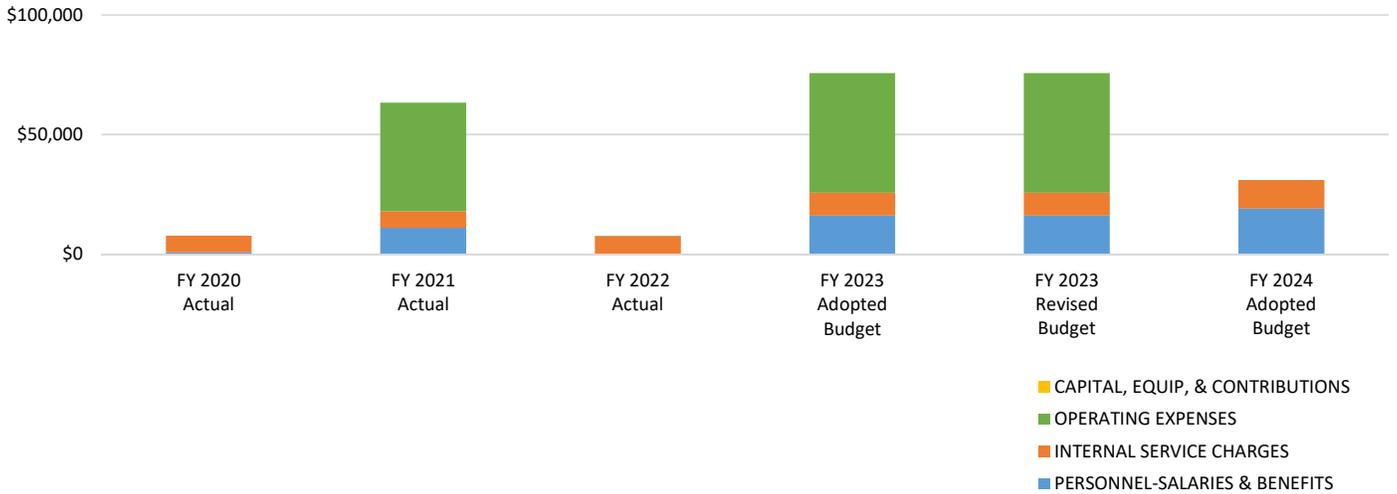
ADMINISTRATION



10010106
ELECTIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$597	\$7,501	\$195	\$14,399	\$14,399	\$15,280
BENEFITS, INSURANCE	276	3,618	-	1,733	1,733	3,745
TOTAL PERSONNEL-SALARIES & BENEFITS	873	11,119	195	16,132	16,132	19,025
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	403	208	145	262	262	295
52001 GENERAL GOVN'T BUILDINGS	957	1,056	1,232	2,057	2,057	1,455
52002 INFORMATION PROCESSING	4,205	4,287	4,566	5,266	5,266	8,160
52003 SELF INSURANCE	1,247	1,270	1,422	2,010	2,010	2,110
TOTAL INTERNAL SERVICE CHARGES	6,813	6,820	7,366	9,595	9,595	12,020
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	45,260	-	50,000	50,000	-
53051 BUSINESS MEETINGS	-	113	50	-	-	-
TOTAL OPERATING EXPENSES	-	45,373	50	50,000	50,000	-
TOTAL ELECTIONS	\$7,686	\$63,312	\$7,610	\$75,727	\$75,727	\$31,045

ELECTIONS EXPENDITURES



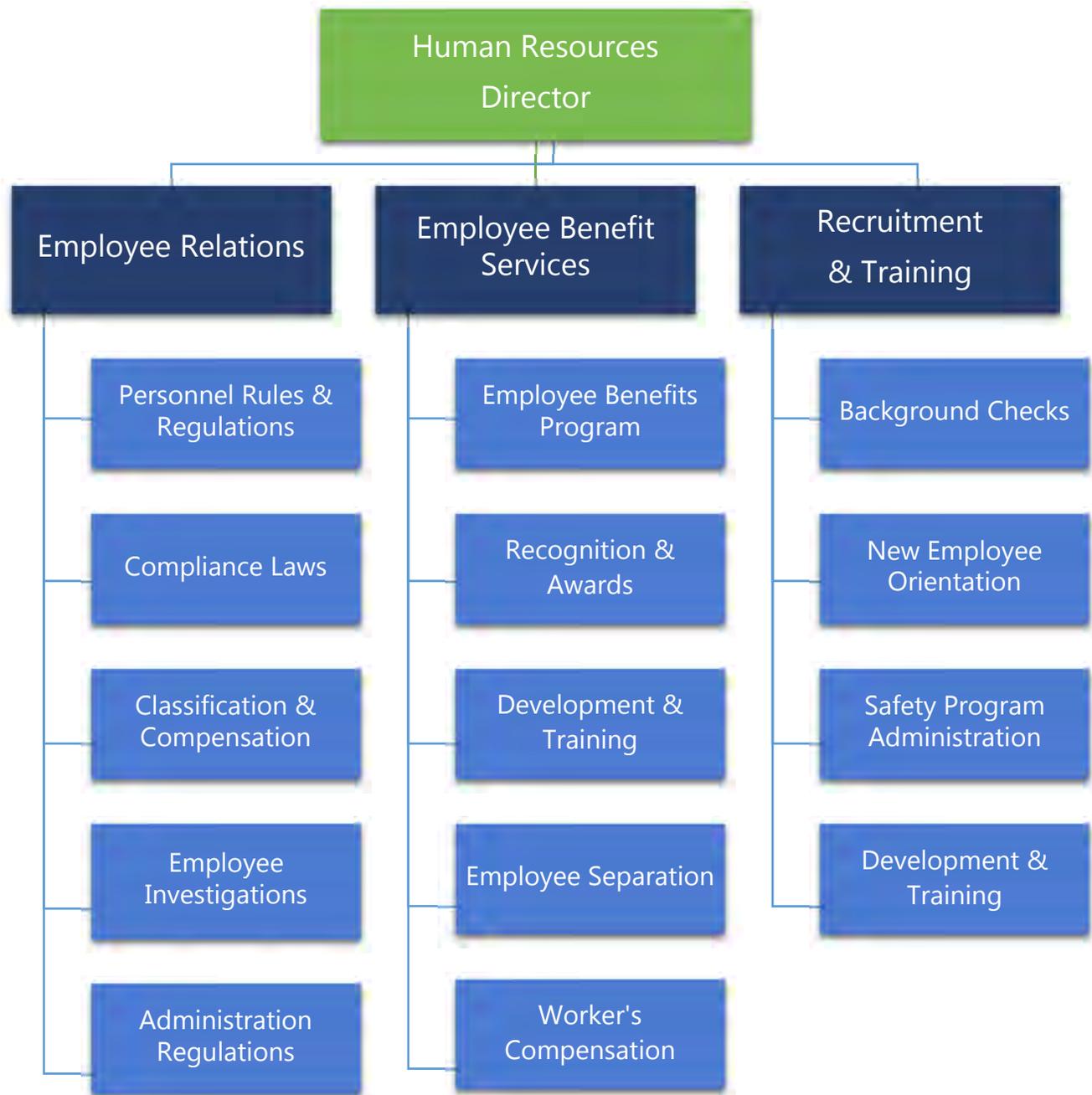
HUMAN RESOURCES



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 2022-23 ACCOMPLISHMENTS

- ✓ Completed CalPERS Retirement Contract amendments; Council adoption of a Resolution and Ordinance for Tier 1 employee cost-sharing contribution for FY 23-24.
- ✓ Completed *The Fountain Valley Way* training for all employees, which included study sessions with Management Team prior to launch.
- ✓ Completed management of Employee Compensation Study provided by Consultant and reviewed for accuracy.
- ✓ Met and conferred with bargaining groups over Employee Compensation Study, created Council Staff Reports, Resolutions, Side Letters, and Salary Schedules.
- ✓ Continued maintenance of the City's classification and compensation system, including

reclassification studies, creation of new positions, etc.

- ✓ 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.
- ✓ Workers' Compensation Claims review management to close approximately 28 claims. Processed approximately 30 new claims in FY 22-23.
- ✓ Processed approximately 52 separations and retirements.
- ✓ Coordinated mandatory OSHA Safety Trainings for Public Works employees.
- ✓ Conducted Employee Health/Wellness Fair and Open Enrollment Virtual Benefits Information Portal
- ✓ Committee chair and member participation 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.
- ✓ Processed over 42 employee COVID-19 related leaves of absences.
- ✓ Launched Employee Benefits Portal September 2022, for new-hire on-boarding, benefits open enrollment and year-round qualified events. Providing employee training and assistance on portal.
- ✓ 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.
- ✓ Actively participated in Strategic Goal Committees to strengthen our brand as a desirable employer by focusing efforts on employee engagement strategies, utilizing feedback from employee survey data, and strategizing ideas to improve employee morale, engagement, and communication. Presented to Council in Study Session ideas and recommendations towards the City's *Strategic goal to attract and retain quality employees*.
- ✓ 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 our prospective employees, active employees and retirees.
- ✓ Worked with Strategic Plan committees to explore ideas to improve recruiting and onboarding efforts.
- ✓ Continued efforts to expand our social media presence in order to attract qualified, diverse 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 a variety of modalities to continue to encourage and prepare for promotional opportunities and succession planning for recommendation.
- ✓ Working 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 ensure that benefits are meeting employee needs and providing quality and value.

FY 2023-24 GOALS

All goals support the City's three-year Strategic Plan objectives 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 explore ideas to create a great work climate with improved morale, and supporting 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 professional services agreements for Occupational Health services for New Hires, Employee Wellness, Workers Compensation Injuries, and Workers Compensation Third-Party Claims Administration.
- Continue active participation in Strategic Goal Committees to strengthen our brand as a desirable employer by focusing efforts on employee engagement strategies, utilizing feedback from employee survey data, and strategizing 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 in order to attract qualified, diverse 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 a variety of modalities to continue to encourage and prepare for promotional opportunities and succession planning for recommendation.
- Continue working with consultant on development and launch of the Human Capital Management Module for the Enterprise Resource Planning Financial Software (ERP Project).
- Continue maintaining the City's health benefits program, and ensure that benefits are meeting employee needs and providing 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.

HUMAN RESOURCES

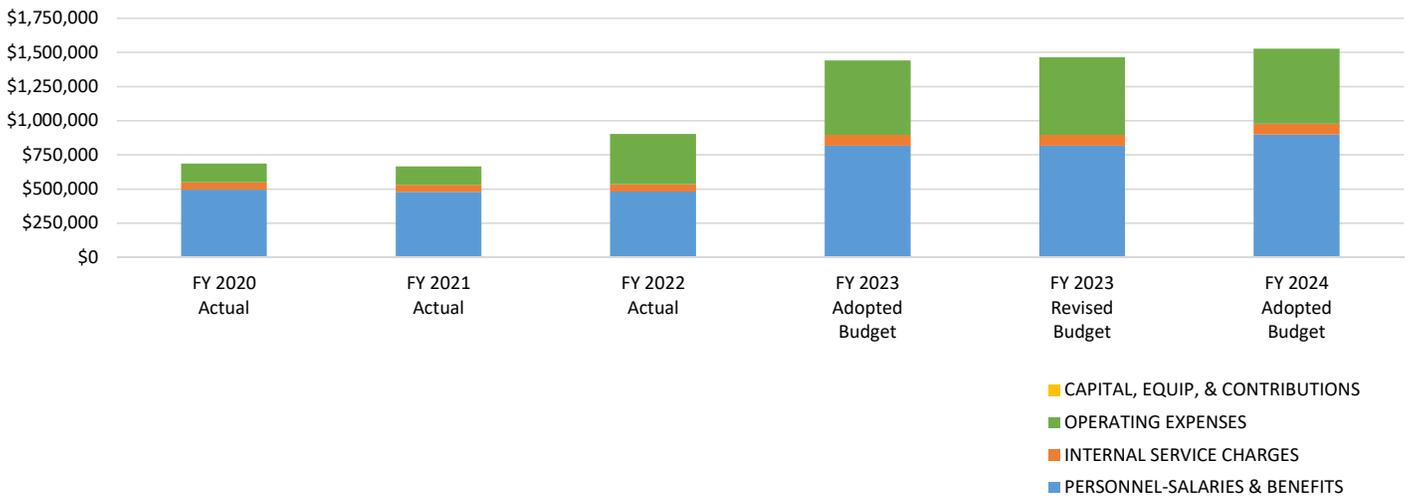


10020200

PERSONNEL RELATIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$305,382	\$293,022	\$292,703	\$672,016	\$672,016	\$746,690
BENEFITS, INSURANCE	191,319	187,483	189,570	146,497	146,497	153,305
TOTAL PERSONNEL-SALARIES & BENEFITS	496,701	480,504	482,273	818,513	818,513	899,995
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	10,709	5,528	3,854	6,953	6,953	7,800
52001 GENERAL GOVN'T BUILDINGS	22,026	23,536	27,973	44,526	44,526	32,560
52002 INFORMATION PROCESSING	16,666	16,992	18,098	20,866	20,866	32,300
52003 SELF INSURANCE	4,701	4,511	4,341	5,533	5,533	5,785
TOTAL INTERNAL SERVICE CHARGES	54,102	50,567	54,265	77,878	77,878	78,445
OPERATING EXPENSES						
53000 LEGAL SERVICES	79,362	37,737	34,482	120,000	120,000	120,000
53002 MEDICAL SERVICES	13,025	18,257	25,567	30,000	30,000	30,000
53003 PROFESSIONAL SERVICES	10,421	29,361	36,782	97,000	97,000	75,000
53004 PROFESSIONAL SERVICES-OTHER	1,350	20,925	211,999	151,000	150,000	133,000
53006 NON-PROF SERVICES	1,517	3,275	8,984	48,350	48,350	65,200
53015 OFFICE SUPPLIES	1,850	1,561	7,367	10,750	10,750	12,000
53019 LAB/PHOTO SUPPLIES	2,472	1,507	2,728	3,500	3,500	7,000
53035 CELLPHONES/IPADS	-	-	716	1,500	2,500	6,500
53040 ADVERTISEMENTS	2,618	925	1,721	2,500	2,500	5,000
53042 REFERENCE LIBRARY	-	-	-	500	500	1,000
53051 BUSINESS MEETINGS	212	126	2,098	4,000	4,000	7,000
53052 EDUCATIONAL MEETINGS-EMP	1,806	750	517	12,000	12,000	12,000
53054 MEMBERSHIP DUES	1,475	473	1,600	2,100	2,100	4,000
53055 TRAINING OFF JOB/TUTION	5,259	5,098	19,447	25,000	25,000	20,000
53803 AWARDS/INCENTIVES	9,630	4,913	6,809	12,000	12,000	20,000
53805 EMPLOYEE APPRECIATION	4,989	10,503	7,040	24,500	49,500	32,000
TOTAL OPERATING EXPENSES	135,987	135,411	367,856	544,700	569,700	549,700
TOTAL PERSONNEL RELATIONS	\$686,790	\$666,483	\$904,395	\$1,441,091	\$1,466,091	\$1,528,140

PERSONNEL RELATIONS EXPENDITURES



FINANCE

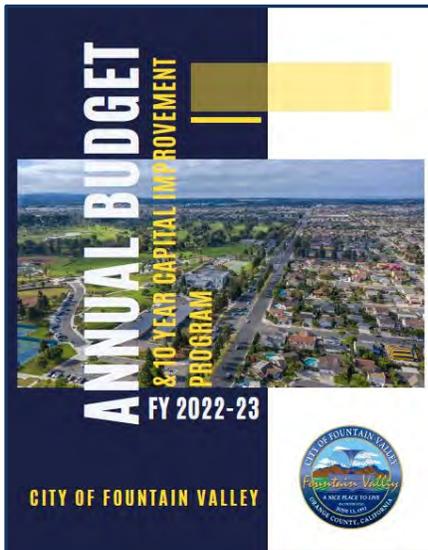


Mission Statement

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 2022-23 ACCOMPLISHMENTS

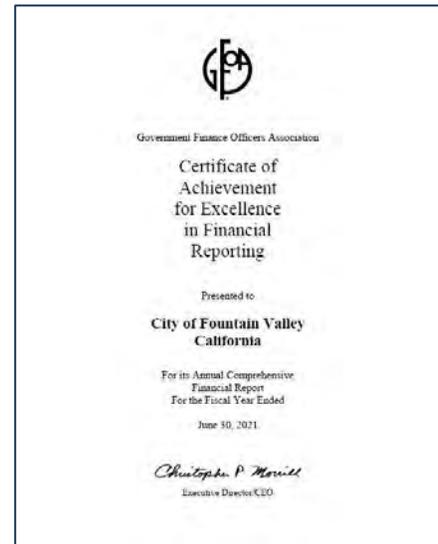
- ✓ Implemented financial module of new Enterprise Resource Planning (ERP) system.
- ✓ Supported the meet and confer process by providing financial cost information for all bargaining agreements.
- ✓ Managed budget and reporting requirements resulting from the COVID-19 pandemic and various allocations from the CARES Act.
- ✓ Earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY 2020/21 Comprehensive Annual Financial Report.
- ✓ 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.

FY 2023-24 GOALS

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

- Develop a City budget document that would be eligible for the GFOA Budget Award Program.
- Continue project management and ensure successful implementation of new ERP system for payroll and utility billing 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.
- Complete a Comprehensive Fee Study to review and update citywide fees as needed.
- Implement procurement module in new ERP system.
- Identify facilities in need of major repair or replacement.
- Update Purchasing Policy to streamline processes, safeguard city resources, and maximize competitive bidding and transparency.
- Assess opportunities for cost savings, revenue opportunities and/or efficiencies while considering the effects on customer services.



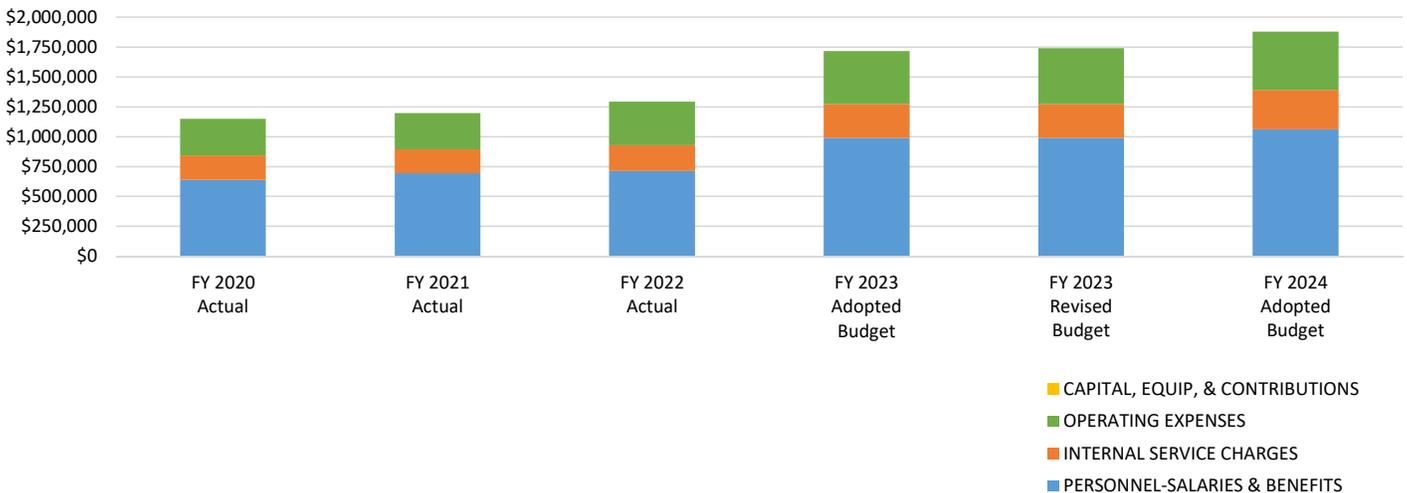
FINANCE



10040400
FINANCE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$421,169	\$455,611	\$471,493	\$823,804	\$823,804	\$842,770
BENEFITS, INSURANCE	219,442	240,234	243,291	166,452	166,452	218,835
TOTAL PERSONNEL-SALARIES & BENEFITS	640,611	695,845	714,785	990,256	990,256	1,061,605
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	24,375	12,583	8,772	15,826	15,826	17,750
52001 GENERAL GOVN'T BUILDINGS	53,781	57,468	68,301	108,719	108,719	79,505
52002 INFORMATION PROCESSING	106,689	108,774	115,860	133,584	133,584	206,790
52003 SELF INSURANCE	19,461	18,647	17,873	22,714	22,714	23,755
52004 VEHICLE MAINTENANCE	922	1,475	4,429	1,633	1,633	2,020
TOTAL INTERNAL SERVICE CHARGES	205,227	198,946	215,234	282,476	282,476	329,820
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	184,186	174,263	201,860	240,000	265,000	269,710
53004 PROFESSIONAL SERVICES-OTHER	-	-	25,161	45,000	45,000	50,000
53006 NON-PROF SERVICES	429	-	-	-	-	-
53015 OFFICE SUPPLIES	1,748	1,238	3,832	4,000	4,000	4,000
53041 SUBSCRIPTIONS	-	-	250	200	200	200
53042 REFERENCE LIBRARY	-	-	-	200	200	200
53052 EDUCATIONAL MEETINGS-EMP	3,133	1,203	512	11,220	11,220	17,650
53054 MEMBERSHIP DUES	1,415	1,000	1,355	1,800	1,800	1,540
53060 EXPENSE OF COLLECTING TAXES	74,345	81,003	77,843	87,500	87,500	85,000
53061 ACCOUNT COLLECTION EXPENSE	38,677	44,060	52,200	54,000	54,000	60,000
53563 OFFICE EQUIPMENT M & R	-	23	33	500	500	500
TOTAL OPERATING EXPENSES	303,934	302,790	363,044	444,420	469,420	488,800
TOTAL FINANCE	\$1,149,772	\$1,197,581	\$1,293,063	\$1,717,152	\$1,742,152	\$1,880,225

FINANCE EXPENDITURES



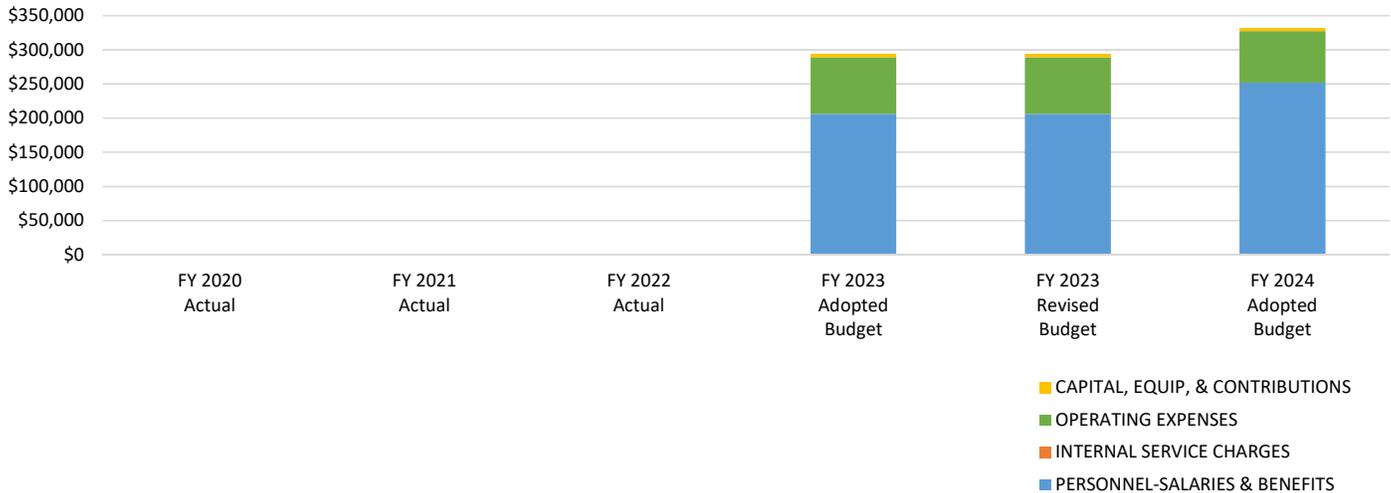
FINANCE



10040401
PURCHASING

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	-	-	-	\$161,085	\$161,085	\$192,930
BENEFITS, INSURANCE	-	-	-	45,200	45,200	58,940
TOTAL PERSONNEL-SALARIES & BENEFITS	-	-	-	206,285	206,285	251,870
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	-	2,000	2,000	2,000
53010 SERVICE CONTRACTS	-	-	-	25,100	25,100	2,000
53015 OFFICE SUPPLIES	-	-	-	20,000	20,000	21,500
53041 SUBSCRIPTIONS	-	-	-	100	100	-
53045 POSTAGE	-	-	-	20,000	20,000	20,000
53046 PRINTED PRODUCTS	-	-	-	10,000	10,000	25,750
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	4,550	4,550	2,900
53054 MEMBERSHIP DUES	-	-	-	335	335	285
53563 OFFICE EQUIPMENT M & R	-	-	-	1,000	1,000	1,000
TOTAL OPERATING EXPENSES	-	-	-	83,085	83,085	75,435
CAPITAL, EQUIP, & CONTRIBUTIONS						
55506 LEASE-PURCHASE	-	-	-	5,000	5,000	5,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	-	-	5,000	5,000	5,000
TOTAL PURCHASING	-	-	-	\$294,370	\$294,370	\$332,305

PURCHASING EXPENDITURES

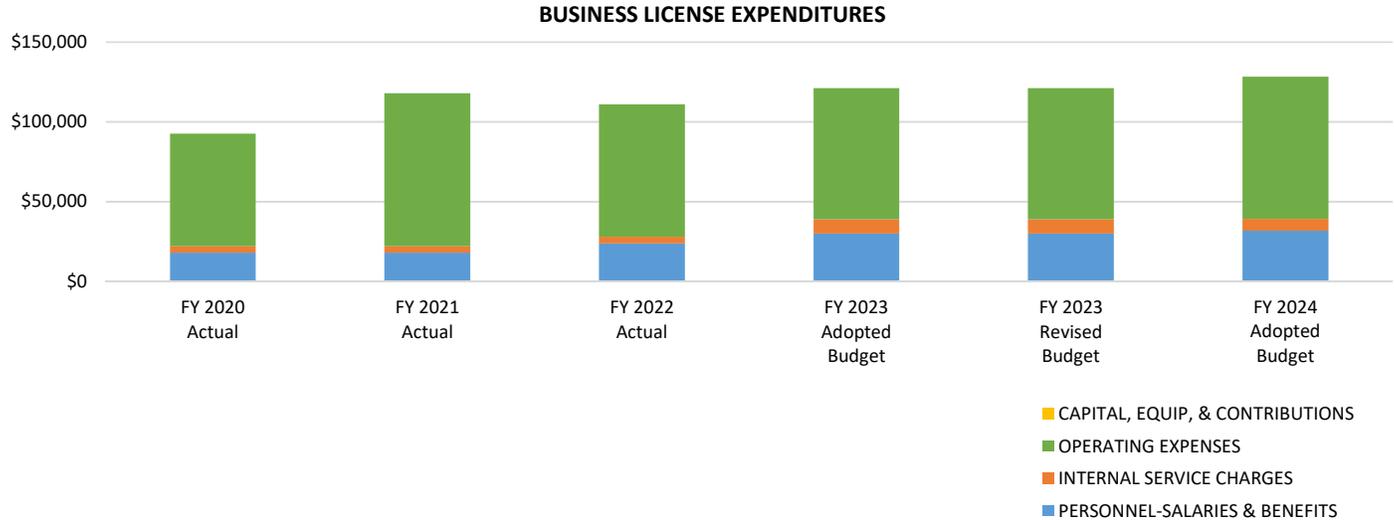


FINANCE



10040402
BUSINESS LICENSE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$11,425	\$11,582	\$15,257	\$23,492	\$23,492	\$24,775
BENEFITS, INSURANCE	6,632	6,491	8,546	6,511	6,511	6,910
TOTAL PERSONNEL-SALARIES & BENEFITS	18,057	18,073	23,803	30,003	30,003	31,685
INTERNAL SERVICE CHARGES						
52002 INFORMATION PROCESSING	3,894	3,970	4,229	4,874	4,874	7,540
52004 VEHICLE MAINTENANCE	-	-	-	4,127	4,127	-
TOTAL INTERNAL SERVICE CHARGES	3,894	3,970	4,229	9,001	9,001	7,540
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	62,049	85,025	71,697	70,000	70,000	76,000
53015 OFFICE SUPPLIES	-	-	87	300	300	300
53052 EDUCATIONAL MEETINGS-EMP	1,265	178	-	600	600	600
53054 MEMBERSHIP DUES	-	125	260	200	200	200
53061 ACCOUNT COLLECTION EXPENSE	7,476	10,702	10,878	11,000	11,000	12,000
TOTAL OPERATING EXPENSES	70,791	96,030	82,922	82,100	82,100	89,100
TOTAL BUSINESS LICENSE	\$92,742	\$118,074	\$110,954	\$121,104	\$121,104	\$128,325



This Page Intentionally left Blank

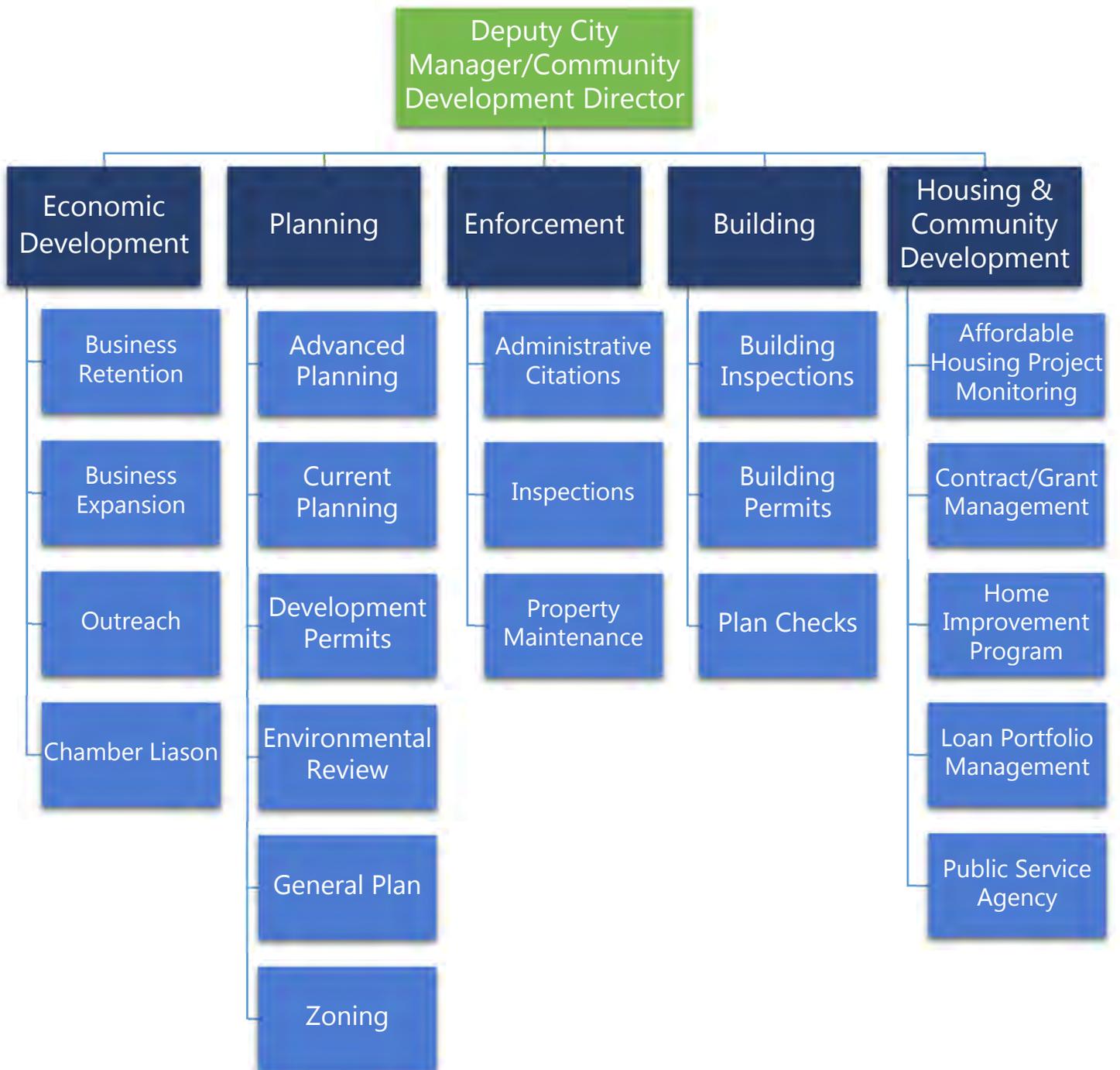
COMMUNITY DEVELOPMENT



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.

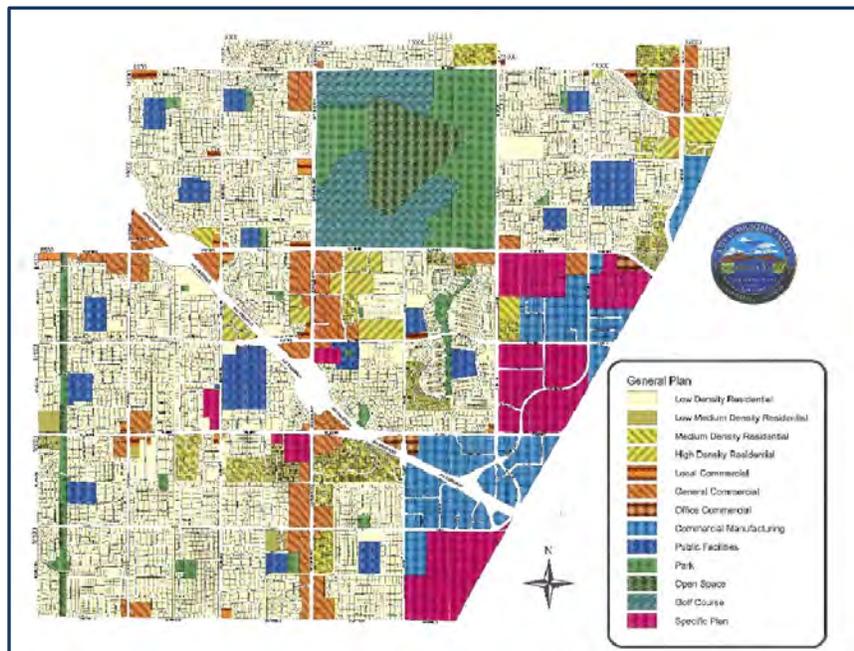
Organizational Chart



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 \$347,498 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 annual allocation plus \$152,502 in un-obligated carryover and program income, and \$32,285 in remaining CDBG-CV funding, will provide a budget of \$532,285 for the program. The CDBG-CV funds may only be used for programs that prevent, prepare for, or respond to the pandemic.

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 2022-23 ACCOMPLISHMENTS

- ✓ 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
- ✓ Initiated an update to the City's Economic Development Plan
- ✓ Began rebranding project for the Crossings Specific Plan area
- ✓ Received funding to process applications for solar projects through SolarApps+
- ✓ Eliminated requirement for soils reports for small residential projects
- ✓ Worked with the City Attorney's office to draft an ordinance strictly prohibiting short-term rentals in the City

- ✓ Initiated enforcement against short-term rentals and have gained significant compliance
- ✓ Processed updates to modernize the City's zoning code, including adopting of ordinances to:
 - ✓ Update ADU regulations, consistent with new State law
 - ✓ Remove the sunset date to allow for permanent outdoor display and sales for large scale grocery stores and big box warehouse retail stores
 - ✓ Remove the distinction between small and large family daycare homes consistent with State law
 - ✓ Allow greater flexibility in drive-through locations and relax parking requirements for restaurants with a drive-through in a shopping center.
 - ✓ Reduce a variation of residential density in the Mixed-Use Zoning District that allows residential density to be built to 75 dwelling units per acre, down from 100 dwelling units per acre down.
- ✓ 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
- ✓ Completed the update to the City's Housing Element, including adoption by the City Council and certification by the State Housing and Community Development Department.
- ✓ Fund an estimated 23 grants through the Home Improvement Program. This included the provision of one loan, thirteen grants, eight lead based paint hazard testing grants and one lead abatement grant
- ✓ Developed a draft General Plan Update and continued to seek the input of the GPAC
- ✓ Took in applications for approximately 100 Accessory Dwelling Units (ADU) in 2022
- ✓ Collaborated with Related California in the completion and occupancy of the Prado Family Homes affordable housing apartment complex
- ✓ Entered into a Memorandum of Understanding with the Cities of Garden Grove and Westminster to purchase a property to develop the Central Cities Navigation Center that will provide shelter and supportive services to the unhoused in the participating communities.

FY 2023-2024 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

- Adopt the General Plan Update and update and implement the Zoning Code to match the changes to the General Plan Map
- Continue to engage the General Plan Advisory Committee (GPAC), stakeholders, and the community in the General Plan update process
- Implement the newly adopted Housing Element
- Prosecute public nuisance cases to gain compliance
- Abate property maintenance violations through code enforcement efforts
- Eliminate short-term rentals in the City
- Collaborate with the Chamber of Commerce to update the Zoning Code to reduce regulations and remove barriers to economic development consistent with the City's vision
- 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
- Process the Termination of Affordability Agreements for the Heil Park Affordable Condos by the October 29, 2023 affordability expiration date.
- Continue development of the Central Cities Navigation Center with the projected grand opening by year-end 2023.

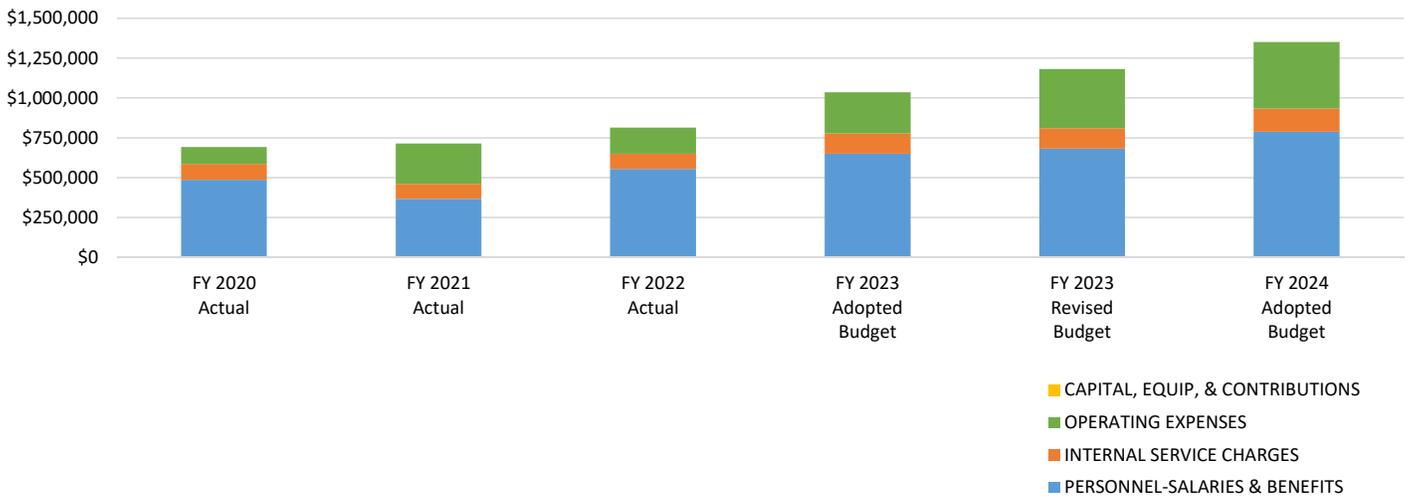
COMMUNITY DEVELOPMENT



10030300
PLANNING

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$330,303	\$256,047	\$404,410	\$544,254	\$576,671	\$621,740
BENEFITS, INSURANCE	158,293	111,351	151,526	107,602	107,602	167,140
TOTAL PERSONNEL-SALARIES & BENEFITS	488,595	367,397	555,936	651,856	684,273	788,880
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	8,961	4,626	3,225	5,818	5,818	6,525
52001 GENERAL GOVN'T BUILDINGS	16,743	17,891	21,264	33,847	33,847	24,750
52002 INFORMATION PROCESSING	26,478	26,994	28,753	33,152	33,152	51,320
52003 SELF INSURANCE	45,970	44,048	42,220	53,656	53,656	56,115
52004 VEHICLE MAINTENANCE	434	694	602	769	769	8,115
TOTAL INTERNAL SERVICE CHARGES	98,587	94,253	96,063	127,242	127,242	146,825
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	70,419	7,723	78	13,500	500	10,000
53004 PROFESSIONAL SERVICES-OTHER	-	72,397	32,145	100,000	141,350	150,000
53006 NON-PROF SERVICES	-	-	-	200	200	300
53007 CONTRACT SERVICES	-	75,510	-	25,000	52,500	75,000
53008 PROFESSIONAL SERVICES-SOILS	-	79,535	95,170	65,000	115,000	100,000
53011 ADMINISTRATIVE HEARING	10,474	(663)	7,328	10,000	10,000	8,000
53015 OFFICE SUPPLIES	1,238	2,082	3,184	2,000	6,500	9,000
53020 COMMISSIONERS	2,800	3,100	2,250	6,000	6,000	6,000
53035 CELLPHONES/IPADS	1,965	-	1,411	5,900	3,400	3,400
53040 ADVERTISEMENTS	13,053	13,959	17,174	20,000	22,000	22,000
53042 REFERENCE LIBRARY	162	-	-	380	380	380
53051 BUSINESS MEETINGS	7	125	2,123	475	1,475	7,500
53052 EDUCATIONAL MEETINGS-EMP	1,081	-	687	3,000	6,000	13,780
53053 EDUCATIONAL MEETINGS-COMM	3,993	461	292	2,100	2,100	6,000
53054 MEMBERSHIP DUES	1,542	455	1,203	4,000	4,000	3,950
TOTAL OPERATING EXPENSES	106,735	254,684	163,046	257,555	371,405	415,310
TOTAL PLANNING	\$693,917	\$716,334	\$815,045	\$1,036,653	\$1,182,920	\$1,351,015

PLANNING EXPENDITURES



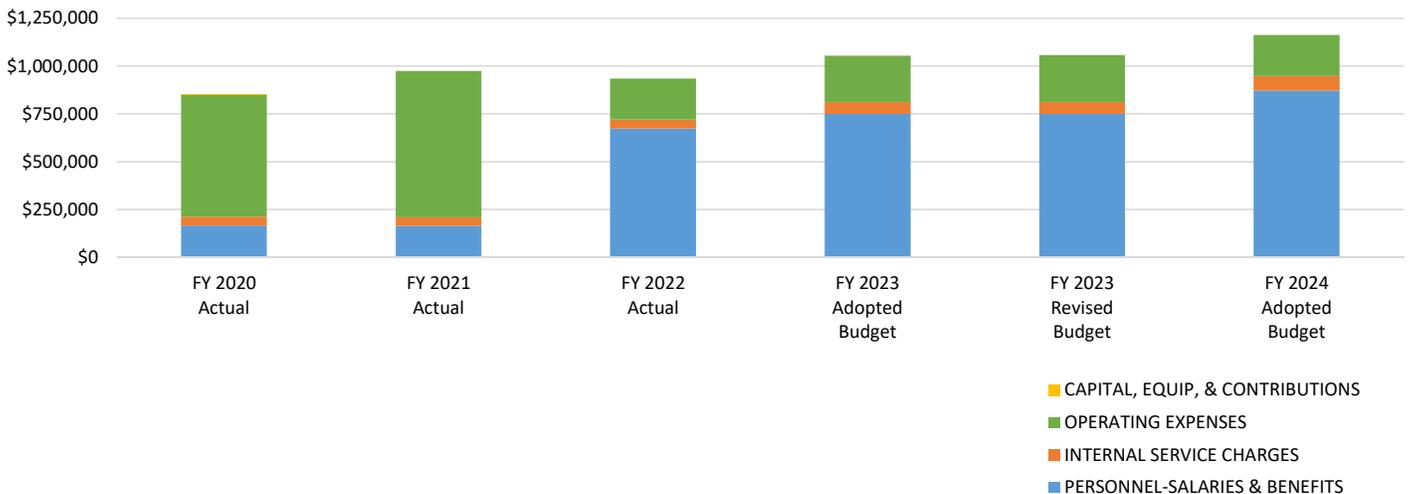
COMMUNITY DEVELOPMENT



10030301
BUILDING SAFETY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$119,590	\$116,658	\$466,536	\$606,288	\$606,288	\$704,480
BENEFITS, INSURANCE	47,691	49,214	207,442	145,036	145,036	167,735
TOTAL PERSONNEL-SALARIES & BENEFITS	167,281	165,872	673,978	751,324	751,324	872,215
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,971	1,018	709	1,280	1,280	1,435
52001 GENERAL GOVN'T BUILDINGS	8,891	9,501	11,292	17,974	17,974	13,145
52002 INFORMATION PROCESSING	15,576	15,879	16,914	19,502	19,502	30,190
52003 SELF INSURANCE	19,803	18,184	17,752	23,006	23,006	24,385
52004 VEHICLE MAINTENANCE	-	-	-	-	-	7,150
TOTAL INTERNAL SERVICE CHARGES	46,242	44,582	46,667	61,762	61,762	76,305
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	70,610	5,994	7,119	50,000	50,000	50,000
53007 CONTRACT SERVICES	561,922	754,681	199,444	175,000	175,000	148,000
53015 OFFICE SUPPLIES	2,703	1,280	2,975	2,500	2,500	2,500
53035 CELLPHONES/IPADS	1,376	1,912	2,465	4,050	5,550	4,800
53042 REFERENCE LIBRARY	-	-	1,348	3,900	3,900	300
53050 PROFESSIONAL CERTIFICATION	-	-	-	1,000	1,000	1,000
53051 BUSINESS MEETINGS	-	72	48	500	500	500
53052 EDUCATIONAL MEETINGS-EMP	814	-	400	2,600	2,600	2,100
53054 MEMBERSHIP DUES	-	552	529	1,200	1,700	1,200
53058 SAFETY APPAREL & SUPPLIES	350	-	342	500	500	3,500
53061 ACCOUNT COLLECTION EXPENSE	-	-	547	-	2,000	-
TOTAL OPERATING EXPENSES	637,776	764,491	215,215	241,250	245,250	213,900
CAPITAL, EQUIP, & CONTRIBUTIONS						
56002 MISC. CAPITAL OUTLAY	994	-	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	994	-	-	-	-	-
TOTAL BUILDING SAFETY	\$852,292	\$974,945	\$935,860	\$1,054,336	\$1,058,336	\$1,162,420

BUILDING SAFETY 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



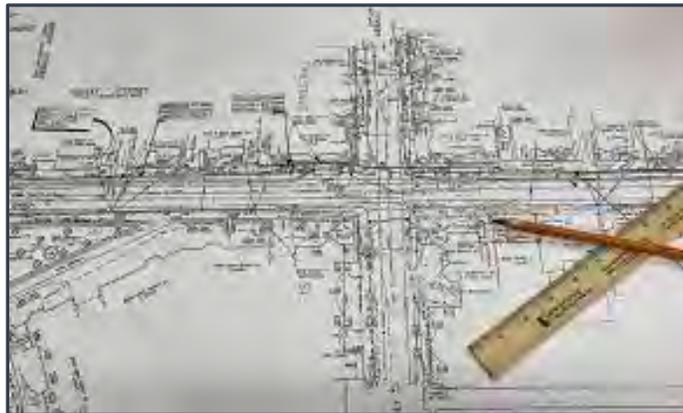
The Public Works Department provides a wide range of services essential to the community including the funding, planning, design, construction, operation and maintenance of:

Roads	Parks	Trees
Playgrounds	Landscape	Sidewalks
Water	Trails	Bikeways
Traffic Signals	Drainage	Sewer
Trash	Streetscapes	Public Buildings

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 eight (8) engineering, environmental, 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 Capital Improvement Program. This program encompasses a diverse array of projects, including roadway rehabilitation (arterial, residential, collector and industrial streets); sewer, water, reservoir, sidewalk, and traffic engineering improvements; water-line and storm drain upgrades; landscape and hardscape beautification; and enhancements to neighborhood parks, playground equipment, and public-building facilities.

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, Harbor Blvd Assisted Living, Moiola Residential Home Development, Slater/San Mateo Mixed Use/Residential Development Project, Coastal Church Residential Development Project, Coastline Community College Campus Improvements 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 2.7 billion dollar I-405 freeway improvement project being constructed within the city limits of Fountain Valley.

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, under the leadership of the Field Services Manager, thrives with a dedicated team of 52 operations, maintenance, and administrative professionals who are the backbone of both the Utilities and General Services Divisions. Within the Utilities Division, there are specialized units like the Water and Sewer/Storm Drain Divisions, each managed by a devoted staff of 24 professionals. This exceptional team oversees and facilitates crucial initiatives, including 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 2022-23 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 all City sidewalks, pathways and trails for the community.

- ✓ Maintained and operated the City's vast sewer and drainage networks.
- ✓ Maintained the City's fleet of vehicles including Public Works, Fire, Police, Administration, Community Services, Planning and Pool vehicles.
- ✓ Managed and operated all 55 traffic signals citywide via the Traffic Management Center.
- ✓ Maintained all City Buildings.
- ✓ Completed the Construction of Sewer Structural Improvements in various locations.
- ✓ Complete the design of the Mt. Baldy/Euclid Pipeline Replacement Project.
- ✓ Completed Phase V of Pipeline Condition Assessments.
- ✓ Complete the design and construction of the Talbert Channel Repair Construction Project.
- ✓ Continued the Regional Traffic Signal Synchronizations along Harbor Blvd, Brookhurst St, Magnolia St, Edinger Ave, Warner Ave, Talbert Ave, and Slater Ave.
- ✓ Collaborate with OC San District on the design of a new traffic signal at Ellis/Mt. Langley
- ✓ Completed the design and construction for the Arterial Pavement Rehabilitation Improvements on Heil Street from Euclid Ave. to Harbor Blvd.
- ✓ Completed the design and construction of the Residential Paving Project in the area of D3.
- ✓ Completed the design for the Pavement Rehabilitation Improvements for the Fountain Valley Recreation Center and Sports Park Internal road network.
- ✓ Completed the RFP and award of contract for the Universally Accessible Playground Equipment Project.
- ✓ Completed construction for the Interior Improvements to the Recreation Center Project.
- ✓ Completed design and awarded a construction contract for the Police Department Restroom and Lockers Improvement Project.
- ✓ Completed the construction of 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 design and awarded Wells No. 10 & 11 Rehabilitation Projects.
- ✓ Continued to be the lead in managing and protecting the City's interest regarding the OCTA & Caltrans I-405 widening project (\$2.7B) that began in 2017, and is scheduled to be completed in 2024.



FY 2023-24 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 operated all 55 traffic signals citywide via the Traffic Management Center.
 - Maintain all City Buildings.
 - Construction of two Dual-point EV Charging Stations Project for the Police Department.
 - Collaborate with the City of La Habra on the Regional Traffic Signal Synchronization Project along Euclid Street.
 - Complete restriping of arterial streets in various areas of the City.
 - Complete Regional Traffic Signal Synchronization Projects along Magnolia St, Edinger Ave, Warner Ave, Talbert Ave, and Slater Ave.
 - Complete the construction of the Residential Roadway Rehabilitation Project in the area of D1.
 - Award a design contract for the Edinger paving project from Newhope to Harbor
 - 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.
- 

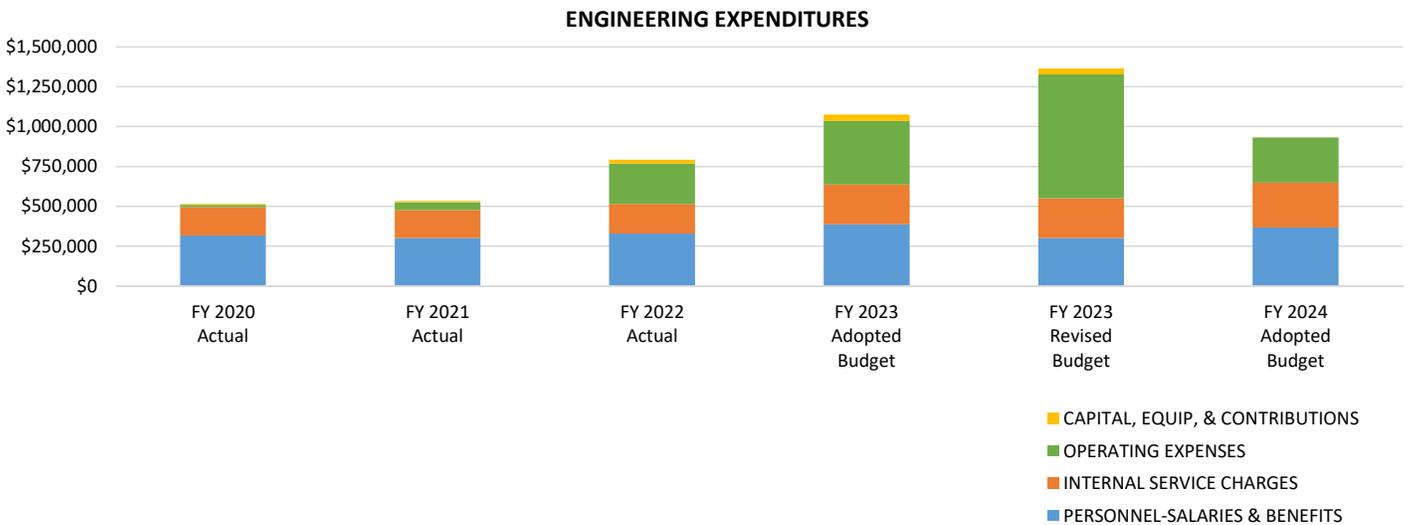
-
- Continue work on the City's Drainage, Water, and Sewer GIS mapping.
 - Complete the design of City's next Sewer Structural Improvement Project in Various areas.
 - Complete the rehabilitation of various sewer manholes throughout the City.
 - Complete the construction of the Mt. Baldy/Euclid Pipeline Replacement Project.
 - Complete the City's Annual Fire Hydrant Replacement Project.
 - Start the Construction of the PD Restrooms/Shower Facilities Project.
 - Award an architectural design Contract for the Fire Station No. 1 Remodel Project.
 - Complete the construction of the Universally Accessible Playground Equipment Project.
 - Award a design contract for the City Hall Security and Accessibility Improvement Project.
 - Water Facility Drought Tolerant Landscape project.
 - Complete the construction of the City's Water Delivery System Improvement Project (SCADA, UMC Servers, PC, Video)
 - Maintain the AMI Software Licensing.
 - City Traffic Signal System Equipment Improvement Project
 - Complete the Construction for Wells No. 6, 8, & 11 Rehabilitation Projects.
 - 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 for Project.
 - Solicit and award consultant contracts for:
 - Water Master Plan Update
 - Sewer Master Plan.
 - Water rate study
 - Sewer rate study
 - Drainage Master Plan
 - Complete the repairs of Newland Street due to storm damage.
 - Continue leading, managing, and protecting the City's interest regarding the OCTA & Caltrans I-405 widening project (\$2.7B) that is scheduled to be completed in 2024.

ENGINEERING & PUBLIC WORKS



10050500
ENGINEERING

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$222,475	\$205,121	\$224,678	\$312,310	\$226,787	\$307,015
BENEFITS, INSURANCE	95,469	96,756	104,886	75,590	75,590	62,010
TOTAL PERSONNEL-SALARIES & BENEFITS	317,944	301,877	329,564	387,900	302,377	369,025
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	11,202	5,782	4,031	7,273	7,273	8,160
52001 GENERAL GOVN'T BUILDINGS	49,277	52,656	62,582	99,615	99,615	72,845
52002 INFORMATION PROCESSING	74,434	75,889	80,831	93,197	93,197	144,260
52003 SELF INSURANCE	39,973	38,226	36,435	46,102	46,102	48,210
52004 VEHICLE MAINTENANCE	2,459	3,696	2,989	3,858	3,858	6,785
TOTAL INTERNAL SERVICE CHARGES	177,344	176,250	186,867	250,045	250,045	280,260
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	24,656	181,327	270,445	521,368	210,000
53004 PROFESSIONAL SERVICES-OTHER	-	-	39,629	80,600	160,600	-
53015 OFFICE SUPPLIES	1,509	1,461	1,133	1,500	2,125	1,500
53018 BLUEPRINT/DRAFTING SUPPLIES	4,457	3,928	3,552	5,000	5,000	5,000
53034 TELEPHONE	7,030	15,884	22,646	25,000	68,733	50,000
53035 CELLPHONES/IPADS	-	-	-	6,350	6,350	-
53039 IPADS/TABLETS	-	-	-	4,500	4,500	9,200
53042 REFERENCE LIBRARY	113	-	-	250	250	250
53052 EDUCATIONAL MEETINGS-EMP	719	875	2,681	3,850	3,850	3,440
53054 MEMBERSHIP DUES	1,045	1,027	1,078	1,900	1,900	2,690
53058 SAFETY APPAREL & SUPPLIES	-	21	21	250	250	1,375
TOTAL OPERATING EXPENSES	14,873	47,851	252,067	399,645	774,926	283,455
CAPITAL, EQUIP, & CONTRIBUTIONS						
55001 LICENSES	6,328	8,566	25,470	39,200	39,200	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	6,328	8,566	25,470	39,200	39,200	-
TOTAL ENGINEERING	\$516,489	\$534,544	\$793,968	\$1,076,790	\$1,366,548	\$932,740

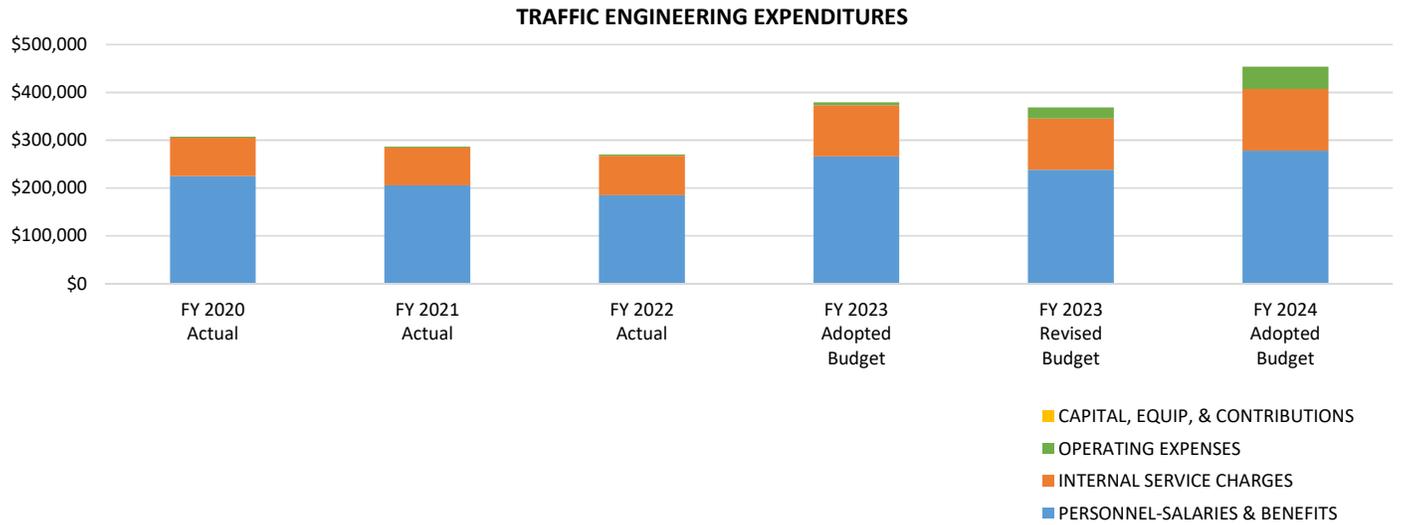


ENGINEERING & PUBLIC WORKS



10050501
TRAFFIC ENGINEERING

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$158,554	\$139,131	\$116,051	\$211,393	\$183,193	\$230,335
BENEFITS, INSURANCE	66,231	66,294	69,197	55,139	55,139	47,895
TOTAL PERSONNEL-SALARIES & BENEFITS	224,786	205,425	185,248	266,532	238,332	278,230
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	5,825	3,007	2,096	3,782	3,782	4,240
52001 GENERAL GOVN'T BUILDINGS	14,347	15,331	18,221	29,003	29,003	21,210
52002 INFORMATION PROCESSING	38,938	39,700	42,285	48,753	48,753	75,470
52003 SELF INSURANCE	20,380	19,528	18,717	23,787	23,787	24,880
52004 VEHICLE MAINTENANCE	1,115	1,630	1,272	1,651	1,651	3,355
TOTAL INTERNAL SERVICE CHARGES	80,605	79,195	82,592	106,976	106,976	129,155
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	-	-	18,000	40,000
53015 OFFICE SUPPLIES	-	-	-	100	100	100
53034 TELEPHONE	2,049	2,087	2,176	2,300	2,300	2,500
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	2,500	1,875	2,500
53054 MEMBERSHIP DUES	-	-	-	1,115	1,115	1,115
TOTAL OPERATING EXPENSES	2,049	2,087	2,176	6,015	23,390	46,215
TOTAL TRAFFIC ENGINEERING	\$307,440	\$286,708	\$270,015	\$379,523	\$368,698	\$453,600



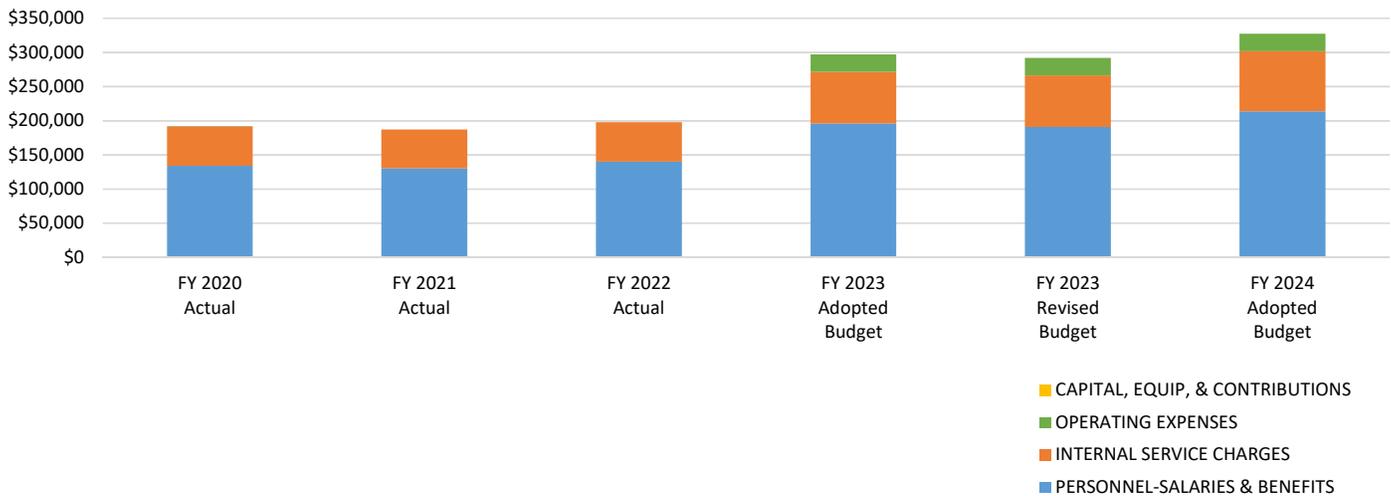
ENGINEERING & PUBLIC WORKS



10050502
CONSTRUCTION INSP

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$104,795	\$94,990	\$103,938	\$155,800	\$150,600	\$173,005
BENEFITS, INSURANCE	29,269	35,442	36,339	40,401	40,401	40,875
TOTAL PERSONNEL-SALARIES & BENEFITS	134,065	130,432	140,276	196,201	191,001	213,880
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,674	1,897	1,322	2,386	2,386	2,675
52001 GENERAL GOV'N'T BUILDINGS	9,469	10,118	12,025	19,141	19,141	13,995
52002 INFORMATION PROCESSING	19,470	19,850	21,142	24,377	24,377	37,730
52003 SELF INSURANCE	23,598	22,611	21,673	27,543	27,543	28,805
52004 VEHICLE MAINTENANCE	1,533	2,196	1,669	2,176	2,176	4,880
TOTAL INTERNAL SERVICE CHARGES	57,744	56,671	57,831	75,623	75,623	88,085
OPERATING EXPENSES						
53004 PROFESSIONAL SERVICES-OTHER	-	-	-	25,000	25,000	25,000
53015 OFFICE SUPPLIES	-	-	-	130	130	130
53058 SAFETY APPAREL & SUPPLIES	299	-	-	250	250	325
TOTAL OPERATING EXPENSES	299	-	-	25,380	25,380	25,455
TOTAL CONSTRUCTION INSP	\$192,107	\$187,103	\$198,107	\$297,204	\$292,004	\$327,420

CONSTRUCTION INSP EXPENDITURES



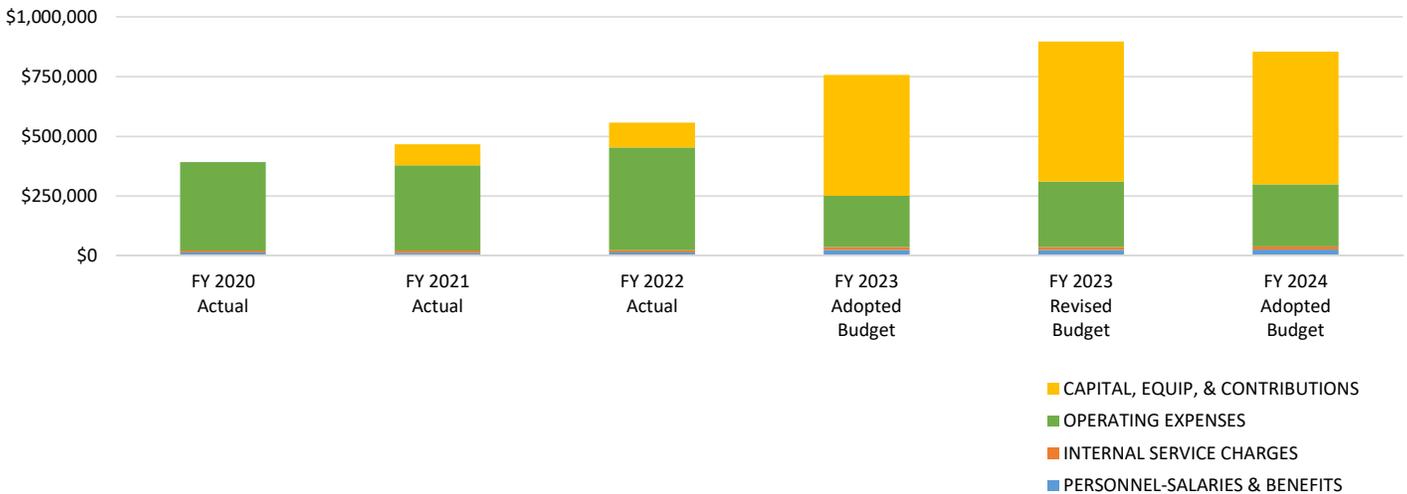
ENGINEERING & PUBLIC WORKS



10050503
STREET LIGHTING

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$10,361	\$9,550	\$10,972	\$20,340	\$20,340	\$21,800
BENEFITS, INSURANCE	4,416	4,608	4,763	5,274	5,274	4,670
TOTAL PERSONNEL-SALARIES & BENEFITS	14,777	14,158	15,735	25,614	25,614	26,470
INTERNAL SERVICE CHARGES						
52001 GENERAL GOV'N'T BUILDINGS	2,483	2,653	3,153	5,019	5,019	3,670
52002 INFORMATION PROCESSING	2,477	2,525	2,689	3,101	3,101	4,800
52003 SELF INSURANCE	2,145	2,056	1,970	2,504	2,504	2,620
52004 VEHICLE MAINTENANCE	739	1,048	786	1,028	1,028	2,410
TOTAL INTERNAL SERVICE CHARGES	7,844	8,281	8,599	11,652	11,652	13,500
OPERATING EXPENSES						
53032 TRAFFIC SIGNAL ELECTRICITY	370,375	357,216	430,120	60,000	120,000	90,000
53038 TRAFFIC SIGNAL MAINTENANCE	-	-	-	155,000	155,000	170,000
TOTAL OPERATING EXPENSES	370,375	357,216	430,120	215,000	275,000	260,000
CAPITAL, EQUIP, & CONTRIBUTIONS						
55526 STREET LIGHT ELECTRICITY	-	87,858	103,107	425,000	425,000	375,000
55530 STREET LIGHT MAINTENANCE	-	-	-	80,000	160,000	180,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	87,858	103,107	505,000	585,000	555,000
TOTAL STREET LIGHTING	\$392,995	\$467,514	\$557,561	\$757,266	\$897,266	\$854,970

STREET LIGHTING EXPENDITURES

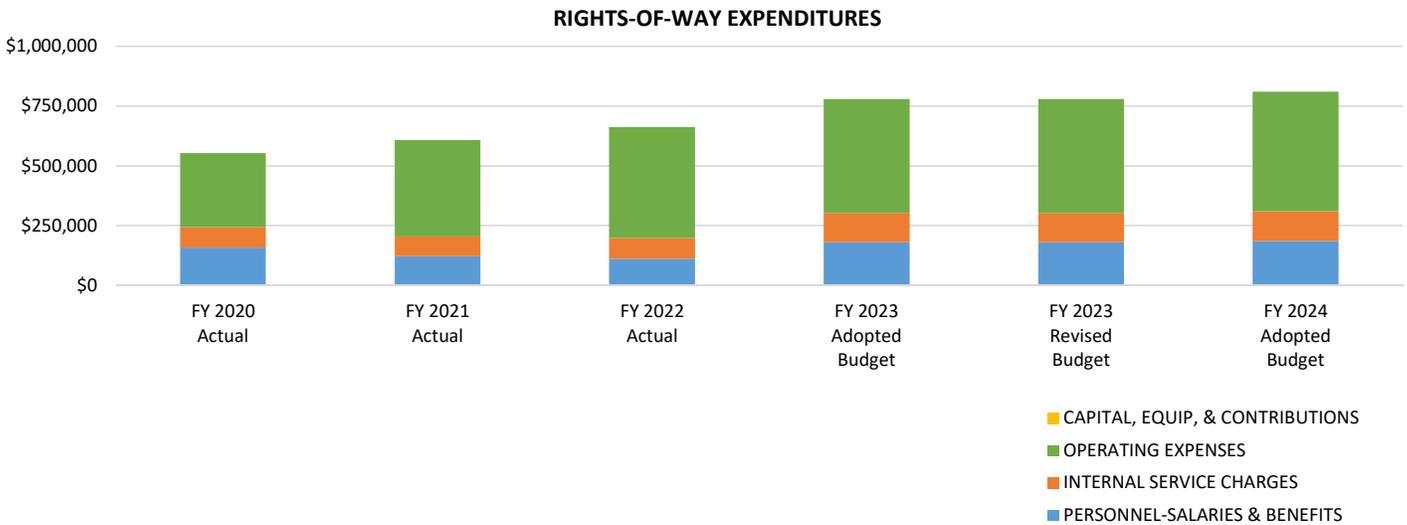


ENGINEERING & PUBLIC WORKS



10050550
RIGHTS-OF-WAY

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$85,440	\$66,054	\$55,622	\$127,592	\$127,592	\$137,805
BENEFITS, INSURANCE	73,572	57,214	56,746	53,290	53,290	48,615
TOTAL PERSONNEL-SALARIES & BENEFITS	159,012	123,268	112,368	180,882	180,882	186,420
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	2,151	1,110	774	1,396	1,396	1,565
52001 GENERAL GOVN'T BUILDINGS	22,020	19,648	26,931	47,685	47,685	40,550
52002 INFORMATION PROCESSING	4,625	4,717	5,024	5,792	5,792	8,970
52003 SELF INSURANCE	49,816	47,317	45,523	58,088	58,088	60,920
52004 VEHICLE MAINTENANCE	6,325	9,482	8,145	10,547	10,547	11,830
TOTAL INTERNAL SERVICE CHARGES	84,936	82,275	86,396	123,508	123,508	123,835
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	200,842	271,091	348,415	364,341	364,341	373,260
53031 ELECTRICITY	5,948	7,173	8,937	9,000	9,000	10,000
53033 WATER	79,528	99,926	74,559	75,000	75,000	80,000
53035 CELLPHONES/IPADS	1,398	1,775	1,549	2,000	2,000	2,000
53052 EDUCATIONAL MEETINGS-EMP	195	446	300	300	300	300
53058 SAFETY APPAREL & SUPPLIES	144	99	65	200	200	200
53523 GROUND/LANDSCAPING SUPPLY	21,719	22,578	30,184	25,000	25,000	35,000
53526 LAUNDRY SERVICES/SUPPLIES	199	183	252	250	250	275
TOTAL OPERATING EXPENSES	309,974	403,270	464,261	476,091	476,091	501,035
TOTAL RIGHTS-OF-WAY	\$553,923	\$608,813	\$663,026	\$780,481	\$780,481	\$811,290



ENGINEERING & PUBLIC WORKS

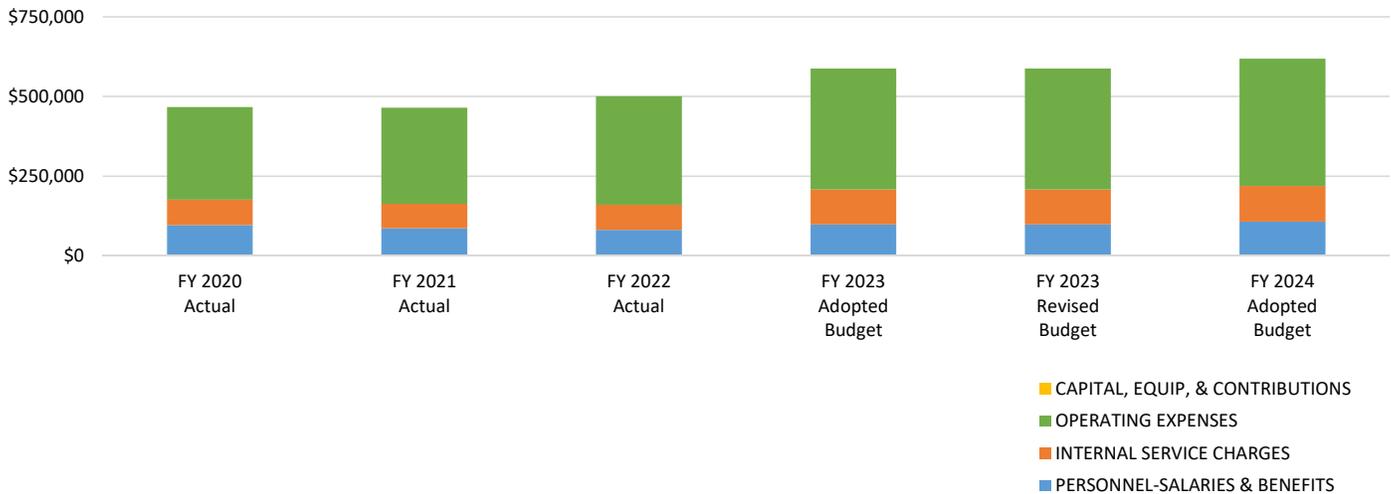


10050551

TREE MAINTENANCE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$55,737	\$52,567	\$48,409	\$71,608	\$71,608	\$80,000
BENEFITS, INSURANCE	41,141	34,628	34,223	27,623	27,623	27,710
TOTAL PERSONNEL-SALARIES & BENEFITS	96,878	87,195	82,632	99,231	99,231	107,710
INTERNAL SERVICE CHARGES						
52001 GENERAL GOVN'T BUILDINGS	13,212	11,789	16,158	28,611	28,611	24,330
52002 INFORMATION PROCESSING	1,930	1,969	2,097	2,418	2,418	3,740
52003 SELF INSURANCE	58,422	53,665	52,381	67,873	67,873	71,940
52004 VEHICLE MAINTENANCE	6,325	9,482	8,145	10,547	10,547	11,830
TOTAL INTERNAL SERVICE CHARGES	79,889	76,905	78,781	109,449	109,449	111,840
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	276,934	288,792	328,267	365,500	365,500	385,000
53035 CELLPHONES/IPADS	90	-	-	130	130	130
53050 PROFESSIONAL CERTIFICATION	-	15	-	100	100	100
53052 EDUCATIONAL MEETINGS-EMP	160	120	227	200	200	200
53054 MEMBERSHIP DUES	170	170	-	170	170	300
53058 SAFETY APPAREL & SUPPLIES	170	113	65	180	180	180
53523 GROUND/LANDSCAPING SUPPLY	12,914	11,914	10,699	13,000	13,000	13,000
53526 LAUNDRY SERVICES/SUPPLIES	181	195	188	250	250	275
TOTAL OPERATING EXPENSES	290,619	301,318	339,446	379,530	379,530	399,185
TOTAL TREE MAINTENANCE	\$467,386	\$465,418	\$500,859	\$588,210	\$588,210	\$618,735

TREE MAINTENANCE EXPENDITURES



ENGINEERING & PUBLIC WORKS

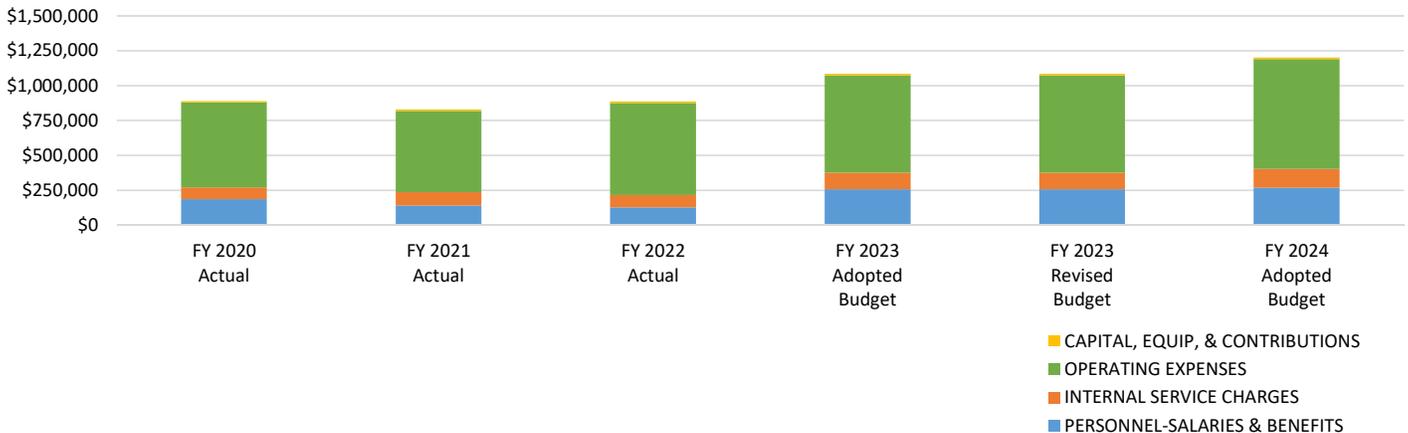


10050552

PARK MAINTENANCE

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$100,573	\$77,993	\$63,602	\$188,322	\$188,322	\$201,585
BENEFITS, INSURANCE	88,086	63,975	64,287	69,465	69,465	69,090
TOTAL PERSONNEL-SALARIES & BENEFITS	188,659	141,968	127,889	257,787	257,787	270,675
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,705	2,429	1,693	3,055	3,055	3,425
52001 GENERAL GOVN'T BUILDINGS	6,606	5,894	8,079	14,306	14,306	12,165
52002 INFORMATION PROCESSING	11,682	11,910	12,685	14,626	14,626	22,640
52003 SELF INSURANCE	28,305	26,310	25,549	32,926	32,926	34,770
52004 VEHICLE MAINTENANCE	32,010	48,093	41,322	53,485	53,485	60,205
TOTAL INTERNAL SERVICE CHARGES	83,307	94,636	89,328	118,398	118,398	133,205
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	252,115	248,424	293,154	328,168	328,168	356,995
53015 OFFICE SUPPLIES	3	129	-	170	170	170
53031 ELECTRICITY	5,512	6,332	6,618	9,000	9,000	9,000
53033 WATER	213,432	264,995	300,621	290,000	290,000	350,000
53035 CELLPHONES/IPADS	688	660	629	1,000	1,000	1,000
53050 PROFESSIONAL CERTIFICATION	60	520	915	1,180	1,180	1,180
53052 EDUCATIONAL MEETINGS-EMP	195	185	325	400	400	400
53058 SAFETY APPAREL & SUPPLIES	361	131	131	200	200	200
53523 GROUND/LANDSCAPING SUPPLY	38,535	36,567	43,524	40,000	40,000	40,000
53526 LAUNDRY SERVICES/SUPPLIES	234	4	-	400	400	475
53564 OTHER EQUIP M & R	15,582	11,687	3,419	13,000	13,000	13,000
53571 CONTROLLER CABINETS M & R	81,097	12,156	9,390	14,000	14,000	14,000
TOTAL OPERATING EXPENSES	607,815	581,790	658,726	697,518	697,518	786,420
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	615	658	692	700	700	700
55523 PROPERTY TAX-SEWER LINES	339	339	343	330	330	375
55524 LAND RIGHTS	9,591	9,879	10,175	10,483	10,483	10,930
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	10,545	10,876	11,210	11,513	11,513	12,005
TOTAL PARK MAINTENANCE	\$890,326	\$829,270	\$887,153	\$1,085,216	\$1,085,216	\$1,202,305

PARK MAINTENANCE EXPENDITURES



ENGINEERING & PUBLIC WORKS

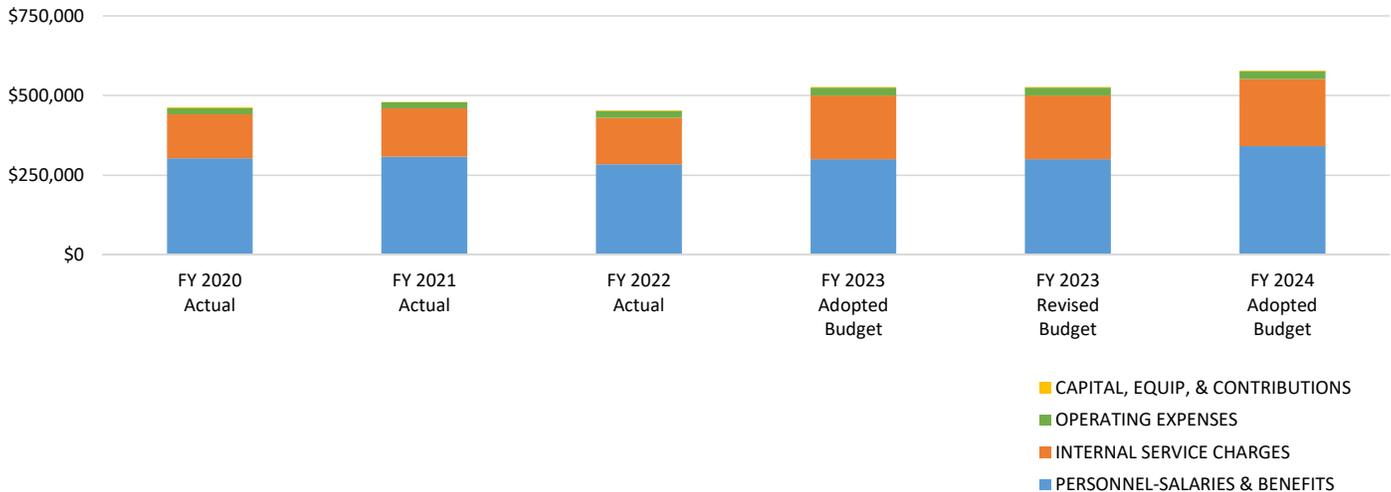


10050553

CONCRETE MAINTENANCE

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$166,347	\$165,036	\$148,238	\$213,044	\$213,044	\$257,780
BENEFITS, INSURANCE	137,570	143,707	136,356	87,369	87,369	83,890
TOTAL PERSONNEL-SALARIES & BENEFITS	303,917	308,743	284,594	300,413	300,413	341,670
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	5,780	2,984	2,080	3,753	3,753	4,210
52001 GENERAL GOVN'T BUILDINGS	19,818	17,683	24,237	42,917	42,917	36,495
52002 INFORMATION PROCESSING	4,625	4,717	5,024	5,792	5,792	8,970
52003 SELF INSURANCE	60,536	56,768	54,916	70,488	70,488	74,230
52004 VEHICLE MAINTENANCE	46,371	69,640	59,831	77,451	77,451	87,120
TOTAL INTERNAL SERVICE CHARGES	137,130	151,792	146,089	200,401	200,401	211,025
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	106	301	306	500	500	500
53035 CELLPHONES/IPADS	663	-	845	1,050	1,050	1,050
53052 EDUCATIONAL MEETINGS-EMP	-	370	-	100	100	100
53054 MEMBERSHIP DUES	-	-	-	150	150	150
53058 SAFETY APPAREL & SUPPLIES	991	1,882	1,460	1,500	1,500	1,500
53520 ROAD/STREET SUPPLIES	17,117	15,617	19,238	20,000	20,000	20,000
53526 LAUNDRY SERVICES/SUPPLIES	678	273	318	800	800	750
TOTAL OPERATING EXPENSES	19,555	18,442	22,166	24,100	24,100	24,050
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	2,443	1,686	1,243	2,500	2,500	2,500
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	2,443	1,686	1,243	2,500	2,500	2,500
TOTAL CONCRETE MAINTENANCE	\$463,045	\$480,663	\$454,091	\$527,414	\$527,414	\$579,245

CONCRETE MAINTENANCE EXPENDITURES



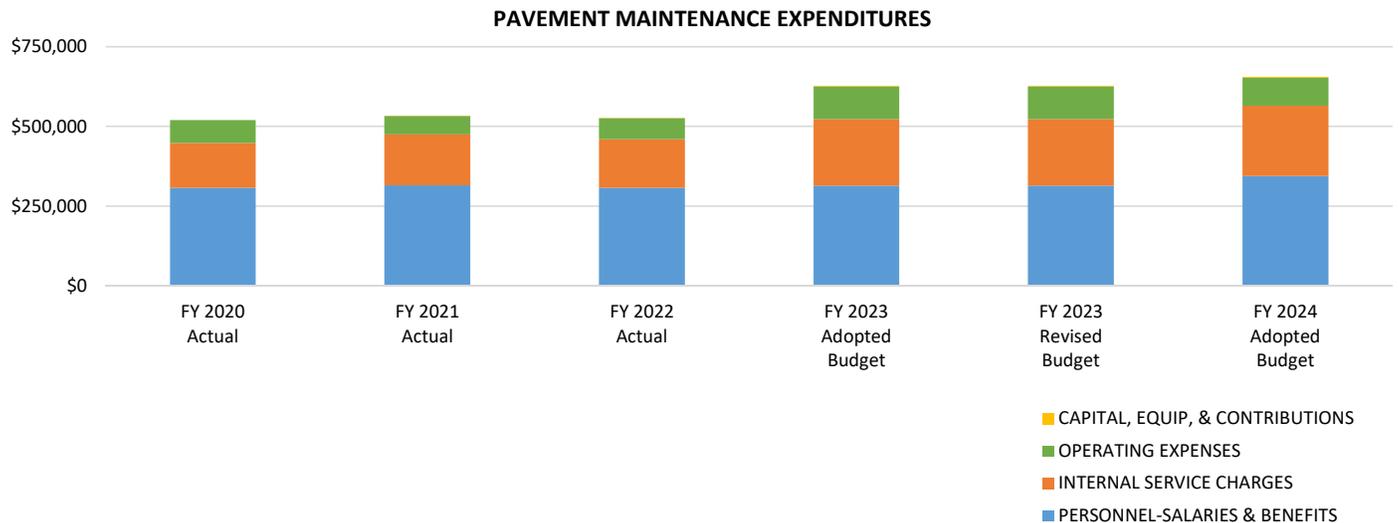
ENGINEERING & PUBLIC WORKS



10050554

PAVEMENT MAINTENANCE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$166,996	\$167,702	\$166,298	\$224,069	\$224,069	\$258,490
BENEFITS, INSURANCE	141,193	147,781	141,710	90,514	90,514	86,650
TOTAL PERSONNEL-SALARIES & BENEFITS	308,189	315,483	308,007	314,583	314,583	345,140
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,525	2,336	1,629	2,938	2,938	3,295
52001 GENERAL GOVN'T BUILDINGS	19,818	17,683	24,237	42,917	42,917	36,495
52002 INFORMATION PROCESSING	4,625	4,717	5,024	5,792	5,792	8,970
52003 SELF INSURANCE	58,362	55,269	53,241	68,030	68,030	71,420
52004 VEHICLE MAINTENANCE	52,987	79,577	68,368	88,502	88,502	99,550
TOTAL INTERNAL SERVICE CHARGES	140,318	159,581	152,499	208,179	208,179	219,730
OPERATING EXPENSES						
53035 CELLPHONES/IPADS	577	891	1,283	1,350	1,350	1,350
53052 EDUCATIONAL MEETINGS-EMP	45	950	-	16,500	16,500	1,500
53058 SAFETY APPAREL & SUPPLIES	1,878	973	1,330	1,750	1,750	1,750
53099 MISC. SUPPLIES	1,385	875	1,962	2,000	2,000	2,000
53520 ROAD/STREET SUPPLIES	67,081	53,438	59,986	80,000	80,000	80,000
53526 LAUNDRY SERVICES/SUPPLIES	896	1,179	1,660	1,500	1,500	1,800
TOTAL OPERATING EXPENSES	71,862	58,306	66,221	103,100	103,100	88,400
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	-	1,200	940	2,500	2,500	2,500
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	1,200	940	2,500	2,500	2,500
TOTAL PAVEMENT MAINTENANCE	\$520,369	\$534,570	\$527,667	\$628,362	\$628,362	\$655,770



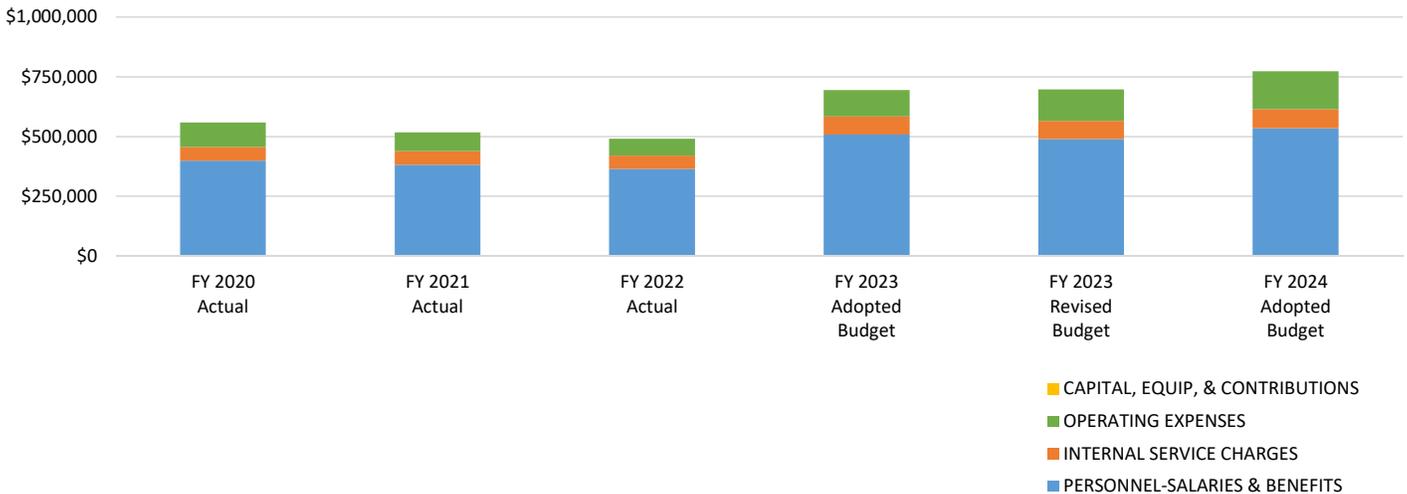
ENGINEERING & PUBLIC WORKS



10050555
STORM DRAIN MAINT

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$247,128	\$237,756	\$219,841	\$380,895	\$362,895	\$400,255
BENEFITS, INSURANCE	152,102	144,964	145,100	127,578	127,578	134,550
TOTAL PERSONNEL-SALARIES & BENEFITS	399,230	382,720	364,941	508,473	490,473	534,805
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,136	1,619	1,129	2,036	2,036	2,285
52001 GENERAL GOVN'T BUILDINGS	6,606	5,894	8,079	14,306	14,306	12,165
52002 INFORMATION PROCESSING	5,452	5,557	5,920	6,825	6,825	10,570
52003 SELF INSURANCE	34,596	32,912	31,642	40,347	40,347	42,295
52004 VEHICLE MAINTENANCE	7,228	10,837	9,308	12,054	12,054	13,520
TOTAL INTERNAL SERVICE CHARGES	57,018	56,819	56,078	75,568	75,568	80,835
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	6,368	-	-	-	18,000	50,000
53007 CONTRACT SERVICES	-	17,760	7,100	10,000	10,000	-
53015 OFFICE SUPPLIES	459	414	1,058	1,000	1,000	1,000
53030 NATURAL GAS	980	812	1,246	1,200	2,600	3,500
53031 ELECTRICITY	9,003	7,612	9,237	9,500	11,500	14,000
53058 SAFETY APPAREL & SUPPLIES	320	471	376	1,000	1,000	1,000
53526 LAUNDRY SERVICES/SUPPLIES	526	453	436	600	600	650
53540 MS4/WASTE WATER PERMIT	64,668	40,454	39,295	69,500	69,500	69,500
53580 WELLS/LIFT/RES M&R	18,920	9,021	9,838	15,000	15,000	15,000
53581 DISTRIBUTION SYSTEMS M & R	2,079	2,049	1,886	3,000	3,000	3,000
TOTAL OPERATING EXPENSES	103,323	79,047	70,472	110,800	132,200	157,650
TOTAL STORM DRAIN MAINT	\$559,571	\$518,586	\$491,492	\$694,841	\$698,241	\$773,290

STORM DRAIN MAINT EXPENDITURES



ENGINEERING & PUBLIC WORKS

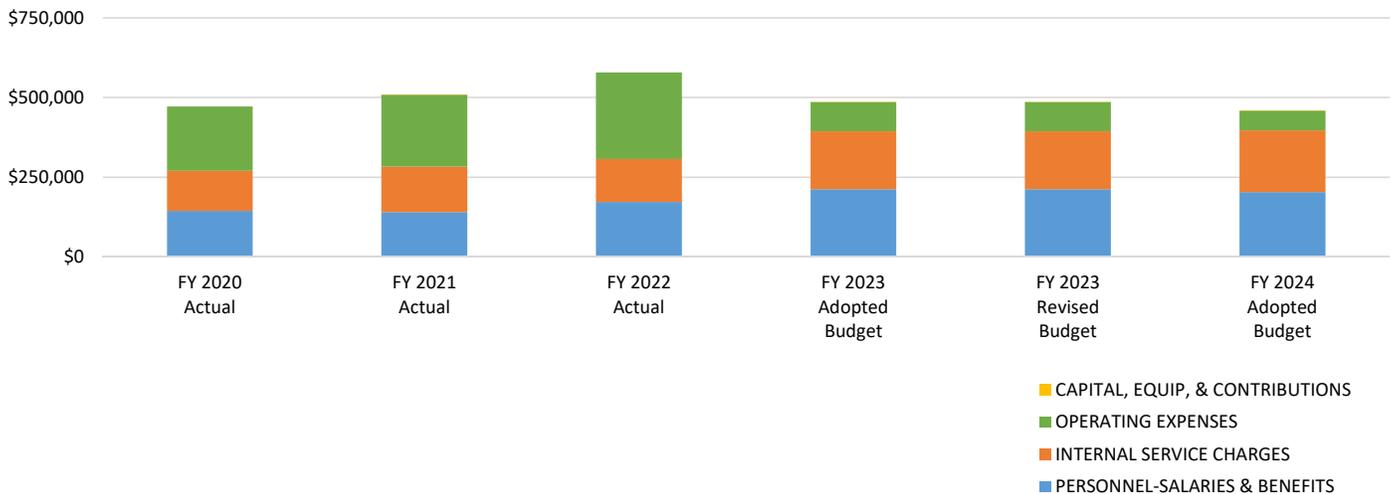


10050556

TRAFFIC CONTROL MAIN

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$77,984	\$75,014	\$101,620	\$150,556	\$150,556	\$150,065
BENEFITS, INSURANCE	67,180	65,648	71,345	62,349	62,349	53,890
TOTAL PERSONNEL-SALARIES & BENEFITS	145,164	140,662	172,965	212,905	212,905	203,955
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	5,063	2,614	1,822	3,287	3,287	3,685
52001 GENERAL GOVN'T BUILDINGS	13,212	11,789	16,158	28,611	28,611	24,330
52002 INFORMATION PROCESSING	4,253	4,335	4,617	5,324	5,324	8,240
52003 SELF INSURANCE	55,769	52,863	50,903	65,014	65,014	68,230
52004 VEHICLE MAINTENANCE	47,758	71,601	61,500	79,642	79,642	89,335
TOTAL INTERNAL SERVICE CHARGES	126,055	143,202	135,000	181,878	181,878	193,820
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	125,904	97,070	140,267	-	-	-
53031 ELECTRICITY	38,566	43,573	49,888	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	150	150	150
53054 MEMBERSHIP DUES	-	-	-	50	50	50
53058 SAFETY APPAREL & SUPPLIES	613	118	371	1,000	1,000	1,000
53099 MISC. SUPPLIES	35,998	84,328	80,136	90,000	90,000	60,000
53526 LAUNDRY SERVICES/SUPPLIES	461	551	216	700	700	650
TOTAL OPERATING EXPENSES	201,542	225,640	270,877	91,900	91,900	61,850
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	-	93	-	200	200	200
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	-	93	-	200	200	200
TOTAL TRAFFIC CONTROL MAIN	\$472,761	\$509,597	\$578,842	\$486,883	\$486,883	\$459,825

TRAFFIC CONTROL MAIN EXPENDITURES

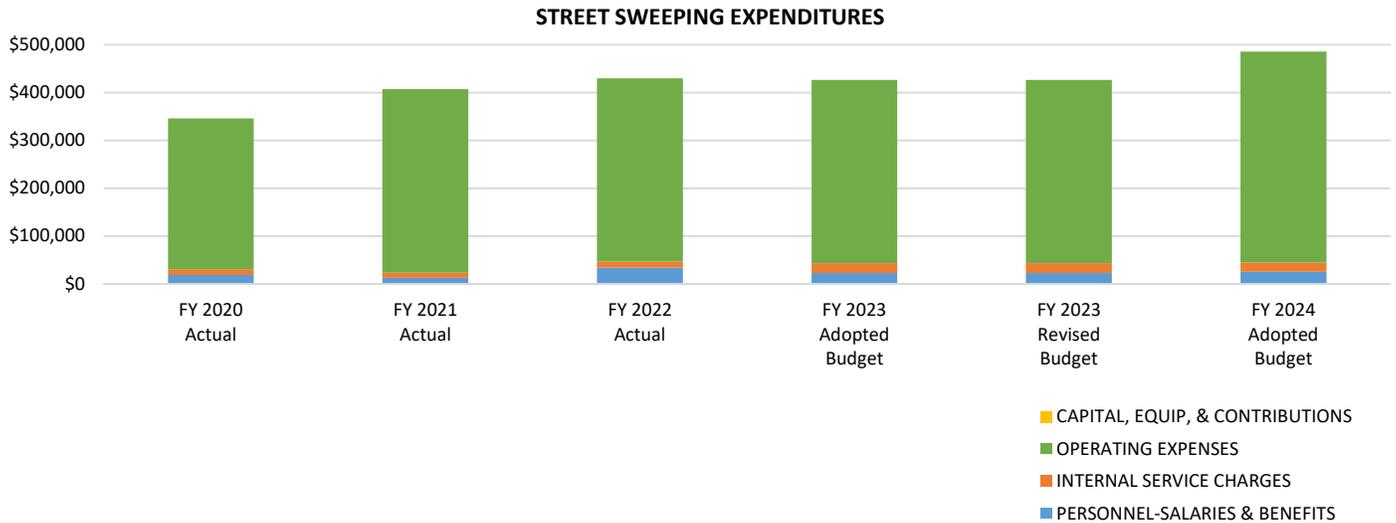


ENGINEERING & PUBLIC WORKS



10050557
STREET SWEEPING

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$12,992	\$5,939	\$27,297	\$16,170	\$16,170	\$17,960
BENEFITS, INSURANCE	6,094	6,686	6,883	6,472	6,472	7,625
TOTAL PERSONNEL-SALARIES & BENEFITS	19,086	12,625	34,180	22,642	22,642	25,585
INTERNAL SERVICE CHARGES						
52001 GENERAL GOVN'T BUILDINGS	6,606	5,894	8,079	14,306	14,306	12,165
52002 INFORMATION PROCESSING	404	412	439	507	507	780
52003 SELF INSURANCE	4,829	4,379	4,298	5,602	5,602	5,960
TOTAL INTERNAL SERVICE CHARGES	11,838	10,686	12,816	20,415	20,415	18,905
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	314,899	384,066	382,953	383,285	383,285	441,000
TOTAL OPERATING EXPENSES	314,899	384,066	382,953	383,285	383,285	441,000
TOTAL STREET SWEEPING	\$345,823	\$407,377	\$429,950	\$426,342	\$426,342	\$485,490



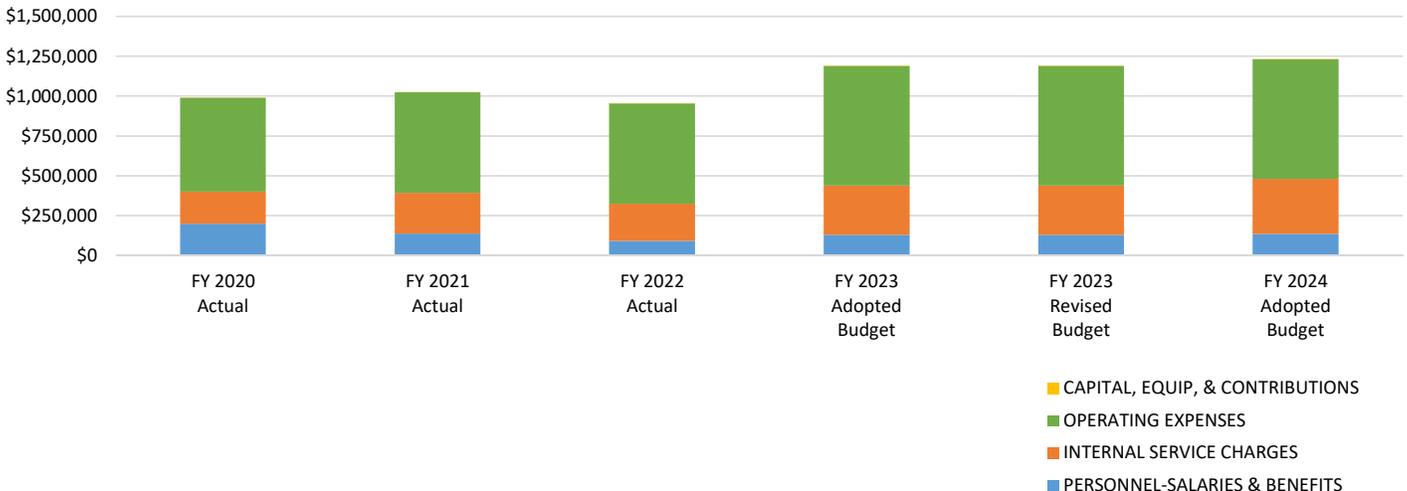
ENGINEERING & PUBLIC WORKS



10050558
RECREATION CENTER

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Adopted	Revised	Adopted
				Budget	Budget	Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$111,372	\$72,678	\$27,555	\$98,982	\$98,982	\$102,580
BENEFITS, INSURANCE	89,047	65,746	65,416	31,660	31,660	33,730
TOTAL PERSONNEL-SALARIES & BENEFITS	200,419	138,424	92,971	130,642	130,642	136,310
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	8,065	4,163	2,902	5,236	5,236	5,875
52001 GENERAL GOVN'T BUILDINGS	15,414	13,753	14,139	33,380	33,380	28,385
52002 INFORMATION PROCESSING	16,619	16,944	13,535	20,808	20,808	32,210
52003 SELF INSURANCE	36,542	33,432	32,689	42,435	42,435	45,035
52004 VEHICLE MAINTENANCE	124,631	187,053	169,914	208,042	208,042	233,775
TOTAL INTERNAL SERVICE CHARGES	201,271	255,345	233,179	309,901	309,901	345,280
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	420,395	414,418	394,275	535,530	535,530	516,250
53015 OFFICE SUPPLIES	61	332	381	500	500	500
53033 WATER	98,721	132,486	145,143	130,000	130,000	140,000
53052 EDUCATIONAL MEETINGS-EMP	200	725	171	400	400	400
53054 MEMBERSHIP DUES	165	190	-	200	200	200
53058 SAFETY APPAREL & SUPPLIES	1,051	493	1,069	1,100	1,100	1,100
53523 GROUND/LANDSCAPING SUPPLY	62,061	67,629	75,112	70,000	70,000	80,000
53526 LAUNDRY SERVICES/SUPPLIES	394	440	158	455	455	500
53564 OTHER EQUIP M & R	6,837	13,331	11,902	12,000	12,000	12,000
TOTAL OPERATING EXPENSES	589,885	630,045	628,212	750,185	750,185	750,950
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	1,107	1,000	971	1,000	1,000	1,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	1,107	1,000	971	1,000	1,000	1,000
TOTAL RECREATION CENTER	\$992,682	\$1,024,813	\$955,333	\$1,191,728	\$1,191,728	\$1,233,540

RECREATION CENTER EXPENDITURES



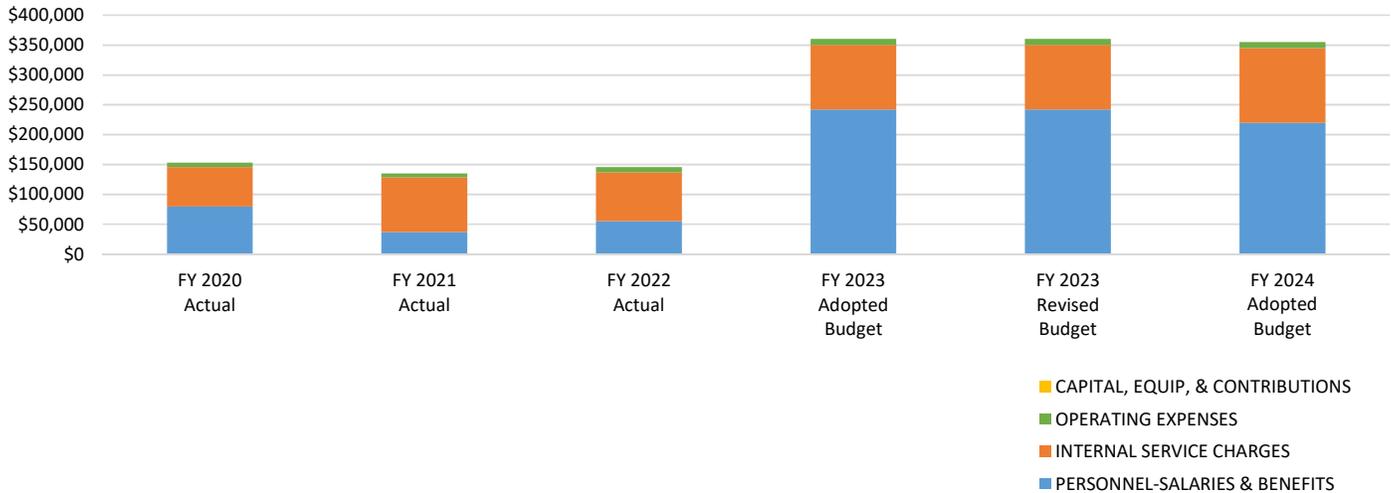
ENGINEERING & PUBLIC WORKS



10050559
GRAFFITI

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$56,262	\$18,166	\$34,656	\$183,717	\$183,717	\$169,560
BENEFITS, INSURANCE	23,558	19,292	20,566	58,592	58,592	50,485
TOTAL PERSONNEL-SALARIES & BENEFITS	79,820	37,458	55,222	242,309	242,309	220,045
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,974	2,567	1,790	3,229	3,229	3,620
52001 GENERAL GOVN'T BUILDINGS	4,404	3,930	4,040	9,537	9,537	8,110
52002 INFORMATION PROCESSING	2,710	2,763	2,207	3,394	3,394	5,250
52003 SELF INSURANCE	2,851	2,584	2,537	3,308	3,308	3,520
52004 VEHICLE MAINTENANCE	51,449	79,684	70,856	88,418	88,418	104,340
TOTAL INTERNAL SERVICE CHARGES	66,387	91,528	81,429	107,886	107,886	124,840
OPERATING EXPENSES						
53058 SAFETY APPAREL & SUPPLIES	200	-	-	200	200	200
53099 MISC. SUPPLIES	7,060	6,078	9,146	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	7,260	6,078	9,146	10,200	10,200	10,200
TOTAL GRAFFITI	\$153,468	\$135,064	\$145,797	\$360,395	\$360,395	\$355,085

GRAFFITI EXPENDITURES



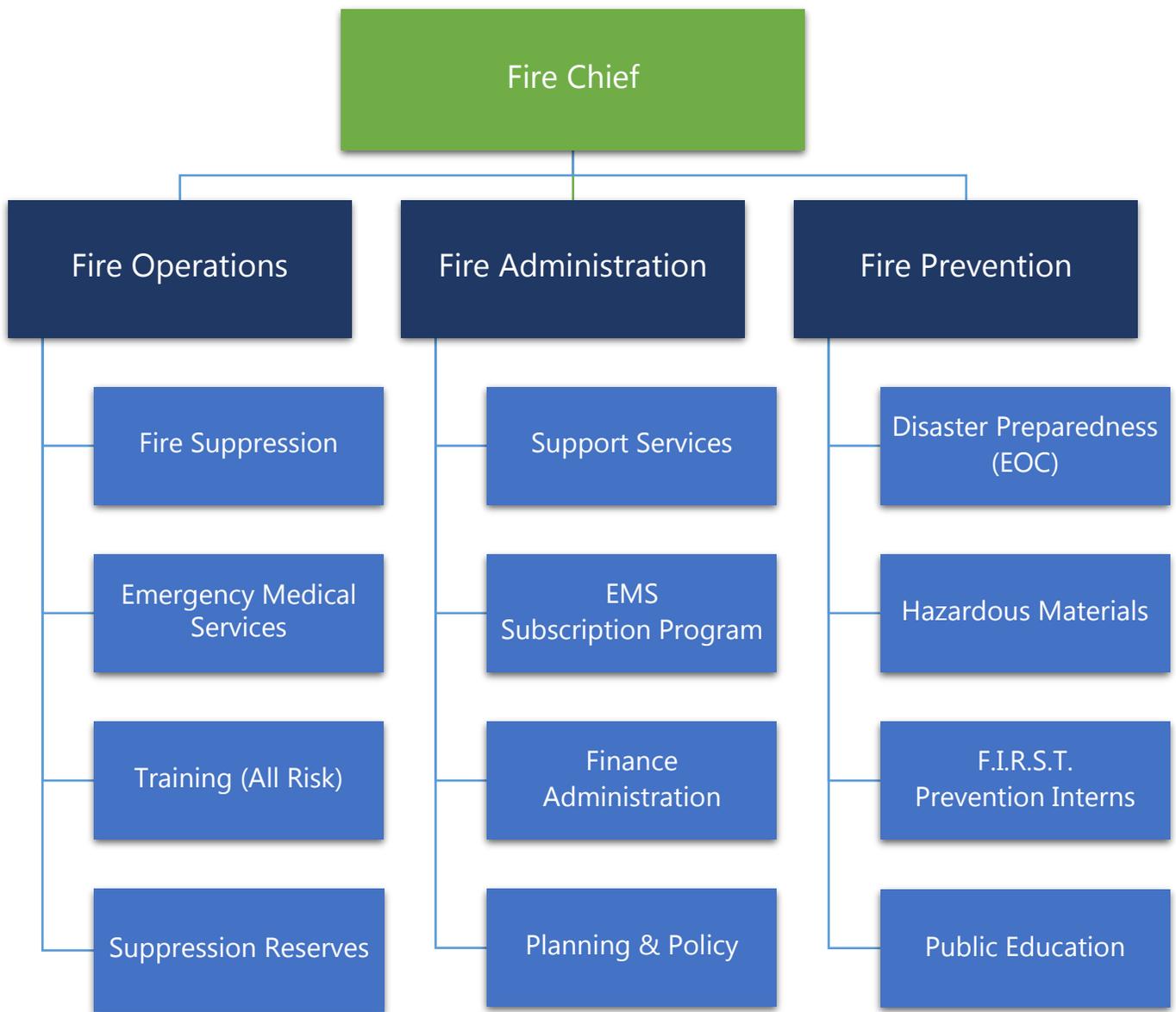
FIRE DEPARTMENT



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 at safeguarding 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 (2) fire stations that collectively respond annually to approximately 8,000 emergency responses.

To maintain a constant state of readiness, the fire department provides staffing to two (2) advanced life support engine companies, one (1) advanced life support ladder-truck company, and one (1) 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 (2) 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, the hazardous materials program, the Fire Inspection Reserve Senior Taskforce (FIRST) and Fire Prevention Intern Program.



FY 2022-23 ACCOMPLISHMENTS

- ✓ Fire crews responded throughout the State of California on multiple mutual aid wildland fires.
- ✓ Hired three (3) new Firefighter/Paramedics
- ✓ Promoted Fire Chief, two (2) Battalion Chiefs, one (1) Engineer and one (1) Captain

- ✓ Provided in-station Open House for public education during fire prevention week, post Covid restrictions
- ✓ Acquired donation of \$15,000 from the County of Orange Emergency Services Division for medical personal protective equipment and emergency response supplies
- ✓ Expanded the promotion of our Paramedic Membership Program with Bus Ads with QR codes for easy accessibility to the program
- ✓ In collaboration with FVFD P.E.E.R. Program, the EMS Manager started *STOP THE BLEED*, a program that supplies Fountain Valley Unified School District kits for staff to use on each campus to treat anyone that may have been wounded
- ✓ Completed a Summer Kids Fire Academy at Recreation Center
- ✓ Mitigated Hazmat incident at Omni Metals and completed *After Action* review for Omni
- ✓ Participated in the Senior Expo with our Paramedic Membership Promotions
- ✓ Blood Pressure Clinics were reinstated after Covid, at the Senior Center
- ✓ Successful 2022 Christmas Spark of Love, Toy Drive
- ✓ Successful distribution of our Narcan Kits to Fountain Valley High School, which act immediately and reverse the effects of an opiate overdose on school grounds
- ✓ Management attended the National Character and Leadership Symposium
- ✓ Sold old tiller truck company to the City of La Verne for \$100,000
- ✓ Participated in the Fourth of July parade with VE39 in Huntington Beach

FY 2023-24 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".

- Research the feasibility of a new DRONE program for fire department use
- Revamp the Fire Department Webpage for easier navigation
- 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 community outreach in all areas
- Continue to achieve operational and financial goals from the Ambulance Program
- Move forward with capital project to replace Fire Station 1, which would provide for 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.

- Foster relationships within the city and with surrounding agencies to expand and improve future collaborative training and project opportunities
- 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. Furthermore, staff is dedicated to promoting 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.



FIRE DEPARTMENT



10060600
FIRE SUPPRESSION

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$3,104,662	\$3,838,277	\$4,033,445	\$4,254,535	\$4,311,035	\$4,344,110
BENEFITS, INSURANCE	1,670,882	1,653,385	1,646,979	1,208,606	1,208,606	1,370,910
TOTAL PERSONNEL-SALARIES & BENEFITS	4,775,544	5,491,662	5,680,424	5,463,141	5,519,641	5,715,020
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	86,073	44,433	30,975	55,885	55,885	62,685
52001 GENERAL GOVN'T BUILDINGS	165,723	158,577	209,542	273,599	273,599	237,645
52002 INFORMATION PROCESSING	120,396	122,749	130,744	150,746	150,746	233,350
52003 SELF INSURANCE	41,007	33,715	34,589	47,099	47,099	51,565
52004 VEHICLE MAINTENANCE	382,759	380,509	293,018	380,010	380,010	327,545
TOTAL INTERNAL SERVICE CHARGES	795,959	739,982	698,869	907,339	907,339	912,790
OPERATING EXPENSES						
53007 CONTRACT SERVICES	-	-	5,474	6,569	6,569	-
53010 SERVICE CONTRACTS	90,964	118,244	100,445	125,000	125,000	150,000
53015 OFFICE SUPPLIES	1,943	1,738	1,001	2,405	2,405	3,500
53019 LAB/PHOTO SUPPLIES	101	333	375	510	510	510
53035 CELLPHONES/IPADS	4,041	3,485	3,548	4,900	4,900	4,900
53036 OTHER COMMUNICATIONS	364,690	359,039	336,958	376,071	376,071	389,530
53037 MDC INTERNET ACCESS	12,914	13,465	12,852	14,500	14,500	14,500
53041 SUBSCRIPTIONS	165	165	165	230	230	230
53042 REFERENCE LIBRARY	500	-	659	1,000	1,000	1,000
53052 EDUCATIONAL MEETINGS-EMP	-	-	1,327	1,950	1,950	1,950
53054 MEMBERSHIP DUES	1,410	1,125	1,290	1,960	1,960	1,960
53055 TRAINING OFF JOB/TUTION	10,395	10,003	28,244	31,620	26,670	35,000
53057 UNIFOM ITEMS & IDENTITY	1,364	52	506	560	6,000	560
53058 SAFETY APPAREL & SUPPLIES	9,360	8,016	15,206	13,188	16,688	15,000
53099 MISC. SUPPLIES	2,078	2,045	2,119	2,135	2,135	2,135
53525 JANITORIAL SUPPLY	5,578	5,954	5,816	6,000	6,000	6,000
53526 LAUNDRY SERVICES/SUPPLIES	893	4,676	4,069	6,000	6,000	6,000
53564 OTHER EQUIP M & R	1,607	5,784	2,221	6,000	6,000	6,000
53600 MAP REPRODUCTION	-	-	-	5,000	5,000	5,000
53602 TRAINING FIREFIGHTER CNET	-	39,545	20,254	35,000	35,000	52,500
53603 TRAINING FACILITY	51,994	50,344	50,344	50,344	50,344	50,345
53604 FIRE SAFETY UNIFORMS	16,156	4,567	10,700	6,750	13,750	13,750
53606 STRIKE TEAM EXPENSES	-	7,359	691	-	5,000	22,500
53607 EMT RECERTIFICATION	-	-	1,060	3,500	3,500	3,500
53660 RADIO COMM EQUIP M & R	6,507	5,889	5,754	7,500	7,500	7,500
53661 RMS M & R	-	401	4,994	5,000	5,000	5,000
53662 HYDRANT FLOW TESTING	-	-	-	5,000	5,000	5,000
53803 AWARDS/INCENTIVES	950	363	844	1,100	3,000	1,100
TOTAL OPERATING EXPENSES	583,612	642,592	616,914	719,792	737,682	804,970

CONTINUED ON NEXT PAGE

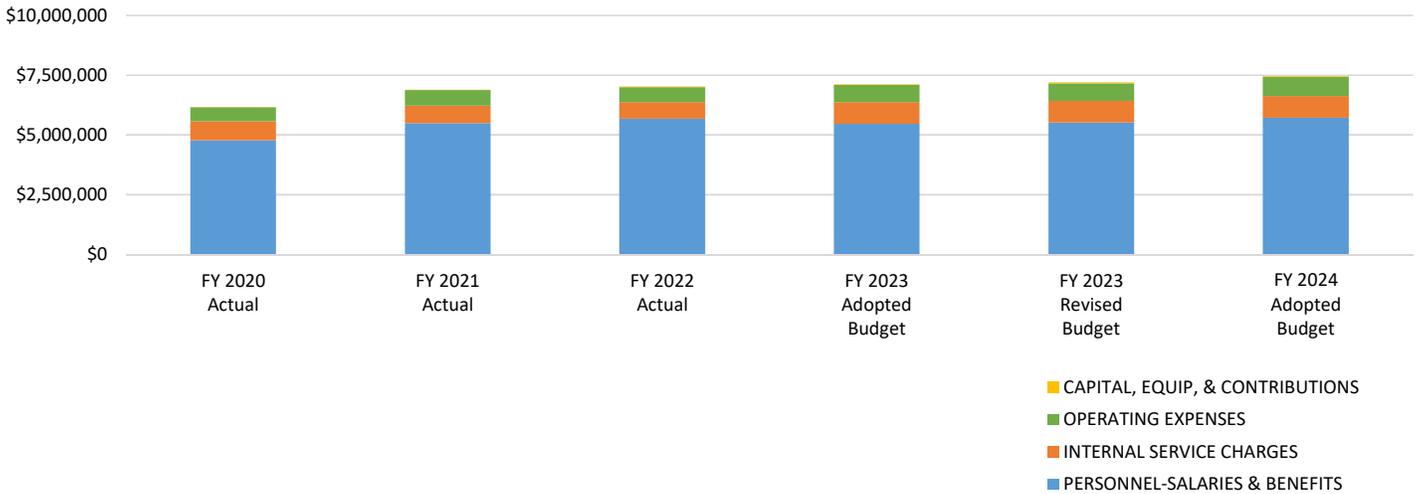
FIRE DEPARTMENT



10060600
FIRE SUPPRESSION
CONTINUED

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
CAPITAL, EQUIP, & CONTRIBUTIONS						
55001 LICENSES	1,199	-	-	2,000	2,000	2,000
55502 FURNITURE & FIXTURES	1,445	808	1,281	1,300	1,300	1,300
55503 FIELD EQUIPMENT	15,373	13,503	16,204	16,300	16,300	16,300
55600 RESPIRATORY PROTECT. EQUIP.	7,182	4,802	7,400	7,400	7,400	7,400
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	25,198	19,112	24,885	27,000	27,000	27,000
TOTAL FIRE SUPPRESSION	\$6,180,313	\$6,893,348	\$7,021,092	\$7,117,272	\$7,191,662	\$7,459,780

FIRE SUPPRESSION EXPENDITURES

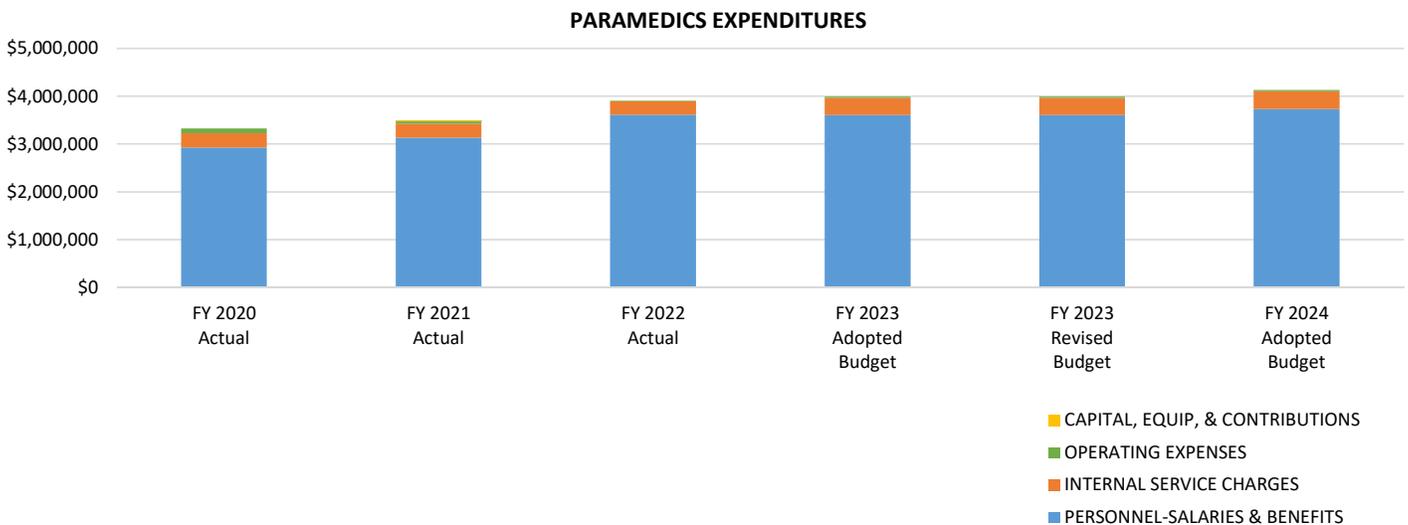


FIRE DEPARTMENT



10060601
PARAMEDICS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$2,024,050	\$2,270,420	\$2,722,947	\$2,819,861	\$2,819,861	\$2,895,975
BENEFITS, INSURANCE	909,015	868,941	894,199	789,428	789,428	840,980
TOTAL PERSONNEL-SALARIES & BENEFITS	2,933,064	3,139,361	3,617,146	3,609,289	3,609,289	3,736,955
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	30,693	20,081	11,045	19,928	19,928	22,355
52001 GENERAL GOVN'T BUILDINGS	72,778	69,131	91,996	118,463	118,463	104,160
52002 INFORMATION PROCESSING	44,155	45,019	47,951	55,286	55,286	85,580
52003 SELF INSURANCE	23,782	20,929	20,818	27,504	27,504	29,535
52004 VEHICLE MAINTENANCE	124,814	133,878	105,606	136,508	136,508	128,385
TOTAL INTERNAL SERVICE CHARGES	296,222	289,038	277,417	357,689	357,689	370,015
OPERATING EXPENSES						
53043 PUBLIC INFORMATION	-	1,991	383	1,500	1,500	1,500
53057 UNIFORM ITEMS & IDENTITY	-	364	401	420	420	420
53058 SAFETY APPAREL & SUPPLIES	4,719	3,918	4,249	4,940	4,940	4,940
53099 MISC. SUPPLIES	1,778	2,106	3,174	3,960	3,960	3,960
53525 JANITORIAL SUPPLY	1,188	1,126	1,950	2,000	2,000	2,000
53526 LAUNDRY SERVICES/SUPPLIES	2,246	3,956	-	3,400	3,400	3,400
53565 FIELD & SHOP EQUIP M & R	-	-	-	4,200	4,200	4,200
53604 FIRE SAFETY UNIFORMS	4,398	3,999	3,807	4,000	4,000	4,000
53605 1ST AID/PARAMEDIC SUPPLIES	83,252	31,608	-	-	3,000	-
TOTAL OPERATING EXPENSES	97,580	49,068	13,963	24,420	27,420	24,420
CAPITAL, EQUIP, & CONTRIBUTIONS						
55503 FIELD EQUIPMENT	-	16	-	-	-	-
TOTALCAPITAL, EQUIP, & CONTRIBUTIONS	-	16	-	-	-	-
TOTAL PARAMEDICS	\$3,326,867	\$3,477,483	\$3,908,527	\$3,991,398	\$3,994,398	\$4,131,390



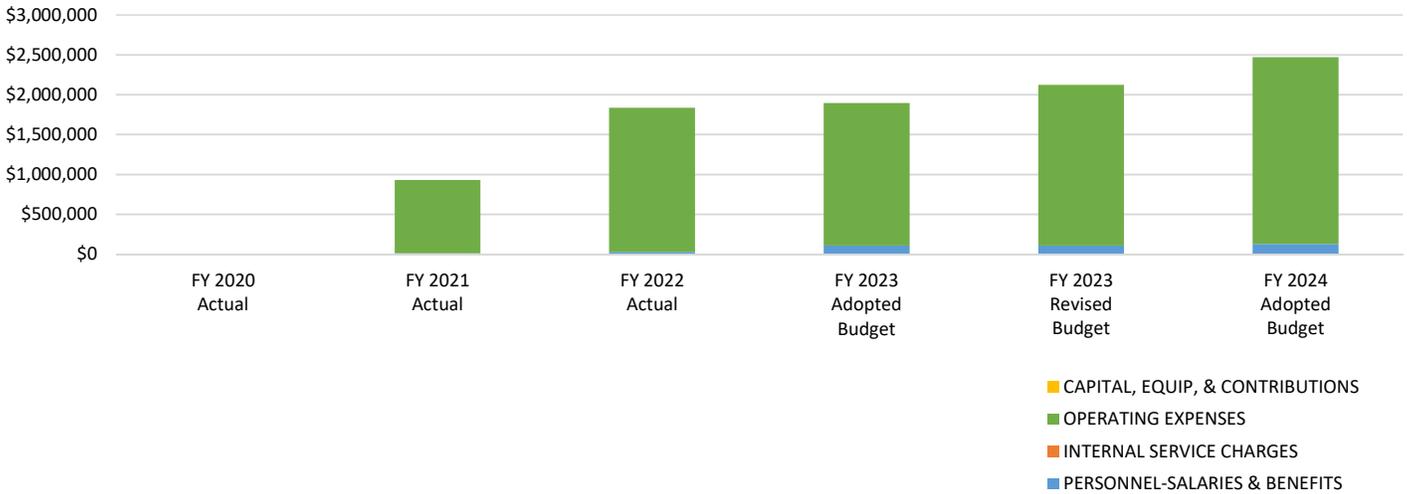
FIRE DEPARTMENT



10060602
AMBULANCE SERVICES

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	-	\$13,494	\$29,100	\$81,917	\$81,917	\$96,255
BENEFITS, INSURANCE	-	-	-	28,780	28,780	32,680
TOTAL PERSONNEL-SALARIES & BENEFITS	-	13,494	29,100	110,697	110,697	128,935
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	22,728	115,598	110,000	110,000	110,000
53010 SERVICE CONTRACTS	-	740,760	1,414,453	1,345,747	1,545,747	1,585,750
53035 CELLPHONES/IPADS	-	734	935	1,500	1,500	1,500
53037 MDC INTERNET ACCESS	-	1,259	1,870	2,000	2,000	2,000
53061 ACCOUNT COLLECTION EXPENSE	-	584	2,946	44,088	35,588	44,090
53099 MISC. SUPPLIES	-	1,510	2,669	3,000	3,000	3,000
53552 GASOLINE	-	5,044	16,246	23,100	23,100	23,100
53601 PP-GEMT-IGT PROGRAM	-	48,626	123,554	126,000	131,000	410,000
53605 1ST AID/PARAMEDIC SUPPLIES	-	97,585	129,985	130,000	160,000	163,000
TOTAL OPERATING EXPENSES	-	918,832	1,808,255	1,785,435	2,011,935	2,342,440
TOTAL AMBULANCE SERVICES	-	\$932,326	\$1,837,355	\$1,896,132	\$2,122,632	\$2,471,375

AMBULANCE SERVICES EXPENDITURES



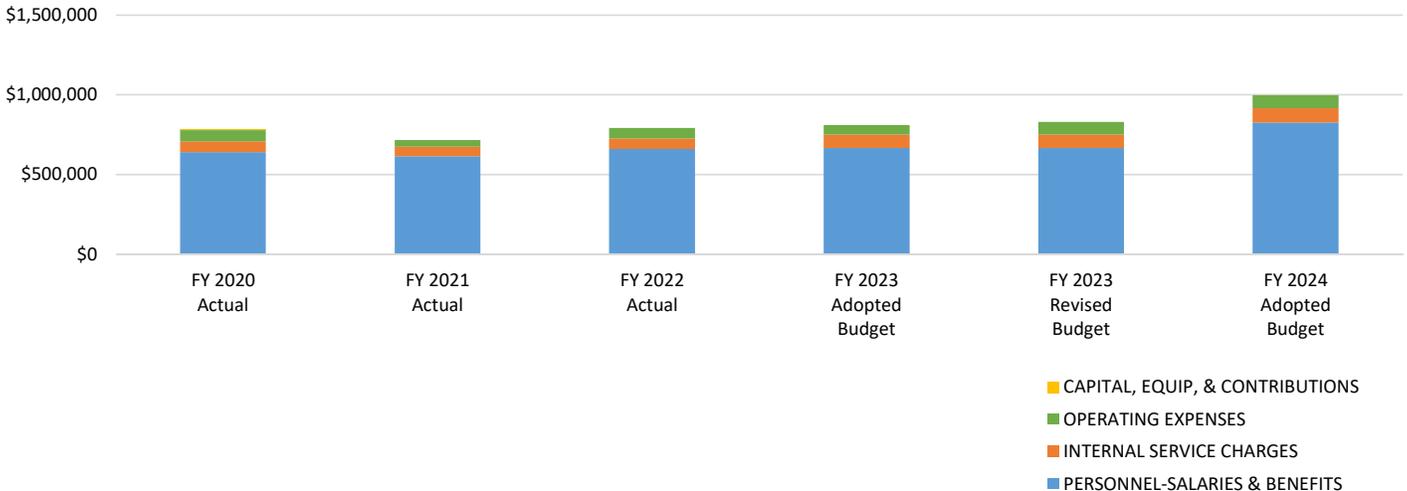
FIRE DEPARTMENT



10060603
FIRE PREVENTION

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$383,956	\$369,266	\$403,514	\$486,614	\$486,614	\$640,325
BENEFITS, INSURANCE	257,983	245,892	258,116	180,366	180,366	187,325
TOTAL PERSONNEL-SALARIES & BENEFITS	641,939	615,158	661,630	666,980	666,980	827,650
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	10,305	5,320	3,709	6,691	6,691	7,505
52001 GENERAL GOVN'T BUILDINGS	22,464	21,536	28,406	37,223	37,223	32,230
52002 INFORMATION PROCESSING	15,154	15,451	16,458	18,974	18,974	29,370
52003 SELF INSURANCE	9,077	7,906	7,901	10,486	10,486	11,295
52004 VEHICLE MAINTENANCE	10,581	10,786	8,375	10,849	10,849	9,645
TOTAL INTERNAL SERVICE CHARGES	67,581	61,000	64,848	84,223	84,223	90,045
OPERATING EXPENSES						
53006 NON-PROF SERVICES	56,945	37,675	60,897	50,000	70,000	70,000
53010 SERVICE CONTRACTS	3,000	-	-	-	-	-
53015 OFFICE SUPPLIES	368	26	549	925	925	925
53035 CELLPHONES/IPADS	1,025	519	490	1,200	1,200	1,200
53042 REFERENCE LIBRARY	2,826	2,227	218	3,000	3,000	3,000
53043 PUBLIC INFORMATION	-	-	664	1,120	1,120	1,120
53052 EDUCATIONAL MEETINGS-EMP	2,886	-	1,686	1,700	1,700	1,700
53054 MEMBERSHIP DUES	600	575	310	700	700	700
53604 FIRE SAFETY UNIFORMS	2,036	542	1,728	2,055	2,055	2,055
TOTAL OPERATING EXPENSES	69,686	41,563	66,543	60,700	80,700	80,700
CAPITAL, EQUIP, & CONTRIBUTIONS						
55002 SOFTWARE	4,000	-	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	4,000	-	-	-	-	-
TOTAL FIRE PREVENTION	\$783,206	\$717,721	\$793,021	\$811,903	\$831,903	\$998,395

FIRE PREVENTION EXPENDITURES

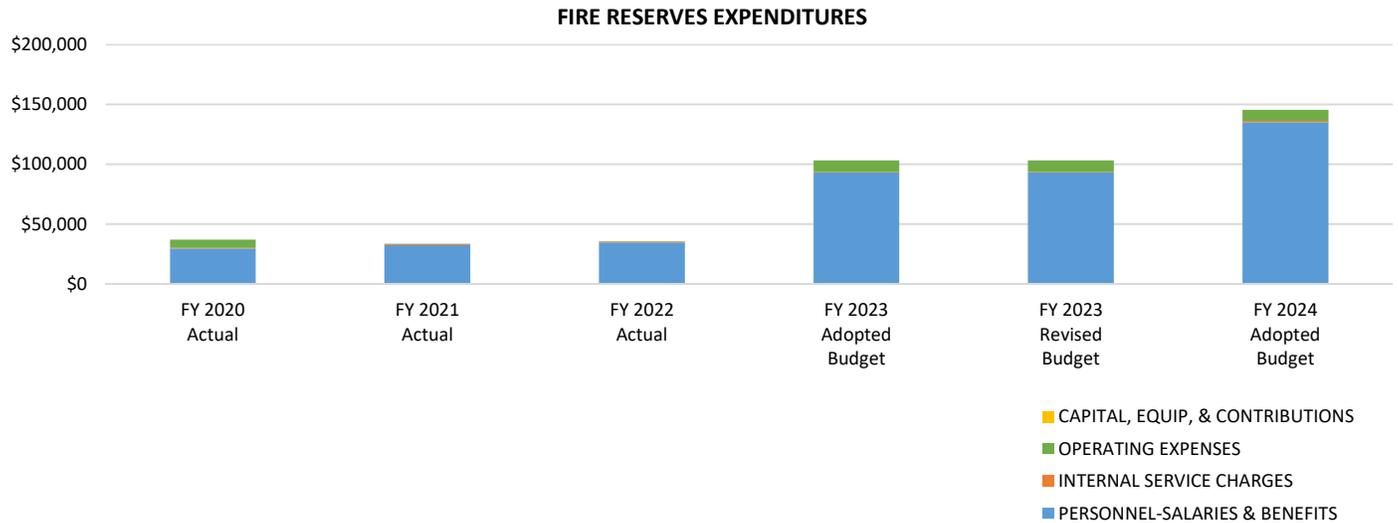


FIRE DEPARTMENT



10060604
FIRE RESERVES

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$18,400	\$20,681	\$22,307	\$66,850	\$66,850	\$101,075
BENEFITS, INSURANCE	11,211	11,972	12,467	26,227	26,227	34,125
TOTAL PERSONNEL-SALARIES & BENEFITS	29,611	32,652	34,774	93,077	93,077	135,200
INTERNAL SERVICE CHARGES						
52002 INFORMATION PROCESSING	530	539	574	663	663	1,030
TOTAL INTERNAL SERVICE CHARGES	530	539	574	663	663	1,030
OPERATING EXPENSES						
53021 RESERVE OFFICERS	470	80	170	3,640	3,640	3,640
53057 UNIFORM ITEMS & IDENTITY	244	-	-	255	255	255
53058 SAFETY APPAREL & SUPPLIES	6,107	-	-	5,590	5,590	5,590
TOTAL OPERATING EXPENSES	6,821	80	170	9,485	9,485	9,485
TOTAL FIRE RESERVES	\$36,962	\$33,272	\$35,518	\$103,225	\$103,225	\$145,715

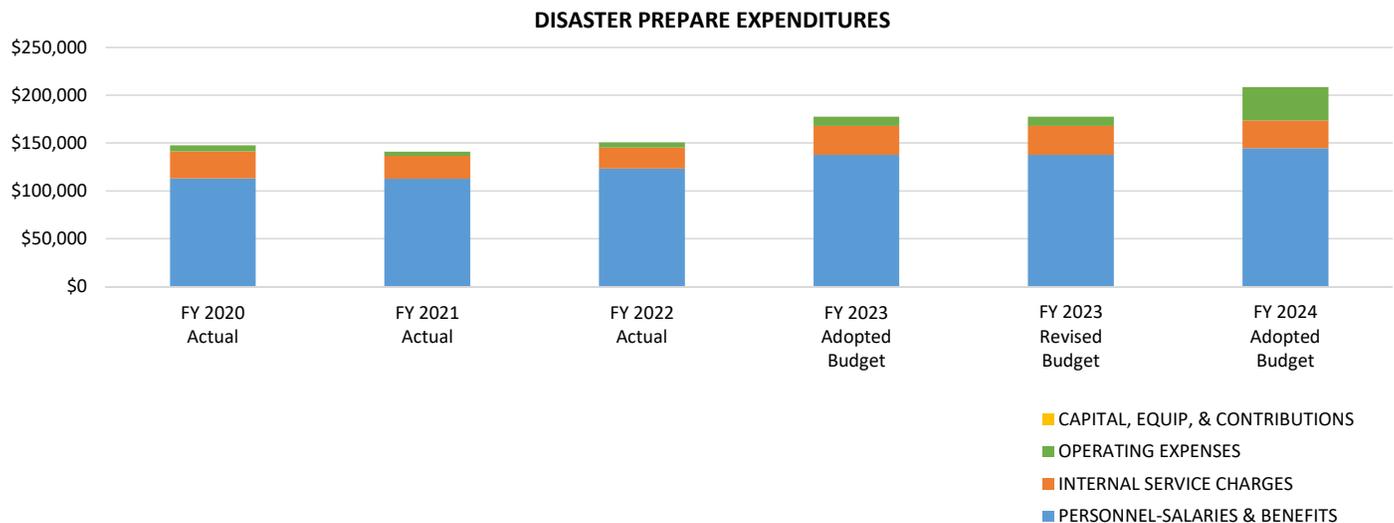


FIRE DEPARTMENT



10060605
DISASTER PREPARE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$70,152	\$70,979	\$77,516	\$101,612	\$101,612	\$110,030
BENEFITS, INSURANCE	43,169	41,898	45,843	36,245	36,245	34,750
TOTAL PERSONNEL-SALARIES & BENEFITS	113,321	112,878	123,359	137,857	137,857	144,780
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	8,603	4,441	3,096	5,586	5,586	6,265
52001 GENERAL GOVN'T BUILDINGS	6,388	6,209	8,082	10,867	10,867	9,200
52002 INFORMATION PROCESSING	1,841	1,866	1,971	1,932	1,932	2,990
52003 SELF INSURANCE	737	508	568	833	833	955
52004 VEHICLE MAINTENANCE	10,581	10,786	8,375	10,849	10,849	9,645
TOTAL INTERNAL SERVICE CHARGES	28,150	23,811	22,092	30,067	30,067	29,055
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	-	-	-	25,000
53015 OFFICE SUPPLIES	274	-	-	250	250	250
53035 CELLPHONES/IPADS	1,630	1,809	1,444	1,500	1,500	1,500
53042 REFERENCE LIBRARY	-	-	-	250	250	250
53043 PUBLIC INFORMATION	4,567	2,672	4,018	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
TOTAL OPERATING EXPENSES	6,472	4,481	5,462	9,710	9,710	34,710
TOTAL DISASTER PREPARE	\$147,942	\$141,170	\$150,913	\$177,634	\$177,634	\$208,545



FIRE DEPARTMENT

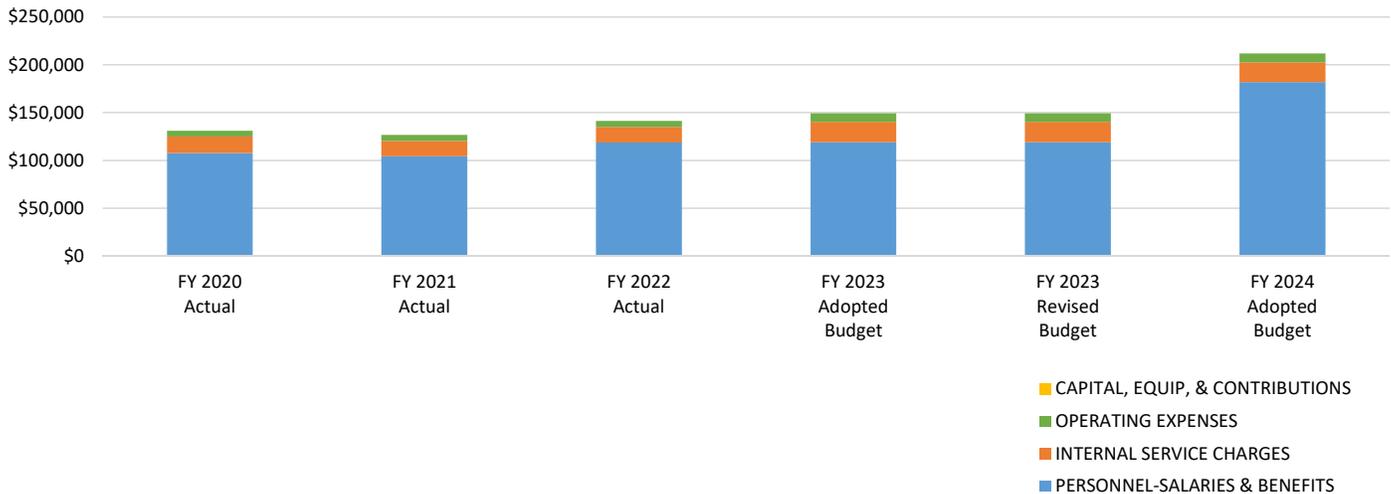


10060606

HAZARDOUS MATERIALS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$65,964	\$64,933	\$75,413	\$88,474	\$88,474	\$140,175
BENEFITS, INSURANCE	41,875	39,777	43,508	30,740	30,740	41,880
TOTAL PERSONNEL-SALARIES & BENEFITS	107,839	104,710	118,921	119,214	119,214	182,055
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	2,464	1,272	887	1,600	1,600	1,795
52001 GENERAL GOVN'T BUILDINGS	6,388	6,209	8,082	10,867	10,867	9,200
52002 INFORMATION PROCESSING	2,414	2,449	2,590	2,595	2,595	4,020
52003 SELF INSURANCE	737	508	568	833	833	955
52004 VEHICLE MAINTENANCE	5,182	5,283	4,102	5,314	5,314	4,725
TOTAL INTERNAL SERVICE CHARGES	17,186	15,722	16,229	21,209	21,209	20,695
OPERATING EXPENSES						
53006 NON-PROF SERVICES	6,244	6,332	6,326	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	140	140	140
53054 MEMBERSHIP DUES	-	-	-	30	30	30
53055 TRAINING OFF JOB/TUTION	15	-	-	440	440	440
53057 UNIFOM ITEMS & IDENTITY	-	-	-	55	55	55
53058 SAFETY APPAREL & SUPPLIES	-	-	-	470	470	470
TOTAL OPERATING EXPENSES	6,259	6,332	6,365	9,135	9,135	9,135
TOTAL HAZARDOUS MATERIALS	\$131,284	\$126,763	\$141,515	\$149,558	\$149,558	\$211,885

HAZARDOUS MATERIALS EXPENDITURES



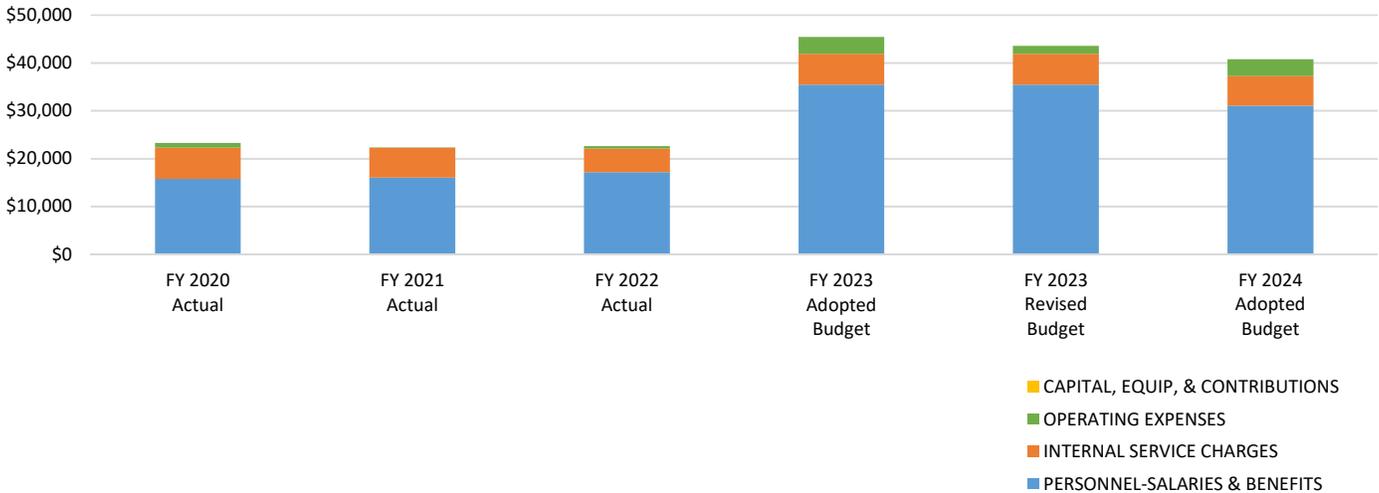
FIRE DEPARTMENT



10060607
F.I.R.S.T.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$10,117	\$11,095	\$11,385	\$27,384	\$27,384	\$25,165
BENEFITS, INSURANCE	5,698	4,933	5,788	8,086	8,086	5,920
TOTAL PERSONNEL-SALARIES & BENEFITS	15,815	16,028	17,173	35,470	35,470	31,085
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	717	370	258	465	465	520
52002 INFORMATION PROCESSING	374	381	406	468	468	720
52004 VEHICLE MAINTENANCE	5,398	5,503	4,273	5,535	5,535	4,920
TOTAL INTERNAL SERVICE CHARGES	6,489	6,254	4,937	6,468	6,468	6,160
OPERATING EXPENSES						
53035 CELLPHONES/IPADS	28	6	6	50	50	50
53057 UNIFORM ITEMS & IDENTITY	42	-	59	960	960	960
53058 SAFETY APPAREL & SUPPLIES	-	-	439	1,050	250	1,050
53099 MISC. SUPPLIES	910	-	-	1,480	380	1,480
TOTAL OPERATING EXPENSES	980	6	504	3,540	1,640	3,540
TOTAL F.I.R.S.T.	\$23,284	\$22,289	\$22,614	\$45,478	\$43,578	\$40,785

F.I.R.S.T. EXPENDITURES



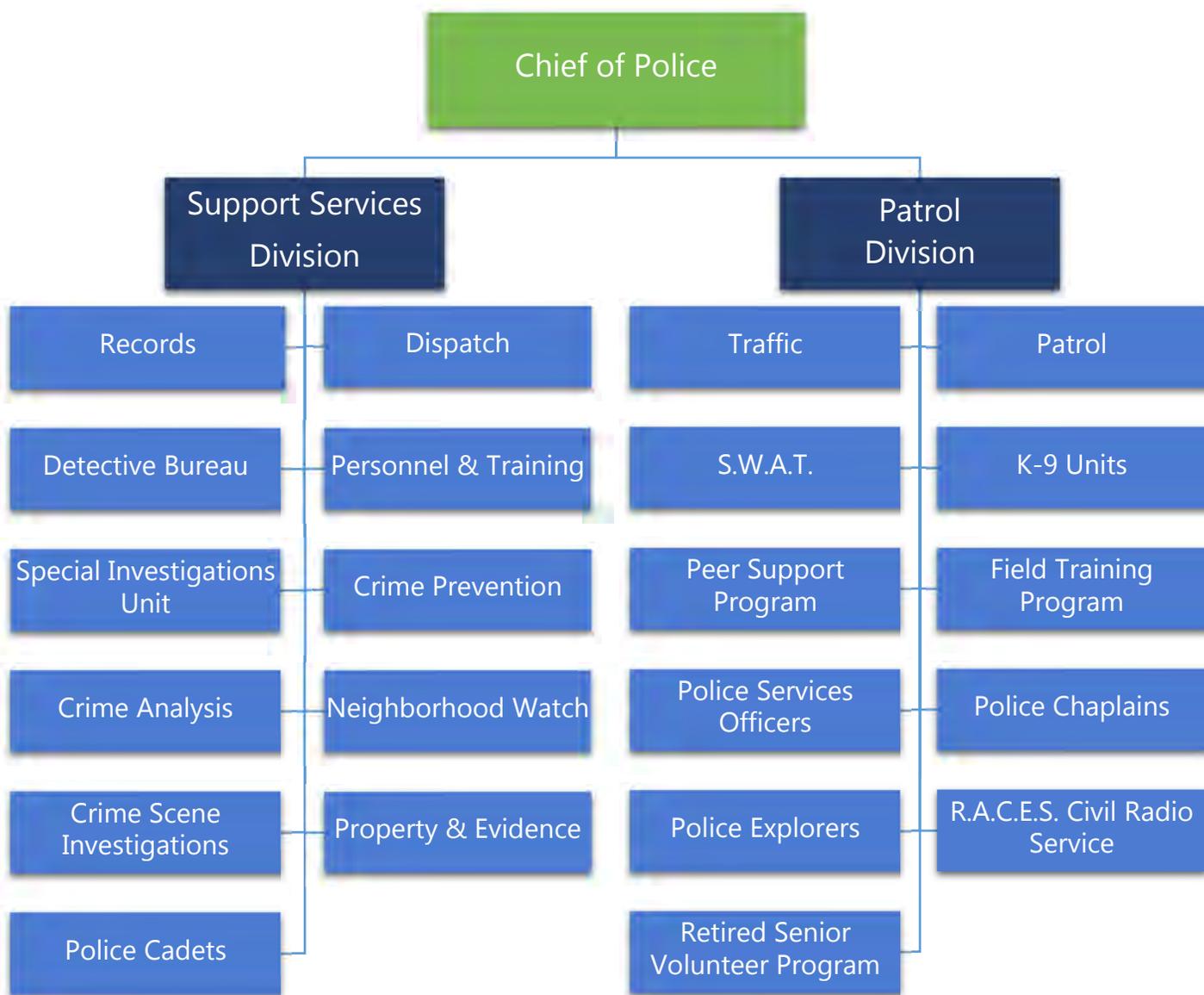
POLICE DEPARTMENT



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 investigations of crime.

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 crime and traffic safety by focusing on locations and times where crime is likely to occur. By analyzing crime data and identifying emerging crime and traffic safety trends, Officers are better positioned to focus our crime-fighting and safety-promoting efforts.



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.



Two K-9 Officers and their partners undergo extensive training prior to being assigned to Patrol. K-9 Officers and their partners are used to track and locate hidden suspects, apprehend fleeing felons or locate hidden firearms and 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.

The Police Department added an additional Community Resource Officer (CRO) to 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. In calendar-year 2022, City Net made 594 outreach contacts which resulted in 40 persons exiting the streets and placed in housing.

The Support Services Division includes the Records Bureau, Dispatch Center, Detective Bureau, Special Investigations Unit, CSI Unit, 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 are the first person one speaks to when dialing or texting 911. We annually process over 70,000 phone calls and approximately 30,000 incidents. Dispatchers frequently provide referrals, offer solutions or educate the caller, which alleviates the need for Police response.



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

General Investigation's 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) primary duties include surveillance and tracking repeat offenders, impacting emerging crime trends such as narcotics violations, vice, gang, and graffiti crimes.

The Crime Analyst identifies emerging crime patterns and trends, conducting in-depth crime trend 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 thwart 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 maintain State-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. Together all of these volunteers play a vital role, providing a way for the Department to connect with the community.

FY 2022-23 ACCOMPLISHMENTS

- ✓ Received PLHA grant to support outreach services for the unsheltered.
- ✓ Transitioned Traffic Motorcycle fleet to the BMW platform.
- ✓ Procured modernized electronic citation devices.
- ✓ Trained and developed recently hired and promoted personnel.
- ✓ Transitioned uniformed personnel to new uniform style, patch and badge redesign.
- ✓ Renovated Detective Bureau work spaces and modernized equipment in the Detective Conference Room.
- ✓ Provided a high level of service to the community.

FY 2023-24 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".

- Continue to collaborate with contract services to assist unsheltered persons and provide crisis intervention.
- Increase staffing for an additional School Resource Officer funded by the Garden Grove School District
- Participate in team building workshop with Department managers and supervisors.
- Reach full staffing for all positions.
- Complete restroom and locker room remodel.

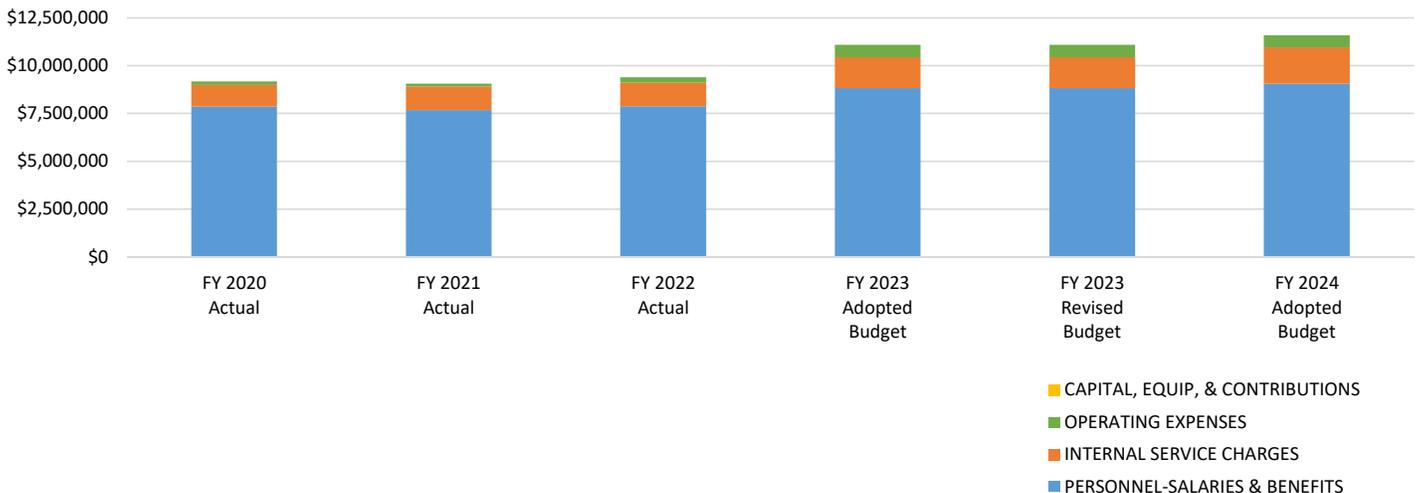
POLICE DEPARTMENT



10070700
PATROL

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$4,936,611	\$4,926,419	\$5,223,251	\$6,271,247	\$6,271,247	\$6,638,955
BENEFITS, INSURANCE	2,943,888	2,765,568	2,668,396	2,569,290	2,569,290	2,437,040
TOTAL PERSONNEL-SALARIES & BENEFITS	7,880,499	7,691,987	7,891,647	8,840,537	8,840,537	9,075,995
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	46,844	16,654	11,610	20,946	20,946	23,495
52001 GENERAL GOVN'T BUILDINGS	214,495	215,461	250,888	325,495	325,495	329,020
52002 INFORMATION PROCESSING	257,446	264,257	283,902	379,632	379,632	591,220
52003 SELF INSURANCE	307,563	294,774	282,745	359,537	359,537	376,020
52004 VEHICLE MAINTENANCE	296,326	444,342	402,087	522,202	522,202	578,390
TOTAL INTERNAL SERVICE CHARGES	1,122,674	1,235,488	1,231,232	1,607,812	1,607,812	1,898,145
OPERATING EXPENSES						
53002 MEDICAL SERVICES	7,600	7,550	9,862	20,000	20,000	25,000
53003 PROFESSIONAL SERVICES	17,528	15,475	15,275	46,716	46,716	47,675
53006 NON-PROF SERVICES	9,179	17,102	107,069	407,572	407,572	333,040
53015 OFFICE SUPPLIES	12,130	8,240	11,588	18,520	18,520	18,520
53019 LAB/PHOTO SUPPLIES	800	768	478	800	800	800
53035 CELLPHONES/IPADS	15,408	14,339	15,761	16,000	17,900	34,000
53041 SUBSCRIPTIONS	468	294	411	440	440	440
53042 REFERENCE LIBRARY	-	95	-	800	800	800
53051 BUSINESS MEETINGS	435	296	417	600	600	600
53052 EDUCATIONAL MEETINGS-EMP	77	150	1,200	1,500	1,500	1,500
53054 MEMBERSHIP DUES	3,991	3,913	3,866	5,000	5,000	5,500
53058 SAFETY APPAREL & SUPPLIES	32,288	31,088	25,964	26,750	26,750	26,750
53099 MISC. SUPPLIES	-	41	-	-	-	-
53700 PRISONER TRANSPORT/CARE	6,032	64	8,091	7,000	7,000	7,000
53702 REIMBURSABLE TRAINING	73,073	46,788	58,438	80,000	80,000	100,000
53704 TRAINING RECRUITMENT ACADEMY	8,287	-	19,675	20,000	18,100	20,000
TOTAL OPERATING EXPENSES	187,295	146,203	278,094	651,698	651,698	621,625
TOTAL PATROL	\$9,190,468	\$9,073,678	\$9,400,973	\$11,100,047	\$11,100,047	\$11,595,765

PATROL EXPENDITURES



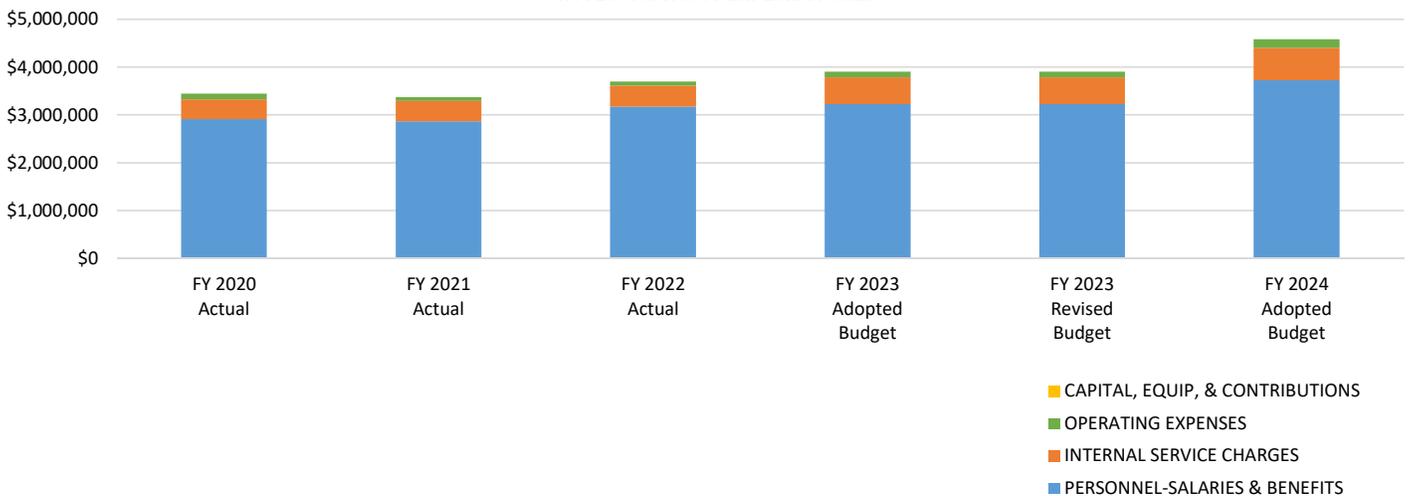
POLICE DEPARTMENT



10070701
INVESTIGATION

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$1,989,698	\$1,886,511	\$2,154,179	\$2,329,559	\$2,329,559	\$2,714,905
BENEFITS, INSURANCE	928,296	983,791	1,022,820	901,118	901,118	1,011,335
TOTAL PERSONNEL-SALARIES & BENEFITS	2,917,993	2,870,302	3,176,999	3,230,677	3,230,677	3,726,240
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	23,389	12,074	14,420	15,186	15,186	17,035
52001 GENERAL GOVN'T BUILDINGS	75,073	75,411	87,811	113,923	113,923	115,155
52002 INFORMATION PROCESSING	137,378	140,536	150,323	187,033	187,033	291,210
52003 SELF INSURANCE	114,926	110,119	105,549	134,140	134,140	140,290
52004 VEHICLE MAINTENANCE	60,000	89,529	81,283	105,699	105,699	116,070
TOTAL INTERNAL SERVICE CHARGES	410,766	427,669	439,385	555,981	555,981	679,760
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	1,432	1,472	1,635	1,800	1,800	1,800
53006 NON-PROF SERVICES	74,777	39,866	34,135	64,524	64,524	64,640
53010 SERVICE CONTRACTS	21,329	22,829	26,684	31,680	31,680	42,100
53019 LAB/PHOTO SUPPLIES	10,065	5,098	15,462	13,000	13,000	13,000
53051 BUSINESS MEETINGS	380	189	598	1,000	1,000	1,000
53054 MEMBERSHIP DUES	743	844	729	1,100	1,100	1,100
53701 VICE INVESTIGATION	1,298	503	2,053	1,500	1,500	1,500
53703 STATE MANDATED EXPENDITURES	7,856	4,655	-	7,500	7,500	52,500
TOTAL OPERATING EXPENSES	117,880	75,456	81,295	122,104	122,104	177,640
TOTAL INVESTIGATION	\$3,446,639	\$3,373,427	\$3,697,679	\$3,908,762	\$3,908,762	\$4,583,640

INVESTIGATION EXPENDITURES



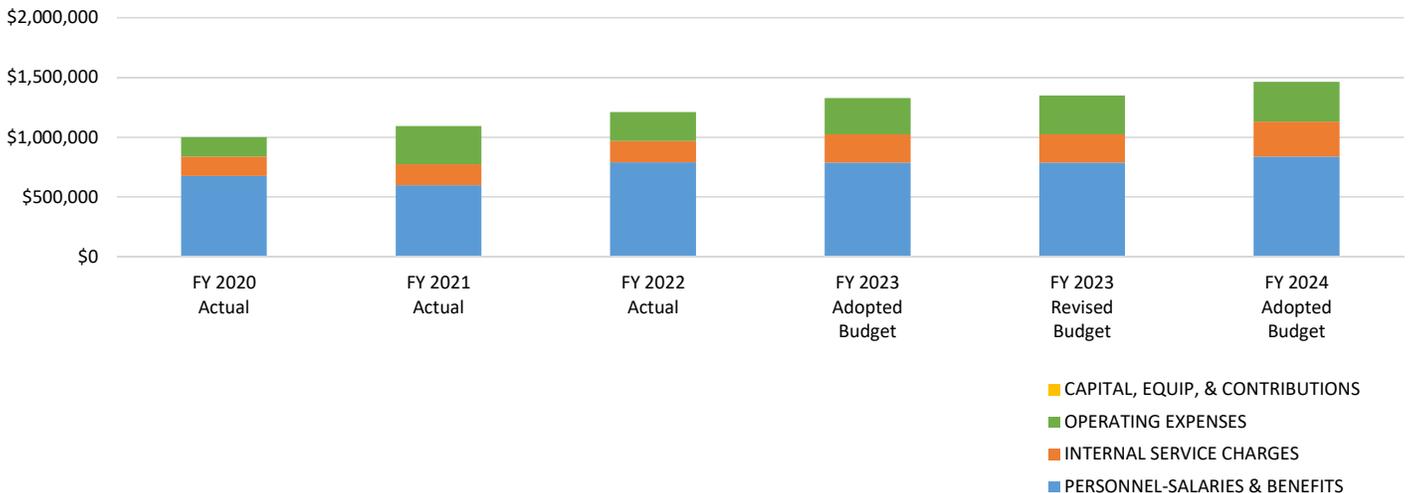
POLICE DEPARTMENT



10070702
TRAFFIC

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$488,984	\$431,365	\$523,788	\$578,650	\$578,650	\$626,040
BENEFITS, INSURANCE	186,827	168,780	266,848	211,032	211,032	213,850
TOTAL PERSONNEL-SALARIES & BENEFITS	675,812	600,144	790,636	789,682	789,682	839,890
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,660	2,406	1,677	3,026	3,026	3,395
52001 GENERAL GOVN'T BUILDINGS	25,024	25,137	29,270	37,974	37,974	38,385
52002 INFORMATION PROCESSING	60,179	61,817	66,479	90,309	90,309	140,640
52003 SELF INSURANCE	41,067	39,349	37,716	47,933	47,933	50,130
52004 VEHICLE MAINTENANCE	31,474	46,480	42,495	55,407	55,407	59,740
TOTAL INTERNAL SERVICE CHARGES	162,405	175,189	177,637	234,649	234,649	292,290
OPERATING EXPENSES						
53005 PROFESSIONAL SERVICES-GRANT	18,723	29,585	30,050	30,000	30,000	30,000
53006 NON-PROF SERVICES	83,379	193,418	125,434	175,000	194,606	202,375
53010 SERVICE CONTRACTS	55,861	94,846	83,671	95,000	95,000	95,000
53015 OFFICE SUPPLIES	2,432	1,719	529	3,500	2,000	3,500
53057 UNIFORM ITEMS & IDENTITY	187	-	-	330	330	330
53058 SAFETY APPAREL & SUPPLIES	1,310	-	3,118	1,200	2,700	1,200
TOTAL OPERATING EXPENSES	161,892	319,568	242,803	305,030	324,636	332,405
TOTAL TRAFFIC	\$1,000,108	\$1,094,901	\$1,211,076	\$1,329,361	\$1,348,967	\$1,464,585

TRAFFIC EXPENDITURES



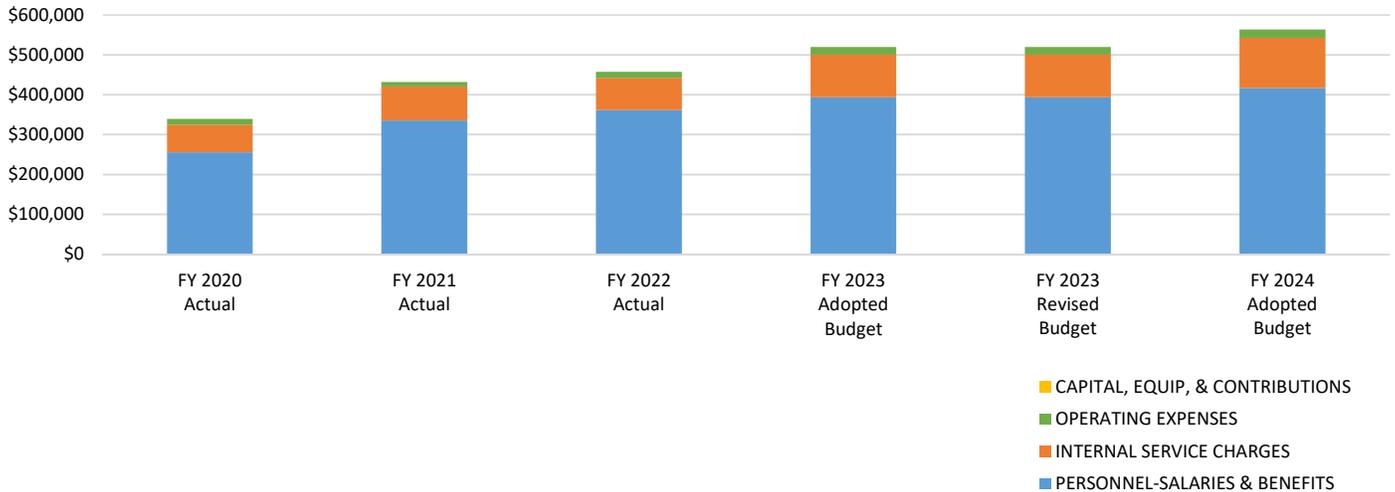
POLICE DEPARTMENT



10070703
CANINE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$197,970	\$206,867	\$229,553	\$267,547	\$267,547	\$302,580
BENEFITS, INSURANCE	57,809	128,536	131,884	126,300	126,300	114,655
TOTAL PERSONNEL-SALARIES & BENEFITS	255,779	335,403	361,438	393,847	393,847	417,235
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,792	925	645	1,164	1,164	1,305
52002 INFORMATION PROCESSING	16,266	16,705	17,962	24,317	24,317	37,870
52003 SELF INSURANCE	14,557	13,948	13,370	16,991	16,991	17,770
52004 VEHICLE MAINTENANCE	36,358	53,520	49,037	63,991	63,991	68,600
TOTAL INTERNAL SERVICE CHARGES	68,973	85,098	81,014	106,463	106,463	125,545
OPERATING EXPENSES						
53055 TRAINING OFF JOB/TUTION	3,686	4,620	5,536	4,620	4,620	5,800
53099 MISC. SUPPLIES	11,377	6,722	9,935	15,000	15,000	15,000
TOTAL OPERATING EXPENSES	15,062	11,342	15,471	19,620	19,620	20,800
TOTAL CANINE	\$339,814	\$431,843	\$457,922	\$519,930	\$519,930	\$563,580

CANINE EXPENDITURES



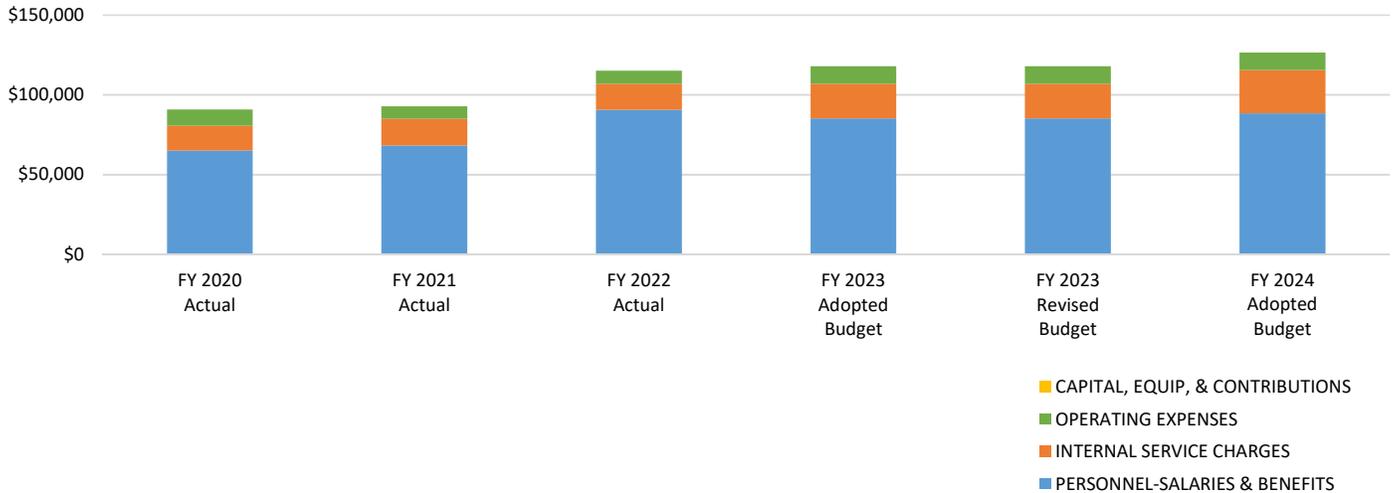
POLICE DEPARTMENT



10070704
S.W.A.T.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$29,761	\$40,921	\$56,986	\$60,918	\$60,918	\$65,030
BENEFITS, INSURANCE	35,285	27,366	33,692	24,422	24,422	23,435
TOTAL PERSONNEL-SALARIES & BENEFITS	65,046	68,287	90,679	85,340	85,340	88,465
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	896	463	322	582	582	655
52002 INFORMATION PROCESSING	5,548	5,698	6,125	8,258	8,258	12,860
52003 SELF INSURANCE	5,823	5,579	5,348	6,796	6,796	7,110
52004 VEHICLE MAINTENANCE	3,377	5,057	4,580	5,950	5,950	6,575
TOTAL INTERNAL SERVICE CHARGES	15,644	16,797	16,375	21,586	21,586	27,200
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	-	-	-	815
53054 MEMBERSHIP DUES	195	-	-	250	250	250
53058 SAFETY APPAREL & SUPPLIES	10,036	7,709	8,209	10,750	10,750	9,935
TOTAL OPERATING EXPENSES	10,231	7,709	8,209	11,000	11,000	11,000
TOTAL S.W.A.T.	\$90,921	\$92,792	\$115,262	\$117,926	\$117,926	\$126,665

S.W.A.T. EXPENDITURES



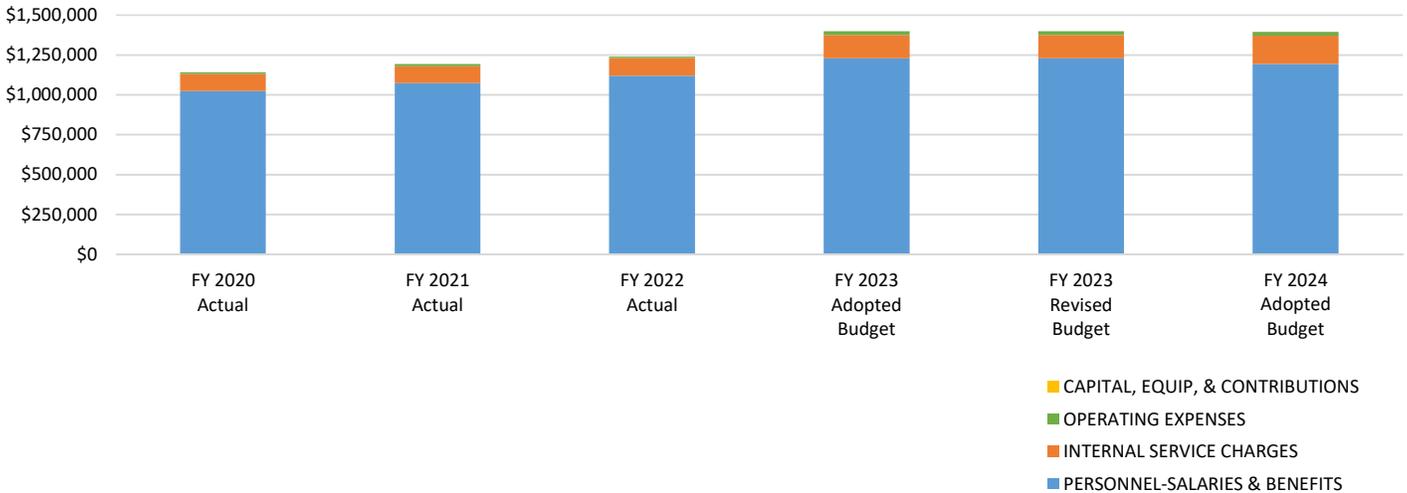
POLICE DEPARTMENT



10070705
COMMUNICATIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$661,658	\$706,682	\$741,401	\$953,021	\$953,021	\$939,710
BENEFITS, INSURANCE	362,437	367,410	379,589	277,247	277,247	253,965
TOTAL PERSONNEL-SALARIES & BENEFITS	1,024,095	1,074,092	1,120,990	1,230,268	1,230,268	1,193,675
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,481	2,313	1,612	2,909	2,909	3,265
52001 GENERAL GOVN'T BUILDINGS	25,024	25,137	29,270	37,974	37,974	38,385
52002 INFORMATION PROCESSING	37,867	38,881	41,799	56,421	56,421	87,500
52003 SELF INSURANCE	40,607	38,909	37,294	47,396	47,396	49,570
TOTAL INTERNAL SERVICE CHARGES	107,980	105,239	109,976	144,700	144,700	178,720
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	6,524	4,993	5,333	6,000	6,000	6,000
53036 OTHER COMMUNICATIONS	2,976	1,129	2,255	5,000	5,000	5,000
53660 RADIO COMM EQUIP M & R	298	8,451	1,950	12,500	12,500	12,500
TOTAL OPERATING EXPENSES	9,798	14,573	9,538	23,500	23,500	23,500
TOTAL COMMUNICATIONS	\$1,141,873	\$1,193,904	\$1,240,504	\$1,398,468	\$1,398,468	\$1,395,895

COMMUNICATIONS EXPENDITURES



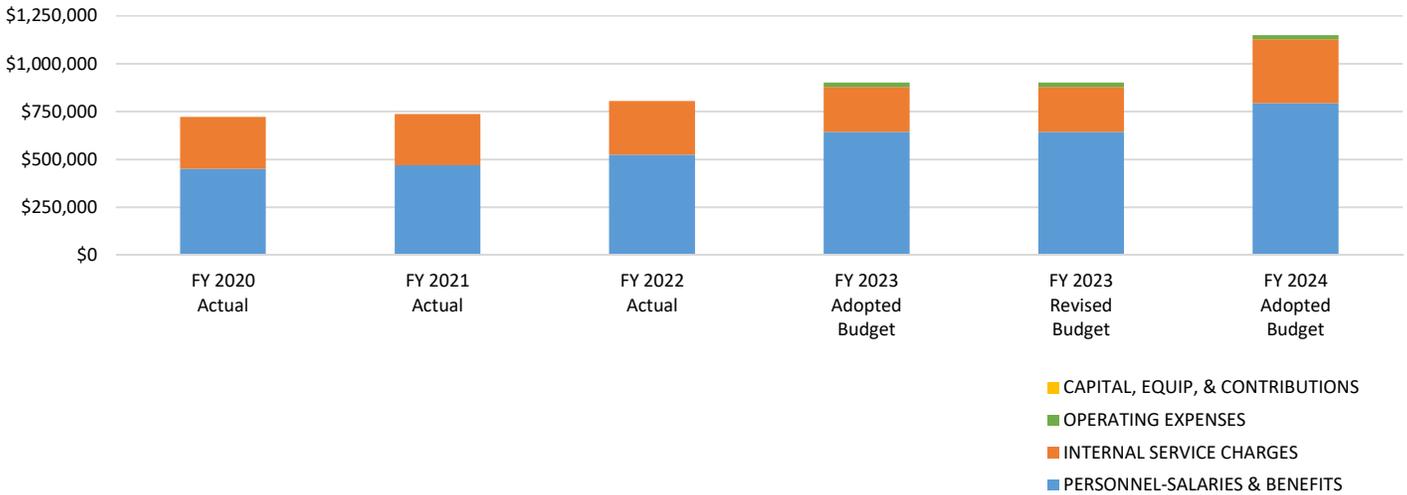
POLICE DEPARTMENT



10070706
RECORDS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$291,897	\$301,686	\$363,366	\$511,137	\$511,137	\$644,040
BENEFITS, INSURANCE	159,979	167,731	161,161	133,522	133,522	150,335
TOTAL PERSONNEL-SALARIES & BENEFITS	451,876	469,418	524,527	644,659	644,659	794,375
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,136	1,619	1,129	2,036	2,036	2,285
52001 GENERAL GOVN'T BUILDINGS	14,300	14,364	16,726	21,700	21,700	21,935
52002 INFORMATION PROCESSING	230,195	231,517	242,212	184,819	184,819	282,110
52003 SELF INSURANCE	21,912	20,996	20,125	25,576	25,576	26,750
TOTAL INTERNAL SERVICE CHARGES	269,543	268,496	280,191	234,131	234,131	333,080
OPERATING EXPENSES						
53006 NON-PROF SERVICES	-	-	-	22,812	22,812	22,815
TOTAL OPERATING EXPENSES	-	-	-	22,812	22,812	22,815
TOTAL RECORDS	\$721,420	\$737,913	\$804,718	\$901,602	\$901,602	\$1,150,270

RECORDS EXPENDITURES



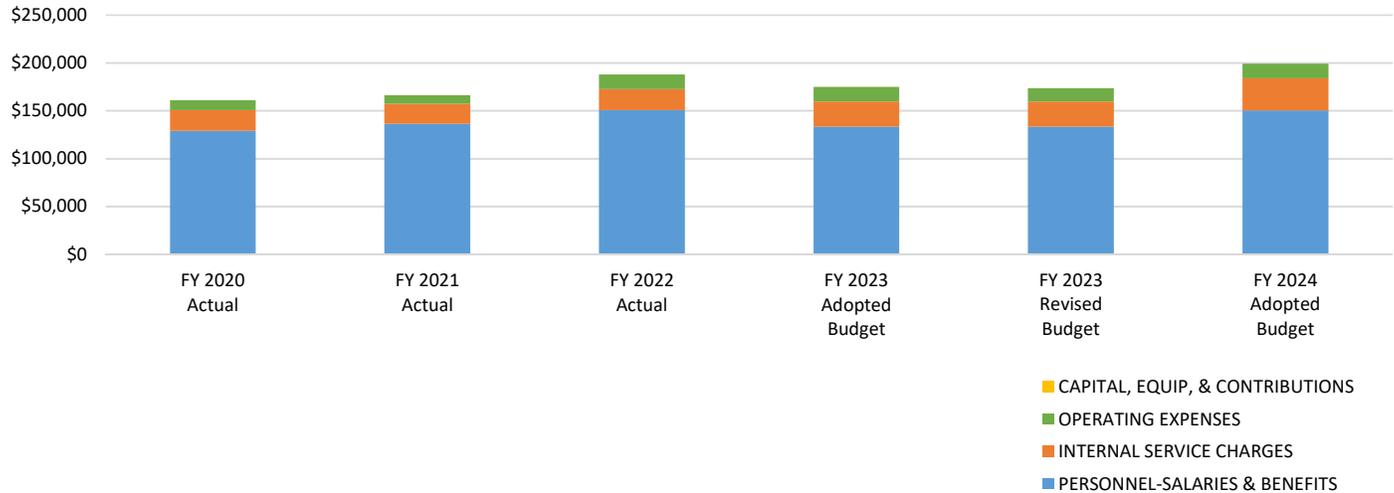
POLICE DEPARTMENT



10070707
CRIME PREVENTION

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$73,317	\$78,585	\$90,717	\$95,011	\$95,011	\$107,470
BENEFITS, INSURANCE	55,909	57,971	60,154	38,344	38,344	43,090
TOTAL PERSONNEL-SALARIES & BENEFITS	129,225	136,556	150,871	133,355	133,355	150,560
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,120	578	403	727	727	815
52001 GENERAL GOVN'T BUILDINGS	3,575	3,591	4,182	5,425	5,425	5,485
52002 INFORMATION PROCESSING	9,944	10,126	10,758	12,050	12,050	18,620
52003 SELF INSURANCE	6,896	6,607	6,333	8,048	8,048	8,415
TOTAL INTERNAL SERVICE CHARGES	21,535	20,903	21,675	26,250	26,250	33,335
OPERATING EXPENSES						
53051 BUSINESS MEETINGS	441	-	-	500	500	500
53054 MEMBERSHIP DUES	30	30	-	30	30	30
53058 SAFETY APPAREL & SUPPLIES	9,928	8,991	15,493	15,000	13,600	15,000
TOTAL OPERATING EXPENSES	10,399	9,021	15,493	15,530	14,130	15,530
TOTAL CRIME PREVENTION	\$161,160	\$166,480	\$188,038	\$175,135	\$173,735	\$199,425

CRIME PREVENTION EXPENDITURES



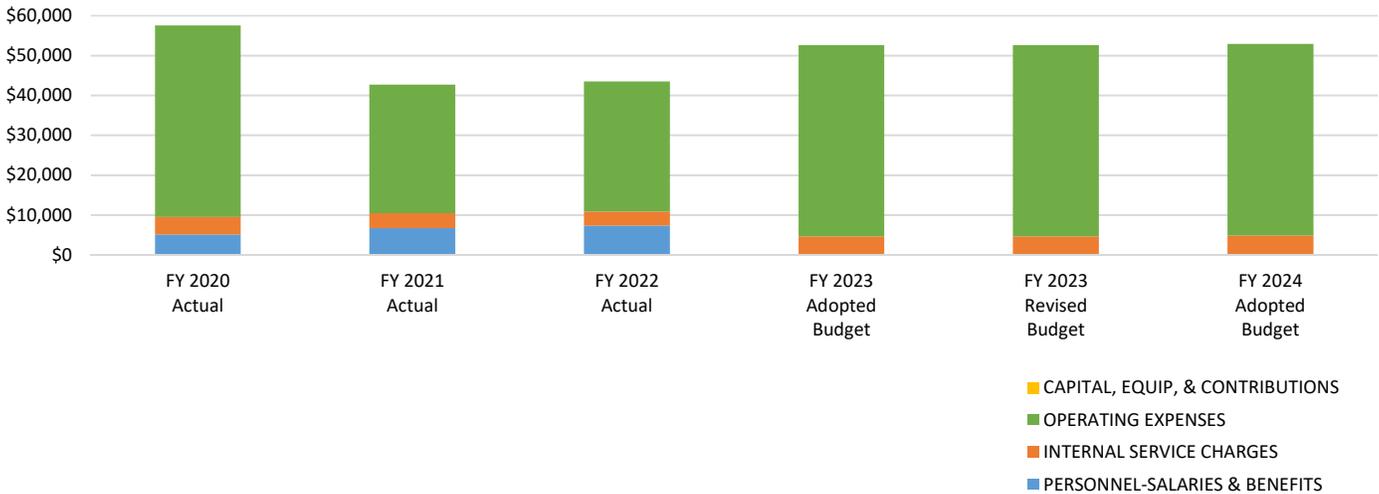
POLICE DEPARTMENT



10070708
RANGE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$2,395	\$3,810	\$4,406	-	-	-
BENEFITS, INSURANCE	2,755	2,878	2,977	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	5,150	6,688	7,383	-	-	-
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	807	416	290	524	524	585
52003 SELF INSURANCE	3,524	3,377	3,237	4,114	4,114	4,300
TOTAL INTERNAL SERVICE CHARGES	4,331	3,793	3,527	4,638	4,638	4,885
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	21,182	19,989	23,784	24,768	24,768	24,770
53705 AMMUNITION	26,913	12,236	8,840	23,250	23,250	23,250
TOTAL OPERATING EXPENSES	48,095	32,226	32,624	48,018	48,018	48,020
TOTAL RANGE	\$57,576	\$42,707	\$43,534	\$52,656	\$52,656	\$52,905

RANGE EXPENDITURES



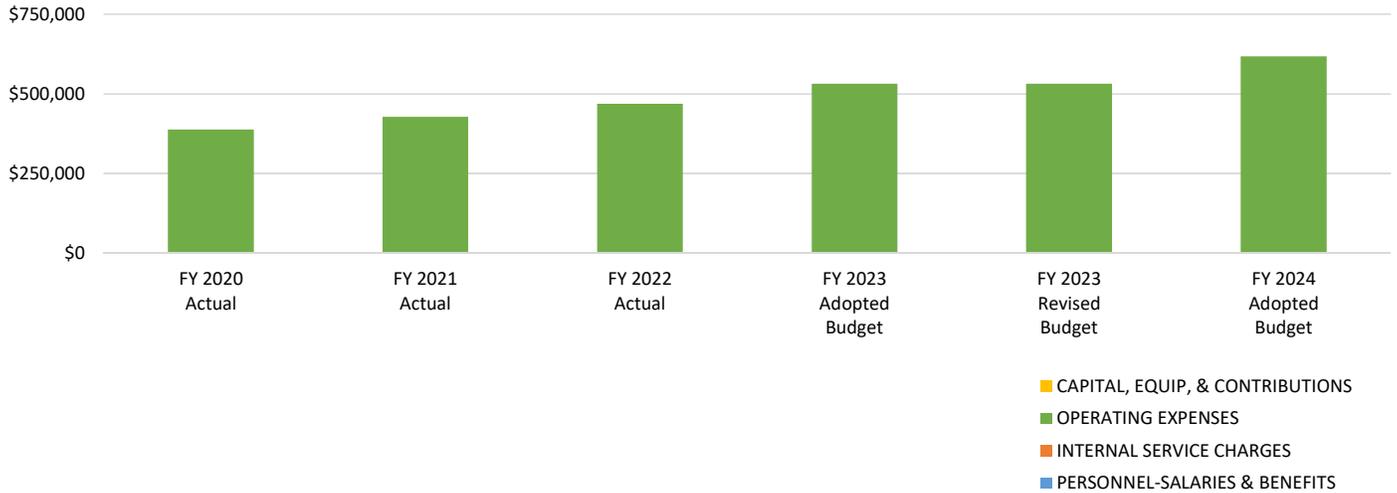
POLICE DEPARTMENT



10070800
ANIMAL CARE SERVICES

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	387,783	428,070	469,304	532,360	532,360	617,850
TOTAL OPERATING EXPENSES	387,783	428,070	469,304	532,360	532,360	617,850
TOTAL ANIMAL CARE SERVICES	\$387,783	\$428,070	\$469,304	\$532,360	\$532,360	\$617,850

ANIMAL CARE SERVICES EXPENDITURES



This Page Intentionally left Blank

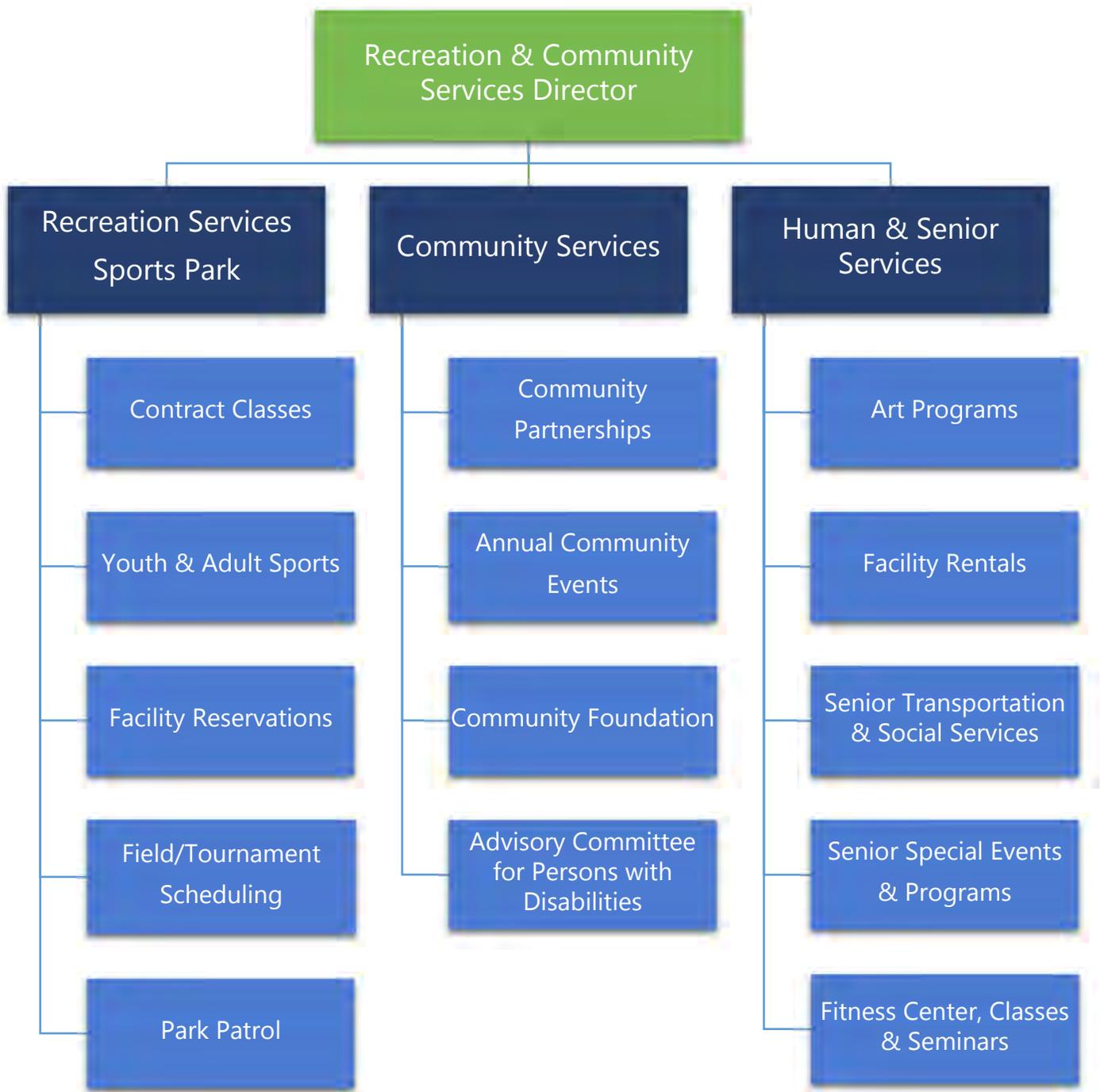
RECREATION & COMMUNITY SERVICES



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.

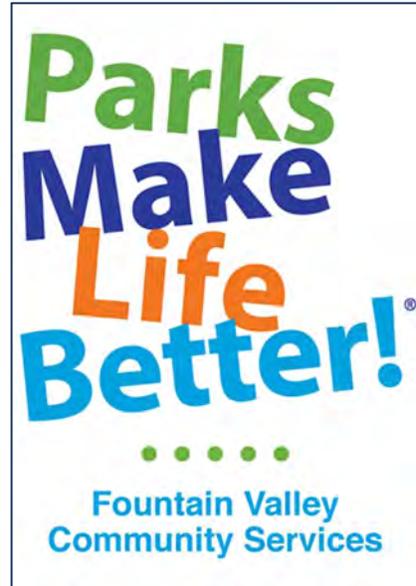
Organizational Chart



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 is 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 2022-23 ACCOMPLISHMENTS

- ✓ Received grant appropriation from Proposition 68, State of California Office of Grants and Local Services (OGALS), and awarded a contract to Play Power / Little Tikes for the construction of the first Universally Accessible Playground in Fountain Valley.
- ✓ 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!
- ✓ Strengthened our relationship with the city's adopted 5/11 Marine Group by raising funds for programs for the marines.
- ✓ 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 a Trio of new community events including the Crawfish Festival, BBQ Music Fest 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.
- ✓ Provided online and hybrid programming for annual contract classes, camps and senior groups.
- ✓ Maintained a newly created Park Patrol program to support and educate the community related to local and state health guidelines. Staff visits each Fountain Valley park weekly to assist FVPD and other internal departments in responding to community inquires, and support calls.
- ✓ 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.



FY 2023-24 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/private partnerships to expand the recreational portfolio of the City of Fountain Valley.
- Work with the Community Development Department related to the City’s General Plan to create 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

- 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

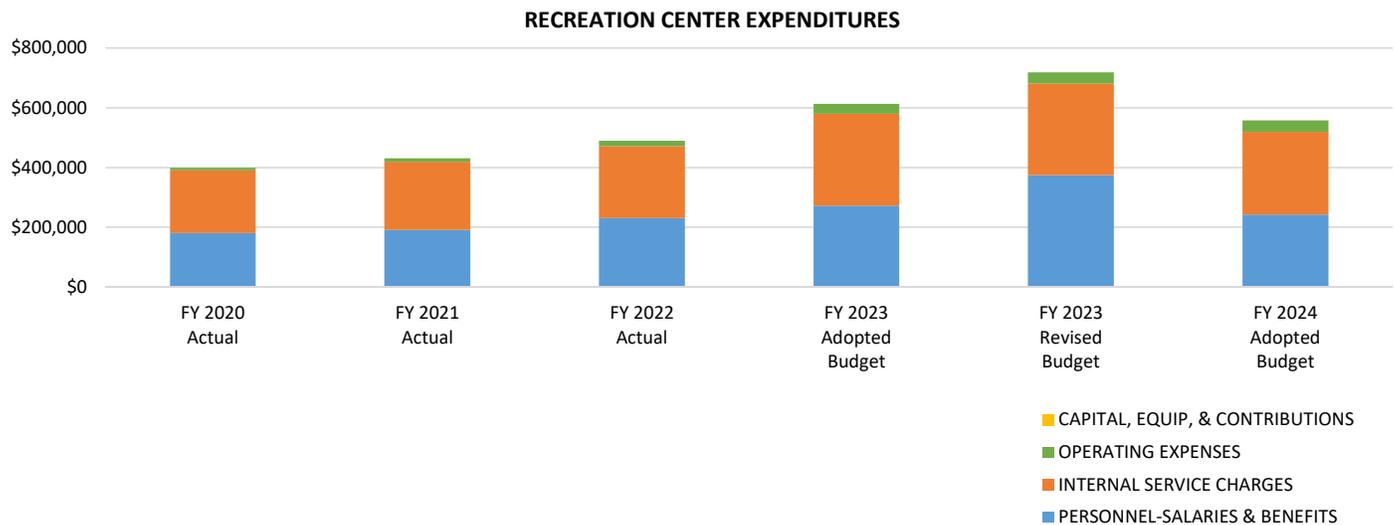


RECREATION & COMMUNITY SVCS



10080800
RECREATION CENTER

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$148,203	\$145,365	\$192,806	\$230,682	\$332,023	\$214,200
BENEFITS, INSURANCE	33,593	46,141	38,723	42,680	42,680	29,190
TOTAL PERSONNEL-SALARIES & BENEFITS	181,795	191,506	231,529	273,362	374,703	243,390
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	10,843	7,794	3,902	7,040	7,040	7,895
52001 GENERAL GOVN'T BUILDINGS	152,475	150,382	190,730	242,757	242,757	199,370
52002 INFORMATION PROCESSING	12,620	19,006	13,771	16,662	16,662	26,470
52003 SELF INSURANCE	30,745	45,745	28,191	35,793	35,793	37,435
52004 VEHICLE MAINTENANCE	2,343	5,376	3,425	4,462	4,462	5,205
TOTAL INTERNAL SERVICE CHARGES	209,026	228,303	240,020	306,714	306,714	276,375
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	494	444	732	2,500	5,000	5,000
53015 OFFICE SUPPLIES	1,991	4,929	3,742	5,000	5,000	5,000
53035 CELLPHONES/IPADS	-	-	896	550	550	550
53052 EDUCATIONAL MEETINGS-EMP	1,940	1,355	3,477	5,300	6,800	6,800
53057 UNIFORM ITEMS & IDENTITY	-	699	3,443	5,000	5,000	5,000
53605 1ST AID/PARAMEDIC SUPPLIES	284	694	845	1,200	1,200	2,000
53801 ATHLETIC/PLAYGROUND SUPPLIES	3,096	2,130	4,007	5,000	5,000	5,000
53802 REGISTRATIONS	-	60	-	-	-	-
53803 AWARDS/INCENTIVES	1,291	1,654	1,193	3,800	3,800	3,800
53808 RENTAL FACILITY EXP	-	-	-	5,400	5,400	5,400
TOTAL OPERATING EXPENSES	9,096	11,964	18,335	33,750	37,750	38,550
TOTAL RECREATION CENTER	\$399,918	\$431,773	\$489,884	\$613,826	\$719,167	\$558,315



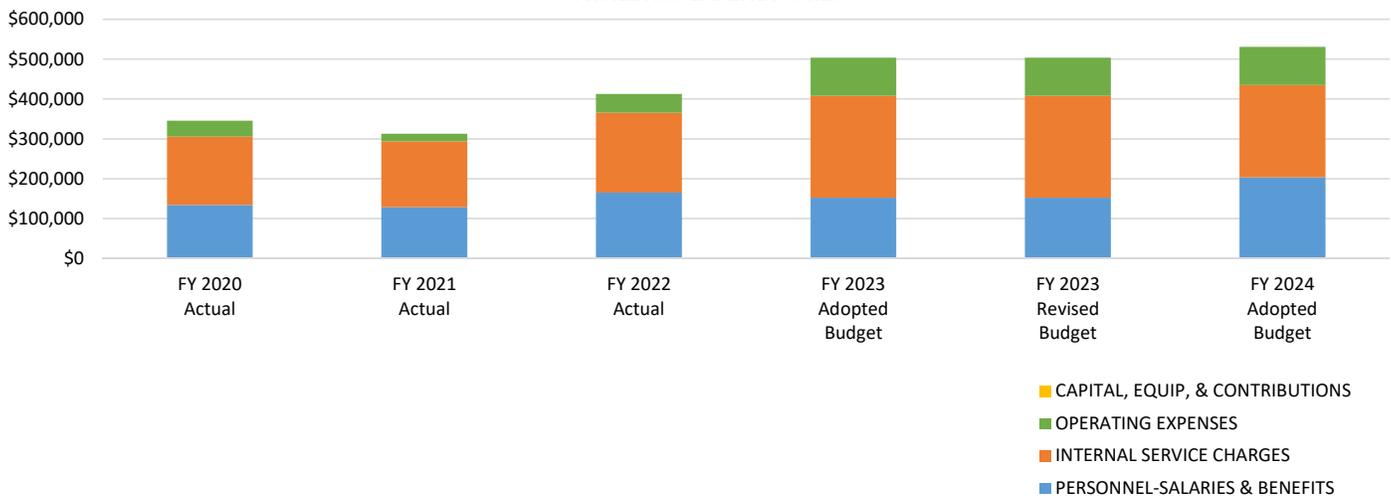
RECREATION & COMMUNITY SVCS



10080801
ATHLETICS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$95,374	\$86,554	\$119,225	\$131,266	\$131,266	\$170,215
BENEFITS, INSURANCE	39,115	42,329	46,492	21,884	21,884	33,970
TOTAL PERSONNEL-SALARIES & BENEFITS	134,489	128,882	165,717	153,150	153,150	204,185
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,136	1,619	2,080	3,753	3,753	4,210
52001 GENERAL GOVN'T BUILDINGS	121,634	116,616	152,152	193,656	193,656	159,045
52002 INFORMATION PROCESSING	11,961	12,219	13,053	15,830	15,830	24,460
52003 SELF INSURANCE	34,171	32,742	31,383	39,884	39,884	41,710
52004 VEHICLE MAINTENANCE	937	1,792	1,370	1,785	1,785	2,080
TOTAL INTERNAL SERVICE CHARGES	171,840	164,988	200,038	254,908	254,908	231,505
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	1,670	1,125	-	2,000	2,000	2,000
53010 SERVICE CONTRACTS	15,738	8,249	21,340	46,360	46,360	46,360
53015 OFFICE SUPPLIES	145	817	649	1,500	1,500	1,500
53035 CELLPHONES/IPADS	916	1,672	553	600	600	600
53057 UNIFOM ITEMS & IDENTITY	1,575	200	3,300	5,500	5,500	5,500
53801 ATHLETIC/PLAYGROUND SUPPLIES	9,103	5,711	10,703	13,500	13,500	13,500
53802 REGISTRATIONS	970	1,315	1,708	2,300	2,300	2,300
53803 AWARDS/INCENTIVES	9,496	-	9,190	24,000	24,000	24,000
TOTAL OPERATING EXPENSES	39,613	19,089	47,443	95,760	95,760	95,760
TOTAL ATHLETICS	\$345,942	\$312,959	\$413,198	\$503,818	\$503,818	\$531,450

ATHLETICS EXPENDITURES

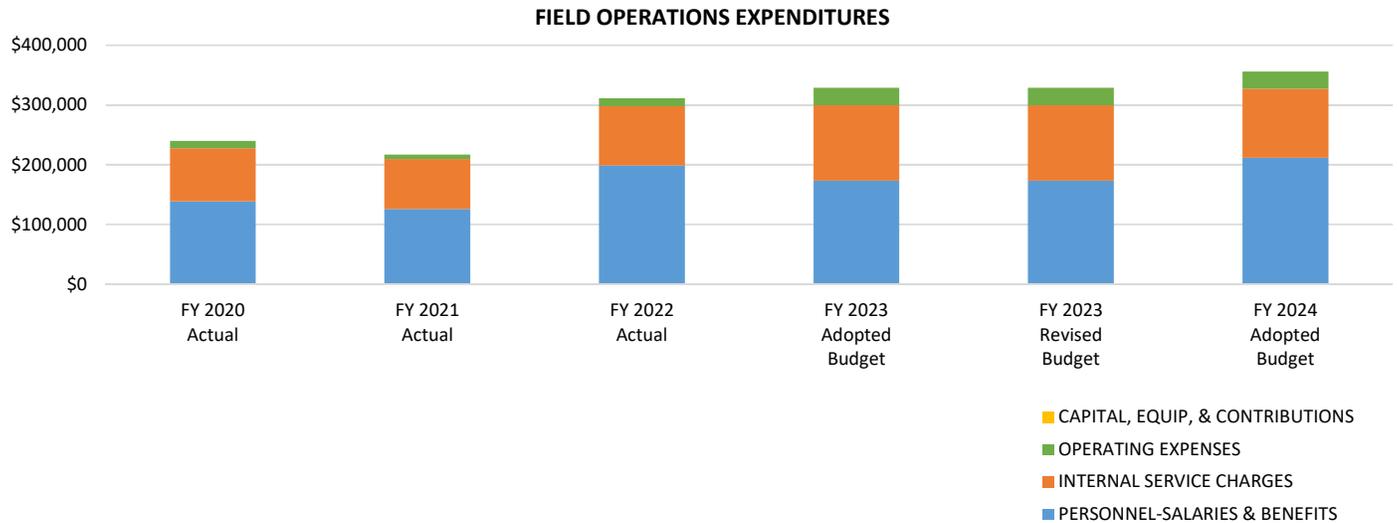


RECREATION & COMMUNITY SVCS



10080802
FIELD OPERATIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$101,357	\$84,384	\$153,604	\$138,896	\$138,896	\$174,470
BENEFITS, INSURANCE	37,809	41,912	45,840	34,996	34,996	37,240
TOTAL PERSONNEL-SALARIES & BENEFITS	139,166	126,296	199,444	173,892	173,892	211,710
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	5,780	2,984	1,129	2,036	2,036	2,285
52001 GENERAL GOVN'T BUILDINGS	59,954	57,480	74,996	95,453	95,453	78,395
52002 INFORMATION PROCESSING	6,487	6,640	7,094	8,774	8,774	14,090
52003 SELF INSURANCE	16,090	15,417	14,777	18,780	18,780	19,640
52004 VEHICLE MAINTENANCE	469	896	685	892	892	1,175
TOTAL INTERNAL SERVICE CHARGES	88,779	83,416	98,681	125,935	125,935	115,585
OPERATING EXPENSES						
53043 PUBLIC INFORMATION	-	-	-	10,000	10,000	10,000
53057 UNIFORM ITEMS & IDENTITY	-	698	642	2,000	2,000	2,000
53801 ATHLETIC/PLAYGROUND SUPPLIES	12,112	6,600	12,629	17,000	17,000	17,000
TOTAL OPERATING EXPENSES	12,112	7,298	13,271	29,000	29,000	29,000
TOTAL FIELD OPERATIONS	\$240,057	\$217,010	\$311,396	\$328,827	\$328,827	\$356,295



RECREATION & COMMUNITY SVCS

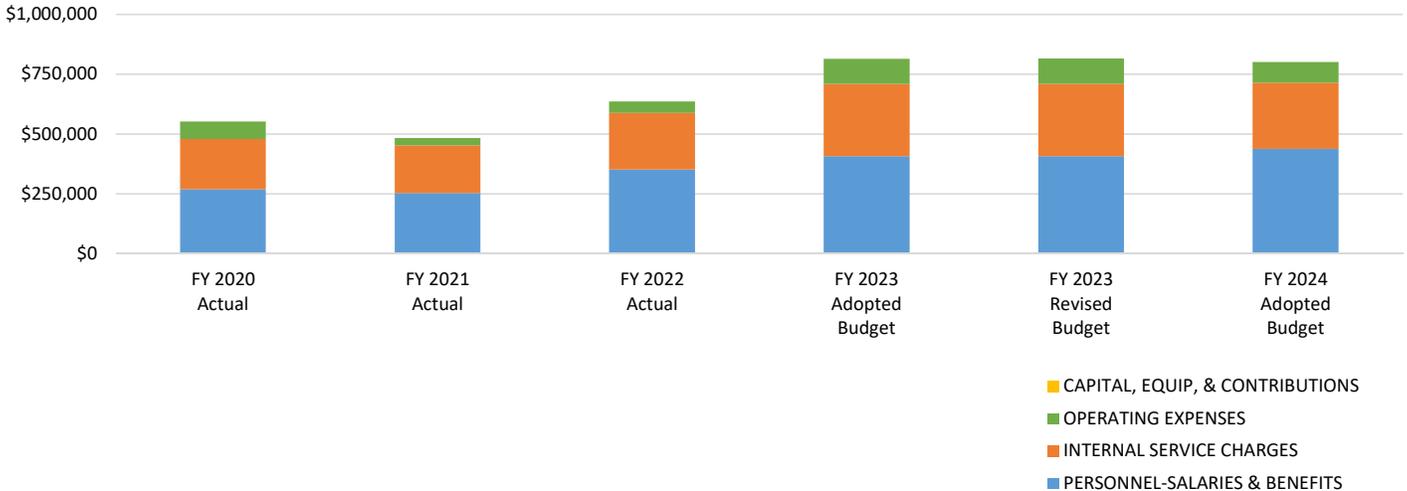


10080810

SENIOR & COMM CENTER

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$183,138	\$165,063	\$279,911	\$353,043	\$353,043	\$381,215
BENEFITS, INSURANCE	85,568	88,705	72,545	55,080	55,080	56,725
TOTAL PERSONNEL-SALARIES & BENEFITS	268,706	253,768	352,456	408,123	408,123	437,940
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	13,128	6,777	4,724	8,524	8,524	9,560
52001 GENERAL GOVN'T BUILDINGS	140,077	134,297	175,222	223,018	223,018	183,160
52002 INFORMATION PROCESSING	18,080	18,434	19,635	22,639	22,639	35,080
52003 SELF INSURANCE	36,776	35,238	33,776	42,925	42,925	44,890
52004 VEHICLE MAINTENANCE	2,109	4,032	3,083	4,016	4,016	4,690
TOTAL INTERNAL SERVICE CHARGES	210,170	198,778	236,439	301,122	301,122	277,380
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	50	102	450	1,450	2,450
53015 OFFICE SUPPLIES	3,270	4,067	4,164	5,000	5,000	5,000
53035 CELLPHONES/IPADS	724	753	1,187	1,700	1,700	1,700
53051 BUSINESS MEETINGS	90	89	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	2,640	4,224	5,958	6,550	7,050	7,650
53054 MEMBERSHIP DUES	107	42	-	-	-	-
53057 UNIFOM ITEMS & IDENTITY	-	1,719	1,895	2,000	2,000	2,000
53564 OTHER EQUIP M & R	3,441	509	2,718	3,600	3,600	3,600
53803 AWARDS/INCENTIVES	-	-	-	2,500	2,500	2,500
53808 RENTAL FACILITY EXP	-	-	575	5,400	5,400	4,000
53821 SENIOR EVENTS	54,994	13,863	23,593	65,000	65,000	45,000
53822 POSTAGE SENIOR NEWSLETTER	1,424	-	542	1,440	1,440	250
53823 NEWSLETTER SENIORS	7,082	5,812	7,277	11,500	11,500	11,500
TOTAL OPERATING EXPENSES	73,772	31,127	48,012	105,140	106,640	85,650
TOTAL SENIOR & COMM CENTER	\$552,648	\$483,674	\$636,907	\$814,385	\$815,885	\$800,970

SENIOR & COMM CENTER EXPENDITURES



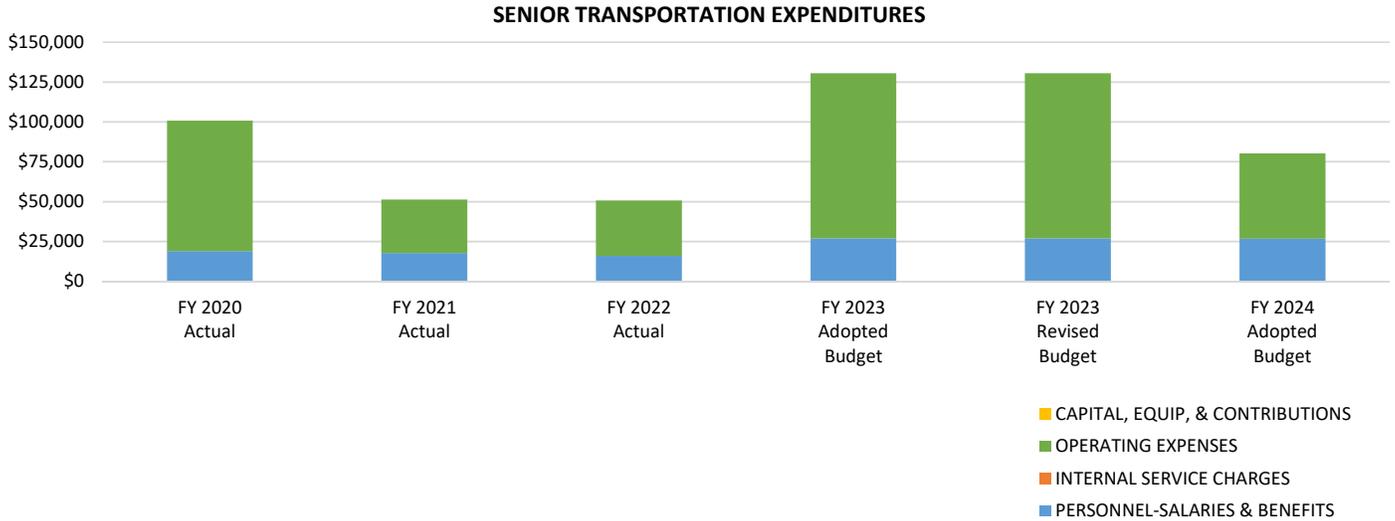
RECREATION & COMMUNITY SVCS



10080811

SENIOR TRANSPORTATION

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$15,845	\$14,928	\$13,724	\$23,926	\$23,926	\$24,945
BENEFITS, INSURANCE	3,201	2,789	2,305	3,069	3,069	1,780
TOTAL PERSONNEL-SALARIES & BENEFITS	19,046	17,716	16,030	26,995	26,995	26,725
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	81,384	33,155	30,936	100,000	100,000	50,000
53015 OFFICE SUPPLIES	438	387	494	1,000	1,000	1,000
53040 ADVERTISEMENTS	-	-	3,260	2,500	2,500	2,500
TOTAL OPERATING EXPENSES	81,822	33,542	34,690	103,500	103,500	53,500
TOTAL SENIOR TRANSPORTATION	\$100,868	\$51,258	\$50,720	\$130,495	\$130,495	\$80,225



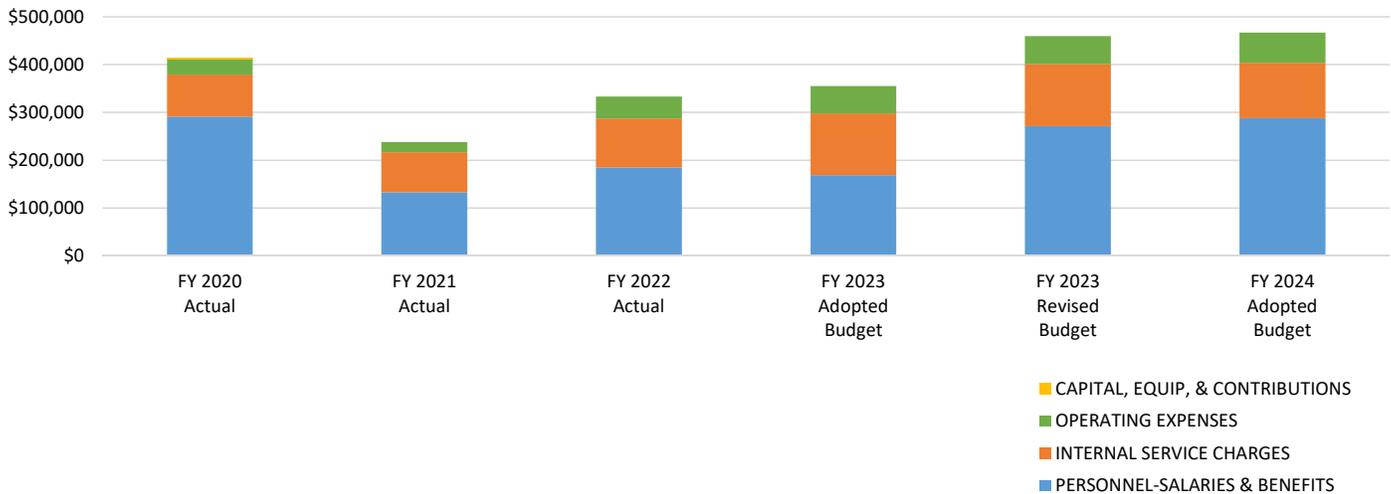
RECREATION & COMMUNITY SVCS



10080820
CONTRACT CLASSES

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$261,497	\$101,824	\$158,587	\$143,743	\$246,743	\$268,035
BENEFITS, INSURANCE	30,289	31,514	26,866	25,150	25,150	20,205
TOTAL PERSONNEL-SALARIES & BENEFITS	291,786	133,338	185,454	168,893	271,893	288,240
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,360	1,735	1,209	2,182	2,182	2,445
52001 GENERAL GOVN'T BUILDINGS	66,060	63,334	82,634	105,175	105,175	86,380
52002 INFORMATION PROCESSING	5,909	6,021	6,415	7,387	7,387	11,170
52003 SELF INSURANCE	11,493	11,012	10,555	13,414	13,414	14,030
52004 VEHICLE MAINTENANCE	703	1,344	1,028	1,339	1,339	1,550
TOTAL INTERNAL SERVICE CHARGES	87,524	83,445	101,841	129,497	129,497	115,575
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	710	1,444	1,080	2,000	2,000	2,000
53043 PUBLIC INFORMATION	18,855	9,370	31,307	40,000	41,400	46,360
53045 POSTAGE	12,735	11,090	13,545	15,200	15,200	15,200
TOTAL OPERATING EXPENSES	32,300	21,904	45,932	57,200	58,600	63,560
CAPITAL, EQUIP, & CONTRIBUTIONS						
55505 MISC. EQUIPMENT	3,220	-	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	3,220	-	-	-	-	-
TOTAL CONTRACT CLASSES	\$414,830	\$238,687	\$333,227	\$355,590	\$459,990	\$467,375

CONTRACT CLASSES EXPENDITURES

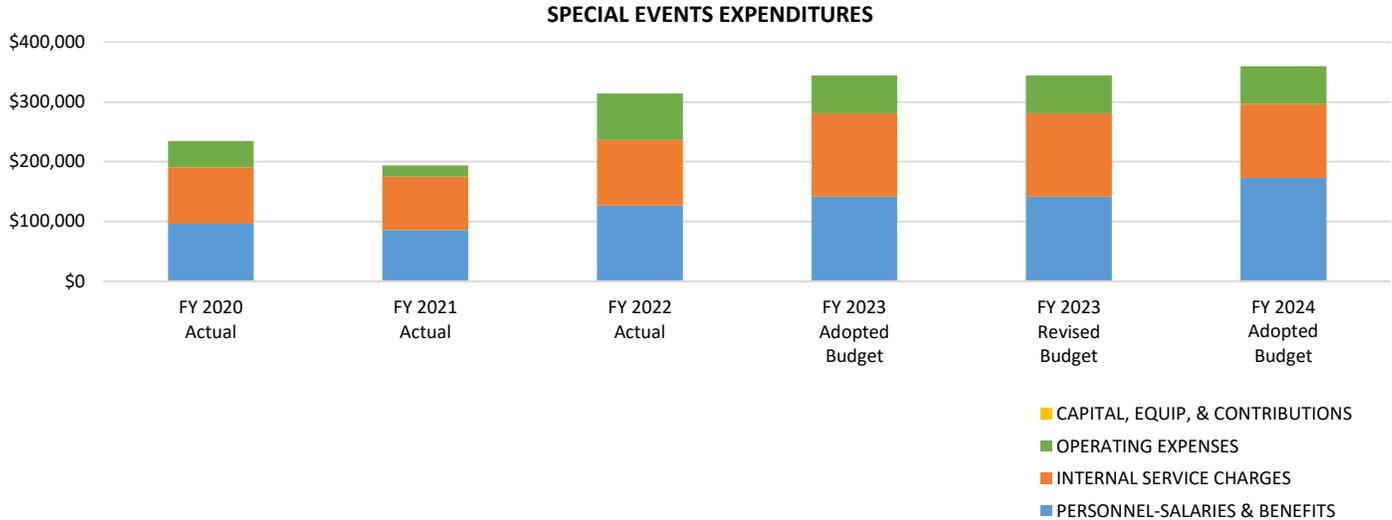


RECREATION & COMMUNITY SVCS



10080821
SPECIAL EVENTS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$67,577	\$56,123	\$94,208	\$125,533	\$125,533	\$147,345
BENEFITS, INSURANCE	29,112	29,845	32,810	16,278	16,278	25,565
TOTAL PERSONNEL-SALARIES & BENEFITS	96,689	85,968	127,018	141,811	141,811	172,910
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,481	2,313	1,612	2,909	2,909	3,265
52001 GENERAL GOV'N'T BUILDINGS	72,228	69,248	90,350	114,995	114,995	94,445
52002 INFORMATION PROCESSING	6,053	6,168	6,573	7,568	7,568	11,440
52003 SELF INSURANCE	10,739	10,291	9,866	12,541	12,541	13,115
52004 VEHICLE MAINTENANCE	703	1,344	1,028	1,339	1,339	1,580
TOTAL INTERNAL SERVICE CHARGES	94,204	89,364	109,429	139,352	139,352	123,845
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	-	-	241	250	250	250
53056 PUBLIC RELATIONS	43,984	18,745	77,386	63,000	63,000	63,000
TOTAL OPERATING EXPENSES	43,984	18,745	77,627	63,250	63,250	63,250
TOTAL SPECIAL EVENTS	\$234,878	\$194,077	\$314,074	\$344,413	\$344,413	\$360,005

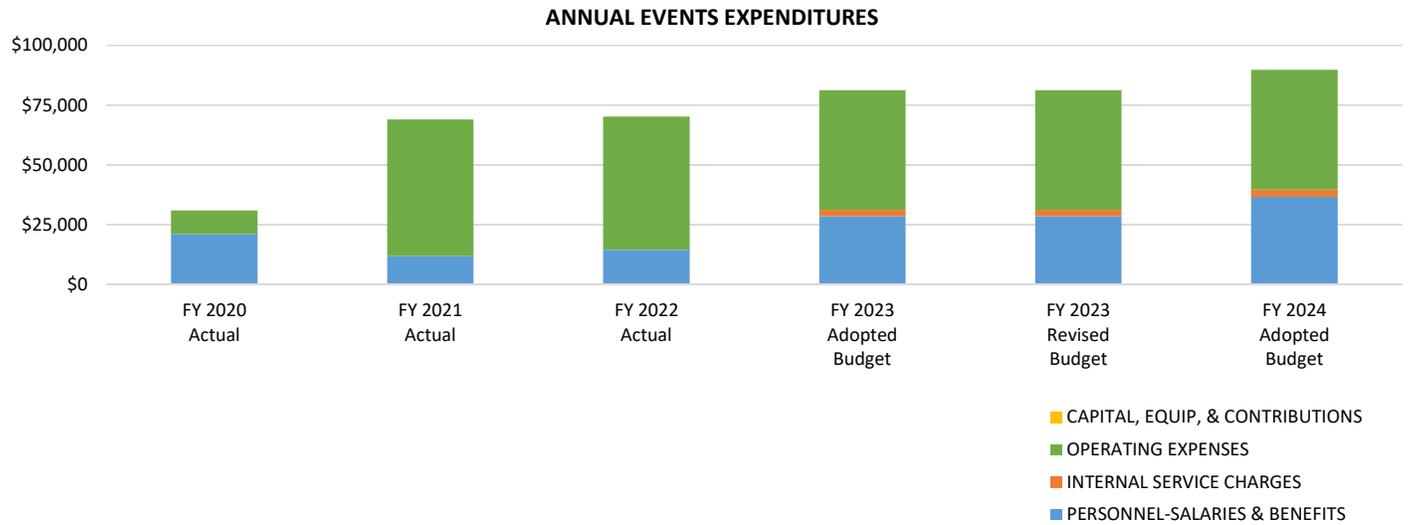


RECREATION & COMMUNITY SVCS



10080822
ANNUAL EVENTS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$16,886	\$6,962	\$9,206	\$20,971	\$20,971	\$29,405
BENEFITS, INSURANCE	4,359	5,016	5,380	7,599	7,599	7,350
TOTAL PERSONNEL-SALARIES & BENEFITS	21,244	11,978	14,586	28,570	28,570	36,755
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	-	-	-	2,764	2,764	3,100
TOTAL INTERNAL SERVICE CHARGES	-	-	-	2,764	2,764	3,100
OPERATING EXPENSES						
53804 SPECIAL EVENTS	9,731	57,101	55,626	50,000	50,000	50,000
TOTAL OPERATING EXPENSES	9,731	57,101	55,626	50,000	50,000	50,000
TOTAL ANNUAL EVENTS	\$30,976	\$69,079	\$70,213	\$81,334	\$81,334	\$89,855



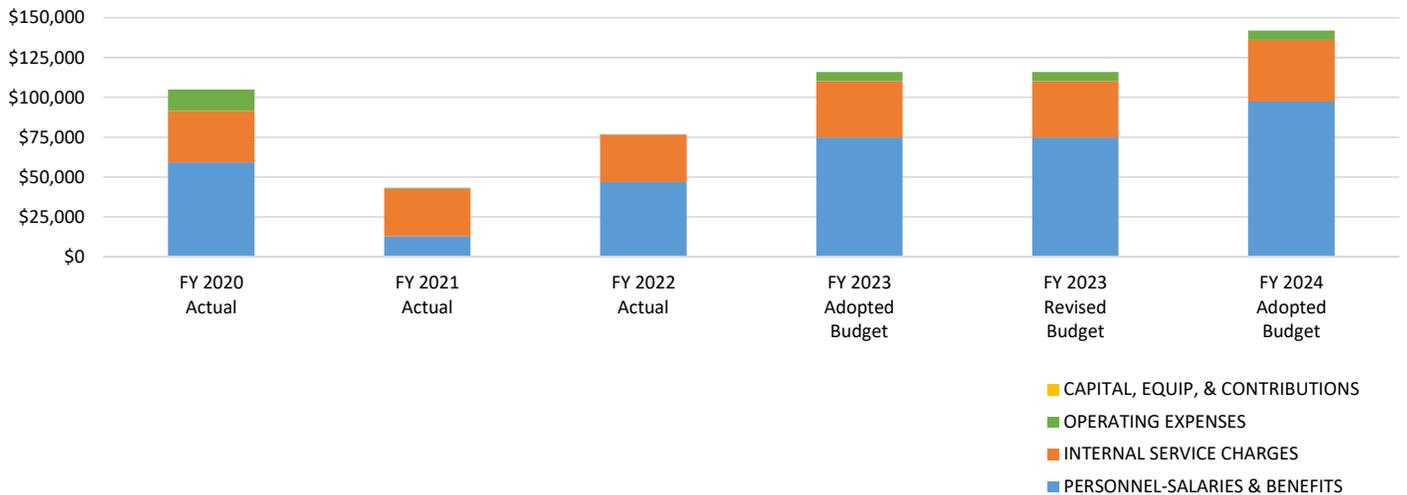
RECREATION & COMMUNITY SVCS



10080823
PARK PATROL

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$46,255	\$369	\$30,850	\$68,001	\$68,001	\$84,860
BENEFITS, INSURANCE	13,087	12,627	16,067	6,935	6,935	12,500
TOTAL PERSONNEL-SALARIES & BENEFITS	59,342	12,996	46,917	74,936	74,936	97,360
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,257	2,197	1,532	-	-	-
52001 GENERAL GOVN'T BUILDINGS	4,379	4,199	5,478	6,972	6,972	5,725
52002 INFORMATION PROCESSING	5,992	6,105	6,504	7,490	7,490	11,320
52003 SELF INSURANCE	17,009	16,298	15,621	19,853	19,853	20,765
52004 VEHICLE MAINTENANCE	469	896	685	892	892	900
TOTAL INTERNAL SERVICE CHARGES	32,105	29,694	29,821	35,207	35,207	38,710
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	328	-	-	-	-	-
53015 OFFICE SUPPLIES	51	-	-	2,500	2,500	2,500
53035 CELLPHONES/IPADS	652	635	201	750	750	750
53057 UNIFOM ITEMS & IDENTITY	-	-	-	1,200	1,200	1,200
53801 ATHLETIC/PLAYGROUND SUPPLIES	125	-	-	1,500	1,500	1,500
53807 OTHER RENTALS	12,420	-	-	-	-	-
TOTAL OPERATING EXPENSES	13,575	635	201	5,950	5,950	5,950
TOTAL PARK PATROL	\$105,022	\$43,325	\$76,939	\$116,093	\$116,093	\$142,020

PARK PATROL EXPENDITURES



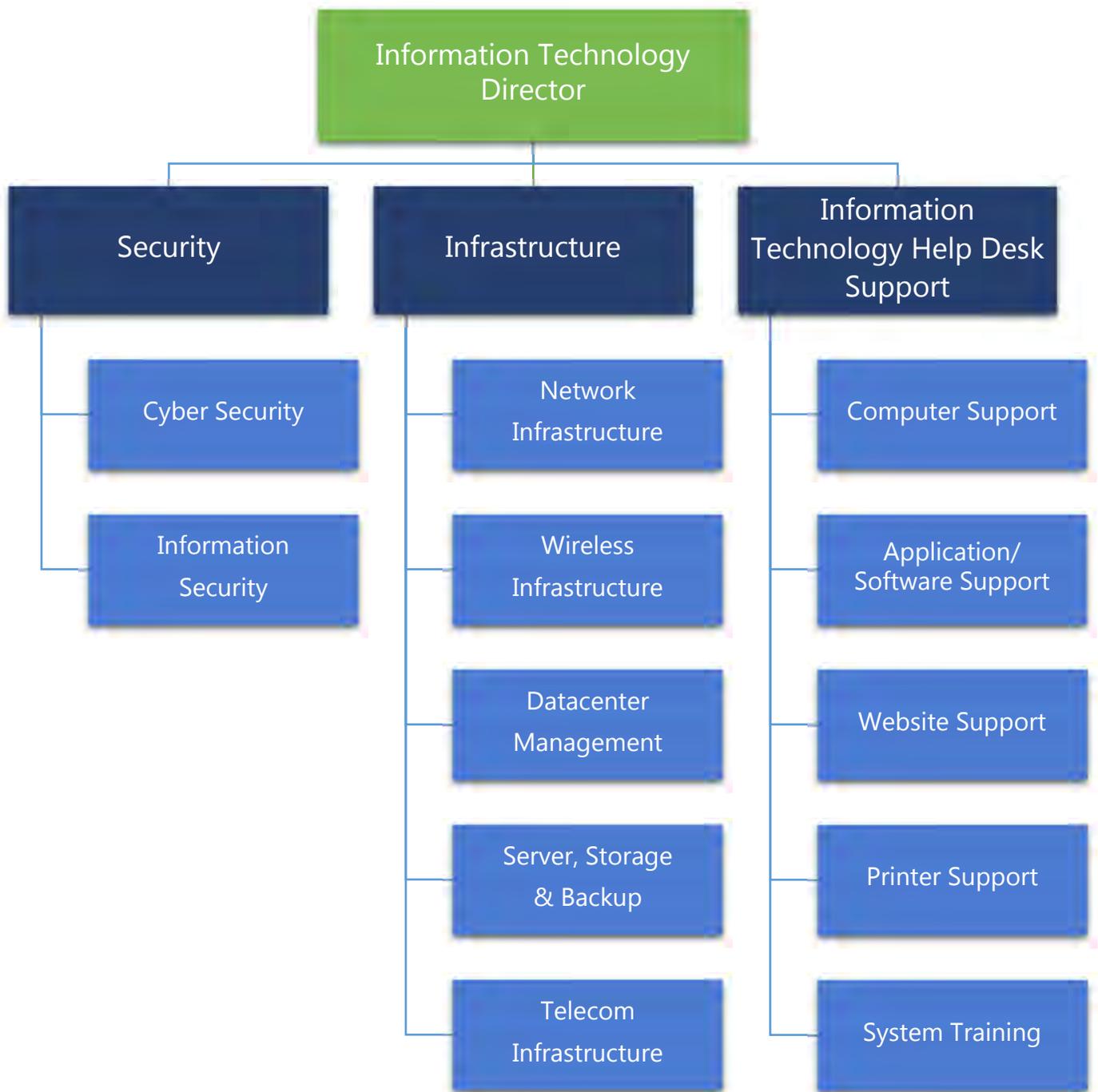
INTERNAL SERVICE FUNDS



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 of Fountain Valley. 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 2022-23 ACCOMPLISHMENTS

- ✓ KACE Service Desk - First time the IT Department Utilized a ticket System
- ✓ KACE Inventory – All Computers/Server Detailed information was able to be gathered dynamically in a single system
- ✓ Firewall Upgrade - New firewalls were purchased along with licenses to have the most current Security signatures
- ✓ Firewall audit and security changes
- ✓ VPN access through a new Firewall that provides a secure connection to city hall.
- ✓ LDAP Integration – LDAP was set up for admin use and for Policy USER-ID filter
- ✓ KnowBe4 training – A phishing training was provided, along with a phishing email test to all FV
- ✓ Stage 1 of computers that were end of life were upgraded.
- ✓ Upgraded TV news visuals throughout City Hall, Police, and Rec Center
- ✓ City Council chambers network project for the voting system
- ✓ Antivirus Update and Upgrade – In the past year, the antivirus agent and console had not been maintained
- ✓ Enforced Password and Security upgrades for workstations
- ✓ MUNIS ADFS – Improved authentication security using OKTA on MUNIS
- ✓ HR Surface GO Deployed – HR requested laptops/tablet solution that they can use while conducting interviews
- ✓ Fire Dept. IQS Server – Old server was repurposed to host the VM server of IQS, Data was migrated from Huntington Beach FD
- ✓ Ricoh Printer – New contract printers were deployed throughout the city, Training was provided for minor printer issues
- ✓ Fire Station 2 – Microwave / Wireless connection to City Hall Upgrade

- ✓ Removal of outdated UPS in the IT Server room.
- ✓ Website Revamp
- ✓ Cell Phone audit and replacement plan

FY 2023-24 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
- Multi-Factor Authentication
- Full .GOV implementation for Website and Email
- Implement Firewall Redundancy
- Implement new Data Servers and virtual appliance servers
- Continue to upgrade all City Desktops to Windows 11
- Upgrade Cyber Security Endpoint Protection
- Newer Advanced ticketing Systems
- Implement a monitoring and alerting system
- Network Systems Change Management
- Network Penetration Testing
- Improve Network Security and Separation
- Upgrade end-of-life switches
- Enhance Communication Systems
- Upgrade Backup Solutions
- Upgrade to new UPS system for PD Building and removal of outdated UPS in City Hall
- 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.
- Implement additional cyber security training

INTERNAL SERVICE FUNDS

FUND 110
INFORMATION PROCESSING



	FY 2020	FY 2021	FY 2022	FY 2023 Adopted	FY 2023 Revised	FY 2024 Adopted
	Actual	Actual	Actual	Budget	Budget	Budget
REVENUES						
45200 RECOVERY OF EXPENSE	807	-	-	-	-	-
47000 INT SERV FUND/DEPT CHARGES	1,557,551	1,594,097	1,691,423	1,950,219	1,950,219	3,018,890
48018 TRANSFER IN OTHER	-	-	-	392,406	392,406	-
48020 TRANSFERS IN/OTHER FUNDS	400,000	-	-	-	-	-
TOTAL REVENUES	1,958,358	1,594,097	1,691,423	2,342,625	2,342,625	3,018,890
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$377,402	\$317,282	\$340,915	\$416,851	\$438,142	\$665,400
BENEFITS, INSURANCE	183,801	183,328	202,351	93,557	93,557	141,600
TOTAL PERSONNEL-SALARIES & BENEFITS	561,203	500,610	543,266	510,408	531,699	807,000
INTERNAL SERVICE CHARGES						
52003 SELF INSURANCE	-	-	-	-	-	3,740
TOTAL INTERNAL SERVICE CHARGES	-	-	-	-	-	3,740
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	1,152	987	-	115,000	115,000	225,000
53004 PROFESSIONAL SERVICES-OTHER	-	-	397	-	-	-
53010 SERVICE CONTRACTS	556,511	595,348	749,610	1,178,400	1,033,400	1,864,570
53015 OFFICE SUPPLIES	14,356	12,358	13,574	2,000	2,000	2,000
53016 DATA PROCESSING SUPPLIES	23,936	19,149	19,478	22,000	22,000	25,000
53019 LAB/PHOTO SUPPLIES	549	-	-	-	-	-
53034 TELEPHONE	2,882	-	-	-	-	-
53035 CELLPHONES/IPADS	3,009	2,069	2,466	3,000	3,000	8,000
53045 POSTAGE	20,299	20,780	17,651	-	-	-
53046 PRINTED PRODUCTS	1,535	2,332	3,271	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	5,323	-	637	9,000	9,000	26,800
53054 MEMBERSHIP DUES	380	335	336	1,000	1,000	1,500
53563 OFFICE EQUIPMENT M & R	10,138	8,427	10,181	20,100	20,100	20,100
TOTAL OPERATING EXPENSES	640,070	661,784	817,600	1,350,500	1,205,500	2,172,970
CAPITAL, EQUIP, & CONTRIBUTIONS						
55004 COMPUTERS	167,905	169,631	150,995	601,750	451,750	975,000
55005 PERIPHERAL SUPPORT EQUIPMENT	48,301	4,722	9,203	313,500	113,500	-
55502 FURNITURE & FIXTURES	-	217	-	-	-	-
55506 LEASE-PURCHASE	37,498	35,791	41,708	-	-	-
56002 MISC. CAPITAL OUTLAY	-	205,482	397,030	900,000	200,000	190,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	253,705	415,843	598,937	1,815,250	765,250	1,165,000
TOTAL EXPENDITURES	1,454,978	1,578,237	1,959,803	3,676,158	2,502,449	4,148,710
NET CHANGE IN FUND BALANCE	\$503,380	\$15,860	(\$268,380)	(\$1,333,533)	(\$159,824)	(\$1,129,820)
BEGINNING FUND BALANCE	1,170,371	1,673,750	1,689,610	1,421,230	1,421,230	1,261,406
ENDING FUND BALANCE	\$ 1,673,750	\$ 1,689,610	\$ 1,421,230	\$ 87,697	\$ 1,261,406	\$ 131,586

INTERNAL SERVICE FUNDS



FUND 111
GOVERNMENT BUILDINGS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
45200 RECOVERY OF EXPENSE	1,646	-	-	-	-	-
47000 INT SERV FUND/DEPT CHARGES	1,695,773	1,655,931	2,094,089	2,912,359	2,912,359	2,489,185
48018 TRANSFER IN OTHER	-	-	-	191,992	191,992	-
TOTAL REVENUES	1,697,419	1,655,931	2,094,089	3,104,351	3,104,351	2,489,185
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$332,566	\$332,620	\$295,189	\$429,861	\$429,861	\$386,930
BENEFITS, INSURANCE	229,439	225,852	227,489	161,359	161,359	141,305
TOTAL PERSONNEL-SALARIES & BENEFITS	562,005	558,472	522,678	591,220	591,220	528,235
OPERATING EXPENSES						
53006 NON-PROF SERVICES	99	21,622	11,403	70,000	70,000	-
53010 SERVICE CONTRACTS	422,436	503,146	445,409	531,916	534,916	588,445
53015 OFFICE SUPPLIES	779	1,225	1,015	2,000	2,000	2,000
53030 NATURAL GAS	20,947	25,669	32,550	31,750	80,300	97,500
53031 ELECTRICITY	206,539	207,606	232,904	266,000	336,450	390,000
53033 WATER	49,022	47,056	53,516	61,200	61,200	61,200
53034 TELEPHONE	113,148	111,602	107,710	119,700	119,700	119,700
53035 CELLPHONES/IPADS	1,020	706	1,699	2,500	2,500	2,500
53036 OTHER COMMUNICATIONS	13,274	15,691	13,331	12,000	16,500	13,000
53525 JANITORIAL SUPPLY	721	758	1,213	3,000	3,000	3,000
53526 LAUNDRY SERVICES/SUPPLIES	1,224	1,353	945	1,400	1,400	1,500
53560 BUILDING M & R	155,277	186,812	142,539	231,500	234,500	181,500
TOTAL OPERATING EXPENSES	984,484	1,123,245	1,044,236	1,332,966	1,462,466	1,460,345
CAPITAL, EQUIP, & CONTRIBUTIONS						
55502 FURNITURE & FIXTURES	71,213	134,790	48,824	550,000	150,000	41,000
55510 OTHER CAPITAL IMPROVEMENTS	201,053	-	-	1,420,000	315,500	-
55523 PROPERTY TAX-SEWER LINES	19,604	19,604	19,984	25,800	25,800	28,550
55901 FUMIGATION	-	-	-	25,000	25,000	25,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	291,870	154,393	68,808	2,020,800	516,300	94,550
TOTAL EXPENDITURES	1,838,360	1,836,110	1,635,722	3,944,986	2,569,986	2,083,130
NET CHANGE IN FUND BALANCE	(\$140,941)	(\$180,179)	\$458,367	(\$840,635)	\$534,365	\$406,055
BEGINNING FUND BALANCE	2,899,399	2,758,458	2,578,279	3,036,646	3,036,646	3,571,011
ENDING FUND BALANCE	\$ 2,758,458	\$ 2,578,279	\$ 3,036,646	\$ 2,196,011	\$ 3,571,011	\$ 3,977,066

INTERNAL SERVICE FUNDS



FUND 112
FLEET MANAGEMENT

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
45000 SALE OF SURPLUS PROPERTIES	54,127	5,318	156,276	-	-	25,000
45200 RECOVERY OF EXPENSE	56	-	-	-	-	-
47000 INT SERV FUND/DEPT CHARGES	1,619,543	2,237,112	1,831,331	2,374,184	2,374,184	2,545,295
48018 TRANSFER IN OTHER	71,209	-	-	65,000	165,000	365,000
TOTAL REVENUES	1,744,935	2,242,430	1,987,607	2,439,184	2,539,184	2,935,295
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$285,132	\$277,592	\$299,141	\$369,938	\$369,938	\$312,645
BENEFITS, INSURANCE	214,318	202,987	204,644	300,570	300,570	123,610
TOTAL PERSONNEL-SALARIES & BENEFITS	499,450	480,579	503,785	670,508	670,508	436,255
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	26,660	13,762	9,594	17,310	17,310	19,415
TOTAL INTERNAL SERVICE CHARGES	26,660	13,762	9,594	17,310	17,310	19,415
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	6,562	7,236	5,988	8,500	8,500	1,600
53015 OFFICE SUPPLIES	2,140	2,433	2,683	8,000	8,000	8,000
53035 CELLPHONES/IPADS	711	674	423	800	800	800
53052 EDUCATIONAL MEETINGS-EMP	-	152	81	1,050	1,050	1,050
53054 MEMBERSHIP DUES	275	-	-	900	900	500
53058 SAFETY APPAREL & SUPPLIES	815	1,132	1,242	1,500	1,500	1,500
53525 JANITORIAL SUPPLY	287	124	254	450	450	450
53526 LAUNDRY SERVICES/SUPPLIES	2,987	3,903	3,561	3,800	3,800	4,300
53551 CHARGING (OUT OF CITY)	20	-	-	200	200	200
53552 GASOLINE	266,629	266,872	342,649	315,000	350,000	350,000
53553 OIL	6,135	5,707	8,522	10,000	10,500	15,000
53554 BATTERIES	9,927	8,515	6,300	9,500	9,500	10,000
53555 PARTS	81,127	75,396	61,395	75,000	83,000	75,000
53556 TIRES	25,143	22,185	15,027	25,000	25,000	25,000
53557 DIESEL	53,696	43,826	70,381	75,000	90,000	90,000
53564 OTHER EQUIP M & R	34,446	22,988	25,953	40,000	32,000	40,000
53660 RADIO COMM EQUIP M & R	394	581	1,810	2,500	2,000	2,500
TOTAL OPERATING EXPENSES	491,294	461,724	546,270	577,200	627,200	625,900
CAPITAL, EQUIP, & CONTRIBUTIONS						
55005 PERIPHERAL SUPPORT EQUIPMENT	-	51,641	6,056	-	-	-
55500 HAND TOOLS	1,232	3,902	2,158	5,000	5,000	5,000
55508 STREET EQUIPMENT	-	-	197,477	401,000	401,000	38,000
55509 OTHER MOBILE EQUIPMENT	49,218	127,884	-	19,000	19,000	49,000
55544 PASSENGER CARS	295,249	244,089	17,296	510,000	463,082	571,000
55545 TRUCKS/VANS	81,669	-	222,400	1,339,000	578,775	1,978,000
55601 FIRE FIGHTING & RESCUE EQUIP.	-	-	1,551,434	-	847,419	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	427,368	427,515	1,996,821	2,274,000	2,314,276	2,641,000
TOTAL EXPENDITURES	1,444,772	1,383,580	3,056,470	3,539,018	3,629,294	3,722,570
NET CHANGE IN FUND BALANCE	\$300,163	\$858,850	(\$1,068,862)	(\$1,099,834)	(\$1,090,110)	(\$787,275)
BEGINNING FUND BALANCE	3,622,829	3,922,995	4,781,843	3,712,981	3,712,981	2,622,871
ENDING FUND BALANCE	\$ 3,922,995	\$ 4,781,843	\$ 3,712,981	\$ 2,613,147	\$ 2,622,871	\$ 1,835,596

INTERNAL SERVICE FUNDS



FUND 113
EQUIPMENT FUND

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
45200 RECOVERY OF EXPENSE	-	-	4,614	-	-	-
47000 INT SERV FUND/DEPT CHARGES	448,066	237,733	161,243	290,916	290,916	326,305
48018 TRANSFER IN OTHER	-	-	-	49,001	49,001	-
TOTAL REVENUES	448,066	237,733	165,857	339,917	339,917	326,305
EXPENDITURES						
CAPITAL, EQUIP, & CONTRIBUTIONS						
55003 PHOTOGRAPHY EQUIPMENT	13,609	75,398	699	-	-	-
55501 POWER TOOLS	3,087	2,605	24,865	14,300	14,300	2,500
55502 FURNITURE & FIXTURES	176,222	35,527	48,267	163,704	163,037	109,050
55503 FIELD EQUIPMENT	19,256	5,730	402	8,300	11,850	8,500
55504 COMMUNICATION EQUIPMENT	1,166	38,635	-	-	-	-
55505 MISC. EQUIPMENT	5,081	8,804	33,474	277,340	236,040	298,044
55546 GUNS & WEAPONS	-	-	-	1,000	1,000	-
55600 RESPIRATORY PROTECT. EQUIP.	25,670	289,672	7,598	6,500	11,167	6,500
55602 EMS EQUIPMENT	-	-	-	-	-	21,000
55603 SAFETY EQUIPMENT	-	-	-	-	13,750	28,500
58000 TRANSFERS OUT	400,000	-	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	644,091	456,371	115,305	471,144	451,144	474,094
TOTAL EXPENDITURES	644,091	456,371	115,305	471,144	451,144	474,094
NET CHANGE IN FUND BALANCE	(\$196,025)	(\$218,638)	\$50,552	(\$131,227)	(\$111,227)	(\$147,789)
BEGINNING FUND BALANCE	1,460,473	1,264,448	1,045,810	1,096,362	1,096,362	985,135
ENDING FUND BALANCE	\$ 1,264,448	\$ 1,045,810	\$ 1,096,362	\$ 965,135	\$ 985,135	\$ 837,346

INTERNAL SERVICE FUNDS



FUND 114
CITY SELF INSURANCE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
45200 RECOVERY OF EXPENSE	17,262	8,875	99,203	-	-	-
47006 DEPT CHG/WORKER'S COMP	1,617,844	1,181,489	1,019,543	1,255,679	1,255,679	864,070
47008 DEPT CHG/LTD	79,031	78,677	81,985	91,922	91,922	77,910
47009 DEPT CHG/UNEMPLOYMENT	17,661	17,323	19,050	34,239	34,239	18,965
47010 DEPT CHG/LIABILITY	1,606,046	1,535,403	1,464,137	1,871,893	1,871,893	1,965,870
47011 DEPT CHG/EMPLOYEE ASSIST	1,979	1,852	1,863	600	600	10,670
TOTAL REVENUES	3,339,824	2,823,620	2,685,782	3,254,333	3,254,333	2,937,485
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
BENEFITS, INSURANCE	758,403	898,606	1,231,334	1,289,840	1,289,840	1,431,875
TOTAL PERSONNEL-SALARIES & BENEFITS	758,403	898,606	1,231,334	1,289,840	1,289,840	1,431,875
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	37,759	34,139	84,630	116,828	116,828	-
53010 SERVICE CONTRACTS	82,909	83,021	85,505	92,000	92,000	92,000
53702 REIMBURSABLE TRAINING	22,560	28,434	20,366	23,000	23,000	-
54000 PROPERTY & LIABILITY INS.	2,736	2,736	23,901	30,000	30,000	-
54001 GL EXCESS POLICY	392,201	515,028	515,774	690,000	690,000	693,000
54002 PROPERTY/LIABILITY LOSSES	-	-	-	270,667	92,667	270,667
54003 LIABILITY CLAIMS	12,277	-	168,460	338,966	376,966	350,000
54004 PROPERTY/LIAB. RETRO DUE	416,655	-	-	-	-	-
54005 GL LEGAL FEES	-	207,846	272,880	305,000	445,000	425,000
54010 ALL RISK PROPERTY INS	39,171	52,871	49,231	83,300	83,300	95,300
54011 MASTER CRIME INSURANCE	5,494	6,529	6,182	7,500	7,500	3,200
54012 FIRE/EARTHQUAKE/TRAVEL	108,876	124,416	158,902	113,900	113,900	113,100
54013 POLLUTION INSURANCE	-	-	-	22,800	22,800	15,500
54020 CYBER LIABILITY INSURANCE	1,600	2,550	5,530	9,700	9,700	-
TOTAL OPERATING EXPENSES	1,122,238	1,057,570	1,391,360	2,103,661	2,103,661	2,057,767
CAPITAL, EQUIP, & CONTRIBUTIONS						
58018 TRANSFERS OUT OTHER	-	-	-	633,399	633,399	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	-	-	-	633,399	633,399	-
TOTAL EXPENDITURES	1,880,641	1,956,176	2,622,694	4,026,900	4,026,900	3,489,642
NET CHANGE IN FUND BALANCE	\$1,459,183	\$867,444	\$63,088	(\$772,567)	(\$772,567)	(\$552,157)
BEGINNING FUND BALANCE	2,661,486	4,120,669	4,988,113	5,051,201	5,051,201	4,278,634
ENDING FUND BALANCE	\$ 4,120,669	\$ 4,988,113	\$ 5,051,201	\$ 4,278,634	\$ 4,278,634	\$ 3,726,477

INTERNAL SERVICE FUNDS



FUND 115
EMPLOYEE BENEFITS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	599	10	7	-	-	-
45200 RECOVERY OF EXPENSE	43	15,904	418	-	-	-
47002 COMPENSATED ABSENCE	2,447,583	2,462,570	2,723,870	2,755,983	2,755,983	250,000
47003 DEPT CHG/F.I.C.A	383,092	376,138	411,906	463,502	463,502	392,885
47004 DEPT CHG/P.E.R.S.	3,314,108	3,572,522	3,669,755	3,759,417	3,759,417	4,398,075
47005 DEPT CHG/HEALTH, LIFE, DENTAL	3,777,219	3,723,548	3,786,449	4,244,092	4,244,092	3,995,575
47007 DEPT CHG/P.A.R.S.	18,661	14,554	17,672	3,746	3,746	-
48000 TRANSFER IN/GENERAL FUND	7,507,792	8,409,191	9,152,622	9,792,930	9,792,930	9,488,800
48013 TRANSFERS IN/WATER FUND	108,809	502,539	672,098	712,636	712,636	696,785
48014 TRANSFER IN/SEWER FUND	24,703	231,464	139,030	147,416	147,416	144,140
TOTAL REVENUES	17,582,611	19,308,441	20,573,827	21,879,722	21,879,722	19,366,260
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$173,330	\$148,198	\$135,068	\$170,000	\$163,000	\$251,495
BENEFITS, INSURANCE	6,402,497	6,467,478	6,796,531	6,963,577	6,958,577	4,568,985
PERS	8,153,131	9,122,794	10,200,603	11,392,876	11,392,876	11,275,100
POST EMPLOYEMENT EXPENSES	1,719,044	1,874,299	1,843,286	1,963,746	1,968,746	1,905,000
TOTAL PERSONNEL-SALARIES & BENEFITS	16,448,002	17,612,769	18,975,487	20,490,199	20,483,199	18,000,580
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	2,624	2,383	15,142	13,000	20,000	22,200
53070 INTEREST PAYABLE	582,750	569,213	551,381	529,079	529,079	503,480
53093 PRINCIPAL RETIRED	570,000	630,000	690,000	765,000	765,000	840,000
TOTAL OPERATING EXPENSES	1,155,374	1,201,596	1,256,523	1,307,079	1,314,079	1,365,680
TOTAL EXPENDITURES	17,603,375	18,814,364	20,232,010	21,797,278	21,797,278	19,366,260
NET CHANGE IN FUND BALANCE	(\$20,765)	\$494,076	\$341,818	\$82,444	\$82,444	-
BEGINNING FUND BALANCE	1,607,581	1,586,817	2,080,893	2,422,711	2,422,711	2,505,155
ENDING FUND BALANCE	\$ 1,586,817	\$ 2,080,893	\$ 2,422,711	\$ 2,505,155	\$ 2,505,155	\$ 2,505,155

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS



FUND 230
CDBG/ HUD

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	-	4,111	-	-	-	-
44000 FEDERAL GRANTS	269,117	513,822	686,126	319,886	319,886	347,500
44002 CDBG UNOBLIGATED	-	-	-	180,114	180,114	184,785
45200 RECOVERY OF EXPENSE	-	150	-	-	-	-
45202 RECOVERY OF EXP-LOAN PYMTS	158	-	-	-	-	-
TOTAL REVENUES	269,275	518,083	686,126	500,000	500,000	532,285
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$118,915	\$118,729	\$130,810	\$135,642	\$135,642	\$136,860
BENEFITS, INSURANCE	31,414	30,550	33,195	32,920	32,920	36,720
PERS	-	-	-	-	-	-
POST EMPLOYEMENT EXPENSES	-	-	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	150,328	149,279	164,006	168,562	168,562	173,580
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	2,637	-	-	-	-	-
53006 NON-PROF SERVICES	49,255	155,773	66,835	78,529	78,529	84,410
53010 SERVICE CONTRACTS	4,800	4,800	4,800	5,000	5,000	5,000
53015 OFFICE SUPPLIES	-	61	-	100	100	100
53019 LAB/PHOTO SUPPLIES	-	-	-	200	200	100
53035 CELLPHONES/IPADS	1,445	1,332	1,400	1,400	1,400	1,400
53040 ADVERTISEMENTS	1,696	506	884	1,500	1,500	1,500
53042 REFERENCE LIBRARY	-	-	-	200	200	200
53051 BUSINESS MEETINGS	-	359	-	200	200	200
53052 EDUCATIONAL MEETINGS-EMP	747	-	350	1,900	1,900	1,400
53054 MEMBERSHIP DUES	-	-	-	300	300	200
53099 MISC. SUPPLIES	129	1,439	2,211	5,263	5,263	17,650
TOTAL OPERATING EXPENSES	60,710	164,270	76,480	94,592	94,592	112,160
CAPITAL, EQUIP, & CONTRIBUTIONS						
56002 MISC. CAPITAL OUTLAY	1,266	700	2,450	15,729	22,729	22,340
56300 DEFERRED PAYMENT LOANS	158	-	-	-	50,000	-
56301 HCD GRANTS	54,050	76,267	85,255	196,117	163,065	209,205
56302 HCD REBATES	2,920	4,085	7,935	25,000	1,053	15,000
56303 HCD SBERG	-	171,198	350,000	450,000	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	58,394	252,250	445,640	686,846	236,846	246,545
TOTAL EXPENDITURES	269,433	565,798	686,126	950,000	500,000	532,285
NET CHANGE IN FUND BALANCE	(\$158)	(\$47,715)	-	(\$450,000)	-	-
BEGINNING FUND BALANCE	200,423	200,265	152,550	152,550	152,550	152,550
ENDING FUND BALANCE	\$ 200,265	\$ 152,550	\$ 152,550	\$ (297,450)	\$ 152,550	\$ 152,550

SPECIAL REVENUE FUNDS



FUND 231

FOUNTAIN VALLEY HOUSING AUTHORITY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	174,926	168,202	215,986	216,500	216,500	84,000
41005 INTEREST OTHER LOANS	-	45,132	80,038	-	-	-
41050 EQUITY SHARE	68,116	45,000	-	-	-	-
41051 SUBORDINATION FEE	-	-	225	-	-	-
41500 BUILDING RENTS	23,333	28,000	25,667	-	-	-
45201 RECOVERY OF EXP-UTIL BILLING	150	-	-	-	-	-
45202 RECOVERY OF EXP-LOAN PYMTS	176	-	-	-	-	-
TOTAL REVENUES	266,701	286,334	321,915	216,500	216,500	84,000
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$50,626	\$58,194	\$52,964	\$127,306	\$127,306	\$161,535
BENEFITS, INSURANCE	50,300	45,617	42,157	32,320	32,320	45,640
TOTAL PERSONNEL-SALARIES & BENEFIT	100,925	103,811	95,121	159,626	159,626	207,175
INTERNAL SERVICE CHARGES						
52002 INFORMATION PROCESSING	6,230	6,351	6,766	7,798	7,798	12,070
52004 VEHICLE MAINTENANCE	543	868	752	961	961	1,185
TOTAL INTERNAL SERVICE CHARGES	6,772	7,219	7,518	8,759	8,759	13,255
OPERATING EXPENSES						
53000 LEGAL SERVICES	27,857	88,348	-	120,000	120,000	80,000
53003 PROFESSIONAL SERVICES	10,370	8,980	5,000	113,250	113,250	40,250
53010 SERVICE CONTRACTS	674	1,160	1,199	1,800	1,800	2,000
53015 OFFICE SUPPLIES	-	-	-	650	650	650
53040 ADVERTISEMENTS	-	-	-	2,500	2,500	500
53042 REFERENCE LIBRARY	-	-	-	50	50	50
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	675	675	675
53054 MEMBERSHIP DUES	-	-	-	200	200	200
53099 MISC. SUPPLIES	60	686	10	1,600	1,600	1,600
TOTAL OPERATING EXPENSES	38,961	99,174	6,209	240,725	240,725	125,925
CAPITAL, EQUIP, & CONTRIBUTIONS						
55900 IMPROVEMENTS	-	-	-	-	-	250,000
56002 MISC. CAPITAL OUTLAY	-	-	-	-	940,000	1,000,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	-	-	-	-	940,000	1,250,000
TOTAL EXPENDITURES	146,659	210,204	108,847	409,110	1,349,110	1,596,355
NET CHANGE IN FUND BALANCE	\$120,042	\$76,130	\$213,068	(\$192,610)	(\$1,132,610)	(\$1,512,355)
BEGINNING FUND BALANCE	18,354,244	18,474,286	18,550,416	18,763,484	18,763,484	17,630,874
ENDING FUND BALANCE	\$18,474,286	\$18,550,416	\$18,763,484	\$18,570,874	\$17,630,874	\$16,118,519

SPECIAL REVENUE FUNDS



FUND 232
HOME GRANT FUND

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	15,246	3,461	2,995	-	-	4,350
TOTAL REVENUES	15,246	3,461	2,995	-	-	4,350
EXPENDITURES						
OPERATING EXPENSES						
TOTAL OPERATING EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	\$15,246	\$3,461	\$2,995	-	-	\$4,350
BEGINNING FUND BALANCE	311,754	327,000	330,461	333,456	333,456	333,456
ENDING FUND BALANCE	\$ 327,000	\$ 330,461	\$ 333,456	\$ 333,456	\$ 333,456	\$ 337,806

SPECIAL REVENUE FUNDS



FUND 233
ABANDONED VEHICLE ABATEMENT

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	452	203	84	-	-	100
TOTAL REVENUES	452	203	84	-	-	100
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$188	\$6,165	\$5,866	\$1,748	\$1,748	\$920
BENEFITS, INSURANCE	2,908	3,227	3,666	522	522	270
PERS	-	-	-	-	-	-
POST EMPLOYEMENT EXPENSES	-	-	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	3,096	9,393	9,532	2,270	2,270	1,190
TOTAL EXPENDITURES	3,096	9,393	9,532	2,270	2,270	1,190
NET CHANGE IN FUND BALANCE	(\$2,645)	(\$9,190)	(\$9,448)	(\$2,270)	(\$2,270)	(\$1,090)
BEGINNING FUND BALANCE	27,098	24,454	15,264	5,816	5,816	3,546
ENDING FUND BALANCE	24,454	15,264	5,816	3,546	3,546	2,456

SPECIAL REVENUE FUNDS



FUND 240
GAS TAX/STREET IMPROVEMENT

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	17,525	12,735	10,506	15,000	15,000	22,950
43100 STATE GAS TAX-2103	404,756	388,627	431,275	544,777	544,777	566,500
43101 STATE GAS TAX-2105	291,354	288,788	307,361	356,871	356,871	375,125
43102 STATE GAS TAX2106	183,144	180,811	195,306	220,552	220,552	236,800
43103 STATE GAS TAX-2107, 2107.5	376,866	398,316	374,972	495,043	495,043	458,075
43105 TCRF (SB1) LOAN REPAYMENT	63,689	-	-	-	-	-
44011 STATE GRANTS	-	-	226,000	-	-	-
48000 TRANSFER IN/GENERAL FUND	623,135	651,667	667,793	672,840	672,840	-
48010 TRANSFER IN ROAD MAINT & REHAB	942,119	1,004,438	-	630,421	630,421	-
48013 TRANSFERS IN/WATER FUND	63,000	29,190	40,200	40,000	40,000	-
48014 TRANSFER IN/SEWER FUND	45,600	53,350	42,600	30,000	30,000	-
TOTAL REVENUES	3,011,186	3,007,923	2,296,013	3,005,504	3,005,504	1,659,450
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$1,206	\$10,010	\$2,007	-	-	-
BENEFITS, INSURANCE	42	2,772	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	1,248	12,782	2,007	-	-	-
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	60,549	40,000	40,000	-
53006 NON-PROF SERVICES	3,200	3,194	3,200	3,500	3,500	-
53570 TRAFFIC SIGNAL & ST LIGHTS M&R	-	-	-	12,500	12,500	-
TOTAL OPERATING EXPENSES	3,200	3,194	63,749	56,000	56,000	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
55521 STREETS	2,344,523	2,646,725	1,798,038	-	2,955,000	73,500
55529 SIDEWALKS	9,310	152,184	348,134	-	-	-
56002 MISC. CAPITAL OUTLAY	13,658	-	-	-	-	-
58100 TRANSFERS OUT - GENERAL FUND	376,866	398,316	374,972	495,043	495,043	458,075
58300 TRANSFERS OUT - CIP	-	-	-	-	-	1,196,500
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	2,744,357	3,197,225	2,521,145	495,043	3,450,043	1,728,075
TOTAL EXPENDITURES	2,748,804	3,213,201	2,586,901	551,043	3,506,043	1,728,075
NET CHANGE IN FUND BALANCE	\$262,382	(\$205,278)	(\$290,887)	\$2,454,461	(\$500,539)	(\$68,625)
BEGINNING FUND BALANCE	1,555,748	1,818,129	1,612,851	1,321,964	1,321,964	821,425
ENDING FUND BALANCE	\$ 1,818,129	\$ 1,612,851	\$ 1,321,964	\$ 3,776,425	\$ 821,425	\$ 752,800

SPECIAL REVENUE FUNDS

FUND 241

SB1 ROAD MAINTENANCE & REHAB ACCT



	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	2,126	5,625	5,604	1,000	1,000	7,250
43104 STATE GAS TAX ROAD & REHAB	981,205	1,035,897	1,123,831	1,260,841	1,260,841	1,413,160
TOTAL REVENUES	983,331	1,041,522	1,129,435	1,261,841	1,261,841	1,420,410
EXPENDITURES						
CAPITAL, EQUIP, & CONTRIBUTIONS						
58009 TRANSFERS OUT GAS TAX	942,119	1,004,438	-	630,421	630,421	-
58011 TRANSFERS OUT TRAFFIC IMPRVMT	-	-	1,107,246	630,421	630,421	-
58300 TRANSFERS OUT - CIP	-	-	-	-	-	1,413,160
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	942,119	1,004,438	1,107,246	1,260,842	1,260,842	1,413,160
TOTAL EXPENDITURES	942,119	1,004,438	1,107,246	1,260,842	1,260,842	1,413,160
NET CHANGE IN FUND BALANCE	\$41,212	\$37,084	\$22,189	\$999	\$999	\$7,250
BEGINNING FUND BALANCE	113,876	155,088	192,172	214,360	214,360	215,359
ENDING FUND BALANCE	\$ 155,088	\$ 192,172	\$ 214,360	\$ 215,359	\$ 215,359	\$ 222,609

SPECIAL REVENUE FUNDS



FUND 242
TRAFFIC IMPROVEMENT

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	16,437	12,939	10,555	11,000	11,000	19,000
42803 TRANSPORTATION IMPACT FEE	142,486	150,465	24,797	10,000	10,000	10,000
44000 FEDERAL GRANTS	1,902	191,876	73,960	-	-	-
44011 STATE GRANTS	6,071	35,637	-	-	-	-
44020 COUNTY GRANTS	44,865	-	-	-	-	-
48000 TRANSFER IN/GENERAL FUND	406,706	-	-	-	-	-
48010 TRANSFER IN ROAD MAINT & REHAB	-	-	1,107,246	630,421	630,421	-
48012 TRANSFER IN MEASURE M2	2,035,597	1,278,234	327,840	3,027,580	3,480,635	-
48013 TRANSFERS IN/WATER FUND	69,600	37,515	25,172	25,000	25,000	-
48014 TRANSFER IN/SEWER FUND	36,200	6,240	23,580	30,000	30,000	-
TOTAL REVENUES	2,759,864	1,712,906	1,593,150	3,734,001	4,187,056	29,000
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$5,105	\$14,286	\$2,314	-	-	-
BENEFITS, INSURANCE	1,062	2,432	-	-	-	-
PERS	-	-	-	-	-	-
POST EMPLOYEMENT EXPENSES	-	-	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	6,167	16,718	2,314	-	-	-
OPERATING EXPENSES						
53035 CELLPHONES/IPADS	-	542	-	-	-	-
TOTAL OPERATING EXPENSES	-	542	-	-	-	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
55510 OTHER CAPITAL IMPROVEMENTS	-	-	-	35,000	35,000	-
55521 STREETS	2,102,207	1,259,869	1,353,847	2,580,070	1,980,070	-
55527 SIGNALS & LIGHTS	619,613	236,736	273,641	3,833,942	3,033,942	65,000
58300 TRANSFERS OUT - CIP	-	-	-	-	-	23,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	2,721,820	1,496,605	1,627,488	6,449,012	5,049,012	88,000
TOTAL EXPENDITURES	2,727,987	1,513,865	1,629,802	6,449,012	5,049,012	88,000
NET CHANGE IN FUND BALANCE	\$31,877	\$199,041	(\$36,652)	(\$2,715,011)	(\$861,956)	(\$59,000)
BEGINNING FUND BALANCE	1,080,476	1,112,353	1,311,394	1,274,742	1,274,742	412,786
ENDING FUND BALANCE	1,112,353	1,311,394	1,274,742	(1,440,269)	412,786	353,786

SPECIAL REVENUE FUNDS



FUND 243
MEASURE M2

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	45,330	18,645	24,360	24,000	24,000	47,750
41020 INTEREST SENIOR MOBILITY PRG	792	924	1,536	-	-	-
43200 MEASURE M 2 FAIR SHARE PAYMENT	1,111,124	1,098,630	1,339,332	1,064,319	1,464,319	1,567,160
43201 MEASURE M2 SR MOBILITY PRG	87,102	86,895	107,324	86,000	96,000	122,970
TOTAL REVENUES	1,244,348	1,205,094	1,472,552	1,174,319	1,584,319	1,737,880
EXPENDITURES						
CAPITAL, EQUIP, & CONTRIBUTIONS						
58011 TRANSFERS OUT TRAFFIC IMPRVMT	2,035,597	1,278,234	327,840	3,027,580	3,480,635	-
58013 TRANSFERS OUT WATER FUND	-	-	-	-	-	-
58100 TRANSFERS OUT - GENERAL FUND	-	-	-	-	-	50,000
58300 TRANSFERS OUT - CIP	52,401	22,963	31,296	85,533	85,533	2,591,455
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	2,087,998	1,301,197	359,136	3,113,113	3,566,168	2,641,455
TOTAL EXPENDITURES	2,087,998	1,301,197	359,136	3,113,113	3,566,168	2,641,455
NET CHANGE IN FUND BALANCE	(\$843,650)	(\$96,103)	\$1,113,416	(\$1,938,794)	(\$1,981,849)	(\$903,575)
BEGINNING FUND BALANCE	2,942,310	2,098,660	2,002,557	3,115,973	3,115,973	1,134,124
ENDING FUND BALANCE	2,098,660	2,002,557	3,115,973	1,177,179	1,134,124	230,549

SPECIAL REVENUE FUNDS



FUND 244
POLLUTION REDUCTION

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	7,382	5,000	5,006	6,000	6,000	7,650
44030 SCAQMD GRANTS	71,711	72,964	70,718	58,000	58,000	74,000
45200 RECOVERY OF EXPENSE	5	10	5	-	-	-
TOTAL REVENUES	79,098	77,974	75,729	64,000	64,000	81,650
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	-	\$851	-	\$5,387	\$5,387	-
BENEFITS, INSURANCE	-	258	302	1,173	1,173	-
TOTAL PERSONNEL-SALARIES & BENEFITS	-	1,109	302	6,560	6,560	-
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	2,995	5,000	5,000	-
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	2,000	2,000	2,000
TOTAL OPERATING EXPENSES	-	-	2,995	7,000	7,000	2,000
CAPITAL, EQUIP, & CONTRIBUTIONS						
58003 TRANSFERS OUT FLEET MGMT	71,209	-	-	65,000	165,000	-
58300 TRANSFERS OUT - CIP	-	-	-	-	-	220,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	71,209	-	-	65,000	165,000	220,000
TOTAL EXPENDITURES	71,209	1,109	3,298	78,560	178,560	222,000
NET CHANGE IN FUND BALANCE	\$7,889	\$76,865	\$72,432	(\$14,560)	(\$114,560)	(\$140,350)
BEGINNING FUND BALANCE	419,496	427,385	504,250	576,682	576,682	462,122
ENDING FUND BALANCE	427,385	504,250	576,682	562,122	462,122	321,772

SPECIAL REVENUE FUNDS



FUND 270
CRIMINAL DIVERSION

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41030 INTEREST FEDERAL ASSET SEIZURE	5,481	455	146	100	100	100
41031 INTEREST STATE ASSET SEIZURE	5,250	2,865	2,886	2,000	2,000	3,000
44001 ASSET SEIZURE-FEDERAL	8,277	-	-	-	-	-
44003 FED OTS STEP GRANT	30,176	33,178	16,819	-	70,000	-
44010 ASSET SEIZURE-STATE	4,547	4,110	31,338	-	-	-
44500 DONATIONS	-	-	-	5,000	5,000	-
TOTAL REVENUES	53,731	40,608	51,189	7,100	77,100	3,100
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$28,997	\$15,540	\$12,583	-	\$97,014	\$75,000
TOTAL PERSONNEL-SALARIES & BENEFITS	28,997	15,540	12,583	-	97,014	75,000
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	5,850	-	-	-	-	-
TOTAL INTERNAL SERVICE CHARGES	5,850	-	-	-	-	-
OPERATING EXPENSES						
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	-	3,725	-
53099 MISC. SUPPLIES	2,690	123	2,000	22,300	22,300	22,300
TOTAL OPERATING EXPENSES	2,690	123	2,000	22,300	26,025	22,300
CAPITAL, EQUIP, & CONTRIBUTIONS						
55505 MISC. EQUIPMENT	-	17,035	9,543	-	79,625	15,000
56002 MISC. CAPITAL OUTLAY	-	298,992	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	-	316,027	9,543	-	79,625	15,000
TOTAL EXPENDITURES	37,537	331,690	24,126	22,300	202,664	112,300
NET CHANGE IN FUND BALANCE	\$16,194	(\$291,082)	\$27,063	(\$15,200)	(\$125,564)	(\$109,200)
BEGINNING FUND BALANCE	675,375	691,569	400,487	427,551	427,551	301,987
ENDING FUND BALANCE	691,569	400,487	427,551	412,351	301,987	192,787

SPECIAL REVENUE FUNDS



FUND 271
COPS/SUPPLEMENTAL LAW

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	3,226	2,516	2,826	3,000	3,000	5,150
44012 STATE COPS/SLESA	156,006	156,731	161,285	150,000	150,000	160,000
TOTAL REVENUES	159,233	159,247	164,111	153,000	153,000	165,150
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$102,175	\$97,841	\$78,777	\$112,297	\$112,297	\$93,105
BENEFITS, INSURANCE	5,553	2,846	2,887	2,778	2,778	2,235
TOTAL PERSONNEL-SALARIES & BENEFITS	107,728	100,687	81,664	115,075	115,075	95,340
TOTAL EXPENDITURES	107,728	100,687	81,664	115,075	115,075	95,340
NET CHANGE IN FUND BALANCE	\$51,505	\$58,560	\$82,447	\$37,925	\$37,925	\$69,810
BEGINNING FUND BALANCE	107,331	158,835	217,395	299,843	299,843	337,768
ENDING FUND BALANCE	158,835	217,395	299,843	337,768	337,768	407,578

CAPITAL IMPROVEMENT FUNDS





City of Fountain Valley
 Capital Improvement Plan
 FY 2023-24

Project #	Project Description	Total Budget	Funding Source												
			General Fund 100	Measure HH 100	Gas Tax 240	RMRA (SB1) 241	Traffic Imprvmt 242	Measure M 243	AQMD 244	Drainage 340	Water 500	Sewer 501			
FUND 300 - CAPITAL IMPROVEMENT FUNDS															
Facilities Improvements - Non-Recurring - 50.95300															
24001	Fire Station No. 1 Remodel Design	1,200,000	200,000	1,000,000											
24002	Police Department Locker Room	3,292,445	326,195	2,966,250											
24003	All Accessible Playground Equipment at the Sports Park	1,716,260	1,716,260												
24004	City Hall Security & Accessibility Project	1,000,000	1,000,000												
24005	EV Charging Stations	45,000								45,000					
Residential Roadway Rehabilitation - Recurring - 50.95301															
24006	Residential Roadway Rehabilitation	2,100,000		975,000	1,055,000									30,000	40,000
Pavement Rehabilitation - 50.95302															
24007	Pavement Management System (Recurring)	74,000			74,000										
24008	Restriping - Various locations (Recurring)	55,000			55,000										
24009	Magnolia - Edinger to Heil (Westminster Lead)	250,000								250,000					
24010	Ellis - Brookhurst to Bushard & Warner - Brookhurst to Bushard	3,000,000	631,500			1,413,160		23,000		877,340				25,000	30,000
24011	Edinger - Euclid to Harbor	85,000								85,000					
24012	Newland - Pavement Failure	1,200,000	1,200,000												
Signal & Signage - 50.95303															
24013	Audible Pedestrian Signals	12,500			12,500										
24014	Euclid/Condor & Talbert/Bushard Sig MOD	150,000								150,000					
24015	Citywide Traffic Signal Equipment	600,000								600,000					
24016	Citywide Coordination Timing Maint O&M (Recurring)	50,000								50,000					
24017	Citywide Signal Comm Maint O&M (Recurring)	50,000								50,000					
24018	Citywide Signal Retiming (Recurring)	200,000								25,000	175,000				
24019	Edinger Signal Synchronization	39,695								39,695					
24020	Warner Signal Synchronization	65,420								65,420					
24021	Talbert Signal Synchronization	62,210								62,210					
24022	Euclid Signal Synchronization (La Habra)	170,000								170,000					
24023	Slater Signal Synchronization	150,000								150,000					
24024	Magnolia Signal Synchronization	16,790								16,790					
	TOTAL	\$ 15,584,320	\$ 5,073,955	\$ 4,941,250	\$ 1,196,500	\$ 1,413,160	\$ 23,000	\$ 2,591,455	\$ 220,000	\$ -	\$ 55,000	\$ 70,000			
FUND 340 - DRAINAGE FUND															
Drainage Projects - Non-Recurring - 50.95001															
24025	Drainage Master Plan Update	400,000												400,000	
24026	Drainage GIS Infrastructure Update (DF657)	10,000	10,000												
	TOTAL	\$ 410,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -					
FUND 500 - WATER UTILITY															
Rehab Projects - Recurring - 50.95000															
24037	AMI Software/License Fees	85,000												85,000	
Rehab Projects - Non-Recurring - 50.95001															
24027	Well Site No. 6	550,000												550,000	
24028	Well Site No. 8	1,000,000												1,000,000	
24029	Well Site No. 11	1,000,000												1,000,000	
24030	Reservoir No. 1 Exterior Painting	200,000												200,000	
24031	Reservoir No. 2	50,000												50,000	
24032	Hydrogeology/Well Rehab. Consult	150,000												150,000	
24033	Condition Assessment	300,000												300,000	
24034	Mt Baldy/Euclid Pipeline Replacement	620,000												620,000	
24035	Chlorine Generators	100,000												100,000	
24036	Water Delivery (SCADA UMC Server/PC/Video Wall Replacement)	500,000												500,000	
24038	Master Plan	450,000												450,000	
24039	Well Facility Drought Tolerant Landscape Improvements	200,000												200,000	
	TOTAL	\$ 5,205,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,205,000	\$ -
FUND 501 - SEWER UTILITY															
Sewer Projects - Recurring - 50.95000															
24040	Rehab Sewer Manholes	160,000													160,000
24042	Structural Improvements (SF620 & SF627)	300,000													300,000
Sewer Projects - Non-Recurring - 50.95001															
24041	Sewer Master Plan (SF615)	450,000													450,000
	TOTAL	\$ 910,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910,000
Total CAPITAL IMPROVEMENT PROGRAM			\$ 22,109,320	\$ 5,083,955	\$ 4,941,250	\$ 1,196,500	\$ 1,413,160	\$ 23,000	\$ 2,591,455	\$ 220,000	\$ -	\$ 5,660,000	\$ 980,000		



City of Fountain Valley
 Unfunded Projects
 FY 2023-24

Project #	Project Description	Total Budget	Funding Source												
			General Fund 100	Measure HH 100	Gas Tax 240	RMRA (SB1) 241	Traffic Imprvmnt 242	Measure M 243	AQMD 244	Drainage 340	Water 500	Sewer 501			
	Unfunded Projects														
	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	500,000													
	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													
	Fire Station #1 Construction	10,000,000													
	TOTAL	\$ 14,856,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT FUNDS



FUND 300
CAPITAL IMPROVEMENTS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
48100 TRANSFER IN - GENERAL FUND	-	-	-	-	-	10,015,205
48240 TRANSFER IN - GAS TAX	-	-	-	-	-	1,196,500
48241 TRANSFER IN - ROAD MAINT REHAB	-	-	-	-	-	1,413,160
48242 TRANSFER IN - TRAFFIC IMP	-	-	-	-	-	23,000
48243 TRANSFER IN - MEASURE M	-	-	-	-	-	2,591,455
48244 TRANSFER IN - AQMD	-	-	-	-	-	220,000
48500 TRANSFER IN - WATER FUND	-	-	-	-	-	55,000
48501 TRANSFER IN - SEWER FUND	-	-	-	-	-	70,000
TOTAL REVENUES	-	-	-	-	-	15,584,320
EXPENDITURES						
CAPITAL, EQUIP, & CONTRIBUTIONS						
56002 MISC. CAPITAL OUTLAY	-	-	-	-	-	15,584,320
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	-	-	-	-	-	15,584,320
TOTAL EXPENDITURES	-	-	-	-	-	15,584,320
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-

CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Fire Station No. 1 Design for New Construction (Non-Recurring)

Project Description: This is for architectural construction services to develop plans, specifications, and construction bid documents for the complete demolition of the existing Fire Station No. 1 currently located at 17737 Bushard St and relocating/constructing a new Fire Station No. 1 at 17101 Bushard St, the latter of which is located about one mile from the existing Fire Station No. 1. Fire Station No. 1 was constructed 1963 and it outlived its useful service life and needs substantial upgrade.

Estimated Start Date: 2023/2024

Estimated Completion Date: 2027/2028

Budgeted Projected Costs: \$1,200,000

Budgeted Funding Sources: General Fund, Measure HH

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
General Fund	\$1,200,000	\$300,000	\$10,000,000			\$11,500,000
Total	\$1,200,000	\$300,000	\$10,000,000			\$11,500,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Police Locker Room/Showers Remodel (Non-Recurring)

Project Description: This is for the construction of the improvements for the police department restrooms, showers, and lockers to accommodate the needs of the police department. This includes construction, construction management and inspection.

Estimated Start Date: 2021/2022

Estimated Completion Date: 2024/2025

Budgeted Projected Costs: \$4,464,925

Budgeted Funding Sources: General Fund

Project Budget							
Funding Source(s)	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
General Fund	\$280,324	3,292,445	892,157				4,464,925
Total	\$280,324	\$3,292,445	\$892,157				\$4,464,925



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: All Accessible Playground Equipment at the Sports Park (Non-Recurring)

Project Description: The City is excited to propose building its first Universally Accessible playground at the Fountain Valley Sports Park in collaboration with grant funding (Prop. 68) from the State of California Office of Grants and Local Services (OGALS). The FY23/24 Budget includes a General Fund appropriation of \$1,726,582 for the All Accessible Playground Equipment at the Sports Park Project; this includes \$400,000 of CIP park rehabilitation funding carried forward from FY2019/20 and FY2020/21 (\$200,000 per fiscal year) and \$211,000 of Prop 68 grant funding from the State of California. 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.

Estimated Start Date: 2023/2024

Estimated Completion Date: 2023/2024

Budgeted Projected Costs: \$1,726,582

Budgeted Funding Sources: Grants, General Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Grants	211,000					211,000
General Fund	1,505,260					1,505,260
Total	\$1,716,260					\$1,716,260



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: City Hall Security & Accessibility Project (Non-Recurring)

Project 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; new permanent walls and privacy improvements for HR and the Finance Department; and accessibility improvements to the public restrooms to comply with ADA.

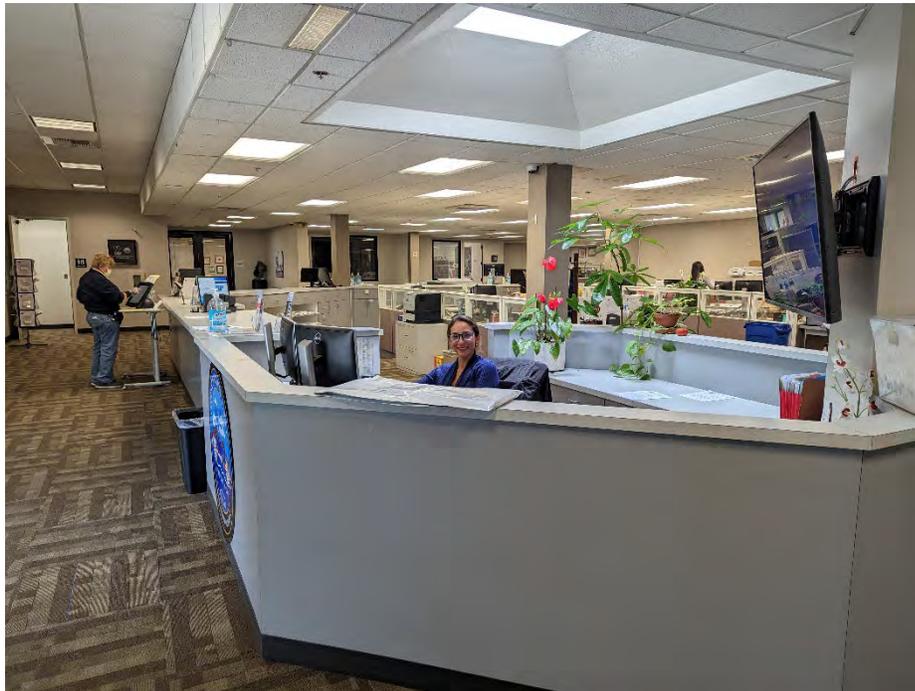
Estimated Start Date: September 2023

Estimated Completion Date: 2023/2024

Budgeted Projected Costs: \$1,000,000

Budgeted Funding Sources: General Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
General Fund	1,000,000					1,000,000
Total	\$1,000,000					\$1,000,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Two Dual-port Charge Point EV Charging Station PD (Non-Recurring)

Project Description:

This project is to install two dual-port Charge Point electric vehicle (EV) charging stations at the Fountain Valley Police Department.

Estimated Start Date: 2023/2024

Estimated Completion Date: 2023/2024

Budgeted Projected Costs: \$40,000

Budgeted Funding Sources: AQMD Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
AQMD	45,000					45,000
Total	\$45,000					\$45,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Residential Roadway Rehabilitation

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. It is intended that City Section D1 will receive a complete street resurfacing via edge grind and cap. This project will also install ADA compliant curb ramps at all curb returns. This project is planned for summer of 2023.

Estimated Start Date: 2023/2024

Estimated Completion Date: Annual

Budgeted Projected Costs: \$2,100,000

Budgeted Funding Sources: Gas Tax Fund, General Fund, Water Fund, Sewer Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Gas Tax	1,055,000	2,055,000	955,000	955,000	955,000	\$5,975,000
General Fund	975,000	975,000	975,000	975,000	975,000	\$4,875,000
Water Fund	30,000	30,000	30,000	30,000	30,000	\$150,000
Sewer Fund	40,000	40,000	40,000	40,000	40,000	\$200,000
Total	\$2,100,000	\$3,100,000	\$2,000,000	\$2,000,000	\$2,000,000	\$11,200,000

Location Map:



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Pavement Management System

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.

Estimated Start Date: Annual

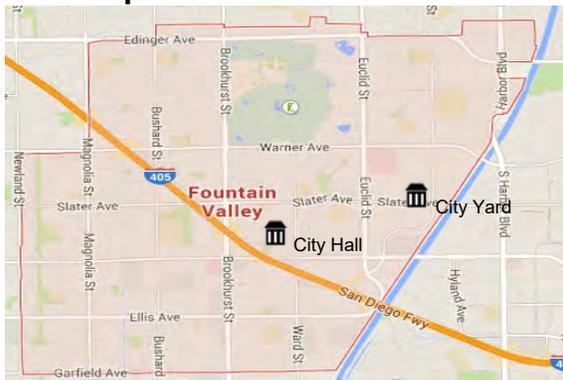
Estimated Completion Date: Continuous

Budgeted Projected Costs: \$74,000

Budgeted Funding Sources: Gas Tax Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Gas Tax	\$74,000	\$40,000	\$70,000	\$40,000	\$70,000	290,000
Total	\$74,000	\$40,000	\$70,000	\$40,000	\$70,000	\$290,000

Location Map:



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Citywide Re-Striping

Project Description:

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

Estimated Start Date: 2023/2024

Estimated Completion Date: Continuous

Budgeted Projected Costs: \$55,000

Budgeted Funding Sources: Gas Tax Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Gas Tax Fund	\$55,000		\$ 55,000		\$ 55,000	\$165,000
Total	\$55,000		\$55,000		\$55,000	\$165,000

Location Map:



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Magnolia – Edinger to Heil (Westminster Lead)

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 and is taking the lead on this project, as the City of Westminster owns 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.

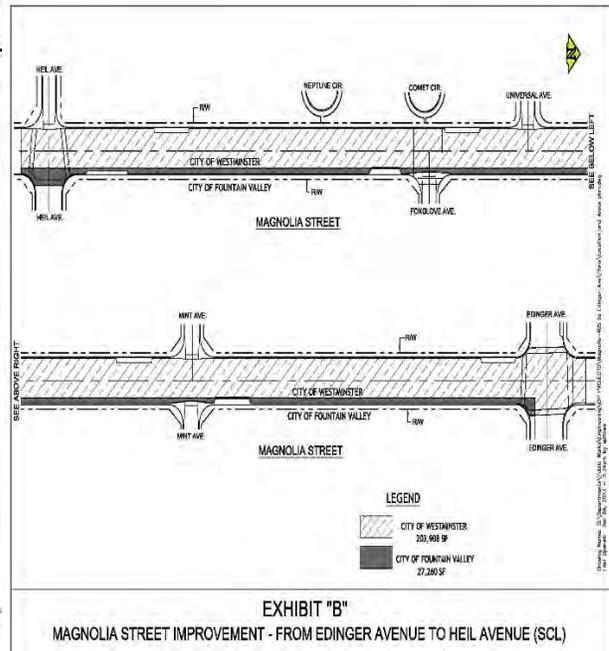
Estimated Start Date: 2023/2024

Estimated Completion Date: 2024/2025

Budgeted Projected Costs: \$250,000

Budgeted Funding Sources: Measure M2

Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M	250,000					\$250,000
Total	\$250,000					\$250,000



CAPITAL IMPROVEMENT PROJECTS DESCRIPTIONS

Project Name: Warner Avenue & Ellis Avenue (from Brookhurst St to Bushard St) (Non-Recurring)

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.

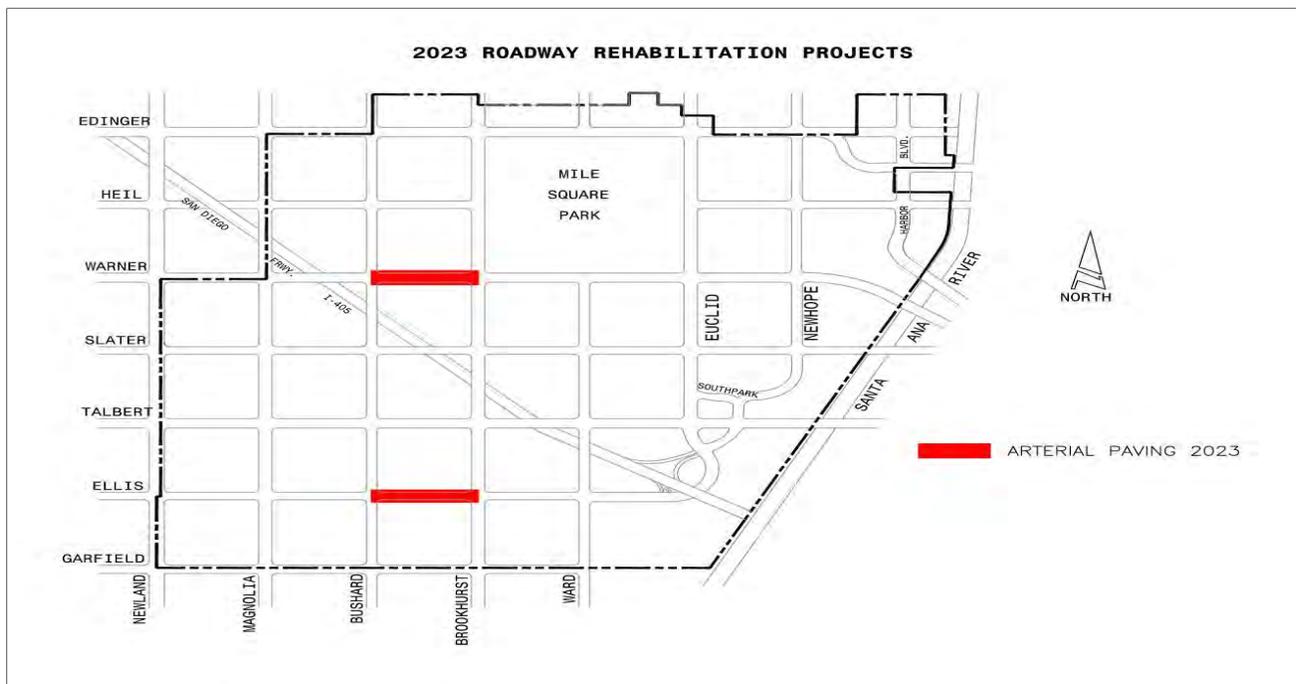
Estimated Start Date: 2023/2024

Estimated Completion Date: 2023/2024

Budgeted Projected Costs: \$3,000,000

Budgeted Funding Sources: Measure M2, SB1, Sewer Fund, Water Fund, General Fund, RAC Grant

Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M	\$877,340					\$877,340
Traffic Imprv	\$23,000					\$23,000
SB1	\$1,413,160					\$1,413,160
Sewer Enterprise	\$30,000					\$30,000
Water Enterprise	\$25,000					\$25,000
General Fund	\$600,000					\$600,000
RAC Grant	\$31,500					\$31,500
Total	\$3,000,000					\$3,000,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Edinger – Euclid to Harbor

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.

Estimated Start Date: 2023/2024

Estimated Completion Date: 2024/2025

Budgeted Projected Costs: \$85,000

Budgeted Funding Sources: Measure M2

Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M	85,000	645,000				730,000
SB1		1,000,000				1,000,000
General Fund		600,000				600,000
Sewer Fund		30,000				30,000
Water Fund		25,000				25,000
Total	\$85,000	\$2,300,000				\$2,385,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Newland Street – Pavement Failure (Non-Recurring)

Project Description: The 2023 California Rainstorms have resulted in widespread damage to public facilities. On March 14, 2023, City staff discovered approximately 500 feet of the Northbound No. 2 lane on Newland Street south of Ellis Avenue had a roadway subgrade failure. The exact extent of the damage is undetermined at this time pending geotechnical and civil engineering investigation and the restoration recommendations.

Estimated Start Date: 2023/2024

Estimated Completion Date: 2024/2025

Budgeted Projected Costs: \$1,200,000

Budgeted Funding Sources: General Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
General Fund	1,200,000					1,200,000
Total	\$1,200,000					\$1,200,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Audible Pedestrian Signals

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.

Estimated Start Date: Periodic

Estimated Completion Date: 2023/2024

Budgeted Projected Costs: \$12,500

Budgeted Funding Sources: Gas Tax Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Gas Tax	12,500					12,500
Total	\$12,500					\$12,500



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Euclid/Condor & Talbert/Bushard Sig MODIFICATIONS

Project Description:

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

Estimated Start Date: 2023/2024

Estimated Completion Date: 2023/2024

Budgeted Projected Costs: \$150,000

Budgeted Funding Sources: Measure M2

Project Budget									
Funding Source(s)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2	4,100	0.00	3,640	150,000					157,740
Total	\$4,100	\$0.00	\$3,640	\$150,000					\$157,740



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Traffic Signal System Equipment Improvements Citywide

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.

Estimated Start Date: 2023/2024

Estimated Completion Date: 2024/2025

Budgeted Projected Costs: \$600,000

Budgeted Funding Sources: Measure M2

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2	600,000					600,000
Total	\$600,000					\$600,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Citywide Traffic Signal Timing Maintenance

Project Description:

There are 55 intersections currently being operated by the City and four 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.

Estimated Start Date: Annual

Estimated Completion Date: Continuous

Budgeted Projected Costs: \$50,000

Budgeted Funding Sources: Measure M2, Traffic Improvement

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2	50,000	50,000	50,000	50,000	50,000	250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Location: Citywide



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Citywide Signal Communication & Fiber Optic Maintenance

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.

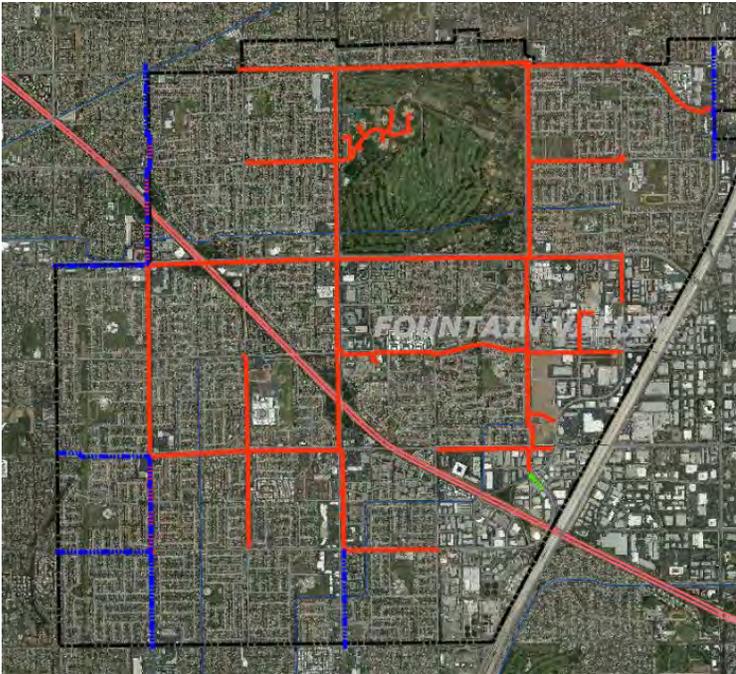
Estimated Start Date: Annual

Estimated Completion Date: Continuous

Budgeted Projected Costs: \$50,000

Budgeted Funding Sources: Measure M2

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2	50,000	50,000	50,000	50,000	50,000	250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Citywide Signal Retiming

Project Description:

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

Estimated Start Date: 2023/2024

Estimated Completion Date: 2023/2024

Budgeted Projected Costs: \$200,000

Budgeted Funding Sources: Measure M2, AQMD Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2	\$25,000					25,000
AQMD	\$175,000					175,000
Total	\$200,000					\$200,000



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Edinger Ave Traffic Signal Synchronization

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.

Start Date: 2020/2021

Estimated Completion Date: 2025/2026

Budgeted Projected Costs: \$39,695

Budgeted Funding Sources: Measure M2

Project Budget							
Funding Source(s)	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2 (Continuing Appropriation)	25,305	39,695					65,000
Total	\$25,305	\$39,695					\$65,000

Location Map:



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Warner Ave Traffic Signal Synchronization

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.

Start Date: 2020/2021

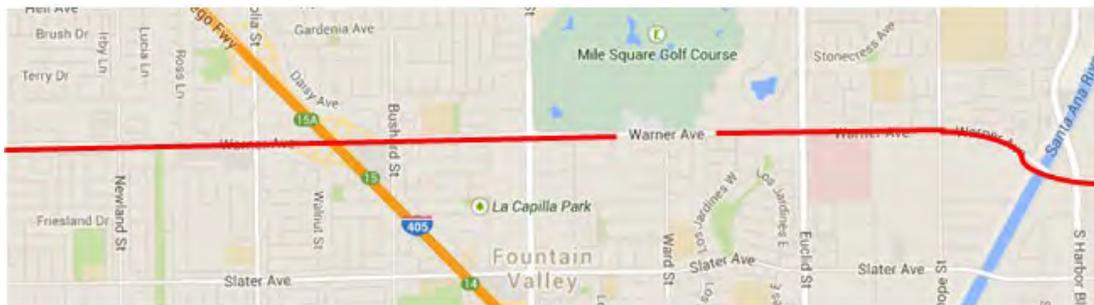
Estimated Completion Date: 2025/2026

Budgeted Projected Costs: \$65,420

Budgeted Funding Sources: Measure M2

Project Budget							
Funding Source(s)	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2 (Continuing Appropriation)	19,580	65,420					85,000
Total	\$19,580	\$65,420					\$85,000

Location Map:



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Talbert Ave Traffic Signal Synchronization

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.

Start Date: 2020/2021

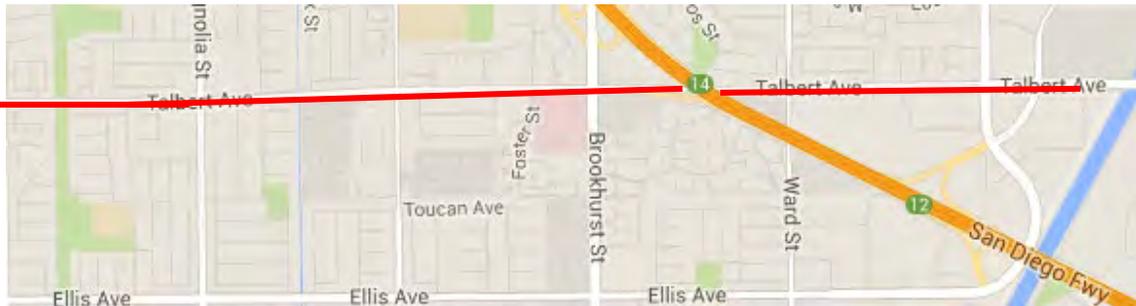
Estimated Completion Date: 2025/2026

Budgeted Projected Costs: \$62,210

Budgeted Funding Sources: Measure M2

Project Budget							
Funding Source(s)	Prior Years	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2 (Continuing Appropriation)	22,790	62,210					85,000
Total	\$22,790	\$62,210					\$85,000

Location Map:



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Euclid St Traffic Signal Synchronization

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 \$818,350 with a total grant funding request of \$654,680 with \$80% of its portion of the project. Fountain Valley’s local match for its portion is estimated to be \$163,670, which will be funded entirely using the City’s Measure M2 funds.

Start Date: 2023/2024

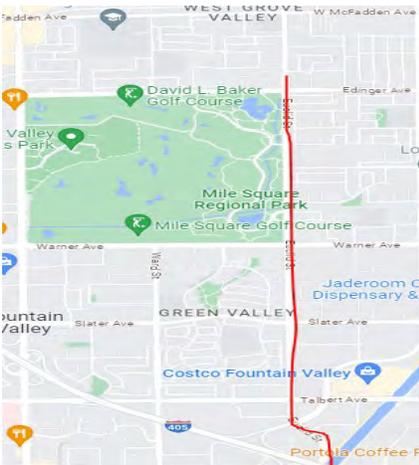
Estimated Completion Date: 2025/2026

Budgeted Projected Costs: \$170,000

Budgeted Funding Sources: Measure M2

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Measure M2	170,000					170,000
Total	\$170,000					\$170,000

Location Map:



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Slater Avenue Traffic Signal Synchronization

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.

Start Date: 2019/2020

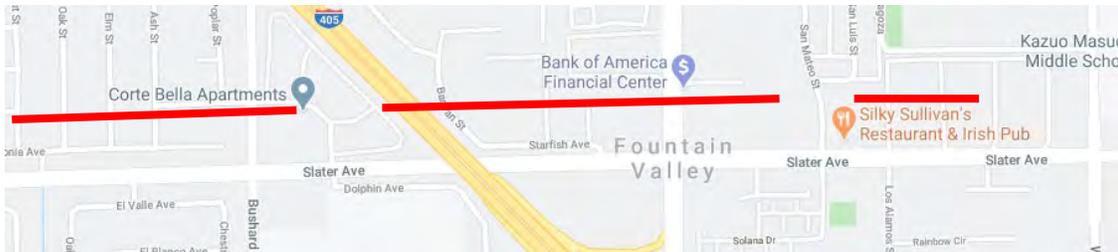
Estimated Completion Date: 2025/2026

Budgeted Projected Costs: \$150,000

Budgeted Funding Sources: Measure M2

Project Budget							
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Total
Measure M2 (Continuing Appropriation)	\$150,000						\$150,000
Total	\$150,000						\$150,000

Location Map:



CAPITAL PROJECT DESCRIPTIONS – CIP FUND

Project Name: Magnolia St Traffic Signal Synchronization

Project Description:

This project is to synchronize countywide traffic signals throughout the County. The Orange County Transportation Authority (OCTA) has identified Magnolia Street 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 \$203,750 with a total grant funding request of \$163,000 with 80% of its portion of the project. Fountain Valley’s local match for its portion is estimated to be \$40,750, which will be funded entirely using the City’s Measure M2 funds.

Start Date: 2017/2018

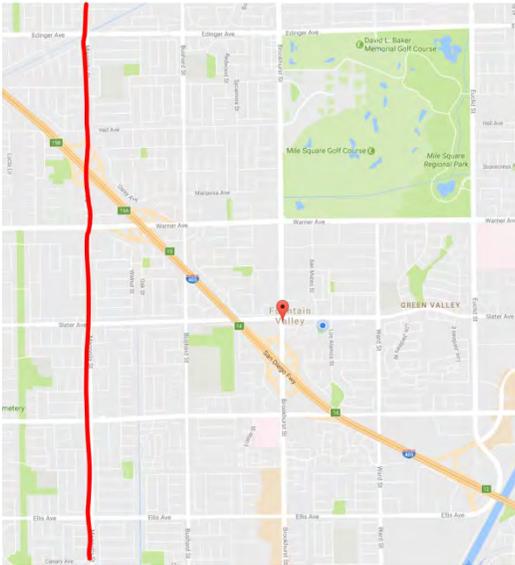
Estimated Completion Date: 2024/2025

Budgeted Projected Costs: \$16,790

Budgeted Funding Sources: Measure M2

Funding Source(s)	Project Budget						Total
	Previous Years	2023-24	2024-25	2025-26	2026-27	2027-28	
Measure M2	33,210	16,790					50,000
Total	\$33,210	\$16,790					\$50,000

Location Map:



CAPITAL IMPROVEMENT FUNDS



FUND 340
DRAINAGE FUND

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Adopted Budget
REVENUES						
42900 ASSESSMENTS	136	10,099	48,484	1,000	1,000	1,000
48100 TRANSFER IN - GENERAL FUND	2,330,000	-	-	405,000	405,000	10,000
48500 TRANSFER IN - WATER FUND	2,525,978	-	-	-	-	400,000
TOTAL REVENUES	4,856,114	10,099	48,484	406,000	406,000	411,000
EXPENDITURES						
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	-	250,000	50,000	-
53586 OTHER GROUND/SUBSUR IMPS	4,651,998	25,671	10,481	250,000	250,000	-
TOTAL OPERATING EXPENSES	4,651,998	25,671	10,481	500,000	300,000	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
56002 MISC. CAPITAL OUTLAY	-	-	-	-	-	410,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	-	-	-	-	-	410,000
TOTAL EXPENDITURES	4,651,998	25,671	10,481	500,000	300,000	410,000
NET CHANGE IN FUND BALANCE	\$204,117	(\$15,571)	\$38,004	(\$94,000)	\$106,000	\$1,000
BEGINNING FUND BALANCE	(165,595)	38,522	22,951	60,954	60,954	166,954
ENDING FUND BALANCE	38,522	22,951	60,954	(33,046)	166,954	167,954

CAPITAL PROJECT DESCRIPTIONS – DRAINAGE FUND

Project Name: Drainage Master Plan Update

Project Description:

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

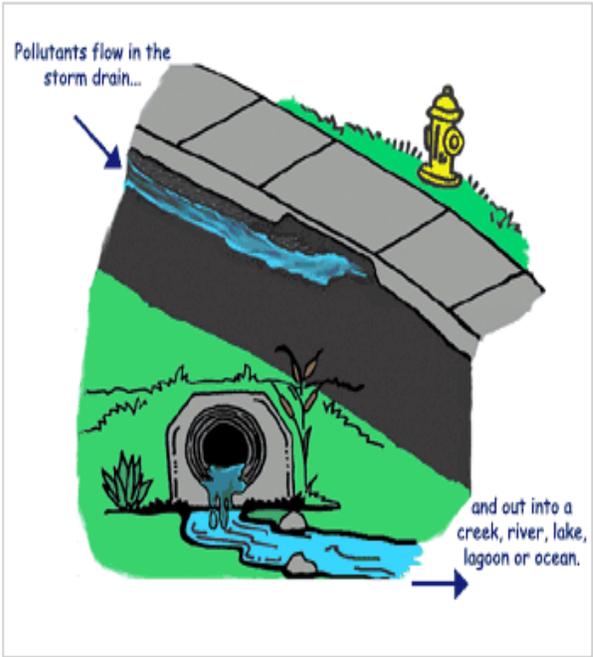
Start Date: 2023/2024

Estimated Completion Date: 2023/2024

Budgeted Projected Costs: \$400,000

Budgeted Funding Sources: Drainage Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Drainage Fund	400,000					400,000
Total	\$400,000					\$400,000



CAPITAL PROJECT DESCRIPTIONS – DRAINAGE FUND

Project Name: Drainage GIS Infrastructure Update

Project Description:

This project is for the City’s Drainage Infrastructure GIS Mapping. This project funds a portion of the GIS contract which keeps Drainage Infrastructure information updated on the City’s GIS.

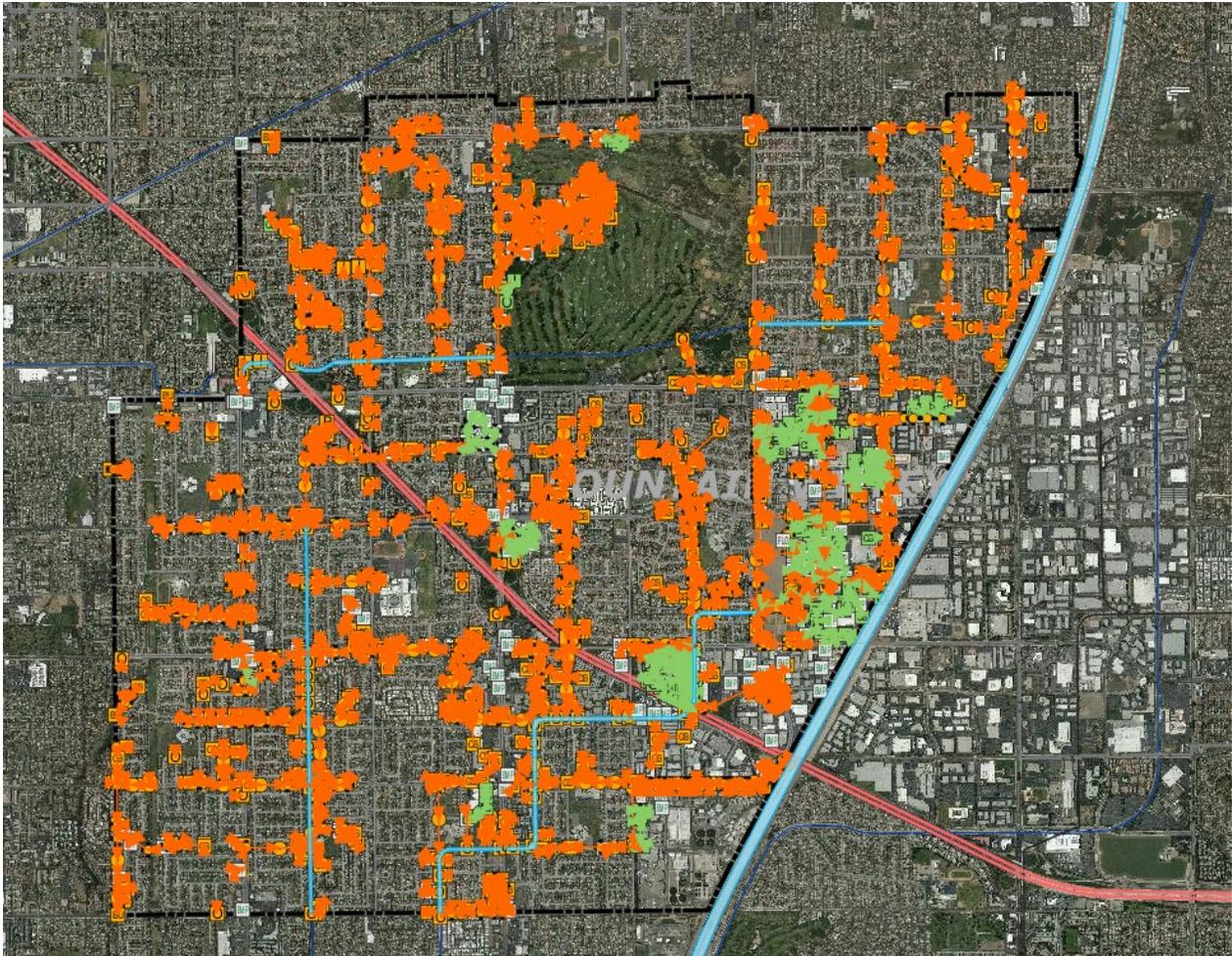
Start Date: 2023/2024

Estimated Completion Date: Continuous

Budgeted Projected Costs: \$10,000

Budgeted Funding Sources: Drainage Fund

Project Budget						
Funding Source(s)	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Drainage Fund	10,000		10,000		10,000	30,000
Total	\$10,000		\$10,000		\$10,000	\$30,000



This Page Intentionally left Blank

DEBT SERVICE FUNDS



DEBT SERVICE FUNDS

FUND 400
FVPFA DEBT SERVICE



	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	59	2	4	-	-	-
48000 TRANSFER IN/GENERAL FUND	1,097,425	1,093,862	1,092,489	1,097,828	1,097,828	1,097,210
TOTAL REVENUES	1,097,484	1,093,865	1,092,493	1,097,828	1,097,828	1,097,210
EXPENDITURES						
OPERATING EXPENSES						
53070 INTEREST PAYABLE	528,491	509,717	487,885	487,885	462,635	436,240
53093 PRINCIPAL RETIRED	568,981	584,205	604,607	604,607	635,193	660,970
TOTAL OPERATING EXPENSES	1,097,473	1,093,922	1,092,492	1,092,492	1,097,828	1,097,210
TOTAL EXPENDITURES	1,097,473	1,093,922	1,092,492	1,092,492	1,097,828	1,097,210
NET CHANGE IN FUND BALANCE	\$11	(\$58)	\$1	\$5,336	-	-
BEGINNING FUND BALANCE	48	59	2	3	3	3
ENDING FUND BALANCE	59	2	3	5,339	3	3

DEBT SERVICE FUNDS



FUND 401
FVPFA CAPITAL PROJECTS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	1,898	-	-	-	-	-
TOTAL REVENUES	1,898	-	-	-	-	-
EXPENDITURES						
CAPITAL, EQUIP, & CONTRIBUTIONS						
58000 TRANSFERS OUT	2,525,978	-	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	2,525,978	-	-	-	-	-
TOTAL EXPENDITURES	2,525,978	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(\$2,524,080)	-	-	-	-	-
BEGINNING FUND BALANCE	2,524,080	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-

This Page Intentionally left Blank

ENTERPRISE FUNDS



ENTERPRISE FUNDS



FUND 500
WATER UTILITY FUND

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	286,891	164,892	186,934	170,000	170,000	332,400
41003 INTEREST BONDS	161	5	4	-	-	-
41010 GAIN/LOSS ON INVESTMENTS	266,892	(180,413)	(667,497)	-	-	-
42751 LATE CHARGES/PENALTIES	78,244	55,671	137,518	75,000	75,000	135,000
43003 OCTA AGREEMENT	47,313	98,213	71,183	-	-	-
45200 RECOVERY OF EXPENSE	87	47	84,703	5,000	5,000	5,000
45201 RECOVERY OF EXP-UTIL BILLING	209,997	210,338	210,470	209,000	209,000	150,000
46000 METER CHARGE	2,595,340	2,781,438	3,044,826	3,168,796	3,168,796	3,263,860
46001 APPLICATION FEES	26,205	26,990	25,964	20,000	20,000	20,000
46002 SERVICE FEES	11,637	1,771	2,086	30,000	30,000	3,000
46003 SERVICE ANNEXATION FEE	-	-	697	-	-	500
46004 WATER LINE ASSESMENT	-	9,182	17,787	2,000	2,000	5,000
46005 WATER SUPPLY FACILITIES FEE	30,787	121,113	75,344	12,000	12,000	100,000
46007 SPECIAL INSPECTION FEES	763	1,090	545	900	900	1,000
46008 METERING DEVICES	24,990	43,875	32,868	5,000	5,000	20,000
46200 METERED WATER	13,445,148	14,975,186	15,114,779	16,077,443	16,077,443	16,000,000
46201 RECLAIMED WATER	1,080,600	1,218,372	1,228,768	1,373,616	1,373,616	1,430,000
46202 CONSTRUCTION WATER	1,250	3,000	3,880	1,000	1,000	1,000
TOTAL REVENUES	18,106,306	19,530,768	19,570,861	21,149,755	21,149,755	21,466,760
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$1,490,644	\$1,464,528	\$1,482,266	\$2,011,747	\$1,996,747	\$2,064,010
BENEFITS, INSURANCE	934,963	901,206	908,318	631,833	631,833	655,850
PERS	-	-	-	-	-	-
POST EMPLOYEMENT EXPENSES	(410,181)	277,902	1,262,926	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	2,015,426	2,643,637	3,653,509	2,643,580	2,628,580	2,719,860
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	26,839	13,855	9,659	17,426	17,426	19,545
52001 GENERAL GOVN'T BUILDINGS	90,525	81,592	110,931	195,368	195,368	165,020
52002 INFORMATION PROCESSING	92,056	93,846	99,998	116,028	116,028	176,710
52003 SELF INSURANCE	173,925	165,113	158,903	202,828	202,828	212,765
52004 VEHICLE MAINTENANCE	129,658	213,306	147,152	190,912	190,912	259,920
52005 CAPTL. EQ. ADDITION/RETIRED	(5,552,532)	(1,779,847)	(35,071)	-	-	-
TOTAL INTERNAL SERVICE CHARGES	(5,039,529)	(1,212,136)	491,572	722,562	722,562	833,960
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	221,461	259,643	210,907	245,200	375,200	538,500
53004 PROFESSIONAL SERVICES-OTHER	103,030	133,411	146,797	92,500	107,500	72,500
53007 CONTRACT SERVICES	-	-	1,120	-	-	-
53010 SERVICE CONTRACTS	26,204	18,599	24,259	47,900	47,900	50,000
53015 OFFICE SUPPLIES	10,874	6,178	11,421	17,000	16,800	17,000
53031 ELECTRICITY	652,214	792,281	869,261	900,000	970,000	1,110,500
53035 CELLPHONES/IPADS	28,017	44,996	43,519	85,200	128,933	35,200
53042 REFERENCE LIBRARY	148	201	519	700	700	700
53045 POSTAGE	-	-	-	1,000	1,000	-
53050 PROFESSIONAL CERTIFICATION	1,652	1,576	1,826	1,400	1,600	1,500
53052 EDUCATIONAL MEETINGS-EMP	2,555	2,944	2,829	31,000	31,000	6,000

CONTINUED ON NEXT PAGE

ENTERPRISE FUNDS



FUND 500
 WATER UTILITY FUND
 CONTINUED

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
53054 MEMBERSHIP DUES	1,002	1,617	1,194	2,000	2,000	2,000
53058 SAFETY APPAREL & SUPPLIES	9,534	8,615	7,296	10,600	10,600	10,600
53061 ACCOUNT COLLECTION EXPENSE	87,552	108,702	114,056	107,000	107,000	110,000
53070 INTEREST PAYABLE	397,959	374,759	350,759	393,931	393,931	394,000
53080 COMPENSATED ABSENCES	28,955	5,702	(1,951)	-	-	-
53099 MISC. SUPPLIES	35	949	533	1,200	1,200	1,200
53500 OCWD/RA/BEA	5,291,410	4,982,683	4,924,444	5,900,000	5,900,000	4,775,000
53501 IN-LIEU OF TAXES	1,830,098	1,835,061	1,796,857	1,972,011	1,972,011	1,952,615
53503 MWDOC (METER CHARGE)	208,928	205,509	219,219	232,238	232,238	241,400
53511 DEPRECIATION	1,051,153	1,209,194	1,207,341	-	-	-
53512 BAD DEBT EXPENSE	21,798	14,347	(8,288)	12,000	12,000	36,000
53520 ROAD/STREET SUPPLIES	5,926	6,086	16,492	18,000	18,000	18,000
53526 LAUNDRY SERVICES/SUPPLIES	3,874	3,343	3,881	3,900	3,900	4,550
53541 WATER TREATMENT CHEMICALS	49,233	39,792	45,000	45,000	46,000	45,000
53542 IMPORT WATER	135,922	140,423	119,012	100,000	100,000	1,715,000
53543 WATER-RECLAIMED	1,011,711	1,114,988	1,123,069	1,400,000	1,400,000	1,440,000
53550 WATER CONSERVATION	-	-	60,462	100,000	100,000	100,000
53563 OFFICE EQUIPMENT M & R	-	-	-	200	200	-
53564 OTHER EQUIP M & R	12,588	9,279	13,942	14,000	13,000	14,000
53580 WELLS/LIFT/RES M&R	77,797	102,542	97,839	125,000	185,000	150,000
53581 DISTRIBUTION SYSTEMS M & R	82,998	141,964	93,900	157,000	157,000	157,000
53585 METERING DEVICES M & R	16,379	19,231	32,331	55,000	55,000	55,000
TOTAL OPERATING EXPENSES	11,371,006	11,584,617	11,529,847	12,070,980	12,389,713	13,053,265
CAPITAL, EQUIP, & CONTRIBUTIONS						
55001 LICENSES	-	1,400	190	2,100	2,100	-
55020 LOSS ON SALE/PROPERTY	584,417	4,216	-	-	-	-
55500 HAND TOOLS	18,685	14,883	14,638	19,700	19,700	20,000
55523 PROPERTY TAX-SEWER LINES	339	339	343	345	345	350
55539 WATER METERS	28,891	19,859	-	-	-	-
55540 WELLS	96,491	-	-	-	2,834,290	2,700,000
55541 RESERVOIRS	5,457,847	1,779,847	20,423	-	-	250,000
55542 WATER LINES & SIPHONS	492,952	500,000	331,029	-	540,130	300,000
55543 HYDRANTS	29,950	29,968	-	-	-	-
56002 MISC. CAPITAL OUTLAY	115,180	51,078	45,964	-	1,185,000	2,255,000
58000 TRANSFERS OUT TO GF	-	-	-	1,872,929	1,872,929	-
58006 TRANSFER OUT EMPLOYEE BENEFITS	108,809	609,243	672,098	712,636	712,636	696,785
58009 TRANSFERS OUT GAS TAX	63,000	29,190	40,200	40,000	40,000	-
58011 TRANSFERS OUT TRAFFIC IMPRVMT	69,600	37,515	25,172	25,000	25,000	-
58018 TRANSFERS OUT OTHER	-	-	-	-	-	-
58300 TRANSFERS OUT - CIP	-	-	-	-	-	55,000
58340 TRANSFERS OUT - DRAINAGE FUND	-	-	-	-	-	400,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	7,066,162	3,077,540	1,150,056	2,672,710	7,232,130	6,677,135
TOTAL EXPENDITURES	15,413,065	16,093,657	16,824,985	18,109,832	22,972,985	23,284,220
NET CHANGE IN FUND BALANCE	\$2,693,240	\$3,437,110	\$2,745,877	\$3,039,923	(\$1,823,230)	(\$1,817,460)
BEGINNING FUND BALANCE	20,498,756	23,191,996	26,629,107	29,374,983	29,374,983	27,551,753
ENDING FUND BALANCE	23,191,996	26,629,107	29,374,983	32,414,906	27,551,753	25,734,293

ENTERPRISE FUNDS



FUND 501
SEWER ASSESSMENT

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	128,252	76,419	71,254	70,000	70,000	118,250
41010 GAIN/LOSS ON INVESTMENTS	128,284	(78,217)	(266,643)	-	-	-
42751 LATE CHARGES/PENALTIES	9,774	7,270	19,855	14,000	14,000	14,000
42900 ASSESSMENTS	-	7,754	17,787	1,000	1,000	9,000
43003 OCTA AGREEMENT	-	327	-	-	-	-
45200 RECOVERY OF EXPENSE	-	69,000	-	-	-	-
46400 SEWER FEE	2,160,904	2,229,352	2,368,894	2,395,120	2,395,120	2,396,310
46401 SEWER CONNECTION FEE	8,842	143,372	9,310	10,000	10,000	100,000
TOTAL REVENUES	2,436,056	2,455,277	2,220,458	2,490,120	2,490,120	2,637,560
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$327,791	\$358,807	\$317,593	\$455,986	\$455,986	\$525,165
BENEFITS, INSURANCE	213,873	209,590	202,767	145,585	145,585	166,985
PERS	-	-	-	-	-	-
POST EMPLOYEMENT EXPENSES	(171,139)	(163,215)	132,145	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	370,525	405,181	652,506	601,571	601,571	692,150
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,136	1,619	1,129	2,036	2,036	2,285
52001 GENERAL GOVN'T BUILDINGS	6,606	5,894	8,079	14,306	14,306	12,165
52002 INFORMATION PROCESSING	7,944	8,099	8,626	9,946	9,946	15,400
52003 SELF INSURANCE	44,387	41,927	40,433	51,725	51,725	54,345
52004 VEHICLE MAINTENANCE	131,878	244,441	170,237	220,287	220,287	205,245
52005 CAPTL. EQ. ADDITION/RETIRED	(19,694)	(1,994,525)	-	-	-	-
TOTAL INTERNAL SERVICE CHARGES	174,257	(1,692,545)	228,504	298,300	298,300	289,440
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	34,219	34,401	67,669	85,000	435,000	135,000
53007 CONTRACT SERVICES	-	2,720	1,220	90,000	90,000	52,000
53015 OFFICE SUPPLIES	86	-	-	-	-	-
53031 ELECTRICITY	2,574	3,231	3,285	3,200	4,200	6,000
53034 TELEPHONE	234	-	-	-	-	-
53035 CELLPHONES/IPADS	634	769	132	1,584	1,584	1,584
53052 EDUCATIONAL MEETINGS-EMP	-	531	165	700	700	700
53054 MEMBERSHIP DUES	1,048	1,167	1,081	1,600	1,600	1,600
53058 SAFETY APPAREL & SUPPLIES	3,909	3,073	2,720	4,000	4,000	4,000
53080 COMPENSATED ABSENCES	490	(9,108)	(18,267)	-	-	-
53511 DEPRECIATION	297,555	334,899	341,981	-	-	-
53512 BAD DEBT EXPENSE	3,321	2,333	(1,431)	-	-	7,000
53526 LAUNDRY SERVICES/SUPPLIES	463	487	483	700	700	775
53540 MS4/WASTE WATER PERMIT	58,832	57,525	58,446	67,000	67,000	110,000
53580 WELLS/LIFT/RES M&R	1,292	370	2,814	3,000	3,000	3,000
53581 DISTRIBUTION SYSTEMS M & R	23,630	23,590	26,347	30,000	30,000	30,000
TOTAL OPERATING EXPENSES	428,286	455,989	486,646	286,784	637,784	351,659
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	927	452	912	1,000	1,000	1,000

CONTINUED ON NEXT PAGE

ENTERPRISE FUNDS

FUND 501
SEWER ASSESSMENT
CONTINUED



	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
55510 OTHER CAPITAL IMPROVEMENTS	-	-	-	-	65,000	910,000
55522 SEWER LINES	19,694	2,017,442	-	-	200,000	200,000
58006 TRANSFER OUT EMPLOYEE BENEFITS	24,703	124,760	139,030	147,416	147,416	144,140
58009 TRANSFERS OUT GAS TAX	45,600	53,350	42,600	30,000	30,000	-
58011 TRANSFERS OUT TRAFFIC IMPRVMT	36,200	6,240	23,580	30,000	30,000	-
58018 TRANSFERS OUT OTHER	-	-	-	-	-	-
58100 TRANSFERS OUT - GENERAL FUND	41,098	53,752	63,477	62,605	62,605	101,470
58300 TRANSFERS OUT - CIP	-	-	-	-	-	70,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTION	168,221	2,255,996	269,599	271,021	536,021	1,426,610
TOTAL EXPENDITURES	1,141,289	1,424,621	1,637,255	1,457,676	2,073,676	2,759,859
NET CHANGE IN FUND BALANCE	\$1,294,768	\$1,030,655	\$583,202	\$1,032,444	\$416,444	(\$122,299)
BEGINNING FUND BALANCE	11,220,596	12,515,364	13,546,019	14,129,221	14,129,221	14,545,665
ENDING FUND BALANCE	12,515,364	13,546,019	14,129,221	15,161,665	14,545,665	14,423,366

ENTERPRISE FUNDS



FUND 502
SOLID WASTE

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Revised Budget	FY 2024 Adopted Budget
REVENUES						
41000 INTEREST	12,808	8,170	7,299	10,000	10,000	12,450
42751 LATE CHARGES/PENALTIES	18,023	12,497	35,035	10,000	10,000	32,000
44011 STATE GRANTS	-	-	-	-	78,475	-
46600 REFUSE SERVICE FEE	3,526,559	3,743,040	3,876,895	4,189,000	4,189,000	4,200,000
TOTAL REVENUES	3,557,390	3,763,707	3,919,230	4,209,000	4,287,475	4,244,450
EXPENDITURES						
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	10,228	-	15,000	65,000	143,475	100,000
53006 NON-PROF SERVICES	546,695	568,437	575,236	580,000	580,000	610,000
53010 SERVICE CONTRACTS	2,717,957	2,951,664	3,052,999	3,400,000	3,400,000	3,500,000
53061 ACCOUNT COLLECTION EXPENSE	209,997	210,338	210,470	209,000	209,000	209,000
53512 BAD DEBT EXPENSE	3,108	2,976	(1,811)	3,000	3,000	3,000
TOTAL OPERATING EXPENSES	3,487,985	3,733,415	3,851,893	4,257,000	4,335,475	4,422,000
TOTAL EXPENDITURES	3,487,985	3,733,415	3,851,893	4,257,000	4,335,475	4,422,000
NET CHANGE IN FUND BALANCE	\$69,405	\$30,292	\$67,337	(\$48,000)	(\$48,000)	(\$177,550)
BEGINNING FUND BALANCE	939,617	1,009,021	1,039,314	1,106,650	1,106,650	1,058,650
ENDING FUND BALANCE	1,009,021	1,039,314	1,106,650	1,058,650	1,058,650	881,100

APPENDICES



This Page Intentionally left Blank

APPENDIX A



SIX-MONTH STRATEGIC OBJECTIVES MAY 2023

This Page Intentionally left Blank

CITY OF FOUNTAIN VALLEY
SIX-MONTH STRATEGIC OBJECTIVES

May 11, 2023 – November 16, 2023

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

THREE-YEAR GOAL: ENHANCE THE CULTURE AND ENVIRONMENT OF “A NICE PLACE TO LIVE”							
WHEN	WHO	WHAT	STATUS			BUDGET	COMMENTS
			DONE	ON TARGET	REVISED	BUDGET	
1. By August 15, 2023, City Council meeting	Police Chief and Finance Director	Review and present options to solicitor/peddler city ordinance.				N/A	
2. By June 6, 2023, City Council meeting	Police Chief	Facilitate a new contract for unhoused outreach and engagement.				N/A	
3. By August 1, 2023	Community Services Director/City Clerk/Deputy City Manager	Present to City Manager a unified messaging platform to help brand public facing information.				\$4,500 - \$9,000	
4. By September 19, 2023, City Council Meeting	Community Services Director and City Clerk	Present to City Council for direction a proposal for a robust and professional community survey on the quality of services in Fountain Valley.				Pending	

THREE-YEAR GOAL: <i>ACHIEVE FISCAL STABILITY BY EVALUATING PROCESSES, AND ATTRACT AND RETAIN REVENUE PRODUCING BUSINESSES/OPPORTUNITIES</i>								
WHEN	WHO	WHAT	STATUS			BUDGET	COMMENTS	
			DONE	ON TARGET	REVISED			
1. By September 19, City Council meeting	Deputy City Manager/Community Development Director	Complete and present Economic Development plan update.			X	In budget	Meetings held with City Council and business leaders. Consultants currently conducting market research.	
2. By November 7, 2023, City Council meeting	Deputy City Manager/Community Development Director	Complete the Crossings Specific Plan rebranding.				In budget		
3. By October 3, 2023, City Council meeting	Finance Director	Identify facilities in need of major repair or replacement and place in a newly created fund.				N/A		
4. By August 1, 2023	Finance Director	Retain services of a consultant to conduct a fee study and present to the City Manager.				In budget		
5.. By October 3, 2023	Deputy City Manager/Community Development Director	Retain services of a consultant to identify surplus land for possible hotels and present to City Manager.				In budget		

THREE-YEAR GOAL: ATTRACT AND RETAIN QUALITY STAFF THROUGH BEST PRACTICES AND TRENDS							
WHEN	WHO	WHAT	STATUS			BUDGET	COMMENTS
			DONE	ON TARGET	REVISED		
1. By June 6, 2023, City Council Meeting	Cross City Committee with Oversight/Assistance From Fire Chief and HR Director	Present results from Engagement Team – Increase Engagement of staff for teambuilding, equity, inclusion, retention, and morale.			X	\$25,000	Council to perhaps provide a budget for future initiatives, or potential next FY budgeted items. Revised date to June 6, 2023.
2. By June 6, 2023, City Council meeting	HR Director-lead, Community Services Director, Police Chief, Public Works Director, Fire Chief	Staff to identify creative solutions and options to address the current trends in workforce and labor market that are having a negative impact on recruitment and retention efforts.			X	N/A	Ideas for consideration that may have a fiscal impact, perhaps a budget provided for initiatives. Revised date to June 6, 2023.
3. By June 6, 2023, City Council meeting	PW Director-lead, Community Services Director, HR Director, Police Chief, and IT Manager	Present to City Council suggested improvements to the hiring and on-boarding process.			X	\$10,000/annually	NeoGov Onboard Platform. Revised date to June 6, 2023.
4. By December 5, 2023 City Council meeting	HR Director, Community Services Director and Engagement Team	Present and bring forward top trends in workforce and labor market for approval and adoption.					
5. By July 31, 2023, Council Communicator	HR Director-lead and Engagement Team	Conduct survey to identify enhancements to employee benefits and provide to Council in the Council Communicator.					

THREE-YEAR GOAL: MAINTAIN, BUILD, AND MODERNIZE INFRASTRUCTURE TO SUPPORT GROWTH AND FUTURE NEEDS OF THE CITY							
WHEN	WHO	WHAT	STATUS				COMMENTS
			DONE	ON TARGET	REVISED	BUDGET	
1. By September 16, 2023, City Council meeting	Public Works Director and Deputy Public Works Director	Present the status of 405 Fwy Project.					
2. By October 17, 2023, City Council meeting	IT Director	Present the status of Office 365 and new servers-Nutanix.					
3. By October 17, 2023 City Council meeting	Public Works Director and Deputy Public Works Director	Present the status of fiber optics phase one.					
4. By July 20, 2023	Deputy City Manager/Interim Public Works Director/Fire Chief	Secure property, close escrow and initiate RFP for design, explore and identify revenue sources for 17101 Bushard property.					
5. By October 17, 2023, City Council meeting	Deputy City Manager/Community Development Director	Present General Plan update and EIR adoption.					

APPENDIX B



MEASURE HH REVENUES & EXPENDITURES, RESPONSIBLE SPENDING PLEDGE & 20-YEAR PLAN

This Page Intentionally left Blank

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 2023-24 Draft Budget

Measure HH Revenues	\$ 17,250,000
Measure HH Expenditures:	
Recurring Expenses Incurred on Essential City Services	9,811,710
One-Time Expenses (Additional Pension Paydown)	3,000,000
Financial Stewardship: Reserves Set-Aside in 23-24	\$ 4,438,290

Measure HH is budgeted to provide necessary funding in Fiscal Year 2023-24 for the following in accordance with the Responsible Spending Pledge:

Recurring Expenses Incurred on Essential City Services:	
Public Safety	
Maintain 911 Emergency Response Times & Keep Fire Station No. 2 open ¹	2,422,000
Police and Fire Pension Costs that are Legally Required to be Paid to CalPERS and Principal and Interest on the Safety Pension Obligation Bonds ²	2,998,000
Total Public Safety	5,420,000
Senior & Youth Programs	
Amount associated with the cost to keep the Recreation Center, Community Center & Senior Center open ³	1,316,710
Employee Retention	
Salary and benefit increases ⁴	2,100,000
Capital Improvements	
Includes \$975,000 for residential road rehab.	975,000
Total Recurring Expenses⁵	\$ 9,811,710

One-Time Expenses:	
Additional Payment towards unfunded pension liabilities	\$ 3,000,000

Reserves Set-Aside in 23-24:	
Measure HH Reserves	4,073,290
Capital Equipment Reserves - \$365,000 Transfer to Fleet Management Internal Service Fund Set-aside for Fire Apparatus.	365,000
Total Reserves Set-Aside in 23-24	\$ 4,438,290

Set-Aside Reserves Appropriated in 23-24:	
Measure HH Reserves	3,666,251
Police Locker Room/Showers Remodel	2,966,251
Fire Station No. 1 Remodel	700,000
Total Reserves Appropriated in 23-24	\$ 3,666,251

¹ - Without Measure HH, the City would have faced the challenge of closing Fire Station No. 2, which would have been a gradual process spanning multiple years. The total cost attributable to 14-full-time equivalents (FTEs) within various classifications assigned to Fire Station No. 2 is \$2,422,000.

² - Historically, pensions were funded over a rolling 30 year period in accordance with CalPERS funding policy. In 2013 CalPERS approved a change to pension funding, which resulted in shorter amortizations and significant increases in amounts required to be paid to CalPERS beginning in Fiscal Year 2015-16. The City's annual pension expense was approximately \$5 million through Fiscal Year 2015-16, which included \$1,606,319 paid for police and fire pension costs for services rendered in prior years (excluding "normal cost" related to the accrual of benefits earned in the current year). In 2023-24, the projected expense for police and fire pension costs for services rendered in prior years is \$5,057,134, which includes principal and interest expense paid on Pension Obligation Bonds attributable to police and fire. Approximately \$2,998,000 of the increase in pension expense over the base year has been attributed to Measure HH.

³ - The Recreation and Community Services Department generally provides services that benefit the community as whole. Therefore, user fees and revenues generated by the Recreation and Community Services Department generally do not cover the full cost of programs. Therefore, the General Fund subsidizes the difference. The General Fund subsidy is estimated at approximately \$1,515,510 in Fiscal Year 2023-24. Approximately \$1,316,710 of the General Fund subsidy has been identified as being funded from Measure HH.

⁴ - Measure HH was approved by the community to allow for continuous operating and improvement of essential City services. In response to the community needs, the City Council approved negotiated adjustments to salaries and benefits for various classifications. The increase in salary and benefit costs amounted to \$2,416,502 in 2023-24, of which approximately \$2,100,000 has been identified as being funded from Measure HH.

⁵ - General Fund operating revenues are projected to be \$76,906,635 and operating expenditures are projected at \$72,468,345. The net operating surplus is projected to be \$4,438,290. Without Measure HH, the General Fund would have had an operating deficit of \$12,811,710. Therefore, this amount has been identified as being funded from Measure HH, which has been used for essential City services.

	Cumulative Measure HH Reserves Set-Aside	Projected Reserves at 6/30/24*	Short-Term/ Long-Term Targeted Reserve	% Funded by Measure HH
Capital Projects	-	10,155,907	\$10-15 Million	0%
Measure HH Reserve	18,145,228	12,320,229	-	100%
Capital Set-aside Measure HH	5,116,251	1,450,000	-	100%
Fire Apparatus Reserves*	730,000	730,000	\$2 Million	100%
Pension Reserves	11,120,701	11,120,701	\$10-30 Million	100%
Emergency Reserves	4,903,421	18,426,000	55% of Sales Tax	27%
Other Reserves**	-	17,565,015	-	0%
Total General Fund Reserves	40,015,601	71,767,852		
OPEB Trust	1,983,263	1,983,263	\$10-30 Million	100%
Total HH Reserves	41,998,864			

* Including Measure HH and non-HH reserves set-aside and related investment income.

20 YEAR PLAN - FY 2023-24 ADOPTED BUDGET

	1	2	3	4	5	6	7			
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Revenues										
Property Tax	\$ 20,450,086	\$ 21,340,781	\$ 22,019,180	\$ 22,983,888	\$ 23,697,740	\$ 24,878,672	\$ 25,625,032	\$ 26,393,783	\$ 27,185,597	\$ 28,001,165
Sales tax	\$ 12,254,560	\$ 14,006,992	\$ 16,091,255	\$ 16,655,000	\$ 16,650,000	\$ 16,983,000	\$ 17,322,660	\$ 17,669,113	\$ 18,022,495	\$ 18,382,945
Measure HH	\$ 12,364,200	\$ 14,062,109	\$ 17,162,175	\$ 17,100,000	\$ 17,250,000	\$ 17,595,000	\$ 17,946,900	\$ 18,305,838	\$ 18,671,955	\$ 19,045,394
Franchise Tax	\$ 2,072,908	\$ 1,971,665	\$ 2,088,568	\$ 2,080,192	\$ 2,410,000	\$ 2,434,100	\$ 2,458,441	\$ 2,483,025	\$ 2,507,856	\$ 2,532,934
Transient Occupancy Tax	\$ 1,185,655	\$ 913,650	\$ 1,305,350	\$ 1,475,000	\$ 1,496,000	\$ 1,510,960	\$ 1,526,070	\$ 1,541,330	\$ 1,556,744	\$ 1,572,311
Use of Money & Property	\$ 2,849,641	\$ 2,561,412	\$ (2,457,016)	\$ 2,043,778	\$ 1,691,240	\$ 1,708,152	\$ 1,725,234	\$ 1,742,486	\$ 1,759,911	\$ 1,777,510
Government Agencies	\$ 233,956	\$ 240,373	\$ 202,004	\$ 181,000	\$ 194,500	\$ 196,445	\$ 198,409	\$ 200,394	\$ 202,397	\$ 204,421
Other Revenues	\$ 2,503,880	\$ 3,589,754	\$ 2,663,338	\$ 680,940	\$ 266,900	\$ 269,569	\$ 272,265	\$ 274,987	\$ 277,737	\$ 280,515
Other Sources	\$ 2,300,463	\$ 2,359,385	\$ 1,437,149	\$ 2,516,110	\$ 2,662,160	\$ 2,688,782	\$ 2,715,669	\$ 2,742,826	\$ 2,770,254	\$ 2,797,957
Finance Revenue	\$ 415,369	\$ 505,268	\$ 489,001	\$ 456,000	\$ 501,000	\$ 506,010	\$ 511,070	\$ 516,181	\$ 521,343	\$ 526,556
Planning Revenue	\$ 263,005	\$ 553,568	\$ 507,149	\$ 502,055	\$ 558,915	\$ 564,504	\$ 570,149	\$ 575,851	\$ 581,609	\$ 587,425
Building Revenue	\$ 898,996	\$ 1,258,514	\$ 1,655,114	\$ 1,552,650	\$ 1,503,500	\$ 1,518,535	\$ 1,533,720	\$ 1,549,058	\$ 1,564,548	\$ 1,580,194
Public Works Revenue	\$ 727,782	\$ 999,810	\$ 783,279	\$ 917,040	\$ 730,540	\$ 737,845	\$ 745,224	\$ 752,676	\$ 760,203	\$ 767,805
Fire Revenue	\$ 1,652,513	\$ 1,773,916	\$ 1,042,925	\$ 1,039,101	\$ 925,087	\$ 934,338	\$ 943,681	\$ 953,118	\$ 962,649	\$ 972,276
Ambulance Program	\$ -	\$ 902,644	\$ 2,916,092	\$ 2,716,855	\$ 3,243,298	\$ 3,275,731	\$ 3,308,488	\$ 3,341,573	\$ 3,374,989	\$ 3,408,739
Police Revenue	\$ 546,497	\$ 711,788	\$ 663,185	\$ 540,750	\$ 588,750	\$ 594,638	\$ 600,584	\$ 606,590	\$ 612,656	\$ 618,782
Community Services Revenue	\$ 768,129	\$ 308,658	\$ 459,400	\$ 992,100	\$ 1,121,000	\$ 1,132,210	\$ 1,143,532	\$ 1,154,967	\$ 1,166,517	\$ 1,178,182
Grants/ Projects	\$ 1,056,236	\$ 2,889,480	\$ 8,123,738	\$ 2,070,409	\$ 1,416,005	\$ 1,430,165	\$ 1,444,467	\$ 1,458,911	\$ 1,473,500	\$ 1,488,235
Advertising Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Total Revenues	\$ 62,543,875	\$ 70,949,766	\$ 77,151,886	\$ 76,502,868	\$ 76,906,635	\$ 78,958,656	\$ 80,591,596	\$ 82,262,708	\$ 85,472,961	\$ 87,223,347
Expenses										
Personnel Expenses	\$ 29,584,350	\$ 29,011,214	\$ 31,211,008	\$ 33,970,061	\$ 36,869,285	\$ 38,712,749	\$ 40,648,387	\$ 42,680,806	\$ 43,534,422	\$ 44,405,111
Internal Service Charges	\$ 4,281,585	\$ 7,558,303	\$ 7,983,683	\$ 8,352,637	\$ 9,185,735	\$ 9,369,450	\$ 9,556,839	\$ 9,747,975	\$ 9,942,935	\$ 10,141,794
Operating Expenses	\$ 5,726,063	\$ 8,348,618	\$ 9,137,588	\$ 12,283,878	\$ 11,241,573	\$ 11,353,989	\$ 11,467,529	\$ 11,582,204	\$ 11,698,026	\$ 11,815,006
Ambulance Program (contract)	\$ -	\$ 740,760	\$ 1,414,453	\$ 1,545,747	\$ 1,585,747	\$ 1,633,319	\$ 1,682,319	\$ 1,732,789	\$ 1,784,772	\$ 1,838,315
Debt Service (annual)	\$ 2,250,175	\$ 2,293,075	\$ 2,333,870	\$ 2,391,906	\$ 2,440,685	\$ 2,489,454	\$ 2,537,806	\$ 2,599,177	\$ 2,658,482	\$ 2,712,512
Transfers out	\$ 1,729,761	\$ 646,782	\$ 1,259,038	\$ 3,749,937	\$ 3,479,206	\$ 3,840,167	\$ 3,933,331	\$ 3,992,331	\$ 4,052,216	\$ 4,112,999
PERS UAL Payment	\$ 5,778,030	\$ 6,576,656	\$ 7,319,996	\$ 6,808,201	\$ 6,877,100	\$ 6,973,093	\$ 6,681,954	\$ 6,347,349	\$ 5,886,787	\$ 5,611,952
OPEB ARC funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,423,086	\$ 1,623,540	\$ 2,000,000
CalPERS UAL Additional payments	\$ 4,000,000	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Total Expenses	\$ 53,349,964	\$ 57,175,407	\$ 63,659,636	\$ 72,102,367	\$ 74,679,331	\$ 77,372,221	\$ 79,508,165	\$ 83,105,718	\$ 84,181,180	\$ 86,139,689
Total Operating Surplus/(Deficit)	\$ 9,193,912	\$ 13,774,359	\$ 13,492,250	\$ 4,400,500	\$ 2,227,304	\$ 1,586,435	\$ 1,083,432	\$ (843,009)	\$ 1,291,780	\$ 1,083,658
Capital Projects	\$ 5,478,220	\$ 2,509,236	\$ 1,378,752	\$ 10,260,156	\$ 11,383,910	\$ 1,000,000	\$ 1,000,000	\$ 12,000,000	\$ 1,000,000	\$ 1,000,000
Facility Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 1,000,000	\$ 1,000,000
Total Surplus/(Deficit)	\$ 3,715,692	\$ 11,265,123	\$ 12,113,498	\$ (5,859,656)	\$ (9,156,606)	\$ (2,413,565)	\$ (2,916,568)	\$ (15,843,009)	\$ (708,220)	\$ (916,342)
Beginning Fund Balance	\$ 58,490,605	\$ 62,206,297	\$ 74,664,251	\$ 86,777,749	\$ 80,918,081	\$ 71,761,475	\$ 69,347,911	\$ 66,431,342	\$ 50,588,333	\$ 49,880,113
RESERVES										
Nonspendable	\$ 1,648,597	\$ 1,664,859	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832
Restricted	\$ 4,378,715	\$ 3,161,831	\$ 2,790,475	\$ 2,790,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468
Committed for Emergencies	\$ 13,700,000	\$ 15,578,000	\$ 18,426,000	\$ 18,426,000	\$ 18,645,000	\$ 19,017,900	\$ 19,398,258	\$ 19,786,223	\$ 20,181,948	\$ 20,585,587
Pension Reserves	\$ 10,844,097	\$ 12,762,790	\$ 11,120,701	\$ 11,120,701	\$ 11,120,701	\$ 11,676,736	\$ 12,260,573	\$ 12,260,573	\$ 12,260,573	\$ 12,260,573
Benefits & Insurance Reserve	\$ 5,594,976	\$ 6,954,965	\$ 7,473,908	\$ 6,783,789	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632
Econ. Development Reserves	\$ 2,500,000	\$ 2,365,600	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501
Equipment Replacement Reserves	\$ 5,347,067	\$ 6,003,131	\$ 8,440,423	\$ 8,440,423	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594
Contingency Reserves	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Measure HH Reserves	\$ -	\$ -	\$ -	\$ 17,261,479	\$ 12,320,229	\$ 13,906,664	\$ 14,990,096	\$ 14,147,087	\$ 15,438,867	\$ 11,522,525
Capital Reserves	\$ 17,692,845	\$ 25,679,455	\$ 34,912,909	\$ 12,481,888	\$ 10,155,907	\$ 5,229,583	\$ 265,389	\$ (15,122,577)	\$ (17,518,301)	\$ (14,921,940)
Ending Fund Balance	\$ 62,206,297	\$ 74,670,631	\$ 86,777,749	\$ 80,918,081	\$ 71,761,475	\$ 69,347,911	\$ 66,431,342	\$ 50,588,333	\$ 49,880,113	\$ 48,963,771

20 YEAR PLAN - FY 2023-24 ADOPTED BUDGET

Continued

8	9	10	11	12	13	14	15	16	17	18	19	20
PROJECTED												
2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038*	2038-2039	2039-2040	2040-2041	2041-2042
\$ 28,841,200	\$ 29,706,436	\$ 30,597,629	\$ 31,821,534	\$ 33,094,395	\$ 34,418,171	\$ 35,794,898	\$ 37,226,694	\$ 38,715,762	\$ 40,264,392	\$ 41,874,968	\$ 43,549,966	\$ 45,291,965
\$ 18,750,604	\$ 19,125,616	\$ 19,508,129	\$ 19,898,291	\$ 20,296,257	\$ 20,702,182	\$ 21,116,226	\$ 21,538,550	\$ 21,969,321	\$ 22,408,708	\$ 22,856,882	\$ 23,314,020	\$ 23,780,300
\$ 19,426,302	\$ 19,814,828	\$ 20,211,124	\$ 20,615,347	\$ 21,027,654	\$ 21,448,207	\$ 21,877,171	\$ 16,736,036	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,558,264	\$ 2,583,846	\$ 2,609,685	\$ 2,635,782	\$ 2,662,139	\$ 2,688,761	\$ 2,715,648	\$ 2,742,805	\$ 2,770,233	\$ 2,797,935	\$ 2,825,915	\$ 2,854,174	\$ 2,882,715
\$ 1,588,034	\$ 1,603,914	\$ 1,619,954	\$ 1,636,153	\$ 1,652,515	\$ 1,669,040	\$ 1,685,730	\$ 1,702,588	\$ 1,719,613	\$ 1,736,810	\$ 1,754,178	\$ 1,771,719	\$ 1,789,437
\$ 1,795,285	\$ 1,813,238	\$ 1,831,371	\$ 1,849,684	\$ 1,868,181	\$ 1,886,863	\$ 1,905,732	\$ 1,924,789	\$ 1,944,037	\$ 1,963,477	\$ 1,983,112	\$ 2,002,943	\$ 2,022,972
\$ 206,466	\$ 208,530	\$ 210,616	\$ 212,722	\$ 214,849	\$ 216,997	\$ 219,167	\$ 221,359	\$ 223,573	\$ 225,808	\$ 228,067	\$ 230,347	\$ 232,651
\$ 283,320	\$ 286,153	\$ 289,014	\$ 291,905	\$ 294,824	\$ 297,772	\$ 300,750	\$ 303,757	\$ 306,795	\$ 309,863	\$ 312,961	\$ 316,091	\$ 319,252
\$ 2,825,936	\$ 2,854,196	\$ 2,882,738	\$ 2,911,565	\$ 2,940,681	\$ 2,970,088	\$ 2,999,789	\$ 3,029,786	\$ 3,060,084	\$ 3,090,685	\$ 3,121,592	\$ 3,152,808	\$ 3,184,336
\$ 531,822	\$ 537,140	\$ 542,511	\$ 547,936	\$ 553,416	\$ 558,950	\$ 564,539	\$ 570,185	\$ 575,887	\$ 581,645	\$ 587,462	\$ 593,337	\$ 599,270
\$ 593,300	\$ 599,233	\$ 605,225	\$ 611,277	\$ 617,390	\$ 623,564	\$ 629,799	\$ 636,097	\$ 642,458	\$ 648,883	\$ 655,372	\$ 661,926	\$ 668,545
\$ 1,595,996	\$ 1,611,956	\$ 1,628,075	\$ 1,644,356	\$ 1,660,799	\$ 1,677,407	\$ 1,694,181	\$ 1,711,123	\$ 1,728,234	\$ 1,745,517	\$ 1,762,972	\$ 1,780,602	\$ 1,798,408
\$ 775,483	\$ 783,238	\$ 791,070	\$ 798,981	\$ 806,971	\$ 815,040	\$ 823,191	\$ 831,423	\$ 839,737	\$ 848,134	\$ 856,616	\$ 865,182	\$ 873,834
\$ 981,998	\$ 991,818	\$ 1,001,737	\$ 1,011,754	\$ 1,021,872	\$ 1,032,090	\$ 1,042,411	\$ 1,052,835	\$ 1,063,364	\$ 1,073,997	\$ 1,084,737	\$ 1,095,585	\$ 1,106,540
\$ 3,442,826	\$ 3,477,254	\$ 3,512,027	\$ 3,547,147	\$ 3,582,619	\$ 3,618,445	\$ 3,654,629	\$ 3,691,176	\$ 3,728,087	\$ 3,765,368	\$ 3,803,022	\$ 3,841,052	\$ 3,879,463
\$ 624,970	\$ 631,220	\$ 637,532	\$ 643,907	\$ 650,346	\$ 656,850	\$ 663,418	\$ 670,052	\$ 676,753	\$ 683,520	\$ 690,356	\$ 697,259	\$ 704,232
\$ 1,189,964	\$ 1,201,864	\$ 1,213,882	\$ 1,226,021	\$ 1,238,281	\$ 1,250,664	\$ 1,263,171	\$ 1,275,803	\$ 1,288,561	\$ 1,301,446	\$ 1,314,461	\$ 1,327,605	\$ 1,340,881
\$ 1,503,118	\$ 1,518,149	\$ 1,533,331	\$ 1,548,664	\$ 1,564,150	\$ 1,579,792	\$ 1,595,590	\$ 1,611,546	\$ 1,627,661	\$ 1,643,938	\$ 1,660,377	\$ 1,676,981	\$ 1,693,751
\$ 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	\$ 1,500,000
\$ 89,014,887	\$ 90,848,629	\$ 92,725,648	\$ 94,953,026	\$ 97,247,339	\$ 99,610,883	\$ 102,046,041	\$ 98,976,604	\$ 84,380,160	\$ 86,590,128	\$ 88,873,048	\$ 91,231,596	\$ 93,668,551
\$ 45,293,213	\$ 46,199,077	\$ 47,123,059	\$ 48,065,520	\$ 49,026,830	\$ 50,007,367	\$ 51,007,514	\$ 52,027,664	\$ 53,068,218	\$ 54,129,582	\$ 55,212,174	\$ 56,316,417	\$ 57,442,746
\$ 10,344,630	\$ 10,551,522	\$ 10,762,553	\$ 10,870,178	\$ 10,978,880	\$ 11,088,669	\$ 11,199,555	\$ 11,311,551	\$ 11,424,666	\$ 11,538,913	\$ 11,654,302	\$ 11,770,845	\$ 11,888,554
\$ 11,933,156	\$ 12,052,488	\$ 12,173,013	\$ 12,294,743	\$ 12,417,690	\$ 12,541,867	\$ 12,667,286	\$ 12,793,959	\$ 12,921,898	\$ 13,051,117	\$ 13,181,628	\$ 13,313,445	\$ 13,446,579
\$ 1,893,465	\$ 1,950,269	\$ 2,008,777	\$ 2,069,040	\$ 2,131,111	\$ 2,195,045	\$ 2,260,896	\$ 2,328,723	\$ 2,398,585	\$ 2,470,542	\$ 2,544,658	\$ 2,620,998	\$ 2,699,628
\$ 2,780,863	\$ 1,945,213	\$ 1,981,537	\$ 2,017,494	\$ 2,058,086	\$ 2,094,515	\$ 2,131,154	\$ 979,087	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,174,694	\$ 4,237,315	\$ 4,300,874	\$ 4,365,387	\$ 4,430,868	\$ 4,497,331	\$ 4,564,791	\$ 4,633,263	\$ 4,702,762	\$ 4,773,303	\$ 4,844,903	\$ 4,917,577	\$ 4,991,340
\$ 6,330,623	\$ 6,553,706	\$ 6,782,666	\$ 6,673,231	\$ 6,548,761	\$ 6,268,198	\$ 5,701,533	\$ 3,431,394	\$ 72,908	\$ 74,870	\$ 76,176	\$ 75,775	\$ 75,775
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 85,750,643	\$ 86,489,590	\$ 88,132,478	\$ 91,355,593	\$ 92,592,227	\$ 93,692,992	\$ 94,532,729	\$ 90,005,641	\$ 84,589,037	\$ 86,038,328	\$ 87,513,842	\$ 89,015,057	\$ 90,544,622
\$ 3,264,244	\$ 4,359,039	\$ 4,593,170	\$ 3,597,433	\$ 4,655,112	\$ 5,917,891	\$ 7,513,312	\$ 8,970,963	\$ (208,877)	\$ 551,799	\$ 1,359,206	\$ 2,216,539	\$ 3,123,929
\$ 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	\$ 1,000,000	\$ 1,000,000
\$ 1,264,244	\$ 2,359,039	\$ 2,593,170	\$ 1,597,433	\$ 2,655,112	\$ 3,917,891	\$ 5,513,312	\$ 6,970,963	\$ (2,208,877)	\$ (1,448,201)	\$ (640,794)	\$ 216,539	\$ 1,123,929
\$ 48,963,771	\$ 50,228,015	\$ 52,587,054	\$ 55,180,224	\$ 56,777,658	\$ 59,432,769	\$ 63,350,660	\$ 68,863,972	\$ 75,834,934	\$ 73,626,057	\$ 72,177,857	\$ 71,537,062	\$ 71,753,601
\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832	\$ 982,832
\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468	\$ 2,890,468
\$ 20,997,298	\$ 21,417,244	\$ 21,845,589	\$ 22,282,501	\$ 22,728,151	\$ 23,182,714	\$ 23,646,368	\$ 21,051,022	\$ 12,083,127	\$ 12,324,789	\$ 12,571,285	\$ 12,822,711	\$ 13,079,165
\$ 12,260,573	\$ 12,260,573	\$ 12,260,573	\$ 12,260,573	\$ 12,873,601	\$ 13,517,282	\$ 14,193,146	\$ 14,902,803	\$ 15,647,943	\$ 16,430,340	\$ 17,251,857	\$ 18,114,450	\$ 19,020,173
\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632	\$ 6,231,632
\$ 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	\$ 2,130,501	\$ 2,130,501
\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594	\$ 6,781,594
\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
\$ 9,786,768	\$ 9,145,807	\$ 8,738,978	\$ 5,336,411	\$ 2,991,523	\$ 1,909,413	\$ 2,422,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (12,333,652)	\$ (9,753,598)	\$ (7,181,943)	\$ (2,618,854)	\$ 1,322,467	\$ 5,224,224	\$ 9,084,706	\$ 20,364,082	\$ 26,377,960	\$ 23,905,700	\$ 22,196,893	\$ 21,299,413	\$ 21,261,165
\$ 50,228,015	\$ 52,587,054	\$ 55,180,224	\$ 56,777,658	\$ 59,432,769	\$ 63,350,660	\$ 68,863,972	\$ 75,834,934	\$ 73,626,057	\$ 72,177,857	\$ 71,537,062	\$ 71,753,601	\$ 72,877,530

This Page Intentionally left Blank

APPENDIX C



GANN APPROPRIATIONS LIMIT & BUDGET RESOLUTION

This Page Intentionally left Blank

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 2023-24.

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 \$113,502,733 using the per capita personal income growth and county population growth factors.

GANN APPROPRIATIONS LIMIT CALCULATION FY 2023-24	
FY 2022-23 Appropriations Limit	\$167,138,759
Population Growth (City or County) = (-0.46%)	0.9954
Cost of Living (Per Capita or Non-residential construction growth) = 4.44%	1.0444
FY 2023-24 Appropriations Limit (\$167,138,759 x 0.9954 x 1.0444)	\$173,756,745

RESOLUTION NO. 9886**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOUNTAIN VALLEY, CALIFORNIA, ADOPTING AN ANNUAL BUDGET AND RELATED DOCUMENTS FOR THE CITY OF FOUNTAIN VALLEY, FOR FISCAL YEAR 2023/24**

WHEREAS, the City Manager and Finance Director have, heretofore, presented to the City Council a Proposed Operating Budget for Fiscal Year 2023/24; 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 16, 2023, in the Council Chambers of City Hall of said City, in order to review the draft budget documents for Fiscal Year 2023/24; and

WHEREAS, the City Council did review proposed budget for the Fiscal Year 2023/24.

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 Operating Budget for the City of Fountain Valley for the fiscal year commencing July 1, 2023 and ending June 30, 2024, 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; 2023/24 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 6th day of June, 2023 by the following vote:

AYES: Bui, Cunneen, Harper, Grandis, Constantine

NOES: None

ABSENT: None

ABSTAIN: None



Kim Constantine, Mayor

ATTEST:



Rick Miller, City Clerk

APPROVED AS TO FORM:

HARPER & BURNS LLP



Colin Burns
Attorneys for the City

This Page Intentionally left Blank

APPENDIX D



FINANCIAL POLICIES

This Page Intentionally left Blank

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.

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 2023-24 budget, all known information and assumptions for growth in the 20-year plan shows an operating deficit of approximately \$200 thousand when Measure HH sunsets in 2037, followed by annual operating surpluses of \$550 thousand to \$3 million over the following four 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.

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.

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.

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.

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.

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.

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.

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 2022-23*	\$ 11,516,761,029
Adjusted Assessed Valuation (x 25%)	\$ 2,879,190,257
Legal Debt Limit - 15% of Adjusted Assessed Valuation	\$ 431,878,539
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	FVPFA Debt Service		Employee Benefits	Water Utility	Total
	2017	2016A	2015A	2014A	
	Clean Renewable Energy Bonds	Lease Revenue Bonds	Taxable Pension Obligation Bonds	Water Revenue Bonds	
2024	\$ 225,554	\$ 871,650	\$ 1,343,475	\$ 988,931	\$ 3,429,610
2025	225,866	864,950	1,398,638	989,181	3,478,635
2026	226,113	862,550	1,449,144	987,931	3,525,738
2027	226,290	864,250	1,508,638	990,181	3,589,359
2028	226,395	864,950	1,567,138	990,681	3,649,164
2029	226,424	864,650	1,621,438	994,431	3,706,943
2030	226,375	868,250	1,686,238	991,181	3,772,044
2031	226,244	865,750	853,219	989,181	2,934,394
2032	226,028	867,150	888,359	990,981	2,972,518
2033	225,722	866,225	925,547	986,381	3,003,875
2034	225,323	868,200	964,563	987,294	3,045,379
2035	224,828	864,500	1,005,188	987,231	3,081,747
2036	224,232	864,609	1,042,313		2,131,154
2037	110,727	868,359			979,087
	\$ 3,046,121	\$ 12,126,044	\$ 16,253,894	\$ 11,873,588	\$ 43,299,646
Interest Outstanding	\$ 772,443	\$ 2,491,044	\$ 3,423,894	\$ 2,548,588	\$ 9,235,968
Principal	\$ 2,273,679	\$ 9,635,000	\$ 12,830,000	\$ 9,325,000	\$ 34,063,679

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?

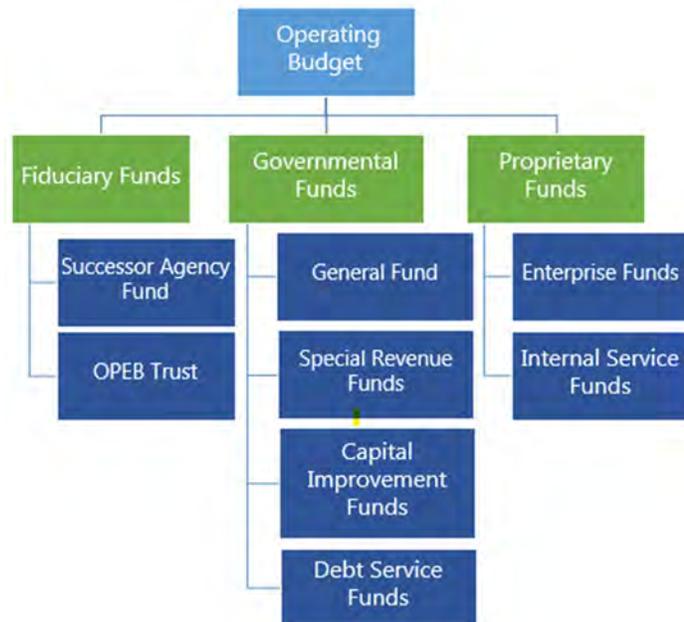
APPENDIX E



FUND DESCRIPTIONS

This Page Intentionally left Blank

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 (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 \$6.9 million, or 11% compared to FY 2022-23, primarily due to budgeted CIP projects including the Fire Station #1 remodel, Police Department locker

room and City Hall accessibility upgrades, all-accessible playground equipment, and the Newland pavement failure.

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 \$59,000, or 14% in FY 2023-24. This decrease is the result of moving capital project expenditures

to the newly created CIP fund and eliminating transfers-in from special revenue and enterprise funds.

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 2023-24, fund balance is being utilized for various pavement rehabilitation and signal projects, leading to an anticipated fund balance decrease of \$0.9 million, or 80%.

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 \$140,000, or 30% in the current fiscal year, due to capital projects for citywide signal retiming and electric vehicle charging stations.

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. The anticipated decrease in budgeted fund balance is approximately \$109,000, representing a reduction of 36%. This decline can be attributed primarily to a traffic safety grant, which is subject to reapplication for future awards and lacks guaranteed funding.

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 approximately \$70,000, or 21% due to a reduction in the number of budgeted part-time positions in the current fiscal year.

CAPITAL PROJECT 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 2023-24, fund balance is expected to decrease by \$177,000, or 17% mainly as a result of 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 \$2.2 million, or 15% in FY 2023-24. The decrease is mainly attributed to the transfer of budgeted software costs from the General Fund to the Information Technology Fund.

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.

This Page Intentionally left Blank

APPENDIX F



GLOSSARY

This Page Intentionally left Blank

Accrual Basis of Accounting	<p>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.</p>
Adjusted / Amended Budget	<p>The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.</p>
Air Quality Management District (AQMD)	<p>The air-pollution control agency for the four-county region including Los Angeles and Orange counties, as well as parts of Riverside and San Bernardino counties (www.aqmd.gov).</p>
Air Quality Management Plan (AQMP)	<p>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.</p>
Allocation of Funds	<p>Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.</p>
Annual Comprehensive Financial Report (ACFR)	<p>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.</p>
Appropriation	<p>A specific amount of money authorized by the City Council for an approved work program.</p>
Arterial Highway Financing Program (AHFP)	<p>A Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.</p>
Assessed Property	<p>The value set upon real estate or other property by the County Tax Assessor.</p>
Assessed Valuation	<p>A measure of the taxable value of property located within the City against which the tax rate is applied.</p>

Assessed Valuation (Secured)	<p>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.</p>
Assessed Valuation (Unsecured)	<p>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.</p>
Assessment District (AD)	<p>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.</p>
Audit	<p>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.</p>
Balanced Budget	<p>A budget in which operating expenditures do not exceed operating revenues.</p>
Bond Refinancing	<p>The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.</p>
Bonds	<p>A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.</p>
Bradley Burns Uniform Local Sales & Use Tax	<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>
Budget Surplus	<p>The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses</p>

	(as opposed to year-end balance, which may be used only for one-time expenses).
Budget Amendment	The Council has the sole responsibility for adopting the City's budget and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve transfers within funds.
California Environmental Quality Act (CEQA)	A state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible (ceres.ca.gov/ceqa).
California Transportation Commission (CTC)	The agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California (www.catc.ca.gov)
Capital Equipment	Equipment (fixed assets) with an initial individual cost of \$5,000 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.
Capital Expenditure	Expenditure for tangible property with an initial individual cost of \$5,000 or more and an expected useful life greater than two years per item.
Capital Improvement Program Budget (CIP)	A multi-year financial plan for construction of infrastructure, facilities, and rehabilitation such as buildings, streets, storm drains, and recreational facilities with an initial individual cost of at least \$50,000 and an estimated useful life greater than two years.
Certificates of Participation (COPs)	Tax-exempt bonds issued by state entities usually secured with revenue from an equipment or facility lease. COPs enable governmental entities to finance capital projects without technically issuing long-term debt. This can be advantageous, as the issuance of long-term debt is commonly subject to voter approval and other state constitutional and statutory requirements. COPs have been used by municipalities to pay for prisons, office buildings, vehicles, and even parks.

City Council (CC)	<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>
Community Development Block Grant (CDBG)	<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>
Community Facilities District (CFD)	<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>
Community Oriented Policing Services (COPS)	<p>A grant program that provides partial funding of salaries for several front line law enforcement positions.</p>
Conditional Use Permit (CUP)	<p>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.</p>
Congestion Management Plan (CMP)	<p>Defines a network of state highways and arterials, level of service standards and related procedures.</p>
Consumer Price Index (CPI)	<p>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.</p>
Contingency Reserve	<p>The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.</p>
Cost Allocated	<p>A method used to charge General Fund costs budgeted in one department to another department or another fund.</p>

Debt Service	The payment of principal and interest on borrowed funds such as bonds.
Department, (Function) Division	Section Organizational units within the Operations Budget that group resources together to provide related types of services.
Discretionary Funding Opportunities	Pertains to funds, grants or other resources that are not restricted as to use.
Drug Abuse Resistance Program	DARE – a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug- and violence-free lives (www.dare.com).
Encumbrance	An encumbrance is not an expenditure, but a reservation of funds to be expended at a future date. A commitment is usually made through a purchase order for the future payment of goods and services not yet received or paid for.
Enterprise Fund	This fund type is used to account for operations that are: (a) financed and operated in a manner similar to private sector enterprises and it is the City’s intent that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges.
Environmental Enhancement and Mitigation Program (EEMP)	A state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.
Environmental Impact Report (EIR)	A public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.

Expenditure	The outflow of funds 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.
Fair Housing Council of Orange County (FHOC)	A private non-profit organization which fosters diversity in housing through education and the enforcement of state and federal fair housing laws (www.fairhousingoc.org).
Fees	A general term used for any charge levied by government for providing a service or permitting an activity.
Fiscal Year (FY)	Any period of 12 consecutive months designated as the budget year. Fountain Valley's budget year begins on July 1 and ends on June 30.
Fixed Asset	Assets that are long-term in nature such as land, buildings, machinery, furniture and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.
Fountain Valley School District (FVSD)	An elementary school district serving Fountain Valley and Huntington Beach in Orange County, California. There are nine elementary schools, two middle schools (6-8), and one K-8 alternative school. (http://www.fvsd.us)
Franchise Tax	Revenue generated from taxes paid by a business that gave an exclusive contractual agreement to operate and use the public right-of-way in the City. Examples include southern California Edison, Public Cable Television, Southern California Gas and Rainbow Disposal.
Fringe Benefits	These include retirement/pension; health, life, and disability insurance; workers' compensation; and vacation, administrative, medical and special leave of absence time.
Full-Time Equivalent (FTE)	Refers to part-time hours converted to one full-time equivalent position, which equals 40 hours per week, 52 weeks per year. (2080 hours per year)
Fund	A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance	Within a specific fund, the funds remaining when all current and prior year liabilities (expenditures) are subtracted from current and prior year assets (revenues).
Gas Tax	State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.
General Fund	The primary operating fund of the City (as opposed to all other City funds, which are designated as "Special Funds").
General Plan	A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.
Geographical Information System (GIS)	A computer system capable of assembling, storing, manipulating and displaying geographically referenced information.
Goal	A time/phased strategy that will implement a specific course of action or plan, typically, a long-term process.
Government Finance Officers Association (GFOA)	A professional association of state/provincial and local finance officers in the United States and Canada (www.gfoa.org).
Governmental Accounting Standards Board (GASB)	Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities (www.gasb.org).
Grants	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
Gross Domestic Product (Real) (GDP)	The total of the goods and services produced by labor and property located in the United States.

Gross State Product (GSP)	<p>The total of the goods and services produced by labor and property located in the State of California.</p>
Growth Management Area (GMA)	<p>Inter-jurisdictional planning regions within Orange County.</p>
Growth Management Program (GMP)	<p>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.</p>
Hotel Tax (TOT)	<p>Also known as the Transient Occupancy Tax (TOT) or bed tax – an 9% tax added to the cost of renting a hotel room within the City.</p>
Infrastructure	<p>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.</p>
Integrated Financial Accounting System	<p>Tyler Enterprise ERP (Munis) – Fountain Valley’s computerized accounting system used to coordinate the City’s general accounting, purchasing, and utility billing processes.</p>
Inter-Fund Transfers	<p>Payments from one fund to another fund, primarily for work or services provided</p>
Landscape, Lighting, and Park Maintenance (LLPM)	<p>An assessment district to provide funds for park and parkway landscaping, lighting and park maintenance.</p>
Lease-Purchase Agreement	<p>Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.</p>

Level of Effort	Generally used to identify the number of staff providing a particular service. Level of Services Generally used to define the existing or current services, programs and facilities provided by government.
Levy	To impose taxes, special assessments or service charges for the support of governmental activities.
Local Agency Formation Commission (LAFCO)	Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies (www.oclafco.org).
Local Agency Investment Fund (LAIF)	A voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
Long-Term Debt	Debt with a maturity of more than one year after issuance.
Major Fund	A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out. Please see the “Major Funds – Summary by Budget Category” tables presented in the Budget Summary chapter.
Measure M	County-wide sales tax measure used to fund a variety of transportation related projects.
Measure M - Growth Management Area (M-GMA)	A county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
Measure M – Turnback	The non-competitive portion of the sales tax revenue generated through Measure M that is “turned back” to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.

Memorandum of Understanding (MOU)	An agreement outlining the terms of employment entered into between the City and employees of various bargaining units.
Modified Accrual	Basis of Accounting 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.
National Pollutant Discharge Elimination System	NPDES – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.
Objective	Describes an outcome to be accomplished in specific, well-defined and measurable terms and is achievable within a specific timeframe; generally, programs have objectives.
Operating Budget	A budget for General Fund department service delivery expenditures such as salaries, utilities and supplies. The day-to-day costs of delivering essential City services.
Orange County Fire Authority (OCFA)	An agency that provides fire prevention/suppression and emergency services to 22 cities and all the unincorporated areas in Orange County (www.ocfa.org).
Orange County Investment Pool (OCIP)	A pooling of cash by the county, local agencies and school districts for investment purposes run by the Orange County Treasurer.
Orange County Transportation Authority (OCTA)	A regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County (www.octa.net).
Ordinances	A formal legislative enactment by the governing board (i.e. City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.
Outputs	The general results expected from programs and functions.

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

Property Tax	<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>
Proposition 218	<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>
Public Employees’ Retirement System (PERS)	<p>Provides retirement and health benefit services to members from the state, school districts and local public agencies (www.calpers.ca.gov).</p>
Ralph M. Brown Act	<p>The Brown Act is a California law that insures the public can attend and participate in meetings of local government.</p>
Redevelopment Agency (RDA)	<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>
Regional Surface Transportation Program (RSTP)	<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>
Reserve	<p>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.</p>
Resolution	<p>A special or temporary order of a legislative body (e.g. City Council or Planning Commission) requiring less formality than an ordinance.</p>
Resources	<p>Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.</p>

Revenue	Annual income received by the City.
Right of Way	ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.
Service Center	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.
Southern California Association of Governments (SCAG)	The Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management and air quality (www.scag.ca.gov).
Special Funds	The City’s accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City’s main operating fund is its General Fund, while other City funds are designated as Special Funds. These funds are legally restricted for a specific purpose and is therefore not available for general use.
Strategic Plan	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.
Strategic Financial Business Plan	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.
Traffic Enforcement Index	The number of moving citations divided by the number of injury accidents.

Transaction Sales Tax (District Tax)	<p>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.</p>
Transfers-In/Out	<p>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.</p>
Transient Occupancy Tax (TOT)	<p>A 9% tax added to the cost of renting a hotel room within the City. Also known as the Hotel or Bed Tax.</p>
Transportation Management Association (TMA)	<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>
Transportation Management Plan (TMP)	<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>
TRIPS	<p>A transit service for Fountain Valley seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.</p>
Unencumbered Appropriation	<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>
Voice Over Internet Protocol (VoIP)	<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>



10200 Slater Avenue
Fountain Valley, CA 92708
www.fountainvalley.org