



OPERATING & CAPITAL IMPROVEMENT BUDGET

BIENNIAL BUDGET FISCAL YEARS 2025-26 & 2026-27





ABOUT THE COVER – The biennial budget book for fiscal years 2025-26 & 2026-27 presents the City’s first ever Universally Accessible Playground. Designed to bring people together, this playground is a sensory-rich recreational environment that enables children and adults of all abilities to develop physically, socially and emotionally. Play is a universal language, and this accessible playground is central to the Fountain Valley Sports Park and provides the community with the opportunity to remove all barriers and differences and to play and grow together.

Photo Credit – Manny Nunez

City of
Fountain Valley
California



BIENNIAL BUDGET
FY 2025-26 & 2026-27

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Fountain Valley

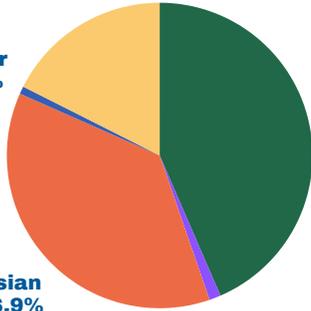


"A Nice Place to Live."



Hispanic or Latino
17.6%

Other
0.8%



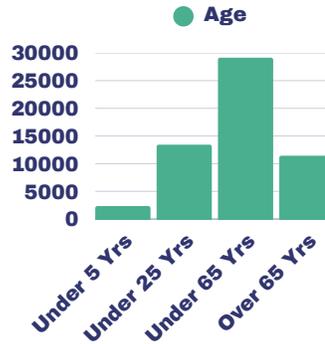
White
43.5%

Asian
36.9%

Black or African American
1.2%



56,560
POPULATION



43.7
Median Age

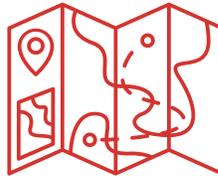
49.8%
FEMALE
POPULATION



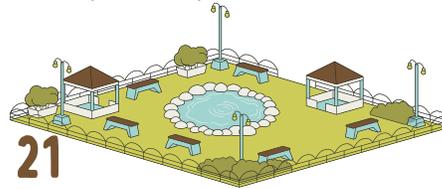
150+
ACRES



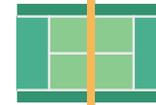
OF NEIGHBORHOOD
PARKS, ACTIVITY
BUILDINGS &
ATHLETIC FACILITIES



9.75
SQUARE
MILES



21
PARKS



12 Tennis
Courts

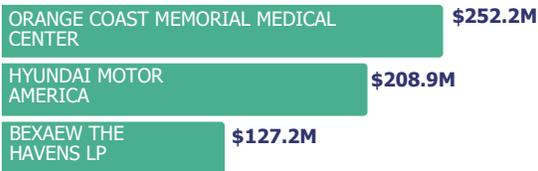


6 Outdoor
Basketball
Hoops



15 Softball/
Baseball Fields

PRINCIPAL PROPERTY TAX PAYERS (assessed value)



PRINCIPAL EMPLOYERS (number of employees)



\$111,797
Median
Income



19,561
Housing
Units



57%
Employment
Rate



44.9%
Bachelor's
Degree
or Higher

4
School
Districts



1
College
District



Fire Services
commission personnel - 47
volunteer personnel - 23
emergency calls - 6,814



Police Services
sworn personnel - 57
non-sworn personnel - 31
arrests - 1,853

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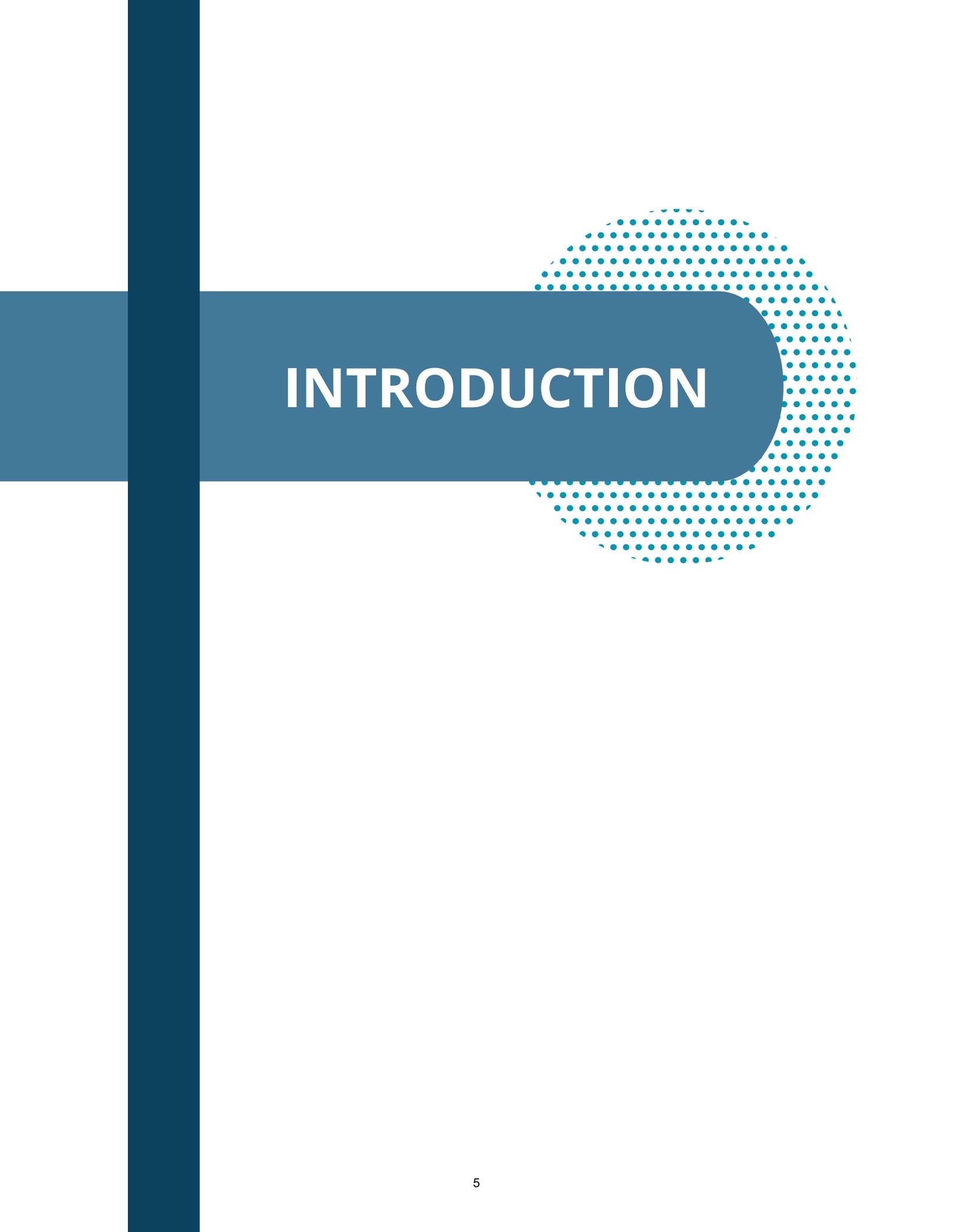
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INTRODUCTION

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CITY COUNCIL MEMBERS



Ted Bui
Mayor



Jim Cuneen
Vice Mayor



Kim Constantine
Council Member



Glenn Grandis
Council Member



Patrick Harper
Council Member

CITY OFFICIALS

City Manager	Maggie Le
Deputy City Manager/Community Development Director	Omar Dadabhoy
Deputy City Manager/Director of Recreation & Community Services	Rob Frizzelle
Interim Chief of Police.....	Rodney Cox
Acting Fire Chief.....	Tim Saiki
Director of Finance/City Treasurer	Ryan Smith
Human Resources Director	Tania Knauerhaze
Director of Public Works.....	Scott Smith
Director of Information Technology.....	Scott Kim
City Clerk/Risk Administrator	Rick Miller

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

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PLANNING COMMISSION

- Matthew Langer Chair
Richard Lopez Vice Chair
Cheryl Brothers Commissioner
Rudy Huebner Commissioner
Anh Vu Commissioner
Kristin Azcona Commissioner (Alternate)
Omar Dadabhoy Staff Representative

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

HOUSING & COMMUNITY DEVELOPMENT ADVISORY BOARD

- Prem Balani Chair
Bryan Noble Vice Chair
Kristin Azcona Member
Mike White Member
Matthew Langer 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
Matt Taylor Vice Chair
Jeffrey Stone Committee Member
Stephen Schwarz Committee Member
Feemun Dogar 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
Kayla Gulino 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

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

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July 1, 2025

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 Biennial Operating Budget and Capital Improvement Program (CIP) for fiscal year 2025-26 (FY 25/26) and 2026-27 (FY 26/27). 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 2024-25 Review

The Fountain Valley team has worked diligently to foster a supportive and collaborative environment throughout the year, prioritizing enhanced transparency in financial reporting and bolstering trust in the City’s fiscal data. The Management Team has actively partnered to refine the City’s Strategic Plan Objectives for the next six months, building on existing successes to drive sustained progress and innovation. During FY 24/25, Staff was successful in accomplishing the following objectives as identified in the City’s three (3) year goals.

In accordance with the City’s goal to **“Enhance the Culture and Environment of ‘A Nice Place to Live’”**, Council approved the creation of an Anniversary Committee in preparation for the City’s upcoming 70th milestone, and the Police Department developed a ‘You Are Not Alone’ (YANA) program and created an E-bike Safety Day.

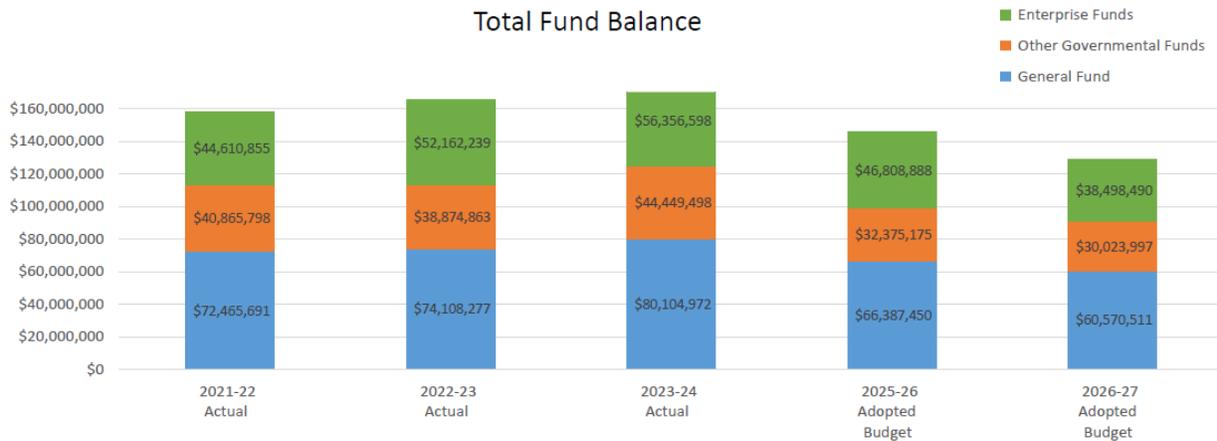
In support of the City’s goal to **“Achieve Fiscal Stability by Evaluating Processes, and Attract and Retain Revenue Producing Businesses/Opportunities”** Staff has made progress and is on target to present to Council a potential fundraising program for the construction of Fire Station No. 1 and revenue generating opportunities for a new digital messaging board at the Sports Park. Furthermore, although not identified as a strategic objective, the City streamlined the budget process and increased fiscal stability by implementing a biennial budget.

The City’s Employee Engagement Committee has worked diligently toward improving morale and employee retention, thereby meeting the goal to **“Attract and Retain Quality Staff through Best Practices and Trends”**. Efforts include creative collaboration and research on hiring trends, initiatives, telework, succession planning, leadership, and professional development, which will be presented at an upcoming City Council meeting.

Additionally, the Human Resources Department processed 50 recruitments, hired 47 full and part-time positions, and amended salary schedules.

The City’s fourth goal is to “**Maintain, Build, and Modernize Infrastructure to Support Growth and Future Needs of the City**”, which staff achieved by transitioning to leasing instead of purchasing City vehicles, and by developing and presenting a plan to bring the City’s ambulance program in-house.

The City ended FY 24/25 with an estimated fund balance of \$74.2 million in the General Fund. The majority of fund balance is in reserves with \$17.4 million restricted for pension payments, \$18.4 million committed for emergencies, and \$24.2 million assigned for capital projects and Measure HH. The budgeted ending unassigned fund balance is \$6.3 million.



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 25/26 and FY 26/27 biennial budget aims to uphold service levels and advance strategic objectives by taking a prudent approach that aligns fiscal responsibility with the City’s long-term goals. Coupled with projected stable but flat revenues, Staff was diligent about minimizing any increases to the budget.

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

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

The budget is continually reviewed for adherence to the City’s long-term twenty-year financial forecasting plan, preservation of the City’s financial integrity, and proper implementation of the City’s Strategic Plan initiatives. Finance staff thoroughly reviewed and analyzed revenue and cost estimates using the most current information, and as a result, the adopted biennial budget for FY 25/26 and FY 26/27 incorporates adjustments derived from updated revenue and expenditure



CITY MANAGER'S BUDGET MESSAGE

projections. These changes are intended to improve the City's ability to deliver public benefits in alignment with the City's Strategic Plan.

Considering the current economic climate and ongoing recessionary concerns, this biennial budget was crafted to maintain balance despite rising costs and flat revenue projections. The adopted budget shifts priorities to maintaining current service levels, developing a volunteer CERT program, generating revenue opportunities through a Sports Park digital messaging board, employee retention program opportunities, and continued evaluation of fire station funding options. Similar to prior years, one of the City's primary goals is to pay down its unfunded pension liability and ensure no structural deficit when Measure HH sunsets in FY 2036/37.

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, mentorship, and leadership programs.

Due to the City's dependence on volatile revenues like Sales and Measure HH taxes, City staff is aggressively seeking new sources of revenue to support continued operations, maintenance of City facilities and infrastructure, and a growing list of currently unfunded Capital Improvement Program projects.

FY 25/26 & FY 26/27 Adopted Budget Summary

Excluding transfers-out to other funds, the total citywide budget for FY 25/26 and FY 26/27 is \$152.7 and \$149.6 million, representing a decrease of 5.5% and 7.4% respectively, compared to the adopted FY 24/25 budget. These expenses are supported by \$132.0 and \$133.1 million in revenue, a decrease of 3.8% and 3.0% from the prior 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 25/26 Operating Budget for the General Fund is \$82.2 million in expenditures and \$83.8 million in revenue, with an additional \$7.4 million for one-time capital projects. The adopted FY 26/27 Operating Budget for the General Fund is \$84.1 million in expenditures and \$84.9 million in revenue, with an additional \$4.7 million for one-time capital projects.

Internal Service Funds, including information technology, government buildings, capital equipment, self-insurance, and fleet services account for activities provided to one City department by another City department. The adopted FY 25/26 and FY 26/27 budget includes \$19.3 and \$15.7 million in appropriations and \$13.0 and \$12.8 million in resources for these funds, respectively.

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 \$10.0 million for FY 25/26 and \$5.7 million



CITY MANAGER'S BUDGET MESSAGE

for FY26/27, 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: 2014 Revenue Bonds, 2016A Lease Revenue Bonds, 2015A Pension Obligation Bonds, and 2017 Clean Energy Renewable Bonds (CREBS). Payments for citywide debt in FY 25/26 and FY 26/27 are \$3.5 and \$3.6 million, respectively.

Capital Improvement Funds are used to account for the City's capital projects. These funds include the CIP and Drainage funds. In total, FY 25/26 and FY 26/27 appropriations in the Capital Improvement Funds are budgeted at \$17.1 and \$9.2 million, respectively.

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 budgets for FY 25/26 and FY 26/27 are \$33.0 and \$38.6 million for both operating and capital, respectively.

General Fund Revenue Highlights

Total General Fund revenues are projected to be \$83.8 million in FY 25/26, an increase of \$3.6 million, or 4.5%, as compared to the FY 24/25 Revised Budget. General Fund revenues for FY 26/27 are projected to be \$84.9 million, an increase of \$4.7 million, or 5.9%, compared to FY 24/25. General Fund revenues are largely projected to be flat, with notable revenues and changes from the prior year highlighted below.

- **Taxes** – The budgeted increase in revenues is attributed to an expected moderate rise in Property Taxes, which are projected to total \$26.2 and \$27.2 million in the next two years, an increase of 4.1% and 8.1% over FY 24/25. Compared to the current year's amended budget, Sales & Use Tax and Measure HH Transaction Tax is down \$800,000 or 4.9% to \$32.7 million in FY 25/26, and down \$160,000 or 1% to \$33.3 million in FY 26/27. These projections come from the City's tax revenue consultant HdL Coren and Cone.
- **Use of Money & Property** – Due to the continued high interest rate environment, staff is projecting an increase of \$1.2 million or 48.5% in FY 25/26, and \$1.0 million or 40.7% in FY 26/27, compared to the FY 24/25 amended budget. These projections are based off recent trends.
- **Intergovernmental Revenue** – Staff is budgeting decreases of \$488 thousand, or 15.4% in intergovernmental revenue for FY 25/26 and \$452 thousand, or 14.3% in FY 26/27. These reductions are primarily due to one-time grant revenues in FY 24/25.
- **Charges for Services** – This category includes revenues from customers and applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. For the next two fiscal years, staff is projecting a decrease of \$668 thousand, or 6.7%, and \$1.2 million, or 12.4%. These decreases are primarily due to a high amount of permit fees expected in FY 24/25.

General Fund Expenditure Highlights

General Fund expenditures are broken into two (2) distinct types - operating and capital. Operating



CITY MANAGER'S BUDGET MESSAGE

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 General Fund Budget includes \$82.2 million in operating expenses and \$7.4 million in capital expenditures for FY 25/26 and \$84.1 million in operating expenses and \$4.7 million in capital expenditures for FY 26/27. In accordance with the Measure HH Responsible Spending Pledge, the budget also includes another \$3.0 million in additional CalPERS payments to pay down the City's Unfunded Accrued Liability (UAL).

The adopted FY 25/26 and FY 26/27 General Fund budgets include \$67.7 and \$69.4 million in operating expenses across all departments, as listed in the table below:

Department	FY 25 Amended	FY 26 Adopted	FY 27 Adopted	Variance (FY25 vs FY26)	
ADMINISTRATION	6,670,905	7,002,177	7,269,159	331,272	4.7%
COMMUNITY DEVELOPMENT	3,050,370	3,793,385	3,433,698	743,015	19.6%
PUBLIC WORKS & ENGINEERING	10,170,570	9,418,386	9,760,584	(752,184)	-8.0%
FIRE DEPARTMENT	17,954,595	18,373,571	18,950,222	418,976	2.3%
POLICE DEPARTMENT	24,528,930	25,058,352	25,849,622	529,422	2.1%
RECREATION & COMM SVCS	4,072,970	4,038,722	4,107,971	(34,248)	-0.8%
DEPARTMENT OPERATING TOTALS	66,448,340	67,684,593	69,371,256	1,236,253	1.8%

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

When compared to the amended FY 24/25 budget, operating expenses overall are projected to increase by \$2.0 million or 2.5% in FY 25/26, and \$3.8 million or 4.5% in FY 26/27. Major increases to General Fund department expenditures are attributed to additional salary and benefit costs from approved labor contracts, coupled with a rise in the City's CalPERS Unfunded Accrued Liability (UAL). Personnel Expenses increased \$1.1 million or 2.6% in FY 25/26 and \$3.1 million or 7.7% in FY 26/27. Department internal service charges are included to fund the IT department, self-insurance, fleet management, equipment, and maintenance and repair of City buildings. The Internal Service allocation budget increased by \$1.1 million or 5.7% in FY 25/26 and \$1.0 million or 5.2% in FY 26/27.

- **Departmental Expenses** – At \$15.5 and \$15.4 million, departmental operating expenses are down 1.2% in FY 25/26 and 2.2% in FY 26/27.
 - Fire Department expenditures are down 6.1% to \$4.3 million in both years.
 - Police Department operating expenses are projected to be \$2.4 and \$2.6 million, representing increases of 7.7% in FY 25/26 and 14.8% in FY 26/27.
 - Administration is comprised of Admin Services, Human Resources, and the Finance department. Compared to the current fiscal year, operating expenses for FY 25/26 are projected to decrease by 6.8% to \$2.1 million, while FY 26/27 expenses are budgeted at \$2.2 million, a decrease of 3.9%.
 - Community Development operating expenses are projected to increase by \$305,000

or 27.8% in FY 25/26 due to contract services for plan checks related to upcoming residential developments. Conversely, FY 26/27 expenses are projected to decrease by \$135,000 or 12.4%.

- Recreation and Community Services operating budgets are projected to decrease by 6.2% and 6.0% to \$800,000 in FY 25/26 and \$801,000 in FY 26/27.
 - Public Works & Engineering operating expenses are projected to be down 3.9% in FY 25/26 to \$4.4 million and 2.5% in FY 26/27 to \$4.5 million
- **Internal Service Allocations** – Overall projected increase of \$383,000 or 3.7% in FY 25/26 and \$190,000 or 1.9% in FY 26/27.
- Information Technology Fund – The bulk of the increase is for IT related expenditures due to growing software and computer equipment needs. Staff is projecting increases of \$508,000 or 17.8% in FY 25/26 and \$583,000 or 20.5% in FY 26/27.
 - Capital Equipment Fund – Compared to the current fiscal year, equipment purchases are projected to increase by \$360,000 or 85.0% for both years. Budgeted equipment in the capital replacement schedule includes body-worn cameras for the Police department, and cardiac monitors and turn-out gear for the Fire department.
 - Fleet Management Fund – Vehicle purchases are budgeted at \$1.9 million for both fiscal years, representing an increase 1.6% and 2.7%. The majority of the budget is allocated to the Police Department, Public Works, and water and wastewater management coupled with a phased in transition to a lease model.
 - The increases above are offset by Internal Service Fund decreases in Government Buildings and Self Insurance.
- **Personnel Expenses** – Overall projected increase of \$1.1 million or 2.6% in FY 25/26 and \$3.1 million or 7.7% in FY 26/27.
- Increases are primarily due to additional salary and benefit costs from approved and projected MOU-related increases and increased CALPERS and benefit costs. This includes agreed upon 4% salary increases at July 1, 2025 and July 1, 2026.
 - The City added a new Community Services Director/Deputy City Manager position to the salary schedule to accommodate additional responsibilities and special projects.
 - The City reclassified an Assistant Engineer position to an Engineering Associate to allow for additional responsibilities and career growth.
 - The City reclassified two (2) Maintenance Worker II positions to Equipment Operator I to allow for continuity of operations and ensure sufficient staffing is available to operate a variety of heavy equipment in the Public Works and Water Departments.
- **Transfers Out** – FY 25/26 and FY 26/27 General Fund Transfers Out total \$14.5 million and \$14.7 million, respectively, representing an increase of \$735,000 or 5.3% and \$897,000 or 6.5%. The following transfers are included in each year's total.
- \$9 million in FY 25/26 and \$9.1 million in FY 26/27 for the City's required Pension Unfunded Accrued Liability (UAL) payment to CalPERS. Staff projects moderate increases of 8.3% and 9.5% due to an additional payment of \$3 million in FY 24/25.



CITY MANAGER'S BUDGET MESSAGE

- \$3.0 million each year in additional payments towards the City's Pension Unfunded Accrued Liability (UAL) in accordance with the Measure HH Responsible Spending Pledge.
- Debt Service for three bonds totaling \$2.5 million in FY 25/26 and \$2.6 million in FY 26/27, representing increases of 1.9% and 4.4%, respectively.

Significant Changes

As previously mentioned, the adopted budget includes \$3.0 million in additional annual payments to CalPERS to help pay down the City's unfunded actuarial liability (UAL). As of the most recent CALPERS actuarial reports, the City's unfunded actuarial liability is approximately \$96.5 million, including 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 25/26 and FY 26/27 budget includes 269.25 authorized full-time equivalent (FTE) positions, representing no change from the previous fiscal year. Nevertheless, a few positions were reclassified to support added responsibilities, provide for career growth opportunities, and ensure adequate staffing coverage and operational continuity. The Community Services Director position was reclassified to Deputy City Manager and Community Services Director; an Assistant Engineer position was reclassified to an Engineering Associate; and two (2) Maintenance Worker II positions were reclassified to Equipment Operator I.

AUTHORIZED PERSONNEL LIST

FTE by Department/Division	FY22/23 Actual	FY23/24 Actual	FY24/25 Actual	FY25/26 Proposed	FY26/27 Proposed	Change
Administration	5.5	5.5	6.5	6.5	6.5	0.00
Human Resources	6.0	7.0	7.0	7.0	7.0	0.00
Finance	11.75	11.75	11.75	11.75	11.8	0.00
Information Technology	5.0	5.0	6.0	6.0	6.0	0.00
Community Development	14.5	15.5	15.5	15.5	15.5	0.00
Public Works (All)	62.0	63.0	63.5	63.5	63.5	0.00
Fire Department	46.0	46.0	46.0	46.0	46.0	0.00
Police Department	94.0	94.0	94.0	94.0	94.0	0.00
Recreation & Community Services	19.5	19.5	19.0	19.0	19.0	0.00
Total FTE by Department/Division	264.25	267.25	269.25	269.25	269.25	0.00

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 the scheduled projects are included in the



CITY MANAGER'S BUDGET MESSAGE

adopted biennial budget, with the majority of the projects funded by the General Fund, Measure HH, Water and Sewer Funds, Gas Tax, Measure M2, and AQMD funds. The adopted CIP budget for FY 25/26 includes 24 projects for a combined total of \$17.1 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. The adopted CIP budget for FY26/27 includes nine (9) projects for a combined total of \$9.2 million.

Major projects scheduled for FY 25/26 include residential road rehabilitation construction of quadrant E7, road rehab for Talbert & Euclid and Newhope/Ward/Ellis/Slater, citywide facility roofing, and traffic signal synchronization on several arterial streets citywide. Major projects scheduled for FY 26/27 include residential road rehabilitation construction of quadrant B4, road rehab for Talbert East City Limit to Ward, and continued citywide facility roofing.

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 25/26 and FY 26/27 budget allocates \$17,140,000 and \$17,450,000, respectively, in Measure HH revenues for the following:

- \$9.0 and \$9.1 million in Required UAL payments to CalPERS
- \$5.0 million each year for unfunded OPEB liabilities and additional UAL payments to CalPERS
- \$2.5 and \$2.6 million for debt service payments
- \$2.5 and \$2.4 million for Capital Projects including residential road rehabilitation (\$2.6M), Talbert & Euclid road rehab (\$1.2M), and Talbert East City Limit to Ward road rehab (\$1.1M)
- \$365 thousand each year added to the Capital Equipment Reserve for Fire Apparatus
- \$2.2 and \$2.0 million decrease to the Measure HH Reserve account for use of funds

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

The 20-year Financial Plan is updated semiannually, at budget preparation and at year-end close. The current update establishes the FY 25/26 and FY 26/27 adopted budget as the base year for the forecast, and reflects an operating surplus of approximately \$4.7 million when Measure HH sunsets in FY 2037, and continued operating surpluses 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 their tireless hours spent producing this budget document. Furthermore, I want to thank every employee for their hard work and ongoing dedication to the community this past year. Despite the many challenges faced, City staff was diligent about providing high-quality customer service, completing capital projects, supporting local businesses, and focusing on the health and safety of our employees and residents.

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

Respectfully submitted,



Maggie Le
City Manager

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

BACKGROUND

Location

The City of Fountain Valley was incorporated June 13, 1957, and became the 21st City in the County of Orange. Since its incorporation in 1957 and throughout its rich history, the City of Fountain Valley has been known as “A Nice Place to Live”. Residents of the City have adopted this motto thanks to the well maintained streets and parkways, parks, a wide range of recreation programs for all ages, great weather, and overall quality of life. The most recent estimate places Fountain Valley’s population at 56,560, with a median household income of about \$111,797.

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 Vice Mayor 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

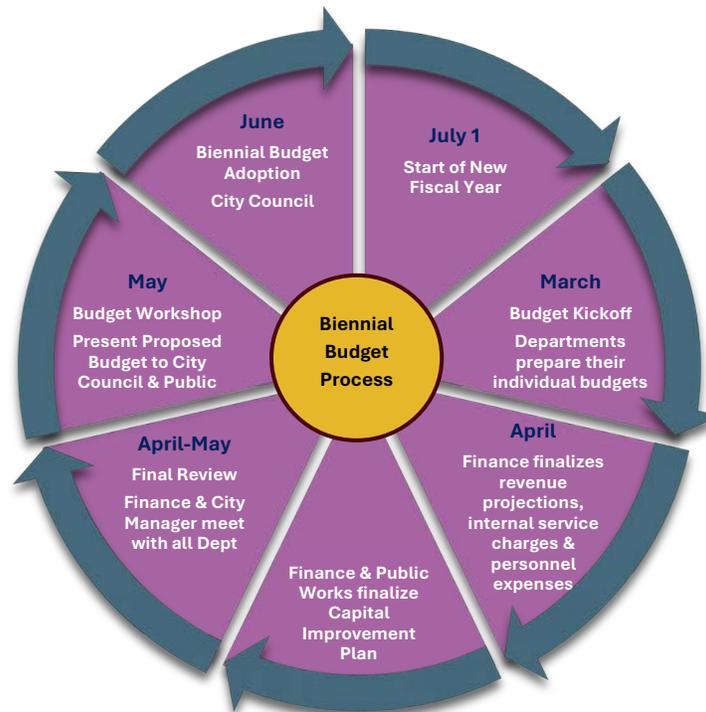
The City of Fountain Valley operates on a fiscal year basis, starting July 1 and ending June 30. Under the direction of the City Manager, the budget is prepared biennially by the Finance Department with the support of each operating department. The biennial budget for Fiscal Year 2025-26 and Fiscal Year 2026-27 was produced using a zero-based budgeting method.

The City develops a biennial 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 biennial 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 City’s Capital Improvement Plan (CIP) is reviewed and updated to ensure 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 2025-26 and FY 2026-27 are outlined in detail in the CIP section of the budget book.

FY 2025-26 and FY 2026-27 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. A review and update of the City’s needs has been completed and the Fiscal Year 2025-26 and Fiscal Year 2026-27 biennial budget includes funding for the following capital replacement items that need to be purchased:

- Information Technology – FY 2025-26 and FY 2026-27 budget includes citywide technology applications and upgrades for department software, network switches, security cameras, telephone systems, and desktop replacements.
- Government Buildings – FY 2025-26 budget includes gym bleachers for the recreation center, dividing doors for the senior center, baseball windscreens and roll up doors for the sport park fields, resurfacing of basketball and tennis courts for various neighborhood parks, as well as resurfacing of the outdoor basketball and racquetball courts at the recreation center. FY 2026-27 budget includes fumigation of the senior center and recreation center, roll up doors for the city yard, and an exhaust fan system for both fire station #1 and #2.
- Fleet Services – FY 2025-26 budget includes the replacement of several service trucks for water management, a combo jet/vacuum machine for wastewater management, and several police vehicles for the police department. FY 2026-27 budget includes several vehicles for citywide operations, and several service truck vehicles for the public works division.

- *Capital Equipment* – FY 2025-26 budget includes backup turn-out gear, radios and thermal imagers for fire service, ballistic vests and firearms for police service, a saw and mixer equipment for concrete maintenance, as well as a lateral CCTV self push camera for sewer maintenance.

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 2025-26 and Fiscal Year 2026-27 biennial 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 2022, 2023, and 2024 are presented along with the revised budget for 2025.

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 2022, 2023, and 2024, while the revised budget is utilized for 2025.

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; and **Self Insurance** which administers citywide insurance policies.

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).

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, 2025 is \$11,065,000. The amount of bonds outstanding at June 30, 2026 is \$10,055,000.

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, 2025 is \$2,015,772. The amount of bonds outstanding at June 30, 2026 is \$1,948,285.

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, 2025 is \$8,550,000. The amount of bonds outstanding at June 30, 2026 is \$7,980,000.

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, 2025 is \$8,105,000. The amount of bonds outstanding at June 30, 2026 is \$7,450,000.

Bond Rating

The City's bond rating has been maintained at AAA, reflecting the City's economic stability, strong financial performance, and good management practices.

Year	Bond Description	Amount Issued	Outstanding		Maturity Date
			at June 30, 2025	FY 2025-26 Debt Service	
2015A	Taxable Pension Obligation Bonds	\$ 15,995,000	\$ 11,065,000	\$ 1,449,144	June 30, 2036
2017	Clean Renewable Energy Bonds	\$ 2,843,166	\$ 2,015,772	\$ 226,113	September 1, 2036
2016A	Lease Revenue Bonds	\$ 12,895,000	\$ 8,550,000	\$ 862,550	November 1, 2036
General Fund Obligations		\$ 31,733,166	\$ 21,630,772	\$ 2,537,806	
2014A	Revenue Bonds	\$ 13,695,000	\$ 8,105,000	\$ 971,556	July 1, 2034
Water Fund Obligations		\$ 13,695,000	\$ 8,105,000	\$ 971,556	

Year	Bond Description	Amount Issued	Outstanding		Maturity Date
			at June 30, 2026	FY 2026-27 Debt Service	
2015A	Taxable Pension Obligation Bonds	\$ 15,995,000	\$ 10,055,000	\$ 1,508,638	June 30, 2036
2017	Clean Renewable Energy Bonds	\$ 2,843,166	\$ 1,948,285	\$ 226,290	September 1, 2036
2016A	Lease Revenue Bonds	\$ 12,895,000	\$ 7,980,000	\$ 864,250	November 1, 2036
General Fund Obligations		\$ 31,733,166	\$ 19,983,285	\$ 2,599,177	
2014A	Revenue Bonds	\$ 13,695,000	\$ 7,450,000	\$ 972,931	July 1, 2034
Water Fund Obligations		\$ 13,695,000	\$ 7,450,000	\$ 972,931	

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 6, 2025. 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 3, 2025.

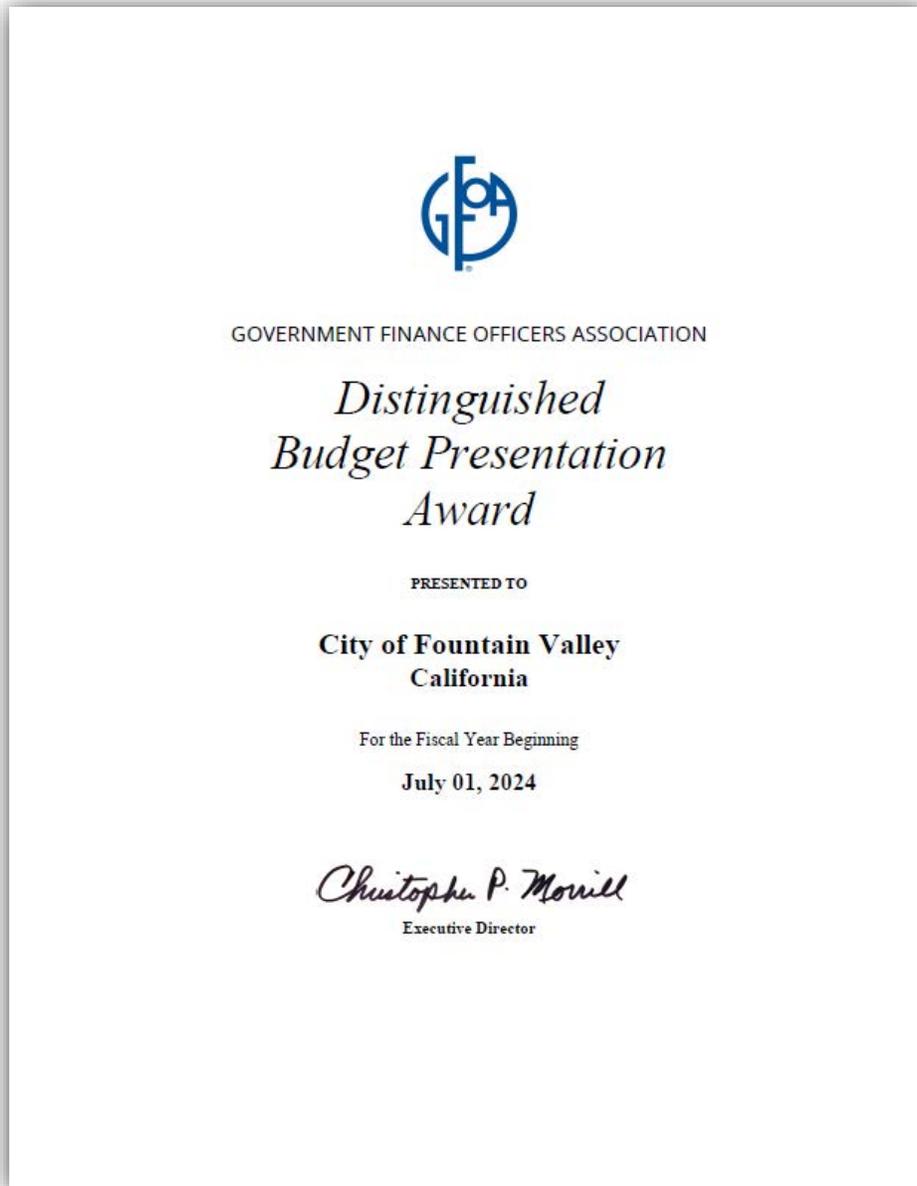
City Council adopted the Proposed FY 2025-26 and FY 2026-27 Biennial budget at the regularly scheduled council meeting on June 3, 2025, and no changes were made to the budget after that date.

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GFOA Distinguished Budget Presentation Award

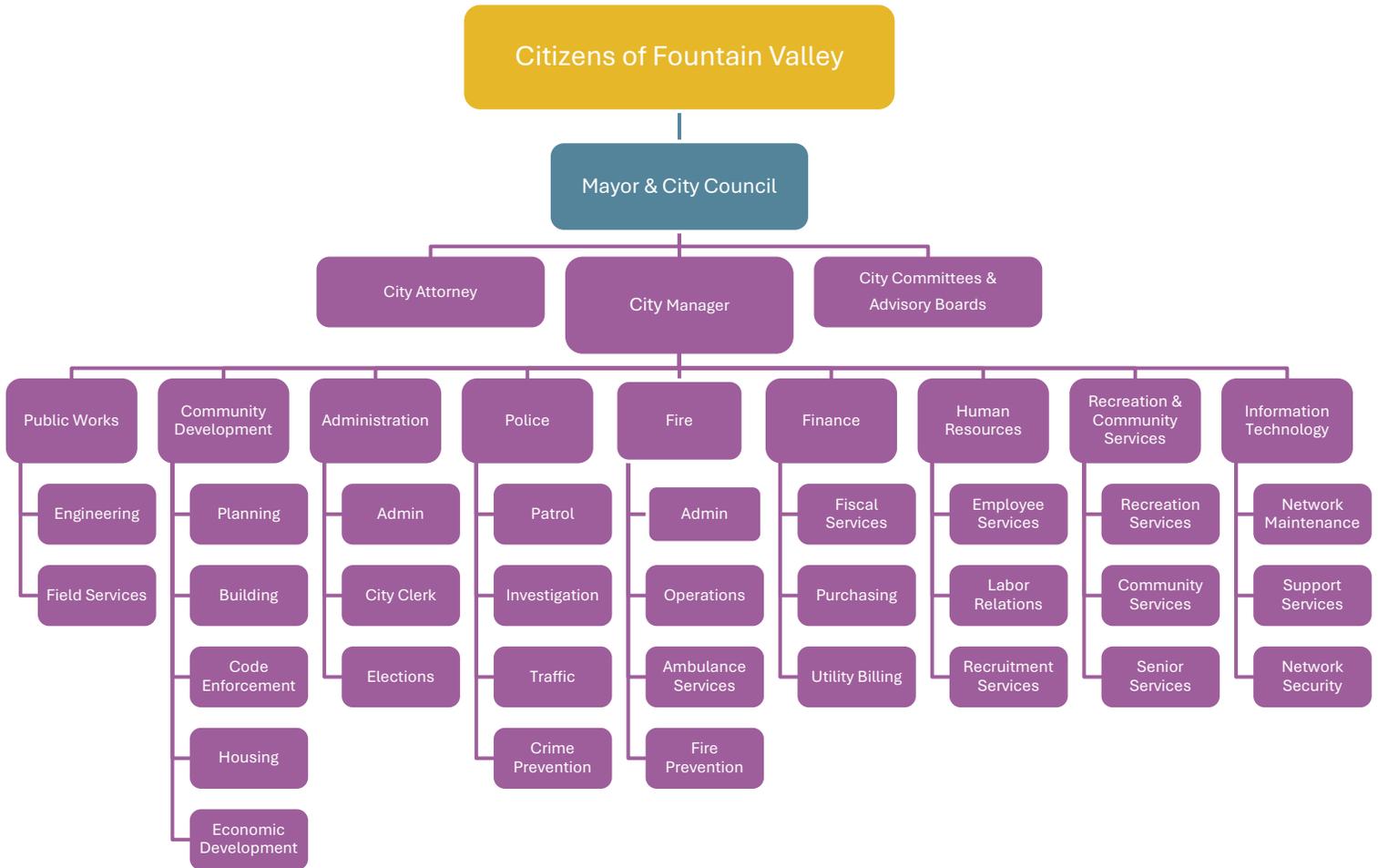
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Fountain Valley, California, for its Annual Budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



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Organizational Chart



The City’s Strategic Plan is comprised of the City’s vision statement, mission statement, goals and objectives, and an action plan. The Strategic Plan is reviewed and updated twice a year by the City Council and the City’s executive management team at focused strategic planning sessions. Strategic Planning sessions are facilitator led, open to the public and result in measurable objectives for the upcoming six-month period.

The most recent Strategic Planning session took place in March 2025. Participants brainstormed the City’s current strengths, weaknesses, challenges, and opportunities before developing new objectives in line with the established Strategic Goals. These new, measurable objectives will be presented to the City Council by staff within six months following the planning session, with the next Strategic Planning Session scheduled for September 2025. The March 2025 six-month strategic plan can be found in Appendix A on Page A-1.

The Biennial Budget for FY 2025-26 & FY 2026-27 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 SUMMARY

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**CITY
RESOURCES
AND
APPROPRIATIONS
SUMMARY**

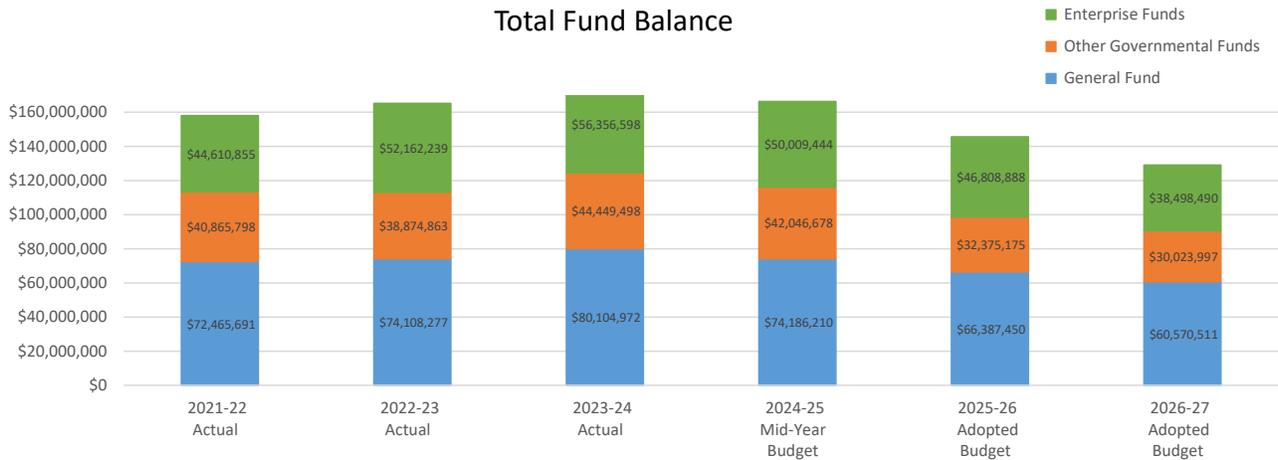




SUMMARY OF FUND BALANCE FY 2026 & FY 2027

Fund	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
100 GENERAL FUND	72,465,691	74,108,277	80,104,972	74,186,210	66,387,450	60,570,511
110 INFORMATION PROCESSING	1,421,230	1,795,327	2,211,944	2,484,494	1,984,495	1,530,055
111 GOVERNMENT BUILDINGS	3,036,646	4,381,412	5,208,363	5,389,893	2,487,290	463,851
112 FLEET MANAGEMENT	3,712,982	3,105,016	4,764,362	3,956,082	2,167,327	2,210,827
113 EQUIPMENT FUND	1,096,362	1,263,004	1,403,012	1,385,082	1,114,368	1,273,893
114 CITY SELF INSURANCE	5,051,201	4,009,542	3,553,356	3,997,226	3,197,211	2,597,191
11X INTERNAL SERVICE FUNDS	14,318,421	14,554,302	17,141,036	17,212,776	10,950,690	8,075,816
230 CDBG/HUD	152,550	177,308	195,997	195,997	195,997	195,997
231 FOUNTAIN VALLEY HOUSING AUTHOR	18,763,484	17,931,385	17,725,965	17,265,880	16,920,888	16,532,046
232 HOME GRANT FUND	333,456	338,356	346,597	353,597	364,872	375,597
233 ABANDONED VEHICLE ABATEMENT	5,816	5,310	4,567	3,282	2,237	1,202
240 GAS TAX/STREET IMPROVEMENT	1,321,964	790,110	649,421	486,541	682,491	935,426
241 ROAD MAINTENANCE & REHAB ACCT	214,361	240,843	1,144,506	686,366	83,696	146,796
242 TRAFFIC IMPROVEMENT	1,274,742	478,172	1,246,059	1,043,269	1,098,369	1,151,269
243 MEASURE M2	3,115,973	2,957,049	4,379,944	3,330,079	591,472	981,382
244 POLLUTION REDUCTION	576,682	500,145	569,404	387,669	358,219	452,669
270 CRIMINAL DIVERSION	427,550	457,654	457,946	463,396	470,046	476,696
271 COPS/SUPPLEMENTAL LAW	299,842	388,320	524,191	563,111	600,208	632,386
272 OPIOID SETTLEMENTS	-	336	3,784	4,634	15,909	26,634
300 CAPITAL IMPROVEMENTS	-	-	-	-	-	-
340 DRAINAGE FUND	60,955	55,572	60,078	50,078	40,078	40,078
400 FVPFA DEBT SERVICE	3	2	2	2	2	2
TOTAL GOVERNMENTAL FUNDS BALANCE	113,331,489	112,983,140	124,554,470	116,232,888	98,762,625	90,594,508
500 WATER UTILITY FUND	29,374,984	35,458,547	38,716,737	35,780,656	35,552,944	27,847,030
501 SEWER ASSESSMENT	14,129,221	15,472,137	16,327,162	12,889,626	10,605,824	10,601,625
502 SOLID WASTE	1,106,651	1,231,556	1,312,698	1,339,161	650,119	49,834
TOTAL ENTERPRISE FUNDS BALANCE	44,610,855	52,162,239	56,356,598	50,009,444	46,808,888	38,498,490
TOTAL CITY FUND BALANCE	157,942,345	165,145,379	180,911,068	166,242,332	145,571,513	129,092,998

Total Fund Balance





SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND FY 2026 & FY 2027

GOVERNMENTAL FUNDS		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
RESOURCES¹							
100	GENERAL FUND	76,067,585	77,593,035	83,074,124	83,394,678	83,801,231	84,941,999
11X	INTERNAL SERVICE FUNDS	8,624,758	11,586,750	12,142,742	13,313,525	13,041,345	12,839,760
230	CDBG/HUD	686,126	459,149	332,128	500,000	500,000	500,000
231	FOUNTAIN VALLEY HOUSING AUTHOR	321,915	270,730	379,818	252,200	326,150	307,850
232	HOME GRANT FUND	2,995	4,900	8,241	7,000	11,275	10,725
233	ABANDONED VEHICLE ABATEMENT	84	84	120	100	-	-
240	GAS TAX/STREET IMPROVEMENT	2,296,013	2,838,548	1,588,878	1,650,420	1,667,757	1,681,780
241	ROAD MAINTENANCE & REHAB ACCT	1,129,435	1,287,324	1,501,234	1,472,510	1,534,883	1,563,100
242	TRAFFIC IMPROVEMENT	1,593,150	4,112,984	772,303	27,650	55,100	52,900
243	MEASURE M2	1,472,552	1,657,661	1,695,794	2,080,535	2,136,975	1,779,910
244	POLLUTION REDUCTION	75,729	63,835	90,318	85,600	97,550	96,450
270	CRIMINAL DIVERSION	51,189	162,321	111,481	50,030	49,480	6,650
271	COPS/SUPPLEMENTAL LAW	164,111	171,205	199,580	180,050	192,550	191,450
272	OPIOID SETTLEMENTS	-	336	3,449	20,850	16,275	15,725
400	FVPFA DEBT SERVICE	1,092,493	1,097,827	1,097,204	1,090,820	2,537,810	2,599,180
Total Resources		93,578,135	101,306,688	102,997,411	104,125,968	105,968,381	106,587,479
APPROPRIATIONS¹							
100	GENERAL FUND	63,188,854	75,950,447	77,077,429	89,313,440	91,599,991	90,758,938
11X	INTERNAL SERVICE FUNDS	9,389,993	11,350,869	9,556,008	13,241,785	19,303,431	15,714,634
230	CDBG/HUD	686,126	434,392	313,437	500,000	500,000	500,000
231	FOUNTAIN VALLEY HOUSING AUTHOR	108,847	1,102,828	585,237	712,285	671,142	696,692
232	HOME GRANT FUND	-	-	-	-	-	-
233	ABANDONED VEHICLE ABATEMENT	9,532	590	862	1,385	1,045	1,035
240	GAS TAX/STREET IMPROVEMENT	2,586,901	3,370,402	1,729,567	1,813,300	1,471,807	1,428,845
241	ROAD MAINTENANCE & REHAB ACCT	1,107,246	1,260,842	597,570	1,930,650	2,137,553	1,500,000
242	TRAFFIC IMPROVEMENT	1,629,802	4,909,554	4,415	230,440	-	-
243	MEASURE M2	359,136	1,816,585	272,899	3,130,400	4,875,582	1,390,000
244	POLLUTION REDUCTION	3,298	140,372	21,059	267,335	127,000	2,000
270	CRIMINAL DIVERSION	24,126	132,218	111,188	44,580	42,830	-
271	COPS/SUPPLEMENTAL LAW	81,664	82,727	63,708	141,130	155,453	159,272
272	OPIOID SETTLEMENTS	-	-	-	20,000	5,000	5,000
400	FVPFA DEBT SERVICE	1,092,492	1,097,828	1,097,204	1,090,820	2,537,810	2,599,180
Total Appropriations		80,268,016	101,649,653	91,430,583	112,437,550	123,428,644	114,755,596
CHANGE IN GOVERNMENTAL FUNDS BALANCE		13,310,119	(342,965)	11,566,827	(8,311,582)	(17,460,263)	(8,168,117)

CAPITAL FUNDS**RESOURCES¹**

300	CAPITAL IMPROVEMENTS	-	-	8,469,091	14,539,240	17,088,870	9,216,000
340	DRAINAGE FUND	48,484	152,365	4,506	-	-	-
	Total Resources	48,484	152,365	8,473,597	14,539,240	17,088,870	9,216,000

APPROPRIATIONS¹

300	CAPITAL IMPROVEMENTS	-	-	8,469,091	14,539,240	17,088,870	9,216,000
340	DRAINAGE FUND	10,481	157,747	-	10,000	10,000	-
	Total Appropriations	10,481	157,747	8,469,091	14,549,240	17,098,870	9,216,000

CHANGE IN CAPITAL FUNDS BALANCE

38,004	(5,383)	4,506	(10,000)	(10,000)	-
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ENTERPRISE FUNDS**RESOURCES¹**

500	WATER UTILITY FUND	19,570,861	19,237,604	20,971,443	21,959,200	21,923,775	22,368,775
501	SEWER ASSESSMENT	2,220,458	2,633,057	2,858,836	2,835,300	2,888,800	2,871,200
502	SOLID WASTE	3,919,230	4,562,712	4,933,644	5,671,446	5,006,115	5,022,200
	Total Resources	25,710,549	26,433,373	28,763,924	30,465,946	29,818,690	30,262,175

APPROPRIATIONS¹

500	WATER UTILITY FUND	16,824,985	13,154,041	17,713,253	24,895,281	22,151,487	30,074,689
501	SEWER ASSESSMENT	1,637,255	1,290,141	2,003,812	6,272,836	5,172,602	2,875,399
502	SOLID WASTE	3,851,893	4,437,807	4,852,502	5,644,983	5,695,157	5,622,485
	Total Appropriations	22,314,133	18,881,989	24,569,566	36,813,100	33,019,246	38,572,573

CHANGE IN ENTERPRISE FUNDS BALANCE

3,396,415	7,551,384	4,194,357	(6,347,154)	(3,200,556)	(8,310,398)
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NET CHANGE IN FUND BALANCE

16,744,538	7,203,037	15,765,691	(14,668,736)	(20,670,819)	(16,478,515)
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Total Beginning Fund Balance

141,197,805	157,942,345	165,145,379	180,911,068	166,242,332	145,571,513
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PROJECTED TOTAL ENDING FUND BALANCE

157,942,345	165,145,379	180,911,068	166,242,332	145,571,513	129,092,998
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¹ Data includes interfund transfers.



**CONSOLIDATED SUMMARY OF
RESOURCES & APPROPRIATIONS BY TYPE
FY 2026 & FY 2027**

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Mid-Year Budget	2025-26 Adopted Budget	2026-27 Adopted Budget
RESOURCES						
TAXES	63,010,085	66,710,385	67,283,915	68,422,065	68,849,410	70,213,595
USE OF MONEY & PROPERTY	(2,757,816)	3,527,767	8,365,635	3,782,370	5,977,705	5,670,875
LICENSES & PERMITS	1,728,539	1,832,014	1,753,998	1,908,900	1,801,020	1,816,020
CHARGES FOR SERVICES	5,199,505	5,117,970	6,719,464	9,998,063	9,279,234	8,712,134
FINES & FORFEITURES	916,468	841,865	690,031	950,900	798,500	798,500
IMPACT FEES	109,812	74,538	404,925	100,000	100,000	100,000
INTERGOVERNMENTAL REVENUE	2,540,848	4,678,441	3,977,024	3,250,780	2,759,150	3,056,645
DONATIONS	1,035,270	914,647	814,860	1,109,376	1,069,545	1,044,000
DEPARTMENTAL CHARGES	18,974,742	19,167,237	20,351,006	23,948,715	12,426,345	12,224,760
OTHER REVENUE	9,555,446	1,663,831	1,283,938	1,038,460	1,232,400	1,235,400
WATER & SEWER SVC	25,837,680	25,630,151	26,398,097	29,026,500	27,728,775	28,228,775
TOTAL RESOURCES	126,150,580	130,158,847	138,042,895	143,536,129	132,022,084	133,100,704
APPROPRIATIONS						
NON-DEPARTMENTAL	30,193,011	32,104,677	28,246,875	24,204,145	20,672,040	20,308,595
ADMINISTRATION	3,215,855	4,301,934	4,181,598	7,314,360	7,428,492	7,711,095
HUMAN RESOURCES	904,395	1,057,094	1,270,272	1,929,200	2,004,231	2,064,862
COMMUNITY DEVELOPMENT	2,996,616	3,947,241	3,428,309	4,815,385	5,112,660	4,766,927
FINANCE	2,365,939	2,365,286	2,775,760	3,074,615	3,152,363	3,251,849
ENGINEERING	31,525,813	38,869,742	39,898,145	65,088,565	62,578,447	59,403,820
POLICE	15,803,186	15,469,728	16,022,466	19,960,670	19,200,592	19,441,016
FIRE	18,608,397	20,999,697	22,371,447	26,335,295	27,140,961	27,526,535
RECREATION & COMMUNITY SVCS	3,792,829	3,840,412	4,082,332	5,482,630	5,403,117	5,104,520
TOTAL APPROPRIATIONS	109,406,043	122,955,812	122,277,204	158,204,865	152,692,903	149,579,219
NET CHANGE IN FUND BALANCE	16,744,538	7,203,033	15,765,691	(14,668,736)	(20,670,819)	(16,478,515)
Total Beginning Fund Balance	141,197,805	157,942,345	165,145,379	180,911,068	166,242,332	145,571,513
PROJECTED TOTAL ENDING FUND BALANCE	157,942,345	165,145,379	180,911,068	166,242,332	145,571,513	129,092,998



CONSOLIDATED SUMMARY OF CHANGES IN FUND BALANCE FY 2025 - 26

		Beginning	Transfers In	Resources	Appropriations	Transfers Out	Ending
		Balance					Balance
General Fund							
100	GENERAL FUND	74,186,210	862,177	82,939,054	82,207,181	9,392,810	66,387,450
Total General Funds		74,186,210	862,177	82,939,054	82,207,181	9,392,810	66,387,450
Internal Service Funds							
110	INFORMATION PROCESSING	2,484,494	-	3,859,050	4,359,049	-	1,984,495
111	GOVERNMENT BUILDINGS	5,389,893	-	2,040,180	2,942,783	2,000,000	2,487,290
112	FLEET MANAGEMENT	3,956,082	365,000	2,605,145	4,758,900	-	2,167,327
113	EQUIPMENT FUND	1,385,082	-	897,755	1,168,469	-	1,114,368
114	CITY SELF INSURANCE	3,997,226	-	3,274,215	4,074,230	-	3,197,211
Total Internal Service Funds		17,212,776	365,000	12,676,345	17,303,431	2,000,000	10,950,690
Special Revenue Funds							
230	CDBG/HUD	195,997	-	500,000	500,000	-	195,997
231	FOUNTAIN VALLEY HOUSING AUTHOR	17,265,880	-	326,150	671,142	-	16,920,888
232	HOME GRANT FUND	353,597	-	11,275	-	-	364,872
233	ABANDONED VEHICLE ABATEMENT	3,282	-	-	1,045	-	2,237
240	GAS TAX/STREET IMPROVEMENT	486,541	-	1,667,757	47,500	1,424,307	682,491
241	ROAD MAINTENANCE & REHAB ACCT	686,366	-	1,534,883	-	2,137,553	83,696
242	TRAFFIC IMPROVEMENT	1,043,269	-	55,100	-	-	1,098,369
243	MEASURE M2	3,330,079	-	2,136,975	-	4,875,582	591,472
244	POLLUTION REDUCTION	387,669	-	97,550	2,000	125,000	358,219
270	CRIMINAL DIVERSION	463,396	-	49,480	42,830	-	470,046
271	COPS/SUPPLEMENTAL LAW	563,111	-	192,550	155,453	-	600,208
272	OPIOID SETTLEMENTS	4,634	-	16,275	5,000	-	15,909
Total Special Revenue Funds		24,783,822	-	6,587,995	1,424,970	8,562,442	21,384,405
Debt Service Funds							
400	FVPFA DEBT SERVICE	2	2,537,810	-	2,537,810	-	2
Total Debt Service Funds		2	2,537,810	-	2,537,810	-	2
Capital Project Funds							
300	CAPITAL IMPROVEMENTS	-	17,088,870	-	17,088,870	-	-
340	DRAINAGE FUND	50,078	-	-	10,000	-	40,078
Total Capital Project Funds		50,078	17,088,870	-	17,098,870	-	40,078
Enterprise Funds							
500	WATER UTILITY FUND	35,780,656	-	21,923,775	22,051,487	100,000	35,552,944
501	SEWER ASSESSMENT	12,889,626	-	2,888,800	4,834,232	338,370	10,605,824
502	SOLID WASTE	1,339,161	-	5,006,115	5,234,922	460,235	650,119
Total Enterprise Funds		50,009,444	-	29,818,690	32,120,641	898,605	46,808,888
Total All Funds		166,242,332	20,853,857	132,022,084	152,692,903	20,853,857	145,571,513



**CONSOLIDATED SUMMARY OF
CHANGES IN FUND BALANCE
FY 2026 - 27**

	Beginning Balance	Transfers In	Resources	Appropriations	Transfers Out	Ending Balance
General Fund						
100 GENERAL FUND	66,387,450	784,770	84,157,229	83,983,758	6,775,180	60,570,511
Total General Funds	66,387,450	784,770	84,157,229	83,983,758	6,775,180	60,570,511
Internal Service Funds						
110 INFORMATION PROCESSING	1,984,495	-	3,954,885	4,409,325	-	1,530,055
111 GOVERNMENT BUILDINGS	2,487,290	-	2,040,180	2,813,619	1,250,000	463,851
112 FLEET MANAGEMENT	2,167,327	365,000	2,632,545	2,954,045	-	2,210,827
113 EQUIPMENT FUND	1,114,368	-	897,755	738,230	-	1,273,893
114 CITY SELF INSURANCE	3,197,211	-	2,949,395	3,549,415	-	2,597,191
Total Internal Service Funds	10,950,690	365,000	12,474,760	14,464,634	1,250,000	8,075,816
Special Revenue Funds						
230 CDBG/HUD	195,997	-	500,000	500,000	-	195,997
231 FOUNTAIN VALLEY HOUSING AUTHOR	16,920,888	-	307,850	696,692	-	16,532,046
232 HOME GRANT FUND	364,872	-	10,725	-	-	375,597
233 ABANDONED VEHICLE ABATEMENT	2,237	-	-	1,035	-	1,202
240 GAS TAX/STREET IMPROVEMENT	682,491	-	1,681,780	60,000	1,368,845	935,426
241 ROAD MAINTENANCE & REHAB ACCT	83,696	-	1,563,100	-	1,500,000	146,796
242 TRAFFIC IMPROVEMENT	1,098,369	-	52,900	-	-	1,151,269
243 MEASURE M2	591,472	-	1,779,910	-	1,390,000	981,382
244 POLLUTION REDUCTION	358,219	-	96,450	2,000	-	452,669
270 CRIMINAL DIVERSION	470,046	-	6,650	-	-	476,696
271 COPS/SUPPLEMENTAL LAW	600,208	-	191,450	159,272	-	632,386
272 OPIOID SETTLEMENTS	15,909	-	15,725	5,000	-	26,634
Total Special Revenue Funds	21,384,405	-	6,206,540	1,423,999	4,258,845	21,908,101
Debt Service Funds						
400 FVPFA DEBT SERVICE	2	2,599,180	-	2,599,180	-	2
Total Debt Service Funds	2	2,599,180	-	2,599,180	-	2
Capital Project Funds						
300 CAPITAL IMPROVEMENTS	-	9,216,000	-	9,216,000	-	-
340 DRAINAGE FUND	40,078	-	-	-	-	40,078
Total Capital Project Funds	40,078	9,216,000	-	9,216,000	-	40,078
Enterprise Funds						
500 WATER UTILITY FUND	35,552,944	-	22,368,775	29,999,689	75,000	27,847,030
501 SEWER ASSESSMENT	10,605,824	-	2,871,200	2,649,474	225,925	10,601,625
502 SOLID WASTE	650,119	-	5,022,200	5,242,485	380,000	49,834
Total Enterprise Funds	46,808,888	-	30,262,175	37,891,648	680,925	38,498,490
Total All Funds	145,571,513	12,964,950	133,100,704	149,579,219	12,964,950	129,092,998



CITY OF FOUNTAIN VALLEY
AGGREGATE FUNCTIONAL UNIT-FUND RELATIONSHIP
FY 2025-26

Fund	Fund No.	Fund Type	Administration	Community Development	Engineering & Public Works	Fire	Police	Recreation & Community Services	Non-Departmental	Total
General*	100	General	\$ 6,947,177	\$ 3,940,473	\$ 9,576,886	\$ 18,373,571	\$ 25,275,352	\$ 4,038,722	\$ 12,055,000	\$ 80,207,181
Information Processing	110	General	4,359,049	-	-	-	-	-	-	4,359,049
Government Buildings	111	General	472,242	-	428,918	259,871	477,696	1,232,756	-	2,871,483
Fleet Management	112	General	42,600	-	3,857,950	-	858,350	-	-	4,758,900
Capital Equipment	113	General	5,000	-	133,400	567,150	331,280	131,639	-	1,168,469
City Self Insurance	114	General	-	-	-	-	-	-	4,074,230	4,074,230
Employee Benefits	115	General	-	-	-	-	-	-	11,844,340	11,844,340
CDBG/HUD	230	Special Revenue	-	500,000	-	-	-	-	-	500,000
Fountain Valley Housing Authority*	231	Special Revenue	-	671,142	-	-	-	-	-	671,142
Abandoned vehicle Abatement	233	Special Revenue	-	1,045	-	-	-	-	-	1,045
Gas Tax	240	Special Revenue	-	-	47,500	-	-	-	-	47,500
Pollution Reduction (AQMD)	244	Special Revenue	-	-	2,000	-	-	-	-	2,000
Criminal Diversion	270	Special Revenue	-	-	-	-	42,830	-	-	42,830
COPS/Supplemental Law	271	Special Revenue	-	-	-	-	155,453	-	-	155,453
OPIOID	272	Special Revenue	-	-	-	-	-	-	5,000	5,000
Capital Improvements*	300	Capital Project	-	-	17,088,870	-	-	-	-	17,088,870
Drainage	340	Capital Project	-	-	10,000	-	-	-	-	10,000
FVPFA Debt Service	400	Debt Service	-	-	-	-	-	-	2,537,810	2,537,810
Water Utility*	500	Enterprise	687,718	-	21,363,769	-	-	-	-	22,051,487
Sewer Assessment*	501	Enterprise	-	-	4,834,232	-	-	-	-	4,834,232
Solid Waste*	502	Enterprise	-	-	5,234,922	-	-	-	-	5,234,922
			\$ 12,513,786	\$ 5,112,660	\$ 62,578,447	\$ 19,200,592	\$ 27,140,961	\$ 5,403,117	\$ 30,516,380	\$ 162,465,943

* Denotes funds classified as Major



CITY OF FOUNTAIN VALLEY
AGGREGATE FUNCTIONAL UNIT-FUND RELATIONSHIP
FY 2026-27

Fund	Fund No.	Fund Type	Administration	Community Development	Engineering & Public Works	Fire	Police	Recreation & Community Services	Non-Departmental	Total
General*	100	General	\$ 7,214,159	\$ 3,569,200	\$ 9,920,584	\$ 18,950,222	\$ 26,066,622	\$ 4,107,971	\$ 12,155,000	\$ 81,983,758
Information Processing	110	General	4,409,325	-	-	-	-	-	-	4,409,325
Government Buildings	111	General	500,443	-	493,872	415,344	532,111	871,849	-	2,813,619
Fleet Management	112	General	182,600	-	2,287,945	-	483,500	-	-	2,954,045
Capital Equipment	113	General	5,000	-	248,050	75,450	285,030	124,700	-	738,230
City Self Insurance	114	General	-	-	-	-	-	-	3,549,415	3,549,415
Employee Benefits	115	General	-	-	-	-	-	-	12,115,445	12,115,445
CDBG/HUD	230	Special Revenue	-	500,000	-	-	-	-	-	500,000
Fountain Valley Housing Authority*	231	Special Revenue	-	696,692	-	-	-	-	-	696,692
Abandoned vehicle Abatement	233	Special Revenue	-	1,035	-	-	-	-	-	1,035
Gas Tax	240	Special Revenue	-	-	60,000	-	-	-	-	60,000
Pollution Reduction (AQMD)	244	Special Revenue	-	-	2,000	-	-	-	-	2,000
Criminal Diversion	270	Special Revenue	-	-	-	-	-	-	-	-
COPS/Supplemental Law	271	Special Revenue	-	-	-	-	159,272	-	-	159,272
OPIOID	272	Special Revenue	-	-	-	-	-	-	5,000	5,000
Capital Improvements*	300	Capital Project	-	-	9,216,000	-	-	-	-	9,216,000
Drainage	340	Capital Project	-	-	-	-	-	-	-	-
FVPFA Debt Service	400	Debt Service	-	-	-	-	-	-	2,599,180	2,599,180
Water Utility*	500	Enterprise	716,279	-	29,283,410	-	-	-	-	29,999,689
Sewer Assessment*	501	Enterprise	-	-	2,649,474	-	-	-	-	2,649,474
Solid Waste*	502	Enterprise	-	-	5,242,485	-	-	-	-	5,242,485
			\$ 13,027,806	\$ 4,766,927	\$ 59,403,820	\$ 19,441,016	\$ 27,526,535	\$ 5,104,520	\$ 30,424,040	\$ 159,694,664

* Denotes funds classified as Major

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GENERAL FUND BUDGET SUMMARY

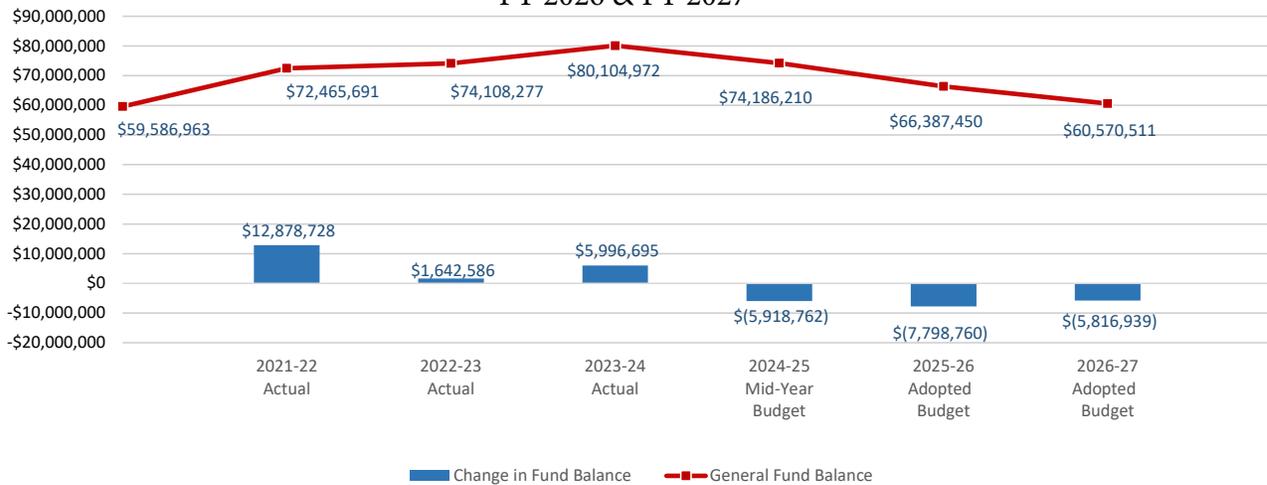


GENERAL FUND RESERVES

FY 2026 & FY 2027

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Mid-Year Budget	2025-26 Adopted Budget	2026-27 Adopted Budget
FUND BALANCE						
Non Spendable:						
Prepaid Items	134,823	130,419	128,646	-	-	-
Advances to Other Funds	-	935,810	-	-	-	-
Restricted:						
Transportation	2,238,242	2,238,242	2,238,242	2,238,242	1,738,242	1,438,242
Community Development	171,115	3,603	-	3,603	3,603	3,603
Capital Projects	109,812	184,350	-	184,350	184,350	184,350
Other Purposes	271,299	286,845	-	286,845	286,845	286,845
Debt Service	7	-	-	-	-	-
Pension	11,120,701	15,799,650	17,367,544	17,367,544	17,367,544	17,367,544
Committed						
Emergencies	18,426,000	18,426,000	18,426,000	18,426,000	16,921,148	17,342,814
Assigned to:						
Employee Benefits	2,422,711	2,422,711	2,644,083	2,644,083	2,644,083	2,644,083
Capital Projects	35,592,386	9,950,427	7,634,238	2,390,996	-	-
Economic Development	2,130,501	1,956,806	-	1,956,806	1,692,115	1,734,281
Contingency Reserves	500,000	500,000	500,000	500,000	-	-
Measure HH	-	20,904,064	21,391,034	21,848,468	19,665,592	17,651,589
Unassigned:						
Unassigned General Fund	(651,906)	369,354	9,775,189	6,339,273	5,883,928	1,917,160
Total Fund Balance	72,465,691	74,108,277	80,104,972	74,186,210	66,387,450	60,570,511

General Fund Balance FY 2026 & FY 2027





GENERAL FUND SUMMARY FY 2026 & FY 2027

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	FY 2026 Change From	
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget	Prior Year	
GENERAL FUND RESOURCES								
TAXES	59,130,684	62,377,390	62,643,811	63,316,000	63,715,000	65,384,000	399,000	0.63%
USE OF MONEY & PROPERTY	(2,477,591)	2,780,281	6,319,007	2,554,720	3,793,550	3,595,330	1,238,830	48.49%
LICENSES & PERMITS	1,728,539	1,832,014	1,753,998	1,908,900	1,801,020	1,816,020	(107,880)	-5.65%
CHARGES FOR SERVICES	5,108,436	5,076,720	6,701,960	9,934,063	9,266,234	8,699,134	(667,829)	-6.72%
FINES & FORFEITURES	759,095	670,597	571,698	779,900	633,500	633,500	(146,400)	-18.77%
IMPACT FEES	109,812	74,538	404,925	100,000	100,000	100,000	-	-
INTERGOVERNMENTAL REVENUE	2,169,705	3,119,448	3,232,347	3,167,295	2,759,150	3,056,645	(408,145)	-12.89%
DONATIONS	68,984	42,572	93,696	119,500	106,700	106,700	(12,800)	-10.71%
OTHER REVENUE	9,000,175	1,055,035	677,390	820,660	763,900	765,900	(56,760)	-6.92%
TRANSFERS IN	469,745	564,438	675,292	693,640	862,177	784,770	168,537	24.30%
TOTAL GENERAL FUND RESOURCES	76,067,585	77,593,035	83,074,124	83,394,678	83,801,231	84,941,999	406,553	0.49%
GENERAL FUND OPERATIONS								
ADMINISTRATION	3,735,923	4,289,851	4,966,354	6,670,905	7,002,177	7,269,159	331,272	4.97%
COMMUNITY DEVELOPMENT	1,750,905	2,130,978	2,273,903	3,050,370	3,793,385	3,433,698	743,015	24.36%
PUBLIC WORKS & ENGINEERING	7,453,860	8,139,969	8,610,811	10,170,570	9,418,386	9,760,584	(752,184)	-7.40%
FIRE DEPARTMENT	13,910,555	14,373,855	15,614,871	17,954,595	18,373,571	18,950,222	418,976	2.33%
POLICE DEPARTMENT	17,629,011	19,653,015	21,119,309	24,528,930	25,058,352	25,849,622	529,422	2.16%
RECREATION & COMM SVCS	2,696,556	3,148,912	3,405,081	4,072,970	4,038,722	4,107,971	(34,248)	-0.84%
TRANSFERS OUT								
PENSION ADP	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	-
DEBT SERVICE	2,333,870	2,391,902	2,440,677	2,489,470	2,537,810	2,599,180	48,340	1.94%
SALES TAX SHARING	415,476	-	-	-	-	-	-	-
CALPERS REQUIRED UAL	7,319,996	7,115,906	6,684,086	8,313,165	9,000,000	9,100,000	686,835	8.26%
EMPLOYEE BENEFITS	1,490,808	500,104	1,235,826	-	-	-	-	-
TOTAL TRANSFERS OUT	14,560,150	13,007,912	13,360,589	13,802,635	14,537,810	14,699,180	735,175	5.33%
TOTAL GENERAL FUND OPERATIONS	61,736,959	64,744,491	69,350,917	80,250,975	82,222,403	84,070,436	1,971,428	2.46%
TOTAL OPERATING SURPLUS(DEFICIT)	14,330,625	12,848,544	13,723,207	3,143,703	1,578,828	871,563	(1,564,875)	-49.78%
CAPITAL IMPROVEMENT PROJECTS	(1,451,895)	(3,054,176)	(7,726,512)	(7,062,465)	(7,377,588)	(4,688,502)	315,123	4.46%
PROPERTY ACQUISITION	-	(8,151,780)	-	-	-	-	-	-
OPEB CONTRIBUTION - MEASURE HH	-	-	-	(2,000,000)	(2,000,000)	(2,000,000)	-	-
NET CHANGE TO GENERAL FUND BALANCE	12,878,730	1,642,588	5,996,695	(5,918,762)	(7,798,760)	(5,816,939)	(1,879,998)	-31.76%
BEGINNING GENERAL FUND BALANCE	59,586,963	72,465,691	74,108,277	80,104,972	74,186,210	66,387,450		
ENDING GENERAL FUND BALANCE	72,465,691	74,108,277	80,104,972	74,186,210	66,387,450	60,570,511		



**GENERAL FUND RESOURCES
& APPROPRIATIONS
FY 2026 & FY 2027**

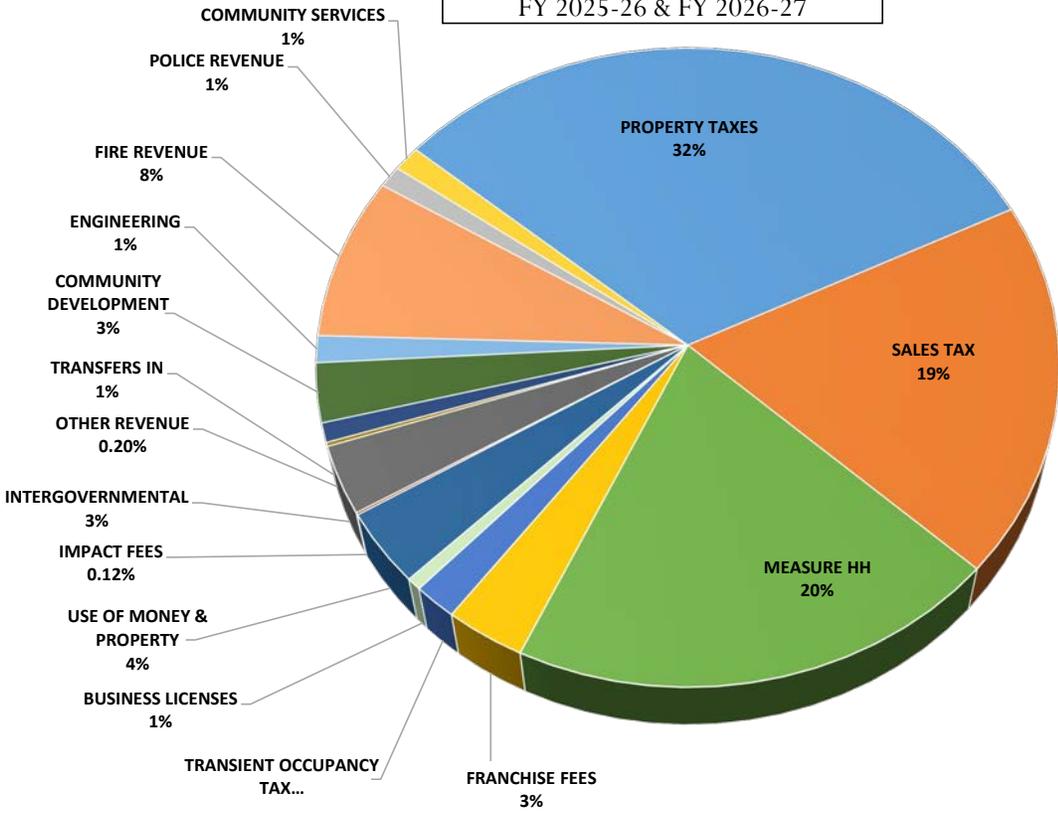
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
GENERAL FUND RESOURCES						
PROPERTY TAXES	22,019,180	23,365,555	24,808,441	25,156,000	26,190,000	27,199,000
SALES TAX	16,091,255	17,042,213	16,176,295	16,420,000	15,815,000	16,145,000
MEASURE HH	17,162,175	17,363,447	17,146,213	17,140,000	16,940,000	17,250,000
FRANCHISE FEES	2,088,567	2,595,445	2,619,098	2,610,000	2,780,000	2,800,000
TRANSIENT OCCUPANCY TAX	1,305,350	1,522,875	1,411,257	1,515,000	1,515,000	1,515,000
BUSINESS LICENSES	489,001	522,618	523,905	509,000	519,000	519,000
USE OF MONEY & PROPERTY	(2,817,555)	2,239,414	5,782,973	2,006,220	3,245,050	3,046,830
IMPACT FEES	109,812	74,538	404,925	100,000	100,000	100,000
INTERGOVERNMENTAL	2,154,980	3,103,655	3,223,069	3,157,295	2,749,150	3,046,645
OTHER REVENUE	8,369,185	869,612	255,439	200,300	170,000	170,000
TRANSFERS IN	469,745	564,438	675,292	693,640	862,177	784,770
COMMUNITY DEVELOPMENT	2,202,513	2,407,092	2,195,758	2,220,940	2,792,480	2,256,480
ENGINEERING	783,279	891,993	1,048,960	1,641,240	1,157,600	1,139,600
FIRE REVENUE	3,959,018	3,280,236	5,114,122	7,786,783	6,953,074	6,953,074
POLICE REVENUE	861,148	762,142	692,521	1,128,360	933,000	935,000
COMMUNITY SERVICES	819,932	987,761	995,857	1,109,900	1,079,700	1,081,600
TOTAL GENERAL FUND RESOURCES	76,067,585	77,593,035	83,074,124	83,394,678	83,801,231	84,941,999
GENERAL FUND OPERATIONS						
ADMINISTRATION						
CITY COUNCIL	126,570	157,805	172,195	214,760	351,374	346,602
LEGAL SERVICES	332,925	264,504	288,907	425,000	425,000	425,000
CITY MANAGER	397,876	477,058	552,948	714,050	718,795	718,779
ADMINISTRATIVE SERVICES	370,986	339,993	367,537	576,285	617,417	628,882
RECORDS MANAGEMENT	191,543	183,298	217,227	312,760	365,985	385,302
ELECTIONS	7,610	94,405	31,143	146,730	54,730	164,162
PERSONNEL RELATIONS	904,395	1,057,094	1,270,272	1,929,200	2,004,231	2,064,862
FINANCE	1,293,063	1,319,740	1,646,847	1,912,585	1,979,575	2,043,705
PURCHASING	-	268,798	280,032	306,390	350,856	354,418
BUSINESS LICENSE	110,954	127,156	139,247	133,145	134,214	137,447
ADMINISTRATION TOTAL	3,735,923	4,289,851	4,966,354	6,670,905	7,002,177	7,269,159
COMMUNITY DEVELOPMENT						
PLANNING	815,045	1,060,937	1,177,737	1,613,295	1,532,275	1,511,473
BUILDING SAFETY	935,860	1,070,040	1,096,165	1,328,295	1,991,846	1,646,609
ECONOMIC DEVELOPMENT	-	-	-	87,480	69,428	69,228
CODE ENFORCEMENT	-	-	-	21,300	199,836	206,388
TOTAL COMMUNITY DEVELOPMENT	1,750,905	2,130,978	2,273,903	3,050,370	3,793,385	3,433,698
PUBLIC WORKS & ENGINEERING						
ENGINEERING	793,968	911,444	853,529	1,049,280	846,634	885,213
TRAFFIC ENGINEERING	270,015	348,569	328,495	393,280	340,900	374,602
CONSTRUCTION INSP	198,107	250,612	303,317	379,460	330,169	348,816
STREET LIGHTING	557,561	612,325	749,620	936,825	952,233	1,042,527
RIGHTS-OF-WAY	663,026	711,667	706,892	921,590	809,585	839,064
TREE MAINTENANCE	500,859	501,564	549,063	541,025	534,882	537,059
PARK MAINTENANCE	887,153	956,347	1,018,250	1,283,320	1,117,495	1,178,021
CONCRETE MAINTENANCE	454,091	463,577	517,055	636,335	634,834	666,700
PAVEMENT MAINTENANCE	527,667	569,849	614,817	727,220	673,500	703,608
STORM DRAIN MAINT	491,492	589,458	629,358	892,395	918,033	863,956
TRAFFIC CONTROL MAIN	578,842	461,821	455,130	492,955	292,572	306,604
STREET SWEEPING	429,950	418,274	435,311	444,417	463,261	464,537
RECREATION CENTER	955,333	1,047,457	1,121,874	1,141,413	1,252,528	1,284,948
GRAFFITI	145,797	297,004	328,099	331,055	251,760	264,929
PUBLIC WORKS & ENGINEERING TOTAL	7,453,860	8,139,969	8,610,811	10,170,570	9,418,386	9,760,584

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
FIRE DEPARTMENT						
FIRE SUPPRESSION	7,021,092	7,146,776	7,638,408	7,884,130	8,230,861	8,611,770
PARAMEDICS	3,908,527	4,023,454	4,393,996	4,713,515	5,088,740	5,213,733
AMBULANCE SERVICES	1,837,355	1,990,813	2,129,130	3,617,715	3,320,075	3,330,911
FIRE PREVENTION	793,021	774,082	894,348	1,097,365	1,038,540	1,066,604
FIRE RESERVES	35,518	94,843	131,942	148,050	123,170	134,283
DISASTER PREPARE	150,913	162,621	189,100	222,405	228,992	240,581
HAZARDOUS MATERIALS	141,515	143,816	200,564	228,225	295,443	303,443
F.I.R.S.T.	22,614	37,449	37,382	43,190	47,750	48,897
FIRE DEPARTMENT TOTAL	13,910,555	14,373,855	15,614,871	17,954,595	18,373,571	18,950,222
POLICE DEPARTMENT						
PATROL	9,400,973	10,591,315	11,201,835	12,544,650	14,648,401	14,888,836
INVESTIGATION	3,697,679	4,183,046	4,613,189	5,369,495	4,573,741	4,700,322
TRAFFIC	1,211,076	1,428,395	1,511,785	2,095,600	1,731,104	1,789,376
CANINE	457,922	518,701	395,091	575,170	502,413	569,213
S.W.A.T.	115,262	105,987	97,065	101,555	102,732	108,679
COMMUNICATIONS	1,240,504	1,304,664	1,400,306	1,640,745	1,496,166	1,571,145
RECORDS	804,718	784,831	1,058,238	1,236,575	1,114,414	1,151,461
CRIME PREVENTION	188,038	177,343	194,637	228,910	77,477	179,725
RANGE	43,534	33,852	46,029	56,965	58,865	62,865
ANIMAL CARE SERVICES	469,304	524,881	601,134	679,265	753,039	828,000
POLICE DEPARTMENT TOTAL	17,629,011	19,653,015	21,119,309	24,528,930	25,058,352	25,849,622
RECREATION & COMMUNITY SERVICES						
RECREATION CENTER	489,884	662,154	645,354	817,275	879,870	891,120
ATHLETICS	413,198	477,923	523,517	600,145	566,875	577,171
FIELD OPERATIONS	311,396	336,025	371,929	399,810	426,462	437,279
SENIOR & COMM CENTER	636,907	743,065	858,533	900,135	846,791	860,926
SENIOR TRANSPORTATION	50,720	60,514	129,435	185,785	232,027	235,974
CONTRACT CLASSES	333,227	382,403	376,785	485,585	460,560	468,929
SPECIAL EVENTS	314,074	329,827	348,897	454,385	427,952	433,836
ANNUAL EVENTS	70,213	79,679	43,689	74,470	74,598	76,585
PARK PATROL	76,939	77,321	106,942	155,380	123,587	126,151
RECREATION & COMM SVCS TOTAL	2,696,556	3,148,912	3,405,081	4,072,970	4,038,722	4,107,971
TRANSFERS OUT						
PENSION ADP	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
DEBT SERVICE	2,333,870	2,391,902	2,440,677	2,489,470	2,537,810	2,599,180
SALES TAX SHARING	415,476	-	-	-	-	-
CALPERS REQUIRED UAL	7,319,996	7,115,906	6,684,086	8,313,165	9,000,000	9,100,000
EMPLOYEE BENEFITS	1,490,808	500,104	1,235,826	-	-	-
TRANSFERS OUT TOTAL	14,560,150	13,007,912	13,360,589	13,802,635	14,537,810	14,699,180
TOTAL GENERAL FUND OPERATIONS	61,736,959	64,744,491	69,350,917	80,250,975	82,222,403	84,070,436
TOTAL OPERATING SURPLUS(DEFICIT)	14,330,625	12,848,544	13,723,207	3,143,703	1,578,828	871,563
CAPITAL IMPROVEMENT PROJECTS	(1,451,895)	(3,054,176)	(7,726,512)	(7,062,465)	(7,377,588)	(4,688,502)
PROPERTY ACQUISITION	-	(8,151,780)	-	-	-	-
OPEB CONTRIBUTION - MEASURE HH	-	-	-	(2,000,000)	(2,000,000)	(2,000,000)
NET CHANGE TO GENERAL FUND BALANCE	12,878,730	1,642,586	5,996,693	(5,918,762)	(7,798,760)	(5,816,939)
BEGINNING GENERAL FUND BALANCE	59,586,963	72,465,693	74,108,281	80,104,976	74,186,214	66,387,454
ENDING GENERAL FUND BALANCE	72,465,693	74,108,281	80,104,976	74,186,214	66,387,454	60,570,515

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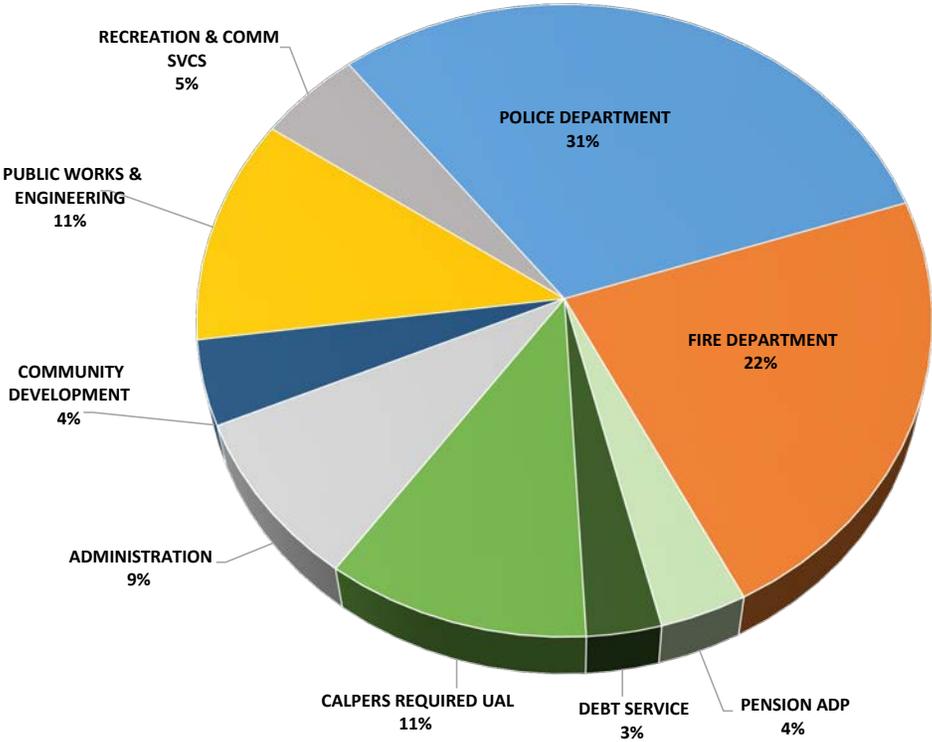
General Fund Resources

FY 2025-26 & FY 2026-27



General Fund Appropriations

FY 2025-26 & 2026-27





GENERAL FUND RESOURCES
FY 2026 & FY 2027

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Mid-Year Budget	2025-26 Adopted Budget	2026-27 Adopted Budget
GENERAL REVENUES						
PROPERTY TAX						
40000	CURRENT YEAR SECURED	12,413,707	13,478,454	14,191,720	14,437,000	15,000,000
40001	SECURED RESIDUAL	1,663,000	1,571,869	1,737,755	1,642,000	1,780,000
40002	CURRENT YEAR UNSECURED	371,729	385,120	419,813	480,000	564,000
40003	PRIOR YEAR TAXES	94,088	77,035	91,882	80,000	80,000
40004	PENALTIES/INT ON TAXES	24,644	19,695	22,194	21,000	20,000
40005	HOMEOWNER PROP TAX RELIE	55,588	57,005	55,854	53,000	50,000
40006	PROPERTY TRANSFER TAX	500,810	359,223	344,094	300,000	270,000
40007	MOTOR VEH IN LIEU	6,632,630	7,115,676	7,613,517	7,823,000	8,140,000
40008	OTHER PROPERTY TAXES	262,984	301,478	331,613	320,000	360,000
	TOTAL PROPERTY TAX	22,019,180	23,365,555	24,808,441	25,156,000	26,190,000
SALES TAX						
40100	SALES & USE TAX	15,573,322	16,504,276	15,638,648	15,870,000	15,600,000
40101	TRANSACTION TAX (MEASURE	17,162,175	17,363,447	17,146,213	17,140,000	17,250,000
40102	PUBLIC SAFETY SALES TAX	517,933	537,937	537,648	550,000	545,000
	TOTAL SALES TAX	33,253,430	34,405,661	33,322,508	33,560,000	33,395,000
FRANCHISE FEES						
40200	POWER FRANCHISE	728,192	869,987	914,076	900,000	965,000
40201	NATURAL GAS FRANCHISE	132,804	157,368	206,952	175,000	230,000
40202	RUBBISH FRANCHISE	550,239	590,590	785,075	750,000	850,000
40203	WASTE FRANCHISE ROAD REH/	292,793	340,685	353,016	325,000	355,000
40204	CTVA/PCTV FRANCHISE	384,540	636,814	359,978	460,000	400,000
	TOTAL FRANCHISE FEES	2,088,567	2,595,445	2,619,098	2,610,000	2,800,000
OTHER TAXES & FEES						
40300	TRANSIENT OCCUPANCY TAX	1,305,350	1,522,875	1,411,257	1,515,000	1,515,000
42802	PARK IMPACT PAYMENT	109,812	74,538	404,925	100,000	100,000
	OTHER TAXES & FEES	1,415,162	1,597,413	1,816,182	1,615,000	1,615,000
USE OF MONEY & PROPERTY						
41000	INTEREST	577,572	1,137,023	1,780,051	1,238,850	2,235,090
41001	INTEREST LEASES	265,239	224,501	263,279	-	250,000
41002	INTEREST SEC115 PENSION TRI	(1,642,091)	678,949	1,570,423	-	-
41005	INTEREST OTHER LOANS	894	580	146	-	-
41010	GAIN/LOSS ON INVESTMENTS	(2,592,091)	(392,098)	1,558,937	-	-
41500	BUILDING RENTS	147,686	144,038	173,678	168,060	89,400
41501	LEASE REVENUE	425,236	446,420	436,459	599,310	555,940
	TOTAL USE OF MONEY & PROPERTY	(2,817,555)	2,239,414	5,782,973	2,006,220	3,046,830
INTERGOVERNMENTAL REVENUE						
43001	IRS-FEDERAL TAX CREDIT	73,528	70,101	66,637	65,000	65,000
43002	COUNTY NET IMPORT REVENU	128,475	124,954	133,890	147,000	148,000
43003	OCTA AGREEMENT	42,105	504,322	525,441	380,000	-
44000	FEDERAL GRANTS	263,000	149,112	-	500,000	-
44011	STATE GRANTS	(148,985)	382,237	544,486	-	-
44020	COUNTY GRANTS	-	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	358,123	1,230,726	1,270,454	1,092,000	213,000

		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
OTHER REVENUE							
45200	RECOVERY OF EXPENSE	46,945	313,320	176,947	120,300	120,000	120,000
45203	DAMAGE CITY PROP-REC OF EX	26,097	1,559	5,555	10,000	30,000	30,000
45300	MISC OTHER INCOME	8,296,143	528,204	55,672	70,000	20,000	20,000
45305	OTHER FIN SOURCES-GASB 96	-	26,528	17,265	-	-	-
TOTAL OTHER REVENUE		8,369,185	869,612	255,439	200,300	170,000	170,000
TRANSFERS IN							
48014	TRANSFER IN/SEWER FUND	63,477	62,605	101,470	70,740	238,370	155,925
48019	CONTRIBUTE IN LIEU OF TAX	1,796,857	1,872,929	1,952,615	2,065,295	2,537,150	2,833,645
48240	TRANSFER IN - GAS TAX	374,972	453,507	478,011	492,500	503,807	508,845
48243	TRANSFER IN - MEASURE M	31,296	48,326	95,810	130,400	120,000	120,000
TOTAL TRANSFERS IN		2,266,602	2,437,367	2,627,907	2,758,935	3,399,327	3,618,415
TOTAL GENERAL REVENUES		66,952,694	68,741,192	72,503,001	68,998,455	70,366,377	72,057,245
FUNCTIONAL REVENUES							
COMMUNITY DEVELOPMENT							
42000	BENCH AD PERMIT	40,250	37,620	37,806	20,000	35,320	35,320
42010	BUILDING PERMIT	919,473	960,170	846,182	810,000	800,000	810,000
42011	ELECTRICAL PERMIT	112,864	127,089	111,155	120,000	120,000	120,000
42012	HEATING & MECH PERMIT	56,437	77,143	62,968	70,000	70,000	70,000
42013	PLUMBING PERMIT	64,927	89,057	79,761	85,000	85,000	85,000
42015	OUTDOOR SALE EVENT PRMT F	2,430	3,030	2,740	3,000	3,000	3,000
42016	USE PERMITS	72,016	63,500	39,623	50,000	40,000	45,000
42017	HOME OCCUPATION PERMIT	5,351	5,385	3,412	2,200	2,500	2,500
42018	TEMPORARY BANNER PERMIT	605	770	1,320	1,200	1,200	1,200
42200	GENERAL PLAN MAINTENANCE	76,443	71,281	68,825	60,000	80,000	60,000
42201	SOILS REVIEW FEE	96,723	93,115	36,650	50,000	50,000	50,000
42202	DEVELOPMENT REVIEW FEE	2,580	2,580	2,580	2,580	3,000	3,000
42203	VARIANCE FILING FEE	510	-	2,400	3,380	3,380	3,380
42204	ADMINISTRATIVE CITATION FEI	-	30,550	16,425	20,000	20,000	15,000
42205	PRECISE PLAN FILING FEE	12,910	25,590	24,825	30,000	30,000	30,000
42206	ZONE CHANGE FILING FEE	-	-	7,110	7,110	7,110	7,110
42207	LOT SPLIT FILING FEE	11,905	-	-	2,000	2,000	2,000
42208	NEGATIVE DECLARATION FEE	(650)	(152)	(50)	200	200	200
42209	CEQA CLEARANCE FEE (EIR)	30,889	(9,231)	220,308	40,000	100,000	100,000
42210	ANNEXATION FEE	9,810	7,300	11,435	-	-	-
42211	DEVELOPMENT AGREE. FEE	10,745	-	21,490	10,475	10,475	10,475
42212	CODE AMENDMENT FEE	-	-	11,435	4,745	4,745	4,745
42215	TENATIVE TRACT MAP FEE	5,540	-	5,540	4,000	4,000	4,000
42217	PLANNING-PLAN CHECK FEE	143,847	157,622	107,484	150,000	175,000	150,000
42218	FORECLOSURE REGISTRATION I	2,225	2,650	2,750	3,000	3,000	3,000
42219	ADM WIRELESS COM. FAC. FEE	17,680	4,160	3,120	2,500	2,500	2,500
42220	SIGN REVIEW FEE	3,820	1,910	2,865	2,500	2,500	2,500
42221	ZONING COMPLIANCE LETTER	1,770	-	1,475	3,500	2,000	2,000
42250	MICROFILMING FEES	12,578	15,002	11,549	25,000	25,000	25,000
42251	PLAN CHECK FEES	403,194	591,515	411,840	530,000	1,000,000	500,000
42252	CITY ONLY-SPECIAL PROJECTS	-	-	-	-	-	-
42253	IMPROVEMENT INSPECTION FE	54,767	365	158	500	500	500
42255	SPECIAL INSPECTION FEES	-	-	-	2,500	2,500	2,500
42256	SANITATION DIST PROC FEE	13,082	31,000	22,412	90,000	90,000	90,000
42257	GREEN BLDG STANDARDS FEE	743	379	395	300	300	300
42258	SB 1186 FEE	16,435	17,270	17,340	12,000	14,000	13,000

		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
42259	SMIP TAX RSRVE FEE	614	425	431	750	750	750
42700	ADMINISTRATIVE CITATIONS	-	-	-	2,500	2,500	2,500
TOTAL COMMUNITY DEVELOPMENT		2,202,513	2,407,092	2,195,758	2,220,940	2,792,480	2,256,480
BUSINESS LICENSES							
40301	BUSINESS LICENSE TAX	464,157	487,855	482,507	475,000	475,000	475,000
42001	MASSAGE PERMIT	4,686	7,137	9,387	7,000	7,000	7,000
42002	SOLICITATION PERMIT	9,733	7,551	4,855	7,000	7,000	7,000
42100	B/L APPLICATION FEE	-	-	-	-	-	-
42750	BUSINESS LIC. PENALTY	10,425	20,075	27,156	20,000	30,000	30,000
TOTAL BUSINESS LICENSES		489,001	522,618	523,905	509,000	519,000	519,000
ENGINEERING							
42030	EXCAVATION PERMIT	253,736	254,459	348,609	400,000	300,000	300,000
42032	CONST & DEMO PERMIT REVIE	-	-	-	-	22,500	22,500
42031	MOVING PERMIT	12,210	9,916	10,860	36,000	10,000	10,000
42033	OTHER PERMITS/MISC.	3,180	6,380	2,160	2,500	2,500	2,500
42300	FINAL MAP CHECK FEE	4,620	7,700	3,080	1,540	1,600	1,600
42301	EASEMENT FEES	-	284	875	-	1,000	1,000
42302	IMPROVEMENT PLAN CHECK	162,041	138,976	260,535	370,000	375,000	375,000
42303	WATER QUALITY MGMT-PLAN	68,000	-	-	7,500	50,000	25,000
42304	IMPROVEMENT INSPECTION FE	187,963	156,000	224,000	300,000	150,000	150,000
42306	LANDSCAPE INSPECTION FEE	15,350	3,059	11,918	16,000	8,000	8,000
42307	TREE REMOVAL/REPLACE. FEE	25,605	26,365	26,418	40,000	15,000	15,000
42308	MEMORIAL PROGRAM	574	1,960	9,540	5,000	5,000	5,000
42309	MISC ENG & OTHER FEES	50,000	157,654	480	250,000	50,000	50,000
42310	STORM WATER PREVENTION F	-	129,241	138,158	197,700	153,000	160,000
42311	MEDIAN FEES	-	-	7,473	5,000	4,000	4,000
45200	RECOVERY OF EXPENSE	-	-	4,855	10,000	10,000	10,000
TOTAL ENGINEERING		783,279	891,993	1,048,960	1,641,240	1,157,600	1,139,600
FIRE REVENUE							
42050	FIRE PERMIT	126,822	141,078	151,941	250,000	250,000	250,000
42400	PARAMEDIC SUBSCRIPTION FEI	-	-	-	-	-	-
42400	PARAMEDIC SUBSCRIPTION FEI	116,700	114,060	131,040	120,000	120,000	120,000
42401	PARAMEDIC NON-MEMBER	2,663	-	-	-	-	-
42402	FPB RE-INSPECTION FEE	44,644	40,070	85,358	120,000	120,000	120,000
42403	PLAN CHECKS/PERMITS	54,590	143,344	91,472	150,000	150,000	150,000
42405	N/R PARAMEDIC RESPONSE FE	980	-	-	-	-	-
42406	PARAMEDIC IMPACT PAYMENT	202,157	224,557	224,557	224,500	224,500	224,500
42407	HAZARD MATERIALS FEES	58,682	56,376	62,695	150,000	120,000	120,000
42408	ADVANCE LIFE SUPPORT REIM	16,511	-	-	-	-	-
42409	OC PROP. FIRE PROTECT FEE	29,529	30,090	31,095	30,000	32,000	32,000
42410	EMS REVENUE	2,799,392	2,471,580	4,099,600	4,180,000	4,607,097	4,607,097
42412	VRRP-IGT PROG REVENUE	-	-	-	2,352,283	1,119,477	1,119,477
42753	FALSE ALARM PENALTY	8,125	4,125	7,250	10,000	10,000	10,000
45004	COPY SALES	22	15	18	-	-	-
45200	RECOVERY OF EXPENSE	498,200	54,941	229,096	200,000	200,000	200,000
45200	RECOVERY OF EXPENSE	-	-	-	-	-	-
TOTAL FIRE REVENUE		3,959,018	3,280,236	5,114,122	7,786,783	6,953,074	6,953,074
POLICE REVENUE							
42051	ALARM PERMIT	43,819	41,730	41,220	45,000	45,000	45,000
42500	TOW SERVICE FEES	71,504	94,335	79,942	100,000	100,000	100,000
42501	TOW HEARING FEE (ADM)	1,241	2,916	1,242	1,500	1,500	1,500
42502	IMPOUNDED VEHICLE RECORD	59,496	64,233	26,096	25,000	25,000	25,000
42503	COURT ORDERED RESTITUTION	2,293	2,734	2,263	2,200	3,000	3,000
42504	FINGERPRINT FEE	840	3,145	4,000	3,500	3,500	3,500

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
42701 VEHICLE CODE FINES	183,238	195,630	134,862	140,200	68,000	68,000
42702 CITY CODE FINES/PARKING	381,104	247,105	251,548	435,000	350,000	350,000
42753 FALSE ALARM PENALTY	40,830	36,300	37,340	40,000	40,000	40,000
43000 P.O.S.T.	14,725	15,793	9,278	10,000	10,000	10,000
44502 POLICE DONATIONS	7,500	10,000	11,500	42,500	30,000	30,000
45200 RECOVERY OF EXPENSE	-	-	-	12,975	-	-
44502 SHOP W/A COP POLICE DONAT	-	-	-	5,000	5,000	5,000
45001 POLICE AUCTIONS	72	-	600	1,000	1,000	1,000
45004 COPY SALES	20,868	8,008	16,755	10,000	12,000	12,000
45102 STATE MANDATED REIMBURSE	33,449	19,982	71,655	120,000	104,000	106,000
45200 RECOVERY OF EXPENSE	170	20,232	4,221	134,485	135,000	135,000
TOTAL POLICE REVENUE	861,148	762,142	692,521	1,128,360	933,000	935,000
COMMUNITY SERVICES						
41510 COMM CENTER ROOM RENTS	80,175	108,577	107,338	105,000	105,000	105,000
41511 REC CENTER ROOM RENTS	15,558	60,254	66,826	65,000	65,000	65,000
41512 FIELD LIGHTING	22,073	77,370	51,719	55,000	55,000	55,000
41513 BALL FIELD RENTS	168,454	232,149	230,053	235,000	235,000	235,000
41514 TENNIS COURTS RENTS	53,704	62,517	63,089	68,500	68,500	68,500
41515 GYM RENTS	-	-	17,009	20,000	20,000	20,000
42600 DROP IN FEE - RC	1,719	5,960	6,535	6,000	6,000	6,000
42600 DROP IN FEE - RC	1,615	2,120	2,062	3,500	3,000	3,000
42601 EVENT FEES-SENIORS	-	(37)	-	-	-	-
42602 NEWSLETTER-SENIORS	9,250	12,698	9,506	11,500	9,000	9,000
42603 SENIOR TRANSP PROG-RIDER F	6,654	7,308	8,587	8,500	11,600	13,500
42650 CONTRACT PROGRAM FEES	145,022	172,441	169,343	225,000	200,000	200,000
42651 ATHLETIC FEES	75,468	85,687	81,643	75,000	70,000	70,000
42654 CAMPOUT	7,345	8,560	2,622	8,000	8,000	8,000
42655 SUMMERFEST	93,202	37,339	2,577	20,000	20,000	20,000
42657 CITY ADVERTISING	2,625	3,000	3,750	4,000	4,000	4,000
42658 SPECIAL EVENTS	45,016	60,269	58,689	97,900	97,900	97,900
44500 DONATIONS	41,026	30,714	65,754	46,000	46,000	46,000
44503 COMMUNITY SERVICE DONATI	-	-	-	-	-	-
44504 SOFTBALL DONATIONS	-	-	-	-	-	-
44505 SENIOR TRANSP PROG - OCMV	20,458	744	16,442	20,000	20,000	20,000
44506 FV COMMITY FOUNDATION DO	-	1,113	-	5,000	5,000	5,000
44507 DISABLED COMMITTEE DONAT	-	-	-	1,000	700	700
45103 RESIDUAL RECEIPTS - SUMMER	10,000	-	-	-	-	-
45104 FV COMMUNITY FOUNDATION	-	-	-	-	-	-
45106 OTHER CONCESSIONS	20,568	18,977	32,313	30,000	30,000	30,000
TOTAL COMMUNITY SERVICES	819,932	987,761	995,857	1,109,900	1,079,700	1,081,600
TOTAL FUNCTIONAL REVENUES	9,114,890	8,851,842	10,571,123	14,396,223	13,434,854	12,884,754
TOTAL GENERAL FUND REVENUE	76,067,585	77,593,035	83,074,124	83,394,678	83,801,231	84,941,999



GENERAL FUND EXPENDITURES

FY 2025 - 26

DEPARTMENT	PERSONNEL EXPENDITURES	INTERNAL SERVICE ALLOCATIONS	OPERATING EXPENDITURES	TOTAL
ADMINISTRATION				
CITY COUNCIL	210,299	83,575	57,500	351,374
LEGAL SERVICES	-	-	425,000	425,000
CITY MANAGER	360,490	95,005	263,300	718,795
ADMINISTRATIVE SERVICES	341,532	98,385	177,500	617,417
RECORDS MANAGEMENT	276,660	60,325	29,000	365,985
ELECTIONS	45,735	8,995	-	54,730
PERSONNEL RELATIONS	1,131,686	226,045	646,500	2,004,231
FINANCE	1,245,455	316,515	417,605	1,979,575
PURCHASING	248,961	36,190	65,705	350,856
BUSINESS LICENSE	38,754	5,660	89,800	134,214
ADMINISTRATION TOTAL	3,899,572	930,695	2,171,910	7,002,177
COMMUNITY DEVELOPMENT				
PLANNING	843,175	203,865	485,235	1,532,275
BUILDING SAFETY	973,286	182,460	836,100	1,991,846
ECONOMIC DEVELOPMENT	-	-	69,428	69,428
CODE ENFORCEMENT	173,671	17,665	8,500	199,836
TOTAL COMMUNITY DEVELOPMENT	1,990,132	403,990	1,399,263	3,793,385
PUBLIC WORKS & ENGINEERING				
ENGINEERING	459,324	185,180	202,130	846,634
TRAFFIC ENGINEERING	185,660	118,840	36,400	340,900
CONSTRUCTION INSP	239,149	70,490	20,530	330,169
STREET LIGHTING	37,218	15,015	900,000	952,233
RIGHTS-OF-WAY	137,327	83,370	588,888	809,585
TREE MAINTENANCE	53,577	53,525	427,780	534,882
PARK MAINTENANCE	353,730	104,455	659,310	1,117,495
CONCRETE MAINTENANCE	452,189	152,745	29,900	634,834
PAVEMENT MAINTENANCE	333,505	242,070	97,925	673,500
STORM DRAIN MAINT	514,298	109,285	294,450	918,033
TRAFFIC CONTROL MAIN	178,292	52,830	61,450	292,572
STREET SWEEPING	26,026	12,335	424,900	463,261
RECREATION CENTER	211,485	319,595	721,448	1,252,528
GRAFFITI	147,920	93,640	10,200	251,760
PUBLIC WORKS & ENGINEERING TOTAL	3,329,700	1,613,375	4,475,311	9,418,386
FIRE DEPARTMENT				
FIRE SUPPRESSION	5,960,505	1,272,335	998,021	8,230,861
PARAMEDICS	4,256,050	797,870	34,820	5,088,740
AMBULANCE SERVICES	140,780	20,200	3,159,095	3,320,075
FIRE PREVENTION	800,700	171,840	66,000	1,038,540
FIRE RESERVES	99,840	13,845	9,485	123,170
DISASTER PREPARE	162,157	57,125	9,710	228,992
HAZARDOUS MATERIALS	230,023	50,685	14,735	295,443
F.I.R.S.T.	33,140	11,070	3,540	47,750
FIRE DEPARTMENT TOTAL	11,683,195	2,394,970	4,295,406	18,373,571



GENERAL FUND EXPENDITURES

FY 2025 - 26

DEPARTMENT	PERSONNEL EXPENDITURES	INTERNAL SERVICE ALLOCATIONS	OPERATING EXPENDITURES	TOTAL
POLICE DEPARTMENT				
PATROL	11,141,401	2,674,180	832,820	14,648,401
INVESTIGATION	3,728,075	689,910	155,756	4,573,741
TRAFFIC	955,649	241,310	534,145	1,731,104
CANINE	396,048	85,565	20,800	502,413
S.W.A.T.	56,152	35,580	11,000	102,732
COMMUNICATIONS	1,247,776	223,890	24,500	1,496,166
RECORDS	940,389	166,425	7,600	1,114,414
CRIME PREVENTION	44,987	11,960	20,530	77,477
RANGE	-	1,615	57,250	58,865
ANIMAL CARE SERVICES	-	-	753,039	753,039
POLICE DEPARTMENT TOTAL	18,510,477	4,130,435	2,417,440	25,058,352
RECREATION & COMMUNITY SERVICES				
RECREATION CENTER	537,135	300,395	42,340	879,870
ATHLETICS	276,310	203,905	86,660	566,875
FIELD OPERATIONS	277,232	130,230	19,000	426,462
SENIOR & COMM CENTER	461,411	271,830	113,550	846,791
SENIOR TRANSPORTATION	56,137	8,390	167,500	232,027
CONTRACT CLASSES	129,055	106,445	225,060	460,560
SPECIAL EVENTS	180,412	124,740	122,800	427,952
ANNUAL EVENTS	42,663	14,935	17,000	74,598
PARK PATROL	96,912	20,725	5,950	123,587
RECREATION & COMM SVCS TOTAL	2,057,267	1,181,595	799,860	4,038,722
TOTAL DEPARTMENTAL EXPENDITURES	41,470,343	10,655,060	15,559,190	67,684,593
TRANSFERS OUT				
PENSION ADP	-	-	3,000,000	3,000,000
DEBT SERVICE	-	-	2,537,810	2,537,810
CALPERS REQUIRED UAL	-	9,000,000	-	9,000,000
TRANSFERS OUT TOTAL	-	9,000,000	5,537,810	14,537,810
TOTAL OPERATING EXPENDITURES	41,470,343	19,655,060	21,097,000	82,222,403

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



GENERAL FUND EXPENDITURES

FY 2026 - 27

DEPARTMENT	PERSONNEL EXPENDITURES	INTERNAL SERVICE ALLOCATIONS	OPERATING EXPENDITURES	TOTAL
ADMINISTRATION				
CITY COUNCIL	220,382	82,220	44,000	346,602
LEGAL SERVICES	-	-	425,000	425,000
CITY MANAGER	364,509	90,970	263,300	718,779
ADMINISTRATIVE SERVICES	354,867	96,415	177,600	628,882
RECORDS MANAGEMENT	296,492	59,810	29,000	385,302
ELECTIONS	49,212	8,950	106,000	164,162
PERSONNEL RELATIONS	1,211,567	223,795	629,500	2,064,862
FINANCE	1,319,570	311,730	412,405	2,043,705
PURCHASING	257,963	34,410	62,045	354,418
BUSINESS LICENSE	41,967	5,680	89,800	137,447
ADMINISTRATION TOTAL	4,116,529	913,980	2,238,650	7,269,159
COMMUNITY DEVELOPMENT				
PLANNING	877,008	196,665	437,800	1,511,473
BUILDING SAFETY	1,025,359	177,450	443,800	1,646,609
ECONOMIC DEVELOPMENT	-	-	69,228	69,228
CODE ENFORCEMENT	180,218	17,670	8,500	206,388
TOTAL COMMUNITY DEVELOPMENT	2,082,585	391,785	959,328	3,433,698
PUBLIC WORKS & ENGINEERING				
ENGINEERING	499,368	185,465	200,380	885,213
TRAFFIC ENGINEERING	216,122	122,080	36,400	374,602
CONSTRUCTION INSP	257,671	70,615	20,530	348,816
STREET LIGHTING	42,097	15,430	985,000	1,042,527
RIGHTS-OF-WAY	149,574	83,850	605,640	839,064
TREE MAINTENANCE	55,769	53,510	427,780	537,059
PARK MAINTENANCE	382,620	104,805	690,596	1,178,021
CONCRETE MAINTENANCE	483,875	152,425	30,400	666,700
PAVEMENT MAINTENANCE	361,958	243,725	97,925	703,608
STORM DRAIN MAINT	539,081	106,925	217,950	863,956
TRAFFIC CONTROL MAIN	192,274	52,880	61,450	306,604
STREET SWEEPING	27,397	12,240	424,900	464,537
RECREATION CENTER	230,921	322,255	731,772	1,284,948
GRAFFITI	160,229	94,500	10,200	264,929
PUBLIC WORKS & ENGINEERING TOTAL	3,598,956	1,620,705	4,540,923	9,760,584
FIRE DEPARTMENT				
FIRE SUPPRESSION	6,354,779	1,259,480	997,511	8,611,770
PARAMEDICS	4,413,763	765,150	34,820	5,213,733
AMBULANCE SERVICES	151,666	20,150	3,159,095	3,330,911
FIRE PREVENTION	833,959	166,645	66,000	1,066,604
FIRE RESERVES	110,463	14,335	9,485	134,283
DISASTER PREPARE	173,886	56,985	9,710	240,581
HAZARDOUS MATERIALS	239,508	49,200	14,735	303,443
F.I.R.S.T.	34,472	10,885	3,540	48,897
FIRE DEPARTMENT TOTAL	12,312,496	2,342,830	4,294,896	18,950,222



GENERAL FUND EXPENDITURES

FY 2026 - 27

DEPARTMENT	PERSONNEL EXPENDITURES	INTERNAL SERVICE ALLOCATIONS	OPERATING EXPENDITURES	TOTAL
POLICE DEPARTMENT				
PATROL	11,416,561	2,587,455	884,820	14,888,836
INVESTIGATION	3,874,797	666,625	158,900	4,700,322
TRAFFIC	995,471	236,220	557,685	1,789,376
CANINE	456,833	91,580	20,800	569,213
S.W.A.T.	61,584	36,095	11,000	108,679
COMMUNICATIONS	1,326,360	220,285	24,500	1,571,145
RECORDS	983,126	160,735	7,600	1,151,461
CRIME PREVENTION	132,270	26,925	20,530	179,725
RANGE	-	1,615	61,250	62,865
ANIMAL CARE SERVICES	-	-	828,000	828,000
POLICE DEPARTMENT TOTAL	19,247,002	4,027,535	2,575,085	25,849,622
RECREATION & COMMUNITY SERVICES				
RECREATION CENTER	553,410	295,370	42,340	891,120
ATHLETICS	288,346	202,165	86,660	577,171
FIELD OPERATIONS	289,719	128,560	19,000	437,279
SENIOR & COMM CENTER	479,396	268,480	113,050	860,926
SENIOR TRANSPORTATION	60,169	8,305	167,500	235,974
CONTRACT CLASSES	136,204	105,865	226,860	468,929
SPECIAL EVENTS	187,616	123,420	122,800	433,836
ANNUAL EVENTS	44,855	14,730	17,000	76,585
PARK PATROL	100,286	19,915	5,950	126,151
RECREATION & COMM SVCS TOTAL	2,140,001	1,166,810	801,160	4,107,971
TOTAL DEPARTMENTAL EXPENDITURES	43,497,569	10,463,645	15,410,042	69,371,256
TRANSFERS OUT				
PENSION ADP	-	-	3,000,000	3,000,000
DEBT SERVICE	-	-	2,599,180	2,599,180
CALPERS REQUIRED UAL	-	9,100,000	-	9,100,000
TRANSFERS OUT TOTAL	-	9,100,000	5,599,180	14,699,180
TOTAL OPERATING EXPENDITURES	43,497,569	19,563,645	21,009,222	84,070,436

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

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BUDGET DETAIL

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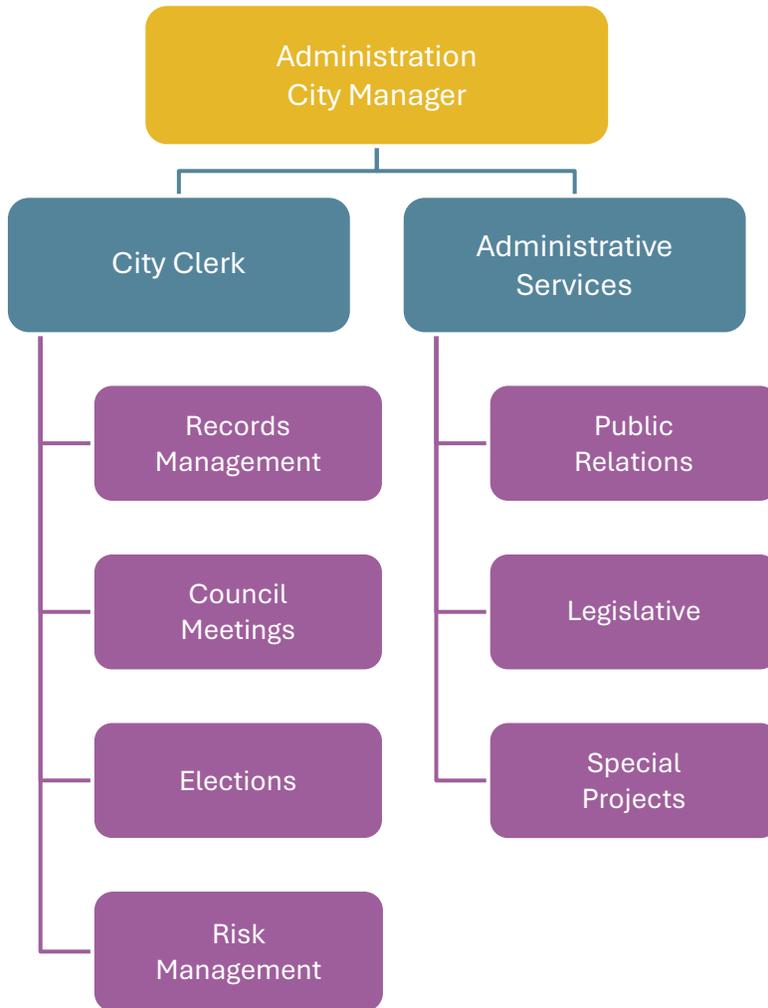
ADMINISTRATION



Mission Statement

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

Organizational Chart



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



The City Manager is the chief administrative officer of the City and is responsible for the day-to-day activities of all City departments. City Manager interacts with the City Council on matters of policy and procedure, and responds to local issues concerning public safety, community service, transportation, economic development, and other issues that affect quality of life for the citizens of Fountain Valley.

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

FY 2024-25 ACCOMPLISHMENTS

- ✓ Maintained ongoing communications and circulated up-to-date information to the community and businesses via newsletter, website, and social media platforms, including NextDoor, Instagram, Twitter, and Facebook.
- ✓ Monitored legislative bills and prepared letters of support or opposition on behalf of the City.
- ✓ Continued ‘Coffee and Conversations with the CM’ where the City Manager held an open forum for discussion with all departments.
- ✓ Produced a State of the City video with the Mayor and City Council to update the community on the Mayor’s goals for 2025 and highlight various City projects.
- ✓ Organized and executed a successful State of the City event with more than 220 guests in attendance, and the County Supervisor Janet Nguyen, City Council, and a commercial panel updated the attendees on successful stories and what to expect in 2025. The event had a net revenue of \$14,000 for the Fountain Rotary Club.
- ✓ Prepared 12 digital Fountain Valley monthly newsletters to keep the community informed on City programs, events, and up-to-date information.
- ✓ Processed 31 Claims against the City and completed over 240 Public Records Requests.
- ✓ Conducted elections and re-organized the City’s Committees and Commissions with City Council.
- ✓ Released City Podcast episodes and Mayor’s Message Videos to keep the public informed on important topics.
- ✓ Hosted 4 Mayor’s Breakfasts with guest speakers, bringing together community leaders and residents.
- ✓ Implemented a quarterly City Manager’s Report that promotes transparency.

- ✓ Published 26 biweekly internal City Council Communicators featuring updates from various departments.
- ✓ Completed two strategic planning sessions.
- ✓ Organized neighborhood meetings and town hall meetings on the sober living homes issue.
- ✓ Opened the Central Cities Navigation Center to support the unhoused population with available resources.
- ✓ Continued to pursue grants to offset the city's expenditures.
- ✓ Coordinated the first Night Market at Fountain Bowl.
- ✓ Continued to collaborate with neighboring cities to promote our community and address community challenges with a stronger voice.
- ✓ Worked consistently with the City's Grant Writing consultant to submit applications for various grant opportunities
- ✓ Contracted with a Communications & Marketing firm, JPW, to assist in City-wide communications and marketing efforts
- ✓ Rolled out a permanent 4/10 work schedule effective March 3, 2025

FY 2025-26 AND FY 2026-27 GOALS

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

- Continue to focus on transparent governance to build trust, gain new ideas, increase community engagement, better understand the community's needs, empower citizens, showcase reform, attract citizens to government, boost economy, foster a local government with professionalism, and educate citizens.
- Continue to build on the existing Strategic Plan to guide the organization to support community goals.
- Build on social media initiatives to enhance community outreach and engagement.
- Work with County of Orange and surrounding cities to identify options to address the unhoused population and its challenges in the region.
- Collaborate with the City of Garden Grove and City of Westminster to operate the Central Cities Navigation Center (CCNC) in the City of Garden Grove.
- Initiate and implement strategies to attract and retain quality staff through the Engagement Committee's initiatives.
- Create the city's emergency preparedness program to ensure the City is better prepared in the event of any emergency that may arise.
- Seek new revenues to offset the City's General Fund expenditures.
- Collaborate with legislators to prepare bills to address issues facing our community and/or events to enhance communication with our residents.

Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – ADMINISTRATION

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

PERFORMANCE MEASURES/INDICATORS – ADMINISTRATION

Department Performance Measures	Dept. Goal	FY 23-24 Actuals	FY 24-25 Estimate	FY 25-26 Target	FY 26-27 Target
Number of social media platforms used to engage the community and businesses	1	5	5	5	5
Number of Facebook followers	1, 2	2,400	2,600	2,800	3,000
Number of Instagram followers	1, 2	2,178	2,600	2,800	3,000
Number of Constant Contact subscribers (including newsletter recipients)	1, 3	9,617	13,545	13,800	14,000
Quantity of new employee engagement events/activities initiated by the Employee Engagement Team	2	5	6	8	9
Quantity of programs/strategies implemented to attract & retain quality staff	2	3	5	5	5
Number of community newsletters published	3	12	12	12	12
Number of Mayor's Message's released	3	12	12	6	6
Number of City Manager's Reports published	3	4	4	4	4
Number of grants submitted/awarded to the City	4	5	10	11	12

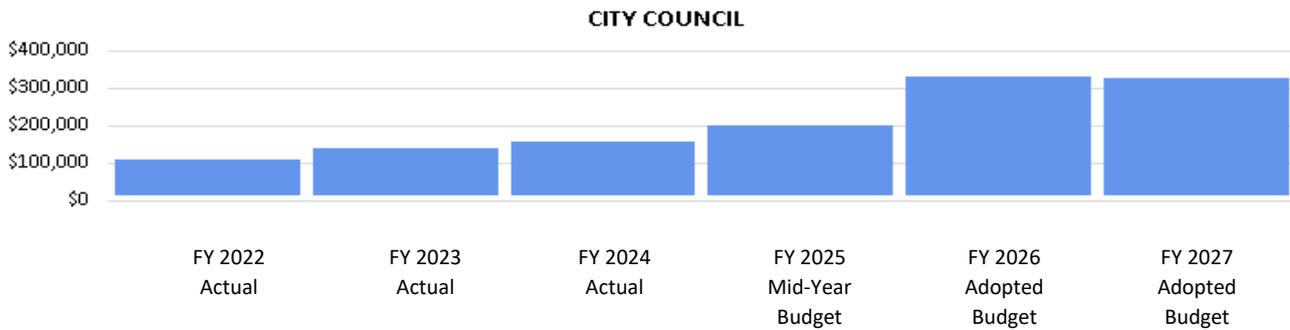
ADMINISTRATION

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CITY OF FOUNTAIN VALLEY

CITY COUNCIL

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$60,083	\$73,975	\$74,762	\$76,085	\$172,552	\$181,415
BENEFITS, INSURANCE	17,781	8,233	11,555	39,680	46,077	45,392
TOTAL PERSONNEL-SALARIES & BENEFITS	77,864	82,208	86,317	115,765	218,629	226,807
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,821	8,698	9,755	14,505	26,845	26,845
52001 GENERAL GOVN'T BUILDINGS	19,907	31,688	23,170	21,155	23,025	23,025
52002 INFORMATION PROCESSING	8,457	9,751	15,090	15,280	18,585	18,890
52003 SELF INSURANCE	2,815	3,579	3,740	4,555	6,790	7,035
TOTAL INTERNAL SERVICE CHARGES	36,000	53,716	51,755	55,495	75,245	75,795
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	3,135	3,050	7,165	7,800	6,000	6,000
53051 BUSINESS MEETINGS	2,598	6,670	7,408	12,500	13,000	13,000
53052 EDUCATIONAL MEETINGS-EMP	6,973	12,162	17,774	-	38,500	25,000
53804 SPECIAL EVENTS	-	-	1,776	-	-	-
TOTAL OPERATING EXPENSES	12,706	21,882	34,122	46,900	57,500	44,000
TOTAL CITY COUNCIL	\$126,570	\$157,805	\$172,195	\$218,160	\$351,374	\$346,602



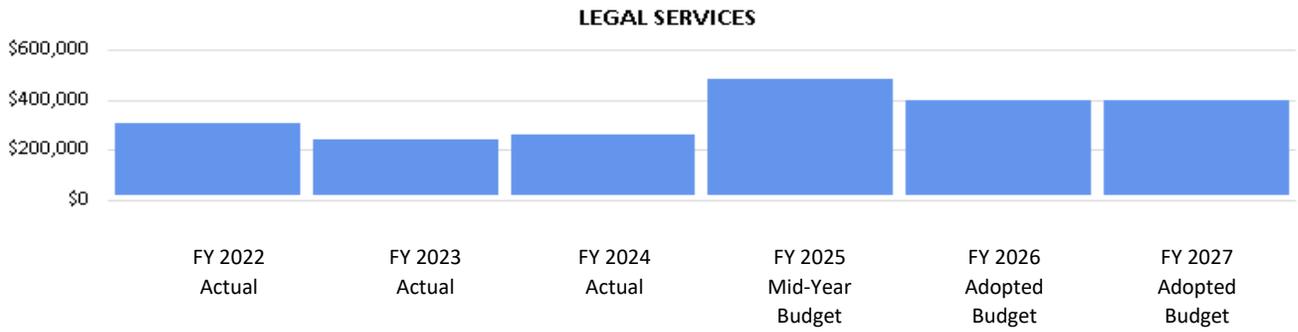
ADMINISTRATION

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CITY OF FOUNTAIN VALLEY

LEGAL SERVICES

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
OPERATING EXPENSES						
53000 LEGAL SERVICES	332,925	264,504	288,907	510,000	425,000	425,000
TOTAL OPERATING EXPENSES	332,925	264,504	288,907	510,000	425,000	425,000
TOTAL LEGAL SERVICES	\$332,925	\$264,504	\$288,907	\$510,000	\$425,000	\$425,000



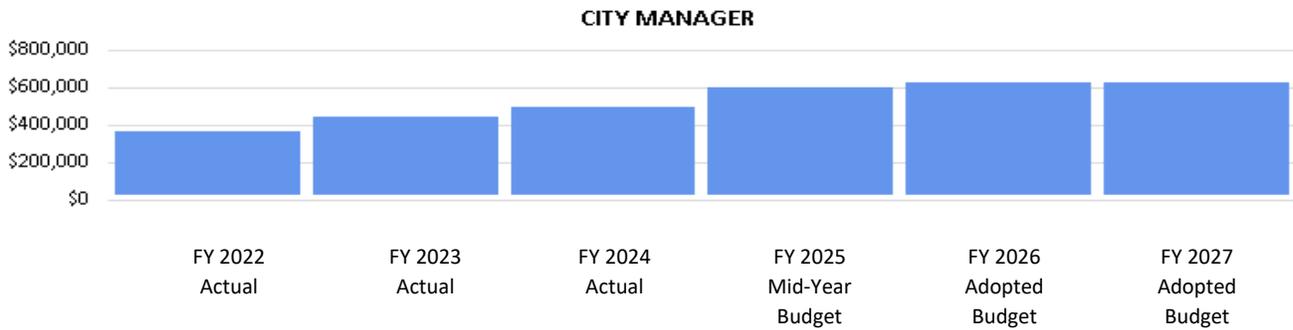
ADMINISTRATION

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CITY OF FOUNTAIN VALLEY

CITY MANAGER

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$131,162	\$228,213	\$251,352	\$263,930	\$277,685	\$280,919
BENEFITS, INSURANCE	55,326	49,766	51,495	75,550	96,215	93,530
TOTAL PERSONNEL-SALARIES & BENEFITS	186,487	277,979	302,847	339,480	373,900	374,449
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,935	3,491	3,915	5,820	10,775	10,775
52001 GENERAL GOVN'T BUILDINGS	16,351	26,027	19,035	17,380	18,910	18,910
52002 INFORMATION PROCESSING	18,604	21,453	33,210	33,630	29,905	29,250
52003 SELF INSURANCE	15,480	19,674	20,575	25,055	10,925	10,895
52004 VEHICLE MAINTENANCE	376	480	595	7,460	11,080	11,200
TOTAL INTERNAL SERVICE CHARGES	52,747	71,125	77,330	89,345	81,595	81,030
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	83,250	65,723	76,559	115,000	115,000	115,000
53015 OFFICE SUPPLIES	483	498	710	1,000	1,000	1,000
53051 BUSINESS MEETINGS	1,979	4,127	3,802	5,600	4,000	4,000
53052 EDUCATIONAL MEETINGS-EMP	5,994	7,802	11,211	11,500	8,200	8,200
53054 MEMBERSHIP DUES	66,935	49,795	61,992	72,025	78,100	78,100
53803 AWARDS/INCENTIVES	-	-	-	5,000	2,000	2,000
TOTAL OPERATING EXPENSES	158,642	127,945	154,274	210,125	208,300	208,300
TOTAL CITY MANAGER	\$397,876	\$477,050	\$534,452	\$638,950	\$663,795	\$663,779



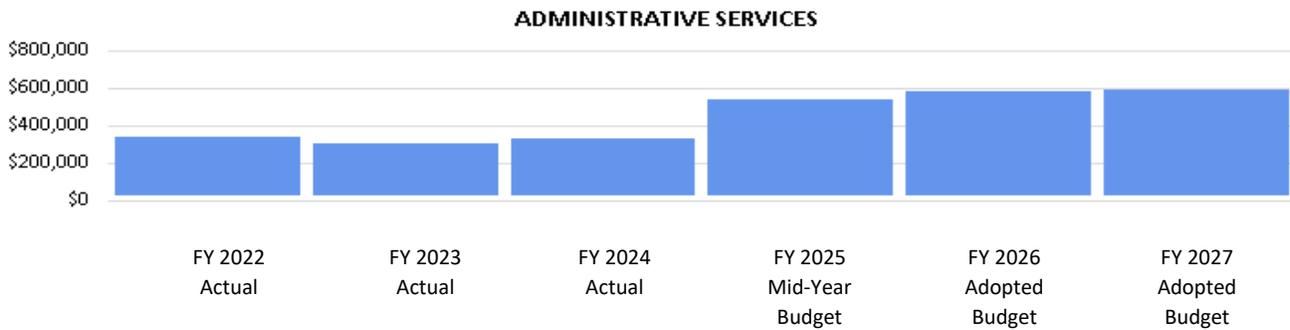
ADMINISTRATION

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CITY OF FOUNTAIN VALLEY

ADMINISTRATIVE SERVICES

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$195,454	\$136,888	\$182,701	\$244,575	\$253,312	\$265,092
BENEFITS, INSURANCE	84,084	58,366	40,155	60,620	100,450	99,160
TOTAL PERSONNEL-SALARIES & BENEFITS	279,539	195,254	222,856	305,195	353,762	364,252
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,774	3,200	3,590	5,335	9,875	9,875
52001 GENERAL GOVN'T BUILDINGS	14,507	22,512	16,765	15,540	16,875	16,875
52002 INFORMATION PROCESSING	18,604	21,453	33,210	33,630	27,280	27,600
52003 SELF INSURANCE	5,607	7,143	3,730	4,540	9,965	10,280
52004 VEHICLE MAINTENANCE	301	384	475	4,245	22,160	22,400
TOTAL INTERNAL SERVICE CHARGES	40,792	54,692	57,770	63,290	86,155	87,030
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	25,588	51,039	21,345	154,000	124,000	124,000
53015 OFFICE SUPPLIES	1,068	836	2,216	6,500	3,500	3,500
53035 CELLPHONES/IPADS	2,213	1,854	2,957	3,800	3,900	4,000
53039 IPADS/TABLETS	-	-	-	-	-	-
53051 BUSINESS MEETINGS	1,843	4,031	2,386	7,200	5,000	5,000
53052 EDUCATIONAL MEETINGS-EMP	12,458	11,936	12,262	7,700	7,500	7,500
53054 MEMBERSHIP DUES	1,162	2,174	1,459	1,800	1,800	1,800
53056 PUBLIC RELATIONS	6,322	18,176	44,286	28,430	31,800	31,800
TOTAL OPERATING EXPENSES	50,655	90,046	86,911	209,430	177,500	177,600
TOTAL ADMINISTRATIVE SERVICES	\$370,986	\$339,993	\$367,537	\$577,915	\$617,417	\$628,882



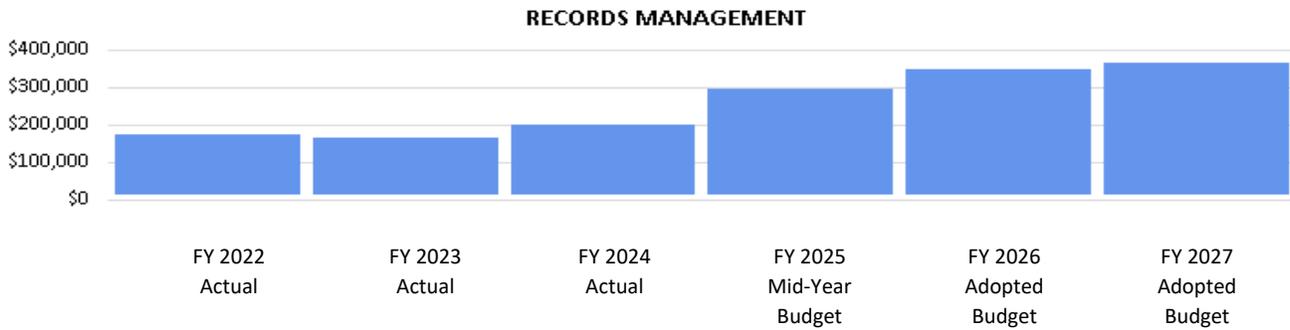
ADMINISTRATION

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CITY OF FOUNTAIN VALLEY

RECORDS MANAGEMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$85,113	\$89,317	\$92,534	\$118,550	\$212,487	\$229,909
BENEFITS, INSURANCE	37,286	13,277	22,040	70,860	74,428	74,718
TOTAL PERSONNEL-SALARIES & BENEFITS	122,399	102,594	114,574	189,410	286,915	304,627
INTERNAL SERVICE CHARGES						
52000	2,096	3,782	4,240	6,305	11,670	11,670
52001 GENERAL GOVN'T BUILDINGS	6,258	10,445	7,385	6,550	7,155	7,155
52002 INFORMATION PROCESSING	39,882	45,985	71,180	72,090	22,885	23,935
52003 SELF INSURANCE	4,488	5,502	5,745	7,045	8,360	8,915
52004 VEHICLE MAINTENANCE	150	192	235	360	-	-
TOTAL INTERNAL SERVICE CHARGES	52,875	65,906	88,785	92,350	50,070	51,675
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	1,452	175	-	-	-	-
53006 NON-PROF SERVICES	385	-	-	-	-	-
53015 OFFICE SUPPLIES	1,991	995	566	2,000	2,000	2,000
53040 ADVERTISEMENTS	8,715	12,199	11,903	17,000	12,000	12,000
53044 ARCHIVES/CODE REVIEW	2,846	-	-	10,000	10,000	10,000
53051 BUSINESS MEETINGS	390	-	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	490	1,429	1,399	2,000	5,000	5,000
TOTAL OPERATING EXPENSES	16,269	14,798	13,868	31,000	29,000	29,000
TOTAL RECORDS MANAGEMENT	\$191,543	\$183,298	\$217,227	\$312,760	\$365,985	\$385,302

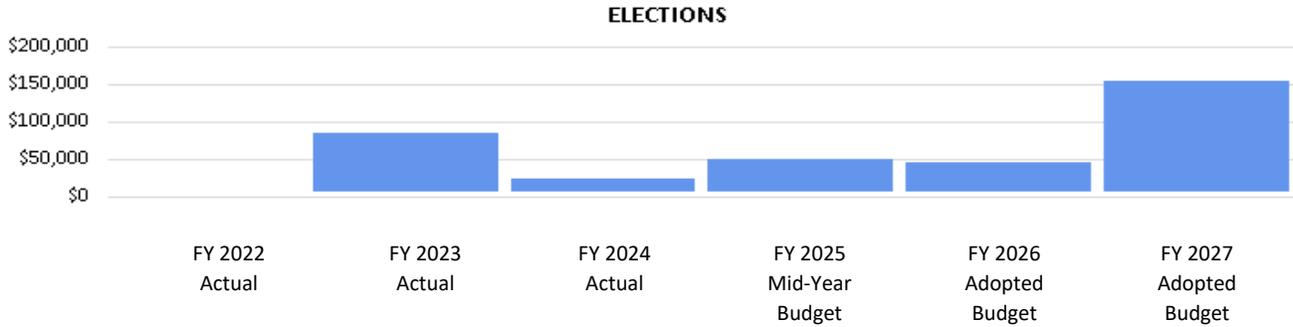


ADMINISTRATION

CITY OF FOUNTAIN VALLEY

10010106
ELECTIONS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$195	\$14,422	\$15,378	\$15,890	\$34,673	\$37,730
BENEFITS, INSURANCE	-	1,733	3,745	12,340	12,737	12,817
TOTAL PERSONNEL-SALARIES & BENEFITS	195	16,155	19,123	28,230	47,410	50,547
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	145	262	295	435	810	810
52001 GENERAL GOVN'T BUILDINGS	1,232	2,057	1,455	1,290	1,410	1,410
52002 INFORMATION PROCESSING	4,566	5,266	8,160	8,250	3,735	3,930
52003 SELF INSURANCE	1,422	2,010	2,110	2,525	1,365	1,465
TOTAL INTERNAL SERVICE CHARGES	7,366	9,595	12,020	12,500	7,320	7,615
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	68,655	-	15,000	-	100,000
53015 OFFICE SUPPLIES	-	-	-	2,000	-	6,000
53051 BUSINESS MEETINGS	50	-	-	-	-	-
TOTAL OPERATING EXPENSES	50	68,655	-	17,000	-	106,000
TOTAL ELECTIONS	\$7,610	\$94,405	\$31,143	\$57,730	\$54,730	\$164,162



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HUMAN RESOURCES



Mission Statement

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

Organizational Chart



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



Recruitment and Selection: Human Resources leads recruitment and administers the application, testing, and pre-employment processes. Working with other departments, we strive to attract, hire, and retain qualified individuals and place them in positions with responsibilities that allow them to maximize their skills, knowledge, and talents.

Employee Relations: The HR department acts as a mediator between employees and the city administration. It handles employee grievances, complaints, and conflicts and works to resolve them fairly and impartially. The department also promotes positive employee relations through various initiatives such as employee engagement programs, recognition programs, training, and employee satisfaction surveys.

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

Performance Management: The HR department administers and tracks the city's performance management system. It assists managers and supervisors by providing guidance on establishing employee performance goals, performance evaluations, and feedback on employees' performance. The department also assists supervisors and managers within the organization in identifying and implementing performance improvement plans and handling 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 employees have 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. It also ensures compliance with local labor laws, regulations, and city policies and handles 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 training, 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. It keeps up to date with HR best practices, labor market trends, and changes in employment laws and makes recommendations to the 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 2024-25 ACCOMPLISHMENTS

- ✓ Met, conferred, and negotiated with bargaining groups over Employee Compensation Studies, 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 36 Tuition Reimbursement claims.
- ✓ Processed 50 Recruitments (external and internal recruitments) and hired approximately 47 new employees (full-time and part-time). Processed 19 volunteers for Parks/Recreation and Fire Department.
- ✓ Processed approximately 25 FMLA/CFRA/PDL employee-protected leaves of absence requests.
- ✓ Processed over 425 Personnel Transaction Forms.
- ✓ Processed 10 Drug and Alcohol Tests.
- ✓ Coordinated and completed 47 employee trainings.
- ✓ Workers' Compensation Claims review management to close approximately 33 claims.
- ✓ Processed approximately 30 new workers' compensation claims.
- ✓ Processed approximately 41 separations and retirements.
- ✓ Coordinated mandatory OSHA Safety Training for Public Works employees.
- ✓ Conducted Employee Health/Wellness Fair and Open Enrollment Virtual Benefits Information Portal
- ✓ Participated in Strategic Plan Goals to attract and retain quality employees.

- ✓ Provided ongoing 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.
- ✓ Successfully hired the vacant Senior Human Resources Analyst position.
- ✓ Began efforts to review and update Administrative Regulations, department Standard Operating Procedures, Human Resources Rules and Regulations, and Employee Handbook for legal compliance.
- ✓ Participated in Strategic Goal Committees to strengthen our brand as an employer, pursued focused efforts on employee engagement strategies, utilized employee feedback survey data, and strategized ideas to improve employee morale, engagement, and communication.
- ✓ Offered initial training, development, and leadership programs for employees.
- ✓ Explored employee mentorship programs and provided recommendations for implementation.
- ✓ Continued to deliver prompt and effective Human Resources services and programs that add value for prospective employees, active employees, and retirees.
- ✓ Continued efforts to expand our social media presence to attract qualified and talented individuals to the City.
- ✓ Continued assessment and evaluation of the City's safety program needs and draft and/or update policies and procedures to ensure compliance with applicable laws.
- ✓ Explored a variety of relevant training programs with diverse modalities to continue to encourage and prepare for promotional opportunities and succession planning.
- ✓ Maintained the City's health benefits program and ensured that benefits met employee needs and provided quality and value.

FY 2025-26 AND FY 2026-27 GOALS

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

- Strengthen recruitment strategies by advertising employment opportunities on social media platforms, increasing the quantity and quality of job applicants.
- Explore and implement technology within the field of Human Resources to ensure departmental efficiency.
- Create an employee recruitment video highlighting working for the City of Fountain Valley.
- Improve employee retention by working with the Engagement Committee to create a great work climate, enhance morale, and support employees' professional development.
- Continue active participation in Strategic Goal Committees to strengthen our brand as an employer of choice, pursue focused efforts on employee engagement strategies,

- utilize employee feedback survey data, and strategize ideas to improve employee morale, engagement, and communication.
- Continue to offer 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 onboarding efforts.
 - Continue assessing and evaluating the City's safety program needs and draft and/or update policies and procedures as needed to ensure compliance with applicable laws.
 - Continue to explore a variety of relevant training programs with diverse modalities to encourage and prepare for promotional opportunities and succession planning.
 - Continue to maintain the City's health benefits program and ensure that benefits meet employee needs and provide quality and value.
 - Coordinate the annual open enrollment period for active employees and retirees.
 - Continue efforts to review and update Administrative Regulations, department Standard Operating Procedures, Human Resources Rules and Regulations, and Employee Handbook for legal compliance.

Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – HUMAN RESOURCES

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

PERFORMANCE MEASURES/INDICATORS – HUMAN RESOURCES

Department Performance Measures	Dept. Goal	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimate	FY 25-26 Target	FY 26-27 Target
Number of training programs provided to staff	1	33	43	47	45	45
Number of PAFs processed	2	352	403	425	400	400
Number of health benefit-related transactions processed	3	113	154	150	150	150
Percentage of recruitments filled	4	-	66%	70%	75%	75%

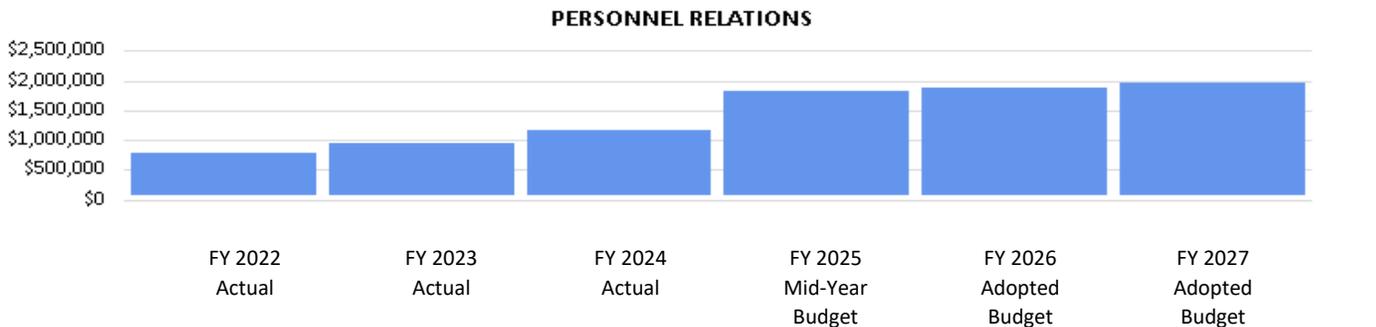
HUMAN RESOURCES

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CITY OF FOUNTAIN VALLEY

PERSONNEL RELATIONS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$292,703	\$582,320	\$636,521	\$873,715	\$881,814	\$953,445
BENEFITS, INSURANCE	189,570	146,497	163,975	290,405	292,452	291,862
TOTAL PERSONNEL-SALARIES & BENEFITS	482,273	728,817	800,496	1,164,120	1,174,266	1,245,307
INTERNAL SERVICE CHARGES						
52000	3,854	7,068	7,800	11,595	21,455	21,455
52001 GENERAL GOVN'T BUILDINGS	27,973	44,526	32,560	29,730	32,350	32,350
52002 INFORMATION PROCESSING	18,098	20,866	32,300	32,710	94,965	99,270
52003 SELF INSURANCE	4,341	5,533	5,785	7,045	34,695	36,980
TOTAL INTERNAL SERVICE CHARGES	54,265	77,993	78,445	81,080	183,465	190,055
OPERATING EXPENSES						
53000 LEGAL SERVICES	34,482	40,301	157,369	220,000	200,000	200,000
53002 MEDICAL SERVICES	25,567	13,878	95	48,000	45,000	45,000
53003 PROFESSIONAL SERVICES	36,782	23,083	84,790	67,000	95,000	95,000
53004 PROFESSIONAL SERVICES-OTHER	211,999	79,688	84,815	140,000	140,000	140,000
53006 NON-PROF SERVICES	8,984	1,353	2,045	72,500	47,500	30,500
53015 OFFICE SUPPLIES	7,367	7,838	8,343	12,000	12,000	12,000
53019 LAB/PHOTO SUPPLIES	2,728	4,488	4,844	7,000	7,000	7,000
53035 CELLPHONES/IPADS	716	2,272	2,762	6,500	4,000	4,000
53040 ADVERTISEMENTS	1,721	2,386	4,676	5,000	5,000	5,000
53042 REFERENCE LIBRARY	-	-	-	1,000	1,000	1,000
53051 BUSINESS MEETINGS	2,098	6,059	2,728	8,000	8,000	8,000
53052 EDUCATIONAL MEETINGS-EMP	517	1,513	6,342	15,000	15,000	15,000
53054 MEMBERSHIP DUES	1,600	985	2,343	5,000	5,000	5,000
53055 TRAINING OFF JOB/TUITION	19,447	28,171	5,859	25,000	30,000	30,000
53803 AWARDS/INCENTIVES	6,809	7,187	363	20,000	10,000	10,000
53805 EMPLOYEE APPRECIATION	7,040	31,083	23,957	32,000	22,000	22,000
TOTAL OPERATING EXPENSES	367,856	250,284	391,331	684,000	646,500	629,500
TOTAL PERSONNEL RELATIONS	\$904,395	\$1,057,094	\$1,270,272	\$1,929,200	\$2,004,231	\$2,064,862



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.

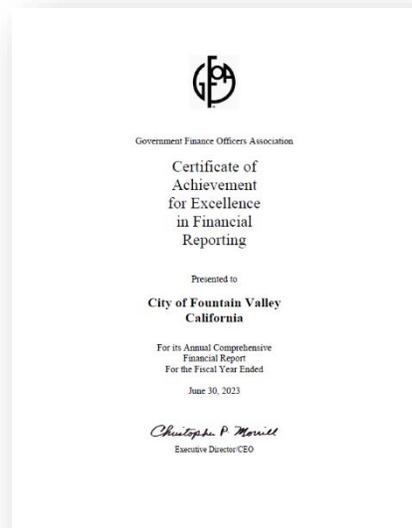


Purchasing manages the formal bidding and procurement process for goods and services needed by all departments and manages the City’s procurement card program.

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 2024-25 ACCOMPLISHMENTS

- ✓ Implemented utility billing module of new Enterprise Resource Planning (ERP) system.
- ✓ Supported the meet and confer process by providing financial cost information for all bargaining agreements.
- ✓ Earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report for FY 2022-23.
- ✓ Earned the GFOA Distinguished Budget Presentation Award for FY 2024-25.
- ✓ Provided staff support to Measure HH Oversight Committee.
- ✓ Managed the City’s 20-Year Long-Term Financial Plan.
- ✓ Continued the conversion to an entirely electronic bidding process and managed approximately 17 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 104,000 bills for water, sewer, and trash/ recycling services.

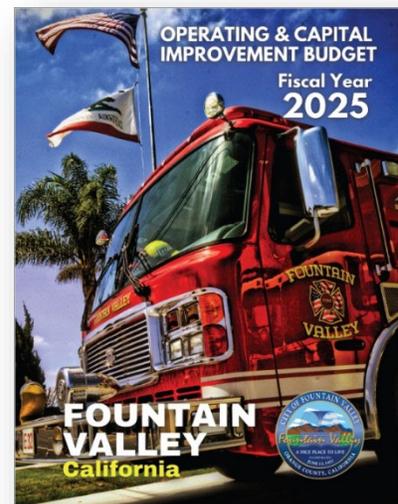


- ✓ Managed over 4,000 business licenses citywide.
- ✓ Issued over 7,000 payroll checks to City employees.

FY 2025-26 & 2026-27 GOALS

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

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



Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – FINANCE

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

PERFORMANCE MEASURES/INDICATORS – FINANCE

Department Performance Measures	Dept. Goal	FY 23-24 Actuals	FY 24-25 Estimate	FY 25/26 Target	FY 26/27 Target
Number of recognition awards of excellence in financial reporting and budgeting	1	2	2	2	2
Number of weeks between fiscal year-end and issuance of the Annual Comprehensive Financial Report (ACFR)	1	34	26	26	26
Number of journal entries processed	2	725	604	665	665
Number of purchase orders issued	2	320	342	350	350
Number of accounts payable checks issued	2	4,853	4,081	4,000	4,000
Percentage of vendors receiving electronic payments versus paper checks	2	13%	16%	20%	20%
Number of payroll checks issued	3	6,899	7,112	7,000	7,000
Percentage of payroll checks processed appropriately without errors	3	99.80%	99.96%	99.97%	99.97%
Number of utility bills issued	3	104,021	104,157	104,300	104,500
Number of business licenses issued	3	4,837	4,820	4,850	4,870
Percentage of water bills in delinquent status	3	0.00569%	0.00471%	0.00454%	0.00454%

FINANCE

10040400
FINANCE

CITY OF FOUNTAIN VALLEY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$471,493	\$604,019	\$747,342	\$872,635	\$965,959	\$1,031,454
BENEFITS, INSURANCE	243,291	166,452	218,835	289,730	326,136	324,616
TOTAL PERSONNEL-SALARIES & BENEFITS	714,785	770,471	966,177	1,162,365	1,292,095	1,356,070
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	8,772	15,826	17,750	26,395	48,840	48,840
52001 GENERAL GOVN'T BUILDINGS	68,301	108,719	79,505	72,590	78,995	78,995
52002 INFORMATION PROCESSING	115,860	133,584	206,790	209,200	104,030	107,390
52003 SELF INSURANCE	17,873	22,714	23,755	28,930		40,005
52004 VEHICLE MAINTENANCE	4,429	1,633	2,020	2,645	-	-
TOTAL INTERNAL SERVICE CHARGES	215,234	282,476	329,820	339,760	269,875	275,230
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	201,860	206,029	205,103	173,025	189,925	183,125
53004 PROFESSIONAL SERVICES-OTHER	25,161	-	-	-	10,000	10,000
53006 NON-PROF SERVICES	-	-	-	12,000	24,000	24,000
53015 OFFICE SUPPLIES	3,832	2,334	2,563	3,000	3,000	3,000
53041 SUBSCRIPTIONS	250	-	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	512	11,808	12,380	25,300	23,275	24,875
53054 MEMBERSHIP DUES	1,355	540	2,139	1,635	1,905	1,905
53060 EXPENSE OF COLLECTING TAXES	77,843	-	80,491	85,000	105,000	105,000
53061 ACCOUNT COLLECTION EXPENSE	52,200	46,082	48,173	60,000	60,000	60,000
53563 OFFICE EQUIPMENT M & R	33	-	-	500	500	500
TOTAL OPERATING EXPENSES	363,044	266,793	350,850	360,460	417,605	412,405
TOTAL FINANCE	\$1,293,063	\$1,319,740	\$1,646,847	\$1,862,585	\$1,979,575	\$2,043,705

FINANCE



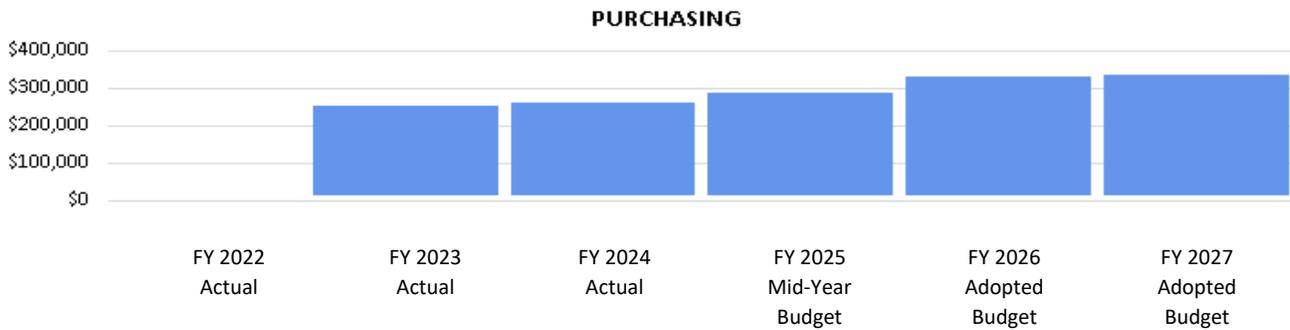
FINANCE

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CITY OF FOUNTAIN VALLEY

PURCHASING

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	-	\$152,586	\$162,434	\$172,755	\$185,287	\$193,009
BENEFITS, INSURANCE	-	45,200	58,940	69,790	72,619	71,784
TOTAL PERSONNEL-SALARIES & BENEFITS	-	197,786	221,374	242,545	257,906	264,793
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	-	24,430	-	1,000	1,000	1,000
53015 OFFICE SUPPLIES	-	15,969	19,451	21,500	25,600	23,700
53045 POSTAGE	-	18,462	19,136	18,000	18,000	18,000
53046 PRINTED PRODUCTS	-	3,325	10,370	13,000	7,500	7,500
53052 EDUCATIONAL MEETINGS-EMP	-	4,143	2,422	3,000	4,750	3,000
53054 MEMBERSHIP DUES	-	215	55	345	355	345
53563 OFFICE EQUIPMENT M & R	-	-	977	1,000	1,000	1,000
TOTAL OPERATING EXPENSES	-	66,544	52,412	57,845	59,705	56,045
CAPITAL, EQUIP, & CONTRIBUTIONS						
55506 LEASE-PURCHASE	-	4,468	6,246	6,000	6,000	6,000
TOTAL CAPITAL, EQUIP, & CONTRIBS	-	4,468	6,246	6,000	6,000	6,000
TOTAL PURCHASING	-	\$268,798	\$280,032	\$306,390	\$350,856	\$354,418



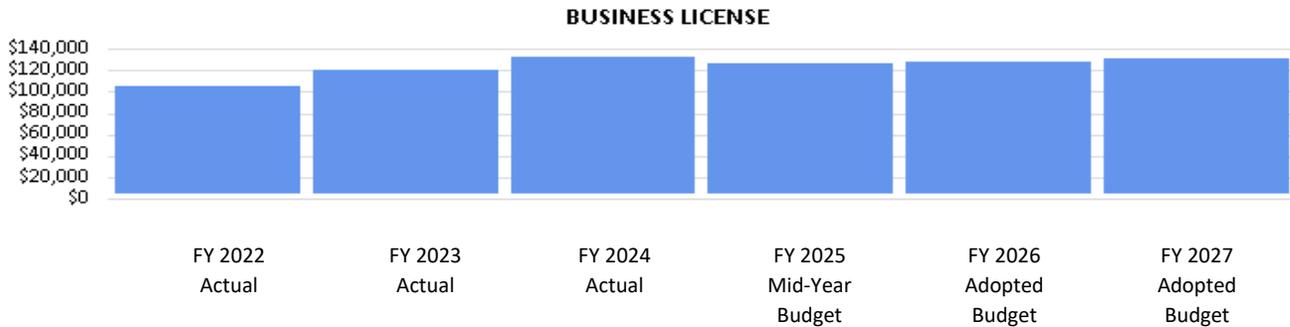
FINANCE

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CITY OF FOUNTAIN VALLEY

BUSINESS LICENSE

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$15,257	\$20,399	\$24,817	\$25,945	\$28,983	\$31,861
BENEFITS, INSURANCE	8,546	6,511	6,910	9,760	11,171	11,236
TOTAL PERSONNEL-SALARIES & BENEFITS	23,803	26,910	31,727	35,705	40,154	43,097
INTERNAL SERVICE CHARGES						
52002 INFORMATION PROCESSING	4,229	4,874	7,540	7,640	3,120	3,315
VEHICLE MAINTENANCE	-	4,127	-	-	-	-
TOTAL INTERNAL SERVICE CHARGES	4,229	9,001	7,540	7,640	4,260	4,550
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	71,697	78,923	87,030	76,000	76,000	76,000
53015 OFFICE SUPPLIES	87	10	-	150	150	150
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	300	300	300
53054 MEMBERSHIP DUES	260	150	150	150	150	150
53061 ACCOUNT COLLECTION EXPENSE	10,878	12,163	12,800	13,200	13,200	13,200
TOTAL OPERATING EXPENSES	82,922	91,246	99,980	89,800	89,800	89,800
TOTAL BUSINESS LICENSE	\$110,954	\$127,156	\$139,247	\$133,145	\$134,214	\$137,447



EMPLOYEE BENEFITS FUND



FUND 115
EMPLOYEE BENEFITS

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	7	14	(17)	-	-	-
45200 RECOVERY OF EXPENSE	418	-	-	-	-	-
47002 COMPENSATED ABSENCE	2,723,870	2,139,997	249,306	330,000	-	-
47003 DEPT CHG/F.I.C.A	411,906	361,851	392,999	422,400	524,750	550,670
47004 DEPT CHG/P.E.R.S.	3,669,755	2,931,457	4,393,429	4,781,320	4,717,840	4,929,905
47005 DEPT CHG/HEALTH, LIFE, DENTAL	3,786,449	3,312,822	3,997,860	6,824,530	6,592,065	6,625,185
47007 DEPT CHG/P.A.R.S.	17,672	2,909	-	-	9,685	9,685
48000 TRANSFER IN/GENERAL FUND	9,152,622	8,910,088	9,484,759	9,711,815	-	-
48013 TRANSFERS IN/WATER FUND	672,098	648,391	95,062	-	-	-
48014 TRANSFER IN/SEWER FUND	139,030	134,126	27,161	-	-	-
TOTAL REVENUES	20,573,827	18,441,656	18,640,558	22,070,065	11,844,340	12,115,445
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	135,068	115,510	63,195	30,000	30,000	30,000
BENEFITS, INSURANCE	6,796,531	4,302,616	4,026,485	4,992,680	4,784,610	4,843,655
PERS	10,200,603	10,761,035	10,919,211	13,094,485	4,717,845	4,929,905
POST EMPLOYEMENT EXPENSES	1,843,286	1,949,548	2,047,113	2,532,050	2,289,685	2,289,685
TOTAL PERSONNEL-SALARIES & BENEFIT:	18,975,487	17,128,709	17,056,003	20,649,215	11,822,140	12,093,245
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	15,142	18,869	19,707	22,200	22,200	22,200
53070 INTEREST PAYABLE	551,381	529,078	503,475	473,650	-	-
53093 PRINCIPAL RETIRED	690,000	765,000	840,000	925,000	-	-
TOTAL OPERATING EXPENSES	1,256,523	1,312,948	1,363,182	1,420,850	22,200	22,200
TOTAL EXPENDITURES	20,232,010	18,441,656	18,419,186	22,070,065	11,844,340	12,115,445
NET CHANGE IN FUND BALANCE	341,818	-	221,372	-	-	-
BEGINNING FUND BALANCE	2,080,893	2,422,711	2,422,711	2,644,083	2,644,083	2,644,083
ENDING FUND BALANCE	2,422,711	2,422,711	2,644,083	2,644,083	2,644,083	2,644,083

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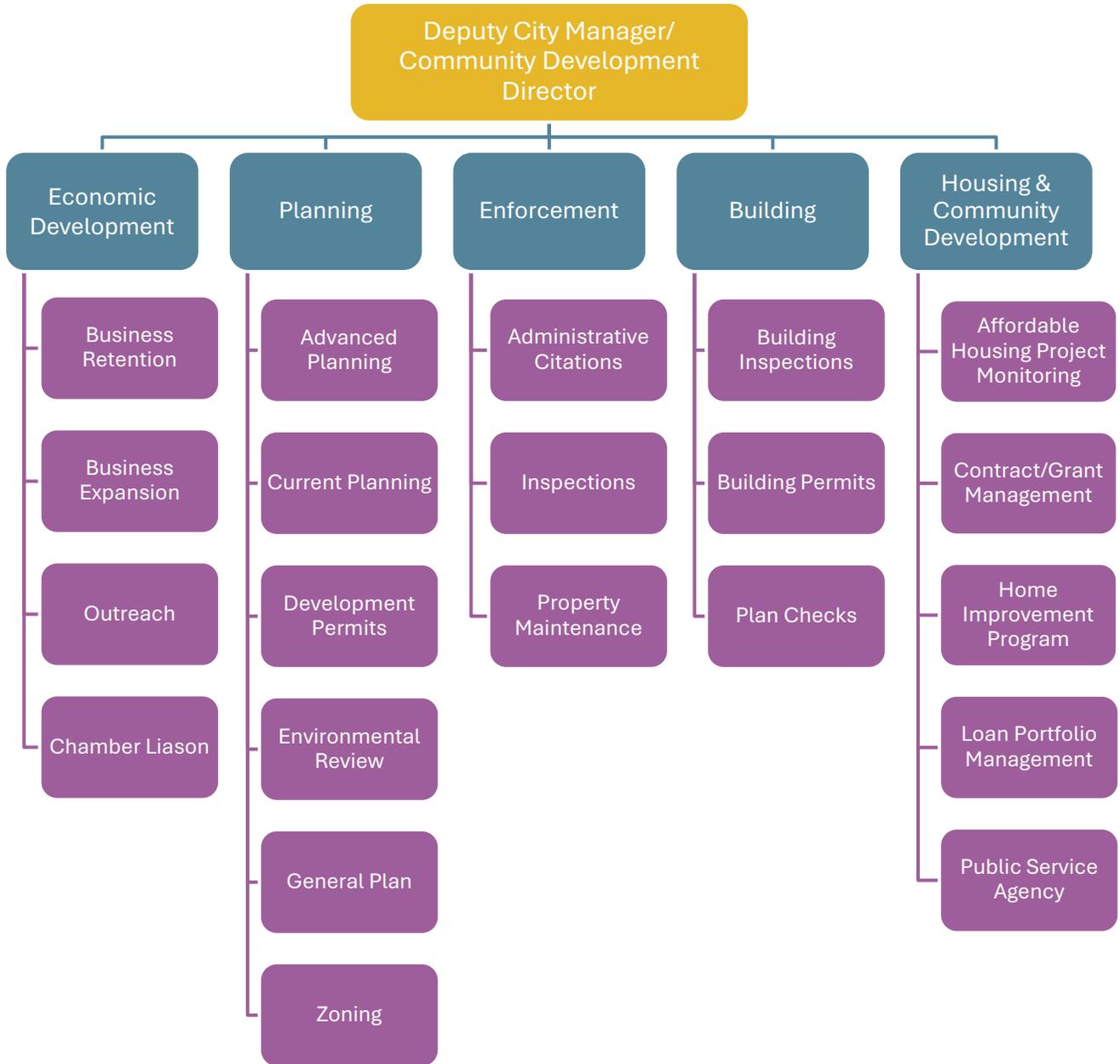
COMMUNITY DEVELOPMENT



Mission Statement

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

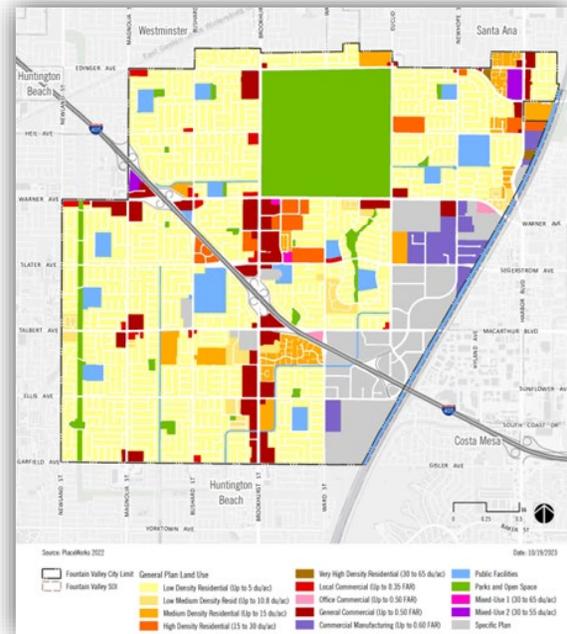
Organizational Chart



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

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

This Division also coordinates the long-range planning and development of the City through the maintenance of the General Plan, specific plans, and environmental documentation. This function also includes the monitoring of local and regional programs and ensures the City complies with Federal, State, and local legislation. Finally, this Division provides development project coordination between City departments and assists project applicants with navigating the permit and entitlement process.



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

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

The Housing Division includes the administration of the City's Community Development Block Grant (CDBG) Program and Housing Authority functions. Responsibilities of the CDBG Program include administering a contract for Fair Housing Services, oversight of Public Service Agency Grant recipients, code enforcement in low/moderate income census tracts of the City, the Neighborhood Revitalization Program, a Lead Based Paint Hazard abatement program, and preparing the City's Five-Year Consolidated Plan, annual Action Plans, and various other mandated reports. The Housing Authority programs of the Department include the affordable housing loan administration,

affordable housing development, affordable housing agreement compliance and monitoring, administration of the City's affordable housing monies, preparation of mandated reports and oversight of the Central Cities Navigation Center.

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 \$301,182 in Community Development Block Grant (CDBG) funds to the City to be used for projects and activities that primarily benefit low and moderate-income households/persons in the community. The total CDBG program budget will consist of the annual allocation plus \$198,818 in un-obligated carryover funds from prior year's allocations, for a total of \$500,000.

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



FY 2024-25 ACCOMPLISHMENTS

- ✓ Approval of Code Amendment No. 25-04 to bring the City's existing Accessory Dwelling Unit regulations into compliance with updated state law
- ✓ Approval of Boys and Girls Club Kingston Branch 5,600 square foot expansion. Entitlements include Precise Plan 582 and Development Review 24-02.
- ✓ Processing of Parkside Fountain Valley, the 72-unit apartment complex with entitlements including General Plan Amendment No. 23-01, Zoning Map Amendment No. 436, Precise Plan No. 577, and Conditional Use Permit 1929
- ✓ Processing of Euclid & Heil, a residential development with 606 units including a mixture of all age apartments, senior affordable apartments, 3-story townhomes and 2-story triplexes. Entitlements include Precise Plan 579, CUP 1930, a Density Bonus Affordable Housing Agreement, and a new Parcel Map

- ✓ Processing of 16800 Magnolia (formerly Boomers), a residential development with 657 units and 4,460 square feet of commercial property in two (2) mixed use seven-story buildings. Entitlements include Precise Plan 580 and a Density Bonus Affordable Housing Agreement
- ✓ Processing of Memorial Care Parking Structure at Talbert and Foster to replace the surface parking lot with a 3 -story structure with 862 parking spaces. Entitlements include Specific Plan 24-01 and Precise Plan 581
- ✓ Amended FVMC 4.90.020 and 4.90.030 regulating Sidewalk Vending to enhance health and safety requirements
- ✓ Led Sidewalk Vendor Enforcement Task Force to address illegal vendors in city
- ✓ Led Unhoused Task Force with internal partners and contractors
- ✓ 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
- ✓ Provided updates on progress of the implementation of the City’s Economic Development Plan
- ✓ Prosecuted public nuisance cases to gain compliance
- ✓ Attended ICSC conferences in San Diego and Las Vegas
- ✓ Conducted site visits and surveyed retail and office businesses
- ✓ Began implementation of the City’s Housing Element
- ✓ Prepared the HUD CDBG 5-Year Consolidated Plan
- ✓ Provided oversight of the Central Cities Navigation Center for the first year of operation

FY 2025-26 AND 2026-27 GOALS

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

- Continue to work with existing commercial centers and other businesses to improve aesthetics and achieve a high quality, professional appearance
- Continue implementation of the recently adopted General Plan
- Continue implementation of the newly adopted Housing Element
- Continue implementation of SolarApps+ to accept and process solar projects
- Evaluate QLess system at front counter for improved customer experience
- Prosecute public nuisance cases to gain compliance

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



Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – COMMUNITY DEVELOPMENT

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

PERFORMANCE MEASURES/INDICATORS – COMMUNITY DEVELOPMENT

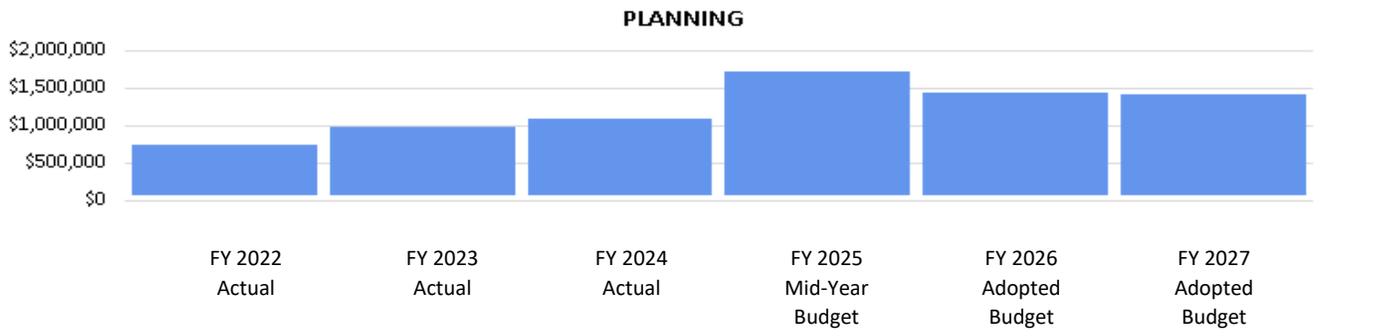
Department Performance Measures	Dept. Goal	FY 23-24 Actuals	FY 24-25 Estimate	FY 25-26 Target	FY 26-27 Target
Number of residential building permits	1	1,850	1,500	1590	1600
Number of commercial building permits	1	175	160	170	175
Number of plan checks completed	1	1,486	1,500	1575	1590
Number of requested inspections completed	1	7,000	7,000	7000	7250
Number of code enforcement cases investigated within 72 hours	2	500	680	680	680
Number of discretionary permits fully reviewed	3	30	38	38	38
Number of beds used at the CCNC based on the percentage of beds allocated to the City	4	13	13	13	13

COMMUNITY DEVELOPMENT

CITY OF FOUNTAIN VALLEY

10030300
PLANNING

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$404,410	\$579,971	\$582,150	\$594,125	\$618,320	\$646,328
BENEFITS, INSURANCE	151,526	107,602	167,140	223,635	263,135	259,975
TOTAL PERSONNEL-SALARIES & BENEFITS	555,936	687,573	749,290	817,760	881,455	906,303
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,225	5,818	6,525	9,705	17,955	17,955
52001 GENERAL GOVN'T BUILDINGS	21,264	33,847	24,750	22,600	24,595	24,595
52002 INFORMATION PROCESSING	28,753	33,152	51,320	51,970	85,390	86,195
52003 SELF INSURANCE	42,220	53,656	56,115	68,335	31,200	32,110
52004 VEHICLE MAINTENANCE	602	769	8,115		6,445	6,515
TOTAL INTERNAL SERVICE CHARGES	96,063	127,242	146,825	159,200	165,585	167,370
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	78	182	227	45,840	35,000	20,000
53004 PROFESSIONAL SERVICES-OTHER	32,145	75,215	123,441	489,160	200,000	200,000
53006 NON-PROF SERVICES	-	189	-	300	300	300
53007 CONTRACT SERVICES	-	9,171	58,230	125,000	100,000	70,000
53008 PROFESSIONAL SERVICES-SOILS	95,170	87,200	33,050	50,000	50,000	50,000
53011 ADMINISTRATIVE HEARING	7,328	5,245	2,121	10,000	10,000	10,000
53015 OFFICE SUPPLIES	3,184	3,301	4,019	7,500	7,500	7,500
53020 COMMISSIONERS	2,250	3,300	2,650	6,000	6,000	6,000
53035 CELLPHONES/IPADS	1,411	1,533	1,969	4,975	3,500	3,500
53040 ADVERTISEMENTS	17,174	14,654	29,639	64,025	40,000	40,000
53042 REFERENCE LIBRARY	-	245	121	400	400	400
53051 BUSINESS MEETINGS	2,123	2,689	8,322	7,500	7,500	7,500
53052 EDUCATIONAL MEETINGS-EMP	687	3,666	7,536	9,200	13,600	11,450
53053 EDUCATIONAL MEETINGS-COMM	292	1,392	2,423	7,150	7,150	7,150
53054 MEMBERSHIP DUES	1,203	2,486	2,375	4,285	4,285	4,000
53071 INTEREST PAYMENT-GASB 96	-	-	273	-	-	-
53095 PRINCIPAL PAYMENT-GASB 96	-	9,126	5,227	-	-	-
TOTAL OPERATING EXPENSES	163,046	219,594	281,623	831,335	485,235	437,800
CAPITAL, EQUIP, & CONTRIBUTIONS						
56005 CAPITAL OUTLAY-GASB 96	-	26,528	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBS	-	26,528	-	-	-	-
TOTAL PLANNING	\$815,045	\$1,060,937	\$1,177,737	\$1,808,295	\$1,532,275	\$1,511,473



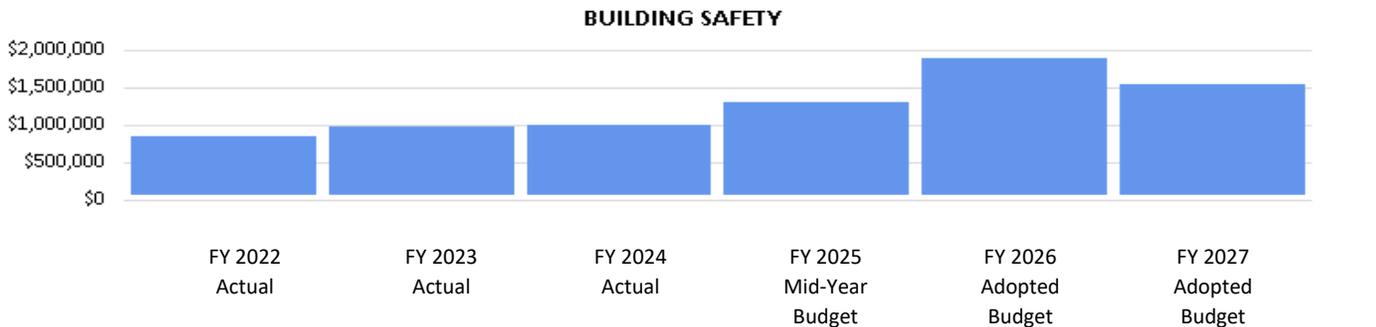
COMMUNITY DEVELOPMENT

10030301

CITY OF FOUNTAIN VALLEY

BUILDING SAFETY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$466,536	\$650,051	\$677,332	\$643,280	\$761,303	\$808,971
BENEFITS, INSURANCE	207,442	145,036	167,735	244,690	251,618	247,213
TOTAL PERSONNEL-SALARIES & BENEFITS	673,978	795,087	845,067	887,970	1,012,921	1,056,184
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	709	1,280	1,435	2,135	3,950	3,950
52001 GENERAL GOVN'T BUILDINGS	11,292	17,974	13,145	12,000	13,060	13,060
52002 INFORMATION PROCESSING	16,914	19,502	30,190	30,570	88,415	90,685
52003 SELF INSURANCE	17,752	23,006	24,385	30,055	32,305	33,780
52004 VEHICLE MAINTENANCE	-	-	7,150	6,165	5,095	5,150
TOTAL INTERNAL SERVICE CHARGES	46,667	61,762	76,305	80,925	142,825	146,625
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	7,119	17,678	14,418	20,000	50,000	50,000
53007 CONTRACT SERVICES	199,444	169,928	137,804	388,000	765,000	375,000
53015 OFFICE SUPPLIES	2,975	2,535	1,908	2,700	2,700	2,700
53035 CELLPHONES/IPADS	2,465	3,881	4,486	6,300	6,300	6,300
53042 REFERENCE LIBRARY	-	2,363	199	300	2,500	500
53050 PROFESSIONAL CERTIFICATION	-	-	-	1,000	2,000	1,500
53051 BUSINESS MEETINGS	48	277	-	500	500	500
53052 EDUCATIONAL MEETINGS-EMP	400	1,430	1,024	2,400	3,900	3,900
53054 MEMBERSHIP DUES	529	855	990	1,200	1,200	1,200
53058 SAFETY APPAREL & SUPPLIES	342	34	1,043	2,000	2,000	2,200
53061 ACCOUNT COLLECTION EXPENSE	547	14,211	12,923	-	-	-
TOTAL OPERATING EXPENSES	215,215	213,192	174,794	424,400	836,100	443,800
TOTAL BUILDING SAFETY	\$935,860	\$1,070,040	\$1,096,165	\$1,393,295	\$1,991,846	\$1,646,609



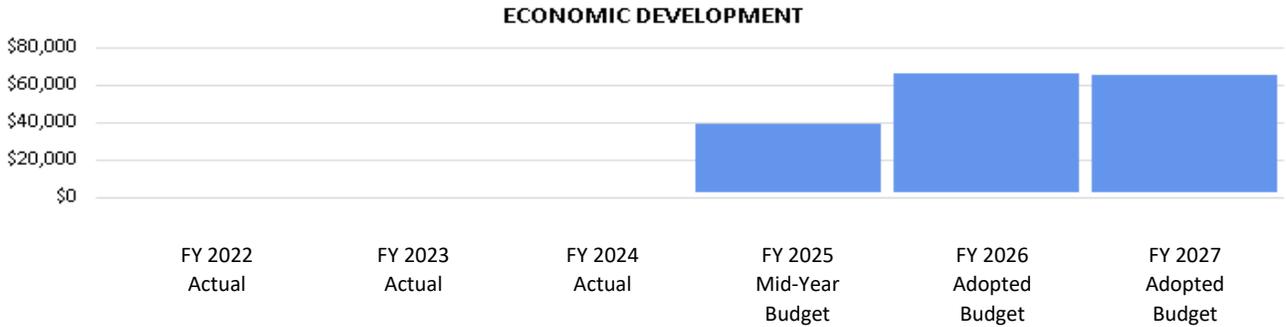
COMMUNITY DEVELOPMENT

10030305

CITY OF FOUNTAIN VALLEY

ECONOMIC DEVELOPMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
OPERATING EXPENSES						
53007 CONTRACT SERVICES	-	-	-	17,500	34,500	34,500
53015 OFFICE SUPPLIES	-	-	-	500	1,000	1,000
53035 CELLPHONES/IPADS	-	-	-	1,000	400	400
53051 BUSINESS MEETINGS	-	-	-	16,000	27,767	27,767
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	4,800	2,766	2,766
53054 MEMBERSHIP DUES	-	-	-	2,680	2,995	2,795
TOTAL OPERATING EXPENSES	-	-	-	42,480	69,428	69,228
TOTAL ECONOMIC DEVELOPMENT	-	-	-	\$42,480	\$69,428	\$69,228



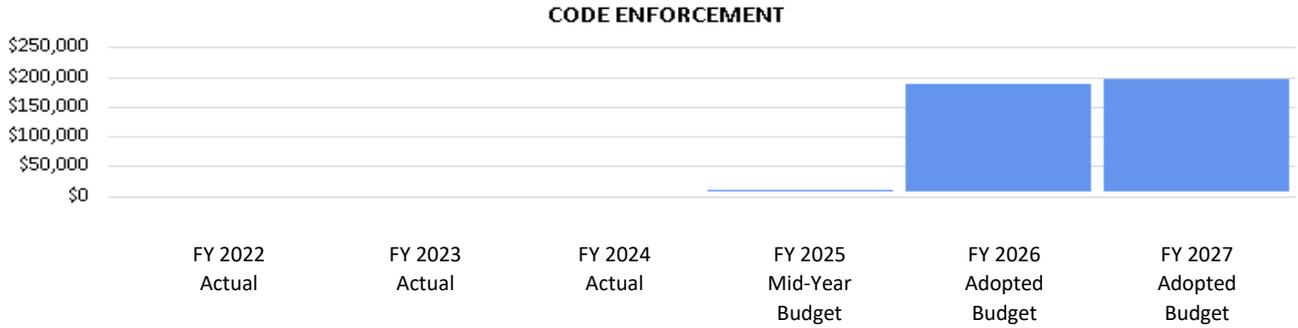
COMMUNITY DEVELOPMENT

10030310

CITY OF FOUNTAIN VALLEY

CODE ENFORCEMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	-	-	-	\$10,000	\$173,671	\$180,218
BENEFITS, INSURANCE	-	-	-	-	480	355
TOTAL PERSONNEL-SALARIES & BENEFITS	-	-	-	10,000	174,151	180,573
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	-	-	-	3,500	3,000	3,000
CELLPHONES/IPADS	-	-	-	4,800	2,000	2,000
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	1,000	1,000	1,000
53054 MEMBERSHIP DUES	-	-	-	500	500	500
53058 SAFETY APPAREL & SUPPLIES	-	-	-	1,500	2,000	2,000
TOTAL OPERATING EXPENSES	-	-	-	11,300	8,500	8,500
TOTAL CODE ENFORCEMENT	-	-	-	\$21,300	\$199,836	\$206,388



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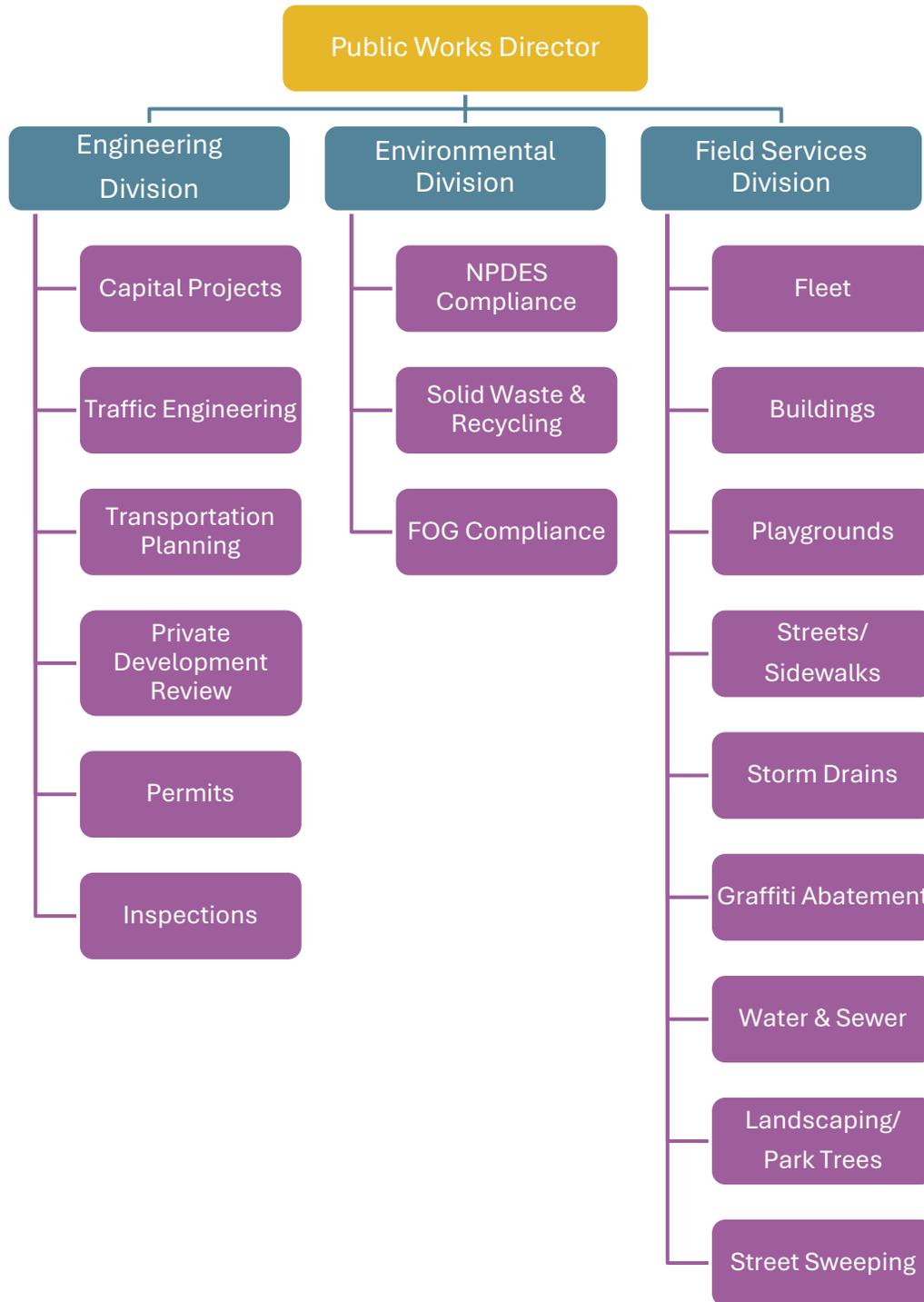
ENGINEERING & PUBLIC WORKS



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-six (66) dedicated professionals in three (3) Department Divisions under the general direction of the Director of Public Works, including the Engineering Division, Field Services Division and Environmental Services Division.

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



The Engineering Division is responsible for the planning, grant funding, design and construction of the City's CIP which includes arterial roadway rehabilitation, residential roadway rehabilitation, collector streets and industrial streets rehabilitation, sewer pipe rehabilitation, sewer lift station rehabilitation, water well rehabilitation, water reservoir rehabilitation, water line improvements, storm drain pump station rehabilitation, sidewalk improvements, public building facility improvements, roadway intersection and roadway capacity improvements, landscape/hardscape beautification, neighborhood park and playground equipment improvements and traffic engineering improvements.

Engineering also manages private development plan check review and transportation planning efforts to ensure compliance with local, State and Federal engineering standards. This year, projects included the Orange County Sanitation District Head Quarter Offices Traffic Signal Construction at Ellis/Mt. Langley, Bonanni Residential Home Development, Slater/San Mateo Mixed Use/Residential

Development Project, Miller Property Residential Development at Euclid/Heil, Magnolia Residential Development at the former Boomers site, Dutch Brothers Coffee and many Accessible Dwelling Unit Improvement projects.

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

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

Programs administered include:

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

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

The Field Services Division is led by the Field Services Manager and is comprised of a dedicated staff of 55 operations and maintenance and administrative professionals in the Utilities Division and the General Services Division. The Utilities Division includes the Water and Sewer/Storm Drain Divisions and is comprised of a dedicated staff of twenty-four water and sewer/storm drain professionals, which manage and facilitate the City’s multi-million dollar Water Fund, Water Capital Improvement Program, Sewer Fund and Storm Drain Maintenance Program.

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

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

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



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

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

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

FY 2024-25 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 network.
- ✓ Maintained and operated the City's vast drainage network.
- ✓ Maintained the City's fleet of vehicles including Public Works, Fire, Police, Administration, Community Services, Planning and Pool vehicles.
- ✓ Completed the City's CIP Management Yearly Planning.
- ✓ Managed and operated all 55 traffic signals citywide via the Traffic Management Center.

- ✓ Completed the City’s annual Measure Eligibility Placket.
- ✓ Completed the City’s SB1 Eligibility Packet.
- ✓ Maintained all City Buildings.
- ✓ Completed the Construction of Sewer Manhole Improvements in various locations.
- ✓ Completed the Construction of the Mt. Baldy/Euclid Pipeline Replacement Project.
- ✓ Completed Phase V of Pipeline Condition Assessments.
- ✓ Continued the Regional Traffic Signal Synchronization along Euclid Street.
- ✓ Continued the Regional Traffic Signal Synchronization along Edinger Ave.
- ✓ Continued the Regional Traffic Signal Synchronization along Warner Ave.
- ✓ Continued the Regional Traffic Signal Synchronization along Talbert Ave.
- ✓ Continued the Regional Traffic Signal Synchronization along Slater Ave.
- ✓ Completed the design and began construction of the OC San District’s new traffic signal at Ellis/Mt. Langley.
- ✓ Completed the construction for the Arterial Pavement Rehabilitation Improvements on Ellis Avenue and Warner Ave from Brookhurst Street. to Bushard Street.
- ✓ Completed the design and construction of the Residential Paving Project in quadrant C3.
- ✓ Completed the design of the Residential Paving Project in quadrant E7 and awarded construction contract.
- ✓ Completed the design of the Talbert - Brookhurst to Bushard & Euclid - Slater to Talbert paving improvement project.
- ✓ Completed the design of Newhope - Edinger to Heil, Ward - Apache River to Ellis, Ellis, Brookhurst to Ward and Slater - Brookhurst to Ward paving improvement project.
- ✓ Completed the construction of Universally Accessible Playground Equipment Project.
- ✓ Completed the construction of the Police Department Restroom and Lockers Improvement Project.
- ✓ Completed the design of the School Area signing and striping plans.
- ✓ Completed the construction of Well No. 11 Rehabilitation Project.
- ✓ Completed the design of the City Hall ADA Public Restrooms Improvement Project.
- ✓ Completed the design and construction of the Accounting Manager’s office.
- ✓ Completed the IT Offices Remodel.



- ✓ Completed the restoration and repair of the Recreation Center and Sports park damaged restroom.
- ✓ Continued the design of the City’s city-wide sewer structural repair project in various areas.
- ✓ Continued to be the lead in managing and protecting the City’s interest in regard to OCTA’s & Caltrans (\$2.7B) I-405 widening project which began in 2017 and which was substantially completed in 2024 with plans to complete the punch list items and maintenance agreements in 2025.

FY 2025-26 AND FY 2026-27 GOALS

All goals support the Strategic Plan Goal to maintain 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 network.
- Maintain and operate the City’s vast drainage network.
- 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.
- Complete design and construction for the restriping of arterial streets in various areas of the City.
- Complete construction of the School Area Striping and Signage Update Project.
- Complete the Regional Traffic Signal Synchronization Project along Euclid Street.
- Complete the Regional Traffic Signal Synchronization Project along Edinger Ave.
- Complete the Regional Traffic Signal Synchronization Project along Warner Ave.
- Complete the Regional Traffic Signal Synchronization Project along Talbert Ave.
- Complete the Regional Traffic Signal Synchronization Project along Slater Ave.
- Complete construction of the Talbert & Euclid Arterial Road Rehabilitation Project
- Complete construction of the Newhope/Ward/ELLIS/Slater Arterial Road Rehabilitation Project.



- Complete design and construction of the Talbert - East City Limit to Ward Arterial Road Rehabilitation Project.
- Complete construction of the Residential Roadway Rehabilitation Project in quadrant E7.
- Complete design and construction of the Residential Roadway Rehabilitation Project in quadrant B4.
- Complete the City's Yearly CIP Management Planning.
- Complete the City's annual Measure Eligibility Placket.
- Complete the City's SB1 Eligibility Packet.
- Collaborate with City of Westminster on the paving of Edinger Avenue from Magnolia Street to Bushard Street.
- Collaborate with OC San District to complete the construction of the new traffic signal at Ellis/Mt. Langley.
- Continue work on the City's Water GIS mapping.
- Continue work on the City's Sewer GIS mapping.
- Complete the City's Annual Fire Hydrant Replacement Project.
- Complete design and award a construction contract for the City Hall Security and Accessibility Improvement Project.
- Complete the construction of the City's Water Delivery System Improvement Project (SCADA, UMC Servers, PC, Video).
- Maintain the AMI Software Licensing.
- Complete the City Traffic Signal System Equipment Improvement Project.
- Complete construction for Well No. 6 Rehabilitation Project.
- Complete design and construction for the Exterior Painting of Reservoir No. 1 Facility.
- Complete design and construction for the Reservoir No. 1 Facility VFD Replacement.
- Complete design and construction for the Rehabilitation of the Reservoir No. 2 Facility.
- Continue the Update of the Water Master Plan.
- Solicit and award consultant contract for the Update of the Sewer Master Plan.
- Continue to lead in managing and protecting the City's interest in regard to OCTA's & Caltrans (over \$2B) I-405 widening project which began in 2017 and was substantially completed in 2024 with punch list items scheduled to be complete by the end of 2025.
- Complete the design of the FY 2027-28 Residential Roadway Rehabilitation Project.
- Complete the design and award a construction contract for City's FY 2027-28 Sewer Structural Improvement Project in Various areas.



Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – PUBLIC WORKS

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

PERFORMANCE MEASURES/INDICATORS – PUBLIC WORKS

Department Performance Measures	Dept. Goal	FY 23-24 Actuals	FY 24-25 Estimate	FY 25-26 Target	FY 26-27 Target
Number of sidewalk grinding and ramps completed	1	623	700	730	1000
Number of potholes inspected and patched	1	162	190	220	230
Number of graffiti removal requests completed	1	303	330	360	530
Number of water system work orders completed	2	1200	1275	1200	1200
Miles of sewer mains cleaned to prevent overflow	2	84	84	125	125
Amount of time spent on fleet maintenance and repairs (in hours)	3	1804	2086	2000	1950
Number of building maintenance work orders responded to and completed	3	865	995	1000	1050
Number of Public Works Permits reviewed and issued	1,4	320	360	350	350
Number of Public Works Plan Check reviews completed	1,4	610	720	650	650

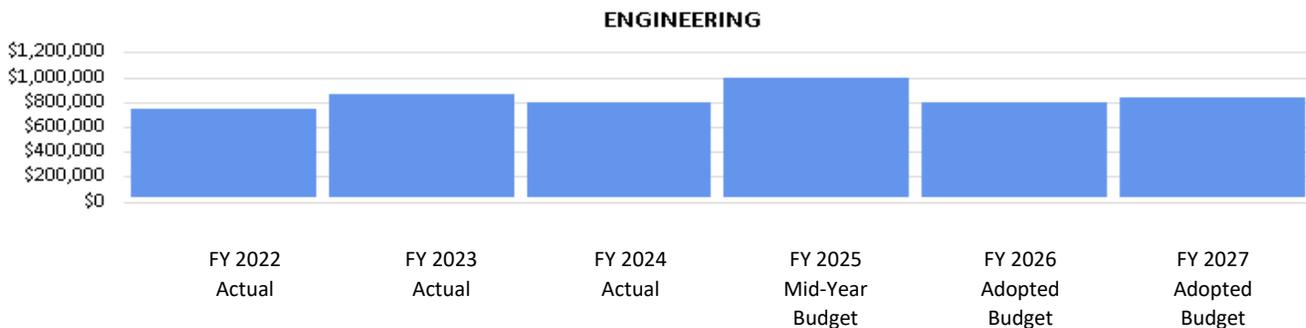
ENGINEERING & PUBLIC WORKS

10050500

CITY OF FOUNTAIN VALLEY

ENGINEERING

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$224,678	\$216,555	\$288,236	\$310,055	\$371,638	\$408,207
BENEFITS, INSURANCE	104,886	75,590	62,010	101,105	105,631	105,606
TOTAL PERSONNEL-SALARIES & BENEFITS	329,564	292,145	350,246	411,160	477,269	513,813
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,031	7,273	8,160	12,130	22,445	22,445
52001 GENERAL GOVN'T BUILDINGS	62,582	99,615	72,845	66,510	72,380	72,380
52002 INFORMATION PROCESSING	80,831	93,197	144,260	146,090	40,025	42,500
52003 SELF INSURANCE	36,435	46,102	48,210	58,750		15,830
52004 VEHICLE MAINTENANCE	2,989	3,858	6,785	5,775	17,760	17,865
TOTAL INTERNAL SERVICE CHARGES	186,867	250,045	280,260	289,255	167,235	171,020
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	181,327	191,493	195,517	225,000	155,000	155,000
53004 PROFESSIONAL SERVICES-OTHER	39,629	150,472	-	3,340	3,340	3,340
53015 OFFICE SUPPLIES	1,133	1,589	2,102	5,250	1,250	1,250
53018 BLUEPRINT/DRAFTING SUPPLIES	3,552	3,907	4,459	8,500	5,500	5,500
53034 TELEPHONE	22,646	11,597	6,522	50,000	10,000	10,000
53039 IPADS/TABLETS	-	328	4,143	8,700	11,000	8,500
53042 REFERENCE LIBRARY	-	92	-	150	2,000	1,500
53052 EDUCATIONAL MEETINGS-EMP	2,681	1,777	8,255	37,088	11,485	11,485
53054 MEMBERSHIP DUES	1,078	605	1,566	5,780	1,555	2,055
53058 SAFETY APPAREL & SUPPLIES	21	290	457	1,750	1,000	1,750
TOTAL OPERATING EXPENSES	252,067	362,152	223,022	345,558	202,130	200,380
CAPITAL, EQUIP, & CONTRIBUTIONS						
55001 LICENSES	25,470	7,102	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBS	25,470	7,102	-	-	-	-
TOTAL ENGINEERING	\$793,968	\$911,444	\$853,529	\$1,045,973	\$846,634	\$885,213



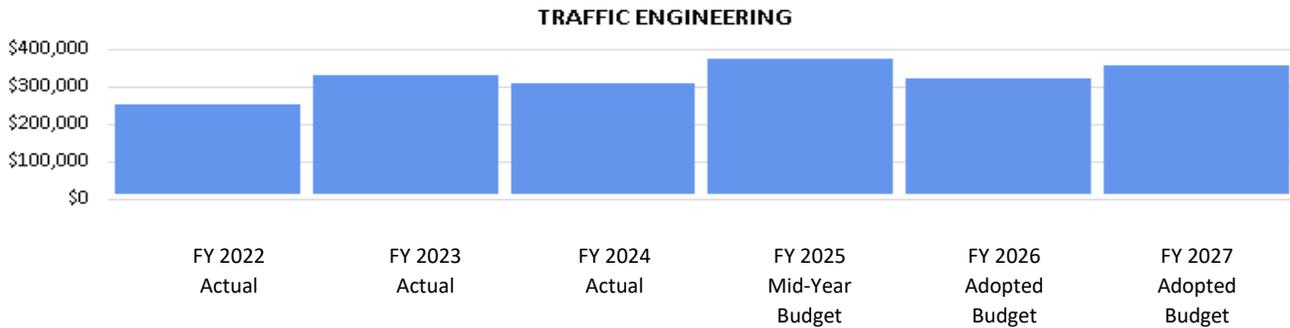
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CITY OF FOUNTAIN VALLEY

TRAFFIC ENGINEERING

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$116,051	\$160,002	\$135,820		\$147,675	\$176,317
BENEFITS, INSURANCE	69,197	55,139	47,895	48,040	45,115	46,045
TOTAL PERSONNEL-SALARIES & BENEFITS	185,248	215,141	183,715	199,915	192,790	222,362
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	2,096	3,782	4,240	6,305	11,670	11,670
52001 GENERAL GOVN'T BUILDINGS	18,221	29,003	21,210	19,365	21,075	21,075
52002 INFORMATION PROCESSING	42,285	48,753	75,470	76,430	15,905	18,355
52003 SELF INSURANCE	18,717	23,787	24,880	30,295	5,810	6,840
52004 VEHICLE MAINTENANCE	1,272	1,651	3,355	2,770	57,250	57,900
TOTAL INTERNAL SERVICE CHARGES	82,592	106,976	129,155	135,165	111,710	115,840
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	23,954	13,746	50,300	30,000	30,000
53015 OFFICE SUPPLIES	-	-	-	100	100	100
53034 TELEPHONE	2,176	2,335	1,362	3,000	3,500	3,500
53052 EDUCATIONAL MEETINGS-EMP	-	164	-	3,500	1,500	1,500
53054 MEMBERSHIP DUES	-	-	518	1,300	1,300	1,300
TOTAL OPERATING EXPENSES	2,176	26,453	15,626	58,200	36,400	36,400
TOTAL TRAFFIC ENGINEERING	\$270,015	\$348,569	\$328,495	\$393,280	\$340,900	\$374,602



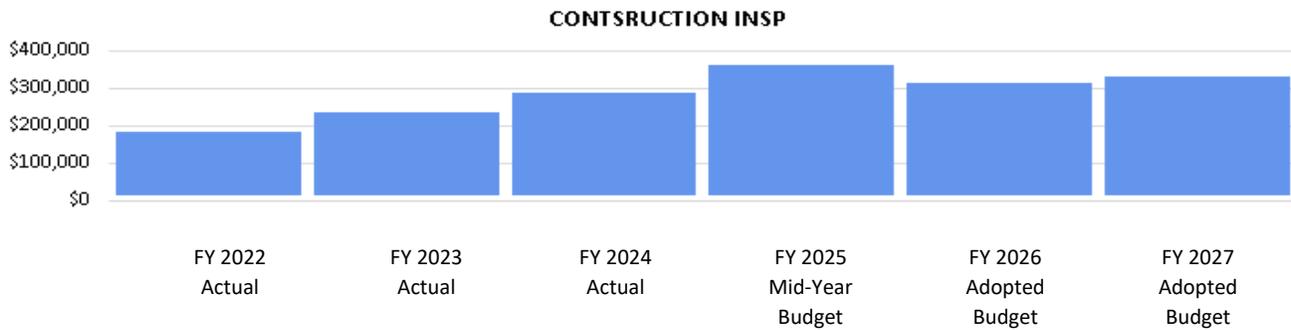
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CITY OF FOUNTAIN VALLEY

CONSTRUCTION INSP

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$103,938	\$134,588	\$166,817	\$174,985	\$185,629	\$202,711
BENEFITS, INSURANCE	36,339	40,401	40,875	59,945	62,480	62,135
TOTAL PERSONNEL-SALARIES & BENEFITS	140,276	174,989	207,692	234,930	248,109	264,846
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,322	2,386	2,675	3,980	7,360	7,360
52001 GENERAL GOVN'T BUILDINGS	12,025	19,141	13,995	12,780	13,905	13,905
52002 INFORMATION PROCESSING	21,142	24,377	37,730	38,210	19,990	21,105
52003 SELF INSURANCE	21,673	27,543	28,805	35,080	7,305	7,860
52004 VEHICLE MAINTENANCE	1,669	2,176	4,880	3,950	12,970	13,210
TOTAL INTERNAL SERVICE CHARGES	57,831	75,623	88,085	94,000	61,530	63,440
OPERATING EXPENSES						
53004 PROFESSIONAL SERVICES-OTHER	-	-	7,540	50,000	20,000	20,000
53015 OFFICE SUPPLIES	-	-	-	130	130	130
53058 SAFETY APPAREL & SUPPLIES	-	-	-	400	400	400
TOTAL OPERATING EXPENSES	-	-	7,540	50,530	20,530	20,530
TOTAL CONSTRUCTION INSP	\$198,107	\$250,612	\$303,317	\$379,460	\$330,169	\$348,816



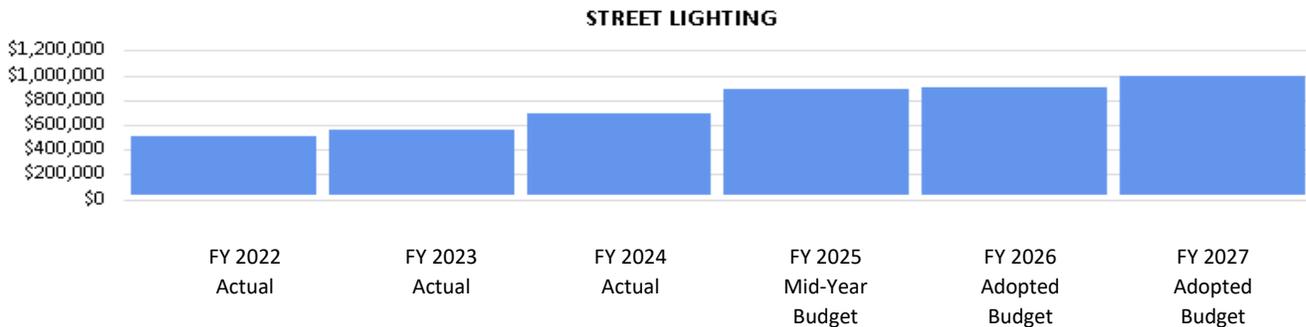
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CITY OF FOUNTAIN VALLEY

STREET LIGHTING

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$10,972	\$17,042	\$21,429	\$27,090	\$29,739	\$34,313
BENEFITS, INSURANCE	4,763	5,274	4,670	8,820	8,914	8,999
TOTAL PERSONNEL-SALARIES & BENEFITS	15,735	22,316	26,099	35,910	38,653	43,312
INTERNAL SERVICE CHARGES						
52001 GENERAL GOV'N'T BUILDINGS	3,153	5,019	3,670	3,350	3,645	3,645
52002 INFORMATION PROCESSING	2,689	3,101	4,800	4,860	3,205	3,575
52003 SELF INSURANCE	1,970	2,504	2,620	3,190	1,170	1,330
52004 VEHICLE MAINTENANCE	786	1,028	2,410	1,935	5,560	5,665
TOTAL INTERNAL SERVICE CHARGES	8,599	11,652	13,500	13,335	13,580	14,215
OPERATING EXPENSES						
53032 TRAFFIC SIGNAL ELECTRICITY	430,120	60,986	66,190	90,000	70,000	70,000
53038 TRAFFIC SIGNAL MAINTENANCE	-	146,297	194,243	237,580	225,000	225,000
TOTAL OPERATING EXPENSES	430,120	207,284	260,433	327,580	295,000	295,000
CAPITAL, EQUIP, & CONTRIBUTIONS						
55526 STREET LIGHT ELECTRICITY	103,107	300,337	319,346	375,000	430,000	515,000
55530 STREET LIGHT MAINTENANCE	-	70,737	130,242	185,000	175,000	175,000
TOTAL CAPITAL, EQUIP, & CONTRIBS	103,107	371,073	449,588	560,000	605,000	690,000
TOTAL STREET LIGHTING	\$557,561	\$612,325	\$749,620	\$936,825	\$952,233	\$1,042,527



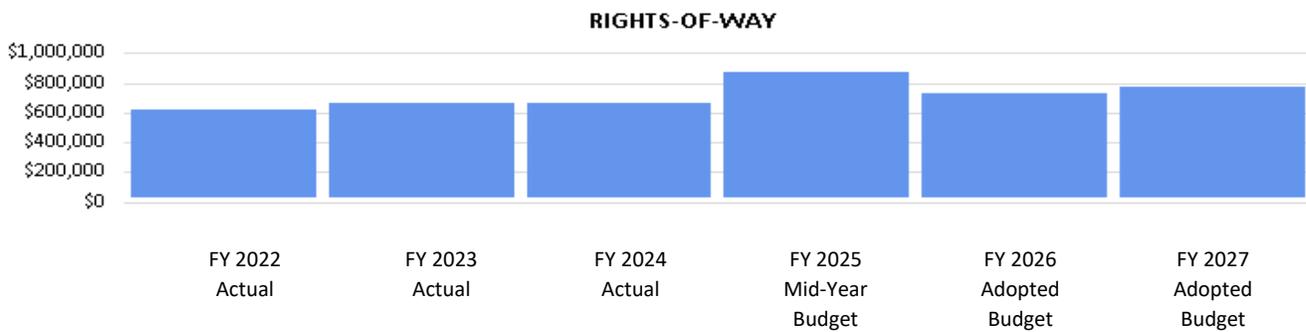
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CITY OF FOUNTAIN VALLEY

RIGHTS-OF-WAY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$55,622	\$68,621	\$48,947	\$162,765	\$112,685	\$124,317
BENEFITS, INSURANCE	56,746	53,290	48,615	84,955	30,087	29,657
TOTAL PERSONNEL-SALARIES & BENEFITS	112,368	121,911	97,562	247,720	142,772	153,974
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	774	1,396	1,565	2,330	4,310	4,310
52001 GENERAL GOV'N'T BUILDINGS	26,931	47,685	40,550	34,645	28,700	28,700
52002 INFORMATION PROCESSING	5,024	5,792	8,970	9,080	12,135	12,945
52003 SELF INSURANCE	45,523	58,088	60,920	74,380	4,435	4,820
52004 VEHICLE MAINTENANCE	8,145	10,547	11,830	10,435	28,345	28,675
TOTAL INTERNAL SERVICE CHARGES	86,396	123,508	123,835	130,870	77,925	79,450
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	348,415	338,104	332,781	390,500	397,229	425,322
53031 ELECTRICITY	8,937	4,015	4,404	10,000	5,500	5,500
53033 WATER	74,559	97,108	110,734	105,000	115,000	115,000
53035 CELLPHONES/IPADS	1,549	1,764	2,033	2,000	-	-
53052 EDUCATIONAL MEETINGS-EMP	300	-	175	300	300	300
53058 SAFETY APPAREL & SUPPLIES	65	70	200	200	200	200
53523 GROUND/LANDSCAPING SUPPLY	30,184	25,000	34,965	35,000	35,000	35,000
53526 LAUNDRY SERVICES/SUPPLIES	252	186	202	-	-	-
TOTAL OPERATING EXPENSES	464,261	466,248	485,495	543,000	553,229	581,322
TOTAL RIGHTS-OF-WAY	\$663,026	\$711,667	\$706,892	\$921,590	\$773,926	\$814,746



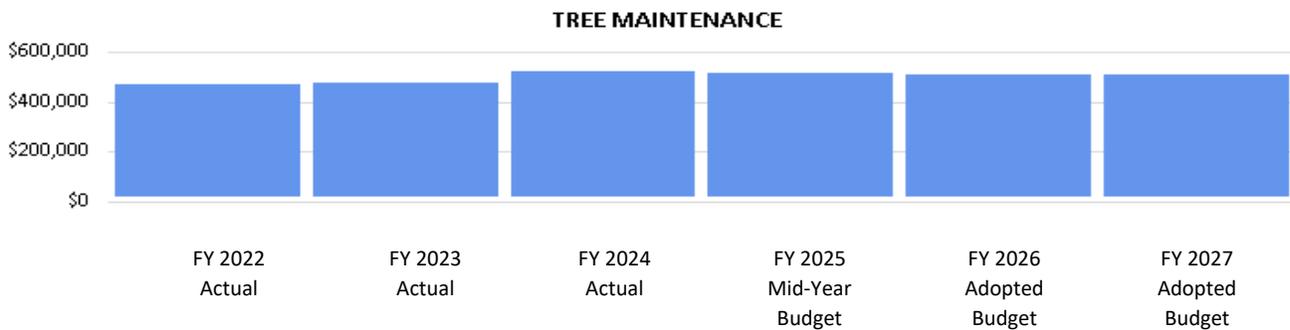
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CITY OF FOUNTAIN VALLEY

TREE MAINTENANCE

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$48,409	\$15,718	\$14,150	\$14,920	\$40,777	\$42,729
BENEFITS, INSURANCE	34,223	27,623	27,710	4,690	14,765	14,550
TOTAL PERSONNEL-SALARIES & BENEFITS	82,632	43,341	41,860	19,610	55,542	57,279
INTERNAL SERVICE CHARGES						
52001 GENERAL GOV'N'T BUILDINGS	16,158	28,611	24,330	20,790	17,220	17,220
52002 INFORMATION PROCESSING	2,097	2,418	3,740	3,790	4,390	4,450
52003 SELF INSURANCE	52,381	67,873	71,940	88,655	1,605	1,655
52004 VEHICLE MAINTENANCE	8,145	10,547	11,830	10,435	28,345	28,675
TOTAL INTERNAL SERVICE CHARGES	78,781	109,449	111,840	123,670	51,560	52,000
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	328,267	335,494	373,954	374,335	404,500	404,500
53035 CELLPHONES/IPADS	-	23	-	130	-	-
53050 PROFESSIONAL CERTIFICATION	-	-	-	100	100	100
53052 EDUCATIONAL MEETINGS-EMP	227	199	175	200	200	200
53054 MEMBERSHIP DUES	-	40	285	300	300	300
53058 SAFETY APPAREL & SUPPLIES	65	70	108	180	180	180
53523 GROUND/LANDSCAPING SUPPLY	10,699	12,866	20,497	22,500	22,500	22,500
53526 LAUNDRY SERVICES/SUPPLIES	188	82	345	-	-	-
TOTAL OPERATING EXPENSES	339,446	348,774	395,363	397,745	427,780	427,780
TOTAL TREE MAINTENANCE	\$500,859	\$501,564	\$549,063	\$541,025	\$534,882	\$537,059



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CITY OF FOUNTAIN VALLEY

PARK MAINTENANCE

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$63,602	\$133,047	\$168,246	\$229,120	\$280,365	\$306,955
BENEFITS, INSURANCE	64,287	69,465	69,090	111,535	86,900	86,530
TOTAL PERSONNEL-SALARIES & BENEFITS	127,889	202,512	237,336	340,655	367,265	393,485
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,693	3,055	3,425	5,095	9,425	9,425
52001 GENERAL GOVN'T BUILDINGS	8,079	14,306	12,165	10,395	8,610	8,610
52002 INFORMATION PROCESSING	12,685	14,626	22,640	22,930	30,195	31,960
52003 SELF INSURANCE	25,549	32,926	34,770	42,710		11,905
52004 VEHICLE MAINTENANCE	41,322	53,485	60,205	53,225	31,660	32,040
TOTAL INTERNAL SERVICE CHARGES	89,328	118,398	133,205	134,355	90,920	93,940
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	293,154	325,831	350,186	356,996	314,450	314,450
53015 OFFICE SUPPLIES	-	94	190	170	170	170
53031 ELECTRICITY	6,618	5,269	5,074	9,000	6,000	6,000
53033 WATER	300,621	226,502	212,085	350,000	275,000	300,000
53035 CELLPHONES/IPADS	629	338	905	1,000	2,000	2,000
53050 PROFESSIONAL CERTIFICATION	915	175	840	1,180	1,180	1,180
53052 EDUCATIONAL MEETINGS-EMP	325	384	400	400	400	400
53058 SAFETY APPAREL & SUPPLIES	131	141	189	300	300	300
53523 GROUND/LANDSCAPING SUPPLY	43,524	39,711	39,948	45,000	45,000	45,000
53526 LAUNDRY SERVICES/SUPPLIES	-	307	216	1,795	1,795	1,795
53564 OTHER EQUIP M & R	3,419	13,000	12,265	16,000	16,000	16,000
53571 CONTROLLER CABINETS M & R	9,390	12,414	13,431	14,000	14,000	14,000
TOTAL OPERATING EXPENSES	658,726	624,166	635,730	795,841	676,295	701,295
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	692	445	695	700	700	700
55523 PROPERTY TAX-SEWER LINES	343	347	358	375	375	375
55524 LAND RIGHTS	10,175	10,480	10,925	11,394	11,947	12,544
TOTAL CAPITAL, EQUIP, & CONTRIBS	11,210	11,272	11,979	12,469	13,022	13,619
TOTAL PARK MAINTENANCE	\$887,153	\$956,347	\$1,018,250	\$1,283,320	\$1,147,502	\$1,202,339



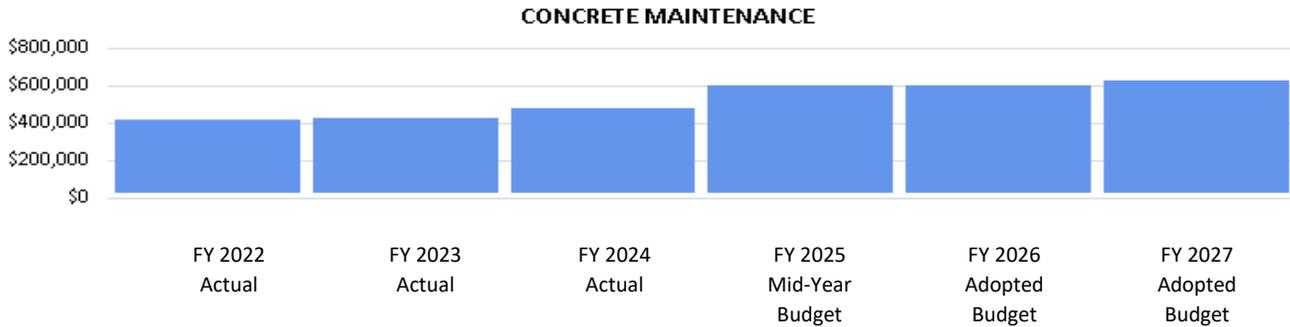
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CITY OF FOUNTAIN VALLEY

CONCRETE MAINTENANCE

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$148,238	\$156,045	\$197,542	\$266,960	\$365,706	\$395,282
BENEFITS, INSURANCE	136,356	87,369	83,890	123,960	104,143	102,583
TOTAL PERSONNEL-SALARIES & BENEFITS	284,594	243,414	281,432	390,920	469,849	497,865
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	2,080	3,753	4,210	6,260	11,580	11,580
52001 GENERAL GOVN'T BUILDINGS	24,237	42,917	36,495	31,180	25,830	25,830
52002 INFORMATION PROCESSING	5,024	5,792	8,970	9,080	39,385	41,155
52003 SELF INSURANCE	54,916	70,488	74,230	90,955	14,390	15,330
52004 VEHICLE MAINTENANCE	59,831	77,451	87,120	76,990	43,900	44,540
TOTAL INTERNAL SERVICE CHARGES	146,089	200,401	211,025	214,465	135,085	138,435
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	306	317	191	500	500	500
53035 CELLPHONES/IPADS	845	1,001	1,031	1,050	-	-
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	100	100	100
53054 MEMBERSHIP DUES	-	-	-	300	300	300
53058 SAFETY APPAREL & SUPPLIES	1,460	942	1,500	1,500	1,500	1,500
53520 ROAD/STREET SUPPLIES	19,238	14,967	19,978	25,000	25,000	25,500
53526 LAUNDRY SERVICES/SUPPLIES	318	270	273	-	-	-
TOTAL OPERATING EXPENSES	22,166	17,497	22,973	28,450	27,400	27,900
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	1,243	2,264	1,625	2,500	2,500	2,500
TOTAL CAPITAL, EQUIP, & CONTRIBS	1,243	2,264	1,625	2,500	2,500	2,500
TOTAL CONCRETE MAINTENANCE	\$454,091	\$463,577	\$517,055	\$636,335	\$634,834	\$666,700



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CITY OF FOUNTAIN VALLEY

PAVEMENT MAINTENANCE

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$166,298	\$188,492	\$221,653	\$279,555	\$247,228	\$273,261
BENEFITS, INSURANCE	141,710	90,514	86,650	129,420	98,217	98,362
TOTAL PERSONNEL-SALARIES & BENEFITS	308,007	279,006	308,303	408,975	345,445	371,623
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,629	2,938	3,295	4,900	9,065	9,065
52001 GENERAL GOVN'T BUILDINGS	24,237	42,917	36,495	31,180	25,830	25,830
52002 INFORMATION PROCESSING	5,024	5,792	8,970	9,080	26,625	28,450
52003 SELF INSURANCE	53,241	68,030	71,420	87,265	9,730	10,600
52004 VEHICLE MAINTENANCE	68,368	88,502	99,550	87,970	158,880	160,115
TOTAL INTERNAL SERVICE CHARGES	152,499	208,179	219,730	220,395	230,130	234,060
OPERATING EXPENSES						
53035 CELLPHONES/IPADS	1,283	1,274	1,195	1,350	1,975	1,975
53052 EDUCATIONAL MEETINGS-EMP	-	-	475	1,500	1,500	1,500
53058 SAFETY APPAREL & SUPPLIES	1,330	352	1,694	1,750	1,750	1,750
53099 MISC. SUPPLIES	1,962	1,318	1,491	2,000	2,000	2,000
53520 ROAD/STREET SUPPLIES	59,986	76,878	80,424	85,000	85,000	85,000
53526 LAUNDRY SERVICES/SUPPLIES	1,660	853	1,084	3,750	3,200	3,200
TOTAL OPERATING EXPENSES	66,221	80,675	86,362	95,350	95,425	95,425
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	940	1,988	422	2,500	2,500	2,500
TOTAL CAPITAL, EQUIP, & CONTRIBS	940	1,988	422	2,500	2,500	2,500
TOTAL PAVEMENT MAINTENANCE	\$527,667	\$569,849	\$614,817	\$727,220	\$673,500	\$703,608

PAVEMENT MAINTENANCE



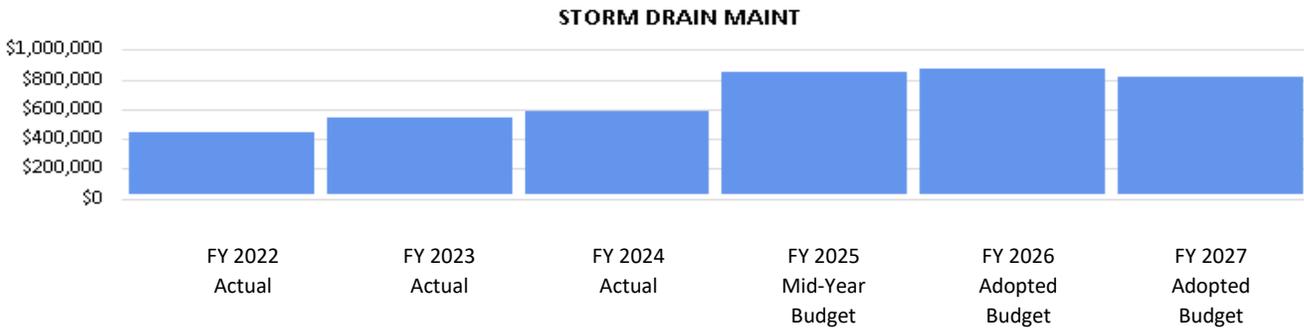
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CITY OF FOUNTAIN VALLEY

STORM DRAIN MAINT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$219,841	\$279,597	\$298,821	\$421,975	\$386,382	\$408,730
BENEFITS, INSURANCE	145,100	127,578	134,550	175,000	146,571	144,816
TOTAL PERSONNEL-SALARIES & BENEFITS	364,941	407,175	433,371	596,975	532,953	553,546
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,129	2,036	2,285	3,395	6,285	6,285
52001 GENERAL GOVN'T BUILDINGS	8,079	14,306	12,165	10,395	8,610	8,610
52002 INFORMATION PROCESSING	5,920	6,825	10,570	10,700	41,610	42,555
52003 SELF INSURANCE	31,642	40,347	42,295	51,615	15,205	15,850
52004 VEHICLE MAINTENANCE	9,308	12,054	13,520	11,930	18,920	19,160
TOTAL INTERNAL SERVICE CHARGES	56,078	75,568	80,835	88,035	90,630	92,460
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	36,140	112,292	198,000	111,000
53007 CONTRACT SERVICES	7,100	5,920	-	-	-	-
53015 OFFICE SUPPLIES	1,058	970	454	-	-	-
53030 NATURAL GAS	1,246	2,139	1,566	3,500	2,500	3,000
53031 ELECTRICITY	9,237	12,038	9,125	14,000	12,000	12,000
53058 SAFETY APPAREL & SUPPLIES	376	485	142	1,000	1,000	1,000
53526 LAUNDRY SERVICES/SUPPLIES	436	282	474	760	950	950
53540 MS4/WASTE WATER PERMIT	39,295	68,232	54,494	60,210	62,000	72,000
53580 WELLS/LIFT/RES M&R	9,838	14,275	11,582	15,000	15,000	15,000
53581 DISTRIBUTION SYSTEMS M & R	1,886	2,373	1,174	3,000	3,000	3,000
TOTAL OPERATING EXPENSES	70,472	106,714	115,152	209,762	294,450	217,950
TOTAL STORM DRAIN MAINT	\$491,492	\$589,458	\$629,358	\$894,772	\$918,033	\$863,956



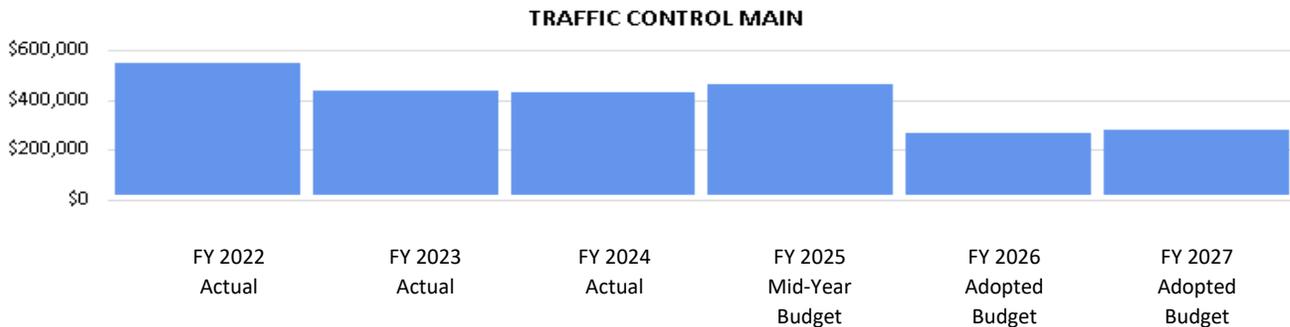
ENGINEERING & PUBLIC WORKS

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CITY OF FOUNTAIN VALLEY

TRAFFIC CONTROL MAIN

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$101,620	\$126,670	\$147,011	\$159,170	\$130,356	\$143,128
BENEFITS, INSURANCE	71,345	62,349	53,890	75,555	54,231	54,211
TOTAL PERSONNEL-SALARIES & BENEFITS	172,965	189,019	200,901	234,725	184,587	197,339
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,822	3,287	3,685	5,480	10,145	10,145
52001 GENERAL GOVN'T BUILDINGS	16,158	28,611	24,330	20,790	17,220	17,220
52002 INFORMATION PROCESSING	4,617	5,324	8,240	8,350	14,040	14,900
52003 SELF INSURANCE	50,903	65,014	68,230	83,350	5,130	5,550
52004 VEHICLE MAINTENANCE	61,500	79,642	89,335	78,810	-	-
TOTAL INTERNAL SERVICE CHARGES	135,000	181,878	193,820	196,780	46,535	47,815
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	140,267	6,323	-	-	-	-
53031 ELECTRICITY	49,888	-	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	150	150	150
53054 MEMBERSHIP DUES	-	-	-	100	100	100
53058 SAFETY APPAREL & SUPPLIES	371	141	510	1,000	1,000	1,000
53099 MISC. SUPPLIES	80,136	84,063	59,440	60,000	60,000	60,000
53526 LAUNDRY SERVICES/SUPPLIES	216	302	407	-	-	-
TOTAL OPERATING EXPENSES	270,877	90,829	60,358	61,250	61,250	61,250
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	-	96	52	200	200	200
TOTAL CAPITAL, EQUIP, & CONTRIBS	-	96	52	200	200	200
TOTAL TRAFFIC CONTROL MAIN	\$578,842	\$461,821	\$455,130	\$492,955	\$292,572	\$306,604



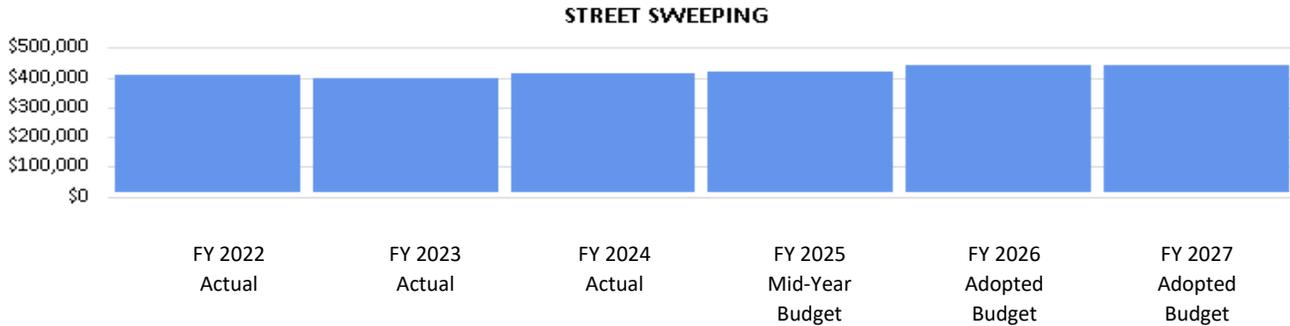
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CITY OF FOUNTAIN VALLEY

STREET SWEEPING

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$27,297	\$16,448	\$18,001	\$18,880	\$19,094	\$20,340
BENEFITS, INSURANCE	6,883	6,472	7,625	9,505	7,852	7,777
TOTAL PERSONNEL-SALARIES & BENEFITS	34,180	22,920	25,626	28,385	26,946	28,117
INTERNAL SERVICE CHARGES						
52001 GENERAL GOV'N'T BUILDINGS	8,079	14,306	12,165	10,395	8,610	8,610
52002 INFORMATION PROCESSING	439	507	780	800	2,055	2,120
52003 SELF INSURANCE	4,298	5,602	5,960	7,370	750	790
TOTAL INTERNAL SERVICE CHARGES	12,816	20,415	18,905	18,565	11,415	11,520
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	382,953	374,939	390,780	397,467	424,900	424,900
TOTAL OPERATING EXPENSES	382,953	374,939	390,780	397,467	424,900	424,900
TOTAL STREET SWEEPING	\$429,950	\$418,274	\$435,311	\$444,417	\$463,261	\$464,537



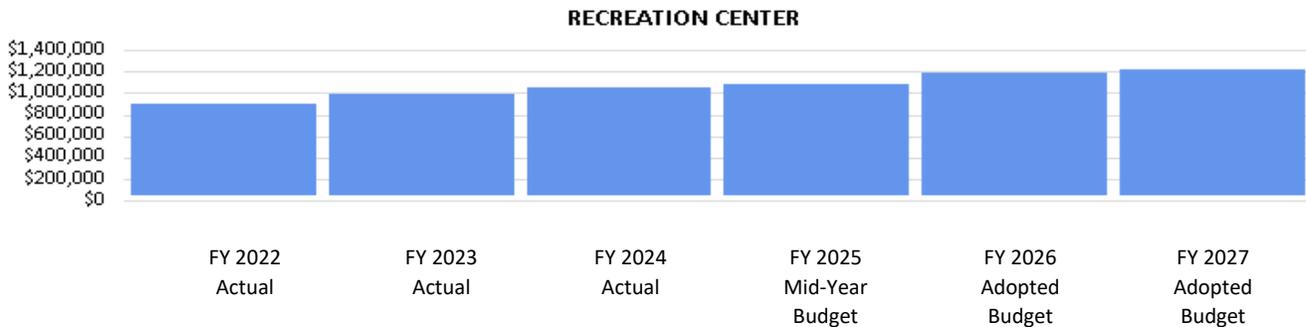
ENGINEERING & PUBLIC WORKS

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CITY OF FOUNTAIN VALLEY

RECREATION CENTER

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$27,555	\$37,843	\$92,669	\$44,040	\$163,150	\$181,116
BENEFITS, INSURANCE	65,416	31,660	33,730	13,310	56,210	56,220
TOTAL PERSONNEL-SALARIES & BENEFITS	92,971	69,503	126,399	57,350	219,360	237,336
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	2,902	5,236	5,875	8,735	16,160	16,160
52001 GENERAL GOVN'T BUILDINGS	14,139	33,380	28,385	24,255	20,090	20,090
52002 INFORMATION PROCESSING	13,535	20,808	32,210	32,620	17,570	18,855
52003 SELF INSURANCE	32,689	42,435	45,035	55,555	6,420	7,025
52004 VEHICLE MAINTENANCE	169,914	208,042	233,775	206,450	251,480	253,710
TOTAL INTERNAL SERVICE CHARGES	233,179	309,901		327,615	311,720	315,840
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	394,275	476,733	462,158	516,248	521,900	526,572
53015 OFFICE SUPPLIES	381	98	306	500	500	500
53033 WATER	145,143	108,492	92,862	145,000	110,000	110,000
53052 EDUCATIONAL MEETINGS-EMP	171	-	395	400	400	400
53054 MEMBERSHIP DUES	-	-	185	200	200	200
53058 SAFETY APPAREL & SUPPLIES	1,069	546	1,037	1,100	1,100	1,100
53523 GROUND/LANDSCAPING SUPPLY	75,112	69,648	79,989	80,000	80,000	80,000
53526 LAUNDRY SERVICES/SUPPLIES	158	167	603	-	-	-
53564 OTHER EQUIP M & R	11,902	11,417	11,671	12,000	12,000	12,000
TOTAL OPERATING EXPENSES	628,212	667,101	649,206	755,448	726,100	730,772
CAPITAL, EQUIP, & CONTRIBUTIONS						
55500 HAND TOOLS	971	952	988	1,000	1,000	1,000
TOTAL CAPITAL, EQUIP, & CONTRIBS	971	952	988	1,000	1,000	1,000
TOTAL RECREATION CENTER	\$955,333	\$1,047,457	\$1,121,874	\$1,141,413	\$1,258,180	\$1,284,948

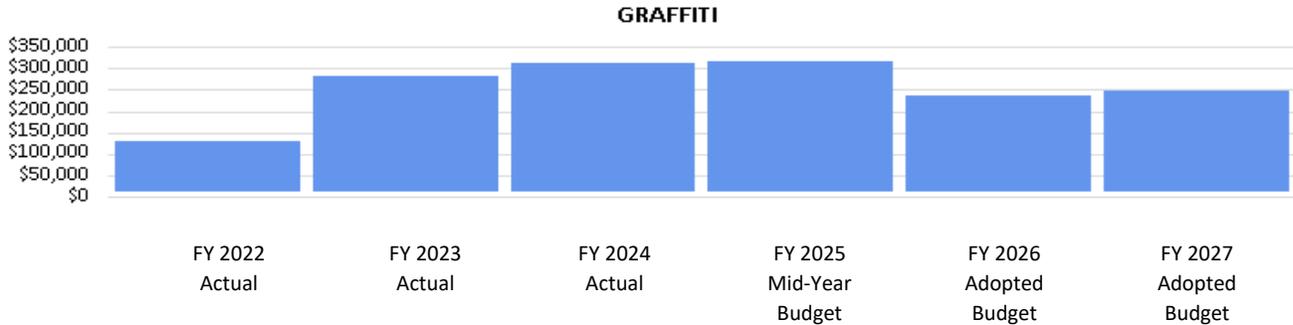


ENGINEERING & PUBLIC WORKS

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CITY OF FOUNTAIN VALLEY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$34,656	\$121,581	\$143,297	\$135,510	\$105,893	\$117,232
BENEFITS, INSURANCE	20,566	58,592	50,590	68,420	47,142	47,142
TOTAL PERSONNEL-SALARIES & BENEFITS	55,222	180,173	193,887	203,930	153,035	164,374
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,790	3,229	3,620	5,385	9,965	9,965
GENERAL GOVN'T BUILDINGS	4,040	9,537	8,110	6,930	5,740	5,740
52002 INFORMATION PROCESSING	2,207	3,394	5,250	5,310	11,405	12,205
52003 SELF INSURANCE	2,537	3,308	3,520	4,355	4,165	4,545
52004 VEHICLE MAINTENANCE	70,856	88,418	104,340	94,945	57,250	57,900
TOTAL INTERNAL SERVICE CHARGES	81,429	107,886	124,840	116,925	88,525	90,355
OPERATING EXPENSES						
53058 SAFETY APPAREL & SUPPLIES	-	-	200	200	200	200
53099 MISC. SUPPLIES	9,146	8,945	9,172	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	9,146	8,945	9,372	10,200	10,200	10,200
TOTAL GRAFFITI	\$145,797	\$297,004	\$328,099	\$331,055	\$251,760	\$264,929



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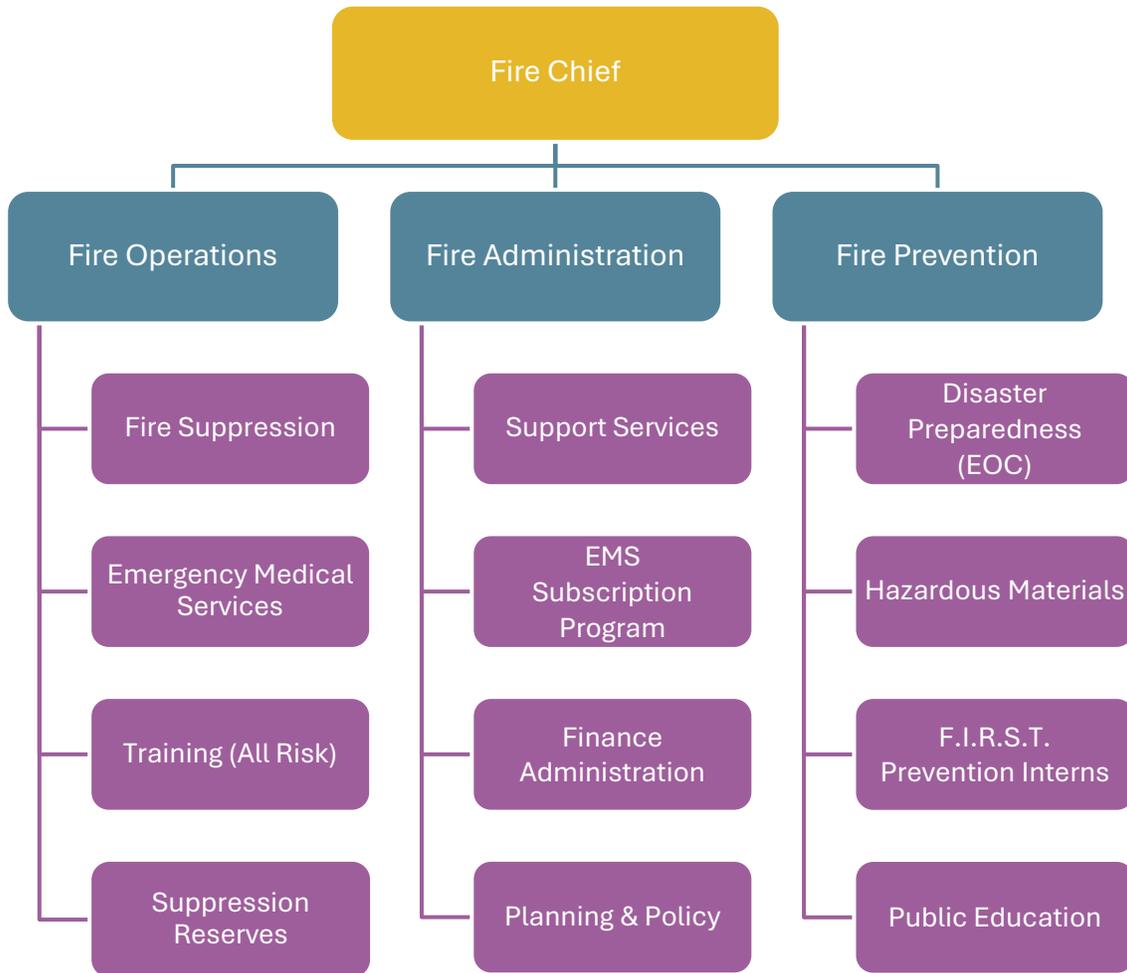
FIRE DEPARTMENT



Mission Statement

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

Organizational Chart



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



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

Fire suppression, emergency medical services, and fire prevention make up the core functions of the fire department. Fire suppression resources provide response to structure fires, emergency medical services, traffic collisions, wildland mutual aid, hazardous material calls, technical rescue operations, swift water rescue operations, and public service responses. To provide the community with the highest level of emergency medical services, all department personnel are trained to the level of basic life support providers, with two personnel on each apparatus trained to the level of advanced life support (paramedic). Additionally, the department's paramedic program is supported by an Emergency Medical Services Manager that ensures all department personnel receive the required training and oversight needed to provide the highest level pre-hospital care to the community. Under the direction of the Fire Chief, the Fire Marshal manages all fire prevention activities. The fire prevention bureau is responsible for plan review and inspection of all new development in the city, and coordinates both annual fire inspections of local businesses and the Hazardous Materials Disclosure/Business Emergency Plan Program. The bureau also manages citywide disaster preparedness, fire prevention education, hazardous materials program, and Fire Prevention Intern Program.

FY 2024-25 ACCOMPLISHMENTS

- ✓ Fire crews responded throughout the State of California on multiple mutual aid wildland fires (Pacific Palisades & Eaton Fires)
- ✓ Hired 5 new Firefighter/Paramedics, promoted 3 Firefighters to Engineer, and promoted 2 Engineers and 1 Firefighter to Captain
- ✓ Fire crews saved multiple community members from cardiac arrest

- ✓ Held the 60th Anniversary of the Fire Department at Fire Station 1
- ✓ Purchased new auto stabilization equipment for extrication
- ✓ Provided PPE and education to senior care facilities and residents
- ✓ Provided Annual Station Open House for public education during Fire Prevention Week
- ✓ Coordinate a successful annual Christmas charity Toy Drive, Spark of Love
- ✓ Teamed up with the FV Library for the first-ever Firefighter Story Time
- ✓ Completed both a Captain's and BC's academy and exam
- ✓ Completed two Recruit Academies
- ✓ Supported the 2024 Special Olympics and the SOSC Athletes
- ✓ Supported National Night Out



FY 2025-26 AND FY 2026-27 GOALS

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

- Save lives, protect property, and safeguard the community through emergency preparedness, prevention, response, and recovery efforts.
- Improve response time and service for the Fountain Valley community by developing an in-house ambulance program.
- Continue to enhance cost recovery efforts to reinvest in the fire department, improving overall performance and staffing levels for the community.
- Strive to enhance employees' physical and mental well-being through wellness physicals, Peer Support, and TCTI programs.
- Continue to promote the Fire Department Paramedic Membership Program for more awareness.
- Assist with capital project to replace Fire Station 1, which would provide a multi-purpose space for training, meetings, project collaboration and a more efficient call alert system. Additionally, the upgrades would accommodate a gender diverse workforce.
- Attract and retain quality, talented employees.
- Foster relationships within the city and surrounding agencies to expand and improve future collaborative training and project opportunities.
- Ensure the safety and effectiveness of our Firefighters by providing them with an adequate amount of PPE.

- 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, visitors, and people outside of Fountain Valley during automatic/mutual aid responses by ensuring our staff have the knowledge and equipment required to complete their mission.
- Promote excellence by embracing future challenges and progressing the people and the standard operating procedures within the fire department to adapt to future demands.
- Strive to maintain or improve upon our baseline response times established in 2024.
- To enhance safety for employees and the public, minimize accidents, and ensure compliance with laws and regulations, all employees must complete a new Annual Driver Training program.

Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – FIRE

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

PERFORMANCE MEASURES/INDICATORS – FIRE

Department Performance Measures	Dept. Goal	FY 23-24 Actuals	FY 24-25 Estimate	FY 25-26 Target	FY 26-27 Target
Number of "B" occupancy inspections with our Fire Prevention Reserve Program and 100% of our engine company level inspections annually	1,2	835	947	1065	1065
Average baseline response times for Medical Aid (in min and sec)	1,3	4:53	4:58	5:15	5:15
Average baseline response times for Fire and Traffic Collisions (in min and sec)	1,3	5:42	5:46	5:30	5:30
Percentage of cost recovery efforts	4	23%	25%	27%	29%
Number of documented staff training hours	5	9,797	8,751	9,500	9,500

FIRE DEPARTMENT

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CITY OF FOUNTAIN VALLEY

FIRE SUPPRESSION

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$4,033,445	\$4,320,426	\$4,619,477	\$4,457,645	\$4,461,582	\$4,812,536
BENEFITS, INSURANCE	1,646,979	1,208,606	1,370,910	1,597,650	1,714,348	1,712,553
TOTAL PERSONNEL-SALARIES & BENEFITS	5,680,424	5,529,032	5,990,387	6,055,295	6,175,930	6,525,089
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	30,975	55,885	62,685	93,200	172,460	172,460
52001 GENERAL GOV'N'T BUILDINGS	209,542	273,599	237,645	214,815	180,510	180,510
52002 INFORMATION PROCESSING	130,744	150,746	233,350	236,300	480,485	501,060
52003 SELF INSURANCE	34,589	47,099	51,565	65,320	175,550	186,645
52004 VEHICLE MAINTENANCE	293,018	380,010	327,545	295,625	47,905	48,495
TOTAL INTERNAL SERVICE CHARGES	698,869	907,339	912,790	905,260	1,056,910	1,089,170
OPERATING EXPENSES						
53007 CONTRACT SERVICES	5,474	6,569	6,569	6,770	6,970	6,970
53010 SERVICE CONTRACTS	100,445	117,864	111,342	150,000	95,000	175,000
53015 OFFICE SUPPLIES	1,001	1,965	2,905	3,500	3,500	3,500
53019 LAB/PHOTO SUPPLIES	375	510	3,745	3,115	510	-
53035 CELLPHONES/IPADS	3,548	3,474	3,488	4,735	3,750	3,750
53036 OTHER COMMUNICATIONS	336,958	376,071	389,530	443,260	476,937	476,937
53037 MDC INTERNET ACCESS	12,852	12,850	12,357	14,500	20,000	20,000
53041 SUBSCRIPTIONS	165	165	2,536	3,645	2,730	2,730
53042 REFERENCE LIBRARY & POLICY MAN	659	497	22	1,000	14,825	14,825
53052 EDUCATIONAL MEETINGS-EMP	1,327	1,110	1,710	1,950	1,950	1,950
53054 MEMBERSHIP DUES	1,290	345	195	1,960	1,960	1,960
53055 TRAINING OFF JOB/TUITION	28,244	26,213	41,188	50,000	50,000	50,000
53057 UNIFORM ITEMS & IDENTITY	506	4,731	497	1,560	1,560	1,560
53058 SAFETY APPAREL & SUPPLIES	15,206	16,546	14,858	17,000	17,000	17,000
53099 MISC. SUPPLIES	2,119	2,074	5,964	2,135	2,135	2,135
53525 JANITORIAL SUPPLY	5,816	5,273	4,773	7,025	6,000	6,000
53526 LAUNDRY SERVICES/SUPPLIES	4,069	5,948	4,677	6,800	6,000	6,000
53564 OTHER EQUIP M & R	2,221	3,569	5,914	6,000	6,000	6,000
53600 MAP REPRODUCTION	-	1,272	(475)	5,000	5,000	5,000
53602 TRAINING FIREFIGHTER CNET	20,254	22,548	22,232	52,500	52,500	52,500
53603 TRAINING FACILITY	50,344	50,344	50,344	50,345	50,344	50,344
53604 FIRE SAFETY UNIFORMS	10,700	12,800	13,644	13,750	13,750	13,750
53606 STRIKE TEAM EXPENSES	691	4,458	2,538	22,500	22,500	22,500
53607 EMT RECERTIFICATION	1,060	1,112	1,929	3,500	3,500	3,500
53660 RADIO COMM EQUIP M & R	5,754	2,922	4,214	7,500	7,500	
53661 RMS M & R	4,994	2,366	640	5,000	5,000	5,000
53662 HYDRANT FLOW TESTING	-	-	3,315	5,000	5,000	5,000
53803 AWARDS/INCENTIVES	844	2,923	1,005	3,100	1,100	1,100
TOTAL OPERATING EXPENSES	616,914	686,520	711,657	893,150	883,021	962,511

CAPITAL, EQUIP, & CONTRIBUTIONS

55001 LICENSES	-	-	-	-	2,000	2,000
55502 FURNITURE & FIXTURES	1,281	1,298	1,291	2,000	2,000	2,000
55503 FIELD EQUIPMENT	16,204	15,187	15,749	20,000	20,000	20,000
55600 RESPIRATORY PROTECT. EQUIP.	7,400	7,400	6,535	11,000	11,000	11,000
TOTAL CAPITAL, EQUIP, & CONTRIBS	24,885	23,885	23,574	33,000	35,000	35,000

TOTAL FIRE SUPPRESSION	\$7,021,092	\$7,146,776	\$7,638,408	\$7,886,705	\$8,150,861	\$8,611,770
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FIRE SUPPRESSION



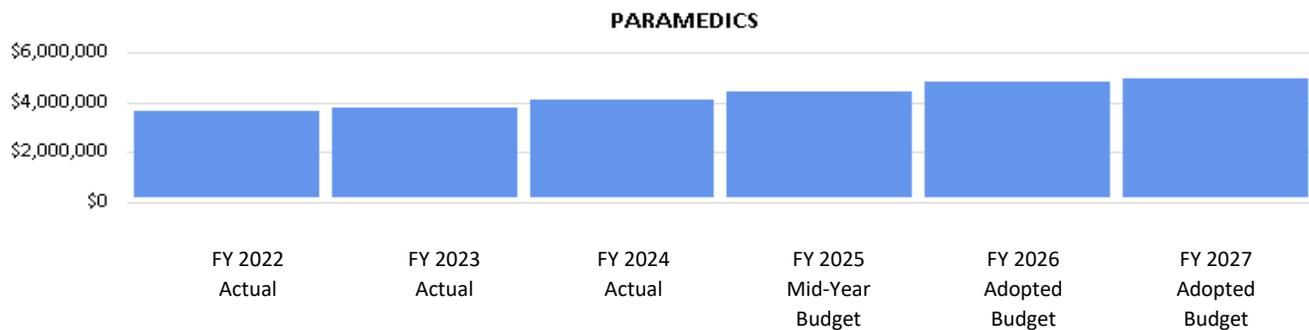
FIRE DEPARTMENT

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CITY OF FOUNTAIN VALLEY

PARAMEDICS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$2,722,947	\$2,862,138	\$3,159,811	\$3,212,285	\$3,252,235	\$3,377,843
BENEFITS, INSURANCE	894,199	789,428	840,980	1,098,630	1,160,840	1,155,455
TOTAL PERSONNEL-SALARIES & BENEFITS	3,617,146	3,651,566	4,000,791	4,310,915	4,413,075	4,533,298
INTERNAL SERVICE CHARGES						
52000	11,045	19,928	22,355	33,235	61,495	61,495
52001 GENERAL GOVN'T BUILDINGS	91,996	118,463	104,160	94,095	77,540	77,540
52002 INFORMATION PROCESSING	47,951	55,286	85,580	86,650	350,245	351,685
52003 SELF INSURANCE	20,818	27,504	29,535	36,805	127,965	131,005
52004 VEHICLE MAINTENANCE	105,606	136,508	128,385	116,995	23,600	23,890
TOTAL INTERNAL SERVICE CHARGES	277,417	357,689	370,015	367,780	640,845	645,615
OPERATING EXPENSES						
53043 PUBLIC INFORMATION	383	-	1,482	1,500	1,500	1,500
53057 UNIFORM ITEMS & IDENTITY	401	115	-	420	420	420
53058 SAFETY APPAREL & SUPPLIES	4,249	4,939	4,937	4,940	4,940	4,940
53099 MISC. SUPPLIES	3,174	2,160	3,945	2,935	3,960	3,960
53525 JANITORIAL SUPPLY	1,950	1,994	1,989	2,000	2,000	2,000
53526 LAUNDRY SERVICES/SUPPLIES	-	238	2,500	3,400	3,400	3,400
53565 FIELD & SHOP EQUIP M & R	-	-	345	10,600	10,600	10,600
53604 FIRE SAFETY UNIFORMS	3,807	3,997	7,992	8,000	8,000	8,000
53605 1ST AID/PARAMEDIC SUPPLIES	-	756	-	-	-	-
TOTAL OPERATING EXPENSES	13,963	14,199	23,190	33,795	34,820	34,820
TOTAL PARAMEDICS	\$3,908,527	\$4,023,454	\$4,393,996	\$4,712,490	\$5,088,740	\$5,213,733



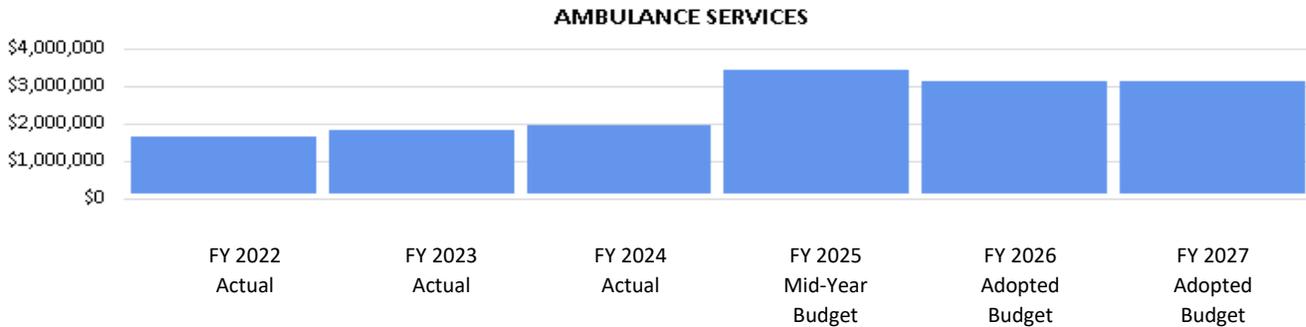
FIRE DEPARTMENT

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CITY OF FOUNTAIN VALLEY

AMBULANCE SERVICES

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$29,100	\$60,010	\$99,030	\$97,465	\$103,406	\$113,012
BENEFITS, INSURANCE	-	28,780	32,680	40,355	42,369	42,654
TOTAL PERSONNEL-SALARIES & BENEFITS	29,100	88,790	131,710	137,820	145,775	155,666
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	115,598	121,314	171,808	200,000	200,000	200,000
53010 SERVICE CONTRACTS	1,414,453	1,535,954	1,542,773	1,696,105	1,744,105	1,744,105
53035 CELLPHONES/IPADS	935	985	921	1,500	1,500	1,500
53037 MDC INTERNET ACCESS	1,870	1,672	1,672	2,000	2,000	2,000
53061 ACCOUNT COLLECTION EXPENSE	2,946	4,142	3,630	44,090	38,490	38,490
53099 MISC. SUPPLIES	2,669	-	-	3,000	3,000	3,000
53552 GASOLINE	16,246	19,459	18,866	26,500	27,500	27,500
53601 PP-GEMT-IGT PROGRAM	123,554	68,612	89,244	410,000	438,000	438,000
53605 1ST AID/PARAMEDIC SUPPLIES	129,985	149,885	168,506	161,000	163,500	163,500
53611 VRRP-IGT PROGRAM	-	-	-	935,700	541,000	541,000
TOTAL OPERATING EXPENSES	1,808,255	1,902,024	1,997,420	3,479,895	3,159,095	3,159,095
TOTAL AMBULANCE SERVICES	\$1,837,355	\$1,990,813	\$2,129,130	\$3,617,715	\$3,320,075	\$3,330,911



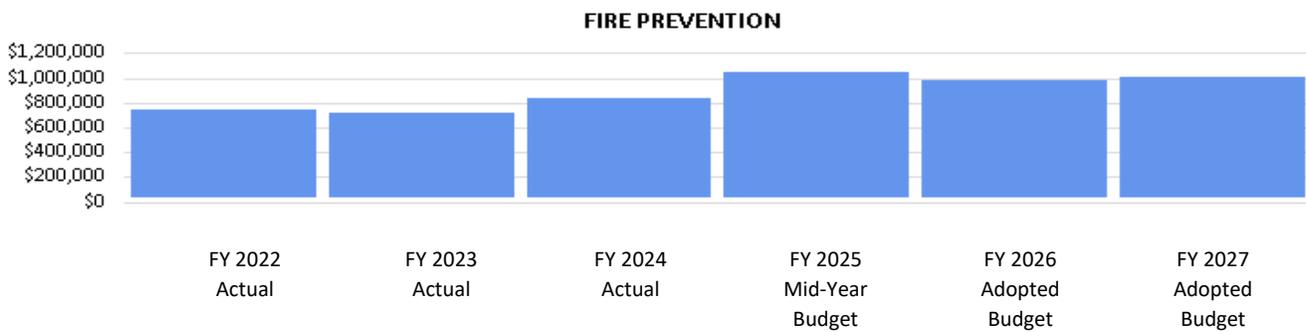
FIRE DEPARTMENT

10060603

CITY OF FOUNTAIN VALLEY

FIRE PREVENTION

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$403,514	\$462,519	\$588,455	\$679,625	\$602,469	\$630,243
BENEFITS, INSURANCE	258,116	180,366	187,325	238,855	227,321	226,021
TOTAL PERSONNEL-SALARIES & BENEFITS	661,630	642,885	775,780	918,480	829,790	856,264
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,709	6,691	7,505	11,160	20,650	20,650
52001 GENERAL GOVN'T BUILDINGS	28,406	37,223	32,230	29,140	24,610	24,610
52002 INFORMATION PROCESSING	16,458	18,974	29,370	29,740	64,880	65,620
52003 SELF INSURANCE	7,901	10,486	11,295	14,110	23,705	24,445
52004 VEHICLE MAINTENANCE	8,375	10,849	9,645	8,735	8,905	9,015
TOTAL INTERNAL SERVICE CHARGES	64,848	84,223		92,885	142,750	144,340
OPERATING EXPENSES						
53006 NON-PROF SERVICES	60,897	39,875	22,325	70,000	50,000	50,000
53015 OFFICE SUPPLIES	549	899	146	125	925	925
53035 CELLPHONES/IPADS	490	584	1,076	1,320	1,200	1,200
53042 REFERENCE LIBRARY	218	2,126	252	3,000	3,000	3,000
53043 PUBLIC INFORMATION	664	838	692	1,120	1,120	1,120
53052 EDUCATIONAL MEETINGS-EMP	1,686	333	1,699	7,000	7,000	7,000
53054 MEMBERSHIP DUES	310	265	280	700	700	700
53604 FIRE SAFETY UNIFORMS	1,728	2,055	2,053	2,055	2,055	2,055
TOTAL OPERATING EXPENSES	66,543	46,974	28,522	85,320	66,000	66,000
TOTAL FIRE PREVENTION	\$793,021	\$774,082	\$894,348	\$1,096,685	\$1,038,540	\$1,066,604



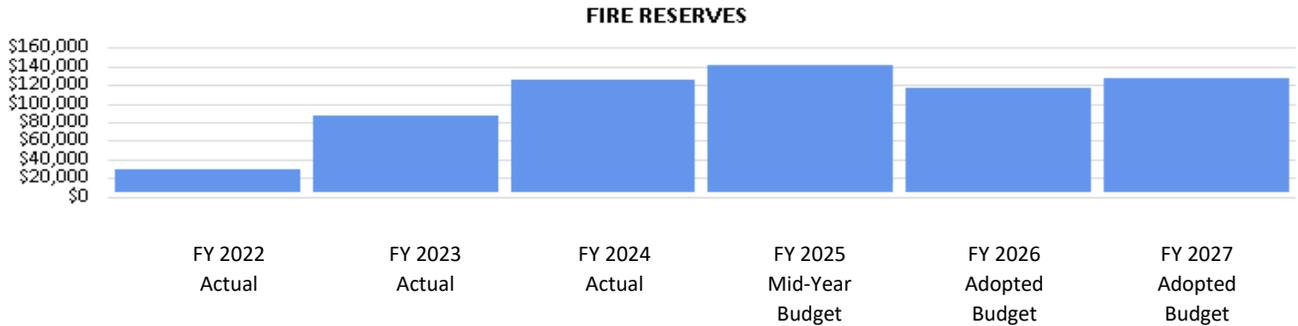
FIRE DEPARTMENT

10060604

CITY OF FOUNTAIN VALLEY

FIRE RESERVES

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$22,307	\$64,649	\$95,889	\$98,610	\$70,876	\$80,384
BENEFITS, INSURANCE	12,467	26,227	34,125	38,915	32,384	32,924
TOTAL PERSONNEL-SALARIES & BENEFITS	34,774	90,876	130,014	137,525	103,260	113,308
INTERNAL SERVICE CHARGES						
52002 INFORMATION PROCESSING	574	663	1,030	1,040	7,635	8,370
TOTAL INTERNAL SERVICE CHARGES	574	663	1,030	1,040	10,425	11,490
OPERATING EXPENSES						
53021 RESERVE OFFICERS	170	1,966	763	3,640	3,640	3,640
53057 UNIFORM ITEMS & IDENTITY	-	128	135	255	255	255
53058 SAFETY APPAREL & SUPPLIES	-	1,210	-	5,590	5,590	5,590
TOTAL OPERATING EXPENSES	170	3,304	898	9,485	9,485	9,485
TOTAL FIRE RESERVES	\$35,518	\$94,843	\$131,942	\$148,050	\$123,170	\$134,283



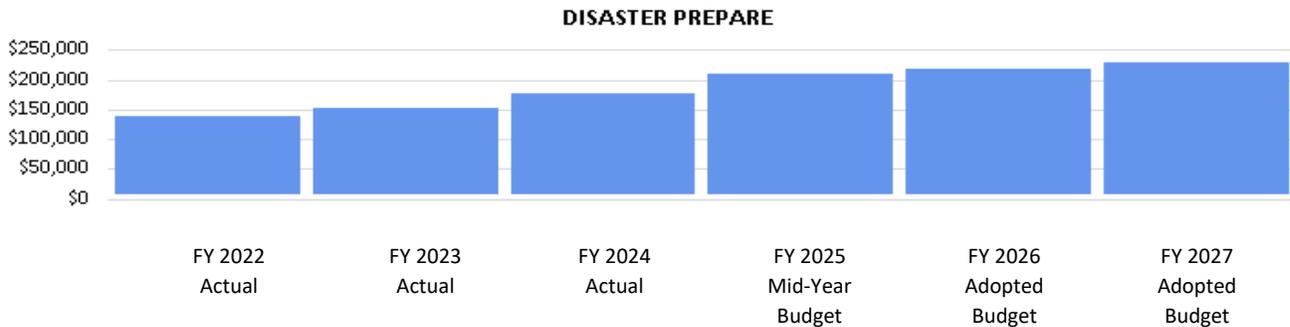
FIRE DEPARTMENT

10060605

CITY OF FOUNTAIN VALLEY

DISASTER PREPARE

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$77,516	\$90,613	\$114,352	\$115,475	\$121,311	\$131,545
BENEFITS, INSURANCE	45,843	36,245	34,750	46,600	46,706	46,996
TOTAL PERSONNEL-SALARIES & BENEFITS	123,359	126,858	149,102	162,075	168,017	178,541
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,096	5,586	6,265	9,315	17,235	17,235
52001 GENERAL GOVN'T BUILDINGS	8,082	10,867	9,200	8,325	7,285	7,285
52002 INFORMATION PROCESSING	1,971	1,932	2,990	3,020	13,065	13,695
52003 SELF INSURANCE	568	833	955	1,250	4,775	5,100
52004 VEHICLE MAINTENANCE	8,375	10,849	9,645	8,735	8,905	9,015
TOTAL INTERNAL SERVICE CHARGES	22,092	30,067	29,055	30,645	51,265	52,330
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	5,028	19,975	-	-
53015 OFFICE SUPPLIES	-	-	-	250	250	250
53035 CELLPHONES/IPADS	1,444	1,500	1,466	1,545	1,500	1,500
53042 REFERENCE LIBRARY	-	-	-	250	250	250
53043 PUBLIC INFORMATION	4,018	4,196	3,264	6,000	6,000	6,000
53052 EDUCATIONAL MEETINGS-EMP	-	-	1,184	585	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	5,462	5,696	10,942	28,815	9,710	9,710
TOTAL DISASTER PREPARE	\$150,913	\$162,621	\$189,100	\$221,535	\$228,992	\$240,581



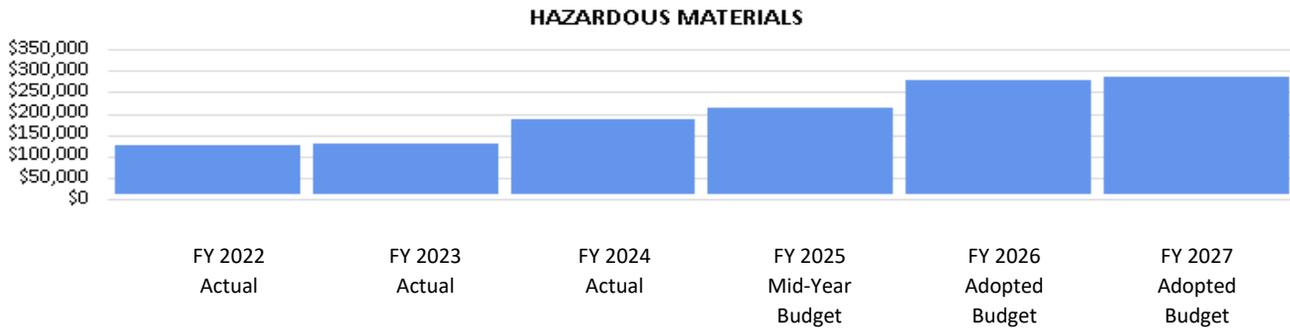
FIRE DEPARTMENT

10060606

CITY OF FOUNTAIN VALLEY

HAZARDOUS MATERIALS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$75,413	\$85,134	\$131,371	\$144,135	\$174,125	\$182,100
BENEFITS, INSURANCE	43,508	30,740	41,880	54,370	64,303	63,853
TOTAL PERSONNEL-SALARIES & BENEFITS	118,921	115,874	173,251	198,505	238,428	245,953
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	887	1,600	1,795	2,670	4,940	4,940
52001 GENERAL GOVN'T BUILDINGS	8,082	10,867	9,200	8,325	7,285	7,285
52002 INFORMATION PROCESSING	2,590	2,595	4,020	4,060	18,750	18,960
52003 SELF INSURANCE	568	833	955	1,250	6,850	7,060
52004 VEHICLE MAINTENANCE	4,102	5,314	4,725		4,455	4,510
TOTAL INTERNAL SERVICE CHARGES	16,229	21,209	20,695	20,585	42,280	42,755
OPERATING EXPENSES						
53006 NON-PROF SERVICES	6,326	6,394	6,494	7,000	12,600	12,600
53015 OFFICE SUPPLIES	-	-	-	600	600	600
53041 SUBSCRIPTIONS	-	-	-	115	115	115
53042 REFERENCE LIBRARY	-	-	-	115	115	115
53043 PUBLIC INFORMATION	-	-	-	170	170	170
53051 BUSINESS MEETINGS	39	99	125	140	140	140
53054 MEMBERSHIP DUES	-	-	-	30	30	30
53055 TRAINING OFF JOB/TUITION	-	240	-	440	440	440
53057 UNIFORM ITEMS & IDENTITY	-	-	-	55	55	55
53058 SAFETY APPAREL & SUPPLIES	-	-	-	470	470	470
TOTAL OPERATING EXPENSES	6,365	6,733	6,619	9,135	14,735	14,735
TOTAL HAZARDOUS MATERIALS	\$141,515	\$143,816	\$200,564	\$228,225	\$295,443	\$303,443

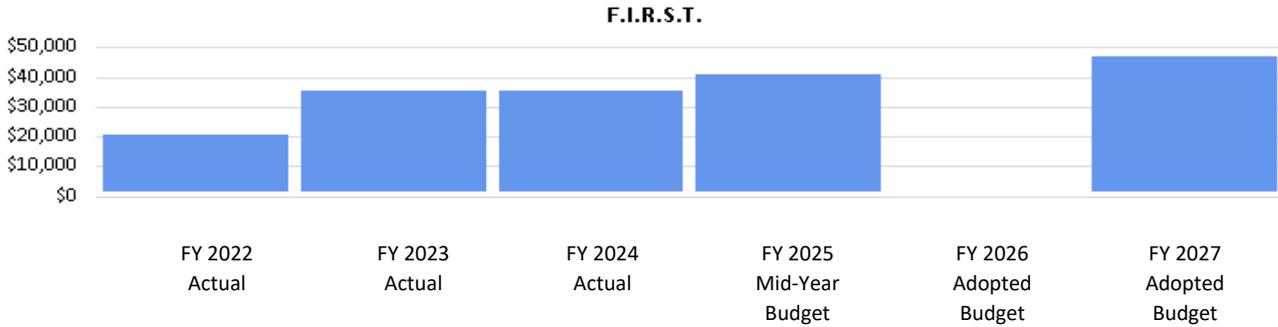


FIRE DEPARTMENT

10060607
F.I.R.S.T.

CITY OF FOUNTAIN VALLEY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$11,385	\$22,887	\$25,079	\$26,585	-	\$27,701
BENEFITS, INSURANCE	5,788	8,086	5,920	9,710	-	7,751
TOTAL PERSONNEL-SALARIES & BENEFITS	17,173	30,973	30,999	36,295	-	35,452
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	258	465	520	775	-	1,435
INFORMATION PROCESSING	406	468	720	730	-	2,885
52004 VEHICLE MAINTENANCE	4,273	5,535	4,920	4,455	-	4,510
TOTAL INTERNAL SERVICE CHARGES	4,937	6,468	6,160	5,960	-	9,905
OPERATING EXPENSES						
53035 CELLPHONES/IPADS	6	9	18	50	50	50
53057 UNIFORM ITEMS & IDENTITY	59	-	-	60	960	960
53058 SAFETY APPAREL & SUPPLIES	439	-	108	825	1,050	1,050
53099 MISC. SUPPLIES	-	-	97	-	1,480	1,480
TOTAL OPERATING EXPENSES	504	9	223	935	3,540	3,540
TOTAL F.I.R.S.T.	\$22,614	\$37,449	\$37,382	\$43,190	\$3,540	\$48,897



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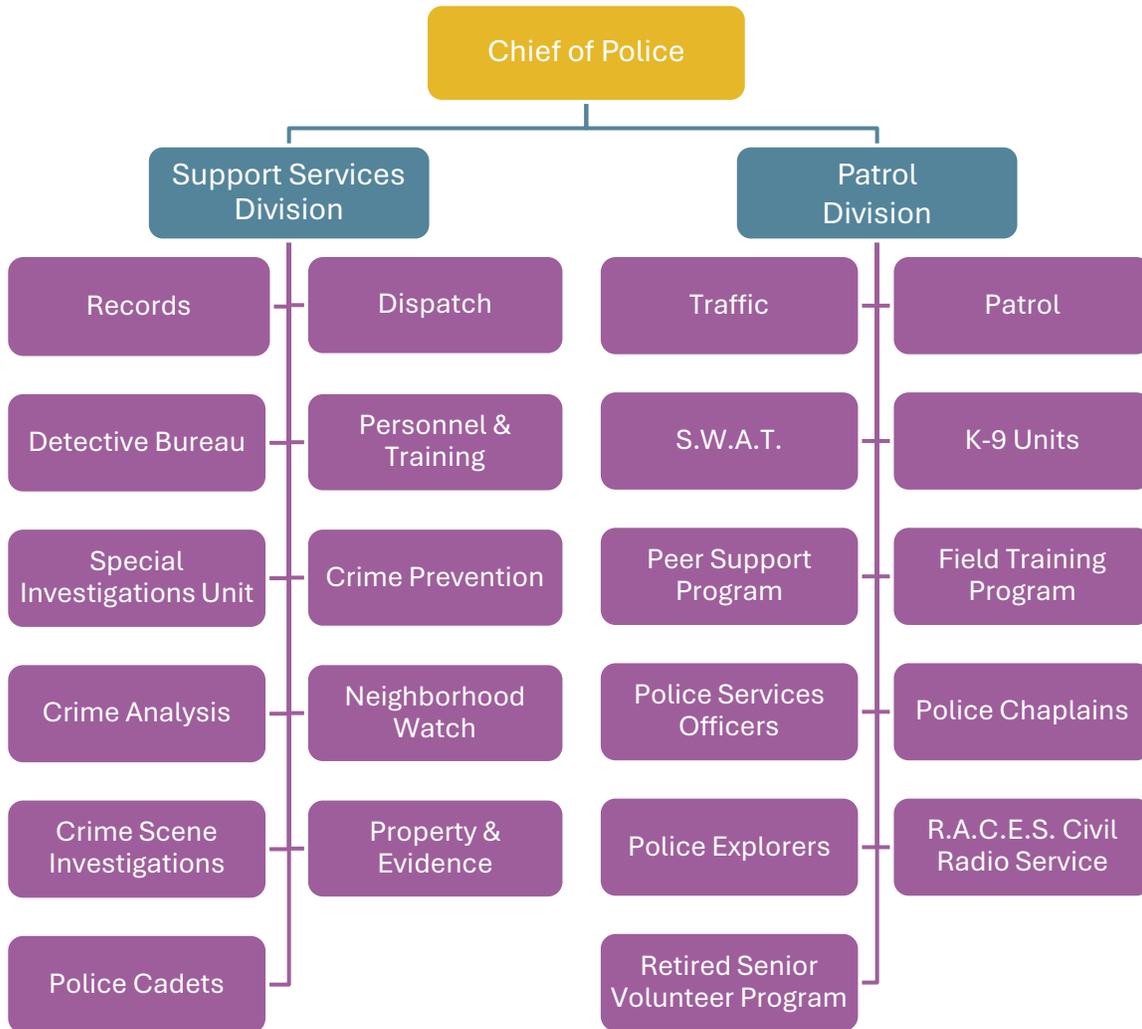
POLICE DEPARTMENT



Mission Statement

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

Organizational Chart



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

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

Uniformed Patrol Officers are assigned to designated geographical areas and use a data-driven



approach to reduce crime and improve traffic safety. By analyzing crime data and identifying emerging crime and traffic trends, resources can be more efficiently allocated to prevent crime and increase traffic safety.

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

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

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

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

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

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

Police Dispatchers answer all 911 emergency calls, dispatch officers to service calls, conduct computer queries, process data entry, and communicate with officers on the radio. They process

over 70,000 phone calls and approximately 30,000 incidents annually. Dispatchers regularly help in maintaining calmness and providing assistance over the phone until officers can arrive on scene.

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

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

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

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

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

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



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

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

FY 2024-25 ACCOMPLISHMENTS

- ✓ Implemented a monetary recruitment incentive to help attract and retain qualified police officers and dispatchers
- ✓ Created the Employee Action Team to develop and implement positive changes within the organization

- ✓ Contracted with GGUSD to assign a full-time School Resource Officer to Los Amigos High School
- ✓ Completed locker room, gym, and crime scene investigation room remodel project
- ✓ Installed 10 license plate readers throughout the city to reduce crime and assist with criminal investigations
- ✓ Enrolled 9 entry level police officers into the Police Academy



FY 2025-26 and 2026-27 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".

- Staff all sworn and non-sworn employment positions and specialty assignments
- Develop formal succession plan
- Upgrade body worn camera and taser equipment
- Continue modernizing department facilities and equipment
- Improve response times to bolster public trust and confidence
- Fully implement and expand You Are Not Alone (YANA) program for seniors
- Increase community involvement, outreach, and education through engagement and social media

Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – POLICE

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

PERFORMANCE MEASURES/INDICATORS – POLICE

Department Performance Measures	Dept. Goal	FY 23-24 Actuals	FY 24-25 Estimate	FY 25-26 Target	FY 26-27 Target
Number of public safety cameras installed throughout the City	1	-	10	10	10
Number of drones the City manages	2	2	5	7	10
Number of arrests	3	1,575	1,836	2,000	2,200
Number of hazardous citations issued	3	2,210	850	1,500	2,000
Number of traffic safety operations	3	84	72	80	90
Percentage of filled sworn officer positions	3	83%	89%	92%	95%
Percentage of occupancy at the Central Cities Navigation Center (CCNC)	3	46%	92%	100%	100%
Priority one call response time (in minutes)	4	7:16	7:15	7:00	6:30
Number of volunteer hours	4	8,900	8,355	8,700	9,000

POLICE DEPARTMENT

10070700
PATROL

CITY OF FOUNTAIN VALLEY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$5,223,251	\$5,903,155	\$6,292,549	\$6,826,365	\$8,114,246	\$8,357,866
BENEFITS, INSURANCE	2,668,396	2,569,290	2,437,040	3,000,145	3,418,935	3,354,465
TOTAL PERSONNEL-SALARIES & BENEFITS	7,891,647	8,472,445	8,729,589	9,826,510	11,533,181	11,712,331
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	11,610	20,946	23,495	34,930	64,640	64,640
52001 GENERAL GOVN'T BUILDINGS	250,888	325,495	329,020	308,755	224,830	224,830
52002 INFORMATION PROCESSING	283,902	379,632	591,220	598,900	873,855	870,180
52003 SELF INSURANCE	282,745	359,537	376,020	457,870	319,275	324,145
52004 VEHICLE MAINTENANCE	402,087	522,202	578,390	498,425	799,800	807,890
TOTAL INTERNAL SERVICE CHARGES	1,231,232	1,607,812	1,898,145	1,898,880	2,282,400	2,291,685
OPERATING EXPENSES						
53002 MEDICAL SERVICES	9,862	13,850		40,000	45,000	50,000
53003 PROFESSIONAL SERVICES	15,275	38,927	35,003	50,000	50,000	55,000
53006 NON-PROF SERVICES	107,069	301,535	329,365	392,500	422,000	462,000
53014 DONATION EXPENSE	-	-	-	10,000	1,000	1,000
53015 OFFICE SUPPLIES	11,588	10,433	9,677	18,520	18,520	18,520
53019 LAB/PHOTO SUPPLIES	478	-	-	800	-	-
53035 CELLPHONES/IPADS	15,761	17,839	18,416	34,000	36,000	36,000
53041 SUBSCRIPTIONS	411	433	382	500	1,000	1,000
53042 REFERENCE LIBRARY	-	-	115	800	800	800
53051 BUSINESS MEETINGS	417	594	578	1,000	2,000	2,000
53052 EDUCATIONAL MEETINGS-EMP	1,200	1,027	830	1,500	1,500	1,500
53054 MEMBERSHIP DUES	3,866	4,038	4,370	31,390	33,000	35,000
53058 SAFETY APPAREL & SUPPLIES	25,964	23,662	26,409	43,750	35,000	35,000
53071 INTEREST PAYMENT-GASB 96	-	-	563	-	-	-
53095 PRINCIPAL PAYMENT-GASB 96	-	-	8,563	-	-	-
53700 PRISONER TRANSPORT/CARE	8,091	2,901	4,234	7,000	7,000	7,000
53702 REIMBURSABLE TRAINING	58,438	78,106	94,480	90,000	100,000	100,000
53704 TRAINING RECRUITMENT ACADEMY	19,675	17,714	15,653	67,500	80,000	80,000
TOTAL OPERATING EXPENSES	278,094	511,058	556,836	789,260	832,820	884,820
CAPITAL, EQUIP, & CONTRIBUTIONS						
56005 CAPITAL OUTLAY-GASB 96	-	-	17,265	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBS	-	-	17,265	-	-	-
TOTAL PATROL	\$9,400,973	\$10,591,315	\$11,201,835	\$12,514,650	\$14,648,401	\$14,888,836

PATROL



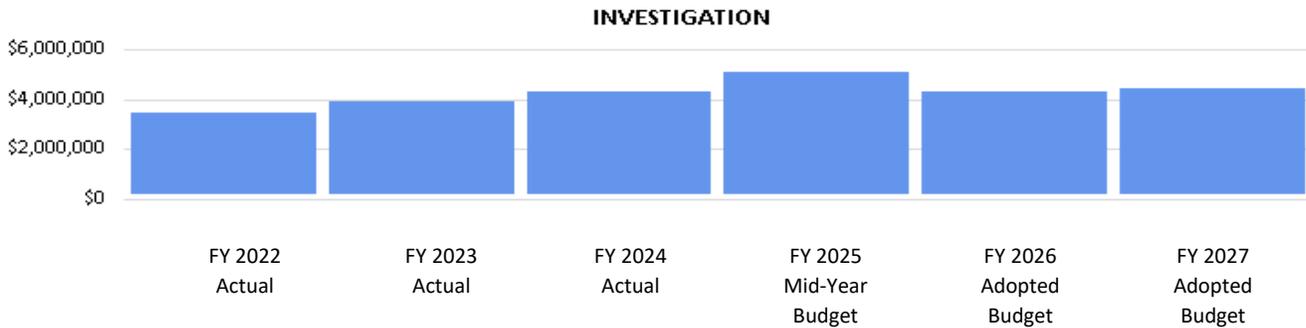
POLICE DEPARTMENT

10070701

CITY OF FOUNTAIN VALLEY

INVESTIGATION

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$2,154,179	\$2,642,397	\$2,776,113	\$3,093,965	\$2,624,896	\$2,741,298
BENEFITS, INSURANCE	1,022,820	901,118	1,011,335	1,398,340	1,229,914	1,230,509
	3,176,999	3,543,515	3,787,448	4,492,305	3,854,810	3,971,807
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	14,420	15,186	17,035	25,325	46,865	46,865
52001 GENERAL GOVN'T BUILDINGS	87,811	113,923	115,155	108,065	78,690	78,690
52002 INFORMATION PROCESSING	150,323	187,033	291,210	295,050	282,685	285,410
52003 SELF INSURANCE	105,549	134,140	140,290	170,840	103,285	106,315
52004 VEHICLE MAINTENANCE	81,283	105,699	116,070	99,320	51,650	52,335
TOTAL INTERNAL SERVICE CHARGES	439,385	555,981	679,760	698,600	563,175	569,615
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	1,635	651	269	1,800	1,800	1,800
53006 NON-PROF SERVICES	34,135	46,761	57,865	28,448	28,756	30,000
53010 SERVICE CONTRACTS	26,684	27,624	34,557	41,267	40,100	42,000
53017 RECRUITING SUPPLIES	-	-	-	16,500	6,500	6,500
53019 LAB/PHOTO SUPPLIES	15,462	6,432	7,887	25,975	13,000	13,000
53022 PEER SUPPORT SUPPLIES	-	-	-	16,500	20,000	20,000
53051 BUSINESS MEETINGS	598	107	195	1,000	1,000	1,000
53054 MEMBERSHIP DUES	729	874	404	1,100	1,100	1,100
53701 VICE INVESTIGATION	2,053	1,103	-	1,500	1,500	1,500
53703 STATE MANDATED EXPENDITURES	-	-	44,804	44,500	42,000	42,000
TOTAL OPERATING EXPENSES	81,295	83,550	145,981	178,590	155,756	158,900
TOTAL INVESTIGATION	\$3,697,679	\$4,183,046	\$4,613,189	\$5,369,495	\$4,573,741	\$4,700,322

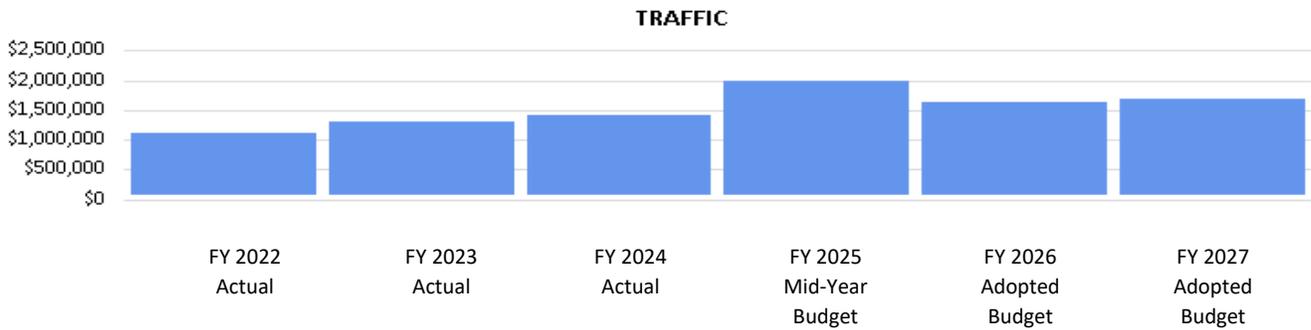


POLICE DEPARTMENT

10070702
TRAFFIC

CITY OF FOUNTAIN VALLEY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$523,788	\$716,965	\$732,738	\$969,605	\$692,101	\$725,493
BENEFITS, INSURANCE	266,848	211,032	213,850	413,640	296,963	295,648
TOTAL PERSONNEL-SALARIES & BENEFITS	790,636	927,997	946,588	1,383,245	989,064	1,021,141
INTERNAL SERVICE CHARGES						
52000	1,677	3,026	3,395	5,045	9,335	9,335
52001 GENERAL GOVN'T BUILDINGS	29,270	37,974	38,385	36,020	26,230	26,230
52002 INFORMATION PROCESSING	66,479	90,309	140,640	142,500	74,535	75,535
52003 SELF INSURANCE	37,716	47,933	50,130	61,045	27,230	28,135
52004 VEHICLE MAINTENANCE	42,495	55,407	59,740	50,340	70,565	71,315
TOTAL INTERNAL SERVICE CHARGES	177,637	234,649	292,290	294,950	207,895	210,550
OPERATING EXPENSES						
53005 PROFESSIONAL SERVICES-GRANT	30,050	22,759	20,675	30,000	30,000	30,000
53006 NON-PROF SERVICES	125,434	187,573	194,612	202,375	204,115	211,155
53010 SERVICE CONTRACTS	83,671	52,329	53,467	180,000	295,000	310,000
53015 OFFICE SUPPLIES	529	555	2,992	3,500	3,500	5,000
53057 UNIFORM ITEMS & IDENTITY	-	109	-	330	330	330
53058 SAFETY APPAREL & SUPPLIES	3,118	2,425	1,161	1,200	1,200	1,200
TOTAL OPERATING EXPENSES	242,803	265,750	272,907	417,405	534,145	557,685
TOTAL TRAFFIC	\$1,211,076	\$1,428,395	\$1,511,785	\$2,095,600	\$1,731,104	\$1,789,376

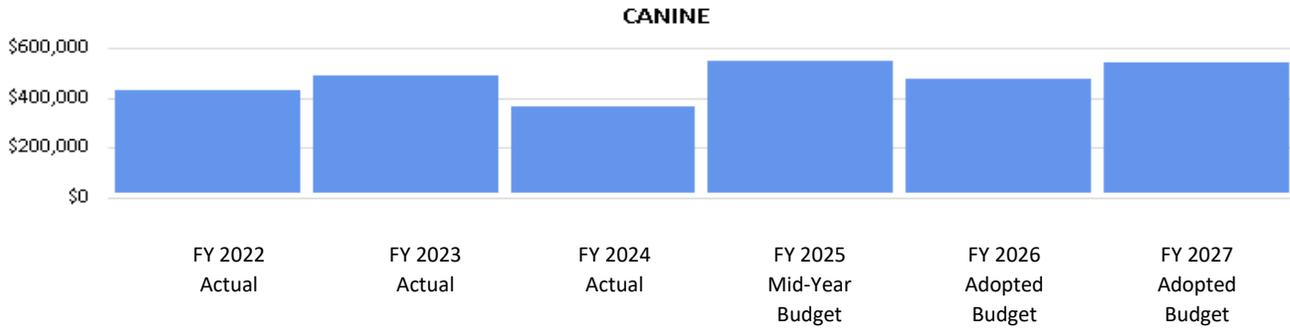


POLICE DEPARTMENT

10070703
CANINE

CITY OF FOUNTAIN VALLEY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$229,553	\$269,765	\$144,483	\$321,000	\$286,762	\$344,857
BENEFITS, INSURANCE	131,884	126,300	114,655	113,895	123,131	124,181
TOTAL PERSONNEL-SALARIES & BENEFITS	361,438	396,065	259,138	434,895	409,893	469,038
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	645	1,164	1,305	1,940	3,590	3,590
52002 INFORMATION PROCESSING	17,962	24,317	37,870	38,370	30,885	35,905
52003 SELF INSURANCE	13,370	16,991	17,770	21,640	11,285	13,375
52004 VEHICLE MAINTENANCE	49,037	63,991	68,600	57,525	25,960	26,505
TOTAL INTERNAL SERVICE CHARGES	81,014	106,463	125,545	119,475	71,720	79,375
OPERATING EXPENSES						
53055 TRAINING OFF JOB/TUITION	5,536	2,658	2,900	5,800	5,800	5,800
53099 MISC. SUPPLIES	9,935	13,515	7,508	15,000	15,000	15,000
TOTAL OPERATING EXPENSES	15,471	16,173	10,408	20,800	20,800	20,800
TOTAL CANINE	\$457,922	\$518,701	\$395,091	\$575,170	\$502,413	\$569,213



POLICE DEPARTMENT

10070704
S.W.A.T.

CITY OF FOUNTAIN VALLEY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$56,986	\$57,960	\$41,121	\$43,370	\$38,621	\$43,648
BENEFITS, INSURANCE	33,692	24,422	23,435	18,860	19,396	19,476
TOTAL PERSONNEL-SALARIES & BENEFITS	90,679	82,382	64,556	62,230	58,017	63,124
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	322	582	655	970	1,795	1,795
52002 INFORMATION PROCESSING	6,125	8,258	12,860	13,040	4,160	4,545
52003 SELF INSURANCE	5,348	6,796	7,110	8,655	1,520	1,695
52004 VEHICLE MAINTENANCE	4,580	5,950	6,575	5,660	26,240	26,520
TOTAL INTERNAL SERVICE CHARGES	16,375	21,586	27,200	28,325	33,715	34,555
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	-	815	815	815
53054 MEMBERSHIP DUES	-	-	-	250	250	250
53058 SAFETY APPAREL & SUPPLIES	8,209	2,020	5,309	9,935	9,935	9,935
TOTAL OPERATING EXPENSES	8,209	2,020	5,309	11,000	11,000	11,000
TOTAL S.W.A.T.	\$115,262	\$105,987	\$97,065	\$101,555	\$102,732	\$108,679



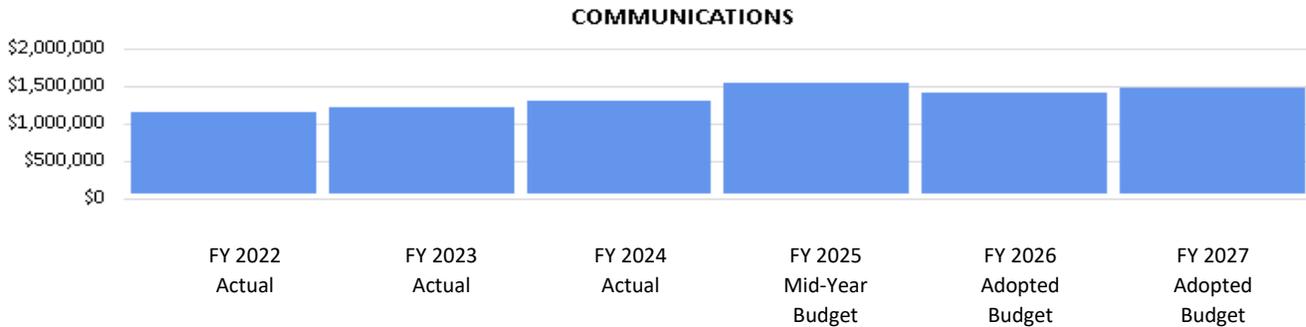
POLICE DEPARTMENT

10070705

CITY OF FOUNTAIN VALLEY

COMMUNICATIONS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$741,401	\$865,388	\$954,380		\$966,023	\$1,038,107
BENEFITS, INSURANCE	379,589	277,247	253,965	373,985	328,393	324,988
TOTAL PERSONNEL-SALARIES & BENEFITS	1,120,990	1,142,635	1,208,345	1,427,360	1,294,416	1,363,095
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,612	2,909	3,265	4,850	8,975	8,975
52001 GENERAL GOVN'T BUILDINGS	29,270	37,974	38,385	36,020	26,230	26,230
52002 INFORMATION PROCESSING	41,799	56,421	87,500	88,650	104,035	108,085
52003 SELF INSURANCE	37,294	47,396	49,570	60,365	38,010	40,260
TOTAL INTERNAL SERVICE CHARGES	109,976	144,700	178,720	189,885	177,250	183,550
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	5,333	5,772	4,321	8,200	7,000	7,000
53036 OTHER COMMUNICATIONS	2,255	835	839	5,000	5,000	5,000
53660 RADIO COMM EQUIP M & R	1,950	10,723	8,081	10,300	12,500	12,500
TOTAL OPERATING EXPENSES	9,538	17,329	13,241	23,500	24,500	24,500
TOTAL COMMUNICATIONS	\$1,240,504	\$1,304,664	\$1,400,306	\$1,640,745	\$1,496,166	\$1,571,145



POLICE DEPARTMENT

CITY OF FOUNTAIN VALLEY

10070706
RECORDS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$363,366	\$417,178	\$572,233	\$660,745	\$743,102	\$782,229
BENEFITS, INSURANCE	161,161	133,522	150,525	215,640	233,167	228,582
TOTAL PERSONNEL-SALARIES & BENEFITS	524,527	550,700	722,758	876,385	976,269	1,010,811
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,129	2,036	2,285	3,395	6,285	6,285
52001 GENERAL GOVN'T BUILDINGS	16,726	21,700	21,935	20,585	14,990	14,990
52002 INFORMATION PROCESSING	242,212	184,819	282,110	285,820	80,030	81,440
52003 SELF INSURANCE	20,125	25,576	26,750	32,575	29,240	30,335
TOTAL INTERNAL SERVICE CHARGES	280,191	234,131	333,080	342,375	130,545	133,050
OPERATING EXPENSES						
53006 NON-PROF SERVICES	-	-	2,400	17,815	7,600	7,600
TOTAL OPERATING EXPENSES	-	-	2,400	17,815	7,600	7,600
TOTAL RECORDS	\$804,718	\$784,831	\$1,058,238	\$1,236,575	\$1,114,414	\$1,151,461



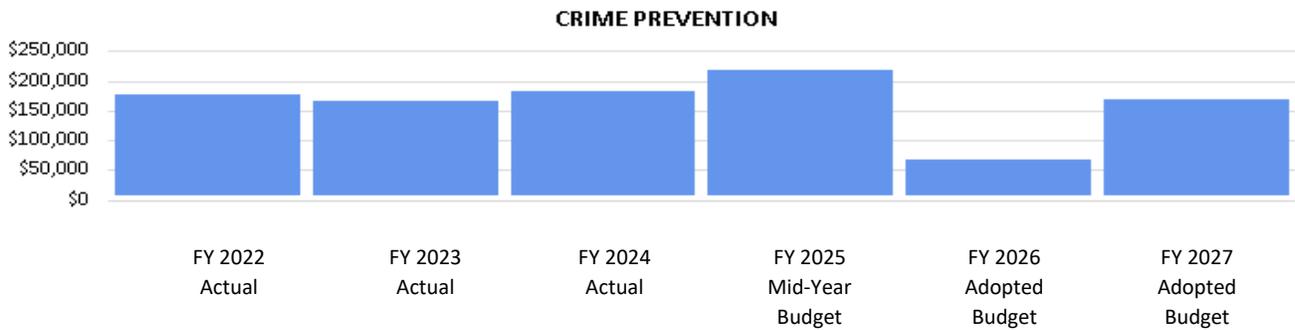
POLICE DEPARTMENT

10070707

CITY OF FOUNTAIN VALLEY

CRIME PREVENTION

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$90,717	\$99,926	\$106,149	\$114,355	\$30,569	\$117,442
BENEFITS, INSURANCE	60,154	38,344	43,090	53,805	15,893	18,983
	150,871	138,270	149,239	168,160	46,462	136,425
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	403	727	815	1,215	2,245	2,245
52001 GENERAL GOVN'T BUILDINGS	4,182	5,425	5,485	5,145	3,745	3,745
52002 INFORMATION PROCESSING	10,758	12,050	18,620	18,610	3,290	12,225
52003 SELF INSURANCE	6,333	8,048	8,415	10,250	1,205	4,555
TOTAL INTERNAL SERVICE CHARGES	21,675	26,250	33,335	35,220	10,485	22,770
OPERATING EXPENSES						
53014 SHOP W/A COP DONATION EXPENSE	-	-	-	10,000	5,000	5,000
53051 BUSINESS MEETINGS	-	-	49	500	500	500
53054 MEMBERSHIP DUES	-	-	-	30	30	30
53058 SAFETY APPAREL & SUPPLIES	15,493	12,823	12,013	15,000	15,000	15,000
TOTAL OPERATING EXPENSES	15,493	12,823	12,063	25,530	20,530	20,530
TOTAL CRIME PREVENTION	\$188,038	\$177,343	\$194,637	\$228,910	\$77,477	\$179,725

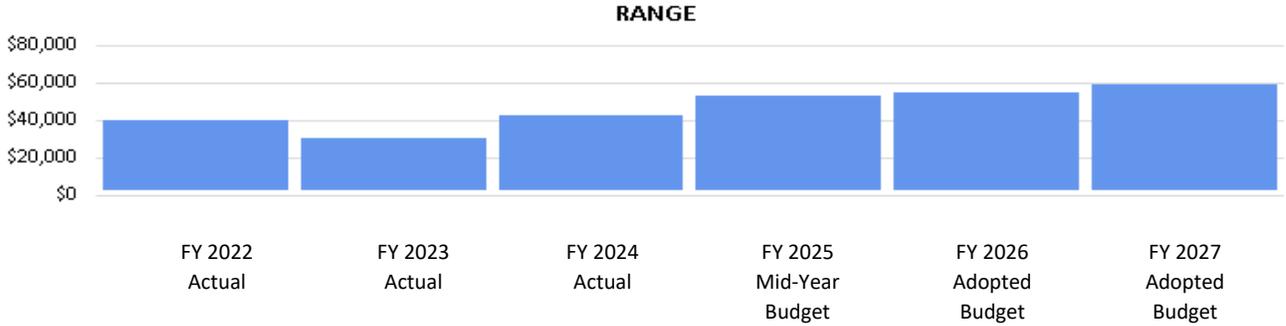


POLICE DEPARTMENT

10070708
RANGE

CITY OF FOUNTAIN VALLEY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$4,406	-	-	-	-	-
BENEFITS, INSURANCE	2,977	-	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	7,383	-	-	-	-	-
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	290	524	585	875	1,615	1,615
52003 SELF INSURANCE	3,237	4,114	4,300	5,240	-	-
	3,527	4,638	4,885	6,115	1,615	1,615
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	23,784	22,908	25,230	27,600	34,000	38,000
53705 AMMUNITION	8,840	6,307	15,914	23,250	23,250	23,250
TOTAL OPERATING EXPENSES	32,624	29,214	41,144	50,850	57,250	61,250
TOTAL RANGE	\$43,534	\$33,852	\$46,029	\$56,965	\$58,865	\$62,865



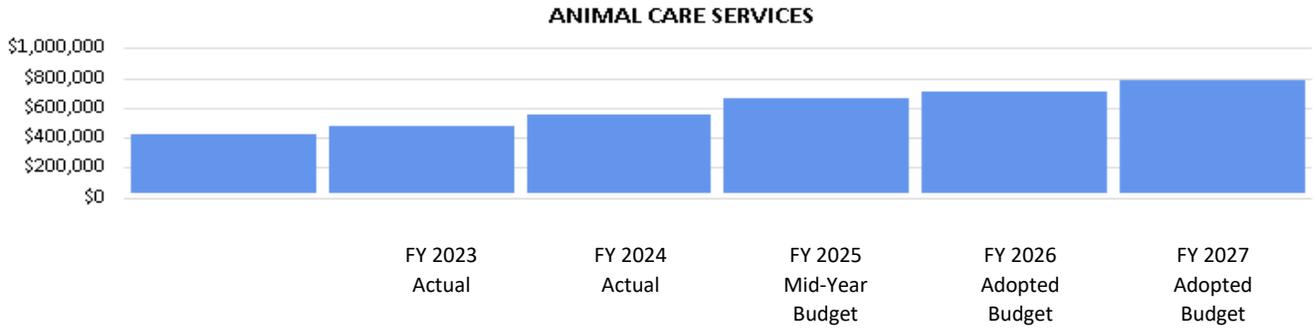
POLICE DEPARTMENT

10070800

CITY OF FOUNTAIN VALLEY

ANIMAL CARE SERVICES

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	469,304	524,881	601,134	709,265	753,039	828,000
TOTAL OPERATING EXPENSES	469,304	524,881	601,134	709,265	753,039	828,000
TOTAL ANIMAL CARE SERVICES	\$469,304	\$524,881	\$601,134	\$709,265	\$753,039	\$828,000



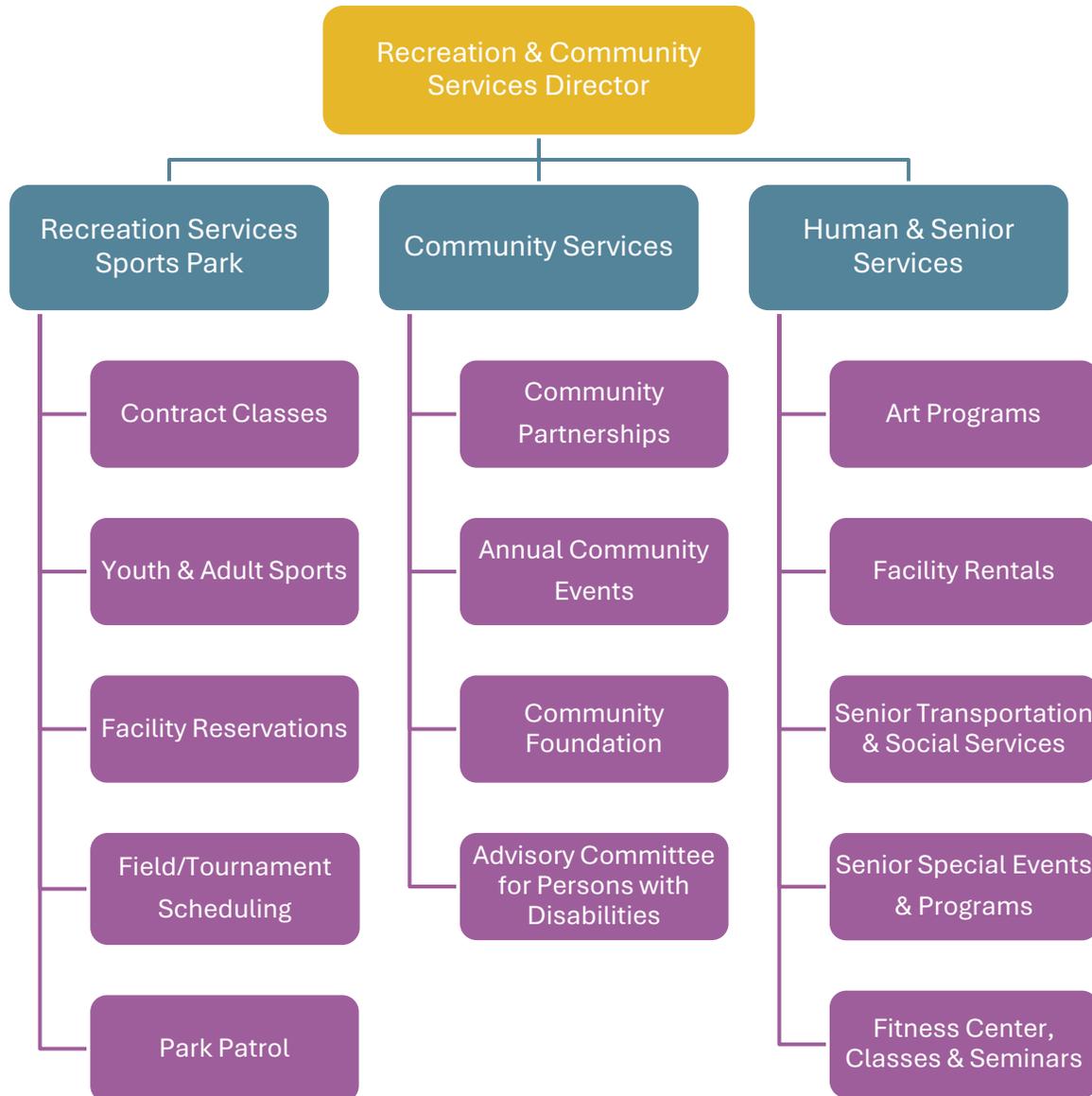
RECREATION & COMMUNITY SERVICES



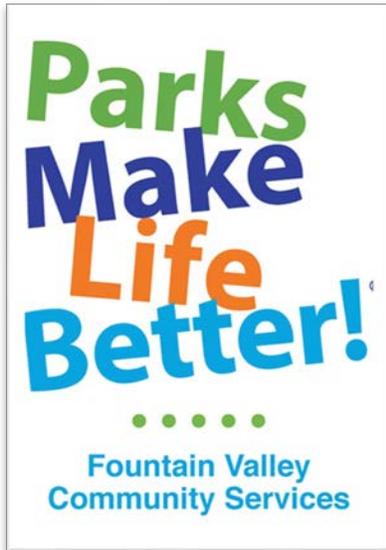
Mission Statement

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 serve more than 400,000 visitors annually and support economic and community development by hosting regional and national community events and athletic tournaments.

Each year, 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 2024-25 ACCOMPLISHMENTS

- ✓ Received the 2024 California Park & Recreation Society (CPRS) Award of Excellence; recipient for Fountain Valley Universally Accessible Playground in the Excellence in Design - Park Planning category.
- ✓ Received 80% grant appropriation from the State of California Office of Grants and Local Services (OGALS) for \$800,000 for the building of the City’s first ever Universally Accessible Playground. 20% pending final OGALS site review.
- ✓ Received grant appropriation/contract from the Federal Government for \$500,000 for the building of the City’s first ever Universally Accessible Playground.
- ✓ Executed an amended and restated lease with the County of Orange for the Fountain Valley Sports Park (50 Year Extension).
- ✓ Received 16 new acres of parkland through the amended and restated lease for the Fountain Valley Sports Park.
- ✓ Launched the first ever Parks and Community Services Master Plan for the City of Fountain Valley.
- ✓ Received a \$100,000 Community Partnership grant from Hyundai Motor America to collaborate with the Fountain Valley Community Foundation and Fountain Valley Chamber



of Commerce to provide event funding, community support and grants.

- ✓ Provided hundreds of afterschool and weekend recreational programs to the community through the Fountain Pen recreational guide.
- ✓ Provided the community with a complete annual events program which included the following: Tree Lighting, Summerfest, Great FV Campout, Egg Hunt, Concerts and Movies in the park.
- ✓ Hosted the 3rd Annual Tet Festival at the Fountain Valley Recreation Center.
- ✓ Hosted the inaugural FV Laua celebrating AAPI month in Fountain Valley.
- ✓ Continued our partnership with OC Meals on Wheels to provide 1000's of meals every week to food insecure seniors and resumed congregate indoor meals.
- ✓ Hosted two large-scale community events: the Crawfish Festival and the Lobster Festival at the Fountain Valley Sports Park.
- ✓ Amended FV Municipal 12.08.100 to address E-Bikes in Fountain Valley Parks. Installed temporary and permanent signage to educate the community on the amended Municipal Code.
- ✓ Maintained professional collaborations with UCI Health – Fountain Valley, 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 individuals experiencing homelessness in our community.
- ✓ Provided the community with a comprehensive sponsorship opportunity in collaboration with the Fountain Valley Community Foundation (FVCF) promoting progressive collaborations between public, private and nonprofit organizations.
- ✓ Maintained the Park Patrol program to support and educate the community related to local and state health guidelines where staff visit each Fountain Valley park weekly to assist FVPD and other internal departments in responding to community inquiries and support calls.

FY 2025-26 AND FY 2026-27 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".

- Complete and present for City Council approval the first ever Parks and Community Services

Master Plan for the City of Fountain Valley.

- Continue to explore public and private partnerships to expand the recreational portfolio of the City of Fountain Valley.
- Implement a Hybrid Senior Transportation program to offer alternative (Uber/Lyft/TNC) transportation services to our Senior community.
- Collaborate with FVPD to offer the community E-Bike safety training programs and educational opportunities.
- Implement the first ever Citizens Academy for City residents and business owners.
- Continue to facilitate a professional relationship with the Fountain Valley Community Foundation through collaboration on select special events, class scholarships and as a Board of Directors representative.
- Provide to the community a wide variety of Recreational and Human Service programs/classes for all ages.
- Continue to collaborate with local hospitals and medical centers to provide educational and health related programs to our senior community.
- Maintain and support the new rental program for the Recreation and Community Centers focused on community accessibility and flexible use for the community.
- Continue to develop a senior social services program focusing on senior care, transportation, and linkage support for our community.
- Create partnerships with businesses and nonprofits to leverage expertise and share resources to provide unique and innovative opportunities for the community.
- Provide programs, events, and services that promote health and wellness, support social engagement, and enhance the community's overall quality of life.





RECREATION AND COMMUNITY SERVICES

Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – RECREATION & COMMUNITY SERVICES

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

PERFORMANCE MEASURES/INDICATORS – RECREATION & COMMUNITY SERVICES

Department Performance Measures	Dept. Goal	FY 23-24 Actuals	FY 24-25 Estimate	FY 25-26 Target	FY 26-27 Target
Number of contract class participants	1,3	2,527	2,898	3,303	3765
Number of adult sports league teams	1,3	130	136	145	155
Number of tennis and pickleball program participants	1,2,3	11,578	17,618	21,141	25,369
Number of service hours provided by volunteers at the Senior Center and Recreation Center	2,3	6,860	5,246	5,230	5,420
Number of cultural arts activities and events	1,2,3	3	3	3	3
Number of community group and nonprofit programming partnerships annually	1,2,3	13	14	14	14
Number of disability services recreation program participants annually	1,2,3	670	695	700	710
Number of disability services recreation programs hosted annually	1,2,3	8	8	10	10
Number of facility room rentals	3	2,276	2,085	2,200	2,265
Number of Senior transportation rides provided	1,2,3	5,937	7,796	10,213	13,395
Number of free and low-cost Senior meals provided	2,3	5,594	5,167	6,200	7,440

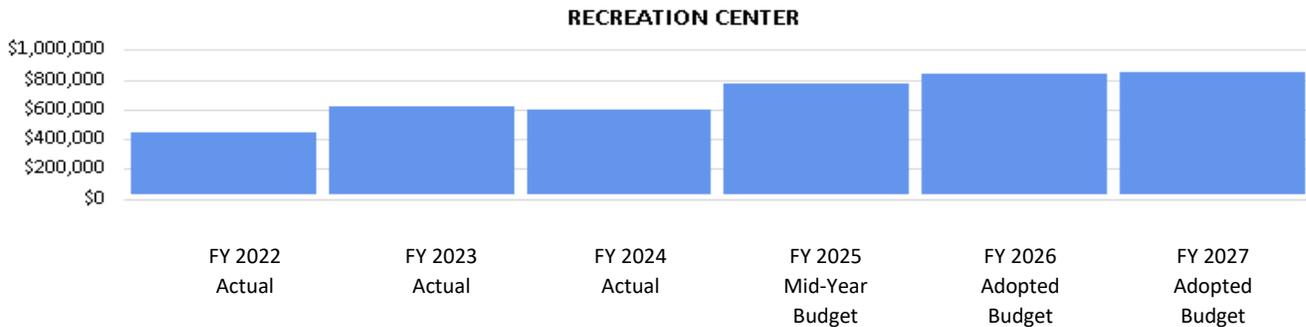
RECREATION & COMMUNITY SVCS

10080800

CITY OF FOUNTAIN VALLEY

RECREATION CENTER

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$192,806	\$282,557	\$307,346	\$413,640	\$450,645	\$465,175
BENEFITS, INSURANCE	38,723	42,680	29,395	55,115	108,250	104,695
TOTAL PERSONNEL-SALARIES & BENEFITS	231,529	325,237	336,741	468,755	558,895	569,870
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	3,902	7,040	7,895	11,740	21,725	21,725
52001 GENERAL GOVN'T BUILDINGS	190,730	242,757	199,370	216,585	184,665	184,665
52002 INFORMATION PROCESSING	13,771	16,662	26,470	26,810	48,530	48,430
52003 SELF INSURANCE	28,191	35,793	37,435	45,590	17,730	18,040
52004 VEHICLE MAINTENANCE	3,425	4,462	5,205	4,305	5,985	6,050
TOTAL INTERNAL SERVICE CHARGES	240,020	306,714	276,375	305,030	278,635	278,910
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	732	3,704	3,253	5,500	5,500	5,500
53015 OFFICE SUPPLIES	3,742	3,194	3,458	5,700	5,700	5,700
53035 CELLPHONES/IPADS	896	480	484	550	700	700
53052 EDUCATIONAL MEETINGS-EMP	3,477	4,641	5,558	9,040	9,040	9,040
53057 UNIFORM ITEMS & IDENTITY	3,443	4,393	4,890	5,000	5,000	5,000
53605 1ST AID/PARAMEDIC SUPPLIES	845	730	1,893	2,000	2,000	2,000
53801 ATHLETIC/PLAYGROUND SUPPLIES	4,007	4,995	3,634	5,000	5,000	5,000
53803 AWARDS/INCENTIVES	1,193	2,894	3,790	5,300	4,000	4,000
53808 RENTAL FACILITY EXP	-	5,173	5,278	5,400	5,400	5,400
TOTAL OPERATING EXPENSES	18,335	30,203	32,238	43,490	42,340	42,340
TOTAL RECREATION CENTER	\$489,884	\$662,154	\$645,354	\$817,275	\$879,870	\$891,120



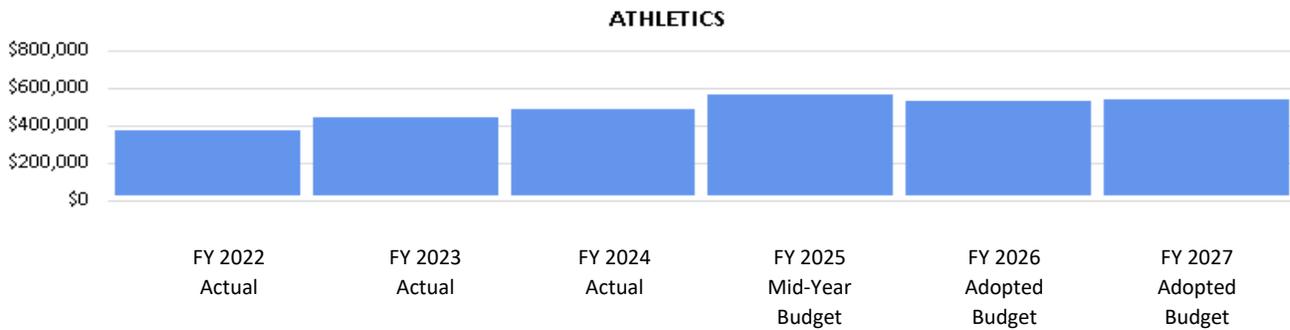
RECREATION & COMMUNITY SVCS

10080801

CITY OF FOUNTAIN VALLEY

ATHLETICS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$119,225	\$146,697	\$205,648	\$186,725	\$217,155	\$227,861
BENEFITS, INSURANCE	46,492	21,884	34,075	58,455	69,640	68,545
TOTAL PERSONNEL-SALARIES & BENEFITS	165,717	168,581	239,723	245,180	286,795	296,406
INTERNAL SERVICE CHARGES						
52000	2,080	3,753	4,210	6,260	11,580	11,580
52001 GENERAL GOVN'T BUILDINGS	152,152	193,656	159,045	172,780	147,315	147,315
52002 INFORMATION PROCESSING	13,053	15,830	24,460	24,750	23,385	23,725
52003 SELF INSURANCE	31,383	39,884	41,710	50,795	8,545	8,835
52004 VEHICLE MAINTENANCE	1,370	1,785	2,080	1,720	2,595	2,650
TOTAL INTERNAL SERVICE CHARGES	200,038	254,908	231,505	256,305	193,420	194,105
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	761	688	3,200	3,200	3,200
53010 SERVICE CONTRACTS	21,340	25,734	21,324	46,360	46,360	46,360
53015 OFFICE SUPPLIES	649	474	972	1,500	1,500	1,500
53035 CELLPHONES/IPADS	553	448	545	700	700	700
53057 UNIFORM ITEMS & IDENTITY	3,300	3,047	2,159	5,500	5,500	5,500
53801 ATHLETIC/PLAYGROUND SUPPLIES	10,703	13,444	13,500	13,500	13,500	13,500
53802 REGISTRATIONS	1,708	1,642	1,585	3,900	3,900	3,900
53803 AWARDS/INCENTIVES	9,190	8,883	11,517	24,000	12,000	12,000
TOTAL OPERATING EXPENSES	47,443	54,434	52,289	98,660	86,660	86,660
TOTAL ATHLETICS	\$413,198	\$477,923	\$523,517	\$600,145	\$566,875	\$577,171



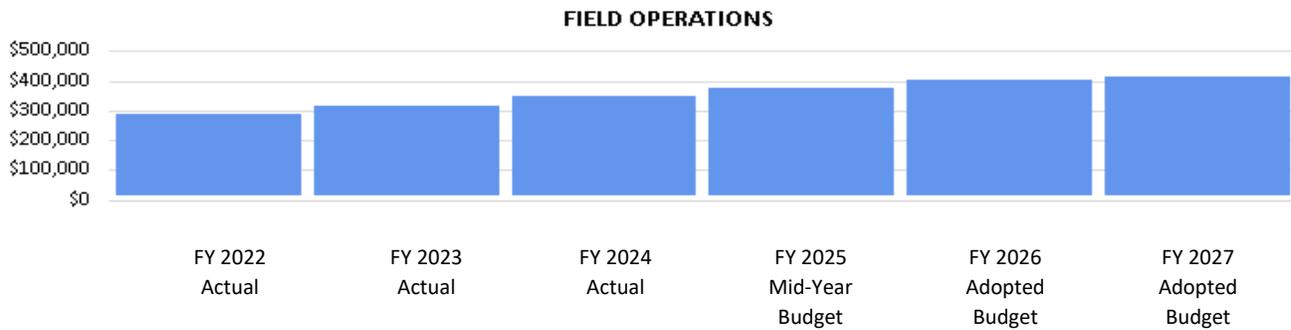
RECREATION & COMMUNITY SVCS

10080802

CITY OF FOUNTAIN VALLEY

FIELD OPERATIONS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$153,604	\$156,802	\$201,062	\$180,235	\$215,573	\$226,620
BENEFITS, INSURANCE	45,840	34,996	37,320	62,855	72,069	71,119
TOTAL PERSONNEL-SALARIES & BENEFITS	199,444	191,798	238,382	243,090	287,642	297,739
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,129	2,036	2,285	3,395	6,285	6,285
52001 GENERAL GOVN'T BUILDINGS	74,996	95,453	78,395	85,160	72,610	72,610
52002 INFORMATION PROCESSING	7,094	8,774	14,090	14,280	23,215	23,595
52003 SELF INSURANCE	14,777	18,780	19,640	23,920	8,480	8,790
52004 VEHICLE MAINTENANCE	685	892	1,175	965	9,230	9,260
TOTAL INTERNAL SERVICE CHARGES	98,681	125,935	115,585	127,720	119,820	120,540
OPERATING EXPENSES						
53043 PUBLIC INFORMATION	-	-	-	10,000	-	-
53057 UNIFORM ITEMS & IDENTITY	642	1,331	1,500	2,000	2,000	2,000
53801 ATHLETIC/PLAYGROUND SUPPLIES	12,629	16,961	16,461	17,000	17,000	17,000
TOTAL OPERATING EXPENSES	13,271	18,292	17,961	29,000	19,000	19,000
TOTAL FIELD OPERATIONS	\$311,396	\$336,025	\$371,929	\$399,810	\$426,462	\$437,279



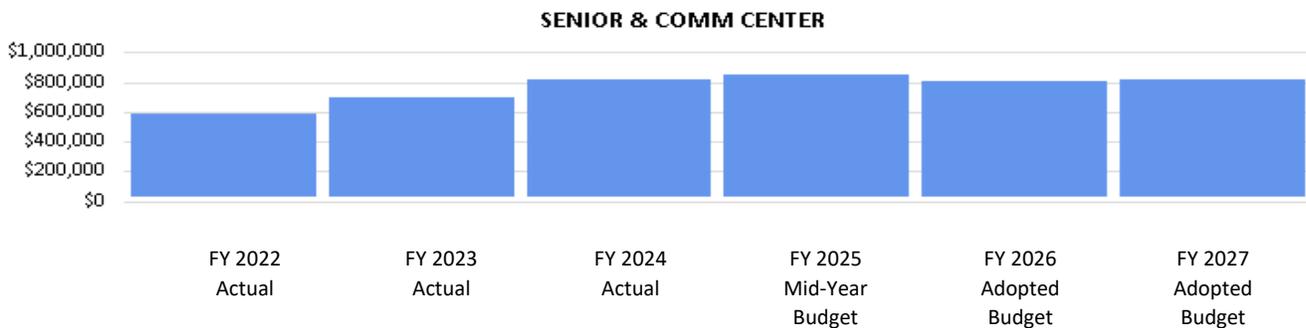
RECREATION & COMMUNITY SVCS

10080810

CITY OF FOUNTAIN VALLEY

SENIOR & COMM CENTER

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$279,911	\$349,032	\$451,231	\$377,590	\$368,520	\$384,505
BENEFITS, INSURANCE	72,545	55,080	56,960	87,695	110,686	108,496
TOTAL PERSONNEL-SALARIES & BENEFITS	352,456	404,112	508,191	465,285	479,206	493,001
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	4,724	8,524	9,560	14,215	26,305	26,305
52001 GENERAL GOVN'T BUILDINGS	175,222	223,018	183,160	198,975	169,650	169,650
52002 INFORMATION PROCESSING	19,635	22,639	35,080	35,520	39,685	40,035
52003 SELF INSURANCE	33,776	42,925	44,890	54,670	14,500	14,910
52004 VEHICLE MAINTENANCE	3,083	4,016	4,690	3,880	3,895	3,975
TOTAL INTERNAL SERVICE CHARGES	236,439	301,122	277,380	307,260	254,035	254,875
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	102	497	4,084	40,337	33,500	33,000
53015 OFFICE SUPPLIES	4,164	4,666	4,984	5,000	5,000	5,000
53035 CELLPHONES/IPADS	1,187	1,845	1,580	1,700	1,700	1,700
53052 EDUCATIONAL MEETINGS-EMP	5,958	5,647	7,163	9,200	10,000	10,000
53057 UNIFORM ITEMS & IDENTITY	1,895	672	2,000	2,000		2,000
53564 OTHER EQUIP M & R	2,718	3,103	2,935	3,600	3,600	3,600
53803 AWARDS/INCENTIVES	-	1,150	2,484	2,500	2,500	2,500
53808 RENTAL FACILITY EXP	575	4,201	3,951	4,000	3,500	3,500
53810 DISABLED COMMITTEE EXPENSES	-	-	-	1,000	700	700
53821 SENIOR EVENTS	23,593	8,519	35,341	46,503	40,000	40,000
53822 POSTAGE SENIOR NEWSLETTER	542	9	6	250	50	50
53823 NEWSLETTER SENIORS	7,277	7,522	8,435	11,500	11,000	11,000
TOTAL OPERATING EXPENSES	48,012	37,831	72,963	127,590	113,550	113,050
TOTAL SENIOR & COMM CENTER	\$636,907	\$743,065	\$858,533	\$900,135	\$846,791	\$860,926



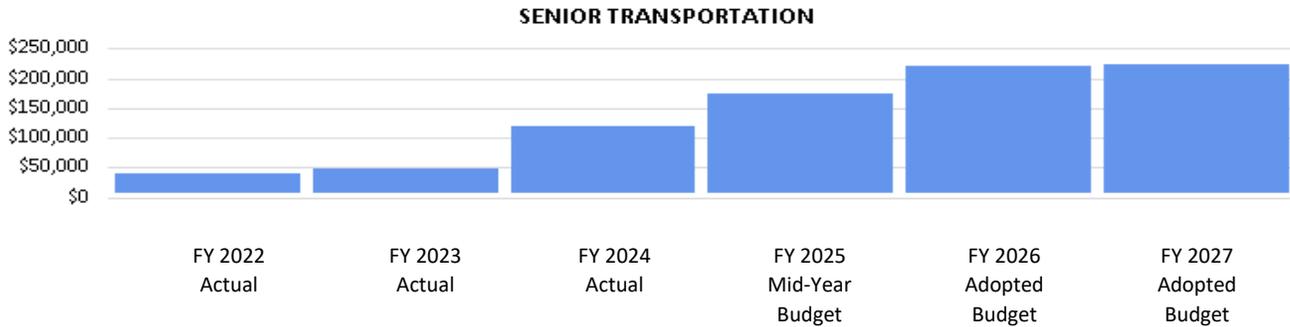
RECREATION & COMMUNITY SVCS

10080811

CITY OF FOUNTAIN VALLEY

SENIOR TRANSPORTATION

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$13,724	\$11,451	\$20,413	\$7,125	\$42,989	\$46,596
BENEFITS, INSURANCE	2,305	3,069	1,830	11,160	15,218	15,223
TOTAL PERSONNEL-SALARIES & BENEFITS	16,030	14,520	22,243	18,285	58,207	61,819
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	30,936	44,282	100,728	163,000	163,000	163,000
53015 OFFICE SUPPLIES	494	74	973	1,000	1,000	1,000
53040 ADVERTISEMENTS	3,260	1,637	5,492	3,500	3,500	3,500
TOTAL OPERATING EXPENSES	34,690	45,994	107,192	167,500	167,500	167,500
TOTAL SENIOR TRANSPORTATION	\$50,720	\$60,514	\$129,435	\$185,785	\$232,027	\$235,974



RECREATION & COMMUNITY SVCS

10080820

CITY OF FOUNTAIN VALLEY

CONTRACT CLASSES

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$79,629	\$72,931	\$93,958		\$100,908	\$107,297
BENEFITS, INSURANCE	26,866	25,150	20,250	31,250	33,017	32,702
TOTAL PERSONNEL-SALARIES & BENEFITS	106,495	98,081	114,208	121,575	133,925	139,999
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,209	2,182	2,445	3,640	6,735	6,735
52001 GENERAL GOVN'T BUILDINGS	82,634	105,175	86,380	93,835	80,005	80,005
52002 INFORMATION PROCESSING	6,415	7,387	11,170	11,310	10,865	11,170
52003 SELF INSURANCE	10,555	13,414	14,030	17,085	3,970	4,160
52004 VEHICLE MAINTENANCE	1,028	1,339	1,550	1,280	-	-
TOTAL INTERNAL SERVICE CHARGES	101,841	129,497	115,575	127,150	101,575	102,070
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	78,958	103,820	96,675	170,000	170,000	170,000
53015 OFFICE SUPPLIES	1,080	406	897	2,000	2,000	2,000
53043 PUBLIC INFORMATION	31,307	36,859	34,444	48,160	36,360	38,160
53045 POSTAGE	13,545	13,740	14,985	16,700	16,700	16,700
TOTAL OPERATING EXPENSES	124,890	154,825	147,001	236,860	225,060	226,860
TOTAL CONTRACT CLASSES	\$333,227	\$382,403	\$376,785	\$485,585	\$460,560	\$468,929



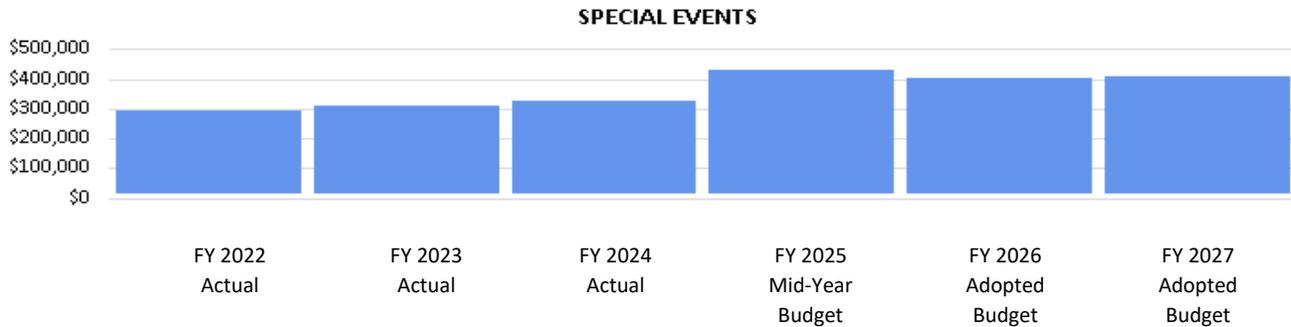
RECREATION & COMMUNITY SVCS

10080821

CITY OF FOUNTAIN VALLEY

SPECIAL EVENTS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$94,208	\$113,468	\$135,383	\$164,675	\$144,828	\$151,252
BENEFITS, INSURANCE	32,810	16,278	25,685	36,995	42,579	41,719
	127,018	129,746	161,068	201,670	187,407	192,971
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,612	2,909	3,265	4,850	8,975	8,975
52001 GENERAL GOVN'T BUILDINGS	90,350	114,995	94,445	102,600	87,475	87,475
52002 INFORMATION PROCESSING	6,573	7,568	11,440	11,590	15,595	15,750
52003 SELF INSURANCE	9,866	12,541	13,115	15,970	5,700	5,865
52004 VEHICLE MAINTENANCE	1,028	1,339	1,580	1,305	-	-
TOTAL INTERNAL SERVICE CHARGES	109,429	139,352	123,845	136,315	117,745	118,065
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	241	106	250	3,500	3,500	3,500
53056 PUBLIC RELATIONS	77,386	60,624	63,733	112,900	119,300	119,300
TOTAL OPERATING EXPENSES	77,627	60,730	63,983	116,400	122,800	122,800
TOTAL SPECIAL EVENTS	\$314,074	\$329,827	\$348,897	\$454,385	\$427,952	\$433,836



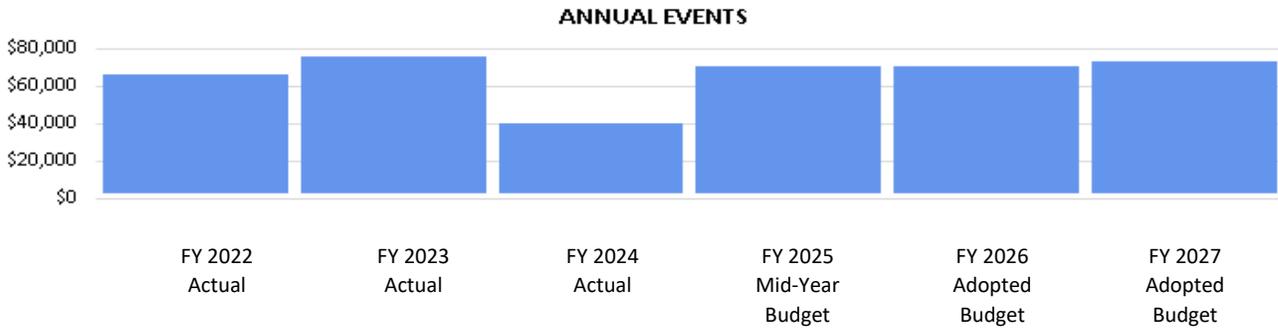
RECREATION & COMMUNITY SVCS

10080822

CITY OF FOUNTAIN VALLEY

ANNUAL EVENTS

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$9,206	\$19,369	\$28,889	\$30,530	\$32,807	\$34,769
BENEFITS, INSURANCE	5,380	7,599	7,355	12,330	11,436	11,316
TOTAL PERSONNEL-SALARIES & BENEFITS	14,586	26,968	36,244	42,860	44,243	46,085
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	-	2,764	3,100	4,610	8,530	8,530
TOTAL INTERNAL SERVICE CHARGES	-	2,764	3,100	4,610	13,355	13,500
OPERATING EXPENSES						
53099 CAMPOUT	-	-	-	7,000	7,000	7,000
53804 SUMMERFEST	55,626	49,948	4,346	20,000	10,000	10,000
TOTAL OPERATING EXPENSES	55,626	49,948	4,346	27,000	17,000	17,000
TOTAL ANNUAL EVENTS	\$70,213	\$79,679	\$43,689	\$74,470	\$74,598	\$76,585



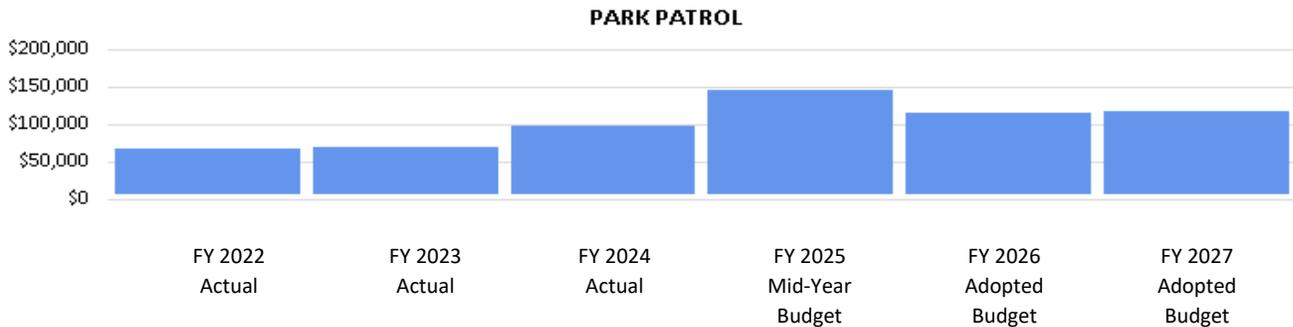
RECREATION & COMMUNITY SVCS

10080823

CITY OF FOUNTAIN VALLEY

PARK PATROL

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	\$30,850	\$34,155	\$53,630	\$83,500	\$78,940	\$81,944
BENEFITS, INSURANCE	16,067	6,935	12,575	22,205	21,787	21,242
TOTAL PERSONNEL-SALARIES & BENEFITS	46,917	41,090	66,205	105,705	100,727	103,186
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,532	-	-	-	-	-
52001 GENERAL GOVN'T BUILDINGS	5,478	6,972	5,725	6,220	5,305	5,305
52002 INFORMATION PROCESSING	6,504	7,490	11,320	11,470	8,500	8,530
52003 SELF INSURANCE	15,621	19,853	20,765	25,285	3,105	3,180
52004 VEHICLE MAINTENANCE	685	892	900	750	-	-
TOTAL INTERNAL SERVICE CHARGES	29,821	35,207	38,710	43,725	16,910	17,015
OPERATING EXPENSES						
53015 OFFICE SUPPLIES	-	34	1,368	2,500	2,500	2,500
53035 CELLPHONES/IPADS	201	602	548	750	750	750
53057 UNIFORM ITEMS & IDENTITY	-	388	111	1,200	1,200	1,200
53801 ATHLETIC/PLAYGROUND SUPPLIES	-	-	-	1,500	1,500	1,500
TOTAL OPERATING EXPENSES	201	1,024	2,027	5,950	5,950	5,950
TOTAL PARK PATROL	\$76,939	\$77,321	\$106,942	\$155,380	\$123,587	\$126,151



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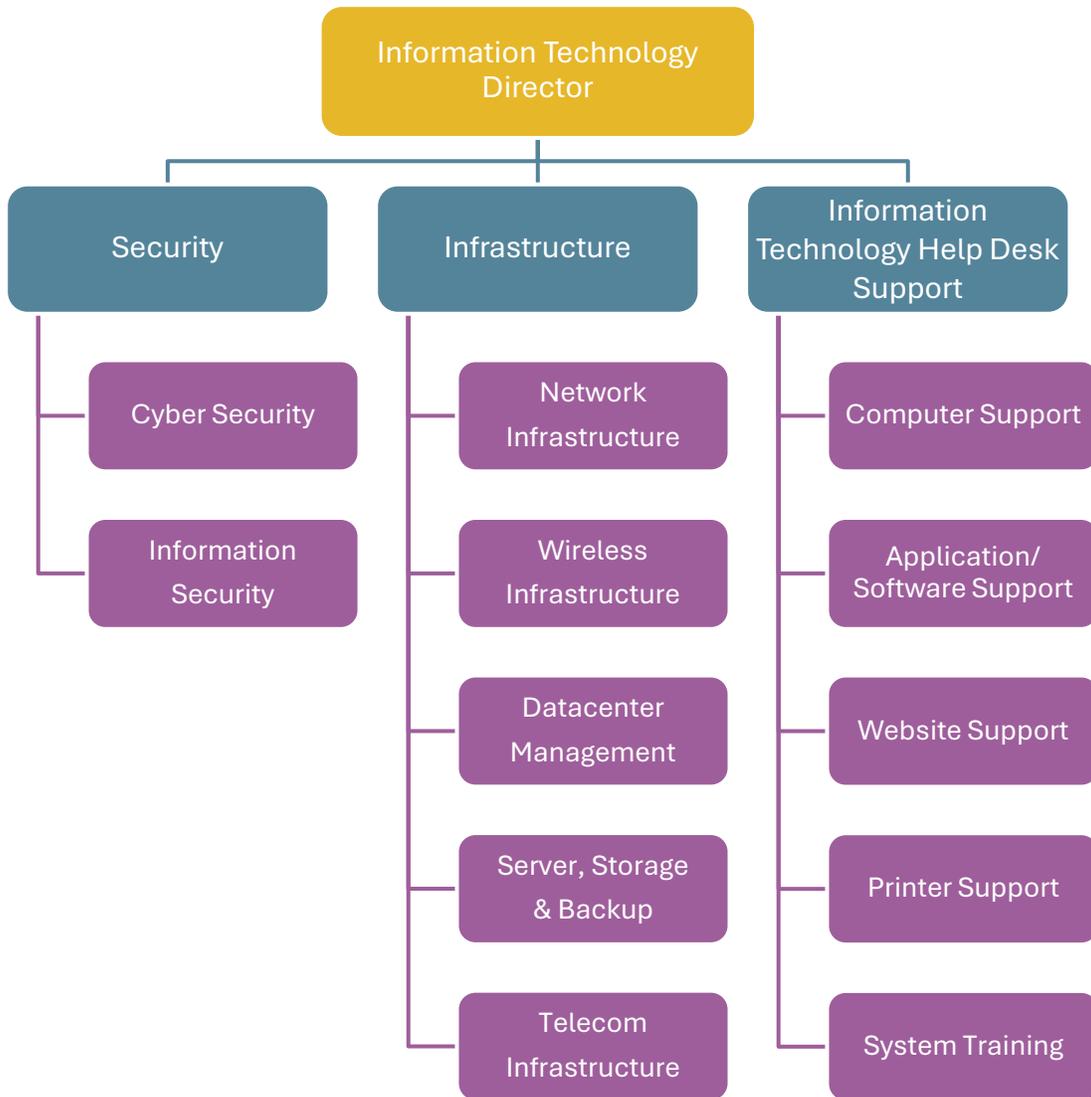
INTERNAL SERVICE FUNDS



Mission Statement

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

Organizational Chart



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



IT implements security measures, such as firewalls, endpoint protection, intrusion detection, and access controls, to protect against unauthorized access, data breaches, and cybersecurity threats. IT focuses on maintaining the confidentiality, integrity, and availability of sensitive information. The IT department assesses potential risks and vulnerabilities in the organization's IT systems and implements measures to mitigate those risks. IT develops and enforces security policies and procedures to ensure that all users follow proper security practices. In the event of a security breach, IT is responsible for investigating the incident, containing the damage, and recovering the affected systems.

FY 2024-25 ACCOMPLISHMENTS

- ✓ Migrated Metro Net to IT Firewall.
- ✓ Set DKIM, SPF, and DMARC to verify all City emails.
- ✓ Removed end-of-life UPS and replaced it with a transformer attached to a generator.
- ✓ Replaced the ID Card system with a new system that prints higher-quality ID's at a lower cost.
- ✓ Added new credit card readers at the Recreation Center and the Senior Center.
- ✓ Implemented SSL decryption on the firewall.
- ✓ Implemented SSO for most applications.
- ✓ Implemented Multi-Factor Authentication on all servers.
- ✓ Migrated from Office 2016 to M365 for all users.
- ✓ Migrated Tyler from on-premises to the cloud.
- ✓ Refreshed all MDC's and integrated them with Intune.
- ✓ Rolled individual departments' IT purchases into an IT-managed process that ensures correct licensing, security, and cost reduction from volume purchasing.
- ✓ Implemented a new GIS program for the Community Development Department.
- ✓ We have begun scanning planning and public works documents into a searchable database in the Laserfiche system.
- ✓ Implemented a monitoring and alerting system for the server room.
- ✓ Upgraded end-of-life switches in the Fire Stations.
- ✓ Upgraded end-of-life switches at the Recreation Center.
- ✓ Upgraded end-of-life switches at the Traffic Monitoring Center.
- ✓ Upgraded the server room with new air conditioning and sprinkler systems.

FY 2025-26 AND FY 2026-27 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 a VoIP System
- Continue to roll out Multi-Factor Authentication
- Full .GOV implementation for Website and Email
- Implement Firewall Redundancy
- Continue to upgrade all City Desktops to Windows 11
- Network Penetration Testing
- Continue to improve Network Security and Separation
- Upgrade end-of-life switches 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
- Migrate legacy outside connections to the new firewall
- New full Scada
- TMC Network Upgrade
- Integrate to one domain
- Move from a flat network to separate VLANS for improved security



Core Values



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

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

DEPARTMENT GOALS AND OBJECTIVES – INFORMATION TECHNOLOGY

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

PERFORMANCE MEASURES/INDICATORS – INFORMATION TECHNOLOGY

Department Performance Measures	Dept. Goal	FY 23-24 Actuals	FY 24-25 Estimate	FY 25-26 Target	FY 26-27 Target
Move to VOIP communication system	1	-	-	95%	100%
Percent of desktops/laptops/phones managed by MDM	2	20%	50%	85%	100%
Implement MFA on all computers	2	5%	55%	100%	*
Network switch uptime (All switches)	2, 3	95%	98%	99%	99%
Percent of computers moved from Office 2016 to M365	3	5%	100%	*	*
Number of help desk tickets managed	3	3,000	4,000	4,500	5,000
Server uptime (All servers)	3	96%	99%	99%	99%

*Performance measure will no longer be tracked in the indicated fiscal year

INTERNAL SERVICE FUNDS



FUND 110
INFORMATION PROCESSING

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
42450 TECHNOLOGY FEE	-	-	-	150,000	150,000	150,000
45305 OTHER FIN SOURCES-GASB 96	-	378,853	30,719	-	-	-
47000 INT SERV FUND/DEPT CHARGES	1,691,423	1,950,217	3,018,890	3,054,070	3,709,050	3,804,885
48018 TRANSFER IN OTHER	-	392,406	-	-	-	-
TOTAL REVENUES	1,691,423	2,721,476	3,049,609	3,204,070	3,859,050	3,954,885
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	340,915	360,259	457,439	733,395	872,105	924,430
BENEFITS, INSURANCE	202,351	93,557	141,600	200,070	254,960	250,830
TOTAL PERSONNEL-SALARIES & BENEFIT:	543,266	453,816	599,039	933,465	1,127,065	1,175,260
INTERNAL SERVICE CHARGES						
52003 SELF INSURANCE	-	-	3,740	4,555	34,315	35,850
TOTAL INTERNAL SERVICE CHARGES	-	-	3,740	4,555	34,315	35,850
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	18,700	228,805	175,000	300,000	300,000
53004 PROFESSIONAL SERVICES-OTHER	397	-	-	-	-	-
53010 SERVICE CONTRACTS	749,610	615,605	572,425	1,600,000	2,342,569	2,493,115
53015 OFFICE SUPPLIES	13,574	1,991	1,577	2,000	7,100	7,100
53016 DATA PROCESSING SUPPLIES	19,478	9,440	12,147	-	-	-
53035 CELLPHONES/IPADS	2,466	1,865	3,706	3,000	8,000	8,000
53045 POSTAGE	17,651	(183)	-	-	-	-
53046 PRINTED PRODUCTS	3,271	-	-	-	-	-
53052 EDUCATIONAL MEETINGS	637	451	3,423	8,500	30,000	30,000
53054 MEMBERSHIP DUES	336	1,000	1,125	-	-	-
53071 INTEREST PAYMENT-GASB 96	-	3,445	29,648	-	-	-
53095 PRINCIPAL PAYMENT-GASB 96	-	372,358	385,074	-	-	-
53510 DEPRECIATION EXPENSE-GASB 96	-	-	370,229	-	-	-
53511 DEPRECIATION	-	-	14,591	-	-	-
53563 OFFICE EQUIPMENT	10,181	11,204	3,404	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	817,600	1,035,875	1,626,153	1,798,500	2,697,669	2,848,215
CAPITAL, EQUIP, & CONTRIBUTIONS						
55004 COMPUTERS	150,995	224,447	276,906	75,000	500,000	350,000
55005 PERIPHERAL SUPPORT EQUIPMENT	9,203	93,651	5,627	-	-	-
55506 LEASE-PURCHASE	41,708	-	-	-	-	-
56002 MISC. CAPITAL OUTLAY	397,030	160,736	174,280	120,000	-	-
56005 CAPITAL OUTLAY-GASB 96	-	378,853	30,719	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	598,937	857,688	487,532	195,000	500,000	350,000
TOTAL EXPENDITURES	1,959,803	2,347,379	2,716,463	2,931,520	4,359,049	4,409,325

NET CHANGE IN FUND BALANCE	(268,380)	374,097	333,146	272,550	(499,999)	(454,440)
BEGINNING FUND BALANCE	1,689,610	1,421,230	1,795,327	2,211,944	2,484,494	1,984,495
ENDING FUND BALANCE	1,421,230	1,795,327	2,211,944	2,484,494	1,984,495	1,530,055

INTERNAL SERVICE FUNDS

FUND 111

GOVERNMENT BUILDINGS



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
45200 RECOVERY OF EXPENSE	-	-	195,655	-	-	-
47000 INT SERV FUND/DEPT CHARGES	2,094,089	2,912,359	2,489,185	2,399,035	2,040,180	2,040,180
48018 TRANSFER IN OTHER	-	191,992	-	-	-	-
TOTAL REVENUES	2,094,089	3,104,351	2,684,840	2,399,035	2,040,180	2,040,180
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	295,189	340,604	348,426	381,559	299,589	324,643
BENEFITS, INSURANCE	227,489	161,359	141,305	161,660	104,708	104,038
TOTAL PERSONNEL-SALARIES & BENEFITS	522,678	501,963	489,731	543,219	404,297	428,681
INTERNAL SERVICE CHARGES						
52003 SELF INSURANCE	-	-	-	-	11,790	12,595
TOTAL INTERNAL SERVICE CHARGES	-	-	-	-	11,790	12,595
OPERATING EXPENSES						
53006 NON-PROF SERVICES	11,403	281	-	-	71,300	-
53010 SERVICE CONTRACTS	445,409	505,214	572,417	500,000	625,646	654,293
53015 OFFICE SUPPLIES	1,015	1,158	2,341	2,000	2,000	2,000
53030 NATURAL GAS	32,550	61,159	33,637	45,000	63,500	70,000
53031 ELECTRICITY	232,904	265,845	314,658	370,000	413,500	454,000
53033 WATER	53,516	52,051	51,933	70,000	79,700	87,500
53034 TELEPHONE	107,710	87,369	70,930	85,000	117,000	117,000
53035 CELLPHONES/IPADS	1,699	729	3,102	2,500	3,200	3,200
53036 OTHER COMMUNICATIONS	13,331	16,595	17,212	20,000	20,000	20,000
53511 DEPRECIATION	-	-	4,835	-	-	-
53525 JANITORIAL SUPPLY	1,213	2,741	910	3,000	3,000	3,000
53526 LAUNDRY SERVICES/SUPPLIES	945	905	1,451	1,936	2,100	2,100
53560 BUILDING M & R	142,539	169,974	251,191	400,000	237,000	237,000
TOTAL OPERATING EXPENSES	1,044,236	1,164,019	1,324,618	1,499,436	1,637,946	1,650,093
CAPITAL, EQUIP, & CONTRIBUTIONS						
55502 FURNITURE & FIXTURES	48,824	70,754	19,966	100,000	225,500	363,000
55510 OTHER CAPITAL IMPROVEMENTS	-	-	-	50,000	217,400	169,400
55523 PROPERTY TAX-SEWER LINES	19,984	22,850	23,574	24,850	24,850	24,850
55900 IMPROVEMENTS	-	-	-	-	421,000	165,000
58300 TRANSFERS OUT - CIP	-	-	-	-	2,000,000	1,250,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIONS	68,808	93,604	43,540	174,850	2,888,750	1,972,250
TOTAL EXPENDITURES	1,635,722	1,759,585	1,857,889	2,217,505	4,942,783	4,063,619
NET CHANGE IN FUND BALANCE	458,367	1,344,766	826,951	181,530	(2,902,603)	(2,023,439)
BEGINNING FUND BALANCE	2,578,279	3,036,646	4,381,412	5,208,363	5,389,893	2,487,290
ENDING FUND BALANCE	3,036,646	4,381,412	5,208,363	5,389,893	2,487,290	463,851

INTERNAL SERVICE FUNDS



FUND 112
FLEET MANAGEMENT

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
45000 SALE OF SURPLUS PROPERTIES	156,276	-	268	-	-	-
47000 INT SERV FUND/DEPT CHARGES	1,831,331	2,374,184	2,545,295	2,223,910	2,605,145	2,632,545
48018 TRANSFER IN OTHER	-	139,199	365,000	420,335	365,000	365,000
TOTAL REVENUES	1,987,607	2,513,383	2,910,563	2,644,245	2,970,145	2,997,545
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	299,141	310,946	327,559	408,665	407,060	436,885
BENEFITS, INSURANCE	204,644	300,570	123,610	197,805	170,510	169,650
TOTAL PERSONNEL-SALARIES & BENEFIT:	503,785	611,516	451,169	606,470	577,570	606,535
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	9,594	17,310	19,415	28,865	53,415	53,415
52003 SELF INSURANCE	-	-	-	-	16,015	16,945
TOTAL INTERNAL SERVICE CHARGES	9,594	17,310	19,415	28,865	69,430	70,360
OPERATING EXPENSES						
53010 SERVICE CONTRACTS	5,988	8,321	807	3,500	3,500	3,500
53015 OFFICE SUPPLIES	2,683	5,061	7,188	8,000	8,000	8,000
53035 CELLPHONES/IPADS	423	638	951	1,500	800	800
53052 EDUCATIONAL MEETINGS-EMP	81	184	303	1,000	1,000	1,000
53054 MEMBERSHIP DUES	-	558	279	500	500	500
53058 SAFETY APPAREL & SUPPLIES	1,242	1,484	850	1,500	1,500	1,500
53511 DEPRECIATION	-	-	76,624	-	-	-
53525 JANITORIAL SUPPLY	254	266	79	450	450	450
53526 LAUNDRY SERVICES/SUPPLIES	3,561	3,681	3,983	5,040	5,000	5,000
53551 CHARGING (OUT OF CITY)	-	1	50	200	200	200
53552 GASOLINE	342,649	363,370	347,155	325,000	365,000	365,000
53553 OIL	8,522	10,100	12,653	15,000	15,000	15,000
53554 BATTERIES	6,300	9,406	9,326	12,000	12,500	10,000
53555 PARTS	61,395	79,485	97,116	65,000	85,000	85,000
53556 TIRES	15,027	15,657	17,551	15,000	25,000	25,000
53557 DIESEL	70,381	72,718	71,710	80,000	80,000	80,000
53564 OTHER EQUIP M & R	25,953	23,416	31,734	40,000	40,000	40,000
53660 RADIO COMM EQUIP M & R	1,810	-	-	500	2,500	2,500
TOTAL OPERATING EXPENSES	546,270	594,346	678,358	574,190	645,950	643,450
CAPITAL, EQUIP, & CONTRIBUTIONS						
55005 PERIPHERAL SUPPORT EQUIPMENT	6,056	-	-	-	-	-
55500 HAND TOOLS	2,158	3,032	4,248	5,000	5,000	5,000
55508 STREET EQUIPMENT	197,477	-	-	20,000	343,000	190,000

55509 OTHER MOBILE EQUIPMENT	-	-	-	-	1,044,000	28,000
55544 PASSENGER CARS	17,296	327,551	492,385	600,000	537,200	513,650
55545 TRUCKS/VANS	222,400	721,595	(394,358)	1,618,000	1,536,750	897,050
55601 FIRE FIGHTING & RESCUE EQUIP.	1,551,434	845,997	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	1,996,821	1,898,176	102,275	2,243,000	3,465,950	1,633,700
TOTAL EXPENDITURES	3,056,470	3,121,349	1,251,218	3,452,525	4,758,900	2,954,045
NET CHANGE IN FUND BALANCE	(1,068,862)	(607,966)	1,659,346	(808,280)	(1,788,755)	43,500
BEGINNING FUND BALANCE	4,781,844	3,712,982	3,105,016	4,764,362	3,956,082	2,167,327
ENDING FUND BALANCE	3,712,982	3,105,016	4,764,362	3,956,082	2,167,327	2,210,827

INTERNAL SERVICE FUNDS



FUND 113
EQUIPMENT FUND

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
45000 SALE OF SURPLUS PROPERTY	-	-	-	12,000	-	-
45200 RECOVERY OF EXPENSE	4,614	15,471	-	15,725	-	-
47000 INT SERV FUND/DEPT CHARGES	161,243	290,916	326,305	485,160	897,755	897,755
48018 TRANSFER IN OTHER	-	49,001	-	-	-	-
TOTAL REVENUES	165,857	355,388	326,305	512,885	897,755	897,755
EXPENDITURES						
CAPITAL, EQUIP, & CONTRIBUTIONS						
55003 PHOTOGRAPHY EQUIPMENT	699	-	-	-	2,300	-
55501 POWER TOOLS	24,865	3,309	2,486	2,500	2,500	2,500
55502 FURNITURE & FIXTURES	48,267	54,362	77,285	60,000	103,350	174,450
55503 FIELD EQUIPMENT	402	4,539	663	53,505	154,800	62,100
55504 COMMUNICATION EQUIPMENT	-	-	-	-	50,000	-
55505 MISC. EQUIPMENT	33,474	101,979	69,632	80,000	383,019	444,180
55546 GUNS & WEAPONS	-	-	-	26,000	46,000	1,000
55600 RESPIRATORY PROTECT. EQUIP.	7,598	11,253	7,287	25,810	10,000	10,000
55602 EMS EQUIPMENT	-	-	10,828	250,000	336,500	-
55603 SAFETY EQUIPMENT	-	13,305	18,117	33,000	80,000	44,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	115,305	188,746	186,298	530,815	1,168,469	738,230
TOTAL EXPENDITURES	115,305	188,746	186,298	530,815	1,168,469	738,230
NET CHANGE IN FUND BALANCE	50,552	166,642	140,007	(17,930)	(270,714)	159,525
BEGINNING FUND BALANCE	1,045,810	1,096,362	1,263,004	1,403,012	1,385,082	1,114,368
ENDING FUND BALANCE	1,096,362	1,263,004	1,403,012	1,385,082	1,114,368	1,273,893

INTERNAL SERVICE FUNDS

FUND 114

CITY SELF INSURANCE



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
45200 RECOVERY OF EXPENSE	99,203	1,640	150,198	1,125,000	100,000	100,000
47006 DEPT CHG/WORKER'S COMP	1,019,543	925,217	864,310	909,795	1,660,320	1,271,185
47008 DEPT CHG/LTD	81,985	67,731	77,932	83,515	77,365	76,455
47009 DEPT CHG/UNEMPLOYMENT	19,050	25,228	18,970	20,405	18,905	18,680
47010 DEPT CHG/LIABILITY	1,464,137	1,871,893	1,965,870	2,402,950	1,417,625	1,483,075
47011 DEPT CHG/EMPLOYEE ASSIST	1,863	442	10,673	11,625	-	-
TOTAL REVENUES	2,685,782	2,892,151	3,087,953	4,553,290	3,274,215	2,949,395
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
BENEFITS, INSURANCE	1,231,334	1,565,444	2,086,050	2,204,420	2,543,920	1,929,415
TOTAL PERSONNEL-SALARIES & BENEFIT:	1,231,334	1,565,444	2,086,050	2,204,420	2,543,920	1,929,415
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	84,630	38,026	19,248	30,000	30,775	23,000
53010 SERVICE CONTRACTS	85,505	85,380	14,230	140,000	-	-
53702 REIMBURSABLE TRAINING	20,366	13,860	-	-	-	-
54000 PROPERTY & LIABILITY INS.	23,901	-	-	-	-	-
54001 GL EXCESS POLICY	515,774	651,196	715,700	700,000	710,000	790,000
54002 PROPERTY/LIABILITY LOSSES	-	-	-	-	-	-
54003 LIABILITY CLAIMS	168,460	271,100	180,487	500,000	250,000	250,000
54005 GL LEGAL FEES	272,880	454,198	269,857	200,000	200,000	200,000
54010 ALL RISK PROPERTY INS	49,231	73,603	92,169	125,000	136,000	150,000
54011 MASTER CRIME INSURANCE	6,182	6,050	10,233	15,000	11,820	13,000
54012 FIRE/EARTHQUAKE/TRAVEL	158,902	113,059	141,697	175,000	175,000	175,000
54013 POLLUTION INSURANCE	-	17,396	14,470	20,000	16,715	19,000
54020 CYBER LIABILITY INSURANCE	5,530	11,100	-	-	-	-
TOTAL OPERATING EXPENSES	1,391,360	1,734,967	1,458,091	1,905,000	1,530,310	1,620,000
CAPITAL, EQUIP, & CONTRIBUTIONS						
58018 TRANSFERS OUT OTHER	-	633,399	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	-	633,399	-	-	-	-
TOTAL EXPENDITURES	2,622,694	3,933,810	3,544,140	4,109,420	4,074,230	3,549,415
NET CHANGE IN FUND BALANCE	63,088	(1,041,659)	(456,187)	443,870	(800,015)	(600,020)
BEGINNING FUND BALANCE	4,988,113	5,051,201	4,009,542	3,553,356	3,997,226	3,197,211
ENDING FUND BALANCE	5,051,201	4,009,542	3,553,356	3,997,226	3,197,211	2,597,191

SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS



FUND 230
CDBG/HUD

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
REVENUES						
41000 INTEREST	-	4,940	-	-	-	-
44000 FEDERAL GRANTS	686,126	454,209	332,128	500,000	500,000	500,000
TOTAL REVENUES	686,126	459,149	332,128	500,000	500,000	500,000
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	130,810	132,061	129,200	145,150	143,775	151,820
BENEFITS, INSURANCE	33,195	31,026	22,153	57,635	34,011	33,651
TOTAL PERSONNEL-SALARIES & BENEFIT:	164,006	163,087	151,353	202,785	177,786	185,471
OPERATING EXPENSES						
53006 NON-PROF SERVICES	66,835	76,332	84,372	51,335	45,177	45,177
53010 SERVICE CONTRACTS	4,800	5,000	30,840	81,800	5,000	5,000
53015 OFFICE SUPPLIES	-	-	-	100	100	-
53019 LAB/PHOTO SUPPLIES	-	-	-	100	100	100
53035 CELLPHONES/IPADS	1,400	1,164	1,029	1,400	1,400	1,400
53040 ADVERTISEMENTS	884	1,130	563	5,000	5,000	4,891
53042 REFERENCE LIBRARY	-	-	-	200	200	200
53051 BUSINESS MEETINGS	-	-	-	100	100	-
53052 EDUCATIONAL MEETINGS-EMP	350	-	40	1,539	1,539	1,000
53054 MEMBERSHIP DUES	-	-	-	200	200	200
53099 MISC. SUPPLIES	2,211	1,875	1,111	2,285	3,402	2,285
TOTAL OPERATING EXPENSES	76,480	85,501	117,955	144,059	62,218	60,253
CAPITAL, EQUIP, & CONTRIBUTIONS						
56002 MISC. CAPITAL OUTLAY	2,450	12,920	700	7,500	20,705	17,647
56301 HCD GRANTS	85,255	171,830	43,085	130,656	224,291	221,629
56302 HCD REBATES	7,935	1,053	344	15,000	15,000	15,000
56303 HCD SBERG	350,000	-	-	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	445,640	185,803	44,129	153,156	259,996	254,276
TOTAL EXPENDITURES	686,126	434,392	313,437	500,000	500,000	500,000
NET CHANGE IN FUND BALANCE	0	24,758	18,690	-	-	-
BEGINNING FUND BALANCE	152,550	152,550	177,308	195,997	195,997	195,997
ENDING FUND BALANCE	152,550	177,308	195,997	195,997	195,997	195,997

SPECIAL REVENUE FUNDS

FUND 231



FOUNTAIN VALLEY HOUSING AUTHOR

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	215,986	190,692	284,593	252,200	326,150	307,850
41005 INTEREST OTHER LOANS	80,038	80,038	80,038	-	-	-
41051 SUBORDINATION FEE	225	-	-	-	-	-
41500 BUILDING RENTS	25,667	-	-	-	-	-
45202 RECOVERY OF EXP-LOAN PYMTS	-	-	9,187	-	-	-
45300 MISC OTHER INCOME	-	-	6,000	-	-	-
TOTAL REVENUES	321,915	270,730	379,818	252,200	326,150	307,850
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	52,964	64,689	140,196	174,240	140,903	147,472
BENEFITS, INSURANCE	42,157	32,320	45,640	66,200	48,551	50,016
TOTAL PERSONNEL-SALARIES & BENEFIT:	95,121	97,009	185,836	240,440	189,454	197,488
INTERNAL SERVICE CHARGES						
52002 INFORMATION PROCESSING	6,766	7,798	12,070	12,060	8,185	8,290
52004 VEHICLE MAINTENANCE	752	961	1,185	1,110	-	-
TOTAL INTERNAL SERVICE CHARGES	7,518	8,759	13,255	13,170	8,185	8,290
OPERATING EXPENSES						
53000 LEGAL SERVICES	-	59,307	57,157	100,000	100,000	100,000
53003 PROFESSIONAL SERVICES	5,000	405	-	40,250	40,250	40,250
53010 SERVICE CONTRACTS	1,199	1,152	13,692	14,000	14,000	14,000
53015 OFFICE SUPPLIES	-	-	-	600	600	600
53040 ADVERTISEMENTS	-	-	-	3,000	3,000	3,000
53042 REFERENCE LIBRARY	-	-	-	50	50	50
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	1,675	1,675	1,675
53054 MEMBERSHIP DUES	-	-	-	200	200	2,000
53099 MISC. SUPPLIES	10	386	1,108	1,500	1,500	1,500
TOTAL OPERATING EXPENSES	6,209	61,250	71,957	161,275	161,275	163,075
CAPITAL, EQUIP, & CONTRIBUTIONS						
55900 IMPROVEMENTS	-	-	250,000	297,400	312,228	327,839
56002 MISC. CAPITAL OUTLAY	-	935,810	64,190	-	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	-	935,810	314,190	297,400	312,228	327,839
TOTAL EXPENDITURES	108,847	1,102,828	585,237	712,285	671,142	696,692
NET CHANGE IN FUND BALANCE	213,068	(832,098)	(205,420)	(460,085)	(344,992)	(388,842)
BEGINNING FUND BALANCE	18,550,415	18,763,484	17,931,385	17,725,965	17,265,880	16,920,888
ENDING FUND BALANCE	18,763,484	17,931,385	17,725,965	17,265,880	16,920,888	16,532,046

SPECIAL REVENUE FUNDS

FUND 232

HOME GRANT FUND



	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
REVENUES						
41000 INTEREST	2,995	4,900	8,241	7,000	11,275	10,725
TOTAL REVENUES	2,995	4,900	8,241	7,000	11,275	10,725
EXPENDITURES						
TOTAL EXPENDITURES	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	2,995	4,900	8,241	7,000	11,275	10,725
BEGINNING FUND BALANCE	330,461	333,456	338,356	346,597	353,597	364,872
ENDING FUND BALANCE	333,456	338,356	346,597	353,597	364,872	375,597

SPECIAL REVENUE FUNDS

FUND 233



ABANDONED VEHICLE ABATEMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
REVENUES						
41000 INTEREST	84	84	120	100	-	-
TOTAL REVENUES	84	84	120	100	-	-
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	5,866	68	592	1,000	1,000	1,000
BENEFITS, INSURANCE	3,666	522	270	385	45	35
TOTAL PERSONNEL-SALARIES & BENEFIT:	9,532	590	862	1,385	1,045	1,035
TOTAL EXPENDITURES	9,532	590	862	1,385	1,045	1,035
NET CHANGE IN FUND BALANCE	(9,448)	(506)	(742)	(1,285)	(1,045)	(1,035)
BEGINNING FUND BALANCE	15,264	5,816	5,310	4,567	3,282	2,237
ENDING FUND BALANCE	5,816	5,310	4,567	3,282	2,237	1,202

SPECIAL REVENUE FUNDS

FUND 240



GAS TAX/STREET IMPROVEMENT

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	10,506	9,277	19,459	17,400	45,100	42,900
43100 STATE GAS TAX-2103	431,275	464,280	531,704	539,300	519,865	525,060
43101 STATE GAS TAX-2105	307,361	327,466	347,794	360,850	363,655	367,290
43102 STATE GAS TAX2106	195,306	210,757	226,994	233,270	235,330	237,685
43103 STATE GAS TAX-2107, 2107.5	374,972	453,507	462,927	499,600	503,807	508,845
44011 STATE GRANTS	226,000	-	-	-	-	-
48000 TRANSFER IN/GENERAL FUND	667,793	672,840	-	-	-	-
48010 TRANSFER IN ROAD MAINT & REHAB	-	630,421	-	-	-	-
48013 TRANSFERS IN/WATER FUND	40,200	40,000	-	-	-	-
48014 TRANSFER IN/SEWER FUND	42,600	30,000	-	-	-	-
TOTAL REVENUES	2,296,013	2,838,548	1,588,878	1,650,420	1,667,757	1,681,780
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	2,007	3,329	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFIT:	2,007	3,329	-	-	-	-
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	60,549	32,009	-	-	-	-
53006 NON-PROF SERVICES	3,200	-	-	-	-	-
TOTAL OPERATING EXPENSES	63,749	32,009	-	-	-	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
55521 STREETS	1,798,038	2,881,558	-	-	47,500	60,000
55529 SIDEWALKS	348,134	-	-	-	-	-
58100 TRANSFERS OUT - GENERAL FUND	374,972	453,507	478,011	492,500	503,807	508,845
58300 TRANSFERS OUT - CIP	-	-	1,114,101	1,320,800	920,500	860,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	2,521,145	3,335,064	1,592,113	1,813,300	1,471,807	1,428,845
TOTAL EXPENDITURES	2,586,901	3,370,402	1,592,113	1,813,300	1,471,807	1,428,845
NET CHANGE IN FUND BALANCE	(290,887)	(531,854)	(3,235)	(162,880)	195,950	252,935
BEGINNING FUND BALANCE	1,612,851	1,321,964	790,110	649,421	486,541	682,491
ENDING FUND BALANCE	1,321,964	790,110	649,421	486,541	682,491	935,426

SPECIAL REVENUE FUNDS

FUND 241



ROAD MAINTENANCE & REHAB ACCT

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	5,604	11,521	26,005	9,500	36,080	34,320
43104 STATE GAS TAX ROAD & REHAB	1,123,831	1,275,803	1,475,229	1,463,010	1,498,803	1,528,780
TOTAL REVENUES	1,129,435	1,287,324	1,501,234	1,472,510	1,534,883	1,563,100
EXPENDITURES						
CAPITAL, EQUIP, & CONTRIBUTIONS						
58009 TRANSFERS OUT GAS TAX	-	630,421	-	-	-	-
58011 TRANSFERS OUT TRAFFIC IMPRVMT	1,107,246	630,421	-	-	-	-
58300 TRANSFERS OUT - CIP	-	-	597,570	1,930,650	2,137,553	1,500,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	1,107,246	1,260,842	597,570	1,930,650	2,137,553	1,500,000
TOTAL EXPENDITURES	1,107,246	1,260,842	597,570	1,930,650	2,137,553	1,500,000
NET CHANGE IN FUND BALANCE	22,189	26,482	903,663	(458,140)	(602,670)	63,100
BEGINNING FUND BALANCE	192,172	214,361	240,843	1,144,506	686,366	83,696
ENDING FUND BALANCE	214,361	240,843	1,144,506	686,366	83,696	146,796

SPECIAL REVENUE FUNDS

FUND 242

TRAFFIC IMPROVEMENT



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	10,555	14,404	18,734	17,650	45,100	42,900
42803 TRANSPORTATION IMPACT FEE	24,797	43,532	10,301	10,000	10,000	10,000
44000 FEDERAL GRANTS	73,960	1,535,595	743,268	-	-	-
48000 TRANSFER IN/GENERAL FUND	-	21,778	-	-	-	-
48010 TRANSFER IN ROAD MAINT & REHAB	1,107,246	630,421	-	-	-	-
48012 TRANSFER IN MEASURE M2	327,840	1,768,258	-	-	-	-
48013 TRANSFERS IN/WATER FUND	25,172	98,995	-	-	-	-
48014 TRANSFER IN/SEWER FUND	23,580	-	-	-	-	-
TOTAL REVENUES	1,593,150	4,112,984	772,303	27,650	55,100	52,900
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	2,314	332	-	-	-	-
BENEFITS, INSURANCE	-	545	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFIT:	2,314	877	-	-	-	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
55510 OTHER CAPITAL IMPROVEMENTS	-	34,600	-	-	-	-
55521 STREETS	1,353,847	2,089,681	(741)	165,440	-	-
55527 SIGNALS & LIGHTS	273,641	2,784,396	5,156	65,000	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	1,627,488	4,908,677	4,415	230,440	-	-
TOTAL EXPENDITURES	1,629,802	4,909,554	4,415	230,440	-	-
NET CHANGE IN FUND BALANCE	(36,652)	(796,571)	767,888	(202,790)	55,100	52,900
BEGINNING FUND BALANCE	1,311,394	1,274,742	478,172	1,246,059	1,043,269	1,098,369
ENDING FUND BALANCE	1,274,742	478,172	1,246,059	1,043,269	1,098,369	1,151,269

SPECIAL REVENUE FUNDS



FUND 243
MEASURE M2

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	24,360	52,183	91,955	70,500	124,025	117,975
41020 INTEREST SENIOR MOBILITY PRG	1,536	4,296	8,381	-	-	-
43200 MEASURE M 2 FAIR SHARE PAYMENT	1,339,332	1,450,532	1,479,796	1,508,000	1,519,210	1,558,440
43201 MEASURE M2 SR MOBILITY PRG	107,324	116,050	115,661	109,100	100,805	103,495
43203 MEASURE M2 PROJ GRANT	-	34,600	-	392,935	392,935	-
TOTAL REVENUES	1,472,552	1,657,661	1,695,794	2,080,535	2,136,975	1,779,910
EXPENDITURES						
CAPITAL, EQUIP, & CONTRIBUTIONS						
58011 TRANSFERS OUT TRAFFIC IMPRVMT	327,840	1,768,258	-	-	-	-
58100 TRANSFERS OUT - GENERAL FUND	31,296	48,326	95,810	130,400	120,000	120,000
58300 TRANSFERS OUT - CIP	-	-	177,088	3,000,000	4,755,582	1,270,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	359,136	1,816,585	272,899	3,130,400	4,875,582	1,390,000
TOTAL EXPENDITURES	359,136	1,816,585	272,899	3,130,400	4,875,582	1,390,000
NET CHANGE IN FUND BALANCE	1,113,416	(158,924)	1,422,895	(1,049,865)	(2,738,607)	389,910
BEGINNING FUND BALANCE	2,002,557	3,115,973	2,957,049	4,379,944	3,330,079	591,472
ENDING FUND BALANCE	3,115,973	2,957,049	4,379,944	3,330,079	591,472	981,382

SPECIAL REVENUE FUNDS

FUND 244

POLLUTION REDUCTION



	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
REVENUES						
41000 INTEREST	5,006	8,033	13,971	11,000	22,550	21,450
44030 SCAQMD GRANTS	70,718	55,803	76,347	74,600	75,000	75,000
45200 RECOVERY OF EXPENSE	5	-	-	-	-	-
TOTAL REVENUES	75,729	63,835	90,318	85,600	97,550	96,450
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
BENEFITS, INSURANCE	302	1,173	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFIT:	302	1,173	-	-	-	-
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	2,995	-	-	-	-	-
53052 EDUCATIONAL MEETINGS-EMP	-	-	-	2,000	2,000	2,000
TOTAL OPERATING EXPENSES	2,995	-	-	2,000	2,000	2,000
CAPITAL, EQUIP, & CONTRIBUTIONS						
58003 TRANSFERS OUT FLEET MGMT	-	139,199	-	55,335	-	-
58300 TRANSFERS OUT - CIP	-	-	21,059	210,000	125,000	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	-	139,199	21,059	265,335	125,000	-
TOTAL EXPENDITURES	3,298	140,372	21,059	267,335	127,000	2,000
NET CHANGE IN FUND BALANCE	72,432	(76,537)	69,259	(181,735)	(29,450)	94,450
BEGINNING FUND BALANCE	504,250	576,682	500,145	569,404	387,669	358,219
ENDING FUND BALANCE	576,682	500,145	569,404	387,669	358,219	452,669

SPECIAL REVENUE FUNDS

FUND 270

CRIMINAL DIVERSION



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41030 INTEREST FEDERAL ASSET SEIZURE	146	239	801	500	500	500
41031 INTEREST STATE ASSET SEIZURE	2,886	4,213	6,915	6,150	6,150	6,150
44001 ASSET SEIZURE-FEDERAL	-	15,023	-	-	-	-
44003 FED OTS STEP GRANT	16,819	64,068	46,930	-	-	-
44010 ASSET SEIZURE-STATE	31,338	35,952	56,286	-	-	-
44011 STATE GRANTS	-	42,827	-	42,830	42,830	-
44500 DONATIONS	-	-	550	550	-	-
TOTAL REVENUES	51,189	162,321	111,481	50,030	49,480	6,650
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	12,583	58,892	49,315	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFIT:	12,583	58,892	49,315	-	-	-
OPERATING EXPENSES						
53035 CELLPHONES/IPADS	-	(22)	-	-	-	-
53099 MISC. SUPPLIES	2,000	5,222	1,745	550	42,830	-
TOTAL OPERATING EXPENSES	2,000	5,200	1,745	550	42,830	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
55505 MISC. EQUIPMENT	9,543	68,126	17,300	1,200	-	-
56002 MISC. CAPITAL OUTLAY	-	-	-	42,830	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	9,543	68,126	17,300	44,030	-	-
TOTAL EXPENDITURES	24,126	132,218	68,361	44,580	42,830	-
NET CHANGE IN FUND BALANCE	27,063	30,103	43,121	5,450	6,650	6,650
BEGINNING FUND BALANCE	400,487	427,550	414,827	457,946	463,396	470,046
ENDING FUND BALANCE	427,550	457,654	457,946	463,396	470,046	476,696

SPECIAL REVENUE FUNDS

FUND 271

COPS/SUPPLEMENTAL LAW



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	2,826	5,933	13,421	10,050	22,550	21,450
44012 STATE COPS/SLESA	161,285	165,271	186,159	170,000	170,000	170,000
TOTAL REVENUES	164,111	171,205	199,580	180,050	192,550	191,450
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	78,777	79,949	61,473	137,815	137,904	143,233
BENEFITS, INSURANCE	2,887	2,778	2,235	3,315	17,549	16,039
TOTAL PERSONNEL-SALARIES & BENEFIT:	81,664	82,727	63,708	141,130	155,453	159,272
TOTAL EXPENDITURES	81,664	82,727	63,708	141,130	155,453	159,272
NET CHANGE IN FUND BALANCE	82,447	88,478	135,871	38,920	37,097	32,178
BEGINNING FUND BALANCE	217,395	299,842	388,320	524,191	563,111	600,208
ENDING FUND BALANCE	299,842	388,320	524,191	563,111	600,208	632,386

SPECIAL REVENUE FUNDS



FUND 272
OPIOID SETTLEMENT

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
REVENUES						
41000 INTEREST	-	336	3,449	850	11,275	10,725
44050 SETTLEMENT DISTRIBUTIONS	-	-	-	20,000	5,000	5,000
TOTAL REVENUES	-	336	3,449	20,850	16,275	15,725
EXPENDITURES						
OPERATING EXPENSES						
53605 1ST AID/PARAMEDIC SUPPLIES	-	-	-	20,000	5,000	5,000
TOTAL OPERATING EXPENSES	-	-	-	20,000	5,000	5,000
TOTAL EXPENDITURES	-	-	-	20,000	5,000	5,000
NET CHANGE IN FUND BALANCE	-	336	3,449	850	11,275	10,725
BEGINNING FUND BALANCE	-	-	336	3,784	4,634	15,909
ENDING FUND BALANCE	-	336	3,784	4,634	15,909	26,634

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CAPITAL IMPROVEMENT FUNDS



CAPITAL IMPROVEMENT FUNDS

FUND 300

CAPITAL IMPROVEMENTS



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
48018 TRANSFER IN OTHER	-	-	-	-	2,000,000	1,250,000
48100 TRANSFER IN - GENERAL FUND	-	-	6,489,272	5,008,760	6,490,000	3,811,000
48240 TRANSFER IN - GAS TAX	-	-	1,114,101	1,920,800	920,500	860,000
48241 TRANSFER IN - ROAD MAINT REHAB	-	-	597,570	1,930,650	2,137,553	1,500,000
48243 TRANSFER IN - MEASURE M	-	-	177,088	5,041,795	4,755,582	1,270,000
48244 TRANSFER IN - AQMD	-	-	21,059	210,000	125,000	-
48500 TRANSFER IN - WATER FUND	-	-	30,000	187,000	100,000	75,000
48501 TRANSFER IN - SEWER FUND	-	-	40,000	142,000	100,000	70,000
48502 TRANSFER IN - SOLID WASTE	-	-	-	98,235	460,235	380,000
TOTAL REVENUES	-	-	8,469,091	14,539,240	17,088,870	9,216,000
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	-	-	-	75,000	-	-
TOTAL PERSONNEL-SALARIES & BENEFIT:	-	-	-	75,000	-	-
CAPITAL, EQUIP, & CONTRIBUTIONS						
56010 DESIGN/PLANNING	-	-	444,939	548,617	85,000	-
56011 CONSTRUCTION MGMT/INSPECTION	-	-	330,526	528,876	-	-
56012 CONSTRUCTION	-	-	7,555,611	13,148,251	17,003,870	9,216,000
56013 CONTINGENCY	-	-	138,014	238,496	-	-
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	-	-	8,469,091	14,464,240	17,088,870	9,216,000
TOTAL EXPENDITURES	-	-	8,469,091	14,539,240	17,088,870	9,216,000
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-



City of Fountain Valley
 Capital Improvement Plan - CIP Fund
 FY 2025-26 Adopted Budget

Project Description	Est. Completion	Proj #	Total Budget	Funding Source										
				General Fund 100	Measure HH 100	Bldg Maint 111	Gas Tax 240	RMRA (SB1) 241	Measure M 243	AQMD 244	Water 500	Sewer 501	Solid Waste 502	
FUND 300 - CAPITAL IMPROVEMENT FUNDS														
Facilities Improvements														
City Hall Security & Accessibility Project	24/25	24004	615,000	615,000										
Fire Station No. 2 Fiber Optic	25/26	25016	250,000	250,000										
FVSP Digital Billboard		26003	250,000	250,000										
Citywide Facilities Roofing		26004	2,275,000	275,000		2,000,000								
Police Facility Standby Generator		26005	300,000	300,000										
Residential Roadway Rehabilitation														
Residential Roadway Rehabilitation (E7) (Construction)	NEW	26001	3,100,000	800,000	1,300,000		548,000				50,000	40,000	362,000	
Residential Roadway Rehabilitation (B4) (Design)	NEW	26002	105,000				105,000							
Pavement Rehabilitation														
Talbert & Euclid Road Rehab (Construction)	25/26	24011	3,500,000		1,200,000			937,553	1,307,447		25,000	30,000		
Newhope/Ward/Ellis/Slater Road Rehab	NEW	25005	4,200,000	1,500,000				1,200,000	1,445,000		25,000	30,000		
Edinger - Magnolia to Bushard (Westminster Lead) (Design)	NEW	26007	40,000						40,000					
Talbert - East City Limit to Ward Road Rehab (Design)	NEW	26008	150,000						150,000					
Restriping - Various locations	RECURRING	26009	20,000				20,000							
Pavement Management System	RECURRING	26010	85,000				85,000							
Signal, Signage, Other														
Citywide Traffic Signal Equipment	RECURRING	24015	775,000						775,000					
Citywide Signal Retiming		24018	145,000						20,000	125,000				
Edinger Signal Synchronization		24019	39,700						39,700					
Talbert Signal Synchronization		24021	65,500						65,500					
Euclid Signal Synchronization (La Habra Lead)		24022	220,000						220,000					
Slater Signal Synchronization (Irvine Lead)		24023	200,000						200,000					
School Signage (Construction)		24043	150,000				150,000							
OCTA Project X - Storm Drain Screens	25/26	25009	491,170						392,935					98,235
Audible Pedestrian Signals		26011	12,500				12,500							
Citywide Traffic Signal Timing Monitoring	ANNUAL	26012	50,000						50,000					
Citywide Signal Communication & Fiber Optic Maintenance	ANNUAL	26013	50,000						50,000					
CIP FUND TOTAL			17,088,870	3,990,000	2,500,000	2,000,000	920,500	2,137,553	4,755,582	125,000	100,000	100,000	460,235	



City of Fountain Valley
 Capital Improvement Plan - CIP Fund
 FY 2026-27 Adopted Budget

Project Description	Est. Completion	Proj #	Total Budget	Funding Source											
				General Fund 100	Measure HH 100	Bldg Maint 111	Gas Tax 240	RMRA (SB1) 241	Measure M 243	AQMD 244	Water 500	Sewer 501	Solid Waste 502		
FUND 300 - CAPITAL IMPROVEMENT FUNDS															
Facilities Improvements															
Citywide Facilities Roofing		26004	1,661,000	411,000		1,250,000									
Residential Roadway Rehabilitation															
Residential Roadway Rehabilitation (B4) <i>(Construction)</i>	NEW	26002	3,600,000	1,150,000	1,150,000		605,000	225,000			50,000	40,000	380,000		
Residential Roadway Rehabilitation (TBD) <i>(Design)</i>	NEW	27002	105,000				105,000								
Pavement Rehabilitation															
Edinger - Magnolia to Bushard (Westminster Lead) <i>(Construction)</i>	NEW	26007	300,000						300,000						
Talbert - East City Limit to Ward Road Rehab <i>(Construction)</i>	NEW	26008	3,300,000	1,100,000				1,275,000	870,000		25,000	30,000			
Restriping - Various locations	RECURRING	26009	100,000				100,000								
Pavement Management System	RECURRING	27005	50,000				50,000								
Signal, Signage, Other															
Citywide Traffic Signal Timing Monitoring	ANNUAL	27006	50,000						50,000						
Citywide Signal Communication & Fiber Optic Maintenance	ANNUAL	27007	50,000						50,000						
CIP FUND TOTAL			9,216,000	2,661,000	1,150,000	1,250,000	860,000	1,500,000	1,270,000	-	75,000	70,000	380,000		

CITY HALL SECURITY AND ACCESSIBILITY PROJECT

Project Number: 24004

Funding Source: General Fund

Estimated Start Date: 2024/2025

Estimated Completion Date: 2025/2026

Description:

This project will provide ADA improvements to the City Hall public restrooms and ADA and security elements to the front counter and other areas around City Hall.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
General Fund	\$615,000					\$615,000
TOTAL	\$615,000					\$615,000



TALBERT (BROOKHURST TO BUSHARD) & EUCLID (SLATER TO TALBERT) ROAD REHABILITATION CONSTRUCTION

Project Number: 24011

Funding Source: Measure HH Fund, SB1 Fund, Measure M2 Fund, Water Fund, Sewer Fund

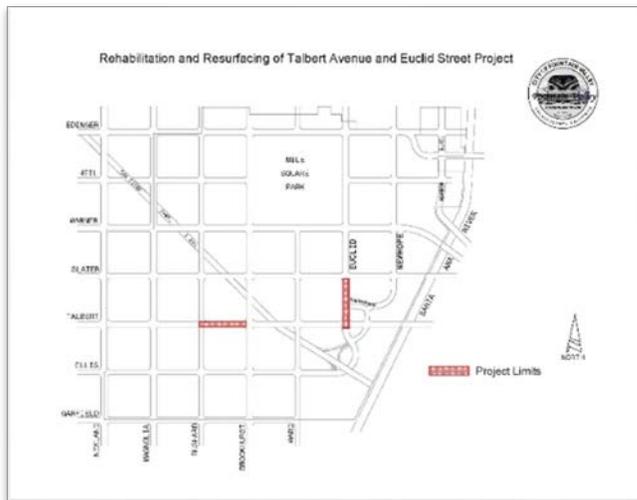
Estimated Start Date: 2023/2024

Estimated Completion Date: 2025/2026

Project Description:

The scope of work for the project includes the removal and reconstruction of deteriorated sections of roadway and placement of rubber asphalt concrete overlay. The project will also include concrete improvements. These improvements will provide for a better ride quality and service life for Talbert Avenue, from Brookhurst Street to Bushard Street, and Euclid Street, from Slater Avenue to Talbert Ave, while also providing ADA compliant pathways for pedestrians.

BUDGET DETAIL							
Funding Source(s)	Prior Year(s) Actual	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:							
Measure M2 Fund	\$94,112						\$94,112
Construction:							
Measure HH Fund		\$1,200,000					\$1,200,000
SB1 Fund		\$937,553					\$937,553
Measure M2 Fund		\$1,307,447					\$1,307,447
Water Fund		\$25,000					\$25,000
Sewer Fund		\$30,000					\$30,000
TOTAL	\$94,112	\$3,500,000					\$3,594,112



CITYWIDE TRAFFIC SIGNAL SYSTEM EQUIPMENT IMPROVEMENTS

Project Number: 24015

Funding Source: Measure M2 Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: Reoccurring

Project Description:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund	\$775,000		\$600,000			\$1,375,000
TOTAL	\$775,000		\$600,000			\$1,375,000



CITYWIDE SIGNAL RETIMING

Project Number: 24018

Funding Source: Measure M2 Fund, AQMD Fund

Estimated Start Date: 2023/2024

Estimated Completion Date: 2025/2026

Project Description:

This project will retime and coordinate the fifty-five (55) City owned and operated traffic signals.

BUDGET DETAIL							
Funding Source(s)	Prior Year(s) Actual	2025/26 Budget	2025/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund	\$25,000	\$20,000			\$75,000		\$120,000
AQMD Fund	\$93,789	\$125,000			\$200,000		\$418,789
TOTAL	\$118,789	\$145,000			\$275,000		\$538,789



EDINGER AVENUE TRAFFIC SIGNAL SYNCHRONIZATION

Project Number: 24019

Funding Source: Measure M2 Fund

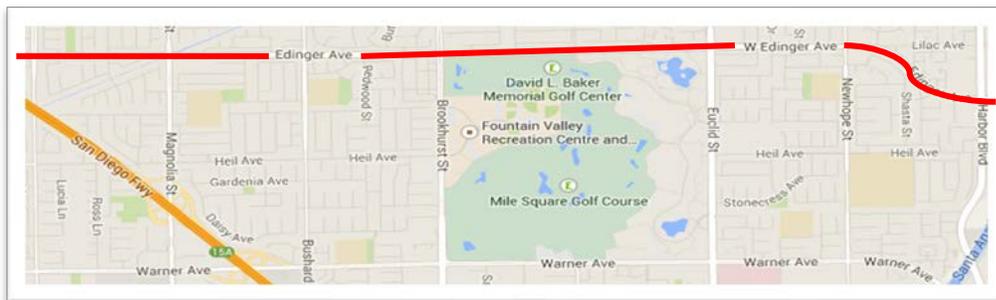
Estimated Start Date: 2020/2021

Estimated Completion Date: 2025/2026

Project Description:

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

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund (Continuing Appropriation)	\$25,305	\$39,700					\$65,005
TOTAL	\$25,305	\$39,700					\$65,005



TALBERT AVENUE TRAFFIC SIGNAL SYNCHRONIZATION

Project Number: 24021

Funding Source: Measure M2 Fund

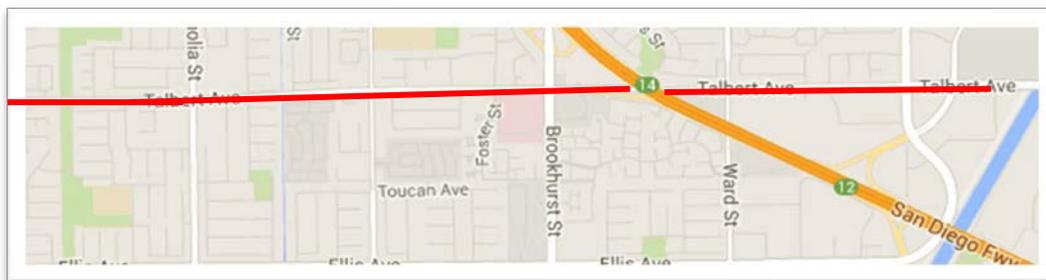
Estimated Start Date: 2021/2022

Estimated Completion Date: 2025/2026

Project Description:

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

Funding Source	BUDGET DETAIL						
	Prior Year(s) Actual	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund (Continuing Appropriation)	\$19,584	\$65,500					\$85,084
TOTAL	\$19,584	\$65,500					\$85,084



EUCLID STREET TRAFFIC SIGNAL SYNCHRONIZATION (LA HABRA LEAD)

Project Number: 24022

Funding Source: Measure M2 Fund

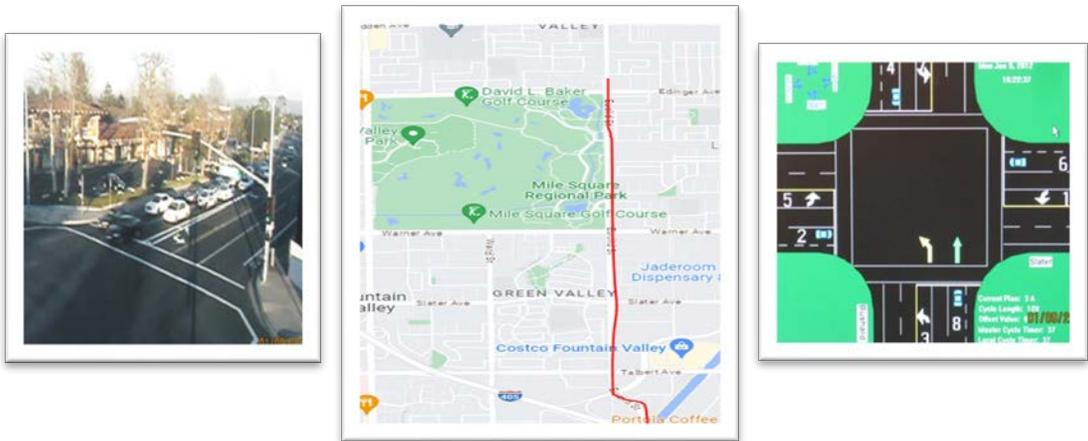
Estimated Start Date: 2023/2024

Estimated Completion Date: 2025/2026

Project Description:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund	\$220,000					\$220,000
TOTAL	\$220,000					\$220,000



SLATER AVENUE TRAFFIC SIGNAL SYNCHRONIZATION (IRVINE LEAD)

Project Number: 24023

Funding Source: Measure M2 Fund

Estimated Start Date: 2019/2020

Estimated Completion Date: 2025/2026

Project Description:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund (Continuing Appropriation)	\$200,000					\$200,000
TOTAL	\$200,000					\$200,000



SCHOOL AREA SIGNAGE

Project Number: 24043

Funding Source: Gas Tax Fund

Estimated Start Date: 2024/2025

Estimated Completion Date: 2025/2026

Project Description:

Based on the Fiscal Year 2023/24 assessment, it is determined that there is a need for new signage, pavement markings, and crosswalks in the school areas in the City. The project, once design is complete, will include improvements to existing school crossings at each of the 13 public schools. These improvements will ensure the City is compliant with current Federal and State compliance measures for school area signage, pavement markings and crosswalk treatments.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Gas Tax Fund	\$42,020	\$150,000			\$50,000		\$242,020
TOTAL	\$42,020	\$150,000			\$50,000		\$242,020





CAPITAL IMPROVEMENT PROJECT DESCRIPTIONS

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

Project Number: 25005

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

Estimated Start Date: 2024/2025

Estimated Completion Date: 2025/2026

Project Description:

Construction for this project is budgeted for and anticipated to begin in FY 2025/26. These arterial street segments were heavily traveled due to continuous detour routes by OC405 construction activities for the last six (6) years, and now with the OC405 construction substantially completed, these streets can be improved. The selected arterial streets will receive complete street resurfacing, concrete removal and replacement for curb and gutter, and pedestrian ramps and sidewalk panels that are damaged or are not ADA compliant.

BUDGET DETAIL							
Funding Source(s)	Prior Year(s) Actual	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:							
Measure M2 Fund	\$139,347						\$139,347
Construction:							
General Fund		\$1,500,000					\$1,500,000
SB1 Fund		\$1,200,000					\$1,200,000
Measure M2 Fund		\$1,445,000					\$1,445,000
Water Fund		\$25,000					\$25,000
Sewer Fund		\$30,000					\$30,000
TOTAL	\$139,347	\$4,200,000					\$4,339,347



PROJECT X ENVIRONMENTAL CLEANUP PROGRAM (ECP) - TIER 1

Project Number: 25009

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

Estimated Start Date: 2024/2025

Estimated Completion Date: 2025/2026

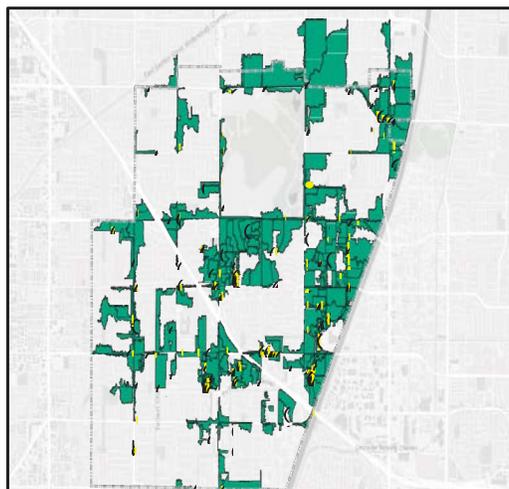
Project Description:

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

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

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

BUDGET DETAIL						
Funding Source(s)	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund	\$392,935					\$392,935
Solid Waste Fund	\$98,235					\$98,235
TOTAL	\$491,170					\$491,170



OCTA Grant 2024 Targeted Catch Basin CPS Installation Fountain Valley, CA

Date: 4/24/2024 Project No.: 5025230008

Submitted By: TVB Drawn By: DC



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



0 0.5 1
Mile

FIRE STATION NO. 2 FIBER OPTIC

Project Number: 25016

Funding Source: General Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2025/2026

Description:

This project will provide fiber-optic connectivity to the City's Fire Station No. 2 and will replace the existing radio connection to facilitate use for phones, internet, and data.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
General Fund	\$250,000					\$250,000
TOTAL	\$250,000					\$250,000

Fire Station No. 2



RESIDENTIAL ROADWAY REHABILITATION QUADRANT E7 CONSTRUCTION

Project Number: 26001

Funding Source: General Fund, Measure HH Fund, Gas Tax Fund, Water Fund, Sewer Fund, Solid Waste Fund

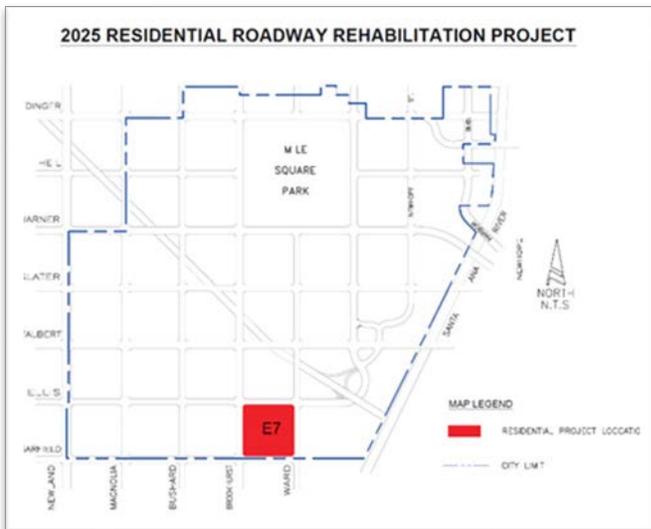
Estimated Start Date: 2025/2026

Estimated Completion Date: 2025/2026

Project Description:

The quadrant selected for the FY 2025/26 Residential Roadway Rehabilitation Project is City Quadrant E7, which is bounded by Ellis Avenue, Ward Street, Garfield Avenue, and Brookhurst Street. The quadrant will receive complete street resurfacing via cold mill and overlay. This project also includes concrete removal and replacement, including installation of ADA compliant curb ramps, sidewalk, curb and gutter. Construction for this project is planned for summer 2025 and is anticipated to be completed in Fall 2025.

BUDGET DETAIL						
Funding Source(s)	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Construction:						
General Fund	\$800,000					\$800,000
Measure HH Fund	\$1,300,000					\$1,300,000
Gas Tax Fund	\$548,000					\$548,000
Water Fund	\$50,000					\$50,000
Sewer Fund	\$40,000					\$40,000
Solid Waste Fund	\$362,000					\$362,000
TOTAL	\$3,100,000					\$3,100,000



RESIDENTIAL ROADWAY REHABILITATION QUADRANT B4 DESIGN AND CONSTRUCTION

Project Number: 26002

Funding Source: General Fund, Measure HH Fund, Gas Tax Fund, SB1 Fund, Water Fund, Sewer Fund, Solid Waste Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2026/2027

Project Description:

The quadrant selected for the FY 2026/27 Residential Roadway Rehabilitation Project is City Quadrant B4, which is bounded by Slater Avenue, Newland Street, Warner Avenue, and Magnolia Street. Typical Residential Roadway Rehabilitation Projects include street resurfacing, concrete improvements, and tree removals and replacement, as applicable. Design for this project is budgeted for FY 2025/26, with construction to follow in FY 2026/27.

BUDGET DETAIL						
Funding Source(s)	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:						
Gas Tax Fund	\$105,000					\$105,000
Construction:						
General Fund		\$1,150,000				\$1,150,000
Measure HH Fund		\$1,150,000				\$1,150,000
Gas Tax Fund		\$605,000				\$605,000
SB1 Fund		\$225,000				\$225,000
Water Fund		\$50,000				\$50,000
Sewer Fund		\$40,000				\$40,000
Solid Waste Fund		\$380,000				\$380,000
TOTAL	\$105,000	\$3,600,000				\$3,705,000



FOUNTAIN VALLEY SPORTS PARK DIGITAL BILLBOARD

Project Number: 26003

Funding Source: General Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2025/2026

Description:

The FVSP Digital Billboard Project will allow the City an opportunity to promote programs, events, opportunities, and essential updates on a busy street. This improvement will be utilized by each department to facilitate increased communication with the community. This project will also provide benefits including cost savings on banners, increased access to a new communication tool, and enhanced communication efforts to the community.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
General Fund	\$250,000					\$250,000
TOTAL	\$250,000					\$250,000



CITYWIDE FACILITIES ROOFING

Project Number: 26004

Funding Source: General Fund, Building Maintenance

Estimated Start Date: 2025/2026

Estimated Completion Date: 2026/2027

Description:

This project will provide roofing improvements to City building facility roofs in various areas.

BUDGET DETAIL						
Funding Source(s)	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
General Fund	\$2,275,000	\$411,000				\$2,686,000
Building Maintenance		\$1,250,000				\$1,250,000
TOTAL	\$2,275,000	\$1,661,000				\$3,936,000



POLICE FACILITY STANDBY GENERATOR

Project Number: 26005

Funding Source: General Fund

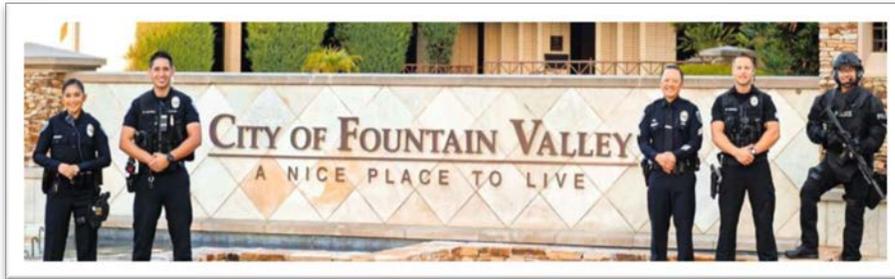
Estimated Start Date: 2025/2026

Estimated Completion Date: 2025/2026

Description:

This project will replace the emergency generator for the Police Department building.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
General Fund	\$300,000					\$300,000
TOTAL	\$300,000					\$300,000





CAPITAL IMPROVEMENT PROJECT DESCRIPTIONS

EDINGER - MAGNOLIA TO BUSHARD (WESTMINSTER LEAD) DESIGN AND CONSTRUCTION

Project Number: 26007

Funding Source: Measure M2 Fund

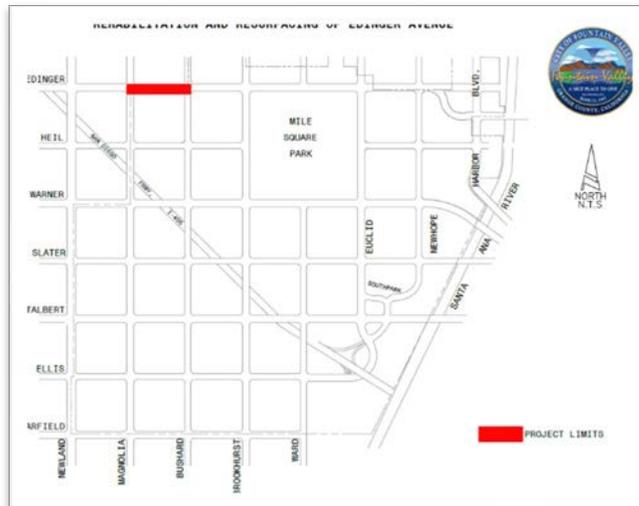
Estimated Start Date: 2025/2026

Estimated Completion Date: 2026/2027

Project Description:

The City of Westminster and the City of Fountain Valley share city boundaries along Edinger Avenue on the northerly part of town. The City of Westminster plans to rehabilitate portions of Edinger Avenue, from Magnolia Street to Bushard Street. The City of Westminster, owning about 85% of the right of way on Edinger Avenue, is taking the lead on this project and offers an excellent opportunity to collaborate on this road rehabilitation project. The City of Fountain Valley Engineering staff is working closely with the City of Westminster Engineering staff to properly develop plans for the design and construction of these improvements, which include removal and resurfacing existing asphalt concrete, replacing concrete driveways and removal curb ramps so they are ADA-compliant.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:						
Measure M2 Fund	\$40,000					\$40,000
Construction:						
Measure M2 Fund		\$300,000				\$300,000
TOTAL	\$40,000	\$300,000				\$340,000



CITYWIDE RE-STRIPING

Project Number: 26009

Funding Source: Gas Tax Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2026/2027

Project Description:

This project provides re-striping in various areas throughout the City where roadway lane striping show signs of wear and fading. Funds are budgeted for design in fiscal year 2025/26 and construction in fiscal year 2026/27.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Gas Tax Fund	\$20,000	\$100,000		\$10,000	\$55,000	\$185,000
TOTAL	\$20,000	\$100,000		\$10,000	\$55,000	\$185,000



PAVEMENT MANAGEMENT SYSTEM

Project Number: 26010/27005

Funding Source: Gas Tax Fund

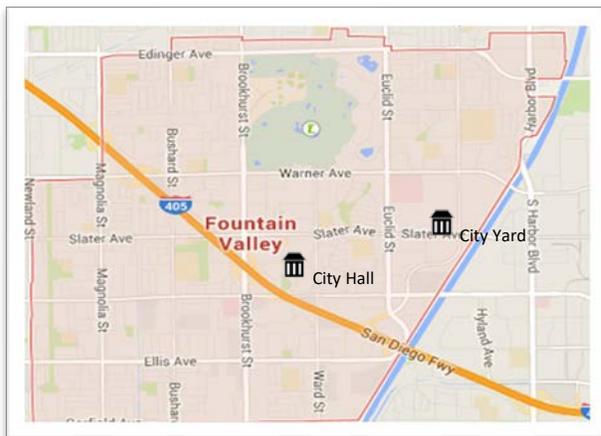
Estimated Start Date: 2025/2026

Estimated Completion Date: Reoccurring

Project Description:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Gas Tax Fund	\$85,000	\$50,000	\$85,000	\$50,000	\$85,000	\$355,000
TOTAL	\$85,000	\$50,000	\$85,000	\$50,000	\$85,000	\$355,000



AUDIBLE PEDESTRIAN SIGNALS

Project Number: 26011

Funding Source: Gas Tax Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2025/2026

Project Description:

In 2002, Fountain Valley began the deployment of cutting-edge traffic control devices to aid visually impaired pedestrians. This year, Audible Pedestrian Signal devices will be installed on signal poles at warranted locations in the City. The new traffic control devices will have the same function as the existing push button devices and will include these additional features:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Gas Tax Fund	\$12,500					\$12,500
TOTAL	\$12,500					\$12,500



CITYWIDE TRAFFIC SIGNAL TIMING MAINTENANCE

Project Number: 26012/27006

Funding Source: Measure M2 Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: Annual

Project Description:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund	\$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



CITYWIDE SIGNAL COMMUNICATION & FIBER OPTIC MAINTENANCE

Project Number: 26013/27007

Funding Source: Measure M2 Fund

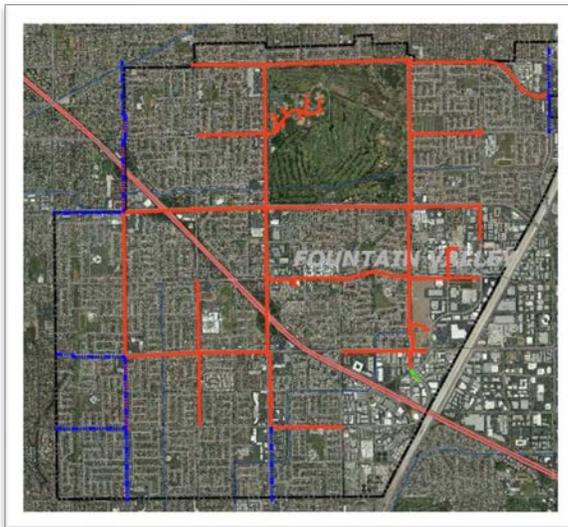
Estimated Start Date: 2025/2026

Estimated Completion Date: Annual

Project Description:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Measure M2 Fund	\$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



RESIDENTIAL ROADWAY REHABILITATION QUADRANT TBD DESIGN

Project Number: 27002

Funding Source: Gas Tax Fund

Estimated Start Date: 2026/2027

Estimated Completion Date: 2027/2028

Project Description:

The City will perform a citywide assessment to select a quadrant for the FY 2027/28 Residential Roadway Rehabilitation Project. The City has budgeted funds for design in FY 2026/27, with the intent of completing construction in FY 2027/28. Typical Residential Roadway Rehabilitation Projects include street resurfacing, concrete improvements, and tree removals and replacement, as applicable.

BUDGET DETAIL						
Funding Source(s)	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:						
Gas Tax Fund		\$105,000				\$105,000
TOTAL		\$105,000				\$105,000





City of Fountain Valley
 Unfunded Projects
 FY 2025-26 Adopted Budget

Project Description	Total Budget	Funding Source									
		General Fund	Measure HH	Bldg Maint	Gas Tax	RMRA (SB1)	Measure M	AQMD	Water	Sewer	Solid Waste
		100	100	111	240	241	243	244	500	501	502
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	700,000										
Security Camera System - City Yard	100,000										
City Hall Drought Tolerant Landscape	250,000										
Sports Park Road & Parking Lot Rehab	1,200,000										
Community Walkway Rehabilitation SCE Service Road	1,000,000										
Drainage Master Plan Update	400,000										
Two Dual-Port Charge Point EV Charging Station PD - AQMD Fund	150,000										
Fire Station No. 1 Design Build Construction/CM/Insp continued	30,000,000										
Four (4) School Area Mid Block Crosswalks Imprv	1,100,000										
Fire Station No. 2 Klitchen/Patio/Gazebo/BBQ Patio Remodel	150,000										
Fire Station No. 1 Gender Neutral Restroom	100,000										
FVSP Community Band Stand	1,000,000										
Boys & Girls Club Roofing & HVAC	530,000										
Child Care Center Roofing & HVAC	495,000										
Neighborhood Park Playground Equipment	500,000										
McDowell Park Shade Structure Repairs	35,000										
Ellis Park Replace Shade Structure	80,000										
Sports Park Outbuilding Fasia	70,000										
Police Station Interior Painting	350,000										
ESTIMATED COST	40,041,800	-	-	-	-	-	-	-	-	-	-



City of Fountain Valley
 Unfunded Projects
 FY 2026-27 Adopted Budget

Project Description	Total Budget	Funding Source									
		General Fund 100	Measure HH 100	Bldg Maint 111	Gas Tax 240	RMRA (SB1) 241	Measure M 243	AQMD 244	Water 500	Sewer 501	Solid Waste 502
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	700,000										
Security Camera System - City Yard	100,000										
City Hall Drought Tolerant Landscape	250,000										
Sports Park Road & Parking Lot Rehab	1,200,000										
Community Walkway Rehabilitation SCE Service Road	1,000,000										
Drainage Master Plan Update	400,000										
Two Dual-Port Charge Point EV Charging Station PD - AQMD Fund	150,000										
Fire Station No. 1 Design Build Construction/CM/Insp continued	30,000,000										
Four (4) School Area Mid Block Crosswalks Imprv	1,100,000										
Fire Station No. 2 Kltchen/Patio/Gazebo/BBQ Patio Remodel	150,000										
Fire Station No. 1 Gender Neutral Restroom	100,000										
FVSP Community Band Stand	1,000,000										
Boys & Girls Club Roofing & HVAC	530,000										
Child Care Center Roofing & HVAC	495,000										
Neighborhood Park Playground Equipment	500,000										
McDowell Park Shade Structure Repairs	35,000										
Ellis Park Replace Shade Structure	80,000										
Sports Park Outbuilding Fasia	70,000										
Police Station Interior Painting	350,000										
ESTIMATED COST	40,041,800	-	-	-	-	-	-	-	-	-	-

CAPITAL IMPROVEMENT FUNDS



FUND 340
DRAINAGE FUND

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
REVENUES						
42900 ASSESSMENTS	48,484	(2,691)	4,506	-	-	-
48100 TRANSFER IN - GENERAL FUND	-	155,056	-	-	-	-
TOTAL REVENUES	48,484	152,365	4,506	-	-	-
EXPENDITURES						
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	-	-	-	10,000	10,000	-
53586 OTHER GROUND/SUBSUR IMPS	10,481	157,747	-	-	-	-
TOTAL OPERATING EXPENSES	10,481	157,747	-	10,000	10,000	-
TOTAL EXPENDITURES	10,481	157,747	-	10,000	10,000	-
NET CHANGE IN FUND BALANCE	38,004	(5,383)	4,506	(10,000)	(10,000)	-
BEGINNING FUND BALANCE	22,951	60,955	55,572	60,078	50,078	40,078
ENDING FUND BALANCE	60,955	55,572	60,078	50,078	40,078	40,078

DEBT SERVICE FUND



DEBT SERVICE FUNDS



FUND 400
FVPFA DEBT SERVICE

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Mid-Year Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
REVENUES						
41000 INTEREST	4	3	2	-	-	-
48000 TRANSFER IN/GENERAL FUND	1,092,489	1,097,824	1,097,202	1,090,820	2,537,810	2,599,180
TOTAL REVENUES	1,092,493	1,097,827	1,097,204	1,090,820	2,537,810	2,599,180
EXPENDITURES						
OPERATING EXPENSES						
53070 INTEREST PAYABLE	487,885	462,635	436,236	408,880	-	-
53072 2015A INTEREST PAYABLE	-	-	-	-	439,145	398,640
53073 2016A INTEREST PAYABLE	-	-	-	-	292,550	269,250
53074 2017 CREBS INTEREST PAYABLE	-	-	-	-	88,005	81,800
53093 PRINCIPAL RETIRED	604,607	635,193	660,968	681,940	-	-
53096 2015A PRINCIPAL RETIRED	-	-	-	-	1,010,000	1,110,000
53097 2016A PRINCIPAL RETIRED	-	-	-	-	570,000	595,000
53098 2017 CREBS PRINCIPAL RETIRED	-	-	-	-	138,110	144,490
TOTAL OPERATING EXPENSES	1,092,492	1,097,828	1,097,204	1,090,820	2,537,810	2,599,180
TOTAL EXPENDITURES	1,092,492	1,097,828	1,097,204	1,090,820	2,537,810	2,599,180
NET CHANGE IN FUND BALANCE	1	(1)	-	-	-	-
BEGINNING FUND BALANCE	2	3	2	2	2	2
ENDING FUND BALANCE	3	2	2	2	2	2

ENTERPRISE FUNDS



ENTERPRISE FUNDS

FUND 500



WATER UTILITY FUND

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	186,934	380,337	783,361	593,200	1,127,500	1,072,500
41003 INTEREST BONDS	4	3	1	-	-	-
41010 GAIN/LOSS ON INVESTMENTS	(667,497)	(137,396)	284,555	-	-	-
42751 LATE CHARGES/PENALTIES	137,518	149,842	102,197	150,000	150,000	150,000
43003 OCTA AGREEMENT	71,183	23,398	1,409	20,000	-	-
45200 RECOVERY OF EXPENSE	84,703	1,961	2,637	8,500	8,500	8,500
45201 RECOVERY OF EXP-UTIL BILLING	210,470	210,870	211,884	200,000	200,000	200,000
45300 MISC OTHER INCOME	-	-	-	1,000	1,000	1,000
46000 METER CHARGE	3,044,826	3,252,041	3,308,258	3,500,000	3,361,775	3,361,775
46001 APPLICATION FEES	25,964	27,130	27,220	30,000	30,000	30,000
46002 SERVICE FEES	2,086	4,759	6,796	8,000	5,000	5,000
46003 SERVICE ANNEXATION FEE	697	(587)	983	500	-	-
46004 WATER LINE ASSESSMENT	17,787	409	4,478	5,000	2,000	2,000
46005 WATER SUPPLY FACILITIES FEE	75,344	197,162	100,246	100,000	100,000	100,000
46007 SPECIAL INSPECTION FEES	545	436	872	500	500	500
46008 METERING DEVICES	32,868	24,726	38,017	40,000	35,000	35,000
46200 METERED WATER	15,114,779	14,229,153	14,519,606	16,000,000	15,500,000	16,000,000
46201 RECLAIMED WATER	1,228,768	870,729	1,041,176	1,300,000	1,400,000	1,400,000
46202 CONSTRUCTION WATER	3,880	2,630	2,190	2,500	2,500	2,500
TOTAL REVENUES	19,570,861	19,237,604	20,435,886	21,959,200	21,923,775	22,368,775
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	1,482,266	1,618,156	1,974,026	2,466,655	2,499,631	2,762,298
BENEFITS, INSURANCE	908,318	631,833	655,850	945,950	832,774	827,714
POST EMPLOYEMENT EXPENSES	1,262,926	(2,415,071)	1,878,403	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFIT:	3,653,509	(165,082)	4,508,279	3,412,605	3,332,405	3,590,012
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	9,659	17,527	19,545	29,065	53,775	53,775
52001 GENERAL GOVN'T BUILDINGS	110,931	195,368	165,020	141,400	118,760	118,760
52002 INFORMATION PROCESSING	99,998	116,028	176,710	176,110	269,205	287,595
52003 SELF INSURANCE	158,903	202,828	212,765	259,800	98,355	107,130
52004 VEHICLE MAINTENANCE	147,152	190,912	259,920	214,710	346,155	349,825
52005 CAPTL. EQ. ADDITION/RETIRED	(35,071)	(187,191)	(1,052,478)	-	-	-
TOTAL INTERNAL SERVICE CHARGES	491,572	535,472	(218,518)	821,085	886,250	917,085
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	210,907	247,809	304,386	1,335,457	1,675,457	817,957
53004 PROFESSIONAL SERVICES-OTHER	146,797	119,558	90,258	80,000	80,000	80,000
53007 CONTRACT SERVICES	1,120	-	-	-	-	-
53010 SERVICE CONTRACTS	24,259	27,566	39,996	64,910	69,910	89,950
53015 OFFICE SUPPLIES	11,421	10,514	13,150	14,500	16,250	17,000
53031 ELECTRICITY	869,261	870,380	1,040,726	1,135,500	1,350,000	1,485,000

53035	CELLPHONES/IPADS	43,519	39,771	18,454	94,668	50,000	50,000
53042	REFERENCE LIBRARY	519	700	-	700	700	700
53050	PROFESSIONAL CERTIFICATION	1,826	1,367	2,138	2,000	2,500	2,500
53052	EDUCATIONAL MEETINGS-EMP	2,829	3,469	3,948	6,500	9,000	9,000
53054	MEMBERSHIP DUES	1,194	1,658	1,821	3,000	2,500	2,500
53058	SAFETY APPAREL & SUPPLIES	7,296	4,219	8,466	11,600	12,000	12,300
53061	ACCOUNT COLLECTION EXPENSE	114,056	148,922	169,710	170,000	170,000	170,000
53070	INTEREST PAYABLE	350,759	319,259	289,509	348,560	316,560	282,935
53080	COMPENSATED ABSENCES	(1,951)	2,546	(7,812)	-	-	-
53099	MISC. SUPPLIES	533	935	123	1,200	1,200	1,200
53500	OCWD/RA/BEA	4,924,444	4,922,594	5,524,117	6,500,000	6,500,000	5,700,000
53501	IN-LIEU OF TAXES	1,796,857	1,872,929	1,952,615	2,065,295	2,537,150	2,833,645
53503	MWDOC (METER CHARGE)	219,219	206,178	228,775	251,016	260,500	275,000
53511	DEPRECIATION	1,207,341	1,207,341	970,670	-	-	-
53512	BAD DEBT EXPENSE	(8,288)	49,062	(28,177)	64,000	56,000	56,000
53520	ROAD/STREET SUPPLIES	16,492	13,392	18,922	22,000	22,000	24,000
53526	LAUNDRY SERVICES/SUPPLIES	3,881	3,213	4,578	5,335	5,555	5,555
53541	WATER TREATMENT CHEMICALS	45,000	44,023	59,231	85,000	70,000	80,000
53542	IMPORT WATER	119,012	81,692	42,385	100,000	100,000	2,300,000
53543	WATER-RECLAIMED	1,123,069	816,980	996,605	1,395,000	1,550,000	1,575,000
53550	WATER CONSERVATION	60,462	82,839	71,126	100,000	100,000	100,000
53564	OTHER EQUIP M & R	13,942	7,889	3,253	14,000	14,000	14,000
53580	WELLS/LIFT/RES M&R	97,839	132,279	141,337	174,000	200,000	250,000
53581	DISTRIBUTION SYSTEMS M & R	93,900	30,757	140,845	230,000	290,000	310,000
53585	METERING DEVICES M & R	32,331	48,501	52,407	430,000	125,000	125,000
	TOTAL OPERATING EXPENSES	11,529,847	11,318,342	12,153,561	14,704,241	15,586,282	16,669,242
CAPITAL, EQUIP, & CONTRIBUTIONS							
55001	LICENSES	190	-	-	-	-	-
55500	HAND TOOLS	14,638	13,947	15,159	20,000	35,000	23,000
55523	PROPERTY TAX-SEWER LINES	343	347	358	350	350	350
55540	WELLS	-	252,722	675,178	2,300,000	700,000	1,450,000
55541	RESERVOIRS	20,423	-	-	300,000	400,000	4,000,000
55542	WATER LINES & SIPHONS	331,029	303,764	350,000	-	300,000	3,350,000
56002	MISC. CAPITAL OUTLAY	45,964	137,142	104,173	3,150,000	811,200	-
58006	TRANSFER OUT EMPLOYEE BENEFITS	672,098	648,391	95,062	-	-	-
58009	TRANSFERS OUT GAS TAX	40,200	40,000	-	-	-	-
58011	TRANSFERS OUT TRAFFIC IMPRVMT	25,172	68,995	-	-	-	-
58300	TRANSFERS OUT - CIP	-	-	30,000	187,000	100,000	75,000
	TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	1,150,056	1,465,309	1,269,931	5,957,350	2,346,550	8,898,350
TOTAL EXPENDITURES		16,824,985	13,154,041	17,713,253	24,895,281	22,151,487	30,074,689
NET CHANGE IN FUND BALANCE		2,745,877	6,083,563	2,722,634	(2,936,081)	(227,712)	(7,705,914)
BEGINNING FUND BALANCE		26,629,107	29,374,984	35,458,547	38,716,737	35,780,656	35,552,944
ENDING FUND BALANCE		29,374,984	35,458,547	38,716,737	35,780,656	35,552,944	27,847,030



City of Fountain Valley
 Capital Improvement Plan - Enterprise Funds (Water Utility)
 FY 2025-26 Adopted Budget

Project Description	Est. Completion	Proj #	Total Budget	Funding Source											
				General Fund 100	Measure HH 100	Bldg Maint 111	Gas Tax 240	RMRA (SB1) 241	Measure M 243	AQMD 244	Water 500	Sewer 501	Solid Waste 502		
FUND 500 - WATER UTILITY															
Rehabilitation Projects															
Reservoir No. 1 VFD Replacement <i>Design</i>	NEW	26014	100,000									100,000			
Well Site No. 6 <i>Design & Construction</i>	24/25	26016	700,000									700,000			
Reservoir No. 1 Exterior Painting <i>Design</i>	25/26	26017	200,000									200,000			
Reservoir No. 2 <i>Design</i>	25/26	26018	100,000									100,000			
Other Programs/Projects															
Water Delivery (SCADA UMC Server/PC/Video Wall Replacement)	25/26	24036	511,200									511,200			
Well Facility Drought Tolerant Landscape Improvements	25/26	25015	300,000									300,000			
MWD Connection (Design)	NEW	26015	300,000									300,000			
WATER UTILITY FUND TOTAL			2,211,200	-									2,211,200	-	



City of Fountain Valley
 Capital Improvement Plan - Enterprise Funds (Water Utility)
 FY 2026-27 Adopted Budget

Project Description	Est. Completion	Proj #	Total Budget	Funding Source										
				General Fund 100	Measure HH 100	Bldg Maint 111	Gas Tax 240	RMRA (SB1) 241	Measure M 243	AQMD 244	Water 500	Sewer 501	Solid Waste 502	
FUND 500 - WATER UTILITY														
Rehabilitation Projects														
Reservoir No. 1 VFD Replacement <i>Construction</i>	NEW	26014	1,000,000									1,000,000		
Reservoir No. 1 Exterior Painting <i>Construction</i>	26/27	26017	2,000,000									2,000,000		
Reservoir No. 2 <i>Construction</i>	26/27	26018	1,000,000									1,000,000		
Well Site No. 9	NEW	27008	450,000									450,000		
Pipeline Replacement	NEW	27009	350,000									350,000		
Well Site No. 8	24/25	27011	1,000,000									1,000,000		
Other Programs/Projects														
MWD Connection (Design)	NEW	26015	3,000,000									3,000,000		
WATER UTILITY FUND	TOTAL		8,800,000	-	-	-	-	-	-	-	-	8,800,000	-	-

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

Project Number: 24036

Funding Source: Water Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2025/2026

Project Description:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Water Fund	\$511,200					\$511,200
TOTAL	\$511,200					\$511,200



WELL FACILITY DROUGHT TOLERANT LANDSCAPE IMPROVEMENTS

Project Number: 25015

Funding Source: Water Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2025/2026

Project Description:

This project is for the removal of nonfunctional turf and the installation of drought tolerant landscape around the perimeter of Well Site No. 8.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Water Fund	\$300,000					\$300,000
TOTAL	\$300,000					\$300,000



RESERVOIR NO. 1 VFD REPLACEMENT DESIGN AND CONSTRUCTION

Project Number: 26014

Funding Source: Water Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2026/2027

Project Description:

This project consists of design and construction to replace four (4) Variable Frequency Drives (VFDs) at the City’s Reservoir No. 1.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:						
Water Fund	\$100,000					\$100,000
Construction:						
Water Fund		\$1,000,000				\$1,000,000
TOTAL	\$100,000	\$1,000,000				\$1,100,000



MWD CONNECTION DESIGN AND CONSTRUCTION

Project Number: 26015

Funding Source: Water Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2026/2027

Project Description:

This project will rehabilitate the City’s Metropolitan Water District (MWD) connection facility, which is necessary to import water when demand for water exceeds the amount of water produced by the City’s groundwater wells. Rehabilitation work will include water piping, valves and other appurtenances related to the MWD connection facility.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:						
Water Fund	\$300,000					\$300,000
Construction:						
Water Fund		\$3,000,000				\$3,00,000
TOTAL	\$300,000	\$3,000,000				\$3,300,000



WELL NO. 6 REHABILITATION

Project Number: 26016

Funding Source: Water Fund

Estimated Start Date: 2025/2026

Estimated Completion Date: 2025/2026

Project Description:

As a water well ages, the rate at which water may be pumped tends to decrease. Water wells require regular maintenance to ensure adequate water flow and safe drinking water. In fiscal year 2017-2018 emergency repair work was done on the top portion of the well pump (above ground) to bring the well back into operational condition after it had completely failed. This work was an interim improvement, and more comprehensive long-term rehabilitation is still needed. The required improvements include dislodging the pump and replacement of the entire pump, shaft and full casing rehabilitation to allow for long-term reliable use.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Water Fund	\$700,000		\$250,000			\$950,000
TOTAL	\$700,000		\$250,000			\$950,000



RESERVOIR NO. 1 EXTERIOR PAINTING

Project Number: 26017

Funding Source: Water Fund

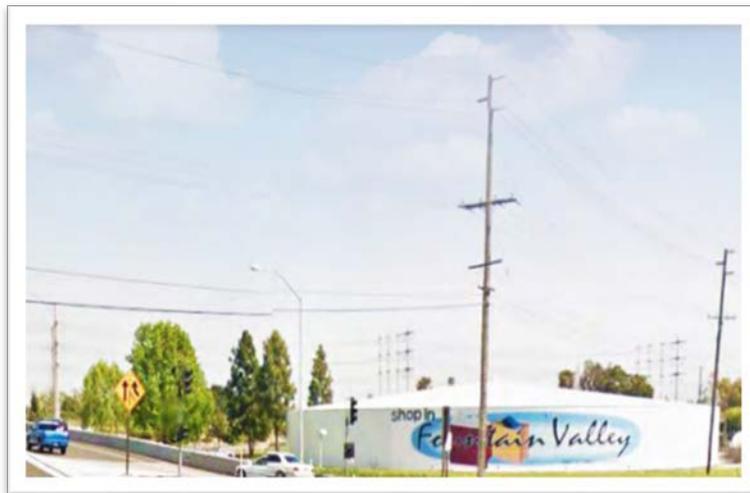
Estimated Start Date: 2024/2025

Estimated Completion Date: 2026/2027

Project Description:

This project will remediate and replace the many layers of exterior paint with a long-term sealing and coating solution for reservoir No. 1. Additionally, any coating patches that may be needed on the interior of the tank will be completed along with a seismic analysis of the tank itself.

BUDGET DETAIL							
Funding Source	Prior Year Actual	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:							
Water Fund	\$30,000	\$200,000					\$230,000
Construction:							
Water Fund			\$2,000,000				\$2,00,000
TOTAL	\$30,000	\$200,000	\$2,000,000				\$2,230,000



RESERVOIR NO. 2 REHABILITATION DESIGN AND CONSTRUCTION

Project Number: 26018

Funding Source: Water Fund

Estimated Start Date: 2024/2025

Estimated Completion Date: 2026/2027

Project Description:

This Project will consist of repairs to the City’s Reservoir No. 2. These repairs will address the concrete cracking on the interior of the reservoir to stop water intrusion into the reinforcing steel and prevent the degradation of the reservoir’s lifespan. Additionally, the lead-based paint on the exterior of the reservoir will need to be remediated and replaced with a long-term sealing and coating solution.

BUDGET DETAIL							
Funding Source	Prior Year Actual	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:							
Water Fund	\$30,000	\$100,000					\$130,000
Construction:							
Water Fund			\$1,000,000				\$1,00,000
TOTAL	\$30,000	\$100,000	\$1,000,000				\$1,130,000



WELL NO. 9 REHABILITATION

Project Number: 27008

Funding Source: Water Fund

Estimated Start Date: 2026/2027

Estimated Completion Date: 2026/2027

Project Description:

Well No. 9 was drilled in 2009 to a depth of 1,114 feet and was last rehabilitated in 2017. The well is currently operational but needs a condition assessment to explore options to reduce sand production, which impairs water quality.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:						
Water Fund		\$450,000				\$450,000
TOTAL		\$450,000				\$450,000



PIPELINE REPLACEMENT DESIGN

Project Number: 27009

Funding: Water Fund

Estimated Start Date: 2026/2027

Estimated Completion Date: 2026/2027

Project Description:

This project will prepare a design for the replacement of deteriorating water pipeline segments within the City’s water distribution system. The replacements identified in this project are critical to maintaining a highly functioning water distribution pipeline network.

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:						
Water Fund		\$350,000				\$350,000
TOTAL		\$350,000				\$350,000



WELL NO. 8 REHABILITATION

Project Number: 27011

Funding Source: Water Fund

Estimated Start Date: 2026/2027

Estimated Completion Date: 2026/2027

Project Description:

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

BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Water Fund		\$1,000,000				\$1,000,000
TOTAL		\$1,000,000				\$1,000,000



ENTERPRISE FUNDS



FUND 501
SEWER ASSESSMENT

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	71,254	136,574	263,100	210,300	360,800	343,200
41010 GAIN/LOSS ON INVESTMENTS	(266,643)	(37,873)	110,848	-	-	-
42751 LATE CHARGES/PENALTIES	19,855	21,426	16,136	21,000	15,000	15,000
42900 ASSESSMENTS	17,787	409	2,697	4,000	3,000	3,000
46400 SEWER FEE	2,368,894	2,434,321	2,452,560	2,500,000	2,500,000	2,500,000
46401 SEWER CONNECTION FEE	9,310	78,200	13,495	100,000	10,000	10,000
TOTAL REVENUES	2,220,458	2,633,057	2,858,836	2,835,300	2,888,800	2,871,200
EXPENDITURES						
PERSONNEL-SALARIES & BENEFITS						
SALARIES, WAGES, SPECIAL PAYS	317,593	414,627	473,258	597,930	680,823	722,340
BENEFITS, INSURANCE	202,767	145,585	166,985	231,510	246,729	244,184
POST EMPLOYEMENT EXPENSES	132,145	(293,315)	406,485	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFIT:	652,506	266,897	1,046,728	829,440	927,552	966,524
INTERNAL SERVICE CHARGES						
52000 EQUIPMENT	1,129	2,036	2,285	3,395	6,285	6,285
52001 GENERAL GOVN'T BUILDINGS	8,079	14,306	12,165	10,395	8,610	8,610
52002 INFORMATION PROCESSING	8,626	9,946	15,400	15,390	73,320	75,205
52003 SELF INSURANCE	40,433	51,725	54,345	66,455	26,785	28,020
52004 VEHICLE MAINTENANCE	170,237	220,286	205,245	170,705	392,030	396,180
52005 CAPTL. EQ. ADDITION/RETIRED	-	(198,770)	(64,179)	-	-	-
TOTAL INTERNAL SERVICE CHARGES	228,504	99,529	225,261	266,340	507,030	514,300
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	67,669	32,009	380	219,622	573,500	523,500
53007 CONTRACT SERVICES	1,220	-	-	53,000	50,000	50,000
53015 OFFICE SUPPLIES	-	-	-	1,000	1,000	1,000
53031 ELECTRICITY	3,285	4,585	4,698	7,500	8,500	9,500
53034 TELEPHONE	-	-	251	-	-	-
53035 CELLPHONES/IPADS	132	34	1,583	1,584	1,600	1,600
53052 EDUCATIONAL MEETINGS-EMP	165	269	688	1,000	1,000	1,000
53054 MEMBERSHIP DUES	1,081	1,011	550	1,600	1,600	1,600
53058 SAFETY APPAREL & SUPPLIES	2,720	2,459	2,069	4,000	4,000	4,000
53080 COMPENSATED ABSENCES	(18,267)	(9,405)	20,509	-	-	-
53511 DEPRECIATION	341,981	341,981	336,462	-	-	-
53512 BAD DEBT EXPENSE	(1,431)	7,727	(4,075)	12,000	8,000	8,000
53526 LAUNDRY SERVICES/SUPPLIES	483	432	507	910	950	950
53540 MS4/WASTE WATER PERMIT	58,446	67,732	103,100	112,000	119,000	137,000
53580 WELLS/LIFT/RES M&R	2,814	153	2,634	9,500	9,500	9,500
53581 DISTRIBUTION SYSTEMS M & R	26,347	18,442	28,719	67,000	75,000	65,000
TOTAL OPERATING EXPENSES	486,646	467,428	498,075	490,716	853,650	812,650
CAPITAL, EQUIP, & CONTRIBUTIONS						

55500	HAND TOOLS	912	786	939	8,600	6,000	6,000
55510	OTHER CAPITAL IMPROVEMENTS	-	-	64,179	760,000	-	-
55522	SEWER LINES	-	198,770	-	3,705,000	2,540,000	350,000
58006	TRANSFER OUT EMPLOYEE BENEFITS	139,030	134,126	27,161	-	-	-
58009	TRANSFERS OUT GAS TAX	42,600	30,000	-	-	-	-
58011	TRANSFERS OUT TRAFFIC IMPRVMT	23,580	30,000	-	-	-	-
58100	TRANSFERS OUT - GENERAL FUND	63,477	62,605	101,470	70,740	238,370	155,925
58300	TRANSFERS OUT - CIP	-	-	40,000	142,000	100,000	70,000
	TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	269,599	456,287	233,748	4,686,340	2,884,370	581,925
TOTAL EXPENDITURES		1,637,255	1,290,141	2,003,812	6,272,836	5,172,602	2,875,399
NET CHANGE IN FUND BALANCE		583,202	1,342,915	855,024	(3,437,536)	(2,283,802)	(4,199)
BEGINNING FUND BALANCE		13,546,019	14,129,221	15,472,137	16,327,162	12,889,626	10,605,824
ENDING FUND BALANCE		14,129,221	15,472,137	16,327,162	12,889,626	10,605,824	10,601,625

ENTERPRISE FUNDS



FUND 502
SOLID WASTE

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Mid-Year Budget	Adopted Budget	Adopted Budget
REVENUES						
41000 INTEREST	7,299	14,749	28,678	21,250	45,100	42,900
42751 LATE CHARGES/PENALTIES	35,035	38,967	32,781	40,000	32,000	32,000
44011 STATE GRANTS	-	38,923	22,766	201,896	170,015	187,300
45200 RECOVERY OF EXPENSE	-	-	-	8,300	9,000	10,000
46600 REFUSE SERVICE FEE	3,876,895	4,470,074	4,849,420	5,400,000	4,750,000	4,750,000
TOTAL REVENUES	3,919,230	4,562,712	4,933,644	5,671,446	5,006,115	5,022,200
EXPENDITURES						
OPERATING EXPENSES						
53003 PROFESSIONAL SERVICES	15,000	12,688	21,316	149,852	99,717	90,000
53006 NON-PROF SERVICES	575,236	614,921	654,062	725,000	675,000	675,000
53010 SERVICE CONTRACTS	3,052,999	3,561,358	3,948,044	4,200,000	4,052,185	4,052,185
53061 ACCOUNT COLLECTION EXPENSE	210,470	210,876	211,884	250,000	234,000	234,000
53512 BAD DEBT EXPENSE	(1,811)	9,042	(5,570)	20,000	4,000	4,000
53564 OTHER EQUIP	-	28,923	22,766	201,896	170,020	187,300
TOTAL OPERATING EXPENSES	3,851,893	4,437,807	4,852,502	5,546,748	5,234,922	5,242,485
CAPITAL, EQUIP, & CONTRIBUTIONS						
58300 TRANSFERS OUT - CIP	-	-	-	98,235	460,235	380,000
TOTAL CAPITAL, EQUIP, & CONTRIBUTIO	-	-	-	98,235	460,235	380,000
TOTAL EXPENDITURES	3,851,893	4,437,807	4,852,502	5,644,983	5,695,157	5,622,485
NET CHANGE IN FUND BALANCE	67,337	124,905	81,142	26,463	(689,042)	(600,285)
BEGINNING FUND BALANCE	1,039,314	1,106,651	1,231,556	1,312,698	1,339,161	650,119
ENDING FUND BALANCE	1,106,651	1,231,556	1,312,698	1,339,161	650,119	49,834



City of Fountain Valley
 Capital Improvement Plan - Enterprise Funds (Sewer Utility)
 FY 2025-26 Adopted Budget

Project Description	Est. Completion	Proj #	Total Budget	Funding Source										
				General Fund 100	Measure HH 100	Bldg Maint 111	Gas Tax 240	RMRA (SB1) 241	Measure M 243	AQMD 244	Water 500	Sewer 501	Solid Waste 502	
FUND 501 - SEWER UTILITY														
Structural Improvements (SF627) FY25 <i>Design</i>	25/26	24042	40,000										40,000	
Structural Improvements (SF627) FY25 <i>Construction</i>	25/26	24042	2,500,000										2,500,000	
SEWER UTILITY FUND	TOTAL		2,540,000	-	-		-	-	-	-	-	-	2,540,000	-



City of Fountain Valley
 Capital Improvement Plan - Enterprise Funds (Sewer Utility)
 FY 2026-27 Adopted Budget

Project Description	Est. Completion	Proj #	Total Budget	Funding Source										
				General Fund 100	Measure HH 100	Bldg Maint 111	Gas Tax 240	RMRA (SB1) 241	Measure M 243	AQMD 244	Water 500	Sewer 501	Solid Waste 502	
FUND 501 - SEWER UTILITY														
Annual Sewer Structural Improvements (<i>Design</i>)	NEW	27010	350,000										350,000	
SEWER UTILITY FUND	TOTAL		350,000	-	-	-	-	-	-	-	-	-	350,000	-

SEWER STRUCTURAL IMPROVEMENTS DESIGN AND CONSTRUCTION

Project Number: 24042

Funding Source: Sewer Fund

Estimated Start Date: 2023/2024

Estimated Completion Date: 2025/2026

Project Description:

The Engineering Design Services for the 2025/26 Sewer Rehabilitation and Replacement Project, addresses pipe improvements at various locations throughout the City and is funded by the Sewer Fund. The selected consultant will perform CCTV video pipe inspection of sewer lines and provide City with a complete bid package with repair recommendations for open trench removal and replacement of existing sewer and siphons, point repairs for sags, full segment CIPP lining, and UV cured in place pipe lining (UV) segment lining. Once the project design and construction are complete, this will result in the reduction of potential sewage overflows.

BUDGET DETAIL							
Funding Source	Prior Year(s) Actual	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Design:							
Sewer Fund	\$228,470	\$40,000					\$268,470
Construction:							
Sewer Fund		\$2,500,000					\$2,500,000
TOTAL	\$228,470	\$2,540,000					\$2,768,470



SEWER STRUCTURAL IMPROVEMENTS DESIGN

Project Number: 27010

Funding Source: Sewer Fund

Estimated Start Date: 2026/2027

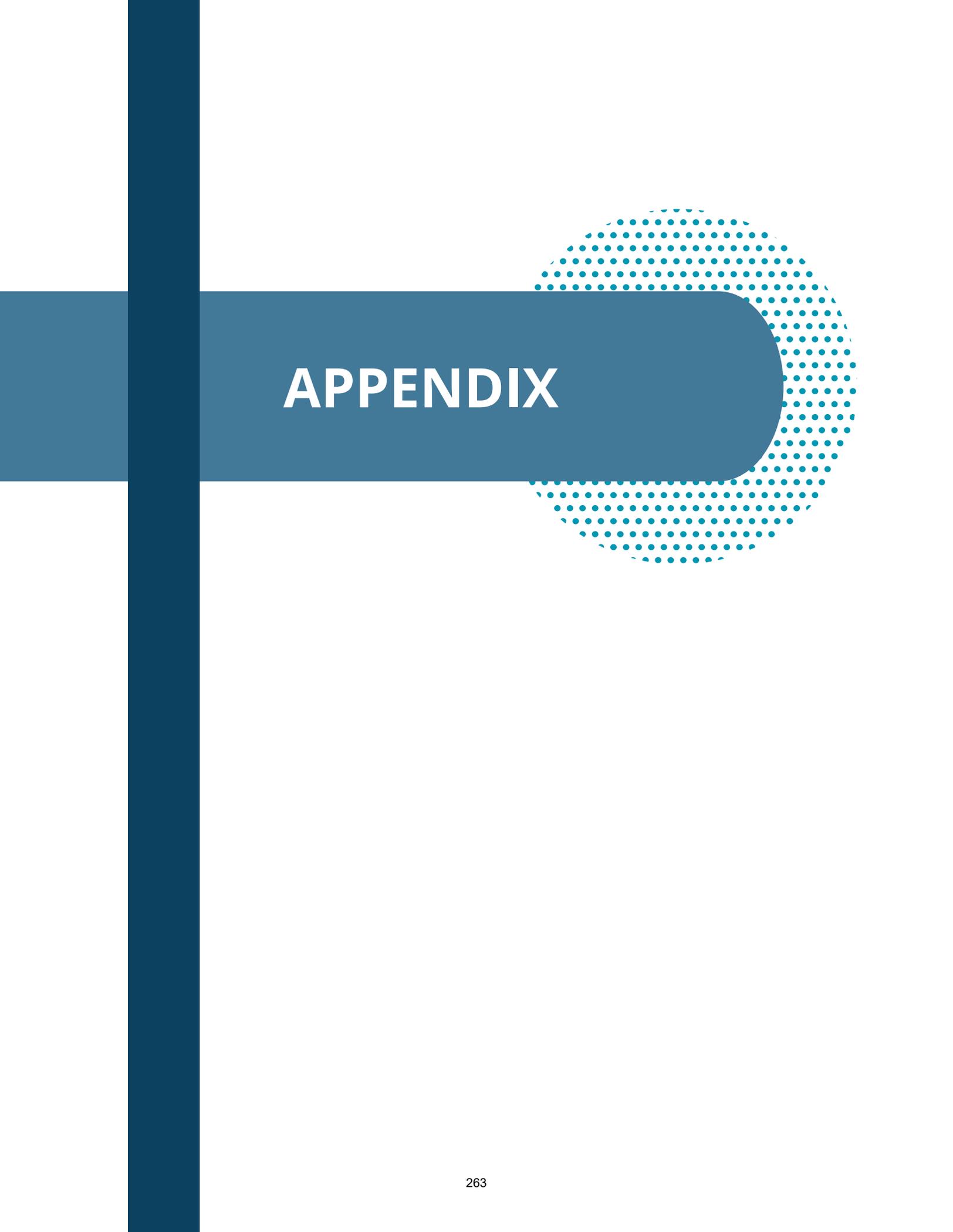
Estimated Completion Date: 2027/2028

Project Description:

The Engineering Design Services for the FY 2027/28 Sewer Rehabilitation and Replacement Project will address needed pipe improvements at various locations throughout the City. The selected consultant will perform CCTV video pipe inspection of sewer lines and provide City with a complete bid package for repair recommendations for open trench removal and replacement of existing sewer and siphons, point repairs for sags, full segment CIPP lining, and UV cured in place pipe lining (UV) segment lining.

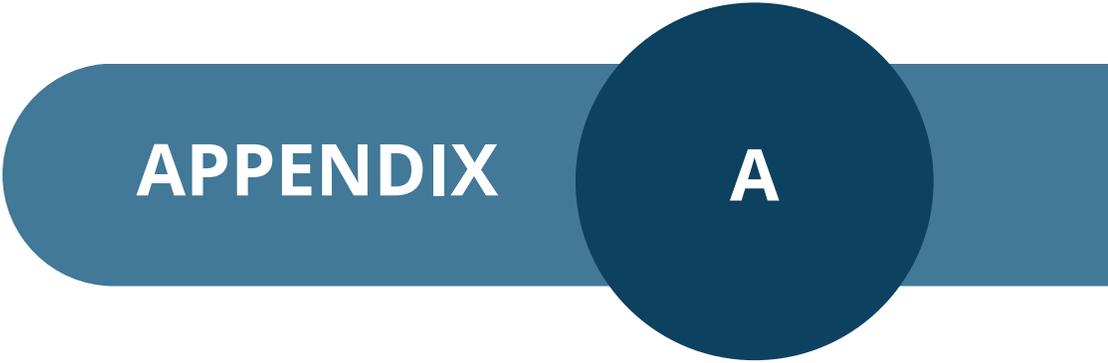
BUDGET DETAIL						
Funding Source	2025/26 Budget	2026/27 Budget	2027/28	2028/29	2029/30	TOTAL
Sewer Fund		\$350,000				\$350,000
TOTAL		\$350,000				\$350,000





APPENDIX

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APPENDIX

A

Six-Month Strategic Objectives

CITY OF FOUNTAIN VALLEY

SIX-MONTH STRATEGIC OBJECTIVES

March 27, 2025 – September 23, 2025

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			COMMENTS
			DONE	ON TARGET	REVISED	
1. By April 1, 2025, City Council Meeting	Community Services Director	Present a proposal to the City Council for the creation of a 70 th Anniversary Committee.	X			Presented and received direction from the City Council on April 1.
2. By June 17, 2025, City Council Meeting	Police Chief & Community Services Director	Develop and present a YANA (You Are Not Alone) program for the City.	X			Completed and approved by City Council
3. By August 19, 2025, City Council Meeting	Police Chief, Fire Chief, & Public Works Director	Develop and present a volunteer CERT program.		X		
4. By August 1, 2025, City Council Meeting	Police Chief & Community Services Director	Create an E-bike Safety Day and share in the City Council Communicator.	X			E-Bike Safety Day scheduled for July 26 at the FV Recreation Center.
5. By May 6, 2025, City Council Meeting	City Attorney & City Clerk	Present Charter City pros and cons for direction.			X	Presented on May 20, the City Council requested more information on the charter city in August.
6. By September 16, 2025, City Council Meeting	Deputy City Manager-lead, with the Public Works Director & Police Chief	Present and update negotiation terms with the County CEO team on the North Island and seek direction from the City Council.		X		Currently contacting the County CEOs office to discuss/negotiate

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

WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. By September 16, 2025, City Council Meeting	Fire Chief, Public Works Director, & Community Services Director	Evaluate and present the possibility of a fundraising program for Fire Station No. 1 through donations (ie) bricks, plaques, pavers etc.		X		
2. By August 19, 2025, City Council Meeting	Community Development Director, Community Services Director, & City Attorney	Assess and present revenue generating opportunities to promote businesses through a digital messaging board at the Sports Park.		X		Study Session to be presented to City Council on July 15.
3. By June 17, 2025, City Council Meeting	Community Development Director & Public Works Director	Support and lobby for the passage of SB 364 to permit the approval of off-site advertising opportunities on Reservoir No. 1. Assess and present advertisement opportunities on Reservoir No. 1.			X	Currently prohibited as off-site signage would be considered a billboard by Caltrans. Awaiting consideration of SB 364.

THREE-YEAR GOAL: ATTRACT AND RETAIN QUALITY STAFF THROUGH BEST PRACTICES AND TRENDS

WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. By September 16, 2025, City Council Meeting	Employee Engagement Committee, Fire Chief, & Finance Director	Present Engagement Committee's efforts and ideas to expand the program. Include hiring trends, initiatives, telework, education, training, succession planning, and leadership.		X		

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	
1. By June 17, 2025, City Council Meeting	Fire Chief & Public Works Director, Supported by Finance Director & Human Resources Director	Develop and present a plan for transitioning the City's ambulance program from public/private partnerships to an internal City program.	X			Multiple stakeholder meetings have been held and Chief Saiki will be making a presentation to Council on June 17 th looking for council direction. 6/3/2025 WM Presentation made to council on 6/17/2025. Direction was given to staff.
2. By July 15, 2025, City Council Meeting	Public Works Director & Finance Director	Present business model and request City Council award of contract for leasing City vehicles, in lieu of purchasing vehicles.	X			Presented and received approval from the City Council on 5/6/25.
3. By August 19, 2025, City Council Meeting	Finance Director, Fire Chief, & Public Works Director	Present financial data to fund Fire Station 1 and seek direction from the City Council.		X		

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APPENDIX

B

Responsible Spending Pledge

**Schedule of Measure HH Revenues
and Expenditures**

20-Year Financial Plan

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CITY OF FOUNTAIN VALLEY

RESPONSIBLE SPENDING PLEDGE

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

The City goals are to:

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

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

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

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

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

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

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

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

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

CITY OF FOUNTAIN VALLEY
SCHEDULE OF MEASURE HH REVENUES AND EXPENDITURES
Fiscal Year 2025-26 Budget

Measure HH Revenues		\$ 17,140,000
Transaction Tax	17,140,000	
17101 Bushard Revenue ¹	-	
Measure HH Expenditures:		
Reoccurring Expenses Incurred on Essential City Services		\$ 17,837,807
One-Time Expenses		\$ 1,200,000
Financial Stewardship: HH Reserves Set-Aside in 25-26		\$ (1,897,807)

Measure HH is budgeted to provide necessary funding in Fiscal Year 2025-26 for the following in accordance with the Responsible Spending Pledge:

Reoccurring Expenses Incurred on Essential City Services:		
Pay Down Unfunded Liabilities;²		
CalPERS Unfunded Accrued Liabilities (UAL) Payments		5,000,000
Police and Fire required CalPERS UAL Payments		4,000,000
City Miscellaneous required CalPERS UAL Payments		4,000,000
Total Required UAL Payments		\$ 9,000,000
Pay Down Unfunded Liabilities;²		
Additional Payment towards unfunded pension liabilities		3,000,000
Payment towards unfunded OPEB liabilities		2,000,000
Total Additional UAL Payments		\$ 5,000,000
Pay off or pay down the City's outstanding debt;³		
Outstanding Debt Payments		
2015A Pension Obligation Bonds		1,449,144
2016A Stormwater Infrastructure Bonds		862,550
2017 Clean Renewable Energy Bonds		226,113
Total Debt Payments		\$ 2,537,807
Streets / sidewalks / roadways and repair storm water systems;⁴		
Roadway Rehabilitation Projects		
Residential Roadway Rehab Project		1,300,000
Total Roadway Rehab Projects		\$ 1,300,000
Total Reoccurring Expenses⁵		\$ 17,837,807

One-Time Expenses:		
Streets / sidewalks / roadways and repair storm water systems;⁴		
Roadway Rehabilitation Projects		
Talbert & Euclid Roadway Rehab Project		1,200,000
Total One-Time Expenses		\$ 1,200,000

Reserves Set-Aside in 25-26:		
Capital Equipment Reserves - \$365,000 Transfer to Fleet Management Internal Service Fund - Set-aside for Fire Apparatus		\$ 365,000
Decrease in Measure HH Reserves		\$ (2,262,807)
Net Measure HH Funds Set-Aside in 25-26		\$ (1,897,807)

See accompanying notes to Schedule of Measure HH Revenues and Expenditures.

¹ - **17101 Bushard Revenue** - In April 2024, the City purchased a property at 17101 Bushard as a location for a future Fire Station. \$6 Million of Measure HH reserves were used to purchase the property, with a stipulation that the first \$6 Million of any revenue earned from use of the property would be returned to the Measure HH reserves. During fiscal year 2024-25 the existing building on the property was demolished and the property was made available for short-term lease. To date, no revenues have been received on the property.

² - **Pay Down Unfunded Liabilities** - The City has an unfunded accrued pension liability of \$96.5 Million as of the most recent valuation measurement date of June 30, 2024. In addition to the CalPERS required \$9 Million required contribution towards the City's UAL, the City also has \$3 Million of Measure HH funds budgeted in FY25-26 as additional discretionary payments to accelerate the pay-down of the unfunded liability. Over the next 10 years, the City has \$118 Million of UAL contributions projected in the current 20-year plan to paydown the UAL prior to Measure HH sunset in FY 2036-37. Once fully funded, the City will no longer be required to make UAL payments.

The City also has unfunded liabilities from Other Post Employment Benefits (OPEB). As of June 30, 2024 the City has \$26.5 Million in unfunded OPEB liabilities. Beginning in FY 2024-25 the City has begun budgeting a \$2 Million annual contribution to its Section 115 OPEB Trust account to offset the unfunded liabilities. Over the next 10 years, the City has \$13.6 Million OPEB contributions projected in the 20-year plan to pay down the unfunded liabilities.

³ - **Pay off, pay down, consolidate or refinance the City's outstanding debt** - The City's debt service includes payments for three outstanding bonds that are General Fund obligations. All three bonds are set to Mature prior to measure HH Sunset, with the last maturity being May 1, 2037. Fiscal Year 2025-26 includes approximately \$2.5 million of Measure HH funds allocated towards these General Fund obligations.

⁴ - **Streets / sidewalks / roadways and repair storm water systems** - Measure HH was approved by the community to allow for continuous operating and improvement of essential City services. Each year, Measure HH funds are used to supplement the annual residential roadway rehabilitation project. This project rehabilitates the road surface on residential streets within Fountain Valley. Without the use of Measure HH funds, the project would be scaled back or deferred to future years.

⁵ - **Capital Reserve Set-Asides** - In the Fiscal Year 2020-21 Schedule of Measure HH Revenues and Expenditures, a total of \$5,116,251 in Measure HH funds were set-aside for specific capital projects. In FY 2023-24, \$3,226,555 of these allocated funds were used, leaving a remaining balance of \$1,889,696.

	FY2020-21 Set-Aside	Set-Aside Funds Used	Remaining Balance
Police Locker Room Remodel	\$ 2,966,251	\$ (2,966,251)	\$ -
Fire Station No. 1	1,000,000	(260,304)	739,696
Sports Park Outbuildings	500,000	-	500,000
Sports Park Road Rehab	650,000	-	650,000
	<u>\$ 5,116,251</u>	<u>\$ (3,226,555)</u>	<u>\$ 1,889,696</u>

Measure HH Reserves				
	Projected Cumulative Measure HH Reserves Set-Aside	Projected Reserves at 6/30/26	Short-Term/ Long-Term Targeted Reserve	% Funded by Measure HH
Capital Projects	-	-	Current Obligations	0%
Measure HH Reserve	17,775,896	17,775,896	-	100%
Capital Set-aside Measure HH	1,889,696	1,889,696	-	100%
Pension Trust Reserves	14,300,000	17,367,544	\$10-30 Million	82%
Emergency Reserves	4,903,421	17,239,141	25% of GF Exp	28%
Other Reserves	-	13,030,141		0%
Total General Fund Reserves	38,869,013	67,302,418		58%
Fire Apparatus Reserves*	1,860,000	1,860,000	\$2 Million	100%
OPEB Trust	5,700,000	19,365,000	\$10-30 Million	29%
Total HH Reserves	46,429,013			
* Including Measure HH and non-HH reserves set-aside and related investment income.				
	<u>Issued April 18, 2023</u>	<u>Repaid To Date</u>	<u>Balance Due</u>	
Bushard Property Loan	6,000,000	-	6,000,000	

CITY OF FOUNTAIN VALLEY
SCHEDULE OF MEASURE HH REVENUES AND EXPENDITURES
Fiscal Year 2026-27 Budget

Measure HH Revenues		\$ 17,450,000
Transaction Tax	17,450,000	
17101 Bushard Revenue ¹	-	
Measure HH Expenditures:		
Reoccurring Expenses Incurred on Essential City Services		\$ 17,999,003
One-Time Expenses		\$ 1,100,000
Financial Stewardship: HH Reserves Set-Aside in 26-27		\$ (1,649,003)

Measure HH is budgeted to provide necessary funding in Fiscal Year 2026-27 for the following in accordance with the Responsible Spending Pledge:

Reoccurring Expenses Incurred on Essential City Services:		
Pay Down Unfunded Liabilities;²		
CalPERS Unfunded Accrued Liabilities (UAL) Payments		5,050,000
Police and Fire required CalPERS UAL Payments		4,050,000
City Miscellaneous required CalPERS UAL Payments		4,050,000
Total Required UAL Payments		\$ 9,100,000
Pay Down Unfunded Liabilities;²		
Additional Payment towards unfunded pension liabilities		3,000,000
Payment towards unfunded OPEB liabilities		2,000,000
Total Additional UAL Payments		\$ 5,000,000
Pay off or pay down the City's outstanding debt;³		
Outstanding Debt Payments		
2015A Pension Obligation Bonds		1,508,640
2016A Stormwater Infrastructure Bonds		864,250
2017 Clean Renewable Energy Bonds		226,113
Total Debt Payments		\$ 2,599,003
Streets / sidewalks / roadways and repair storm water systems;⁴		
Roadway Rehabilitation Projects		
Residential Roadway Rehab Project		1,300,000
Total Roadway Rehab Projects		\$ 1,300,000
Total Reoccurring Expenses⁵		\$ 17,999,003

One-Time Expenses:		
Streets / sidewalks / roadways and repair storm water systems;⁴		
Roadway Rehabilitation Projects		
Talbert - East City Limit to Ward Road Rehab (Construction)		1,100,000
Total One-Time Expenses		\$ 1,100,000

Reserves Set-Aside in 26-27:		
Capital Equipment Reserves - \$365,000 Transfer to Fleet Management Internal Service Fund - Set-aside for Fire Apparatus		\$ 365,000
Decrease in Measure HH Reserves		\$ (2,014,003)
Net Measure HH Funds Set-Aside in 25-26		\$ (1,649,003)

See accompanying notes to Schedule of Measure HH Revenues and Expenditures.

¹ - **17101 Bushard Revenue** - In April 2024, the City purchased a property at 17101 Bushard as a location for a future Fire Station. \$6 Million of Measure HH reserves were used to purchase the property, with a stipulation that the first \$6 Million of any revenue earned from use of the property would be returned to the Measure HH reserves. During fiscal year 2024-25 the existing building on the property was demolished and the property was made available for short-term lease. To date, no revenues have been received on the property.

² - **Pay Down Unfunded Liabilities** - The City has an unfunded accrued pension liability of \$96.5 Million as of the most recent valuation measurement date of June 30, 2024. In addition to the CalPERS required \$9 Million required contribution towards the City's UAL, the City also has \$3 Million of Measure HH funds budgeted in FY25-26 as additional discretionary payments to accelerate the pay-down of the unfunded liability. Over the next 10 years, the City has \$118 Million of UAL contributions projected in the current 20-year plan to paydown the UAL prior to Measure HH sunset in FY 2036-37. Once fully funded, the City will no longer be required to make UAL payments.

The City also has unfunded liabilities from Other Post Employment Benefits (OPEB). As of June 30, 2024 the City has \$26.5 Million in unfunded OPEB liabilities. Beginning in FY 2024-25 the City has begun budgeting a \$2 Million annual contribution to its Section 115 OPEB Trust account to offset the unfunded liabilities. Over the next 10 years, the City has \$13.6 Million OPEB contributions projected in the 20-year plan to pay down the unfunded liabilities.

³ - **Pay off, pay down, consolidate or refinance the City's outstanding debt** - The City's debt service includes payments for three outstanding bonds that are General Fund obligations. All three bonds are set to Mature prior to measure HH Sunset, with the last maturity being May 1, 2037. Fiscal Year 2026-27 includes approximately \$2.6 million of Measure HH funds allocated towards these General Fund obligations.

⁴ - **Streets / sidewalks / roadways and repair storm water systems** - Measure HH was approved by the community to allow for continuous operating and improvement of essential City services. Each year, Measure HH funds are used to supplement the annual residential roadway rehabilitation project. This project rehabilitates the road surface on residential streets within Fountain Valley. Without the use of Measure HH funds, the project would be scaled back or deferred to future years.

⁵ - **Capital Reserve Set-Asides** - In the Fiscal Year 2020-21 Schedule of Measure HH Revenues and Expenditures, a total of \$5,116,251 in Measure HH funds were set-aside for specific capital projects. In FY 2023-24, \$3,226,555 of these allocated funds were used, leaving a remaining balance of \$1,889,696.

	FY2020-21 Set-Aside	Set-Aside Funds Used	Remaining Balance
Police Locker Room Remodel	\$ 2,966,251	\$ (2,966,251)	\$ -
Fire Station No. 1	1,000,000	(260,304)	739,696
Sports Park Outbuildings	500,000	-	500,000
Sports Park Road Rehab	650,000	-	650,000
	<u>\$ 5,116,251</u>	<u>\$ (3,226,555)</u>	<u>\$ 1,889,696</u>

Measure HH Reserves				
	Projected Cumulative Measure HH Reserves Set-Aside	Projected Reserves at 6/30/27	Short-Term/ Long-Term Targeted Reserve	% Funded by Measure HH
Capital Projects	-	-	Current Obligations	0%
Measure HH Reserve	15,761,893	15,761,893	-	100%
Capital Set-aside Measure HH	1,889,696	1,889,696	-	100%
Pension Trust Reserves	14,300,000	17,367,544	\$10-30 Million	82%
Emergency Reserves	4,903,421	17,640,408	25% of GF Exp	28%
Other Reserves	-	8,483,419		0%
Total General Fund Reserves	36,855,010	61,142,960		60%
Fire Apparatus Reserves*	2,225,000	2,225,000	\$2 Million	100%
OPEB Trust	7,700,000	19,365,000	\$10-30 Million	40%
Total HH Reserves	46,780,010			
* Including Measure HH and non-HH reserves set-aside and related investment income.				
	<u>Issued April 18, 2023</u>	<u>Repaid To Date</u>	<u>Balance Due</u>	
Bushard Property Loan	6,000,000	-	6,000,000	

20 YEAR PLAN - FY 2025-26 & FY 2026-27 ADOPTED BUDGET

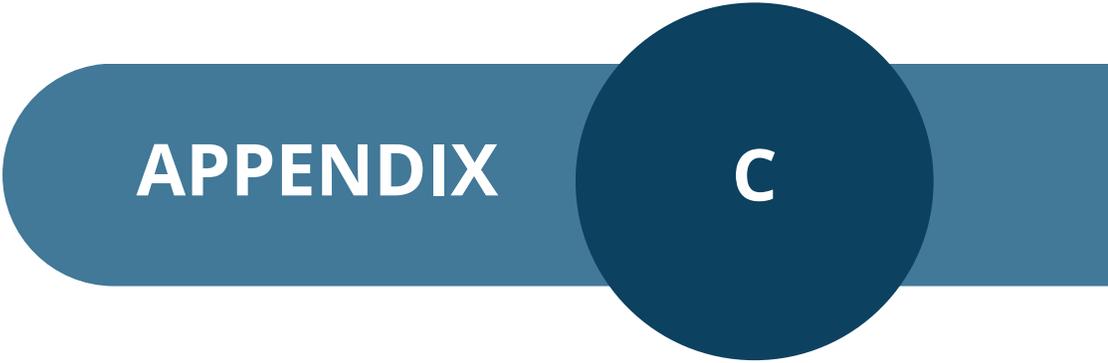
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	1	2	3	4	5	6	7	8			
	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2025-2026 Adopted Budget	2026-2027 Adopted Budget	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
Revenues											
Property Tax	\$ 23,365,555	24,808,441	\$ 25,156,000	\$ 26,190,000	\$ 27,199,000	\$ 28,014,970	\$ 28,855,419	\$ 29,721,082	\$ 30,612,714	\$ 31,531,096	\$ 32,477,028
Sales tax	\$ 17,042,213	16,176,295	\$ 16,420,000	\$ 15,815,000	\$ 16,145,000	\$ 16,467,900	\$ 16,797,258	\$ 17,133,203	\$ 17,475,867	\$ 17,825,385	\$ 18,181,892
Measure HH	\$ 17,363,447	17,146,213	\$ 17,140,000	\$ 16,940,000	\$ 17,250,000	\$ 17,595,000	\$ 17,946,900	\$ 18,305,838	\$ 18,671,955	\$ 19,045,394	\$ 19,426,302
Franchise Tax	\$ 2,595,445	2,619,098	\$ 2,610,000	\$ 2,780,000	\$ 2,800,000	\$ 2,828,000	\$ 2,856,280	\$ 2,884,843	\$ 2,913,691	\$ 2,942,828	\$ 2,972,256
Transient Occupancy Tax	\$ 1,522,875	1,411,257	\$ 1,515,000	\$ 1,515,000	\$ 1,515,000	\$ 1,530,150	\$ 1,545,452	\$ 1,560,906	\$ 1,576,515	\$ 1,592,280	\$ 1,608,203
Use of Money & Property	\$ 2,239,414	5,782,973	\$ 2,006,220	\$ 3,245,050	\$ 3,046,830	\$ 3,077,298	\$ 3,108,071	\$ 3,139,152	\$ 3,170,544	\$ 3,202,249	\$ 3,234,271
Other Revenues	\$ 3,012,135	2,813,460	\$ 2,577,595	\$ 3,019,150	\$ 3,316,645	\$ 3,349,811	\$ 3,383,310	\$ 3,417,143	\$ 3,451,314	\$ 3,485,827	\$ 3,520,685
Interfund Transfers	\$ 564,438	\$ 675,292	\$ 693,640	\$ 862,177	\$ 784,770	\$ 792,618	\$ 800,544	\$ 808,549	\$ 816,635	\$ 824,801	\$ 833,049
Finance Revenue	\$ 522,618	\$ 523,905	\$ 509,000	\$ 519,000	\$ 519,000	\$ 524,190	\$ 529,432	\$ 534,726	\$ 540,073	\$ 545,474	\$ 550,929
Planning Revenue	\$ 460,059	\$ 593,762	\$ 452,390	\$ 546,610	\$ 501,610	\$ 506,626	\$ 511,692	\$ 516,809	\$ 521,977	\$ 527,197	\$ 532,469
Building Revenue	\$ 1,947,033	\$ 1,601,996	\$ 1,768,550	\$ 2,245,870	\$ 1,754,870	\$ 1,772,419	\$ 1,790,143	\$ 1,808,044	\$ 1,826,125	\$ 1,844,386	\$ 1,862,830
Public Works Revenue	\$ 891,993	\$ 1,048,960	\$ 1,641,240	\$ 1,157,600	\$ 1,139,600	\$ 1,150,996	\$ 1,162,506	\$ 1,174,131	\$ 1,185,872	\$ 1,197,731	\$ 1,209,708
Fire Revenue	\$ 694,596	\$ 883,482	\$ 1,134,500	\$ 1,106,500	\$ 1,106,500	\$ 1,117,565	\$ 1,128,741	\$ 1,140,028	\$ 1,151,428	\$ 1,162,943	\$ 1,174,572
Ambulance Program	\$ 2,585,640	\$ 4,230,640	\$ 6,652,283	\$ 5,846,574	\$ 5,846,574	\$ 5,905,040	\$ 5,964,090	\$ 6,023,731	\$ 6,083,968	\$ 6,144,808	\$ 6,206,256
Police Revenue	\$ 762,142	\$ 692,521	\$ 1,128,360	\$ 933,000	\$ 935,000	\$ 944,350	\$ 953,794	\$ 963,331	\$ 972,965	\$ 982,694	\$ 992,521
Community Services Revenue	\$ 987,761	\$ 995,857	\$ 1,109,900	\$ 1,079,700	\$ 1,081,600	\$ 1,092,416	\$ 1,103,340	\$ 1,114,374	\$ 1,125,517	\$ 1,136,772	\$ 1,148,140
Grants/ Projects	\$ 1,035,671	\$ 1,069,972	\$ 880,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Total Revenues	\$ 77,593,035	\$ 83,074,124	\$ 83,394,678	\$ 83,801,231	\$ 84,941,999	\$ 86,669,349	\$ 89,936,971	\$ 91,745,891	\$ 93,597,162	\$ 95,491,866	\$ 97,431,114
Expenses											
Personnel Expenses	\$ 33,408,224	\$ 35,329,319	\$ 40,504,800	\$ 41,470,343	\$ 43,497,569	\$ 45,672,447	\$ 46,585,896	\$ 47,517,614	\$ 48,467,967	\$ 49,437,326	\$ 50,426,072
Internal Service Charges	\$ 8,352,754	\$ 10,008,840	\$ 10,279,765	\$ 10,655,060	\$ 10,463,645	\$ 10,672,918	\$ 10,886,376	\$ 11,104,104	\$ 11,326,186	\$ 11,552,710	\$ 11,783,764
Operating Expenses	\$ 8,439,647	\$ 8,523,039	\$ 12,046,060	\$ 12,326,655	\$ 12,112,856	\$ 12,233,985	\$ 12,356,325	\$ 12,479,888	\$ 12,604,687	\$ 12,730,734	\$ 12,858,041
Ambulance Program (contract)	\$ 1,535,954	\$ 2,129,130	\$ 3,617,715	\$ 3,232,535	\$ 3,297,186	\$ 3,396,101	\$ 3,497,984	\$ 3,602,924	\$ 3,711,012	\$ 3,822,342	\$ 3,937,012
Debt Service (annual)	\$ 2,391,903	\$ 2,440,677	\$ 2,489,470	\$ 2,537,810	\$ 2,599,180	\$ 2,658,482	\$ 2,712,512	\$ 2,780,863	\$ 2,851,213	\$ 2,921,563	\$ 3,001,913
Transfers out	\$ 500,104	\$ 1,235,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERS UAL Payment	\$ 7,115,906	\$ 6,684,086	\$ 8,313,165	\$ 9,000,000	\$ 9,100,000	\$ 9,009,000	\$ 8,918,910	\$ 8,829,721	\$ 8,741,424	\$ 8,654,009	\$ 8,567,469
OPEB ARC funding	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,623,540	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
CalPERS UAL Additional payments	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Total Expenses	\$ 64,744,492	\$ 69,350,917	\$ 82,250,975	\$ 84,222,403	\$ 86,070,436	\$ 88,266,474	\$ 89,958,004	\$ 91,315,114	\$ 91,796,487	\$ 93,178,657	\$ 92,589,852
Total Operating Surplus/(Deficit)	\$ 12,848,543	\$ 13,723,207	\$ 1,143,703	\$ (421,172)	\$ (1,128,437)	\$ (1,597,125)	\$ (21,033)	\$ 430,777	\$ 1,800,674	\$ 2,313,208	\$ 4,841,262
Capital Projects	\$ 11,205,956	\$ 7,726,512	\$ 7,062,465	\$ 7,377,588	\$ 4,688,502	\$ 12,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Facility Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Surplus/(Deficit)	\$ 1,642,586	\$ 5,996,695	\$ (5,918,762)	\$ (7,798,760)	\$ (5,816,939)	\$ (13,597,125)	\$ (2,021,033)	\$ (1,569,223)	\$ (199,326)	\$ 313,208	\$ 2,841,262
Beginning Fund Balance	\$ 72,465,695	\$ 74,108,281	\$ 80,104,976	\$ 74,186,214	\$ 66,387,454	\$ 60,570,515	\$ 46,973,390	\$ 44,952,357	\$ 43,383,134	\$ 43,183,808	\$ 43,497,017
RESERVES											
Nonspendable	\$ 1,216,221	\$ 128,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 2,713,040	\$ 2,238,242	\$ 2,238,242	\$ 2,213,040	\$ 1,913,040	\$ 1,913,040	\$ 1,913,040	\$ 1,913,040	\$ 1,913,040	\$ 1,913,040	\$ 1,913,040
Committed for Emergencies	\$ 18,426,000	\$ 18,426,000	\$ 18,426,000	\$ 16,921,148	\$ 17,342,814	\$ 18,734,595	\$ 19,109,287	\$ 19,491,473	\$ 19,881,302	\$ 20,278,928	\$ 20,684,507
Pension Reserves	\$ 15,799,650	\$ 17,367,544	\$ 17,367,544	\$ 17,367,544	\$ 17,367,544	\$ 18,867,544	\$ 20,367,544	\$ 21,867,544	\$ 23,367,544	\$ 24,867,544	\$ 26,367,544
Benefits Reserve	\$ 2,422,710	\$ 2,422,711	\$ 2,644,083	\$ 2,644,083	\$ 2,644,083	\$ 2,644,083	\$ 2,644,083	\$ 2,644,083	\$ 2,644,083	\$ 2,644,083	\$ 2,644,083
Econ. Development Reserves	\$ 1,956,806	\$ -	\$ 1,956,806	\$ 1,692,115	\$ 1,734,281	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501	\$ 2,130,501
Contingency Reserves	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Measure HH Reserves	\$ 20,904,064	\$ 21,391,034	\$ 21,848,468	\$ 19,665,592	\$ 17,651,589	\$ 15,651,589	\$ 13,651,589	\$ 11,651,589	\$ 9,651,589	\$ 7,651,589	\$ 5,651,589
Capital Reserves	\$ 9,950,427	\$ 7,634,238	\$ 2,475,033	\$ -	\$ -	\$ (11,721,134)	\$ (11,793,894)	\$ (11,360,148)	\$ (9,499,759)	\$ (7,067,967)	\$ (4,047,056)
Unassigned	\$ 219,359	\$ 9,996,565	\$ 6,730,038	\$ 5,883,932	\$ 1,917,164	\$ (1,246,828)	\$ (3,069,792)	\$ (4,954,947)	\$ (6,904,491)	\$ (8,920,701)	\$ (11,005,929)
Ending Fund Balance	\$ 74,108,281	\$ 80,104,976	\$ 74,186,214	\$ 66,387,454	\$ 60,570,515	\$ 46,973,390	\$ 44,952,357	\$ 43,383,134	\$ 43,183,808	\$ 43,497,017	\$ 46,338,278

20 YEAR PLAN - FY 2025-26 & FY 2026-27 ADOPTED BUDGET

	9	10	11	12	13	14	15	16	17	18	19	20
PROJECTED												
	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038*	2038-2039	2039-2040	2040-2041	2041-2042	2042-2043	2043-2044	2043-2045
\$	33,451,339	34,789,393	36,180,969	37,628,207	39,133,336	40,698,669	42,326,616	44,019,680	45,780,468	47,611,686	49,516,154	51,496,800
\$	18,545,530	18,916,441	19,294,770	19,680,665	20,074,278	20,475,764	20,885,279	21,302,985	21,729,044	22,163,625	22,606,898	23,059,036
\$	19,814,828	20,211,124	20,615,347	15,770,740	-	-	-	-	-	-	-	1
\$	3,001,979	3,031,999	3,062,319	3,092,942	3,123,871	3,155,110	3,186,661	3,218,528	3,250,713	3,283,220	3,316,052	3,349,213
\$	1,624,285	1,640,528	1,656,933	1,673,503	1,690,238	1,707,140	1,724,211	1,741,453	1,758,868	1,776,457	1,794,221	1,812,163
\$	3,266,614	3,299,280	3,332,273	3,365,596	3,399,252	3,433,244	3,467,577	3,502,253	3,537,275	3,572,648	3,608,374	3,644,458
\$	3,555,892	3,591,451	3,627,366	3,663,639	3,700,276	3,737,279	3,774,651	3,812,398	3,850,522	3,889,027	3,927,917	3,967,197
\$	841,380	849,793	858,291	866,874	875,543	884,298	893,141	902,073	911,094	920,205	929,407	938,701
\$	556,438	562,003	567,623	573,299	579,032	584,822	590,670	596,577	602,543	608,568	614,654	620,801
\$	537,794	543,172	548,603	554,090	559,630	565,227	570,879	576,588	582,354	588,177	594,059	600,000
\$	1,881,458	1,900,273	1,919,275	1,938,468	1,957,853	1,977,431	1,997,206	2,017,178	2,037,350	2,057,723	2,078,300	2,099,083
\$	1,221,805	1,234,024	1,246,364	1,258,827	1,271,416	1,284,130	1,296,971	1,309,941	1,323,040	1,336,271	1,349,633	1,363,130
\$	1,186,318	1,198,181	1,210,163	1,222,264	1,234,487	1,246,832	1,259,300	1,271,893	1,284,612	1,297,458	1,310,433	1,323,537
\$	6,268,319	6,331,002	6,394,312	6,458,255	6,522,838	6,588,066	6,653,947	6,720,486	6,787,691	6,855,568	6,924,123	6,993,365
\$	1,002,447	1,012,471	1,022,596	1,032,822	1,043,150	1,053,581	1,064,117	1,074,758	1,085,506	1,096,361	1,107,325	1,118,398
\$	1,159,622	1,171,218	1,182,930	1,194,759	1,206,707	1,218,774	1,230,962	1,243,271	1,255,704	1,268,261	1,280,944	1,293,753
\$	-	-	-	-	-	-	-	-	-	-	-	-
\$	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
\$	99,416,048	101,782,352	104,220,133	101,474,951	87,871,906	90,110,367	92,422,189	94,810,062	97,276,783	99,825,255	102,458,495	105,179,634
\$	51,434,594	52,463,286	53,512,552	54,582,803	55,674,459	56,787,948	57,923,707	59,082,181	60,263,824	61,469,101	62,698,483	63,952,453
\$	11,901,601	12,020,617	12,140,824	12,262,232	12,384,854	12,508,703	12,633,790	12,760,128	12,887,729	13,016,606	13,146,772	13,278,240
\$	12,986,621	13,116,488	13,247,653	13,380,129	13,513,930	13,649,070	13,785,560	13,923,416	14,062,650	14,203,277	14,345,309	14,488,762
\$	4,055,123	4,176,776	4,302,079	4,431,142	4,564,076	4,655,358	4,748,465	4,843,434	4,940,303	5,039,109	5,139,891	5,242,689
\$	2,058,086	2,094,515	2,131,154	979,087	-	-	-	-	-	-	-	1
\$	-	-	-	-	-	-	-	-	-	-	-	-
\$	8,481,795	8,396,977	8,313,007	8,229,877	8,147,721	8,066,630	7,987,591	7,910,602	7,835,661	7,762,766	7,691,914	7,623,102
\$	-	-	-	-	-	-	-	-	-	-	-	-
\$	3,000,000	3,000,000	3,000,000	3,000,000	-	-	-	-	-	-	-	-
\$	93,917,820	95,268,659	96,647,268	96,865,269	86,208,040	87,673,986	89,166,392	90,685,334	92,230,282	93,803,868	95,406,232	97,037,922
\$	5,498,228	6,513,693	7,572,865	4,609,682	1,663,866	2,436,382	3,255,797	4,124,728	5,046,501	6,021,387	7,052,263	8,141,712
\$	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
\$	3,498,228	4,513,693	5,572,865	2,609,682	(336,134)	436,382	1,255,797	2,124,728	3,046,501	4,021,387	5,052,263	6,141,712
\$	46,338,278	49,836,506	54,350,199	59,923,063	62,532,745	62,196,611	62,632,993	63,888,790	66,013,518	69,060,019	73,081,406	78,133,668
\$	-	-	-	-	-	-	-	-	-	-	-	-
\$	1,913,040	1,913,040	1,913,040	1,913,040	1,913,040	1,913,040	1,913,040	1,913,040	1,913,040	1,913,040	1,913,040	1,913,040
\$	21,098,197	21,520,161	21,950,564	19,498,273	11,040,853	11,261,670	11,486,903	11,716,642	11,950,974	12,189,994	12,433,794	12,682,470
\$	27,367,544	28,367,544	29,367,544	30,367,544	31,367,544	32,935,921	34,582,717	36,311,853	38,127,446	40,033,818	42,035,509	44,137,284
\$	2,644,083	2,644,083	2,644,083	2,644,083	2,644,083	2,644,083	2,644,083	2,644,083	2,644,083	2,644,083	2,644,083	2,644,083
\$	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
\$	-	-	-	-	-	-	-	-	-	-	-	-
\$	6,651,589	5,651,589	4,651,589	3,651,589	2,651,589	-	-	-	-	-	-	-
\$	-	-	-	-	-	-	-	-	-	-	-	-
\$	(11,968,447)	(7,876,719)	(2,734,257)	2,327,716	10,449,001	11,747,778	11,131,546	11,297,399	12,293,975	14,169,970	16,976,741	20,768,001
\$	49,836,506	54,350,199	59,923,063	62,532,745	62,196,611	62,632,993	63,888,790	66,013,518	69,060,019	73,081,406	78,133,668	84,275,380

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APPENDIX

C

**GANN Appropriations Limit
Calculation**

Budget Resolution

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GANN APPROPRIATIONS LIMIT

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

Section 9710 of the California Government Code, added in 1980 by the State Legislature, provides that “each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following year.” In June of 1990 the California Voters approved Proposition 111. Among other things, Proposition 111 provided new adjustment formulas, which make the Appropriations Limit more responsive to local growth issues. Only tax proceeds are subject to the limit. Charges for services, regulatory fees, grants, loans, donations and other non-tax proceeds are not subject to the limit. Proposition 111 also established a requirement for an annual review of Limit calculations. Each year the City Council must adopt by resolution the City’s appropriations limit for the following year. The following is the calculation for the City’s Gann Appropriations Limit for FY 2025-26.

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 \$129,059,990 using the per capita personal income growth and county population growth factors.

GANN APPROPRIATIONS LIMIT CALCULATION FY 2024-25	
FY 2024-25 Appropriations Limit	\$180,604,884
Population Growth (City or County) = 0.17%	1.0017
Cost of Living (Per Capita or Non-residential construction growth) = 6.44%	1.0644
FY 2025-26 Appropriations Limit (\$180,604,884 x 1.0644)	\$192,562,639

RESOLUTION NO. 9955

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOUNTAIN VALLEY, CALIFORNIA APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025/26

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

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

WHEREAS, documentation used in the determination of the appropriations limit for fiscal year 2025/26 has been available to the public in the Finance Department for fifteen days prior to this meeting as required by Government Code Section 7910; and

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

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

SECTION 1. That the Appropriations Limit for 2025/26 shall be \$192,562,639, as calculated in Exhibit A, and the Appropriations Subject to Limitation in Fiscal Year 2025/26 shall be \$63,502,649 and therefore is \$129,059,990 under the limit.

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

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

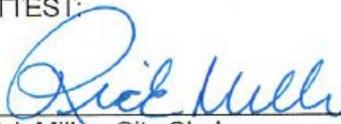
PASSED, APPROVED and ADOPTED by the City Council of the City of Fountain Valley at a regular City Council meeting held on this 3rd day of June, 2025 by the following vote:

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



Ted Bui, Mayor

ATTEST:



Rick Miller, City Clerk

APPROVED AS TO FORM:

HARPER & BURNS LLP



Colin Burns
Attorneys for the City

RESOLUTION NO. 9954

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 YEARS 2025/26 AND 2026/27

WHEREAS, the City Manager and Budget Manager have, heretofore, presented to the City Council a Proposed Operating Budget for Fiscal Year 2025/26 and 2026/27; 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 6, 2025, in the Council Chambers of City Hall of said City, to review the proposed budget documents for Fiscal Years 2025/26 and 2026/27; and

WHEREAS, the City Council did review the proposed budgets for Fiscal Years 2025/26 and 2026/27.

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 Budgets, as amended, are hereby adopted as the Fiscal Year 2025/26 and 2026/27 Operating Budgets for the City of Fountain Valley for the fiscal years commencing July 1, 2025 and July 1, 2026 and ending June 30, 2026 and June 30, 2027, and consists of estimated and anticipated expenditures and revenues for that fiscal year.

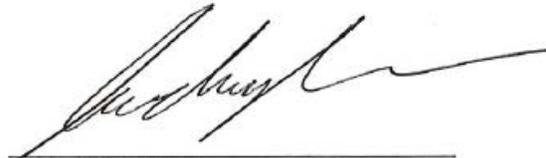
SECTION 2. The City Council does hereby approve and authorize the salary allocations as presented throughout the various departmental programs; the schedule of Inter-fund transfers, estimated continuing appropriations amounts; 2025/26 and 2026/27 Capital Improvement Program expenditures along with the 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 3rd day of June, 2025 by the following vote:

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



Ted Bui, Mayor

ATTEST:



Rick Miller, City Clerk

APPROVED AS TO FORM:
HARPER & BURNS LLP



Colin Burns
Attorneys for the City

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APPENDIX

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Financial Policies

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. Integrating the adopted biennial FY 2025-26 and FY 2026-27 budget, all known information and assumptions for growth in the 20-year plan shows an operating surplus of approximately \$1.6 million when Measure HH sunsets in 2037, followed by annual operating surpluses of \$2.4 million to \$8.1 million over the subsequent seven years. This surplus will be maintained through sound management of expenses, continuous efforts to seek new

revenue sources from economic development, and consistent efforts 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 Biennial 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 firefighters & 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 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.

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 more than the 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 2024-25*	\$ 12,866,146,006
Adjusted Assessed Valuation (x 25%)	\$ 3,216,536,502
Legal Debt Limit - 15% of Adjusted Assessed Valuation	\$ 482,480,475
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 Clean Renewable Energy Bonds	2016A Lease Revenue Bonds	2015A Taxable Pension Obligation Bonds	2014A Water Revenue Bonds	
2026	226,113	862,550	1,449,144	971,556	3,509,363
2027	226,290	864,250	1,508,638	972,931	3,572,109
2028	226,395	864,950	1,567,138	972,556	3,631,039
2029	226,424	864,650	1,621,438	975,306	3,687,818
2030	226,375	868,250	1,686,238	975,181	3,756,044
2031	226,244	865,750	853,219	972,581	2,917,794
2032	226,028	867,150	888,359	973,681	2,955,218
2033	225,722	866,225	925,547	971,838	2,989,331
2034	225,323	868,200	964,563	972,263	3,030,348
2035	224,828	864,500	1,005,188	971,116	3,065,631
2036	224,232	864,609	1,042,313		2,131,154
2037	110,727	868,359			979,087
	\$ 2,594,701	\$ 10,389,444	\$ 13,511,781	\$ 9,729,009	\$ 36,224,935
Interest	\$ 672,857	\$ 2,154,394	\$ 2,920,419	\$ 1,972,566	\$ 7,720,235
Outstanding Principal	\$ 1,921,844	\$ 8,235,050	\$ 10,591,363	\$ 7,756,444	\$ 28,504,700

CONTRACTING FOR SERVICES

General Policy Guidelines

Contracting with the private sector for the delivery of services provides the City with a significant opportunity for cost containment and productivity enhancements. As such, the City is committed

to using private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost-effective programs.

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

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

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

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

Evaluation Criteria

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

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

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APPENDIX

E

Fund Descriptions

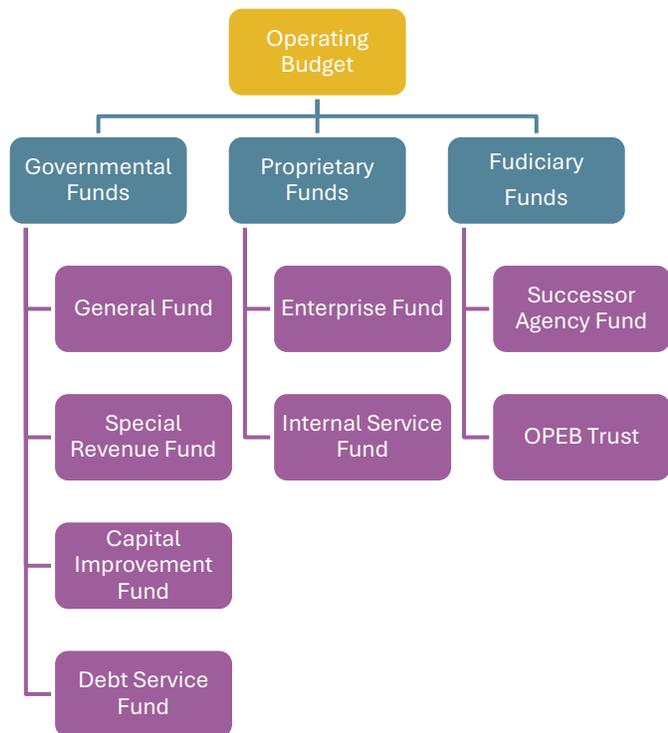
The City budget consists of several different funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, segregated for the purpose of carrying on specific activities, or complying with special regulations, restrictions, or limitations. The following provides a 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 categories of funds are **governmental funds**, **proprietary funds**, and **fiduciary funds**, and are defined in detail below.

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

GOVERNMENTAL FUNDS

These funds are used to record and report the normal resources and costs of day-to-day activities in providing governmental type services. The measurement focus for governmental funds is on current spendable resources, and as such, the balance sheets for these types of funds include only current assets and current liabilities. Governmental funds are accounted for on a modified accrual basis; thus revenues are recognized when measurable and available (60 days), and expenditures are recorded when the related liability is incurred. Funds in this group are classified as **general**, **special revenue**, **capital project**, **debt service**, or **permanent**.



General Fund (Major) (Fund 100) – The General Fund is the City’s single largest fund type and accounts for unrestricted revenues such as general taxes and intergovernmental revenue, user fees, fines, rents, and other miscellaneous general revenues. This fund supports basic services including Police, Fire, Building and Planning, Community Services and general administration. In FY 2025-26,

Fund balance is projected to decrease by \$7.8 million, or 10.51%. In FY 2026-27, fund balance is projected to decrease by \$5.8 million, or 8.76%. These reductions in fund balance are primarily due to ongoing rise in labor costs, continuing needs for technology and software updates, and additional capital fleet purchases city-wide.

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 increase by \$55,100, or 5.28% in FY 2025-26. In FY 2026-27, fund balance is expected to increase by \$52,900 or 4.82%.

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. In FY 2025-26, fund balance is projected to decrease by \$2.73 million, or 82.24%. In FY 2026-27, fund balance is projected to increase by \$389,910, or 65.92%. These adjustments to fund balance are due to pavement rehabilitation and signal synchronization and maintenance projects.

Pollution Reduction (AB2766) (Fund 244) – This fund accounts for the City's programs implementing Assembly Bill (AB) 2766, the California Clean Air Act of 1988. Under the provisions of AB 2766, 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) are allocated to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. Past qualifying projects have included the purchase of alternative fuel (CNG) vehicles, acquisition of emission credits pursuant to SCAQMD Rule 2202, and various educational and outreach programs to encourage commuter use of transit and rail systems. Due to a citywide signal retiming project and signal communication and fiber optic maintenance projects, fund balance is projected to decrease by \$29,450, or 7.6% in FY 2025-26. In FY 2026-27, fund balance is projected to increase by \$94,450, or 26.37%.

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 received.

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

Citizen Options for Public Safety/Supplemental Law Enforcement Services (COPS/SLESF) (Fund 271) – Assembly Bill 3229, Chapter 134, Statue of 1996, established the Citizen’s Option for Public Safety (COPS) Program. Per Government Code §§ 30061-30065, compliant cities are allocated a proportionate share of COPS funds by the State, for the exclusive purpose of funding supplemental front line law enforcement services. Proportionate shares are based on population estimates determined by the California Department of Finance. Under the standard grant program allocation, the City of Fountain Valley is eligible to receive the minimum grant amount of \$100,000 each year. Funds from this program cannot supplant existing funding and are to be used for one-time items including equipment. Fund balance is projected to increase by \$37,097, or 6.59% in FY 2025-26 and projected to increase by \$32,178, or 5.36% in FY 2026-27. This change is primarily due to an anticipated increase in interest income which is offset by higher personnel costs.

Capital Projects Funds:

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

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

Drainage (Fund 340) – This fund was established to implement the goals and objectives of the master drainage plan and to mitigate water runoff impacts of new development in the drainage area. The Drainage Development Impact Fee is needed 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 rehabilitating 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 2025-26, fund balance is projected to decrease by \$689,042 or 51.45% while in FY 2026-27, fund balance is expected to decrease by \$600,285, or 92.33%. This change in fund balance is mainly due to a residential road rehabilitation project.

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 \$6.26 million, or 31.75% in FY 2025-26 and decrease by \$2.87 million, or 21.34% in FY 2026-27. The decrease is mainly attributed to multiple capital fleet purchases, including Peterbilt Asphalt Patch Diesel Truck, and ongoing citywide technology implementations and upgrades.

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

Government Buildings (Fund 111) – The Government Buildings Fund includes all maintenance, custodial, staffing and equipment costs associated with the operation of City Hall, Recreation & Senior Center, City Yard, Fire and Police Stations. The expenses associated with facility maintenance and operations are recorded in this fund, 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 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.

FIDUCIARY FUNDS

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

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

Successor Agency (Redevelopment) (Fund 601) - The Fountain Valley Agency for Community Development [Redevelopment Agency (RDA)] was established in 1976 to prepare a redevelopment project area and plan for two specific areas within the City called the City Center and the Industrial Area Redevelopment Projects. Funds were created to account for operations associated with these RDA activities.

In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court on December 29, 2011. As a result of the Court's ruling on the Dissolution Act, all redevelopment agencies in California were dissolved effective February 1, 2012. On January 10, 2012, the City elected to become the Successor Agency to the RDA to wind down its affairs. A new fund was created to account for the activities of the Successor Agency during the dissolution process.

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

APPENDIX

F

Glossary

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

Assessed Valuation (Unsecured)	The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.
Assessment District (AD)	A separate unit of government that manages specific resources within defined boundaries. Through self-financing, it can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services.
Audit	Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements fairly represent the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with performing an audit, independent auditors customarily issue a Management letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.
Balanced Budget	A budget in which operating expenditures do not exceed operating revenues.
Bond Refinancing	The pay off and re-issuance of bonds to obtain better interest rates and/or bond conditions.
Bonds	A certificate of debt issued by an entity, guaranteeing payment of the original investments, plus interest.
Bradley Burns Uniform Local Sales & Use Tax	A 1% local sales tax is collected by the State of California as part of the larger sales and use tax levied on the total retail price of tangible personal property based on business location. Use Tax is the complement of sales tax and imposed on the purchaser, usually for goods purchased out-of-state for local use.
Budget Surplus	The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to year-end balance, which may be used only for one-time expenses).

Budget Amendment	The Council has the sole responsibility for adopting the City's budget and may amend or supplement the budget at any time after adoption by majority vote. The City 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.

<p>City Council (CC)</p>	<p>Comprised of five City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term. The mayor is selected by fellow councilmember and serves a one-year term. The City of Fountain Valley has a three-term limit for elected officials. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.</p>
<p>Community Development Block Grant (CDBG)</p>	<p>Provides eligible metropolitan cities and urban counties with annual direct grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons.</p>
<p>Community Facilities District (CFD)</p>	<p>A special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.</p>
<p>Community Oriented Policing Services (COPS)</p>	<p>A grant program that provides partial funding of salaries for several front line law enforcement positions.</p>
<p>Conditional Use Permit (CUP)</p>	<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>
<p>Congestion Management Plan (CMP)</p>	<p>Defines a network of state highways and arterials, level of service standards and related procedures.</p>
<p>Consumer Price Index (CPI)</p>	<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>
<p>Contingency Reserve</p>	<p>The City has established a policy to set aside a percentage of its General Fund operating expenditures as a contingency reserve.</p>
<p>Cost Allocated</p>	<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 (FHCOOC)	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)	The total of the goods and services produced by labor and property located in the State of California.
Growth Management Area (GMA)	Inter-jurisdictional planning regions within Orange County.
Growth Management Program (GMP)	A Measure M funded program intended to address the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
Hotel Tax (TOT)	Also known as the Transient Occupancy Tax (TOT) or bed tax – a 9% tax added to the cost of renting a hotel room within the City.
Infrastructure	Inputs Includes the City’s street, bridge, traffic signal, landscaping, and trail networks. To be capitalized as part of the City’s infrastructure network, a related component must have an initial individual cost of at least \$50,000 and an estimated useful life greater than two years. Resources (e.g. dollars, staff and other assets) required to accomplish a job or provide a service.
Integrated Financial Accounting System	Tyler Enterprise ERP (Munis) – Fountain Valley’s computerized accounting system used to coordinate the City’s general accounting, purchasing, and utility billing processes.
Inter-Fund Transfers	Payments from one fund to another fund, primarily for work or services provided
Landscape, Lighting, and Park Maintenance (LLPM)	An assessment district to provide funds for park and parkway landscaping, lighting and park maintenance.
Lease-Purchase Agreement	Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.
Level of Effort	Generally used to identify the number of staff providing a particular service. Level of Services Generally used to define the existing or current services, programs and facilities provided by government.

Levy	To impose taxes, special assessments or service charges for the support of governmental activities.
Local Agency Formation Commission (LAFCO)	Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies (www.oclafco.org).
Local Agency Investment Fund (LAIF)	A voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.
Long-Term Debt	Debt with a maturity of more than one year after issuance.
Major Fund	A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out. Please see the “Major Funds – Summary by Budget Category” tables presented in the Budget Summary chapter.
Measure M	County-wide sales tax measure used to fund a variety of transportation related projects.
Measure M - Growth Management Area (M-GMA)	A county grant program that provides funding for projects that benefit the greatest number of jurisdictions within a designated growth management area (GMA) in Orange County. The primary objective of this program is to address current traffic deficiencies and the cumulative regional traffic impacts of development not addressed by specific project mitigation and existing system deficiencies.
Measure M – Turnback	The non-competitive portion of the sales tax revenue generated through Measure M that is “turned back” to the City. Funds are restricted to circulation related projects (street, traffic signal, etc.) and are received quarterly.
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	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.
Proposition 218	On November 5, 1996, the California electorate approved Proposition 218, the self-titled “Right to Vote on Taxes Act.” Proposition 218 added articles XIII C and XIII D to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public’s business in compliance with Proposition 218.
Public Employees’ Retirement System (PERS)	Provides retirement and health benefit services to members from the state, school districts and local public agencies (www.calpers.ca.gov).
Ralph M. Brown Act	The Brown Act is a California law that insures the public can attend and participate in meetings of local government.
Redevelopment Agency (RDA)	Formerly charged with the oversight for the redevelopment process for the City of 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.
Regional Surface Transportation Program (RSTP)	A federal and state funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.
Reserve	A designated amount of funds set aside from a fund’s balance that is legally restricted for a specific purpose and is therefore not available for general appropriations.

Resolution	A special or temporary order of a legislative body (e.g. City Council or Planning Commission) requiring less formality than an ordinance.
Resources	Units of dollars or physical input, such as work years or work hours, and other assets used to support and attain program objectives.
Revenue	Annual income received by the City.
Right of Way	ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.
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)	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.
Transfers-In/Out	A transfer of resources between different City funds (see glossary definition of “Fund”). A transfer of cash from the City’s General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.
Transient Occupancy Tax (TOT)	A 9% tax added to the cost of renting a hotel room within the City. Also known as the Hotel or Bed Tax.
Transportation Management Association (TMA)	An association comprised of employers and property owners that promotes the use of alternative forms of commuting to the single occupant vehicle. Traffic congestion relief and air quality benefits are the primary goals of TMA.
Transportation Management Plan (TMP)	A plan that promotes the reduction of single occupant vehicle use in order to improve air quality and relieve congestion. Transportation Subventions Funds from outside sources used to construct transportation improvements that must be used for specific projects.
TRIPS	A transit service for Fountain Valley seniors and persons with disabilities, providing pre-scheduled transportation and regular shuttle services.

Unencumbered Appropriation	That portion of an allocation not yet expended or committed to a specific purpose. Unexpended Appropriation is that portion of an allocation not yet actually paid.
Voice Over Internet Protocol (VoIP)	Used to manage the delivery of voice information over the Internet. Year-End Surplus Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).



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