City of Brea, California and Successor Agency to the Brea Redevelopment Agency

CITY of BREA

ADOPTED **2025-2027**

Biennial Operating Budget

Including: Brea Public Financing Authority

CITY OF BREA

ADOPTED
BIENNIAL BUDGET
FY 2025-26 & FY 2026-27

ELECTED OFFICIALS

Blair Stewart
MAYOR
Term Exp. 2026

Cecilia Hupp	*Christine Marick*	*Marty Simonoff*	*Steven Vargas*
MAYOR PRO TEM	COUNCIL MEMBER	COUNCIL MEMBER	COUNCIL MEMBER
Term Exp. 2026	*Term Exp. 2028*	*Term Exp. 2028*	*Term Exp. 2026*

Denise Eby
CITY TREASURER
Term Exp. 2028

CITY MANAGEMENT

City Manager	Kristin Griffith
Assistant City Manager/ Community Development Director	Jason Killebrew
Administrative Services Director	Monica Lo
Community Services Director	Carrie Hernandez
Public Works Director	Michael Ho
Police Chief	Adam Hawley
Fire Chief	Mark Terrill

Prepared by Budget Team:

Administrative Services Director	Monica Lo
Financial Services Manager	Alicia Brenner
Senior Management Analyst	Anthony Godoy

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June 17, 2025

Honorable Mayor and City Council
City of Brea
1 Civic Center Circle
Brea, CA 92821

RE: FISCAL YEAR 2025-27 BUDGET MESSAGE

Staff is pleased to present to the City Council, Brea Community, Brea employees, and other interested parties, the adopted biennial budget covering the annual periods from July 1, 2025 through June 30, 2026 and July 1, 2026 through June 30, 2027. This biennial budget is the financial plan for the City of Brea for the next two fiscal years and does not constitute a mandate to spend, only the authority to do so.

This budget message provides a comprehensive overview of the City's General Fund budget representing efforts to align resources with operating expenditures while continuing to provide core services to the community during the next two fiscal years. The City's operating budget was developed after considerable review and a commitment to the City Council's top priorities and projects. The process and approach staff used to develop this biennial budget reflects cautiously optimistic projections for both revenues and expenditures, but again, these assumptions are based on very finite information in a changing economic environment.

In addition to the uncertainty that remains at the State and Federal front, staff will continue to monitor several unknowns including potential impacts of new tariffs and the uncertainty they may have on consumer spending, which may impact the City's sales tax revenue. Despite these ongoing challenges, the organization demonstrated remarkable adaptation to continue City Council priority initiatives. Looking forward, staff will continue with strong communication at all levels as more information becomes available.

Development continues within the City providing growth and prospect as several projects approach completion. On May 16, 2023, the City Council approved the Brea Mall Mixed Use Project that will redevelop a 15.5-acre portion of the current Brea Mall providing new retail, restaurant, residential and commercial opportunities for our community. The new mall entrance and several new stores are now open, with additional storefronts slated to open in the new fiscal year. City staff also negotiated the inclusion of billboard messaging signs that will provide a shared opportunity for additional revenue to support ongoing city services.

The City continues to monitor and engage in legislative activity at the State and Federal levels. Earlier this year, five City projects were submitted for consideration as part of the Federal appropriations processes. The projects included, the Laurel Elementary School Safety Project, an EOC Modernization/Back-Up Dispatch Center, Mobile Command Post, Modernization of Arovista Park, and the Western Extension of The Tracks at Brea trail. To date, Congressman Derek Tran has selected the Laurel Elementary School Safety Project to submit for consideration by the Appropriations Committee.

Outreach efforts continue related to recycling, composting, and source reduction of waste. The current State law in effect requires businesses that generate a certain amount of solid waste to recycle their organic material and other recyclables. In addition, the State passed another law to reduce landfill methane emissions. By the year 2025, organic waste disposal is to be reduced by 75% and edible food recovery increased by 20%. Since these new requirements are going to change the way residents dispose of their solid waste and recyclables, planning is currently underway across Brea to ensure that the needed programs and services are in place.

REVENUES

For FY 2025-26, the total General Fund revenues are budgeted at $74,422,625 which includes $2,788,339 in estimated excess General Fund reserves from the prior year that is above the City's 25% reserve policy limit. For FY 2026-27, the total General Fund revenues are budgeted at $77,472,773, which includes the use of excess General Fund reserves anticipated from the prior fiscal year in the amount of $3,997,142.

Sales tax revenue is the City's single largest revenue source representing approximately 37% of the FY 2025-27 budget. Sales tax revenues are projected to increase by 5.0% over the FY 2024-25 year-end estimate for the next two years with an average growth of 1.7% for the remaining three years covering FY 2027-28 through FY 2029-30. This assumption includes preliminary sales tax growth related to new development.

Property taxes are the second-largest revenue source representing 22% of the FY 2025-27 budget. Property tax revenues are anticipated to grow by 4.0% over the FY 2024-25 year-end estimate and future years beyond FY 2026-27 remain conservative at 2%. They will be adjusted as more information becomes available regarding development projects within the community and as construction begins to break ground.

EXPENDITURES

Total General Fund expenditures in FY 2025-26 are budgeted at $72,330,689 and $76,432,821 for FY 2026-27. This budget retains core service levels to the community and represents a 3.3% increase in budgeted expenditures when compared to the FY 2024-25 year-end expenditures (exclusive of transfers-out). The adopted budget includes temporary and one-time budget changes presented at the Budget Workshop on May 6, 2025.

It is also important to note that employees continue to contribute toward their retirement in accordance with the provision of Memorandums of Understanding (MOUs). All employees contribute 100% of the employee cost of retirement. The City has met its goal to have all City employees contribute the full cost per the current pension reform legislation. In addition, most employees are contributing more than the employee portion and are cost-sharing the normal employer cost.

FIVE YEAR PROJECTIONS

Each year, the City's General Fund revenues and expenditures are projected for five years. The five-year projection is a planning tool and reflects staff's best-educated estimates. It does not represent approved or authorized deficit spending, rather depicts what *could* occur if the City were to choose not to make the necessary adjustments to operate within a balanced budget. The five-year projections allow us to take a glimpse at potential future budget impacts so that we can make the necessary adjustments to maintain a balanced budget.

These five-year projections and budget assumptions, from FY 2025-26 through FY 2029-30, are attached to this budget document. It is noted that the assumptions include all negotiated labor agreements for FY 2025-26. The projections also assume major revenue sources, including sales tax and property tax, to be increased based upon preliminary development assumptions through FY 2026-27 and remain conservative thereafter.

With the use of Excess General Fund reserves above the current 25% policy limit, the organization is able to maintain a balanced budget for the next two fiscal years. The temporary and one-time budget changes adopted as part of this budget are folded back into the projections starting in Year 3 and represents a preliminary budget shortfall in the longer term. Continued work is underway to close this budget shortfall and as more information becomes available, staff will work with City Council to identify longer term resolutions. As previously noted, future year projections are estimates and are provided solely for informational purposes. Staff will continue to monitor and adjust projections as new information develops for a balanced budget including CalPERS retirement costs.

FUNDS

Decision packages are requests for new programs, new personnel, and/or new equipment. The decision packages for FY 2025-27 were presented to the City Council at the Budget Workshop on May 6, 2025, to receive input and identify department needs for the coming two fiscal years. The City Council reviewed the decision package requests and recommended staff to include them in the FY 2025-27 budget. Below is a summary of the recommended decision packages that are incorporated in the budget.

- The City's Community Benefit and Economic Development Fund (140) includes the purchase of a new software ("Placer.ai") that will provide staff with critical market insight and foot-traffic analysis data to enhance community development efforts within the City. This fund was established to assist with legacy projects as well as provide funding for the attraction and retention of business and economic development.

- The Public Safety Augmentation Fund (172) is restricted for public safety related costs and includes operating and capital related costs for fire safety equipment. This includes replacement of resuscitation and cardiac monitor equipment, replacement of the Fire Department's multi-band portable radios, upgrade of the exhaust system and the alerting system at various fire stations, purchase of fire turnouts, and a tablet command mobile incident management platform.

- Facility and equipment replacements, such as fitness equipment, facility tables and chairs, parking lot landscaping, HVAC equipment, and gym floor refinishing will be funded by the Community Center Replacement (181) Fund.

- The Fixed Asset Replacement Program Fund (182) will provide funding for the replacement of equipment and facilities at the City's Curtis Theatre. This includes replacement of drapes and projectors, as well as stage lighting.

- The Water Utility Fund (420) will provide funding for a new full-time Water Quality Specialist position and the purchase of one vehicle to support the increased regulatory demands from the State Water Resources Control Board (SWRCB). This includes increased compliance in the areas of cross-connection control and urban water education.

- Replacement of network switches and the network access control system will be funded from the City's External IT Services Fund (460) as the equipment is beyond its useful lifecycle.

- The Information Technology Fund (475) will provide funding for the replacement of desktop, mobile computer, and peripherals throughout the City to maintain operational efficiency and safeguard the City's digital infrastructure.

- Purchase of tools and equipment to outfit the two Type 1 Fire Engines is recommend from the City's Fire Impact Fees Fund (542) which is restricted for eligible fire costs that mitigate future impacts that development has on fire services.

SUMMARY

As we reflect on the last two years, the organizational and economic landscape has changed in Brea. Major initiatives moving forward including the launch of the City's new in-house Ambulance Program, the purchase of new and replacement fire vehicles, and the construction of the Arovista Park Modernization Capital Improvement project.

While development remains constant with the prospect of new growth; economic pressures have constrained sales tax revenue growth, creating some uncertainty for the organization. That, coupled with rising CalPERS costs, have created fiscal challenges as we look ahead in the longer term. Though uncertainty and fiscal challenges remain throughout this budget process, the organization has responded and remains steadfast.

Balancing this biennial budget required a strategic approach across the organization, including the careful allocation of resources and the implementation of creative solutions to reduce expenditures, streamline operations, and enhance revenues over the two-year period. The budget saving changes discussed at the Budget Workshop on May 6, 2025 are included in the adopted operating budget with continued budget discussions underway. Longer-term resolutions are under evaluation and are highlighted below:

- Evaluation of lease agreements at the Civic & Cultural Center;
- Evaluation of subsidies provided to other agencies, user groups, and/or events;
- Evaluation of oil franchise fees and cell tower lease agreements;
- Evaluation of market outreach to film industry;
- Updates to the Brea Mall Message Board signage revenue projections;
- Consideration of short-term rentals and other business opportunities; and
- Consideration of business license tax and transient occupancy tax (TOT) updates.

The use of excess General Fund reserves above the City's policy limit of 25% will help the organization maintain service levels to the community as the organization regains momentum in the coming fiscal years. This fund balancing strategy will avoid making severe service reductions until the organization has an opportunity to better understand the changing economic environment.

Staff will also continue to closely monitor actual versus projected revenues and opportunities for vacancy savings that will assist in providing more firm estimates as we navigate the next two fiscal years. Staff commits to providing budget updates to the City Council as the financial picture changes.

Overall it is important to note that Brea is paying all of its obligations on time; is setting aside funding for ongoing capital facility and equipment replacement; and is funding a robust Capital Improvement Program (CIP) to adequately maintain City infrastructure.

The organization will make every effort to continue to build prudent reserves and strategic savings programs to insulate the City from a downturn in the economy and minimize organizational disruption. The City Council is also committed to pension modifications and plans to continue setting aside money in an irrevocable trust fund, administered through the Public Agency Retirement Services (PARS), that is specifically designed to help stabilize pension costs. This, combined with continued efforts to promote pension modifications at the legislation front, are steps in the right direction.

The entire organization is determined to preserve core City services. Staff will continue to diligently monitor long-term economic uncertainties that could impact Brea's budget picture. These include:

- Uncertainty at the State and Federal level;
- Increases in the cost-of-living (inflation);
- Fixed asset replacement needs;
- Economic pressures impacting the City's sales tax base; and
- CalPERS projected rate increases.

City staff uses a variety of tools, such as looking strategically at vacancies and consolidation of functions, to structurally close the budget gap when needed. Additionally, staff continues to research new and innovative ways of doing business. Presenting the City Council with the

FY 2025-27 biennial budget is simply one of the many projects that City staff has completed during FY 2024-25. Working within the City Council priorities and under their direction, City staff was able to complete a substantial list of accomplishments, which are found in the department summary sections of the budget.

I would like to thank the City Council for their patience and leadership during this period. Though the development of the FY 2025-27 budget is complete, the work will continue as we enter a new phase of data gathering and forecasting to match our new economic reality.

Finally, I would like to express my appreciation to the Budget Team for their hard behind-the-scenes work: Monica Lo, Administrative Services Director; Alicia Brenner, Financial Services Manager, and Anthony Godoy, Senior Management Analyst. What a fantastic team!

I'm confident that our organization will continue to excel in providing high-quality service to the Brea Community, explore new ways of doing business, and engage in collaborative leadership.

Sincerely,

Kristin Griffith
City Manager

Attachments

RESOLUTION NO. 2025-045

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BREA, ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEARS COMMENCING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND JULY 1, 2026, AND ENDING JUNE 30, 2027, AND AUTHORIZING APPROPRIATIONS AND EXPENDITURES

A. RECITALS:

(i) The City Manager has presented to this council the Proposed Operating Budget for the fiscal years July 1, 2025 through June 30, 2026 and July 1 2026 through June 30, 2027

(ii) Copies of such proposed Operating Budget are on file in the Office of the City Clerk labeled "Proposed Operating Budget – 2025-27" and such Proposed Operating Budget is hereby made a part of this Resolution.

B. RESOLUTION:

NOW, THEREFORE, be it is found, determined and resolved by the City Council of the City of Brea as follows:

1. Such Proposed Operating Budget is hereby adopted as the Operating Budget of the City of Brea for the fiscal years commencing July 1, 2025 and ending June 30, 2026, and July 1, 2026 and June 30, 2027 and consists of the estimated revenues and projected expenditures for each fiscal year.

2. There are hereby appropriated for obligation and expenditure by the City Manager the amounts shown for the various Funds and Departments separately set forth on the pages in the Fund and Department Summary sections of the Operating Budget. All obligations and expenditures shall be incurred and made in the manner provided

by the provisions of State law and the City ordinances and resolutions applicable to purchasing and contracting.

3. Subject to the further provisions of this Resolution, the appropriations above constitute the maximum amounts authorized for obligation and expenditure by the City Manager for the respective Funds and Departments funds as set forth in the Operating Budget.

4. The following controls are hereby placed on the budgeted funds:

   a. The City Manager may authorize the transfer of budgeted funds from account to account within the various Funds contained in the Operating Budget.

   b. The City Manager is authorized to employ during the fiscal year covered by the Operating Budget the number and classification of such full-time equivalents (FTEs) as are shown in the Operating Budget within the Position Allocation List, all subject to the provisions of the City's classification and compensation plans as amended, and adopted by the City Council. Seasonal and part-time intermittent employees are authorized as necessary by the City Manager provided that the total amount to be obligated and expended within any Fund set forth in the Operating Budget for the classification therein of "Salaries and Wages" does not exceed the budgeted and appropriated amount, as the same may be amended by the City Council.

   c. From time to time throughout the fiscal year, the City Manager may adjust the number of permanent full-time equivalents (FTEs) allocated to any department in the Position Allocation List provided that the number of permanent FTEs authorized in the Position Allocation List does not exceed the budgeted and appropriated amount and there are sufficient unspent appropriations available to fund the adjustment.

d. From time to time, the City Manager may reclassify or replace any permanent classification in the Position Allocation List provided that the provisions of the City's classification and compensation plans are amended and adopted by City Council.

e. The City Manager's authorized settlement authority for workers compensation or general liability claims per occurrence is one hundred thousand dollars.

f. The City Manager's authorized to carryover unspent appropriations for a new expenditure so long as the total appropriation per expenditure does not exceed $50,000. All other appropriations for outstanding encumbrances and projects currently underway and remain unexpended at June 30, 2025 as approved by the City Manager or designee, are hereby appropriated to the Fiscal Year 2025-27 Operating Budget.

APPROVED AND ADOPTED this 17th day of June, 2025.

Cecilia Hupp, Mayor Pro Tem

ATTEST:

Lillian Harris-Neal, City Clerk

RESO NO. 2025-045
June 17, 2025

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Brea, held on the 17th day of June, 2025, by the following vote:

AYES: COUNCIL MEMBERS: Hupp, Marick, Simonoff, Vargas.

NOES: COUNCIL MEMBERS: None.

ABSENT: COUNCIL MEMBERS: Stewart.

ABSTAIN: COUNCIL MEMBERS: None.

DATED: 6/18/2025

Lillian Harris-Neal, City Clerk

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CITY OF BREA OPERATING BUDGET

SUCCESSOR AGENCY TO THE BREA REDEVELOPMENT AGENCY

BREA PUBLIC FINANCING AUTHORITY

BREA COMMUNITY BENEFIT FINANCING AUTHORITY

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GENERAL FUND:
FIVE YEAR PROJECTION ASSUMPTIONS

As part of the development of the fiscal year 2025-27 biennial budget, the Administrative Services Department updated the Five-Year Projections. The projection serves as a tool to identify financial trends, shortfalls, and issues so that the City can proactively address them.

The goal of the Five-Year Projections is to assess the City's ability over the next five years to:

- Continue current service levels based upon the City's operational goals;
- Preserve the City's long-term fiscal health by aligning operating revenues and costs; and
- Maintain the City's general fund reserves based upon the City's fiscal policies.

It is important to stress that this projection is not a budget. It does not make expenditure decisions but rather highlights the need to prioritize the allocation of City resources. The purpose of the projection is to provide an overview of the City's fiscal health based on various assumptions over the next five years and provide the City Council, departments and residents of Brea a "snapshot" of the City's financial outlook beyond this budget cycle. The five-year projection is intended to serve as a planning tool to bring a long-term perspective to the budget process. The assumptions presented were used in the preparation of the Fiscal Years 2025-26 to 2029-30 Five-Year Projections and are categorized by revenue and expenditure assumptions.

ASSUMPTIONS (FISCAL YEAR 2025-27)

REVENUE ASSUMPTIONS

- Maintains General Fund reserves above the 25% reserve requirement
- Total average revenue growth 2.5% (exclusive of one-time payment of $6.5 million from the County for the Olinda Landfill Host Fee negotiation efforts and transfers-in)
- Sales tax average revenue growth 5.0% (includes increased revenues due to development)
- Property tax revenue growth 4.0% (includes increased revenues due to new valuation)
- Includes one-time transfers-in from other City funds including the following:
  - $300,000 from the Community Benefit and Economic Development Fund (140)
  - $750,000 from the Public Safety Augmentation Fund (172); and
  - $2,600,00 million from the City’s Golf Course Fund (465)
- Trues-up General Liability and Worker’s Compensation rates based upon current reserve policy utilizing excess reserves
- Includes ongoing $100,000 revenue from Brea Mall Message Board signage starting in Year 2
- Includes revenues associated with the City’s current User Fee Study currently underway

EXPENDITURE ASSUMPTIONS

- Total average operational growth of 3.3%
- Defers contribution to the City's Brea Community Center Fund (181) and City's Fixed Asset Replacement Fund (182)
- Includes CalPERS retirement rate assumptions based upon the most recent actuarial reports
- Includes freezing and underfilling several positions to realize temporary budget savings
- Reduces organization-wide operating costs including training & meeting expenses, bank charges, Brealine printing and mailing services, asphalt repair services, reduction in watering at certain park and/or landscape areas and reduces program costs for certain City services
- Extends vehicle replacement cycle of certain vehicles for temporary budget savings in Year 1
- Transitions costs for the Integrated Crime Center (ICC) to the City's General Fund as result of the current Retail Theft Grant expiring on December 31, 2026

GENERAL FUND:
FIVE YEAR PROJECTION ASSUMPTIONS

ASSUMPTIONS (FISCAL YEAR 2027-30)

REVENUE ASSUMPTIONS

- Total average revenue growth 1.4%
- Sales tax average revenue growth 1.7%
- Property tax revenue growth 2.0%
- Includes ongoing $100,000 revenue from Brea Mall Message Board signage
- Includes reduced development activity as result of development projections

EXPENDITURE ASSUMPTIONS

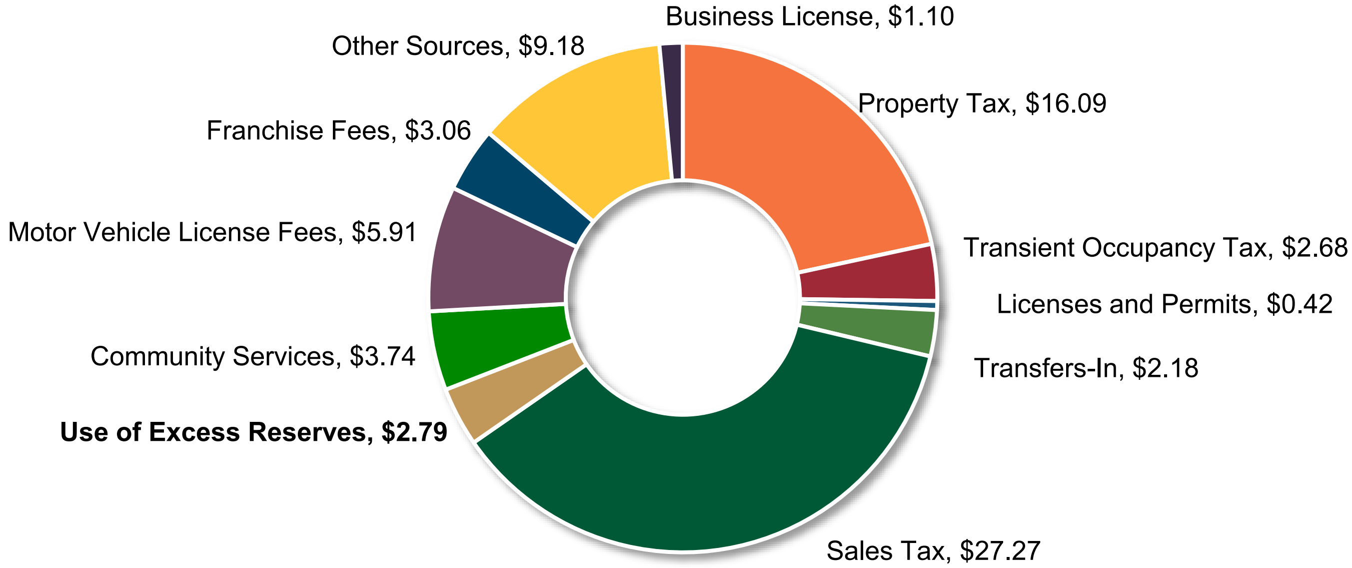
- Total average operational growth of 4.6%
- Reinstates contribution to the City's Brea Community Center Fund (181) and City's Fixed Asset Replacement Fund (182)
- Increases personnel and operational costs as result of temporary budget savings realized in Year 1 and Year 2
- Includes CalPERS retirement rate assumptions based upon the most recent actuarial reports
- Includes full year cost associated with the Integrated Crime Center (ICC)

GENERAL FUND:
Five Year Projections

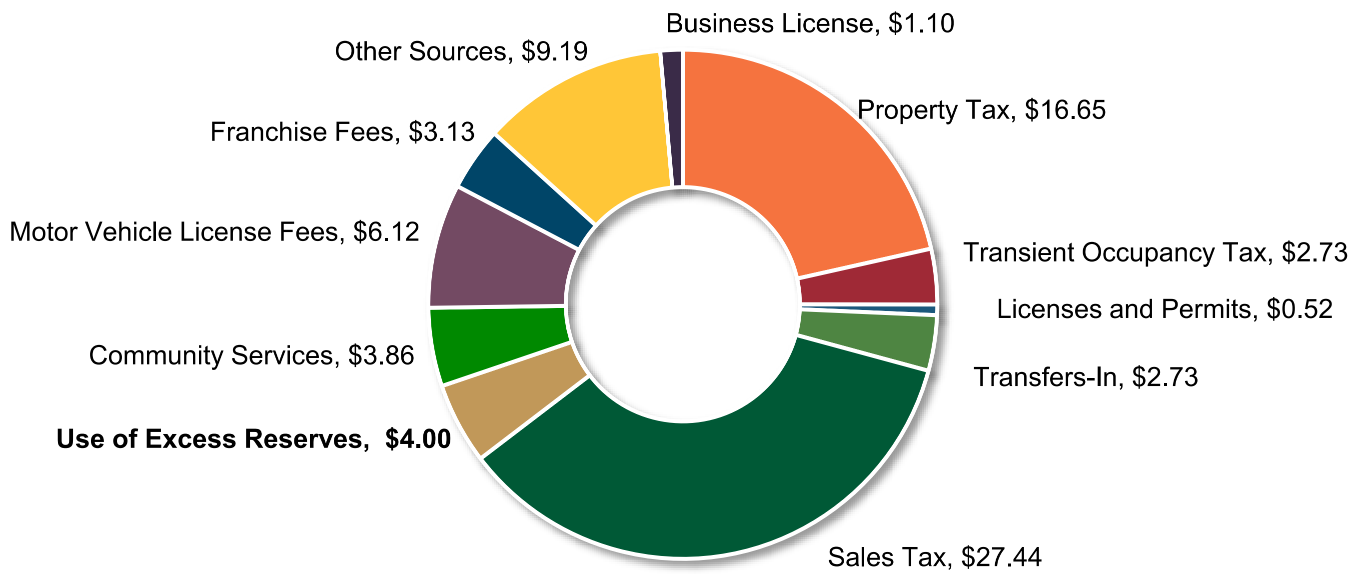
	Actuals FY 2023-24	Year End Estimate FY 2024-25	Requested Budget FY 2025-26	Requested Budget FY 2026-27	Projected FY 2027-28*	Projected FY 2028-29*	Projected FY 2029-30*
Available Beginning Fund Balance	**$ 12,818,835**	**$ 683,788**	**$ 2,788,339**	**$ 3,997,142**	$ -	$ -	$ -
Revenues	65,380,752	73,661,259	69,454,286	70,745,631	71,710,417	72,620,147	73,745,664
Carryovers From Reserves	1,910,550	8,237,599	-	-	-	-	-
Transfers In	1,231,895	795,088	2,180,000	2,730,000	550,000	550,000	550,000
Total Revenues	**68,523,197**	**82,693,946**	**71,634,286**	**73,475,631**	**72,260,417**	**73,170,147**	**74,295,664**
Expenditures	64,909,140	69,358,277	70,234,688	74,031,326	80,616,103	83,164,830	84,657,892
Carryovers	8,237,599	-	-	-	-	-	-
Transfers-Out	2,986,234	9,126,233	2,096,001	2,401,495	2,138,384	2,346,596	2,559,214
BCC Fund (181)	167,000	167,000	-	-	167,000	167,000	167,000
Fixed Asset Replacement Fund (182)	1,100,000	1,300,000	-	-	1,300,000	1,300,000	1,300,000
Total Expenditures	**77,399,973**	**79,951,510**	**72,330,689**	**76,432,821**	**84,221,487**	**86,978,426**	**88,684,106**
Revenue over Expenditures	(8,876,776)	2,742,436	(696,403)	(2,957,190)	(11,961,070)	(13,808,279)	(14,388,442)
Use of Excess Reserves	8,876,776	-	2,788,339	3,997,142	-	-	-
Revised Revenue over Expenditures	**-**	**2,742,436**	**2,091,936**	**1,039,952**	**(11,961,070)**	**(13,808,279)**	**(14,388,442)**
Transfer to/from Reserves	(12,135,046)	(637,885)	(883,133)	(5,022,675)	(1,947,167)	(689,235)	(426,420)
Total Available Ending Fund Balance	**$ 683,788**	**$ 2,788,339**	**$ 3,997,142**	**$ 14,419**	**$ (13,908,237)**	**$ (14,497,514)**	**$ (14,814,862)**
Required Reserves							
Operating Reserve 10%	7,739,997	7,995,151	7,233,069	7,643,282			
Budget Stabilization Reserve 15%	11,609,996	11,992,727	10,849,603	11,464,923			
Total Reserves	**19,349,993**	**19,987,878**	**18,082,672**	**19,108,205**			
Total General Fund Reserve as a % of Total Expenditures	25%	25%	25%	25%			

* *Assumes FY 2027-28 through FY 2029-30 beginning balance to be resolved*

Where it Comes From
In $ Millions

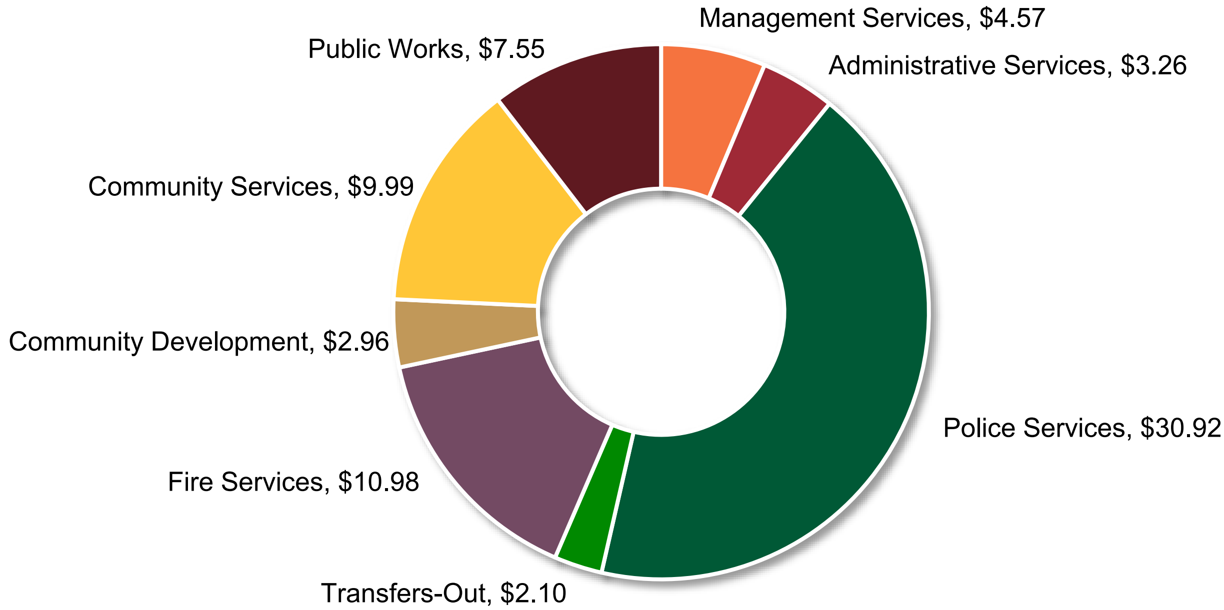


FY 2025-26 Revenues
$74,422,625

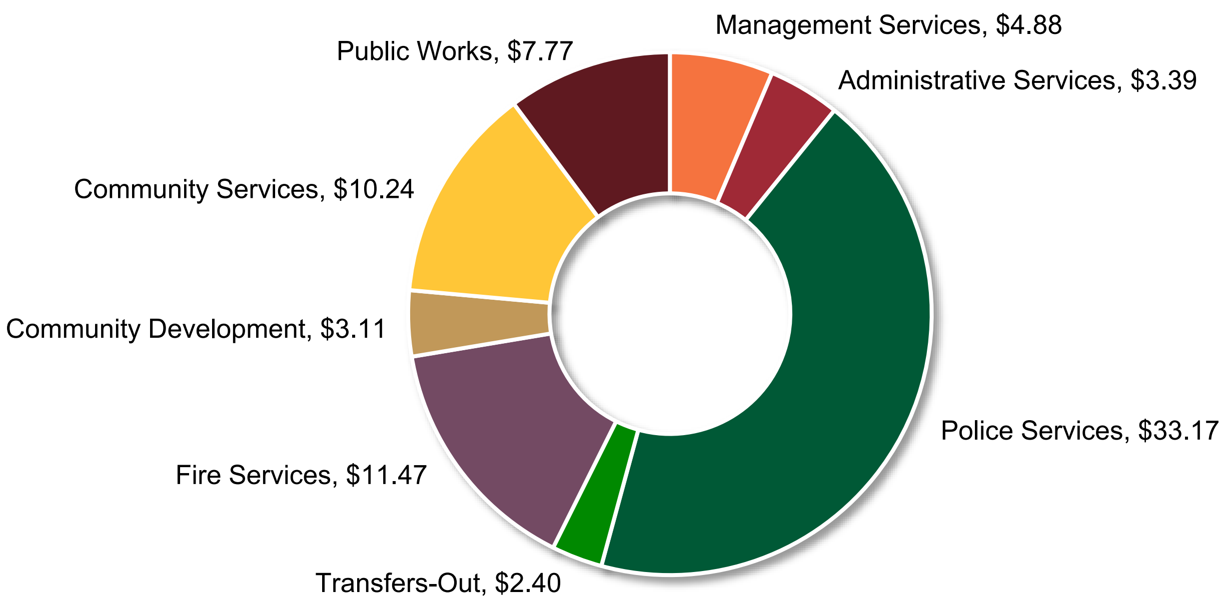


FY 2026-27 Revenues
$77,472,773

Where it Goes
In $ Millions

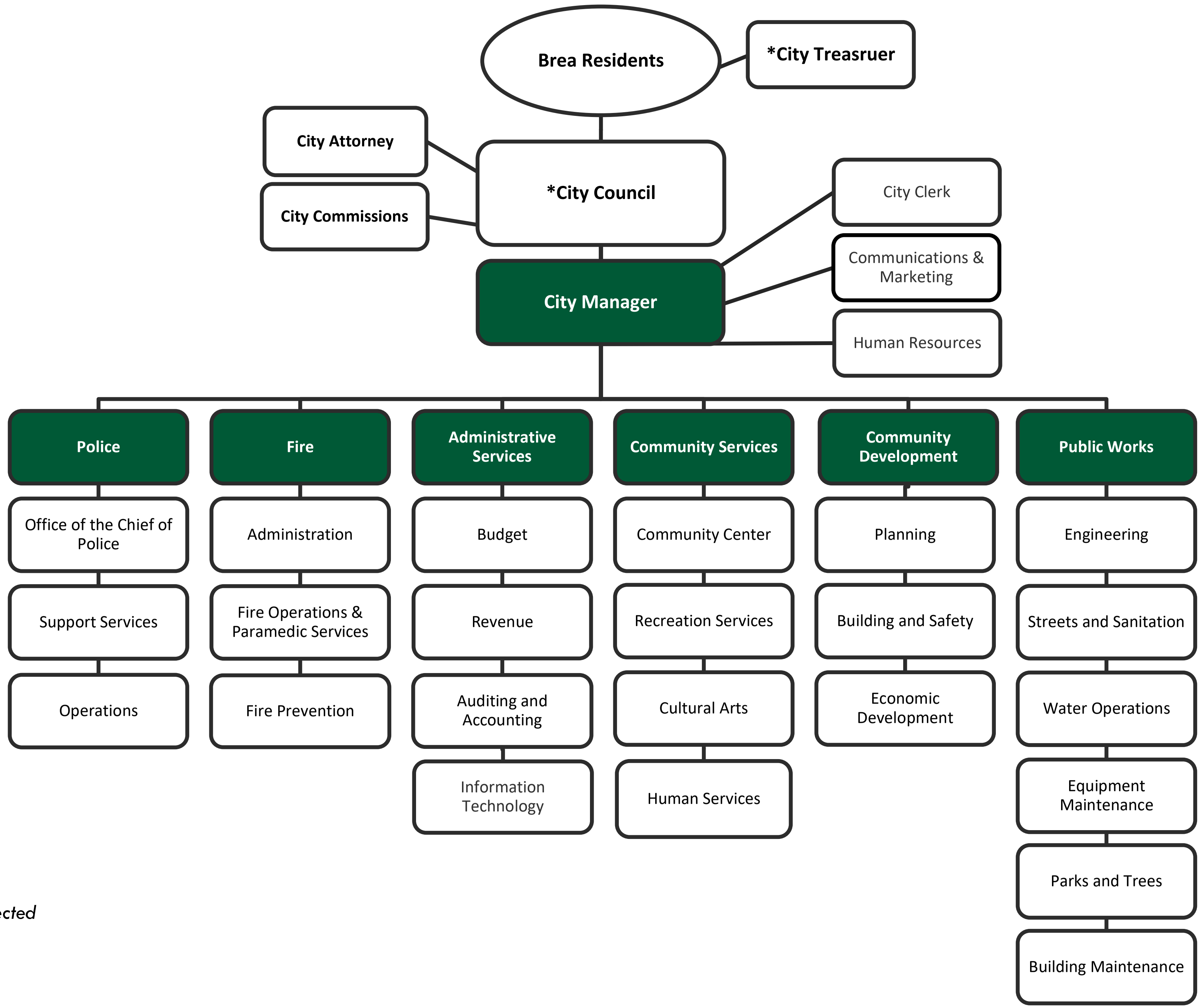


FY 2025-26 Expenditures
$72,330,689



FY 2026-27 Expenditures
$76,432,821

CITY ORGANIZATION CHART



*Elected

CITY MISSION STATEMENT

All work performed in the organization must somehow relate to a basic policy direction as developed by the City Council. The fundamental building block upon which we base our work programs is the Council Mission Statement. A Mission Statement is a broad-based, generic policy developed by the City Council usually covering a single issue area. A Mission Statement is an expression of the Council's vision. Usually expressed as a definitive statement of purpose ("Brea will do…" "The City is committed to…"), a Mission Statements is the guide for the development of operational goals by the various departments.

Maintain a Safe Environment for Breans

Public safety is a basic element of Brea's quality of life. The City will continue to use education and prevention approaches as well as enforcement and appropriate maintenance of facilities to enhance people's sense of security.

Ensure Brea Remains a Special Place

Brea's small town atmosphere, our sense of community and our physical assets make Brea a special place. The City resolves to protect Brea's hillside and canyon areas and foster family values, quality education, cultural understanding, a vibrant civic and cultural life, and an involved and caring citizenry.

Protect and Enhance Brea as a Balanced Community

A successful community sustains itself by ensuring a balance in physical, economic and human development. A balanced community provides residents and businesses with the infrastructure and services which fulfill the diverse expectations of the community. A balanced community will provide a variety of land uses, promote economic health, and create and retain jobs while diversifying the revenue base needed to support services and maintain a sound reserve fund. A balanced community will also ensure a diversity of affordable housing opportunities for all elements of Brea, from the young to the old.

Increase Breans' Sense of Civic Ownership

The City commits itself to two-way communication and interaction with the community to facilitate vision building, long-range planning, and organizational excellence. These elements are necessary for the long-term success of the community.

2025 – 2027 OPERATIONAL GOALS

Operational Goals specifically describe the desired end result of various City programs. Operational Goals support one or more Mission Statements and begin to convert City Council policy as expressed through Mission Statements to specific program activities. The below operational goals have been reviewed by the Executive Team and recommended for City Council review. City Council typically approves these goals biennially.

One of the ongoing goals of the City Council is somewhat intangible. It involves the notion of “Quality of Life” and attention to the “little things” that make a difference to individuals or specific neighborhoods. All City Departments work to provide programs and services that will make a difference in the Quality of Life of our residents and business community. Many of the operational goals identified below directly or indirectly address these general quality of life issues.

Support Community Diversity & Civic Involvement

Promote Environment Sustainability & Recycling Efforts

Promote Long Term Financial Stability

Provide Effective & Efficient Public Services

Invest in City Infrastructure, Facilities & Neighborhoods

Improve Employee Relations, Retention & Attraction

Promote Economic Development & Affordable Housing

Support Homeless Outreach Efforts & Resource Assistance

Explore Collaborative & Regional Partnerships

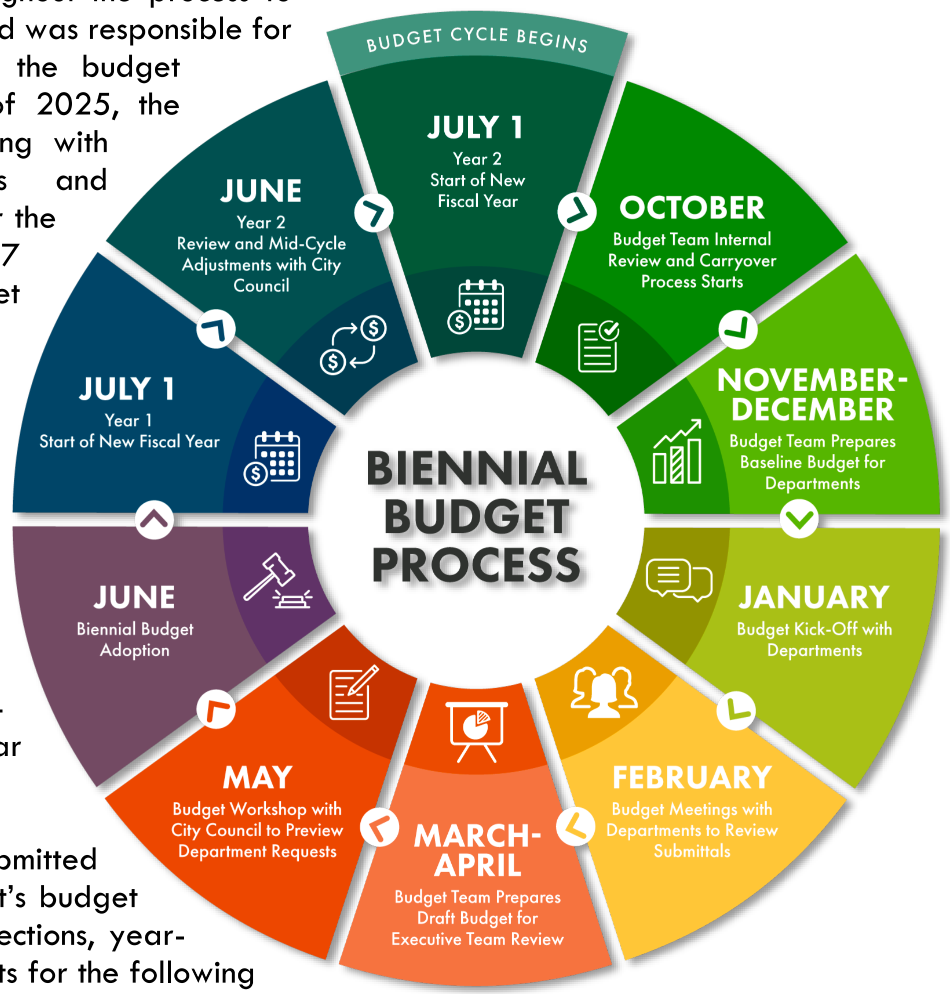
2025 – 2027 COUNCIL TOP PRIORITIES AND PROJECTS

On January 28, 2025, the City Council and Executive Team met to review priorities and projects for the current and upcoming fiscal years. Guided by the City's Mission Statement and Operational Goals, the following priorities and projects for fiscal years 2025-2027 are outlined below in no particular order.

1. Seek opportunities to stabilize the City's CalPERS rates
2. Continue to enhance community engagement by implementing findings from parks, recreation, senior services and cultural arts studies and Master Plans
3. Continue development of the Tracks at Brea Trail, including enhancements throughout existing segments, as well as completion of the Western Extension
4. Continue to support efforts to reduce homelessness in Brea and throughout Orange County
5. Continue to explore sustainable fleet options for environmental responsibility
6. Implement pavement upgrades to improve streets citywide
7. Complete discussion with the County regarding the updated WISE Agreement
8. Develop strategy for Phase 2 of construction of the Arovista Park Modernization project
9. Enhance the Fire Department's emergency response by expanding resources, improving technology, and optimizing operational efficiency
10. Develop an Economic Development Strategic Plan
11. Actively pursue organization marketing opportunities to enhance community recognition, and improve employee recruitment, and employee retention
12. Evaluate the annexation of the Sphere of Influence (SOI) to support city growth and development
13. Enhance and expand traffic safety efforts: Including but not limited to community education programs on safe driving practices and e-bike safety
14. Complete and maintain the Police Department's Integrated Crime Center (ICC)
15. Identify and pursue innovative strategies to enhance city revenue and reduce costs through operational improvements and strategic resource management

Preparation of the FY 2025-27 biennial budget began with an initial meeting of the Budget Team in October of 2024 to lay the groundwork for the upcoming two-year budget cycle. A biennial budget process allows for a strategic approach to budget preparation that focuses on long-term planning and improved adherence to City Council priorities and organizational goals.

The Budget Team consists of three members of the Administrative Services Department: The Administrative Services Director, the Financial Services Manager and the Management Analyst. The Budget Team continued to meet periodically throughout the process to discuss the City's financial situation and was responsible for developing ongoing guidelines for the budget preparation process. In January of 2025, the Budget Team held a kickoff meeting with department budget coordinators and provided them with the guidelines for the development of the FY 2025-27 budget, along with the budget calendar, instructions and other materials necessary to prepare their budget submittals. Following this meeting, updated information was shared at the City Council Offsite Meeting, which took place on January 28th. The Budget Team provided City Council with a baseline budget and identified long-term strategies that would be further refined as part of an organization-wide effort to balance the two-year budget.



By February, budget coordinators submitted to the Budget Team their department's budget materials that included revenue projections, year-end budget estimates, budget requests for the following two fiscal years and decision packages (requests for new programs, staff and/or capital outlay items). After receiving each department's submittal, the Budget Team reviewed the various elements and provided feedback with requests for clarification or comments to be addressed at the scheduled department meeting.

The Budget Team met with representatives from each department to review submittal feedback. The purpose of these meetings was to discuss proposed changes, provide clarification of any outstanding items and confirm adherence to budget guidelines and consistency with City Council's goals and priorities.

After meeting with all the City departments, the Budget Team continued to meet and discuss outstanding budget issues to prepare a "flash" general fund budget number for departments. This "flash" number is the initial analysis of what revenues over expenditures will look like for the current fiscal year and moving forward.

On May 6, 2025, a budget workshop was conducted with City Council to preview the FY 2025-27 Budget and to receive guidance and input before proposing the budget for adoption. City Council reviewed the preliminary general fund “flash” number and the financial projections for the next five fiscal years. City Council also took this opportunity to review decision packages and identify those requests to be included in the upcoming budget. Following the Budget Workshop, the Budget Team prepared the budget for the City Council’s adoption.

At the June 17th City Council meeting the proposed biennial budget was formally adopted.

July 1st marks the beginning of the City’s fiscal year and all appropriations lapse at year-end, except for those relating to encumbrances approved for carryover to the following fiscal year. The City Council has the legal authority to amend the budget at any time during the fiscal year. Budgetary controls are maintained to ensure compliance with the budget as approved by the City Council. Adjustments for additional funding requires approval of the City Council. The City Manager’s level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is detailed in the budget resolution.

A mid-cycle budget review with the City Council is conducted to provide a recap of the year one standings, and make any necessary adjustments prior to the completion of the first fiscal year of the biennial budget. This also provides an opportunity to look at the revised five-year projections in preparation for the start of the second fiscal year.

This process will begin again in January as the completion of the second fiscal year of the budget cycle approaches. Departments are encouraged throughout this process to inform the Budget Team of any changes that may significantly impact the City’s budget.

BASIS OF ACCOUNTING

Governmental (general, special revenue, capital projects and debt service) fund types are accounted for on a "spending" measurement focus. Accordingly, only current assets and current liabilities are included on their balance sheets. The reported fund balance provides an indication of available, spendable resources. Operating statements for governmental fund types report increases (revenues) and decreases (expenditures) in available spendable resources. The proprietary (enterprise and internal service) fund types are accounted for on an "income determination" or "cost of services" measurement focus. Accordingly, all assets and liabilities are included on the balance sheet, and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases (revenues) and decreases (expenses) in total economic net worth. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The modified accrual basis of accounting is followed by the governmental and agency funds. Under the modified accrual basis of accounting, revenues are susceptible to accrual when they become both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when a current liability is incurred. Liabilities are considered current when they are normally expected to be liquidated with expendable available financial resources.

Property tax assessments are recognized as revenue in the fiscal year for which they are levied. Taxes, subventions, taxpayer assessed tax revenues, and entitlements held at year-end by an intermediary collecting government are recognized as revenue under the modified accrual basis of accounting. Reimbursement grant revenues are recognized when the related expenditures are incurred. Revenues from the use of money and property are recorded when earned.

The City Manager is authorized to transfer funds appropriated with respect to those classifications within the same fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Formal budgetary integration is employed as a management control device during the year for the governmental funds.

Legally adopted budgets for all governmental funds are established on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted and as further amended by the City Council.

BASIS OF BUDGETING

Budgets are prepared on the modified accrual basis of accounting for all funds. Encumbrance accounting, under which applicable appropriations are reserved for outstanding purchase orders, is employed as an extension of the formal budgetary integration for all funds. For Governmental Funds (General Fund, Special Revenue Funds, Special Assessment Funds, Debt Service Funds, and Capital Projects Funds) encumbrances outstanding at year end are reported as a Reservation of Fund Balance since they do not constitute expenditures or liabilities. Unexpended and encumbered appropriations lapse at the end of the fiscal year. Project budgets are utilized in the Capital Projects Fund where appropriations remain open for one year. Governmental Funds use the modified accrual basis for financial reporting purposes. Proprietary Funds (Enterprise Funds and Internal Service Funds) are budgeted on the modified accrual basis but use full accrual basis for financial reporting purposes. For budget purposes, Proprietary Funds include capital expenditures that are paid for out of the funds, but capitalize these for financial reporting purposes. Large capital expenditures in the Utilities Fund that are paid for out of bond proceeds are budgeted, but capitalize these for financial reporting purposes. In the Proprietary Funds, payments made on debt principal are considered expenditures for budget purposes, however, for financial reporting purposes affect the balance sheet.

Operating Budget Policies

- The City will adopt a balanced budget by June 30 of each biennial year. A continuing appropriations resolution must be adopted by the City Council if the budget adoption will be delayed past June 30.
- An annual base Operating Budget will be developed by verifying or conservatively projecting revenues and expenditures for the current and forthcoming two fiscal years.
- During the budget development process, the existing base budget will be thoroughly examined to assure removal or reduction of any services or programs that could be eliminated or reduced in cost.
- Current revenues will be sufficient to support current operating expenditures.
- The biennial operating budgets will provide for adequate design, construction, maintenance, and replacement of the City's capital plan and equipment.
- The City will project its equipment replacement and maintenance needs for the next five years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
- The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.
- The City will forecast its General Fund expenditures and revenues for each of the next five years and will update this forecast at least annually.
- Any revenues over expenditures from the prior fiscal year shall be transferred as follows: 95 percent to the City's Fixed Asset Replacement Fund (FARP) and 5 percent to the City's Other Post-Employment Benefits Fund (OPEB).
- The City will work toward and maintain one year's amount of pension obligation costs within the City's Section 115 Trust Account for Post-Employment Benefits. Contribution amounts by fund should be based upon a percent of annual pension obligation costs and shall include the City's enterprise funds.

General Fund Reserve Policies

- The City will maintain General Fund contingency reserves at a level at least equal to 25% of the General Fund expenditures. Of which 10% is for an Operating Reserve to provide sufficient cash flow and 15% is for an Budget Stabilization Reserve to provide resources in the event of the following:
  - Temporary or one-time decrease of revenues, such as state subventions;
  - Economic downturn or when one or more of the General Fund's major revenue sources decreases more than 10% while expenditure reductions are implemented;
  - Natural (e.g. fire, earthquake, flood) and catastrophic disasters (e.g. civil unrest, acts of terrorism, airplane crashes).
- Whenever contingency reserves are used, the reserve shall be replenished as soon as possible. Fifty percent or more of available year-end funds may be allocated to the contingency reserves annually until the reserve is at the target of 25%. The reserves will be funded in the following priority order:
  - Operating Reserve
  - Budget Stabilization Reserve
- In no circumstances shall the total contingency reserve balance drop below 10% of the City's annual operating expenditures.

Capital Replacement Reserve Policies

- For General Fund assets, the City will maintain a Community Center Replacement Fund (181) and a Fixed Asset Replacement Fund (182) to provide for the timely replacement of capital replacement items.
- The City will strive to maintain a minimum fund balance in these capital reserve funds of at least three times the annual General Fund

contribution amount. This amount will be adjusted biennially as part of the budget process.

- The annual contribution to these funds from the General Fund will generally be based on the annual use allowance which is determined based upon the estimated life of the asset and its original purchase cost as identified in the Reserve Study.
- Borrowing from these capital reserve funds to balance the General Fund budget for items not defined in the Reserve Study or for a capital replacement item requires approval by City Council ad shall include a reason for the funding decision and a funding plan for repayment. Any borrowing from these capital reserve funds must be in compliance with the City's Reserve Fund Transparency Ordinance.
- Any borrowing from these capital reserve funds not defined in the Reserve Study or for a capital replacement item shall be documented on the balance sheet as a liability.

Revenue Policies

- The City will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
- Because revenues, especially those of the General Fund, are sensitive to both local and regional economic conditions, revenue estimates adopted by the City Council must be conservative.
- The City will estimate its annual revenues by an objective, analytical process utilizing trend, judgmental and statistical analysis as appropriate.
- User fees will be adjusted annually to recover the full cost of services provided, except when the City Council determines that a subsidy from the General Fund is in the public interest.
- Community Services fees will be reviewed and recommended by the appropriate City Council appointed Commission for adoption.
- One-time revenues will be used for one-time expenditures only.

Expenditure Policies

- The City will maintain a level of expenditures which will provide for the public well-being and safety of the residents of the community.
- City Council approval is required before expending General Fund or contingency reserves.
- Expenditures budgeted in one fiscal year may be carried over to the next fiscal year automatically if the purpose for which the expenditure was budgeted has not been completed. Such carryovers shall not occur for more than two budget cycles without City Council approval (with the exception of PEG Fees, CASP Fee Training, Senior Center Case Management Funds, Senior Center and Olinda Museum Donations, Senior Transportation Program Overhead, Public Art Trust Account, Housing Rehabilitation Funds and Seagraves Fire Truck Maintenance). As part of the biennial budget, the City Manager shall have the authority to automatically carryover available appropriation from one fiscal year to another fiscal year for a new expenditure so long as the total appropriation per expenditure does not exceed the City Manager's authority limit of $50,000.
- Operating expenditure budgets which have been changed solely as the result of City Council approved labor agreements need not be re-approved by the City Council.
- Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, adequately protect the City. The City will strive to maintain a reserve of three times its self-insurance retention.

Utility Rates and Fees

- The City will annually set fees and user charges for each enterprise fund on a "pay as you go basis" at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and overhead charges.
- The City will maintain adequate reserves in each of the enterprise funds to protect these essential City programs. Urban Runoff Fund reserves, Water Fund reserves and Sewer Fund reserves shall have a minimum operating reserve equal to three months of operating expenditures and a capital reserve equal to one-year of capital expenditures.
- As required by the Water Revenue Bond Indenture, water rates must be set in an amount sufficient to meet the bond coverage tests and certified on an annual basis by an independent financial advisor.
- The use of long-term debt is an acceptable financing mechanism for the construction of capital improvements to the existing system; the annual debt service must be included in the current rate structure.

Capital Improvement Budget Policies

- The City will develop a seven-year plan for capital improvement (CIP), including CIP design, development, implementation, and operating and maintenance costs.
- The City will make all capital improvements in accordance with an adopted and funded seven-year capital improvement program.
- The City will identify the estimated costs, potential funding sources and project schedule for each capital project proposal before it is submitted to the City Council for approval.
- The City will carry over all capital project appropriation balances for use in next fiscal year.
- The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Program and City priorities, and whose operating and maintenance costs have been included in the budget.
- The City will coordinate development of the Capital Improvement Budget with the development of the Operating Budget. All costs for internal professional services needed to implement the CIP will be included in the Operating Budget for the year the CIP is to be implemented.
- Cost tracking for components of the Capital Improvement Program will be implemented and updated quarterly to ensure project completion within budget and established timelines.

Short-Term Debt Policies

- The City may use short-term debt to cover temporary or emergency cash flow shortages. All short-term borrowing will be subject to City Council approval by ordinance or resolution.
- The City may issue Interfund loans rather than outside debt instruments to fund short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact its current operations. The prevailing interest rate, as established by the City's Administrative Services Department, will be paid to the lending fund.
- The actual issuance of debt shall be in compliance with the City of Brea Local Debt Policy.

Long-Term Debt Policies

- The City will confine long-term borrowing to capital improvements that cannot be financed from the current revenues.

- Wherever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
- The City will have in place a Financing Team including bond counsel, an underwriter, and a financial advisor to assist the City throughout the year in developing and implementing its long range financial planning.
- The actual issuance of debt shall be in compliance with the City of Brea Local Debt Policy.

Investment Policies

- The City Council will review and adopt annually an investment policy as recommended by the Investment Advisory Committee. The policy will be in compliance with State law. The Administrative Services Director will submit a monthly report of investments to the City Council.

Accounting, Auditing and Financial Reporting

- The City's accounting and financial reporting systems will be maintained in conformity with generally accepted accounting as promulgated by the Government Accounting Standards Board and the Financial Accounting Standards Board.
- Full disclosure will be provided in the financial statements and bond representations.
- The City will maintain not less than an "A" credit rating in the financial community.
- An annual audit will be performed by an independent public accounting firm with the subsequent issue of an official Annual Comprehensive Financial Report (ACFR), including the auditor's opinion.
- The annual audit will include a report on internal control, including auditor recommendations and management responses.
- The City will endeavor to submit its ACFR to the Governmental Finance Officers Association award program to insure that its financial reporting meets the highest standards of government accounting.

Development Plan Processing

- Development process costs and related administrative expenses will be totally offset by development fees.
- All future developments will be analyzed for their fiscal impact on the City. Fiscal impacts include both ongoing revenue and expenditure and capital improvements and facilities required directly or indirectly as a result of the new development. Developments will be required to either have a positive or neutral fiscal impact. Developments which are determined to have a negative fiscal impact will be required to provide nexus related fees or charges to eliminate the negative impact.

The City has adopted policies to ensure its debt is appropriately managed, as outlined in the Fiscal Policies Statement of this document. The City has confined long-term borrowing to capital improvements that cannot be financed from current revenues. Additionally, the term of a respective debt financing is limited to the expected useful life of the capital improvement. The City is in compliance with all significant covenants and restrictions related to its debt obligations. Below is a summary of the current debt obligations and annual debt service requirements for the City, Public Financing Authority (PFA), Brea Community Benefit Financing Authority (BCBFA) and the Successor Agency to the Brea Redevelopment Agency ("Successor").

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Summary of Debt Obligations for June 30, 2025

Issue	Issuer	Funding Source	Amount Outstanding 6/30/2025	Final Maturity Date
Revenue Bonds				
2021 Refunding Lease Revenue Bonds	PFA	General Fund	$ 2,220,000	4/1/2036
2019 Water Refunding Revenue Bonds	City	Water Fund	19,125,000	7/1/2039
2020 Water Refunding Revenue Bonds	City	Water Fund	16,935,000	7/1/2044
Tax Allocation Bonds				
2003 Tax Allocation Bonds	Successor	Property Tax	17,125,412	7/1/2031
2013 Tax Allocation Refunding Bonds	Successor	Property Tax	14,155,000	8/1/2026
2016 Tax Allocation Refunding Bonds (Series A)	Successor	Property Tax	2,220,000	9/1/2026
2016 Tax Allocation Refunding Bonds (Series B)	Successor	Property Tax	330,000	9/1/2026
2017 Tax Allocation Refunding Bonds (Series A)	Successor	Property Tax	32,855,084	8/1/2036
2017 Tax Allocation Refunding Bonds (Series B)	Successor	Property Tax	8,360,000	8/1/2036
Community Facility District (CFD) Bonds – *Special Taxes*				
CFD No. 1997-1 (Olinda Heights Public Improv.)	City	Special Taxes	1,240,000	9/1/2028
CFD No. 2008-2 (Brea Plaza Public Improv.)	City	Special Taxes	6,755,000	9/1/2039
Total All Debt			**$121,320,496**	

Annual Debt Service Requirements for Fiscal Year 2025-26

Issue	FY 2025-26 *Principal*	FY 2025-26 *Interest*
Revenue Bonds		
2021 Refunding Lease Revenue Bonds	$ -	$ 88,800
2019 Water Revenue Refunding Bonds (Series A)	1,010,000	767,050
2020 Water Revenue Refunding Bonds	690,000	432,896
Tax Allocation Bonds		
2003 Tax Allocation Bonds	-	-
2013 Tax Allocation Refunding Bonds	6,920,000	491,625
2016 Tax Allocation Refunding Bonds (Series A)	1,120,000	41,550
2016 Tax Allocation Refunding Bonds (Series B)	165,000	7,012
2017 Tax Allocation Refunding Bonds (Series A)	795,000	1,613,750
2017 Tax Allocation Refunding Bonds (Series B)	1,795,000	238,344
Community Facility District (CFD) Bonds – *Special Taxes*		
CFD No. 1997-1 (Olinda Heights Public Improvements)	285,000	183,075
CFD No. 2008-2 (Brea Plaza Public Improvements)	290,000	256,669
Total All Debt	**$ 13,070,000**	**$ 4,120,771**

Summary of Debt Obligations for June 30, 2026

Issue	Issuer	Funding Source	Amount Outstanding 6/30/2026	Final Maturity Date
Revenue Bonds				
2021 Refunding Lease Revenue Bonds	PFA	General Fund	$ 2,220,000	4/1/2036
2019 Water Refunding Revenue Bonds	City	Water Fund	17,040,000	7/1/2039
2020 Water Refunding Revenue Bonds	City	Water Fund	15,550,000	7/1/2044
Tax Allocation Bonds				
2003 Tax Allocation Bonds	Successor	Property Tax	17,125,412	7/1/2031
2017 Tax Allocation Refunding Bonds (Series A)	Successor	Property Tax	32,060,084	8/1/2036
2017 Tax Allocation Refunding Bonds (Series B)	Successor	Property Tax	5,175,000	8/1/2036
Community Facility District (CFD) Bonds – *Special Taxes*				
CFD No. 1997-1 (Olinda Heights Public Improv.)	City	Special Taxes	650,000	9/1/2028
CFD No. 2008-2 (Brea Plaza Public Improv.)	City	Special Taxes	6,160,000	9/1/2039
Total All Debt			**$ 95,980,496**	

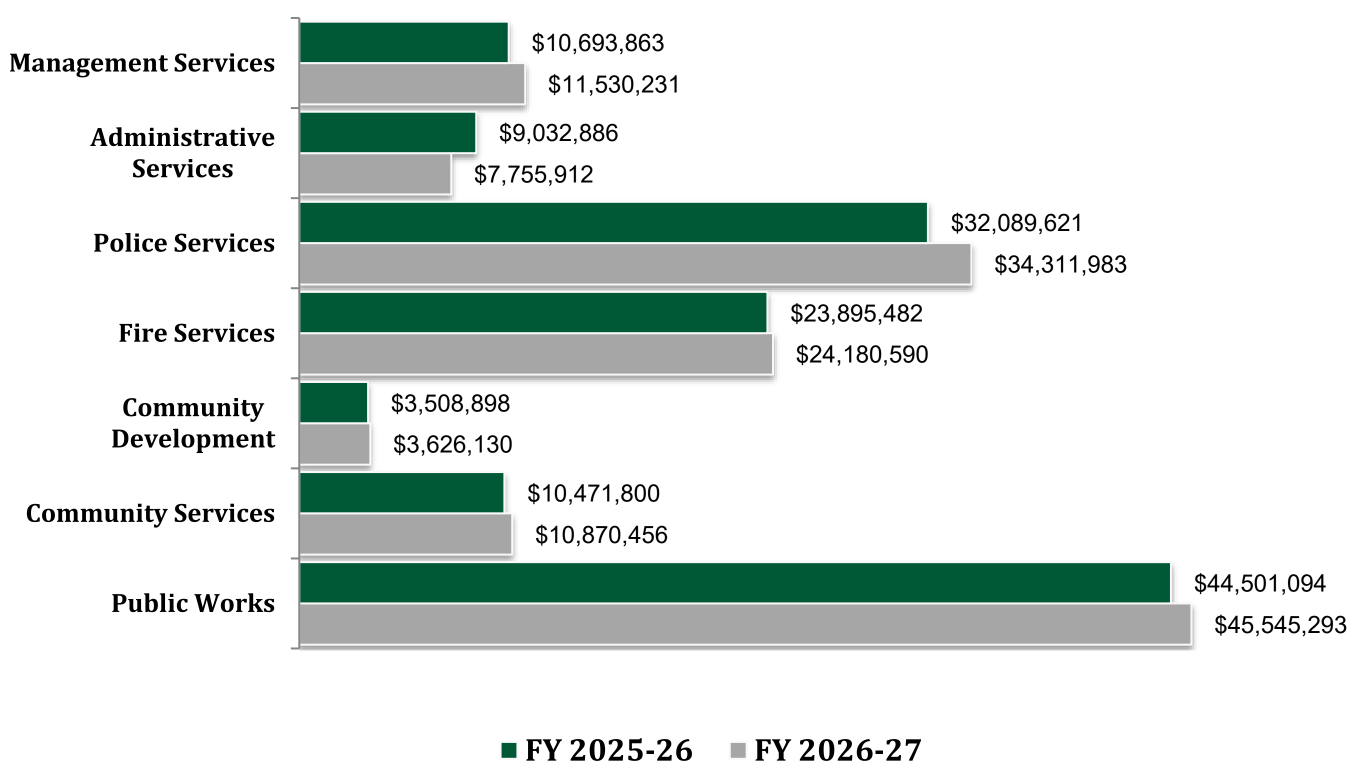
Annual Debt Service Requirements for Fiscal Year 2026-27

Issue	FY 2026-27 *Principal*	FY 2026-27 *Interest*
Revenue Bonds		
2021 Refunding Lease Revenue Bonds	$ -	$ 88,800
2019 Water Revenue Refunding Bonds (Series A)	1,075,000	714,925
2020 Water Revenue Refunding Bonds	695,000	437,117
Tax Allocation Bonds		
2003 Tax Allocation Bonds	-	-
2013 Tax Allocation Refunding Bonds	7,235,000	167,125
2016 Tax Allocation Refunding Bonds (Series A)	1,100,000	12,375
2016 Tax Allocation Refunding Bonds (Series B)	165,000	2,475
2017 Tax Allocation Refunding Bonds (Series A)	-	1,613,750
2017 Tax Allocation Refunding Bonds (Series B)	1,390,000	192,813
Community Facility District (CFD) Bonds – *Special Taxes*		
CFD No. 1997-1 (Olinda Heights Public Improvements)	305,000	152,950
CFD No. 2008-2 (Brea Plaza Public Improvements)	305,000	244,769
Total All Debt	**$ 12,270,000**	**$ 3,627,099**

Operating Expenditures by Department (All Funds)

Department	Actual FY 2023-24	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27	Percent of Budget
Management Services	$ 3,438,530	$ 4,591,144	$ 10,693,863	$ 11,530,231	8.36
Administrative Services	13,181,136	14,599,789	9,032,886	7,755,912	5.63
Police Services	31,038,546	31,180,287	32,089,621	34,311,983	24.90
Fire Services	18,792,371	22,424,247	23,895,482	24,180,590	17.54
Community Development	3,876,832	16,908,918	3,508,898	3,626,130	2.63
Community Services	9,715,681	10,373,787	10,471,800	10,870,456	7.89
Public Works	44,512,156	41,710,421	44,501,094	45,545,293	33.05
TOTAL	**$ 124,555,252**	**$ 141,788,593**	**$ 134,193,644**	**$ 137,820,595**	**100.00%**

* Percent of Budget based upon FY 2025-26 budget.



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Expenditures by Fund

Does not include transfers-out. Actuals are rounded.

		Actual FY 2023-24	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
110	General Fund	$ 64,909,140	$ 69,358,277	$ 70,234,688	$ 74,031,326
120	General Plan Maintenance	91,460	1,237,650	1,210	2,200
130	Veteran's Memorial	831	3,620	3,590	3,590
140	Community Benefit & Economic Development	-	-	47,000	-
150	Other Post Employment Benefit (OPEB)	928,446	943,000	962,125	981,250
172	Public Safety Augmentation	327,234	402,514	820,923	404,434
173	Supplemental Law Enforcement Svc	349	22,924	470	480
174	Paramedic Services	8,592,949	10,941,598	11,065,371	11,630,995
181	Community Center Replacement	159,822	312,803	140,000	145,000
182	Fixed Asset Replacement	-	-	30,000	175,000
220	Gas Tax	2,464	3,100	130	150
221	Road Maintenance & Repair	5,834	6,500	2,020	3,630
230	Narcotics Enforcement Asset Seizure (Fed)	8,297	10	40	40
231	Narcotics Enforcement Asset Seizure	24,524	283,495	20,470	21,052
233	National Opioid Settlement	58,659	124,185	305,823	305,225
234	Organized Retail Theft	1,732,339	824,397	619,009	565,612
240	Air Quality Impr. Fees	14,308	1,000	20	120
250	Park Development	4,120	7,951	680	690
260	Measure M Transportation Tax	13,583	82,513	121,334	137,849
270	Affordable Housing Trust	34,349	9,127,731	27,590	28,140
280	Housing Programs & Services	749,774	2,798,541	310,517	320,892
290	Community Dev. Block Grant	176,808	348,717	180,000	180,000
341	Landscape & Lighting District #1	45,584	62,510	63,423	64,680
342	Lighting District #2	6,532	8,733	8,727	8,955
343	Landscape & Lighting District #3	84,402	119,061	128,532	146,403
344	Lighting District #4	3,060	4,325	5,590	5,708
345	Landscape & Lighting District #5	94,084	136,097	141,393	143,168
346	Landscape & Lighting District #6	169,399	216,348	226,145	230,227
347	Landscape & Lighting District #7	25,218	39,234	36,788	34,001
360	Community Facilities District # 08-01	637,664	943,320	1,037,504	1,077,259
361	Community Facilities District #11-01	371,762	641,911	629,619	662,273
362	Community Facilities District #13-01	30,320	46,475	45,389	47,902
363	Community Facilities District #13-02	75,820	118,561	116,801	123,523
410	Urban Runoff	694,497	660,250	663,725	687,215
420	Water Utility	18,980,157	17,544,741	19,200,835	19,528,550
430	Sewer Utility	2,654,585	1,733,503	2,065,568	1,993,935
440	Sanitation & Street Sweeping	4,170,659	4,039,208	4,486,499	4,676,879
460	IT External Support	1,056,922	1,041,904	673,405	286,272
465	Golf Course	3,696,958	3,664,052	4,155,982	4,285,972
470	Risk Management	3,276,677	4,314,007	4,973,009	5,470,515
475	Information Technology Internal Support	2,540,967	2,650,646	4,005,494	3,008,930
480	Equipment & Vehicle Maintenance	4,971,117	3,965,252	2,985,059	3,021,534
490	Building Occupancy	2,941,955	2,853,012	3,098,475	3,221,972
540	Traffic Impact Fees	77,516	73,707	67,322	69,577
541	Water Impact Fees	14,099	13,950	12,940	13,070
542	Fire Impact Fees	49,397	14,950	414,950	14,950
543	Dispatch Impact Fees	448	610	600	670
544	Sewer Impact Fees	-	-	40	40

Expenditures by Fund (continued)

Does not include transfers-out. Actuals are rounded.

		Actual FY 2023-24	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
550	Storm Drain Construction	606	1,600	620	40
560	Capital & Mitigation	4,380	4,100	960	960
810	PARS Post Employment Benefit	45,177	46,000	55,240	57,740
	TOTAL	**$ 124,555,252**	**$ 141,788,593**	**$ 134,193,644**	**$ 137,820,595**

Revenues by Major Source

Types of Revenues	Budget FY 2025-26	Budget FY 2026-27	Percent of Total Budget	Per Capita Revenues **
Sales Tax *	$ 27,269,550	$ 27,439,453	37%	$ 569
Property Tax	16,093,414	16,652,118	22%	$ 336
Motor Vehicle License Fees	5,909,002	6,122,182	8%	$ 123
Franchise Fees	3,061,203	3,128,903	4%	$ 64
Community Services	3,744,406	3,855,856	5%	$ 78
Transient Occupancy Tax	2,681,179	2,734,802	4%	$ 56
Business License Tax	1,100,000	1,100,000	1%	$ 23
Transfers-In	2,180,000	2,730,000	3%	$ 46
Licenses and Permits	415,563	517,518	1%	$ 9
Other Sources of Revenues	9,179,969	9,194,799	12%	$ 192
Use of Excess General Fund Reserves	2,788,339	3,997,142	3%	$ 58
TOTAL REVENUES	**$ 74,422,625**	**$ 77,472,773**	**100%**	**$ 1,554**

Expenditures by Major Category

Types of Expenditures	Budget FY 2025-26	Budget FY 2026-27	Percent of Total Budget	Per Capita Revenues **
Salaries & Benefits	$ 53,517,701	$ 56,328,065	74%	$ 1,117
Services & Supplies	18,681,688	19,906,656	26%	$ 390
Capital Outlay	131,300	198,100	0%	$ 3
TOTAL EXPENDITURES* **	**$ 72,330,689**	**$ 76,432,821**	**100%**	**$ 1,510**

* Brea receives 1% (one cent per dollar) of the sales tax generated within the City limits; sales tax rate in Brea is 7.75%.

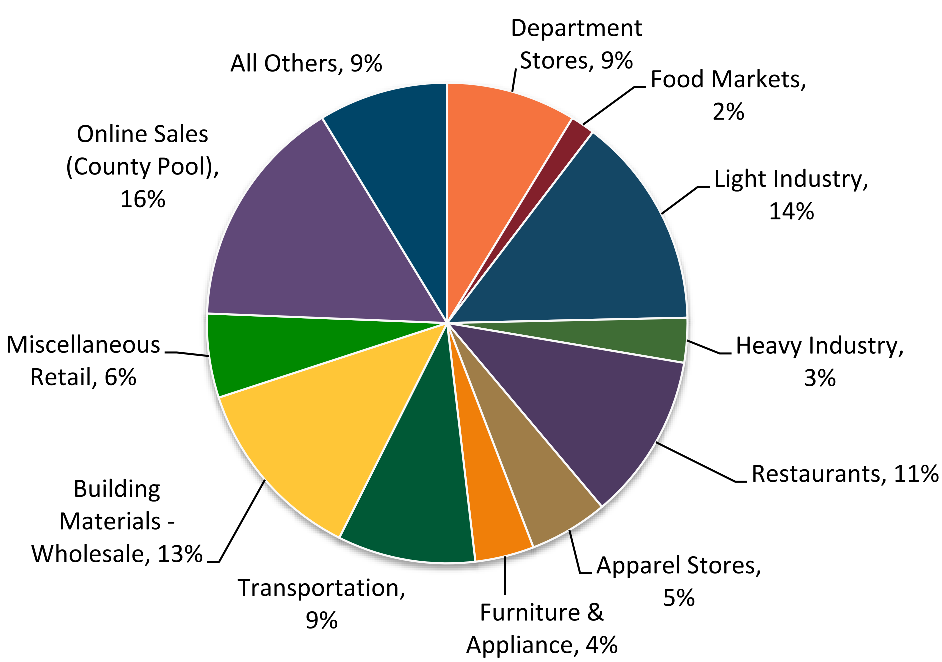
** Per Capita Revenues and Expenditures are based on the 2025-26 budget divided by Brea's population of 47,900.

*** Includes Transfers-out

Sales Tax Revenue by Fiscal Year

Fiscal Year		Sales Tax Revenue	Percent Change
2018-19	Actual	$23,319,589	21.23
2019-20	Actual	$21,495,924	(7.82)
2020-21	Actual	$21,479,210	(0.08)
2021-22	Actual	$24,098,002	12.92
2022-23	Actual	$26,812,000	11.26
2023-24	Actual	$25,155,351	(0.88)
2024-25	Estimate	$24,934,260	2.92
2025-26	Budget	$27,269,550	9.37
2026-27	Budget	$27,439,453	0.62
2027-28	Projection	$27,948,267	1.85
2028-29	Projection	$28,449,562	1.79
2029-30	Projection	$28,899,383	1.58

Sales Tax Generators, by Type of Business[1]



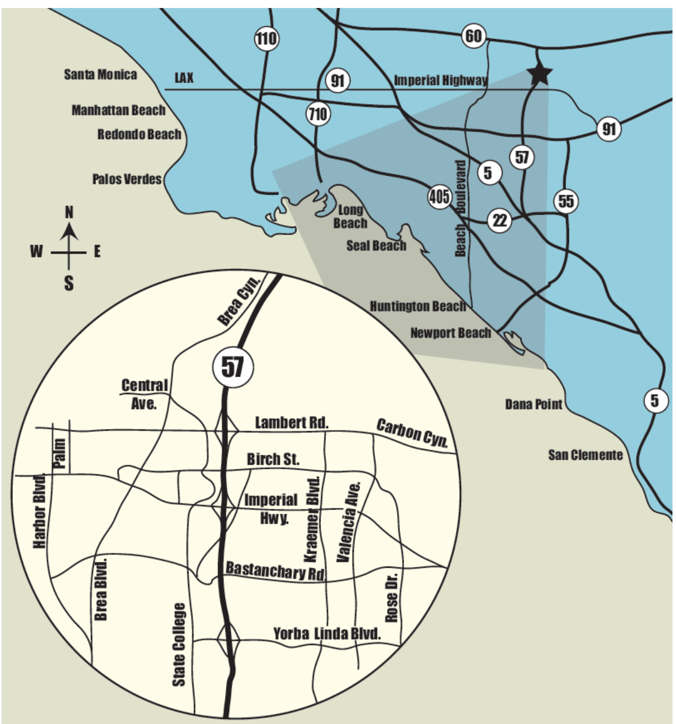
[1] For quarter ending December 31, 2024

Source: Avenu Insights & Analytics, December 2024

Brea is a full-service city offering a variety of programs and services - destination shopping and dining opportunities, art, architecture, award-winning schools, diverse housing options, plenty of places to play and a healthy local economy. City leaders work with the community to maintain Brea as a premier city for future generations.

Brea Demographics

The City of Brea is a diverse residential, industrial and commercial community, nestled in the foothills of north Orange County at the juncture of four counties with easy access to major airports, transportation routes, employment centers, popular recreational attractions, beaches, deserts and mountains.



The City of Brea is home to nearly 48,000 residents and hosts a daytime population of more than 125,000. According to the California State Department of Finance, the 2024 population was 48,101, a slight increase from 2024. As of January 1, 2025, the California State Department of Finance estimated that Brea's population would slightly decrease to 47,900.

	Population	% Change From Previous Period
2021	47,097	**3.5**
2022	46,947	**-0.3**
2023	47,886	**2.0**
2024	48,101	**0.4**
2025	47,900	**-0.4**

City Government

The City operates as a general law city with a Council-Manager form of government. The five elected Council Members serve four-year terms in alternate slates every two years. Elections are held in November of even numbered years and there are no term limits.

Date of Incorporation	***February 23, 1917***
Form of Government	***City Council/Manager***
Elections	***November (even years)***
Mayor	***City Council appointed***
Area	***12.43 square miles***
Median Family Income	***$124,837***
Retail Sales Tax [1]	*7.75%*

[1] *(6.00% State + 0.75% County + 1% City)*

Brea History

The name Brea comes from a Spanish word for "tar." Early inhabitants of the region discovered the substance seeping up from the nearby foothills. In 1894, the Union Oil Company purchased 1,200 acres of land for oil development. Other oil companies followed suit, and with Edward J. Doheny's successful oil discovery in 1897, a "black gold rush" was set in motion. The town of Brea was first founded in early 1911, and with a population of 752, Brea was officially incorporated on February 23, 1917.

The City of Brea has since continued to grow. In 1924, baseball legend Babe Ruth came to town, playing with local Hall of Fame pitcher Walter Johnson in the "Brea Bowl."

As the twentieth century progressed, Brea continued to evolve. Oil production within the area declined during the mid-century, while new housing developments and businesses populated the City. With the completion of the Orange Freeway (57) in 1972, Brea Mall in 1977, and Brea Civic & Cultural Center in 1980, the City saw increased investment that spurred further development and put the City on the path to become the strong community that it is today.

Investment in Brea continued with the Revitalization of Brea Downtown in the 1990s. Even in the midst of the Great Recession, Brea was able to attract Sprouts Farmers Market and Target to anchor the Brea MarketPlace, which was revitalized and reimagined. In in the mid 2000's, the La Floresta master-planned community was completed along with the opening of the Village at La Floresta, a retail center, anchored by Whole Foods Market.

In 2017, the Community marked Brea's Centennial with a year-long celebration. At the end of 2017, a new Downtown parking garage was added to serve businesses and customers. This addition opened new business opportunities in the area.

In the spring of 2020, the Brea community began to feel the impacts of the global COVID-19 pandemic. Brea's robust economy was temporarily halted due to stay-at-home-orders and business restrictions put in place to curb the spread of the virus. Yet Brea's strong sense of community helped the city maintain one of the lowest COVID case counts in the county. Development and business growth continued in the City. By 2021 Brea's economy began to rebound. There was positive momentum in the City's sales tax base and in property taxes. Due to development, booming home prices, and property turnover, revenue from property taxes continues to be a bright spot for the City's revenue base.

The Brea Mall, a popular regional destination, began an extensive redevelopment project in spring 2023. The former Sears building was demolished to make way for 119,000 square feet of new retail and restaurant space. In addition, a Life Time Fitness building and 380-unit residential apartment building will also be constructed. A new mall entrance and the first new retail tenants recently opened. The entire redevelopment project is anticipated to be completed in 2028.

Lifestyle

Brea enjoys a thriving art community that includes one of the nation's largest outdoor sculpture collections featuring more than 187 pieces of art on display throughout the City. 2025 marks the 50th anniversary of the Art in Public Places Program. The Brea Art Gallery and Curtis Theatre performing arts venue, located at the Brea Civic & Cultural Center, provide entertainment to thousands of patrons each year.

Recreational opportunities are plentiful for residents and visitors of all ages and interests. The City's Community Services Department offers adult and youth sports leagues, teen and after school programs, special events, summer aquatics and recreation classes.

The Brea Community Center is a 55,000 square foot facility that hosts a wide-range of programs and services including the Brea Fitness Center, teen programming, banquet facilities, and a gymnasium.

Park and recreation facilities, including a 26-acre multi-sports park, provide amenities enjoyed by residents and visitors alike. There are two municipal golf courses in town. Brea Creek, a nine-hole course, and Birch Hills Golf course, a top-notch 18-hole executive course. In addition, Brea is home to 17 community parks and two County regional parks, including Wildcatters Dog Park. The Brea Plunge, built in 1929, and remodeled in 2008, is a historic landmark in Brea and one of the first municipal swimming pools in Orange County.

Spring of 2018 saw the official opening of The Tracks at Brea. What was once a railroad and train depot, has transformed into a 50-acre linear park. The trail traverses the City across four miles as a safe and convenient amenity which separates pedestrians and bicyclists from vehicles. More than $17 million in grants were secured to fund the majority of the years-long construction project.

Brea's history, now over 100 years in the making, is preserved at the Brea Olinda Oil Museum and the Brea Museum and Heritage Center.

The City of Brea values community engagement and open, proactive communication. Follow City news and resources at *cityofbrea.gov* and on the major social media platforms.

Industry

Brea supports the business community with long-range visioning and streamlined processes. Brea is a major retail center featuring the county's fourth largest shopping center, the Brea Mall.

Although Brea is a major retail and business hub, it maintains a balance with nature, by monitoring its hillside and canyon areas which also contribute to Brea's quality of life.

Tourism and Entertainment

The City of Brea maintains a focused economic development strategy, designed to ensure a well-balanced, economically viable community.

Brea is a leading regional retail shopping destination. The Brea Mall, Brea Union Plaza, Brea Marketplace, Brea Plaza, The Village at La Floresta and Downtown Brea are some of the major shopping areas in Brea, along with the Imperial Highway and Brea Boulevard retail corridors and a number of smaller neighborhood shopping centers. Brea is also known as a popular restaurant destination for North Orange County. The City boasts a vast array of savory cuisine to suite everyone's tastes.

In November 2012, the Brea City Council dedicated the Brea Veteran's Memorial, which now graces the front of the Brea Civic & Cultural Center. Designed by Los Angeles artist Susan Narduli, the Memorial honors those men and women of Brea who sacrificed their lives for America's freedom. The memorial also recognizes veterans, active and retired military for their service to our country.

Utility and City Services

Brea provides an excellent portfolio of responsive municipal services. The City of Brea operates as a "full service city," providing a full range of services including police and fire protection, water, street, and sanitation services.

City Services	
Fire Stations	*4*
Parks & Recreation Facilities	*22*
Public Schools	
Elementary	*6*
Junior High	*1*
High School	*1*
Alternate High School	*1*
Infrastructure	
Streets	*126 miles*
Street Lights	*3,452*
Sanitary Sewers	*114 miles*
Storm Drains	*27 miles*
Utilities	
Municipal Water Dept.	
Water Meters	*13,474*
Avg. Daily Consumption	*8 million gallons*
Water Mains	*225 miles*
Electricity	*Southern Cal. Edison*
Gas	*The Gas Company*
Telephone	*AT&T*
	Verizon (Western Brea)
Cable	*Spectrum*

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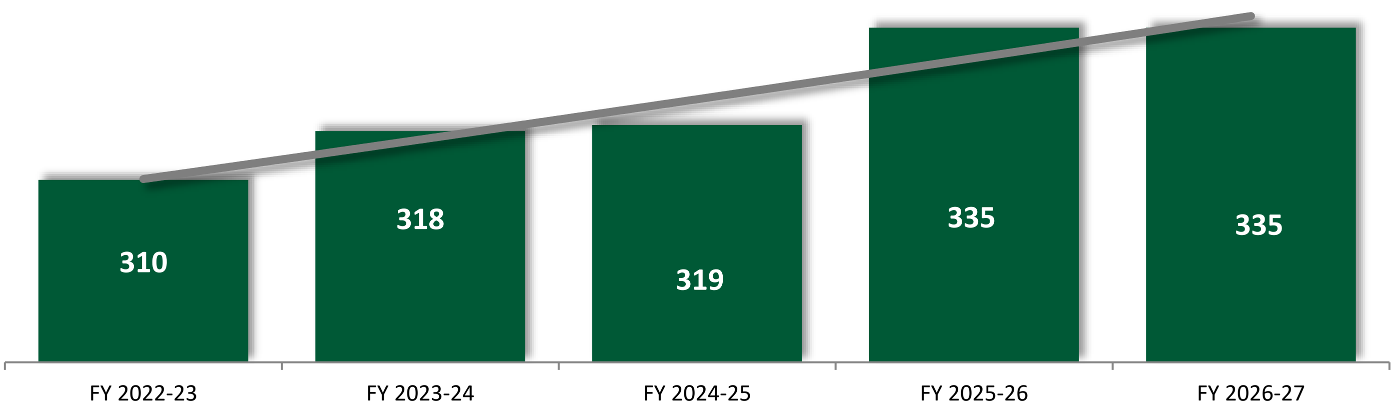
POSITION ALLOCATION COMPARISON

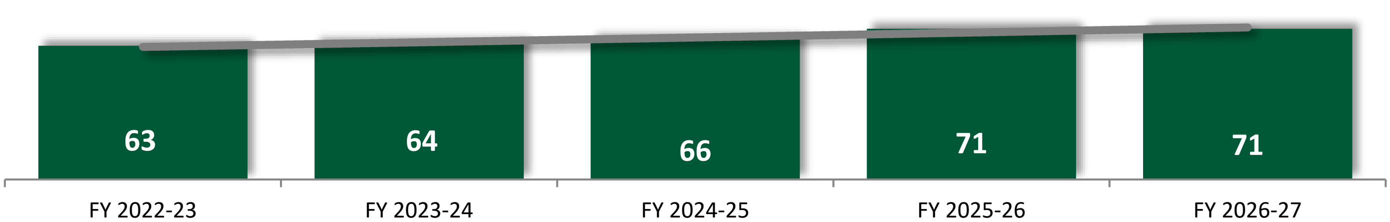
Full-Time Positions

The table below shows a summary of full-time positions over a five-year period including the budgeted FY 2025-26 and FY 2026-27. Positions are reflected on a Full-Time Equivalent (FTE) basis whereby one FTE is equivalent to one employee budgeted full-time. For FY 2025-26, full-time positions increased by 16.000 FTEs from the prior fiscal year. This increase includes the addition of 12.000 Ambulance Operators and 1.000 Human Resources Technicians for the City's new in-house Ambulance Program. In addition, the City added 1.000 Police Officer, 1.000 IT Specialist and 1.000 Crime Analyst for the new Integrated Crime Center, 2.000 Community Services Specialists (one was upgraded from part-time at 0.900 FTE) and 1.000 Water Quality Specialist. The net increase in full-time positions is offset by 3.000 FTE reductions in the Information Technology Division.



Part-Time Positions

The table below shows a summary of part-time positions for a 5-year period including the budgeted FY 2025-26 and FY 2026-27. Part-time positions are reflected on a Full-Time Equivalent (FTE) basis rounded to the nearest whole number, whereby one FTE is equivalent to one employee budgeted full-time. FTEs include all regular and intermittent hours budgeted for the fiscal year. For FY 2025-26, part-time positions increased by 4.359 FTEs. The additional part-time FTEs can be attributed to Parking Control Officer to support parking enforcement, Ambulance Operator for the City's new in-house Ambulance Program, and Community Services Coordinator to support the Brea Senior Center.



POSITION ALLOCATION LIST

Year 1 FTEs **Year 2 FTEs**

The Position Allocation List reflects City Council approved and budgeted full-time and part-time positions for FY 2025-26 and FY 2026-27 exclusive of elected or appointed positions. Positions are reflected on a Full-Time Equivalent (FTE) basis in which each FTE equates to one employee, budgeted full-time. Positions appear on the Position Allocation List in the department and division to which the largest percentage of the positions' time has been budgeted. The Position Allocation List is not intended to be an organizational chart or reflect organizational hierarchies, nor is it intended to reflect supervisory relationships. Positions listed reflect the maximum number of hours budgeted, including all paid leave time (e.g. sick leave and vacation leave). Savings are reflected in this allocation list as positions that are authorized but Not Funded (NF) in either Year 1, Year 2 or both years of the budget cycle. Positions funded by the North Orange County Public Safety Collaborative (NOCPSC) are indicated below.

Management Services Department

		Year 1 FTEs	Year 2 FTEs
City Management Division			
1143	City Manager's Office		
	City Manager	1.000	1.000
	Budget & Revenue Manager (NOCPSC Funded)	1.000	1.000
	Senior Management Analyst (NF)	1.000	1.000
	Management Analyst I/II	1.000	1.000
	Executive Assistant	1.000	1.000
	Program Total	**5.000**	**5.000**
Communications and Marketing Division			
1151	Public Information Program		
	Communications & Marketing Manager	1.000	1.000
	Management Analyst I/II	1.000	1.000
	Media Services Specialist I/II	1.000	1.000
	Program Total	**3.000**	**3.000**
1152	Media Services/Graphics Program		
	Senior Media Services Specialist	2.000	2.000
	Program Total	**2.000**	**2.000**
City Clerk Division			
1161	Council Support Program		
	City Clerk	1.000	1.000
	Deputy City Clerk/Records Supervisor	1.000	1.000
	City Clerk Specialist I/II	1.000	1.000
	Program Total	**3.000**	**3.000**
Human Resources Division			
1481	Human Resources Program		
	Human Resources Manager	1.000	1.000
	Principal Human Resources Analyst	0.000	1.000
	Senior Human Resources Analyst	1.000	0.000
	Human Resources Analyst I/II	1.000	1.000
	Human Resources Technician	3.000	3.000
	Administrative Clerk I/II	1.000	1.000
	Program Total	**7.000**	**7.000**
	Department Total	**20.000**	**20.000**

Administrative Services Department

		Year 1 FTEs	Year 2 FTEs
Administrative Division			
1411	Administration Program		
	Administrative Services Director	1.000	1.000
	Management Assistant	1.000	1.000
	Program Total	**2.000**	**2.000**
Budget Division			
1414	Budget Program		
	Financial Services Manager	1.000	1.000
	Management Analyst I/II	1.000	1.000
	Program Total	**2.000**	**2.000**
1441	Purchasing Program		
	Senior Buyer	1.000	1.000
	Reprographics Specialist	1.000	1.000
	Duplicating Technician I/II	1.000	1.000
	Program Total	**3.000**	**3.000**
Revenue Division			
1421	Utility Billing Program		
	Utility Billing Supervisor	1.000	1.000
	Accounting Technician I/II	3.000	3.000
	Program Total	**4.000**	**4.000**
1423	Accounts Receivable Program		
	Accounting Technician I/II	1.000	1.000
	Program Total	**1.000**	**1.000**
Accounting and Auditing Division			
1424	Treasury Program		
	Financial Services Manager	1.000	1.000
	Program Total	**1.000**	**1.000**
1431	City Accounting Program		
	Financial Services Manager	1.000	1.000
	Principal Accountant	1.000	1.000
	Accountant I/II	1.000	1.000
	Payroll Supervisor	1.000	1.000
	Payroll Technician	1.000	1.000
	Accounting Technician I/II	1.725	1.725
	Program Total	**6.725**	**6.725**
Information Technology Division			
1471	Information Technology Services Program		
	Information Technology Manager	1.000	1.000
	Information Technology Supervisor	1.000	1.000
	Senior GIS Analyst	1.000	1.000
	Senior Information Technology Specialist	4.000	4.000
	Information Technology Specialist I/II	2.000	2.000
	Program Total	**9.000**	**9.000**

Administrative Services Department (continued)

		Year 1 FTEs	Year 2 FTEs
1474	External Information Technology Program		
	Senior Information Technology Specialist	1.000	1.000
	Program Total	**1.000**	**1.000**
	Department Total	**29.725**	**29.725**

Police Services Department

Office of the Chief of Police

		Year 1 FTEs	Year 2 FTEs
2111	Administration Program		
	Police Chief	1.000	1.000
	Police Lieutenant	1.000	1.000
	Management Analyst I/II	2.000	2.000
	Executive Assistant	1.000	1.000
	Management Assistant	1.000	1.000
	Police Cadet	3.337	3.337
	Police Cadet (NF)	1.230	1.230
	Program Total	**10.567**	**10.567**
2141	Special Programs		
	Police Sergeant (Crime Impact Team)	1.000	1.000
	Police Officer (Orange County Auto Theft Task Force)	1.000	1.000
	Police Officer (Crime Suppression Unit)	3.000	3.000
	Police Officer (Gang)	1.000	1.000
	Crime Analyst	1.000	1.000
	Program Total	**7.000**	**7.000**

Support Services Division

		Year 1 FTEs	Year 2 FTEs
2121	Investigation Bureau Program		
	Police Captain	1.000	1.000
	Police Lieutenant	1.000	1.000
	Police Sergeant	1.000	2.000
	Police Sergeant (NF)	1.000	0.000
	Police Officer (Detective)	8.000	8.000
	Property and Evidence Technician	2.000	2.000
	Crime Scene Investigator	1.000	1.000
	Police Services Officer	1.000	1.000
	Program Total	**16.000**	**16.000**
2122	Records Program		
	Police Records Supervisor	1.000	1.000
	Senior Police Records Technician	2.000	2.000
	Police Records Technician	5.200	5.200
	Program Total	**8.200**	**8.200**
2133	Communications Dispatch Program		
	Communications Supervisor	1.000	1.000
	Senior Public Safety Dispatcher	3.000	3.000
	Public Safety Dispatcher I/II	7.500	7.500
	Program Total	**11.500**	**11.500**

Police Services Department (continued)

	Year 1 FTEs	Year 2 FTEs
2143 Integrated Crime Center Program		
Police Officer	1.000	1.000
Crime Analyst	1.000	1.000
Information Technology Specialist I/II	1.000	1.000
Program Total	**3.000**	**3.000**
Operations Division		
2112 Community Outreach Bureau Program		
Police Officer (High School)	1.000	1.000
Police Officer (Homeless Liaison Officer)	1.000	1.000
Police Officer (Downtown Liaison Officer)	1.000	1.000
Program Total	**3.000**	**3.000**
2131 Patrol Program		
Police Captain	1.000	1.000
Police Lieutenant	2.000	2.000
Police Sergeant	6.000	6.000
Police Officer (Corporal)	4.000	4.000
Police Officer (K-9 Handler)	2.000	2.000
Police Officer	19.000	19.000
Police Services Officer	3.000	3.000
Jailer	3.600	3.600
Program Total	**40.600**	**40.600**
2132 Traffic Program		
Police Sergeant	1.000	1.000
Police Officer (Motor/Corporal)	1.000	1.000
Police Officer (Motor)	3.000	3.000
Police Officer (Commercial Vehicle)	1.000	1.000
Parking Control Officer	1.425	1.425
Program Total	**7.425**	**7.425**
Department Total	**107.292**	**107.292**

Fire Services Department

	Year 1 FTEs	Year 2 FTEs
Administrative Division		
2211 Administration Program		
Fire Chief	1.000	1.000
Fire Deputy Chief	1.000	1.000
Executive Assistant	1.000	1.000
Program Total	**3.000**	**3.000**
2213 Emergency Preparedness Program		
Emergency Preparedness Coordinator	1.000	1.000
Program Total	**1.000**	**1.000**

Fire Services Department (continued)

Fire Operations and Paramedic Services Division

		Year 1 FTEs	Year 2 FTEs
2221	Fire Operations Program		
	Fire Division Chief	3.000	3.000
	Fire Captain	4.000	4.000
	Fire Engineer	3.000	4.000
	Fire Engineer (NF)	1.000	0.000
	Firefighter	13.000	13.000
	Firefighter (NF)	1.000	1.000
	Program Total	**25.000**	**25.000**
2222	Paramedic Services Program		
	Emergency Medical Services Manager	1.000	1.000
	Fire Captain (Paramedic)	8.000	8.000
	Fire Engineer (Paramedic)	8.000	8.000
	Firefighter (Paramedic)	8.000	8.000
	Program Total	**25.000**	**25.000**
2225	Ambulance Program		
	Ambulance Operator	13.716	13.716
	Administrative Clerk I/II	0.500	0.500
	Program Total	**14.216**	**14.216**

Fire Prevention Division

		Year 1 FTEs	Year 2 FTEs
2231	Fire Prevention Program		
	Fire Marshal	1.000	1.000
	Fire Prevention Specialist I/II	3.000	3.000
	Combination Inspector I/II (NF)	1.000	1.000
	Permit Technician	1.000	1.000
	Program Total	**6.000**	**6.000**
	Department Total	**74.216**	**74.216**

Community Development Department

Administrative Division

		Year 1 FTEs	Year 2 FTEs
3212	Administration Program		
	Assistant City Manager/Community Development Director	1.000	1.000
	Executive Assistant	1.000	1.000
	Administrative Intern	0.400	0.400
	Administrative Intern (NF)	0.520	0.520
	Program Total	**2.920**	**2.920**

Economic Development Division

		Year 1 FTEs	Year 2 FTEs
3214	Economic Development Program		
	Community Development Manager	1.000	1.000
	Management Analyst I/II	1.000	1.000
	Program Total	**2.000**	**2.000**
3215	Agency Housing Program		
	Senior Management Analyst	1.000	1.000
	Community Development Specialist	1.000	1.000

Community Development Department (continued)

Planning Division

		Year 1 FTEs	Year 2 FTEs
3231	Planning Program		
	City Planner	1.000	1.000
	Senior Planner	2.000	2.000
	Assistant Planner	3.000	3.000
	Planning Technician	1.000	1.000
	Program Total	**7.000**	**7.000**

Building and Safety Division

		Year 1 FTEs	Year 2 FTEs
3241	Building Plan Check Program		
	Building Official	1.000	1.000
	Junior Plan Checker	2.000	2.000
	Administrative Clerk I/II	1.000	1.000
	Permit Technician	2.000	2.000
	Program Total	**6.000**	**6.000**
3242	Building Inspection Program		
	Combination Inspector I/II (NF)	1.000	1.000
	Administrative Clerk I/II	2.000	2.000
	Program Total	**3.000**	**3.000**
3243	Code Enforcement Program		
	Code Enforcement Officer	0.725	0.725
	Program Total	**0.725**	**0.725**
	Department Total	**23.645**	**23.645**

Community Services Department

Community Center Division

		Year 1 FTEs	Year 2 FTEs
4154	Facility Reservations		
	Community Services Specialist I/II	1.000	1.000
	Facilities Worker	3.574	3.574
	Program Total	**4.574**	**4.574**
4210	Administration Program		
	Community Services Supervisor	1.000	1.000
	Program Total	**1.000**	**1.000**
4211	Operations Program		
	Fiscal Specialist	1.000	1.000
	Community Services Specialist I/II	2.000	2.000
	Senior Community Services Leader	3.293	3.293
	Program Total	**6.293**	**6.293**
4215	Fitness/Wellness Program		
	Community Services Supervisor	1.000	1.000
	Community Services Specialist I/II	1.000	1.000
	Senior Community Services Leader	0.725	0.725
	Program Total	**2.725**	**2.725**
4217	Teen Programs/Activities Program		
	Senior Community Services Leader	0.604	0.604
	Program Total	**0.604**	**0.604**

Community Services Department (continued)

		Year 1 FTEs	Year 2 FTEs
4224	Community Center Babysitting Program		
	Senior Community Services Leader	0.820	0.820
	Community Services Leader	0.413	0.413
	Community Services Worker	0.250	0.250
	Program Total	**1.483**	**1.483**
	Administrative Division		
4311	Administration Program		
	Community Services Director	1.000	1.000
	Senior Management Analyst	1.000	1.000
	Executive Assistant	1.000	1.000
	Media Services Specialist I/II	1.000	1.000
	Program Total	**4.000**	**4.000**
	Recreation Services Division		
4421	Special Events/Volunteer Services		
	Community Services Supervisor	1.000	1.000
	Community Services Specialist I/II	1.000	1.000
	Community Services Coordinator	0.750	0.750
	Senior Community Services Leader	0.148	0.148
	Facilities Worker	0.233	0.233
	Program Total	**3.131**	**3.131**
4422	Aquatics Program		
	Community Services Specialist I/II	0.212	0.212
	Senior Lifeguard/Instructor	0.776	0.776
	Lifeguard/Instructor	2.250	2.250
	Program Total	**3.238**	**3.238**
4424	Athletics – Non BCC Program		
	Community Services Supervisor	1.000	1.000
	Community Services Specialist I/II	1.000	1.000
	Senior Community Services Leader	1.065	1.065
	Community Services Leader	0.787	0.787
	Program Total	**3.852**	**3.852**
4425	Tiny Tots/Camps Program		
	Community Services Specialist I/II	1.000	1.000
	Senior Community Services Leader	2.900	2.900
	Program Total	**3.900**	**3.900**
4426	Community Services/Activities Program		
	Deputy Director of Community Services	1.000	1.000
	Program Total	**1.000**	**1.000**
4428	Summer Day Camp/Youth Excursions		
	Senior Community Services Leader	0.833	0.833
	Community Services Leader	1.680	1.680
	Community Services Worker	0.792	0.792
	Program Total	**3.305**	**3.305**

Community Services Department (continued)

		Year 1 FTEs	Year 2 FTEs
4429	After School Program		
	Community Services Supervisor	1.000	1.000
	Community Services Specialist I/II	1.000	1.000
	Senior Community Services Leader	1.987	1.987
	Community Services Leader	1.155	1.155
	Community Services Worker	0.518	0.518
	Program Total	**5.660**	**5.660**
Arts and Human Services Division			
4521	Senior Services Center Program		
	Community Services Supervisor	1.000	1.000
	Community Services Specialist I/II	4.000	4.000
	Community Services Coordinator	1.650	1.650
	Facilities Worker	0.625	0.625
	Program Total	**7.275**	**7.275**
4523	Brea Resource Center Program		
	Community Services Supervisor	1.000	1.000
	Community Services Specialist I/II	2.000	1.000
	Community Services Specialist I/II (NF)	0.000	1.000
	Community Services Coordinator	0.750	0.750
	Program Total	**3.750**	**3.750**
4525	Transportation Program		
	Community Services Shuttle Driver	0.962	0.962
	Specialist/Inspector	0.321	0.321
	Program Total	**1.283**	**1.283**
4541	Gallery Program		
	Community Services Supervisor	1.000	1.000
	Community Services Specialist I/II	0.850	0.850
	Community Services Coordinator	1.525	1.525
	Senior Community Services Leader	0.625	0.625
	Program Total	**4.000**	**4.000**
4542	Theatre Program		
	Community Services Supervisor	1.000	1.000
	Community Services Specialist I/II	1.000	1.000
	Media Services Specialist I/II	1.811	1.811
	Community Services Coordinator	0.750	0.750
	Senior Community Services Leader	1.221	1.221
	Program Total	**5.782**	**5.782**
4543	Cultural Services Administration Program		
	Community Services Manager	1.000	1.000
	Program Total	**1.000**	**1.000**
	Department Total	**67.855**	**67.855**

Public Works Department

Streets & Sanitation Division

		Year 1 FTEs	Year 2 FTEs
5121	Street Maintenance Program		
	Maintenance Services Superintendent	1.000	1.000
	Public Works Crew Leader	1.000	1.000
	Public Works Supervisor	1.000	1.000
	Maintenance Worker I/II	4.000	4.000
	Program Total	**7.000**	**7.000**
5122	Sanitation Program		
	Management Analyst I/II	1.000	1.000
	Recycling Coordinator	0.500	0.500
	Program Total	**1.500**	**1.500**
5123	Sewers Program		
	Public Works Crew Leader	1.000	1.000
	Maintenance Worker I/II	3.000	3.000
	Program Total	**4.000**	**4.000**
5124	Storm Drain Program		
	Maintenance Worker I/II	1.000	1.000
	Program Total	**1.000**	**1.000**
5125	Downtown Program		
	Maintenance Worker I/II	3.750	3.750
	Program Total	**3.750**	**3.750**
5126	Street Cleaning Program		
	Street Sweeper Operator	1.000	1.000
	Program Total	**1.000**	**1.000**

Water Division

		Year 1 FTEs	Year 2 FTEs
5131	Maintenance & Operations Program		
	Public Works Director	1.000	1.000
	Public Works Utilities Manager	1.000	1.000
	Public Works Utilities Supervisor	1.000	1.000
	Water Distribution Crew Leader	2.000	2.000
	Water Distribution Operator I/II	9.000	9.000
	Senior Management Analyst	1.000	1.000
	Water Quality Specialist	1.000	1.000
	Executive Assistant	1.000	1.000
	Administrative Clerk I/II	1.425	1.425
	Program Total	**18.425**	**18.425**
5132	Urban Runoff – NPDES		
	Environmental Services Coordinator	1.000	1.000
	Environmental Services Inspector	1.000	1.000
	Program Total	**2.000**	**2.000**
5141	Parks Program		
	Public Works Supervisor	1.000	1.000
	Management Analyst I/II	1.000	1.000
	Maintenance Worker I/II	12.400	12.400
	Program Total	**14.400**	**14.400**

Public Works Department (continued)

Parks & Trees Division

		Year 1 FTEs	Year 2 FTEs
5143	Landscape Areas Program		
	Landscape Contract Administrator	1.000	1.000
	Maintenance Worker I/II	0.750	0.750
	Program Total	**1.750**	**1.750**
5144	Sports Park Program		
	Maintenance Worker I/II	3.250	3.250
	Program Total	**3.250**	**3.250**
5145	Wildcatter Park Program		
	Public Works Crew Leader	1.000	1.000
	Maintenance Worker I/II	1.500	1.500
	Program Total	**2.500**	**2.500**
5148	Trails Program		
	Maintenance Worker I/II	0.781	0.781
	Program Total	**0.781**	**0.781**
5149	Golf Course Program		
	Golf Course Specialist	0.500	0.500
	Program Total	**0.500**	**0.500**
Building Maintenance Division			
5151	Building Maintenance Program		
	Public Works Manager	1.000	1.000
	Public Works Crew Leader	1.000	1.000
	Building Maintenance Technician	5.000	5.000
	Maintenance Worker I/II	1.425	1.425
	Program Total	**8.425**	**8.425**
Equipment Maintenance Division			
5161	Equipment Maintenance Program		
	Fleet Supervisor	1.000	1.000
	Heavy Equipment Mechanic I/II	4.000	4.000
	Maintenance Worker I/II	1.000	1.000
	Program Total	**6.000**	**6.000**
5171	Engineering Services Program		
	City Engineer	1.000	1.000
	Assistant City Engineer	1.000	1.000
	Principal Civil Engineer	1.000	1.000
	Assistant Engineer	1.000	1.000
	Management Analyst I/II	1.000	1.000
	Engineering Technician I/II	1.000	1.000
	Accounting Technician I/II	1.000	1.000
	Program Total	**7.000**	**7.000**
	Department Total	**83.281**	**83.281**
	CITY TOTAL	**406.014**	**406.014**

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FUND STRUCTURE SUMMARY

The City of Brea's revenues and expenditures are accounted for in a series of funds. Each fund is an autonomous accounting entity, established in accordance with legal and professional accounting standards. Funds are used to segregate the various financial activities of a governmental entity and to demonstrate compliance with specific regulations, restrictions or limitations, (i.e., demonstrating that restricted revenues are spent only for allowed purposes). Funds used in government are classified into three broad categories: governmental, proprietary and custodial. Governmental funds include activities usually associated with the operations of a typical state or local government (public safety, general government activities, etc.). Proprietary funds are used in government to account for activities often found in the private sector (Utilities are prime examples). Custodial funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The funds utilized by the City of Brea are summarized below with detailed description of each fund provided on the fund pages following this summary. The City details the Capital Improvement Funds in a separate document, although the Capital Improvement Program and its operating impacts are outlined on its fund page.

ALL CITY FUNDS

General Operating Funds	Special Revenues Funds	Assessment Funds	Enterprise Funds	Internal Service Funds	Capital Project Funds	Administrative Service Funds
110 General Fund	220 Gas Tax Fund	341 LLMD No. 1 Fund	410 Urban Runoff Fund	470 Risk Management Fund	510 Capital Improvement Fund	810 PARS Post Employ. Benefits Fund
120 General Plan Maintenance Fund	221 Road Maintenance & Repair Fund	342 LMD No. 2 Fund	420 Water Utility Fund	475 IT Internal Support Fund	540 - 544 Impact Fees Fund	
130 Veteran's Memorial Fund	230 Narcotics Enf. Asset Seizure Fund Fed	343 LLMD No. 3 Fund	430 Sewer Utility Fund	480 Equipment & Vehicle Main. Fund	550 Storm Drain Construction Fund	
140 CBED Fund	231 Narcotics Enf. Asset Seizure Fund	344 LLMD No. 4 Fund	440 Sanitation & Street Sweeping Fund	490 Building Occupancy Fund	560 Capital & Mitigation Improvement Fund	
150 OPEB Fund	233 National Opioid Settlement Fund	345 LLMD No. 5 Fund	460 IT External Support Fund			
172 Public Safety Aug. Fund	234 Retail Grant Theft Fund	346 LLMD No. 6 Fund	465 Golf Course Fund			
173 Supplemental Law Enf. Services Fund	240 Air Quality Impr. Fees Fund	347 LLMD No. 7 Fund				
174 Paramedic Services Fund	250 Park Development Fund	360 CFD No. 2008-01 Fund				
181 Community Center Replacement Fund	260 Measure M Trans. Tax Fund	361 CFD No. 2011-01				
182 Fixed Asset Replacement Fund	270 Affordable Housing Trust Fund	362 CFD No. 2013-01				
911 Disaster Recovery Fund	280 Successor Agency Housing Fund	363 CFD No. 2013-02				
	290 CDBG Fund					

Proprietary Funds
Governmental Funds
Custodial Funds

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Fund No.	Fund Title	Fiscal Year 2025-26 Ending Fund Balance	Fiscal Year 2025-26 Restricted Reserves	Fiscal Year 2025-26 Total	Fiscal Year 2026-27 Ending Fund Balance	Fiscal Year 2026-27 Restricted Reserves	Fiscal Year 2026-27 Total
General Operating Funds							
110	General Fund	$ 3,997,142	$ 18,082,672	**$ 22,079,814**	$ 14,419	$ 19,108,205	**$ 19,122,624**
120	General Plan Maintenance	1,282,668	-	**1,282,668**	1,681,787	-	**1,681,787**
130	Veteran's Memorial	12,941	-	**12,941**	11,651	-	**11,651**
140	Community Benefit & Economic Dev.	345,346	-	**345,346**	45,346	-	**45,346**
150	Other Post Employment Benefits	14,840	469,969	**484,809**	-	484,809	**484,809**
172	Public Safety Augmentation	-	781,063	**781,063**	-	472,329	**472,329**
173	Supplemental Law Enforcement Svs.	307,136	-	**307,136**	312,756	-	**312,756**
174	Paramedic Services	-	-	**-**	-	-	**-**
181	Community Center Replacement	267,016	501,000	**768,016**	122,016	501,000	**623,016**
182	Fixed Asset Replacement	-	1,803,600	**1,803,600**	-	1,628,600	**1,628,600**
911	Disaster Recovery Fund	-	-	**-**	-	-	**-**
Special Revenue Funds							
220	Gas Tax	93,597	-	**93,597**	650,993	-	**650,993**
221	Road Maintenance & Repair	2,305,426	-	**2,305,426**	3,599,947	-	**3,599,947**
230	Narcotics Enforcement Asset Seizure (Fed)	3,350	-	**3,350**	3,410	-	**3,410**
231	Narcotics Enforcement Asset Seizure	220,898	-	**220,898**	209,246	-	**209,246**
233	National Opioid Settlement	225,201	-	**225,201**	68,844	-	**68,844**
234	Organized Retail Theft	-	-	**-**	-	-	**-**
240	Air Quality Improvement Fees	76,033	-	**76,033**	138,413	-	**138,413**
250	Park Development	404,023	-	**404,023**	2,509,682	-	**2,509,682**
260	Measure M Transportation Tax	2,100,775	-	**2,100,775**	3,052,337	-	**3,052,337**
270	Affordable Housing Trust	3,540,674	-	**3,540,674**	3,693,862	-	**3,693,862**
280	Housing Programs & Services	2,288,942	-	**2,288,942**	2,206,018	-	**2,206,018**
290	Community Dev. Block Grant	(144,842)	-	**(144,842)**	(144,842)	-	**(144,842)**
Assessment Funds							
341	Landscape & Lighting Maint. Dist. #1	9,631	-	**9,631**	1,081	-	**1,081**
342	Lighting Maintenance District #2	31,671	-	**31,671**	28,916	-	**28,916**
343	Landscape & Lighting Maint. Dist. #3	45,539	-	**45,539**	16,730	-	**16,730**
344	Lighting Maintenance District #4	16,575	-	**16,575**	13,927	-	**13,927**
345	Landscape & Lighting Maint. Dist. #5	118,785	-	**118,785**	100,323	-	**100,323**
346	Landscape & Lighting Maint. Dist. #6	289,461	-	**289,461**	301,331	-	**301,331**
347	Landscape & Lighting Maint. Dist. #7	11,484	-	**11,484**	12,631	-	**12,631**
360	Community Facilities District 2008-01	496,684	1,986,855	**2,483,539**	366,081	2,012,592	**2,378,673**
361	Community Facilities District 2011-01	205,936	-	**205,936**	139,983	-	**139,983**
362	Community Facilities District 2013-01	158,290	-	**158,290**	170,166	-	**170,166**
363	Community Facilities District 2013-02	282,461	-	**282,461**	316,867	-	**316,867**
Enterprise Funds							
410	Urban Runoff	-	103,337	**103,337**	-	34,122	**34,122**
420	Water Utility	5,614,437	10,335,509	**15,949,946**	4,786,145	10,444,238	**15,230,383**
430	Sewer Utility	4,924,448	1,712,322	**6,636,770**	5,909,955	1,704,184	**7,614,139**
440	Sanitation & Street Sweeping	-	515,185	**515,185**	-	363,677	**363,677**
460	IT External Support	-	316,706	**316,706**	-	403,418	**403,418**
465	Golf Course	1,908,922	296,920	**2,205,842**	214,941	459,420	**674,361**
Internal Service Funds							
470	Risk Management	2,467,168	3,300,000	**5,767,168**	875,414	3,300,000	**4,175,414**
475	IT Internal Support	-	152,071	**152,071**	-	169,192	**169,192**
480	Equipment & Vehicle Maintenance	1,788,315	-	**1,788,315**	2,534,271	-	**2,534,271**
490	Building Occupancy	350,470	324,619	**675,089**	323,853	355,493	**679,346**

Fund No.	Fund Title	Fiscal Year 2025-26 Ending Fund Balance	Restricted Reserves	**Total**	Fiscal Year 2026-27 Ending Fund Balance	Restricted Reserves	**Total**
Capital Projects Funds							
510	Capital Improvement	-	-	**-**	-	-	**-**
540	Traffic Impact Fees	2,124,019	500,000	**2,624,019**	2,793,255	500,000	**3,293,255**
541	Water Impact Fees	190,328	-	**190,328**	1,238,611	-	**1,238,611**
542	Fire Impact Fees	817,427	-	**817,427**	1,320,602	-	**1,320,602**
543	Dispatch Impact Fees	101,457	-	**101,457**	128,246	-	**128,246**
544	Sewer Impact Fees	3,722	-	**3,722**	4,253	-	**4,253**
550	Storm Drain Construction	22,231	-	**22,231**	22,631	-	**22,631**
560	Capital and Mitigation Improvement	410,863	-	**410,863**	472,903	-	**472,903**
Custodial Funds							
810	PARS Post Employment Benefits	12,518,138	-	**12,518,138**	13,085,398	-	**13,085,398**
Total All Funds		$ 52,249,629	$ 41,181,828	**$ 93,431,456**	$ 53,354,400	$ 41,941,279	**$ 95,295,679**

110 GENERAL FUND

The General Fund is used to account for all of the general revenues of the City not specifically levied or collected for other City funds and for the expenditures related to the rendering of general services by the City. The General Fund is used to account for all resources not required to be accounted for in any other fund.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 12,818,835**	**$ 683,788**	**$ 683,788**	**$ 2,788,339**	**$ 3,997,142**
Resources					
Revenues					
Property Tax	14,815,291	15,488,808	15,406,829	16,093,414	16,652,118
Sales Tax	25,155,351	26,559,944	24,934,260	27,269,550	27,439,453
Transient Occupancy Tax	2,616,587	2,782,998	2,628,607	2,681,179	2,734,802
Franchise Tax	3,149,044	2,965,292	2,936,938	3,061,203	3,128,903
Business Tax	1,156,337	1,100,000	1,100,000	1,100,000	1,100,000
Licenses & Permits	287,696	403,429	346,101	415,563	517,518
Motor Vehicle In-Lieu Fees	5,487,120	5,686,914	5,725,491	5,909,002	6,122,182
Community Services	3,378,520	3,218,043	3,398,568	3,744,406	3,855,856
All Other	9,334,806	16,261,756	17,184,465	9,179,969	9,194,799
Sub-total Revenues	65,380,752	74,467,184	73,661,259	69,454,286	70,745,631
Transfers-in					
Comm. Benefit & Economic Dev. (140)	-	-	-	-	300,000
Public Safety Augmentation (172)	-	-	-	250,000	500,000
Supplemental Law Enf. Services (173)	100,000	100,000	100,000	180,000	180,000
Fixed Asset Replacement (182)	27,500	-	57,500	-	-
Gas Tax (220)	450,000	450,000	450,000	450,000	450,000
Golf Course (465)	-	-	-	1,300,000	1,300,000
Risk Management (470)	654,395	-	150,000	-	-
Disaster/Emergency Relief Fund (911)	-	-	37,588	-	-
Sub-total Transfers-in	1,231,895	550,000	795,088	2,180,000	2,730,000
Transfer from Reserves	1,910,550	1,163,985	8,237,599	1,905,206	-
Total Resources	68,523,197	76,181,169	82,693,946	73,539,492	73,475,631
Total Available	81,342,032	76,864,957	83,377,734	76,327,831	77,472,773

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Requirements					
Expenditures					
Management Services	3,389,030	3,775,184	4,532,257	4,572,303	4,876,360
Administrative Services	4,373,953	4,373,635	4,443,415	3,263,343	3,387,323
Police Services	28,779,696	29,841,042	29,397,209	30,916,065	33,170,004
Fire Services	9,498,450	11,026,771	10,443,865	10,974,878	11,475,385
Community Development	2,921,229	3,559,428	3,435,779	2,960,401	3,114,098
Community Services	9,424,717	9,465,702	9,935,229	9,993,687	10,242,431
Public Works	6,522,065	7,463,465	7,170,523	7,554,011	7,765,725
Sub-total Expenditures	64,909,140	69,505,227	69,358,277	70,234,688	74,031,326
Transfers-out					
Paramedic Services (174)	2,554,982	1,737,276	2,738,549	2,040,001	2,345,495
Community Center Replacement (181)	167,000	167,000	167,000	-	-
Fixed Asset Replacement (182)	1,100,000	1,300,000	1,300,000	-	-
Sanitation & Street Sweeping (440)	375,252	101,324	-	-	-
Internal IT Services (475)	-	-	-	-	-
Capital Improvement (510)	-	-	6,331,684	-	-
Capital & Mitigation Imp Fund (560)	56,000	56,000	56,000	56,000	56,000
Sub-total Transfers-out	4,253,234	3,361,600	10,593,233	2,096,001	2,401,495
Transfers to Reserves	11,495,870	-	637,885	-	1,025,533
Total Requirements	80,658,244	72,866,827	80,589,395	72,330,689	77,458,354
Ending Balance 6/30	**$ 683,788**	**$ 3,998,130**	**$ 2,788,339**	**$ 3,997,142**	**$ 14,419**
Reserves					
Operating Reserve 10%	7,739,997	7,286,683	7,995,151	7,233,069	7,643,282
Budget Stabilization Reserve 15%	11,609,996	10,930,024	11,992,727	10,849,603	11,464,923
Encumbrances	8,237,599	-	-	-	-
Total Reserves	**$ 27,587,592**	**$ 18,216,707**	**$ 19,987,878**	**$ 18,082,672**	**$ 19,108,205**

1 2 0 G E N E R A L P L A N M A I N T E N A N C E F U N D

This fund is used to account for revenues received and expenditures made to update the City's General Plan and related studies. The primary source of revenues are fees based on the construction value of building permits.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 1,460,701**	**$ 1,521,240**	**$ 1,521,240**	**$ 706,299**	**$ 1,282,668**
Resources					
Maintenance Fees	127,898	209,720	399,129	563,579	376,319
Interest	24,101	23,580	23,580	14,000	25,000
Total Resources	151,999	233,300	422,709	577,579	401,319
Total Available	1,612,700	1,754,540	1,943,949	1,283,878	1,683,987
Requirements					
Expenditures	91,460	1,500	1,237,650	1,210	2,200
Transfers-out					
General Fund (110)	-	-	-	-	-
Total Requirements	91,460	1,500	1,237,650	1,210	2,200
Ending Balance 6/30	**$ 1,521,240**	**$ 1,753,040**	**$ 706,299**	**$ 1,282,668**	**$ 1,681,787**

1 3 0 VETERAN'S MEMORIAL FUND

This fund is used to account for revenues collected from the sale of pavers for the Walk of Honor path which leads up to the Veteran's Memorial Monument. All proceeds are earmarked for the memorial maintenance, excluding routine landscape services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 14,349**	**$ 15,301**	**$ 15,301**	**$ 14,231**	**$ 12,941**
Resources					
Maintenance Fees	-	-	2,250	2,000	2,000
Interest	233	300	300	300	300
Other	1,550	-	-	-	-
Total Resources	1,783	300	2,550	2,300	2,300
Total Available	16,132	15,601	17,851	16,531	15,241
Requirements					
Expenditures	831	3,620	3,620	3,590	3,590
Total Requirements	831	3,620	3,620	3,590	3,590
Ending Balance 6/30	**$ 15,301**	**$ 11,981**	**$ 14,231**	**$ 12,941**	**$ 11,651**

140 COMMUNITY BENEFIT & ECONOMIC DEVELOPMENT (CBED) FUND

This fund was established in 2014 to retain funds which are set aside annually for the continuation of "legacy" community benefited projects as well as provide a funding source for the attraction and retention of business and economic development.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 6,148,566**	**$ 7,012,994**	**$ 7,012,994**	**$ 392,346**	**$ 345,346**
Resources					
Revenues					
Olinda Host Fees	965,529	1,300,000	898,131	-	-
Total Resources	965,529	1,300,000	898,131	-	-
Total Available	7,114,095	8,312,994	7,911,125	392,346	345,346
Requirements					
Expenditures	-	-	-	47,000	-
Transfers-out					
General Fund (110)	-	-	-	-	300,000
Capital Improvement (510)	101,101	550,000	7,518,779	-	-
Total Requirements	101,101	550,000	7,518,779	47,000	300,000
Ending Balance 6/30	**$ 7,012,994**	**$ 7,762,994**	**$ 392,346**	**$ 345,346**	**$ 45,346**

150 OTHER POST EMPLOYMENT BENEFITS (OPEB) FUND

This fund was established in 2014 to build a savings account for post employment medical benefits for retired employees and supplements the funds budgeted annually for Other Post Employment Benefit (OPEB) obligations. The fund includes an initial deposit of $10,000 with an annual set aside of five percent (5%) of general fund revenues over expenditures.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 393,359**	**$ 68,422**	**$ 68,422**	**$ 111,253**	**$ 14,840**
Resources					
Revenues					
Charges for Services	985,784	1,010,935	1,007,345	888,091	981,250
Interest	44,001	-	-	-	-
Total Resources	1,029,785	1,010,935	1,007,345	888,091	981,250
Total Available	1,423,144	1,079,357	1,075,767	999,344	996,090
Requirements					
Expenditures	928,446	1,010,935	943,000	962,125	981,250
Transfer to Reserves	426,276	-	21,514	22,379	14,840
Total Requirements	1,354,722	1,010,935	964,514	984,504	996,090
Ending Balance 6/30	**$ 68,422**	**$ 68,422**	**$ 111,253**	**$ 14,840**	**$ -**
Reserves					
Section 115 Trust (PARS)	426,276	426,276	447,590	469,969	484,809
Total Reserves	**$ 426,276**	**$ 426,276**	**$ 447,590**	**$ 469,969**	**$ 484,809**

172 PUBLIC SAFETY AUGMENTATION FUND

The Public Safety Augmentation Fund is used to account for sales tax revenue generated by the enactment of Proposition 172 and for expenditures related to the enhancement of public safety services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 395,026**	**$ 298,339**	**$ 298,339**	**$ 239,089**	**$ -**
Resources					
Revenues					
Sales Tax	599,777	634,000	589,400	578,000	581,700
Interest	14,744	14,000	14,000	14,000	14,000
Total Revenues	614,521	648,000	603,400	592,000	595,700
Transfer from Reserves	-	-	-	239,834	308,734
Total Resources	614,521	648,000	603,400	831,834	904,434
Total Available	1,009,547	946,339	901,739	1,070,923	904,434
Requirements					
Expenditures	327,234	401,864	402,514	820,923	404,434
Transfers-out					
General Fund (110)	-	-	-	250,000	500,000
Transfer to Reserves	383,974	260,136	260,136	-	-
Total Requirements	711,208	662,000	662,650	1,070,923	904,434
Ending Balance 6/30	**$ 298,339**	**$ 284,339**	**$ 239,089**	**$ -**	**$ -**
Reserves					
Equipment Replacement	760,761	1,020,897	1,020,897	781,063	472,329
Total Reserves	**$ 760,761**	**$ 1,020,897**	**$ 1,020,897**	**$ 781,063**	**$ 472,329**

173 SUPPLEMENTAL LAW ENFORCEMENT SERVICES (COPS) FUND

This fund is used to account for grant revenue the City receives from the State of California. These funds can be used only for the augmentation of public safety services in the community.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 135,690**	**$ 134,498**	**$ 225,366**	**$ 301,606**	**$ 307,136**
Resources					
Revenues					
Grants	186,159	100,000	194,664	180,000	180,000
Interest	3,866	2,700	4,500	6,000	6,100
Total Resources	190,025	102,700	199,164	186,000	186,100
Total Available	325,715	237,198	424,530	487,606	493,236
Requirements					
Expenditures	349	22,150	22,924	470	480
Transfers-out					
General Fund (110)	100,000	100,000	100,000	180,000	180,000
Capital Improvement (510)	-	-	-	-	-
Total Requirements	100,349	122,150	122,924	180,470	180,480
Ending Balance 6/30	**$ 225,366**	**$ 115,048**	**$ 301,606**	**$ 307,136**	**$ 312,756**

174 PARAMEDIC SERVICES FUND

This fund was established in 2018 and is used to account for revenues received and expenditures made for the City's Paramedic Services Program. This fund does not include any eligible department or Citywide overhead costs.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ -**	**$ 23,296**	**$ 23,296**	**$ -**	**$ -**
Resources					
Revenues					
Paramedic Tax	5,757,873	5,733,160	5,798,568	5,824,314	6,026,695
Ambulance Fees	53,085	2,004,106	1,771,806	3,201,056	3,258,805
Interest	-	-	-	-	-
Other	176,717	-	-	-	-
Sub-total Revenues	5,987,675	7,737,266	7,570,374	9,025,370	9,285,500
Transfers from Reserves	504,290	609,379	609,379	-	-
Transfers-in					
General Fund (110)	2,554,982	1,737,276	2,738,549	2,040,001	2,345,495
Risk Management (470)	178,677	-	-	-	-
Total Resources	9,225,624	10,083,921	10,918,302	11,065,371	11,630,995
Total Available	9,225,624	10,107,217	10,941,598	11,065,371	11,630,995
Requirements					
Expenditures	8,592,949	9,681,047	10,941,598	11,065,371	11,630,995
Transfer to Reserves	609,379	-	-	-	-
Total Requirements	9,202,328	9,681,047	10,941,598	11,065,371	11,630,995
Ending Balance 6/30	**$ 23,296**	**$ 426,170**	**$ -**	**$ -**	**$ -**
Reserves					
Encumbrances	609,379	-	-	-	-
Total Reserves	**$ 609,379**	**$ -**	**$ -**	**$ -**	**$ -**

181 COMMUNITY CENTER REPLACEMENT FUND

This fund was established in May 1997 to retain funds which are set aside annually for the future replacement of the Community Center facility and equipment.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 545,641**	**$ 552,819**	**$ 552,819**	**$ 407,016**	**$ 267,016**
Resources					
Transfers-in					
General Fund (110)	167,000	167,000	167,000	-	-
Total Resources	167,000	167,000	167,000	-	-
Total Available	712,641	719,819	719,819	407,016	267,016
Requirements					
Expenditures	159,822	167,000	312,803	140,000	145,000
Transfers to Reserves	-	-	-	-	-
Total Requirements	159,822	167,000	312,803	140,000	145,000
Ending Balance 6/30	**$ 552,819**	**$ 552,819**	**$ 407,016**	**$ 267,016**	**$ 122,016**
Reserves					
Capital and Equip. Replacement	501,000	501,000	501,000	501,000	501,000
Total Reserves	**$ 501,000**	**$ 501,000**	**$ 501,000**	**$ 501,000**	**$ 501,000**

1 8 2 FIXED ASSET REPLACEMENT FUND

The Fixed Asset Replacement Fund was established in March 2002 to provide funding for the replacement of City-owned infrastructure, facilities and capital assets.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 1,718,200**	**$ 1,106,226**	**$ 1,106,226**	**$ -**	**$ -**
Resources					
Transfers-in					
General Fund (110)	1,100,000	1,300,000	1,300,000	-	-
Transfer from Reserves	-	-	566,400	930,000	175,000
Total Resources	1,100,000	1,300,000	1,866,400	930,000	175,000
Total Available	2,818,200	2,406,226	2,972,626	930,000	175,000
Requirements					
Expenditures	-	-	-	30,000	175,000
Transfers-out					
General Fund (110)	27,500	-	57,500	-	-
Information Technology (475)	135,815	-	-	-	-
Capital Improvement (510)	532,295	790,000	2,915,126	900,000	-
Transfers to Reserves	711,365	-	-	-	-
Total Requirements	1,711,975	790,000	2,972,626	930,000	175,000
Ending Balance 6/30	**1,106,226**	**1,616,226**	**-**	**-**	**-**
Reserves					
Capital/Equip. Replacement	3,300,000	3,300,000	2,733,600	1,803,600	1,628,600
Total Reserves	**$ 3,300,000**	**$ 3,300,000**	**$ 2,733,600**	**$ 1,803,600**	**$ 1,628,600**

9 1 1 DISASTER RECOVERY FUND

This fund is used to account for the revenues received and expenditures made for disaster related activities including the COVID-19 pandemic. The City is reimbursed by county, state and federal agencies.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ (83,932)**	**$ (83,932)**	**$ (83,932)**	**$ -**	**$ -**
Resources					
Revenues					
Grants	-	-	121,520	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Resources	-	-	121,520	-	-
Total Available	(83,932)	(83,932)	37,588	-	-
Requirements					
Expenditures	-	-	-	-	-
Transfers-out					
General Fund (110)	-	-	37,588	-	-
Total Requirements	-	-	37,588	-	-
Ending Balance 6/30	**$ (83,932)**	**$ (83,932)**	**$ -**	**$ -**	**$ -**

220 GAS TAX FUND

This fund is used to account for revenues received and expenditures made for street improvements and street maintenance. Financing is provided by the City's share of State gasoline taxes pursuant to the California State Constitution and authorized by the State Legislature.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 1,215,015**	**$ 1,499,607**	**$ 1,499,607**	**$ 76,481**	**$ 93,597**
Resources					
Revenues					
State Gasoline Taxes	1,323,262	1,379,460	1,356,275	1,356,146	1,356,146
Interest	24,253	8,600	29,000	1,100	1,400
Total Resources	1,347,515	1,388,060	1,385,275	1,357,246	1,357,546
Total Available	2,562,530	2,887,667	2,884,882	1,433,727	1,451,143
Requirements					
Expenditures	2,464	1,700	3,100	130	150
Transfers-out					
General Fund (110)	450,000	450,000	450,000	450,000	450,000
Capital Improvement (510)	610,458	705,000	2,355,301	890,000	350,000
Total Requirements	1,062,922	1,156,700	2,808,401	1,340,130	800,150
Ending Balance 6/30	**$ 1,499,607**	**$ 1,730,967**	**$ 76,481**	**$ 93,597**	**$ 650,993**

221 ROAD MAINTENANCE & REPAIR TAX FUND

This fund was established in 2017 and is used to account for revenues received and expenditures made for street improvements and street maintenance. Financing is provided by the City's share of State gasoline taxes pursuant to State Legislation (Senate Bill 1) known as the Road Repair and Accountability Act of 2017.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 2,936,854**	**$ 3,700,721**	**$ 3,700,721**	**$ 1,279,795**	**$ 2,305,426**
Resources					
Revenues					
State Gasoline Taxes	1,217,123	1,190,660	1,205,021	1,252,151	1,252,151
Interest	53,589	51,640	74,000	25,500	46,000
Total Resources	1,270,712	1,242,300	1,279,021	1,277,651	1,298,151
Total Available	4,207,566	4,943,021	4,979,742	2,557,446	3,603,577
Requirements					
Expenditures	5,834	2,000	6,500	2,020	3,630
Transfers-out					
Capital Improvement (510)	501,011	3,500,000	3,693,447	250,000	-
Total Requirements	506,845	3,502,000	3,699,947	252,020	3,630
Ending Balance 6/30	**$ 3,700,721**	**$ 1,441,021**	**$ 1,279,795**	**$ 2,305,426**	**$ 3,599,947**

230 NARCOTICS ENFORCEMENT ASSET SEIZURE FUND

This fund is used to account for revenues received and expenditures related to the Equitable Sharing Program for asset seizures made by the Police Services Department in partnership with agencies under the authority of the US Department of Justice.

These funds can be used only for police services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ -**	**$ 3,200**	**$ 3,200**	**$ 3,290**	**$ 3,350**
Resources					
Revenues					
Fines & Forfeitures	8,297	-	-	-	-
Interest	-	-	100	100	100
Other	3,200	-	-	-	-
Total Resources	11,497	-	100	100	100
Total Available	11,497	3,200	3,300	3,390	3,450
Requirements					
Expenditures	8,297	-	10	40	40
Total Requirements	8,297	-	10	40	40
Ending Balance 6/30	**$ 3,200**	**$ 3,200**	**$ 3,290**	**$ 3,350**	**$ 3,410**

2 3 1 N A R C O T I C S E N F O R C E M E N T A S S E T S E I Z U R E F U N D

This fund is used to account for revenues received and expenditures related to the Equitable Sharing Program for asset seizures made by the Police Services Department in partnership with agencies under the authority of the US Department of the Treasury.

These funds can be used only for police services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 507,658**	**$ 489,946**	**$ 505,163**	**$ 231,768**	**$ 220,898**
Resources					
Revenues					
Fines & Forfeitures	14,228	5,000	-	5,000	5,000
Interest	7,801	4,500	10,100	4,600	4,400
Other	-	-	-	-	-
Total Resources	22,029	9,500	10,100	9,600	9,400
Total Available	529,687	499,446	515,263	241,368	230,298
Requirements					
Expenditures	24,524	198,550	283,495	20,470	21,052
Transfers-out					
Capital Improvement (510)	-	-	-	-	-
Total Requirements	24,524	198,550	283,495	20,470	21,052
Ending Balance 6/30	**$ 505,163**	**$ 300,896**	**$ 231,768**	**$ 220,898**	**$ 209,246**

2 3 3 NATIONAL OPIOID SETTLEMENT FUND

This fund is used to account for revenues received from various settlements and opioid-related bankruptcies. These funds are restricted for future opioid remediation and reimbursement of past opioid-related expenditures.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ (745)**	**$ 93,648**	**$ 93,648**	**$ 374,828**	**$ 225,201**
Resources					
Revenues					
Contributions	149,569	-	403,465	148,596	144,268
Interest	3,483	-	1,900	7,600	4,600
Total Resources	153,052	-	405,365	156,196	148,868
Total Available	152,307	93,648	499,013	531,024	374,069
Requirements					
Expenditures	58,659	119,776	124,185	305,823	305,225
Total Requirements	58,659	119,776	124,185	305,823	305,225
Ending Balance 6/30	**$ 93,648**	**$ (26,128)**	**$ 374,828**	**$ 225,201**	**$ 68,844**

234 ORGANIZED RETAIL THEFT FUND

This fund is used to account for revenues received and expenditures related to the Organized Retail Theft Prevention Grant Program. The primary funding is from a grant awarded in September 2023 from the Board of State and Community Corrections (BSCC) to prevent retail theft.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ -**	**$ (736,294)**	**$ (736,294)**	**$ -**	**$ -**
Resources					
Revenues					
State Grant	1,027,969	791,169	3,540,324	819,009	565,612
Interest	(11,557)	-	-	-	-
Total Resources	1,016,412	791,169	3,540,324	819,009	565,612
Total Available	1,016,412	54,875	2,804,030	819,009	565,612
Requirements					
Expenditures	1,732,339	791,169	824,397	619,009	565,612
Transfers-out					
Capital Improvement (510)	20,367	-	1,979,633	200,000	-
Total Requirements	1,752,706	791,169	2,804,030	819,009	565,612
Ending Balance 6/30	**$ (736,294)**	**$ (736,294)**	**$ -**	**$ -**	**$ -**

240 AIR QUALITY IMPROVEMENT FEES FUND

This fund is used to account for revenues received and expenditures made to improve the quality of air by reducing traffic on City streets and highways. The primary source of revenue is the City's share, $0.40 per vehicle, of the $2.00 per vehicle air quality fee (imposed by the State) for each vehicle registered in the City.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 191,344**	**$ 228,942**	**$ 228,942**	**$ 14,753**	**$ 76,033**
Resources					
Motor Vehicle License Fees	48,602	56,000	72,211	61,000	61,000
Grants	-	-	-	-	-
Interest	3,304	3,450	4,600	300	1,500
Total Resources	51,906	59,450	76,811	61,300	62,500
Total Available	243,250	288,392	305,753	76,053	138,533
Requirements					
Expenditures	14,308	500	1,000	20	120
Transfers-out					
Capital Improvement (510)	-	60,000	290,000	-	-
Total Requirements	14,308	60,500	291,000	20	120
Ending Balance 6/30	**$ 228,942**	**$ 227,892**	**$ 14,753**	**$ 76,033**	**$ 138,413**

2 5 0 P A R K D E V E L O P M E N T F U N D

This fund is used to account for revenues and expenditures made for park development and improvement.
The primary source of revenue is park development fees collected from developers, under the State of California Quimby Act.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 2,468,597**	**$ 2,419,787**	**$ 2,419,787**	**$ 396,803**	**$ 404,023**
Resources					
Revenues					
Park Development Fees	-	-	5,775	-	2,098,349
Interest	36,295	6,700	48,400	7,900	8,000
Total Resources	36,295	6,700	54,175	7,900	2,106,349
Total Available	2,504,892	2,426,487	2,473,962	404,703	2,510,372
Requirements					
Expenditures	4,120	2,700	7,951	680	690
Transfers-out					
Capital Improvement (510)	80,985	-	2,069,208	-	-
Total Requirements	85,105	2,700	2,077,159	680	690
Ending Balance 6/30	**$ 2,419,787**	**$ 2,423,787**	**$ 396,803**	**$ 404,023**	**$ 2,509,682**

260 MEASURE M TRANSPORTATION TAX FUND

This fund is used to account for revenues received and expenditures made to maintain and improve City streets. The primary source of revenue is the $0.05 sales tax approved by Orange County voters at an election held on November 6, 1990.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 1,773,323**	**$ 1,208,182**	**$ 2,930,808**	**$ 2,814,833**	**$ 2,100,775**
Resources					
Revenues					
Sales Taxes	1,372,884	1,477,968	1,360,285	1,410,976	1,447,411
Interest	38,912	46,300	58,600	56,300	42,000
Total Resources	1,411,796	1,524,268	1,418,885	1,467,276	1,489,411
Total Available	3,185,119	2,732,450	4,349,693	4,282,109	3,590,186
Requirements					
Expenditures	13,583	85,512	82,513	121,334	137,849
Transfers-out					
Capital Improvement (510)	240,728	300,000	1,452,347	2,060,000	400,000
Total Requirements	254,311	385,512	1,534,860	2,181,334	537,849
Ending Balance 6/30	**$ 2,930,808**	**$ 2,346,938**	**$ 2,814,833**	**$ 2,100,775**	**$ 3,052,337**

270 AFFORDABLE HOUSING TRUST FUND

This fund is used to account for revenues received and expenditures made for affordable housing. The primary source of revenue is affordable housing development fees collected from developers under the City's Affordable Housing Ordinance.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 3,335,123**	**$ 3,642,513**	**$ 3,642,513**	**$ 3,390,136**	**$ 3,540,674**
Resources					
Revenues					
Equity Sharing Payments	195,052	122,954	113,963	110,328	110,328
Affordable Housing Fees	-	-	-	-	-
Loan Repayments	2,724	-	-	-	-
Grants	-	-	8,688,491	-	-
Interest	143,963	73,200	72,900	67,800	71,000
Total Resources	341,739	196,154	8,875,354	178,128	181,328
Total Available	3,676,862	3,838,667	12,517,867	3,568,264	3,722,002
Requirements					
Expenditures	34,349	31,032	9,127,731	27,590	28,140
Total Requirements	34,349	31,032	9,127,731	27,590	28,140
Ending Balance 6/30	**$ 3,642,513**	**$ 3,807,635**	**$ 3,390,136**	**$ 3,540,674**	**$ 3,693,862**

280 HOUSING SUCCESSOR FUND

This fund is used to account for revenues received and expenditures made for affordable housing. The primary sources of revenue are from loan repayments generated from the use of the former Agency's Low and Moderate Income Housing Funds. All redevelopment agencies were dissolved on February 1, 2012 per a California Supreme Court ruling and the City elected to assume the housing functions of the former Agency.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 5,462,841**	**$ 4,967,013**	**$ 4,967,013**	**$ 2,372,979**	**$ 2,288,942**
Resources					
Revenues					
Equity Sharing Payments	-	-	-	-	-
Loan Repayments	144,219	24,900	88,175	162,080	175,268
Interest	92,712	103,000	99,300	47,400	45,700
Other	17,015	17,000	17,032	17,000	17,000
Total Resources	253,946	144,900	204,507	226,480	237,968
Total Available	5,716,787	5,111,913	5,171,520	2,599,459	2,526,910
Requirements					
Expenditures	749,774	333,284	2,798,541	310,517	320,892
Total Requirements	749,774	333,284	2,798,541	310,517	320,892
Ending Balance 6/30	**$ 4,967,013**	**$ 4,778,629**	**$ 2,372,979**	**$ 2,288,942**	**$ 2,206,018**

290 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

This fund is used to account for the revenues received and expenditures made for community block grants. Financing is provided under agreement with the County of Orange, whereby the City is a secondary recipient with funds made available from the United States Department of Housing and Urban Development (HUD), under the Housing and Community Development Act of 1974 and 1977.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ (176,960)**	**$ (156,125)**	**$ (156,125)**	**$ (144,842)**	**$ (144,842)**
Resources					
Revenues					
Federal Grants	169,045	180,000	660,000	180,000	180,000
Deferred Loan Repayment	28,598	-	-	-	
Total Resources	197,643	180,000	660,000	180,000	180,000
Total Available	20,683	23,875	503,875	35,158	35,158
Requirements					
Expenditures	176,808	180,000	348,717	180,000	180,000
Transfers-out					
Capital Improvement (510)	-	-	300,000	-	-
Total Requirements	176,808	180,000	648,717	180,000	180,000
Ending Balance 6/30	**$ (156,125)**	**$ (156,125)**	**$ (144,842)**	**$ (144,842)**	**$ (144,842)**

341 LANDSCAPING & LIGHTING MAINTENANCE DISTRICT #1 FUND

This landscape and lighting maintenance district is located in the north central part of the City and is composed of American National tract numbers 9121, 9341 and 9342.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 12,393**	**$ 22,904**	**$ 22,904**	**$ 16,824**	**$ 9,631**
Resources					
Revenues					
Special Assessment Fees	55,761	55,930	55,930	55,930	55,930
Interest	334	60	500	300	200
Total Resources	56,095	55,990	56,430	56,230	56,130
Total Available	68,488	78,894	79,334	73,054	65,761
Requirements					
Expenditures	45,584	58,870	62,510	63,423	64,680
Total Requirements	45,584	58,870	62,510	63,423	64,680
Ending Balance 6/30	**$ 22,904**	**$ 20,024**	**$ 16,824**	**$ 9,631**	**$ 1,081**

342 LIGHTING MAINTENANCE MAINTENANCE DISTRICT #2 FUND

This lighting maintenance district is located in the northwest part of the City and is composed of Baldwin tract numbers 8857, 9227 and 9228, which is now called "New North Hills."

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 37,231**	**$ 36,731**	**$ 36,731**	**$ 34,198**	**$ 31,671**
Resources					
Revenues					
Special Assessment Fees	5,478	5,500	5,500	5,500	5,500
Interest	554	700	700	700	700
Total Resources	6,032	6,200	6,200	6,200	6,200
Total Available	43,263	42,931	42,931	40,398	37,871
Requirements					
Expenditures	6,532	8,281	8,733	8,727	8,955
Total Requirements	6,532	8,281	8,733	8,727	8,955
Ending Balance 6/30	**$ 36,731**	**$ 34,650**	**$ 34,198**	**$ 31,671**	**$ 28,916**

343 LANDSCAPING & LIGHTING MAINTENANCE DISTRICT #3 FUND

This landscape and lighting maintenance district is located in the eastern central portion of the City, and was formed from the Eagle Ridge development, tract number 8242.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 35,891**	**$ 61,173**	**$ 61,173**	**$ 56,277**	**$ 45,539**
Resources					
Revenues					
Special Assessment Fees	108,814	112,965	112,965	116,694	116,694
Interest	870	1,000	1,200	1,100	900
Total Resources	109,684	113,965	114,165	117,794	117,594
Total Available	145,575	175,138	175,338	174,071	163,133
Requirements					
Expenditures	84,402	109,880	119,061	128,532	146,403
Total Requirements	84,402	109,880	119,061	128,532	146,403
Ending Balance 6/30	**$ 61,173**	**$ 65,258**	**$ 56,277**	**$ 45,539**	**$ 16,730**

344 LIGHTING MAINTENANCE MAINTENANCE DISTRICT #4 FUND

This lighting maintenance district is located just east of the SR 57 Freeway and north of Birch Street. It is composed of Ponderosa tract numbers 9298, 10224, 10234, 10325, 10326 and 10327.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 20,165**	**$ 20,170**	**$ 20,170**	**$ 19,005**	**$ 16,575**
Resources					
Revenues					
Special Assessment Fees	2,752	2,760	2,760	2,760	2,760
Interest	313	300	400	400	300
Total Resources	3,065	3,060	3,160	3,160	3,060
Total Available	23,230	23,230	23,330	22,165	19,635
Requirements					
Expenditures	3,060	5,210	4,325	5,590	5,708
Total Requirements	3,060	5,210	4,325	5,590	5,708
Ending Balance 6/30	**$ 20,170**	**$ 18,020**	**$ 19,005**	**$ 16,575**	**$ 13,927**

345 LANDSCAPING & LIGHTING MAINTENANCE DISTRICT #5 FUND

This landscape and lighting maintenance district is located in the north central portion of the City, and is composed of Konweiser tract numbers 9111, 9414 and 9473.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 116,082**	**$ 146,063**	**$ 146,063**	**$ 135,172**	**$ 118,785**
Resources					
Revenues					
Special Assessment Fees	121,939	122,306	122,306	122,306	122,306
Interest	2,126	1,000	2,900	2,700	2,400
Total Resources	124,065	123,306	125,206	125,006	124,706
Total Available	240,147	269,369	271,269	260,178	243,491
Requirements					
Expenditures	94,084	136,726	136,097	141,393	143,168
Total Requirements	94,084	136,726	136,097	141,393	143,168
Ending Balance 6/30	**$ 146,063**	**$ 132,643**	**$ 135,172**	**$ 118,785**	**$ 100,323**

346 LANDSCAPING & LIGHTING MAINTENANCE DISTRICT #6 FUND

This landscape and lighting maintenance district is located in the north central part of the City and is composed of Warmington tract numbers 8820, 9531 and 9532.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 179,046**	**$ 248,860**	**$ 248,860**	**$ 273,809**	**$ 289,461**
Resources					
Revenues					
Special Assessment Fees	235,588	236,297	236,297	236,297	236,297
Interest	3,625	2,500	5,000	5,500	5,800
Total Resources	239,213	238,797	241,297	241,797	242,097
Total Available	418,259	487,657	490,157	515,606	531,558
Requirements					
Expenditures	169,399	245,443	216,348	226,145	230,227
Total Requirements	169,399	245,443	216,348	226,145	230,227
Ending Balance 6/30	**$ 248,860**	**$ 242,214**	**$ 273,809**	**$ 289,461**	**$ 301,331**

3 4 7 L A N D S C A P I N G & L I G H T I N G M A I N T E N A N C E D I S T R I C T # 7 F U N D

This landscape and lighting maintenance district is located in the west portion of the City, and is composed of Baywood tract numbers 14656, 14657, 14658 and 15670.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 7,089**	**$ 17,010**	**$ 17,010**	**$ 13,124**	**$ 11,484**
Resources					
Revenues					
Special Assessment Fees	34,943	35,048	35,048	35,048	35,048
Interest	196	50	300	100	100
Total Resources	35,139	35,098	35,348	35,148	35,148
Total Available	42,228	52,108	52,358	48,272	46,632
Requirements					
Expenditures	25,218	32,145	39,234	36,788	34,001
Total Requirements	25,218	32,145	39,234	36,788	34,001
Ending Balance 6/30	**$ 17,010**	**$ 19,963**	**$ 13,124**	**$ 11,484**	**$ 12,631**

360 COMMUNITY FACILITIES DISTRICT NO. 2008-01

This community facilities district is located in the west portion of the city, and is composed of the Blackstone residential development.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 296,894**	**$ 639,179**	**$ 639,179**	**$ 595,309**	**$ 496,684**
Resources					
Revenues					
Special Taxes	878,298	896,187	896,187	914,111	932,393
Interest	33,877	28,000	28,000	50,000	40,000
Transfers-in					
Risk Management (470)	1,815	-	-	-	-
Transfer from Reserves	65,959	-	-	-	-
Total Resources	979,949	924,187	924,187	964,111	972,393
Total Available	1,276,843	1,563,366	1,563,366	1,559,420	1,469,077
Requirements					
Expenditures	637,664	958,143	943,320	1,037,504	1,077,259
Transfer to Reserves	-	25,427	24,737	25,232	25,737
Total Requirements	637,664	983,570	968,057	1,062,736	1,102,996
Ending Balance 6/30	**$ 639,179**	**$ 579,796**	**$ 595,309**	**$ 496,684**	**$ 366,081**
Reserves					
Open Space	700,000	700,000	700,000	700,000	700,000
Tonner Ridge Trail	899,024	917,004	917,004	935,344	954,051
Valencia Road	337,862	344,619	344,619	351,511	358,541
Total Reserves	**$ 1,936,886**	**$ 1,961,623**	**$ 1,961,623**	**$ 1,986,855**	**$ 2,012,592**

3 6 1 COMMUNITY FACILITIES DISTRICT NO. 2011-01

This community facilities district is located in the east portion of the city, and is composed of the La Floresta commercial and residential development.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 365,787**	**$ 550,402**	**$ 550,402**	**$ 249,947**	**$ 205,936**
Resources					
Revenues					
Special Taxes	546,650	549,123	569,224	580,608	592,220
Interest	7,602	8,900	11,000	5,000	4,100
Transfers-in					
Risk Management (470)	2,125	-	-	-	-
Total Resources	556,377	558,023	580,224	585,608	596,320
Total Available	922,164	1,108,425	891,858	835,555	802,256
Requirements					
Expenditures	371,762	539,645	641,911	629,619	662,273
Total Requirements	371,762	539,645	641,911	629,619	662,273
Ending Balance 6/30	**$ 550,402**	**$ 568,780**	**$ 249,947**	**$ 205,936**	**$ 139,983**

362 COMMUNITY FACILITIES DISTRICT NO. 2013-01

This community facilities district is located in the east portion of the city, and is composed of the Taylor-Morrison residential development.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 109,848**	**$ 134,699**	**$ 134,699**	**$ 145,208**	**$ 158,290**
Resources					
Revenues					
Special Taxes	53,062	54,123	54,284	55,371	56,478
Interest	1,976	1,500	2,700	3,100	3,300
Transfers-in					
Risk Management (470)	133	-	-	-	-
Total Resources	55,171	55,623	56,984	58,471	59,778
Total Available	165,019	190,322	191,683	203,679	218,068
Requirements					
Expenditures	30,320	39,132	46,475	45,389	47,902
Total Requirements	30,320	39,132	46,475	45,389	47,902
Ending Balance 6/30	**$ 134,699**	**$ 151,190**	**$ 145,208**	**$ 158,290**	**$ 170,166**

363 COMMUNITY FACILITIES DISTRICT NO. 2013-02

This community facilities district is located on Central Avenue and is composed of the Central Park Village mixed-use development.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 142,165**	**$ 212,867**	**$ 212,867**	**$ 245,020**	**$ 282,461**
Resources					
Revenues					
Special Taxes	143,226	146,091	146,414	149,342	152,329
Interest	2,941	2,400	4,300	4,900	5,600
Transfers-in					
Risk Management (470)	355	-	-	-	-
Total Resources	146,522	148,491	150,714	154,242	157,929
Total Available	288,687	361,358	363,581	399,262	440,390
Requirements					
Expenditures	75,820	98,859	118,561	116,801	123,523
Total Requirements	75,820	98,859	118,561	116,801	123,523
Ending Balance 6/30	**$ 212,867**	**$ 262,499**	**$ 245,020**	**$ 282,461**	**$ 316,867**

410 URBAN RUNOFF FUND

This fund is used to account for the City's urban runoff operations which are financed and operated in a manner similar to a private enterprise. The cost (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 526,940**	**$ 452,257**	**$ 452,257**	**$ -**	**$ -**
Resources					
Revenues					
Charges for Services	563,867	514,900	575,800	592,800	610,500
Interest	9,183	4,400	4,400	1,000	-
Other	9,983	11,640	16,500	7,500	7,500
Total Resources	583,033	530,940	596,700	601,300	618,000
Transfer from Reserves	36,781	85,000	45,209	62,425	69,215
Total Available	1,146,754	1,068,197	1,094,166	663,725	687,215
Requirements					
Expenditures	694,497	608,938	660,250	663,725	687,215
Transfers-out					
Capital Improvement (510)	-	50,000	433,916	-	-
Transfer to Reserves		-	-	-	-
Total Requirements	694,497	658,938	1,094,166	663,725	687,215
Ending Balance 6/30	**$ 452,257**	**$ 409,259**	**$ -**	**$ -**	**$ -**
Reserves					
Section 115 Trust (PARS)	22,347	22,347	23,500	24,675	25,909
Operations (3 months)	173,624	173,624	127,262	63,662	-
Capital	15,000	15,000	15,000	15,000	8,213
Total Reserves	**$ 210,971**	**$ 210,971**	**$ 165,762**	**$ 103,337**	**$ 34,122**

420 WATER UTILITY FUND

This fund is used to account for the City's water utility operations which are financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 2,852,166**	**$ 5,059,533**	**$ 5,059,533**	**$ 5,358,434**	**$ 5,614,437**
Resources					
Revenues					
Charges for Services	20,457,250	18,604,900	21,962,700	21,962,700	21,962,700
Connection Fees	146,396	76,162	76,162	76,162	76,162
Interest	249,687	-	300,000	280,000	280,000
Other	311,799	495,000	455,830	437,500	440,125
Total Resources	21,165,132	19,176,062	22,794,692	22,756,362	22,758,987
Transfer from Reserves	1,273,694	136,366	334,586	-	-
Total Available	25,290,992	24,371,961	28,188,811	28,114,796	28,373,424
Requirements					
Expenditures	18,980,157	18,434,691	17,544,741	19,200,835	19,528,550
Transfers-out					
Capital Improvement (510)	1,251,302	500,000	5,285,636	2,860,000	3,950,000
Transfer to Reserves	-	-	-	439,524	108,729
Total Requirements	20,231,459	18,934,691	22,830,377	22,500,359	23,587,279
Ending Balance 6/30	**$ 5,059,533**	**$ 5,437,270**	**$ 5,358,434**	**$ 5,614,437**	**$ 4,786,145**
Reserves					
Section 115 Trust (PARS)	485,532	485,532	509,800	535,300	562,100
Operations (3 months)	4,745,039	4,608,673	4,386,185	4,800,209	4,882,138
Capital	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Reserves	**$ 10,230,571**	**$ 10,094,205**	**$ 9,895,985**	**$ 10,335,509**	**$ 10,444,238**

4 3 0 SEWER UTILITY FUND

This fund is used to account for the operations of the City's sewer distribution lines and is operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 3,874,808**	**$ 5,263,841**	**$ 5,263,841**	**$ 4,120,966**	**$ 4,832,102**
Resources					
Revenues					
Sewer Fees	3,700,804	3,800,000	3,800,000	3,800,000	3,800,000
Sewer Connection Fees	5,055	40,000	25,000	10,000	10,000
Interest	105,338	79,000	79,000	82,400	97,000
Other	89,744	55,590	55,590	56,650	56,650
Sub-total Revenues	3,900,941	3,974,590	3,959,590	3,949,050	3,963,650
Transfer from Reserves	142,677	191,584	221,427	-	8,138
Total Resources	4,043,618	4,166,174	4,181,017	3,949,050	3,971,788
Total Available	7,918,426	9,430,015	9,444,858	8,070,016	8,803,890
Requirements					
Expenditures	2,654,585	1,888,249	1,733,503	2,065,568	1,993,935
Transfers-out					
Capital Improvement (510)		1,000,000	3,590,389	1,080,000	900,000
Transfer to Reserves	-	-	-	92,346	-
Total Requirements	2,654,585	2,888,249	5,323,892	3,237,914	2,893,935
Ending Balance 6/30	**$ 5,263,841**	**$ 6,541,766**	**$ 4,120,966**	**$ 4,832,102**	**$ 5,909,955**
Reserves					
Section 115 Trust (PARS)	177,757	177,757	186,600	195,930	205,700
Operations (3 months)	663,646	472,062	433,376	516,392	498,484
Capital	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Reserves	**$ 1,841,403**	**$ 1,649,819**	**$ 1,619,976**	**$ 1,712,322**	**$ 1,704,184**

440 SANITATION & STREET SWEEPING FUND

This fund is used to account for the City's refuse collection and street sweeping operations and is operated in a manner similar to a private enterprise. User charges finance the operations of this fund.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 0**	**$ 105,346**	**$ 147,305**	**$ 17,468**	**$ -**
Resources					
Revenues					
State Maintenance Reimbursement	-	11,371	11,371	11,371	11,371
Refuse Collection	3,390,028	3,760,000	3,560,000	3,969,000	4,081,000
Street Sweeping	309,575	300,000	305,000	305,000	305,000
Grants	145,260	-	-	-	-
Recycling Refund	-	50,000	50,000	50,000	50,000
Interest	2,463	-	-	-	-
Other	95,386	57,960	78,000	78,000	78,000
Sub-total Revenues	3,942,712	4,179,331	4,004,371	4,413,371	4,525,371
Transfers from Reserves	-	-	-	55,660	151,508
Transfers-in					
General Fund (110)	375,252	101,324	-	-	-
Total Resources	4,317,964	4,280,655	4,004,371	4,469,031	4,676,879
Total Available	4,317,964	4,386,001	4,151,676	4,486,499	4,676,879
Requirements					
Expenditures	4,170,659	4,281,428	4,039,208	4,486,499	4,676,879
Transfers-out					
Capital Improvement (510)	-	-	95,000	-	-
Transfers to Reserves	-	-	-	-	-
Total Requirements	4,170,659	4,281,428	4,134,208	4,486,499	4,676,879
Ending Balance 6/30	**$ 147,305**	**$ 104,573**	**$ 17,468**	**$ -**	**$ -**
Reserves					
Operations (3 months)	570,845	570,845	570,845	515,185	363,677
Total Reserves	**$ 570,845**	**$ 570,845**	**$ 570,845**	**$ 515,185**	**$ 363,677**

460 INFORMATION TECHNOLOGY EXTERNAL SUPPORT FUND

This fund is used to account for the operations of the Information Technology Division's contractual information technology services to other agencies. The costs (expenses) of providing these services on a continuing basis are financed or recovered through user charges.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 485,831**	**$ 211,021**	**$ 211,021**	**$ 79,804**	**$ -**
Resources					
Revenues					
Charges for Services	1,064,274	1,014,506	906,000	341,699	358,784
Interest	14,188	14,660	15,000	12,700	14,200
Sub-total Revenues	1,078,462	1,029,166	921,000	354,399	372,984
Transfer from Reserves	-	-	-	239,202	-
Total Resources	1,078,462	1,029,166	921,000	593,601	372,984
Total Available	1,564,293	1,240,187	1,132,021	673,405	372,984
Requirements					
Expenditures	1,056,922	1,081,430	1,041,904	673,405	286,272
Transfer to Reserves	296,350	6,127	10,314	-	86,712
Total Requirements	1,353,272	1,087,557	1,052,218	673,405	372,984
Ending Balance 6/30	**$ 211,021**	**$ 152,630**	**$ 79,804**	**$ -**	**$ -**
Reserves					
Section 115 Trust (PARS)	281,364	281,364	295,432	310,204	325,714
Operations (3 months)	264,231	270,358	260,476	6,502	77,704
Total Reserves	**$ 545,595**	**$ 551,722**	**$ 555,908**	**$ 316,706**	**$ 403,418**

465 GOLF COURSE FUND

This fund is used to account for the City's golf course operations which are financed and operated in a manner similar to a private enterprise. The costs of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 2,321,304**	**$ 3,560,414**	**$ 3,560,414**	**$ 3,603,894**	**$ 1,908,922**
Resources					
Revenues					
Golf Course Revenues	4,876,038	3,893,760	3,893,760	4,049,510	4,211,491
Interest	60,030	27,600	90,000	74,000	43,000
Total Resources	4,936,068	3,921,360	3,983,760	4,123,510	4,254,491
Total Available	7,257,372	7,481,774	7,544,174	7,727,404	6,163,413
Requirements					
Expenditures	3,696,958	3,757,357	3,664,052	4,155,982	4,285,972
Transfers-out					
General Fund (110)	-	-	-	1,300,000	1,300,000
Capital Improvement (510)	-	-	276,228	200,000	200,000
Transfer to Reserves	-	-	-	162,500	162,500
Total Requirements	3,696,958	3,757,357	3,940,280	5,818,482	5,948,472
Ending Balance 6/30	**$ 3,560,414**	**$ 3,724,417**	**$ 3,603,894**	**$ 1,908,922**	**$ 214,941**
Reserves					
Capital	134,420	134,420	134,420	296,920	459,420
Total Reserves	**$ 134,420**	**$ 134,420**	**$ 134,420**	**$ 296,920**	**$ 459,420**

470 RISK MANAGEMENT FUND

This fund is used to account for the costs of operating a self-insured program for general liability, workers' compensation, long-term disability and unemployment compensation. Such costs are billed to City departments at a predetermined rate set during each budget process.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 1,474,664**	**$ 4,435,878**	**$ 4,435,878**	**$ 3,795,615**	**$ 2,467,168**
Resources					
Revenues					
Charges for Services	3,430,449	3,671,644	3,671,644	3,492,462	3,756,661
Interest	127,576	211,935	150,000	150,000	120,000
Other	58,768	55,000	2,100	2,100	2,100
Sub-total Revenues	3,616,793	3,938,579	3,823,744	3,644,562	3,878,761
Transfer from Reserves	3,458,598	-	-	-	-
Total Resources	7,075,391	3,938,579	3,823,744	3,644,562	3,878,761
Total Available	8,550,055	8,374,457	8,259,622	7,440,177	6,345,929
Requirements					
Expenditures	3,276,677	4,230,807	4,314,007	4,973,009	5,470,515
Transfers-out					
General Fund (110)	654,395	-	150,000	-	-
Paramedic Services (174)	178,677	-	-	-	-
CFD No 2008-01 (360)	1,815	-	-	-	-
CFD No 2011-01 (361)	2,125	-	-	-	-
CFD No 2013-01 (362)	133	-	-	-	-
CFD No 2013-02 (363)	355	-	-	-	-
Transfer to Reserves	-	-	-	-	-
Total Requirements	4,114,177	4,230,807	4,464,007	4,973,009	5,470,515
Ending Balance 6/30	**$ 4,435,878**	**$ 4,143,650**	**$ 3,795,615**	**$ 2,467,168**	**$ 875,414**
Reserves					
Self Insured Retention (SIR)	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Total Reserves	**$ 3,300,000**	**$ 3,300,000**	**$ 3,300,000**	**$ 3,300,000**	**$ 3,300,000**

475 INFORMATION TECHNOLOGY INTERNAL SUPPORT FUND

This fund is used to account for the operations of the City's Internal Information Technology Division. Such costs are billed to the departments and/or divisions based upon a predetermined rate set during the budget process.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 619,051**	**$ 750,927**	**$ 750,927**	**$ 579,693**	**$ -**
Resources					
Revenues					
Charges for Services	2,486,832	2,486,832	2,486,832	2,899,210	3,010,051
Interest	20,348	26,100	20,000	16,000	16,000
Other	-	-	-	-	-
Total Resources	2,642,995	2,512,932	2,506,832	2,915,210	3,026,051
Transfer from Reserves	29,848	-	-	510,591	-
Total Available	3,291,894	3,263,859	3,257,759	4,005,494	3,026,051
Requirements					
Expenditures	2,540,967	2,670,225	2,650,646	4,005,494	3,008,930
Transfer to Reserves	-	32,314	27,420	-	17,121
Total Requirements	2,540,967	2,702,539	2,678,066	4,005,494	3,026,051
Ending Balance 6/30	**$ 750,927**	**$ 561,320**	**$ 579,693**	**$ -**	**$ -**
Reserves					
Operations (3 months)	635,242	667,556	662,662	152,071	169,192
Total Reserves	**$ 635,242**	**$ 667,556**	**$ 662,662**	**$ 152,071**	**$ 169,192**

480 EQUIPMENT & VEHICLE MAINTENANCE FUND

This fund is used to account for the costs of operating a maintenance facility for automotive equipment used by City departments and replacement of all City "rolling stock" equipment. Such costs are billed to the departments at a predetermined cost per mile charge that includes depreciation. This charge is set during the budget process. The Equipment and Vehicle Maintenance Fund is responsible for financing replacement vehicles, as necessary.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 4,203,869**	**$ 2,520,627**	**$ 2,520,627**	**$ 1,782,433**	**$ 1,788,315**
Resources					
Revenues					
Charges for Services	2,988,646	3,158,646	3,096,146	2,945,341	3,720,890
Interest	30,035	32,000	40,000	35,600	36,600
Grants	-	-	76,870	-	-
Other	269,194	50,000	14,042	10,000	10,000
Sub-total Revenues	3,287,875	3,240,646	3,227,058	2,990,941	3,767,490
Total Resources	3,287,875	3,240,646	3,227,058	2,990,941	3,767,490
Total Available	7,491,744	5,761,273	5,747,685	4,773,374	5,555,805
Requirements					
Expenditures					
Operations	1,871,127	2,169,392	1,929,824	2,135,759	2,220,684
Capital Outlay	3,099,990	1,198,100	2,035,428	849,300	800,850
Total Requirements	4,971,117	3,367,492	3,965,252	2,985,059	3,021,534
Ending Balance 6/30	**$ 2,520,627**	**$ 2,393,781**	**$ 1,782,433**	**$ 1,788,315**	**$ 2,534,271**

490 BUILDING OCCUPANCY FUND

This fund is used to account for the costs of operating a building maintenance program for City facilities. Such costs are billed to departments at a predetermined rate set during the budget process.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 533,109**	**$ 816,961**	**$ 816,961**	**$ 450,000**	**$ 350,470**
Resources					
Revenues					
Charges for Services	2,769,360	2,860,290	2,860,290	3,096,768	3,215,929
Interest	20,476	15,600	18,000	13,200	10,300
Other	5,824	-	-	-	-
Sub-total Revenues	2,795,660	2,875,890	2,878,290	3,109,968	3,226,229
Transfer from Reserves	450,000	-	57,761	-	-
Total Resources	3,245,660	2,875,890	2,936,051	3,109,968	3,226,229
Total Available	3,778,769	3,692,851	3,753,012	3,559,968	3,576,699
Requirements					
Expenditures	2,941,955	2,901,291	2,853,012	3,098,475	3,221,972
Transfers-out					
Capital Improvement (510)	19,853	-	450,000	-	-
Transfer to Reserves	-	3,967	-	111,023	30,874
Total Requirements	2,961,808	2,905,258	3,303,012	3,209,498	3,252,846
Ending Balance 6/30	**$ 816,961**	**$ 787,594**	**$ 450,000**	**$ 350,470**	**$ 323,853**
Reserves					
Operations (3 months)	271,357	275,323	213,596	324,619	355,493
Total Reserves	**$ 271,357**	**$ 275,323**	**$ 213,596**	**$ 324,619**	**$ 355,493**

This fund is used to account for the citywide costs of constructing street improvements, parks and other public improvements. Financing is provided by Federal and State grant revenues, Successor Agency funds, interfund transfers from the Special Revenue Funds, Enterprise Funds and the General Fund.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	$ -	$ -	$ -	$ -	$ -
Resources					
Revenues					
Successor Agency	-	-	-	-	-
Grants	2,677,736	-	11,361,768	-	-
Interest	27,691	-	-	-	-
Other	10,000	-	44,729	-	-
Sub-total Revenues	2,715,428	-	11,406,497	-	-
Transfers-in					
General Fund (110)	-	-	6,331,684	-	-
CBED (140)	101,101	550,000	7,518,779	-	-
Fixed Asset Replacement (182)	532,295	790,000	2,915,126	900,000	-
Gas Tax (220)	610,458	705,000	2,355,301	890,000	350,000
Road Repair & Maint. (221)	501,011	3,500,000	3,693,447	250,000	-
Organized Retail Theft (234)	20,367	-	1,979,633	200,000	-
Air Quality Improvement Fees (240)	-	60,000	290,000	-	-
Park Development (250)	80,985	-	2,069,208	-	-
Measure M (260)	240,728	300,000	1,452,347	2,060,000	400,000
CDBG (290)	-	-	300,000	-	-
NPDES (410)	-	50,000	433,916	-	-
Water Utility (420)	1,251,302	500,000	5,285,636	2,860,000	3,950,000
Sewer Utility (430)	(805)	1,000,000	3,590,389	1,080,000	900,000
Sanitation & Street Sweeping (440)	-	-	95,000	-	-
Golf Courses (465)	-	-	276,228	200,000	200,000
Building Occupancy (490)	19,853	-	450,000	-	-
Traffic Impact Fees (540)	585,624	300,000	3,620,524	495,000	50,000
Water Impact Fees (541)	-	-	1,080,000	-	-
Storm Drain Construction (550)	-	-	-	350,000	-
Capital & Mitigation Imp. (560)	2,388,051	-	1,321,949	-	-
Sub-total Transfers-in	6,330,970	7,755,000	45,059,167	9,285,000	5,850,000
Total Resources	9,046,397	7,755,000	56,465,664	9,285,000	5,850,000
Total Available	9,046,397	7,755,000	56,465,664	9,285,000	5,850,000

5 1 0 C A P I T A L I M P R O V E M E N T F U N D

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Requirements					
Expenditures					
Capital Improvements	9,046,397	7,755,000	56,465,664	9,285,000	5,850,000
Total Requirements	9,046,397	7,755,000	56,465,664	9,285,000	5,850,000
Ending Balance 6/30	$ -	$ -	$ -	$ -	$ -

5 4 0 T R A F F I C I M P A C T F E E S F U N D

This fund is used to account for the receipt and expenditure of impact fees collected from developers to mitigate the future impact that development has on traffic services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 4,953,427**	**$ 4,635,777**	**$ 4,635,777**	**$ 1,771,227**	**$ 2,124,019**
Resources					
Revenues					
Impact Fees	242,703	21,323	723,081	863,514	730,213
Interest	84,078	29,490	90,000	35,000	42,000
Other	18,709	16,600	16,600	16,600	16,600
Sub-total Revenues	345,490	67,413	829,681	915,114	788,813
Transfer from Reserves	-	-	-	-	-
Total Resources	345,490	67,413	829,681	915,114	788,813
Total Available	5,298,917	4,703,190	5,465,458	2,686,341	2,912,832
Requirements					
Expenditures	77,516	72,446	73,707	67,322	69,577
Transfers-out					
Capital Improvement (510)	585,624	300,000	3,620,524	495,000	50,000
Transfer to Reserves	-	-	-	-	-
Total Requirements	663,140	372,446	3,694,231	562,322	119,577
Ending Balance 6/30	**$ 4,635,777**	**$ 4,330,744**	**$ 1,771,227**	**$ 2,124,019**	**$ 2,793,255**
Reserve					
57 Fwy/Lambert	500,000	500,000	500,000	500,000	500,000
Total Reserves	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**

5 4 1 WATER IMPACT FEES FUND

This fund is used to account for the receipt and expenditure of impact fees collected from developers to mitigate the future impact that development has on water services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 1,119,667**	**$ 1,138,673**	**$ 1,138,673**	**$ 113,153**	**$ 190,328**
Resources					
Revenues					
Impact Fees	15,663	5,015	45,730	87,915	1,057,653
Interest	17,442	22,700	22,700	2,200	3,700
Total Resources	33,105	27,715	68,430	90,115	1,061,353
Total Available	1,152,772	1,166,388	1,207,103	203,268	1,251,681
Requirements					
Expenditures	14,099	13,950	13,950	12,940	13,070
Transfers-out					
Capital Improvement (510)	-	-	1,080,000	-	-
Total Requirements	14,099	13,950	1,093,950	12,940	13,070
Ending Balance 6/30	**$ 1,138,673**	**$ 1,152,438**	**$ 113,153**	**$ 190,328**	**$ 1,238,611**

5 4 2 F I R E I M P A C T F E E S F U N D

This fund is used to account for the receipt and expenditure of impact fees collected from developers to mitigate the future impact that development has on fire services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 531,046**	**$ 509,066**	**$ 509,066**	**$ 504,348**	**$ 817,427**
Resources					
Revenues					
Impact Fees	7,691	4,207	2,232	712,029	498,125
Interest	19,726	11,300	8,000	16,000	20,000
Total Resources	27,417	15,507	10,232	728,029	518,125
Total Available	558,463	524,573	519,298	1,232,377	1,335,552
Requirements					
Expenditures	49,397	13,450	14,950	414,950	14,950
Total Requirements	49,397	13,450	14,950	414,950	14,950
Ending Balance 6/30	**$ 509,066**	**$ 511,123**	**$ 504,348**	**$ 817,427**	**$ 1,320,602**

5 4 3 DISPATCH IMPACT FEES FUND

This fund is used to account for the receipt and expenditure of impact fees collected from developers to mitigate the future impact that development has on dispatch services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 30,622**	**$ 36,400**	**$ 36,400**	**$ 58,239**	**$ 101,457**
Resources					
Revenues					
Impact Fees	5,680	1,213	21,549	42,818	25,459
Interest	546	900	900	1,000	2,000
Total Resources	6,226	2,113	22,449	43,818	27,459
Total Available	36,848	38,513	58,849	102,057	128,916
Requirements					
Expenditures	448	540	610	600	670
Total Requirements	448	540	610	600	670
Ending Balance 6/30	**$ 36,400**	**$ 37,973**	**$ 58,239**	**$ 101,457**	**$ 128,246**

5 4 4 SEWER IMPACT FEES FUND

This fund is used to account for the receipt and expenditure of impact fees collected from developers to mitigate the future impact that development has on sewer services.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ -**	**$ -**	**$ -**	**$ 383**	**$ 3,722**
Resources					
Revenues					
Impact Fees	-	-	383	3,319	511
Interest	-	-	-	60	60
Total Resources	-	-	383	3,379	571
Total Available	-	-	383	3,762	4,293
Requirements					
Expenditures	-	-	-	40	40
Total Requirements	-	-	-	40	40
Ending Balance 6/30	**$ -**	**$ -**	**$ 383**	**$ 3,722**	**$ 4,253**

550 STORM DRAIN CONSTRUCTION FUND

This fund is used to account for the financing and construction of storm drains throughout the City. Storm Drainage Fee revenues provide that financing.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 355,575**	**$ 360,451**	**$ 360,451**	**$ 365,851**	**$ 22,231**
Resources					
Revenues					
Impact Fees	-	-	-	-	-
Interest	5,482	7,000	7,000	7,000	440
Total Resources	5,482	7,000	7,000	7,000	440
Total Available	361,057	367,451	367,451	372,851	22,671
Requirements					
Expenditures	606	400	1,600	620	40
Transfers-out					
Capital Improvement (510)	-	-	-	350,000	-
Total Requirements	606	400	1,600	350,620	40
Ending Balance 6/30	**$ 360,451**	**$ 367,051**	**$ 365,851**	**$ 22,231**	**$ 22,631**

560 CAPITAL & MITIGATION IMPROVEMENT FUND

This fund is used to account for the revenues received and expenditures made for City Council designated Capital Improvement projects, as well as the implementation of measures designed to mitigate impacts related to development, and the operation of government facilities, including, but not limited to: traffic, noise, aesthetics, and open space preservation. Financing is provided by the July 14, 2009 Agreement between the City and County of Orange regarding the extension of the Olinda Alpha Landfill.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 3,896,429**	**$ 1,597,272**	**$ 1,597,272**	**$ 348,923**	**$ 410,863**
Resources					
Revenues					
Interest	37,274	21,700	21,700	6,900	7,000
Sub-total Revenues	37,274	21,700	21,700	6,900	7,000
Transfers-in					
General Fund (110)	56,000	56,000	56,000	56,000	56,000
Total Resources	93,274	77,700	77,700	62,900	63,000
Total Available	3,989,703	1,674,972	1,674,972	411,823	473,863
Requirements					
Expenditures	4,380	4,100	4,100	960	960
Transfers-out					
Capital Improvement (510)	2,388,051	-	1,321,949	-	-
Total Requirements	2,392,431	-	1,326,049	960	960
Ending Balance 6/30	**$ 1,597,272**	**$ 1,674,972**	**$ 348,923**	**$ 410,863**	**$ 472,903**

810 PARS POST EMPLOYMENT BENEFIT FUND

This fund was established on November 17, 2015 to account for contributions from the City toward reducing the future unfunded pension liability for current and future retirement costs for both public safety and miscellaneous employees.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 9,550,837**	**$ 9,794,309**	**$ 9,794,309**	**$11,975,278**	**$12,518,138**
Resources					
Revenues					
Interest	288,649	513,000	2,226,969	598,100	625,000
Total Resources	288,649	513,000	2,226,969	598,100	625,000
Total Available	9,839,486	10,307,309	12,021,278	12,573,378	13,143,138
Requirements					
Expenditures	45,177	60,180	46,000	55,240	57,740
Total Requirements	45,177	60,180	46,000	55,240	57,740
Ending Balance 6/30	**$ 9,794,309**	**$ 10,247,129**	**$ 11,975,278**	**$12,518,138**	**$13,085,398**

COMBINED FUND STATEMENT

Fund No.	Fund Title	Beginning Fund Balance	Revenues	Transfers-In	Transfer from Reserves
General Operating Funds					
110	General Fund	$ 2,788,339	$ 69,454,286	$ 2,180,000	$ 1,905,206
120	General Plan Maintenance	706,299	577,579	-	-
130	Veteran's Memorial	14,231	2,300	-	-
140	Community Benefit & Economic Dev.	392,346	-	-	-
150	Other Post Employment Benefits	111,253	888,091	-	-
172	Public Safety Augmentation	239,089	592,000	-	239,834
173	Supplemental Law Enforcement Svs.	301,606	186,000	-	-
174	Paramedic Services	-	9,025,370	2,040,001	-
181	Community Center Replacement	407,016	-	-	-
182	Fixed Asset Replacement	-	-	-	930,000
911	Disaster Recovery Fund	-	-	-	-
Special Revenue Funds					
220	Gas Tax	76,481	1,357,246	-	-
221	Road Maintenance & Repair	1,279,795	1,277,651	-	-
230	Narcotics Enforcement Asset Seizure (Fed)	3,290	100	-	-
231	Narcotics Enforcement Asset Seizure	231,768	9,600	-	-
233	National Opioid Settlement	374,828	156,196	-	-
234	Organized Retail Theft	-	819,009	-	-
240	Air Quality Improvement Fees	14,753	61,300	-	-
250	Park Development	396,803	7,900	-	-
260	Measure M Transportation Tax	2,814,833	1,467,276	-	-
270	Affordable Housing Trust	3,390,136	178,128	-	-
280	Housing Programs & Services	2,372,979	226,480	-	-
290	Community Dev. Block Grant	(144,842)	180,000	-	-
Assessment Funds					
341	Landscape & Lighting Maint. Dist. #1	16,824	56,230	-	-
342	Lighting Maintenance District #2	34,198	6,200	-	-
343	Landscape & Lighting Maint. Dist. #3	56,277	117,794	-	-
344	Lighting Maintenance District #4	19,005	3,160	-	-
345	Landscape & Lighting Maint. Dist. #5	135,172	125,006	-	-
346	Landscape & Lighting Maint. Dist. #6	273,809	241,797	-	-
347	Landscape & Lighting Maint. Dist. #7	13,124	35,148	-	-
360	Community Facilities District 2008-01	595,309	964,111	-	-
361	Community Facilities District 2011-01	249,947	585,608	-	-
362	Community Facilities District 2013-01	145,208	58,471	-	-
363	Community Facilities District 2013-02	245,020	154,242	-	-
Enterprise Funds					
410	Urban Runoff	-	601,300	-	62,425
420	Water Utility	5,358,434	22,756,362	-	-
430	Sewer Utility	4,120,966	3,949,050	-	-
440	Sanitation & Street Sweeping	17,468	4,413,371	-	55,660
460	IT External Support	79,804	354,399	-	239,202
465	Golf Course	3,603,894	4,123,510	-	-
Internal Service Funds					
470	Risk Management	3,795,615	3,644,562	-	-
475	IT Internal Support	579,693	2,915,210	-	510,591
480	Equipment & Vehicle Maintenance	1,782,433	2,990,941	-	-
490	Building Occupancy	450,000	3,109,968	-	-

Available Resources	Total Expenditures	Transfers-Out Operations	Transfers-Out CIP	Transfer to Reserves	Ending Fund Balance	Restricted Reserves
						General Operating Funds
$ 76,327,831	$ 70,234,688	$ 2,096,001	$ -	$ -	$ 3,997,142	$ 18,082,672
1,283,878	1,210	-	-	-	1,282,668	-
16,531	3,590	-	-	-	12,941	-
392,346	47,000	-	-	-	345,346	-
999,344	962,125	-	-	22,379	14,840	469,969
1,070,923	820,923	250,000	-	-	-	781,063
487,606	470	180,000	-	-	307,136	-
11,065,371	11,065,371	-	-	-	-	-
407,016	140,000	-	-	-	267,016	501,000
930,000	30,000	-	900,000	-	-	1,803,600
-	-	-	-	-	-	-
						Special Revenue Funds
1,433,727	130	450,000	890,000	-	93,597	-
2,557,446	2,020	-	250,000	-	2,305,426	-
3,390	40	-	-	-	3,350	-
241,368	20,470	-	-	-	220,898	-
531,024	305,823	-	-	-	225,201	-
819,009	619,009	-	200,000	-	-	-
76,053	20	-	-	-	76,033	-
404,703	680	-	-	-	404,023	-
4,282,109	121,334	-	2,060,000	-	2,100,775	-
3,568,264	27,590	-	-	-	3,540,674	-
2,599,459	310,517	-	-	-	2,288,942	-
35,158	180,000	-	-	-	(144,842)	-
						Assessment Funds
73,054	63,423	-	-	-	9,631	-
40,398	8,727	-	-	-	31,671	-
174,071	128,532	-	-	-	45,539	-
22,165	5,590	-	-	-	16,575	-
260,178	141,393	-	-	-	118,785	-
515,606	226,145	-	-	-	289,461	-
48,272	36,788	-	-	-	11,484	-
1,559,420	1,037,504	-	-	25,232	496,684	1,986,855
835,555	629,619	-	-	-	205,936	-
203,679	45,389	-	-	-	158,290	-
399,262	116,801	-	-	-	282,461	-
						Enterprise Funds
663,725	663,725	-	-	-	-	103,337
28,114,796	19,200,835	-	2,860,000	439,524	5,614,437	10,335,509
8,070,016	2,065,568	-	1,080,000	-	4,924,448	1,712,322
4,486,499	4,486,499	-	-	-	-	515,185
673,405	673,405	-	-	-	-	316,706
7,727,404	4,155,982	1,300,000	200,000	162,500	1,908,922	296,920
						Internal Service Funds
7,440,177	4,973,009	-	-	-	2,467,168	3,300,000
4,005,494	4,005,494	-	-	-	-	152,071
4,773,374	2,985,059	-	-	-	1,788,315	-
3,559,968	3,098,475	-	-	111,023	350,470	324,619

COMBINED FUND STATEMENT

Fund No.	Fund Title	Beginning Fund Balance	Revenues	Transfers-In	Transfer from Reserves
Capital Projects Funds					
510	Capital Improvement	-	-	9,285,000	9,285,000
540	Traffic Impact Fees	1,771,227	915,114	-	-
541	Water Impact Fees	113,153	90,115	-	-
542	Fire Impact Fees	504,348	728,029	-	-
543	Dispatch Impact Fees	58,239	43,818	-	-
544	Sewer Impact Fees	383	3,379	-	-
550	Storm Drain Construction	365,851	7,000	-	-
560	Capital and Mitigation Improvement	348,923	6,900	56,000	-
Custodial Funds					
810	PARS Post Employment Benefits	11,975,278	598,100	-	-
Total All Funds		**$ 52,480,606**	**$ 140,065,407**	**$ 13,561,001**	**$ 13,227,918**

Available Resources	Total Expenditures	Transfers-Out Operations	Transfers-Out CIP	Transfer to Reserves	Ending Fund Balance	Restricted Reserves
						Capital Project Funds
9,285,000	9,285,000	-	-	-	-	-
2,686,341	67,322	-	495,000	-	2,124,019	500,000
203,268	12,940	-	-	-	190,328	-
1,232,377	414,950	-	-	-	817,427	-
102,057	600	-	-	-	101,457	-
3,762	40				3,722	-
372,851	620	-	350,000	-	22,231	-
411,823	960	-	-	-	410,863	-
						Custodial Funds
12,573,378	55,240	-	-	-	12,518,138	-
$ 210,049,932	**$ 143,478,644**	**$ 4,276,001**	**$ 9,285,000**	**$ 760,658**	**$ 52,249,629**	**$ 41,181,828**

COMBINED FUND STATEMENT

Fund No.	Fund Title	Beginning Fund Balance	Revenues	Transfers-In	Transfer from Reserves
General Operating Funds					
110	General Fund	$ 3,997,142	$ 70,745,631	$ 2,730,000	$ -
120	General Plan Maintenance	1,282,668	401,319	-	-
130	Veteran's Memorial	12,941	2,300	-	-
140	Community Benefit & Economic Dev.	345,346	-	-	-
150	Other Post Employment Benefits	14,840	981,250	-	-
172	Public Safety Augmentation	-	595,700	-	308,734
173	Supplemental Law Enforcement Svs.	307,136	186,100	-	-
174	Paramedic Services	-	9,285,500	2,345,495	-
181	Community Center Replacement	267,016	-	-	-
182	Fixed Asset Replacement	-	-	-	175,000
911	Disaster Recovery Fund	-	-	-	-
Special Revenue Funds					
220	Gas Tax	93,597	1,357,546	-	-
221	Road Maintenance & Repair	2,305,426	1,298,151	-	-
230	Narcotics Enforcement Asset Seizure (Fed)	3,350	100	-	-
231	Narcotics Enforcement Asset Seizure	220,898	9,400	-	-
233	National Opioid Settlement	225,201	148,868	-	-
234	Organized Retail Theft	-	565,612	-	-
240	Air Quality Improvement Fees	76,033	62,500	-	-
250	Park Development	404,023	2,106,349	-	-
260	Measure M Transportation Tax	2,100,775	1,489,411	-	-
270	Affordable Housing Trust	3,540,674	181,328	-	-
280	Housing Programs & Services	2,288,942	237,968	-	-
290	Community Dev. Block Grant	(144,842)	180,000	-	-
Assessment Funds					
341	Landscape & Lighting Maint. Dist. #1	9,631	56,130	-	-
342	Lighting Maintenance District #2	31,671	6,200	-	-
343	Landscape & Lighting Maint. Dist. #3	45,539	117,594	-	-
344	Lighting Maintenance District #4	16,575	3,060	-	-
345	Landscape & Lighting Maint. Dist. #5	118,785	124,706	-	-
346	Landscape & Lighting Maint. Dist. #6	289,461	242,097	-	-
347	Landscape & Lighting Maint. Dist. #7	11,484	35,148	-	-
360	Community Facilities District 2008-01	496,684	972,393	-	-
361	Community Facilities District 2011-01	205,936	596,320	-	-
362	Community Facilities District 2013-01	158,290	59,778	-	-
363	Community Facilities District 2013-02	282,461	157,929	-	-
Enterprise Funds					
410	Urban Runoff	-	618,000	-	69,215
420	Water Utility	5,614,437	22,758,987	-	-
430	Sewer Utility	4,832,102	3,963,650	-	8,138
440	Sanitation & Street Sweeping	-	4,525,371	-	151,508
460	IT External Support	-	372,984	-	-
465	Golf Course	1,908,922	4,254,491	-	-
Internal Service Funds					
470	Risk Management	2,467,168	3,878,761	-	-
475	IT Internal Support	-	3,026,051	-	-
480	Equipment & Vehicle Maintenance	1,788,315	3,767,490	-	-
490	Building Occupancy	350,470	3,226,229	-	-

Available Resources	Total Expenditures	Transfers-Out Operations	Transfers-Out CIP	Transfer to Reserves	Ending Fund Balance	Restricted Reserves
						General Operating Funds
$ 77,472,773	$ 74,031,326	$ 2,401,495	$ -	$ 1,025,533	$ 14,419	$ 19,108,205
1,683,987	2,200	-	-	-	1,681,787	-
15,241	3,590	-	-	-	11,651	-
345,346	-	300,000	-	-	45,346	-
996,090	981,250	-	-	14,840	-	484,809
904,434	404,434	500,000	-	-	-	472,329
493,236	480	180,000	-	-	312,756	-
11,630,995	11,630,995	-	-	-	-	-
267,016	145,000	-	-	-	122,016	501,000
175,000	175,000	-	-	-	-	1,628,600
-	-	-	-	-	-	-
						Special Revenue Funds
1,451,143	150	450,000	350,000	-	650,993	-
3,603,577	3,630	-	-	-	3,599,947	-
3,450	40	-	-	-	3,410	-
230,298	21,052	-	-	-	209,246	-
374,069	305,225	-	-	-	68,844	-
565,612	565,612	-	-	-	-	-
138,533	120	-	-	-	138,413	-
2,510,372	690	-	-	-	2,509,682	-
3,590,186	137,849	-	400,000	-	3,052,337	-
3,722,002	28,140	-	-	-	3,693,862	-
2,526,910	320,892	-	-	-	2,206,018	-
35,158	180,000	-	-	-	(144,842)	-
						Assessment Funds
65,761	64,680	-	-	-	1,081	-
37,871	8,955	-	-	-	28,916	-
163,133	146,403	-	-	-	16,730	-
19,635	5,708	-	-	-	13,927	-
243,491	143,168	-	-	-	100,323	-
531,558	230,227	-	-	-	301,331	-
46,632	34,001	-	-	-	12,631	-
1,469,077	1,077,259	-	-	25,737	366,081	2,012,592
802,256	662,273	-	-	-	139,983	-
218,068	47,902	-	-	-	170,166	-
440,390	123,523	-	-	-	316,867	-
						Enterprise Funds
687,215	687,215	-	-	-	-	34,122
28,373,424	19,528,550	-	3,950,000	108,729	4,786,145	10,444,238
8,803,890	1,993,935	-	900,000	-	5,909,955	1,704,184
4,676,879	4,676,879	-	-	-	-	363,677
372,984	286,272	-	-	86,712	-	403,418
6,163,413	4,285,972	1,300,000	200,000	162,500	214,941	459,420
						Internal Service Funds
6,345,929	5,470,515	-	-	-	875,414	3,300,000
3,026,051	3,008,930	-	-	17,121	-	169,192
5,555,805	3,021,534	-	-	-	2,534,271	-
3,576,699	3,221,972	-	-	30,874	323,853	355,493

COMBINED FUND STATEMENT

Fund No.	Fund Title	Beginning Fund Balance	Revenues	Transfers-In	Transfer from Reserves
Capital Projects Funds					
510	Capital Improvement	-	-	5,850,000	5,850,000
540	Traffic Impact Fees	2,124,019	788,813	-	-
541	Water Impact Fees	190,328	1,061,353	-	-
542	Fire Impact Fees	817,427	518,125	-	-
543	Dispatch Impact Fees	101,457	27,459	-	-
544	Sewer Impact Fees	3,722	571	-	-
550	Storm Drain Construction	22,231	440	-	-
560	Capital and Mitigation Improvement	410,863	7,000	56,000	-
Custodial Funds					
810	PARS Post Employment Benefits	12,518,138	625,000	-	-
Total All Funds		**$ 52,157,283**	**$ 145,627,163**	**$ 10,981,495**	**$ 209,478,536**

Available Resources	Total Expenditures	Transfers-Out Operations	Transfers-Out CIP	Transfer to Reserves	Ending Fund Balance	Restricted Reserves
						Capital ProLect Funds
5,850,000	5,850,000	-	-	-	-	-
2,912,832	69,577	-	50,000	-	2,793,255	500,000
1,251,681	13,070	-	-	-	1,238,611	-
1,335,552	14,950	-	-	-	1,320,602	-
128,916	670	-	-	-	128,246	-
4,293	40				4,253	-
22,671	40	-	-	-	22,631	-
473,863	960	-	-	-	472,903	-
						Custodial Funds
13,143,138	57,740	-	-	-	13,085,398	-
$ 209,478,536	**$ 143,670,595**	**$ 5,131,495**	**$ 5,850,000**	**$ 1,472,046**	**$ 53,354,400**	**$ 41,941,279**

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SUMMARY OF REVENUES BY FUND

		Actual FY 2023-24*	Adopted FY 2024-25*	Estimated FY 2024-25*	Budget FY 2025-26*	Budget FY 2026-27*
General Operating Funds						
110	General Fund	$ 65,380,752	$ 74,467,184	$ 73,661,259	$ 69,454,286	$ 70,745,631
120	General Plan Maintenance	151,999	233,300	422,709	577,579	401,319
130	Veteran's Memorial	1,783	300	2,550	2,300	2,300
140	Community Benefit & Economic Dev.	965,529	1,300,000	898,131	-	-
150	Other Post Employment Benefits	1,029,785	1,010,935	1,007,345	888,091	981,250
172	Public Safety Augmentation	614,521	648,000	603,400	592,000	595,700
173	Supplemental Law Enforcement Svcs.	190,025	102,700	199,164	186,000	186,100
174	Paramedic Services	5,987,675	7,737,266	7,570,374	9,025,370	9,285,500
911	Disaster Recovery	-	-	121,520	-	-
	Sub-Total	**$ 74,322,069**	**$ 85,499,685**	**$ 84,486,452**	**$ 80,725,626**	**$ 82,197,800**
Special Revenue Funds						
220	Gas Tax	$ 1,347,515	$ 1,388,060	$ 1,385,275	$ 1,357,246	$ 1,357,546
221	Road Maintenance & Repair	1,270,712	1,242,300	1,279,021	1,277,651	1,298,151
230	Narcotics Enfor. Asset Seizure (Fed)	11,497	-	100	100	100
231	Narcotics Enforcement Asset Seizure	22,029	9,500	10,100	9,600	9,400
233	National Opioid Settlement	153,052	-	405,365	156,196	148,868
234	Organized Retail Theft	1,016,412	791,169	3,540,324	819,009	565,612
240	Air Quality Improvement Fees	51,906	59,450	76,811	61,300	62,500
250	Park Development	36,295	6,700	54,175	7,900	2,106,349
260	Measure M Transportation Tax	1,411,796	1,524,268	1,418,885	1,467,276	1,489,411
270	Affordable Housing Trust	341,739	196,154	8,875,354	178,128	181,328
280	Housing Programs & Services	253,946	144,900	204,507	226,480	237,968
290	Community Dev. Block Grant	197,643	180,000	660,000	180,000	180,000
	Sub-Total	**$ 6,114,542**	**$ 5,542,501**	**$ 17,909,917**	**$ 5,740,886**	**$ 7,637,233**
Assessment Funds						
341	Landscape & Lighting Maint. Dist. #1	$ 56,095	$ 55,990	$ 56,430	$ 56,230	$ 56,130
342	Lighting Maintenance District #2	6,032	6,200	6,200	6,200	6,200
343	Landscape & Lighting Maint. Dist. #3	109,684	113,965	114,165	117,794	117,594
344	Lighting Maintenance District #4	3,065	3,060	3,160	3,160	3,060
345	Landscape & Lighting Maint. Dist. #5	124,065	123,306	125,206	125,006	124,706
346	Landscape & Lighting Maint. Dist. #6	239,213	238,797	241,297	241,797	242,097
347	Landscape & Lighting Maint. Dist. #7	35,139	35,098	35,348	35,148	35,148
360	Community Facilities Dist No. 08-01	912,175	924,187	924,187	964,111	972,393
361	Community Facilities Dist No. 11-01	554,252	558,023	580,224	585,608	596,320
362	Community Facilities Dist No. 13-01	55,038	55,623	56,984	58,471	59,778
363	Community Facilities Dist No. 13-02	146,167	148,491	150,714	154,242	157,929
	Sub-Total	**$ 2,240,925**	**$ 2,262,740**	**$ 2,293,915**	**$ 2,347,767**	**$ 2,371,355**

* Does not include transfers-in

SUMMARY OF REVENUES BY FUND

		Actual FY 2023-24*	Adopted FY 2024-25*	Estimated FY 2024-25*	Budget FY 2025-26*	Budget FY 2026-27*
Enterprise Funds						
410	Urban Runoff	$ 583,033	$ 530,940	$ 596,700	$ 601,300	$ 618,000
420	Water Utility	21,165,132	19,176,062	22,794,692	22,756,362	22,758,987
430	Sewer Utility	3,900,941	3,974,590	3,959,590	3,949,050	3,963,650
440	Sanitation & Street Sweeping	3,942,712	4,179,331	4,004,371	4,413,371	4,525,371
460	IT External Support	1,078,462	1,029,166	921,000	354,399	372,984
465	Golf Course	4,936,068	3,921,360	3,983,760	4,123,510	4,254,491
	Sub-Total	**$ 35,606,348**	**$ 32,811,449**	**$ 36,260,113**	**$ 36,197,992**	**$ 36,493,483**
Internal Service Funds						
470	Risk Management	$ 3,616,793	$ 3,938,579	$ 3,823,744	$ 3,644,562	$ 3,878,761
475	IT Internal Support	2,507,180	2,512,932	2,506,832	2,915,210	3,026,051
480	Equipment & Vehicle Maintenance	3,287,875	3,240,646	3,227,058	2,990,941	3,767,490
490	Building Occupancy	2,795,660	2,875,890	2,878,290	3,109,968	3,226,229
	Sub-Total	**$ 12,207,508**	**$ 12,568,047**	**$ 12,435,924**	**$ 12,660,681**	**$ 13,898,531**
Capital Project Funds						
510	Capital Improvement	$ 2,715,428	$ -	$ 11,406,497	$ -	$ -
540	Traffic Impact Fees	345,490	67,413	829,681	915,114	788,813
541	Water Impact Fees	33,105	27,715	68,430	90,115	1,061,353
542	Fire Impact Fees	27,417	15,507	10,232	728,029	518,125
543	Dispatch Impact Fees	6,226	2,113	22,449	43,818	27,459
544	Sewer Impact Fees		-	383	3,379	571
550	Storm Drain Construction	5,482	7,000	7,000	7,000	440
560	Capital Mitigation & Improvement	37,274	21,700	21,700	6,900	7,000
	Sub-Total	**$ 3,170,422**	**$ 141,448**	**$ 12,366,372**	**$ 1,794,355**	**$ 2,403,761**
Custodial Fund						
810	PARS Post Employment Benefits	$ 288,649	$ 513,000	$ 2,226,969	$ 598,100	$ 625,000
	Sub-Total	**$ 288,649**	**$ 513,000**	**$ 2,226,969**	**$ 598,100**	**$ 625,000**
Total Revenues		**$131,235,035**	**$139,338,870**	**$167,979,662**	**$140,065,407**	**$145,627,163**

* Does not include transfers-in

Account/Description		Actual FY 2023-24*	Adopted FY 2024-25*	Estimated FY 2024-25*	Budget FY 2025-26*	Budget FY 2026-27*
110 General Fund						
Revenue Class: 0000 General Revenue						
Taxes						
3111	Secured – Current Year	$ 14,231,253	$ 14,975,087	$ 14,854,489	$ 15,559,585	$16,105,955
3112	Unsecured – Current Year	260,700	303,721	312,878	323,829	335,163
3113	Prior Years – Secured & Unsecured	217,229	170,000	199,462	170,000	170,000
3114	Other Property Taxes & Assess.	71,336	-	-	-	-
3121	Sales & Use Taxes (from State)	25,155,351	26,559,944	24,934,260	27,269,550	27,439,453
3123	Transient Occupancy	2,616,587	2,782,998	2,628,607	2,681,179	2,734,802
3124	Franchise	1,539,206	1,374,150	1,460,000	1,534,700	1,613,800
3125	Business	1,156,337	1,100,000	1,100,000	1,100,000	1,100,000
3126	Real Property Transfer	198,780	250,000	450,000	250,000	250,000
3127	Franchise – Cable TV	445,645	532,142	417,938	392,503	369,103
3128	Franchise – Refuse Collection	1,164,194	1,059,000	1,059,000	1,134,000	1,146,000
	Sub-Total	**$ 47,056,618**	**$ 49,107,042**	**$ 47,416,634**	**$ 50,415,346**	**$51,264,276**
Licenses & Permits						
3219	Massage Permits	$ 6,000	$ 7,000	$ 5,750	$ 5,000	$ 5,000
3221	Building Inspection	71,764	137,962	137,962	150,712	168,758
3222	Building Plan Check	96,789	117,034	117,034	148,834	234,180
3223	Seismic Alloc. Strong Motion Fees	988	957	2,347	3,163	2,112
3224	Public Works	12,715	14,520	10,193	10,704	10,700
3225	False Alarm Permits	52,350	50,000	36,000	50,000	50,000
3227	Building Stand. Admin Fee	328	4,280	815	1150	768
3228	Newspaper, Parking, Misc.	46,763	71,676	36,000	46,000	46,000
	Sub-Total	**$ 287,697**	**$ 403,429**	**$ 346,101**	**$ 415,563**	**$ 517,518**
Fines, Forfeits & Penalties						
3311	Vehicle Code - Traffic	$ 78,703	$ 150,000	$ 80,000	$ 80,000	$ 80,000
3312	Fines - Other	154,136	221,468	120,000	275,000	275,000
3313	Code Enforcement	3,400	13,120	1,050	6,560	6,880
3331	Delinquent Service Charge	15,902	11,000	11,000	11,000	11,000
3333	False Alarm Police Services	72,275	100,000	50,000	70,000	70,000
3334	False Alarm Fire Services	-	-	-	-	-
3335	Returned Check/Debit Charge	594	400	400	400	400
	Sub-Total	**$ 325,010**	**$ 495,988**	**$ 262,450**	**$ 442,960**	**$ 443,280**

* Does not include transfers-in

Account/Description		Actual FY 2023-24*	Adopted FY 2024-25*	Estimated FY 2024-25*	Budget FY 2025-26*	Budget FY 2026-27*
110 General Fund						
Revenue Class: 0000 General Revenue						
Use of Money & Property						
3411	Interest Earnings	$ 556,525	$ 514,686	$ 514,686	$ 514,686	$ 524,980
3412	Interest Earnings – Loans	47,774	60,000	60,000	60,000	60,000
3415	Interest Earnings – Fiscal Agent	1,150	1,000	1,000	1,000	1,000
3423	Rental – Enterprise Funds	1,428,646	1,462,933	1,462,933	1,498,042	1,533,996
3424	Rental – Facilities Reservations	722,123	650,290	730,000	793,000	824,720
3427	Rental & Use of Property – Other	587,976	677,164	702,638	712,955	723,576
3428	Rental – Civic & Cultural Center	257,060	230,912	269,744	287,795	266,183
3429L	Rental – Civic & Cultural Center	-	-	-	-	-
	Sub-Total	**$ 3,601,254**	**$ 3,596,985**	**$ 3,741,001**	**$ 3,867,478**	**$ 3,934,455**
Revenues from Other Agencies						
3512	Motor Vehicle License Fees	$ 59,518	$ 42,208	$ 75,248	$ 61,000	$ 69,500
3514	Property Tax in Lieu of VLF	5,427,602	5,644,706	5,650,243	5,848,002	6,052,682
3515	Homeowner Subvention	34,773	40,000	40,000	40,000	41,000
3539	County Grants - Other	233,545	254,000	340,000	386,060	395,392
3541	CASP – City Portion	22,566	25,800	25,800	25,800	25,800
3542	Peace Officer Training (POST)	9,021	40,000	18,000	40,000	40,000
3549	State Grants - Other	443,965	56,000	856,931	256,000	156,000
3569	Federal Grants – Other	576,512	85,641	419,551	8,500	8,500
	Sub-Total	**$ 6,807,502**	**$ 6,188,355**	**$ 7,425,773**	**$ 6,665,362**	**$ 6,788,874**
Charges for Current Services						
3609	Developer Fees – Cost Center	$ (7,010)	$ -	$ -	$ -	$ -
3611	Zoning & Variance	46,398	33,136	27,286	34,556	29,140
3612	Planning Plan Check	27,135	21,501	21,501	29,001	27,896
3614	Engineering & Inspection	165,886	211,536	16,629	35,302	38,352
3615	Engr. Plan Check & Review	87,203	165,595	116,360	328,664	349,999
3618	Fire Plan Check & Review	23,325	66,500	11,000	14,800	16,400
3619	Fire Inspection	17,146	33,250	35,000	35,050	33,400
361T	Technology Fee	66,375	74,900	162,910	230,032	153,600
3623	Sanitary District Administration	960	40,000	32,000	32,000	32,000
3627	Olinda Host Fees	2,212,677	8,465,000	8,465,000	1,741,172	1,741,172
3631	Sales of Maps, Publications & Copies	2,810	4,510	4,520	4,520	4,520
3633	CASP Admin Fee	1,366	1,520	1,520	1,520	1,520
3634	Special Police Dept. Services	9,827	10,000	12,000	10,000	10,000
	Sub-Total	**$ 2,654,098**	**$ 9,127,448**	**$ 8,905,726**	**$ 2,496,617**	**$ 2,437,999**

* Does not include transfers-in

Account/Description		Actual FY 2023-24*	Adopted FY 2024-25*	Estimated FY 2024-25*	Budget FY 2025-26*	Budget FY 2026-27*

110 General Fund

Revenue Class: 0000 General Revenue

Charges for Current Services						
3636	Special Fire Department Services	$ 54,088	$ 200,000	$ 115,000	$ 150,000	$ 150,000
3638	Fire Services Permits	5,382	4,000	4,000	4,000	4,000
3639	Municipal Services - Other	206,098	218,775	212,439	211,309	201,755
3642	Aquatics	210,204	221,238	231,650	236,405	241,900
3643	Youth Programming	165,907	195,100	184,500	208,341	214,591
3644	Classes	215,730	187,117	225,000	229,250	236,128
3646	Day Camp/Excursions	166,514	167,700	160,000	178,500	183,855
3647	Athletics	231,760	311,427	225,013	220,901	225,261
3648	Park Income – Ballfield Lights/Rental	84,758	80,111	70,900	109,252	113,609
3671	Senior Center	71,471	36,950	49,350	48,350	56,650
3672	Family Resource Center	53,325	52,020	52,000	53,560	55,166
3673	Transportation	33,282	15,624	15,624	15,624	15,624
3675	Babysitting	37,436	25,600	34,100	35,940	37,018
3676	Fitness/Wellness	497,988	469,200	518,000	565,250	582,208
3694	Theatre - Other	458,620	425,016	494,407	592,260	597,960
3695	Gallery Sales	96,440	65,000	71,700	103,950	106,950
3698	Special Events	190,190	177,000	177,000	195,000	201,000
3699	Cultural Services - Other	-	15,624	15,624	15,624	15,624
	Sub-Total	**$ 2,779,193**	**$ 2,867,502**	**$ 2,856,307**	**$ 3,173,516**	**$ 3,239,299**
Other Income						
3712	Sale of Equipment & Scrap	$ 7,853	$ 8,659	$ 86,170	$ 80,000	$ 80,000
3722	Refunds – Prior Year Expense	11,473	-	-	-	-
3723	Recovery of Overhead	124,800	25,500	25,500	25,500	25,500
3725	Recovery – State Mandated Costs	177,405	-	-	-	-
3726	Recovery – Civic Center Oper.	6,056	-	-	-	-
3727	Miscellaneous Revenues	125,209	143,993	123,195	123,395	223,395
3728	Recovery – Salaries/Wages	140,391	206,000	140,000	140,000	140,000
3729	Refunds & Recovery – Other	7,923	3,967	5,523	5,523	5,523
3743	Contrib. – Municipal Enterprises	1,118,280	1,139,290	1,014,389	1,429,327	1,466,910
3743	Contrib. – Municipal Enterprises	-	-	2,500	-	-
	Sub-Total	**$ 1,719,390**	**$ 1,527,409**	**$ 1,522,178**	**$ 1,803,745**	**$ 1,941,328**

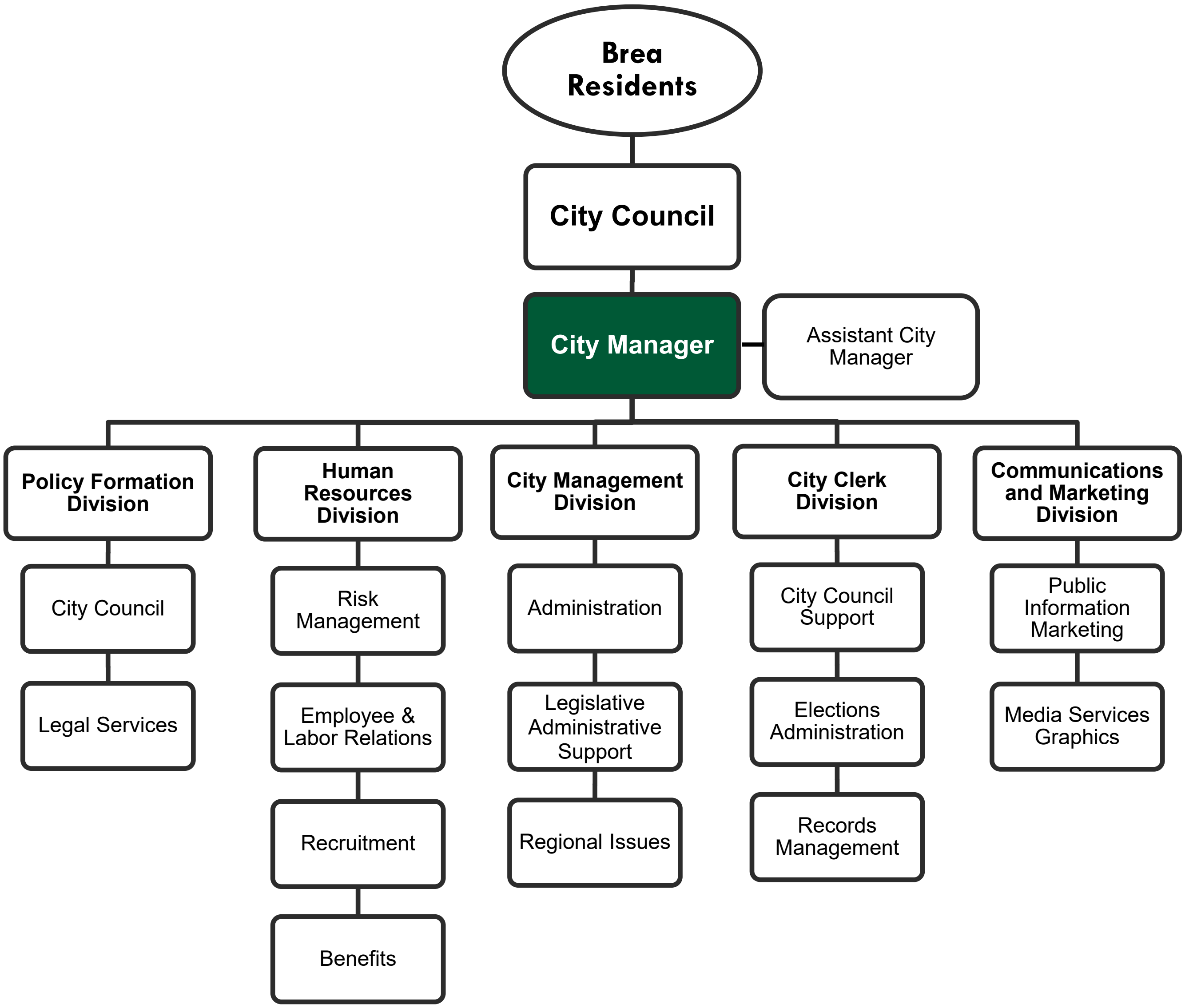
Account/Description		Actual FY 2023-24*	Adopted FY 2024-25*	Estimated FY 2024-25*	Budget FY 2025-26*	Budget FY 2026-27*

110 General Fund

Revenue Class: 0000 General Revenue

Other Income (Continued)						
3749	Contrib. – Other	$ 7,218	$ 1,030,000	$ 1,041,389	$ 30,500	$ 31,010
3792	Merchandise	2,104	2,601	2,500	2,050	2,102
3793	BCC Café	140,668	120,425	141,200	141,149	145,490
	Sub-Total	**$ 149,990**	**$ 1,153,026**	**$ 1,185,089**	**$ 173,699**	**$ 178,602**
Sub-Total by Revenue Class		**$ 65,380,752**	**$ 74,467,184**	**$ 73,661,259**	**$ 69,454,286**	**$ 70,745,631**

* Does not include transfers-in


Brea Residents
City Council
City Manager
Assistant City Manager
Policy Formation Division
City Council
Legal Services
Human Resources Division
Risk Management
Employee & Labor Relations
Recruitment
Benefits
City Management Division
Administration
Legislative Administrative Support
Regional Issues
City Clerk Division
City Council Support
Elections Administration
Records Management
Communications and Marketing Division
Public Information Marketing
Media Services Graphics

Statement of Purpose

The Management Services Department ensures all city services are delivered at the highest standards, in alignment with City Council policies and priorities. Overseeing all seven departments within the organization, Management Services provides leadership and support to both internal and external stakeholders, fostering efficiency, transparency, and trust. Through dedication to excellence, the Department strives to create a seamless operational environment that meets the needs of the organization and the community.

Program Overview

The Management Services Department is dedicated to ensuring effective city governance, transparent policy implementation, and strong public engagement through its five (5) key divisions: Policy formation, City Management, City Clerk, Human Resources and Risk Management, and Communications and Marketing. At the head of the Department is the City Manager, who is appointed by the City Council and serves as the organization's Chief Administrative Officer. The City Manager ensures City Council's direction on policies are implemented and efforts across various City departments align with the Brea's goals and priorities. The department provides policy guidance, oversight of legal services provided by the City Attorney, City Council support, development and monitoring of the City's Legislative Program, and ensuring transparency and compliance with federal, state, and local statutes. The Department also plays a vital role in keeping the Brea community informed and engaged through a robust range of public information, media relations, and community outreach initiatives. Additionally, the Management Services Department serves as the fiscal agent and oversees the North Orange County Public Safety Collaborative (NOCPSC), a Federally funded program that supports regional public safety initiatives.

To enhance the organizations efficiency, the Department has successfully transitioned the City's Human Resources and Risk Management functions to be under the Management Services Department. This division includes the recruitment, testing, and selection of candidates for employment and promotion; the administration of the City's position classification plan; compensation insurance programs; employee and labor relations; and the training, education and development of existing personnel.

Through collaboration, all divisions within Management Services work to keep the City of Brea responsive, transparent, and connected to the community.

FY 2025-27 Action Plan to Address City Council's Top Priorities

- Function in a supportive capacity for all applicable City Council Priorities and Projects
- Manage employee recruitments and separations to allow for a coordinated staffing and succession plan (CC Priority No. 11)
- Provide ongoing training and employee appreciation events to enhance employee investment, relations, retention and attraction (CC Priority No. 11)
- Communications and Marketing Division to continue working with Departments to develop and launch educational campaigns and community outreach on an as-needed basis (CC Priority No. 2, 11, and 13)

FY 2023-25 Accomplishments

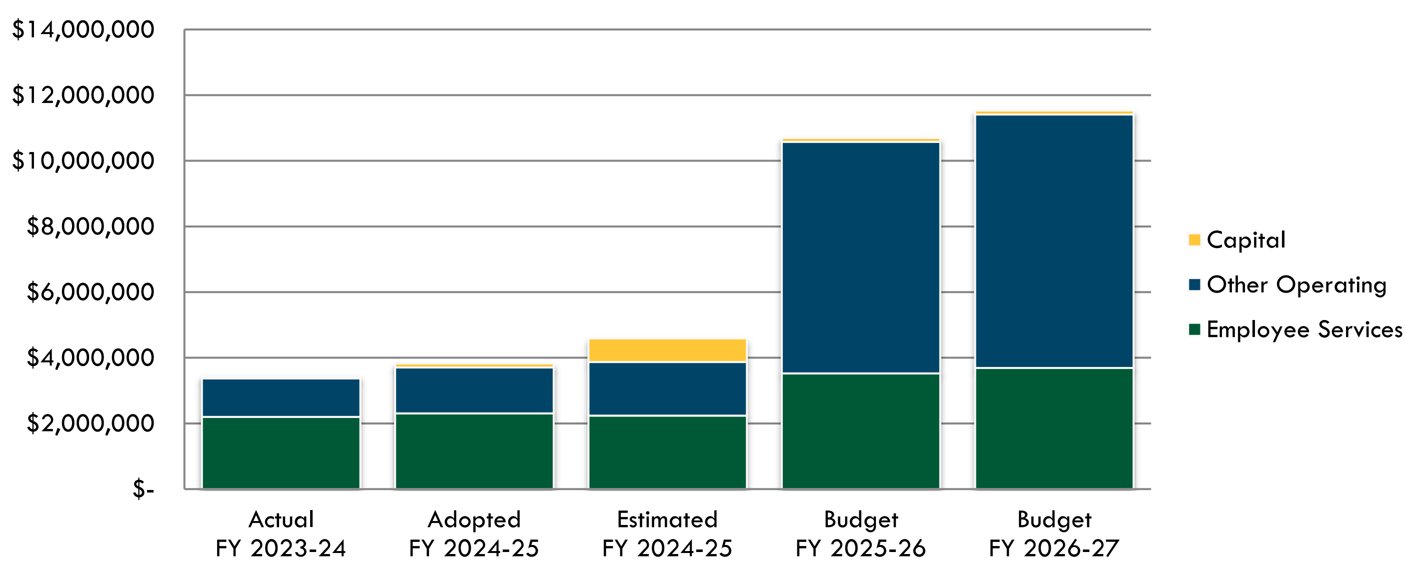
- Fostered effective and supportive working relationships with the City's legislative representatives, including those who were newly elected to represent Brea as a result of the 2022 Election
- Pursued funding for large-scale projects through the Federal earmark grant application process
- Successfully launched Brea's internal radio station, KBREA, as an internal communication tool to assist in employee relations and retention
- Designed signage to increase awareness of wildlife sightings and pedestrian safety on the Tracks at Brea Trail
- Designed and executed a range of educational and outreach campaigns for city, regional, and collaborative partnership initiatives involving public safety and economic development

FY 2023-25 Accomplishments (continued)

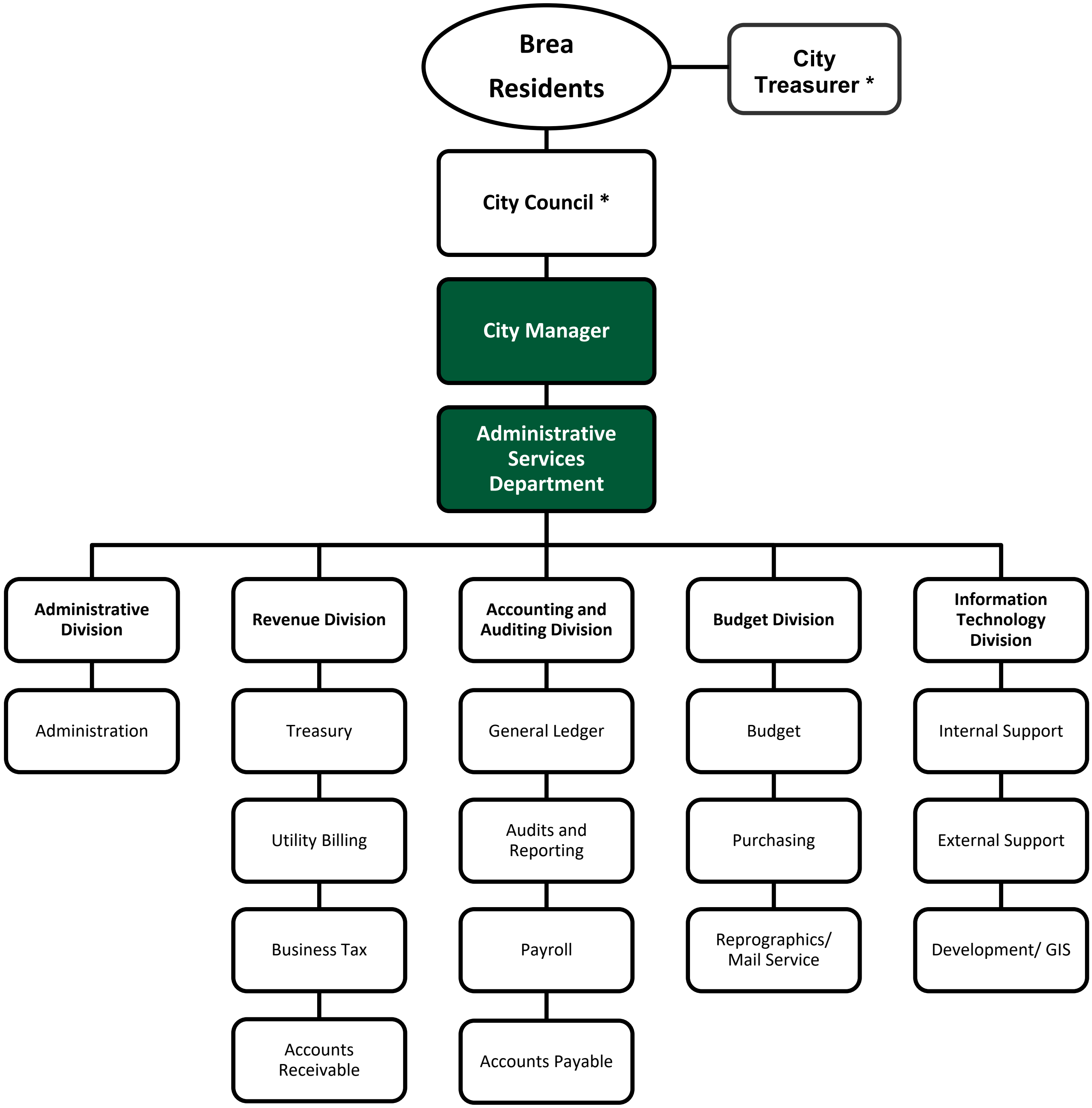
- Initiated a citywide scanning effort to digitize historical vital records, resulting in the digitization of over 55,000 images
- Successfully implemented the City of Brea as the fiscal agent to the State Budget Act of 2021 funding allocation of $8 million to the North Orange County Public Safety Collaborative (NOCPSC)
- Implemented a new agenda management system to improve user experience, increase transparency and standardize agenda interfaces across all City legislative and advisory bodies
- Upgraded technology in the Council Chambers to include digital speaker cards, streamlining processes for public speakers at public meetings
- Implemented the use of a new, electronic public records request tracking system and public portal, streamlining the processing of, and improving the turnaround time of over 700 requests for public records
- Launched the City's new NEOGOV onboarding and performance review portals
- Successfully negotiated long-term contracts with six labor associations
- Completed the first Ambulance Operator recruitment for 22 new in-house Ambulance Program positions
- Hired and trained two (2) new Human Resources employees in response to promotions

Summary of Expenditures

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Full-Time Equivalents (FTEs)	13.000	13.000	13.000	20.000	20.000
Employee Services	$ 2,197,420	$ 2,304,753	$ 2,235,920	$ 3,523,061	$ 3,691,234
Other Operating	1,174,617	1,400,888	1,633,021	7,052,502	7,720,697
Capital	66,493	120,420	722,203	118,300	118,300
Total	**$ 3,438,530**	**$ 3,826,061**	**$ 4,591,144**	**$ 10,693,863**	**$ 11,530,231**
Funding Sources					
General Fund (110)	$ 3,389,030	$ 3,775,184	$ 4,532,257	$ 4,572,303	$ 4,876,360
Other Post Employ. Benefits (150)	-	-	-	962,125	981,250
Paramedic Services (174)	-	-	-	136,137	144,904
Urban Runoff (410)	16,500	16,830	19,500	21,000	22,500
Water Utility (420)	16,500	17,217	19,887	21,129	22,632
Sewer Utility (430)	16,500	16,830	19,500	21,000	22,500
Risk Management (470)	-	-	-	4,960,169	5,460,085
Total	**$ 3,438,530**	**$ 3,826,061**	**$ 4,591,144**	**$ 10,693,863**	**$ 11,530,231**



		Actual FY 2023-24		Adopted FY 2024-25		Estimated FY 2024-25		Budget FY 2025-26		Budget FY 2026-27
Policy Formation Division										
Employee Services	$	43,315	$	46,265	$	41,473	$	52,283	$	52,283
Other Operating		605,225		628,699		635,467		623,635		666,812
Division Total	**$**	**648,540**	**$**	**674,964**	**$**	**676,940**	**$**	**675,918**	**$**	**719,095**
City Management Division										
Employee Services	$	1,023,211	$	1,051,903	$	996,504	$	989,998	$	1,025,172
Other Operating		258,393		268,864		274,119		278,260		294,145
Division Total	**$**	**1,281,604**	**$**	**1,320,767**	**$**	**1,270,623**	**$**	**1,268,258**	**$**	**1,319,317**
Communications and Marketing Division										
Employee Services	$	652,842	$	719,682	$	713,733	$	769,929	$	816,583
Other Operating		211,990		237,202		244,529		175,811		169,782
Capital		66,493		120,420		722,203		118,300		118,300
Division Total	**$**	**931,325**	**$**	**1,077,304**	**$**	**1,680,465**	**$**	**1,064,040**	**$**	**1,104,665**
City Clerk Division										
Employee Services	$	478,051	$	486,903	$	484,210	$	508,582	$	524,593
Other Operating		99,010		266,123		478,906		77,196		193,087
Division Total	**$**	**577,061**	**$**	**753,026**	**$**	**963,116**	**$**	**585,778**	**$**	**717,680**
Human Resources Division										
Employee Services	$	-	$	-	$	-	$	1,202,269	$	1,272,603
Other Operating		-		-		-		5,897,600		6,396,871
Division Total	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**7,099,869**	**$**	**7,669,474**
Department Total	**$**	**3,438,530**	**$**	**3,826,061**	**$**	**4,591,144**	**$**	**10,693,863**	**$**	**11,530,231**


Brea
Residents
City
Treasurer *
City Council *
City Manager
Administrative
Services
Department
Administrative
Division
Administration
Revenue Division
Treasury
Utility Billing
Business Tax
Accounts
Receivable
Accounting and
Auditing Division
General Ledger
Audits and
Reporting
Payroll
Accounts Payable
Budget Division
Budget
Purchasing
Reprographics/
Mail Service
Information
Technology
Division
Internal Support
External Support
Development/ GIS

* Elected

ADMINISTRATIVE SERVICES DEPARTMENT

Statement of Purpose

The Administrative Services Department is committed to providing the highest level of administrative, financial and information technology services to our customers, both internal and external, utilizing collaborative teamwork that emphasizes honesty, integrity, efficiency and transparency.

Program Overview

The Administrative Services Department consists of five divisions: Administration, Accounting and Auditing, Budget, Information Technology, and Revenue. The Department is responsible for the fiscal affairs of the City and the Brea Public Financing Authority. This includes the handling and investment of cash, procurement of goods and services, disbursement of money, billing of utilities, recording of all transactions, payroll processing, budget preparation, general ledger maintenance, safeguarding of financial assets and financial records of the City. Furthermore, the Administrative Services Department serves as a liaison to the Finance Committee and the Investment Advisory Committee.

The Department also provides information technology services to the entire organization and contracted client agencies through the Information Technology Division's entrepreneurial base. Supporting all City departments, including Public Safety, the Administrative Services Department requires staying up-to-date on current technology trends, security enhancements and regulatory changes while maintaining high levels of customer service to both internal and external customers. The Division is comprised of the following programs: internal support, application support, external support, and geographic information system support. Through these five divisions, the Administrative Services Department provides the highest level of internal and external customer service.

FY 2025-27 Action Plan to Address City Council's Top Priorities

- Identify opportunities to pay down unfunded pension liability and other post-employment benefits (OPEB) obligations through strategic use of revenues over expenditures when available (CC Priority No. 1)
- Monitor current and ongoing changes to sales tax and property tax projections to mitigate volatility and propose creative strategies to enhance City revenues (CC Priority No. 15)
- Evaluate potential improvements for operational efficiency and consider both short-term and long-term cost reduction ideas that allow for more strategic use of resources and greater fiscal flexibility (CC Priority No. 15)

FY 2023-25 Accomplishments

- Received Award of Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the 34th consecutive year
- Successfully completed the annual independent audit before the December 31, 2024 deadline with no comments or findings
- Implemented Government Accounting Standards Board (GASB) Statements No. 100
- Awarded a new contract for the City's independent auditors, Lance, Soll & Lunghard, LLP, for audit services
- Conducted training sessions for City staff including budget basics, risk management and insurance training
- Prepared quarterly budget updates with Executive and Management staff
- Launched the City's new personnel budgeting software application, ClearGov
- Updated City's CalCard procedures and standardized credit card limits throughout the organization
- Initiated Citywide User Fee Study with departments
- Updated City's boilerplate agreement for use by departments
- Processed over 230 purchase orders and solicited seven formal RFPs, including Ambulance Billing Services, Legislative Services and Citywide Document Scanning Services
- Reinstated City's surplus and disposal program and received over $235,000 in surplus revenue
- Completed a fire, dispatch, water and sewer impact fee study and updated the corresponding fees (the last study was conducted more than 17 years ago)

FY 2023-25 Accomplishments (continued)

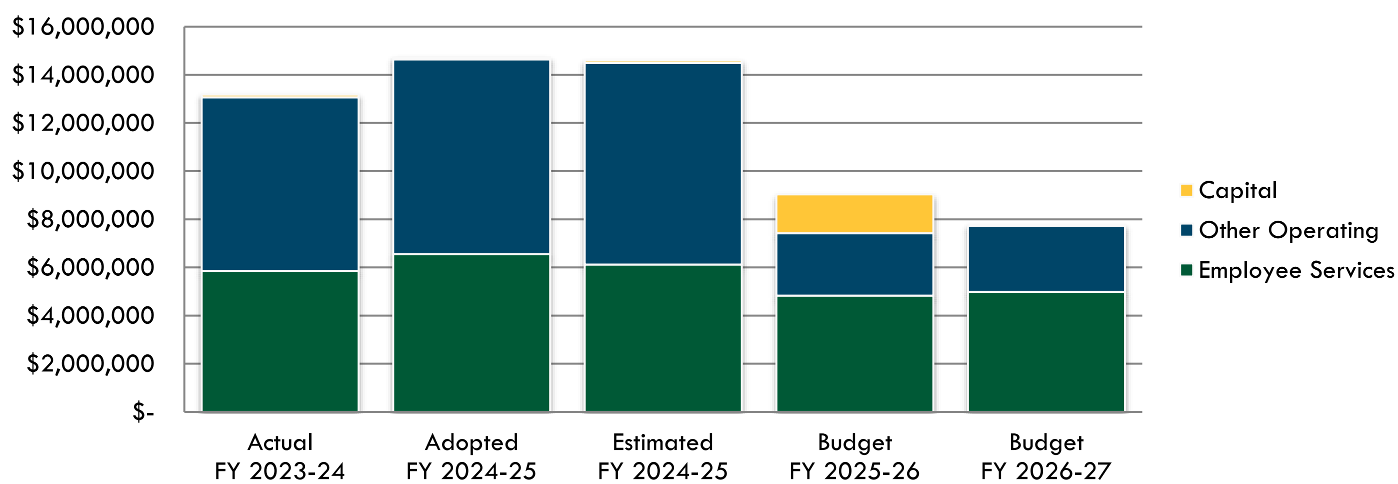
- Adopted a new sewer impact fee
- Updated sewer connection fees (last updated in 1975)
- Completed the Request for Proposal and awarded a five-year agreement for Section 115 Trust Administration and Investment Advisory Services with Public Agency Retirement Services (PARS) and Chandler Asset Management
- Completed the California Municipal Treasurers Association (CMTA) Investment Policy Certification Program
- Upgraded the City's virtual network infrastructure
- Transitioned the City's intranet to a Microsoft SharePoint hosted solution
- Supported the Police Department's framework development for the Integrated Crime Center (ICC) initiative

Summary of Expenditures

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Full-Time Equivalents (FTEs)	38.725	38.725	38.725	29.725	29.725
Employee Services	$ 5,862,576	$ 6,546,203	$ 6,122,337	$ 4,829,887	$ 4,987,732
Other Operating	7,207,335	8,096,541	8,367,452	2,591,611	2,733,180
Capital	111,225	60,000	110,000	1,611,388	35,000
Total	**$ 13,181,136**	**$ 14,702,744**	**$ 14,599,789**	**$ 9,032,886**	**$ 7,755,912**
Funding Sources					
General Fund (110)	$ 4,373,953	$ 4,373,635	$ 4,443,415	$ 3,263,343	$ 3,387,323
General Plan Maintenance (120)	2,614	1,500	6,500	1,210	2,200
Veteran's Memorial (130)	26	50	50	20	20
Other Post Employment Benefits (150)	928,446	1,010,935	943,000	-	-
Public Safety Augmentation (172)	1,608	1,150	1,800	1,740	1,700
Supplemental Law Enf. Services (173)	349	150	500	470	480
Paramedic Services (174)	-	158,972	60,459	-	-
Gas Tax (220)	2,464	1,700	3,100	130	150
Road Maintenance & Repair (221)	5,834	2,000	6,500	2,020	3,630
Narcotics Enf. Asset Seizure Fed (230)	-	-	10	40	40
Narcotics Enf. Asset Seizure (231)	852	550	1,000	390	370
National Opioid Settlement (233)	320	-	2,000	1,280	770
Retail Theft Grant (234)	923	-	-	-	-
Air Quality Improvement Fees (240)	361	500	1,000	20	120
Park Development (250)	4,120	2,700	5,000	680	690
Measure M Trans. Tax (260)	4,198	1,650	5,500	4,030	3,010
Affordable Housing Trust (270)	13,267	3,600	24,000	12,350	12,900
Successor Agency Housing (280)	8,907	6,200	9,000	4,260	4,100
LLMD No. 1 (341)	36	10	40	30	10
LMD No. 2 (342)	62	40	70	60	50
LLMD No. 3 (343)	92	100	120	90	70
LMD No. 4 (344)	34	20	50	30	30
LLMD No. 5 (345)	226	100	250	210	180
LLMD No. 6 (346)	388	130	400	430	450
LLMD No. 7 (347)	22	10	25	20	20
CFD No. 2008-01 (360)	4,476	1,800	4,200	4,320	4,130
CFD No. 2011-01 (361)	793	2,130	800	360	300
CFD No. 2013-01 (362)	212	160	250	240	260
CFD No. 2013-02 (363)	314	180	330	360	420
Urban Runoff (410)	10,462	10,883	10,927	10,850	11,240
Water Utility (420)	708,798	792,732	791,988	782,717	760,648
Sewer Utility (430)	70,801	69,869	86,895	85,233	89,086
Sanitation & Street Sweeping (440)	402	876	1,336	662	666
IT External Support (460)	1,056,922	1,081,430	1,041,904	673,405	286,272
Golf Course (465)	6,550	2,150	18,500	6,630	3,890

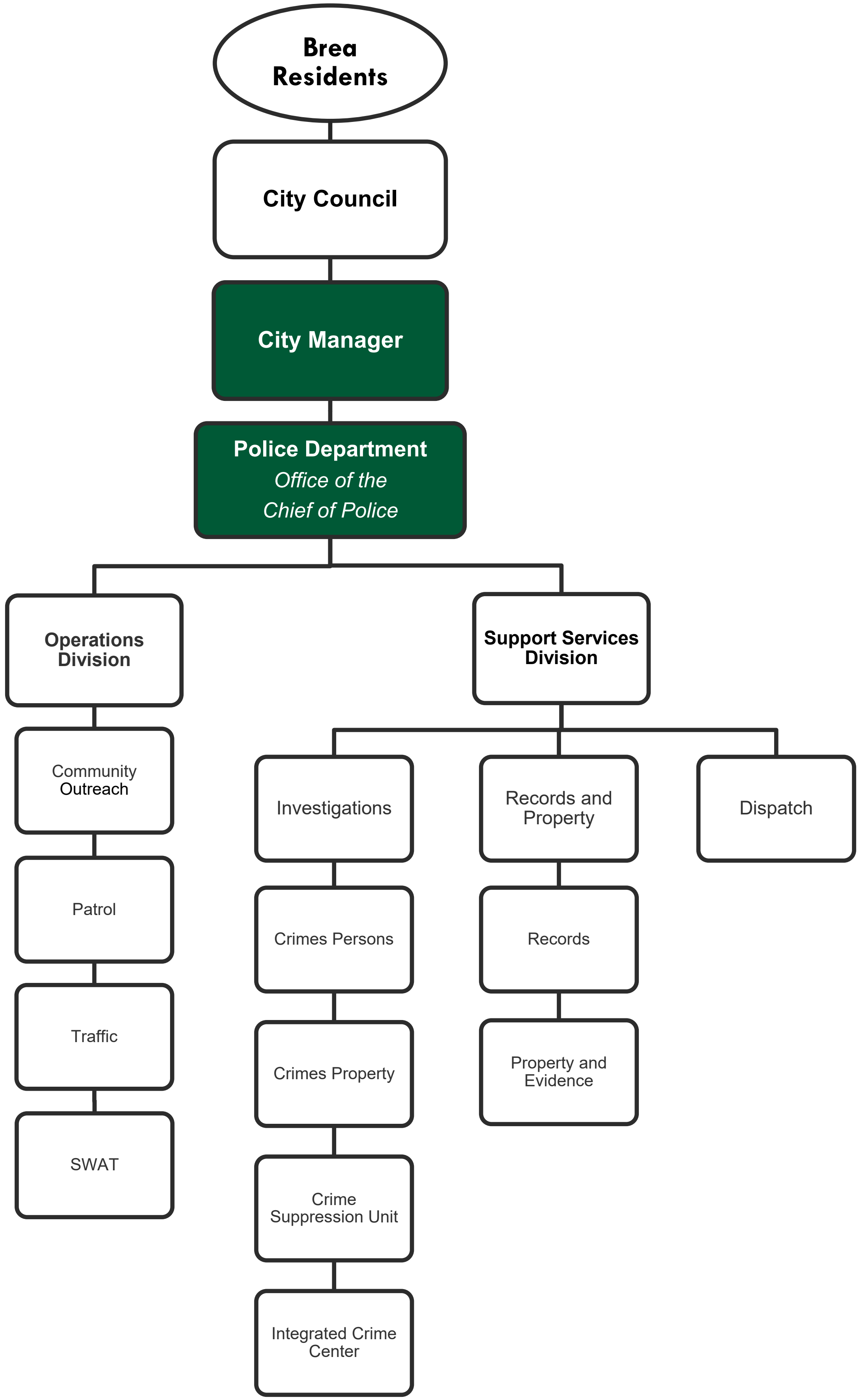
Summary of Expenditures (continued)

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Risk Management (470)	3,276,677	4,230,807	4,314,007	12,840	10,430
IT Internal Support (475)	2,540,967	2,670,225	2,650,646	4,005,494	3,008,930
Equipment & Vehicle Maint. (480)	4,049	2,700	4,100	2,860	2,870
Building Occupancy (490)	2,286	1,650	5,200	1,390	1,410
Traffic Impact Fees (540)	76,807	72,446	73,707	67,322	69,577
Water Impact Fees (541)	14,099	13,950	13,950	12,940	13,070
Fire Impact Fees (542)	6,808	13,450	14,950	14,950	14,950
Dispatch Impact Fees (543)	448	540	610	600	670
Sewer Impact Fees (544)	-	400	-	40	40
Storm Drain Construction (550)	606	4,100	1,600	620	40
Capital & Mitigation Improv. (560)	4,380	104,384	4,100	960	960
PARS Post Employment Benefits (810)	45,177	60,180	46,000	55,240	57,740
Total	**$ 13,181,136**	**$ 14,702,744**	**$ 14,599,789**	**$ 9,032,886**	**$ 7,755,912**



ADMINISTRATIVE SERVICES DEPARTMENT

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Administrative Division					
Employee Services	$ 438,670	$ 442,644	$ 253,123	$ 410,019	$ 420,556
Other Operating	169,552	270,532	217,206	163,437	165,489
Division Total	**$ 608,222**	**$ 713,176**	**$ 470,329**	**$ 573,456**	**$ 586,045**
Budget Division					
Employee Services	$ 698,300	$ 713,597	$ 755,779	$ 759,946	$ 784,367
Other Operating	362,428	339,238	341,513	350,691	366,933
Division Total	**$ 1,060,728**	**$ 1,052,835**	**$ 1,097,292**	**$ 1,110,637**	**$ 1,151,300**
Revenue Division					
Employee Services	$ 792,416	$ 792,759	$ 845,338	$ 851,006	$ 882,580
Other Operating	937,574	718,061	958,903	674,575	652,796
Division Total	**$ 1,729,990**	**$ 1,510,820**	**$ 1,804,241**	**$ 1,525,581**	**$ 1,535,376**
Accounting and Auditing Division					
Employee Services	$ 614,330	$ 881,779	$ 777,752	$ 779,889	$ 822,365
Other Operating	282,450	300,804	321,081	320,459	320,479
Capital	(90,014)	-	-	-	-
Division Total	**$ 806,766**	**$ 1,182,583**	**$ 1,098,833**	**$ 1,100,348**	**$ 1,142,844**
Information Technology Division					
Employee Services	$ 2,302,304	$ 2,513,026	$ 2,353,874	$ 2,029,027	$ 2,077,864
Other Operating	1,140,198	1,228,783	1,276,532	1,082,449	1,227,483
Capital	201,239	60,000	110,000	1,611,388	35,000
Division Total	**$ 3,643,741**	**$ 3,801,809**	**$ 3,740,406**	**$ 4,722,864**	**$ 3,340,347**
Human Resources Division					
Employee Services	$ 1,016,556	$ 1,202,398	$ 1,136,471	$ -	$ -
Other Operating	4,315,133	5,239,123	5,252,217	-	-
Division Total	**$ 5,331,689**	**$ 6,441,521**	**$ 6,388,688**	**$ -**	**$ -**
Department Total	**$ 13,181,136**	**$ 14,702,744**	**$ 14,599,789**	**$ 9,032,886**	**$ 7,755,912**


Brea Residents
City Council
City Manager
Police Department
Office of the Chief of Police
Operations Division
Community Outreach
Patrol
Traffic
SWAT
Support Services Division
Investigations
Crimes Persons
Crimes Property
Crime Suppression Unit
Integrated Crime Center
Records and Property
Records
Property and Evidence
Dispatch

POLICE SERVICES DEPARTMENT

Statement of Purpose

The purpose of the Brea Police Department is to enhance safety and quality of life through smart, empathetic, responsive policing in partnership with the community.

Program Overview

The Brea Police Department provides a full range of services to the City of Brea and is committed to safeguarding both its residents of approximately 47,000 and a daylight population nearing 125,000. Structured into two (2) primary divisions - Support Services and Operations – the Department emphasized a proactive approach to law enforcement, utilizing crime analysis to identify crime trends, optimize community resources, and enhance public safety. This approach and strategy align with the Department's mission to foster a secure environment through innovation, collaborative decision-making, and shared organizational values.

The Support Services Division and Operations Division provide essential administrative and specialized functions that strengthen the department's overall efficiency. The Support Services Division includes Records Management, responsible for maintaining accurate documentation; the 24/7 Communications Center, which handles emergency and non-emergency calls; and Crime Analysis, which employs data-driven strategies to identify trends and allocate resources effectively. Additionally, the division oversees Property and Evidence Management, ensuring the integrity of collected items, and Crime Scene Investigation, which meticulously processes crime scenes to support investigative efforts. These units ensure transparency, foster community trust, and provide critical support to frontline law enforcement operations. The Departments' Operations Division serves as the frontline of law enforcement, delivering proactive policing through patrol services, traffic enforcement, and criminal investigations. Officers work to deter crime, provide rapid response to incidents, and uphold public order. Additionally, it also focuses on crime prevention and problem-solving, collaborating with the community to address safety concerns through its Downtown Liaison Officer, the Homeless Liaison Officer, and School Resource Officer.

By integrating modern policing techniques with a commitment to service, the Brea Police Department ensures a secure and welcoming environment for all who live, work, and visit the City.

FY 2025-27 Action Plan to Address City Council's Top Priorities

- Continue expanding comprehensive department-wide wellness and professional development programs (CC Priority No. 11)
- Continue to grow the Integrated Crime Center (ICC) by overseeing the design and construction of a Police Department high-speed camera system and seeking public and corporate partners to increase our camera network (CC Priority No. 14)
- Construct physical Integrated Crime Center work space to support ICC Operations. (CC Priority No. 14)
- Continue to evaluate and acquire technologies to aid in complex investigations, increase efficiencies, and maximize employee productivity (CC Priority No. 9, 11 & 15)
- Continue exploring the expanded use of department-issued cell phones to leverage technology and increase efficiencies, including transitioning to mobile-based parking citation program and using phones to transmit evidence photos directly into evidence storage (CC Priority No. 11& 15)
- Continue to grow our partnership with Community Services Department, Brea Resource Center, and North OC Public Safety Collaborative to engage with the homeless population (CC Priority No. 4)
- Continue the transition of North OC Public Safety Collaborative-funded personnel to deploy from HOPE Center (CC Priority No. 4)
- Continue the transition of response to non-emergency and non-criminal homeless-related calls for service from the Police Department to the HOPE Center (CC Priority No. 4)

FY 2025-27 Action Plan to Address City Council's Top Priorities Continued

- Continue to expand and increase the use of social media for community outreach, education, and dissemination of helpful information (CC Priority No. 13)
- Continue to enhance effective communication throughout the organization by expanding the uses of SharePoint and Teams platforms (CC Priority No. 11 & 14)
- Continue to seek various grant opportunities, including a Cannabis Tax and Office of Traffic Safety grant, , an officer Mental Health and Wellness grant, and renewal of Board of State and renewal of Community Corrections (BSCC) Organized Retail Theft grant (CC Priority No. 14 & 15)
- Continue recruitment efforts to fill vacancies and address anticipated future staffing needs (CC Priority No. 11)
- Work with BOUSD and City Staff to continue e-bike safety and educational campaign and conduct e-bike ordinance enforcement as needed (CC Priority No. 13)
- Continue to refine city ordinances in response to new legislation and/or binding court decisions (CC Priority No. 4 & 13)
- Establish goals and implement recommendation generated by Support Services analysis, staff team-building workshop, and five-year strategic plan (CC Priority No. 11, 13, 14, and 15)
- Hold additional formal outreach programs (National Night Out, Shop with a Cop, Citizen Academy, and Coffee with a Cop) (CC Priority No. 13)
- Continue collaborating with the Orange County District Attorney's Office and technology vendors in efforts to streamline digital evidence storage and transmission of digital evidence to court (CC Priority No. 15)

FY 2023-2025 Accomplishments

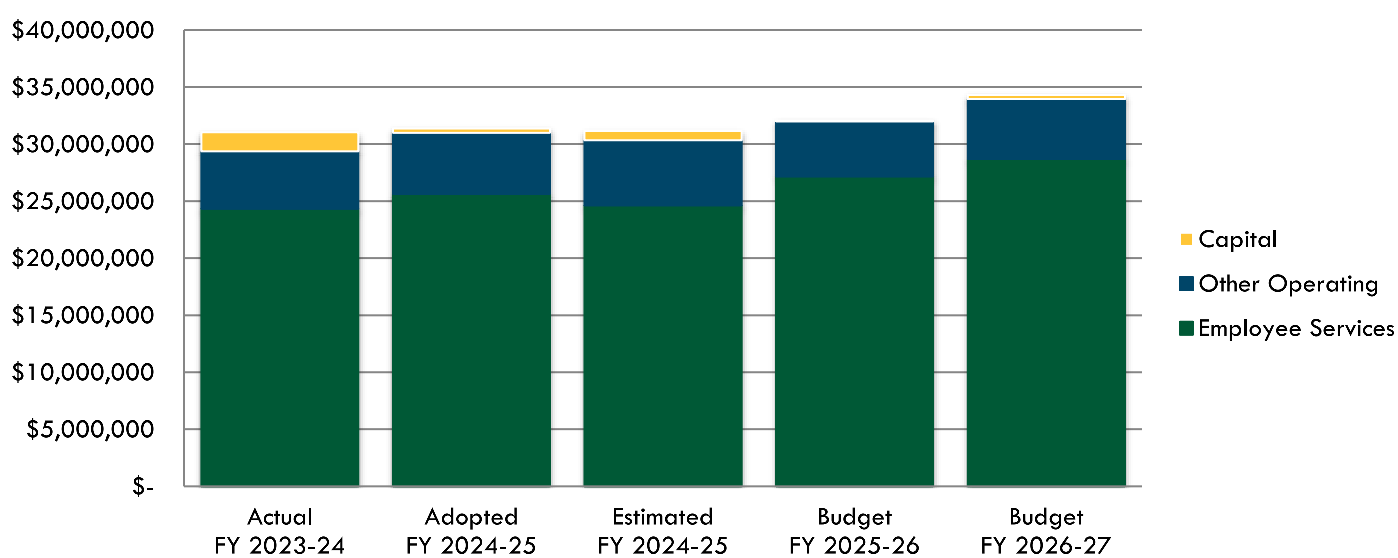
- Obtained grant funding from various sources including a Board of State and Community Corrections (BSCC) Organized Retail Theft grant, Cannabis Tax grant, Office of Traffic Safety STEP grant, and Department of Justice Tobacco grant
- Through BSCC grant funding, built the framework/backbone for a proposed multi-faceted Integrated Crime Center (ICC). The center is being used for both after-the-fact crime solving and real-time event monitoring. The backbone includes a software program, video storage, video analytics, license plate readers, UAS/drones, staffing, and a Drone as a First Responder (DFR) program
- Conducted Support Services Division staffing study and process analysis to optimize efficiency and plan for future needs
- Conducted a team building workshop and worked to develop a new proposed five-year Strategic Plan for 2025-2030
- Continued development and implementation of a comprehensive, holistic, employee-driven, department-wide wellness program
- Upgraded employee safety and emergency equipment
- Working with the Orange County District Attorney's Office and technology vendors in efforts to streamline digital evidence storage and transmission of digital evidence to court through application programming interfaces (APIs)
- Implemented technology to improve communication with our community and employed mechanisms to receive and respond to community feedback
- Working with Human Resources to implement a new performance review system
- Implemented a new training management system to streamline the request, approval, and tracking of advanced officer and civilian professional staff training
- Based on call for service data, transitioned to a new district and beat configuration to balance workload among patrol officers, maximize efficiency of staff deployment, and minimize response time

FY 2023-2025 Accomplishments Continued

- Implemented a new patrol team policing schedule to provide more effective police staffing to the city, while improving span of control, oversight, mentoring, and evaluation of patrol officers, and reducing overtime
- Entered into a contract with a new background investigation company to more fully leverage our digital process
- Increased partnership with Community Services Department and Brea Resource Center to engage with the homeless population
- Continued participation in the North Orange County Public Safety Collaborative, focusing on homelessness and at-risk youth
- Made significant progress in transitioning response to non-emergency and non-criminal homeless-related calls for service from the Police Department to the HOPE Center
- Worked with City Staff, City Attorney, and BOUSD to develop and implement an e-bike ordinance and e-bike safety and educational campaign
- Continued professional development training for all personnel groups via a partnership with The Optimism Company, Messina & Associates, and Breaking the Chain Consulting
- Partnered with The Counseling Team International (CTI) and Premier First Responder Psychological Services to provide counseling services to employees suffering from work-related trauma
- Hired and retained 19 new employees
- Continued to expand and increase the use of digital and social media for community outreach, education, engagement, and dissemination of helpful information
- Conducted an informal internal audit of technological needs as part of the budget planning process into a permanent Research, Development, and Forecasting Team
- Improved internal communication by building and growing a SharePoint page for Police Department employees
- Worked with City Staff and City Attorney to draft revised and enhanced city ordinances to govern public camping, public storage of property, and obstruction of sidewalk and passages.
- Continued engaging the community through well-attended formal outreach programs (National Night Out, Shop with a Cop, Citizen Academy, and Coffee with a Cop)

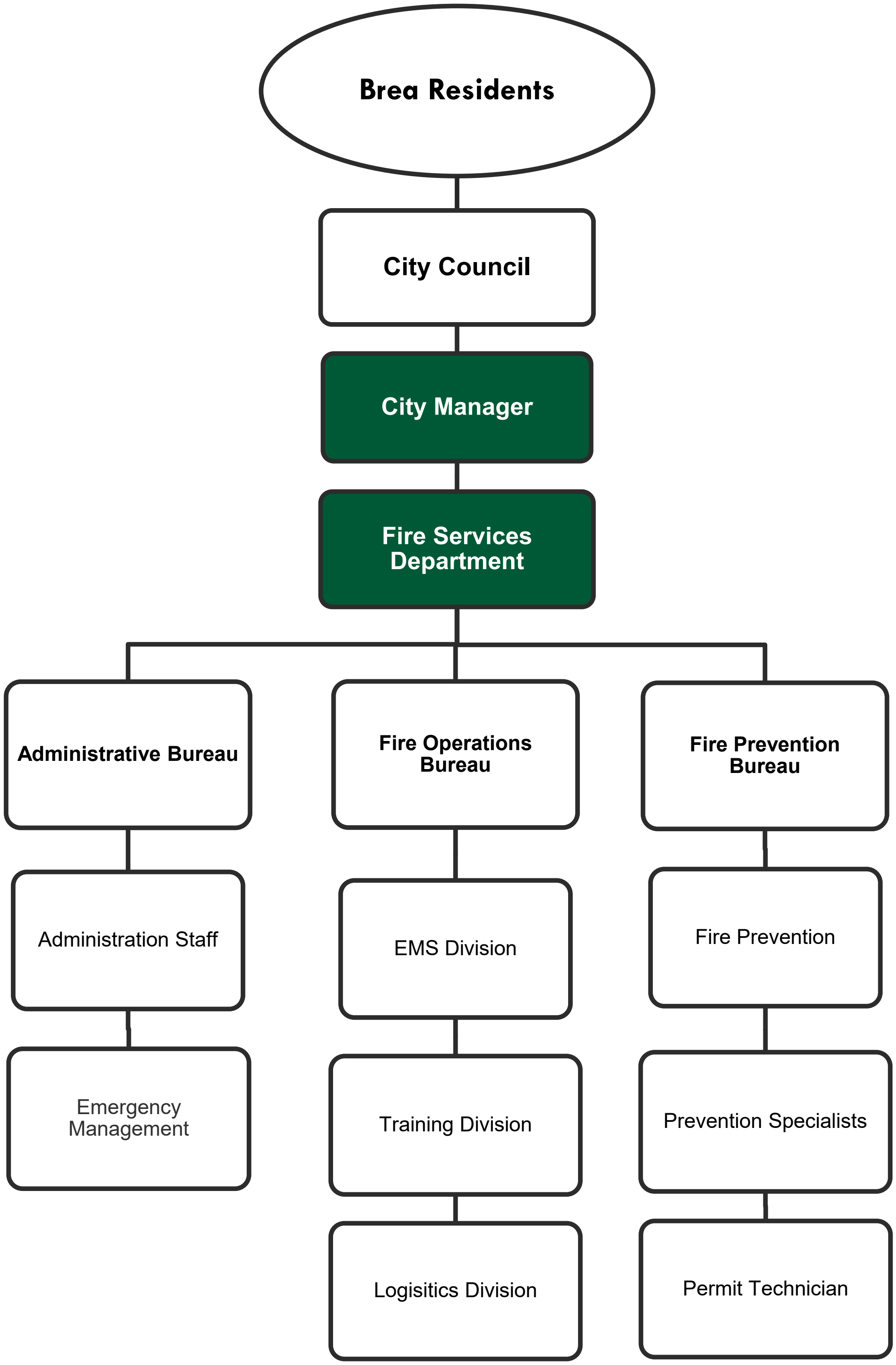
Summary of Expenditures

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Full-time Equivalents (FTEs)	103.167	103.567	103.567	107.292	107.292
Employee Services	$ 24,350,380	$ 25,650,708	$ 24,633,033	$ 27,167,703	$ 28,706,298
Other Operating	5,019,908	5,361,081	5,713,091	4,828,951	5,245,918
Capital	1,668,258	372,967	834,163	92,967	359,767
Total	**$ 31,038,546**	**$ 31,384,756**	**$ 31,180,287**	**$ 32,089,621**	**$ 34,311,983**
Funding Sources					
General Fund (110)	$ 28,779,698	$ 29,841,042	$ 29,397,209	$ 30,916,065	$ 33,170,004
Com. Benefit & Economic Dev. (140)	-	-	-	-	-
Public Safety Augmentation (172)	270,232	298,465	400,714	265,734	265,734
Supplemental Law Enfor. Services (173)	-	22,000	22,424	-	-
Narcotics Asset Seizure - Fed (230)	8,297	-	-	-	-
Narcotics Asset Seizure (231)	23,672	198,000	282,495	20,080	20,682
Organized Retail Theft (234)	1,731,416	791,169	824,397	619,009	565,612
Air Quality Impr. Fees (240)	-	-	-	-	-
CFD # 08-01(360)	78,831	82,587	89,857	95,206	102,627
CFD # 11-01 (361)	103,606	107,952	116,231	123,029	132,777
CFD # 13-01 (362)	11,261	11,567	12,466	13,415	14,476
CFD # 13-02 (363)	31,533	31,974	34,494	37,083	40,071
Total	**$ 31,038,546**	**$ 31,384,756**	**$ 31,180,287**	**$ 32,089,621**	**$ 34,311,983**



POLICE SERVICES DEPARTMENT

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Office of the Chief of Police Division					
Employee Services	$ 3,759,996	$ 3,765,146	$ 3,628,713	$ 4,055,493	$ 4,191,807
Other Operating	1,001,664	1,117,296	1,369,675	840,169	941,739
Capital	868	85,000	85,000	-	-
Division Total	**$ 4,762,528**	**$ 4,967,442**	**$ 5,083,388**	**$ 4,895,662**	**$ 5,133,546**
Support Services Division					
Employee Services	$ 6,583,036	$ 7,785,689	$ 6,932,781	$ 8,140,814	$ 8,809,222
Other Operating	1,524,536	1,575,031	1,644,328	1,390,654	1,585,852
Capital	1,660,550	279,967	638,914	79,967	351,767
Division Total	**$ 9,768,122**	**$ 9,640,687**	**$ 9,216,023**	**$ 9,611,435**	**$ 10,746,841**
Operations Division					
Employee Services	$ 14,007,348	$ 14,099,873	$ 14,071,539	$ 14,971,396	$ 15,705,269
Other Operating	2,493,708	2,668,754	2,699,088	2,598,128	2,718,327
Capital	6,840	8,000	110,249	13,000	8,000
Division Total	**$ 16,507,896**	**$ 16,776,627**	**$ 16,880,876**	**$ 17,582,524**	**$ 18,431,596**
Department Total	**$ 31,038,546**	**$ 31,384,756**	**$ 31,180,287**	**$ 32,089,621**	**$ 34,311,983**


Brea Residents
City Council
City Manager
Fire Services Department
Administrative Bureau
Fire Operations Bureau
Fire Prevention Bureau
Administration Staff
EMS Division
Fire Prevention
Emergency Management
Training Division
Prevention Specialists
Logisitics Division
Permit Technician

Statement of Purpose

The Fire Department provides emergency services, fire safety, and emergency medical services to the Brea community through sustained training and prevention, progressive education, and highly professional and compassionate customer service.

Program Overview

The Fire Department serves the community by providing exceptional life safety services through 24-hour emergency response, fire prevention, and public safety education. Dedicated to protecting lives and property, the Department responds to a wide range of critical situations including fires, explosions, hazardous materials incidents, medical emergencies, accidents, and public assistance requests. Through a commitment to preparedness, safety, and service, the Department works to enhance emergency response capabilities and community resilience.

Organized into four (4) core divisions - Administration, Ambulance Services, Fire Operations, and Fire Prevention – the Fire Department ensures effective operations and service delivery. The Administration Division oversees financial management, contracts, grants, and administrative support for emergency and fire prevention services. The Fire Operations Division consists of Emergency Medical Services (EMS) to provide life-saving medical care, and training to enhance operational safety readiness and ensure compliance with all mandated certifications. The Department’s Fire Operations Division also maintains critical equipment and resources, ensuring firefighters have the necessary tools for effective response. Additionally, there is high focus on disaster planning, staff training, and public education, including management of the Community Emergency Response Team (CERT) to strengthen community resilience and local response efforts. Within the Department, the Fire Prevention Division plays a vital role in community safety by enforcing fire codes, conducting inspections, and managing hazardous process permitting. Working with the City planners and developers, the division ensures new construction projects meet safety standards, while also mitigating risks in existing structures. All activities are conducted in accordance with the California Code of Regulations, ensuring the highest standards of safety for the community.

Through these coordinated efforts, the Fire Department remains dedicated to protecting lives and property, providing exceptional emergency services and enhancing the overall safety of the Brea community.

FY 2025-27 Action Plan to Address City Council’s Top Priorities

- Evaluate department staffing needs in all divisions and continue evaluating possible funding through grant opportunities (CC Priority 9 and 15)
- Evaluate current fee schedule and cost recovery efforts. (CC Priority 15)
- Update the Standards of Cover and Community Risk Assessment Study to better assess staffing, equipment and deployment needs. (CC Priority 9 and 15)
- Establish a program supporting professional development for all department personnel. (CC Priority 11)
- Consider deploying a third ambulance “day car” for hours of increased call volume (CC Priority 9)

FY 2023-25 Accomplishments

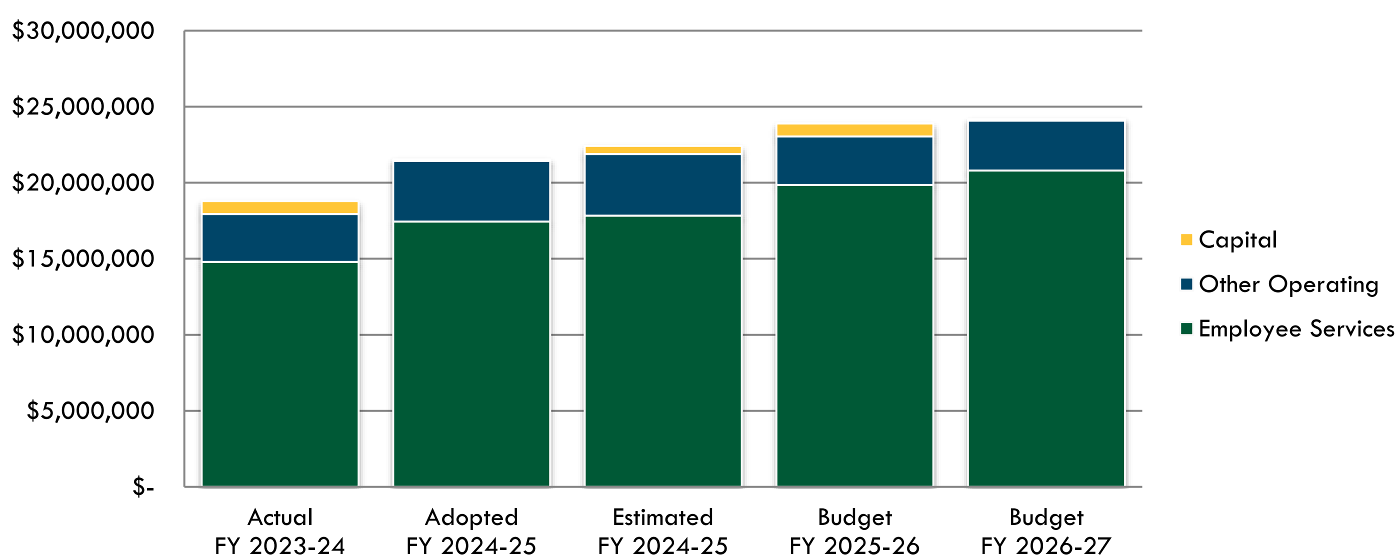
- Performed all state-mandated and non-mandated fire inspections
- Added a third firefighter position based upon the approved Fire Deployment Plan
- Provided public education related to wildfires via 5,000+ educational mailers
- Collaborated with surrounding operational areas to update wildfire response within the San Bernardino, Orange, Los Angeles and Riverside (SOLAR) plan area
- Achieved 100% compliance on state mandated inspections and brush clearance requirements
- Achieved the designation of a Fire Risk Reduction Community by the California Board of Forestry and Fire Protection
- Conducted Emergency Operations Center (EOC) trainings and tabletop exercise
- Implemented the new in-house ambulance program (CC Priority No. 6)
- Completed Brea’s first ever Local Hazard Mitigation Plan including adoption by City Council, Cal OES and FEMA

FY 2023-25 Accomplishments (continued)

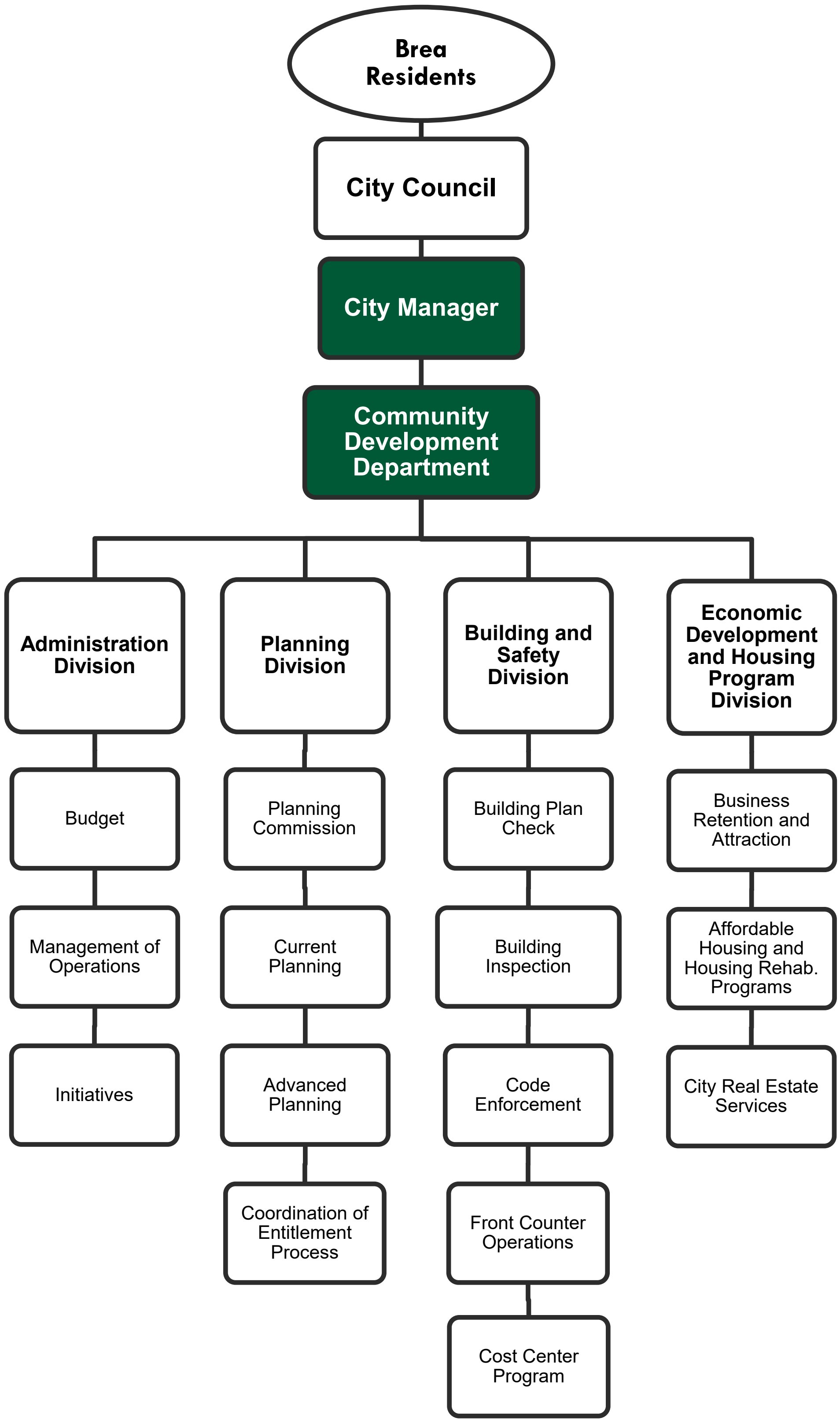
- Fortified our EMS delivery by successfully graduating six paramedics from Saddleback College Paramedic Program
- Purchased new fire hoses, couplings and rope to comply with current standards and ensuring firefighter safety
- Conducted a successful firefighter recruitment
- Updated all Standard Operating Procedures and the Standard Operating Guide to align with Orange County fire operating standards
- Delivered Wildland Command and Control training with an emphasis on ICS improvements
- Actively participated in several community outreach events
- Participated in several North Net trainings including Vent-Enter-Isolate-Search (VEIS) training in which Brea Fire staff instructed the other MetroNet Fire Agencies

Summary of Expenditures

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Full-Time Equivalents (FTEs)	59.000	60.000	60.000	74.216	74.216
Employee Services	$ 14,796,369	$ 17,450,552	$ 17,839,134	$ 19,854,056	$ 20,798,307
Other Operating	3,145,007	3,985,655	4,052,418	3,188,977	3,290,283
Capital	850,995	102,249	532,695	852,449	92,000
Total	**$ 18,792,371**	**$ 21,538,456**	**$ 22,424,247**	**$ 23,895,482**	**$ 24,180,590**
Funding Sources					
General Fund (110)	$ 9,498,449	$ 11,026,771	$ 10,443,865	$ 10,974,878	$ 11,475,385
Public Safety Augmentation (172)	55,394	102,249	-	553,449	137,000
Paramedic Services (174)	8,592,949	9,522,075	10,881,139	10,929,234	11,486,091
CFD # 08-01(360)	295,927	413,484	500,402	474,575	492,775
CFD # 11-01 (361)	244,243	380,015	481,593	452,502	473,389
CFD #13-01 (362)	18,847	27,405	33,759	31,734	33,166
CFD #13-02 (363)	43,973	66,457	83,489	79,110	82,784
Fire Impact Fees (542)	42,589	-	-	400,000	-
Total	**$ 18,792,371**	**$ 21,538,456**	**$ 22,424,247**	**$ 23,895,482**	**$ 24,180,590**



		Actual FY 2023-24		Adopted FY 2024-25		Estimated FY 2024-25		Budget FY 2025-26		Budget FY 2026-27
Administrative Division										
Employee Services	$	1,179,076	$	1,304,952	$	1,322,034	$	1,362,968	$	1,402,967
Other Operating		1,054,037		477,875		508,275		496,099		526,046
Division Total	**$**	**2,233,113**	**$**	**1,782,827**	**$**	**1,830,309**	**$**	**1,859,067**	**$**	**1,929,013**
Fire Operations and Paramedic Division										
Employee Services	$	13,044,620	$	15,352,681	$	15,690,579	$	17,618,215	$	18,478,472
Other Operating		1,883,056		3,295,923		3,316,687		2,532,783		2,564,792
Capital		825,678		102,249		530,712		852,449		92,000
Division Total	**$**	**15,753,354**	**$**	**18,750,853**	**$**	**19,537,978**	**$**	**21,003,447**	**$**	**21,135,264**
Fire Prevention Division										
Employee Services	$	572,673	$	792,919	$	826,521	$	872,873	$	916,868
Other Operating		207,914		211,857		227,456		160,095		199,445
Capital		25,317		-		1,983		-		-
Division Total	**$**	**805,904**	**$**	**1,004,776**	**$**	**1,055,960**	**$**	**1,032,968**	**$**	**1,116,313**
Department Total	**$**	**18,792,371**	**$**	**21,538,456**	**$**	**22,424,247**	**$**	**23,895,482**	**$**	**24,180,590**


Brea Residents
City Council
City Manager
Community Development Department
Administration Division
Budget
Management of Operations
Initiatives
Planning Division
Planning Commission
Current Planning
Advanced Planning
Coordination of Entitlement Process
Building and Safety Division
Building Plan Check
Building Inspection
Code Enforcement
Front Counter Operations
Cost Center Program
Economic Development and Housing Program Division
Business Retention and Attraction
Affordable Housing and Housing Rehab. Programs
City Real Estate Services

COMMUNITY DEVELOPMENT DEPARTMENT

Statement of Purpose

The Community Development Department's mission is to maintain and improve all aspects of the City's physical environment and ensure Brea remains a livable, competitive, and sustainable community through effective land use planning, supportive construction and management, proactive code enforcement, innovative economic development activities, and affordable housing programs. The Department provides services that promote the community's long-term interests in maintaining Brea's standard of excellence for residential and commercial development and service. Through its care and service, Community Development works to protect and enrich the quality of life in the Brea community for its residents, businesses, and visitors.

Program Overview

The Community Development Department serves the Brea community through comprehensive planning, building plan review and development inspections, housing programs, and economic development activities. The team aspires to high standards of integrity, character, and leadership in work ethic and strives to provide the highest level of customer care through efficient and effective operations. A multi-disciplinary team is used to seek innovative and well-rounded solutions to approach challenges and opportunities that ultimately preserve and enhance the quality of life for all those who live, work, and play in Brea.

Community Development is responsible for monitoring long-range and regional planning issues vital to Brea, issuing planning and building permits, conducting building inspections, collecting development fees, and preserving property standards. Additionally, the Department implements affordable housing programs, enforces city codes, supports business development, and manages the City's real estate portfolio. It also serves as a resource for other City departments, providing expertise in land use, construction, housing, and project management. As part of its commitment to responsive governance, the Department works closely with the Planning Commission and Development Committee, ensuring transparency and public engagement in key development decisions.

Organized into four core divisions – Administration, Planning, Building and Safety, and Economic Development and Housing Programs – Community Development supports the City's operational goals and strategic initiatives. Through a collaborative and solution-oriented approach, the Department strives to continue providing excellent customer service while enhancing the quality of life for all who live, work, and invest in Brea.

FY 2025-27 Action Plan to Address City Council's Top Priorities

- Complete Brea 2050: Where Opportunity meets Community (Focused General Plan Update and Brea Core Specific Plan) project (Priority #10)
- Reinvigorate the City's Economic Development Program, including the creation of a Strategic Plan (Priority #10)
- Pursue opportunities to market the City to enhance community and workforce recognition (Priority #11)
- Evaluate opportunities to support City growth and development, including the annexation of the Sphere of Influence (Priority #12)
- Continue efforts to facilitate development of affordable housing for Extremely Low-Income households (Priority #4)

FY 2023-25 Accomplishments

- Obtained the coveted "Prohousing Designation" from the State of California Housing and Community Development Department, which provides the City with additional grant funding opportunities and advantages related to affordable housing
- Achieved the Top Workplaces Certification in 2024, which recognizes the City's commitment to building an outstanding workforce
- Awarded $6,028,491.51 in CalOptima Health grant funds for the development of a permanent supportive housing project, serving Extremely Low-Income homeless individuals

FY 2023-25 Accomplishments (continued)

- Awarded a $660,000 grant from the State Department of Housing and Community Development under the Prohousing Incentive Program
- Approved all projects related to the Brea Mall Redevelopment Project, including the reconfiguration of existing spaces adjacent to new buildings
- Launched *Brea 2050: Where Opportunity Meets Community*, an initiative centered on updates to the City's Focused General Plan and the Brea Core Specific Plan
- Launched *Experience Brea*, a comprehensive Economic Development campaign
- Developed and introduced the Online Permit Center to streamline the permit application process with real-time permit status updates available 24 hours a day, seven days a week
- Hosted in-person and virtual workshops for small businesses in partnership with the Small Business Development Center (SBDC)
- Collaborated with other City departments in the design and installation of new parklets in the Brea Downtown
- Established and started the implementation of the annual Mills Act compliance reporting procedure
- Processed two and initiated a third Omnibus Zone Text Amendments to modernize and improve relevancy and readability of the Zoning Code, along with ensuring consistency between the City policies and state law
- Processed a Zone Text Amendment to implement several Housing Element Programs, including revamping the City's Affordable Housing requirements
- Processed a Zone Text Amendment to implement a new Minor Conditional Use Permit process to streamline certain development review process
- Processed an entitlement application for new housing development (South Brea Townhomes) at the former McCulloch's Shoes property
- Initiated and continued the processing of planning entitlements for large-scale development projects and associated environmental review (i.e. Environmental Impact Report) for Greenbriar Residential Development, Amazon Warehouse, and Brea Plaza Living Apartments
- Entered into a Disposition, Development, and Loan Agreement with Jamboree Housing Corporation to develop a 39-unit permanent supportive housing project on City-owned property located at 323 North Brea Boulevard
- Continued to work with Jamboree Housing Corporation to develop the permanent supportive housing project, including approval of a Density Bonus application
- Completed seven Housing Rehabilitation Program projects for Low-Income Brea homeowners utilizing Community Development Block Grant (CDBG) funds, with three additional projects slated for completion by fiscal year-end
- Continued annual reporting of all processed Administrative Remedies to the Planning Commission and introduced a new annual reporting for all processed Minor Conditional Use Permit to the Planning Commission
- Processed 16 Temporary Use Permits, including, but not limited to, holiday events, outdoor markets, Brea 8K, and festivals
- Processed five Entertainment Permits, including for Whole Foods, Macallans Public House, The Phoenix Club, Brea Downtown Owners Association, and OC Farmer's Market
- Continued to maintain an interactive development activity map, providing a clear and accessible visualization of all development projects across Brea
- Introduced a new business recognition program known as "Business of the Quarter"
- Introduced the Business Spotlight, which highlights new businesses in print and digital media to the Brea community
- Established meaningful connections in the retail/commercial real estate sector annually by attending the International Council of Shopping Centers Conference
- Established relationships with local workforce and business organizations, including Orange County Workforce Solutions, SCORE, the Small Business Development Center, and Small Business Administration
- Assisted property owners and commercial real estate brokers in identifying potential tenants for vacant properties

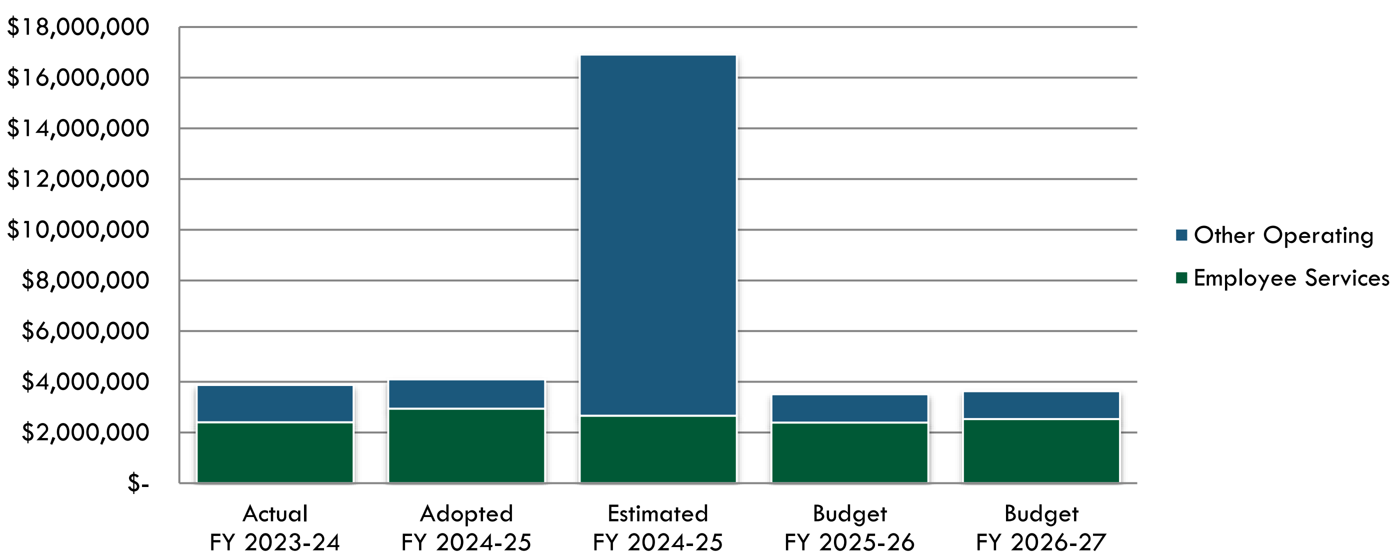
FY 2023-25 Accomplishments (continued)

- Participated in joint partnerships to understand the regional economic landscape and opportunities for collaboration
- Partnered with California State University, Fullerton to provide internship opportunities to Public Administration students to foster workforce development
- Utilized new tools to assist with Economic Development efforts, regarding commercial real estate opportunities and expanding retailers
- Implemented increased oversight over new business zoning conformance, proactively assisting new businesses in order to ensure their compliance with zoning standards prior to start of their operation
- Solicited feedback for additional methods to increase the City's business-friendly environment
- Enhanced the City's marketing opportunities with the California Film Commission
- Launched SolarAPP+, an automated online permitting platform that enables licensed contractors to apply for solar permits online and receive an instant approval and permit issuance
- Developed and launched a new overnight street parking permit portal to improve accessibility and customer service for residents
- Hired two in-house Junior Plan Checkers to support the review of residential and tenant improvement projects, enabling the Department to efficiently manage a high volume of applications, expedite reviews and permit issuance, and ensure coordination between divisions and departments
- Hired an in-house Combination Inspector to conduct technical fire safety assessments and field inspections for residential and minor commercial buildings
- Integrated PayPal with the City's permitting software (Accela) and the Online Permit Center, allowing applicants to conveniently make payments online
- Successfully closed 234 Code Enforcement cases, ensuring compliance with local and state laws designed to protect the community's health and safety

COMMUNITY DEVELOPMENT DEPARTMENT

Summary of Expenditures

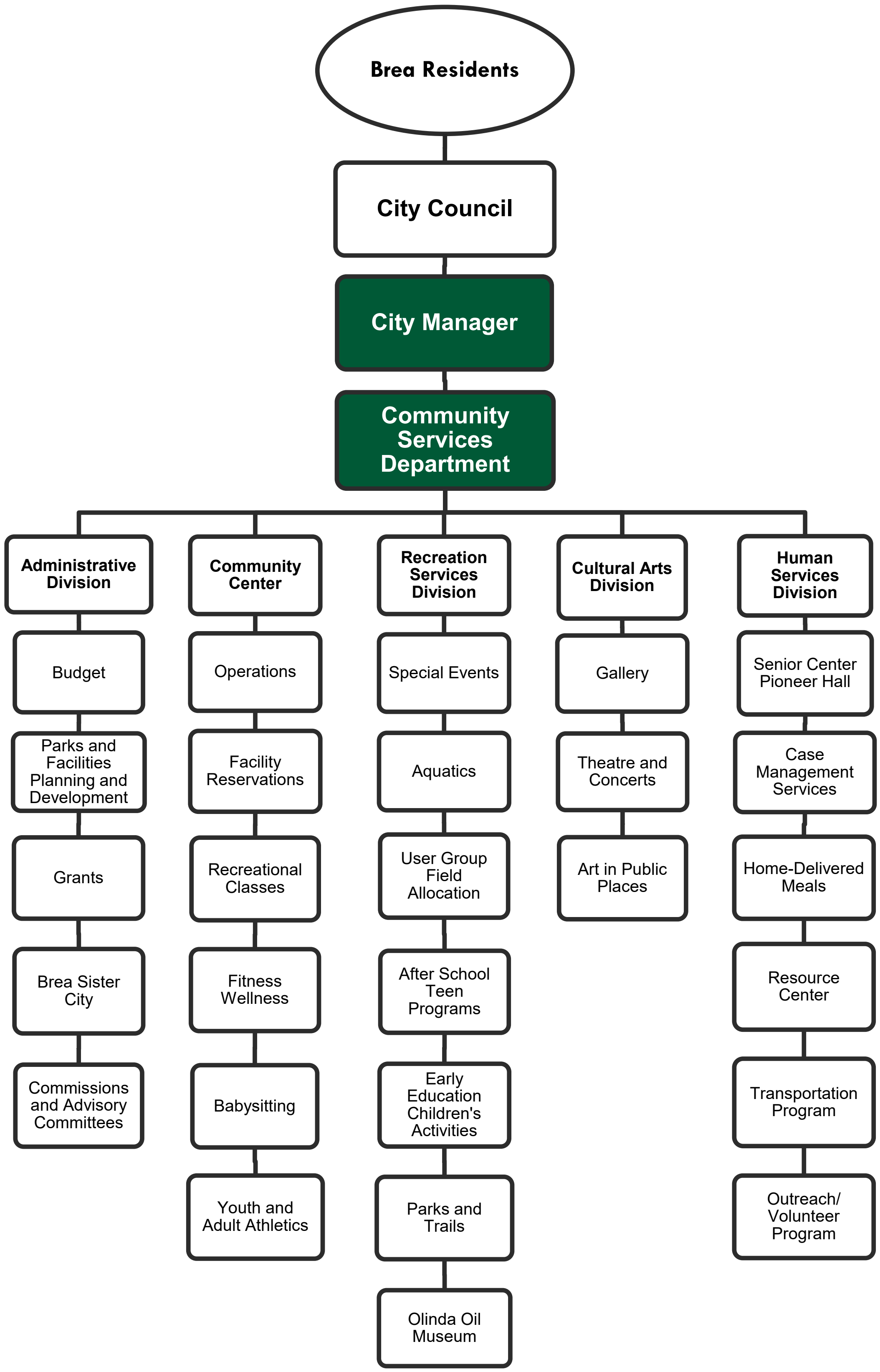
		Actual FY 2023-24		Adopted FY 2024-25		Estimated FY 2024-25		Budget FY 2025-26		Budget FY 2026-27
Full-Time Equivalents (FTEs)		22.410		22.410		22.410		23.645		23.645
Employee Services	$	2,401,655	$	2,943,286	$	2,661,430	$	2,392,276	$	2,529,498
Other Operating		1,475,177		1,150,658		14,247,488		1,116,622		1,096,632
Total	**$**	**3,876,832**	**$**	**4,093,944**	**$**	**16,908,918**	**$**	**3,508,898**	**$**	**3,626,130**
Funding Sources										
General Fund (110)	$	2,921,229	$	3,559,428	$	3,435,779	$	2,960,401	$	3,114,098
General Plan Maintenance (120)		88,846		-		1,231,150		-		-
Com. Benefit & Economic Dev. (140)		-		-		-		47,000		-
Affordable Housing Trust (270)		21,082		27,432		9,103,731		15,240		15,240
Housing Programs & Services (280)		740,867		327,084		2,789,541		306,257		316,792
Comm. Dev. Block Grant (290)		104,808		180,000		348,717		180,000		180,000
Total	**$**	**3,876,832**	**$**	**4,093,944**	**$**	**16,908,918**	**$**	**3,508,898**	**$**	**3,626,130**



COMMUNITY DEVELOPMENT DEPARTMENT

		Actual FY 2023-24		Adopted FY 2024-25		Estimated FY 2024-25		Budget FY 2025-26		Budget FY 2026-27
Administrative Division										
Employee Services	$	487,722	$	499,285	$	432,550	$	356,431	$	367,225
Other Operating		122,128		135,591		127,046		102,997		118,546
Division Total	**$**	**609,850**	**$**	**634,876**	**$**	**559,596**	**$**	**459,428**	**$**	**485,771**
Planning Division										
Employee Services	$	868,842	$	1,002,326	$	893,922	$	688,919	$	738,299
Other Operating		272,434		180,995		1,417,364		136,381		142,031
Division Total	**$**	**1,141,276**	**$**	**1,183,321**	**$**	**2,311,286**	**$**	**825,300**	**$**	**880,330**
Building and Safety Division										
Employee Services	$	506,265	$	778,360	$	735,348	$	689,708	$	728,436
Other Operating		291,279		380,952		521,182		378,956		372,590
Division Total	**$**	**797,544**	**$**	**1,159,312**	**$**	**1,256,530**	**$**	**1,068,664**	**$**	**1,101,026**
Economic Development and Housing Program Division										
Employee Services	$	538,826	$	663,315	$	599,610	$	657,218	$	695,538
Other Operating		789,336		453,120		12,181,896		498,288		463,465
Division Total	**$**	**1,328,162**	**$**	**1,116,435**	**$**	**12,781,506**	**$**	**1,155,506**	**$**	**1,159,003**
Department Total	**$**	**3,876,832**	**$**	**4,093,944**	**$**	**16,908,918**	**$**	**3,508,898**	**$**	**3,626,130**

COMMUNITY SERVICES DEPARTMENT



COMMUNITY SERVICES DEPARTMENT

Statement of Purpose

Community Services is committed to delivering exceptional service with integrity, offering innovative programs and diverse cultural experiences, and fostering relationships that contribute to a strong sense of community.

Program Overview

The Community Services Department creates community in the City of Brea through people, parks, and programs. It plays an important role in creating a healthy community through diverse and innovative recreation, special interests, cultural arts, human services, and senior programming. The Community Services Department provides space to learn and play, space to be safe and secure, and space to create and imagine.

The functions of the Community Services Department are assigned to five major areas: Administrative Division, Community Center, Recreation Services Division, Cultural Arts Division, and Human Services Division. In addition, Community Services is charged with the design and development of new facilities and parks, and other recreational elements within the community. The Department serves as the staff liaison to the Parks, Recreation and Human Services Commission, the Cultural Arts Commission, the Senior Center Leadership Council, the Olinda Oil Museum and Trail Task Force, the Student Advisory Board, and the Art in Public Places Committee. Through its five major areas and work with its Commissions, Boards, and Council, the Community Services Department supports all of the City's Operational Goals.

FY 2025-27 Action Plan to Address City Council's Top Priorities

- Continue evaluation of current programs including senior transportation, case management, nutrition and fitness/wellness, as well as an evaluation of the current capacity of the existing Brea Senior Center Facility (CC Priority No. 2)
- Partner with Parks, Recreation, and Human Services Commission to appropriately implement findings from the completed Parks, Recreation and Human Services Needs Assessment and Cultural Arts Master Plan (CC Priority No. 2)
- Monitor Homeless Response Team efforts to improve access to mental health, shelter, addiction and substance abuse and permanent housing services (CC Priority No. 2)

FY 2023-25 Accomplishments

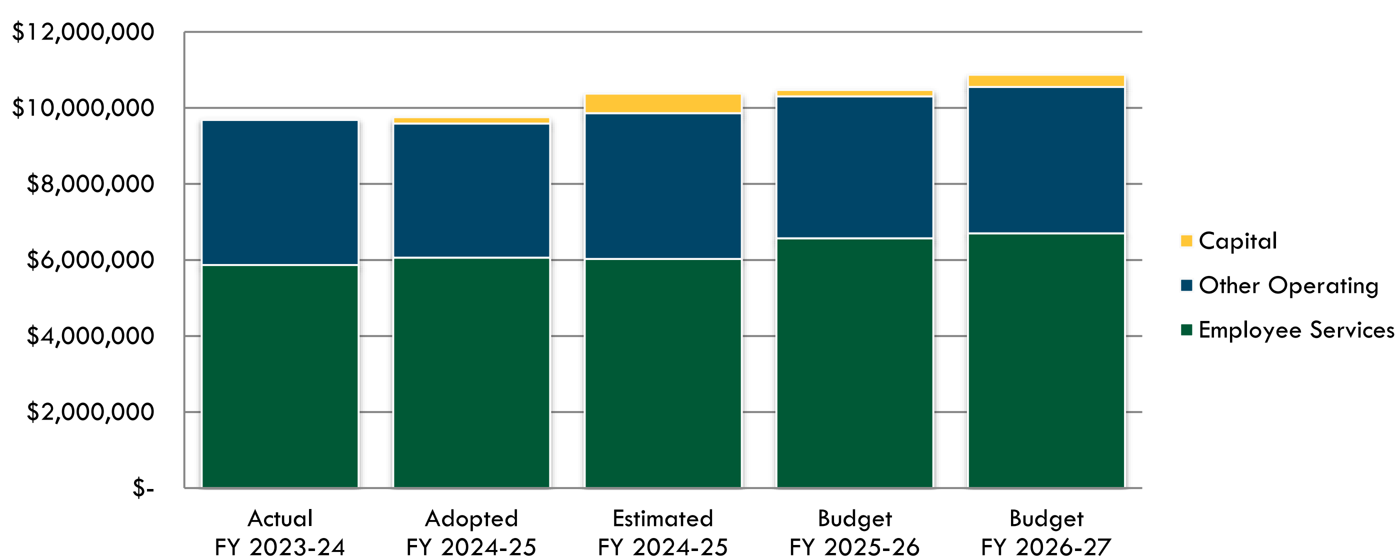
- Completed the first-ever Cultural Arts Master Plan
- The Curtis Theatre received over 300 play submissions for the annual Page to Stage Playwrights Festival including many from out of state and other countries
- Brea Gallery's Instagram followers increased by 5,000
- The Brea Fitness Center continues to see growing demand for its Silver Sneakers programs with classes regularly averaging 70-90 participants
- Completed the Brea Senior Center Feasibility Study funded by a Community Development Block Grant (CDBG).
- Brea Senior Center's knitting group, "Hooks and Needles for Charity," received a Congressional Certificate of Recognition and were formally entered into the Congressional Record for dedicating 25 years of service to support their community
- The Curtis Theatre earned 16 nominations and 7 wins at the OC Theatre Guild Awards for *The Gentleman's Guide to Love and Murder*
- Replaced all tables and chairs for the Brea Community Center's Facility Reservation program to meet ongoing and high demand
- The Brea Senior Center hosted the second Fall Mini-Carnival on Halloween for 131 seniors. The event was complete with carnival games, raffle prizes, cotton candy, a photo booth, and a hot dog lunch all provided for free thanks to 13 different senior-service sponsors
- 4,100 art submissions received during the Brea Gallery's 40th Made in California exhibit Call for Art

FY 2023-25 Accomplishments(continued)

- Added a new Mobile Tech Literacy class in partnership with NOCE (North Orange Continuing Education) focused on helping seniors navigate smartphones, tablets, apps, and the Internet
- Brea's cultural arts programs were featured in a display at John Wayne Airport
- The Brea Senior Center organized four intergenerational lunch activities with the neighboring Boys & Girls Club of Brea, Placentia, & Yorba Linda
- Eight FreshAIR (Artist-in-Residence) weekends hosted at the Brea Gallery featuring 15 different artists working within the Gallery space. Participation was free to the public

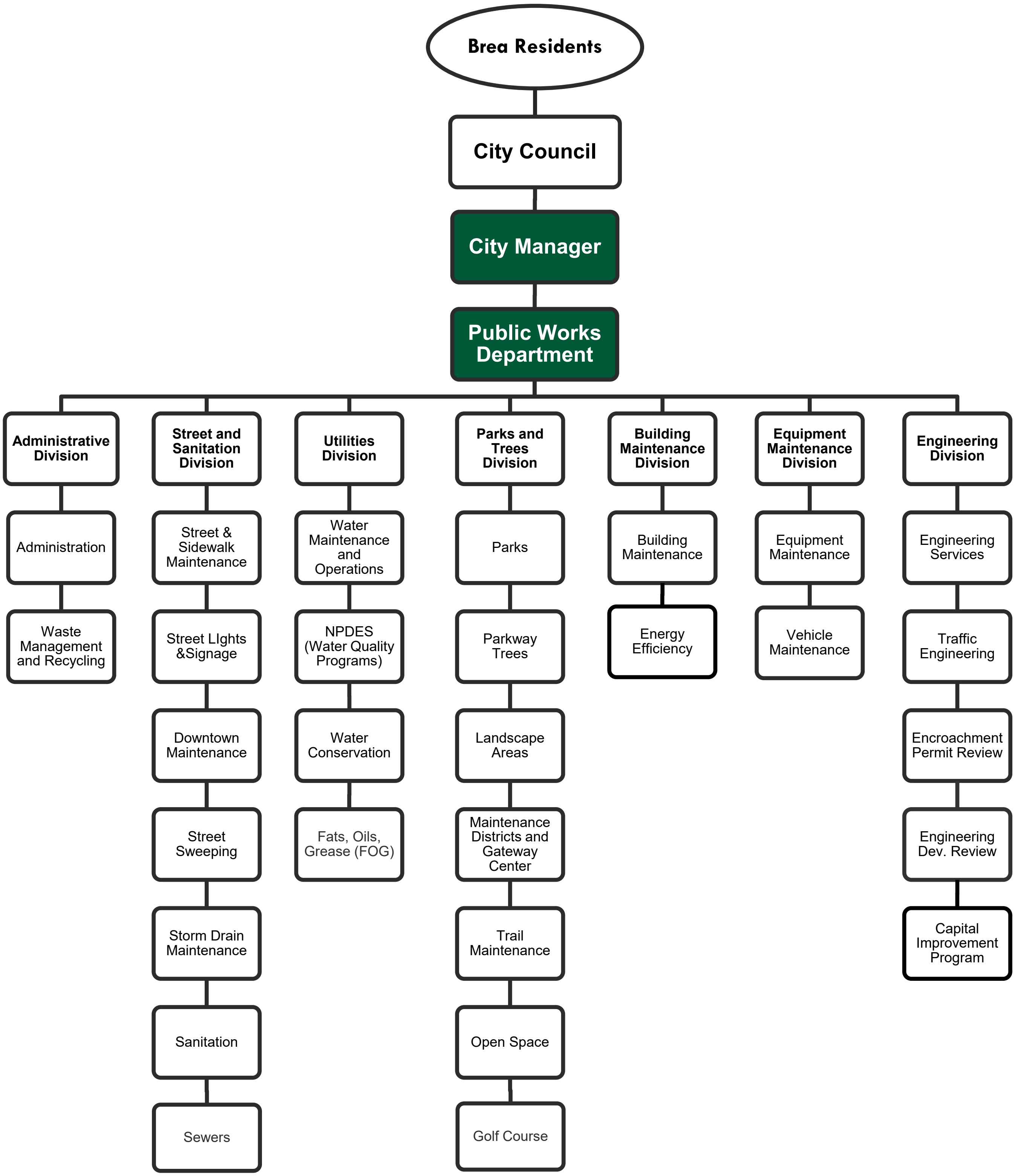
Summary of Expenditures

		Actual FY 2023-24		Adopted FY 2024-25		Estimated FY 2024-25		Budget FY 2025-26		Budget FY 2026-27
Full-Time Equivalents (FTEs)		64.772		64.772		64.772		67.855		67.855
Employee Services	$	5,867,150	$	6,059,981	$	6,029,090	$	6,570,743	$	6,701,373
Other Operating		3,818,070		3,529,067		3,834,126		3,731,057		3,849,083
Capital		30,461		167,000		510,571		170,000		320,000
Total	**$**	**9,715,681**	**$**	**9,756,048**	**$**	**10,373,787**	**$**	**10,471,800**	**$**	**10,870,456**
Funding Sources										
General Fund (110)	$	9,424,715	$	9,465,702	$	9,935,229	$	9,993,687	$	10,242,431
Veteran's Memorial (130)		805		3,570		3,570		3,570		3,570
Community Center Replacement (181)		159,822		167,000		312,803		140,000		145,000
Fixed Asset Replacement (182)		-		-		-		30,000		175,000
National Opioid Settlement (233)		58,339		119,776		122,185		304,543		304,455
Comm. Dev. Block Grant (290)		72,000		-		-		-		-
Total	**$**	**9,715,681**	**$**	**9,756,048**	**$**	**10,373,787**	**$**	**10,471,800**	**$**	**10,870,456**



COMMUNITY SERVICES DEPARTMENT

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Administrative Division					
Employee Services	$ 660,625	$ 589,308	$ 582,489	$ 751,360	$ 773,355
Other Operating	278,680	194,164	266,079	174,447	196,214
Division Total	**$ 939,305**	**$ 783,472**	**$ 848,568**	**$ 925,807**	**$ 969,569**
Community Center					
Employee Services	$ 1,459,243	$ 1,462,336	$ 1,548,351	$ 1,586,699	$ 1,656,297
Other Operating	1,573,784	1,468,157	1,500,078	1,489,718	1,539,956
Capital	29,878	167,000	312,803	140,000	145,000
Division Total	**$ 3,062,905**	**$ 3,097,493**	**$ 3,361,232**	**$ 3,216,417**	**$ 3,341,253**
Recreation Services Division					
Employee Services	$ 1,685,190	$ 1,820,119	$ 1,771,947	$ 1,856,447	$ 1,914,242
Other Operating	703,157	676,006	672,996	679,765	701,357
Division Total	**$ 2,388,347**	**$ 2,496,125**	**$ 2,444,943**	**$ 2,536,212**	**$ 2,615,599**
Arts and Human Services Division					
Employee Services	$ 2,062,092	$ 2,188,218	$ 2,126,303	$ 2,376,237	$ 2357,479
Other Operating	1,262,449	1,190,740	1,394,973	1,387,127	1,411,556
Capital	583	-	197,768	30,000	175,000
Division Total	**$ 3,325,124**	**$ 3,378,958**	**$ 3,719,044**	**$ 3,793,364**	**$ 3,944,035**
Department Total	**$ 9,715,681**	**$ 9,756,048**	**$ 10,373,787**	**$ 10,471,800**	**$ 10,870,456**


Brea Residents
City Council
City Manager
Public Works Department
Administrative Division
Administration
Waste Management and Recycling
Street and Sanitation Division
Street & Sidewalk Maintenance
Street LIghts &Signage
Downtown Maintenance
Street Sweeping
Storm Drain Maintenance
Sanitation
Sewers
Utilities Division
Water Maintenance and Operations
NPDES (Water Quality Programs)
Water Conservation
Fats, Oils, Grease (FOG)
Parks and Trees Division
Parks
Parkway Trees
Landscape Areas
Maintenance Districts and Gateway Center
Trail Maintenance
Open Space
Golf Course
Building Maintenance Division
Building Maintenance
Energy Efficiency
Equipment Maintenance Division
Equipment Maintenance
Vehicle Maintenance
Engineering Division
Engineering Services
Traffic Engineering
Encroachment Permit Review
Engineering Dev. Review
Capital Improvement Program

PUBLIC WORKS DEPARTMENT

Statement of Purpose

The Public Works Department is committed to maintaining the highest quality in City facilities, landscaping, and developing new infrastructure for the residents and businesses in Brea while proudly serving with pride and integrity.

Program Overview

The Public Works Department provides many essential services that support the City's infrastructure, public spaces, and overall community well-being. Utilizing a multidisciplinary approach through a blend of in-house staff and contracted support, the Department oversees the design and construction of capital improvement projects, maintains the public right-of-way and City facilities, manages City utilities, and implements environmental sustainability programs. The Department is structured into seven divisions, each specializing in key areas, ensuring efficient and cost-effective operations while supporting various community activities throughout the year.

Each division plays a vital role in maintaining and enhancing City infrastructure. The Administration manages the overall operation of the Department, including contracts, budgets, and the City's recycling programs, to ensure compliance with State recycling regulations. The Street Division upholds the City's safety and cleanliness by maintaining streets, sidewalks, traffic signals, streetlights, roadway signs, and street sweeping. Utilities, a cornerstone of Brea’s operations, ensure the safe and adequate delivery of water to the City's 13,479 residential and commercial customers, instilling a sense of security and confidence in the community and keeping the sewer and storm drains free from any blockages. Parks maintain public green spaces, trails, and golf courses. The Building Maintenance Division oversees over a million square feet of facilities, ensuring functionality and safety and promoting energy-efficient programs. Equipment Maintenance services the City fleet, from landscaping equipment to emergency vehicles. Finally, Engineering leads infrastructure design, capital projects, and regulatory compliance programs while supporting department construction needs.

FY 2025-27 Action Plan to Address City Council’s Top Priorities

- Coordinating with Orange County Transportation Authority and Union Pacific to facilitate the Tracks at Brea Western Extension (CC Priority No. 3)
- Complete negotiations with Orange County Waste & Recycling (OCWR) regarding the updated Waste Infrastructure System Enhancement (WISE) Agreement (CC Priority No. 7)
- Identifying required transportation improvements associated with new development and implementing improvements through Traffic Committee recommendations and the Capital Improvement Program (CC Priority No. 6)
- Partnering with neighboring Orange County agencies towards the completion of Regional Traffic Signal Synchronization Program (RTSSP) projects, including the Lambert Road RTSSP, Kraemer Boulevard RTSSP, State College RTSSP, and the Countywide Signal Synchronization Baseline Project (CC Priority No. 6)
  Assessing staffing and maintenance needs based on new infrastructure, technology, and industry trends (CC Priority No. 6, 8, and 15)

FY 2023-25 Accomplishments

- Approved a Second Amended and Restated Franchise Agreement with Republic Services in compliance with Senate Bill 1383
- Approved an updated Cooperative Agreement with Orange County Waste & Recycling for the Olinda-Alpha Landfill
- Completed various Capital Improvement Projects, including Country Hills Subdivision Pavement & Water Rehabilitation Project, Walnut-Juniper-Orange Waterline Improvement Project, South Brea Sewer Repair Project, Brea Boulevard Street Improvement Project, Cliffwood Neighborhood Traffic Calming Improvements, the bridge construction phase of SR-57 Freeway/Lambert Road Interchange Project, and the Brea Creek Siphon S-2 Analysis

FY 2023-25 Accomplishments (continued)

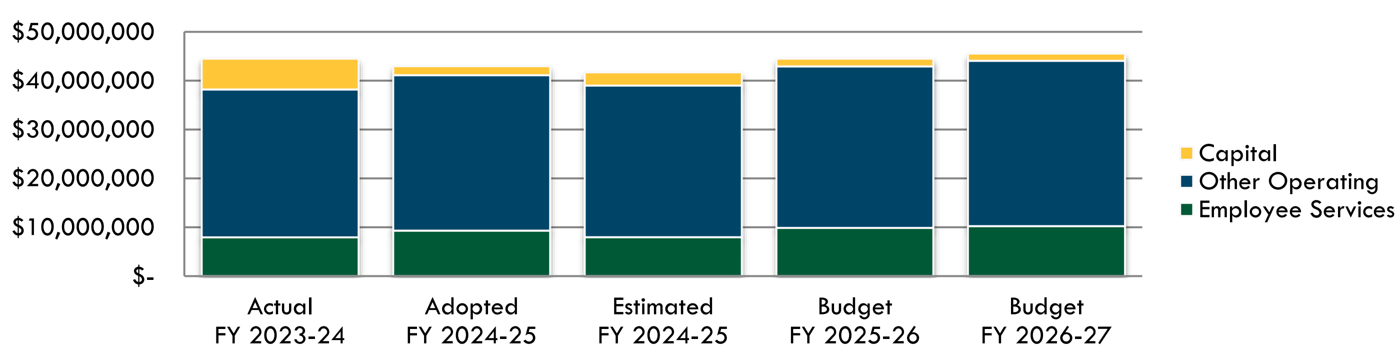
- Started the construction phase of the Arovista Park Modernization Project
- Assisted the Police Department in various phases of the Citywide ICC Project
- Contractor CT&T repaired east side parking lot at Brea Sports Park
- Removed 12 Tipu trees east parking lot at Brea Sports Park
- Implemented various City paving and water utility patch repairs
- Installed two A/C package units at Brea Community Center
- Completed the installation of a roundabout striping at Northwood Ave. & Berry St.
- Installed traffic calming measures such as signage, striping, speed humps on N. Puente St.
- Completed Downtown parklet paint work
- Renovated Brea Creek Golf Course driving range and completed the netting extension project
- Replaced switch gears at both Arovista and Country Hills Park
- Stood 10 street light poles
- Renewed CAL-TRANS right-of-way permit
- Planted 189 trees throughout the city
- Replaced ADA door at Brea Creek Golf Course
- Serviced water retention system at Birch Hills Golf Course
- Renovated Sport Park fields for the BIG GAME Centennial Baseball event
- Installed an emergency generator at Brea Senior Center
- Renovated parkway section at Maintenance District 6 and the greenbelt section at Maintenance District 3
- Installed new truncated domes at Brea Community Center
- Installed two package HVAC units at the Brea Community Center
- Assisted with the 20th Inner Coastal Cleanup Event with volunteers, removing 850 pounds of trash from Brea Creek to support a healthy watershed
- Inspected 120 food establishments for compliance with the Fats, Oils, and Grease Program
- Inspected all required industrial/commercial businesses for compliance with the NPDES (Storm Water) Permit
- Successfully passed the Biennial Inspection of Terminals (BIT), conducted by the California Highway Patrol
- Assisted the Police Department with vehicle fatality accident investigations
- Implemented a new fleet management software solution, ManagerPlus, which will improve vehicle cost collection and maintenance
- Completed the Water Audit for FY 2024-25
- Completed the SSMP Audit
- Created a Water System Leak Database to comply with the State Water Resources Control Board (SWRCB)
- Completed the Spill Emergency Response Plan for the SWRCB
- Completed the Lead Service Line Inventory to maintain EPA compliance
- Completed and submitted the Annual Water Shortage Assessment Report to the Department of Water Resources for compliance with the drought regulations for Water Supply and Demands
- Continued to promote conservation efforts at Level 2 of the Water Shortage Contingency Plan, which calls for a 20% reduction in water usage

FY 2023-25 Accomplishments (continued)

- Distributed 157 tons of procured organic materials (i.e., compost, mulch) to Brea residents to work towards meeting SB 1383 organic procurement targets
- Conducted more than 200 Senate Bill 1383 (SB 1383) site visits/waste audits to large solid waste generators (i.e., businesses/multi-family dwellings/industrial properties)
- Received $132,861 in grant awards from CalRecycle for the SB 1383 Local Assistance Grant Program (Greenhouse Gas Reduction Fund)
- Received $12,399 in grant awards from CalRecycle for the Beverage Container Recycling City/County Payment Program (California Beverage Container Recycling Fund)
- Received approval from U.S. Department of Energy for the Energy Efficiency and Conservation Block Grant (EECBG) Program Equipment Rebate Voucher application awarding $76,870 in funds to purchase two electric vehicles (EV’s)
- Provided traffic control, street closures, and clean up for Eagle Hills Christmas Lights, Veteran’s Day, and Tree Lighting Ceremony
- Cleaned and removed homeless encampment debris from the Tracks trail extension into the City of La Habra
- Collected 2,184 water samples for water quality testing
- Changed out 1,650 water meters
- Repaired and inspected 804 fire hydrants
- Responded to an estimated 1,600-1,800 customer service calls
- Hung 2,200 hang tags pass year for people that are late on water bill payment
- Inspected on 5 pump houses and 6 reservoir sites, daily.
- Exercised 1,050 gate valves
- Sent out over 2,000 backflow notices per year to stay in compliance with the state
- Performed an inventory of 12,953 service connections for the lead survey
- Sewer jetted and inspected over 500,000 feet of sewer main
- Cleaned/ Inspected 1,140 storm drains and catch basins
- Marked over 1,000 USA underground tickets in sewer/ water and storm drain

Summary of Expenditures

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Full-Time Equivalents (FTEs)	83.282	83.282	83.282	83.281	83.281
Employee Services	$ 7,945,221	$ 9,306,287	$ 7,974,524	$ 9,854,973	$ 10,214,760
Other Operating	30,252,695	31,836,362	31,017,440	33,085,321	33,853,683
Capital	6,314,240	1,818,600	2,718,457	1,560,800	1,476,850
Total	**$ 44,512,156**	**$ 42,961,249**	**$ 41,710,421**	**$ 44,501,094**	**$ 45,545,293**
Funding Sources					
General Fund (110)	$ 6,522,066	$ 7,463465	$ 7,170,523	$ 7,554,011	$ 7,765,725
Air Quality Impr. Fees (240)	13,947	-	-	-	-
Park Development (250)	-	-	2,951	-	-
Measure M (260)	9,385	83,862	77,013	117,304	134,839
Landscape & Lighting Dist. #1 (341)	45,548	58,860	62,470	63,393	64,670
Lighting District #2 (342)	6,470	8,241	8,663	8,667	8,905
Landscape & Lighting Dist. #3 (343)	84,310	109,780	118,941	128,442	146,333
Lighting District #4 (344)	3,026	5,190	4,275	5,560	5,678
Landscape & Lighting Dist. #5 (345)	93,858	136,626	135,847	141,183	142,988
Landscape & Lighting Dist. #6 (346)	169,011	245,313	215,948	225,715	229,777
Landscape & Lighting Dist. #7 (347)	25,196	32,135	39,209	36,768	33,981
CFD # 08-01(360)	258,430	460,272	348,861	463,403	477,727
CFD # 11-01 (361)	23,120	49,548	43,287	53,728	55,807
CFD # 13-02 (363)	-	248	248	248	248
Urban Runoff (410)	667,535	581,225	629,823	631,875	653,475
Water Utility (420)	18,254,859	17,624,742	16,732,866	18,396,989	18,745,270
Sewer Utility (430)	2,567,284	1,801,550	1,627,108	1,959,335	1,882,349
Sanitation & Street Sweeping (440)	4,170,257	4,280,552	4,037,872	4,485,837	4,676,213
Golf Course (465)	3,690,408	3,755,207	3,645,552	4,149,352	4,282,082
Equipment & Vehicle Maint. (480)	4,967,068	3,364,792	3,961,152	2,982,199	3,018,664
Building Occupancy (490)	2,939,669	2,899,641	2,847,812	3,097,085	3,220,562
Traffic Impact Fees (540)	709	-	-	-	-
Total	**$ 44,512,156**	**$ 42,961,249**	**$ 41,710,421**	**$ 44,501,094**	**$ 45,545,293**



	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Administrative Division					
Employee Services	$ 227,636	$ 238,719	$ 230,113	$ 238,861	$ 248761
Other Operating	564,943	687,603	671,116	707,494	734,002
Division Total	**$ 792,579**	**$ 926,322**	**$ 901,229**	**$ 946,355**	**$ 982,763**
Street and Sanitation Division					
Employee Services	$ 2,314,092	$ 2,307,649	$ 2,171,933	$ 2,559,674	$ 2,641,347
Other Operating	6,632,439	6,539,704	6,614,279	6,884,297	6,960,243
Capital	596,588	-	144	-	-
Division Total	**$ 9,543,119**	**$ 8,847,353**	**$ 8,786,356**	**$ 9,443,971**	**$ 9,601,590**
Water Division					
Employee Services	$ 2,125,500	$ 2,231,064	$ 2,073,015	$ 2,412,354	$ 2,502,611
Other Operating	13,982,975	15,258,295	14,463,676	15,738,829	16,047,722
Capital	2,543,679	515,000	565,000	651,500	616,000
Division Total	**$ 18,652,154**	**$ 18,004,359**	**$ 17,101,691**	**$ 18,802,683**	**$ 19,166,333**
Parks and Trees Division					
Employee Services	$ 1,129,005	$ 2,050,932	$ 1,479,901	$ 2,065,911	$ 2,155,541
Other Operating	5,543,792	5,934,533	5,880,033	6,174,664	6,370,402
Capital	60,037	105,500	94,552	60,000	60,000
Division Total	**$ 6,732,834**	**$ 8,090,965**	**$ 7,454,486**	**$ 8,300,575**	**$ 8,585,943**
Building and Maintenance Division					
Employee Services	$ 933,833	$ 1,045,866	$ 988,900	$ 1,138,482	$ 1,168,422
Other Operating	2,005,836	1,853,775	1,858,912	1,958,603	2,052,140
Division Total	**$ 2,939,669**	**$ 2,899,641**	**$ 2,847,812**	**$ 3,097,085**	**$ 3,220,562**

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Equipment and Vehicle Maintenance Division					
Employee Services	$ 625,102	$ 901,977	$ 674,075	$ 824,889	$ 853,933
Other Operating	1,241,977	1,264,715	1,251,649	1,308,010	1,363,881
Capital	3,113,936	1,198,100	2,035,428	849,300	800,850
Division Total	**$ 4,981,015**	**$ 3,364,792**	**$ 3,961,152**	**$ 2,982,199**	**$ 3,018,664**
Engineering Division					
Employee Services	$ 590,053	$ 530,080	$ 356,587	$ 614,802	$ 644,145
Other Operating	280,733	297,737	277,775	313,424	325,293
Capital	-	-	23,333	-	-
Division Total	**$ 870,786**	**$ 827,817**	**$ 657,695**	**$ 928,226**	**$ 969,438**
Department Total	**$ 44,512,156**	**$ 42,961,249**	**$ 41,710,421**	**$ 44,501,094**	**$ 45,545,293**

RESOLUTION NO. SA 2025-001

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BREA, AS SUCCESSOR AGENCY TO THE BREA REDEVELOPMENT AGENCY, ADOPTING AN OPERATING BUDGET FOR SAID AGENCY FOR THE FISCAL YEARS COMMENCING JULY 1, 2025 AND ENDING JUNE 30, 2026, AND JULY 1, 2026 AND ENDING JUNE 30, 2027, APPROPRIATING FUNDS FOR THE ACCOUNTS, DEPARTMENTS, DIVISIONS, PROGRAMS, OBJECTS AND PURPOSES THEREIN SET FORTH

A. <u>RECITALS:</u>

(i) The City Manager has, heretofore, presented to the City Council of the City Brea, as Successor Agency to the Brea Redevelopment Agency, the "Proposed Budget" for the fiscal years July 1, 2025 through June 30, 2026 and July 1, 2026 through June 30, 2027.

(ii) Copies of said Proposed Budget are on file in the Office of the City Clerk and said Proposed Budget is hereby made a part of this Resolution.

B. <u>RESOLUTION:</u>

NOW, THEREFORE, be it is found, determined and resolved by the City Council of the City of Brea, as Successor Agency to the Brea Redevelopment Agency as follows:

1. Said Proposed Successor Agency to the Brea Redevelopment Agency Budget is hereby adopted as the Budget of the Successor Agency for the fiscal year commencing July 1, 2025 and ending June 30, 2026 and July 1, 2026 and ending June 30, 2027. The Successor Agency Budget consists of the estimated and anticipated

expenditures and revenues for the fiscal year and as related shall be deemed to be debt of the Successor Agency.

2. There are hereby appropriated for obligation and expenditure by the City Manager the amounts shown for the various funds and accounts separately set forth in the Successor Agency to the Brea Redevelopment Agency Proposed Budget for fiscal year 2025-27. All obligations and expenditures shall be incurred and made in the manner provided by the provisions of State law and Successor Agency resolutions applicable to purchasing and contracting.

3. No warrant shall be issued or indebtedness incurred which exceeds the unexpended balance of the fund and project appropriations herein before authorized unless such has been amended by a supplemental appropriation duly enacted by the Successor Agency by resolution.

APPROVED AND ADOPTED this 17th day of June, 2025.

Cecilia Hupp, Mayor Pro Tem

ATTEST:

Lillian Harris-Neal, City Clerk

I, Lillian Harris-Neal, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Brea, as the Successor Agency to the Brea Redevelopment Agency, held on the 17th day of June, 2025, by the following vote:

AYES: COUNCIL MEMBERS: Hupp, Marick, Simonoff, Vargas.

NOES: COUNCIL MEMBERS: None.

ABSENT: COUNCIL MEMBERS: Stewart.

ABSTAIN: COUNCIL MEMBERS: None.

DATED: 6/18/2025

Lillian Harris-Neal, City Clerk

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632 SUCCESSOR AGENCY OF THE FORMER REDEVELOPMENT AGENCY

This fund is used to account for revenues received and expenditures made for the annual debt requirement for the Successor Agency for the Brea Redevelopment Agency 2003 Tax Allocation Revenue Bonds; Successor Agency to the Brea Redevelopment Agency 2013 Tax Allocation Refunding Bonds; the Successor Agency to the Brea Redevelopment Agency 2017 Tax Allocation Refunding Bonds, Series A and B; and the Successor Agency to the Brea Redevelopment Agency 2016 Tax Allocation Refunding Bonds, Series A and B.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 10,913,878**	**$ 12,687,854**	**$ 11,053,541**	**$11,371,089**	**$11,668,808**
Resources					
Revenues					
Property Tax	13,815,722	13,458,202	13,477,178	13,530,000	13,530,000
Total Resources	13,815,722	13,458,202	13,477,178	13,530,000	13,530,000
Total Available	24,729,600	26,146,056	24,530,719	24,901,089	25,198,808
Requirements					
Expenditures	13,676,059	13,244,372	13,159,630	13,232,281	11,923,538
Total Requirements	13,676,059	13,244,372	13,159,630	13,232,281	11,923,538
Ending Balance 6/30	**$ 11,053,541**	**$ 12,901,684**	**$ 11,371,089**	**$11,668,808**	**$13,275,270**

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RESOLUTION NO. A 2025-001

A RESOLUTION OF THE BREA PUBLIC FINANCING AUTHORITY ADOPTING AN OPERATING BUDGET FOR SAID AUTHORITY FOR THE FISCAL YEARS COMMENCING JULY 1, 2025, AND ENDING JUNE 30, 2026, AND JULY 1, 2026, AND ENDING JUNE 30, 2027, AND APPROPRIATING FUNDS FOR ACCOUNTS, DEPARTMENTS, DIVISIONS, PROGRAMS, OBJECTS AND PURPOSES THEREIN SET FORTH

A. RECITALS:

(i) The Executive Director has, heretofore, presented to the Authority Directors the "Proposed Budget" for the fiscal years July 1, 2025 through June 30, 2026 and July 1, 2026 through June 30, 2027.

(ii) Copies of said Proposed Budget are on file in the Office of the Secretary and said Proposed Budget is hereby made a part of this Resolution.

B. RESOLUTION:

NOW, THEREFORE, be it is found, determined and resolved by the Brea Public Financing Authority as follows:

1. Said Proposed Brea Public Financing Authority Budget is hereby adopted as the Budget of the Authority for the fiscal years commencing July 1, 2025 and ending June 30, 2026 and July 1, 2026 and June 30, 2027, and consists of the estimated and anticipated expenditures and revenues for each fiscal year.

2. There are hereby appropriated for obligation and expenditure by the Executive Director the amounts shown for the various funds and accounts separately set forth in the Brea Public Financing Authority Proposed Budget for fiscal year 2025-27. All

obligations and expenditures shall be incurred and made in the manner provided by the provisions of State law and Authority resolutions applicable to purchasing and contracting.

3. No warrant shall be issued or indebtedness incurred which exceeds the unexpended balance of the fund and project appropriations herein before authorized unless such has been amended by a supplemental appropriation duly enacted by the Authority by resolution.

APPROVED AND ADOPTED this 17th day of June, 2025

Cecilia Hupp, Vice Chair

ATTEST: ______________________
Lillian Harris-Neal, Secretary

I, Lillian Neal-Harris, Secretary of the Brea Public Financing Authority, do hereby certify that the foregoing Resolution was adopted at the regular meeting of the Brea Public Financing Authority on the 17th day of June, 2025, by the following vote:

AYES: AUTHORITY MEMBERS: Hupp, Marick, Simonoff, Vargas.

NOES: AUTHORITY MEMBERS: None.

ABSENT: AUTHORITY MEMBERS: Stewart.

ABSTAIN: AUTHORITY MEMBERS: None.

DATED: 6/18/2025

Lillian Harris-Neal, Secretary

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814 BREA PUBLIC FINANCING AUTHORITY

This fund is used to account for revenues received and expenditures made for the annual debt requirements for the following bond issues: Brea Public Financing Authority 2004 Lease Revenue Refunding Bonds; Brea Public Financing Authority 2010 Lease Revenue Bonds; and Brea Public Financing Authority 2010 Refunding Lease Revenue Bonds.

During FY 19-20, the City refunded the Brea Public Financing Authority 2009 Water Revenue Refunding Bonds, Series A; Brea Public Financing Authority 2009 Water Revenue Bonds, Series B; Brea Public Financing Authority 2010 Water Revenue Bonds, Series A; Brea Public Financing Authority 2010 Water Revenue Bonds, Series B. The new 2019 Water Revenue Refunding Bonds are paid directly from the City's Water Enterprise Fund.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2024-25	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	**$ 200**	**$ 200**	**$ 200**	**$ 200**	**$ 200**
Resources					
Revenues					
Lease Payments	88,800	88,800	88,800	88,800	88,800
Bond Proceeds	-	-	-	-	-
Bond Premium	-	-	-	-	-
Total Resources	88,800	88,800	88,800	88,800	88,800
Total Available	89,000	89,000	89,000	89,000	89,000
Requirements					
Expenditures					
Bond Principal	-	-	-	-	-
Bond Interest	88,800	88,800	88,800	88,800	88,800
Bond Defeasement	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Total Requirements	88,800	88,800	88,800	88,800	88,800
Ending Balance 6/30	**$ 200**	**$ 200**	**200**	**$ 200**	**$ 200**

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815 BREA COMMUNITY BENEFIT FINANCING AUTHORITY

This fund is used to account for revenues received and expenditures made for the annual debt requirement for the Brea Community Benefit Financing Authority 2014 Water Revenue Bonds which mature from 2021through 2024.

During FY 20-21, the City completed an advance refunding of the Brea Community Benefit Financing Authority 2014 Water Revenue Bonds, that were callable and maturing from 2025 through 2044. The new 2020 Water Revenue Refunding Bonds are paid directly from the City's Water Enterprise Fund.

	Actual FY 2023-24	Adopted FY 2024-25	Estimated FY 2023-24	Budget FY 2025-26	Budget FY 2026-27
Beginning Balance 7/1	$ -	$ -	$ -	$ -	$ -
Resources					
Revenues					
Water Fund Payments	452,750	456,125	456,125	-	-
Total Resources	452,750	456,125	456,125	-	-
Total Available	452,750	456,125	456,125	-	-
Requirements					
Expenditures					
Bond Principal	420,000	445,000	445,000	-	-
Bond Interest	32,750	11,125	11,125	-	-
Bond Defeasement	-	-	-	-	-
Total Requirements	452,750	456,125	456,125	-	-
Ending Balance 6/30	$ -	$ -	$ -	$ -	$ -

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Appropriation – An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation – A dollar value placed on real estate or other property by the County of Orange as a basis for levying property taxes.

Assessment Fund – A type of fund to account for the financing of public improvements or services from the issuance of bonds or assessments levied against the properties benefitted.

Audit – A review of the City's accounts by internal audit staff or an independent auditing firm to substantiate fiscal year-end funds, salaries, reserves and cash on hand.

Beginning/Ending (Un-appropriated) Fund Balance – Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year's expenditures/expenses. This is a not necessarily cash on hand.

Bond – Capital raised by the City by issuing a written promise to pay a specific sum of money (called the face value or principal amount) at a specific date or dates in the future, together with periodic interest at a special rate. The most common types of bonds are General Obligation, Revenue and Special Tax Bonds.

Budget – A fiscal plan of financial operation listing an estimate of proposed applications or expenditures/expenses and the proposed means of financing them for a particular time period. The budget is "proposed" until it has been approved by the City Council.

Capital Improvement – A permanent addition to the City's assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of same.

Capital Improvement Program (CIP) – A financial plan of proposed capital improvement projects with single and multiple year capital expenditures/expenses. Brea's seven-year Capital Improvement Program plan is updated annually.

Capital Outlay – A budget appropriation category which budgets all equipment having a unit cost of $5,000 and which has an estimated useful life of over one year.

Capital Projects Fund – A type of fund to account for financial resources to be used for the acquisition or construction of capital facilities.

City Manager's Budget Message – A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

Debt Service Fund – A type of fund to account for payments of the principal and interest on an obligation resulting from the issuance of bonds, and/or notes.

Debt Service Requirements – The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

Deficit – An excess of expenditures/expenses (uses) over revenues (resources).

Department – An organized unit comprised of divisions and programs. It is the basic unit of service responsibility that encompasses a broad mandate of related activities.

Division – A sub-section within a department which furthers the objectives of the City Council by providing specific services or a product. Divisions are comprised of one or more programs.

Encumbrance – A legal obligation to pay funds, the expenditure/expense of which has not yet occurred. An encumbrance ceases when the obligation is paid or is otherwise terminated. Technically, encumbrances lapse at fiscal year end and require Council action to re-appropriate the necessary funds.

Enterprise Fund – A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprises. Enterprise Fund activities are entirely or predominately self-supporting. The City has a number of enterprises; Urban Runoff (410), Water Utility (420), Sewer Utility (430), Sanitation & Street Sweeping (440), and external management informational systems (460).

Expenditure – The actual spending of governmental funds set aside by an appropriation.

Expense – The actual spending of proprietary funds (Enterprise and Internal Service Fund types) set aside for appropriation.

Fiscal Year – A twelve-month period of time to which a budget applies. Brea's budget contains one calendar year starting July 1 of the first year and ending June 30 of the second year.

Fund – An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance – The amount of financial resources available for use. Similar to retained earnings, it represents the excess of all prior year's operating surpluses and deficits.

General Fund – The primary fund of the City, it is used to account for all revenues and expenditures not legally restricted as to use. This fund is used to account for the cost of the City's general operations. Examples of departments financed by the General Fund include the City Council, Police and Fire Services, and most general government activities.

General Obligation Bonds – Bonds used for various purposes and repaid by the regular (usually the General Fund) revenue raising powers of the City.

Governmental Fund – A type of fund that records revenues and expenditures of typical government activities. This fund type includes General, Special Revenue, Debt Service and Capital Projects funds.

Grant – Contributions, gifts of cash, or other assets from another government entity to be used or expended for a special purpose, activity or facility. An example is the Community Development Block Grant (CDBG) provided by the Federal government.

Interfund Transfers – Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Internal Service Fund (ISF) – An internal Service Fund supports services to other City departments and bills the various other funds for services rendered. ISF's are self-supporting. The City's ISF's include Risk Management Fund (470), IT Internal Support (475), the Equipment & Vehicle Maintenance Fund (480) and the Building Occupancy Fund (490).

Materials, Supplies and Services – Expenditures/ expenses for materials, supplies and services which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Municipal Code – A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, fire safety standards, etc.

Objectives – The expected results or achievements of a budgeted activity.

Operating Budget – The appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, capital outlay and capital improvements.

Ordinance – A formal legislative enactment by the City Council which has the full force and effect of law within City boundaries. An ordinance has a higher legal standing that a resolution.

Program – A subsection of a division which provides specific services or a product. A program is the smallest unit of service. There may be one or more programs within a division.

Reserve – An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution – A special order of the City Council. A resolution has a lower legal standing than an ordinance.

Retained Earnings – The amount of financial resources available for use in an Enterprise Fund. Similar to 'fund balance', it represents the excess of all prior years' surpluses and deficits.

Revenues – An amount received by the City from taxes, fees, permits, licenses, interest, intergovernmental sources and other sources during the fiscal year.

Revenue Bond – A type of bond usually issued to construct facilities. The bonds are repaid from the revenue produced by a specific source, such as water revenues or property tax.

Salaries, Wages and Employee Benefits – Budgeted expenditure categories which generally account for full-time and part-time employees, overtime expenses, and all employee benefits, such as medical and dental insurance and retirement benefits.

Special Revenue Fund – This fund type collects revenues that are restricted by City, County, State, or Federal government as to how the City might spend them.

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