Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: INTERIM FINANCE DIRECTOR

DATE: JUNE 20, 2017

SUBJECT: **BUDGET FOR FISCAL YEAR 2017-18, AND CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET FOR FISCAL YEARS 2017-24**

FISCAL IMPACT:

ANNUAL BUDGET	Estimated Revenues including Transfers In	Appropriations including Transfers Out
General Fund	$37,578,432	$40,912,798
Special Revenue Funds	7,982,788	10,142,737
Capital Projects Funds	10,350,787	10,350,787
Enterprise Funds	3,686,438	4,815,422
Internal Service Funds	2,567,200	2,567,200
Total	$62,165,645	$68,788,944

SUMMARY:

The City's budget is an important policy document. It serves as an annual financial plan, identifying the spending priorities for the organization. The budget is used to balance available resources with community needs, as determined by the City Council. Our fiscal priorities include keeping our City safe, clean and well maintained, to protect our quality of life and our property values. Our budget also serves as a tool for communicating the City's financial strategies and for ensuring accountability.

The City's budget is a plan for one specified fiscal year. The fiscal year for this budget begins on July 1, 2017 and ends on June 30, 2018. An overview of the City's Fiscal Year (FY) 2017-18 Preliminary Budget and FYs 2017-2024 Capital Improvement Program (CIP) was provided to the City Council on May 16, 2017 and again on June 6, 2017. At both meetings, City Council direction was received, and revisions were made to the final budget document. This action will approve resolutions adopting the City's FY 2017-18 Budget and CIP for FYs 2017-24.

RECOMMENDATION:

It is recommended that the City Council take the following actions:

1. Open the Public Hearing concerning the Budget for Fiscal Year 2017-18 and Capital Improvement Program (CIP) for Fiscal Years 2017-24; and

2. Receive the Staff Report and consider all public testimony; and

3. Close the Public Hearing; and

4. Adopt Resolution No. R-2017 -XX, A Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Year 2017-18 Annual Budget; and

5. Adopt Resolution No. R-2017-XX, A Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Years 2017-24 Capital Improvement Program (CIP) with an appropriation of $10,350,787 for Fiscal Year 2017-18.

DISCUSSION:

The City is required to adopt a budget by July 1st of each year which establishes appropriations and estimated revenues for the fiscal year. The proposed FY 2017-18 budget is the culmination of many months of work by City staff with direction and input from the City Council.

BUDGET DEVELOPMENT

The City Administrator is responsible for the development of a proposed budget for consideration by the City Council. The budget development process typically begins in January with a mid-year update of the current year budget and the General Fund revenue forecast, which establishes a general framework under which to develop budget guidelines for the upcoming FY. The primary goals in developing the operating budget have been to ensure public safety, maintain the City's sizeable infrastructure, and maintain core services to residents and businesses, despite limited revenues.

This budget has been prepared to reflect a zero-based and performance-based budgeting (actual run rate) process. This means that all line items have been historically reviewed and corresponding projections have been verified such that the new FY budget reflects the current year's actual projected expenditures rather than just the prior year's budgeted numbers.

Contracts for services were reviewed and when it was found that there were no potential cost savings or a higher service level could be provided for the same or less cost, Staff has recommended replacing contract employees with City employees for certain services.

OPERATING BUDGET

The General Fund is the primary revenue source and operating fund for most of the services the City provides, such as Public Safety (Police and Fire), street and park maintenance, community development and community services, as well as most administrative functions.

Taxes provide the majority of the General Fund revenues. Property, sales, transient occupancy and other taxes comprise 60.6%, or $22.8 million of the $37,578,432 in resources (revenues and transfers in) provided to the General Fund. Licenses, permits and franchise fees represent 10.1% ($3.8 million) of resources. Lease revenue, intergovernmental revenue, and refunds and reimbursements represent 13.3% ($5.0 million) of resources. Transfers in from other funds make up another 11.5% ($4.3 million), with the remaining 4.5% ($3.2 million) coming from charges for services, fines, facility rental and investment earnings. Overall, resources have increased by 10.9% from FY 2016-17 budgeted revenues. The largest increases are for property tax revenue, lease revenue, intergovernmental revenue and refunds and reimbursements.

The FY 2017-18 General Fund budget includes $37,312,798 in appropriations and transfers out to other funds, excluding $3,600,000 previously committed to the Metrolink station and parking structure project that is expected to be disbursed in the coming year. Total expenditures have increased by 5.0% over the FY 2016-17 budget, primarily due to greater General Fund capital project costs.

In keeping with the Council's highest priorities, Public Safety (e.g., Police, Fire and Animal Control) represents 51.3% of the $37,312,798 General Fund budget. Public Works, which includes engineering and the maintenance of streets and parks, makes up 8.5% of the General Fund budget. General government costs, which consist primarily of insurance and risk management expenses and utility costs, represent 10.4% of the General Fund budget. Legislative, Administrative and Finance Department costs are 11.5% of the General Fund budget and debt service and transfers out to other funds, the latter representing lighting assessment district assistance and General Fund capital projects, represent another 11.5% of the budget. The remaining 6.8% is composed of the Development Services, Community Services and Environmental Services Departments.

The proposed FY 2017-18 General Fund budget, excluding the previous Metrolink station and parking structure commitment, is expected to generate $265,634 in excess revenues and transfers in from other funds over expenditures and transfers out to other funds, resulting in a projected ending fund balance of $444,392 at June 30, 2018. This is a very modest reserve level. Work still lies ahead to address the fundamental structural imbalance that continues to plague the City's financial sustainability, particularly as it relates to infrastructure. With the work that has been conducted by the Citizens Fiscal Sustainability Task Force, Staff is continuing to examine solutions to address these financial issues.

The full operating budget, which provides expenditure detail by fund, is available for public inspection on the City's website or in the City Clerk's Office.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The seven-year Capital Improvement Program (CIP) is a systematic evaluation and prioritization of capital projects. The CIP serves as a guide for the efficient and effective implementation of public improvements, outlining a timeline and funding schedule of capital projects over a seven-year time span. As part of the CIP process, capital improvement projects are evaluated to determine the estimated cost and prioritized to take full advantage of federal, state, Orange County Transportation Authority (OCTA) or any other outside funding opportunities. The first year of the seven-year CIP is accounted for in the City's Capital Projects Fund, which is included in the City's Annual Budget. For FY 2017-18, thirty-seven (37) capital projects totaling $10,350,787 are being recommended. Two (2) additional projects have been added to the budget since the June 6th City Council meeting – Imperial Highway traffic signal synchronization and the Police Computer-aided Dispatch and Records Management System (CAD/RMS) system upgrade. Restricted funds will finance $4.4 million of these projects. While $5.9 million is coming from the General Fund, $3.6 million of the $5.9 million is for the Metrolink station and parking structure project previously committed. Another $1.8 million will be funded from grants and other intergovernmental revenue accounted for within the General Fund.

The notable projects in FY 2017-18 budget include:

- A total of $3,000,287 for streets and streetscape projects, the largest being the Placentia Avenue rehabilitation project, the Golden Avenue bridge project and the street resurfacing and slurry seal project.
- A total of $5,329,000 for municipal buildings and facilities, the largest being the Metrolink station and parking structure project for $4,952,000 and the police station men's locker room project for $250,000.
- A total of $716,500 for projects related to traffic operations, including various signal synchronization projects, traffic signal improvements and safe routes to schools.
- A total of $399,000 of technology projects, including upgrades to the City's financial information system and the Police Computer-aided Dispatch (CAD) system
- $372,000 of major studies, the largest ones being a General Plan Update and Park Master Plan.
- Two (2) parks projects totaling $269,000 – Champions Sports Park improvements and Parque del Arroyo Verde playground renovation.
- A total of $255,000 for two (2) sewer/storm drain projects.
- $10,000 for expected lease payments to replace two (2) trucks.

Despite the spending of $3 million on street-related projects in the coming year, the City will still be $2 - $3 million behind what should be spent each year to maintain an acceptable street pavement condition, and the total streets and roads unfunded liability remains at $24.5 million. In addition, identifying adequate funding sources for facility maintenance/upgrades and vehicle replacement remains a challenge. The City must be able to keep up with basic repairs and

maintenance to streets and other critical infrastructure. If not, they will be far more expensive to repair in the future.

Staff will continually monitor the finances of the City and keep the City Council apprised of any significant changes and/or threats to the City's financial condition. During the fiscal year it may be necessary to adjust the budget for any unforeseen circumstances. A mid-year review of the budget will be conducted and any changes will be presented to the City Council.

Prepared by:

Irwin Bornstein
Senior Financial Consultant

Reviewed and approved:

Matt Reynolds
Senior Management Analyst

Reviewed and approved:

Shally Lin
Interim Finance Director

Reviewed and approved:

Damien R. Arrula
City Administrator

Attachments:

1. Resolution to adopt the Fiscal Year 2017-18 Annual Budget
2. Resolution to adopt the Fiscal Years 2017-24 Capital Improvement Program (CIP)
3. Proposed Budget for Fiscal Year 2017-18
4. Budget Presentation
5. CIP Presentation

RESOLUTION NO. R-2017-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA TAKING ACTIONS NECESSARY TO ADOPT THE FISCAL YEAR 2017-18 ANNUAL BUDGET.

A. Recitals.

(i). The City Administrator, in accordance with Article XII, Sections 1202 and 1203 of the City Charter, has prepared and submitted a proposed annual budget for Fiscal Year 2017-18.

(ii). the City Council has reviewed the proposed budget and conducted a Public Hearing on said budget.

B. Resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY FIND, DETERMINE AND RESOLVE AS FOLLOWS:

1. In All respects as set forth in the Recitals, Part A., of this Resolution.

2. The City Council of the City of Placentia does hereby approve and adopt the Fiscal Year 2017-18 Budget, a full, true anc correct copy of which is on file in the Office of the City Clerk, hereby is adopted as such budget for such period.

PASSED, ADOPTED AND APPROVED this 20th day of June, 2017.

_____
CRAIG S. GREEN, MAYOR

ATTEST:

_____
PATRICK J. MELIA,
CITY CLERK

STATE OF CALIFORNIA
COUNTY OF ORANGE
CITY OF PLACENTIA

I, PATRICK J. MELIA, CITY CLERK of the CITY OF PALCENTIA, CALIFORNIA, DO HEREBY CERTIFY that the foregoing Resolution, was duly passed, approved and adopted by City Council, approved and signed by the Mayor and attested by the City Clerk, all at the regular meeting of the said City Council held on the 20th day of June, 2017, and the same was passed and adopted by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

_____
PATRICK J. MELIA,
CITY CLERK

APPROVED AS TO FORM:

_____
CHRISTIAN L. BETTENHAUSEN,
CITY ATTORNEY

RESOLUTION NO. R-2017-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA, CALIFORNIA TAKING ACTIONS NECESSARY TO ADOPT THE FISCAL YEARS 2017-24 CAPITAL IMPROVEMENT PROGRAM (CIP) WITH AN APPROPRIATION OF $10,350,787 FOR FISCAL YEAR 2017-18

A. Recitals.

(i). The Capital Improvement Program on file with the City Clerk incorporates the various anticipated revenues and expenditures of the City of Placentia for the Fiscal Years 2017-24 as known at this time, and the same would constitute a proper budget for the City for such period.

(ii). The Capital Improvement Program was presented to Planning Commission at the regularly scheduled meeting on June 13, 2017. Said Planning Commission found the Capital Improvement Program to be in conformance with the City's adopted General Plan.

(iii). All legal prerequisites to the adoption of this Resolution have occurred.

B. Resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY FIND, DETERMINE AND RESOLVE AS FOLLOWS:

1. In all respects as set forth in the Recitals, Part A., of this Resolution.

2. The Capital Improvement Program for the City of Placentia for Fiscal Years 2017-24, including a budget of $10,350,787 for Fiscal Year 2017-18 as set forth in the budget on file with the City Clerk and made a part hereof, is hereby adopted as such budget for such period.

PASSED, ADOPTED AND APPROVED this 20th day of June, 2017.

CRAIG S. GREEN, MAYOR

ATTEST:

PATRICK J. MELIA,
CITY CLERK

STATE OF CALIFORNIA
COUNTY OF ORANGE
CITY OF PLACENTIA

I, PATRICK J. MELIA, CITY CLERK of the CITY OF PALCENTIA, CALIFORNIA, DO HEREBY CERTIFY that the foregoing Resolution, was duly passed, approved and adopted by City Council, approved and signed by the Mayor and attested by the City Clerk, all at the regular meeting of the said City Council held on the 20th day of June, 2017, and the same was passed and adopted by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

PATRICK J. MELIA,
CITY CLERK

APPROVED AS TO FORM:

CHRISTIAN L. BETTENHAUSEN,
CITY ATTORNEY

FINAL PROPOSED ANNUAL BUDGET

FISCAL YEAR 2017-18

Craig S. Green
Mayor

Chad P. Wanke
Mayor Pro Tem

Jeremy B. Yamaguchi
Councilmember

Ward Smith
Councilmember

Rhonda Shader
Councilmember

Kevin A. Larson
City Treasurer

Patrick J. Melia
City Clerk

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CITY OF PLACENTIA
PROJECTED CHANGE IN FINANCIAL POSITION
FISCAL YEAR 2017-18

CITY OF PLACENTIA
PROJECTED CHANGE IN FINANCIAL POSITION
Fiscal Year 2017-18

Fund	Audited Fund Balance 06/30/16	Projected Revenues	Projected Expenditures	Operating Transfer - In/(Out)	CIP Transfer - In/(Out)	Net Increase/ (Decrease)	Projected Fund Balance 07/1/17 [A]	Estimated Revenues [B]	Proposed Appropriations [C]	Operating Transfers - In/(Out) [D]	CIP Transfers - In/(Out) [E]	Net Increase/ (Decrease) [B-C+ D+E]	Projected Fund Balance 06/30/18 [A + Net]
GENERAL FUND													
101 General Fund - Uncommitted	71,557	30,308,540	34,459,911	4,386,545	(127,974)	107,200	178,757	33,268,432	34,771,405	4,075,125	(2,306,518)	265,634	444,392
101 General Fund - Non Spendable						-	-					-	-
101 General Fund - Restricted						-	-					-	-
101 General Fund - Committed	3,600,000					-	3,600,000				(3,600,000)	(3,600,000)	-
	3,671,557	30,308,540	34,459,911	4,386,545	(127,974)	107,200	3,778,757	33,268,432	34,771,405	4,075,125	(5,906,518)	(3,334,366)	444,392
SPECIAL REVENUE FUNDS													
201 Utility User Tax	222,756	2,672,000		(2,850,000)		(178,000)	44,756	2,696,000		(2,736,000)		(40,000)	4,756
205 Gas Tax	139,569	1,034,282		(1,133,944)		(99,662)	39,907	1,464,387		(1,311,544)	(192,750)	(39,907)	-
206 Gas Tax Bond	485,928	50	483,944	483,944		50	485,978	50	484,544	484,544		50	486,028
207 Housing Successor	(307,236)	55,938				55,938	(251,299)	211,422				211,422	(39,877)
210 Measure M	1,148,943	828,185	315,000	(100,000)	(73,334)	339,851	1,488,794	1,096,733	319,000	(100,000)	(2,163,519)	(1,485,786)	3,008
211 PEG	263,202	90,000	130,754			(40,754)	222,448	90,000	81,454		(106,000)	(97,454)	124,994
215 Air Quality Management	203,946	65,000	38,280		(3,357)	23,363	227,309	65,000	67,700		(155,000)	(157,700)	69,609
225 Asset Seizure	936,647	305,600	124,821		(345,022)	(164,243)	772,404	200,600	224,100		(370,000)	(393,500)	378,904
226 Traffic Offender	41,592	8,853				8,853	50,445	8,850				8,850	59,295
230 Supplemental Law Enforcement	138	111,669		(111,700)		(31)	107	100,000		(100,000)		-	107
235 Park Development	401,656	38,573	248,000		(140,645)	(350,072)	51,584	20,000			(71,000)	(51,000)	584
240 Sewer Construction	19,649	-				-	19,649	-				-	19,649
241 Public Safety Mitigation	286,518	-			(248,653)	(248,653)	37,865	17,135			(55,000)	(37,865)	-
245 Storm Drain Construction	19,665	74,024			(50,974)	23,050	42,715	71,192				71,192	113,907
250 Thoroughfare Construction	74,128	2,875			(4,003)	(1,128)	73,000	-			(73,000)	(73,000)	-
260 Street Lighting District	1,072	154,966	364,000	234,875		25,841	26,913	154,000	389,000	234,875		(125)	26,788
265 Landscape Maint District 92-1	194,002	427,909	443,369			(15,460)	178,542	428,000	490,126		(50,000)	(112,126)	66,416
270 CDBG Fund	112,572	540,063	80,350	(105,170)	(302,467)	52,076	164,648	378,000	100,000	(105,000)	(55,000)	118,000	282,648
280 Miscellaneous Grants	424,722	127,008	29,762	(7,200)	(57,161)	32,885	457,607	187,000			(296,000)	(109,000)	348,607
405 Affordable Housing In Lieu	320,250	204,750	25,000	(500,000)		(320,250)	-	75,000	47,000			28,000	28,000
Total Special Revenue Funds	4,989,719	6,741,744	2,283,280	(4,089,195)	(1,225,616)	(856,347)	4,133,372	7,263,369	2,202,924	(3,633,125)	(3,587,269)	(2,159,949)	1,973,424
CAPITAL PROJECTS													
401 City Capital Projects	-	463,611	1,939,305		1,556,880	81,186	81,186	-	10,350,787		10,350,787	-	81,186
Total Capital Projects Funds	-	463,611	1,939,305	-	1,556,880	81,186	81,186	-	10,350,787	-	10,350,787	-	81,186
ENTERPRISE FUNDS													
501 Refuse Administration - Unrestricted	(214,098)	2,925,521	2,658,666			266,855	52,757	2,984,438	2,925,484			58,954	111,711
275 Sewer Maintenance - Unrestricted	2,296,479	684,000	861,152	(75,200)	(203,290)	(455,642)	1,840,837	702,000	840,938	(192,000)	(857,000)	(1,187,938)	652,899
275 Sewer Maintenance - Nonspendble						-	-					-	-
Total Enterprise Funds	2,082,381	3,609,521	3,519,818	(75,200)	(203,290)	(188,787)	1,893,594	3,686,438	3,766,422	(192,000)	(857,000)	(1,128,984)	764,610
INTERNAL SERVICE FUNDS (ISF)													
601 Employee Health & Welfare	15,677	1,077,700	1,077,700			-	15,677	1,339,500	1,339,500			-	15,677
605 Risk Management	(203,832)	1,224,326	1,224,326			-	(203,832)	1,227,700	1,227,700			-	(203,832)
610 Equipment Replacement - Unrestrcted	14,062	39,660				39,660	53,722					-	53,722
610 Equipment Replacement - Nonspend						-	-					-	-
Total Internal Service Funds	(174,093)	2,341,686	2,302,026	-	-	39,660	(134,433)	2,567,200	2,567,200	-	-	-	(134,433)
Total	10,569,564	43,465,103	44,504,340	222,150	-	(817,087)	9,752,477	46,785,439	53,658,737	250,000	-	(6,623,298)	3,129,179

CITY OF PLACENTIA

GENERAL FUND BUDGET

FISCAL YEAR 2017-18

City of Placentia
GENERAL FUND SUMMARY

	Actual 2015-16	Amended Budget 2016-17	Projected 2016-17	Requested 2017-18	% Change from 16-17 Budget
REVENUE					
Property Taxes	13,259,241	13,706,025	14,017,211	14,589,000	6.4%
Sales & Use Taxes	7,257,004	6,988,450	6,891,000	6,835,000	-2.2%
Real Property Transfer Tax	229,385	300,000	281,000	297,000	-1.0%
Transient Occupancy Taxes	945,248	950,000	978,000	1,021,000	7.5%
Franchise Fees	2,332,339	2,300,000	2,189,000	2,228,000	-3.1%
Business License	951,846	915,000	949,000	967,000	5.7%
Lease Revenues	498,929	1,180,000	1,234,000	1,827,000	54.8%
Per Barrel Tax	43,212	43,800	40,000	40,000	-8.7%
Permits	759,630	550,000	566,500	600,078	9.1%
Fines, Forfeitures & Penalties	542,253	455,000	558,765	553,000	21.5%
Facility Rental and Investment Earnings	195,378	77,150	143,000	110,800	43.6%
Intergovernmental	487,425	418,930	306,903	1,672,726	299.3%
Charges for Services	1,027,282	990,117	931,161	1,046,786	5.7%
Sale of Property	-	1,000	-	-	-100.0%
Refunds, Reimbursements & Other	4,008,171	50,000	1,223,000	1,481,042	2862.1%
Sub-total	32,537,342	28,925,472	30,308,540	33,268,432	15.0%
Operating Transfers-In	5,585,574	4,950,320	4,621,420	4,310,000	-12.9%
	38,122,915	33,875,792	34,929,960	37,578,432	10.9%
EXPENDITURES					
Legislative	1,173,309	1,129,770	1,187,765	898,600	-20.5%
Administration	1,489,102	1,677,559	1,694,281	2,133,176	27.2%
Finance	934,480	1,050,237	1,031,960	1,160,454	10.5%
Development Services	826,470	885,719	850,030	995,480	12.4%
Public Safety - Police	12,130,191	11,674,668	11,658,950	12,682,039	8.6%
Public Safety - Fire	5,830,401	5,862,430	5,862,430	6,082,130	3.7%
Public Safety - Animal Control	196,633	221,000	221,000	357,975	62.0%
Public Works	383,297	535,730	483,230	442,487	-17.4%
Maintenance Services	3,341,374	2,920,893	2,862,555	2,742,688	-6.1%
Community Services	1,142,502	1,214,659	1,236,847	1,549,263	27.5%
Environmental Services	81,618	106,035	87,385	102,680	-3.2%
General Government	8,034,766	5,989,170	5,640,242	3,876,204	-35.3%
SubTotal	35,564,143	33,267,870	32,816,675	33,023,175	-0.7%
Debt Service	1,387,523	1,643,240	1,643,236	1,748,230	6.4%
	36,951,666	34,911,110	34,459,911	34,771,405	-0.4%
Operating Transfers - Out					
Street Lighting District Fund	228,875	234,875	234,875	234,875	0.0%
Capital Improvement Projects Fund	123,810	382,454	127,974	2,306,518	503.1%
	352,685	617,329	362,849	2,541,393	311.7%
	37,304,351	35,528,439	34,822,760	37,312,798	5.0%
Ending Increase (Decrease) in Uncommitted Fund Balance	818,564	(1,652,647)	107,200	265,634	

CITY OF PLACENTIA
REVENUE SUMMARY
FISCAL YEAR 2017-18

City of Placentia
REVENUE SUMMARY

	Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Projected 2016-17	Estimated 2017-18	% Change from 16-17 Budget
GENERAL FUND						
Property Taxes	13,259,241	13,706,025	7,668,038	14,017,211	14,589,000	6.4%
Sales & Use Taxes	7,257,004	6,988,450	3,545,350	6,891,000	6,835,000	-2.2%
Real Property Transfer Tax	229,385	300,000	164,064	281,000	297,000	-1.0%
Transient Occupancy Taxes	945,248	950,000	511,697	978,000	1,021,000	7.5%
Franchise Fees	2,332,339	2,300,000	782,715	2,189,000	2,228,000	-3.1%
Business License Fees	951,846	915,000	783,556	949,000	967,000	5.7%
Lease Revenues	498,929	1,180,000	725,648	1,234,000	1,827,000	54.8%
Oil Per Barrel Tax	43,212	43,800	32,136	40,000	40,000	-8.7%
Permits	759,630	550,000	396,484	566,500	600,078	9.1%
Fines, Forfeitures & Penalties	542,253	455,000	341,920	558,765	553,000	21.5%
Facility Rental and Investment Earnings	195,378	77,150	64,656	143,000	110,800	43.6%
Intergovernmental	487,425	418,930	240,920	306,903	1,672,726	299.3%
Charges for Services	1,027,282	990,117	580,112	931,161	1,046,786	5.7%
Sale of Property	-	1,000	-	-	-	-100.0%
Refunds, Reimbursements & Other	4,008,171	50,000	7,808	1,223,000	1,481,042	2862.1%
Sub-total	32,537,342	28,925,472	15,845,104	30,308,540	33,268,432	15.0%
Operating Transfers-In	5,585,574	4,950,320	1,855,424	4,621,420	4,310,000	-12.9%
TOTAL GENERAL FUND	**38,122,915**	**33,875,792**	**17,700,527**	**34,929,960**	**37,578,432**	**10.9%**

CITY OF PLACENTIA

GENERAL FUND

REVENUE

Annual Budget
Fiscal Year 2017-18
General Fund Revenue Detail

		Estimated 2017-18
	Property Taxes	
4001	Current Year-Secured	7,918,000
4002	Property Tax (VLF)	4,813,000
4005	Current Year-Unsecured	230,000
4010	Prior Yrs-Secured/Unsecured	46,000
4015	Supplemental Roll	184,000
	Residual Property Tax	65,000
	City Pass Through	37,000
4020	Public Utility Tax Apport	112,000
4025	OC St Light Assess Dist	1,125,000
4035	Homeowners Prop Tax Relief	46,000
4040	Prop Tax/Penalty & Interest	13,000
	Total - Property Tax	**14,589,000**
	Sales & Use Taxes	
4050	Utility User Tax	
4060	General Sales & Use Taxes	6,540,000
4061	In-Lieu Sales Tax	-
4065	Prop 172 Sales & Use Tax	295,000
	Total - Sales & Use Taxes	**6,835,000**
	Real Property Taxes	
4094	Real Property Transfer Tax	297,000
	Total - Real Property Taxes	**297,000**
	Transient Occupancy Tax	
4096	Transient Occupancy Tax	1,021,000
	Total - Transient Occupancy Tax	**1,021,000**
	Franchise Fees	
4070	Franchise Taxes	2,228,000
	Total - Franchise Fees	**2,228,000**
	Business License	
4101	Gross Receipts	967,000
	Total - Business License	**967,000**
	Lease Revenue	
4711	Lease Revenue	1,827,000
	Total - Lease Revenue	**1,827,000**
	Per Barrel Tax	
4140	Oil Per Barrel B/L Tax	40,000
	Total - Per Barrel Tax	**40,000**
	Permits	
4155	Encroachment Permits	73,500

Annual Budget
Fiscal Year 2017-18
General Fund Revenue Detail

		Estimated 2017-18
4160	Building Permits	336,000
4161	Banner Permits	500
4162	Plumbing Permits	57,500
4164	Electrical Permits	57,500
4166	Heat/Ventilation Air Cond	52,500
4168	Swimming Pool Permits	14,700
4172	Transportation Permit	7,878
	Total - Permits	**600,078**
	Fines & Forefeitures	
4405	Veh Code Fines (Moving)	60,000
4410	City Ord Fines (Parking)	424,000
4411	Administrative Citations	69,000
	Total - Fines & Forfeitures	**553,000**
	Facility Rental and Investment Earnings	
4385	Facility Rental	100,800
4601	Interest Earnings	10,000
	Total - Fac Rental and Invt Earnings	**110,800**
	Intergovernmental	
4201	Federal Grants	1,074,827
4205	State Grants	150,000
4210	County Grants	274,899
4225	POST - Intergovernmental Rev	-
4230	Vehicle License Fee	23,000
4299	Other Intergovernmental Rev	150,000
	Total - Intergovernmental	**1,672,726**
	Charges for Services	
4302	General Plan Update Fee	75,000
4303	Technology Fee	60,000
	Developer Fee - Other	30,000
4305	Planning Division Fees	126,000
4310	Engineering Fees	26,260
4325	Parking Permit Fees	10,000
4326	Towing Fee	18,463
4327	Storage Fee	73,850
4328	Lien Fee	16,500
4329	Emergency Medical Response Fee	5,000
4330	Special Police Services	170,000
4333	Vehicle Impound/Releases	16,000
4334	DUI Vehicle Release Fee	15,000
4335	Alarm System Monitoring	14,000
4340	Recreation Programs	115,850
4342	Special Events	41,700
4364	Sanitation Collect Fees	10,000

Annual Budget
Fiscal Year 2017-18
General Fund Revenue Detail

		Estimated 2017-18
4375	Sale of Map/Publication	2,000
4380	Business Site Insp Fee	8,400
4384	Athletic Field Light Fees	69,500
4399	Other Charges for Service	-
4412	Vacant Bldg Registration Fee	300
4416	Live Scan Rolling Fee	-
4599	Other Special Assessments	67,673
4751	Sale of Auction Vehicles	75,290
	Total - Charges for Services	**1,046,786**
	Sale of Property	
4750	Sale of Surplus Property	-
	Total - Sale of Property	**-**
	Refund & Reimbursements	
4099	Other Taxes	-
4705	Donations & Contributions	7,500
4710	Reimbursements/Other Revenue	1,413,542
	Reimbursements/Billboard Costs	60,000
4715	ISF Health Ins Reimbursement	-
	Total - Refund & Reimbursements	**1,481,042**
	Subtotal Revenues	**33,268,432**
	Transfers In	
7016	Utility Users Tax Fund	2,736,000
7017	Gas Tax Fund	827,000
7021	Measure M	100,000
7022	Supplemental Law Enf Fund	100,000
7030	CDBG	105,000
7038	CNG Fueling Station Fund	-
7048	Sewer Maintenance Fund	192,000
7054	Successor Agency Admin	250,000
7055	Public Safety Assessment District	-
	Total - Transfers In	**4,310,000**
	GRAND TOTAL - GENERAL FUND	**37,578,432**

CITY OF PLACENTIA
GENERAL FUND
EXPENDITURES

CITY OF PLACENTIA
LEGISLATIVE DEPARTMENT
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

LEGISLATIVE
DEPARTMENTAL SUMMARY

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
5001	Full-time Salaries	-	-	-	-	-	NA
5005	Part-time Salaries	11,582	11,400	8,550	11,400	11,400	0.0%
5015	Overtime	-	-	-	-	-	NA
5020	Leave Accrual Payout	-	-	-	-	-	NA
5105	Health Allocation	45,667	49,500	23,833	34,050	39,300	-20.6%
5110	Life Allocation	81	90	55	90	90	0.0%
5115	Dental Allocation	5,254	5,300	3,664	4,890	4,900	-7.5%
5120	Optical Allocation	886	905	630	1,175	1,895	109.4%
5125	Long-term Disability Insurance	-	-	-	-	-	NA
5135	Medicare	169	170	128	190	190	11.8%
5145	Retirement Annuity	-	-	-	-	-	NA
5159	Medical Opt Out Plan	16,800	16,800	12,225	16,050	14,700	-12.5%
	TOTAL SALARIES AND BENEFITS	**80,439**	**84,165**	**49,085**	**67,845**	**72,475**	**-13.9%**
	MATERIAL, SUPPLIES & SERVICES						
6001	Management Consulting Services	32,372	30,000	-	25,000	140,000	366.7%
6005	General Legal Services	837,124	715,000	612,822	900,000	570,000	-20.3%
6006	Litigation	30,715	50,000	1,775	2,000	-	-100.0%
6040	Miscellaneous Bank Charges	40,153	44,400	25,195	43,000	6,000	-86.5%
6099	Other Professional Services	8,000	-	-	-	-	NA
6225	Advertising/Promotional	5,687	5,000	2,228	4,000	4,000	-20.0%
6240	Mileage Reimbursement	-	335	-	175	175	-47.8%
6245	Meeting and Conferences	14,460	13,230	10,854	16,125	25,185	90.4%
6255	Dues and Memberships	47,980	58,565	48,195	48,335	49,465	-15.5%
6299	Other Purchased Services	72,145	125,000	58,550	76,000	26,000	-79.2%
6301	Special Department Supplies	3,749	3,700	4,199	4,800	4,800	29.7%
6320	Books and Periodicals	485	375	-	485	500	33.3%
	TOTAL MATERIALS, SUPPLIES & SERVICES	**1,092,870**	**1,045,605**	**763,818**	**1,119,920**	**826,125**	**-21.0%**
	GENERAL FUND - GRAND TOTAL	**1,173,309**	**1,129,770**	**812,903**	**1,187,765**	**898,600**	**-20.5%**

Annual Budget
Fiscal Year 2017-18

LEGISLATIVE
CITY COUNCIL
101001

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5005	Part Time Salaries - City Council	9,154	9,000	6,750	9,000	9,000
5105	Health Allocation	40,381	45,000	20,812	30,000	35,000
5110	Life Allocation	67	70	44	70	70
5115	Dental Allocation	4,717	4,750	3,263	4,350	4,350
5120	Optical Allocation	796	810	561	1,080	1,800
5135	Medicare	133	130	102	150	150
5159	Medical Opt Out Plan	8,400	8,400	5,925	7,650	6,300
	TOTAL SALARIES AND BENEFITS	**63,648**	**68,160**	**37,457**	**52,300**	**56,670**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	32,372	30,000	-	15,000	95,000
6099	Other Professional Services	8,000	-	-	-	-
6225	Advertising/ Promotional	-	-	-	-	-
6240	Mileage Reimbursement	-	250	-	125	125
6245	Meeting and Conferences	12,798	10,370	10,139	15,000	21,750
6255	Dues and Memberships	47,130	47,700	47,485	47,485	48,600
6301	Special Department Supplies	3,749	3,700	4,199	4,800	4,800
6320	Books and Periodicals	485	375	-	485	500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**104,534**	**92,395**	**61,823**	**82,895**	**170,775**
	GRAND TOTAL	**168,182**	**160,555**	**99,280**	**135,195**	**227,445**

CITY OF PLACENTIA

CITY COUNCIL (101001)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**227,445**	
SALARIES & BENEFITS			
Salaries & Benefits (5005-5159)	**Amount Budgeted:**		56,670
Part Time			
City Council	5.0 PT		
MATERIAL, SUPPLIES & SERVICES			
Management Consulting Services (6001)	**Amount Budgeted:**		95,000
Townsend Public Affairs - Grant Research/Writing and Advocacy($5000 /month)		60,000	
Management Research Projects		0	
Public Education and Survey		35,000	
Other Professional Services (6099)	**Amount Budgeted:**		
Mileage Reimbursement (6240)	**Amount Budgeted:**		125
		125	
Meeting and Conferences (6245)	**Amount Budgeted:**		21,750
Annual League Conference - Sacramento (3 attending)		5,000	
New Mayor & Councilmember Academy-Sacramento (1 attending)		1,000	
Mayor & Councilmembers Executive Forum Monterey (2 attending)		3,000	
Legislative Action Days-Sacramento (2 attending)		2,500	
League Board of Directors Meetings (1 attending); 4 meetings/yr		0	
Council Meetings Supplies & Dinners to include Council/Mgmt (30 x $250)		7,500	
Local Meetings		2,000	
State of the City (15 @$50/person)		750	
Dues and Memberships (6255)	**Amount Budgeted:**		48,600
OCCOG - annual membership and demographic study		6,400	
League of CA Cities		17,200	
Association of CA Cities - Orange County		13,000	

CITY OF PLACENTIA

CITY COUNCIL (101001)

BUDGET DISCUSSION

FY 17-18

Santa Ana River Flood Protection Agency	1,300	
LAFCO	5,500	
Chamber of Commerce (In Kind Donation)	0	
SCAG	5,200	
Special Department Supplies (6301)	**Amount Budgeted:**	4,800
City Council Reorg	400	
City Council special department supplies including outgoing Mayor's gift & plaque; name badges, note cards	1,300	
State of City Supplies	1,000	
Council Photographs/Reframing	600	
City Promotional Items	1,500	
Books and Periodicals (6320)	**Amount Budgeted:**	500
OC Register Annual Subscription, 7 - Day Delivery	500	

Annual Budget
Fiscal Year 2017-18

LEGISLATIVE
CITY CLERK
101002

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	-	-	-	-	
5005	Part-time Salaries - City Clerk	1,821	1,800	1,350	1,800	1,800
5015	Overtime		-	-	-	
5020	Leave Accrual Payout		-	-	-	
5105	Health Allocation	5,286	4,500	3,021	4,050	4,300
5110	Life Allocation	14	20	11	20	20
5115	Dental Allocation	537	550	401	540	550
5120	Optical Allocation	90	95	69	95	95
5125	Long-term Disability Insurance				-	-
5135	Medicare	27	30	20	30	30
5145	Retirement Annuity		-	-	-	
	TOTAL SALARIES AND BENEFITS	**7,775**	**6,995**	**4,872**	**6,535**	**6,795**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services				10,000	45,000
6225	Advertising/Promotional	5,687	5,000	2,228	4,000	4,000
6240	Mileage Reimbursement	-	85	-	50	50
6245	Meetings and Conferences	1,337	1,680	715	800	1,755
6255	Dues and Memberships	695	10,710	710	695	710
6299	Other Purchased Services	-	79,000	40,285	51,000	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**7,719**	**96,475**	**43,938**	**66,545**	**51,515**
	GRAND TOTAL	**15,494**	**103,470**	**48,810**	**73,080**	**58,310**

CITY OF PLACENTIA

CITY CLERK (101002)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**58,310**	
SALARIES & BENEFITS			
Salaries & Benefits (5005-5159)	**Amount Budgeted:**		6,795
Part Time			
City Clerk	1.0 PT		
MATERIAL, SUPPLIES & SERVICES			
Management Consulting Services (6001)	**Amount Budgeted:**		45,000
Redistricting expenses to include demographer services,		20,000	
Public Outreach and mailers to residents		25,000	
(legal services not included)			
Advertising (6225)	**Amount Budgeted:**		4,000
Legal publications		4,000	
Amount varies based on number of public hearings,			
ord summaries, projects, etc.			
Mileage Reimbursement (6240)	**Amount Budgeted:**		50
Provides mileage reimbursement for City Clerk		50	
Meeting and Conferences (6245)	**Amount Budgeted:**		1,755
CCAC -Southern Div.Nuts & Bolts (1 x $175) in Brea		175	
CCAC Annual Conf (April)		0	
TTC ($1500 + travel & room)		0	
League New Law & Election Seminar (Dec) Newport		1,200	
OC Clerk Network Group Mtg.($45/mtg x 4/yr.)		180	
SCCCA 5 mtgs/yr @40 ea x 2		200	
Dues and Memberships (6255)	**Amount Budgeted:**		710
CCAC (CC/CDCC/CCS)		310	
IIMC (CC/CDCC/CCS)		400	
Other Purchased Services (6299)	**Amount Budgeted:**		-
		0	

Annual Budget
Fiscal Year 2017-18

LEGISLATIVE
CITY TREASURER
101003

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5005	Part Time Salaries - City Treasurer	607	600	450	600	600
5105	Health Allocation	-	-	-	-	-
5110	Life Allocation	-	-	-	-	-
5115	Dental Allocation	-	-	-	-	-
5120	Optical Allocation	-	-	-	-	-
5135	Medicare	9	10	6	10	10
5159	Medical Opt Out Plan	8,400	8,400	6,300	8,400	8,400
	TOTAL SALARIES AND BENEFITS	**9,016**	**9,010**	**6,756**	**9,010**	**9,010**
	MATERIAL, SUPPLIES & SERVICES					
6040	Miscellaneous Bank Charges	40,153	44,400	25,195	43,000	6,000
6245	Meetings and Conferences	325	1,180	-	325	1,680
6255	Dues and Memberships	155	155	-	155	155
	TOTAL MATERIALS, SUPPLIES & SERVICES	**40,633**	**45,735**	**25,195**	**43,480**	**7,835**
	GRAND TOTAL	**49,649**	**54,745**	**31,951**	**52,490**	**16,845**

CITY OF PLACENTIA

CITY TREASURER (101003)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**16,845**	
SALARIES & BENEFITS			
Salaries & Benefits (5005-5159)	**Amount Budgeted:**		9,010
Part Time			
City Treasurer	1.0 PT		
MATERIAL, SUPPLIES & SERVICES			
Misc Bank Charges (6240)	**Amount Budgeted:**		6,000
6 mo BofA Banking charges		6,000	
Bank fees waived first year by B of C			
Meeting and Conferences (6245)	**Amount Budgeted:**		1,680
CMTA Conference		1,500	
CMTA Meetings		180	
Dues and Memberships (6255)	**Amount Budgeted:**		155
CMTA		155	

Annual Budget
Fiscal Year 2017-18

LEGISLATIVE
LEGAL SERVICES
101005

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	-	-	-	-	-
6005	General Legal Services	837,124	715,000	612,822	900,000	570,000
6006	Litigation	30,715	50,000	1,775	2,000	-
6299	Other Purchased Services	72,145	46,000	18,265	25,000	26,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**939,984**	**811,000**	**632,862**	**927,000**	**596,000**
	GRAND TOTAL	**939,984**	**811,000**	**632,862**	**927,000**	**596,000**

CITY OF PLACENTIA
CITY ATTORNEY (101005)
BUDGET DISCUSSION
FY 17-18

TOTAL BUDGET	**$**	**596,000**	
MATERIAL, SUPPLIES & SERVICES			
General Legal Services (6005)	**Amount Budgeted:**		570,000
Provides for general legal services provided by the City Attorney under contract as well as use of special counsel when authorized or required by law.		570,000	
Revenue/reimbursement for ROPS /SA work and Crowther litigation / Lamar			
Litigation (6006)	**Amount Budgeted:**		-
Provides funds for general litigation		-	
Other Purchased Services (6299)	**Amount Budgeted:**		26,000
Provides funds for fees paid to the City Anaheim for prosecution of criminal matters and code enforcement		6,000	
Receiverships		20,000	

CITY OF PLACENTIA
ADMINISTRATION DEPARTMENT
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

ADMINISTRATION
DEPARTMENTAL SUMMARY

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
5001	Full-time Salaries	697,839	754,274	524,377	754,625	998,966	32.4%
5005	Part-time Salaries	54,371	41,163	41,936	56,427	121,160	194.3%
5015	Overtime	474	500	450	460	1,000	100.0%
5020	Leave Accrual Payout	18,526	-	25,045	25,045	-	NA
5022	Alternative H & W Payout	6,500	-	6,000	6,000	-	NA
5105	Health Allocation	88,853	103,360	73,069	97,458	213,976	107.0%
5110	Life Allocation	479	1,260	295	1,260	1,380	9.5%
5115	Dental Allocation	5,232	6,010	3,969	5,595	11,150	85.5%
5120	Optical Allocation	1,257	1,450	978	1,385	2,180	50.3%
5125	Long-term Disability Insurance	946	2,530	585	2,410	-	-100.0%
5135	Medicare	11,758	11,478	8,792	12,325	10,407	-9.3%
5141	Employers' PARS	1,761	2,388	8,564	4,690	21,101	783.6%
5145	Retirement Annuity	109,968	147,590	58,737	139,710	132,958	-9.9%
5159	Medical Opt Out	1,425	2,250	1,605	2,140	-	-100.0%
5163	Life Insurance Premiums	5,019	5,020	4,510	5,020	5,020	0.0%
5170	Sick Leave Buy Back	8,994	7,200	7,757	7,760	7,500	4.2%
5175	Vacation Leave Buy Back	52,105	45,500	8,512	33,850	33,850	-25.6%
5199	Other Employee Benefits	-	-	-	-	-	
	TOTAL SALARIES AND BENEFITS	**1,065,507**	**1,131,973**	**775,181**	**1,156,160**	**1,560,646**	**37.9%**
	MATERIAL, SUPPLIES & SERVICES						
6001	Management Consulting Services	7,893	17,500	5,200	8,500	25,000	42.9%
6099	Other Professional Services	41,964	30,200	16,831	21,500	21,720	-28.1%
6135	Repair/Maint Off Furniture & Equipment	4,029	-	-	-	-	NA
6136	Software Maintenance	198,487	235,400	152,411	235,400	332,550	41.3%
6225	Advertising	4,825	9,500	5,709	5,709	5,000	-47.4%
6230	Printing and Binding	179	925	950	950	750	-18.9%
6245	Meeting and Conferences	11,533	15,900	10,890	14,771	15,900	0.0%
6250	Staff Training	16,553	12,930	3,135	11,600	16,550	28.0%
6255	Dues and Memberships	7,124	9,710	2,087	9,465	9,845	1.4%
6290	Department Contract Services	101,721	112,936	46,368	123,000	132,000	16.9%
6299	Other Purchased Services	2,252	7,800	-	2,650	8,340	6.9%
6301	Special Department Supplies	14,253	56,435	28,730	63,171	38,575	-31.6%
6315	Office Supplies	6,552	7,550	4,559	7,550	6,255	-17.2%
6320	Books and Periodicals	444	680	539	680	595	-12.5%
6325	Postage	536	550	551	675	700	27.3%
6840	Machinery & Equipment	5,250	25,070	17,162	20,000	50,000	99.4%
6855	Furniture & Fixtures		2,500	1,086	12,500	7,600	204.0%
6999	Contingency					17,000	NA
	TOTAL MATERIALS, SUPPLIES & SERVICES	**423,595**	**545,586**	**296,208**	**538,121**	**688,380**	**26.2%**
	GRAND TOTAL - GENERAL FUND	**1,489,102**	**1,677,559**	**1,071,389**	**1,694,281**	**2,249,026**	**34.1%**

Annual Budget
Fiscal Year 2017-18

ADMINISTRATION
CITY ADMINISTRATION
101511

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	251,113	306,333	213,841	319,120	369,743
5005	Part time Wages	4,133	-	-	-	12,500
5015	Overtime	130	-	142	150	1,000
5020	Leave Accrual Payout	10,032	-	13,575	13,575	-
5022	Alternative H & W Payout	3,750		2,750	2,750	-
5105	Health Allocation	32,028	37,650	29,454	39,300	67,368
5110	Life Allocation	136	370	87	370	390
5115	Dental Allocation	1,183	1,520	1,244	1,660	2,837
5120	Optical Allocation	497	600	437	600	732
5125	Long-term Disability Insurance	240	760	153	760	-
5135	Medicare	4,294	4,320	3,283	4,600	3,941
5141	Emplyers' PARS/ARS	77	-	-	3,395	13,612
5145	Retirement Annuity	49,900	66,190	21,280	66,190	53,151
5159	Medical Opt Out	1,425	2,250	1,605	2,140	-
5163	Life Insurance Premiums	3,378	3,500	3,500	3,500	3,500
5170	Sick Leave Buy Back	2,228	2,000	1,634	1,635	1,500
5175	Vacation Leave Buy Back	33,502	30,000	1,972	20,000	20,000
5199	Other Employee Benefits	-	-	-		-
	TOTAL SALARIES AND BENEFITS	**398,046**	**455,493**	**294,957**	**479,745**	**550,275**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	3,083	10,000	-	-	10,000
6099	Other Professional Services	-	-	-	-	-
6245	Meeting and Conferences	8,621	7,700	7,369	9,000	9,000
6255	Dues and Memberships	3,938	2,850	720	2,850	2,815
6290	Department Contract Services	1,146	3,000	-	3,000	2,000
6301	Special Department Supplies	1,404	3,100	2,065	3,100	2,425
6315	Office Supplies	1,466	1,500	706	1,500	1,455
6320	Books and Periodicals	-	100	83	100	-
6325	Postage	86	100	231	250	300
	TOTAL MATERIALS, SUPPLIES & SERVICES	**19,744**	**28,350**	**11,174**	**19,800**	**27,995**
	GRAND TOTAL	**417,790**	**483,843**	**306,131**	**499,545**	**578,270**

CITY OF PLACENTIA

CITY ADMINISTRATION (101511)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**578,270**		
SALARIES & BENEFITS				
Salaries & Benefits (5001-5199)	**Amount Budgeted:**			550,275
Full Time	**FTE**			
City Administrator	1.00			
Asst to the City Administrator/Econ Dev Mgr	0.50			
Executive Admin Assistant	1.00			
Office Specialist	1.00			
	3.50			
Part Time				
Administrative Intern (1000 hrs @ $12.50/hr)	1		12,500	
MATERIAL, SUPPLIES & SERVICES				
Management Consulting Services (6001)	**Amount Budgeted:**			10,000
Special Study/Projects			10,000	
Other Professional Services (6099)	**Amount Budgeted:**			-
Meeting and Conferences (6245)	**Amount Budgeted:**			9,000
Annual League of California Cities Conference-Sacramento			2,000	
City Managers Department Meeting - Sacramento			2,000	
International City/County Management Association Conference - San Antonio			0	
			0	
			0	
Misc. Meetings and Travel Expenses			5,000	
Dues and Memberships (6255)	**Amount Budgeted:**			2,815
ICMA			1,800	
OCCMA- (1x $400)			400	
California City Management Foundation CA (1 x $400)			400	
International Council of Shopping Centers CA (1 x $50)			50	
Notary-Executive Assistant (1 x $165 for 4 yrs)			165	
Department Contract Services (6290)	**Amount Budgeted:**			2,000
Grant Management Services-Blais & Associates			2,000	

CITY OF PLACENTIA

CITY ADMINISTRATION (101511)

BUDGET DISCUSSION

FY17-18

Special Department Supplies (6301)	**Amount Budgeted:**		2,425
Various Expenditures for Administration Department			
Supplies for Community Workshops and Outreach		970	
Veterans Observance Ceremony		1,455	
Office Supplies (6315)	**Amount Budgeted:**		1,455
General Office Supplies for Council, Admin., Disaster, Risk Management		1,455	
Books and Periodicals (6320)	**Amount Budgeted:**		-
Books and Publications for City Administrator		0	
Postage (6325)	**Amount Budgeted:**		300
Special Handling Items (FedEx/USPS)		300	

Annual Budget
Fiscal Year 2017-18

ADMINISTRATION
HUMAN RESOURCES
101512

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	269,200	276,641	196,025	275,080	300,800
5005	Part-time Salaries	20,251	28,000	24,046	33,925	49,500
5020	Leave Accrual Payout	2,484	-	7,371	7,370	-
5022	Alternative H & W Payout	2,500	-	2,750	2,750	-
5105	Health Allocation	37,192	41,700	31,673	42,233	47,417
5110	Life Allocation	146	480	107	480	480
5115	Dental Allocation	2,933	3,070	2,260	3,015	3,176
5120	Optical Allocation	490	520	384	515	538
5125	Long-term Disability Insurance	354	1,050	251	1,050	-
5135	Medicare	4,529	3,900	3,501	4,895	1,938
5141	Employers' PARS	760	1,050	914	1,295	7,489
5145	Retirement Annuity	38,909	53,010	28,715	53,000	58,632
5163	Life Insurance Premiums	1,641	1,520	1,010	1,520	1,520
5170	Sick Leave Buy Back	5,191	5,200	5,919	5,920	6,000
5175	Vacation Leave Buyback	14,379	13,500	6,540	9,500	9,500
	TOTAL SALARIES AND BENEFITS	**400,959**	**429,641**	**311,466**	**442,548**	**486,990**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services	4,810	7,500	5,200	8,500	15,000
6099	Other Professional Services	12,392	16,200	12,931	17,500	20,220
6225	Advertising	4,825	9,500	5,709	5,709	5,000
6245	Meeting and Conferences	1,736	6,100	2,053	4,303	5,200
6250	Staff Training	16,553	12,930	3,135	11,600	16,550
6255	Dues and Memberships	2,222	5,845	1,077	5,600	5,945
6301	Special Department Supplies	6,239	7,450	4,193	8,000	9,650
6315	Office Supplies	3,168	2,750	1,806	2,750	2,800
6320	Books and Periodicals	444	580	456	580	595
6325	Postage	313	250	200	275	250
6855	Furniture & Fixtures	-	2,500	1,086	2,500	2,600
	TOTAL MATERIALS, SUPPLIES & SERVICES	**52,702**	**71,605**	**37,846**	**67,317**	**83,810**
	GRAND TOTAL	**453,661**	**501,246**	**349,312**	**509,865**	**570,800**

CITY OF PLACENTIA

HUMAN RESOURCES (101512)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**570,800**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		486,990
Full Time	**FTE**		
Director Admin Services	1.00		
HR Manager	1.00		
HR Technician	1.00		
	3.00		
Part Time			
1 @ HR Tech (28 hrs a week)	1	34,000	
1 @ Clerical Aide (20 hrs/week)	1	15,500	
MATERIAL, SUPPLIES & SERVICES			
Management Consulting Services (6001)	**Amount Budgeted:**		15,000
Provides for consulting services for special Human Resources projects such as, Class/Comp, Studies/Projects, Actuarials, etc.		15,000	
Other Professional Services (6099)	**Amount Budgeted:**		20,220
Pre Employment Medical Physicals (30@ $50)		1,500	
Pre-Emplymt Physicals - Respirator Questionnaire (15 $80)		1,200	
Police Candidates, 40 @ $49 (DOJ Fee)		1,960	
All Others, 50 @ $32.00 (DOJ Fee)		1,600	
Psych Exams (20 @ $400 each)		8,000	
DOT Physicals (12; 6 @ $30, 6@ $60)		540	
Background Checks (3@ $1,500)		4,500	
Tuberculosis Skin Test (20 @$15)		300	
Bilingual Testing (10 @ $62 each)		620	
Advertising (6225)	**Amount Budgeted:**		5,000
Online recruitment posts and printing		1,000	
CPOA, Western Cities		1,000	
Jobs Available		1,000	
Careers in Govt, Police in Govt, APWA, APA		2,000	
Meeting and Conferences (6245)	**Amount Budgeted:**		5,200

CITY OF PLACENTIA
HUMAN RESOURCES (101512)
BUDGET DISCUSSION
FY17-18

PERS PAC Retirement Seminar		0
SCPMA HR Conference		300
CalPERS Forum (San Jose)		2,000
IPMA - HR Annual Conference (2) @ San Antonio		0
PELRAC Conference (Annual)		0
CPS-HR Core Competency Courses		700
HR Academy series certificate		1,000
SUGA - sungard user conference		1,000
COSIPA WC Conference		200
Provides additional meetings for HR division staff		0
Staff Training (6250)	**Amount Budgeted:**	16,550
Provides for staff training and materials for all city employees;		
MMASC Conference (2)		1,500
AB1825 & AB1234 Training		3,500
Staff development training		2,000
Leadership Training (Mgmt, Mid-Mgmt Employees)		2,000
Developmental Training - Comp. Programs/Writing		1,000
MMASC Workshops/Prof. Devlpmnt - Mid Managers		2,000
Customer Service Training/Seminar		1,000
LCW webinar series $65 each x10		650
Risk Management Training		1,900
WLG - ICMA (8@$125)		1,000
Dues and Memberships (6255)	**Amount Budgeted:**	5,945
Provides for dues and memberships for:		
OC Human Resources Consortium (LCW)		3,000
International Personnel Management Association		360
CALPACS		300
Public Agency Risk Managers Association		100
MMASC - City Wide (approx 13 members)		975
NPELRA		180
OCHRC		280
COSIPA		100
Women Leading Govt (approx 8 members)		400
SCPMA (2)		100
SCPLRC		150

CITY OF PLACENTIA
HUMAN RESOURCES (101512)
BUDGET DISCUSSION
FY17-18

Special Department Supplies (6301)	**Amount Budgeted:**		9,650
Employee Recognition, Customer Service Awards		1,000	
Employee of the Quarter		200	
Employee Service Awards		3,200	
Engraving/Plaque - Employee of the Year		500	
Retiree Recognitions		250	
Supplies - Employee ID Cards		500	
Staff uniform (polos)		500	
Recruitment Rater Supplies, Meals for Raters		3,500	
Office Supplies (6315)	**Amount Budgeted:**		2,800
HR Office Supplies		2,800	
Books and Periodicals (6320)	**Amount Budgeted:**		595
CALDAG		80	
CA Chamber of Commerce Cal-OSHA		465	
Jobs Available		50	
PERS PAC Publication		0	
Postage (6325)	**Amount Budgeted:**		250
Special Handling		250	
Furniture & Fixtures (6855)	**Amount Budgeted:**		2,600
Replacement of Cabinet, desk for staff		2,600	

Annual Budget
Fiscal Year 2017-18

ADMINISTRATION
RECORDS
101513

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	141,310	129,380	109,827	153,955	213,818
5005	Part-time Salaries	-	-	7,727	12,337	28,660
5015	Overtime	327	500	308	310	-
5020	Leave Accrual Payout	422	-	3,739	3,740	-
5022	Alternative H & W Payout	250	-	500	500	-
5105	Health Allocation	11,825	13,860	10,438	13,920	53,039
5110	Life Allocation	120	310	91	310	310
5115	Dental Allocation	576	720	433	720	2,054
5120	Optical Allocation	159	190	138	190	368
5125	Long-term Disability Insurance	216	550	164	550	-
5135	Medicare	1,908	2,060	1,785	2,520	2,879
5145	Retirement Annuity	14,452	18,520	7,650	18,520	13,594
5159	Employee Medical Opt Out	-	-	-	-	-
5175	Leave Buyback	4,224	2,000	4,345	4,350	4,350
	TOTAL SALARIES AND BENEFITS	**175,789**	**168,090**	**147,145**	**211,922**	**319,072**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	29,572	14,000	3,900	4,000	1,500
6230	Printing and Binding	179	925	950	950	750
6255	Dues and Membership	215	175	-	175	175
6290	Department Contract Services	-	-	-	-	-
6299	Other Purchased Services	2,252	7,800	-	2,650	8,340
6315	Office Supplies	1,918	3,300	2,047	3,300	2,000
6325	Postage	62	100	120	150	150
6855	Furniture & Fixtures			-	10,000	5,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**34,198**	**26,300**	**7,017**	**21,225**	**17,915**
	GRAND TOTAL	**209,987**	**194,390**	**154,162**	**233,147**	**336,987**

CITY OF PLACENTIA

RECORDS (101513)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**336,987**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		319,072
Full Time	**FTE**		
Deputy Dir Admin Serv/Chief Deupty City Clerk	1.00		
Deputy City Clerk	1.00		
	2.00		
Part Time			
1 @ Office Specialist (28 hrs a week)	1	28,660	
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		1,500
Martin & Chapman Annual Subscription (election)		500	
Consultant Services		1,000	
Printing & Binding (6230)	**Amount Budgeted:**		750
Minute/Reso/Ord Books (2 x $175 ea.=$350)		350	
Permanent Record Paper-2 reams ($250 +shipping and tax)		400	
Dues and Memberships (6255)	**Amount Budgeted:**		175
ARMA- membership R. Ramirez		175	
Department Contract Services (6290)	**Amount Budgeted:**		-
Other Purchased Services (6299)	**Amount Budgeted:**		8,340
City Municipal Code codification			
350 page supplement		7,200	
CodeAlert-$30/ord. approx 12/yr		360	
CodeAlert-$25/mo.		300	
Internet storage & maintenance & shipping		480	
Office Supplies (6315)	**Amount Budgeted:**		2,000
Agenda prep materials & supplies for record maint.		2,000	

CITY OF PLACENTIA

RECORDS (101513)

BUDGET DISCUSSION

FY 17-18

Postage (6325)	**Amount Budgeted:**		150
Misc.		150	
Furniture & Fixtures (6855)	**Amount Budgeted:**		5,000
Replace File Cabinets and other equipment in vault		5,000	

Annual Budget
Fiscal Year 2017-18

ADMINISTRATION
DISASTER PREPAREDNESS
101514

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	36,205	41,920	4,684	6,470	-
5005	Part-time Salaries	2,348	-	-	-	-
5015	Overtime	17	-	-	-	-
5020	Leave Accrual Payout	5,588	-	360	360	-
5105	Health Allocation	7,808	10,150	1,504	2,005	-
5110	Life Allocation	77	100	10	100	-
5115	Dental Allocation	540	700	32	200	-
5120	Optical Allocation	111	140	19	80	-
5125	Long-term Disability Insurance	136	170	17	50	-
5135	Medicare	626	610	76	110	-
5141	Employers' PARS/ARS	-	-	-	-	-
5145	Retirement Annuity	6,365	9,870	1,092	2,000	-
5170	Sick Leave Buy Back	1,575	-	204	205	-
5175	Vacation Leave Buy Back	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**61,396**	**63,660**	**7,998**	**11,580**	**-**
	MATERIAL, SUPPLIES & SERVICES					
6001	Management Consulting Services					
6245	Meeting and Conferences	546	2,100	1,468	1,468	200
6255	Dues and Memberships	375	550	-	550	550
6301	Special Department Supplies	1,010	11,300	17,486	17,486	16,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**1,931**	**13,950**	**18,954**	**19,504**	**17,250**
	GRAND TOTAL	**63,327**	**77,610**	**26,952**	**31,084**	**17,250**

CITY OF PLACENTIA

DISASTER PREPAREDNESS (101514)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**17,250**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		-
Full Time	**FTE**		
Part Time			
Management Assistant	0.00		
MATERIAL, SUPPLIES & SERVICES			
Meetings & Conferences (6245)	**Amount Budgeted:**		200
CESA Conference		0	
Local emergency management mtgs		200	
Dues and Memberships (6255)	**Amount Budgeted:**		550
National Emergency Management Association		300	
California Emergency Services Association		250	
Special Departmental Supplies (6301)	**Amount Budgeted:**		16,500
EMPG Match		9,000	
Emergency Management supplies		1,000	
CERT Program supplies		2,000	
RACES equipment		1,000	
AED Supplies and Training		250	
First Aid Kits (7 kits)		750	
Go Bags (100)		2,500	
Special event supplies (National Night Out, Heritage)		0	

Annual Budget
Fiscal Year 2017-18

ADMINISTRATION
INFORMATION TECHNOLOGY
101523

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	-	-	-	-	114,604
5005	Part-time Salaries	-	3,000	-	-	30,500
5020	Leave Accrual Payout	-	-	-	-	-
5022	Alternative H & W Payout	-	-	-	-	-
5105	Health Allocation	-	-	-	-	46,152
5110	Life Allocation	-	-	-	-	200
5115	Dental Allocation	-	-	-	-	3,082
5120	Optical Allocation	-	-	-	-	541
5125	Long-term Disability Insurance	-	-	-	-	-
5135	Medicare	-	188	-	-	1,649
5141	Employers' PARS	-	313	-	-	-
5145	Retirement Annuity	-	-	-	-	7,581
5163	Life Insurance Premiums	-	-	-	-	-
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buyback	-	-	-	-	-
						-
	TOTAL SALARIES AND BENEFITS	**-**	**3,501**	**-**	**-**	**204,310**
	MATERIAL, SUPPLIES & SERVICES					
6135	Repair Maintenance Ofc Furniture	4,029	-	-	-	-
6136	Software Maintenance/Purchase	198,487	235,400	152,411	235,400	332,550
6245	Meeting and Conferences	630	-	-	-	1,500
6255	Dues and Memberships	374	290	290	290	360
6290	Department Contract Services	100,575	109,936	46,368	120,000	130,000
6301	Special Department Supplies	5,600	34,585	4,986	34,585	10,000
6325	Postage	75	100	-	-	-
6840	Machinery & Equipment	5,250	25,070	17,162	20,000	50,000
6999	Contingency				-	17,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**315,020**	**405,381**	**221,217**	**410,275**	**541,410**
	GRAND TOTAL	**315,020**	**408,882**	**221,217**	**410,275**	**745,720**

CITY OF PLACENTIA

INFORMATION TECHNOLOGY (101523)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**745,720**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		204,310
Full Time			
IT Project Manager (Management Analyst)	1.00		
IT Technician	1.00		
	2.00		
Part Time			
GIS Specialist (28 hrs @ 50 weeks)	1.00	30,500	
MATERIAL, SUPPLIES & SERVICES			
Repair Maint/office furniture & Equip (6135)	**Amount Budgeted:**		-
Maintenance & repair pf printers, laser fiche, PA system and workstations			
Software Maintenance (6136)	**Amount Budgeted:**		332,550
AutoCAD		$ 3,000	
Active - Recreation class scheduling		$ 7,500	
AllData		$ 1,800	
Backup Software		$ 5,000	
Bi-tech - Accounting system (annual maint fees)	1,0+C3100	$ 85,000	
Business License (HDL)		$ 10,000	
Cisco Smartnet Support - Cisco phones		$ 10,000	
Comcate		$ 10,000	
Cybernetics - SANS support services		$ 3,100	
DataQuick - Property Data		$ 1,700	
ECS Imaging - Document management		$ 11,000	
E-Pact Emergency Info Software		$ 1,450	
ESRI - Arc Map		$ 4,800	
Firewall Maint (Sonic/Watchguard)		$ 3,000	
GeoTrust - Secure Sockets Layer certificate for SAN		$ 700	
Granicus -Live and on-demand streaming media		$ 23,000	
Licenses (NT, Exchange etc.)		$ 20,000	
Miscellaneous and various licenses (SSL certificates)		$ 12,000	

CITY OF PLACENTIA

INFORMATION TECHNOLOGY (101523)

BUDGET DISCUSSION

FY 17-18

Navex - Fraud Hotline		$	6,000
NEOGOV - annual maintenance		$	7,000
Network Solutions - Website domain		$	2,500
Office 365 Software		$	29,000
On-Line Crime Reporting (Police- Public)		$	12,500
Building Permit Software		$	25,000
Public Contract - Contract Management		$	1,000
Pub Works - Job Request Form		$	3,500
Pub Works - Mobile Application		$	6,000
Secure One Eset - Antivirus protection		$	3,500
VM-Ware/ Virtualization software support		$	7,500
Ward Fueling		$	1,000
Website redesign		$	15,000

Meeting and Conferences (6245)	**Amount Budgeted:**		1,500
MISAC Conference		1,500	

Dues and Memberships (6255)	**Amount Budgeted:**		360
MISAC		240	
Amazon Prime		120	

Department Contract Services (6290)	**Amount Budgeted:**		130,000
IT Support Services and IT consultant		130,000	

Special Department Supplies (6301)	**Amount Budgeted:**		10,000
Backup tapes, flash drives, RAM , small equipment and misc. items		10,000	

Postage (6325)	**Amount Budgeted:**		-
Special postage (FedEx, ups)		0	

Machinery & Equipment (6840)	**Amount Budgeted:**		50,000
Provides for replacement computer / servers equipment including licenses		50,000	

Contingency (6999)			17,000
IT Contingency		17,000	

Annual Budget
Fiscal Year 2017-18

ADMINISTRATION
CABLE & WEB SERVICES
101573

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	11	-	-	-	-
5005	Part-time Salaries	27,639	10,163	10,163	10,165	-
5135	Medicare	401	400	147	200	-
5141	Employer's PARS/ARS	924	1,025	-	-	-
5145	Retirement Annuity	342				
	TOTAL SALARIES AND BENEFITS	**29,317**	**11,588**	**10,310**	**10,365**	-
	GRAND TOTAL	**29,317**	**11,588**	**10,310**	**10,365**	-

CITY OF PLACENTIA

Cable & Web Svc (101573)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	-

SALARIES & BENEFITS

Salaries & Benefits (5001-5199)	**Amount Budgeted:**	-
Full Time		
Part Time		
Production Coordinator		0

CITY OF PLACENTIA
FINANCE DEPARTMENT
FISCAL YEAR 2017-18

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
5001	Full-time Salaries	516,693	402,863	231,628	325,340	560,837	39.2%
5005	Part-time Salaries	28,717	69,924	68,527	79,750	35,000	-49.9%
5020	Leave Accrual Payout	21,086	-	2,223	2,225	-	NA
5022	Alternative H & W Payout	2,500	-	2,250	2,250	-	NA
5105	Health Allocation	68,110	83,850	45,311	60,415	145,835	73.9%
5110	Life Allocation	827	1,060	457	1,060	1,060	0.0%
5115	Dental Allocation	4,507	5,500	2,643	3,820	7,275	32.3%
5120	Optical Allocation	911	1,160	606	810	1,480	27.6%
5125	Long-term Disability Insurance	1,452	1,800	822	1,800	-	-100.0%
5135	Medicare	8,148	8,255	4,482	11,010	8,290	0.4%
5141	Employers' PARS/ARS	831	915	1,760	1,760	-	-100.0%
5145	Retirement Annuity	85,602	102,900	80,360	110,820	118,317	15.0%
5159	Medical Opt Out	5,200	4,500	3,231	4,500	4,500	0.0%
5163	Life Insurance Premiums	1,969	2,400	-	2,400	2,400	0.0%
5170	Sick Leave Buy Back	-	-	-	-	-	NA
5175	Vacation Leave Buy Back	13,025	10,000	5,626	6,000	6,000	-40.0%
	TOTAL SALARIES AND BENEFITS	**759,578**	**695,127**	**449,926**	**613,960**	**890,994**	**28.2%**
	MATERIAL, SUPPLIES & SERVICES						
6010	Accounting & Auditing	38,523	78,000	63,875	78,000	78,000	0.0%
6025	Third Party Administrator	9,266	6,100	6,524	8,000	7,000	14.8%
6030	Trustee Fees	6,400	7,500	4,550	7,500	7,500	0.0%
6099	Other Professional Services	42,550	184,660	204,575	250,500	96,060	-48.0%
6230	Printing & Binding	-	500	-	-	500	0.0%
6245	Meeting and Conferences	1,854	2,390	131	300	1,590	-33.5%
6250	Staff Training	948	1,000	92	250	3,900	290.0%
6255	Dues and Memberships	1,080	1,360	390	400	1,360	0.0%
6296	Administrative Service Fees	77,151	78,000	-	78,000	78,000	0.0%
6315	Office Supplies	2,901	3,000	1,620	2,500	3,000	0.0%
6325	Postage	590	100	-	50	50	-50.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	**181,263**	**362,610**	**281,757**	**425,500**	**276,960**	**-23.6%**
	OTHER EXPENDITURES						
6905	Principal/Bonds/COP's/Leases	835,165	1,135,000	285,000	1,135,000	1,320,000	16.3%
6915	Interest	485,958	434,740	318,861	434,736	360,730	-17.0%
6935	Lease Expenditure	60,000	66,000	66,002	66,000	60,000	-9.1%
	TOTAL CAPITAL OUTLAY	**1,381,123**	**1,635,740**	**669,863**	**1,635,736**	**1,740,730**	**6.4%**
	GRAND TOTAL - GENERAL FUND	**2,321,964**	**2,693,477**	**1,401,546**	**2,675,196**	**2,908,684**	**8.0%**

Annual Budget
Fiscal Year 2017-18

FINANCE
ADMINISTRATION
102020

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	516,693	402,863	231,628	325,340	560,837
5005	Part-Time Salaries	28,717	69,924	68,527	79,750	35,000
5015	Overtime	39	-	-	-	-
5020	Leave Accrual Payout	21,086	-	2,223	2,225	-
5022	Alternative H & W Payout	2,500	-	2,250	2,250	-
5105	Health Allocation	68,110	83,850	45,311	60,415	145,835
5110	Life Allocation	827	1,060	457	1,060	1,060
5115	Dental Allocation	4,507	5,500	2,643	3,820	7,275
5120	Optical Allocation	911	1,160	606	810	1,480
5125	Long-term Disability Insurance	1,452	1,800	822	1,800	-
5135	Medicare	8,148	8,255	4,482	11,010	8,290
5141	Employers' PARS/ARS	831	915	1,760	1,760	-
5145	Retirement Annuity	85,602	102,900	80,360	110,820	118,317
5159	Medical Opt Out	5,200	4,500	3,231	4,500	4,500
5163	Life Insurance Premiums	1,969	2,400	-	2,400	2,400
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buy Back	13,025	10,000	5,626	6,000	6,000
	TOTAL SALARIES AND BENEFITS	**759,617**	**695,127**	**449,926**	**613,960**	**890,994**
	MATERIAL, SUPPLIES & SERVICES					
6010	Accounting & Auditing	38,523	78,000	63,875	78,000	78,000
6025	Third Party Administrator	9,266	6,100	6,524	8,000	7,000
6099	Other Professional Services	42,550	184,660	204,575	250,500	96,060
6230	Printing & Binding	-	500	-	-	500
6245	Meeting and Conferences	1,854	2,390	131	300	1,590
6250	Staff Training	948	1,000	92	250	3,900
6255	Dues and Memberships	1,080	1,360	390	400	1,360
6296	Administrative Service Fees	77,151	78,000	-	78,000	78,000
6315	Office Supplies	2,901	3,000	1,620	2,500	3,000
6320	Books & Periodicals	-	-	-	-	-
6325	Postage	590	100	-	50	50
	TOTAL MATERIALS, SUPPLIES & SERVICES	**174,863**	**355,110**	**277,207**	**418,000**	**269,460**
	GRAND TOTAL	**934,480**	**1,050,237**	**727,133**	**1,031,960**	**1,160,454**

CITY OF PLACENTIA

FINANCE (102020)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$ 1,160,454**		
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		890,994
Full Time	FTE		
Finance Director	1.00		
Senior Accountant	1.00		
Senior Management Analyst	1.00		
Accountant	1.00		
Accounting Technician	2.00		
Account Clerk	1.00		
Office Assistant	1.00		
Total	**8.00**		
Part-Time	0.50	35,000	
MATERIAL, SUPPLIES & SERVICES			
Accounting & Auditing (6010)	**Amount Budgeted:**		78,000
Annual audit & CAFR preparation		78,000	
Third Party Administrator (6025)	**Amount Budgeted:**		7,000
A/R Collection		500	
Credit Card Processing - Business License		5,500	
Business License Collection		1,000	
Other Professional Services (6099)	**Amount Budgeted:**		96,060
Property Tax Services		13,860	
Bond Disclosures		5,000	
Sales Tax Services		5,400	
Arbitrage Rebate Services		2,800	
OPEB Actuarial Update		6,000	
Consultant/IT conversion assistance		63,000	

CITY OF PLACENTIA

FINANCE (102020)

BUDGET DISCUSSION

FY17-18

Printing & Binding (6230)	**Amount Budgeted:**		500
CAFR & Budget		500	
Meeting and Conferences (6245)	**Amount Budgeted:**		1,590
CSMFO - Conference		700	
CSMFO - Meetings		300	
Webinar Services		590	
Staff Training (6250)	**Amount Budgeted:**		3,900
Bi-tech		1,000	
B-Tech Users Group Conference- Palm Springs		2,500	
Tax Update		400	
Dues and Memberships (6255)	**Amount Budgeted:**		1,360
GFOA		600	
CSMFO		350	
CMRTA		110	
Sungard User's Group		200	
CMTA		100	
Administrative Service Fees (6296)	**Amount Budgeted:**		78,000
Property Tax Administration Fees		78,000	
Office Supplies (6315)	**Amount Budgeted:**		3,000
AP & Payroll checks, business license forms, binders, & misc office supplies.		3,000	
Postage (6325)	**Amount Budgeted:**		50
Special mailing of reports to State & other agencies		50	

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	MATERIAL, SUPPLIES & SERVICES					
6030	Trustee Fees	6,400	7,500	4,550	7,500	7,500
	TOTAL MATERIALS, SUPPLIES & SERVICE	**6,400**	**7,500**	**4,550**	**7,500**	**7,500**
	OTHER EXPENDITURES					
6905	Principal/Bonds/COP's/Leases	835,165	1,135,000	285,000	1,135,000	1,320,000
6915	Interest	485,958	434,740	318,861	434,736	360,730
6935	Lease Expenditure	60,000	66,000	66,002	66,000	60,000
	TOTAL OTHER EXPENDITURES	**1,381,123**	**1,635,740**	**669,863**	**1,635,736**	**1,740,730**
	GRAND TOTAL	**1,387,523**	**1,643,240**	**674,413**	**1,643,236**	**1,748,230**

CITY OF PLACENTIA

DEBT SERVICE (105525)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**1,748,230**	
MATERIAL, SUPPLIES & SERVICES			
Trustee Fees (6030)	**Amount Budgeted:**		7,500
Trustee Fees related to the 2009 Lease Revenue Bond		7,500	
OTHER EXPENDITURES			
Principal/Bonds/COPs/Leases (6905)	**Amount Budgeted:**		1,320,000
Principal payment for the 2009 Lease Revenue Bond		1,025,000	
Principal payment for the 2003 C.O.P.		295,000	
Interest Expense (6915)	**Amount Budgeted:**		360,730
Interest payments for the 2009 Lease Revenue Bond		169,500	
Interest payments for the 2003 C.O.P.		191,230	
Lease Expenditures (6935)	**Amount Budgeted:**		60,000
120 S. Bradford Lease		60,000	

CITY OF PLACENTIA
DEVELOPMENT SERVICES DEPARTMENT
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

DEVELOPMENT SERVICES
DEPARTMENTAL SUMMARY

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
5001	Full-time Salaries	153,239	417,686	246,322	360,335	497,509	19.1%
5005	Part-time Salaries	11,197	35,350	11,776	18,400	36,360	2.9%
5015	Overtime	-	-	1,201	1,200	-	NA
5020	Leave Accrual Payout	1,448	-	3,897	3,900	-	NA
5022	Alternative H&W Buyback	250	-	1,250	1,250	-	NA
5105	Health Allocation	20,250	74,660	23,695	38,465	76,562	2.5%
5110	Life Allocation	187	780	147	780	800	2.6%
5115	Dental Allocation	752	3,460	2,521	3,720	7,767	124.5%
5120	Optical Allocation	207	570	540	735	1,492	161.7%
5125	Long-term Disability Insurance	332	1,230	262	1,230	-	-100.0%
5135	Medicare	2,377	6,360	3,916	5,810	6,931	9.0%
5141	Employers' PARS/ARS	420	1,325	442	755	2,454	85.2%
5145	Retirement Annuity	38,181	54,480	27,125	38,625	41,148	-24.5%
5159	Medical Opt Out	1,200	2,250	13,082	18,170	16,800	646.7%
5163	Life Insurance			372	500	500	NA
5175	Leave Buyback	3,450	1,000	8,338	9,600	12,100	1110.0%
	TOTAL SALARIES AND BENEFITS	**233,490**	**599,151**	**344,886**	**503,475**	**700,424**	**16.9%**
	MATERIAL, SUPPLIES & SERVICES						
6006	Litigation	5,070	-	-	-	-	NA
6045	Building Inspection Services	29,303	-	5,740	5,740	1,250	NA
6099	Other Professional Services	115,120	88,014	41,049	73,000	70,900	-19.4%
6225	Advertising & Publishing	10,488	5,740	2,167	5,844	6,750	17.6%
6245	Meeting and Conferences	873	7,730	8,361	8,661	10,480	35.6%
6250	Staff Training	-	-	725	100	900	NA
6255	Dues and Memberships	465	1,440	330	1,130	3,050	111.8%
6230	Printing & Binding	605	1,000	8	25	1,500	50.0%
6290	Contract Services	428,177	178,044	213,096	248,250	80,000	-55.1%
6301	Special Department Supplies	-	-	-	-	250	NA
6315	Office Supplies	2,467	2,500	1,712	2,500	2,750	10.0%
6320	Books and Periodicals	216	300	-	1,205	300	0.0%
6325	Postage	46	1,800	55	100	75	-95.8%
6360	Uniforms	150	-		-	1,000	NA
6365	Software	-	-	-	-	-	
	TOTAL MATERIALS, SUPPLIES & SERVICES	**592,980**	**286,568**	**273,243**	**346,555**	**179,205**	**-37.5%**
	CAPITAL OUTLAY						
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
	GRAND TOTAL - GENERAL FUND	**826,470**	**885,719**	**618,129**	**850,030**	**879,629**	**-0.7%**

Annual Budget
Fiscal Year 2017-18

DEVELOPMENT SERVICES
PLANNING
102531

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	10,877	210,480	101,803	162,500	338,763
5005	Part-time Salaries	-	35,350	11,776	18,400	36,360
5015	Overtime	-	-	-	-	-
5020	Leave Accrual Payout	-	-	673	675	-
5105	Health Allocation	1,059	30,410	2,335	7,015	45,320
5110	Life Allocation	-	290	-	290	290
5115	Dental Allocation	30	1,080	899	1,430	5,160
5120	Optical Allocation	17	190	158	225	904
5125	Long-term Disability Insurance	-	350	-	350	-
5135	Medicare	151	3,260	1,616	2,610	4,647
5141	Employers' PARS/ARS	-	1,325	231	540	2,454
5145	Retirement Annuity	711	13,870	6,183	10,075	18,852
5159	Medical Opt-Out	-	-	4,630	6,890	8,400
5163	Life Insurance	-	-	372	500	500
5175	Leave Buyback	-	-	7,740	9,000	9,000
	TOTAL SALARIES AND BENEFITS	**12,845**	**296,605**	**138,416**	**220,500**	**470,650**
	MATERIAL, SUPPLIES & SERVICES					
6006	Litigation	5,070	-	-	-	-
6099	Other Professional Services	17,589	18,014	16,425	18,000	-
6225	Advertising/Promotional	988	2,500	2,167	4,104	1,250
6245	Meeting and Conferences	-	250	876	876	2,500
6255	Dues and Memberships	-	600	100	600	1,400
6290	Contract Services	291,505	99,620	153,198	170,000	-
6301	Special Department Supplies	-	-	-	-	250
6315	Office Supplies	998	1,000	513	1,000	1,250
6325	Postage	46	1,800	55	100	75
6360	Uniforms					1,000
6365	Software	-	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**316,196**	**123,784**	**173,334**	**194,680**	**7,725**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**329,041**	**420,389**	**311,750**	**415,180**	**478,375**

CITY OF PLACENTIA

DEVELOPMENT SERVICES - PLANNING (102531)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$ 478,375**		
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		470,650
Full Time	**FTE**		
Director of Development Services	1.00		
Senior Planner	1.00		
Senior Administrative Assistant	1.00		
Planning Technician	1.00		
Total	4.00		
Part Time			
Associate Planner	1.00	36,060	
MATERIAL, SUPPLIES & SERVICES			
Advertising/Promotional (6225)	**Amount Budgeted:**		1,250
Posting legal notices for projects.		1,250	
Meeting and Conferences (6245)	**Amount Budgeted:**		2,500
2017 APA California Conference (2 Attendees)		2,500	
Miscellanous Meetings		0	
Dues and Memberships (6255)	**Amount Budgeted:**		1,400
American Planning Association (3 Memberships)		1,400	
Contract Services (6290)	**Amount Budgeted:**		-
		0	
Special Department Supplies (6301)	**Amount Budgeted:**		250
Planning Periodicals		250	
Office Supplies (6315)	**Amount Budgeted:**		1,250
Office Supplies and Departmental Forms		1,250	
Postage (6325)	**Amount Budgeted:**		75
Postage for project notices and General Plan		75	
Uniforms (6360)	**Amount Budgeted:**		1,000
Departmental Shirts		1,000	
Software (6365)	**Amount Budgeted:**		-
		0	

Annual Budget
Fiscal Year 2017-18

DEVELOPMENT SERVICES
BUILDING
102532

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	31,416	98,176	61,481	90,560	110,175
5005	Part-time Salaries	11,197	-	-	-	-
5015	Overtime	-	-	1,201	1,200	-
5020	Leave Accrual Payout	1,061	-	206	205	-
5105	Health Allocation	-	24,100	6,238	11,800	22,290
5110	Life Allocation	-	230	-	230	230
5115	Dental Allocation	272	1,650	1,114	1,740	2,520
5120	Optical Allocation	44	180	255	340	541
5125	Long-term Disability Insurance	-	420	-	420	-
5135	Medicare	629	1,570	992	1,450	1,598
5141	Employers' PARS/ARS	420	-	211	215	-
5145	Retirement Annuity	5,970	15,860	4,108	6,050	7,343
5159	Medical Opt Out	-	-	7,000	9,340	8,400
5175	Leave Buyback	3,450	-	-	-	2,500
	TOTAL SALARIES AND BENEFITS	**54,459**	**142,186**	**82,806**	**123,550**	**155,597**
	MATERIAL, SUPPLIES & SERVICES					
6045	Building Inspection Services	29,303	-	5,740	5,740	1,250
6245	Meeting and Conferences	150	480	-	300	480
6250	Staff Training	-	-	725	100	900
6255	Dues and Memberships	215	540	230	230	780
6290	Contract Services	136,672	78,424	59,898	78,250	80,000
6315	Office Supplies	1,469	1,500	1,199	1,500	1,500
6320	Books and Periodicals	216	300	-	1,205	300
6360	Uniforms	150	-		-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**168,175**	**81,244**	**67,792**	**87,325**	**85,210**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**222,634**	**223,430**	**150,598**	**210,875**	**240,807**

CITY OF PLACENTIA

DEVELOPMENT SERVICES - BUILDING (102532)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**240,807**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		155,597
Full Time			
Building Inspector	1.00		
Permit Technician	1.00		
Total	2.00		
Part Time			
MATERIAL, SUPPLIES & SERVICES			
Building Inspection Services (6045)	**Amount Budgeted:**		1,250
On-Call Inspection Services		1,250	
Meeting and Conferences (6245)	**Amount Budgeted:**		480
ICC Meetings $30 x 12 = $360		360	
Calbo - Meetings $120		120	
Staff Training (6250)	**Amount Budgeted:**		900
ICC Study Course - Permit Technician		100	
ICC Certification Exam - Permit Technician		200	
ICC Courses & Materials (2)		600	
Dues and Memberships (6255)	**Amount Budgeted:**		780
ICC - Orang County Chapter - 2 x $240/year		480	
Calbo - Calif. Bldg. Offical - 1x $300/year		300	
Contract Services (6290)	**Amount Budgeted:**		80,000
Contract Chief Building Official - $80/hour		80,000	
20 hours per week			
Office Supplies (6315)	**Amount Budgeted:**		1,500
Office Supplies and Departmental Forms		1,500	
Books and Periodicals (6320)	**Amount Budgeted:**		300
Building Code Regulations		300	

Annual Budget
Fiscal Year 2017-18

DEVELOPMENT SERVICES
ECONOMIC DEVELOPMENT
102534

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	110,946	109,030	83,038	107,275	48,572
5020	Leave Accrual Payout	387	-	3,018	3,020	-
5022	Alternative H&W Buyback	250	-	1,250	1,250	-
5105	Health Allocation	19,191	20,150	15,122	19,650	8,953
5110	Life Allocation	187	260	147	260	280
5115	Dental Allocation	450	730	508	550	87
5120	Optical Allocation	146	200	127	170	46
5125	Long-term Disability Insurance	332	460	262	460	-
5135	Medicare	1,597	1,530	1,308	1,750	687
5141	Employers' PARS/ARS	-	-	-	-	-
5145	Retirement Annuity	31,500	24,750	16,834	22,500	14,953
5159	Medical Opt Out	1,200	2,250	1,452	1,940	-
5175	Leave Buyback	-	1,000	598	600	600
	TOTAL SALARIES AND BENEFITS	**166,186**	**160,360**	**123,664**	**159,425**	**74,177**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	97,531	70,000	24,624	55,000	70,900
6225	Advertising & Publishing	9,500	3,240	-	1,740	5,500
6230	Printing & Binding	605	1,000	8	25	1,500
6245	Meetings & Conferences	723	7,000	7,485	7,485	7,500
6255	Dues & Memberships	250	300	-	300	870
6320	Books & Periodicals	-	-	-		-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**108,609**	**81,540**	**32,117**	**64,550**	**86,270**
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**274,795**	**241,900**	**155,781**	**223,975**	**160,447**

CITY OF PLACENTIA

DEVELOPMENT SERVICES - ECONOMIC DEVELOPMENT (102534)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**160,447**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		74,177
Full Time	**FTE**		
Assistant to the City Administrator/Econ Dev Mgr	0.50		
Comm/Marketing Manager	1.00		
	1.50		
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		70,900
Successor Agency Administrative Support Services		35,000	
Chapman Corridor Revitalization Plan		0	
Packing House RFP / Pro Forma Peer Review/remainder		35,900	
Baker Street Real Estate Advisory Services		0	
Misc: Appraisal Reports		0	
Advertising & Publishing (6225)	**Amount Budgeted:**		5,500
		0	
Economic Incentive Programs (Green Bucks)		500	
Advertising Program		1,000	
Banners and wreaths		4,000	
Printing & Binding (6230)	**Amount Budgeted:**		1,500
Promotional & Marketing Materials		1,500	
Meetings & Conferences (6245)	**Amount Budgeted:**		7,500
ICSC - Western Division (3)		3,800	
ICSC - Recon (2)		3,700	
Miscellaneous Meetings		0	
Dues & Memberships (6255)	**Amount Budgeted:**		870
ICSC - $100 X 3 = $300		300	
CAL ED Membership - $570 X 1 = $570		570	
Books & Periodicals (6320)	**Amount Budgeted:**		-

CITY OF PLACENTIA
PUBLIC SAFETY DEPARTMENT
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

PUBLIC SAFETY
DEPARTMENTAL SUMMARY

		Actual 2015-2016	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
5001	Full-time Salaries	5,205,210	5,704,220	3,838,089	5,318,115	6,023,310	5.6%
5005	Part-time Salaries	353,696	461,290	279,334	374,506	320,099	-30.6%
5015	Overtime	1,148,833	700,000	729,389	993,060	751,500	7.4%
5020	Leave Accrual Payout	431,410	-	363,378	427,270	-	NA
5022	Alternative H&W Payout	56,250	-	35,500	35,500	-	NA
5105	Health Allocation	737,769	896,378	622,205	831,676	1,182,829	32.0%
5110	Life Allocation	6,328	9,820	4,314	8,275	9,580	-2.4%
5115	Dental Allocation	51,815	64,215	42,450	56,730	77,296	20.4%
5120	Optical Allocation	10,064	12,335	8,001	10,711	14,944	21.2%
5125	Long-term Disability Insurance	16,766	26,340	12,114	15,960	-	-100.0%
5135	Medicare	100,065	88,071	77,458	104,945	87,603	-0.5%
5140	Employers' Social Security	2,572	-	747	750	-	NA
5141	Employers' PARS/ARS	10,986	16,660	7,312	18,963	7,576	-54.5%
5145	Retirement Annuity	2,861,275	2,493,680	1,699,595	2,355,230	3,040,733	21.9%
5159	Medical Opt Out	39,425	56,400	40,748	56,120	41,219	-26.9%
5163	Life Insurance Premiums	-	115	291	515	515	347.8%
5170	Sick Leave Buy Back	60,564	53,900	50,720	50,725	50,750	-5.8%
5175	Vacation Leave Buy Back	158,776	143,000	57,180	76,500	76,500	-46.5%
5195	Residence Assistance	-	-	-	-	-	
	TOTAL SALARIES AND BENEFITS	**11,251,804**	**10,726,424**	**7,868,825**	**10,735,551**	**11,684,454**	**8.9%**
	MATERIAL, SUPPLIES & SERVICES						
6055	Medical Services	19,204	15,000	12,800	17,500	24,630	64.2%
6099	Other Professional Services	182,990	178,300	165,734	204,250	210,090	17.8%
6130	Repair & Maintenance Facilities	25,356	20,000	9,126	20,000	20,000	0.0%
6137	Repair/Maintenance Equipment	56,338	56,300	24,344	56,290	56,300	0.0%
6160	Facility Rental	133,099	134,928	100,656	134,928	126,270	-6.4%
6162	Range Training	17,704	30,000	19,743	30,000	22,000	-26.7%
6165	Vehicle Rental	31,135	47,000	23,572	47,500	51,800	10.2%
6181	Impound Towing	39,171	58,000	13,860	36,500	40,000	-31.0%
6182	Impound Lien Sales	4,405	6,500	1,902	3,000	4,500	-30.8%
6183	CSUF PD Reimburse	5,849	20,000	9,212	14,630	20,000	0.0%
6190	Fire Authority Services	5,805,045	5,698,900	4,269,270	5,698,900	5,914,290	3.8%
6230	Printing and Binding	3,667	7,950	4,370	7,640	7,350	-7.5%
6235	Travel and Meetings	795	750	-	350	750	0.0%
6245	Meeting and Conferences	4,003	9,200	1,533	3,170	8,300	-9.8%
6250	Staff Training	56,934	48,000	27,653	41,750	48,250	0.5%
6255	Dues and Memberships	4,695	5,500	3,051	4,750	6,475	17.7%
6280	Animal Control Services	196,633	221,000	154,292	221,000	357,975	62.0%
6290	Department Contract Services	214,430	223,531	127,543	227,795	251,750	12.6%
6299	Other Purchased Services	-	-	-	-	8,000	NA
6301	Special Department Supplies	40,805	51,857	31,703	45,733	64,670	24.7%
6315	Office Supplies	9,822	10,000	5,482	9,000	9,000	-10.0%
6320	Books and Periodicals	2,138	3,478	3,278	3,478	3,500	0.6%
6325	Postage	86	250	72	200	200	-20.0%
6360	Uniforms	36,615	41,700	11,460	34,935	33,750	-19.1%
	TOTAL MATERIALS, SUPPLIES & SVCS	**6,890,919**	**6,888,144**	**5,020,656**	**6,863,299**	**7,289,850**	**5.8%**
	CAPITAL OUTLAY						
6842	Vehicle Replacement Assessment	-	143,530	-	143,530	147,840	3.0%
6840	Machinery & Equipment	14,502	-	-	-	-	
	TOTAL CAPITAL OUTLAY	**14,502**	**143,530**	**-**	**143,530**	**147,840**	**3.0%**
	GRAND TOTAL - GENERAL FUND	**18,157,225**	**17,758,098**	**12,889,481**	**17,742,380**	**19,122,144**	**7.7%**

Annual Budget
Fiscal Year 2017-18

PUBLIC SAFETY
POLICE ADMINISTRATION
103040

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	554,973	542,160	359,511	523,400	726,112
5005	Part-time Salaries	50,617	72,120	64,453	91,541	88,829
5015	Overtime	48,132	17,000	9,001	11,390	17,000
5020	Leave Accrual Payout	337,242	-	149,022	149,025	-
5022	Alternative H&W Payout	5,250	-	750	750	-
5105	Health Allocation	73,346	73,590	41,883	51,100	122,616
5110	Life Allocation	926	1,300	440	1,300	1,300
5115	Dental Allocation	5,489	5,580	2,912	3,880	8,404
5120	Optical Allocation	1,057	1,080	557	715	1,581
5125	Long-term Disability Insurance	1,115	1,910	550	690	-
5135	Medicare	7,728	7,535	8,112	10,100	10,981
5141	Employers' PARS/ARS	1,762	3,120	1,424	1,425	-
5145	Retirement Annuity	337,273	276,890	162,217	215,000	435,487
5159	Medical Opt Out	8,400	8,400	3,231	5,500	8,538
5163	Life Insurance Premiums	-	-	291	515	515
5170	Sick Leave Buy Back	17,281	10,000	5,433	5,435	5,500
5175	Vacation Leave Buy Back	32,200	20,000	1,048	2,500	2,500
5195	Residence Assistance	-	-	-		-
	TOTAL SALARIES AND BENEFITS	**1,482,791**	**1,040,685**	**810,835**	**1,074,266**	**1,429,363**
	MATERIAL, SUPPLIES & SERVICES					
6055	Medical Services	19,204	15,000	12,800	17,500	24,630
6099	Other Professional Services	9,835	13,900	7,100	11,000	13,300
6230	Printing and Binding	800	1,000	793	1,190	2,500
6245	Meeting and Conferences	3,049	1,500	1,166	2,070	3,800
6250	Staff Training	5,147	5,500	6,587	6,750	5,500
6255	Dues and Memberships	3,845	3,900	2,821	3,500	4,625
6290	Department Contract Services	94,974	94,866	68,180	102,270	116,500
6299	Other Purchased Services	-	-	-	-	8,000
6301	Special Department Supplies	(3,351)	3,000	2,648	4,750	3,000
6315	Office Supplies	9,822	10,000	5,482	9,000	9,000
6320	Books and Periodicals	2,138	3,278	3,278	3,278	3,300
6325	Postage	86	250	72	200	200
6360	Uniforms	2,098	1,800	1,796	1,835	2,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**147,647**	**153,994**	**112,723**	**163,343**	**196,855**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**1,630,438**	**1,194,679**	**923,558**	**1,237,609**	**1,626,218**

CITY OF PLACENTIA

PUBLIC SAFETY - POLICE ADMIN (103040)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**1,626,218**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		1,429,363
Full Time	**FTE**		
Police Chief	1.00		
Police Captain	1.50		
Police Sergeant	1.00		
Admin. Assistant	1.00		
Senior Management Analyst	1.00		
Office Assistant	1.00		
Management Assistant	1.00		
Total	7.50		
Part Time		88,829	
960 Deputy Police Chief	0.50		
Crime Prevention Officer	0.50		
MATERIAL, SUPPLIES & SERVICES			
Medical Services (6055)	**Amount Budgeted:**		24,630
DUI and Narcotic - Blood draws			
160 @ $107.05 = $17,130		17,130	
Devices for Life (AED) Annual DFL Legal Compliance			
service contract for 9 AED's		6,000	
supplies for 18 AED's replacement pads		1,500	
(OCFA donating 9)			
Other Professional Services (6099)	**Amount Budgeted:**		13,300
Pre-employment polygraph exams			
30 @ $140 = $4200		4,200	
Sexual Assault Exams (SART)			
6 @ $850 = $5,100		5,100	
Child Abuse Support Team (CAST)			
5 @ $800 = $4,000		4,000	
Printing and Binding (6230)	**Amount Budgeted:**		2,500
Professional Standards Bureau - POST Tab dividers		300	
Community Programs		500	
Department forms update		200	

CITY OF PLACENTIA
PUBLIC SAFETY - POLICE ADMIN (103040)
BUDGET DISCUSSION
FY17-18

Business Cards		1,500	
Meeting and Conferences (6245)	**Amount Budgeted:**		3,800
International Association of Chiefs of Police (IACP)		-	
California Police Chiefs Assocations (CPCA)			
Chief & Deputy Chief/Captain		1,500	
California Peace Officer Assocation (CPOA)			
OCCPSA		1,300	
Business Meetings		1,000	
Staff Training (6250)	**Amount Budgeted:**		5,500
Peace Officer Standards and Testing (POST) includes Community Oriented Policing, Title XV (custody/inmate contact and supervision, leadership, management, supervision, legal updates).		4,000	
Supervisor Conferences (off-site)		1,500	
Dues and Memberships (6255)	**Amount Budgeted:**		4,625
California Peace Officer Assocation 14@ $125		1,750	
California Police Chiefs Assocation		675	
International Association of Chief of Police		300	
Southern California Association of Internal Affairs Investigations		200	
Orange County Training Managers Assocation (OCTMA)		100	
Municipal Management Assocation of Southern California		75	
Southern California Chaplains Assocations 7 Chaplains @ $40 each		300	
Police Executive Research Forum		200	
FBI - LEEDA		100	
FBI - NNI		100	
OCCSA		125	
CPOA - Agency Membership		200	
CPOA LSP		500	
Department Contract Services (6290)	**Amount Budgeted:**		116,500
Training Management and background investigation services (HALO)		50,346	
Transcription services (Cron & Associates)		2,500	
Booking Camera Services (Hunter Systems Group)		300	

CITY OF PLACENTIA

PUBLIC SAFETY - POLICE ADMIN (103040)

BUDGET DISCUSSION

FY17-18

RAN-AFIS: Cal-ID, Random Access Network, Automated Fingerprinted ID Systems		23,074	
RAN-AFIS: 6 Month Reserve		12,315	
Lexipol - Daily Training Bulletins. Annual subscription for Traiing Management System software for Personnel Standards Bureau to POST compliance (training $3,510; annual subscription ($3,705)		7,215	
Nichols Consulting (SB90)		1,000	
Training Innovations		750	
V&V Manufacturing (Badge Orders & Refinish)		2,500	
5th Avenue Cleaners		13,000	
Council chamber security upgrades		3,500	
Other Purchased Services (6299)	**Amount Budgeted:**		8,000
V&V Manufacturing (New Badge Replacement)		8,000	
Special Department Supplies (6301)	**Amount Budgeted:**		3,000
Miscellaneous Supplies: awards, certificates, refreshments, special event misc.		1,500	
Hotel for personnel		1,500	
Office Supplies (6315)	**Amount Budgeted:**		9,000
Office supplies - pens, papers, notepads		9,000	
Toner & Ink Supplies (not supported by Print Management)			
Books and Periodicals (6320)	**Amount Budgeted:**		3,300
Golden West College - Legal Updates DVD		800	
CopWare		1,500	
Penal Code Books/Update		750	
PDR Distribution		250	
Postage (6325)	**Amount Budgeted:**		200
Postage for UPS, FedEx for grants, legal compliance DNA collectios, etc.		200	
Uniforms (6360)	**Amount Budgeted:**		2,500
Uniform and Equipment needs for command level officers and administrative staff		2,500	
		-	

Annual Budget
Fiscal Year 2017-18

PUBLIC SAFETY
FIELD SERVICES
103041

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	3,072,751	3,237,404	2,249,838	3,040,000	3,087,288
5005	Part-time Salaries	35,549	-	20,224	27,000	-
5015	Overtime	697,157	400,000	480,003	640,000	490,000
5020	Leave Accrual Payout	58,778	-	150,514	180,000	-
5022	Alternative H&W Payout	33,000	-	22,000	22,000	-
5105	Health Allocation	428,750	478,465	370,456	488,570	557,221
5110	Life Allocation	3,533	4,940	2,683	4,940	4,940
5115	Dental Allocation	28,964	33,720	24,668	32,500	35,590
5120	Optical Allocation	5,644	6,320	4,561	6,085	6,785
5125	Long-term Disability Insurance	10,117	13,760	7,519	9,700	-
5135	Medicare	57,988	44,560	43,233	57,000	42,535
5140	Employers' Social Security	-	-	-	-	-
5141	Employers' PARS/ARS	1,085	-	428	10,218	-
5145	Retirement Annuity	1,759,472	1,453,135	1,042,526	1,441,980	1,785,444
5159	Medical Opt Out	10,675	15,600	16,079	22,270	15,580
5170	Sick Leave Buy Back	28,909	29,000	22,152	22,150	22,150
5175	Vacation Leave Buy Back	79,740	75,000	38,920	50,000	50,000
	TOTAL SALARIES AND BENEFITS	**6,312,112**	**5,791,904**	**4,495,804**	**6,054,413**	**6,097,533**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	-	-	-	-	-
6137	Repair/Maintenance Equipment	-	800	-	800	800
6160	Facility Rental	-	500	-	500	500
6183	CSUF PD Reimburse	-	-	-	-	-
6230	Printing and Binding	107	250	124	250	250
6235	Travel and Meetings	-	-	-	-	-
6245	Meetings and Conferences	99	-	-	-	-
6250	Staff Training	33,774	27,000	12,252	25,000	29,500
6255	Dues and Memberships	-	250	-	-	500
6301	Special Department Supplies	29,307	23,700	10,689	16,033	24,920
6360	Uniforms	23,100	20,900	2,134	23,700	21,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**86,387**	**73,400**	**25,199**	**66,283**	**77,470**
	CAPITAL OUTLAY					
6840	Machinery & Equipment	14,502	-	-	-	-
	TOTAL CAPITAL OUTLAY	**14,502**	-	-	-	-
	GRAND TOTAL	**6,413,001**	**5,865,304**	**4,521,003**	**6,120,696**	**6,175,003**

CITY OF PLACENTIA

PUBLIC SAFETY - POLICE FIELD SERVICES (103041)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$ 6,175,003**	

SALARIES & BENEFITS

Salaries & Benefits (5001-5199)	**Amount Budgeted:**	6,097,533

Full Time	**FTE**
Police Lieutenant	2.00
Police Sergeant	6.00
Police Officer	25.00
Police Services Officer	4.00
Police Academy Trainee	1.00
	38.00

Part Time

MATERIAL, SUPPLIES & SERVICES

Repair/Maintenance (6137)	**Amount Budgeted:**		800
Calibration for respirators Occupational Health Dynamics		800	
Facility Rental (6160)	**Amount Budgeted:**		500
Firearms Training Rental $55/hr - SWAT		500	
Printing and Binding (6230)	**Amount Budgeted:**		250
Printing for Patrol cards, signs, reference cards (cheat sheets, mapping & quick code reference)		250	
Staff Training (6250)	**Amount Budgeted:**		29,500
Mandated staff training including POST requirements, certification materials and non-POST training; 2 sergeants - Supervisory Leadership Institute or Leadership Academy; First Aid/CPR		21,000	

CITY OF PLACENTIA

PUBLIC SAFETY - POLICE FIELD SERVICES (103041)

BUDGET DISCUSSION

FY17-18

		-	
Field Training Officer's Training		3,000	
Rifle Training		2,500	
Liability Reduction Block Training		3,000	
Dues and Memberships (6255)	**Amount Budgeted:**		500
CA Assoc of Tactical Officers - Team Membership		125	
Ntnl Tactical Officers Assoc - Team Membership		125	
K-9 Association		250	
Special Department Supplies (6301)	**Amount Budgeted:**		24,920
Supplies and equipment for Police Services Dogs, Explorers, Bike. Police Service Dogs includes food, vet fees and medicine, boarding costs, training equipment.		22,140	
		-	
DirectTV - Mobile Command Post Vehicle		780	
Simunitions - Annual Training		2,000	
Uniforms (6360)	**Amount Budgeted:**		21,000
Uniforms for Patrol, SWAT, Reserve Officers, Police Service Officers, Cadets, Volunteers, Patches, Bulletproof Vests		20,250	
Dry Cleaning for FT - PSO's 3 x $250 - MOU		750	
		-	

Annual Budget
Fiscal Year 2017-18

PUBLIC SAFETY
INVESTIGATIONS
103042

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	790,485	794,660	531,620	756,615	988,772
5005	Part-time Salaries	7,654	16,000	728	5,150	20,000
5015	Overtime	185,226	135,000	116,479	170,500	135,000
5020	Leave Accrual Payout	4,569	-	38,051	72,450	-
5022	Alternative H&W Payout	7,750	-	5,750	5,750	-
5105	Health Allocation	112,897	123,550	91,157	124,430	208,829
5110	Life Allocation	911	1,140	674	930	1,140
5115	Dental Allocation	8,545	9,100	6,689	8,920	14,152
5120	Optical Allocation	1,380	1,510	1,064	1,420	2,594
5125	Long-term Disability Insurance	2,768	3,550	1,978	2,720	-
5135	Medicare	15,148	14,070	10,709	16,460	13,719
5141	Employers' PARS/ARS	204	1,000	27	200	650
5145	Retirement Annuity	494,111	436,500	299,070	423,900	462,164
5159	Medical Opt Out Plan	3,450	6,900	4,953	6,850	6,900
5170	Sick Leave Buy Back	10,725	11,000	18,832	18,835	18,800
5175	Vacation Leave Buy Back	26,761	28,000	7,442	11,000	11,000
	TOTAL SALARIES AND BENEFITS	**1,672,584**	**1,581,980**	**1,135,223**	**1,626,130**	**1,883,719**
	MATERIAL, SUPPLIES & SERVICES					
6165	Vehicle Rental	31,135	47,000	23,572	47,500	51,800
6235	Travel and Meetings	795	750	-	350	750
6245	Meeting and Conferences	664	2,000	348	500	2,000
6250	Staff Training	12,595	5,000	2,819	3,500	5,000
6255	Dues and Memberships	330	500	210	800	800
6290	Department Contract Services	15,892	11,150	4,585	6,250	11,150
6299	Other Purchased Services	-	-	-	-	-
6301	Special Department Supplies	1,574	2,000	1,615	2,050	1,750
6360	Uniforms	2,015	2,500	1,224	1,500	2,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**65,000**	**70,900**	**34,373**	**62,450**	**75,750**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**1,737,584**	**1,652,880**	**1,169,596**	**1,688,580**	**1,959,469**

CITY OF PLACENTIA

PUBLIC SAFETY - POLICE INVESTIGATIONS (103042)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**1,959,469**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		1,883,719
Full Time	**FTE**		
Police Lieutenant	1.00		
Police Sergeant	1.00		
Police Officer	7.00		
Civilian Investigator	2.00		
Crime Analyst	1.00		
Total	**12.00**		
Part Time			
PT Cadet		20,000	
MATERIAL, SUPPLIES & SERVICES			
Vehicle Rental (6165)	**Amount Budgeted:**		51,800
Admin/General Investigations/SEDs - 8 total Leased Vehicles		51,800	
Lease Expires 07/2017 - 4 vehicles			
Travel and Meetings (6235)	**Amount Budgeted:**		750
Travel expenses for hotel, airfare, car rental for major cases requiring out-of-town and state travel		750	
Meeting and Conferences (6245)	**Amount Budgeted:**		2,000
California Homicide Investigators Association		500	
California Gang Officers's Assocation		1,500	
California Narcotics Officer's Association			
Staff Training (6250)	**Amount Budgeted:**		5,000
State mandated POST Training and legislative mandates, Crime Analyst, Civilian Investigator		5,000	
Dues and Memberships (6255)	**Amount Budgeted:**		800
OC Auto Theft Investigators Association		100	
California Homicide Investigators Association		150	

CITY OF PLACENTIA

PUBLIC SAFETY - POLICE INVESTIGATIONS (103042)

BUDGET DISCUSSION

FY17-18

So Cal Gang Investigators Association		150	
OC Gang Investigators Association		100	
OC Narcotics Association (3 Detectives)		300	
Department Contract Services (6290)	**Amount Budgeted:**		11,150
Thomas Reuters West		2,160	
12 @ $180 = $2,160		-	
Investigative Databases		1,000	
Transunion Risk		1,400	
Cellebrite		3,700	
DIMS		4,750	
Hawk Analytics 12/15/16 - 12/15/17		2,500	
Cellular Phone Companies (Sprint, AT&T, Verizon)		2,500	
Other Purchased Services (6299)	**Amount Budgeted:**		-
Special Department Supplies (6301)	**Amount Budgeted:**		1,750
Special undercover equipment, covert surveillance, electronics and batteries		1,750	
Uniforms (6360)	**Amount Budgeted:**		2,500
Uniform and related equipment for General Investigations and SED needed for special operations and Class B uniform. Includes Crime Analyst and Civilian Investigator		2,500	
		-	

Annual Budget
Fiscal Year 2017-18

PUBLIC SAFETY
SUPPORT SERVICES
103043

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	507,256	648,300	414,871	575,800	679,082
5005	Part-time Salaries	123,834	163,000	127,798	169,000	110,000
5015	Overtime	182,630	120,000	91,427	132,170	80,000
5105	Health Allocation	63,352	106,050	54,371	75,600	144,236
5020	Leave Accrual Payout	28,950	-	19,586	19,590	-
5022	Alternative H&W Payout	6,250		5,000	5,000	-
5110	Life Allocation	663	1,625	421	770	1,625
5115	Dental Allocation	5,818	10,295	4,849	6,375	10,713
5120	Optical Allocation	1,070	2,060	917	1,220	1,992
5125	Long-term Disability Insurance	1,637	4,570	1,098	1,550	-
5135	Medicare	12,326	12,780	9,642	13,360	11,495
5140	Employers' Social Security	1,605	-	747	750	-
5141	Employers' PARS/ARS	3,617	6,110	3,551	4,630	3,575
5145	Retirement Annuity	89,568	117,500	52,380	72,040	95,445
5159	Medical Opt Out	16,900	25,500	16,485	21,500	5,100
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buy Back	6,837	7,500	5,845	7,500	7,500
	TOTAL SALARIES AND BENEFITS	**1,052,313**	**1,225,290**	**808,988**	**1,106,855**	**1,150,763**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	119,767	145,200	123,603	145,200	155,190
6137	Repair/Maint Equipment	55,914	55,000	23,854	55,000	55,000
6160	Facility Rental	133,099	134,428	100,656	134,428	125,770
6162	Range Training	17,704	30,000	19,743	30,000	22,000
6245	Meeting and Conferences	191	4,700	19	500	2,000
6250	Staff Training	5,026	5,500	3,611	4,000	5,000
6255	Dues and Memberships	180	150	20	150	150
6290	Department Contract Services	31,015	31,015	-	31,015	31,100
6299	Other Purchased Services	-	-	-	-	-
6301	Special Department Supplies	11,477	19,985	15,416	21,000	33,000
6360	Uniforms	3,152	8,500	3,393	4,000	1,250
	TOTAL MATERIALS, SUPPLIES & SERVICES	**377,525**	**434,478**	**290,315**	**425,293**	**430,460**
	CAPITAL OUTLAY					
6855	Furniture & Fixture					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**1,429,838**	**1,659,768**	**1,099,303**	**1,532,148**	**1,581,223**

CITY OF PLACENTIA

PUBLIC SAFETY - SUPPORT SERVICES (103043)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**1,581,223**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		1,150,763
Full Time	**FTE**		
Police Services Supervisor	2.00		
Police Dispatch	10.00		
Police Property Tech	1.00		
	13.00		
Part Time		110,000	
PT Police Dispatcher	3.00		
PT Cadet	4.00		
	7.00		
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		155,190
Software agreements for computer aided dispatch (CAD) system, records management systems (RMS) and Integrated Law and Justice (IJJ).			
Capture Technology (upgraded system)		0	
Capture 8 month limited Hardware Warranty		1,360	
Capture Technology Voice Logger - Maintenance		7,100	
IIJAOC JPA		15,200	
LPR Service Agreement		200	
CAD Maintenance Agreement		46,685	
RMS Maintenance Agreement		15,950	
Response Mobile CAD		11,970	
IJL - data replication interface		2,535	
ICIS Field Reporting		12,680	
Tracker Barcode System		5,750	
2FA One Authentication Software Agreement		1,200	
Other Professional Services		2,000	
OCATTS teletype agreement		9,500	
Orange County Health Care/Fire Hazard Fee		500	
Biohazard Clean-ups at crime/accidents 5 @ $1,000		5,000	

CITY OF PLACENTIA

PUBLIC SAFETY - SUPPORT SERVICES (103043)

BUDGET DISCUSSION

FY17-18

CLETS/LiveScan (mandatory upgrade)		17,560	
Repair/Maint Equipment (6137)	**Amount Budgeted:**		55,000
All maintenance costs for communications equipment		55,000	
Includes base station radio, mobile radios, video			
monitoring equipment, security door systems.			
800 Mhz backbone maintenance agreement and			
800 Mhz - county-wide maintenance cost shared by			
each city based on number of in service radios			
Facility Rental (6160)	**Amount Budgeted:**		125,770
Lease for Property and Evidence Impound Lot (166 La Jolla)			
6 pmts @ $11,258.00 = $67,548 July - Dec 2017		57,550	
6 pmts @ $11,370.00 = $68,220 Jan - June 2018		68,220	
Range Training (6162)	**Amount Budgeted:**		22,000
Supplies for range qualifications and training		18,000	
ammunition and training simmunitions			
Qualifications occur 6 times per year.			
Firearms Training Rental $55/hr - Annual Qualifications		4,000	
Meeting and Conferences (6245)	**Amount Budgeted:**		2,000
Bi-monthly California Association for Property &		0	
Evidence (CAPE) Supervisors Meeting			
CAPE Conference		1,000	
CLEARS Conference		1,000	
CAL Nena Conference		0	
Staff Training (6250)	**Amount Budgeted:**		5,000
POST mandated and legislative training including		5,000	
perishable skills, advanced training, non-POST courses			
first aid, CPR, civil liability for Dispatch and			
Property/Evidence.			
Dues and Memberships (6255)	**Amount Budgeted:**		150
California Law Enforcement Assn of Records Supervisor		50	
(CLEARS)			
California Assn of Property & Evidence Officers (CAPE) Supervisor/Prop Tech		100	
Department Contract Services (6290)	**Amount Budgeted:**		31,100
City of La Habra - Court Liaison Services		31,100	

CITY OF PLACENTIA

PUBLIC SAFETY - SUPPORT SERVICES (103043)

BUDGET DISCUSSION

FY17-18

Other Purchased Services (6299)	**Amount Budgeted:**		-
Special Department Supplies (6301)	**Amount Budgeted:**		33,000
Crime scene investigation collection supplies, jail supplies		20,000	
Dispatch Console Chairs 4 @ $2,000 = $8,000		8,000	
Dispatcher's replacement headsets, base, wireless & mute switches		5,000	
Uniforms (6360)	**Amount Budgeted:**		1,250
Uniform and equipment		1,250	
		0	

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6130	Repair & Maintenance Facilities	25,356	20,000	9,126	20,000	20,000
6190	Fire Authority Services	5,805,045	5,698,900	4,269,270	5,698,900	5,914,290
	TOTAL MATERIALS, SUPPLIES & SERVICES	**5,830,401**	**5,718,900**	**4,278,396**	**5,718,900**	**5,934,290**
	CAPITAL OUTLAY					
6842	Vehicle Replacement Assessment	-	143,530	-	143,530	147,840
	TOTAL CAPITAL OUTLAY	**-**	**143,530**	**-**	**143,530**	**147,840**
	GRAND TOTAL	**5,830,401**	**5,862,430**	**4,278,396**	**5,862,430**	**6,082,130**

CITY OF PLACENTIA

PUBLIC SAFETY - FIRE & PARAMEDIC SERVICES (103044)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**6,082,130**	
MATERIAL, SUPPLIES & SERVICES			
Repair & Maintenance/Facilities (6130)	**Amount Budgeted:**		20,000
Facility Maintenance Charge		20,000	
Fire Authority Services (6190)	**Amount Budgeted:**		5,914,290
Basic Contract Charge		5,914,290	
CAPITAL OUTLAY			
Vehicle Replacement Fund	**Amount Budgeted:**		147,840
OCFA Assessment		147,840	

Annual Budget
Fiscal Year 2017-18

PUBLIC SAFETY
ANIMAL CONTROL
103045

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6130	Repair & Maintenance Facilities	-	-	-	-	-
6280	Animal Control Services	196,633	221,000	154,292	221,000	357,975
	TOTAL MATERIALS, SUPPLIES & SERVICES	**196,633**	**221,000**	**154,292**	**221,000**	**357,975**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**196,633**	**221,000**	**154,292**	**221,000**	**357,975**

CITY OF PLACENTIA

PUBLIC SAFETY - ANIMAL CONTROL (103045)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**357,975**	
MATERIAL, SUPPLIES & SERVICES			
Repair & Maintenance/Facilities (6130)	**Amount Budgeted:**		-
Facility Maintenance Charge			
Animal Control Services (6280)	**Amount Budgeted:**		357,975
Animal Services Contract		293,547	
New Shelter Construction Cost allocation		64,428	

Annual Budget
Fiscal Year 2017-18

PUBLIC SAFETY
CODE ENFORCEMENT
103046

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	733	112,846	-	11,800	78,609
5005	Part-time Salaries	59,537	47,870	21,116	26,315	11,860
5015	Overtime	67	-	-	-	1,500
5020	Leave Accrual Payout	-			-	-
5105	Health Allocation	-	31,913	-	4,476	42,006
5110	Life Allocation	-	240	-	-	-
5115	Dental Allocation	-	990	-	385	3,082
5120	Optical Allocation	-	185	-	70	541
5125	Long-term Disability Insurance	-	780	-	-	-
5135	Medicare	874	1,636	306	550	1,295
5141	Employers' PARS/ARS	2,055	905	510	720	445
5145	Retirement Annuity	3,937	17,995	482	810	5,164
5159	Medical Opt Out	-	-	-	-	5,100
5163	Life Insurance Premiums	-	115	-	-	-
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buy Back	-			-	-
	TOTAL SALARIES AND BENEFITS	**67,203**	**215,475**	**22,414**	**45,126**	**149,602**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	32,670	19,200	35,031	48,050	41,600
6230	Printing & Binding	-	200	14	200	100
6245	Meetings & Conferences	-	1,000	-	100	500
6250	Staff Training	151	2,000	-	-	500
6255	Dues and Memberships	340	500	-	100	200
6290	Department Contract Services	13,042	10,000	7,838	11,760	13,000
6301	Special Department Supplies	-	1,172	-	400	250
6360	Uniforms	1,599	3,000	872	900	1,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**47,802**	**37,072**	**43,755**	**61,510**	**57,650**
	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**115,005**	**252,547**	**66,169**	**106,636**	**207,252**

CITY OF PLACENTIA

PUBLIC SAFETY - CODE ENFORCEMENT (103046)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**207,252**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		149,602
Full Time	**FTE**		
Senior Code Enforcement Officer	0.50		
Code Enforcement Officer	1.00		
Total	**1.50**		
Part Time			
PT Code Enforcement Officer	1.00	11,860	
	1.00		
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		41,600
Munitemps for 6 months (FT manager for other 6)		41,600	
40 hours per week @ $40 per hour			
Printing & Binding (6230)	**Amount Budgeted:**		100
Materials for special projects or presentations		100	
Meetings & Conferences (6245)	**Amount Budgeted:**		500
California Area Code Enforcement Officers		500	
Annual Conference			
Staff Training (6250)	**Amount Budgeted:**		500
California Area Code Enforcement Officers Training		100	
Customer Driven Code Enforcement		100	
Managerial Leadership/Strategic Leadership		100	
Basic Code Enforcement Training		100	
Intermediate Code Enforcement Training		100	
Advanced Code Enforcement Training		-	
Dues and Memberships (6255)	**Amount Budgeted:**		200
California Area Code Enforcement Officers Membership		200	
1 - Code Enforcement Supervisor; 1- Code Enf Officer @ $100			

CITY OF PLACENTIA

PUBLIC SAFETY - CODE ENFORCEMENT (103046)

BUDGET DISCUSSION

FY17-18

Department Contract Services (6290)	**Amount Budgeted:**		13,000
Code Enforcement Citation Processing - DataTicket		13,000	
*Code Enforcement Management System and Annual Maintenance ***			
*Note *** should be in IT budget Comcate $10,000*			
Special Department Supplies (6301)	**Amount Budgeted:**		250
Code Enforcement supplies and tools		250	
Uniforms (6360)	**Amount Budgeted:**		1,500
Uniforms & Equipment for Code Enforcement Officers		1,500	
shirts, pants, jacket			

Annual Budget
Fiscal Year 2017-18

PUBLIC SAFETY
TRAFFIC
103047

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	279,012	368,850	282,249	410,500	463,447
5005	Part-time Salaries	76,505	162,300	45,015	55,500	89,410
5015	Overtime	35,621	28,000	32,479	39,000	28,000
5020	Leave Accrual Payout	1,871	-	6,205	6,205	-
5022	Alternative H&W Payout	4,000	-	2,000	2,000	-
5105	Health Allocation	59,424	82,810	64,338	87,500	107,921
5110	Life Allocation	295	575	245	335	575
5115	Dental Allocation	2,999	4,530	3,332	4,670	5,356
5120	Optical Allocation	913	1,180	902	1,201	1,451
5125	Long-term Disability Insurance	1,129	1,770	969	1,300	-
5135	Medicare	6,001	7,490	5,456	7,475	7,579
5140	Employers' Social Security	967				
5141	Employers' PARS/ARS	2,263	5,525	1,372	1,770	2,906
5145	Retirement Annuity	176,914	191,660	142,920	201,500	257,029
5159	Medical Opt Out	-	-	-	-	-
5170	Sick Leave Buy Back	3,649	3,900	4,303	4,305	4,300
5175	Vacation Leave Buy Back	13,238	12,500	3,925	5,500	5,500
	TOTAL SALARIES AND BENEFITS	**664,801**	**871,090**	**595,710**	**828,761**	**973,473**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	20,718	-	-	-	-
6137	Repair/Maintenance Equipment	424	500	490	490	500
6181	Impound Towing	39,171	58,000	13,860	36,500	40,000
6182	Impound Lien Sales	4,405	6,500	1,902	3,000	4,500
6183	CSUF PD Reimbursement	5,849	20,000	9,212	14,630	20,000
6230	Printing & Binding	2,760	6,500	3,439	6,000	4,500
6250	Staff Training	241	3,000	2,384	2,500	2,750
6255	Dues & Memberships	-	200	-	200	200
6290	Department Contract Services	59,507	76,500	46,940	76,500	80,000
6301	Special Department Supplies	1,798	2,000	1,186	1,500	1,750
6320	Books & Periodicals	-	200	-	200	200
6360	Uniforms	4,651	5,000	2,041	3,000	5,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**139,524**	**178,400**	**81,454**	**144,520**	**159,400**
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**804,325**	**1,049,490**	**677,164**	**973,281**	**1,132,873**

CITY OF PLACENTIA

PUBLIC SAFETY - TRAFFIC (103047)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$ 1,132,873**		
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		973,473
Full Time	**FTE**		
Police Sergeant	1.00		
Police Officer	2.00		
Community Services Officer	2.00		
Traffic Control Officers	2.00		
Total	**7.00**		
Part Time		89,410	
Police Cadet	2.00		
PT/960 Employees (1 PSS 1 Police Officer)	2.00		
	4.00		
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		-
Repair/Maintenance Services (6137)	**Amount Budgeted:**		500
Repair and maintenance of radar and LIDAR speed measuring devices		300	
Additional Batteries		200	
Impound Towing (6181)	**Amount Budgeted:**		40,000
Pass-through for towing fees associated with impound lot (Hadley's/Anaheim Fullerton)		40,000	
note: Contract 3 year w/ 2 - 1 year extension. End of contract FY 16/17			
Impound Lien Sales (6182)	**Amount Budgeted:**		4,500
Pass-through costs associated with lien paperwork and sales of impounded vehicles		4,500	
CSUF PD Reimbursement (6183)	**Amount Budgeted:**		20,000

CITY OF PLACENTIA
PUBLIC SAFETY - TRAFFIC (103047)
BUDGET DISCUSSION
FY17-18

Pass-through account for towing and lien fees for contract services to Cal State Fullerton		20,000	
Printing & Binding (6230)	**Amount Budgeted:**		4,500
Printing and Binding for Traffic investigations		500	
Printing of Citations		2,000	
Printing of Parking Permits (A,B,C,D,E)		2,000	
Staff Training (6250)	**Amount Budgeted:**		2,750
POST mandated training and non-POST training		2,750	
Dues & Memberships (6255)	**Amount Budgeted:**		200
Orange County Traffic Officer's Association		200	
Department Contract Services (6290)	**Amount Budgeted:**		80,000
Crossing Guard Services (Increase to $18.04/hr)		56,000	
Parking Citation Processing		22,000	
Parking Citation Hearing Officer		2,000	
Special Department Supplies (6301)	**Amount Budgeted:**		1,750
Supplies necessary for Traffic Bureau includes PAS devices mouthpieces, DUI Trailer, equipment and checkpoints. TCA equipment for street sweeping program and field operations.		1,750	
Books and Periodicals (6320)	**Amount Budgeted:**		200
California Vehicle Code - DMV		200	
Uniforms (6360)	**Amount Budgeted:**		5,000
Traffic Personnel Uniforms and equipment		5,000	

CITY OF PLACENTIA
PUBLIC WORKS DEPARTMENT
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

PUBLIC WORKS ADMINISTRATION
DEPARTMENTAL SUMMARY

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
5001	Full-time Salaries	71,486	150,604	88,299	138,985	206,173	36.9%
5005	Part-time Salaries	14,758	20,000	6,611	10,900	20,000	0.0%
5015	Overtime	-	-	-	-	-	NA
5020	Leave Accrual Payout	-	-	1,031	1,030	-	NA
5105	Health Allocation	7,074	24,050	11,165	15,200	37,263	54.9%
5110	Life Allocation	-	350	-	-	-	-100.0%
5115	Dental Allocation	477	1,450	720	960	1,911	31.8%
5120	Optical Allocation	51	470	77	105	359	-23.6%
5125	Long-term Disability Insurance	-	800	-	-	-	-100.0%
5135	Medicare	1,287	2,185	1,430	2,230	2,072	-5.2%
5141	Employers' PARS/ARS	538	-	236	2,500	650	N/A
5145	Retirement Annuity	29,000	35,475	6,604	10,200	13,470	-62.0%
5159	Employee Medical Opt Out	-	-	-	-	-	NA
5170	Sick Leave Buy Back	-	-	-	-	-	NA
5175	Vacation Leave Buy Back	2,959	2,500	2,950	3,100	3,100	24.0%
	TOTAL SALARIES AND BENEFITS	**127,630**	**237,884**	**119,123**	**185,210**	**284,997**	**19.8%**
	MATERIAL, SUPPLIES & SERVICES						
6015	Engineering Services	216,173	173,500	76,391	174,500	63,500	-63.4%
6017	Special Studies		82,410		82,410		NA
6230	Printing and Binding	23	50	49	50	50	0.0%
6245	Meeting and Conferences	410	2,000	1,854	1,000	2,100	5.0%
6255	Dues and Memberships	770	1,886	280	650	2,540	34.7%
6290	Department Contract Services	37,639	37,000	27,540	38,500	88,500	139.2%
6315	Office Supplies	341	500	215	560	350	-30.0%
6320	Books and Periodicals	-	350	-	250	300	-14.3%
6325	Postage	311	150	56	100	150	0.0%
6365	Computer Software	-	-	-	-	-	NA
	TOTAL MATERIALS, SUPPLIES & SERVICES	**255,667**	**297,846**	**106,385**	**298,020**	**157,490**	**-47.1%**
	GRAND TOTAL - GENERAL FUND	**383,297**	**535,730**	**225,508**	**483,230**	**442,487**	**-17.4%**

Annual Budget
Fiscal Year 2017-18

PUBLIC WORKS
ADMINISTRATION
103550

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	71,486	150,604	88,299	138,985	206,173
5005	Part-time Salaries	14,758	20,000	6,611	10,900	20,000
5015	Overtime	-			-	-
5020	Leave Accrual Payout	-	-	1,031	1,030	-
5105	Health Allocation	7,074	24,050	11,165	15,200	37,263
5110	Life Allocation	-	350	-	-	-
5115	Dental Allocation	477	1,450	720	960	1,911
5120	Optical Allocation	51	470	77	105	359
5125	Long-term Disability Insurance	-	800	-	-	-
5135	Medicare	1,287	2,185	1,430	2,230	2,072
5141	Employers' PARS/ARS	538	-	236	2,500	650
5145	Retirement Annuity	29,000	35,475	6,604	10,200	13,470
5159	Employee Medical Opt Out	-	-	-	-	-
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buy Back	2,959	2,500	2,950	3,100	3,100
	TOTAL SALARIES AND BENEFITS	**127,630**	**237,884**	**119,123**	**185,210**	**284,997**
	MATERIAL, SUPPLIES & SERVICES					
6015	Engineering Services	216,173	173,500	76,391	174,500	63,500
6017	Special Studies	-	82,410	-	82,410	-
6230	Printing and Binding	23	50	49	50	50
6245	Meeting and Conferences	410	2,000	1,854	1,000	2,100
6255	Dues and Memberships	770	1,886	280	650	2,540
6290	Department Contract Services	37,639	37,000	27,540	38,500	88,500
6315	Office Supplies	341	500	215	560	350
6320	Books and Periodicals	-	350	-	250	300
6325	Postage	311	150	56	100	150
6365	Computer Software		-	-		-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**255,667**	**297,846**	**106,385**	**298,020**	**157,490**
	GRAND TOTAL	**383,297**	**535,730**	**225,508**	**483,230**	**442,487**

CITY OF PLACENTIA

PUBLIC WORKS - ADMINISTRATION (103550)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$ 442,487**		
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		284,997
Full Time	**FTE**		
Public Works Director	1.00		
City Engineer	1.00		
Traffic Engineer	1.00		
	3.00		
Part-Time			
PT Engineering Aide	1.00	20,000	
MATERIAL, SUPPLIES & SERVICES			
Engineering Services (6015)	**Amount Budgeted:**		63,500
Traffic Engineer-$10,000		10,000	
		0	
NPDES		42,000	
Oncall Engineering Studies		11,500	
Traffic Counts		0	
Printing and Binding (6230)	**Amount Budgeted:**		50
Cover costs of copying, printing, binding, drawings, specifications, maps reports, printing			
CIP		50	
Meeting and Conferences (6245)	**Amount Budgeted:**		2,100
OCTA, Caltrans, Public Works Superintendent, APWA		2,100	
OC City Engineer Association			
Dues and Memberships (6255)	**Amount Budgeted:**		2,540
MMASC - 4@$75 = $300		300	
APWA - 4@$185 = $740		740	
ICMA		1,000	
Principal Engineer License		300	
ASCE - 1@200 =$200		200	

CITY OF PLACENTIA

PUBLIC WORKS - ADMINISTRATION (103550)

BUDGET DISCUSSION

FY17-18

Department Contract Services (6290)	**Amount Budgeted:**		88,500
Contract Public Works Inspector		40,000	
Contract Services for Organics Program		48,500	
Office Supplies (6315)	**Amount Budgeted:**		350
Office Supplies		350	
Books and Periodicals (6320)	**Amount Budgeted:**		300
Cal-OSHA		125	
Green Book		125	
ADA Manuals		50	
Postage (6325)	**Amount Budgeted:**		150
Mailing expenses, overnight expenses to State and County Agencies		150	

Annual Budget
Fiscal Year 2017-18

MAINTENANCE SERVICES
DEPARTMENTAL SUMMARY

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
5001	Full-time Salaries	696,508	692,690	490,455	693,925	626,892	-9.5%
5005	Part-time Salaries	112,071	144,300	89,421	139,720	144,300	0.0%
5015	Overtime	27,713	24,000	27,995	33,800	75,626	215.1%
5020	Leave Accrual Payout	26,294	-	5,418	5,425	-	NA
5021	Extraordinary Leave Buydown	1,359		-			NA
5022	Alternative H&W Payout	15,750	-	13,000	13,000	-	NA
5105	Health Allocation	200,252	213,695	167,935	227,795	216,454	1.3%
5110	Life Allocation	1,315	1,660	884	1,140	1,660	0.0%
5115	Dental Allocation	14,440	14,840	11,160	14,420	13,336	-10.1%
5120	Optical Allocation	2,867	3,065	2,220	2,995	2,755	-10.1%
5125	Long-term Disability Insurance	2,391	1,325	1,659	2,055	80	-94.0%
5135	Medicare	13,160	9,760	9,248	13,055	11,304	15.8%
5140	Social Security	-	-			-	NA
5141	Employer PARS/ARS	3,795	5,410	1,962	5,185	4,690	-13.3%
5145	Retirement Annuity	130,508	149,620	96,800	138,575	181,593	21.4%
5163	Life Insurance Premium	-	-	-	-	-	NA
5170	Sick Leave Buy Back	5,907	6,100	5,615	5,615	5,600	-8.2%
5175	Vacation Leave Buy Back	25,765	23,050	13,564	16,400	16,400	-28.9%
	TOTAL SALARIES AND BENEFITS	**1,280,095**	**1,289,515**	**937,336**	**1,313,105**	**1,300,688**	**0.9%**
	MATERIAL, SUPPLIES & SERVICES						
6099	Other Professional Services	153,721	130,000	67,109	90,000	110,000	-15.4%
6110	Street Cleaning Services	-	-	-	-	-	NA
6115	Landscaping	407,870	425,000	279,326	410,000	430,000	1.2%
6116	Tree Maintenance	122,411	115,000	98,908	123,000	134,000	16.5%
6127	Alarm Monitoring	15,778	18,000	15,282	18,000	18,000	0.0%
6130	Repair & Maintenance/Facilities	93,163	102,327	89,846	101,000	107,000	4.6%
6132	Repair & Maintenance/Streets	38,869	45,000	36,942	70,000	35,000	-22.2%
6134	Repair & Maintenance/Vehicles	74,754	70,000	65,095	78,000	70,000	0.0%
6137	Repair & Maintenance/Equipment	27,525	25,500	5,879	25,500	27,500	7.8%
6170	Equipment & Tool Rental	1,072	1,800	1,139	1,800	1,750	-2.8%
6250	Staff Training	42					NA
6255	Dues and Memberships	-	250	-	-	250	0.0%
6257	Licenses & Permits	2,347	3,000	1,089	2,500	2,500	-16.7%
6285	Hazardous Materials Disposal	-	250	145	250	250	0.0%
6290	Department Contract Services	437,195	370,778	224,353	314,500	203,000	-45.3%
6301	Special Department Supplies	130,498	135,973	102,543	135,000	138,000	1.5%
6305	Traffic Control Devices	3,267	3,500	80	1,000	3,000	-14.3%
6310	Street Signs	17,135	18,000	11,018	18,000	18,000	0.0%
6315	Office Supplies	766	1,000	279	600	750	-25.0%
6345	Gasoline & Diesel Fuel	155,085	145,000	94,096	140,000	120,000	-17.2%
6350	Small Tools & Equipment	379	1,000	473	1,000	1,500	50.0%
6360	Uniforms	20,099	20,000	15,406	19,300	21,500	7.5%
	TOTAL MATERIALS, SUPPLIES & SERVICES	**1,701,976**	**1,631,378**	**1,109,008**	**1,549,450**	**1,442,000**	**-11.6%**
	CAPITAL OUTLAY	359,303	-	-	-	-	NA
	TOTAL CAPITAL OUTLAY	**359,303**	**-**	**-**	**-**	**-**	**NA**
	GRAND TOTAL	**3,341,374**	**2,920,893**	**2,046,344**	**2,862,555**	**2,742,688**	**-6.1%**

Annual Budget
Fiscal Year 2017-18

MAINTENANCE SERVICES
ADMINISTRATION
103650

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	301,876	355,740	239,532	324,110	207,317
5005	Part-time Salaries	8,190	-	-	-	-
5015	Overtime	8,917	-	12,311	15,000	16,000
5020	Leave Accrual Payout	25,265	-	3,127	3,130	-
5022	Alternative H&W Payout	5,750	-	3,250	3,250	-
5105	Health Allocation	74,799	89,230	72,186	96,250	74,512
5110	Life Allocation	534	910	301	390	910
5115	Dental Allocation	5,698	6,030	5,179	6,410	5,221
5120	Optical Allocation	1,081	1,335	938	1,250	914
5125	Long-term Disability Insurance	969	-	576	730	-
5135	Medicare	5,230	4,870	3,693	4,915	2,958
5141	Employer PARS/ARS	307	-	-	-	-
5145	Retirement Annuity	64,748	68,330	38,810	52,900	49,225
5163	Life Insurance Premium	-	-	-	-	-
5170	Sick Leave Buy Back	1,522	1,600	611	610	600
5175	Vacation Leave Buy Back	12,601	11,600	3,161	5,000	5,000
	TOTAL SALARIES AND BENEFITS	**517,487**	**539,645**	**383,675**	**513,945**	**362,657**
	MATERIAL, SUPPLIES & SERVICES					
6290	Dept. Contract Services	18,520	-	-	-	-
6315	Office Supplies	766	1,000	279	600	750
6360	Uniforms	20,099	20,000	15,406	19,300	21,500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**39,385**	**21,000**	**15,685**	**19,900**	**22,250**
	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**556,872**	**560,645**	**399,360**	**533,845**	**384,907**

CITY OF PLACENTIA

PUBLIC WORKS - MAINTENANCE ADMIN (103650)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**384,907**

SALARIES & BENEFITS

Salaries & Benefits (5001-5199) — **Amount Budgeted:** 362,657

Full Time	**FTE**
Public Works Superintendent	1.00
Management Analyst	0.75
Office Assistant	1.00
Public Works Supervisor	1.00
Maintenanc Worker	4.00
	7.75

MATERIAL, SUPPLIES & SERVICES

Office Supplies (6315) — **Amount Budgeted:** 750

Office supplies include pens, paper, binders, copying map, etc. — 750

Uniforms (6360) — **Amount Budgeted:** 21,500

Uniforms, boot allowances, and safety apparel for maintenance workers — 21,500

Annual Budget
Fiscal Year 2017-18

MAINTENANCE SERVICES
STREET MAINTENANCE
103652

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	241,080	190,050	142,834	194,500	194,661
5005	Part-time Salaries	-	-	-	-	-
5015	Overtime	12,703	11,000	11,568	14,000	13,000
5020	Leave Accrual Payout	1,029	-	1,498	1,500	-
5022	Alternative H&W Payout	6,250	-	6,500	6,500	-
5105	Health Allocation	70,335	66,440	51,740	68,990	63,313
5110	Life Allocation	463	430	345	430	430
5115	Dental Allocation	4,119	4,160	2,695	3,560	3,272
5120	Optical Allocation	986	910	673	890	801
5125	Long-term Disability Insurance	850	765	637	765	-
5135	Medicare	3,933	2,760	2,523	3,390	2,667
5141	Employer PARS/ARS	-	-	-	500	-
5145	Retirement Annuity	39,531	45,840	32,110	43,650	61,374
5163	Life Insurance Premium	-	-	-	-	-
5170	Sick Leave Buyback	3,148	3,200	3,100	3,100	3,100
5175	Leave Buyback	7,419	7,450	8,876	8,900	8,900
	TOTAL SALARIES AND BENEFITS	**391,846**	**333,005**	**265,099**	**350,675**	**351,517**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	153,721	130,000	67,109	90,000	110,000
6110	Street Cleaning Services	-	-	-	-	-
6115	Landscaping	-	-	-	-	430,000
6116	Tree Maintenance	92,181	90,000	68,793	90,000	134,000
6130	Repair & Maintenance/Facilities	229	327	-	-	-
6132	Repair & Maintenance/Streets	38,869	45,000	36,942	70,000	35,000
6170	Equipment & Tool Rental	490	800	729	800	750
6285	Hazardous Materials Disposal	-	-	-	-	-
6290	Department Contract Services	222,819	175,000	119,644	165,500	90,000
6301	Special Department Supplies	39,443	47,473	25,990	40,000	40,000
6305	Traffic Control Devices	3,267	3,500	80	1,000	3,000
6310	Street Signs	17,135	18,000	11,018	18,000	18,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**568,154**	**510,100**	**330,305**	**475,300**	**860,750**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**960,000**	**843,105**	**595,404**	**825,975**	**1,212,267**

CITY OF PLACENTIA

PUBLIC WORKS - STREET MAINTENANCE (103652)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$ 1,212,267**		
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		351,517
	FTE		
Full Time			
Maintenance Worker	4.00		
Public Works Supervisor	1.00		
	5.00		
Part Time			
Maintenance Aides	4		
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		110,000
Traffic signal maintenance		55,000	
Traffic Signal emergency Repairs		55,000	
BNSF Railway Quiet Zone Cost Share		0	
Street Cleaning Services (6110)	**Amount Budgeted:**		-
		0	
Landscaping (6115)	**Amount Budgeted:**		430,000
Contractual services for city wide landscaping		430,000	
Tree Maintenance (6116)	**Amount Budgeted:**		134,000
Tree Trimming Services		90,000	
Trimming and maintenance of park trees		29,000	
Arterial Vine Trimming		15,000	
Repair & Maintenance/Streets (6132)	**Amount Budgeted:**		35,000
Traffic striping $35,000, miscellaneous concrete work		35,000	
Equipment & Tool Rental (6170)	**Amount Budgeted:**		750
Tool rentals, grinders, concrete cutter, etc.		750	
Hazardous Materials Disposal (6285)	**Amount Budgeted:**		-
Removal of oil, pain lubricants, and other hazardous materials from Corporation Yard		0	
Department Contract Services (6290)	**Amount Budgeted:**		90,000
Street Sweeping (50%)		90,000	

CITY OF PLACENTIA

PUBLIC WORKS - STREET MAINTENANCE (103652)

BUDGET DISCUSSION

FY 17-18

Special Department Supplies (6301)	**Amount Budgeted:**		40,000
Traffic paint, asphalt, concrete traffic safey devices, sand, gravel, chemicals , graffitti removal equipment, and other supplies		40,000	
Traffic Control Devices (6305)	**Amount Budgeted:**		3,000
Cones, traffic barricades, caution tape, roadflares, signs, and safety warning devices for school zones		3,000	
Street Signs (6310)	**Amount Budgeted:**		18,000
Signs, sign posts, sign material, sign brackets, bolts, nuts, and washers		18,000	

Annual Budget
Fiscal Year 2017-18

MAINTENANCE SERVICES
BUILDING MAINTENANCE
103654

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	153,552	146,900	108,089	148,090	175,395
5005	Part-time Salaries	103,881	144,300	89,421	121,000	144,300
5015	Overtime	6,093	13,000	4,116	4,800	15,000
5020	Leave Accrual Payout	-	-	793	795	-
5021	Extraordinary Leave Buydown	1,359				
5022	Alternative H&W Payout	3,750	-	3,250	3,250	-
5105	Health Allocation	55,118	58,025	44,009	58,960	71,435
5110	Life Allocation	318	320	238	320	320
5115	Dental Allocation	4,623	4,650	3,286	4,180	4,306
5120	Optical Allocation	800	820	609	810	948
5125	Long-term Disability Insurance	572	560	446	560	-
5135	Medicare	3,997	2,130	3,032	4,075	4,502
5141	Employer's PARS/ARS	3,488	5,410	1,962	4,010	4,690
5145	Retirement Annuity	26,229	35,450	25,880	35,600	55,364
5170	Sick Leave Buy Back	1,237	1,300	1,904	1,905	1,900
5175	Vacation Leave Buy Back	5,745	4,000	1,527	2,500	2,500
	TOTAL SALARIES AND BENEFITS	**370,762**	**416,865**	**288,562**	**390,855**	**480,659**
	MATERIAL, SUPPLIES & SERVICES					
6127	Alarm Monitoring	15,778	18,000	15,282	18,000	18,000
6130	Repair & Maintenance/Facilities	85,056	92,000	81,713	92,000	92,000
6137	Repair & Maintenance/Equipment	25,381	23,000	5,001	23,000	25,000
6170	Equipment and Tool Rental	-	500	-	500	250
6250	Staff Training	42				
6257	Licenses & Permits	2,347	3,000	1,089	2,500	2,500
6290	Department Contract Services	68,791	50,000	28,340	50,000	55,000
6301	Special Department Supplies	36,007	31,000	27,687	32,000	35,000
6350	Small Tools & Equipment	379	500	473	500	500
	TOTAL MATERIALS, SUPPLIES & SERVICES	**233,781**	**218,000**	**159,585**	**218,500**	**228,250**
	CAPITAL OUTLAY					
6730	Improvements Other than Buildings	8,620				
	TOTAL CAPITAL OUTLAY	**8,620**	-	-	-	-
	GRAND TOTAL	**613,163**	**634,865**	**448,147**	**609,355**	**708,909**

CITY OF PLACENTIA

PUBLIC WORKS - BUILDING MAINTENANCE (103654)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**708,909**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		480,659
Full Time			
Custodian	2.00		
Facility Maintenance Tech	2.00		
	4.00		
Part Time			
Maintenance Aide	7.00		
MATERIAL, SUPPLIES & SERVICES			
Alarm Monitoring (6127)	**Amount Budgeted:**		18,000
Alarm monitoring, emergency response alarms, police department cameras, pump stations		18,000	
Repair & Maintenance/Facilities (6130)	**Amount Budgeted:**		92,000
City owned building maintenance. Citywide plumbing, fire extingulsher maintenance. Repairs to door locks, rekeys, windows, elevator repairs		92,000	
Repair & Maintenance/Equipment (6137)	**Amount Budgeted:**		25,000
Repairs and maintenance of equipment.		25,000	
Equipment and Tool Rental (6170)	**Amount Budgeted:**		250
Rental of equipment includes scissor lifts, scaffolding, and other specialized equipment		250	
Licenses & Permits (6257)	**Amount Budgeted:**		2,500
Permits for Bradford Bridge elevators, three grade separation pump stations, AQMD, Fire and BNSF license agreements		2,500	
Department Contract Services (6290)	**Amount Budgeted:**		55,000
Contract HVAC maintenance. Emergency response. Bradford Pedestrian Bridge elevator maintenance.		55,000	

CITY OF PLACENTIA

PUBLIC WORKS - BUILDING MAINTENANCE (103654)

BUDGET DISCUSSION

FY 17-18

Special Department Supplies (6301)	**Amount Budgeted:**		35,000
Janitorial supplies, toilet paper, trash liners, cleaners soaps, mops, brooms, toilet brushes, emergency supplies, etc		35,000	
Small Tools & Furnishing (6350)	**Amount Budgeted:**		500
Tools include hammers, screwdrivers, drills, saws, nail guns, brooms and vacuums, carpet cleaning machines and floor buffers		500	

Annual Budget
Fiscal Year 2017-18

MAINTENANCE SERVICES
PARKS MAINTENANCE
103655

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS				-	
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6115	Landscaping	407,870	425,000	279,326	410,000	-
6116	Tree Maintenance	30,230	25,000	30,115	33,000	-
6130	Repair & Maintenance/Facilities	7,878	10,000	8,133	9,000	15,000
6170	Equipment & Tool Rental	582	500	410	500	750
6290	Department Contract Services	5,515	50,500	38,767	58,000	58,000
6301	Special Department Supplies	38,530	32,500	32,236	38,000	38,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**490,605**	**543,500**	**388,987**	**548,500**	**111,750**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**490,605**	**543,500**	**388,987**	**548,500**	**111,750**

CITY OF PLACENTIA

PUBLIC WORKS - PARKS MAINTENANCE (103655)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**111,750**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		-
Full Time			
Part Time			
MATERIAL, SUPPLIES & SERVICES			
Landscaping (6115)	**Amount Budgeted:**		-
Contractual services for landscaping, parks, parkways, medians and trees		0	
Merchants Landscape			
Tree Maintenance (6116)	**Amount Budgeted:**		-
Trimming and maintenance of park trees		0	
Repair & Maintenance/Facilities (6130)	**Amount Budgeted:**		15,000
Repairs and maintenance of shelters, tables, benches, playground appurtenances, electrical and lighting		15,000	
Equipment & Tool Rental (6170)	**Amount Budgeted:**		750
Rentals of cement mixers, heavy equipment, aerial trucks, and water trucks		750	
Department Contract Services (6290)	**Amount Budgeted:**		58,000
Contracts for backflow testing, irrigation valves, and other related services		5,000	
Park restroom janitorial		53,000	
Special Department Supplies (6301)	**Amount Budgeted:**		38,000
Chemicals, paints, plant material, flags, fertizers, herbicides, and other supplies		38,000	

Annual Budget
Fiscal Year 2017-18

MAINTENANCE SERVICES
EQUIPMENT MAINTENANCE
103658

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	-	-	14,005	27,225	49,518
5005	Part-time Salaries	-	-	10,550	18,720	31,626
5015	Overtime	-	-	-	-	-
5020	Leave Accrual Payout	-	-	-	-	-
5022	Alternative H&W Payout	-	-	-	-	-
5105	Health Allocation	-	-	1,799	3,595	7,194
5110	Life Allocation			-	-	-
5115	Dental Allocation	-	-	134	270	537
5120	Optical Allocation	-	-	23	45	92
5125	Long-term Disability Insurance	-	-	-	-	80
5135	Medicare	-	-	337	675	1,177
5141	Employer's PARS/ARS	-	-	345	675	-
5145	Retirement Annuity	-	-	3,316	6,425	15,630
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buy Back	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**-**	**-**	**30,509**	**57,630**	**105,855**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other Professional Services	-	-	-	-	-
6134	Repair & Maintenance/Vehicles	74,754	70,000	65,095	78,000	70,000
6137	Repair & Maintenance/Equipment	2,144	2,500	878	2,500	2,500
6255	Dues and Memberships	-	250	-	-	250
6285	Hazardous Material Disposal	-	250	145	250	250
6290	Department Contract Services	121,550	95,278	37,602	41,000	-
6301	Special Department Supplies	16,518	25,000	16,630	25,000	25,000
6345	Gasoline & Diesel Fuel	155,085	145,000	94,096	140,000	120,000
6350	Small Tools & Equipment	-	500	-	500	1,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**370,051**	**338,778**	**214,446**	**287,250**	**219,000**
	CAPITAL OUTLAY					
6840	Machinery & Equipment					-
6842	Vehicles	350,683		-	-	-
	TOTAL CAPITAL OUTLAY	**350,683**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**720,734**	**338,778**	**244,955**	**344,880**	**324,855**

CITY OF PLACENTIA

PUBLIC WORKS - EQUIPMENT MAINTENANCE (103658)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**324,855**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	FTE		105,855
Equipment Mechanic	1.00		
Equipment Mechanic	0.50		
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		-
Repair & Maintenance/Vehicles (6134)	**Amount Budgeted:**		70,000
Repair parts for vehicles and equipment, Fairway Ford, speciality shops (tires, batteries, oil)		70,000	
Repair & Maintenance/Equipment (6137)	**Amount Budgeted:**		2,500
Repairs and maintenance of shop equipment, machines, welders, grinders, compressors, vehicle lifts, overhead reels, and other equipment		2,500	
Dues and Memberships (6255)	**Amount Budgeted:**		250
APWA, National Association of Fleet Administrators, Municipal Equipment Superintendents		250	
Hazardous Material Disposal (6285)	**Amount Budgeted:**		250
Collection of waste oil, antifreeze, solvents, other hazardous materials		250	
Department Contract Services (6290)	**Amount Budgeted:**		-
Contract services with Mobile Management, routines vehicle maintenance and oil changes		0	
Special Department Supplies (6301)	**Amount Budgeted:**		25,000
Break cleaners, chemical agents, degreasers, floor sweep, oxygen/actylene, soaps, and other supplies		25,000	
Gasoline & Diesel Fuel (6345)	**Amount Budgeted:**		120,000
Gasoline, diesel fuel, oils and lubricants		120,000	
Small Tools & Furnishing (6350)	**Amount Budgeted:**		1,000
Shop tools including air hoses, saw blades, grinding wheels, diagnostic meters, and speciality hand tools		1,000	

CITY OF PLACENTIA
COMMUNITY SERVICES DEPARTMENT
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

COMMUNITY SERVICES
DEPARTMENTAL SUMMARY

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
5001	Full-time Salaries	335,124	371,110	276,628	381,195	526,034	41.7%
5005	Part-time Salaries	416,911	403,000	339,889	448,685	495,890	23.0%
5015	Overtime	8,238	9,700	9,463	10,000	10,000	3.1%
5020	Leave Accrual Payout	27,470	-	9,666	9,665	-	NA
5021	Extraordinary Leave Buydown	660	-	-	-	-	NA
5022	Alternative H&W Payout	4,000	-	3,750	3,750	-	NA
5105	Health Allocation	32,890	49,700	34,509	46,965	83,118	67.2%
5110	Life Allocation	438	1,085	306	410	730	-32.7%
5115	Dental Allocation	3,252	4,380	2,961	3,980	4,939	12.8%
5120	Optical Allocation	799	990	674	915	1,159	17.0%
5125	Long-term Disability Insurance	759	1,720	573	760	-	-100.0%
5135	Medicare	11,418	6,786	9,250	12,960	21,419	215.6%
5141	Employer's PARS/ARS	15,355	14,715	11,865	16,521	18,590	26.3%
5145	Retirement Annuity	56,254	83,495	43,795	59,500	98,165	17.6%
5159	Medical Opt Out Plan	12,900	12,900	9,262	14,220	8,400	-34.9%
5163	Life Insurance Premiums	114	-	447	700	700	NA
5170	Sick Leave Buy Back	-	-	930	930	1,000	NA
5175	Vacation Leave Buy Back	9,327	6,000	5,287	8,000	8,000	33.3%
	Total 101572	218					
	TOTAL SALARIES AND BENEFITS	**936,127**	**965,581**	**759,255**	**1,019,156**	**1,278,143**	**32.4%**
	MATERIAL, SUPPLIES & SERVICES						
6060	Instructional Services	53,203	55,800	37,256	54,000	54,000	-3.2%
6099	Professional Services	5,804	24,181	13,006	20,600	45,750	89.2%
6115	Landscaping		7,000	-	-	-	NA
6135	Repair/Maint Off Furniture & Equipment	-	1,500	-	462	1,500	224.9%
6215	Telephone	713	1,000	701	1,000	1,000	0.0%
6225	Advertising/Promotional	-	-	-	-	-	NA
6230	Printing and Binding	20,664	31,790	23,581	31,562	31,950	0.5%
6240	Mileage Reimbursement	-	50	-	50	-	-100.0%
6245	Meeting and Conferences	1,685	4,200	1,948	2,448	5,380	28.1%
6250	Staff Training	1,470	2,600	233	2,600	2,600	0.0%
6255	Dues and Memberships	1,031	2,400	2,582	2,582	3,000	25.0%
6265	Entertainment Services	4,050	4,050	3,575	3,575	-	-100.0%
6270	Excursions & Transportation	4,479	3,500	2,076	3,000	3,700	5.7%
6275	Officiating	3,212	4,000	3,300	3,950	4,000	0.0%
6299	Other Purchased Services	9,634	14,717	12,117	13,117	35,000	137.8%
6301	Special Department Supplies	41,678	54,441	20,377	51,300	56,690	4.1%
6315	Office Supplies	3,591	3,950	1,595	3,898	3,250	-17.7%
6325	Postage	11,825	14,300	12,000	14,300	17,300	21.0%
6350	Small Tools and Equipment	7,975					NA
6360	Uniforms	5,615	5,300	385	5,600	6,000	13.2%
6401	Community Programs	16,005	14,300	3,647	3,647	-	-100.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	**192,634**	**249,079**	**138,379**	**217,691**	**271,120**	**8.8%**
	CAPITAL OUTLAY						
6840	Machinery and Equipment	13,741					NA
	TOTAL CAPITAL OUTLAY	**13,741**	-	-	-	-	**NA**
	GRAND TOTAL GENERAL FUND	**1,142,502**	**1,214,660**	**897,634**	**1,236,847**	**1,549,263**	**27.5%**

Annual Budget
Fiscal Year 2017-18

COMMUNITY SERVICES
ADMINISTRATION
104070

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	71,490	98,310	74,383	113,260	174,610
5005	Part-time Salaries	25,874	-	150	150	150
5015	Overtime	-	-	-	-	-
5020	Leave Accrual Payout	26,114	-	3,211	3,210	-
5022	Alternative H&W Payout	1,250	-	500	500	-
5105	Health Allocation	2,588	11,950	6,249	9,975	18,108
5110	Life Allocation	40	435	-	-	-
5115	Dental Allocation	291	1,100	531	770	1,125
5120	Optical Allocation	71	180	86	130	179
5125	Long-term Disability Insurance	50	560	-	-	-
5135	Medicare	1,863	1,425	1,063	1,585	2,279
5141	Employer's PARS/ARS	970	-	6	6	-
5145	Retirement Annuity	18,577	18,895	5,150	7,690	12,091
5159	Medical Opt Out Plan	-	-	-	-	-
5163	Life Insurance Premiums	114	-	447	700	700
5170	Sick Leave Buy Back	-	-	-	-	-
5175	Vacation Leave Buy Back	7,913	5,000	-	2,500	2,500
	TOTAL SALARIES AND BENEFITS	**157,205**	**137,855**	**91,776**	**140,476**	**211,742**
	MATERIAL, SUPPLIES & SERVICES					
6060	Instructional Services	-	-	-	-	-
6099	Professional Services	-	15,000	11,604	15,000	15,000
6230	Printing and Binding	16,209	21,400	14,175	21,175	22,000
6245	Meetings and Conferences	-	1,000	147	147	2,530
6255	Dues and Memberships	51	525	722	722	1,350
6301	Special Department Supplies	-	8,000	1,000	8,000	-
6315	Office Supplies	1,696	2,000	1,281	2,000	1,700
6325	Postage	11,825	14,300	12,000	14,300	15,300
	TOTAL MATERIALS, SUPPLIES & SERVICES	**29,781**	**62,225**	**40,929**	**61,344**	**57,880**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**186,986**	**200,080**	**132,705**	**201,820**	**269,622**

CITY OF PLACENTIA

COMMUNITY SERVICES - ADMINISTRATION (104070)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**269,622**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		211,742
Full Time			
Director of Community Services	1.00		
Management Analyst	0.25	Position shared w/Maint	
	1.25		
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		15,000
Provides for grant writing and research services for potential grants and projects St. Jude to provide these funds		15,000	
Printing and Binding (6230)	**Amount Budgeted:**		22,000
Contract for Quarterly Newsletter includes printing, collating, stapling, & bundling. 18,500 - newsletters / 4x per year		21,000	
anticipated increase in summer edition for additional pages		1,000	
Meetings and Conferences (6245)	**Amount Budgeted:**		2,530
Provides registration, travel, lodging, and and parking for staff to attend CPRS and NRPA educational conferences	**CPRS**	480	
	NRPA	2,050	
Dues and Memberships (6255)	**Amount Budgeted:**		1,350
Landscape architect liscensing dues for Director	**Landscape architect society**	300	
Memberships for Director including:	**NRPA Agency member**	600	
NRPA ($600), CPRS ($200)	**CPRS**	200	
CPRS Agency Membership ($150)	**Agency CPRS**	150	
and MMASC membership ($100)	**MMASC**	100	
Special Department Supplies (6301)	**Amount Budgeted:**		-
Provides for the purchase of promotional items and giveaways for communtiy events and programs		0	
Office Supplies (6315)	**Amount Budgeted:**		1,700
Materials & Office Supplies for the entire department		1,700	

CITY OF PLACENTIA

COMMUNITY SERVICES - ADMINISTRATION (104070)

BUDGET DISCUSSION

FY 17-18

Postage (6325)	**Amount Budgeted:**		15,300
Mailings for recreational programs (surveys, flyers)		1,000	
Quarterly Newsletter mailing to approximately 17,500 homes x 4 times per year. ($0.20 each) (17,500 x 4 x $0.20)		14,300	

Annual Budget
Fiscal Year 2017-18

COMMUNITY SERVICES
RECREATION
104071

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	263,634	272,800	202,245	267,935	296,962
5005	Part-time Salaries	324,741	326,000	284,433	380,000	410,000
5015	Overtime	8,238	9,700	9,463	10,000	10,000
5020	Leave Accrual Payout	1,356	-	6,455	6,455	-
5021	Extraordinary Leave Buydown	660	-	-	-	-
5022	Alternative H&W Payout	2,750	-	3,250	3,250	-
5105	Health Allocation	30,287	37,750	28,260	36,990	41,934
5110	Life Allocation	398	650	306	410	650
5115	Dental Allocation	2,961	3,280	2,430	3,210	2,272
5120	Optical Allocation	728	810	588	785	804
5125	Long-term Disability Insurance	709	1,160	573	760	-
5135	Medicare	8,619	3,960	7,395	10,265	10,073
5141	Employer's PARS/ARS	11,965	12,180	9,909	13,775	15,375
5145	Retirement Annuity	37,473	64,600	38,426	51,810	81,872
5159	Medical Opt Out Plan	12,900	12,900	9,262	14,220	8,400
5170	Sick Leave Buyback	-	-	930	930	1,000
5175	Vacation Leave Buy Back	1,414	1,000	5,287	5,500	5,500
	TOTAL SALARIES AND BENEFITS	**708,833**	**746,790**	**609,212**	**806,295**	**884,844**
	MATERIAL, SUPPLIES & SERVICES					
6060	Instructional Services	53,203	55,800	37,256	54,000	54,000
6099	Professional Services	5,804	9,181	1,402	5,600	15,500
6115	Landscaping		7,000			
6230	Printing and Binding	1,247	1,300	319	1,300	1,300
6240	Mileage Reimbursement	-	50	-	50	-
6245	Meeting and Conferences	1,685	3,200	1,801	2,301	2,850
6250	Staff Training	1,470	2,600	233	2,600	2,600
6255	Dues and Memberships	980	1,875	1,860	1,860	1,650
6270	Excursions & Transportation	4,479	3,500	2,076	3,000	3,700
6275	Officiating	3,212	4,000	3,300	3,950	4,000
6299	Other Purchased Services	6,324	11,117	9,917	10,917	14,100
6301	Special Department Supplies	33,597	40,500	18,195	40,000	33,080
6350	Small Tools and Equipment	7,975				
6360	Uniforms	5,615	5,300	385	5,600	6,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	**125,591**	**145,423**	**76,744**	**131,178**	**138,780**
	CAPITAL OUTLAY					
6840	Machinery and Equipment	13,741				
	TOTAL CAPITAL OUTLAY	**13,741**	-	-	-	-
	GRAND TOTAL	**848,165**	**892,213**	**685,956**	**937,473**	**1,023,624**

CITY OF PLACENTIA

COMMUNITY SERVICES - RECREATION (104071)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**1,023,624**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		884,844
Full Time	**FTE**		
Community Services Supervisor	1.00		
Community Services Coordinator	4.00		
	5.00		
Part Time			
Approximately 30 Part-Time CS Staff year round for all event and programs including afterschool programs, sports, cultural arts, heritage festival, senior center, office support, and facility supervision. Also includes approximately 30 seasonal summer (June - August) staff such as lifeguards for aquatics programs.		410,000	
MATERIAL, SUPPLIES & SERVICES			
Instructional Services (6060)	**Amount Budgeted:**		54,000
Payment for Contract Recreation Class Instructors based Contractors receive 60-65% of fees paid by participants. Total Contract class revenue is approx. $85K & offsets entire expense. 0.65 x $85,400 = $55,510		52,800	
Senior center programming class intructors		1,200	
Other Professional Services (6099)	**Amount Budgeted:**		15,500
Provides for design and layout of Placentia Palm Quarterly newsletter Approx. $3,800 per issue x 4= $15,200		15,200	
Additional pages to be added to summer issue		300	
Printing and Binding (6230)	**Amount Budgeted:**		1,300
Staff manuals, marketing pieces, misc. correspondence banners, date changes, program & event flyers			
PYB, Movies, Concerts, Sports, Walks, DD Dance, misc.		1,300	
Mileage Reimbursement (6240)	**Amount Budgeted:**		-
Reimbursement for staff mileage		0	
Meeting and Conferences (6245)	**Amount Budgeted:**		2,850
Local and regional department meetings and conferences including Provides for staff to attend trainings and conferences including travel, meals, transportation, lodging, and registration. (5 staff)		2,850	
Staff Training (6250)	**Amount Budgeted:**		2,600
Required certicifications and trainings for all recreation staff and training supplies and materials for various programs including CPR PRO, CPR, First Aid, CPRS Trainings/SCMAF Meetings, SCPPOA meetings/ACTIVE Net trainings/Red Cross tralnings		2,600	
Dues and Memberships (6255)	**Amount Budgeted:**		1,650
CPRS membership for staff members includes agency membership		950	

CITY OF PLACENTIA

COMMUNITY SERVICES - RECREATION (104071)

BUDGET DISCUSSION

FY17-18

SCAMF agency membership		350	
SCPPOA agency membership		100	
Sports Turf Management Association		250	
Excursions & Transportation (6270)	**Amount Budgeted:**		3,700
Funds provide for the purchase of tickets for various excursions offered to adults, seniors, teens, PARKs program partcipants		3,700	
Funds offset by fees collected by excursion participants			
Addition of Teen Center programming excursions			
Officiating (6275)	**Amount Budgeted:**		4,000
Provides officials/referrees for youth basketball, adult basketball and adult futsal programs		4,000	
Other Purchased Services (6299)	**Amount Budgeted:**		14,100
Licensing Fees for Movies in the Park (8 movies x $518.75 per movie)		4,150	
American Red Cross authorization fee to provide swim lessons ($400 x 2 pools)		800	
Learn-To-Swim facility user fees ($138 x 18 days= $2484) EDHS		9,150	
($185 x 36 days= $6660) VHS			
Special Department Supplies (6301)	**Amount Budgeted:**		33,080
Supplies and Materials for Various programs including:			
Special event supplies for all department events		4,550	
Facilities supplies		800	
Program supplies for all department programs		24,380	
Equipment replacement supplies		3,350	
Uniforms (6360)	**Amount Budgeted:**		6,000
Lifeguard uniforms (men's and women's suits, rash guards)		2,500	
Lifeguard t-shirts 50 x $10		500	
Staff shirts (polo shirts for Rec & NS Divisions) 125 x $20 = $2500		2,500	
Staff hats and visors (30 x $10)		300	
Field Ambassador uniforms		200	

Annual Budget
Fiscal Year 2017-18

COMMUNITY SERVICES
NEIGHBORHOOD SERVICES
104072

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	-	-	-	-	54,461
5005	Part-time Salaries	47,350	43,000	35,250	43,000	31,840
5015	Overtime	-	-	-	-	-
5020	Leave Accrual Payout	-	-	-	-	-
5022	Alternative H&W Payout	-	-	-	-	-
5105	Health Allocation	5	-	-	-	23,076
5110	Life Allocation	-	-	-	-	80
5115	Dental Allocation	-	-	-	-	1,541
5120	Optical Allocation	-	-	-	-	175
5125	Long-term Disability Insurance	-	-	-	-	-
5135	Medicare	683	907	513	720	1,251
5141	Employer's PARS/ARS	1,709	1,260	1,198	1,695	1,194
5145	Retirement Annuity	134	-	219	-	4,202
5159	Medical Opt Out Plan	-	-	-	-	-
5170	Sick Leave Buyback	-	-	-	-	-
5175	Vacation Leave Buy Back	-	-	-	-	-
	Total 101572	218				
	TOTAL SALARIES AND BENEFITS	**50,099**	**45,167**	**37,180**	**45,415**	**117,820**
	MATERIAL, SUPPLIES & SERVICES					
6135	Repair/Maint Off Furniture & Equipment	-	-	-	-	-
6225	Advertising/Promotional	-	-	-	-	-
6301	Special Department Supplies	1,792	1,500	1,137	1,500	1,860
6315	Office Supplies	1,341	1,200	248	1,148	-
6325	Postage	-	-	-	-	-
6401	Community Programs	-	-	-	-	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**3,133**	**2,700**	**1,385**	**2,648**	**1,860**
	GRAND TOTAL	**53,232**	**47,867**	**38,565**	**48,063**	**119,680**

CITY OF PLACENTIA

Neighborhood Svcs (104072)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$ 119,680**		
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		117,820
Full Time			
Community Services Coordinator	1.00		
Part Time		31,840	
One part time Clerical Aide ($15.50 x 51 wks x 30 hrs)	23,720		
One part time Program Coordinator ($16.22 x 51 wks x 28 hrs) Office, events, classes, and programs.	23,170		
One part time Senior Leader ($11.85 x 51 wks x 6 hrs)	3,630		
Two part time Rec. Leaders ($11.00 x 51 wks x 4 hrs)	4,490		
MATERIAL, SUPPLIES & SERVICES			
Repair/Maint Office Furniture/Equip (6135)	**Amount Budgeted:**		-
Lease for copy/fax/printer machine at Whitten Community Center including maintenance & ink	***Moved to FaCT Grant Budget***		
Special Departmental Supplies (6301)	**Amount Budgeted:**		1,860
Supplies for Neighborhood Services events and programs such as food distribution, health fair, parenting classes, health service programs, and community outreach.			
Additional Christmas Basket event supplies			
More community programming is now offered at the Whitten Center			
Office Supplies (6315)	**Amount Budgeted:**		-
Materials and Office Supplies for the Division and the Neighborhood Services Office			
Includes purchase of repalcement desk for FT Coordiantor			
Postage (6325)	**Amount Budgeted:**		-
Postage for various correspondences			
Communtiy Christmas basket sponsor letters			
Client information, program flyers, event flyers (300 items x 0.49)			
Community Programs (6401)	**Amount Budgeted:**		-
Moved to Farmers Market Budget			

Annual Budget
Fiscal Year 2017-18

COMMUNITY SERVICES
CULTURAL ARTS DIVISION
104074

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6265	Entertainment Services	4,050	4,050	3,575	3,575	-
6299	Other Purchased Services	3,310	3,600	2,200	2,200	5,000
6301	Special Department Supplies	238	300	45	300	250
	TOTAL MATERIALS, SUPPLIES & SERVICES	7,598	7,950	5,820	6,075	5,250
	CAPTIAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	7,598	7,950	5,820	6,075	5,250

CITY OF PLACENTIA

COMMUNITY SERVICES - CULTURAL ARTS (104074)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**5,250**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		-
MATERIAL, SUPPLIES & SERVICES			
Entertainment Services (6265)	**Amount Budgeted:**		-
Provides professional sound services for the concerts in the park series ($675 x 6 concerts)		0	
Other Purchased Services (6299)	**Amount Budgeted:**		5,000
Provides the contract entertainment for the Concerts in the Park Series. Approximately $1000 per group x 5 concerts. (Cultural Arts securing sponsors for up to 1 concert that will offset expense)		5,000	
Special Department Supplies (6301)	**Amount Budgeted:**		250
Supplies, paper and materials necessary to implement cultural arts programs such as the Photo Contest, CAPES, Concerts in the Park and other special events.		250	

Annual Budget
Fiscal Year 2017-18

COMMUNITY SERVICES
FARMERS MARKET
104075

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5005	Part-time Salaries	4,445	12,000	2,653	3,535	-
5135	Medicare	43	175	27	35	-
5141	Employer's PARS/ARS	167	450	99	135	-
5145	Retirement Annunity	70	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**4,725**	**12,625**	**2,779**	**3,705**	**-**
	MATERIAL, SUPPLIES & SERVICES					
6230	Printing & Binding	3,208	9,090	9,087	9,087	-
6301	Special Department Supplies	4,886	2,641	-	-	-
6401	Community Programs	16,005	14,300	3,647	3,647	-
	TOTAL MATERIALS, SUPPLIES & SERVICES	**24,099**	**26,031**	**12,734**	**12,734**	**-**
	CAPTIAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**28,824**	**38,656**	**15,513**	**16,439**	**-**

CITY OF PLACENTIA

COMMUNITY SERVICES - FARMERS MARKET (104075)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	-

SALARIES & BENEFITS

Salaries & Benefits (5001-5199) **Amount Budgeted:** -

Full Time

Part Time

CS Leaders to work at weekly Farmers Market and Program Coordinator to assist with Community Outreach.

Program Coordinator

MATERIAL, SUPPLIES & SERVICES

Printing & Binding (6230) **Amount Budgeted:** -

Promotional Materials for the Farmers Market including Printing in Placentia Quarterly, transit shelter billboards and printing in newspaper publications

Special Department Supplies (6301) **Amount Budgeted:** -

Materials and supplies to support health and wellness outreach efforts and supplies for weekly Farmers Market booth.

Community Programs (6401) **Amount Budgeted:** -

Shuttle Service to transport residents to the Farmers Market including but not limited to older adults, disabled & low income residents.

Amount Budgeted: -

Annual Budget
Fiscal Year 2017-18

COMMUNITY SERVICES
HERITAGE FESTIVAL
104076

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	-	-	-	-	-
5005	Part-time Salaries	-	-	-		12,200
5015	Overtime	-	-	-	-	
5020	Leave Accrual Payout	-	-	-	-	-
5105	Health Allocation	-	-	-	-	-
5110	Life Allocation	-	-	-	-	-
5115	Dental Allocation	-	-	-	-	-
5120	Optical Allocation	-	-	-	-	-
5125	Long-term Disability Insurance	-	-	-	-	-
5135	Medicare	-	-	-		1,769
5141	Employer's PARS/ARS	-	-	-		458
5145	Retirement Annuity	-	-	-	-	-
5159	Medical Opt Out Plan	-	-	-	-	-
5170	Sick Leave Buyback	-	-	-	-	-
5175	Vacation Leave Buy Back	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	-	-	-	-	**14,427**
	MATERIAL, SUPPLIES & SERVICES					
6099	Other professional sevices					15,250
6230	Printing and binding					8,650
6299	Other purcahsed services					15,900
6301	Special Department Supplies	-	-	-		20,000
6315	Office Supplies	-	-	-		800
6325	Postage					2,000
	TOTAL MATERIALS, SUPPLIES & SERVICES	-	-	-	-	**62,600**
	CAPTIAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	-	-	-	-	**77,027**

CITY OF PLACENTIA

COMMUNITY SERVICES - HERITAGE FESTIVAL (104076)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**77,027**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		14,427
Full Time Overtime (5015)		0	
Part Time		12,200	
MATERIAL, SUPPLIES & SERVICES			
Other Professional Services (6099)	**Amount Budgeted:**		15,250
Provides for entertainers, contractors and hired agents for event also includes band review judges from SCSBOA, shuttle services and sound services		15,250	
Printing and binding (6230)	**Amount Budgeted:**		8,650
Purchases of event flyers, poster, banners, advertisments, date changes, updates, street banner, pole banners and design costs		8,650	
Other Purchased Services (6299)	**Amount Budgeted:**		15,900
Provides for rentals of event equipment including, electrical, generators, street closure equipment, tables, canopies, chairs and Porta Potties		15,900	
Special Department Supplies (6301)	**Amount Budgeted:**		20,000
Provides for purchase of special event supplies. Includes, small tools, equipment, car show/band supplies, awards, lunch, snacks, waters for all staff/volunteers, plaques, certs, & committee supplies		20,000	
Office supplies (6315)	**Amount Budgeted:**		800
Provides for purchases of event office supplies includes, paper, poster boards, pens, pencils, marker, file boxes, and file folders		800	
Postage (6325)	**Amount Budgeted:**		2,000
Provides for postage costs of mailing vendor applications, vendor packets, parade packets, entertainer contracts/payments, and dignitary invitations		2,000	

Annual Budget
Fiscal Year 2017-18

COMMUNITY SERVICES
FACT GRANT
104077

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
5001	Full-time Salaries	-	-	-	-	-
5005	Part-time Salaries	14,501	22,000	17,403	22,000	41,700
5015	Overtime	-	-	-	-	-
5020	Leave Accrual Payout	-	-	-	-	-
5105	Health Allocation	10	-	-	-	-
5110	Life Allocation	-	-	-	-	-
5115	Dental Allocation	-	-	-	-	-
5120	Optical Allocation	-	-	-	-	-
5125	Long-term Disability Insurance	-	-	-	-	-
5135	Medicare	210	319	252	355	6,047
5141	Employer's PARS/ARS	544	825	653	910	1,564
5145	Retirement Annuity	-	-	-	-	-
5159	Medical Opt Out Plan	-	-	-	-	-
5170	Sick Leave Buyback	-	-	-	-	-
5175	Vacation Leave Buy Back	-	-	-	-	-
	TOTAL SALARIES AND BENEFITS	**15,265**	**23,144**	**18,308**	**23,265**	**49,310**
	MATERIAL, SUPPLIES & SERVICES					
6135	Repair/Maint Off Furniture & Equipment	-	1,500	-	462	1,500
6215	Telephone/Internet service	713	1,000	701	1,000	1,000
6301	Special Department Supplies	1,165	1,500	-	1,500	1,500
6315	Office Supplies	554	750	66	750	750
	TOTAL MATERIALS, SUPPLIES & SERVICES	**2,432**	**4,750**	**767**	**3,712**	**4,750**
	CAPTIAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**17,697**	**27,894**	**19,075**	**26,977**	**54,060**

CITY OF PLACENTIA

COMMUNITY SERVICES - FACT GRANT (104077)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**54,060**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		49,310
Part Time		41,700	
CS Staff for Whitten Center Afterschool Program and to assist with parenting classes and events for the FaCT Grant.			-
MATERIAL, SUPPLIES & SERVICES			
Repair/Maint Off Furniture & Equipment (6135)	**Amount Budgeted:**		1,500
Lease for copy/fax/printer machine at Whitten Community Center including maintenance & ink		1,500	
Telephone/Internet Service (6135)	**Amount Budgeted:**		1,000
Service for Whitten Community Center		1,000	
Special Department Supplies (6301)	**Amount Budgeted:**		1,500
Direct program supplies for food programs, OST Programming/After school program needs and child care program needs		1,500	
Office Supplies (6315)	**Amount Budgeted:**		750
Supplies to support FaCT programs & services for the Whitten Community Center building		750	

Annual Budget
Fiscal Year 2017-18

ENVIRONMENTAL SERVICES
DEPARTMENTAL SUMMARY

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	SALARIES AND BENEFITS						
	MATERIALS SUPPLIES & SERVICES						
6245	Meetings and Conferences	-	200	-	50	50	-75.0%
6255	Dues and Memberships	-	550	-	50	550	0.0%
6257	Licenses & Permits	81,583	102,535	29,186	84,535	99,540	-2.9%
6285	Hazardous Waste Disposal	-	2,500	1,470	2,500	2,320	-7.2%
6315	Office Supplies	-	200	185	200	200	0.0%
6325	Postage	35	50	-	50	20	-60.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	**81,618**	**106,035**	**30,841**	**87,385**	**102,680**	**-3.2%**
	CAPITAL OUTLAY						
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	**NA**
	GRAND TOTAL - GENERAL FUND	**81,618**	**106,035**	**30,841**	**87,385**	**102,680**	**-3.2%**

Annual Budget
Fiscal Year 2017-18

ENVIRONMENTAL SERVICES
ENVIRONMENTAL PLANNING
104315

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18
	SALARIES AND BENEFITS					
	TOTAL SALARIES AND BENEFITS	-	-	-	-	-
	MATERIAL, SUPPLIES & SERVICES					
6245	Meetings and Conferences		200	-	50	50
6255	Dues and Memberships	-	550	-	50	550
6257	Licenses & Permits	81,583	102,535	29,186	84,535	99,540
6285	Hazardous Waste Disposal	-	2,500	1,470	2,500	2,320
6315	Office Supplies	-	200	185	200	200
6325	Postage	35	50	-	50	20
	TOTAL MATERIALS, SUPPLIES & SERVICES	**81,618**	**106,035**	**30,841**	**87,385**	**102,680**
	CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
	GRAND TOTAL	**81,618**	**106,035**	**30,841**	**87,385**	**102,680**

CITY OF PLACENTIA

ENVIRONMENTAL SERVICES - ENV PLANNING (104315)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**102,680**	
SALARIES & BENEFITS			
Salaries & Benefits (5001-5199)	**Amount Budgeted:**		-
MATERIAL, SUPPLIES & SERVICES			
Meetings and Conferences (6245)	**Amount Budgeted:**		50
Professional and regional meetings		50	
Dues and Memberships (6255)	**Amount Budgeted:**		550
Provides funds for annual memberships			
CASQA membership for environmental services		550	
APWA Certified Stormwater Manager Test		0	
License and Permit (6257)	**Amount Budgeted:**		99,540
County of Orange TMDL agreement		4,200	
SWRCB Annual Permit		24,540	
County of Orange Water Quality Implementation Agreement		800	
County of Orange NPDES shared cost		70,000	
(All formerly recorded in Refuse Fund)			
Hazardous Waste Disposal (6285)			2,320
Funds requested for disposal of orphaned waste and hazardous waste		2,320	
(Formerly recorded in Refuse Fund)			
Office Supplies (6315)	**Amount Budgeted:**		200
Office Supplies for Environmental		200	
Postage (6325)	**Amount Budgeted:**		20
provides for special handling of mail		20	

CITY OF PLACENTIA
GENERAL GOVERNMENT DEPARTMENT
FISCAL YEAR 2017-18

GENERAL GOVERNMENT
DEPARTMENTAL SUMMARY

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	MATERIAL, SUPPLIES & SERVICES						
5022	Alternative Health & Wellness Program	-	90,000	-	-	90,000	0.0%
5150	Tuition Reimbursement	20,049	30,000	25,071	30,000	30,000	0.0%
5169	STD Ins Premium	28,226	29,000	31,422	37,709	98,304	239.0%
6001	Management Consulting Services	4,700	10,000	-	-	-	-100.0%
6099	Professional Services	-	-	-	-	-	NA
6137	Repair Maint/Equipment	27,916	27,170	20,199	27,000	10,000	-63.2%
6175	Office Equipment Rental	51,783	39,000	48,606	50,000	39,000	0.0%
6215	Telephone	136,266	135,000	105,828	130,000	135,000	0.0%
6230	Printing & Binding	1,203	1,800	1,945	2,000	1,000	-44.4%
6295	City Admin Service Fee	1,686,607	2,512,800	2,528,691	2,302,026	2,567,200	2.2%
6301	Special Department Supplies	22,162	28,800	20,103	28,000	37,700	30.9%
6315	Office Supplies	9,858	11,000	6,689	10,000	9,000	-18.2%
6325	Postage	25,405	30,000	25,467	28,000	28,000	-6.7%
6330	Electricity	507,440	500,000	317,374	480,000	480,000	-4.0%
6335	Water	260,446	260,000	226,461	280,000	260,000	0.0%
6340	Natural Gas	6,688	6,500	5,679	7,000	7,000	7.7%
6410	Property Taxes	8,035	8,100	8,507	8,507	9,000	11.1%
6420	Bad Debt Expense	-	-	-		-	NA
6855	Furniture & Fixtures	11,407	-	-	-	-	NA
6891	Loss Due to Theft	5,160,735					NA
6940	Payments to Other Agencies	-	2,120,000	2,120,000	2,120,000	-	-100.0%
6999	Contingency	65,840	150,000	67,837	100,000	75,000	-50.0%
	TOTAL MATERIALS, SUPPLIES & SERVICES	**8,034,766**	**5,989,170**	**5,559,879**	**5,640,242**	**3,876,204**	**-35.3%**
	GRAND TOTAL	**8,034,766**	**5,989,170**	**5,559,879**	**5,640,242**	**3,876,204**	**-35.3%**

CITY OF PLACENTIA

GENERAL GOVERNMENT (109595)

BUDGET DISCUSSION

FY 17-18

TOTAL BUDGET	**$**	**3,876,204**	
MATERIAL, SUPPLIES & SERVICES			
Alternative Health & Wellness Program (5022)	**Amount Budgeted:**		90,000
Anticipated payout		90,000	
Health Wellness Fitness Center Contribution (50*12 *50 ees)		0	
Tuition Reimbursement (5150)	**Amount Budgeted:**		30,000
		30,000	
STD and LTD Ins Premium (5169)	**Amount Budgeted:**		98,304
STD		28,224	
LTD		70,080	
Management Consulting Services (6001)	**Amount Budgeted:**		-
Repair Maint of Equipment (6137)	**Amount Budgeted:**		10,000
Miscellaneous (City wide)		0	
Print Management Program		10,000	
Office Equipment Rental (6175)	**Amount Budgeted:**		39,000
Postage Equipment Lease			
Copy Machines (Considering Alternatives)		39,000	
Telephone (6215)	**Amount Budgeted:**		135,000
Telephone Services including data lines		135,000	
Printing & Binding (6230)	**Amount Budgeted:**		1,000
Printing of forms, business cards, envelopes		1,000	
City Admin Service Fee (6295)	**Amount Budgeted:**		2,567,200
Employee Health & Welfare Fund		1,339,500	
Risk Management Fund		1,227,700	

CITY OF PLACENTIA

GENERAL GOVERNMENT (109595)

BUDGET DISCUSSION

FY 17-18

Special Departmental Supplies (6301)	**Amount Budgeted:**		37,700
Public Service Recognition Week		2,000	
Employee Holiday Luncheon		3,000	
Employee Appreciation Luncheon		1,500	
Sparkletts Water, Coffee Supplies, etc.		23,400	
Refreshments-Council Meetings & Misc. Meetings		2,400	
Brown Bags		3,900	
Mini Retreats		1,500	
Office Supplies (6315)	**Amount Budgeted:**		9,000
Copy Paper, other citywide office supplies		9,000	
Postage (6325)	**Amount Budgeted:**		28,000
Citywide Postage		28,000	
Electricity (6330)	**Amount Budgeted:**		480,000
		480,000	
Water (6335)	**Amount Budgeted:**		260,000
		260,000	
Natural Gas (6340)	**Amount Budgeted:**		7,000
		7,000	
Property Tax (6410)	**Amount Budgeted:**		9,000
Property tax on property leased for non governmental purposes		9,000	
Furniture & Fixtures (6855)	**Amount Budgeted:**		-
Office expansion and relocation		0	
Other Expenditures (6999)	**Amount Budgeted:**		75,000
Contingency for unanticipated expenditures		75,000	

CITY OF PLACENTIA

TRANSFERS OUT

FISCAL YEAR 2017-18

INTERFUND TRANSFERS
TRANSFERS OUT
109999

		Actual 2015-16	Amended Budget 2016-17	Year to Date 2016-17	Estimate 2016-17	Requested 2017-18	% Change from 16-17 Budget
	TRANSFERS OUT						
8028	Transfer out - Street Lighting Fund	228,875	234,875	-	234,875	234,875	0.0%
8033	Transfer out - Cap Improvement Fund	123,810	382,454	-	127,974	2,306,518	503.1%
8039	Transfer out - Health & Welfare Fund						
8040	Transfer out - Risk Management Fund						
8042	Transfer out - Info Technology Fund						
		352,685	**617,329**	**-**	**362,849**	**2,541,393**	**311.7%**

CITY OF PLACENTIA

INTERFUND TRANSFERS - TRANSFER OUT (109999)

BUDGET DISCUSSION

FY17-18

TOTAL BUDGET	**$**	**2,541,393**	
TRANSFER OUT			
Transfer Out - Street Lighting Fund (8028)	**Amount Budgeted:**		234,875
General Fund Subsidy		234,875	
Transfer Out - Capital Improvement Fund (8033)*	**Amount Budgeted:**		2,306,518
Golden Ave Bridge		590,000	
Placentia Ave. Rehabilitation		964,518	
SSARP		150,000	
Catch Basin Screens Phase IV		2,000	
Veterans Monument Expansion		15,000	
City Yard Secured Access Gate		5,000	
Bitech Finance System Upgrade		190,000	
Parque del Arroyo Verde Playgrd Renovation		65,000	
Boom Truck Replacement		5,000	
Arrow Board Truck Replacement		5,000	
Old Town Parking Management Plan		15,000	
General Plan Update & Envr Clearance		150,000	
Park Master Plan		150,000	

* Excludes $3,600,000 Metrolink Station and Parking Structure (previously committed)

CITY OF PLACENTIA
SPECIAL FUNDS
FISCAL YEAR 2017-18

SPECIAL REVENUE FUND
UTILITY USERS TAX
(201, 16)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	1,292,805	$222,756	$222,756	$222,756	$44,756
160000	4050	Utility User Tax	2,749,838	2,900,000	1,631,409	2,672,000	2,696,000
160000	4601	Interest Revenue	949				
		TOTAL ESTIMATED RESOURCES	**$4,043,592**	**$3,122,756**	**$1,854,165**	**$2,894,756**	**$2,740,756**
APPROPRIATIONS							
		TRANSFERS OUT					
169999	8010	Transfer to the General Fund	3,820,836	3,100,000	1,424,549	2,850,000	2,736,000
		Subtotal	3,820,836	3,100,000	1,424,549	2,850,000	2,736,000
		TOTAL APPROPRIATIONS	**3,820,836**	**3,100,000**	**1,424,549**	**2,850,000**	**2,736,000**
FUND BALANCE RESERVES @ END OF FY			**$222,756**	**$22,756**	**$429,616**	**$44,756**	**$4,756**

CITY OF PLACENTIA
UTILITY USERS TAX FUND (201,16)
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$2,740,756**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		44,756
Projected		44,756	
Utility User Tax (160000-4050)	**Amount Budgeted:**		2,696,000
3.5% tax on utilities		2,696,000	
TOTAL APPROPRIATIONS	**$2,736,000**		
TRANSFER OUT			
Transfer to General Fund (169999-8010)	**Amount Budgeted:**		2,736,000
Amount available for transfer		2,736,000	
FUND BALANCE RESERVES - ENDING	**$4,756**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
GAS TAX FUND
(205, 17)

			Actual 2015-16	Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	343,617	$139,569	$139,569	$139,569	$39,907
170000	4079	State Gas Tax (2103)	269,315	123,660	99,022	126,653	209,250
170000	4080	State Gas Tax (2105)	294,351	327,440	170,135	308,507	303,766
170000	4082	State Gas Tax (2106)	195,022	164,630	113,425	191,117	188,265
170000	4084	State Gas Tax (2107)	383,286	454,700	209,091	398,505	392,421
170000	4086	State Gas Tax (2107.5)	7,500	7,500	7,500	7,500	7,500
170000	new	Loan Repayment (one-time funds)					59,799
170000	new	Road Maint Rehab Account (RMRA)					301,386
170000	4601	Interest Earnings	2,216	-	-	2,000	2,000
		TOTAL ESTIMATED RESOURCES	**$1,495,307**	**$1,217,499**	**$738,742**	**$1,173,851**	**$1,504,294**
APPROPRIATIONS							
Public Works - Street/Curb/Gutter							
173552	6840	Machinery & Equipment	-	-	-	-	-
		Subtotal	-	-	-	-	-
		TRANSFERS OUT					
179999	8010	Transfer out - General Fund	850,000	650,000	325,000	650,000	827,000
179999	8033	Transfer out - CIP	22,372	5,000	-	-	192,750
179999	8052	Transfer out - Gas Tax Bnd Debt Svc	483,366	483,944	122,470	483,944	484,544
		Subtotal	1,355,738	1,138,944	447,470	1,133,944	1,504,294
		TOTAL APPROPRIATIONS	**1,355,738**	**1,138,944**	**447,470**	**1,133,944**	**1,504,294**
FUND BALANCE RESERVES @ END OF FY			**$139,569**	**$78,555**	**$291,272**	**$39,907**	**$0**

CITY OF PLACENTIA
GAS TAX FUND (205,17)
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$1,504,294**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		39,907
Projected		39,907	
Gas Tax Revenue	**Amount Budgeted:**		1,462,387
State Gas Tax - 2103 (170000-4079)		209,250	
State Gas Tax - 2105 (170000-4080)		303,766	
State Gas Tax - 2106 (170000-4082)		188,265	
State Gas Tax - 2107 (170000-4084)		392,421	
State Gas Tax - 2107.5 (170000-4086)		7,500	
Loan Repayment (one-time funds)		59,799	
Road Maint Rehab Account (RMRA)		301,386	
(Per DOF estimates)			
Interest Earnings	**Amount Budgeted:**		2,000
Estimate for year		2,000	
TOTAL APPROPRIATIONS	**$1,504,294**		
TRANSFER OUT			
Transfer to General Fund (179999-8010)	**Amount Budgeted:**		827,000
Street Maintenance in Gen Fund - (103652)		827,000	
Transfer to CIP Fund (179999-8033)	**Amount Budgeted:**		192,750
SSARP		16,500	
Metro Station/Parking Structure		127,000	
Community Circulator Study		5,000	
Ped Access Phase VI		35,000	
St Resurfacing and Slurry Seal		9,250	
Transfer to Gas Tax Bond Fund (179999-8052)	**Amount Budgeted:**		484,544
Debt Service on 2011 Gas Tax Bond		480,544	
Trustee & Reporting Fees		4,000	
FUND BALANCE RESERVES - ENDING	**$0**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
GAS TAX BOND FUND
(206, 52)

			Actual 2015-16	Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	485,282	$485,928	$485,928	$485,928	$485,978
520000	7017	Transfer in from Gas Tax Fund	483,366	483,944	122,470	483,944	484,544
520000	4601	Interest Revenue	2	10	40	50	50
		TOTAL ESTIMATED RESOURCES	**$968,650**	**$969,882**	**$608,438**	**$969,922**	**$970,572**
APPROPRIATIONS							
		MATERIAL, SUPPLIES & SERVICES					
525525	6030	Trustee Fees	3,778	4,000	3,250	4,000	4,000
525525	6905	Bond Principal - COP/Leases	225,000	235,000	-	235,000	245,000
525525	6915	Interest - COP/Leases	253,944	244,944	122,472	244,944	235,544
		Subtotal	482,722	483,944	125,722	483,944	484,544
		TOTAL APPROPRIATIONS	**482,722**	**483,944**	**125,722**	**483,944**	**484,544**
FUND BALANCE RESERVES @ END OF FY			**$485,928**	**$485,938**	**$482,716**	**$485,978**	**$486,028**

CITY OF PLACENTIA
GAS TAX BOND FUND (206,52)
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$970,572**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		485,978
Projected		485,978	
	Amount Budgeted:		484,544
Transfer in - Gas Tax Fund (520000-7017)			
Bond payment		480,544	
Trustee Fees		4,000	
Interest Revenue (520000-4601)	**Amount Budgeted:**		50
Interest on trustee invested funds		50	
TOTAL APPROPRIATIONS	**$484,544**		
Trustee Fees (525525-6030)	**Amount Budgeted:**		4,000
		4,000	
Principal/Bonds/COPs/Leases (525525-6905)	**Amount Budgeted:**		245,000
2011 Gas Tax Bond		245,000	
Interest/Bonds/COPs/Leases (525525-6915)	**Amount Budgeted:**		235,544
Interest Expense		235,544	
FUND BALANCE RESERVES - ENDING	**$486,028**		

Annual Budget
Fiscal Year 2017-2018

SPECIAL REVENUE FUND
Housing Successor Fund
(207, 53)

			Actual 2015-16	Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	1,629,987	$1,640,867	$1,640,867	$1,640,867	$1,696,805
530000	4305	Planning Division Fees	-	204,750	-		-
530000	4601	Interest Earnings	-	100	-		-
530000	4710	Reimbursements/Other Revenue	-	-	43,938	43,938	199,422
530000	4711	Lease Revenue	10,880	12,000	6,318	12,000	12,000
		TOTAL ESTIMATED RESOURCES	**$1,640,867**	**$1,857,717**	**$1,691,123**	**$1,696,805**	**$1,908,227**
APPROPRIATIONS							
		MATERIALS, SUPPLIES & SERVICES					
530000	6130	Repair & Maintenance/Facilities	-	-	-	-	-
530000	6940	Payments to Other Agencies	-	-	-	-	-
		TOTAL APPROPRIATIONS	-	-	-	-	-
FUND BALANCE RESERVES @ END OF FY			**$1,640,867**	**$1,857,717**	**$1,691,123**	**$1,696,805**	**$1,908,227**
Less:							
Non-spendable Fund Balance (Land Held for Resale)			(1,948,103)	(1,948,103)	(1,948,103)	(1,948,103)	(1,948,103)
AVAILABLE FUND BALANCE RESERVES @ END OF FY			**($307,236)**	**($90,386)**	**($256,980)**	**($251,299)**	**($39,877)**

CITY OF PLACENTIA
HOUSING SUCCESSOR AGENCY FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**1,908,227**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		1,696,805
		$1,696,805	
Planning Revenue			0
		0	
Lease Revenue	**Amount Budgeted:**		12,000
Rent payment - 229 Alta ($700 per month)		8,400	
Rent payment - 336 W. Santa Fe ($300 per month)		3,600	
Reimbursements/Other Revenue	**Amount Budgeted:**		199,422
SA Loan Repayment-312 S Melrose (20% of total)		61,101	
SA Loan Repayment-110 S Bradford (20% of total)		61,101	
SA Loan Repayment-ROPS 17-18 Line 30; OB Reso 2014-01 (20% of total)		77,220	
TOTAL APPROPRIATIONS	-		
MATERIALS, SUPPLIES AND SERVICES	**Amount Budgeted:**		-
FUND BALANCE RESERVES - ENDING	**$1,908,227**		
Less Land Held for Resale	(1,948,103)		
AVAILABLE FUND BALANCE RESERVES	**($39,877)**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
MEASURE M FUND
(210, 18)

			Actual 2015-16	Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	656,453	$1,148,943	$1,148,943	$1,148,943	$1,488,794
180000	4092	Measure M Turnback Revenue	778,207	810,000	258,964	774,185	799,733
180000	4210	County Grants	51,817	52,000	27,186	52,000	297,000
180000	4601	Interest Revenue	2,105	1,500	-	2,000	-
		TOTAL ESTIMATED RESOURCES	**$1,488,582**	**$2,012,443**	**$1,435,093**	**$1,977,128**	**$2,585,527**
APPROPRIATIONS							
		MATERIAL, SUPPLIES & SERVICES					
184071	6401	Community Programs	48,741	52,000	29,370	50,000	52,000
183551	6015	Engineering Services	23,770		-		-
185525	6905	Debt Service - Principal	234,201	230,000	-	235,000	230,000
185525	6915	Debt Service - Interest	26,630	37,000	-	30,000	37,000
189999	8010	Transfer out - General Fund		100,000	-	100,000	100,000
189999	8033	Transfer out - CIP	6,297	1,557,573	-	73,334	2,163,519
		TOTAL APPROPRIATIONS	**339,639**	**1,976,573**	**29,370**	**488,334**	**2,582,519**
FUND BALANCE RESERVES @ END OF FY			**$1,148,943**	**$35,870**	**$1,405,723**	**$1,488,794**	**$3,008**

CITY OF PLACENTIA
MEASURE M FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$2,585,527**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		1,488,794
Projected		1,488,794	
	Amount Budgeted:		799,733
Measure M - Local Fair Share Funds			
Measure M2 (OCTA estimate)		799,733	
Measure M - County Grants	**Amount Budgeted:**		297,000
Senior Mobility Program		52,000	
M2 Environmental		200,000	
M2 Project V		45,000	
Interest Revenue (180000-4601)	**Amount Budgeted:**		0
Estimate for Year		0	
TOTAL APPROPRIATIONS	**$2,582,519**		
MATERIALS, SUPPLIES & SERVICES			
Community Programs (184071-6401, 79538)	**Amount Budgeted:**		52,000
Senior Mobility Program using contracted transportation company to provide round trip transportation for older adults from their homes the Senior Center. Measure M Funds from OCTA 80% of program cost		52,000	
Debt Service - Principal (185525-6901)	**Amount Budgeted:**		230,000
OCTA Advance		230,000	
Debt Service - Interest (185525-6915)	**Amount Budgeted:**		37,000
OCTA Advance		37,000	
TRANSFER OUT			
Transfer out - General Fund (189999-8010)	**Amount Budgeted:**		100,000
Traffic Engineer		-	
Street Maintenance		100,000	
Personnel		-	

CITY OF PLACENTIA
MEASURE M FUND
BUDGET DISCUSSION
FY17-18

Transfer out - CIP (189999-8033)	**Amount Budgeted:**		2,163,519
Placentia Ave Rehab		594,519	
Kraemer Resurfacing Project		90,000	
Metro Station/Parking Structure		425,000	
St Resurfacing and Slurry Seal		572,000	
Chapman/Placentia Intersection		40,000	
Community Circulator Study		45,000	
Catch Basin Screen Phase IV		200,000	
Citywide Traff Signal Repair*		102,000	
Miraloma/Richfield Signal Mod		30,000	
Kraemer/Alta Vista Signal Improv.		45,000	
Bastanchury/Valencia Signal Improv.		20,000	
FUND BALANCE RESERVES - ENDING	**$3,008**		

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Fiscal Year 2017-18

SPECIAL REVENUE FUND
Public Education Government Access (PEG) Fund (211,58)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	-	$263,202	$263,202	$263,202	$222,448
580000	4321	PEG Fees	97,553	96,000	30,531	90,000	90,000
580000	4601	Interest Revenue	560				
		Miscellaneous	263,773				
		TOTAL ESTIMATED RESOURCES	**$361,886**	**$359,202**	**$293,733**	**$353,202**	**$312,448**
APPROPRIATIONS							
		MATERIALS, SUPPLIES & SERVICES					
581573	6099	Other Professional Services	51,615	55,800	30,773	55,800	45,000
581573	6136	Software Maintenance	25,316	21,954	15,813	21,954	21,954
581573	6290	Contract Services	3,634	4,000	1,967	4,000	4,500
581573	6301	Special Department Supplies	5,119	29,900	11,211	49,000	10,000
		TRANSFERS OUT					
581573	8033	Transfer out - CIP	13,000	-	-	-	106,000
		TOTAL APPROPRIATIONS	**98,684**	**111,654**	**59,764**	**130,754**	**187,454**
FUND BALANCE RESERVES @ END OF FY			**$263,202**	**$247,548**	**$233,969**	**$222,448**	**$124,994**

CITY OF PLACENTIA
PUBLIC EDUCATION GOVERNMENT (PEG) ACCESS FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$312,448**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		222,448
Projected		222,448	
PEG Fees (580000-4321)	**Amount Budgeted:**		90,000
Received Quarterly from Cable Franchisees		90,000	
TOTAL APPROPRIATIONS	**$187,454**		
MATERIALS SUPPLIES & SERVICES			
Other Professional Services (581573-6099)	**Amount Budgeted:**		45,000
Media production services		45,000	
Software Maintenance (581573-6136)	**Amount Budgeted:**		21,954
Hosting & Maintenance of Granicus		15,204	
Hosting & Maintenance of Website		6,750	
Contract Services (581573-6290)	**Amount Budgeted:**		4,500
Music License Agreements/Website Domain		4,500	
Special Department Supplies (581573-6301)	**Amount Budgeted:**		10,000
Cable operation supplies including DVDS, cables, connectors, and production supplies		10,000	
Transfer out - CIP (581573-8033)	**Amount Budgeted:**		106,000
City Council Chambers Remodel		82,000	
EOC Phase III		24,000	

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Air Quality Improvement Fund - AB2766
(215, 19)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	283,104	$203,946	$203,946	$203,946	$227,309
190000	4220	AB2766 Air Quality	66,662	63,000	17,283	65,000	65,000
190000	4299	Other Intergovt Revenue	18,655	-		-	-
190000	4710	Reimbursements/Other Revenue	100,000	-	-		-
190000	4601	Interest Earnings	802	500	-	-	-
		TOTAL ESTIMATED RESOURCES	**$469,223**	**$267,446**	**$221,229**	**$268,946**	**$292,309**
APPROPRIATIONS							
		MATERIALS ,SUPPLIES & SERVICES					
194315	6401	Community Programs	-	13,700	-	-	13,700
194315	6905	Notes Payable Principal (EV Sparks)	38,760	54,000	33,764	38,280	54,000
194315	6915	Notes Payable Interest	429				
			39,189	67,700	33,764	38,280	67,700
		CAPITAL OUTLAY					
194315	6730	Improvements other than buildings	37,310	-	-	-	-
194315	6842	Vehicle	14,318	-	-	-	
		Subtotal	51,628	-	-	-	-
		TRANSFERS OUT					
194315	8033	Transfer out - CIP	174,460	163,400	-	3,357	155,000
		Subtotal	174,460	163,400	-	3,357	155,000
		TOTAL APPROPRIATIONS	**265,277**	**231,100**	**33,764**	**41,637**	**222,700**
FUND BALANCE RESERVES @ END OF FY			**$203,946**	**$36,346**	**$187,465**	**$227,309**	**$69,609**

CITY OF PLACENTIA
AIR QUALITY IMPROVEMENT FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$292,309**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		227,309
Projected		227,309	
AB2766 - Air Quailty	**Amount Budgeted:**		65,000
Air Quality Fees collected on Motor Vehicle License Fees		65,000	
TOTAL APPROPRIATIONS	**$222,700**		
MATERIALS ,SUPPLIES & SERVICES			
Community Programs (194315-6401)	**Amount Budgeted:**		13,700
Senior Mobility Program		13,700	
Vehicle Lease (194315-6905)	**Amount Budgeted:**		54,000
Payment of notes payable on 10 Chevy Spark E.V.'s ($450 per car per month)		54,000	
CAPITAL OUTLAY			
Improvements other than Buildings	**Amount Budgeted:**		0
Aero Boom Truck		0	
TRANSFER OUT			
Transfer to CIP Fund (199999-8033)	**Amount Budgeted:**		155,000
Placentia Ave TS Coord		40,000	
Chapman/Malvern TS Synchronization		90,000	
Imperial Highway TS Synchronization		25,000	
FUND BALANCE RESERVES - ENDING	**$69,609**		

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Fiscal Year 2017-18

SPECIAL REVENUE FUND
Asset Seizure Fund
(225, 21)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	450,686	$936,647	$936,647	$936,647	$772,404
210000	4330	Special Police Services	94,033		($94,033)	(94,033)	
210000	4420	Asset Seizure Funds	39,464		$4,542	4,542	
210000	4425	Narcotics Seizure/State	-	10,000	-	-	
210000	4430	Narcotics Seizure/Federal	472,359	125,000	281,132	357,944	200,000
210000	4435	15% Asset Seizure Set Aside	99,952	30,000	33,017	36,547	
210000	4601	Interest Revenue	1,222	600		600	600
		TOTAL ESTIMATED RESOURCES	**$1,157,716**	**$1,102,247**	**$1,161,305**	**$1,242,247**	**$973,004**
APPROPRIATIONS							
		MATERIALS ,SUPPLIES & SERVICES					
213041	6245	Meetings & Conferences	2,271	20,000	4,582	4,582	20,000
213041	6250	Staff Training	8,144	16,000	6,886	8,692	30,000
213041	6290	Dept Contract Svcs	-	-	-	-	-
213041	6301	Special Department Supplies	16,019	26,000	15,934	18,459	66,100
213041	6360	Uniforms	-	-	-	-	-
213041	6840	Machinery & Equipment	94,514	287,100	33,245	93,088	108,000
		Subtotal	120,948	349,100	60,647	124,821	224,100
		TRANSFERS OUT					
219999	8010	Transfer out - Gen Fd	69,647	-	-	-	-
219999	8033	Transfer out - CIP	30,474	643,116	-	345,022	370,000
		Subtotal	100,121	643,116	-	345,022	370,000
		TOTAL APPROPRIATIONS	**221,069**	**992,216**	**60,647**	**469,843**	**594,100**
FUND BALANCE RESERVES @ END OF FY			**$936,647**	**$110,031**	**$1,100,658**	**$772,404**	**$378,904**

CITY OF PLACENTIA
ASSET SEIZURE FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$973,004**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		772,404
Projected		772,404	
Narcotics Seizure - State (210000-4425)	**Amount Budgeted:**		0
Estimated based on history		0	
Narcotics Seizure - Federal (210000-4430)	**Amount Budgeted:**		0
Estimated based on history		0	
15% Asset Seizure Set Aside (210000-4435)	**Amount Budgeted:**		200,000
Estimated based on history		200,000	
Interest Revenue (210000-4601)	**Amount Budgeted:**		600
		600	
TOTAL APPROPRIATIONS	**$594,100**		
MATERIALS ,SUPPLIES & SERVICES			
Meetings & Conferences (213041-6245)	**Amount Budgeted:**		20,000
California Narcotics Officer Association		20,000	
Senior Management Institute for Police			
Other Conferences for Command Staff			
Staff Training (213041-6250)	**Amount Budgeted:**		30,000
K-9 Annual Training (Goldstone)		10,000	
K-9 HITS Training		7,000	
K9 Handler Basic school		6,500	
Misc. Staff Training		6,500	
Special Department Supplies (213041-6301)	**Amount Budgeted:**		66,100
UC Funds		5,000	
Perkins Funds		5,000	
Crime Prevention Program		7,500	
MCV maintenance		40,000	
Explorers		3,500	
Vehicle rental for TFO		5,100	
Machinery & Equipment (213041-6840)	**Amount Budgeted:**		108,000

CITY OF PLACENTIA
ASSET SEIZURE FUND
BUDGET DISCUSSION
FY17-18

Command Boxes for Patrol Supervisor's vehicles (X2)		27,000	
Staff/Detective vehicle gun lockers (15@$200)		3,000	
Cradlepoint Pass-Thru antenna for MDCs		40,000	
PD front counter security upgrade		3,500	
MCV radio upgrades to 800 MHz base stations		10,000	
Security upgrade - Panic alarm to PD		2,500	
Getac MDCs X4 @ $5500 per unit		22,000	
TRANSFER OUT	**Amount Budgeted:**		370,000
Transfer out - CIP Fund			
PD Men's Locker Room		250,000	
Police CAD System Upgrade		120,000	
FUND BALANCE RESERVES - ENDING	**$378,904**		

CITY OF PLACENTIA
ASSET SEIZURE FUND
BUDGET DISCUSSION
FY17-18

Command Boxes for Patrol Supervisor's vehicles (X2)		27,000	
Staff/Detective vehicle gun lockers (15@$200)		3,000	
Cradlepoint Pass-Thru antenna for MDCs		40,000	
PD front counter security upgrade		3,500	
MCV radio upgrades to 800 MHz base stations		10,000	
Security upgrade - Panic alarm to PD		2,500	
Getac MDCs X4 @ $5500 per unit		22,000	
TRANSFER OUT	**Amount Budgeted:**		250,000
Transfer out - CIP Fund			
PD Men's Locker Room		250,000	
FUND BALANCE RESERVES - ENDING	**$498,904**		

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SPECIAL REVENUE FUND
Traffic Offender Fund
(226, 51)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	51,254	$41,592	$41,592	$41,592	$50,445
510000	4334	DUI Release Fee	7,179	7,000	6,030	8,803	8,800
510000	4601	Interest Revenue	130	50	-	50	50
		TOTAL ESTIMATED RESOURCES	**$58,563**	**$48,642**	**$47,622**	**$50,445**	**$59,295**
APPROPRIATIONS							
510000	6840	Machinery & Equipment	16,971	-	-	-	-
		TOTAL APPROPRIATIONS	**16,971**	-	-	-	-
FUND BALANCE RESERVES @ END OF FY			**$41,592**	**$48,642**	**$47,622**	**$50,445**	**$59,295**

CITY OF PLACENTIA
TRAFFIC OFFENDER FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$59,295**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		50,445
Projected		50,445	
DUI Release Fee (510000-4334)	**Amount Budgeted:**		8,800
Estimated based on history		8,800	
Interest Revenue (210000-4601)	**Amount Budgeted:**		50
		50	
TOTAL APPROPRIATIONS	**$0**		
TRANSFER OUT	**Amount Budgeted:**		0
Transfer out - CIP Fund			
FUND BALANCE RESERVES - ENDING	**$59,295**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Supplemental Law Enforcement Fund
(230, 22)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	8	$138	$138	$138	$107
220000	4205	State Grants	114,618	100,000	111,669	111,669	100,000
220000	4601	Interest Revenue	206	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**$114,832**	**$100,138**	**$111,807**	**$111,807**	**$100,107**
APPROPRIATIONS							
		TRANSFERS OUT					
229999	8010	Transfer out - General Fund	114,694	100,000	50,000	111,700	100,000
		TOTAL APPROPRIATIONS	**114,694**	**100,000**	**50,000**	**111,700**	**100,000**
FUND BALANCE RESERVES @ END OF FY			**$138**	**$138**	**$61,807**	**$107**	**$107**

CITY OF PLACENTIA
SUPPLEMENTAL LAW ENFORCEMENT FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$100,107**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		107
Projected		107	
State Grants (220000-4205)	**Amount Budgeted:**		100,000
State Guaranteed Funding		100,000	
Interest Revenue (210000-4601)	**Amount Budgeted:**		0
TOTAL APPROPRIATIONS	**$100,000**		
TRANSFER OUT			
Transfer out - General Fund	**Amount Budgeted:**		100,000
Partial Funding of an Officer		100,000	
FUND BALANCE RESERVES - ENDING	**$107**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Park Development Fund
(235, 23)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	306,900	$401,656	$401,656	$401,656	$51,584
230000	4601	Interest Revenue	873	-	-	-	-
230000	4705	Donations	1,000	-	650	650	-
230000	4710	Reimbursements/Other Revenue	-	-	-	-	-
230000	4805	Park in-lieu Fees	138,450	37,000	37,923	37,923	20,000
		TOTAL ESTIMATED RESOURCES	**$447,223**	**$438,656**	**$440,229**	**$440,229**	**$71,584**
APPROPRIATIONS							
230000	6355	Small Furniture & Fixture	1,206				
234071	6999	Other Expenditure	-	248,000	248,000	248,000	-
239999	8033	Transfer out - CIP	44,361	230,000	-	140,645	71,000
		TOTAL APPROPRIATIONS	**45,567**	**478,000**	**248,000**	**388,645**	**71,000**
FUND BALANCE RESERVES @ END OF FY			**$401,656**	**($39,344)**	**$192,229**	**$51,584**	**$584**

CITY OF PLACENTIA
PARK DEVELOPMENT FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$71,584**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		51,584
Projected		51,584	
Interest Revenue (230000-4601)	**Amount Budgeted:**		0
		0	
Park in Lieu Fees (230000-4805)	**Amount Budgeted:**		20,000
Conservative estimate per Development Svcs		20,000	
TOTAL APPROPRIATIONS	**$71,000**		
OTHER			
Other Expenditure (234071-6999)	**Amount Budgeted:**		0
		0	
TRANSFER OUT			
Transfers Out (234071-8033)			71,000
Parque del Arroyo Verde Playground Renovation		71,000	
FUND BALANCE RESERVES - ENDING	**$584**		

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Fiscal Year 2017-18

SPECIAL REVENUE FUND
Sewer Construction Fund
(240, 24)

			Actual 2015-16	Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	17,199	$19,649	$19,649	$19,649	$19,649
240000	4601	Interest Revenue	46	-	-	-	-
240000	4075	Acreage Tax	2,404	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**$19,649**	**$19,649**	**$19,649**	**$19,649**	**$19,649**
APPROPRIATIONS							
		TRANSFERS OUT					
249999	8033	Transfer out - CIP	-	-	-	-	-
		TOTAL APPROPRIATIONS	-	-	-	-	-
FUND BALANCE RESERVES @ END OF FY			$19,649	$19,649	$19,649	$19,649	$19,649

CITY OF PLACENTIA
SEWER CONSTRUCTION FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$19,649**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		19,649
Projected		19,649	
Acreage Tax (240000-4075)	**Amount Budgeted:**		0
Anticipated Revenue		0	
TOTAL APPROPRIATIONS	**$0**		
TRANSFER OUT			
Transfer out - CIP (249999-8033)	**Amount Budgeted:**		0
FUND BALANCE RESERVES - ENDING	**$19,649**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Public Safety Mitigation Fee Fund
(241, 57)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	185,061	$286,518	$286,518	$286,518	$37,865
570000	4331	Public Safety Mitigation Fee	150,788	17,135	-	-	17,135
570000	4601	Interest Revenue	481				
		TOTAL ESTIMATED RESOURCES	**$336,330**	**$303,653**	**$286,518**	**$286,518**	**$55,000**
APPROPRIATIONS							
		TRANSFERS OUT					
579999	8033	Transfer out - CIP	49,812	291,044	-	248,653	55,000
		TOTAL APPROPRIATIONS	**49,812**	**291,044**	**-**	**248,653**	**55,000**
FUND BALANCE RESERVES @ END OF FY			**$286,518**	**$12,609**	**$286,518**	**$37,865**	**$0**

CITY OF PLACENTIA
PUBLIC SAFETY MITIGATION FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$55,000**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		37,865
Projected		37,865	
Public Safety Mitigation Revenue (570000-4331)	**Amount Budgeted:**		17,135
Anticipated Revenue (HQT 10-unit completion)		17,135	
TOTAL APPROPRIATIONS	**$55,000**		
TRANSFER OUT			
Transfer out - CIP (579999-8033)	**Amount Budgeted:**		55,000
City Hall Flooring Improvement		20,000	
EOC Phase III		35,000	
FUND BALANCE RESERVES - ENDING	**$0**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Storm Drain Construction Fund
(245, 25)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	43,015	$19,665	$19,665	$19,665	$42,715
250000	4601	Interest Revenue	158	-	-	-	-
250000	4075	Acreage Tax	8,339	-	-	2,832	-
250000	4210	County Grants	60,000		71,192	71,192	71,192
250000	4710	Reimbursements/Other Revenue	3,075	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**$114,587**	**$19,665**	**$90,857**	**$93,689**	**$113,907**
APPROPRIATIONS							
		TRANSFERS OUT					
259999	8033	Transfer out - CIP	94,922	50,974	-	50,974	-
		TOTAL APPROPRIATIONS	**94,922**	**50,974**	**-**	**50,974**	**-**
FUND BALANCE RESERVES @ END OF FY			**$19,665**	**($31,309)**	**$90,857**	**$42,715**	**$113,907**

CITY OF PLACENTIA
STORM DRAIN CONSTRUCTION FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$113,907**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		42,715
Projected		42,715	
County Grants (250000-4210)	**Amount Budgeted:**		71,192
Anticipated Revenue		71,192	
TOTAL APPROPRIATIONS	**$0**		
TRANSFER OUT			
Transfer out - CIP (259999-8033)	**Amount Budgeted:**		0
FUND BALANCE RESERVES - ENDING	**$113,907**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Thoroughfare Construction Fund
(250, 26)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	89,666	$74,128	$74,128	$74,128	$73,000
260000	4601	Interest Earnings	229	50	-	-	-
260000	4075	Acreage Tax	7,220	-	-	2,875	-
		TOTAL ESTIMATED RESOURCES	**$97,115**	**$74,178**	**$74,128**	**$77,003**	**$73,000**
APPROPRIATIONS							
		TRANSFERS OUT					
269999	8033	Transfer out - CIP	22,987	146,000	-	4,003	73,000
		TOTAL APPROPRIATIONS	**22,987**	**146,000**	**-**	**4,003**	**73,000**
FUND BALANCE RESERVES @ END OF FY			**$74,128**	**($71,822)**	**$74,128**	**$73,000**	**$0**

CITY OF PLACENTIA
THOROUGHFARE CONSTRUCTION FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$73,000**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		73,000
Projected		73,000	
Interest Revenue (260000-4601)	**Amount Budgeted:**		0
		0	
Acreage Tax (260000-4075)	**Amount Budgeted:**		0
		0	
TOTAL APPROPRIATIONS	**$73,000**		
TRANSFER OUT			
Transfer out - CIP Fund (269999-8033)	**Amount Budgeted:**		73,000
Citywide Traff Signal Repair		73,000	
FUND BALANCE RESERVES - ENDING	**$0**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Street Lighting District
(260, 28)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	-	$1,072	$1,072	$1,072	$26,913
280000	4501	Street Light Assessments	153,804	154,000	88,451	154,966	154,000
289999	7010	Transfer in - General Fund	228,875	234,875	-	234,875	234,875
		TOTAL ESTIMATED RESOURCES	**382,679**	**$389,947**	**$89,523**	**$390,913**	**$415,788**
APPROPRIATIONS							
		MATERIALS, SUPPLIES & SERVICES					
286560	6005	Legal Services	-	1,200	-	-	1,200
286560	6015	Engineering Services	8,426	8,875	8,892	9,000	9,000
286560	6130	Repair/Maintenance Facilities	9,376	10,000	-	-	10,000
286560	6295	City Administration Services	-	8,500	-	-	8,500
286560	6325	Postage	-	300	-	-	300
286560	6330	Electricity	363,805	360,000	203,854	355,000	360,000
		TOTAL APPROPRIATIONS	**381,607**	**388,875**	**212,746**	**364,000**	**389,000**
FUND BALANCE RESERVES @ END OF FY			**$1,072**	**$1,072**	**($123,223)**	**$26,913**	**$26,788**

CITY OF PLACENTIA
STREET LIGHTING DISTRICT
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$415,788**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		26,913
Projected		26,913	
Street Lighting Assessments (280000-4501)	**Amount Budgeted:**		154,000
Special Assessment		154,000	
Transfer in - General Fund (289999-7010)	**Amount Budgeted:**		234,875
General Fund Subsidy		234,875	
TOTAL APPROPRIATIONS	**$389,000**		
MATERIALS SUPPLIES & SERVICES			
Legal Services (286560-6005)	**Amount Budgeted:**		1,200
		1,200	
Engineering Services (286560-6015)	**Amount Budgeted:**		9,000
		9,000	
Repair/Maintenance Facilities (286560-6130)	**Amount Budgeted:**		10,000
Installation and light pole repairs		10,000	
City Administration Services (286560-6285)	**Amount Budgeted:**		8,500
		8,500	
Postage (286560-6325)	**Amount Budgeted:**		300
		300	
Electricity (286560-6330)	**Amount Budgeted:**		360,000
		360,000	
FUND BALANCE RESERVES - ENDING	**$26,788**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Landscape Maintenance District
(265, 29)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	159,593	$194,002	$194,002	$194,002	$178,542
290000	4520	Landscape Maint Assessments	428,480	427,700	230,850	427,609	427,700
290000	4601	Interest Revenue	386	300	-	300	300
290000	7010	Transfer In - General Fund	-	-	-	-	
		TOTAL ESTIMATED RESOURCES	**$588,459**	**$622,002**	**$424,852**	**$621,911**	**$606,542**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
296561	5001	Full-time Salaries	65,852	74,517	45,321	70,000	92,995
296561	5005	Part-time Salaries	2,730	-		-	-
296561	5015	Overtime	1,954	-	2,006	3,000	-
296561	5020	Leave Accrual Payout	6,562	-	840	840	-
296561	5105	Health Allocation	16,473	21,152	12,508	19,200	20,983
296561	5110	Life Allocation	110	166	61	100	376
296561	5115	Dental Allocation	1,111	1,318	813	1,200	1,269
296561	5120	Optical Allocation	234	295	159	200	254
296561	5125	Long-term Disability Insurance	197	278	114	200	-
296561	5135	Medicare	1,118	1,080	696	1,100	1,118
296561	5141	Employers' PARS/ARS	102	-	-	-	-
296561	5145	Retirement Annuity	12,470	16,804	7,468	11,700	15,381
296561	5163	Life Insurance			22	22	
296561	5170	Sick Leave Buy Back	557	-	475	483	1,000
296561	5175	Vacation Leave Buy Back	103	-	5	5	-
		Subtotal	109,573	115,610	70,488	108,050	133,376
		MATERIAL, SUPPLIES & SERVICES					
296561	6005	Legal Services	-	1,500	-	-	1,500
296561	6015	Engineering Services	8,426	8,875	8,893	8,893	9,000
296561	6017	Special Studies	-	-	-	-	-
296561	6115	Landscaping	104,692	105,000	61,070	94,200	105,000
296561	6130	Repair/Maintenance Facilities	9,614	12,000	12,328	14,800	14,000
296561	6215	Telephone	9,841	7,000	3,989	6,100	7,000
296561	6225	Advertising	-	250	-	-	250
296561	6301	Special Department Supplies			1,826	1,826	
296561	6330	Electricity	21,817	7,000	12,300	19,500	20,000
296561	6335	Water	130,494	200,000	127,085	190,000	200,000
		Subtotal	284,884	341,625	227,491	335,319	356,750
		TRANSFERS OUT					
3E+05	8033	Transfer out - CIP					50,000
		TOTAL APPROPRIATIONS	**394,457**	**457,235**	**297,979**	**443,369**	**540,126**
FUND BALANCE RESERVES @ END OF FY			**$194,002**	**$164,767**	**$126,873**	**$178,542**	**$66,416**

CITY OF PLACENTIA
LANDSCAPE MAINTENANCE DISTRICT
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$606,542**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		178,542
Projected		178,542	
Street Lighting Assessments (290000-4520)	**Amount Budgeted:**		427,700
Special Assessment		427,700	
Interest Revenue (290000-4601)	**Amount Budgeted:**		300
Estimate for year		300	
TOTAL APPROPRIATIONS	**$540,126**		
SALARIES & BENEFITS	**Amount Budgeted:**		133,376
	FTE		
Maintenance Worker	0.80		
Public Works Superintendent	0.10		
Facilities Maintenance Tech	0.10		
Public Works Director	0.10		
Management Analyst	0.10		
	1.20		
MATERIALS SUPPLIES & SERVICES			
Legal Services (296561-6005)	**Amount Budgeted:**		1,500
Engineering Services (296561-6015)	**Amount Budgeted:**		9,000
Assessment Engineering Svcs			
Landscaping (296561-6115)	**Amount Budgeted:**		105,000
Repair/Maintenance Facilities (296561-6130)	**Amount Budgeted:**		14,000
Telephone (296561-6215)	**Amount Budgeted:**		7,000
Lines for irrigation controllers			

CITY OF PLACENTIA
LANDSCAPE MAINTENANCE DISTRICT
BUDGET DISCUSSION
FY17-18

Advertising (296561-6225)	**Amount Budgeted:**		250
Electricity (296561-6330)	**Amount Budgeted:**		20,000
Water (296561-6335)	**Amount Budgeted:**		200,000
TRANSFER OUT			
Transfer out - CIP Fund (296561-8033)	**Amount Budgeted:**		50,000
Turfgrass Median Renovation Proj		50,000	
FUND BALANCE RESERVES - ENDING	**$66,416**		

Annual Budget
Fiscal Year 2017-18

SPECIAL REVENUE FUND
Community Development Block Grant (CDBG) Fund
(270, 30)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	127,117	$112,572	$112,572	$112,572	$164,648
300000	4201	Federal Grants		220,170	-	429,303	378,000
300000	4601	Interest Revenue	225				
300000	4710	Reimbursements/Other Revenue				110,760	
309999	7045	Transfer in - HCD Rehab Loans		-	-	-	-
		TOTAL ESTIMATED RESOURCES	**$127,342**	**$332,742**	**$112,572**	**$652,635**	**$542,648**
APPROPRIATIONS							
		MATERIALS, SUPPLIES & SERVICES					
302535	6099	Other Professional Services	-	-	-	-	-
302535	6401	Community Programs	14,770	115,000	45,554	80,350	100,000
		TRANSFER OUT	-	-	-	-	-
309999	8010	Transfer out - General Fund	-	105,170	-	105,170	105,000
309999	8033	Transfer out - CIP Fund	-	112,000	-	302,467	55,000
		TOTAL APPROPRIATIONS	**14,770**	**332,170**	**45,554**	**487,987**	**260,000**
FUND BALANCE RESERVES @ END OF FY			**$112,572**	**$572**	**$67,018**	**$164,648**	**$282,648**

CITY OF PLACENTIA
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$542,648**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		164,648
Projected		164,648	
FEDERAL GRANTS (300000-4201)	**Amount Budgeted:**		378,000
CDBG Grant Revenue		378,000	
TOTAL APPROPRIATIONS	**$260,000**		
MATERIALS SUPPLIES & SERVICES			
Other Professional Services (302535-6099)	**Amount Budgeted:**		0
Community Programs (302535-6401)	**Amount Budgeted:**		100,000
Housing Rehab Grant Program		50,000	
Housing Rehab Façade Improvement (commercial)		50,000	
Community Programs (302534-6401)	**Amount Budgeted:**		0
		0	
TRANSFER OUT			
Transfer out - General Fund (309999-8010)	**Amount Budgeted:**		105,000
Administration		42,000	
Neighborhood Services Support		40,000	
Senior Services Support		23,000	
Transfer out - CIP Fund (309999-8033)	**Amount Budgeted:**		55,000
Pedestrian Accessibility & Improv. Phase VI		55,000	
FUND BALANCE RESERVES - ENDING	**$282,648**		

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Fiscal Year 2017-18

SPECIAL REVENUE FUND
MISC GRANTS FUND
(280, 50)

			Actual 2015-16	Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	430,717	$424,722	$424,722	$424,722	$457,607
500000	4201	Federal Grants	-	-	6,483	6,483	9,000
500000	4205	State Grants	279,153	-	13,539	27,959	153,000
500000	4210	County Grants	86,500	-	32,500	65,000	25,000
503901	4506	CFD Surplus	-	27,566	-	27,566	-
		TOTAL ESTIMATED RESOURCES	**$796,370**	**$452,288**	**$477,244**	**$551,730**	**$644,607**
APPROPRIATIONS							
		SALARIES & BENEFITS					
503042	5001	Salaries /Full-Time Regular	-	-	-	-	-
503042	5015	Overtime	-	-	-	-	-
503042	5105	Health Insurance Allocation	-	-	-	-	-
503042	5110	Life Insurance Allocation	-	-	-	-	-
503042	5115	Dental Insurance Allocation	-	-	-	-	-
503042	5120	Optical Insurance Allocation	-	-	-	-	-
503042	5125	LTD Ins Allocation	-	-	-	-	-
503042	5135	Medicare	-	-	-	-	-
503042	5145	Retirement PERS	-	-	-	-	-
		MATERIALS, SUPPLIES & SERVICES					
501514	6301	Special Department Supplies	14,340		-	-	-
504315	6301	Special Department Supplies	3,010	29,762	-	29,762	-
504071	6401	Community Programs	-	-	-	-	-
503901	6935	Lease Expenditure	-	-	-	-	-
		TRANSFER OUT					
500000	8010	Transfer Out to GF		7,800			-
504071	8010	Transfer Out to GF			7,200	7,200	-
503901	8047	Transfer Out to CFD	150,325	-	-	-	-
50xxxx	8033	Transfer Out to CIP	203,973	387,000	-	54,770	258,000
504315	8033	Transfer Out to CIP	-	5,372	-	2,391	38,000
		TOTAL APPROPRIATIONS	**371,648**	**429,934**	**7,200**	**94,123**	**296,000**
FUND BALANCE RESERVES @ END OF FY			**$424,722**	**$22,354**	**$470,044**	**$457,607**	**$348,607**

CITY OF PLACENTIA
MISC GRANTS FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**644,607**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		457,607
Projected		457,607	
Federal Grants	**Amount Budgeted:**		9,000
EMPG		9,000	
State Grants	**Amount Budgeted:**		153,000
OPP and CalRecycle		28,000	
Safe Route to Schools		125,000	
County Grants	**Amount Budgeted:**		25,000
St Jude		25,000	
TOTAL APPROPRIATIONS	**296,000**		
MATERIALS, SUPPLIES AND SERVICES	**Amount Budgeted:**		296,000
Transfer Out to CIP (8033)			
Safe Route to Schools		125,000	
OPP - Catch Basin Screen Phase IV		38,000	
Champions Park (CFD surplus)		133,000	
FUND BALANCE RESERVES - ENDING	**348,607**		

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Fiscal Year 2017-18

SPECIAL REVENUE FUND
Affordable Housing In Lieu Fund
(405, 34)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	115,500	$320,250	$320,250	$320,250	$0
340000	4305	Planning Division Fees	204,750	-	204,750	204,750	75,000
		TOTAL ESTIMATED RESOURCES	**$320,250**	**$320,250**	**$525,000**	**$525,000**	**$75,000**
APPROPRIATIONS							
		MATERIALS, SUPPLIES & SERVICES					
340000	6017	Other Professional Services				25,000	47,000
		TRANSFERS OUT					
340000	8010	Transfer out - General Fund		500,000		500,000	
		TOTAL APPROPRIATIONS	-	**500,000**	-	**525,000**	**47,000**
FUND BALANCE RESERVES @ END OF FY			**$320,250**	**($179,750)**	**$525,000**	**$0**	**$28,000**

CITY OF PLACENTIA
AFFORDABLE HOUSING IN LIEU FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$75,000**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		0
Projected		0	
PLANNING DIVISION FEES (340000-4305)	**Amount Budgeted:**		75,000
Affordable Housing Developer Fees		75,000	
TOTAL APPROPRIATIONS	**$47,000**		
MATERIALS SUPPLIES & SERVICES			
Other Professional Services (302535-6099)	**Amount Budgeted:**		47,000
Baker Street Real Estate Advisory Services		40,000	
Misc: Appraisal Reports		7,000	
FUND BALANCE RESERVES - ENDING	**$28,000**		

CITY OF PLACENTIA
CIP BUDGET
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

CAPITAL PROJECTS FUND
Capital Improvement Projects
(401, 33)

			Actual 2015-16	Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance	-	-	-	-	81,186
330000	4201	Federal Grants	-	1,180,434	-	-	
330000	4205	State Grants	-	150,000	-	-	
330000	4210	County/Local Grants	77,221	986,659	-	413,000	
330000	4710	Reimbursements/Other Revenue	4,847	50,611	-	50,611	
330000	4299	Other Intergovernmental Revenue	-	-	-	-	
330000	7058	Transfer in - PEG Fund	13,000	-	-	-	106,000
330000	7047	Transfer in - CFD	-	-	-	-	
330000	7057	Transfer in - Public Safety Mit.	49,812	291,044	-	248,653	55,000
330000	7017	Transfer in - Gas Tax	22,372	5,000	-	-	192,750
330000	7018	Transfer in - Measure M	6,297	1,557,573	-	73,334	2,163,519
330000	7049	Transfer in - Thoroughfare Const	22,987	73,000	-	4,003	73,000
330000	7030	Transfer in - CDBG	-	112,000	-	302,467	55,000
330000	7050	Transfer in - Misc Grants	203,973	-	-	57,161	296,000
330000	7019	Transfer in - AB2766	174,460	163,400	-	3,357	155,000
330000	7048	Transfer in - Sewer Fund	-	425,000	-	203,290	857,000
330000	7045	Transfer in - Storm Drain Fund	94,922	-	-	50,974	
330000	7023	Transfer in - Park Development	44,361	230,000	-	140,645	71,000
330000	7021	Transfer in - Asset Forfeiture	30,474	343,116	-	345,022	370,000
330000	7010	Transfer in - Gen Fund	123,810	382,454	-	127,974	5,906,518
		Transfer in - Landscape Maint Dist					50,000
		TOTAL ESTIMATED RESOURCES	**868,536**	**$5,950,291**	**$0**	**$2,020,491**	**$10,431,973**
APPROPRIATIONS							
332531	6017	Special Studies	110,758	160,100	55,505	109,437	150,000
332531	6315	Office Supplies			49		-
333358	6842						
333523	6840	Machinery & Equipment	-	-	-	-	-
333523	6899	Other Capital Outlay	108,172	138,044	80,993	80,993	399,000
333523	6905	Principal/Bonds/COP's/Leases	-		-	-	-
333523	6915	Interest/Bonds/COP's/Leases	-		-	-	-
333531	6017	Special Studies		-	21,401		65,000
333552	6015	Engineering Services	2,800		10,850		-
333552	6017	Special Studies	1,330		-	-	-
333552	6185	Construction Services	260,684	3,076,541	85,486	260,403	3,716,787
333554	6185	Construction Services	57,219	1,933,252	414,914	673,053	5,329,000
333554	6899	Other Capital Outlay	2,716		-	-	-
333555	6017	Special Studies					150,000
333555	6185	Construction Services	225,088	519,500	52,763	58,764	269,000
333556	6015	Engineering Services	-	150,000	-	-	15,000
333556	6017	Special Studies	-	255,000	103,375	203,290	7,000
333556	6185	Construction Services	-		-	-	-
333557	6185	Construction Services	94,922	266,700	-	253,365	240,000
333558	6842	Vehicles	4,847	-	71,766	300,000	10,000
333558	6899	Other Capital Outlay	-	-	-	-	-
		Subtotal	868,536	6,499,137	897,102	1,939,305	10,350,787
		TOTAL APPROPRIATIONS	**868,536**	**6,499,137**	**897,102**	**1,939,305**	**10,350,787**

CAPITAL PROJECTS FUND
Capital Improvement Projects
(401, 33)

	Actual 2015-16	Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
FUND BALANCE RESERVES @ END OF FY	$0	($548,846)	($897,102)	$81,186	$81,186

CITY OF PLACENTIA

FY 2017-18 CAPITAL IMPROVEMENT PLAN

		JL	Project Total	Gas Tax	Measure M	HBP ^	APM ^	CDBG	City of Fullerton ^	Landscape Maint District	Developer Fees ^	6015	6185
Streets & Streetscapes													
Golden Ave Bridge*	333552-6185	61116	590,000			522,327					67,673		590,000
Placentia Ave. Rehabilitation*	333552-6185	61033	1,559,037		594,519		500,000		464,518				1,559,037
Kraemer Blvd Resurfacing Project*	333552-6185		90,000		90,000								90,000
Ped Access Project Phase VI	333552-6185		90,000	35,000				55,000					90,000
Street Resurfacing and Slurry Seal	333552-6185		581,250	9,250	572,000								581,250
Turfgrass Median Renovation	333552-6185		50,000							50,000			50,000
Chapman/Placentia Intersection	333552-6185		40,000		40,000								40,000
			3,000,287	44,250	1,296,519	522,327	500,000	55,000	464,518	50,000	67,673	0	3,000,287

			Project Total	Gas Tax	Measure M	Air Quality AB 2766	SR2S State Grant #	T-Fare Construction	SSARP ^	6015	6185
Traffic Operations											
Placentia Ave TS Synchronization*	333552-6185	61098	40,000			40,000					40,000
Safe Routes to School Project*	333552-6185		125,000				125,000				125,000
Chapman/Malvern TS Synchronization*	333552-6185		90,000			90,000					90,000
Citywide Traffic Signal Repair*	333552-6185		175,000		102,000			73,000			175,000
SSARP*	333552-6185		166,500	16,500					150,000		166,500
Miraloma/Richfield Signal Mod	333552-6185		30,000		30,000						30,000
Kraemer/Alta Vista Signal Improvements	333552-6185		45,000		45,000						45,000
Bastanchury/Valencia Signal Improvemts	333552-6185	61096	20,000		20,000						20,000
Imperial Highway TS Synchronization	333552-6185		25,000			25,000					25,000
			716,500	16,500	197,000	155,000	125,000	73,000	150,000	0	716,500

		Project Total	Sewer Fd	General Fund ^	Measure M Environmental	Oil Payment Program #	6015	6185
Sewer /Storm Drain								
Old Town Sewer Rehab Design	333556-6015	15,000	15,000				15,000	
Catch Basin Screens Phase IV	333557-6185	240,000		2,000	200,000	38,000		240,000
		255,000	15,000	2,000	200,000	38,000	15,000	240,000

		Project Total	Gas Tax	Measure M	General Fund ^	Sewer	Donations ^	Asset Seizure	PEG	Public Safety Mitigation Fees	6015	6185
Municipal Bldgs & Facilities												
Metrolink Station & Parking Structure*	333554-6185	4,952,000	127,000	425,000	3,600,000	800,000						4,952,000
Veterans Monument Expansion*	333554-6185	15,000			7,500		7,500					15,000
Police Station Men's Locker Room*	333554-6185	250,000						250,000				250,000
City Council Chambers Remodel	333554-6185	82,000							82,000			82,000
City Yard Secured Access Gate	333554-6185	10,000			5,000	5,000						10,000
City Hall Flooring Improvement	333554-6185	20,000								20,000		20,000
		5,329,000	127,000	425,000	3,612,500	805,000	7,500	250,000	82,000	20,000	0	5,329,000

		Project Total	Sewer	General Fund ^	PEG	Public Safety Mitigation Fees	Asset Seizure	6015	6899
Technology									
GIS System Upgrades*	333523-6899	20,000	20,000						20,000
Bitech Finance System Upgrade	333523-6899	200,000	10,000	190,000					200,000
EOC Tech Upgrade Phase II	333523-6899	59,000			24,000	35,000			59,000
Police CAD System Upgrade	333523-6899	120,000					120,000		120,000
		399,000	30,000	190,000	24,000	35,000	120,000	0	399,000

CITY OF PLACENTIA

FY 2017-18 CAPITAL IMPROVEMENT PLAN

			Project Total	CFD #	Park Development	General Fund ^
Parks						
Champions Sports Park Improvements*	333555-6185	79183	133,000	133,000		
Parque del Arroyo Verde Playgrd Renovation	333555-6185		136,000		71,000	65,000
			269,000	133,000	71,000	65,000

			6015	6185
				133,000
				136,000
			0	269,000

			Project Total	General Fund ^
Vehicles				
Boom Truck Replacement	333558-6842		5,000	5,000
Arrow Board Truck Replacement	333558-6842		5,000	5,000
			10,000	10,000

			6842
			5,000
			5,000
			10,000

			Project Total	Gas Tax	Sewer Fund	General Fund ^	Measure M Project V	General Plan Update Fee ^	SCAG ^
Major Studies									
Sewer System Master Plan*	333556-6017	61085	7,000		7,000				
Old Town Parking Management Plan*	333531-6017	62010	15,000			15,000			
Community Circulator Study*	333531-6017		50,000	5,000			45,000		
General Plan Update & Envr Clearance*	332531-6017	61086	150,000					150,000	
Park Master Plan	333555-6017		150,000						150,000
			372,000	5,000	7,000	15,000	45,000	150,000	150,000

	6017
	7,000
	15,000
	50,000
	150,000
	150,000
	372,000

* Continuing project

PROJECT SUMMARY	
Streets and Streetscapes	3,000,287
Traffic Operations	716,500
Sewer/Storm Drains	255,000
Municipal Bldgs & Facilities	5,329,000
Technology	399,000
Parks	269,000
Vehicles	10,000
Major Studies	372,000
	10,350,787

FUNDING SUMMARY	
General Fund ^	5,906,518
Gas Tax	192,750
Measure M	2,163,519
Sewer	857,000
Miscellaneous Grants #	296,000
Asset Seizure	370,000
Air Quality AB 2766	155,000
PEG	106,000
Throughfare Construction	73,000
Public Safety Mitigation Fee	55,000
CDBG	55,000
Park Development	71,000
Landscape Maintenance District 92-1	50,000
	10,350,787

CLASSIFICATION SUMMARY	
6015 - Engineering Services	15,000
6185 - Construction Services	9,554,787
6017 - Special Studies	372,000
6842 - Vehicles	10,000
6899 - Other Capital Outlay	399,000
	10,350,787

CITY OF PLACENTIA
ENTERPRISE FUNDS
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

ENTERPRISE FUND
Sewer Maintenance Fund
(275, 48)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fd Bal Reserves/Retained Earnings*	2,758,622	$2,296,479	$2,296,479	$2,296,479	$1,840,837
480000	4388	Sewer Maintenance Fee	687,719	682,000	441,121	682,000	700,000
480000	4601	Interest Revenue	5,627	2,000	-	2,000	2,000
		TOTAL ESTIMATED RESOURCES	**3,451,968**	**$2,980,479**	**$2,737,600**	**$2,980,479**	**$2,542,837**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
4843XX	5001	Full-time Salaries	222,910	273,250	174,732	284,170	411,685
4843XX	5015	Overtime	4,195	10,000	4,621	7,210	-
4843XX	5005	Part-time Salaries	2,730	-	819	820	-
4843XX	5020	Leave Accrual Payout	9,498	-	3,115	3,115	-
4843XX	5099	Other Salaries & Wages	-	-	-	-	-
4843XX	5105	Health Allocation	50,497	58,960	43,301	65,775	92,238
4843XX	5110	Life Allocation	350	740	244	365	365
4843XX	5115	Dental Allocation	2,986	4,810	2,268	3,360	4,778
4843XX	5120	Optical Allocation	698	1,060	542	880	1,322
4843XX	5125	Long-term Disability Insurance	633	1,400	451	1,400	1,400
4843XX	5135	Medicare	3,539	4,110	2,670	4,255	4,790
4843XX	5141	Employers' PARS/ARS	102	-	31	30	2,879
4843XX	5145	Retirement Annuity	43,090	41,970	31,239	49,985	78,479
4843XX	5159	Employee Medical Opt Out Plan	-	-	-	-	-
4843XX	5163	Life Insurance Premiums			22		
4843XX	5170	Sick Leave Buy Back	2,645	400	3,854	3,515	3,500
4843XX	5175	Vacation Leave Buy Back	168	5,000	162	200	200
		Subtotal	344,041	401,700	268,071	425,080	601,638
		MATERIAL, SUPPLIES & SERVICES					
484356	6015	Engineering Services	226,623	125,000	51,541	110,000	-
484356	6017	Special Studies	-	20,000	-	-	-
484356	6099	Other Professional Services	-	51,000	2,573	17,050	19,000
484376	6120	R & M/Sewers/Storm Drains	55,779	300,000	127,080	238,947	210,000
484356	6136	Software Maintenance	-	10,000	-	-	-
484376	6175	Office Equipment Rental	598	5,000	-	500	500
484356	6250	Staff Training	-	2,500	-	-	500
484356	6255	Dues & Memberships	-	750	-	-	750
484356	6257	License and Permits	2,088	18,000	-	3,000	3,000
484356	6290	Street Sweeping					-
484356	6297	Billing Services	4,075	3,000	2,236	4,000	3,000
484356	6895	Depreciation Expense	519,067	585,000	-	-	-
484356	6895	Vehicle Replacement				60,000	-
484376	6999	Contingency	3,218	100,000	3,563	-	-
484356	6301	Special Department Supplies	-	2,500	-	2,500	2,500
484356	6325	Postage	-	500	26	75	50
		Subtotal	811,448	1,223,250	187,019	436,072	239,300
		TRANSFER OUT					
484356	8010	Transfer out - General Fund	-	75,200	37,600	75,200	192,000
484356	8033	Transfer out - CIP	-	425,000	-	203,290	857,000
			-	500,200	37,600	278,490	1,049,000
		TOTAL APPROPRIATIONS	**1,155,489**	**2,125,150**	**492,690**	**1,139,642**	**1,889,938**
FUND BALANCE RESERVES @ END OF FY *			**$ 2,296,479**	**$855,329**	**$2,244,910**	**$1,840,837**	**$652,899**

CITY OF PLACENTIA
SEWER MAINTENANCE FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$2,542,837**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		1,840,837
Projected		1,840,837	
Sewer Maintenance Fee (480000-4388)	**Amount Budgeted:**		700,000
Special Assessment		700,000	
Interest Revenue (480000-4601)	**Amount Budgeted:**		2,000
		2,000	
TOTAL APPROPRIATIONS	**$1,889,938**		
SALARIES AND BENEFITS	**Amount Budgeted:**		601,638
	FTE		
Finance Director	0.10		
City Administrator	0.10		
Sr. Management Analyst	0.05		
Public Works Director	0.25		
Office Assistant	0.15		
Account Technicial	0.10		
Public Works Superintendent	0.50		
Public Works Supervisor	0.75		
Maintenance Worker	1.20		
Facility Maintenance Technician	0.15		
Management Analyst	0.10		
	3.45		
MATERIALS SUPPLIES & SERVICES			
Engineering Services (484356-6015)	**Amount Budgeted:**		0
Contract Civil Engineering Services		0	
Consulting Svcs for WDRs & implementation of sewer projects			
Special Studies (484356-6017)	**Amount Budgeted:**		0
Studies related to fees, maintenance, sewer flows &/or capacity			

CITY OF PLACENTIA
SEWER MAINTENANCE FUND
BUDGET DISCUSSION
FY17-18

Other Professional Services (484356-6099) Implementation of Fats, Oils, and Grease Program (FOG). Includes inspections, enforcement, and public education materials	**Amount Budgeted:**	19,000	19,000
R & M/Sewers/Storm Drains (484356-6120) Sewer line cleaning/CCTV and unanticipated sewe maintenance.	**Amount Budgeted:**	210,000	210,000
Software Maintenance (484356-6136) ArcEditor license to update Sewer GIS Layer. GIS support and updates.	**Amount Budgeted:**	0	0
Office Equipment Rental (484356-6175) Annual maintenance agreements for copier and scanner machines. Includes emergency repairs.	**Amount Budgeted:**	500	500
Staff Training (484356-6250) Training opportunities required by the Regional Water Quality Control Board	**Amount Budgeted:**	500	500
Dues & Memberships(484356-6255) Membership to Southern California Alliance of Publicly Owned Treatment Works (SCAP).	**Amount Budgeted:**	750	750
Licenses & Permits (484356-6257) City's Wasted Discharge Requirements (WDR) Permits.		18,000	3,000
Billing Services (484356-6297) YLWD and Golden State Water Company billing services for City's sewer fee	**Amount Budgeted:**	3,000	3,000
Depreciation Expense (484356-6895)	**Amount Budgeted:**	0	0
Replacement Vehicles (484356-6842)	**Amount Budgeted**	0	0
Contingency (484356-6999) Contingency related to emergency overflow response & repairs.	**Amount Budgeted:**	0	0

CITY OF PLACENTIA
SEWER MAINTENANCE FUND
BUDGET DISCUSSION
FY17-18

Special Department Supplies (484356-6301)	**Amount Budgeted:**		2,500
Overflow response equipment. Public education and outreach materials for businesses, residents, and schools		2,500	
Postage (484356-6325)	**Amount Budgeted:**		50
Letters and correspondents that are sent to other agencies, businesses, and residents		50	
TRANSFER OUT			
Transfer out - General Fund (489999-8010)	**Amount Budgeted:**		192,000
Administration		192,000	
Transfer out - CIP Fund (489999-8033)	**Amount Budgeted:**		857,000
Metrolink		800,000	
Storm Drain GIS Layer		20,000	
Sewer System Master Plan		7,000	
Old Town Sewer Rehab		15,000	
City Yard Security Gate		5,000	
Bi-Tech Upgrade		10,000	
FUND BALANCE RESERVES - ENDING	**$652,899**		

Annual Budget
Fiscal Year 2017-18

ENTERPRISE FUND
REFUSE ADMINISTRATION FUND
(501, 37)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance *	($458,867)	($214,098)	($214,098)	($214,098)	$52,757
370000	4354	City Admin Fee	338,815	350,000	206,973	325,000	330,000
370000	4358	Contractor	2,551,228	2,605,000	1,476,610	2,600,521	2,654,438
370000	4601	Interest Revenue	-	-	-	-	-
370000	4710	Write Off of Debt	-	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**2,431,176**	**$2,740,902**	**$1,469,485**	**$2,711,423**	**$3,037,195**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
374386	5001	Full-time Salaries	68,917	101,941	22,790	35,980	140,000
374386	5005	Part-time Salaries	109	-	165	165	-
374386	5015	Overtime	16	-	-	-	-
374386	5020	Leave Accrual Payout	9,157	-	1,104	1,105	-
374386	5099	Other Salaries & Wages	-	-	-	-	-
374386	5105	Health Allocation	12,079	17,076	3,409	5,635	15,843
374386	5110	Life Allocation	108	170	20	30	-
374386	5115	Dental Allocation	858	1,025	164	250	749
374386	5120	Optical Allocation	167	215	40	60	183
374386	5125	Long-term Disability Insurance	203	300	41	300	-
374386	5135	Medicare	1,330	1,480	362	565	1,468
374386	5141	Employers' PARS/ARS	4	-	6	10	-
374386	5145	Retirement Annuity	13,990	20,675	3,860	6,095	15,753
374386	5159	Employee Medical Opt Out Plan	-	-	-	-	-
374386	5170	Sick Leave Buy Back	2,482	-	901	900	-
374386	5175	Vacation Leave Buy Back	4	-	-	-	-
		Subtotal	109,424	142,882	32,862	51,095	173,996
		MATERIAL, SUPPLIES & SERVICES					
374386	6101	Disposal	2,531,159	2,605,000	1,516,970	2,600,521	2,654,438
374386	6175	Office Equipment Rental	-	-	-	-	-
374386	6255	Dues & Memberships	-	550		550	550
374386	6257	License and Permits	-	-	-	-	-
374386	6285	Hazardous Material Disposal	-	2,500		2,500	2,500
374386	6290	Contract Services					90,000
374386	6299	Other Purchased Services	4,691	4,000	2,252	4,000	4,000
374386	6301	Special Department Supplies		-	-	-	-
374386	6315	Office Supplies		-	-	-	-
		Subtotal	2,535,850	2,612,050	1,519,222	2,607,571	2,751,488
		TOTAL APPROPRIATIONS	**2,645,274**	**2,754,932**	**1,552,084**	**2,658,666**	**2,925,484**
FUND BALANCE RESERVES @ END OF FY*			($214,098)	($14,030)	($82,599)	$52,757	$111,711

CITY OF PLACENTIA
REFUSE ADMINISTRATION FUND
BUDGET DISCUSSION
FY 17-18

TOTAL RESOURCES	**$3,037,195**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		52,757
Projected		52,757	
City Administration Fee (370000-4354)	**Amount Budgeted:**		330,000
Based on info provided by Republic		330,000	
Refuse Contractor Fees (370000-4358)	**Amount Budgeted:**		2,654,438
Based on request by Republic for 2.05% increase		2,654,438	
TOTAL APPROPRIATIONS	**$2,925,484**		
SALARIES AND BENEFITS	**Amount Budgeted:**		173,996
	FTE		
Finance Director	0.10		
Management Analyst	0.50		
Director of Admin Services	0.10		
Public Works Director	0.10		
Executive Admin Assistant	0.10		
	0.90		
MATERIALS SUPPLIES & SERVICES			
Contract Disposal Services (374386-6101)	**Amount Budgeted:**		2,654,438
		2,654,438	
Dues & Memberships(374386-6255)	**Amount Budgeted:**		550
Fullerton Aboretum Composting		550	
Hazardous Disposal (374386-6285)	**Amount Budgeted:**		2,500
		2,500	
Contract Services (374386-6290) St Sweeping 50%	**Amount Budgeted:**		90,000
Other Purchased Services (374386-6301)	**Amount Budgeted:**		4,000
Shredding Svcs		4,000	
FUND BALANCE RESERVES - ENDING	**$111,711**		

CITY OF PLACENTIA
INTERNAL SERVICE FUNDS
FISCAL YEAR 2017-18

Annual Budget
Fiscal Year 2017-18

INTERNAL SERVICE FUND
EMPLOYEE HEALTH & WELFARE
(601, 39)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	1	$15,677	$15,677	$15,677	$15,677
390000	4399	Other Charges for Service	1,194,707	$1,339,500			$1,339,500
390000	47xx	Reimbursements/Other Revenue		-	177,915	1,077,700	-
399999	7010	Transfer In - General Fund			-		
		TOTAL ESTIMATED RESOURCES	**1,194,708**	**1,355,177**	**193,592**	**1,093,377**	**$1,355,177**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
395083	5001	Salaries/Full Time Regular		-	(25,420)	-	-
395083	5005	Salaries.Part Time		-	(1,552)	-	-
395083	5015	Overtime		-	(17)	-	-
395083	5020	Leave Accrual Payout		200,000	-		200,000
395083	5021	Extraordinary Bank Buyback		50,000	-		50,000
395083	5130	Dental Claim	122,257	120,000	80,718	116,000	120,000
395083	5145	Retirement PERS		-	522,532	-	-
395083	5159	Medical Opt Out Plan	-				-
395083	5161	Health Insurance Premiums	1,014,075	920,000	649,445	915,000	920,000
395083	5162	Dental Insurance Premiums	8,762	9,000	5,962	9,500	9,000
395083	5163	Life Insurance Premiums	11,747	12,500	12,501	12,500	12,500
395083	5164	Optical Insurance Premiums	12,871	14,000	9,536	12,500	14,000
395083	5168	PERS Survivor Premiums	4,494	7,000	6,398	6,000	7,000
			1,174,206	1,332,500	1,260,103	1,071,500	1,332,500
		MATERIAL, SUPPLIES & SERVICES					
395083	6025	Third Party Administration	4,825	6,000	2,012	5,200	6,000
395083	6055	Medical Services		1,000	-	1,000	1,000
			4,825	7,000	2,012	6,200	7,000
		TOTAL APPROPRIATIONS	**1,179,031**	**1,339,500**	**1,262,115**	**1,077,700**	**1,339,500**
FUND BALANCE RESERVES @ END OF FY			**$15,677**	**$15,677**	**($1,068,523)**	**$15,677**	**$15,677**

CITY OF PLACENTIA
EMPLOYEE HEALTH & WELFARE FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$1,355,177**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		15,677
Projected		15,677	
Other Charges for Services (390000-4399)	**Amount Budgeted:**		1,339,500
Charges to General Government		1,339,500	
TOTAL APPROPRIATIONS	**$1,339,500**		
SALARIES & BENEFITS			
Leave Accrual Payout (395083-5020)	**Amount Budgeted:**		200,000
Estimated		200,000	
Extraordinary Leave Bank Buyback (395083-5005)	**Amount Budgeted:**		50,000
		50,000	
Dental Claim (395083-5130)	**Amount Budgeted:**		120,000
Dental PPO - Self Insured Claims		120,000	
Medical Opt Out Plan (395083-5159)	**Amount Budgeted:**		0
Health Insurance Premiums (395083-5161)	**Amount Budgeted:**		920,000
Retiree Health Benefits		920,000	
Dental Insurance Premiums (395083-5162)	**Amount Budgeted:**		9,000
Retiree Dental Benefits		9,000	
Life Insurance Premiums (395083 - 5163)	**Amount Budgeted:**		12,500
Retiree Life Insurance Benefits		12,500	
Optical Insurance Premiums (395083-5164)	**Amount Budgeted:**		14,000
Retiree Optical Benefits		14,000	
PERS Survivor Premiums (395083-5168)	**Amount Budgeted:**		7,000
		7,000	

CITY OF PLACENTIA
EMPLOYEE HEALTH & WELFARE FUND
BUDGET DISCUSSION
FY17-18

MATERIALS, SUPPLIES, & SERVICES			
Third Party Administration (395083-6025)	**Amount Budgeted:**		6,000
		6,000	
Medical Services (395083-6055)	**Amount Budgeted:**		1,000
Management Health Annual Physicals		1,000	
FUND BALANCE RESERVES - ENDING	**$15,677**		

Annual Budget
Fiscal Year 2017-18

INTERNAL SERVICE FUND
RISK MANAGEMENT
(605, 40)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	(261,629)	(203,832)	(203,832)	(203,832)	(203,832)
400000	4399	Other Charges for Services	491,899	1,173,300	-	1,224,326	1,227,700
400000	4710	Reimbursement/Other Revenue		-	-		-
409999	7010	Transfer In - General Fund	-	-	-		-
		TOTAL ESTIMATED RESOURCES	**230,270**	**969,468**	**(203,832)**	**1,020,494**	**1,023,868**
APPROPRIATIONS							
		SALARIES AND BENEFITS					
404581	5155	Employee Insurance Claims	2,829	12,000	3,332	7,500	7,500
404580	5165	Workers' Compensation Claims	(74,624)	405,000	364,190	520,000	515,000
404580	5166	Workers' Compensation Premiums	161,148	170,000	179,296	161,148	170,000
			89,353	587,000	546,818	688,648	692,500
		MATERIAL, SUPPLIES & SERVICES					
404582	6001	Management Consulting Svc	115	-	-	200	-
404582	6006	Litigation	30,780	30,000	-	-	20,000
4045XX	6025	Third Party Administration	63,471	65,200	36,199	63,200	66,700
404582	6201	Liability Insurance Premiums	327,148	430,100	429,371	450,000	420,500
404582	6210	Liability Claims	(78,493)	40,000	5,249	20,000	15,000
4045XX	6245	Meetings & Conferences	480	5,000	-	1,030	3,000
404580	6301	Special Dept Supplies	1,248	3,000	-	1,248	10,000
			344,749	573,300	470,819	535,678	535,200
		TOTAL APPROPRIATIONS	**434,102**	**1,160,300**	**1,017,637**	**1,224,326**	**1,227,700**
FUND BALANCE RESERVES @ END OF FY			**($203,832)**	**($190,832)**	**($1,221,469)**	**($203,832)**	**($203,832)**

CITY OF PLACENTIA
RISK MANAGEMENT FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$1,023,868**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		(203,832)
Projected		(203,832)	
Other Charges for Services	**Amount Budgeted:**		1,227,700
		1,227,700	
TOTAL APPROPRIATIONS	**$1,227,700**		
SALARIES & BENEFITS			
Employee Insurance Claims (404581-5155)	**Amount Budgeted:**		7,500
Funds required to pay for unemployment claims paid to EDD		7,500	
Worker's Compensation Claims (404580-5165)	**Amount Budgeted:**		515,000
Cost associated with workers comp claims		400,000	
OSIP		115,000	
Worker's Compensation Premiums (404580-5166)	**Amount Budgeted:**		170,000
LAWCX annual premiums		170,000	
MATERIALS, SUPPLIES & SERVICES			
Special Dept Supplies (404580-6301)	**Amount Budgeted:**		10,000
Ergonomic Equipment		10,000	
Litigation (404582-6006)	**Amount Budgeted:**		20,000
Provides funds for legal costs and expenses related to lawsuits filed against the City		20,000	
Third Party Administration (4045XX-6025)	**Amount Budgeted:**		66,700
Workers Comp (404580-6025)		44,500	
Unemployment (404581-6025)		1,200	
Liability (404582-6025)		21,000	
Liability Insurance Premiums (404582-6201)	**Amount Budgeted:**		420,500
PARSAC		340,000	
PARSAC Commercial		30,000	
Crime Bond Premium Program		5,000	

CITY OF PLACENTIA
RISK MANAGEMENT FUND
BUDGET DISCUSSION
FY17-18

Earthquake Insurance		38,000	
Bradford House Insurance Premium		7,500	
Liability Claims (404582-6210)	**Amount Budgeted:**		15,000
Provides funds for claim settlement		15,000	
Meetings & Conferences (4045XX-6245)	**Amount Budgeted:**		3,000
Travel to LAWCX Board meeting		500	
PARSAC Board Meeting		500	
PARMA Conference		2,000	
FUND BALANCE RESERVES - ENDING	**($203,832)**		

Annual Budget
Fiscal Year 2017-18

INTERNAL SERVICE FUND
EQUIPMENT REPLACEMENT
(610, 41)

			Actual 2015-16	Amended Budget 2016-17	Actual Thru 2/28/2017	Estimate 2016-17	Requested 2017-18
ESTIMATED RESOURCES							
		Fund Balance Reserves	83,948	41,312	14,062	14,062	53,722
410000	4710	Reimbursements/Other Revenue	-	-	39,660	39,660	-
410000	4750	Sale of Surplus Property	17,500	-	-	-	-
		TOTAL ESTIMATED RESOURCES	**101,448**	**41,312**	**53,722**	**53,722**	**53,722**
APPROPRIATIONS							
410000	6842	Vehicles	35,938	-	-	-	-
410000	6895	Depreciation Expense	24,198	20,000	-		
419999	8010	Transfer out - General Fund	-	-	-	-	-
			60,136	20,000	-	-	-
		TOTAL APPROPRIATIONS	**60,136**	**20,000**	-	-	-
		Less: Investment in Capital Assets	(27,250)				-
FUND BALANCE RESERVES @ END OF FY			**14,062**	**21,312**	**53,722**	**53,722**	**53,722**

CITY OF PLACENTIA
EQUIPMENT REPLACEMENT FUND
BUDGET DISCUSSION
FY17-18

TOTAL RESOURCES	**$53,722**		
ESTIMATED RESOURCES			
Fund Balance Reserves	**Amount Budgeted:**		53,722
Projected		53,722	
Sale of Surplus Property (410000-4750)	**Amount Budgeted:**		0
TOTAL APPROPRIATIONS	**$0**		
MATERIALS, SUPPLIES & SERVICES			
Depreciation Expense (410000-6895)	**Amount Budgeted:**		0
		0	
FUND BALANCE RESERVES - ENDING	**$53,722**		

CITY OF PLACENTIA

INTERFUND TRANSFERS

FISCAL YEAR 2017-18

SUMMARY OF TRANSFERS IN/OUT

FUND	TRANSFER OUT	TRANSFER IN	PURPOSE
GENERAL FUND	234,875		To subsidize Street
STREET LIGHTING DISTRICT		234,875	Lighting District
UTILITY USERS TAX	2,736,000		
GAS TAX	827,000		
MEASURE M	100,000		
SLESF	100,000		Reimbursements and
CDBG	105,000		administrative overhead
SEWER MAINT	192,000		
SUCCESSOR AGENCY	250,000		
GENERAL FUND		4,310,000	
GAS TAX	484,544		To fund 2011 Gas Tax
GAS TAX BOND		484,544	Bond payments
PUBLIC SAFETY MITIGATION	55,000		
MEASURE M	2,163,519		
THOROUGHFARE CONSTRUCTION	73,000		
GAS TAX	192,750		
MISC GRANTS	296,000		
AQMD - AB2766	155,000		
PEG	106,000		To fund various capital
SEWER MAINT	857,000		improvement projects
LANDSCAPE MAINT DISTRICT	50,000		
PARK DEVELOPMENT	71,000		
ASSET FORFEITURE	370,000		
CDBG	55,000		
GENERAL FUND	5,906,518		
CAPITAL PROJECTS		10,350,787	

City of Placentia

Fiscal Years 2017-2024 Capital Improvement Program Budget

CITY OF PLACENTIA, CALIFORNIA
Incorporated 1926

CITY COUNCIL

Craig S. Green, Mayor

Chad P. Wanke, Mayor Pro Tem
Rhonda Shader, Councilmember
Ward L. Smith, Councilmember
Jeremy B. Yamaguchi, Councilmember

City Executive Management Team:

Damien R. Arrula, City Administrator
Christian L. Bettenhausen, City Attorney
Luis Estevez, Director of Public Works
Sandra J. Gonzalez, Director of Community Services
Joseph M. Lambert, Director of Development Services
Darin Lenyi, Chief of Police
Shally Lim, Interim Director of Finance
Steven D. Pischel, Director of Administrative Services
Rosanna Ramirez, Deputy Director of Administrative Services

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OFFICE OF THE CITY ADMINISTRATOR

TO: CITY COUNCIL

FROM: DAMIEN R. ARRULA, CITY ADMINISTRATOR

DATE: JUNE 20, 2017

SUBJECT: RECOMMENDED FISCAL YEAR 2017 TO 2024 CAPITAL IMPROVEMENT PROGRAM

It is my pleasure to present to you the recommended Fiscal Year 2017 to 2024 Capital Improvement Program (CIP). This seven-year CIP contains 98 projects with a total estimated cost of $86,922,583. A total of $10,350,787 is recommended to be appropriated in Fiscal Year 2017/18 (FY 17/18) to commence and/or complete 37 projects. All projects except for the proposed Metrolink Station and parking structure are City projects delivered by the City and funded through a combination of City funds and other resources such as grants, and cooperative agreements with other agencies. The list of projects takes into consideration a variety of City needs over the next seven years. Projects that were not completed in FY 16/17 have been carried forward into the next fiscal year. Projects funded in FY 17/18 are considered highest in priority.

CIP DEFINITION

A CIP is a long-term planning document used to prioritize the construction of capital improvements as well as identify and manage funding sources for those improvements. The CIP document also outlines project delivery timelines and funding schedules over a seven-year planning horizon. As part of the planning process, budget-level cost estimates for capital improvements are identified, and projects are prioritized based on

available funding sources and community needs. The City leverages outside funding sources such as Federal and State grant funds as well as other non-General Fund revenues to fund capital improvements to the greatest extent possible. Projects are re-prioritized and funded when these outside funds are made available for that purpose.

The CIP is reviewed yearly, during which time the City's needs are re-prioritized and the City's financial capacity to fund capital improvements are re-evaluated. Thus, the CIP is a dynamic planning tool that provides the City flexibility in how and when capital improvements and investments in the City's infrastructure are made. Its overall goal is to provide a thoughtful approach to preserving and enhancing the quality of life for the entire community.

CIP OBJECTIVES

The objectives of the CIP are:

1. To identify and implement needed improvements to public infrastructure and facilities;

2. To identify and forecast financing needs and sources to maximize all available federal, state, regional, and local funding sources;

3. To promote sound financial planning in the implementation of capital projects;

4. To implement projects that meet established community and City Council goals;

5. To serve as a planning tool for the City Council in making budgetary decisions and prioritization of projects;

6. To facilitate and enhance economic development and private investment in the City;

7. To provide a balance between needed capital improvements and the current financial capability of the City to provide for these improvements;

8. To complete capital improvements in a timely and systematic manner.

To meet the objectives of the CIP, the following criteria were used to identify, develop and prioritize projects and recommend funding:

1. The project is necessary to address a safety issue;

2. The project is necessary because current maintenance efforts are no longer satisfactory to keep City infrastructure, park or facility functioning, in good repair and compliant with Federal and/or State regulations;

3. The project is necessary because a facility or service is no longer adequate to meet the demand, and expansion is needed, or a new facility is required to serve the community;

4. The project is necessary because a master plan identifies that new facilities or improvements are needed for adequate level of service.

The following projects were completed in FY 16-17:

- Pedestrian Accessibility Project Phase IV
- Pedestrian Accessibility Project Phase V
- Chapman Avenue Resurfacing Project
- Citywide Turfgrass Street Median Renovations
- Kraemer Boulevard Traffic Signal Synchronization Project
- Catch Basin Screen Project Phase III
- Police Department Lobby ADA Improvement Project
- Backs Community Center ADA Improvement Project
- Emergency Operations Center Renovation Project
- Outdoor Exercise Equipment Installation Project
- Pool Equipment Replacement and Re-plastering Project
- Server Room Switch and Cable Replacement Project
- Access Door Control Expansion Project

BUDGET HIGHLIGHTS

The following budget highlights provide an overview of how the proposed CIP addresses the City's capital project priorities.

Assure Safe Right of Way, Parks and Facilities

The first CIP priority is safety within the City's right-of-way, parks, and facilities. This priority is addressed throughout each section of the CIP document in numerous ways, including improvements to public streets, traffic control and operations, parks, public buildings, bridges, sewer systems and storm drain systems. Some of the key FY 16/17 projects and appropriations included in this CIP that address these issues are:

- $2,410,287 in street, sidewalk, curb and gutter improvements.
- $676,500 in traffic signalization coordination, traffic control master unit improvements and deferred maintenance and repairs.
- $590,000 in Federal Bridge funding for the engineering design and environmental permitting for the Golden Avenue Bridge Replacement Project.

Preventative Maintenance and Facility Improvements

A primary focus of the CIP is to preserve and reinvest in the City's physical assets, as reflected in each of the eleven CIP sections. Key projects funded in the proposed FY 17/18 CIP that support a preventative maintenance program are:

- $133,000 in Community Facility District funds for the replacement of the playground at Placentia Champions Sports Park
- $136,000 in Park in Lieu and General Fund funds for the replacement of the playground at Parque Del Arroyo Verde
- $82,000 for a renovation of the City Council Chambers

Replace or Upgrade Outdated or Inadequate Facilities

The proposed CIP recommends several projects which address facilities or equipment that are no longer adequate to meet demand or serve our citizens. These projects include the replacement or upgrade of facilities or equipment, expansion of an existing facility, or construction of a new facility. Some of the projects and appropriations in the FY 17/18 CIP that address outdated or inadequate facilities are:

- $250,000 for a renovation to the Police Station Men's Locker Room
- $15,000 to complete the engineered improvement plans for the Old Town Sewer Rehabilitation Project
- $200,000 to update the City's Financial Accounting Software System
- $120,000 to upgrade the Police CAD system
- $372,000 in Major Studies that include completing the update to the Sewer System Master Plan, General Plan Update and Environmental Clearance, complete the parking management plan for the planned parking structure and surface parking lots servicing the planned Metrolink station in Old Town, and to complete a Citywide Park Master Plan.

Implement Master Planned Facilities or Improvements

Another important component of the CIP is to implement projects identified in a master plan or other planning document that are needed to maintain or meet adequate levels of service. These projects may include new facilities or improvements to existing facilities. These projects and appropriations in the FY 17/18 CIP are unfunded, but their importance and need in the future is recognized in the final CIP.

Old Town Placentia Metrolink Station and Parking Structure

The planned construction of a new Metrolink Station in Old Town Placentia will be the first station of its kind built in Orange County in 20 years. Many years of planning efforts in conjunction with the Orange County Transportation Authority will result in a $33 million investment in Old Town. The station, coupled with a 253 space multi-level parking structure will help spur economic development and growth within Old Town, as well as encourage tens of millions of dollars in private investment and development of a Transit-Oriented Development neighborhood adjacent to the Metrolink Station site along Crowther Avenue. The City has committed $4,952,000 million towards the cost of this project in FY 2017-18.

Future Projects

In addition to projects proposed for the FY 17/18, the CIP also includes important projects to be programmed in future years when funding becomes available. Several of these projects are summarized as follows:

- Projects to install new traffic signals at various locations throughout the City.
- Transit Oriented Development projects in the vicinity of the proposed Placentia Metrolink Station.
- Several sewer rehabilitation and improvement projects as identified in the City's Sewer System Master Plan.
- Several storm drain improvement projects as identified in the City's Storm Drain Master Plan.
- Improvements and upgrades to the facilities in the City Hall complex, and potentially photovoltaic upgrades to provide electrical energy to City Hall via solar power.
- Various facility and grounds improvements at most of the City owned parks.
- Replacement of the roof at City Hall, Police Station, and City Corporate Yard.

CONCLUSION

The FY 17/18 Capital Improvement Program effectively reflects the City's needs and priorities. Although 36 projects are recommended to be appropriated in FY 17/18, not all projects may actually be completed in this fiscal year due to staffing constraints or possible change in funding sources or priority needs. The FY 17/18 CIP Project List is an optimal list of projects to be completed, any projects not completed will be carried forward and rebudgeted in the following fiscal year.

Respectfully Submitted,

Damien R. Arrula,
City Administrator

Fiscal Year 2017-18 Capital Project Plan – Expenditures

	Project Budget	Page
Streets and Streetscapes		
• Golden Avenue Bridge Replacement Project (carryover)	$ 590,000	16
• Placentia Avenue Rehabilitation Project (carryover)	1,559,037	17
• Pedestrian Accessibility Project Phase VI	90,000	18
• Kraemer Boulevard Resurfacing Project (carryover)	90,000	19
• Residential Slurry Seal Project	581,250	20
• Citywide Turf Grass Median Renovation Project	50,000	21
• Chapman/Placentia Intersection Paving Project	40,000	22
Traffic Operations		
• Placentia Avenue TSSP (carryover)	40,000	23
• Safe Routes 2 School Project Phase III (carryover)	125,000	24
• Chapman/Malvern TSSP	90,000	25
• Miraloma/Richfield Signal Mod. Project	30,000	26
• Citywide Traffic Signal Repair Project (carryover)	175,000	27

Fiscal Year 2017-18 Capital Project Plan – Expenditures

	Project Budget	Page
• Systemic Safety Analysis Report	$ 166,500	28
• Kraemer/Alta Vista Signal Imp. Project	45,000	29
• Bastanchury/Valencia Signal Imp. Project	20,000	30
• Imperial Highway TSSP	25,000	31
Sewer		
• Old Town Sewer Rehabilitation Project (carryover)	15,000	32
Storm Drains		
• Catch Basin Screen Project Phase IV	240,000	33
Municipal Buildings and Facilities		
• Metrolink Station and Parking Structure (carryover)	4,952,000	34
• Veterans Monument Expansion (carryover)	15,000	35
• City Council Chambers Remodel	82,000	36
• City Yard Secured Access Gate	10,000	37
• Police Station Men's Locker Room Renovation (carryover)	250,000	38
• City Hall Flooring Improvement	20,000	39
Parks		
• Champions Sports Park Playground (carryover)	133,000	40
• Parque Del Arroyo Verde Playground	136,000	41
Technology		
• GIS System Upgrades (carryover)	20,000	42
• Bitech Finance System Upgrade	200,000	43

Fiscal Year 2017-18 Capital Project Plan – Expenditures

		Project Budget	Page
• EOC Technology Upgrade	$	59,000	44
• Police CAD System Upgrade		120,000	45
Vehicles and Equipment			
• Boom Truck Replacement		5,000	46
• Arrow Board Truck Replacement		5,000	47
Major Studies			
• Sewer System Master Plan (carryover)		7,000	48
• Old Town Parking Management Plan (carryover)		15,000	49
• Citywide Park Master Plan		150,000	50
• Community Circulator Study (carryover)		50,000	51
• General Plan Update and Environmental		150,000	52
Totals		$ 10,350,787	

Fiscal Year 2017-18 Capital Project Plan – Funding Sources

Funding Needs:	
Capital Project Expenditures	$ 10,350,787
Funding Sources:	
General Fund	$ 294,500
Developer Impact Fees	67,673
Measure M Funds	1,918,519
City of Fullerton	464,518
Community Development Block Grant Funds	55,000
Gas Tax Funds	192,750
Landscape Maintenance District Fund Balance	50,000
AB 2766 Subvention Funds	155,000
Thoroughfare Construction Funds	73,000
Sewer Funds	57,000
General Fund Balance (Parking Structure)	1,800,000
UUT Fund Balance (Parking Structure)	1,300,000
CNG Fund Balance (Parking Structure)	500,000
Sewer Loan (Parking Structure)	800,000
Donations (Veterans Monument Expansion)	7,500
Community Facilities District	133,000
General Plan Update Fee	150,000
Asset Forfeiture	370,000
Public Education and Government Access	106,000
Park In-Lieu	71,000
Public Safety Mitigation Fee	55,000
Subtotal City Funds	**8,620,460**
Grant Funding Sources	
Federal Highway Bridge Program	522,327
Arterial Pavement Management	500,000
Safe Routes 2 School	125,000
State SSARP	150,000
M2 Environmental Clean Up Program*	200,000
Oil Payment Program	38,000
SCAG Planning Grant	150,000
M2 Project V Grant	45,000
Subtotal Grant Funds	**1,730,327**
Total All Sources	**10,350,787**

Fiscal Year 2017-24 Capital Project Plan – Unfunded Projects

	Project Budget
Streets and Streetscapes	
• Citywide Arterial and Residential Street Maintenance Backlog	$ 25,917,693
• Old Town Placentia Streetscape Improvement Project Phase I	2,500,000
• Old Town Placentia Streetscape Improvement Project Phase II	4,500,000
• TOD Streetscape Improvements	4,700,000
• Pedestrian Accessibility Projects Phases VII-X	415,000
Traffic Operations	
• Richfield/Miraloma and Miraloma/Van Buren Traffic Signal Improvements	315,000
• Placentia/Bastanchury Intersection Improvement	126,000
• Valencia/Bastanchury Protected Left Turn	75,000
• Traffic Sign Reflectivity Compliance	300,000
• Street Name Sign Compliance	60,000
• Citywide Traffic Signal Repairs	227,000
• Citywide Traffic Signal Battery Backup	310,000
• Van Buren/Orchard Drive Traffic Signal	170,000
• Placentia/Santa Fe Traffic Signal	165,000
• Kraemer/Connecticut Way Traffic Signal	235,000
Transporation and Parking Facilities	
• Old Town Parking Lot Landscape and Lighting	255,000
Sewer	
• Sewer Master Plan 10-Year CIP	10,555,000
• Sewer Vactor Truck Purchase	450,000
• Old Town Sewer Rehab Project	1,000,000
• TOD Sewer Line Upsize Project	3,200,000
Storm Drain	
• Citywide Catch Basin Reconstruction	360,000
• Primrose Avenue SD Extension	100,000

Fiscal Year 2017-24 Capital Project Plan – Unfunded Projects

	Project Budget
Storm Drain	
• Bradford/Madison to Tiger SD Improvement	$ 250,000
• Drainage Area A-2 SD Improvements	342,000
• Drainage Area A-7 SD Improvements	1,195,000
• Drainage Area A-8 SD Improvements	2,080,000
• Drainage Area A-9 SD Improvements	400,000
• Drainage Area C-1 SD Improvements	1,100,000
Municipal Buildings and Facilities	
• Citywide Facility Deferred Maintenance	2,685,053
• Fire Station #34 Dormitory Improvements	250,000
• Fire Station #35 Replacement	6,000,000
Parks	
• Citywide Playground Surfacing	60,000
• Citywide Park Lighting Upgrades	363,180
• Tuffree Park Drainage and Sidewalk Improvements	50,000
• Park Security Cameras	20,000
• Youth Sports Field Lighting Improvements	40,000
• Wagner Park Playground Renovation	120,000
• Goldenrod Park Playground Renovation	150,000
• Kraemer Park Lighting Improvements	100,000
• Arroyo Verde Sidewalk Improvements	75,000
• Santa Fe Park Playground Renovation	150,000
• Tuffree Park Tennis Court Renovation	50,000
• Koch Park Playground Renovation	200,000
• Park Parking Lot Resurfacing	125,000
• Citywide Park Monument Signs	100,000
Technology	
• Granicus Workflow	25,000
• City Facilities Security Camera Upgrades	50,000
• Laserfiche Avante Upgrade	28,000
• SAN Replacement and SAN Switches	72,000
• Upgrade Cisco CUCM Servers and Software	50,000
• City Boundary Map Book	60,000

Fiscal Year 2017-24 Capital Project Plan – Unfunded Projects

	Project Budget
Technology	
• Building Permit Software	$ 75,000
• Fleet and Fuel Services and Software	75,000
• Community Services iPads	1,000
• Disaster Preparedness IT Plan	47,650
• Police CAD System Upgrade	472,220
• Server Room Relocation	100,000
Vehicles and Equipment	
• Fleet Replacement Backlog	2,400,000
Major Studies	
• Chapman Corridor Revitalization Plan	125,000
• Storm Drain Master Plan Update	150,000
Total Unfunded Project Budget:	**$76,571,796**

PROJECT TITLE: Golden Avenue Bridge Replacement Project PW 2017-02

CATEGORY: Streets and Streetscapes

PROJECT DESCRIPTION

The Golden Avenue Bridge over Carbon Canyon Channel was originally built in 1934 and was rated as functionally obsolete by Caltrans in 2005. The bridge is only wide enough to accommodate two lanes of traffic and there are no sidewalks or bicycle lanes. This project will remove and replace this bridge with an approximately 80' wide bridge to accommodate two lanes of traffic as well as sidewalks and bicycle lanes. This is a carryover project as the design phase was started in February 2017. This project is being funded with a combination of Federal Highway Bridge Project funds, developer impact fees and Measure M2 funding. A total of $3,087,250 has been earmarked for this project. The Federal reimbursement rate is 88.53%, or $2,733,142 and the City's match amounts to 11.47% or $354,108.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$590,000			$590,000
2019-20		$2,247,250	$250,000	$2,497,250
Total	$590,000	$2,247,250	$250,000	$3,087,250

SOURCE OF FUNDING

Federal Highway Bridge Program Funds	$2,733,142
Developer Impact Fees	$125,000
Measure M2 Funds	$229,108

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Placentia Avenue Reconstruction Project PW 2016-33

CATEGORY: Streets and Streetscapes

PROJECT DESCRIPTION

This joint project with the City of Fullerton will reconstruct Placentia Avenue between Chapman Avenue and Ruby Drive. All of the existing asphalt and sections of road base will be removed and replaced. Damaged sidewalk, curb and gutter will be replaced and existing ADA ramps will be reconstructed to meet current ADA standards. This is a carryover project from FY 2016-17. This project is being funded with a combination of Federal Arterial Pavement Management Funds, Measure M2 Funds and funds from the City of Fullerton.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$5,000	$1,429,037	$125,000	$1,559,037

SOURCE OF FUNDING

Federal Arterial Pavement Management Funds:	$500,000
City of Fullerton:	$464,518
Measure M2:	$594,519

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Pedestrian Accessibility Project Phase VI PW 2017-03

CATEGORY: Streets and Streetscapes

PROJECT DESCRIPTION

This is a multi-year, multi-phased project to remove and replace an existing backlog of damaged concrete sidewalks, curb and gutter Citywide. The City has identified more than 400,000 square feet of damaged sidewalks that require removal and replacement. This existing maintenance backlog has been divided into a six-year program. The project is funded with Community Development Block Grant Funds and Gas Tax Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$90,000		$90,000
2018-21		$415,000		$415,000
Total		$505,000		$505,000

SOURCE OF FUNDING

Community Development Block Grant Funding:	$330,000
Gas Tax:	$175,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Kraemer Boulevard Resurfacing Project PW 2017-04

CATEGORY: Streets and Streetscapes

PROJECT DESCRIPTION

This is a joint project with the City of Brea to repave a portion of Kraemer Boulevard between Golden Avenue and the northern City Limits. Brea is the project lead with the City contributing funds for the portion of work occurring within Placentia City Limits.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$90,000		$90,000

SOURCE OF FUNDING

Measure M2 Funds:	$90,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Residential Slurry Seal Project PW 2017-05

CATEGORY: Streets and Streetscapes

PROJECT DESCRIPTION

This project will provide a slurry seal maintenance application to various residential streets previously included in the 2011/12 Citywide Residential Street Rehabilitation Project. The purpose of this project is to provide a preventative maintenance slurry seal application to extend the useful life of the pavement and to avoid more costly street rehabilitation efforts. This project is funded with a combination of Measure M2 Funds and Gas Tax Funds

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$58,125	$465,000	$58,125	$581,250

SOURCE OF FUNDING

Measure M2 Funds:	$572,000
Gas Tax Funds:	$9,250

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Turf Grass Median Renovation Project PW 2017-06

CATEGORY: Streets and Streetscapes

PROJECT DESCRIPTION

This project will remove existing turf grass from street medians located on Rose Drive and Chapman Avenue within the Landscape Maintenance District. Per State-mandated water conservation regulations, the City is no longer able to irrigate turf grass medians. As such, the turf grass in the City's medians has died. This project will replace the turf with low water usage plant materials and subsurface irrigation systems. The project is projected to save tens of thousands of gallons of potable water each year as well as reduce the City's water utility costs.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$50,000		$50,000

SOURCE OF FUNDING

Landscape Maintenance District 92-1 Fund Balance:	$50,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $2,000
FISCAL YEAR COSTS BEGIN: FY 2017-18

PROJECT TITLE: Chapman/Placentia Avenue Intersection Project PW 2017-07

CATEGORY: Streets and Streetscapes

PROJECT DESCRIPTION

This is a joint project with the City of Fullerton to repave the intersection of Chapman and Placentia Avenues. The City of Fullerton is the project lead and the City is contributing funds towards the cost of repaving the intersection which falls within Placentia's City Limits, as part of the City of Fullerton's Chapman Avenue Resurfacing Project.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$40,000		$40,000

SOURCE OF FUNDING

Measure M2 Funding:	$40,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Placentia Avenue Traffic Signal Synchronization Project PW 2017-08

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

The Placentia Traffic Signal Synchronization Project is a joint project with the Cities of Fullerton and Anaheim. The project updated traffic signal communication equipment, installed fiber optic lines and provided for the synchronization of traffic signals along Placentia Avenue through all three Cities. The project was completed in FY 15-16, - however the City's cost share of $40,000 will be invoiced in FY 2017-18. This project is funded with Air Quality Management District AB 2766 Subvention Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
FY 2017-18		$40,000		$40,000

SOURCE OF FUNDING

Air Quality Management District AB 2766 Subvention Funds: $40,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $1,000
FISCAL YEAR COSTS BEGIN: FY 16-17

PROJECT TITLE: Safe Routes 2 School Project Phase III PW 2017-09

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

This is the third and final phase to the Safe Routes 2 School Program. The City received grant funding under the State Safe Routes 2 School grant program to install traffic safety devices at numerous locations throughout the City to enhance pedestrian safety near school zones. This third phase of the project will install protected left turn signals at the intersection of La Jolla and Melrose Avenues. There is an elementary and junior high school located at this intersection and a high concentration of pedestrians. Protected left turns at this intersection will prevent vehicles and pedestrians from entering the intersection at the same time and will better coordinate signal timing to reduce traffic congestion and improve pedestrian safety.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$125,000		$125,000

SOURCE OF FUNDING

State Safe Routes 2 School Grant Funding:	$125,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Chapman/Malvern Traffic Signal Synchronization Project PW 2017-10

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

The Chapman/Malvern Traffic Signal Synchronization Project is a regional project with the Cities of Buena Park, Fullerton and Placentia. The project seeks to synchronize the traffic signals along Chapman Avenue through its terminus at Orangethorpe Avenue in Placentia. Within Placentia's project area, the traffic signal controllers and software will be upgraded, new CCTV cameras will be installed and interconnected into the City's Traffic Management Center and new fiber optic cabling will be installed as well. The City of Fullerton is the project lead with a $90,000 cost share from the City of Placentia. Air Quality Management District AB 2766 Subvention Funds will be used to fund the City's portion of the project. The project is currently in the design phase.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$9,000	$81,000		$90,000

SOURCE OF FUNDING

Air Quality Management District AB 2766 Subvention Funds:	$90,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $1,500
FISCAL YEAR COSTS BEGIN: 2018-19

PROJECT TITLE: Miraloma/Richfield Traffic Signal Improvement Project PW 2017-11

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

A new traffic signal was installed at the Mira Loma/Richfield intersection as part of the Lakeview Boulevard Grade Separation Project. This intersection was used as part of the detour route for the project and it was determined that a functioning traffic signal in lieu of the existing four-way stop would be needed. The wiring for the signals was placed overhead on utility poles as an interim condition by OCTA and this project will underground that wiring permanently. A total of $30,000 in Measure M2 Funds has been budgeted for that work.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$5,000	$20,000	$5,000	$30,000

SOURCE OF FUNDING

Measure M2:	$30,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Citywide Traffic Signal Repair Project PW 2017-12

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

The City currently has $430,000 in deferred traffic signal system maintenance and repairs. This project will address the most urgent and critical signal system backlog work. These repairs include replacement of damaged traffic signal loop detectors, repair malfunctioning video detection cameras, replacement of damaged or malfunctioning signal cabinets as well as replace damaged wiring. This project is being funded with a combination of Measure M2 Funds and Thoroughfare Construction Funds (development impact fees).

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$15,000	$145,000	$15,000	$175,000

SOURCE OF FUNDING

Measure M2 Funds:	$102,000
Thoroughfare Construction Funds:	$73,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Systemic Safety Analysis Report Project PW 2017-13

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

The City received a State grant to conduct a Citywide Systemic Safety Analysis and report that identifies potential traffic safety hazards, as well as potential solutions to mitigate hazards. This effort will involve the review of traffic accident history data as well as field reviews to identify those locations where traffic hazards may exist. This report is the first step needed to receive future grant funds to construct traffic safety improvements. The City received a total of $150,000 in State grant funds and is using $16,500 in Gas Tax Funds for the required grant match.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$166,500			$166,500

SOURCE OF FUNDING

State SSARP Grant Funds:	$150,000
Gas Tax Funds:	$16,500

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Kraemer/Alta Vista Traffic Signal Improvement Project PW 2017-14

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

This project will install protected left turn signals for Alta Vista at Kraemer Boulevard. Currently, school traffic heading east and westbound on Alta Vista is impacted and congested as a result of a lack of a protected left turn signal phase at Kraemer Boulevard. This intersection is also a school crosswalk, and the installation of protected left turns would prevent vehicles and pedestrians from entering the intersection at the same time thus improving pedestrian safety. A total of $45,000 in Measure M2 Funds have been budgeted for this project.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$10,000	$30,000	$5,000	$45,000

SOURCE OF FUNDING

Measure M2 Funding:	$45,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Bastanchury/Valencia Traffic Signal Improvement Project PW 2017-15

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

On the westbound side of Bastanchury Road, the roadway begins a curve up to the intersection of Valencia Drive. There is currently no advance signal light to warn westbound motorists of the current signal phase. There have been a number of accidents at this intersection with motorists running the red light. Installing an advance signal head will provide motorists with advance warning of any changes to the signal phase prior to arriving at the intersection. This project is funded with $20,000 in Measure M2 Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$5,000	$10,000	$5,000	$20,000

SOURCE OF FUNDING

Measure M2 Funding:	$20,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Imperial Highway Traffic Signal Synchronization Project PW 2017-16

CATEGORY: Traffic Operations

PROJECT DESCRIPTION

This is a joint project with Caltrans and the Cities of La Habra, Brea, Fullerton, and Yorba Linda. This project will synchronize the traffic signals along the Imperial Highway Corridor from the Orange/Los Angeles County Line to the 91 Freeway. The Placentia segment only includes one traffic signal at the intersection of Rose Drive and Imperial Highway and the proposed project scope of work includes installing a traffic CCTV camera as well as fiber optic cable along Imperial Highway between Kraemer Boulevard and Rose Drive. The City's contribution to the project amounts to $25,000 in AB 2766 Subvention Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$25,000		$25,000

SOURCE OF FUNDING

Air Quality Management District AB 2766 Subvention Funds:	$25,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $500
FISCAL YEAR COSTS BEGIN: FY 2018-19

PROJECT TITLE: Old Town Sewer Rehabilitation Project PW 2017-17

CATEGORY: Sewer

PROJECT DESCRIPTION

This project will rehabilitate existing sewer lines located within Old Town Placentia. The majority of the work will entail relining sewer lines, replacing damaged sections of sewer pipelines, and rehabilitation of sewer manholes. The design phase of this project began in FY 2016-17 and will be completed in FY 2017-18. Construction of this project has been delayed to FY 2018-19.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$15,000			$15,000

SOURCE OF FUNDING

Sewer Fund:	$15,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Catch Basin Screen Insert Project Phase IV PW 2017-18

CATEGORY: Storm Drain

PROJECT DESCRIPTION

This proposed project is the fourth and final phase in a Citywide catch basin screen insert program. Changes to water quality regulations will make the use of catch basin screens and storm drain pipe trash capture systems required standard equipment on all City catch basins by 2020. This project will install approximately 150 screens on various catch basins throughout the City. Once complete, the City will have retrofitted approximately 60% of the City's catch basins with these devices. This project is contingent upon receiving grant funds from OCTA. The project budget is proposed to be $200,000 in OCTA Environmental Tier I Grant Funds, as well as $40,000 in City matching funds from the Oil Payment Program and General Fund.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$240,000		$240,000

SOURCE OF FUNDING

OCTA Environmental Clean Up Program Tier I Grant Funds:	$200,000
Oil Payment Program:	$38,000
General Fund:	$2,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Metrolink Station and Parking Structure Project PW 2017-19

CATEGORY: Municipal Buildings and Facilities

PROJECT DESCRIPTION

In partnership with the City, OCTA will be the project lead in constructing a new Metrolink Station and parking structure located within the City's Old Town and Packinghouse District. In addition to the new Metrolink Station and platforms, a new 253 space, four-level parking structure will be built to service both Metrolink riders as well as visitors to Old Town and the Packinghouse District. The City's contribution towards the project totals $5,405,000 which includes engineering and architecture design costs, ground lease costs, and a $4.4 million contribution towards the cost of the parking structure. The project-related costs are detailed below.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$552,000	$4,400,000		$4,952,000

FY 2017-18 Project Related Costs:

City Contribution to Parking Structure Cost:	$4,400,000
Station Design Cost:	$226,000
Parking Structure Design Cost:	$41,820
Underground Overhead Santa Fe Alley Utilities:	$160,000
BNSF Land Lease Cost:	$20,000
Building and Safety Plan Check Cost:	$13,500
Construction Support/Contingencies:	$90,680

SOURCE OF FUNDING

Measure M2 Funding:	$425,000
Gas Tax:	$127,000
General Fund Balance:	$1,800,000
Utility User Tax Fund Balance:	$1,300,000
CNG Fund Balance:	$500,000
Sewer Fund Loan:	$800,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $30,000
FISCAL YEAR COSTS BEGIN: FY 19-20

PROJECT TITLE: Civic Center Veterans Monument Expansion Project PW 2017-20

CATEGORY: Municipal Buildings and Facilities

PROJECT DESCRIPTION

This project will construct two new additional wall panels to provide space on the monument for the inclusion of additional Placentia military veterans, present and future. The project is budgeted for a total of $15,000 with a combination of City General Funds and contributions from the community.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$15,000		$15,000

SOURCE OF FUNDING

General Fund:	$7,500
Donations:	$7,500

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: City Council Chambers Renovation Project PW 2017-21

CATEGORY: Municipal Buildings and Facilities

PROJECT DESCRIPTION

This project will renovate the City Council chambers by replacing the existing carpet, reupholstering seating chairs, renovating the interior walls and other improvements. The budget for this project amounts to $82,000 and is funded with Public, Educational and Government (PEG) Access Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$82,000		$82,000

SOURCE OF FUNDING

Public, Educational and Government (PEG) Access Funds:	$82,200

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: City Yard Secured Access Gate Project PW 2017-22

CATEGORY: Municipal Buildings and Facilities

PROJECT DESCRIPTION

This project will improve security at the City Corporate Yard by installing a remote controlled access gate. Currently, the gate is left open during business hours and the general public is able to freely access the City Yard. This project will install a control system that will allow staff to secure access to the facility during business hours and allow the entry gate to be opened remotely for authorized visitors. The project budget amounts to $10,000 and is funded with Sewer Funds and the General Fund.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$10,000		$10,000

SOURCE OF FUNDING

General Fund:	$5,000
Sewer Fund:	$5,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COST: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Police Station Men's Locker Room Improvement Project PW 2017-23

CATEGORY: Municipal Buildings and Facilities

PROJECT DESCRIPTION

The men's locker room inside the Police Station has undergone very few improvements or upgrades since the building was originally constructed in 1974. This project will renovate the locker room by replacing the existing lockers, flooring, ceiling and lights, and restroom/shower facilities. The budget for this project is $250,000 in Asset Forfeiture Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$250,000		$250,000

SOURCE OF FUNDING

Asset Forfeiture Funds:	$250,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: City Hall Flooring Improvement Project PW 2017-24

CATEGORY: Municipal Buildings and Facilities

PROJECT DESCRIPTION

The flooring inside City Hall at the rear of the building is original to the building's construction in 1974. This area of the City Hall building provides access to the City's Emergency Operations Center as well as the building's equipment and HVAC areas. This project will provide for a new tile floor. A total of $20,000 in Public Safety Mitigation Fees have been budgeted for this project.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$20,000		$20,000

SOURCE OF FUNDING

Public Safety Mitigation Fee:	$20,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Champions Sports Park Playground Improvement Project PW 2017-25

CATEGORY: Parks

PROJECT DESCRIPTION

This project entails the renovation of the existing playground located at Champions Sports Park. The project will remove and replace the existing playground equipment with new equipment as well as provide for new resilient rubber surfacing and play sand. This project is funded with the remaining balance of Community Facilities District Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2016-17	$14,000			$14,000
2017-18		$133,000		$133,000
Total:	$14,000	$133,000		$147,000

SOURCE OF FUNDING

Community Facilities District Fund Balance:	$147,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $1,500
FISCAL YEAR COSTS BEGIN: 2017-18

PROJECT TITLE: Parque Del Arroyo Verde Playground Improvement Project PW 2017-26

CATEGORY: Parks

PROJECT DESCRIPTION

This project entails the renovation of the existing playground located at Parque Del Arroyo Verde. The project will remove and replace the existing playground equipment with new equipment as well as provide for new resilient rubber surfacing and play sand. This project is funded with General Fund and Park In-Lieu Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$14,000	$122,000		$136,000

SOURCE OF FUNDING

General Fund:	$65,000
Park In-Lieu	$71,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $1,500
FISCAL YEAR COSTS BEGIN: 2017-18

PROJECT TITLE: GIS System Upgrades Project PW 2017-27

CATEGORY: Technology

PROJECT DESCRIPTION

The City's GIS system requires added resources in order to collect and spatially organize various City assets and infrastructure. This project will provide funds for the purchase of additional software licenses as well as supplement the efforts of the City's new part-time GIS Specialist with additional resources to develop and implement new data layers into the City's existing system.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$20,000			$20,000

SOURCE OF FUNDING

Sewer Funds:	$20,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Bitech Finance System Upgrade Project PW 2017-28

CATEGORY: Technology

PROJECT DESCRIPTION

This project will upgrade the City's current finance software system that is over 10 years old and has become obsolete. The current system is so out of date that software updates are no longer produced by the software company for the version of the system the City still uses. The proposed upgrade will bring the City's system in the current generation as well as provide additional modules such as employee on-line time sheets, bank reconciliation, better connectivity for third party products as well as an upgraded and more secure cashiering system.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$200,000			$200,000

SOURCE OF FUNDING

General Fund:	$190,000
Sewer Fund:	$10,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: EOC Technology Upgrade Project PW 2017-29

CATEGORY: Technology

PROJECT DESCRIPTION

This project is a second phase to the initial renovations to the Emergency Operations Center completed in FY 2016-17. Under the initial renovation project, the backbone electrical and data conduits were installed to interlink the desktop computers to the City's network as well as linking the televisions as video sources to individual workstations. This phase of the project will purchase and install audio/video controller equipment and a control panel to allow cable television feeds as well as closed circuit television feeds to be played on the televisions. The equipment will allow the televisions to be operated independently or in combination with the work stations in the operations center. In addition, microphones will be installed to provide video and teleconferencing capabilities and a wireless gateway will be installed to provide connectivity between hand-held and tablet devices to the television displays, work stations and the video/teleconferencing system. This project is funded with a combination of PEG and Public Safety Mitigation Fee Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18		$59,000		$59,000

SOURCE OF FUNDING

Public Education and Government Access (PEG) Funds:	$24,000
Public Safety Mitigation Fee:	$35,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS:
FISCAL YEAR COSTS BEGIN:

PROJECT TITLE: Police CAD System Upgrade PW 2017-30

CATEGORY: Technology

PROJECT DESCRIPTION

The Placentia Police Department's Computer Aided Dispatch (CAD) and Records Management System (RMS) is in need of replacement due to increasing costs, limited usability, and inadequate upgrades that will support the department's needs. Upgrading the records management system will utilize a paperless workflow that will reduce employee workload, eliminate repetitive data entry and errors, and significantly reduce employee overtime. This project is a multi-year effort and is funded through Asset Forfeiture Funds.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	CONSTRUCTION	CA/CI	TOTAL
2017-18	$120,000			$120,000
2018-19	$120,000			$120,000
2019-20	$120,000			$120,000
2020-21	$120,000			$120,000
2021-22	$120,000			$120,000
Total	$600,000			$600,000

SOURCE OF FUNDING

Asset Forfeiture:	$600,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Boom Truck Replacement

CATEGORY: Vehicles and Equipment

PROJECT DESCRIPTION

The City's only boom/bucket truck is more than 20 years old and has outlived its useful service life. There are numerous service issues with the vehicle and has become costly to maintain. City maintenance staff are highly dependent upon this piece of equipment and is critical to City operations. Funds have been budgeted for a potential annual loan payment to replace the vehicle as there are insufficient funds available at this time to purchase a replacement boom/bucket truck outright.

CAPITAL COST DETAIL

FISCAL YEAR	LOAN/LEASE PAYMENT	TOTAL
2017-18	$5,000	$5,000

SOURCE OF FUNDING

General Fund:	$5,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $1,000
FISCAL YEAR COSTS BEGIN: FY 17-18

PROJECT TITLE: Arrow Board Truck Replacement

CATEGORY: Vehicles and Equipment

PROJECT DESCRIPTION

The City's existing arrow board truck is almost 20 years old and has outlived its useful service life. This vehicle is used by maintenance staff working within the roadway on street and sewer related maintenance and repair work. The truck is used to provide for temporary traffic control and delineation as well as carry tools and equipment. Funds have been budgeted for a potential annual loan payment as there are currently insufficient funds available to purchase this vehicle outright.

CAPITAL COST DETAIL

FISCAL YEAR	LOAN/LEASE PAYMENT	TOTAL
2017-18	$5,000	$5,000

SOURCE OF FUNDING

General Fund:	$5,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: $650
FISCAL YEAR COSTS BEGIN: FY 17-18

PROJECT TITLE: Sewer System Master Plan Update

CATEGORY: Major Studies

PROJECT DESCRIPTION

This project began in FY 16-17 and is providing a comprehensive analysis of the capacity and existing condition of the City's sewer collection system. The existing sewer master plan was prepared in 2005 and this update will identify where sewer collection capacity must be enhanced, and examine the condition of existing pipelines and manholes. A ten-year Sewer Capital Improvement Program focusing on projects to upsize pipelines where needed as well as pipeline repairs and maintenance work will also be prepared and allow the City to forecast and budget for sewer-related projects over the next ten years. Sewer Funds have been budgeted to complete this study.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	TOTAL
2017-18	$7,000	$7,000

SOURCE OF FUNDING

Sewer Fund:	$7,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Old Town Parking Management Plan

CATEGORY: Major Studies

PROJECT DESCRIPTION

This project was started in FY 2016-17 and the purpose is to develop a parking management plan for the City's planned Metrolink Parking Structure. Per the City's cooperating agreement with the Orange County Transportation Authority, the City is required to prepare and implement a parking management plan that will oversee and govern how the parking structure is to be operated. General Fund dollars have been budgeted for this project to complete the parking management plan before construction begins on the parking structure.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	TOTAL
2017-18	$15,000	$15,000

SOURCE OF FUNDING

General Fund:	$15,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Citywide Park Master Plan

CATEGORY: Major Studies

PROJECT DESCRIPTION

The City was awarded a $150,000 grant from the Southern California Association of Governments to prepare a Citywide park master plan. The purpose of the master plan is to evaluate the current condition of the City's parks, engage the community to determine what improvements and changes the community would like to see in their neighborhood parks, and develop conceptual improvement plans and budget-level cost estimates for the improvements. The master plan would create a capital improvement program for park and playground renovations that the City could use for developing individual park improvement projects.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	TOTAL
2017-18	$150,000	$150,000

SOURCE OF FUNDING

Southern California Association of Governments Grant: $150,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: Community Circulator/Shuttle Planning Document

CATEGORY: Major Studies

PROJECT DESCRIPTION

In FY 16-17 the City was awarded a grant from the Orange County Transportation Authority (OCTA) Project V Program to prepare a transportation planning document to study the feasibility and costs associated with implementing a community shuttle/trolley service. This service would be based within the City's planned Metrolink Station and would function as a "last mile" shuttle service for Metrolink commuters to and from the City's station. The shuttle is also envisioned to provide additional connection points to major destinations such as California State University, Fullerton, Placentia Linda Hospital as well as shopping centers and nearby employment centers. This study was started in FY 16-17 and will be completed in FY 17-18. Grant funds from OCTA totaling $45,000 have been budgeted for this project along with a $5,000 matching amount in General Fund dollars from the City.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	TOTAL
2017-18	$50,000	$50,000

SOURCE OF FUNDING

OCTA Project V Grant Funds:	$45,000
General Fund:	$5,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PROJECT TITLE: General Plan Update and Environmental Clearance

CATEGORY: Major Studies

PROJECT DESCRIPTION

The City's existing General Plan is scheduled to be updated in FY 2017-18. The General Plan update will provide for a comprehensive study, environmental review, and update to the City's principle planning document. The General Plan guides and sets forth the City's long-term vision for how the City is to develop over the next 20 years. Funds collected through building permit fees will pay for the update to the City's existing General Plan.

CAPITAL COST DETAIL

FISCAL YEAR	DESIGN	TOTAL
FY 2017-18	$150,000	$150,000

SOURCE OF FUNDING

General Plan Update Fee: $150,000

OPERATING BUDGET IMPACT

ANNUAL OPERATING COSTS: N/A
FISCAL YEAR COSTS BEGIN: N/A

PLACENTIA

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Proposed Annual Citywide Budget
Fiscal Year 2017-18
June 20, 2017

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Budget Philosophy

- This budget has been prepared to reflect a zero based and performance based budgeting (actual run rate) process. This means that all line items have been historically reviewed and corresponding projections have been verified such that the new fiscal year budget reflects the current year's actual projected expenditures rather than just the prior year's budgeted numbers

- Contracts for services were reviewed and when it was found that there were no potential cost savings or a higher service level could be provided for the same or less cost, Staff has recommended replacing contract employees with City employees for certain services.

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2017-18 Goals

- Balanced budget without using existing Fund Balance
- Increase Fund Balance over FY 2016-17 amount
- Contribute $1,000,000 towards streets & roads
- Stabilize department services and operations
- Not rely on one-time revenue for operational sustainability

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2016-17 Recap

- Projected Year-End Close: $178,757
- One-time items that affected the FY 2016-17 budget
  - Property payments to OCTA for 350 and 480 S. Placentia Avenue ($2,120,000)
  - KMPG Forensic Audit ($175,000)
  - Remaining recovery of misappropriated funds ($1M)
- Legislative Department increased in 2016-17 due to in increase of legal costs related to the misappropriation of funds.
- General Government increased in FY 2016-17 due to the property purchase payments to OCTA.
- Police Department Overtime exceeded budget by $293,000 (partially offset with salary savings)

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Budget Highlights
FY2017-18 Revenues

Major Categories	FY2016-17 Budget	FY2016-17 Projected	FY2017-18 Proposed
Property Taxes	13,706,025	14,017,211	14,589,000
Sales & Use Taxes	6,988,450	6,891,000	6,835,000
Franchise Fees	2,300,000	2,189,000	2,228,000
Charges for Services	990,117	931,161	1,046,786
Other Revenues	4,940,880	6,280,168	8,569,646
Operating Transfers In	4,950,320	4,621,420	4,310,000
	33,875,792	34,929,960	37,578,432

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SALES TAX REVENUE

- For the first time since 2007, the City is experiencing a drop in sales tax revenue.
- Statewide on-line purchases have grown by **60%** since 2000 while traditional brick and mortar businesses have only grown **14%**.
- On-line purchases, while good for consumers, reduce the amount of sales tax received by the City, and increased deliveries negatively impact the City's streets and roads. Increased police activity due to package thefts.

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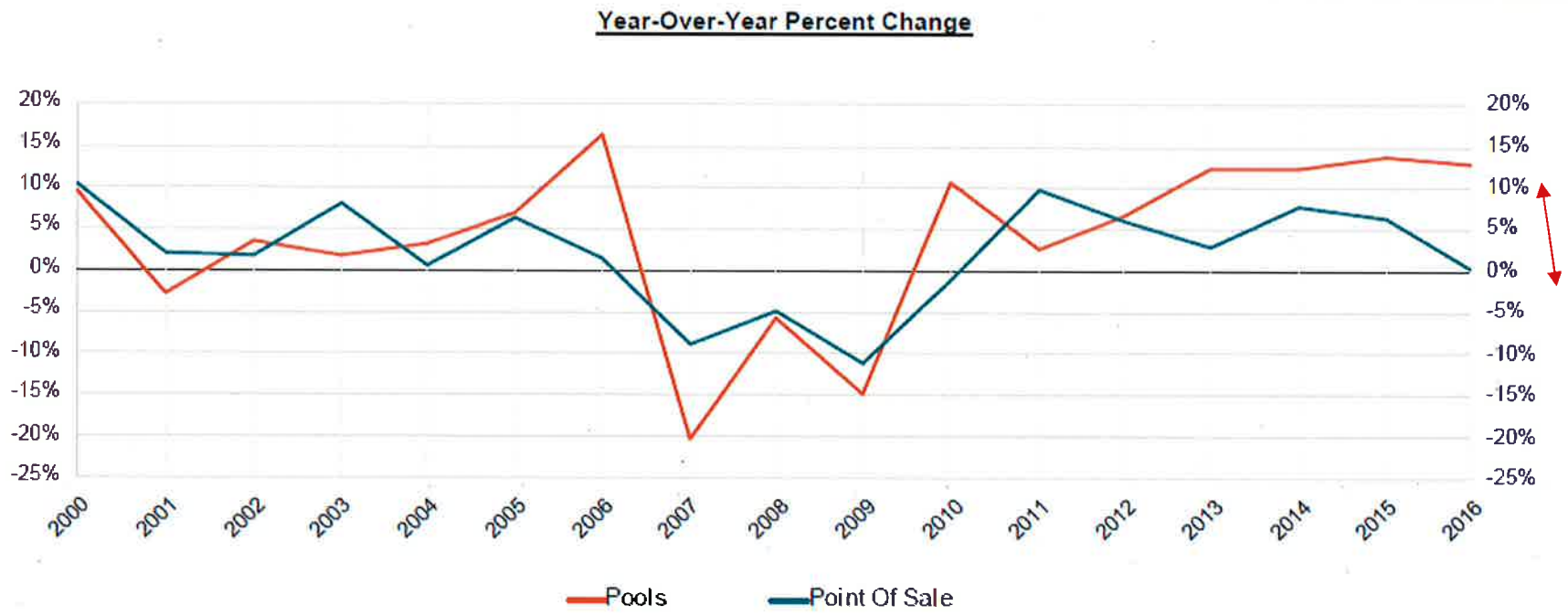
Point of Sale vs. County Pool



- Amazon has 13% growth year over year
- 2.2% sales tax reduction: $65,000
- For every Point of Sale Transaction Dollar City receives 1 cent
- For every Online Sale Transaction Dollar City receives 3/10ths of 1 cent

Data source: HDL Companies

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Budget Highlights
FY 2017-18 Dept. Expenditures

	Actual 2015-16	Budget 2016-17	Projected 2016-17	Proposed 2017-18
Legislative	1,173,309	1,129,770	1,187,765	898,600
Administration	1,489,102	1,677,559	1,694,281	2,249,026
Finance	934,480	1,050,237	1,031,960	1,160,454
Development Services	826,470	885,719	850,030	879,629
Public Works	383,297	535,730	483,230	442,487
Maintenance Services	3,341,374	2,920,893	2,862,555	2,742,688
Public Safety	18,157,225	17,758,098	17,742,380	19,122,143
Community Services	1,142,502	1,214,659	1,236,847	1,549,263
Environmental Services	81,618	106,035	87,385	102,680
General Government	8,034,766	5,989,170	5,640,242	3,876,204
Debt Service	1,387,523	1,643,240	1,643,236	1,748,230
Operating Transfers-out	352,685	617,329	362,849	2,541,393
	37,304,351	35,528,439	34,822,760	37,312,797

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Budget Highlights

- Third year of City balanced budget with a year-end surplus
- Proposed revenues exceed proposed expenditures by $265,634 in FY 2017-18
- No cuts in personnel. Agency-wide assessment of operations conducted; enhanced staffing or reorganization implemented to reflect community needs
- Some large ticket items such as the Working Capital Bond and CalPERS increases affect this budget

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Budget Highlights

- 2017-18 Budget contains $2.9 million being spent towards street improvement projects, however we are still $2-3 million dollars behind what should be spent each year towards street projects to maintain an acceptable level of PCI
- Total streets and roads unfunded liability remains at $24.5 million
- Facility maintenance/upgrade and vehicle replacement remains a challenge for the general fund budget
- Budget reflects Market Rate Adjustments in March 2017 and March 2018 of 2-3%

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Budget Highlights
General Fund Position

Fund Balance as of 7/1/16	3,671,557
Est. Revenues 16-17	30,308,540
Est. Expenses 16-17	(34,459,911)
Net Transfers In/(Out)	4,258,571
Estimated Fund Balance 6/30/17	3,778,757
Proposed Revenues 17-18	33,268,432
Proposed Expenses 17-18	(34,771,405)
Net Transfers In/(Out)	(1,831,393)
Estimated Fund Balance 6/30/18	444,391

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Summary of Departments

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Legislative Department

	Actual 2015-16	Amended Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
City Council	168,182	160,555	135,195	227,445	41.66%
City Clerk	15,494	103,470	73,080	58,310	-43.65%
City Treasurer	49,649	54,745	52,490	16,845	-69.23%
Legal Services	939,984	811,000	927,000	596,000	-26.51%
	1,173,309	1,129,770	1,187,765	898,600	-20.46%

Budget Highlights:

- Reduction in 2017-18 as no election until November 2018
- Decrease in legal expenses (reduction in misappropriation legal costs)
- Increase in grants and legislative advocacy services
- Demographer services included for District Election Process

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Administration Department

	Actual 2015-16	Amended Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
City Administration	417,790	483,843	499,545	578,270	19.52%
Human Resources	453,661	501,246	509,865	570,800	13.88%
Records	209,987	194,390	233,147	336,987	73.36%
Disaster Preparedness	63,327	77,610	31,084	17,250	-77.77%
Information Technology	315,020	408,882	410,275	745,720	82.38%
Cable & Web Services	29,317	11,588	10,365	0	N/A
	1,489,102	1,677,559	1,694,281	2,249,027	32.74%

Budget Highlights:

- H/R includes Classification and Comp Study included in 2017-18
- Enhancement of information technology programs, services and staffing
- Disaster Preparedness salaries moved to Police Department Budget
- City-wide recruitment and training expenses
- Support staff additions for Administration, HR and City Clerk
- Communications & Marketing Manager and 50% of Assistant to the C/A

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Finance Department

	Actual 2015-16	Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
Finance & Accounting	934,480	1,050,237	1,031,960	1,160,454	10.49%
City Debt Service	1,387,523	1,643,240	1,643,236	1,748,230	6.39%
	2,322,003	2,693,477	2,675,196	2,908,684	7.99%

Budget Highlights:

- $132,750 Increase in Debt Service Payment on Working Capital Deficit Bond
- Increase in interim/temp services and re-structure of Finance Staff
- Projected increase in Auditing Services

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Development Services Department

	Actual 2015-16	Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
Planning	329,041	420,389	415,180	478,375	13.79%
Building	222,634	223,430	210,875	240,807	7.78%
Economic Development	274,795	241,900	223,975	160,447	-33.67%
	826,470	885,719	850,030	879,628	-0.69%

Budget Highlights:

- Planning Division includes Senior Administrative Assistant budgeted 100% - Formally shared with Public Works (No change in staffing)
- FY 17-18 includes in-house Building Inspector and Building Permit Tech for 100% of the Fiscal Year
- Assistant to the City Administrator/Economic Development Manager budgeted 50% to Development Services

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Public Safety Department

	Actual 2015-16	Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
Police Administration	1,630,438	1,194,679	1,237,609	1,626,218	36.12%
Field Services	6,413,001	5,865,304	6,120,696	6,175,003	5.28%
Investigations	1,737,584	1,652,880	1,688,580	1,959,469	18.55%
Support Services	1,429,838	1,659,768	1,532,148	1,581,223	-4.73%
Fire & Paramedic	5,830,401	5,862,430	5,862,430	6,082,130	3.75%
Animal Control	196,633	221,000	221,000	357,975	61.98%
Code Enforcement	115,005	252,547	106,636	207,252	-17.94%
Traffic	804,325	1,049,490	973,281	1,132,873	7.95%
	18,157,225	17,758,098	17,742,380	19,122,143	7.68%

Budget Highlights:

- Includes new positions - Office Assistant/Police Services Officer/Police Dispatcher/ Crime Prevention-Emergency Preparedness. Also includes reclassification of 2 Police Lieutenants to Police Captains.
- Reflects contracted increase in Fire & Paramedic contract and Animal Control Services Contract and Shelter Construction annual payment
- Code Enforcement Manager reclassified to Sr. Code Enforcement Officer

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Public Works Department

	Actual 2015-16	Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
PW Administration/Eng	383,297	535,730	483,230	442,487	-17.40%
Maintenance Admin.	556,872	560,645	533,845	384,907	-31.35%
Streets	960,000	843,105	825,975	1,212,267	43.79%
Facilities	613,163	634,865	609,355	708,909	11.66%
Parks	490,605	543,500	548,500	111,750	-79.44%
Vehicles/Equipment	720,734	338,778	344,880	324,855	-4.11%
	3,724,671	3,456,623	3,345,785	3,185,175	-7.85%

Budget Highlights:

- Landscaping contract moved entirely to Streets division
- No overall increase in Public Works from FY 16-17 adopted budget
- Addition of a new full time Traffic Engineer position in lieu of contract (Savings)
- Decrease in Gasoline and Diesel Fuel fund due to electric vehicle usage
- Increase in Building Maintenance fund for repairs and preventative maintenance services for City-owned buildings and facilities
- Elimination of General Fund contribution to Pedestrian Accessibility Project by utilizing Gas Tax Funds instead

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Community Services Department

	Actual 2015-16	Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
Comm Svc Admin	186,986	200,080	201,820	269,622	34.76%
Recreation	848,165	892,213	937,473	1,023,624	14.73%
Neighborhood Services	53,232	47,867	48,063	119,680	150.03%
Cultural Arts	7,598	7,950	6,075	5,250	-33.96%
Farmers Market	28,824	38,656	16,439	0	-100.00%
Heritage Festival	0	0	0	77,027	N/A
FaCT Grant	17,697	27,894	26,977	54,060	93.81%
	1,142,502	1,214,660	1,236,847	1,549,263	27.55%

Budget Highlights:

- Neighborhood Services Coordinator now budgeted in NS division (100% reimbursed via grants)
- Heritage Festival event is now budgeted as a new division
- Increase in Recreation for Coordinator position moving from Admin to CS and extended pool hours
- Additional costs for Placentia Palm partially offset by additional class registration revenue and researching sponsorship for additional cost offset
- Farmer's Market Grant has ended

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Environmental Services Department

	Actual 2015-16	Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
Environmental Svcs	81,618	106,035	87,385	102,680	-3.16%
	81,618	106,035	87,385	102,680	-3.16%

Budget Highlights:

- Includes County of Orange NPDES estimated shared costs & SWRCB annual permit

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General Government

	Actual 2015-16	Budget 2016-17	Projected 2016-17	Proposed 2017-18	% Change
General Government	8,034,766	5,989,170	5,640,242	3,876,204	-35.28%
	8,034,766	5,989,170	5,640,242	3,876,204	-35.28%

Budget Highlights:

- Decrease in 2017-18 is due to no Property Payments to OCTA
- Includes reimbursements to the Risk Management Fund and Employee Health & Welfare Fund

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Budget Highlights
FY2017-18 Position Changes

The following positions are being recommended based upon observation and analysis of the organization over the past year to improve service delivery and enhance efficiency.

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Budget Highlights
FY2017-18 Position Changes

CURRENT POSITION / OPERATION	POSITION	NET IMPACT
Contract Traffic Engineer	Traffic Engineer (PW)	$17,974 Net Savings
Contract Training Coordination	Office Assistant (PD)	$17,369 Net Cost
Overtime or Part-Time Dispatch	Police Dispatcher Clerk (PD)	$5,395 Net Savings
Assist Sworn PD Activity	Police Services Officer (PD)	$59,735 Net Cost
PR/Community Outreach/Public Info	Comm.& Marketing Manager (Admin)	$85,444 Net Cost
2 Part-Time PD Positions	Crime Prev/Emergency Services (PD)	$15,288 Net Cost
	RECLASSIFICATIONS	
PD Management Analyst	Sr. Management Analyst (PD)	$6,186 Net Cost
Chief Deputy City Clerk	Deputy Director Admin Services/CDCC (Admin)	$11,215 Net Cost
Economic Development Manager	Asst to City Admin/EDM (Admin/Dev Serv)	$6,002 Net Cost
6 New Positions + 3 Reclassifications	***Net Cost***	***$177,870***

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2017-18 Capital Improvement Project Highlights

37 Funded Projects - $10,350,787

- Metrolink Station/Parking Structure Project Budget Allocation: $4,952,000

2 New Projects Added Since June 6th Budget Study Session

- Police Department CAD and Records Management System Upgrade
  $120,000 in Asset Forfeiture Funds
  (Multi-year phased project)
- Imperial Highway Traffic Signal Synchronization Project
  $25,000 in AB 2766 Subvention Funds

Residential Slurry Seal Project

- $581,250 in Measure M and Gas Tax Funds allocated for residential street maintenance
- First time in 6 years funds have been allocated to residential street maintenance
- Annual amount needed to adequately address road maintenance backlog Citywide has grown to nearly $4 million per year

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RECOMMENDATION

1. Open the Public Hearing concerning the Budget for Fiscal Year 2017-18 and Capital Improvement Program (CIP) for Fiscal Years 2017-24; and

2. Receive the Staff Report, ask questions of Staff, and consider all public testimony; and

3. Close the Public Hearing; and

4. Adopt Resolution No. R-2017-35, A Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Year 2017-18 Annual Budget; and

5. Adopt Resolution No. R-2017-36, A Resolution of the City Council of the City of Placentia, California, taking actions necessary to adopt the Fiscal Years 2017-24 Capital Improvement Program (CIP) with an appropriation of $10,350,787 for Fiscal Year 2017-18.

Questions and Answers

PLACENTIA

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CAPITAL IMPROVEMENT PROGRAM

2017-2024

June 20, 2017

Capital Improvement Program Summary

CIP FY 2017-2024

Seven-Year CIP contains 98 Projects

Total Estimated Cost $86,922,583

CIP FY 2017-18

37 Projects Proposed for Funding

Total Estimated Cost $10,350,787

Proposed FY 2017-2024 CIP
Totals By Category

Category	Total Estimated Cost	Proposed FY 2017-18	Funding Sources
Streets and Streetscapes	$38,032,693	$3,000,287	M2, Development Fees, Gas Tax, Federal Bridge, CDBG, APM
Traffic Operations	$1,880,000	$716,500	AB2766, M2, Development Fees, SR2S, SSARP Grant
Transportation and Parking Facilities	$255,000	$0	To Be Determined
Sewer	$15,205,000	$15,000	Sewer Fund
Storm Drain	$5,827,000	$240,000	OCTA, Used Oil Recycling Grant
Municipal Buildings and Facilities	$8,935,053	$5,329,000	AFF, CDBG, Tech, PEG, GF, Sewer, Pub Safety Fee
Parks	$1,603,180	$269,000	CFD, GF, Park In-Lieu
Technology	$1,055,870	$399,000	Tech, Sewer, PEG, Sewer, Pub Safety Fee
Vehicles and Equipment	$2,400,000	$10,000	General Fund
Major Studies	$275,000	$372,000	Sewer Fund, General Plan, M2, General Fund, Gas Tax
Grand Total	$86,922,583	$10,350,787	

Streets and Streetscapes

Total Funding Request $3,000,287

FY 2017-18

Projects	Funding Sources	Funding Request
Golden Avenue Bridge Design & Rehab.	Private Developer, Federal Bridge Funding	$590,000
Placentia Ave. Rehabilitation – Chapman to Ruby Drive	Arterial Pavement Management Grant, M2, City of Fullerton	$1,559,037
Pedestrian Accessibility Project Phases VI	CDBG, Gas Tax	$90,000
Residential Slurry Seal Project	M2, Gas Tax	$581,250
Turf Grass Median Renovation Project	LMD Fund Balance	$50,000
Kraemer Resurfacing Project	M2	$90,000
Chapman/Placentia Intersection Project	M2	$40,000

Traffic Operations

Total Funding Request $716,500

FY 2017-18

Projects	Funding Sources	Funding Request
Placentia Traffic Signal Synchro Project	AB 2766 Subvention Funds	$40,000
Safe Routes 2 School Project Phase III	SR2S Grant Funding	$125,000
Chapman/MalvernTraffic Signalization Coordination Project	AB 2766	$90,000
Miraloma/Richfield Signal Modification	M2	$30,000
Citywide Traffic Signal Repairs	M2, Thoroughfare Construction Funds	$175,000
Systemic Safety Analysis Report	SSARP Grant Funds	$166,500
Kraemer/Alta Vista Signal Improvement Project	M2	$45,000
Bastanchury/Valencia Signal Improvement Project	M2	$20,000
Imperial Highway Traffic Signal Synchronization Project	AB 2766	$25,000

Sewer

Total Funding Request $15,000

FY 2017-18

Projects	Funding Sources	Funding Request
Old Town Sewer Rehabilitation	Sewer Fund	$15,000

Storm Drain

Total Funding Request $240,000

FY 2017-18

Projects	Funding Sources	Funding Request
Catch Basin Screens Project Citywide Phase IV	M2, Oil Payment Program, General Fund	$240,000

Municipal Buildings and Facilities

Total Funding Request $5,329,000

FY 2017-18

Projects	Funding Sources	Funding Request
Old Town Metrolink Station and Parking Structure	General Fund, UUT, Sewer Fund, CNG Fund, M2, Gas Tax	$4,952,000
Veterans Monument Expansion	General Fund, Donations	$15,000
City Council Chambers Remodel Project	PEG Funds	$82,000
City Yard Secured Access Gate	General Fund, Sewer Fund	$10,000
Police Station Men's Locker Room Renovation Project	Asset Forfeiture	$250,000
City Hall Flooring Improvement Project	Public Safety Fee	$20,000

Parks

Total Funding Request $269,000

FY 2017-18

Projects	Funding Sources	Funding Request
Champions Sports Playground Renovation Project	CFD	$133,000
Parque Del Arroyo Verde	General Fund, Park In-Lieu	$136,000

Technology

Total Funding Request $399,000

FY 2017-18

Projects	Funding Sources	Funding Request
GIS System Upgrades	Sewer Maintenance Fund	$20,000
Bitech Finance System Upgrades	General Fund, Sewer Fund	$200,000
Emergency Operations Center Technology Upgrade Project	PEG Fund, Public Safety Mitigation Fee	$59,000
Police CAD System Upgrade	Asset Forfeiture	$120,000

Vehicles and Equipment
Total Funding Request $10,000

FY 2017-18

Vehicle/Equipment	Funding Sources	Funding Request
Boom Truck Replacement	General Fund	$5,000*
Arrow Board Truck Replacement	General Fund	$5,000*
*Potential annual lease payment amount		

Major Studies

Total Funding Request $372,000

FY 2017-18

Projects	Funding Sources	Funding Request
Sewer System Master Plan	Sewer Maintenance Fund	$7,000
General Plan Update & Environmental Clearance	General Plan Update Fee	$150,000
Old Town Parking Management Plan	General Fund	$15,000
Citywide Park Master Plan	SCAG Grant	$150,000
Community Circulator Study	M2, General Fund	$50,000

PROPOSED FY 2017-18 CIP BUDGET

QUESTIONS AND ANSWERS

Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: DIRECTOR OF ADMINISTRATIVE SERVICES

DATE: JUNE 20, 2017

SUBJECT: **RESOLUTION AUTHORIZING POSITION ALLOCATION PLAN AND COMPENSATION PLAN FOR FISCAL YEAR 2017-18**

FISCAL IMPACT: TO BE DETERMINED

SUMMARY:

A significant component of the City's annual budget is the Position Allocation Plan and Compensation Plan. The Position Allocation Plan identifies the City's staffing structure including approved funded positions. The Compensation Plan includes the salary schedules for all full and part-time positions. This action approves the updated plans for inclusion in the Fiscal Year (FY) 2017-18 annual budget.

RECOMMENDATION:

It is recommended that the City Council take the following action:

1. Adopt Resolution R-2017-XX, A Resolution of the City Council of the City of Placentia Authorizing the Position Allocation Plan and Compensation Plan for Fiscal Year 2017-18.

DISCUSSION:

Each year, as part of the City's budgetary process, personnel allocations and compensation levels are reviewed and analyzed. Any changes are then incorporated into the Position Allocation Plan and Compensation Plan which is included within the annual budget.

The attached Resolution identifies the personnel recommendations for the upcoming FY 2017-18 budget as well as the Position Allocation Plan and Compensation Plan/Salary Schedule (Appendices "A" and "B").

The Position Allocation Plan for FY 2017-18 will include a total of 133 full-time positions, which is an increase from the current FY 2016-17 Position Allocation Plan of 127.5 full-time

employees. Due to the City's fiscal condition, a combination of positions converted from contract to in-house staff, part-time to full-time positions, and position adjustments are proposed as a component to balancing the FY 2017-18 Annual Budget. The recommended changes are based upon observations and analysis made to improve service delivery, reduce overtime, and enhance the efficiency of the City's operations. A summary of the personnel modifications are outlined below.

Personnel Changes:

New Positions
1 – Traffic Engineer (PW)
1 – Office Assistant (PD)
1 – Police Dispatcher-Clerk (PD)
1 – Police Services Officer (PD)
1 – Communications and Marketing Manager (ADMIN)
1 – Crime Prevention/Emergency Services (PD)

Personnel Reclassifications
1 - Senior Management Analyst (reclassified from Management Analyst-PD)
1 - Deputy Director of Administrative Services/CDCC (reclassified from Chief Deputy City Clerk)
1 – Assistant to the City Administrator/EDM (reclassified from Economic Development Manager)

The updated Compensation Plan/Salary Schedule includes all current funded full-time positions as well as the part-time compensation rates. The part-time salary schedule has been modified to reflect the State of California minimum wage increase which goes into effect January 1, 2018 as well as the market rate adjustments of March 1, 2017 and March 1, 2018.

Both the Position Allocation Plan and the Compensation Plan/Salary Schedule are attached for City Council review and approval.

FISCAL IMPACT:

The sum total of personnel changes will have an expense associated with them; however, all of those changes are built in the corresponding FY 2017-18 budget. In addition, until such time as all positions are filled, it will be difficult to determine the exact cost of these personnel changes due to staff attrition, retirements, classic versus PEPRA employees, recruitment process timelines, and other factors affecting final employment. As stated in the FY 2017-18 Budget, Staff continually analyzes personnel options for effectiveness and efficiency in service delivery for the community. This organizational management approach will continue to be utilized throughout the fiscal year.

Prepared by:

Stephen D. Pischel
Director of Administrative Services

Reviewed and approved:

Shally Lin
Interim Finance Director

Reviewed and approved:

Damien R. Arrula
City Administrator

Attachments:

1. Resolution including Appendix "A" (Position Allocation Plan) and Appendix "B" (Compensation Plan/Salary Schedule)
2. Job Descriptions for New Positions
3. Administration Department Organizational Chart

RESOLUTION NO. R-2017-37

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA AUTHORIZING THE POSITION ALLOCATION PLAN AND COMPENSATION PLAN FOR FISCAL YEAR 2017-18.

A. Recitals.

(i). The City of Placentia Position Allocation Plan and Compensation Plan, effective July 1, 2017 for Fiscal Year 2017-18, are components of the annual budget process.

(ii). The City Council desires to amend said Position Allocation Plan and Compensation Plan in accordance with the provisions of the Fiscal Year 2017-18 Budget, effective July 1, 2017.

(iii). All legal prerequisites to the adoption of this Resolution have occurred.

B. Resolution

NOW, THEREFORE, BE IT RESOLVED that the CITY COUNCIL OF THE CITY OF PLACENTIA does hereby resolve as follows:

1. The Position Allocation Plan and Compensation Plan are being updated to reflect approved changes by the City Council in the context of the Fiscal Year 2017-18 Annual Budget. When the City Council approves a new position or the City Administrator amends a position between updates of the Plan, such a change shall constitute a revision to the City's Position Allocation Plan that shall be reflected in the next update of the Resolution adopting the Plan. Compensation and benefits not specifically amended by this Resolution shall remain in full force and effect.

2. The proposed Position Allocation Plan for positions in City services for Fiscal Year 2017-18 is attached hereto as Appendix "A" (Position Allocation Plan) and the proposed Compensation Plan - Salary Schedule is attached hereto as Appendix "B" and hereby are approved.

PASSED, ADOPTED AND APPROVED this 20th day of June 2017.

CRAIG S. GREEN, MAYOR

ATTEST:

PATRICK J. MELIA, CITY CLERK

STATE OF CALIFORNIA
COUNTY OF ORANGE

I, PATRICK J. MELIA, City Clerk of the City of Placentia, do hereby certify that the foregoing Resolution was introduced and adopted at a regular meeting of the City Council of the City of Placentia, held on the 20TH day of June 2017, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

PATRICK J. MELIA, CITY CLERK

APPROVED AS TO FORM:

CHRISTIAN L. BETTENHAUSEN,
CITY ATTORNEY

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2017/2018

	APPROVED 2016/2017	CURRENT 2016/2017	PROPOSED 2017/2018
LEGISLATIVE			
MAYOR	1	1	1
CITY COUNCIL	4	4	4
PLANNING COMMISSION	7	7	7
CULTURAL ARTS COMMISSION	5	5	5
RECREATION & PARKS COMMISSION	7	7	7
TRAFFIC SAFETY COMMISSION	7	7	7
TOTALS	31	31	31
CITY CLERK'S OFFICE			
CITY CLERK	1	1	1
CITY TREASURER'S OFFICE			
CITY TREASURER	1	1	1
TOTALS	2	2	2
ADMINISTRATION			
CITY ADMINISTRATOR	1	1	1
DIRECTOR OF ADMINISTRATIVE SERVICES	1	1	1
DEPUTY DIRECTOR OF ADMIN. SVCS/CHIEF DEPUTY CITY CLERK	0	0	1
CHIEF DEPUTY CITY CLERK	1	1	0
ASSISTANT TO THE CITY ADMINISTRATOR/ECONOMIC DEVELOPMENT MANAGER	0	0	0.5
COMMUNICATIONS & MARKETING MANAGER	0	0	1
IT PROJECT MANAGER	1	0	0
MANAGEMENT ANALYST (IT)	0	1	1
HUMAN RESOURCES ANALYST	1	0	0
HUMAN RESOURCES MANAGER	0	1	1
EXEC. ASST. TO THE CITY ADMINISTRATOR	1	1	1
DEPUTY CITY CLERK	0	1	1
CITY CLERK SPECIALIST	1	0	0
HUMAN RESOURCES TECHNICIAN	1	1	1
INFORMATION TECHNOLOGY TECHNICIAN	0	1	1
MANAGEMENT ASSISTANT	1	0	0
OFFICE SPECIALIST	0	1	1
TOTALS	9	10	11.5
FINANCE			
CHIEF FINANCIAL OFFICER	1	0	0
DIRECTOR OF FINANCE	0	1	1
FINANCE SERVICES MANAGER	1	0	0
SENIOR ACCOUNTANT II	0	1	1
SENIOR ACCOUNTANT	1	0	0
SR. MANAGEMENT ANALYST	0	1	1
MANAGEMENT ANALYST	1	0	0
ACCOUNTANT	0	1	1
SR. ACCOUNTING TECHNICIAN	1	0	0
ACCOUNTING TECHNICIAN	1	2	2
ACCOUNT CLERK	1	1	1
OFFICE ASSISTANT	0	1	1
TOTALS	6	8	8
DEVELOPMENT SERVICES			
DIRECTOR OF DEVELOPMENT SERVICES	1	1	1
ASSISTANT TO THE CITY ADMINISTRATOR/ECONOMIC DEVELOPMENT MANAGER	0	0	0.5
ECONOMIC DEVELOPMENT MANAGER	1	1	0
SENIOR PLANNER	0.75	1	1
BUILDING INSPECTOR	1	1	1
SR. ADMINISTRATIVE ASSISTANT	0	0	1
PLANNING TECHNICIAN	0	1	1
BUILDING PERMIT TECHNICIAN	1	1	1
TOTALS	4.75	6	6.5

CITY OF PLACENTIA
POSITION ALLOCATION PLAN
FISCAL YEAR 2017/2018

	APPROVED 2016/2017	CURRENT 2016/2017	PROPOSED 2017/2018
POLICE SERVICES			
CHIEF OF POLICE	1	1	1
CAPTAIN	2	2	1.5 *
LIEUTENANT	3	3	3
SERGEANT	10	10	9
SR. MANAGEMENT ANALYST	0	0	1
MANAGEMENT ANALYST	1	1	0
CODE ENFORCEMENT MANAGER	0.75	0.75	0
CRIME ANALYST	1	1	1
SR. CODE ENFORCEMENT OFFICER	0	0	0.5 *
POLICE OFFICER	33	33	34
POLICE SERVICES SUPERVISOR	2	2	2
POLICE DISPATCHER / RECORDS CLERK	9	9	10
CODE ENFORCEMENT OFFICER	1	1	1
PARKING CONTROL OFFICER	1.75	2	2
ADMINISTRATIVE ASSISTANT	1	1	1
POLICE CIVILIAN INVESTIGATOR	1	2	2
MANAGEMENT ASSISTANT	0	0	1
PROPERTY TECHNICIAN	1	1	1
POLICE ACADEMY TRAINEE	1	1	1
POLICE SERVICES OFFICER	3	3	4
COMMUNITY SERVICES OFFICER	2	2	2
OFFICE ASSISTANT	0	0	1
TOTALS	74.50	75.75	79.00
PUBLIC WORKS			
DIRECTOR OF PUBLIC WORKS	0	1	1
CITY ENGINEER	0.75	0.75	1
MANAGEMENT ANALYST	1	0.5	0.75 **
SR. ADMINISTRATIVE ASSISTANT	1	1	0
PUBLIC WORKS MANAGER	1	0	0
TRAFFIC ENGINEER	0	0	1
PUBLIC WORKS SUPERINTENDENT	1	1	1
PUBLIC WORKS SUPERVISOR	0	2	2
MAINTENANCE CREWLEADER	2	0	0
MECHANIC	1	1	1
FACILITY MAINTENANCE TECHNICIAN	2	2	2
MAINTENANCE WORKER	8	8	8
CUSTODIAN	2	2	2
OFFICE ASSISTANT	1	1	1
TOTALS	20.75	20.25	20.75
COMMUNITY SERVICES			
DIRECTOR OF COMMUNITY SERVICES	1	1	1
COMMUNITY SERVICES SUPERVISOR	1	1	1
MANAGEMENT ANALYST	0.5	0.5	0.25 **
COMMUNITY SERVICES COORDINATOR	4	5	5
TOTALS	6.5	7.5	7.25
SUMMARY			
FULL-TIME PERSONNEL	121.50	127.50	133.00
ELECTED & APPOINTED PERSONNEL	33	33	33

* POSITION(S) WILL HAVE A DELAYED HIRING

** SHARED POSITION (PUBLIC WORKS AND COMMUNITY SERVICES)

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

July 1, 2017

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
18.89	A	15.30634	1,224.51	2,653.10	31,837.19	Office
	B	16.13289	1,290.63	2,796.37	33,556.41	Assistant
	C	17.00406	1,360.32	2,947.37	35,368.44	
	D	17.92229	1,433.78	3,106.53	37,278.36	
	E	18.89009	1,511.21	3,274.28	39,291.39	
19.40	A	15.71585	1,257.27	2,724.08	32,688.97	
	B	16.56445	1,325.16	2,871.17	34,454.06	Engineering Aide/
	C	17.45887	1,396.71	3,026.20	36,314.45	Planning
	D	18.40162	1,472.13	3,189.61	38,275.37	Aide
	E	19.39529	1,551.62	3,361.85	40,342.20	
20.23	A	16.39170	1,311.34	2,841.23	34,094.74	
	B	17.27685	1,382.15	2,994.65	35,935.85	Custodian/
	C	18.20981	1,456.78	3,156.37	37,876.40	Parking
	D	19.19314	1,535.45	3,326.81	39,921.73	Control Officer
	E	20.22957	1,618.37	3,506.46	42,077.51	
20.94	A	16.96526	1,357.22	2,940.65	35,287.74	
	B	17.88139	1,430.51	3,099.44	37,193.29	
	C	18.84698	1,507.76	3,266.81	39,201.72	Account
	D	19.86471	1,589.18	3,443.22	41,318.60	Clerk
	E	20.93741	1,674.99	3,629.15	43,549.81	
22.30	A	18.07149	1,445.72	3,132.39	37,588.70	
	B	19.04736	1,523.79	3,301.54	39,618.51	Office
	C	20.07592	1,606.07	3,479.83	41,757.91	Specialist
	D	21.16001	1,692.80	3,667.74	44,012.82	
	E	22.30266	1,784.21	3,865.79	46,389.53	
23.37	A	18.93879	1,515.10	3,282.72	39,392.68	Community
	B	19.96148	1,596.92	3,459.99	41,519.88	Svcs. Officer
	C	21.03940	1,683.15	3,646.83	43,761.95	/Police Svcs.
	D	22.17552	1,774.04	3,843.76	46,125.08	Officer
	E	23.37300	1,869.84	4,051.32	48,615.84	
23.99	A	19.43561	1,554.85	3,368.84	40,426.07	
	B	20.48513	1,638.81	3,550.76	42,609.07	Crime Prev.
	C	21.59131	1,727.30	3,742.49	44,909.92	Officer/
	D	22.75726	1,820.58	3,944.59	47,335.10	Maint Wrkr
	E	23.98621	1,918.90	4,157.61	49,891.32	
24.46	A	19.82259	1,585.81	3,435.92	41,230.99	
	B	20.89301	1,671.44	3,621.46	43,457.46	GIS Specialist/
	C	22.02123	1,761.70	3,817.01	45,804.16	Admin
	D	23.21038	1,856.83	4,023.13	48,277.59	Assistant
	E	24.46373	1,957.10	4,240.38	50,884.56	
24.60	A	19.93109	1,594.49	3,454.72	41,456.67	Building
	B	21.00737	1,680.59	3,641.28	43,695.33	Permit Tech/
	C	22.14176	1,771.34	3,837.91	46,054.86	Planning Tech/
	D	23.33742	1,866.99	4,045.15	48,541.83	Accounting
	E	24.59764	1,967.81	4,263.59	51,163.09	Tech.

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

July 1, 2017

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
26.18	A	21.21488	1,697.19	3,677.25	44,126.95	Community
	B	22.36048	1,788.84	3,875.82	46,509.80	Services
	C	23.56795	1,885.44	4,085.11	49,021.34	Coord./
	D	24.84062	1,987.25	4,305.71	51,668.49	City Clerk
	E	26.18201	2,094.56	4,538.22	54,458.58	Specialist
26.30	A	21.30748	1,704.60	3,693.30	44,319.56	
	B	22.45804	1,796.64	3,892.73	46,712.72	Facility
	C	23.67076	1,893.66	4,102.93	49,235.18	Maint. Tech
	D	24.94899	1,995.92	4,324.49	51,893.90	
	E	26.29628	2,103.70	4,558.02	54,696.26	
26.45	A	21.43106	1,714.48	3,714.72	44,576.60	
	B	22.58834	1,807.07	3,915.31	46,983.75	
	C	23.80811	1,904.65	4,126.74	49,520.87	Equip
	D	25.09374	2,007.50	4,349.58	52,194.98	Mech.
	E	26.44880	2,115.90	4,584.46	55,013.50	
26.99	A	21.86811	1,749.45	3,790.47	45,485.67	
	B	23.04898	1,843.92	3,995.16	47,941.88	Maint.
	C	24.29363	1,943.49	4,210.90	50,530.75	Crew
	D	25.60548	2,048.44	4,438.28	53,259.40	Leader
	E	26.98817	2,159.05	4,677.95	56,135.39	
27.56	A	22.33183	1,786.55	3,870.85	46,450.21	HR Tech/IT Tech/
	B	23.53774	1,883.02	4,079.87	48,958.50	Management
	C	24.80881	1,984.70	4,300.19	51,602.32	Assistant/
	D	26.14847	2,091.88	4,532.40	54,388.82	Senior
	E	27.56054	2,204.84	4,777.16	57,325.92	Account Tech.
27.78	A	22.50804	1,800.64	3,901.39	46,816.72	
	B	23.72351	1,897.88	4,112.08	49,344.90	Faciltes Main.
	C	25.00458	2,000.37	4,334.13	52,009.53	Tech. II/
	D	26.35486	2,108.39	4,568.18	54,818.11	Sr. Eng.Aide
	E	27.77804	2,222.24	4,814.86	57,778.32	
28.35	A	22.97183	1,837.75	3,981.78	47,781.41	Police
	B	24.21230	1,936.98	4,196.80	50,361.58	Dispatcher/
	C	25.51977	2,041.58	4,423.43	53,081.12	Records
	D	26.89784	2,151.83	4,662.29	55,947.51	Clerk
	E	28.35033	2,268.03	4,914.06	58,968.69	
28.62	A	23.18962	1,855.17	4,019.53	48,234.41	Code Enf.
	B	24.44186	1,955.35	4,236.59	50,839.07	Officer/
	C	25.76172	2,060.94	4,465.36	53,584.38	Dev Svcs
	D	27.15286	2,172.23	4,706.50	56,477.95	Coordinator/
	E	28.61911	2,289.53	4,960.65	59,527.75	Sr. Admin Asst
28.92	A	23.43610	1,874.89	4,062.26	48,747.09	
	B	24.70165	1,976.13	4,281.62	51,379.43	Police
	C	26.03553	2,082.84	4,512.83	54,153.90	Property
	D	27.44145	2,195.32	4,756.52	57,078.22	Tech
	E	28.92328	2,313.86	5,013.37	60,160.42	

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

July 1, 2017

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
29.35	A	23.78008	1,902.41	4,121.88	49,462.57	
	B	25.06419	2,005.14	4,344.46	52,133.52	Environ.
	C	26.41766	2,113.41	4,579.06	54,948.73	Compliance
	D	27.84422	2,227.54	4,826.33	57,915.98	Officer
	E	29.34781	2,347.82	5,086.95	61,043.44	
29.73	A	24.08809	1,927.05	4,175.27	50,103.23	
	B	25.38884	2,031.11	4,400.73	52,808.79	Planner I
	C	26.75984	2,140.79	4,638.37	55,660.47	(Asst.
	D	28.20488	2,256.39	4,888.85	58,666.15	Planner)
	E	29.72794	2,378.24	5,152.84	61,834.12	
29.94	A	24.26306	1,941.04	4,205.60	50,467.16	Exec. Asst.
	B	25.57326	2,045.86	4,432.70	53,192.38	to the
	C	26.95421	2,156.34	4,672.06	56,064.76	City
	D	28.40974	2,272.78	4,924.35	59,092.26	Admin.
	E	29.94386	2,395.51	5,190.27	62,283.23	
31.23	A	25.30384	2,024.31	4,386.00	52,631.99	
	B	26.67025	2,133.62	4,622.84	55,474.12	Building
	C	28.11044	2,248.84	4,872.48	58,469.72	Inspector/
	D	29.62840	2,370.27	5,135.59	61,627.07	Sr. Code
	E	31.22833	2,498.27	5,412.91	64,954.93	Enf. Officer
31.58	A	25.59236	2,047.39	4,436.01	53,232.11	
	B	26.97435	2,157.95	4,675.55	56,106.65	Sr.
	C	28.43096	2,274.48	4,928.03	59,136.40	Building
	D	29.96623	2,397.30	5,194.15	62,329.76	Inspector
	E	31.58441	2,526.75	5,474.63	65,695.57	
32.39	A	26.24942	2,099.95	4,549.90	54,598.79	Police
	B	27.66690	2,213.35	4,795.60	57,547.15	Civilian
	C	29.16091	2,332.87	5,054.56	60,654.69	Invest.
	D	30.73560	2,458.85	5,327.50	63,930.05	
	E	32.39532	2,591.63	5,615.19	67,382.27	
34.02	A	27.56346	2,205.08	4,777.67	57,332.00	
	B	29.05188	2,324.15	5,035.66	60,427.91	Police
	C	30.62069	2,449.66	5,307.59	63,691.04	Services
	D	32.27420	2,581.94	5,594.19	67,130.34	Supervisor
	E	34.01700	2,721.36	5,896.28	70,755.36	

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

MARCH 1, 2018

EFFECTIVE FEBRUARY 25, 2018

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
19.27	A	15.61247	1,249.00	2,706.16	32,473.94	Office
	B	16.45555	1,316.44	2,852.30	34,227.54	Assistant
	C	17.34414	1,387.53	3,006.32	36,075.81	
	D	18.28074	1,462.46	3,168.66	38,023.94	
	E	19.26789	1,541.43	3,339.77	40,077.21	
19.78	A	16.03017	1,282.41	2,778.56	33,342.75	
	B	16.89574	1,351.66	2,928.59	35,143.14	
	C	17.80805	1,424.64	3,086.73	37,040.74	Planning
	D	18.76965	1,501.57	3,253.41	39,040.87	Aide
	E	19.78320	1,582.66	3,429.09	41,149.06	
20.63	A	16.71953	1,337.56	2,898.05	34,776.62	
	B	17.62239	1,409.79	3,054.55	36,654.57	Custodian/
	C	18.57401	1,485.92	3,219.50	38,633.94	Parking
	D	19.57700	1,566.16	3,393.35	40,720.16	Control Officer
	E	20.63416	1,650.73	3,576.59	42,919.05	
21.36	A	17.30457	1,384.37	2,999.46	35,993.51	
	B	18.23902	1,459.12	3,161.43	37,937.16	
	C	19.22392	1,537.91	3,332.15	39,985.75	Account
	D	20.26200	1,620.96	3,512.08	42,144.96	Clerk
	E	21.35616	1,708.49	3,701.73	44,420.81	
22.75	A	18.43292	1,474.63	3,195.04	38,340.47	
	B	19.42831	1,554.26	3,367.57	40,410.88	Office
	C	20.47744	1,638.20	3,549.42	42,593.08	Specialist
	D	21.58321	1,726.66	3,741.09	44,893.08	
	E	22.74871	1,819.90	3,943.11	47,317.32	
23.84	A	19.31757	1,545.41	3,348.38	40,180.55	Community
	B	20.36071	1,628.86	3,529.19	42,350.28	Svcs. Officer
	C	21.46019	1,716.82	3,719.77	44,637.20	/Police Svcs.
	D	22.61903	1,809.52	3,920.63	47,047.58	Officer
	E	23.84046	1,907.24	4,132.35	49,588.16	
24.47	A	19.82432	1,585.95	3,436.22	41,234.59	
	B	20.89483	1,671.59	3,621.77	43,461.25	Crime Prev.
	C	22.02314	1,761.85	3,817.34	45,808.13	Officer/
	D	23.21241	1,856.99	4,023.48	48,281.81	Maint Wrkr
	E	24.46593	1,957.27	4,240.76	50,889.13	
24.95	A	20.21904	1,617.52	3,504.63	42,055.60	
	B	21.31087	1,704.87	3,693.88	44,326.61	GIS Specialist/
	C	22.46165	1,796.93	3,893.35	46,720.23	Admin
	D	23.67459	1,893.97	4,103.60	49,243.15	Assistant
	E	24.95300	1,996.24	4,325.19	51,902.24	
25.09	A	20.32971	1,626.38	3,523.82	42,285.80	Building
	B	21.42752	1,714.20	3,714.10	44,569.24	Permit Tech/
	C	22.58460	1,806.77	3,914.66	46,975.97	Planning Tech/
	D	23.80417	1,904.33	4,126.06	49,512.67	Accounting
	E	25.08959	2,007.17	4,348.86	52,186.35	Tech.

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

MARCH 1, 2018

EFFECTIVE FEBRUARY 25, 2017

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
26.71	A	21.63918	1,731.13	3,750.79	45,009.49	Community
	B	22.80769	1,824.62	3,953.33	47,440.00	Services
	C	24.03931	1,923.14	4,166.81	50,001.76	Coord./
	D	25.33743	2,026.99	4,391.82	52,701.85	City Clerk
	E	26.70565	2,136.45	4,628.98	55,547.75	Specialist
26.82	A	21.73363	1,738.69	3,767.16	45,205.95	
	B	22.90720	1,832.58	3,970.58	47,646.98	Facility
	C	24.14418	1,931.53	4,184.99	50,219.89	Maint. Tech
	D	25.44797	2,035.84	4,410.98	52,931.78	
	E	26.82221	2,145.78	4,649.18	55,790.20	
26.98	A	21.85968	1,748.77	3,789.01	45,468.13	
	B	23.04011	1,843.21	3,993.62	47,923.43	
	C	24.28427	1,942.74	4,209.27	50,511.28	Equip
	D	25.59561	2,047.65	4,436.57	53,238.87	Mech.
	E	26.97778	2,158.22	4,676.15	56,113.78	
27.53	A	22.30547	1,784.44	3,866.28	46,395.38	
	B	23.50996	1,880.80	4,075.06	48,900.72	Maint.
	C	24.77950	1,982.36	4,295.11	51,541.36	Crew
	D	26.11759	2,089.41	4,527.05	54,324.59	Leader
	E	27.52793	2,202.23	4,771.51	57,258.09	
28.11	A	22.77847	1,822.28	3,948.27	47,379.22	HR Tech/IT Tech/
	B	24.00849	1,920.68	4,161.47	49,937.66	Management
	C	25.30499	2,024.40	4,386.20	52,634.38	Assistant/
	D	26.67144	2,133.72	4,623.05	55,476.60	Senior
	E	28.11175	2,248.94	4,872.70	58,472.44	Account Tech.
28.33	A	22.95820	1,836.66	3,979.42	47,753.06	
	B	24.19798	1,935.84	4,194.32	50,331.80	Facilties Main.
	C	25.50467	2,040.37	4,420.81	53,049.71	Tech. II/
	D	26.88196	2,150.56	4,659.54	55,914.48	Sr. Eng.Aide
	E	28.33360	2,266.69	4,911.16	58,933.89	
28.92	A	23.43127	1,874.50	4,061.42	48,737.04	Police
	B	24.69655	1,975.72	4,280.74	51,368.82	Dispatcher/
	C	26.03017	2,082.41	4,511.90	54,142.75	Records
	D	27.43580	2,194.86	4,755.54	57,066.46	Clerk
	E	28.91734	2,313.39	5,012.34	60,148.07	
29.19	A	23.65341	1,892.27	4,099.92	49,199.09	Code Enf.
	B	24.93070	1,994.46	4,321.32	51,855.86	Officer/
	C	26.27695	2,102.16	4,554.67	54,656.06	Dev Svcs
	D	27.69592	2,215.67	4,800.63	57,607.51	Coordinator/
	E	29.19149	2,335.32	5,059.86	60,718.30	Sr. Admin Asst
29.50	A	23.90482	1,912.39	4,143.50	49,722.03	
	B	25.19568	2,015.65	4,367.25	52,407.01	Police
	C	26.55624	2,124.50	4,603.08	55,236.98	Property
	D	27.99028	2,239.22	4,851.65	58,219.78	Tech
	E	29.50175	2,360.14	5,113.64	61,363.64	

APPENDIX "B"

PLACENTIA CITY EMPLOYEES ASSOCIATION (PCEA)

JOB CLASS AND SALARY SCHEDULE

MARCH 1, 2018

EFFECTIVE FEBRUARY 25, 2018

SAL SCH	STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
29.93	A	24.25568	1,940.45	4,204.32	50,451.81	
	B	25.56547	2,045.24	4,431.35	53,176.18	Environ.
	C	26.94601	2,155.68	4,670.64	56,047.70	Compliance
	D	28.40110	2,272.09	4,922.86	59,074.29	Officer
	E	29.93477	2,394.78	5,188.69	62,264.32	
30.32	A	24.56985	1,965.59	4,258.77	51,105.29	
	B	25.89662	2,071.73	4,488.75	53,864.97	Planner I
	C	27.29504	2,183.60	4,731.14	56,773.68	(Asst.
	D	28.76898	2,301.52	4,986.62	59,839.48	Planner)
	E	30.32250	2,425.80	5,255.90	63,070.80	
30.54	A	24.74832	1,979.87	4,289.71	51,476.51	Exec. Asst.
	B	26.08473	2,086.78	4,521.35	54,256.24	to the
	C	27.49329	2,199.46	4,765.50	57,186.04	City
	D	28.97793	2,318.23	5,022.84	60,274.09	Admin.
	E	30.54274	2,443.42	5,294.07	63,528.90	
31.85	A	25.80992	2,064.79	4,473.72	53,684.63	
	B	27.20366	2,176.29	4,715.30	56,583.61	Building
	C	28.67265	2,293.81	4,969.93	59,639.11	Inspector/
	D	30.22097	2,417.68	5,238.30	62,859.62	Sr. Code
	E	31.85290	2,548.23	5,521.17	66,254.03	Enf. Officer
32.22	A	26.10421	2,088.34	4,524.73	54,296.76	
	B	27.51384	2,201.11	4,769.07	57,228.79	Sr.
	C	28.99958	2,319.97	5,026.59	60,319.13	Building
	D	30.56555	2,445.24	5,298.03	63,576.34	Inspector
	E	32.21610	2,577.29	5,584.12	67,009.49	
33.04	A	26.77441	2,141.95	4,640.90	55,690.77	Police
	B	28.22024	2,257.62	4,891.51	58,698.10	Civilian
	C	29.74413	2,379.53	5,155.65	61,867.79	Invest.
	D	31.35031	2,508.02	5,434.05	65,208.64	
	E	33.04323	2,643.46	5,727.49	68,729.92	
34.70	A	28.11473	2,249.18	4,873.22	58,478.64	
	B	29.63292	2,370.63	5,136.37	61,636.47	Police
	C	31.23310	2,498.65	5,413.74	64,964.85	Services
	D	32.91968	2,633.57	5,706.08	68,472.93	Supervisor
	E	34.69734	2,775.79	6,014.21	72,170.47	

APPENDIX "B"

PLACENTIA POLICE OFFICERS ASSOCIATION (PPOA)

SALARY SCHEDULE

July 1, 2017

STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
A	30.37644	2,430.12	5,265.25	63,183.00	
B	32.01680	2,561.34	5,549.58	66,594.94	
C1	33.74577	2,699.66	5,849.27	70,191.20	
C2	35.28120	2,822.50	6,115.41	73,384.90	
C3	36.14177	2,891.34	6,264.57	75,174.88	
D1	35.56803	2,845.44	6,165.13	73,981.50	**Police**
D2	37.18639	2,974.91	6,445.64	77,347.69	**Officer**
D3	38.09343	3,047.47	6,602.86	79,234.33	
E1	37.48871	2,999.10	6,498.04	77,976.52	
E2	39.19445	3,135.56	6,793.71	81,524.46	
E3	40.15047	3,212.04	6,959.42	83,512.98	
	22.39585	1,791.67	3,881.95	46,583.37	**Police Academy Trainee**

APPENDIX "B"

PLACENTIA POLICE OFFICERS ASSOCIATION (PPOA)

SALARY SCHEDULE

MARCH 1, 2018

EFFECTIVE FEBRUARY 25, 2018

STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
A	31.28773	2,503.02	5,423.21	65,078.48	
B	32.97730	2,638.18	5,716.07	68,592.78	
C1	34.75814	2,780.65	6,024.74	72,296.93	
C2	36.33964	2,907.17	6,298.87	75,586.45	
C3	37.22602	2,978.08	6,452.51	77,430.12	
D1	36.63507	2,930.81	6,350.08	76,200.95	**Police**
D2	38.30198	3,064.16	6,639.01	79,668.12	**Officer**
D3	39.23623	3,138.90	6,800.95	81,611.36	
E1	38.61337	3,089.07	6,692.98	80,315.81	
E2	40.37028	3,229.62	6,997.52	83,970.18	
E3	41.35498	3,308.40	7,168.20	86,018.36	
	22.84377	1,827.50	3,959.59	47,515.04	**Police Academy Trainee**

APPENDIX "B"

PLACENTIA POLICE MANAGEMENT ASSOCIATION (PPMA)

SALARY SCHEDULE

JULY 1, 2017

STEP	HOURLY	BIWEEKLY	MONTHLY	ANNUALLY	
A	37.23020	2,978.42	6,453.23	77,438.82	
B	39.24063	3,139.25	6,801.71	81,620.51	
C1	41.35963	3,308.77	7,169.00	86,028.03	
C2	43.24154	3,459.32	7,495.20	89,942.40	
C3	44.29616	3,543.69	7,678.00	92,136.01	**Sergeant**
D1	43.59304	3,487.44	7,556.13	90,673.52	
D2	45.57659	3,646.13	7,899.94	94,799.31	
D3	46.68815	3,735.05	8,092.61	97,111.35	
E1	45.94707	3,675.77	7,964.16	95,569.91	
E2	48.03772	3,843.02	8,326.54	99,918.46	
E3	49.20931	3,936.74	8,529.61	102,355.36	
A	47.47724	3,798.18	8,229.39	98,752.66	
B	50.04101	4,003.28	8,673.78	104,085.30	**Lieutenant**
C	52.74322	4,219.46	9,142.16	109,705.90	
D	55.59136	4,447.31	9,635.84	115,630.03	
E	58.59329	4,687.46	10,156.17	121,874.04	
A	55.10309	4,408.25	9,551.20	114,614.43	
B	58.07866	4,646.29	10,066.97	120,803.61	**Captain**
C	61.21490	4,897.19	10,610.58	127,326.99	
D	64.52051	5,161.64	11,183.56	134,202.66	
E	68.00461	5,440.37	11,787.47	141,449.59	

APPENDIX "B"
COMPENSATION PLAN / SALARY SCHEDULE
MANAGEMENT AND MID-MANAGEMENT EMPLOYEES
EFFECTIVE July 1, 2017

Executive Management Staff

City Administrator	95.35 Hourly Base Salary				
			STEPS		
Job Class	**A**	**B**	**C**	**D**	**E**
Police Chief	72.53682	76.16366	79.97185	83.97044	88.16896
Assistant City Administrator	68.20259	71.61272	75.19335	78.95302	82.90067
Director of Administrative Services	60.87217	63.91578	67.11156	70.46714	73.99050
Director of Community Services	60.87217	63.91578	67.11156	70.46714	73.99050
Director of Development Services	60.87217	63.91578	67.11156	70.46714	73.99050
Director of Finance	60.87217	63.91578	67.11156	70.46714	73.99050
Director of Public Works	60.87217	63.91578	67.11156	70.46714	73.99050

Mid-Management Staff

			STEPS		
Job Class	**A**	**B**	**C**	**D**	**E**
Accountant	28.58837	30.01779	31.51868	33.09462	34.74935
Associate Civil Engineer	36.17519	37.98395	39.88315	41.87731	43.97117
Assistant to the C.A./Econ. Dev. Mgr	46.24571	48.55799	50.98589	53.53519	56.21194
Associate Planner	31.37472	32.94346	34.59063	36.32016	38.13617
Chief Building Official	43.46124	45.63430	47.91601	50.31181	52.82740
City Engineer	52.17973	54.78872	57.52815	60.40456	63.42479
Code Enforcement Manager	35.68779	37.47218	39.34579	41.31308	43.37873
Communications & Marketing Mgr.	35.68779	37.47218	39.34579	41.31308	43.37873
Community Services Supervisor	30.41145	31.93202	33.52862	35.20505	36.96531
Chief Deputy City Clerk	35.45427	37.22698	39.08833	41.04275	43.09488
Crime Analyst	30.41145	31.93202	33.52862	35.20505	36.96531
Deputy Chief of Police	68.05953	71.46251	75.03564	78.78742	82.72679
Deputy Director of A.S./Chief Dep. CC	46.24571	48.55799	50.98589	53.53519	56.21194
Deputy City Clerk	27.71091	29.09646	30.55128	32.07885	33.68279
Economic Development Manager	35.68779	37.47218	39.34579	41.31308	43.37873
Finance Services Manager	41.71605	43.80185	45.99194	48.29154	50.70612
Human Resources Analyst	30.41145	31.93202	33.52862	35.20505	36.96531
Human Resources Manager	35.68779	37.47218	39.34579	41.31308	43.37873
Management Analyst	30.41145	31.93202	33.52862	35.20505	36.96531
Neighborhood Services Manager	35.68779	37.47218	39.34579	41.31308	43.37873
Public Works Supervisor	28.58837	30.01779	31.51868	33.09462	34.74935
Public Works Manager	47.43608	49.80788	52.29827	54.91319	57.65885
Public Works Superintendent	35.68779	37.47218	39.34579	41.31308	43.37873
Senior Accountant	35.15221	36.90982	38.75531	40.69308	42.72773
Senior Accountant II	39.93208	41.92868	44.02512	46.22637	48.53769
Senior Management Analyst	35.45427	37.22698	39.08833	41.04275	43.09488
Senior Planner	39.93208	41.92868	44.02512	46.22637	48.53769
Traffic Engineer	43.46124	45.63430	47.91601	50.31181	52.82740

NOTE:
1. All job classes on this salary schedule are ineligible for overtime.
2. The City Administrator base rate is set by contract with City Council.

APPENDIX "B"
COMPENSATION PLAN / SALARY SCHEDULE
MANAGEMENT AND MID-MANAGEMENT EMPLOYEES
March 1, 2018
EFFECTIVE FEBRUARY 25, 2018

Executive Management Staff

City Administrator	99.23 Hourly Base Salary				
			STEPS		
Job Class	**A**	**B**	**C**	**D**	**E**
Police Chief	73.98755	77.68693	81.57127	85.64984	89.93233
Assistant City Administrator	69.56664	73.04497	76.69722	80.53208	84.55869
Director of Administrative Services	62.08961	65.19409	68.45380	71.87648	75.47031
Director of Community Services	62.08961	65.19409	68.45380	71.87648	75.47031
Director of Development Services	62.08961	65.19409	68.45380	71.87648	75.47031
Director of Finance	62.08961	65.19409	68.45380	71.87648	75.47031
Director of Public Works	62.08961	65.19409	68.45380	71.87648	75.47031

Mid-Management Staff

			STEPS		
Job Class	**A**	**B**	**C**	**D**	**E**
Accountant	29.16014	30.61814	32.14905	33.75650	35.44433
Associate Civil Engineer	36.89869	38.74363	40.68081	42.71485	44.85059
Assistant to the C.A./Econ. Dev. Mgr	47.17062	49.52915	52.00561	54.60589	57.33618
Associate Planner	32.00221	33.60233	35.28244	37.04656	38.89889
Chief Building Official	44.33046	46.54699	48.87434	51.31805	53.88396
City Engineer	53.22332	55.88449	58.67872	61.61265	64.69328
Code Enforcement Manager	36.40155	38.22162	40.13270	42.13934	44.24631
Communications & Marketing Mgr.	36.40155	38.22162	40.13270	42.13934	44.24631
Community Services Supervisor	31.01968	32.57066	34.19920	35.90916	37.70461
Chief Deputy City Clerk	36.16336	37.97152	39.87010	41.86360	43.95678
Crime Analyst	31.01968	32.57066	34.19920	35.90916	37.70461
Deputy Chief of Police	69.42072	72.89176	76.53634	80.36316	84.38132
Deputy Director of A.S./Chief Dep. CC	47.17062	49.52915	52.00561	54.60589	57.33618
Deputy City Clerk	28.26513	29.67838	31.16230	32.72042	34.35644
Economic Development Manager	36.40155	38.22162	40.13270	42.13934	44.24631
Finance Services Manager	42.55037	44.67789	46.91178	49.25737	51.72024
Human Resources Analyst	31.01968	32.57066	34.19920	35.90916	37.70461
Human Resources Manager	36.40155	38.22162	40.13270	42.13934	44.24631
Management Analyst	31.01968	32.57066	34.19920	35.90916	37.70461
Neighborhood Services Manager	36.40155	38.22162	40.13270	42.13934	44.24631
Public Works Supervisor	29.16014	30.61814	32.14905	33.75650	35.44433
Public Works Manager	48.38480	50.80404	53.34424	56.01146	58.81203
Public Works Superintendent	36.40155	38.22162	40.13270	42.13934	44.24631
Senior Accountant	35.85525	37.64802	39.53042	41.50694	43.58229
Senior Accountant II	40.73072	42.76726	44.90562	47.15090	49.50845
Senior Management Analyst	36.16336	37.97152	39.87010	41.86360	43.95678
Senior Planner	40.73072	42.76726	44.90562	47.15090	49.50845
Traffic Engineer	44.33046	46.54699	48.87434	51.31805	53.88396

NOTE:
1. All job classes on this salary schedule are ineligible for overtime.
2. The City Administrator base rate is set by contract with City Council.

APPENDIX "B"

C I T Y O F P L A C E N T I A

July 1, 2017

CURRENT PAY RATES

Part-Time Positions

SECTION 1
The compensation of part-time employees of the City of Placentia shall be set forth in the table herein below:

	Rate Per Hour		
Class Title	**A**	**B**	**C**
Admin. Intern.	12.00	12.50	13.00
Clerical Aide	14.50	15.00	15.50
Production Coordinator	18.86	19.88	20.96
Production Assistant	11.50	12.75	14.00
Maintenance Aide	12.00	12.50	13.00
Police Cadet	12.00	12.50	13.00
Pol Reserve Off – Level 1	18.00	22.00	
Lifeguard	12.07	12.32	12.82
Instructor Guard	13.46	13.71	14.21
Sr. Instr. Guard	15.05	15.63	16.22
Pool Manager	17.40	17.65	17.90
Com. Serv. Leader	10.50	10.75	11.00
Sr. Com. Serv. Leader	11.39	11.64	12.14
Com. Serv. Specialist	12.56	12.81	13.31
Sr. Com. Serv. Specialist	13.78	14.03	14.28
Program Coordinator	15.05	15.63	16.22
- Sr. Citizen Prog. Specist.			
- Ed./Tutor Specist.			

SECTION 2
Part-time employees may progress to the next salary step after satisfactorily completing a minimum of four hundred (400) hours of work at the current salary step and one year of service. An evaluation of the employee's performance should be completed prior to the salary change.

SECTION 3
The following classes are elected or appointed by City Council:

Class Title	Salary
Mayor/Councilmembers	$150.00 per month
City Clerk	$150.00 per month
City Treasurer	$ 50.00 per month

APPENDIX "B"

C I T Y O F P L A C E N T I A

January 1, 2018

CURRENT PAY RATES

Part-Time Positions

SECTION 1
The compensation of part-time employees of the City of Placentia shall be set forth in the table herein below:

	Rate Per Hour		
Class Title	**A**	**B**	**C**
Admin. Intern.	12.00	12.50	13.00
Clerical Aide	15.50	16.00	16.50
Production Coordinator	18.86	19.88	20.96
Production Assistant	11.50	12.75	14.00
Maintenance Aide	12.00	12.50	13.00
Police Cadet	12.00	12.50	13.00
Pol Reserve Off – Level 1	18.00	22.00	
Lifeguard	12.07	12.32	12.82
Instructor Guard	13.46	13.71	14.21
Sr. Instr. Guard	15.05	15.63	16.22
Pool Manager	17.40	17.65	17.90
Com. Serv. Leader	11.00	11.25	11.50
Sr. Com. Serv. Leader	12.07	12.32	12.82
Com. Serv. Specialist	13.46	13.71	14.21
Sr. Com. Serv. Specialist	14.92	15.17	15.67
Program Coordinator	16.45	16.70	17.20
- Sr. Citizen Prog. Specist.			
- Ed./Tutor Specist.			

SECTION 2
Part-time employees may progress to the next salary step after satisfactorily completing a minimum of four hundred (400) hours of work at the current salary step and one year of service. An evaluation of the employee's performance should be completed prior to the salary change.

SECTION 3
The following classes are elected or appointed by City Council:

Class Title	Salary
Mayor/Councilmembers	$150.00 per month
City Clerk	$150.00 per month
City Treasurer	$ 50.00 per month

Deputy Director of Administrative Services/Chief Deputy City Clerk

Department/Division:	Administrative Services/City Clerk and Administration
Reports To:	Director of Administrative Services
Provides Direction To:	Deputy City Clerk, Management Analyst-IT. Indirectly Human Resources Manager and administrative support staff.
Exemption Status:	Exempt

GENERAL PURPOSE

Under administrative direction, assists the Director of Administrative Services in the planning, development, oversight, and implementation of risk management, information technology, human resources, legal services, and City Clerk's Office programs, records, and services; participates in planning, communications, and strategy meetings; provides supervision to assigned staff; and performs other related duties as assigned.

ESSENTIAL FUNCTIONS

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the class.

1. Plans, organizes, and manages work within the Administration and City Clerk Divisions, including information technology, risk management functions, agenda and records research, and related programs, projects, and services.

2. Assists the Director of Administrative Services in the development and execution of policies and programs, analysis of contracts and services, and in daily decision-making involving department practices and actions.

3. Coordinates the daily functions of the City Clerk's Office, including the prioritization and completion of tasks to meet notification requirements and statutory deadlines; supervises the work of staff.

ESSENTIAL FUNCTIONS (continued)

4. Examines general liability, professional liability, property and casualty, and automotive claims that have been filed directly or through insurance providers or third party administrators and verify claim status and coverage, including surety bonds and other insurance requirements with City's risk management authority and legal counsel to determine appropriate case management strategies.

5. Oversees the City's information technology programs, contracts, and services involving hardware, software, and web-based infrastructure.

6. Assists the Director of Administrative Services with oversight of human resources programs, projects, functions and services, and personnel matters.

7. Evaluates contractor, vendor, and consultant compliance with the City's insurance certification and surety bond requirements for public works projects and ensures that records and filings comply with City codes and insurance and legal requirements.

8. Develops contracts, reviews work plans, and monitors services provided by consultants and vendors, such as cable television and franchise agreements, as well as general management services.

9. Conducts surveys and research related to administrative policies and procedures and the practices of similar organizations.

10. Directs or conducts complex administrative or management studies and projects relating to City-wide issues and/or programs; discusses findings with management and professional staff; prepares staff reports and implementation plans.

11. Initiates, considers, and institutes methods and practices to improve inter-departmental efficiency, cost-effectiveness, and customer service, working in concert with management team and designated parties.

QUALIFICATIONS GUIDELINES

Education/Training/Experience:

A typical way of obtaining the knowledge, skills and abilities outlined above is a Bachelor's degree in public administration, information systems, risk management, or related field. Advanced training or certification in Municipal Clerk administration, risk management, and information systems is desirable.

Five or more years of progressively responsible experience, involving administrative services, preferably including three or more years of work in a managerial or supervisory capacity.

Knowledge of:

Occupational Safety and Health laws and regulations; City Municipal code, Brown Act, and pertinent federal, State, and local laws, regulations and policies related to administrative services, risk management, human resources, and City Clerk functions, including insurance requirements and standards; municipal services, programs, and contracting standards; project management principles; contract administration practices; budgeting practices; work planning processes and organizational methods; principles of management and supervision.

Ability to:

Plan, organize, and manage division programs and projects; prepare clear, concise and complete reports and correspondence; make public presentations; analyze complex administrative problems, interpret laws, codes, and regulations, and reach sound conclusions using independent judgment; organize, coordinate, and supervise work to meet deadlines; establish and maintain cooperative working relationships with staff, supervisors, management, commissions, contractors, officials, and the public, and operate computer hardware and use word processing, spreadsheet, database, and graphics presentation software applications.

Licenses, Certificates; Special Requirements:

A valid Class C California Driver's License, an acceptable driving record, and the ability to maintain insurability under the City's policy.

Possession of a Certified Municipal Clerk (CMC) designation is highly desirable.

In accordance with California Government Code Section 3100, City of Placentia employees, in the event of a disaster, are considered disaster service workers and may be asked to protect the health, safety, lives, and property of the people of the State.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

While performing the duties of this class, the employee is regularly required to sit, stand, walk, talk, and hear, both in person and by telephone; use hands to finger, handle, feel or operate standard office equipment; and reach with hands and arms; stoop, kneel, or crouch to access or place records or files; lift and carry records and documents, typically weighing less than 20 pounds.

Sensory demands include the ability to see within normal range including having close range and the ability to adjust focus, and talk, and hear, and use electronic touch keypads.

Mental Demands

While performing the duties of this class, the employee is regularly required to use oral and written communication skills; read and interpret data, information and documents; analyze and solve problems; observe and interpret data and situations; use math and mathematical reasoning; perform highly detailed work under changing, intensive deadlines, on multiple concurrent tasks; work with constant interruptions; and interact with City officials, media, citizens groups, employees and others encountered in the course of work.

WORK ENVIRONMENT

The employee typically works in office conditions; the noise level is frequently quiet or moderately quiet. Occasional driving is required to attend meetings at various City facilities, professional and public meetings, and special events.

Traffic Engineer

Department/Division:	Public Works/Traffic Engineering
Reports To:	Director of Public Works
Provides Direction To:	Not applicable
Exemption Status:	Exempt

GENERAL PURPOSE

Under administrative direction, plans, coordinates, and conducts varied and complex professional traffic engineering studies, projects, and transportation planning work; analyzes traffic demand and safety problems; designs and inspects new traffic systems or modifications in compliance with engineering standards; responds to and resolves citizen complaints regarding traffic signal systems and traffic flow; oversees maintenance and management of traffic signal equipment and infrastructure; and performs other related duties as assigned.

DISTINGUISHING CHARACTERISTICS

The Traffic Engineer is distinguished from the Civil Engineer, which is responsible for engineering design and construction review related to private land development, public works capital improvement projects, and related studies. The Traffic Engineer is differentiated from the City Engineer, which has broader functional responsibility for all City engineering services, budgeting, and supervision of staff.

ESSENTIAL FUNCTIONS

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to this class.

1. Designs, evaluates, and presents recommendations to update the City's transportation plans and Traffic Management Plans and Traffic Circulation Element and considers impacts upon the City's Emergency Management Plan and regional planning practices.

ESSENTIAL FUNCTIONS (continued)

2. Leads, conducts, and manages major traffic construction and roadway design plans and development projects for major transportation thoroughfares associated with OCTA and CalTrans projects as well as the City's Traffic Circulation Element and updates.

3. Reviews commercial development and residential subdivision plans pursuant to the Sub-Division Map Act and presents recommendations related to traffic engineering impacts and design options.

4. Represents the City's interests at various professional, inter-agency and regional transportation and traffic engineering related committees and planning organizations such as Caltrans, Orange County Transportation Authority, Transportation Corridor Agencies, and County of Orange.

5. Serves as the liaison to the Traffic Safety Commission and addresses local traffic, transportation and safety concerns.

6. Represents Public Works Department for traffic-related issues and projects for review by the City Council, Planning Commission, and citizen advisory boards.

7. Reviews and approves traffic studies, traffic impact analyses, and parking management plans for new development and other projects.

8. Manages projects for design and construction of traffic related Capital Improvement Projects including traffic issues associated with Capital Improvement Projects (CIPs), and revisions and approves traffic control plans for City and external agency capital improvement projects.

9. Addresses citizen's requests for service and complaints in traffic related-issues such as investigations, surveys, studies, traffic and traffic collision analyses, and speed studies; recommends and coordinates system improvements.

10. Manages the operations and maintenance of traffic signals, including traffic signal timing, coordination, and maintenance, and investigates and resolves complaints.

11. Administers Traffic Division budget given operating expenses and capital improvement expenditures under the guidance of the department director.

QUALIFICATIONS GUIDELINES

Knowledge of:

State of California Subdivision Map Act, and local Traffic Circulation Element; State transportation laws and regulations, regional policies, and local planning standards, codes, and ordinances; theories, principles and practices of transportation planning, traffic engineering, and traffic management and control plans, congestion management, and loading analysis for traffic flow devices and signal control operation; demand management and transportation systems; methods of project management and budget administration.

Ability to:

Develop, review, and interpret plans and specifications for traffic systems and facilities; analyze traffic problems given flow patterns and traffic conditions and recommend corrective actions; conduct studies, prepare reports, and make effective presentations; analyze problems, identify alternative solutions, and implement recommendations; operate computer hardware and use word processing, spreadsheet, and database software applications; communicate clearly and concisely, both orally and in writing; exercise tact and sensitivity in resolving conflicts; establish and maintain effective working relationships with staff, governmental representatives, commissioners, vendors, contractors, consultants, City Council, and the general public.

Education/Training/Experience:

A typical way of obtaining the knowledge, skills, and abilities outlined above is graduation from a four-year college or university with major course work in traffic engineering or civil engineering and three years of progressively responsible civil engineering experience, or an equivalent combination of training and experience.

Licenses; Certificates; Special Requirements:

A valid Class C California driver's license and the ability to maintain insurability under the City's Vehicle Insurance Policy. Ability to work extended hours and on standby basis.

Registration as a Professional Engineer issued by the California State Board of Registration for Civil and Professional Engineers. Traffic Engineer license is highly desirable.

In accordance with California Government Code Section 3100, City of Placentia employees, in the event of a disaster, are considered disaster service workers and may be asked to protect the health, safety, lives, and property of the people of the State.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

While performing the duties of this class, the employee is regularly required to sit; talk or hear, both in person and by telephone. The employee must be able to use hands to handle, feel or operate computer hardware and standard office equipment; and reach with hands and arms above and below shoulder level. The employee occasionally lifts and carries records and documents weighing less than 20 pounds.

The employee is occasionally required to stand and walk within field construction areas to investigate sites and oversee engineering inspection work.

Sensory demands include the ability to see within normal range including having close range and the ability to adjust focus, and talk, and hear, and use electronic touch keypads.

Mental Demands

While performing the duties of this class, the incumbent is regularly required to use written and oral communication skills; observe and interpret situations; read and interpret data, information and documents; analyze and solve complex problems; use math and mathematical reasoning; perform highly detailed work under changing, intensive deadlines, on multiple concurrent tasks; work with constant interruptions; and interact with City staff and management, vendors, consultants, contractors, and the general public.

WORK ENVIRONMENT

The employee works in both office and field settings. In the office, there are typically controlled temperature settings and the noise level is moderate, typically below 70 decibels. The position occasionally works outdoors to conduct site inspections and attend meetings with contractors, staff, and other departmental representatives and the noise level exceeds 70 decibels given the presence of construction equipment.

Assistant to the City Administrator/Economic Development Manager

Department/Division:	City Manager/Administration
Reports To:	City Administrator
Provides Direction To:	Communications and Marketing Manager
Exemption Status:	Exempt

GENERAL PURPOSE

Under administrative direction, organizes, plans, and manages economic development programs and projects; oversees communications and marketing programs; researches and administers a variety of studies and analyses on behalf of the City Administrator; prepares reports and makes presentations; and performs other related duties as assigned.

DISTINGUISHING CHARACTERISTICS

The Assistant to the City Administrator/Economic Development Manager is distinguished from the Senior Management Analyst by its broader accountability for major City programs, including economic development, communications and marketing programs, and its more specialized knowledge and problem-solving requirements.

ESSENTIAL FUNCTIONS

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the class.

1. Administer and manage a variety of special projects, studies, programs, and surveys on behalf of City departments on behalf of the City Administrator.

2. Plan, manage, and coordinate economic development programs, strategies, and initiatives that promote business attraction, expansion, and retention.

3. Administers and implements the City's Community Development Block Grant (CDBG) programs which promotes community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.

ESSENTIAL FUNCTIONS (continued):

4. Assists with the negotiation, preparation, processing, and implementation of documents such as depositions, development agreements, exclusive negotiating agreements, promissory notes, ownership participation agreements, contracts, resolutions, and requests for proposals/qualifications.

5. Oversee City communications and marketing programs, including promotions of special events and functions involving the City Administrator and City Council.

6. Work with City departments to facilitate permit processing of key development projects and programs; provide information and advice on subjects related to City business development, including insurance and legal requirements, marketing methods, licensing and permit procedures, local financing, and available City programs.

7. Serve the business community by aiding business retention and encouraging use of City resources; create and coordinate community-based business seminars, and provide guidance through the City's permit and license processes; may act as ombudsman to business representatives given problems or concerns.

8. Facilitate interactions and cultivate relationships between the business community and City service providers by working closely with business owners, community groups, and government officials; attend Chamber of Commerce meetings and business events.

9. Research and track economic data and trends in order to present information regarding business opportunities; analyze data and prepare reports; seek out and secure funding from State and federal sources, and secure planning support for economic development projects.

10. Attend meetings, solicit feedback, and make presentations to a wide range of community groups, businesses, City representatives and City officials; organize and present community outreach programs.

11. Develop, propose, and direct economic development plans to retain, enhance and expand City retail, professional office, commercial, and industrial development; identify and secure opportunities to stimulate development; partner financial resources with private, County, State and/or federal sources; administer grants, donations, and loan funds.

12. Write, review, and edit City Council agenda reports, ordinances, resolutions, contract agreements, memorandums, and general correspondence.

13. Research, create, and evaluate the effectiveness of department policies and procedures; investigate problems and complaints and institutes improvements.

ESSENTIAL FUNCTIONS (continued):

14. Evaluate scope of service and insurance requirements for professional service agreements, and other development and fee agreements involving contractors, consultants, and vendors, and other governmental agencies, and funding sources, including new City programs and services.

15. Prepare reports and make presentations to the City Administrator, City Council, and other committees and community organizations; research and respond to requests for information; ensure timely actions on directives and initiatives.

16. Conduct surveys and studies, analyze data, and write statistical and narrative reports.

QUALIFICATIONS GUIDELINES

Knowledge of:

City programs, functions, and services; theories, principles, practices, and techniques of economic and business development; sourcing of private, not-for-profit, and governmental revenues; grant administration budgeting and reporting practices; communications and marketing programs; City codes and regulations related to public and private partnerships and tax increment financing; contract administration practices; supervisory methods and techniques; public relations techniques; report presentation techniques; proper English usage, including spelling, grammar and punctuation.

Ability to:

Plan, organize, and manage economic development programs and other projects; direct appropriate marketing and communications strategies; analyze economic and financial factors and regulatory standards; project revenues and expenditures; organize, assign, and prioritize tasks required to complete projects within established deadlines; make presentations; establish and maintain cooperative working relationships with City staff, public and private representatives and the general public; operate computer hardware and utilize word processing, spreadsheet, and graphics applications software.

Licenses; Certificates; Special Requirements:

A valid Class C California driver's license and the ability to maintain insurability under the City's Vehicle Insurance Policy. Occasionally attend professional and community meetings and City Council and night meetings in order to make presentations.

In accordance with California Government Code Section 3100, City of Placentia employees, in the event of a disaster, are considered disaster service workers and may be asked to protect the health, safety, lives, and property of the people of the State.

Education/Training/Experience:

A typical way of obtaining the knowledge, skills and abilities outlined above is graduation from a four-year college or university with a Bachelor's degree in economics, finance, public administration, or a closely related field; five years of progressively responsible economic development and analytical experience; or an equivalent combination of training and experience.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

While performing the duties of this class, the employee is constantly required to sit when using computer hardware to enter and update information and to stand at the public counter and walk in accessing and distributing records. The employee must be able to use hands to handle, feel or operate computer hardware and standard office equipment; and reach with hands and arms above and below shoulder level. The employee occasionally lifts and carries records and documents weighing less than 20 pounds.

Sensory demands include the ability to see within normal range including having close range and the ability to adjust focus, and talk, and hear, and use electronic touch keypads.

Mental Demands

While performing the duties of this class, the employee must be able to use written and oral communication skills; read and interpret data, information and documents; interpret policies and procedures; use math and mathematical reasoning; learn and apply new information or new skills; work under deadlines with constant interruptions; and interact with City staff, other organizations and the public; occasionally required to deal with general public, employees, and other parties in conflict situations.

WORK ENVIRONMENT

The employee works in an office setting with controlled temperature settings and the noise level is moderate, typically below 70 decibels. The position attends City Council meetings, professional and community meetings, and other off-site events.

Communications and Marketing Manager

Department/Division:	Administrative Services/Communications and Marketing
Reports To:	Assistant to the City Administrator/Economic Development Manager
Provides Direction To:	Not Applicable
Exemption Status:	Exempt

GENERAL PURPOSE

Under general supervision, plans, organizes, and administers City's Communications and Marketing Program, including advertising, branding, promotions, social media, and broadcast and cable television production, and serves as the City's website administrator; prepares speeches on behalf of City Council and City Administrator and makes presentations on sensitive local issues; and performs other related duties as assigned.

ESSENTIAL FUNCTIONS

The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the class.

1. Plans, coordinates, and implements public information programs that are designed to convey specific information regarding City programs and services to target audiences.

2. Creates and implements City's communications and marketing plan under the direction of the Assistant to the City Administrator/Economic Development Manager.

3. Originates and executes marketing and advertising programs for City events, programs, and services working with vendors, contractors, and service providers.

4. Serves as social media manager; tracks and gathers network and resource information related to community interest in City programs for use by different departments.

5. Conducts training on effective media relations and outreach for all City staff; facilitates community meetings and outreach, including Town Hall meetings and workshops.

ESSENTIAL FUNCTIONS (continued)

6. Coordinates public television broadcasts and audiovisual programs, working with the news media, and prepares topics and scripts to accompany announcements; administers work performed by contractors or assigned staff.

7. Serves as the City's website administrator; works with all departments to determine effective means of organizing and presenting important web content related to department and City services.

8. Works with City Administrator and City Council members to prepare the State of the City addresses; write speeches for ceremonies, events, and other public functions.

9. Participates in community outreach programs to gather information and to identify community concerns and issues and presents City's position involving community issues in consultation with the City Administrator, City Council, and department representatives.

10. Coordinates with law enforcement personnel to present sensitive information related to investigations, crimes, and other matters of sensitive public interest.

11. Assists in implementation and monitoring of Customer Relationship Manager (CRM) application for both internal and external customer use.

12. Writes scripts, utilizes artwork, and develops multimedia presentations; coordinates consistent marketing messages and branding of City services, including support for business acquisition and development activities.

13. Administers division budget for public information programs, public advertising, marketing, and related cable television and video productions.

14. Creates marketing and public relations materials including high-quality print and digital fliers, catalogues, and brochures.

15. Assists in oversight of contract media production services and operations.

QUALIFICATIONS GUIDELINES

Knowledge of:

Principles and practices of communications, marketing, advertising, public relations, journalism, and community engagement; media relations; website administration practices and web-based marketing and graphics design software; writing methods and techniques; social media resources and applications; audiovisual services and public television production; use of computer hardware and word processing, spreadsheet, graphics, and other web-based software applications.

Ability to:

Plan, coordinate, and execute a range of public information, web-based, social media, and community outreach services; write speeches and original material for programs and presentations; exercise judgement, tact, and sensitivity in the communication of the City's position in meetings with community groups, media representatives, governmental bodies, and other matters, including law enforcement investigations; establish and maintain cooperative working relationships with staff, public officials, broadcast media, and community representatives; communicate effectively, both orally and in writing; prepare and deliver clear, concise, and accurate announcements, correspondence, and reports; operate computer hardware and use word processing, spreadsheet, database, and graphics software programs.

Education/Training/Experience:

A typical way of obtaining the knowledge, skills and abilities outlined above is the equivalent of a Bachelor's degree from an accredited college or university with major study in communications, journalism, public relations, marketing, or a closely related field; three years of communications, public information, social and media relations, and community outreach experience; or an equivalent combination of training and experience. Experience working for or with public agencies or entities that provide services to public agencies is desirable.

Licenses; Certificates; Special Requirements:

A valid Class C California driver's license and the ability to maintain insurability under the City's Vehicle Insurance Policy.

In accordance with California Government Code Section 3100, City of Placentia employees, in the event of a disaster, are considered disaster service workers and may be asked to protect the health, safety, lives, and property of the people of the State.

PHYSICAL AND MENTAL DEMANDS

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

While performing the duties of this class, the employee is regularly required to sit, stand, walk, talk, and hear, both in person and by telephone; use hands to finger, handle, feel or operate standard office equipment; and reach with hands and arms; stoop, kneel, or crouch to access or place records or files; lift and carry records and documents, typically weighing less than 20 pounds.

Sensory demands include the ability to see within normal range, ability to use close vision and adjust focus, and talk, and hear, and use electronic touch keypads.

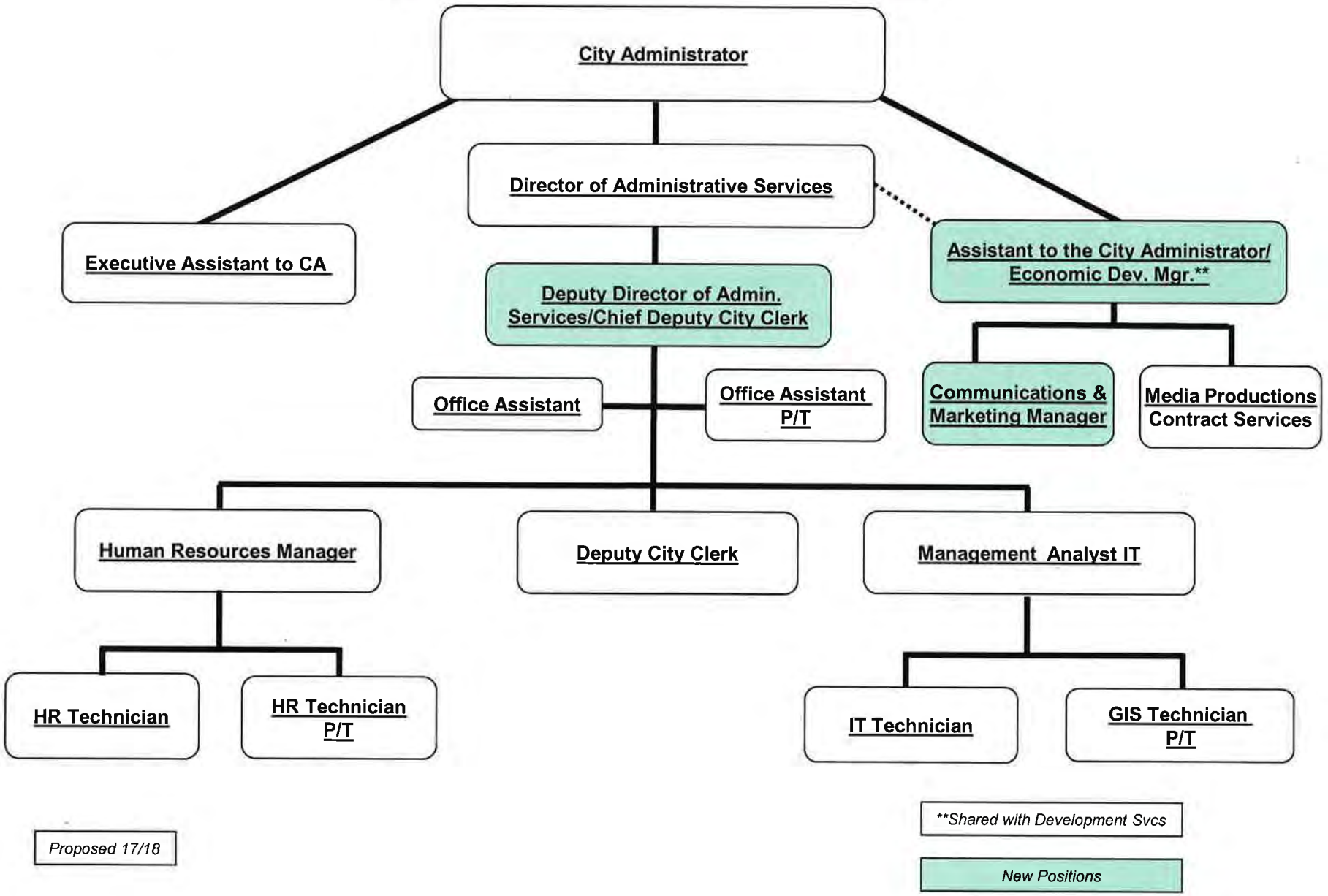
Mental Demands

While performing the duties of this class, employees are regularly required to use written and oral communication skills; read and interpret data, information and documents; analyze and solve problems; observe and interpret situations; learn and apply new information or skills; work with frequent interruptions; and interact with staff, media, management, public officials, and others encountered in the course of work.

WORK ENVIRONMENT

The employee primarily works in an office setting, and occasional travel is required to different community centers, events, and public meeting sites. In the office setting, the noise level is frequently moderate, and typically below 70 decibels.

Administration Department



Placentia City Council
AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: INTERIM FINANCE DIRECTOR

DATE: JUNE 20, 2017

SUBJECT: **ANNUAL APPROPRIATIONS LIMIT (GANN INITIATIVE) FOR FISCAL YEAR 2017-18**

FISCAL IMPACT: NONE

SUMMARY:

California State Law requires that each local government adopt the City's Annual Appropriation Limit each year. This action will approve the use of the County's population growth and California per capita income growth in calculating the Fiscal Year (FY) 2017-18 Annual Appropriations Limit and the resolution adopting the City's FY 2017-18 Annual Appropriations Limit as required by law.

RECOMMENDATION:

It is recommended that the City Council take the following actions:

1. Approve the use of the County's population growth and California per capita income growth as determined by the State Department of Finance for the calculation of the Fiscal Year 2017-18 Annual Appropriation Limit; and

2. Adopt Resolution R-2017-XX, A Resolution of the City Council of the City of Placentia, California, approving and adopting the Annual Appropriations Limit for the Fiscal Year 2017-18 in the amount of $85,330,332.

DISCUSSION:

In 1979, California voters adopted Article XIIIB of the California State Constitution, commonly referred to as the Gann Initiative or Annual Appropriations Limit (AAL), placing limits on the amount of tax proceeds that State and local agencies can appropriate each year. Proposition 111, passed in 1990, redefined how the AAL should be calculated. The calculation is done by using a combination of factors prescribed by law, and is based on actual appropriations during the 1986-87 base year and adjustments each year using specified growth factors.

The first factor used is the annual change in the cost of living. The City has the flexibility to choose how this is defined, including:

- The change in California per capita personal income; or
- The percentage change in the local assessment roll from the preceding year for the City due to the addition of local non-residential new construction.

The other factor used in the calculation is the annual change in population. The City may choose either the percentage change in population within the City, or the percentage change in population within the County. The County's population growth was used in the calculation of the FY 2017-18 AAL for the City, because it was the greater of the two calculations.

Prepared by:

Shally Lin
Interim Finance Director

Reviewed and approved:

Damien R. Arrula
City Administrator

Attachments:

1. Appropriations Limit – Fiscal Years 2008-09 through 2017-18
2. Appropriations Limit, Appropriations Subject to Limit and Appropriations Margin – Fiscal Years 2008-09 through 2017-18
3. Appropriations Limit Worksheets Nos.1 - 8
4. California Department of Finance letter dated May 2017 regarding Price Factor and Population Information
5. Resolution R-2017-XX

CITY OF PLACENTIA
APPROPRIATION LIMIT
FISCAL YEARS 2008-09 THROUGH 2017-18

FISCAL YEAR	PRIOR YEAR'S APPROPRIATION LIMIT	CITY'S POPULATION GROWTH	COUNTY'S POPULATION GROWTH	CALIF. PER CAPITA INCOME GROWTH	% CHANGE NON-RESID. CONSTR.	ADJUSTED LIMIT
2008-09	$58,533,765	0.72%	1.02%	4.29%	N/A	$61,667,521
2009-10	$61,667,521	1.03%	1.02%	0.62%	N/A	$62,688,973
2010-11	$62,688,973	0.84%	1.01%	0.98%	N/A	$63,835,073
2011-12	$63,835,073	0.27%	0.70%	2.51%	N/A	$65,895,395
2012-13	$65,895,395	0.84%	0.89%	3.77%	N/A	$68,988,230
2013-14	$68,988,230	1.29%	0.78%	5.12%	N/A	$73,086,087
2014-15	$73,086,087	0.37%	0.93%	-0.23%	N/A	$73,187,786
2015-16	$73,187,786	0.66%	1.08%	3.82%	N/A	$76,804,182
2016-17	$76,804,182	0.75%	0.99%	5.37%	N/A	$81,729,759
2017-18	$81,729,759	-0.05%	0.69%	3.69%	N/A	$85,330,332

Calculation: 1.0069 (County's Population Growth) x 1.0369 (Calif. Per Capita Income Growth) = 1.0441 (Growth Factor)

$81,729,759 (PY Limit) x 1.0441 (Growth Factor) = $85,330,332 (FY17-18 Appropration Limit)

Attachment 1

CITY OF PLACENTIA
APPROPRIATIONS LIMIT,
APPROPRIATIONS SUBJECT TO LIMIT AND
APPROPRIATIONS MARGIN
FISCAL YEAR 2008-09 THROUGH 2017-18

FISCAL YEAR	APPROPRIATION LIMIT	APPROPRIATION SUBJECT TO LIMIT	MARGIN
2008-09	61,667,521	22,421,312	39,246,209
2009-10	62,688,973	19,586,051	43,102,922
2010-11	63,835,073	19,477,250	44,357,823
2011-12	65,895,395	20,709,740	45,185,655
2012-13	68,988,230	21,930,541	47,057,689
2013-14	73,086,087	21,811,162	51,274,925
2014-15	73,187,786	22,470,336	50,717,450
2015-16	76,804,182	23,831,435	52,972,747
2016-17	81,729,759	25,656,021	56,073,738
2017-18	85,330,332	26,181,882	59,148,450

Attachment 2

Worksheet #1
Proceeds of Taxes

City: PLACENTIA FY: 2017-18

Revenue Source	a Proceeds of Taxes	b Non-Proceeds of Taxes	c Total
Taxes			
Property Tax	14,543,000		14,543,000
Sales and Use Tax	6,540,000		6,540,000
Transactions and Use Tax			-
Business License Tax	967,000		967,000
Utility User Tax	2,696,000		2,696,000
Transient Occupancy Tax	1,021,000		1,021,000
Documentary or Real Property Transfer Taxes	297,000		297,000
Parcel Taxes			-
Other Taxes	40,000		40,000
Fees from Worksheet #2 =>	-	5,376,947	5,376,947
Benefit Assessments		581,700	581,700
Franchises (Cable/Video, Solid Waste, Electric/Gas, etc.)		2,318,000	2,318,000
Fines, Forfeitures and Penalties		753,000	753,000
Rents, Royalties and Concessions		1,999,800	1,999,800
Gifts		7,500	7,500
Licenses and Permits			
Include regulatory licenses and permits as regulatory fees in ***Worksheet 2.***			
Include public property, facility or equipment rental licenses/permits in "rents" above.			
Include business license taxes in "taxes" above.			
From State			
Motor Vehicle License Fee	23,000		23,000
Homeowners Property Tax Relief Reimb.	46,000		46,000
Williamson Act			-
Motor Vehicle Fuel (gasoline) Tax		1,462,387	1,462,387
Proposition 42 Gasoline Sales Tax			-
Citizens Option for Public Safety (COPS)		100,000	100,000
Proposition 172 Public Safety Sales Tax		295,000	295,000
State Mandate Reimbursements			-
Other discretionary state grants and aid			-
Other non-discretionary state grants and aid		303,000	303,000
Repealed Subventions			
Criminal Justice Fee (Booking Fee) Relief			-
Discretionary Local Assistance (1999-00, 2000-01)			-
Police Technology Grants (CLEEP)			-
Liquor License Fees			-
Highway Carriers Uniform Business Tax			-
Financial Aid to Local Agencies			-
Business Inventory Exemption Reimbursement			-
Trailer Coach / Mobile Home VLF			-
1978-79 Bailout Funds			-
Other Governments			
Federal General Revenue Sharing			-
Federal CDBG		378,000	378,000
Housing (HUD)			-
Disaster Reimbursement			-
Other		4,379,615	4,379,615
Other Miscellaneous			
Sale of property (See "Qualified Capital Outlays")		75,290	75,290
Interfund transfers			-
	To Worksheet 4		
1 **Sub-Total non-interest revenues**	26,173,000	18,030,239	44,203,239
2 **Interest Earnings** from Worksheet #4 =>	8,882	6,118	15,000
3 **Reserve Withdrawls**			-
	To Worksheet 8		
4 **Total**	26,181,882	18,036,357	44,218,239
Total revenue plus reserve withdrawls (1c + 3c)			To Worksheet 4: 44,203,239

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Worksheet #2

Regulatory Fees, User Fees & Charges

City: PLACENTIA

FY: 2017-18

	Program Area	a Fee Revenue	i Direct Costs	ii Allocated Overhead	b=i+ii Total Costs	c=b-a Costs minus Revenues	d Revs > Costs? C=negative
1	General Gov't - Management/Support	2,000	336,987		336,987	334,987	-
2	Police - Law Enforement	347,613	11,121,981	3,925,100	15,047,081	14,699,468	-
3	Transportation - Public Works	7,878	284,562	189,832	474,394	466,516	-
4	Planning and Development	1,097,968	854,768	292,996	1,147,763	49,795	-
5	Building, Construction and Fire Safety				-	-	-
6	Parks and Recreation, museums, etc.	227,050	1,062,363	320,365	1,382,728	1,155,678	-
7	Water				-	-	-
8	Sewer	700,000	1,889,938	145,392	2,035,330	1,335,330	-
9	Solid Waste	2,994,438	2,925,484	217,760	3,143,244	148,806	-
10	Other				-	-	-
11					-	-	-
12					-	-	-
13					-	-	-
14					-	-	-
15					-	-	-
16						Proceeds of Taxes => To Worksheet 1	- = sum of column d
						Non-Proceeds of taxes => To Worksheet 1	5,376,947 =sum of column a minus d16

Do not include: rents, entrance fees, royalties, concessions, franchises, fines, forfeitures, penalties, or assessments on real property.

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Worksheet #3
Excluded Appropriations

City: PLACENTIA FY: 2017-18

	Amount
Court Orders	
sub-total	-
Federal Mandates	
sub-total	-
Qualified Capital Outlay	
sub-total	-
Qualified Debt Service	
sub-total	-
Total Exclusions (To Worksheets 4 and 8)	-

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Worksheet #4
Interest Allocation

City: PLACENTIA FY: 2017-18

	Amount	Source
a) Non-Interest Tax Proceeds	26,173,000	from Worksheet #1
b) Minus Exclusions	-	from Worksheet #3
c) Net invested proceeds from taxes	26,173,000	a-b
d) Total revenue plus reserve withdrawls	44,203,239	from Worksheet #1
e) Proceeds of taxes as a percentage of revenues	0.592105931	c / d
	To Worksheet 1	
f) Interest earnings - Total	15,000	
	To Worksheet 1	
g) Amount of interest earned from "proceeds of taxes"	8,882	e * f

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Worksheet #5
Population Changes

City: PLACENTIA

For Fiscal Year	Jan 1	City Population	Countywide Population	Jan 1	City Population	Countywide Population	City % Change	County % Change
1986-87	1985			1986				
1987-88	1986	-	-	1987				
1988-89	1987	-	-	1988				
1989-90	1988	-	-	1989				
1990-91	1989	-	-	1990				
1991-92	1990	-	-	1991				
1992-93	1991	-	-	1992				
1993-94	1992	-	-	1993				
1994-95	1993	-	-	1994				
1995-96	1994	-	-	1995				
1996-97	1995	-	-	1996				
1997-98	1996	-	-	1997				
1998-99	1997	-	-	1998				
1999-00	1998	-	-	1999				
2000-01	1999	-	-	2000				
2001-02	2000	-	-	2001				
2002-03	2001	-	-	2002				
2003-04	2002	-	-	2003				
2004-05	2003	-	-	2004				
2005-06	2004	-	-	2005				
2006-07	2005	-	-	2006				
2007-08	2006	-	-	2007				
2008-09	2007	-	-	2008				
2009-10	2008	-	-	2009				
2010-11	2009	-	-	2010				
2011-12	2010	-	-	2011				
2012-13	2011	-	-	2012				
2013-14	2012	-	-	2013				
2014-15	2013	-	-	2014				
2015-16	2014	-	-	2015				
2016-17	2015	-	-	2016	52,292	3,171,408		
2017-18	2016	52,292	3,171,408	2017	52,268	3,193,280	0.0%	0.7%
2018-19	2017	52,268	3,193,280	2018			-100.0%	-100.0%
2019-20	2018	-	-	2019				
2020-21	2019	-	-	2020				

Select highest population factor for the year (column e or f) to Worksheet 7

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Worksheet #6
Cost of Living Adjustment Factors

City: PLACENTIA

Factors for Fiscal Year	a Percentage Change in Per Capita Personal Income Source: Calif Dept of Finance	published	b NRAV Dollar value of New Nonresidential Construction in the jurisdiction Source: County Assessor	from ...	c AR_{py} Total secured and unsecured assessment roll in the jurisdiction Source: County Assessor	for ...	d = b + c Change in assessment roll due to addition of local nonresidential new construction
1987-88	3.47%	May 1, 1987		1986 to 1987		1986	
1988-89	4.66%	May 1, 1988		1987 to 1988		1987	
1989-90	5.19%	May 1, 1989		1988 to 1989		1988	
1990-91	4.21%	May 1, 1990		1989 to 1990		1989	
1991-92	4.14%	May 1, 1991		1990 to 1991		1990	
1992-93	-0.64%	May 1, 1992		1991 to 1992		1991	
1993-94	2.72%	May 1, 1993		1992 to 1993		1992	
1994-95	0.71%	May 1, 1994		1993 to 1994		1993	
1995-96	4.72%	May 1, 1995		1994 to 1995		1994	
1996-97	4.67%	May 1, 1996		1995 to 1996		1995	
1997-98	4.67%	May 1, 1997		1996 to 1997		1996	
1998-99	4.15%	May 1, 1998		1997 to 1998		1997	
1999-00	4.53%	May 1, 1999		1998 to 1999		1998	
2000-01	4.91%	May 1, 2000		1999 to 2000		1999	
2001-02	7.82%	May 1, 2001		2000 to 2001		2000	
2002-03	-1.27%	May 1, 2002		2001 to 2002		2001	
2003-04	2.31%	May 1, 2003		2002 to 2003		2002	
2004-05	3.28%	May 1, 2004		2003 to 2004		2003	
2005-06	5.26%	May 1, 2005		2004 to 2005		2004	
2006-07	3.96%	May 1, 2006		2005 to 2006		2005	
2007-08	4.42%	May 1, 2007		2006 to 2007		2006	
2008-09	4.29%	May 1, 2008		2007 to 2008		2007	
2009-10	0.62%	May 1, 2009		2008 to 2009		2008	
2010-11	-2.54%	May 1, 2010		2009 to 2010		2009	
2011-12	2.51%	May 1, 2011		2010 to 2011		2010	
2012-13	3.77%	May 1, 2012		2011 to 2012		2011	
2013-14	5.12%	May 1, 2013		2012 to 2013		2012	
2014-15	-0.23%	May 1, 2014		2013 to 2014		2013	
2015-16	3.82%	May 1, 2015		2014 to 2015		2014	
2016-17	5.37%	May 1, 2016		2015 to 2016		2015	
2017-18	3.69%	May 1, 2017		2016 to 2017		2016	
2018-19		May 1, 2018		2017 to 2018		2017	
2019-20		May 1, 2019		2018 to 2019		2018	
2020-21		May 1, 2020		2019 to 2020		2019	

Select highest factor for the year (column a or d) to Worksheet 7

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Worksheet #7
Appropriations Limit

City: PLACENTIA FY: 2017-18

		Amount	Source
a) Prior Year Appropriations Limit		81,729,759	Prior year schedules
b) Adjustment Factors	percent	ratio	
1) Population Change	0.69%	1.007	**Select from Worksheet 5**
Population in city or county?		County	*"city" or "county"*
2) Cost of Living	3.69%	1.037	**Select from Worksheet 6**
State CPI or % New non-residential?		CPI	*"CPI" or "%new non-resid AV"*
3) Combined adjustment factor		1.044	b1 * b2
c) Adjusted Limit		85,330,332	a * b3
d) Alterations			
Transfer of Financial Responsibility			
Transfer to Fees			
Emergency			
Voter Override			
Total Alterations		-	sum of d
e) Appropriations Limit - Current Year		85,330,332	c + d

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Worksheet #8
Appropriations Subject to Limitation

City: PLACENTIA | FY: 2017-18

	Amount	Source
a) Proceeds of Taxes	26,181,882	Worksheet #1
b) Exclusions	-	Worksheet #3
c) Appropriations Subject to Limitation	26,181,882	a-b
d) Appropriations Limit (current year)	85,330,332	Worksheet #7
e) Under (Over) Limit	59,148,450	d-c

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DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2017

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit
The California Revenue and Taxation Code, section 2227, requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2017, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2017-18. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2017-18 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts
Some special districts must establish an annual appropriations limit. The Revenue and Taxation Code, section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The Code and the California Constitution can be accessed at the following website: http://leginfo.legislature.ca.gov/faces/codes.xhtml.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification
The population certification program applies only to cities and counties. Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2017.**

Please Note: Prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN
Director
By:

AMY M. COSTA
Chief Deputy Director

Attachment

ATTACHMENT 4

May 2017

Attachment A

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2017-18 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2017-18	3.69

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2017-18 appropriation limit.

2017-18:

Per Capita Cost of Living Change = 3.69 percent
Population Change = 0.85 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.69 + 100}{100} = 1.0369$

Population converted to a ratio: $\frac{0.85 + 100}{100} = 1.0085$

Calculation of factor for FY 2017-18: $1.0369 \times 1.0085 = 1.0457$

Fiscal Year 2017-18

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2016 to January 1, 2017 and Total Population, January 1, 2017

County / City	Percent Change 2016-2017	--- Population Minus Exclusions --- 1-1-16	1-1-17	Total Population 1-1-2017
Orange				
Aliso Viejo	-0.06	50,341	50,312	50,312
Anaheim	0.80	355,675	358,529	358,546
Brea	1.39	43,606	44,214	44,214
Buena Park	1.01	83,042	83,884	83,884
Costa Mesa	-0.05	113,906	113,848	114,044
Cypress	0.24	49,535	49,655	49,655
Dana Point	0.17	33,643	33,699	33,699
Fountain Valley	-0.04	56,730	56,709	56,709
Fullerton	0.22	141,918	142,234	142,234
Garden Grove	0.00	176,285	176,277	176,277
Huntington Beach	0.51	196,564	197,574	197,574
Irvine	3.85	257,181	267,086	267,086
Laguna Beach	-0.02	23,509	23,505	23,505
Laguna Hills	2.63	30,736	31,544	31,544
Laguna Niguel	1.60	65,637	66,689	66,689
Laguna Woods	-0.06	16,329	16,319	16,319
La Habra	0.13	62,003	62,084	62,084
Lake Forest	1.87	83,376	84,931	84,931
La Palma	-0.14	16,006	15,984	15,984
Los Alamitos	-0.02	11,741	11,739	11,739
Mission Viejo	-0.05	96,763	96,718	96,718
Newport Beach	-0.15	85,045	84,915	84,915
Orange	0.09	140,761	140,882	140,882
Placentia	-0.05	52,292	52,268	52,268
Rancho Santa Margarita	-0.07	48,636	48,602	48,602
San Clemente	0.11	65,904	65,975	65,975
San Juan Capistrano	0.40	36,118	36,262	36,262
Santa Ana	0.40	339,997	341,341	341,341
Seal Beach	-0.14	24,393	24,359	24,890
Stanton	0.13	39,560	39,611	39,611
Tustin	0.44	82,015	82,372	82,372
Villa Park	-0.02	5,945	5,944	5,944
Westminster	0.17	93,375	93,533	93,533
Yorba Linda	0.38	67,632	67,890	67,890
Unincorporated	0.47	125,209	125,792	125,792
County Total	0.69	3,171,408	3,193,280	3,194,024

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2017-18

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2016 to January 1, 2017

County	Percent Change 2016-17	--- Population Minus Exclusions --- 1-1-16	1-1-17
Napa			
Incorporated	0.34	114,104	114,488
County Total	0.37	139,700	140,220
Nevada			
Incorporated	0.27	31,886	31,971
County Total	0.22	98,535	98,754
Orange			
Incorporated	0.70	3,046,199	3,067,488
County Total	0.69	3,171,408	3,193,280
Placer			
Incorporated	2.26	265,393	271,391
County Total	1.76	376,203	382,837
Plumas			
Incorporated	-0.28	2,133	2,127
County Total	-0.09	19,837	19,819
Riverside			
Incorporated	1.54	1,972,073	2,002,454
County Total	1.56	2,339,281	2,375,851
Sacramento			
Incorporated	1.49	911,059	924,607
County Total	1.22	1,491,185	1,509,336
San Benito			
Incorporated	0.57	38,314	38,533
County Total	0.41	56,621	56,854
San Bernardino			
Incorporated	1.25	1,807,829	1,830,505
County Total	1.16	2,106,654	2,131,186

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

RESOLUTION NO. R-2017-38

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLACENTIA APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2017-18 IN THE AMOUNT OF $85,330,332+

A. Recitals.

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

(ii). Article XIIIB, as amended in 1990, provides that the appropriations limit for the Fiscal Year 2017-18 is calculated by adjusting the base year appropriations of Fiscal Year 1986-87 for changes in the cost of living and population; and

(iii). The City of Placentia has complied with all of the provisions of Article XIIIB in determining the appropriations limit for the Fiscal Year 2017-18;

B. Resolution.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY FIND, DETERMINE AND RESOLVE AS FOLLOWS:

1. That the appropriations subject to limitation in Fiscal Year 2017-18 shall be based on the 2016-17 appropriation limit of $81,729,759 as established by Resolution No. R-2016-37, and recomputed based on Proposition 111 guidelines and adjusted by the California Per Capita Income change of +3.69% and the County population change of +0.69% as reported by the State Department of

Finance on May 1, 2017, thus creating a new appropriations limit for Fiscal Year 2017-18 in the amount of $85,330,332.

PASSED, ADOPTED AND APPROVED this 20th day of June, 2017.

CRAIG S. GREEN, MAYOR

ATTEST:

PATRICK J. MELIA, CITY CLERK

I, PATRICK J. MELIA, CITY CLERK of the CITY OF PALCENTIA, CALIFORNIA, DO HEREBY CERTIFY that the foregoing Resolution, was duly passed, approved and adopted by City Council, approved and signed by the Mayor and attested by the City Clerk, all at the regular meeting of the said City Council held on the 20th day of June, 2017, and the same was passed and adopted by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

PATRICK J. MELIA, CITY CLERK

APPROVED AS TO FORM:

CHRISTIAN 1. BETTENHAUSEN, CITY ATTORNEY

Placentia City Council

AGENDA REPORT

TO: CITY COUNCIL

VIA: CITY ADMINISTRATOR

FROM: INTERIM FINANCE DIRECTOR

DATE: JUNE 20, 2017

SUBJECT: **FINAL COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE PERIOD ENDING JUNE 30, 2016**

FISCAL IMPACT: NONE

SUMMARY:

The annual audit of the City's financial records has been completed by the City's audit firm, The Pun Group Accountants & Advisors (PG). Part of the audit contract includes the completion of the Comprehensive Annual Financial Report (CAFR) in concert with Staff's assistance. The CAFR has been previously reviewed by the Financial Audit Oversight Committee and PG has been able to answer all questions submitted by both bodies. In addition, all final legal reports have been added to the Final CAFR and the document is now ready for the City Council to receive and file, thereby completing the annual audit process.

RECOMMENDATION:

It is recommended that the City Council take the following action:

1. Receive and file the Final Comprehensive Annual Financial Report for the period ending June 30, 2016 as recommended by the Financial Audit Oversight Committee.

DISCUSSION:

Each year the City has an external audit performed by an independent auditing firm. At the conclusion of the audit process the auditors, in concert with the City's Finance Department, complete the CAFR. As required by the Government Accounting Standards Board (GASB), the report's format includes standardized reporting information such as the Management Discussion and Analysis, Required Supplementary Information and Government-wide Financial Statements, including the Statement of Net Position and Statement of Activities.

Also included in the report is the Independent Auditors' Report. In the opinion of the auditors, PG, the financial statements are presented fairly in all material respects. The audit of the City's financial records was completed in accordance with generally accepted auditing standards applicable to financial audits contained in Government Audit Standards issued by the Government Accountability Office.

The CAFR was reviewed and discussed by the Financial Audit Oversight Committee at its meeting on June 15, 2017 at which time the report was approved and recommended for the City Council to receive and file the final CAFR.

Prepared by:

Shally Lin
Interim Finance Director

Reviewed and approved:

Damien R. Arrula
City Administrator

Attachment:
Final Comprehensive Annual Financial Report for Year ended June 30, 2016

City of Placentia

Placentia, California

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2016

Prepared by the
Finance Department of City of Placentia

City of Placentia
Comprehensive Annual Financial Report
For the Year Ended June 30, 2016

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Comprehensive Annual Financial Report
For the Year Ended June 30, 2016

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The People are the City

Mayor
CRAIG GREEN

Mayor Pro Tem
CHAD P. WANKE

Councilmembers
RHONDA SHADER
WARD SMITH
JEREMY B. YAMAGUCHI

City Clerk
PATRICK J. MELIA

City Treasurer
KEVIN A. LARSON

City Administrator
DAMIEN R. ARRULA

401 East Chapman Avenue – Placentia, California 92870

June 8, 2017

To the Honorable Mayor, Members of the City Council, and Citizens of Placentia:

It is our pleasure to present the Comprehensive Annual Financial Report (CAFR) of the City of Placentia for the fiscal year ended June 30, 2016. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. It is our opinion that the data is accurate in all material aspects, is presented in a manner designed to fairly set forth the financial position and results of the operations of the City, and contains all disclosures necessary to enable the reader to gain an understanding of the City's financial affairs.

The financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). This report consists of management's representations concerning the finances of the City of Placentia, California. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City's financial statements have been audited by the Pun Group, LLP., a public accounting firm fully licensed and qualified to perform audits of local governments within the State of California. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Placentia, California for the fiscal year ended June 30, 2016, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Placentia, California's financial statements for the fiscal year ended June 30, 2016, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in

conjunction with it. The City of Placentia's MD&A can be found immediately following the report of the independent auditors in the financial section of the CAFR.

Profile of the City of Placentia

The City of Placentia is located in north Orange County, in the heart of Southern California, with Los Angeles County to the north and San Diego County to the south. There are currently 34 cities within the County offering one of the finest climates in the United States. Orange County is now the second largest county in California, trailing only Los Angeles and surpassing San Diego, and is the sixth largest county in the nation. The City consists of approximately 6.7 square miles of land area and serves a population of 52,000.

The City was founded in 1910 and incorporated in 1926. It was home to major citrus growing companies. Under the City Charter adopted in 1965, the City government is organized in the Council-Administrator form. The City Council includes five (5) members, each of whom is elected at-large to overlapping four-year terms. The City Council annually selects a Mayor and Mayor Pro Tem for a one-year term. The City Council serves as the legislative and policy-making body of the City government. The City Council appoints a City Administrator and a City Attorney. The City Administrator is the City's chief executive officer and appoints all other City staff. The City Administrator is responsible for the daily administration of the City government and provides overall direction to all City departments. The City Clerk and City Treasurer are separately elected by the voters.

The City provides a full range of municipal services including police, maintenance of streets and parks, community development (e.g., building, planning, code compliance), recreational and cultural activities, economic development, and administrative services (e.g., personnel, finance, information services). Fire services are contracted with the Orange County Fire Authority (OCFA) and refuse collection is franchised to a private refuse company, Republic Services.

Budget: The annual budget serves as the foundation for the City's financial planning and control. The Finance Department, with City Administrator direction, develops budget guidelines for each department every year in January. The departments then submit revenue and expenditure appropriation requests which are summarized by the Finance Department and presented to the City Administrator for review. The City Administrator then meets with each department and prepares a proposed budget document for the City Council.

The City's Charter requires that the City Administrator submit a proposed budget to the City Council at least 35 days prior to the start of each fiscal year. After the budget has been presented, it must be adopted by the City Council following a noticed public hearing.

The annual budget includes all of the City's governmental and proprietary funds. The legal level of budgetary control is the fund level. The City Administrator has the discretion to transfer appropriations between departments within a fund, but transfers between funds and new appropriations and transfers must be approved by City Council.

Factors Affecting Economic Condition

Misappropriation of Funds: In April 2016, City staff discovered that, over a period of more than two years, the City's Financial Services Manager Michael Nguyen had allegedly sent a number of unauthorized wire transfers totaling about $5.16 million to various private accounts thereby bypassing internal and external financial controls. Bank statements and general ledgers were manipulated by Mr. Nguyen utilizing software to conceal his actions. In June 2016, the Orange County District Attorney's Office charged Nguyen with 106 counts for misappropriation of public funds, money laundering and other related counts. And in March 2017 Nguyen plead guilty to various felony counts of misappropriation of public funds, money laundering, falsifying records, and making a non-sufficient funds check. He was sentenced to 25 years in state prison.

To date, $4.15 million has been returned to the City and additional recovery is expected soon. The City continues to work with the District Attorney's Office to identify additional funds for recovery, and will continue to use any and all available actions to recover the remaining stolen funds.

In response to this event, the City's internal financial controls were scrutinized and immediately strengthened to provide additional security. Many of the new controls exceed governmental standards. In addition, an independent forensic audit is being conducted by a forensic auditing firm and is being independently managed through the City Attorney's Office.

The writeoff of the $5.16 million loss and $4.125 million of the $4.15 million recoveries to date are reflected in the accompanying financial statements. The $25,000 balance of the recoveries to date will be reflected in the financial statements for the fiscal year ended June 30, 2017. The $1.01 million of remaining unrecovered funds will have little effect on the City's ability to provide ongoing services, projects and programs.

Local Economy: The Orange County economy is expected to continue to improve in calendar 2017, according to the December 2016 economic forecast by Chapman University. Orange County is forecast to add 39,000 jobs in 2017, representing a 2.5% growth in employment, on top of the 43,000 jobs added in 2016. If the forecast is correct, Orange County will have added 254,600 jobs since 2011, the best seven years for hiring since 1995 through 2001.

Chapman also sees local incomes, retail spending and home prices continuing to rise. Chapman estimates that Orange County's total personal income will grow by 5 percent, the fastest pace since 2012. Chapman estimates that home sales prices next year will run 8.6 times the median family income, vs. 6.1 times statewide and 3.4 times nationwide.

Much of Orange County's recent economic success can be tied to a resurgent construction industry. However, Chapman economist James Doti thinks construction won't stay strong forever. He categorized the local real estate market as being in "bubble" mode – where underlying fundamentals don't support current pricing. But he doesn't expect those conditions to change in 2017. In fact, Chapman forecasts home prices should rise further.

The City's general fund revenues provide certain indicators of the strength of the local Placentia economy. Total general fund revenues grew an average of 2% per year from their Great Recession low point in FY 2009-10 through FY 2015-16. Assessed valuations have grown an average of 2.8% per year since their FY 2008-09 low point.

Placentia's economic outlook is promising. The City has been given a unique opportunity with the development of a new state-of-the art Metrolink train station and 253-space parking structure within the Old Town Placentia area. Operational by 2020, the proposed station can help transform the Packing House District (near Melrose Street and Crowther Avenue) into an active, vibrant destination. Transit-oriented development, or TOD, is a type of community development that includes a mixture of housing, office, retail and/or other amenities integrated into a walkable neighborhood and located within a half-mile of a public transportation stop. It will also support existing retail and restaurant businesses while growing the City's local economy.

Based on an economic development analysis conducted by Kosmont Associates, the public and private investments in the future TOD District are expected at build-out to generate up to $244 million in new construction and $446 million in new economic output. An estimated $15.1 million of new one-time revenue will be generated by the project, and upon completion the TOD area is estimated to generate approximately $1.6 million annually in new, sustainable general fund revenue for the City. Additionally, the proposed TOD District area would assist with reconstructing streets and street improvements, utilizing non-general fund resources. In total, construction of the TOD District is estimated to generate approximately 2,684 construction jobs and 333 permanent jobs.

Placentia's Old Town is a 33-acre area located in the southern and western portions of the City, north of a section of the Burlington Northern Santa Fe railroad. To take advantage of the upcoming Metrolink station and parking structure developments scheduled to begin construction in 2018, the Old Town Placentia Revitalization Plan has a primary goal of creating a vibrant, safe and pedestrian friendly area that respects the community's historical and cultural diversity, while also creating new opportunities for development and investment into the area. This comprehensive Plan will incorporate well-designed private and public physical improvements and amenities.

Based on an expectation of 853,000 square feet of new improvements at build-out, the Old Town Revitalization Plan is expected to generate $217 million of private development activity, development impact fees of $8.3 million and additional annual tax revenues for the City of $0.9 million. In addition, 1,057 construction jobs and 823 of new on-site permanent jobs are anticipated as a result of the Plan.

Other economic development efforts are already positively impacting ongoing revenues. The City has entered into a 10-year lease with Galaxy Oil Company for the operation of a retail gasoline and electric vehicle charging station on a City-owned property. The station is expected to generate between $225,000 and $375,000 in additional annual general fund revenue. In addition, multi-year leases of other City properties on which advertising billboards are situated promise to bring in $500,000 to $600,000 in additional lease revenue annually.

Long-Term Financial Planning, Policies and Initiatives: As part of the FY 2013-14 budget development process, the City retained the Management Partners consulting firm to conduct a Fiscal Sustainability Review. The review projected revenues and expenditures for a five-year period and showed the City operating at a structural deficit each year through FY 2017-18. The projected deficits were as large as $2.8 million for FY 2016-17 and FY 2017-18, depending on the assumptions made for revenue and expenditure growth. Since the time of that study, the City has implemented performance-based budgeting and other techniques to conservatively control expenditures. As a result, staff has proposed and the City Council has adopted balanced budgets

since FY 2014-15. Even with the misappropriation of funds and the related recoveries in FY 2015-16, the City closed out the current year with a $0.9 million increase to the fund balance of the general fund. (Excluding the impact of the misappropriation and related recovery of funds, the excess amount would have been $3.0 million.) The current forecast for FY 2016-17 is an increase of $0.1 million in the fund balance of the general fund and the preliminary draft budget for FY 2017-18 includes a projected increase of $0.3 million.

In 2015, the City formed a Citizens Fiscal Sustainablity Task Force. This group of seven members appointed by the City Council has a mission of identifying long-term budgetary solutions that address ongoing operating budget shortfalls as well as deferred infrastructure and maintenance needs. The task force's most recent report of June 2016 focused attention on the following items: the City's budgetary reserves; unfunded liability obligations; postposed maintenance/equipment expenditures; and City staffing levels. The report quantified and documented the extent of the financial challenges facing the City and included examination of possible additional revenue sources that could allow the City to address the expected budget shortfalls.

The City is working diligently through a multi-year strategy to address the challenges outlined in the Task Force report. To that end, a 10-year financial forecast has been prepared for the first time, which looks at historical trends and other data to examine the fiscal health of the City several years into the future. The City has adopted a policy of maintaining a general fund balance equal to 17%, or two months, of general fund expenditures. The total fund balance of the general fund at June 30, 2016, including all components of fund balance, stood at 27.9% of FY 2015-16 general fund expenditures, with an unrestricted fund balance (consisting of just the committed, assigned and unassigned portions of total fund balance) of 12.5% of general fund expenditures. In comparison, at June 30, 2014, the total fund balance of the general fund was 19.6% of general fund expenditures and the unrestricted fund balance was just 4% of general fund expenditures. The City has made significant progress and will continue to work toward the goal of achieving and maintaining a minimum 17% unrestricted fund balance.

Pension and retiree health liabilities are significant. At June 30, 2016, pension liabilities totaled approximately $29.9 million, and at July 1, 2015 (the most recent a actuarial valuation date) the actuarial accrued liability for retiree health benefits was approximately $26.5 million. The City makes payments against the unfunded pension liabilities each year, but the retiree health benefits are funded strictly on a pay-as-you-go method. During the next seven years, pension liabilities are forecast to increase significantly as a result of the lowering of the discount rate used by the California Public Employees Retirement System from 7.5% to 7%. This will present a significant budgetary challenge going forward and the City is evaluating alternatives for the purpose of preparing a plan to address these additional costs.

The Orange County Transportation Authority has identified Placentia as one of the two cities in Orange County with the worst condition of its local streets. The FY 2016-17 budget includes $2.5 million for street projects, and the City plans to devote additional resources to streets over the next few years using the new gas tax revenues that are expected from the State as a result of the passage of Senate Bill 1 by the California Legislature in April 2017.

City staffing levels reflect a commitment by the City Council to provide the highest quality of service possible consistent with the City's resources. Changes to staffing levels are evaluated carefully to ensure cost effectiveness. The City Council has recently approved new memoranda

of understanding with its labor organizations, providing market rate adjustments to salaries and benefits over the next two years. These new agreements will improve the City's ability to retain and attract quality employees, while also ensuring these conservative adjustments are within the City's available resources.

All of these efforts reflect the City Council's commitment to maintain and improve the City's workforce and infrastructure in order to provide the citizens with the highest possible service with limited resources.

Awards and Acknowledgments

Awards: The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to government units that publish an easily readable and efficiently organized comprehensive annual financial report. A Certificate of Achievement is valid for a period of one year only. The City received this award for its June 30, 2015 CAFR. We believe this year's comprehensive annual financial report meets the required criteria, but due to the timing of the completion of the report, we are not able to submit it for award consideration this year.

In April 2016, the Association of California Cities – Orange County (ACC-OC) awarded its Golden Hub of Innovation Award to the City for our Electric Vehicle Fleet Project. Due to an aging and fuel-inefficient fleet, the need to reduce fleet operating and maintenance costs, and a desire to reduce its carbon footprint, the City sought grant opportunities to replace existing fleet vehicles with fully electric vehicles. This project included the acquisition of ten new Chevy Spark electric vehicles to replace fuel inefficient fleet vehicles, and the installation of 12 electric charging stations at the Civic Center complex, with the use of California Environmental Protection Agency grants, South Coast Air Quality Management District grants and Mobile Source Air Pollution Reduction Review Committee Clean Transportation funding. The City was able to implement this project without the use of general funds. By acquiring the vehicles with a combination of restricted and grant funds, $350,000 of general fund resources were saved. In addition, the City will save $30,000 per year in fuel and vehicle maintenance costs and reduce its carbon footprint by eliminating vehicle exhaust pollution.

Acknowledgments: The preparation of this report would not have been possible without the dedicated efforts of the entire Finance Department staff and the audit firm of the Pun Group, LLP. All those who contributed to the preparation of this report deserve commendation for their dedication and hard work. We also wish to recognize the commitment of the City Council to the high standards embodied in this report and express appreciation to them and each City department for their cooperation and support in conducting the fiscal operations of the City.

Respectfully submitted,

Shally Lin
Interim Finance Director

Damien R. Arrula
City Administrator

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Placentia

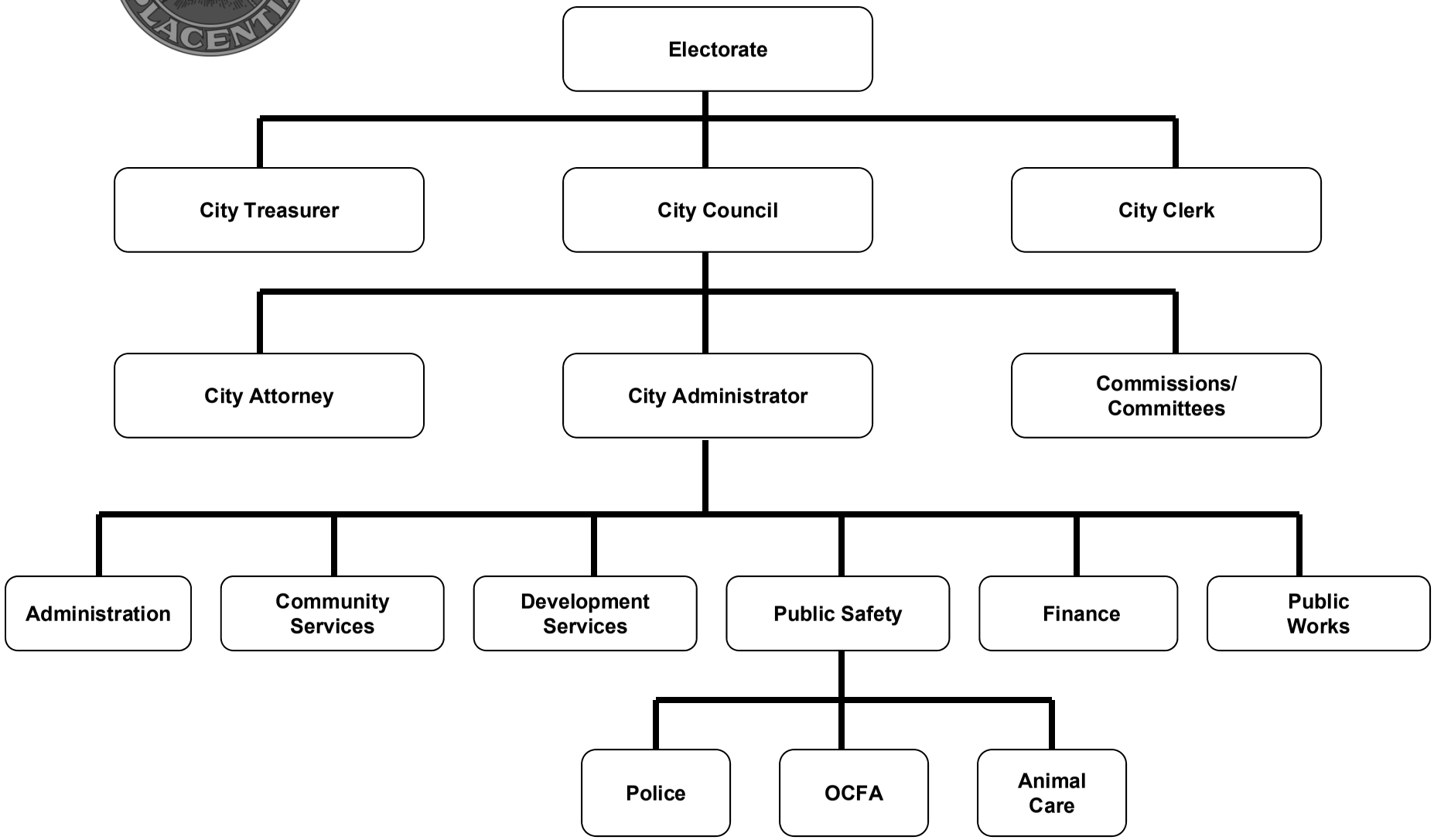
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO

Placentia Municipal Organization



CITY OF PLACENTIA
PRINCIPAL OFFICIALS
June 30, 2016

CITY COUNCIL

Jeremy B. Yamaguchi	Mayor
Craig S. Green	Mayor Pro Tem
Scott W. Nelson	Councilmember
Constance M. Underhill	Councilmember
Chad P. Wanke	Councilmember

CITY OFFICIALS

Patrick J. Melia	City Clerk
Kevin A. Larson	City Treasurer
Damien R. Arrula	City Administrator
Christian Bettenhausen	City Attorney
Stephen D. Pischel	Director of Administration
Lawrence P. Schroeder	Interim Chief Financial Officer
Ron Lowenberg	Interim Chief of Police

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FINANCIAL SECTION

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THE PUN GROUP
ACCOUNTANTS & ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
of the City of Placentia
Placentia, California

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Placentia, California (the "City"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

200 East Sandpointe Avenue, Suite 600, Santa Ana, California 92707
Tel: 949-777-8800 • Fax: 949-777-8850
www.pungroup.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Net Pension Liability

As discussed in Note 15 to the basic financial statements, the City's governmental activities had an unrestricted net position (deficit) of $(30,490,175) as of June 30, 2016. This is mainly due to reporting of net pension liability of $(28,922,035) as required under GASB Statement No. 68 (Note 9). In addition, CalPERS approved its plan to lower the CalPERS discount rate assumption, the long-term rate of return, from 7.50 percent to 7.00 percent, over the next three years commencing on for the fiscal year ending June 30, 2017. This will increase the City's employer contribution costs and net pension liabilities beginning in fiscal year 2018-19. Our opinion is not modified with respect to this matter.

Extraordinary Items

As discussed in Note 18 to the basic financial statements, the City had experienced a series of fraudulent wire transfers in the amount totaling $5,160,735. However, the City has recovered $4,125,494 of the loss. The loss and related recoveries are reflected as Extraordinary Items. In the General Fund, $3,125,494 of the total revenues is reflected as an Extraordinary Item, and $1 million is shown as unavailable revenue. Our opinion is not modified with respect to this matter.

Prior Period Adjustments

As discussed in Note 16 to the basic financial statements, the City had recorded prior period adjustments in the amount of $937,673 due to the improper allocation of the net pension liabilities and the related deferred outflows /inflows of resources. The adjustments were made to the beginning fund balance of internal service fund. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule-General Fund, Budgetary Comparison Schedule-Housing Successor Special Revenue Fund, Schedule of Proportionate Share of the Net Pension Liability and Related Ratios, Schedule of Contributions, and the Schedules of Funding Progress-Other Postemployment Benefits on pages 5 to 16 and 95 to 100, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory Section, the Combining and Individual Nonmajor Fund Financial Statements and the Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual, and Statistical Section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Combining and Individual Nonmajor Fund Financial Statements and the Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Combining and Individual Nonmajor Fund Financial Statements and the Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2017, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

The Pun Group, LLP

Santa Ana, California
June 8, 2017

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This discussion and analysis section of the City of Placentia's ("City") comprehensive annual financial report provides a narrative overview of the City's financial activities for the fiscal year ended June 30, 2016. This information should be read in conjunction with the basic financial statements and the notes, which accompany the basic financial statements.

FINANCIAL HIGHLIGHTS

- The City's net position equaled $55.6 million at June 30, 2016. Net position is the amount by which total assets and deferred outflow of resources exceed total liabilities and deferred inflows of resources. The net position from governmental activities at June 30, 2016 was $44.0 million, and from business-type activities, $11.6 million.

- The City's overall net position increased by $0.6 million during the fiscal year, compared to the restated net position at June 30, 2015. The net position from governmental activities increased by $1.6 million while the net position from business-type activities decreased by $1.0 million.

- The City's governmental funds reported combined ending fund balances of $15.5 million. Governmental revenues and other financial sources exceeded expenditures and other financing uses by $1.1 million in FY 2015-16.

- At the close of the fiscal year, general fund total fund balance was $8.9 million, or 27.9% of general fund expenditures for the year, and general fund unrestricted fund balance was $4.0 million, or 12.5% of general fund expenditures. General fund revenues and other financing sources exceeded general fund expenditures, extraordinary items, and other financing uses by $0.9 million during the fiscal year.

- In April 2016, the City suffered a misappropriation of funds in the amount of $5.16 million. To date, $4.15 million has been returned to the City and additional recovery is expected soon. On the government wide statements, the $5.16 million loss and recoveries of $4.125 million are recorded as extraordinary items on the Statement of Activities. In the fund financial statements, the $5.16 million loss is recognized as an extraordinary item in the general fund Statement of Revenues, Expenditures and Changes in Fund Balance, with $3.125 million of the recoveries reflected as an extraordinary item and $1 million reported as unavailable revenue, because the latter was not received within 60 days following fiscal year-end. The $25,000 balance of recoveries to date will be reflected in the financial statements for the fiscal year ended June 30, 2017.

OVERVIEW OF THE FINANCIAL STATEMENTS

The City's basic financial statements are presented in three parts:

1. Government-wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements

This section of the management's discussion and analysis is intended to introduce and explain the basic financial statements. The report also includes supplementary information which is intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to give the reader a picture of the City from the economic resources measurement focus using the accrual basis of accounting. This broad overview is similar to the financial reporting used in private-sector business. The government-wide financial statements have separate columns for governmental activities and business-type activities. Governmental activities of the City include general government (i.e., legislative, administration, City Council, human resources, and finance), public safety (i.e., police, fire protection through contract with Orange County Fire Authority), public works, community development, and community services. The City's business-type activities include refuse, sewer maintenance, and compressed natural gas (CNG) fueling station. Governmental activities are primarily supported by taxes, charges for services, and grants, while business-type activities are self-supporting through user fees and charges.

The Statement of Net Position presents financial information on all of the City's assets, deferred inflows and outflows of resources, and liabilities; the difference between these categories is reported as net position.

These assets include the City's infrastructure and all assets previously included in the general fixed asset account group. Over time, increases or decreases in net position may be one indicator of improvement or deterioration in the City's overall financial health.

The Statement of Activities presents information designed to show how the City's net position changed during the year. This statement distinguishes revenue generated by specific functions from revenue provided by taxes and other sources not related to a specific function. The revenue generated by specific functions (i.e., charges for services, grants, and contributions) is compared to the expenses for those functions to show how much each function either supports itself or relies on taxes and other general funding sources for support. All activity on this statement is reported on the accrual basis of accounting, which requires that revenues are reported when earned and expenses are reported when incurred, regardless of when cash is received or disbursed.

Fund Financial Statements

A fund is a fiscal and accounting entity with a self-balancing set of accounts used to account for specific activities or meet certain objectives. Funds are often set up in accordance with special regulations, restrictions, or limitations. The City, like other state and local governments, uses fund accounting to ensure and show compliance with finance-related legal requirements. The City's funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental Funds**

  Governmental funds are used to account for the governmental activities reported in the government-wide financial statements. Most of the City's basic services are included in the governmental funds. The basis of accounting is different between the governmental fund statements and the government-wide financial statements.

The governmental funds focus on near term revenues/financial resources and expenditures, while the government-wide financial statements include both near term and long-term revenues/ financial resources and expenses. The information in the governmental fund statements can be used to evaluate the City's near term financing requirements and immediate fiscal health. Comparing the governmental fund statements with the government-wide financial statements can help the reader better understand the long-term impact of the City's current year financing decisions. To assist in this comparison, reconciliations between the governmental fund statements and the government-wide financial statements are included with the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances.

- **Proprietary Funds**

  The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business type activities in the government-wide financial statements. The City uses enterprise funds to account for refuse services, sewer system, and CNG fueling station activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The internal service funds primarily benefits the governmental activities and, therefore, the internal service fund information has been included with the governmental activities in the government-wide financial statements.

  Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for each of the three business type activities individually, but combined information for the City's four internal service funds. In the Supplementary Information section of this report, information for each of the four internal service funds is provided

- **Fiduciary Funds**

  Fiduciary funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

  Fiduciary funds are not included in the government-wide financial statements because their assets are not available to support the City's activities.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is important to obtain a full understanding of the data in the government-wide and fund financial statements. The notes are located immediately following the basic financial statements.

Other Information

In addition to the basic financial statement and accompanying notes, this report also presents certain required supplementary information. Required supplementary information may be found immediately following the notes to the financial statements. The combining statements for other governmental funds, the individual fund schedules, the internal service fund statements, and agency-type fiduciary fund schedules are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2016	2015 (restated)	2016	2015	2016	2015 (restated)
ASSETS						
Cash and Investments	$ 8,149,096	$ 8,947,015	1,493,540	$ 2,703,720	$ 9,642,636	$ 11,650,735
Other Assets	12,225,288	9,569,532	996,072	32,576	13,221,360	9,602,108
Capital Assets	78,593,201	79,758,301	10,765,365	11,279,585	89,358,566	91,037,886
Total Assets	98,967,585	98,274,848	13,254,977	14,015,881	112,222,562	112,290,729
DEFERRED OUTFLOW OF RESOURCES	4,217,616	4,062,326	76,106	60,022	4,293,722	4,122,348
LIABILITIES						
Current Liabilities	2,145,129	1,436,903	358,360	314,208	2,503,489	1,751,111
Long-Term Liabilities	52,598,990	50,955,866	1,055,838	857,183	53,654,828	51,813,049
Total Liabilities	54,744,119	52,392,769	1,414,198	1,171,391	56,158,317	53,564,160
DEFERRED INFLOW OF RESOURCES	4,451,134	7,560,697	306,988	335,384	4,758,122	7,896,081
NET POSITION						
Net Investment in Capital Assets	66,799,316	66,332,818	10,765,365	11,279,585	77,564,681	77,612,403
Restricted	7,680,807	7,027,180	-	-	7,680,807	7,027,180
Unrestricted	(30,490,175)	(30,976,292)	844,532	1,289,543	(29,645,643)	(29,686,749)
Total Net Position	$ 43,989,948	$ 42,383,706	$ 11,609,897	$ 12,569,128	$ 55,599,845	$ 54,952,834

The City's net position can serve as a useful indicator of the City's financial position. As of June 30, 2016, the City's combined net position (governmental and business-type activities) totaled $55.6 million, up $0.6 million for the year.

Net Position consists of three categories: net investment in capital assets, restricted, and unrestricted. The largest portion of the City's net position, approximately $77.6 million at June 30, 2016, is the City's investment in capital assets (i.e., land, buildings, machinery, equipment, and infrastructure). Since the capital assets are used to provide service to citizens; they are not available to fund the City's day–to-day activities. The restricted net position totaled $7.7 million at June 30, 2016. These are resources subject to external restrictions on how they can be used. The remaining unrestricted net position was a negative $29.6 million. The reason for this negative unrestricted net position is the City's pension liabilities.

In compliance with the Governmental Accounting Standards Board (GASB) Statement No. 68 and No. 71, the City began recognizing and recording its pension obligations as deferred inflows, deferred outflows, and liabilities on the Statement of Net Position in the fiscal year ended June 30, 2015. At June 30, 2016, the net effect of these entries totaled $31.0 million.

Change in Net Position

The following is a summary of activities for the years ending June 30, 2016 and 2015:

	Governmental Activities		Business-type Activities		Total	
	2016	2015 (restated)	2016	2015	2016	2015 (restated)
REVENUES						
Program Revenues:						
Charges for services	$ 5,407,161	$ 4,652,014	$ 3,577,994	$ 3,717,934	$ 8,985,155	$ 8,369,948
Operating contribution and grants	4,744,061	1,407,461	-	-	4,744,061	1,407,461
Capital contributions and grants	145,144	3,216,298	-	-	145,144	3,216,298
General Revenues:						
Taxes	26,446,365	25,121,941	-	-	26,446,365	25,121,941
Investment income	34,267	575,680	6,747	5,001	41,014	580,681
Miscellaneous	35,320	1,451,278	75,000	75,000	110,320	1,526,278
Total revenues	36,812,318	36,424,672	3,659,741	3,797,935	40,472,059	40,222,607
EXPENSES						
General government	5,343,102	6,940,664	-	-	5,343,102	6,940,664
Public safety	18,556,022	15,688,803	-	-	18,556,022	15,688,803
Public works	8,282,127	6,643,739	-	-	8,282,127	6,643,739
Community development	1,373,064	1,845,301	-	-	1,373,064	1,845,301
Commuity services	1,262,774	-	-	-	1,262,774	-
Refuse	-	-	2,555,008	2,794,679	2,555,008	2,794,679
Sewer maintenance	-	-	1,417,710	1,069,270	1,417,710	1,069,270
Total Expenses	34,817,089	31,118,507	3,972,718	3,863,949	38,789,807	34,982,456
Increase/(decrease) in net position before transfers & special items	1,995,229	5,306,165	(312,977)	(66,014)	1,682,252	5,240,151
Transfers and extraordinary items	(388,987)	(2,598,672)	(646,254)	2,598,672	(1,035,241)	-
Change in net position	1,606,242	2,707,493	(959,231)	2,532,658	647,011	5,240,151
Net position, beginning of year (restated)	42,383,706	39,676,213	12,569,128	10,036,470	54,952,834	49,712,683
Net position, end of year	$ 43,989,948	$ 42,383,706	$ 11,609,897	$ 12,569,128	$ 55,599,845	$ 54,952,834

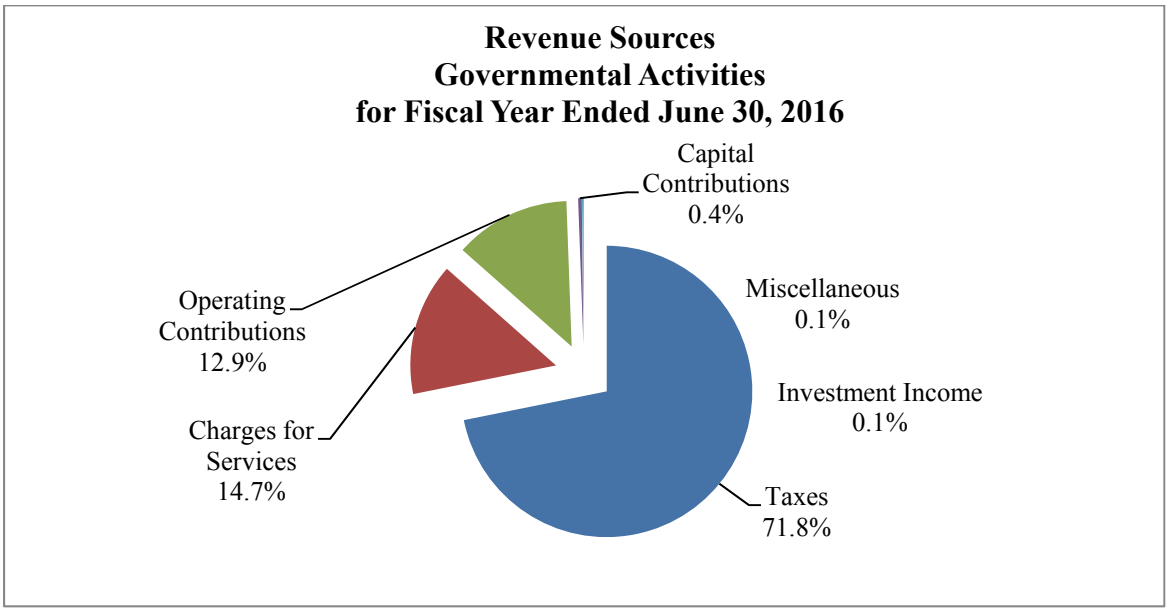
Governmental Activities:

Overall, governmental activities increased the City's net position by $1.6 million. There were several factors that contributed to this change.

Revenues

Total revenue from governmental activities equaled $36.8 million for the year. While there are differences in all of the revenue categories, the overall increase was $0.4 million, or 1.1%. Some of these variances are due to the reclassification of revenues. For example, certain grants categorized as capital grants in the prior year are categorized as operating grants in the current year.

The following chart shows the percentage breakdown of revenue derived from governmental activities:

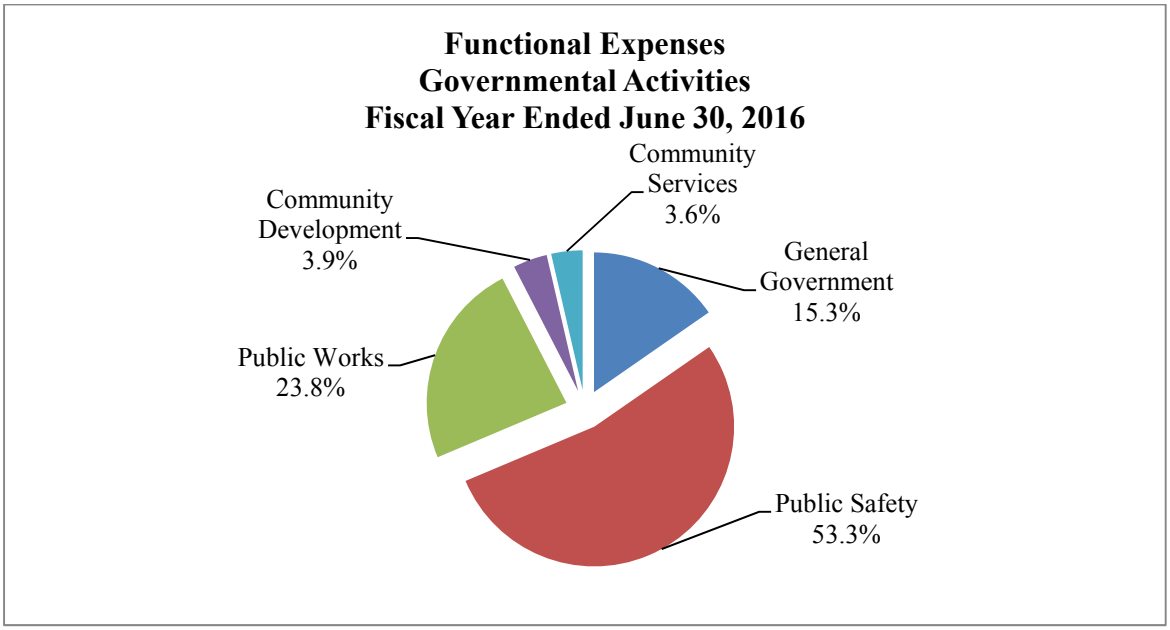


As shown in the chart, revenue received from taxes makes up a majority of the City's revenue derived from governmental activities. This fiscal year, tax revenue increased by $1.3 million, due primarily to an improving economy. Property values continued to increase, resulting in an increase in property tax revenue by $0.8 million from last year, an increase of 6.5%. Sales tax revenue showed an increase of 9% from last year or nearly $0.6 million. Miscellaneous revenue declined by $1.4 million, due primarily to the classification of certain revenues as program revenues in the current year that were considered miscellaneous revenue in the prior year.

Expenses

Total expense from governmental activities equaled $34.8 million. This represents an increase of $3.7 million from last year's restated expenses of $31.1 million. The public safety category experienced the largest increase in costs, which were up $2.9 million. In addition, Community Services expenses are now reported separately; in prior years, these expenses were reported in the other expense categories.

The following chart shows the percentage breakdown of expenses related to governmental activities:



Business-type Activities:

Operating Revenues	$ 3,577,994
Operating Expenses	(3,972,718)
Operating Income (loss)	(394,724)
Non-operating Income	81,747
Income (loss) before Transfers & Special Items	(312,977)
Transfers	(646,254)
Change in Net Position	$ (959,231)

The business-type activities include the City's refuse, sewer system and CNG fueling station activities.

Total operating revenues for the business-type activities equaled $3.6 million and the operating expenses equaled $4.0 million, for a net operating loss of $0.4 million. The refuse operation had net operating income of $0.3 million, and the sewer system operation generated a loss of $0.8 million. In addition to the operating income, there was $81,747 in non-operating revenue for the three operations combined, and transfers to governmental funds totaling $0.6 million, resulting in a net negative change in financial position of approximately $1.0 million.

In comparison, the change in financial position for the business type activities in FY 2014-15 was $2.5 million, but excluding the $2.7 million special item relating to a forgiveness of a loan obligation of the refuse operation, the change in net position last year was a negative $0.2 million.

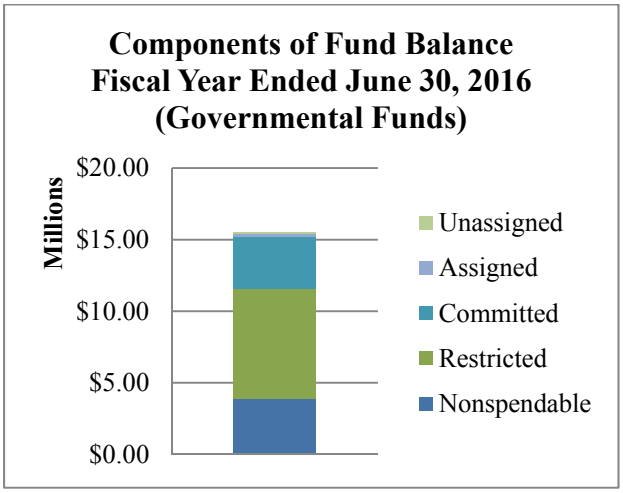
FINANCIAL ANALYSIS OF THE CITY'S MAJOR FUNDS

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near term inflows, outflows and balance of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the assigned fund balance and unassigned fund balance may serve as a useful measurement of the government's net resources available for spending at the end of the fiscal year. The unassigned fund balance represents the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the City Council, or anyone delegated the authority to assign resources for use for particular purposes.

As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of $15.5 million, an increase of $1.1 million from the prior year.



Of the total $15.5 million of fund balances, $3.9 million constitutes nonspendable fund balance, which is not available for spending because it is in a nonspendable form; specifically, long-term loans receivable, and inventories of supplies.

The restricted fund balance of $7.7 million reflects resources that can only be spent for particular purposes, due to constraints either (1) externally imposed by creditors, such as stated in the debt covenants, grantors contributors, laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts are classified as committed fund balance. There is $3.6 million in committed fund balance as of June 30, 2016 for the future Metrolink train station and parking structure to be built in the City.

Assigned fund balance represents funds that are constrained by the City's intent to use the funds for specific purposes. As of June 30, 2016, the City had approximately $0.3 million assigned fund balance for public safety mitigation.

Unassigned fund balance represents the portion of fund balance that does not fall into one of the other four fund balance categories and does not have any specific spending limitations. The unassigned fund balance is $71,557.

The general fund is the main operating fund of the City. As of June 30, 2016, total fund balance of the general fund was $8.87 million, compared to $7.95 million at June 30, 2015, representing an increase of approximately $0.9 million. Were it not for the misappropriation of funds and the related recoveries to date, the net increase in fund balance in the general fund for the year would have been $3.0 million.

The general fund had revenues of $29.6 million, compared to $27.8 million in the prior year, an increase of $1.8 million or 6.5%. The single largest factor for the increase was the increase in tax revenues of $2.0 million. All categories of tax revenues were higher in FY 2015-16 than in FY 2014-15. Expenditures for FY 2015-16 were $31.8 million, compared to $28.8 million last year, which represents an increase of $3.0 million. The major differences were in public safety expenditures, which increased $1.4 million, capital outlay, which increased $0.4 million, and debt service, which increased $0.3 million. Community services expenditures of $1.1 million were split out separately in FY 2015-16, where they had been previously combined in other categories in prior years.

As a measure of general fund fiscal health, it is useful to calculate fund balance as a percentage of general fund expenditures. Total general fund balance at June 30, 2016 was 27.9% of FY 2015-16 expenditures. It is also common to compare the portion of total fund balance that is unrestricted to total expenditures. The unrestricted amount is defined as the combined committed, assigned, and unassigned fund balance. As of June 30, 2016, total general fund unrestricted fund balance was 12.5% of FY 2015-16 expenditures.

The City's capital projects fund, a major fund, had total revenues and transfers in of approximately $0.8 million and expenditures of approximately $0.9 million, $0.4 million of which was spent on capital outlay, $0.3 million for public works, and $0.1 million for community development. Most of the City's capital improvement program is reliant on outside funding sources from which the City receives reimbursement after funds have been expended. There were significantly fewer capital project expenditures in FY 2015-16 than in FY 2014-15, when $2.1 million was expended.

Proprietary Funds

The City's major proprietary funds are the sewer maintenance, refuse fund and, compressed natural gas (CNG) fund. The combined net position of these three funds at the end of the fiscal year amounted to $11.6 million. The sewer maintenance fund had a net position of $12.2 million (of which $10.8 million represents investment in capital assets). The refuse fund had a negative net position of $0.6 million. This was an improvement of $0.3 million from the refuse fund's negative net position of $0.9 million to start the year. This $0.6 million deficit for the refuse fund is expected to be corrected by the end of FY 2016-17. The CNG fund was closed out this year and its remaining assets were transferred to the general fund.

The combined internal service funds had a negative net position of $0.1 million at June 30, 2016. These funds essentially broke even for the year, with a combined change in net position of just $27,656.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there were adjustments made to both the estimated budgeted general fund revenue and expenditure amounts to more closely reflect actual amounts received and expended. Per City policy, these additional appropriations were approved by the City Council.

The adopted general fund budget for FY 2015-16 included estimated revenues of $26.7 million and was amended during the year by an additional $1.7 million, for a total of $28.4 million. Actual revenues were $29.6 million, with the greatest variances occurring in the areas of miscellaneous revenue ($0.6 million, due to unanticipated Successor Agency administrative fee revenue from prior years) and tax revenue ($0.4 million, primarily the result of greater than expected property, transient occupancy, and franchise tax revenues). The adopted general fund expenditure budget for this fiscal year was $28.6 million. The final amended budget of $32.1 million reflected the Council approved amendments during the year of $3.5 million. In comparison, actual expenditures were $31.8 million, $0.3 million less than the final budget. The general government category came in nearly $1.0 million under budget, public safety exceeded its budget by $0.6 million and capital outlay expenditures were $0.4 million more than budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2016, totaled $89.4 million, a decrease of approximately $1.7 million, or 1.8%, from the prior year. Capital assets include land, buildings, infrastructure, and equipment. The primary cause for the decline this year was depreciation, which totaled $2.9 million for the year.

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	$ 23,381,937	$ 23,381,937	$ -	$ -	$ 23,381,937	$ 23,381,937
Land - Right of Way	258,822	258,822	-	-	258,822	258,822
Construction in progress:						
Streets Network	2,105,321	2,495,841	-	-	2,105,321	2,495,841
Structures & Improvements	7,806,537	8,522,142	10,729,518	11,244,617	18,536,055	19,766,759
Equipment	1,213,014	99,324	35,847	34,968	1,248,861	134,292
Land Improvements	45,530	49,078	-	-	45,530	49,078
Infrastructure						
Trees	3,114,540	3,114,540	-	-	3,114,540	3,114,540
Streets Network	27,143,301	27,933,562	-	-	27,143,301	27,933,562
Streets Appurtenances	10,971,373	11,279,616	-	-	10,971,373	11,279,616
Storm Drains	2,552,826	2,623,439	-	-	2,552,826	2,623,439
	78,593,201	$ 79,758,301	10,765,365	$ 11,279,585	$ 89,358,566	$ 91,037,886

For further detailed information see Note 5, Capital Assets.

Debt Administration

As of June 30, 2016, the City's long term debt totaled $53.7 million, representing an increase of $0.9 million, or 1.7%, from the prior year. Pension, other post-employment benefit and capital lease liabilities increased this past year and all other long-term liabilities declined. Details of each of these obligations are included in Note 6, Long-Term Liabilities.

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Certification of participation:						
2003 Refunding Improvement Project	$ 4,390,000	$ 4,665,000	$ -	$ -	$ 4,390,000	$ 4,665,000
2011 Gas Tax	4,915,000	5,140,000	-	-	4,915,000	5,140,000
Bonds payable	3,090,000	3,615,000	-	-	3,090,000	3,615,000
Bond discount	(26,744)	(35,658)	-	-	(26,744)	(35,658)
Capital leases	217,814	41,141	-	-	217,814	41,141
OCTA advance	3,304,721	3,543,813	-	-	3,304,721	3,543,813
Claims payable	2,035,843	2,616,284	-	-	2,035,843	2,616,284
Compensated absences	2,148,686	2,512,425	48,871	66,650	2,197,557	2,579,075
Other postemployment benefits	3,601,635	2,929,765	-	-	3,601,635	2,929,765
Pension liabilities	28,922,035	26,865,771	1,006,967	815,675	29,929,002	27,681,446
	$ 52,598,990	$ 51,893,541	$ 1,055,838	$ 882,325	$ 53,654,828	$ 52,775,866

NEXT YEAR'S BUDGET, TAX RATES AND FEE LEVELS

The fiscal year 2016-17 adopted general fund budget was balanced, with an anticipated excess of revenues and transfers from other funds over expenditures and transfers to other funds of $153,500. To date, changes have been made to both estimated revenues and appropriations, and actual revenues and expenditures have been closely monitored. The current projection is for general fund revenues and transfers from other funds to exceed expenditures and transfers to other funds at fiscal year-end by $107,200.

As mentioned previously, the City suffered a loss of $5.16 million from a misappropriation of funds that was discovered in April 2016 and has received $4.15 million of recoveries to date. The writeoff of the $5.16 million loss and $4.125 million of the $4.15 million recoveries to date are recorded in the accompanying financial statements. The $25,000 balance of recoveries to date will be reflected in the financial statements for the fiscal year ended June 30, 2017. The City continues to pursue additional recoveries. The $1.01 million balance of currently unrecovered funds will have little effect on the FY 2016-17 budget. There remain sufficient resources to pay for ongoing City services, projects and programs.

General fund revenues and transfers from other funds are currently estimated at $34.9 million for FY 2016-17, which represents a 0.6% decline from actual FY 2015-16 revenues and transfers from other funds. Property tax revenue, the City's largest revenue source, is expected to grow by 5.7% due to continuing improvements in property values and property sales. The current projection for FY 2016-17 sales tax revenue, the second largest revenue source, is 0.6% greater than the actual FY 2015-16 level. The fast growth of internet sales compared to the growth rate of traditional "brick and mortar" retail sales has hampered the growth of this revenue source, considering the City receives one cent of sales tax revenue for every point-of-sale retail sales dollar, yet only 3/10 of one cent for every online sales dollar.

The amended FY 2016-17 general fund budget includes $35.5 million of appropriations and the current projection for actual expenditures and transfers to other funds for FY 2016-17 is $34.8 million. This represents an increase of 8.2% over FY 2015-16 actual expenditures and transfers to other funds.

In total, seven and one-half new positions were added in the FY 2016-17 budget, five of which were in police services. Contracts for services in all departments were reviewed, and in instances where contracts offered no potential cost savings, or where a higher level of service could be provided for the same or less cost, contract personnel were replaced by City employees.

Tax rates remain the same for FY 2016-17. User fees are being adjusted upward by 5.04% in FY 2016-17 to account for inflationary costs for the four-year period since the last comprehensive fee study was completed in 2012, as well as to bring fee levels in line with full cost recovery. A new comprehensive fee study will be conducted in FY 2017-18.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. If you have questions concerning any of the information provided in this report or need additional financial information, contact the City's Finance Department at the City of Placentia, 401 East Chapman Avenue, Placentia, California 92870, call (714) 993-8237 or visit our website at www.placentia.org.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Placentia
Statement of Net Position
June 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets:			
Cash and investments	$ 6,607,975	$ 1,493,540	$ 8,101,515
Receivables, net of allowance			
Accounts	4,151,991	100,317	4,252,308
Taxes	2,748,545	-	2,748,545
Grants	314,355	-	314,355
Accrued interest	3,261	-	3,261
Loans	3,915,877	-	3,915,877
Internal balances	(895,755)	895,755	-
Inventory	38,911	-	38,911
Total Current Assets	16,885,160	2,489,612	19,374,772
Noncurrent Assets:			
Land held for resale	1,948,103	-	1,948,103
Restricted Assets:			
Cash and investments	1,541,121	-	1,541,121
Capital assets - nondepreciable	28,860,620	-	28,860,620
Capital assets - depreciable, net	49,732,581	10,765,365	60,497,946
Total Noncurrent Assets	82,082,425	10,765,365	92,847,790
Total Assets	98,967,585	13,254,977	112,222,562
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on refunding	607,682	-	607,682
Deferred pension related items	3,609,934	76,106	3,686,040
Total Deferred Outflows of Resources	4,217,616	76,106	4,293,722

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Net Position (Continued)
June 30, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current Liabilities:			
Accounts payable	1,393,770	346,663	1,740,433
Accrued payroll and benefits	456,239	11,697	467,936
Accrued interest payable	295,120	-	295,120
Long-term liabilities:			
Due within one year	3,146,987	27,946	3,174,933
Due in more than one year	20,529,968	20,925	20,550,893
Aggregate net pension liabilities	28,922,035	1,006,967	29,929,002
Total Liabilities	54,744,119	1,414,198	56,158,317
DEFERRED INFLOWS OF RESOURCES			
Deferred pension related items	4,451,134	306,988	4,758,122
Total Deferred Inflows of Resources	4,451,134	306,988	4,758,122
NET POSITION			
Net investment in capital assets	66,799,316	10,765,365	77,564,681
Restricted for:			
Public safety	978,377	-	978,377
Public works	308,516	-	308,516
Community development	2,559,647	-	2,559,647
Debt service	1,515,431	-	1,515,431
Grant programs	424,722	-	424,722
Park development	401,656	-	401,656
Street maintenance	1,288,512	-	1,288,512
Air quality	203,946	-	203,946
Total restricted	7,680,807	-	7,680,807
Unrestricted (Deficit)	(30,490,175)	844,532	(29,645,643)
Total Net Position	$ 43,989,948	$ 11,609,897	$ 55,599,845

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Activities
For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities:				
General government	$ 5,343,102	$ 1,955,938	$ 873,099	$ 4,847
Public safety	18,556,022	1,339,932	1,064,596	-
Public works	8,282,127	678,576	2,669,919	140,297
Community development	1,373,064	1,211,385	106,054	-
Community services	1,262,774	221,330	30,393	-
Total Governmental Activities	34,817,089	5,407,161	4,744,061	145,144
Business-Type Activities:				
Refuse	2,555,008	2,890,043	-	-
Sewer maintenance	1,417,710	687,719	-	-
Other	-	232	-	-
Total Business-Type Activities	3,972,718	3,577,994	-	-
Total Primary Government	$ 38,789,807	$ 8,985,155	$ 4,744,061	$ 145,144

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Activities (Continued)
For the Year Ended June 30, 2016

Functions/Programs	Net (Expense) Revenue and Changes in Net Positions		
	Governmental Activities	Business-Type Activities	Total
Governmental Activities:			
General government	$ (2,509,218)	$ -	$ (2,509,218)
Public safety	(16,151,494)	-	(16,151,494)
Public works	(4,793,335)	-	(4,793,335)
Community development	(55,625)	-	(55,625)
Community services	(1,011,051)	-	(1,011,051)
Total Governmental Activities	(24,520,723)	-	(24,520,723)
Business-Type Activities:			
Refuse	-	335,035	335,035
Sewer maintenance	-	(729,991)	(729,991)
Other	-	232	232
Total Business-Type Activities	-	(394,724)	(394,724)
Total Primary Government	(24,520,723)	(394,724)	(24,915,447)
General Revenues and Transfers:			
Taxes:			
Property taxes	13,259,241	-	13,259,241
Transient occupancy taxes	945,248	-	945,248
Sales taxes	6,847,986	-	6,847,986
Franchise taxes	2,332,339	-	2,332,339
Utility users tax	2,749,838	-	2,749,838
Real property transfer taxes	229,385	-	229,385
Other taxes	82,328	-	82,328
Investment earnings	34,267	6,747	41,014
Miscellaneous	35,320	75,000	110,320
Transfers	646,254	(646,254)	-
Total General Revenues and Transfers	27,162,206	(564,507)	26,597,699
Changes in Net Position Before Extraordinary Items	2,641,483	(959,231)	1,682,252
Extraordinary Items (Note 18):			
Loss due to misappropriation of assets	(5,160,735)	-	(5,160,735)
Restitution and recovery	4,125,494	-	4,125,494
Total Extraordinary Items	(1,035,241)	-	(1,035,241)
Changes in Net Position	1,606,242	(959,231)	647,011
Net Position - Beginning of Year, as Restated (Note 16)	42,383,706	12,569,128	54,952,834
Net Position - End of Year	$ 43,989,948	$ 11,609,897	$ 55,599,845

See accompanying Notes to the Basic Financial Statements

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FUND FINANCIAL STATEMENTS

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

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City of Placentia
Balance Sheet
Governmental Funds
June 30, 2016

	Major Funds				
	General Fund	Housing Successor Special Revenue Fund	City Projects Capital Projects Fund	Other Governmental Funds	Total
ASSETS					
Cash and investments	$ 304,308	$ -	$ 322,262	$ 4,133,824	$ 4,760,394
Receivables:					
Accounts	4,039,705	-	-	110,627	4,150,332
Taxes	2,382,714	-	-	365,831	2,748,545
Grants	289,463	-	24,892	-	314,355
Accrued interest	3,261	-	-	-	3,261
Loans	3,842,128	73,749	-	-	3,915,877
Due from agency funds	-	-	-	-	-
Inventories	38,911	-	-	-	38,911
Land held for resale	-	1,948,103	-	-	1,948,103
Restricted assets:					
Cash and investments with fiscal agents	1,029,503	-	-	485,928	1,515,431
Total Assets	$ 11,929,993	$ 2,021,852	$ 347,154	$ 5,096,210	$ 19,395,209
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 950,620	$ -	$ 347,154	$ 82,816	$ 1,380,590
Accrued liabilities	453,282	-	-	2,957	456,239
Due to other funds	514,770	380,985	-	-	895,755
Total Liabilities	1,918,672	380,985	347,154	85,773	2,732,584
Deferred Inflows of Resources:					
Unavailable revenues	1,142,704	-	-	-	1,142,704
Total Deferred Inflows of Resources	1,142,704	-	-	-	1,142,704
Fund Balances:					
Nonspendable	3,881,039	-	-	-	3,881,039
Restricted	1,029,503	1,640,867	-	5,010,437	7,680,807
Committed	3,600,000	-	-	-	3,600,000
Assigned	286,518	-	-	-	286,518
Unassigned	71,557	-	-	-	71,557
Total Fund Balances	8,868,617	1,640,867	-	5,010,437	15,519,921
Total Liabilities and Fund Balances	$ 11,929,993	$ 2,021,852	$ 347,154	$ 5,096,210	$ 19,395,209

See accompanying Notes to the Basic Financial Statements

City of Placentia
Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position
June 30, 2016

Total Fund Balances - Total Governmental Funds		$ 15,519,921
Amounts reported for governmental activities in the Statement of Net Position were reported differently because:		
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet.		
Nondepreciable, net of $0 reported in Internal Service Fund	$ 28,860,620	
Depreciable, net of $27,250 reported in Internal Service Fund	49,705,331	78,565,951
The loss incurred by the City resulting from the refunding of long-term liabilities are recorded as deferred outflows of resources and amortized over the remaining service life, equal to the lesser of the remaining bond-years on the refunded debt or the bond years on the refunding debt.		607,682
Revenue reported as unavailable revenue in the governmental funds when it is not received soon enough after year-end to be considered available. The Availability criteria does not apply to the government-Wide Financial Statements and, therefore, the revenue is recognized when eligibility requirements are met and earned.		1,142,704
Interest payable on long-term debt does not require current financial resources. Therefore, interest payable is not reported as a liability in the governmental funds.		(295,120)
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position:		
Long-term debt	$ (12,368,256)	
Capital leases	(217,814)	
OCTA advance	(3,304,721)	
Compensated absences	(2,148,686)	
Other postemployment benefits	(3,601,635)	(21,641,112)
Net pension liabilities and the related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period or not available for current expenditures and are not reported in the governmental fund financial statements:		
Pension related deferred outflows of resources		3,609,934
Aggregate net pension liability		(28,922,035)
Pension related deferred inflows of resources		(4,451,134)
Internal Service Funds were used by management to charge the costs of certain activities, such as insurance and equipment replacement to individual funds. The assets and liabilities of the Internal Service Funds were included in the governmental activities in the Government-Wide Statement of Net Position.		(146,843)
Net Position of Governmental Activities		$ 43,989,948

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	Major Funds				
	General Fund	Housing Successor Special Revenue Fund	City Projects Capital Projects Fund	Other Governmental Funds	Total
Revenues:					
Taxes	$ 24,066,428	$ -	$ -	$ 2,767,801	$ 26,834,229
Intergovernmental	466,271	-	77,221	2,454,761	2,998,253
Licenses and permits	1,733,049	-	-	-	1,733,049
Fines and forfeitures	542,253	-	-	611,775	1,154,028
Investment earnings	24,157	-	-	10,109	34,266
Charges for services	1,091,250	-	-	1,124,250	2,215,500
Leases and rents	670,631	10,880	-	-	681,511
Miscellaneous	1,053,220	-	4,847	367,850	1,425,917
Total Revenues	29,647,259	10,880	82,068	7,336,546	37,076,753
Expenditures:					
Current:					
General government	6,471,152	-	-	100,025	6,571,177
Public safety	17,853,856	-	-	26,435	17,880,291
Public works	3,685,810	-	333,623	804,054	4,823,487
Community development	826,470	-	110,758	14,769	951,997
Community services	1,142,293	-	-	48,741	1,191,034
Capital outlay	423,863	-	424,154	413,711	1,261,728
Debt service:					
Principal retirement	835,165	-	-	497,961	1,333,126
Interest and fiscal charges	552,358	-	-	284,781	837,139
Total Expenditures	31,790,967	-	868,535	2,190,477	34,849,979
Revenues over (under) expenditures	(2,143,708)	10,880	(786,467)	5,146,069	2,226,774
Other Financing Sources (Uses):					
Proceeds from capital leases	-		-	250,598	250,598
Transfers in	5,501,431	-	786,467	712,241	7,000,139
Transfers out	(402,496)	-	-	(5,951,389)	(6,353,885)
Total Other Financing Sources (Uses):	5,098,935	-	786,467	(4,988,550)	896,852
Net Change in Fund Balances Before Extraordinary Item	2,955,227	10,880	-	157,519	3,123,626
Extraordinary Items (Note 18):					
Loss due to misappropriation of assets	(5,160,735)	-	-	-	(5,160,735)
Restitution and recovery	3,125,494	-	-	-	3,125,494
Total Extraordinary Items	(2,035,241)	-	-	-	(2,035,241)
Net Change in Fund Balances	919,986	10,880	-	157,519	1,088,385
Fund Balances:					
Fund Balances, Beginning of Year	7,948,631	1,629,987	-	4,852,918	14,431,536
Fund Balances, End of Year	$ 8,868,617	$ 1,640,867	$ -	$ 5,010,437	$ 15,519,921

See accompanying Notes to the Basic Financial Statements

City of Placentia
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities
For the Year Ended June 30, 2016

Net Change in Fund Balances - Total Governmental Funds			$ 3,123,626
Governmental activities in the Statement of Activities were reported differently because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.			
Capital outlay, net of $0 reported in Internal Service Fund	$ 1,197,718		
Depreciation, net of $27,380 reported in Internal Service Fund	(2,319,817)		
Net effect on disposal of capital assets	(15,621)		(1,137,720)
Amortization of the deferred charges on refunding is recognized as interest expense in the Statement of Activities.			(50,358)
Net change in revenues that was considered unavailable in the governmental funds. These items have been reported as revenue in the Statement of Activities.			(266,314)
Proceeds of long-term debt is not an expense in the Statement of Activities, but is considered an expenditure in governmental funds.			(250,598)
Principal repayment on long-term debt is not an expense in the Statement of Activities, but is considered an expenditure in governmental funds.			
Long-term debt	$ 1,016,086		
Capital leases	73,925		
OCTA advance	239,092		1,329,103
Interest expense on long-term debt is reported in the Statement of Activities, but do not require the use of current financial resources. Therefore, interest expense is not reported as expenditures in governmental funds. This amount represents the change in accrued interest from the prior year.			(147,054)
Compensated absences were reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources. Therefore, compensated absences were not reported as expenditures in the governmental funds.			363,739
Changes in net other postemployment benefit assets reported in the Statement of Activities do not use current financial resources and, therefore, are not reported as an expenditures in governmental funds.			(671,870)
Certain pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			321,273
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance and equipment replacement, to individual funds. The net revenue of the Internal Service Funds is reported in governmental activities.			27,656
Change in Net Position of Governmental Activities			$ 2,641,483

See accompanying Notes to the Basic Financial Statements

PROPRIETARY FUND FINANCIAL STATEMENTS

City of Placentia
Statement of Net Position
Proprietary Funds
June 30, 2016

	Business-Type Activities		
	Refuse	Sewer Maintenance	Other
ASSETS			
Current Assets:			
Cash and investments	$ -	$ 1,493,540	$ -
Receivable:			
Accounts	28,909	71,408	-
Due from other funds	-	919,662	-
Restricted:			
Cash and investments	-	-	-
Total Current Assets	28,909	2,484,610	-
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	-	10,765,365	-
Total Noncurrent Assets	-	10,765,365	-
Total Assets	28,909	13,249,975	-
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension related items	20,756	55,350	-
Total Deferred Outflows of Resources	20,756	55,350	-
LIABILITIES			
Current Liabilities:			
Accounts payable	211,059	135,604	-
Accrued liabilities	1,294	10,403	-
Due to other funds	23,907	-	-
Accrued compensated absences	3,723	24,223	-
Accrued claims and judgments	-	-	-
Total Current Liabilities	239,983	170,230	-
Noncurrent Liabilities:			
Accrued compensated absences	3,024	17,901	-
Accrued claims and judgments	-	-	-
Aggregate net pension liability	274,627	732,340	-
Total Noncurrent Liabilities	277,651	750,241	-
Total Liabilities	517,634	920,471	-
DEFERRED INFLOW OF RESOURCES			
Deferred pension related items	83,724	223,264	-
Total Deferred Inflows of Resources	83,724	223,264	-
NET POSITION			
Investment in capital assets	-	10,765,365	-
Unrestricted	(551,693)	1,396,225	-
Total Net Position	$ (551,693)	$ 12,161,590	$ -

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Net Position
Proprietary Funds (Continued)
June 30, 2016

	Business-Type Activities	Governmental Activities
	Total	Internal Service
ASSETS		
Current Assets:		
Cash and investments	$ 1,493,540	$ 1,847,581
Receivable:		
Accounts	100,317	1,659
Due from other funds	919,662	-
Restricted:		
Cash and investments	-	25,690
Total Current Assets	2,513,519	1,874,930
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	10,765,365	27,250
Total Noncurrent Assets	10,765,365	27,250
Total Assets	13,278,884	1,902,180
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension related items	76,106	-
Total Deferred Outflows of Resources	76,106	-
LIABILITIES		
Current Liabilities:		
Accounts payable	346,663	13,180
Accrued liabilities	11,697	-
Due to other funds	23,907	-
Accrued compensated absences	27,946	-
Accrued claims and judgments	-	508,961
Total Current Liabilities	410,213	522,141
Noncurrent Liabilities:		
Accrued compensated absences	20,925	-
Accrued claims and judgments	-	1,526,882
Aggregate net pension liability	1,006,967	-
Total Noncurrent Liabilities	1,027,892	1,526,882
Total Liabilities	1,438,105	2,049,023
DEFERRED INFLOW OF RESOURCES		
Deferred pension related items	306,988	-
Total Deferred Inflows of Resources	306,988	-
NET POSITION		
Investment in capital assets	10,765,365	27,250
Unrestricted	844,532	(174,093)
Total Net Position	$ 11,609,897	$ (146,843)

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2016

	Business-Type Activities		
	Refuse	Sewer Maintenance	Other
OPERATING REVENUES:			
Reimbursements	$ -	$ -	$ 232
Charges for services	2,890,043	687,719	-
Total Operating Revenues	2,890,043	687,719	232
OPERATING EXPENSES:			
Administration	23,852	567,118	-
Reinsurance premiums	-	-	-
Claims	-	-	-
Medical and dental premiums	-	-	-
Liability insurance premiums	-	-	-
Maintenance	-	331,525	-
Landfill and contractor charges	2,531,156	-	-
Depreciation expense	-	519,067	-
Total Operating Expenses	2,555,008	1,417,710	-
OPERATING INCOME (LOSS)	335,035	(729,991)	232
NONOPERATING INCOME (LOSS):			
Lease revenue	-	-	75,000
Investment income	-	5,627	1,120
Gain (loss) on disposal of capital assets	-	-	-
Total Nonoperating Income (Loss)	-	5,627	76,120
NET INCOME (LOSS) BEFORE TRANSFERS	335,035	(724,364)	76,352
TRANSFERS:			
Transfers out	-	(75,200)	(571,054)
Total Transfers	-	(75,200)	(571,054)
CHANGES IN NET POSITION	335,035	(799,564)	(494,702)
NET POSITION:			
Beginning of the Year	(886,728)	12,961,154	494,702
End of the Year	$ (551,693)	$ 12,161,590	$ -

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Revenues, Expenses, and Changes in Net Position (Continued)
For the Year Ended June 30, 2016

	Business-Type Activities	Governmental Activities
	Total	Internal Service
OPERATING REVENUES:		
Reimbursements	$ 232	$ -
Charges for services	3,577,762	1,686,606
Total Operating Revenues	3,577,994	1,686,606
OPERATING EXPENSES:		
Administration	590,970	132,032
Reinsurance premiums	-	122,257
Claims	-	(150,288)
Medical and dental premiums	-	1,045,026
Liability insurance premiums	-	500,043
Maintenance	331,525	-
Landfill and contractor charges	2,531,156	-
Depreciation expense	519,067	27,380
Total Operating Expenses	3,972,718	1,676,450
OPERATING INCOME (LOSS)	(394,724)	10,156
NONOPERATING INCOME (LOSS):		
Lease revenue	75,000	-
Investment income	6,747	-
Gain (loss) on disposal of capital assets	-	17,500
Total Nonoperating Income (Loss)	81,747	17,500
NET INCOME (LOSS) BEFORE TRANSFERS	(312,977)	27,656
TRANSFERS:		
Transfers out	(646,254)	-
Total Transfers	(646,254)	-
CHANGES IN NET POSITION	(959,231)	27,656
NET POSITION:		
Beginning of the Year	12,569,128	(174,499)
End of the Year	$ 11,609,897	$ (146,843)

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2016

	Business-Type Activities				Governmental Activities
	Refuse	Sewer Maintenance	Other	Total	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and users	$ 2,902,540	$ 688,129	$ 24,729	$ 3,615,398	$ 1,690,018
Cash paid to suppliers for goods and services	(2,530,462)	(215,072)	-	(2,745,534)	(2,308,486)
Cash paid to employees for services	(128,676)	(306,114)	-	(434,790)	(132,032)
Cash received from (payments to) others	-	-	232	232	150,288
Net Cash Provided by (Used in) Operating Activities	243,402	166,943	24,961	435,306	(600,212)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Cash transfers in (out)	-	(75,200)	(571,054)	(646,254)	-
Repayment received from other funds	(243,402)	(757,730)	-	(1,001,132)	-
Net Cash Used in Noncapital Financing Activities	(243,402)	(832,930)	(571,054)	(1,647,386)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from sale of capital assets	-	-	-	-	17,500
Acquisition of capital assets	-	(4,847)	-	(4,847)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	(4,847)	-	(4,847)	17,500
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	-	5,627	1,120	6,747	-
Net Cash Provided by Investing Activities	-	5,627	1,120	6,747	-
Net Increase (Decrease) In Cash and Cash Equivalents	-	(665,207)	(544,973)	(1,210,180)	(582,712)
CASH AND CASH EQUIVALENTS:					
Beginning of Year	-	2,158,747	544,973	2,703,720	2,455,983
End of Year	$ -	$ 1,493,540	$ -	$ 1,493,540	$ 1,873,271
CASH AND CASH EQUIVALENTS:					
Cash and investments	$ -	$ 1,493,540	$ -	1,493,540	$ 1,847,581
Cash and investments with fiscal agent	-	-	-	-	25,690
Total cash and cash equivalents	$ -	$ 1,493,540	$ -	$ 1,493,540	$ 1,873,271
Reconciliation of Operating Income (Loss) to to Net Cash Provided (Used) by Operating Activities:					
Operating Income (loss)	$ 335,035	$ (729,991)	$ 232	(394,724)	$ 10,156
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	-	519,067	-	519,067	27,380
Changes in assets and liabilities:					
(Increase)/decrease in accounts receivables	(28,909)	410	24,729	(3,770)	3,412
(Increase)/decrease in taxes receivables	41,406	-	-	41,406	-
(Increase)/decrease in deferred outflows of resources related to pension	3,662	(19,746)	-	(16,084)	-
Increase/(decrease) in accounts payable	694	116,453	-	117,147	(60,719)
Increase/(decrease) in accrued liabilities	(1,375)	3,380	-	2,005	-
Increase/(decrease) in compensated absences	(13,182)	(4,597)	-	(17,779)	-
Increase/(decrease) in claims payable	-	-	-	-	(580,441)
Increase/(decrease) in net pension liabilities	(42,929)	259,363	-	216,434	-
Increase/(decrease) in deferred inflows of resources related to pension	(51,000)	22,604	-	(28,396)	-
Net Cash Provided by (Used in) Operating Activities	$ 243,402	$ 166,943	$ 24,961	$ 435,306	$ (600,212)

See accompanying Notes to the Basic Financial Statements

FIDUCIARY FUND FINANCIAL STATEMENTS

City of Placentia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

	RDA Successor Agency	Agency Funds
ASSETS		
Pooled cash and investments	$ 14,862	$ 482,918
Receivables:		
Taxes	-	1,087
Restricted assets:		
Cash and investments with fiscal agents	773,140	-
Total Assets	788,002	$ 484,005
LIABILITIES		
Accounts payable	1,179	$ -
Accrued interest	295,120	-
Deposits payables	-	484,005
Long-term liabilities:		
Due in one year	777,992	-
Due in more than one year	16,262,712	-
Total Liabilities	17,337,003	$ 484,005
NET POSITION		
Held in trust for other purposes	(16,549,001)	
Total Net Position	$ (16,549,001)	

See accompanying Notes to the Basic Financial Statements

City of Placentia
Statement of Change in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2016

	RDA Successor Agency
ADDITIONS:	
Property taxes	$ 2,253,131
Investment income	753
Total Additions	2,253,884
DEDUCTIONS:	
Program costs	187,281
Administrative expenses	20,761
Interest expense	488,786
Contributions to City	626,691
Total Deductions	1,323,519
Change in Net Position	930,365
NET POSITION:	
Beginning of Year	(17,479,366)
End of Year	$ (16,549,001)

See accompanying Notes to the Basic Financial Statements.

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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City of Placentia
Index to Notes to the Basic Financial Statements
For the Year Ended June 30, 2016

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Note 1 – Summary of Significant Accounting Policies

The basic financial statements of the City of Placentia, California, (the "City") have been prepared in conformity with accounting principles generally accepted in the United States ("U.S. GAAP") as applied to governmental agencies. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the City's significant policies:

A. Financial Reporting Entity

The City was incorporated on December 2, 1926, under the General Laws of the State of California. The City operates under a Council-Manager form of government and under provisions of a City Charter adopted on June 29, 1965.

The basic financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization's governing body and either the City is able to impose its will on that organization or there is a potential for the organization to provide financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable for an organization if that organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the City are such that their exclusion would cause the City's financial statement to be misleading or incomplete. Blended component units, although legally separate entities, are in substance, part of the City's operations and data from these units are combined with data of the City.

Management determined that the following entities should be reported as blended component units based on the criteria above. Each blended component unit has a June 30 year-end, has a governing board that is substantially the same as the City's, there is a financial benefit or burden relationship between the City and the blended component unit, and the City is financially accountable for each of the blended component units.

The Placentia Public Financing Authority – The Placentia Public Financing Authority (the "Authority") was formed in 1996 to issue Tax Revenue Bonds. The proceeds of the debt were used to refund the existing Mello-Roos Community Facilities District 89-1 bonds, originally issued in September 1996. The Authority is governed by a five-member board that is the City Council of the City. Separate financial statements are not prepared.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Government-Wide Financial Statements

The government-wide financial statements are presented on an "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Fiduciary activities of the City are not included in these statements.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables and receivables. All internal balances in the statement of net position have been eliminated. In the statement of activities, internal service fund transactions have been included in the governmental activities. The following interfund activities have been eliminated:

- Due from and to other funds, which are short-term loans within the primary government
- Transfers in and out, which are flows of assets between funds without the requirement for repayment

Governmental Fund Financial Statements

All governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) which are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the City are property taxes, intergovernmental revenues and other taxes. Business license fees are recorded as received, except at year-end when they are accrued pursuant to the modified accrual basis of accounting. The City recognizes business license revenue collected within 60 days as revenue at June 30. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliations of the fund financial statements to the government-wide financial statements are provided to explain the differences.

The City reports the following major Governmental Funds:

General Fund – The General Fund is the City's principal operating fund. It accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government except those required to be accounted for in another fund.

Housing Successor Special Revenue Fund – This fund is used to account for the residual balance of the former low and moderate income housing fund of the former Placentia Redevelopment Agency, and revenues and expenditures related to such housing projects and programs.

City Projects Capital Projects Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities within the boundaries of the City.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position, and a Statement of Cash Flows for each major Proprietary Fund.

A separate column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements. The City's internal service funds include four individual funds that provide services directly to other City funds. These services include employee benefits, risk management, equipment replacement, and information technology.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Proprietary Fund Financial Statements (Continued)

Proprietary funds are accounted for using the *"economic resources"* measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total Net Position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The City reports the following major Proprietary Funds:

Refuse Fund – This fund is used to account for the provision of refuse services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operation, acquisition or equipment, and related debt service.

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

Internal service funds are presented in the proprietary fund financial statements. However, internal service balances and activities have been combined with the governmental activities in the government-wide financial statements.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position and a Statement of Changes in Fiduciary Net Position. The City's fiduciary funds represent agency funds and private purpose trust funds. Both agency funds and the private purpose trust funds are accounted for on the full accrual basis of accounting.

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basis of Accounting and Measurement Focus (Continued)

Fiduciary Fund Financial Statements (Continued)

The City reports the following fiduciary funds:

Private-purpose Trust Fund – This fund is used to account for the balances and transactions of the Successor Agency to the former Placentia Redevelopment Agency.

Agency Funds – These funds account for resources held by the City in a trustee capacity as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Cash and Investments

The City's cash and cash equivalents are comprised of cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. All cash and investments of proprietary funds are held in the City's investment pool. These cash pools have the general characteristics of a demand deposit account, therefore, all cash and investments in the proprietary funds are considered cash and cash equivalents for statement of cash flows purposes.

Investments are stated at fair value (quoted market price or best available estimate thereof).

D. Fair Value Measurement

In accordance with GASB Statement No. 72, *Fair Value Measurement and Applications,* this statement defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the financial statements, are categorized based upon the level of judgment associated with the inputs used to measure their fair value.

The three levels of the fair value measurement hierarchy are described below:

- Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date.
- Level 2 – Inputs, other than quoted prices included in Level 1, that are observable for the assets or liabilities through corroboration with market data at the measurement date.
- Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the assets or liabilities at the measurement date.

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Property Taxes Receivable

Property tax revenue is recognized in the fiscal year for which the taxes have been levied providing they become available. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities in the current period.

Under California law, property taxes are assessed and collected by the counties at up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to the cities based on complex formulas. The County of Orange collects property taxes for the City. Tax liens attach annually as of 12:01 a.m. on the first day of January preceding the fiscal year for which the taxes are levied. Taxes are levied on July 1 and cover the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent, if unpaid, on December 10 and April 10, respectively. Unsecured personal property taxes become due on March 1 each year, and are delinquent, if unpaid, on August 31.

F. Prepaid Items

Prepaid items are payments made to vendors for services that will benefit periods beyond the fiscal year ended using purchase method.

G. Interfund Transactions

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., current portion of interfund loans).

H. Capital Assets

In the government-wide financial statements, capital assets, which include land, buildings, improvements, equipment, furniture, and infrastructure assets (e.g., roads, sidewalks, and similar items), are recorded at historical cost or estimated historical if purchased or constructed. Donated capital assets are valued at their estimated fair market value on the date donated. City policy has set the capitalization threshold for reporting capital assets with an initial, individual cost of more than $2,500 and an estimated useful life of one year or more.

The City defines infrastructure as the basic physical assets that allow the City to function. The assets include street network, street appurtenances, and storm drains.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Note 1 – Summary of Significant Accounting Policies (Continued)

H. Capital Assets (Continued)

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method. The lives used for depreciation purposes are as follows:

Structures and improvements	5-50 years
Civic Center structures and improvements	50 years
Automotive equipment	2-10 years
Computer equipment	3 years
Other equipment	5 years
Infrastructure:	
Roadways	35 years
Street appurtenances	10-50 years
Wastewater	50-60 years
Storm drains	50 years

I. Unearned and Unavailable Revenue

In the government-wide financial statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the government-wide financial statements are cell phone site license lease payments received in advance, prepaid charges for services and facility rentals paid in advance.

In the fund financial statements, unearned revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unearned revenue for transactions for which revenues have not been earned, or for which funds are not available to meet current financial obligations in accordance with GASB Statement No. 65. Typical transactions for which unearned revenue is recorded are lease payments, quarterly encroachment fees and advance registration for recreation classes which were not yet earned.

J. Compensated Absences Payable

City employees have vested interest in varying levels of vacation, sick leave and compensatory time based on their length of employment. It is the policy of the City to pay all accumulated vacation pay and all or a portion of sick pay when an employee retires or terminates. The long-term amount is included as a liability in the governmental activities of the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. All of the liability for compensated absences applicable to proprietary funds is reported in those funds.

K. Claims Payable

The City records a liability to reflect an actuarial estimate of ultimate uninsured losses for both general liability claims (including property damage claims) and workers' compensation claims. The estimated liability for workers' compensation claims and general liability claims includes "*incurred but not reported*" ("IBNR") claims. There is no fixed payment schedule to pay these liabilities.

Note 1 – Summary of Significant Accounting Policies (Continued)

L. Pensions

For purposes of measuring the aggregate net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans (Note 9). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The following timeframes are used for pension reporting:

CalPERS	
Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Measurement Period	July 1, 2014 to June 30, 2015

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period.

M. Deferred Outflows/Inflows of Resources

In accordance with GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, the Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, are not recognized as revenue until that time.

N. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Note 1 – Summary of Significant Accounting Policies (Continued)

O. Net Position

In the government-wide financial statements and proprietary fund financial statements, net position is classified as follows:

Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation.

Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted – This component of net position is the amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

P. Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – Nonspendable fund balances include amounts that cannot be spent because they are not in a spendable form, such as loans receivable or inventory, or because resources legally or contractually must remain intact.

Restricted – Restricted fund balances are the portion of fund balance that have externally enforceable limitations on their usage through legislation or limitations imposed by creditors, grantor, laws and regulations of other governments or enabling legislation.

Committed – Committed fund balances are self-imposed limitations by the highest level of decision-making authority, namely the City Council, prior to the end of the reporting period. City Council adoption of a resolution is required to commit resources or to rescind the commitment.

Assigned – Assigned fund balances are limitations imposed by management based on the intended use of the funds. Modifications or rescissions of the constraints can be removed by the same type of action that limited the use of the funds. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has authorized the Finance Director for that purpose.

Unassigned – Unassigned fund balances represent the residual net resources in excess of the other classifications. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

Note 1 – Summary of Significant Accounting Policies (Continued)

Q. Use of Estimates

The preparation of the basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

R. Accounting Changes

GASB has issued Statement No. 72, Fair Value Measurement and Application. This Statement addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes and also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. This Statement became effective for periods beginning after June 15, 2015 and did not have any measurement impact on the City's investment portfolio, except for the additional disclosure regarding measurement input as discussed in Note 1D of the City's financial statements for the year ended June 30, 2016.

GASB has issued Statement No. 73, Accounting and Financial reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, Accounting and Financial Reporting for Pensions, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, Financial Reporting for Pension Plans, and Statement 68 for pension plans and pensions that are within their respective scopes. This statement became effective for periods beginning after June 15, 2015 and did not have a significant impact on the City's financial statements for the year ended June 30, 2016.

GASB has issued Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. This statement establishes standards relating to the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This statement became effective for periods beginning after June 15, 2015, and should be applied retroactively. This statement did not have a significant impact on the City's financial statements for the year ended June 30, 2016.

GASB has issued Statement No. 79, Certain External Investment Pools and Pool Participants. This statement establishes standards relating accounting and financial reporting for certain external investment pools and pool participants. This statement became effective for periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. Those provisions are effective for reporting periods beginning after December 15, 2015 and did not have a significant impact on the City's financial statements for the year ended June 30, 2016.

Note 2 – Cash and Investments

The City maintains a cash and investment pool, which includes cash balances and authorized investments of all funds.

The City had the following cash and investments at June 30, 2016:

	Government-Wide Statement of Net Position		Statement of	
	Governmental Activities	Business-type Activities	Fiduciary Net Position	Total
Cash and investments	$ 6,607,975	$ 1,493,540	$ 497,780	$ 8,599,295
Cash and investment with fiscal agent	1,541,121	-	773,140	2,314,261
Total Cash and Investments	$ 8,149,096	$ 1,493,540	$ 1,270,920	$ 10,913,556

The City's cash and investments at June 30, 2016 in more detail:

Cash on hand	$ 17,790
Demand deposits	1,490,011
Investments	7,117,183
Investment with fiscal agent	2,288,572
	$ 10,913,556

A. Demand Deposits

The carrying amounts of the City's demand deposits were $1,490,011 at June 30, 2016. Bank balances at that date were $1,835,718, the total amount of which was insured or collateralized with securities held by the pledging financial institutions in the City's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The City, however, has not waived the collateralization requirements.

Note 2 – Cash and Investments (Continued)

B. Investments Authorized by the California Government Code and the City's Investment Policy

The table below identifies the investment types that are authorized by the City's investment policy and the California Government Code. The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligation	5 years	None	None
Federal Agency Securities	5 years	30%	15%
Negotiable Certificates of Deposits	5 years	30%	$250,000
Non-Negotiable Certificates of Deposit	5 years	40%	$250,000
Money Market Funds	N/A	20%	10%
Passbook Savings	N/A	None	None
Commerical Paper	270 days	25%	10%
Banker's Acceptances	180 days	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool	N/A	None	None
Repurchase Agreements	1 year	30%	None

*The table is based on state law requirements or investment policy requirements, whichever is more restrictive.

C. Investments Authorized by Debt Agreements

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
United States (U.S.) Treasury Obligation	N/A	None	None
Federal Agency Securities	N/A	None	None
Negotiable Certificates of Deposits	N/A	None	None
Non-Negotiable Certificates of Deposit	N/A	None	None
Money Market Funds	N/A	None	None
Passbook Savings	N/A	None	None
Commerical Paper	270 days	None	None
Banker's Acceptances	180 days	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Orange County Investment Pool	N/A	None	None
Repurchase Agreements	N/A	None	None

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, and concentration of credit risk.

Note 2 – Cash and Investments (Continued)

D. Fair Value Measurement

At June 30, 2016, investments are reported at fair value. The following table presents the fair value measurement of investments on a recurring basis and the levels within GASB 72 fair value hierarchy in which the fair value measurements fall at June 30, 2016:

Investment Type	Level 1	Level 2	Level 3	Not subject to Measurement	Total
Local Agency Investment Fund	$ -	$ 5,874,241	$ -	$ -	$ 5,874,241
Negotiable Certificates of Deposit	-	1,242,942	-	-	1,242,942
Held by Fiscal Agent:					
Money Market Mutual Funds	-	-	-	2,288,572	2,288,572
Total	$ -	$ 7,117,183	$ -	$ 2,288,572	$ 9,405,755

E. Risk Disclosures

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment is, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

		Investment Maturities (in Years)				
Investment Type	Fair value	Less than 1	1 to 2	2 to 3	3 to 4	4 to 5
Local Agency Investment Fund	$ 5,874,241	$ 5,874,241	$ -	$ -	$ -	$ -
Negotiable Certificates of Deposit	1,242,942	245,412	246,384	248,242	250,522	252,382
Held by Fiscal Agent:						
Money Market Mutual Funds	2,288,572	2,288,572	-	-	-	
Total	$ 9,405,755	$ 8,408,225	$ 246,384	$ 248,242	$ 250,522	$ 252,382

Note 2 – Cash and Investments (Continued)

E. Risk Disclosures (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the City's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

Investment Type	Total	Minimum Legal Rating	AAA	AA	A	Not Rated
Local Agency Investment Fund	$ 5,874,241	N/A	$ -	$ -	$ -	$ 5,874,241
Negotiable Certificates of Deposit	1,242,942	N/A	-	-	-	1,242,942
Held by Fiscal Agent:						
Money Market Mutual Funds	2,288,572	AAA	2,288,572	-	-	-
Total	$ 9,405,755		$ 2,288,572	$ -	$ -	$ 7,117,183

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The City has no investments in any one issuer (other than mutual funds and external investment pools) that represent 5% or more of total City investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of the failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2016, the City deposits (bank balances) were insured by the Federal Depository Insurance Corporation up to $250,000 and the all balances were collateralized under California law.

For investments identified herein as held by bond trustee, the bond trustee selects the investment under the terms of the applicable trust agreement, acquires the investment, and holds the investment on behalf of the reporting government.

Note 2 – Cash and Investments (Continued)

F. Investment in Local Agency Investment Fund ("LAIF")

The City is a participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2016 included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities, which included the following:

Structured Notes: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities: generally mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, collateralized mortgage obligations), or credit card receivables.

As of June 30, 2016, the City had $5,874,241 invested in LAIF, which had invested 2.81% of the pool investment funds in Structured Notes and Asset-Backed Securities.

Note 3 – Interfund Transactions

Due From/To Other Funds – At June 30, 2016, the City had the following due from/to other funds:

	Due From Other Funds
Due To Other Funds	Sewer Maintenance Enterprise Fund
General Fund	$ 514,770
Housing Successor Special Revenue Fund	380,985
Refuse Enterprise Fund	23,907
Total	$ 919,662

The above amounts resulted from when one fund reflects a deficit in its pooled cash account. Short-term loans were made from the Sewer Maintenance Enterprise Fund to address these deficits.

Note 3 – Interfund Transactions (Continued)

Transfers

During the year ended June 30, 2016, the City had the following transfers:

	Transfers Out				
Transfers In	General Fund	Nonmajor Governmental Funds	Sewer Maintenance Enterprise Fund	Nonmajor Enterprise Fund	Total
General Fund	$ -	$ 4,855,177	$ 75,200	$ 571,054	$ 5,501,431
City Projects Capital Projects Fund	173,621	612,846	-	-	786,467
Nonmajor Governmental Funds	228,875	483,366	-	-	712,241
Total	$ 402,496	$ 5,951,389	$ 75,200	$ 571,054	$ 7,000,139

In general, transfers are used to 1) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 2) to transfer to the General Fund to fund administration services.

Transfers from non-major governmental funds to the General Fund included $3,820,836 transferred from Utility Users Tax Special Revenue Fund, $850,000 from Gas Tax Special Revenue Fund for gas tax eligible costs, $69,647 from Asset Seizure Special Revenue Fund, and $114,694 from Supplemental Law Enforcement Special Revenue Fund to fund police officers.

Sewer Maintenance Enterprise Fund transferred $75,200 to General Fund for operating costs.

CNG Enterprise Fund transferred $571,054 to General Fund to close out the operation.

$173,621 from General Fund and $612,846 from nonmajor funds were transferred to the City Projects Capital Projects Fund to fund city projects.

General Fund transferred $228,875 to Street Lighting Special Revenue Fund to subsidize street lighting district.

Gas Tax Fund transferred $483,366 to Debt Service Fund to fund the 2011 Gas Tax Certificate of Participation debt service.

Note 4 – Loans Receivables

At June 30, 2016, the City had following loans receivable:

2003 Certificates of Participation Reimbursement	$ 3,842,128
Owner's Participation Agreement	73,749
Total	$ 3,915,877

Note 4 – Loans Receivables (Continued)

A. 2003 Certificates of Participation Reimbursement

On April 16, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the City to the bond trustee, with respect to the 2003 Certificates of Participation (COP). The portion reimbursed (87.52 percent) is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the development project area. The loans receivable balance as of June 30, 2016 of $3,842,128 represents 87.52 percent of the outstanding principal balance of the 2003 COP at June 30, 2016 of $4,390,000.

B. Owner's Participation Agreement

The Placentia Redevelopment Agency entered into an owner participation agreement dated January 5, 2001. Pursuant to that agreement, the Agency loaned $150,000 to a small-business in Placentia. The term of the loan is 30 years and does not bear interest, except upon default. The loan was recorded in the Low and Moderate Housing fund of the former Redevelopment Agency of Placentia. Upon dissolution of the Redevelopment Agency at February 1, 2012, the outstanding loan receivable balance was transferred to the Housing Successor Fund. During the 2014-15 fiscal year, the City received $5,000 in principal payments. The ending loan receivable at June 30, 2016 is $73,749.

Note 5 – Capital Assets

The following is a summary of changes in capital assets for the governmental activities for the year ended June 30, 2016:

	Balance July 1, 2015	Additions	Deletions	Reclassifications	Balance June 30, 2016
Capital assets not being depreciated:					
Land	$ 23,381,937	$ -	$ -	$ -	$ 23,381,937
Land-right of way	258,822	-	-	-	258,822
Infrastructure - trees	3,114,540	-	-	-	3,114,540
Construction in progress	2,495,841	424,154	-	(814,674)	2,105,321
Total capital assets not being depreciated	29,251,140	424,154	-	(814,674)	28,860,620
Capital assets being depreciated:					
Structures and improvements	12,539,771	53,185	-	-	12,592,956
Equipment	4,432,285	697,392	(261,077)	790,325	5,658,925
Land improvements	138,806	-	-	-	138,806
Infrastructure:					
Streets network	45,232,725	22,987	-	431,005	45,686,717
Street appurtenances	22,608,043	-	-	288,747	22,896,790
Storm drain	8,265,432	-	-	94,922	8,360,354
Total capital assets being depreciated	93,217,062	773,564	(261,077)	1,604,999	95,334,548
Less accumulated depreciation for:					
Structures and improvements	(4,017,629)	(259,568)	-	(509,222)	(4,786,419)
Equipment	(4,332,961)	(77,303)	245,456	(281,103)	(4,445,911)
Land improvements	(89,728)	(3,548)	-	-	(93,276)
Infrastructure:					
Streets network	(17,299,163)	(1,244,253)	-	-	(18,543,416)
Street appurtenances	(11,328,427)	(596,990)	-	-	(11,925,417)
Storm drain	(5,641,993)	(165,535)	-	-	(5,807,528)
Total accumulated depreciation	(42,709,901)	(2,347,197)	245,456	(790,325)	(45,601,967)
Total capital assets being depreciated, net	50,507,161	(1,573,633)	(15,621)	814,674	49,732,581
Total governmental activities	$ 79,758,301	$ (1,149,479)	$ (15,621)	$ -	$ 78,593,201

Depreciation expense was charged to functions/programs of governmental activities for the year ended June 30, 2016 as follows:

General government	$ 219,140
Public safety	51,052
Public works	2,049,625
Internal service fund	27,380
Total depreciation expense	$ 2,347,197

Note 5 – Capital Assets (Continued)

The following is a summary of changes in capital assets for the business-type activities for the year ended June 30, 2016:

	Balance July 1, 2015	Additions	Deletions	Reclassifications	Balance June 30, 2016
Capital assets being depreciated:					
Structures and improvements	$ 28,155,969	$ -	$ -	$ -	$ 28,155,969
Equipment	825,558	4,848	-	(790,326)	40,080
Total capital assets being depreciated	28,981,527	4,848	-	(790,326)	28,196,049
Less accumulated depreciation for:					
Structures and improvements	(16,911,352)	(515,100)	-	-	(17,426,452)
Equipment	(790,590)	(3,968)	-	790,326	(4,232)
Total accumulated depreciation	(17,701,942)	(519,068)	-	790,326	(17,430,684)
Total capital assets being depreciated, net	11,279,585	(514,220)	-	-	10,765,365
Total business-type activities	$ 11,279,585	$ (514,220)	$ -	$ -	$ 10,765,365

Depreciation expense was charged to the Sewer Maintenance Fund within Business-type activities.

Note 6 – Long-Term Liabilities

A. Governmental Activities

Summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2016 is as follows:

	Balance July 1, 2015 Restated	Additions	Deletions	Balance June 30, 2016	Classification: Due within One Year	Classification: Due in more than One Year
Certification of Participation;						
2003 Refunding and Improvement Project Certificates of Participation	$ 4,665,000	$ -	$ (275,000)	$ 4,390,000	$ 285,000	$ 4,105,000
2011 Gas Tax Certificates of Participation	5,140,000	-	(225,000)	4,915,000	235,000	4,680,000
Bonds Payable:						
2009 Lease Revenue Bonds	3,615,000	-	(525,000)	3,090,000	830,000	2,260,000
Bond Discount: 2009 Lease Revenue Bonds	(35,658)	-	8,914	(26,744)	(8,914)	(17,830)
Other Liabilities:						
Capital Lease	41,141	250,598	(73,925)	217,814	55,796	162,018
OCTA Advance	3,543,813	-	(239,092)	3,304,721	-	3,304,721
Claims Payable	2,616,284	85,196	(665,637)	2,035,843	508,961	1,526,882
Compensated Absences	2,512,425	674,822	(1,038,561)	2,148,686	1,241,144	907,542
Other Postemployment Benefits	2,929,765	1,685,945	(1,014,075)	3,601,635	-	3,601,635
Aggregate Net Pension Liability (Note 9)	26,865,771	12,713,528	(10,657,264)	28,922,035	-	28,922,035
	$ 51,893,541	$ 15,410,089	$ (14,704,640)	$ 52,598,990	$ 3,146,987	$ 49,452,003

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2003 Refunding and Improvements Project Certificate of Participation

On November 13, 2003, the City issued certificates of participation in the amount of $11,145,000 to (a) refinance certain obligations relating to the Placentia Redevelopment Agency's 2003 Taxable Convertible Certificates of Participation (2003 Financing Project), (b) refinance certain obligations relating to the City's 2001 Certificates of Participation (Traffic Circulation Project) and (c) finance and refinance certain capital improvements in the City. The certificates are in denominations of $5,000 each and bear interest ranging from 2 to 4.4 percent.

Certificates maturing on or after January 1, 2014, are subject to call for prepayment at the option of the City at a price equal to principal plus accrued interest without premium. Certificates maturing on January 1, 2028, are subject to mandatory prepayment on January 1, each year commencing January 2, 2021, from lease payments made by the City at a price equal to the principal payment.

Principal is payable annually on January 1. Interest is payable semiannually on January 1 and July 1 commencing July 1, 2004. The required reserve for the certificates was fully funded as of June 30, 2015.

Each certificate represents a direct, undivided fractional interest of the owner thereof in lease payments to be made by the City to the former Placentia Redevelopment Agency for the right to use and occupancy of an existing corporate yard and an existing public park (the Project), the property to which the City has rights of use and occupancy is subleased by the City from the former Placentia Redevelopment Agency as lessee and sublessor of the leased property. In accordance with the Lease Agreement, the City is required to pay lease payments to the bond trustee, which is designed to be sufficient in both time and amount, to pay, when due, the principal and interest with respect to the Certificates, due on January 1 and July 1 of each year. The City has covenanted that it will provide the necessary appropriations in each annual budget.

On April 17, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for apportion of the lease payment paid by the city to the Bond trustee, with respect ot the 2003 Certificates of Participation. The portion reimbursed (87.52 percent) is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the redevelopment project area.

The 2003 Certificates of Participation is the obligation of the City, and is reported in full in the government-wide Statement of Net Position, within the governmental activities. A portion of the 2003 Certificates of Participation, which constitutes 87.52 percent of the total obligation amount, is to be repaid by the former Placentia Redevelopment Agency, pursuant to the above mentioned reimbursement agreement. As such, an amount reflecting the 87.52 percent of the total obligation is reported on the Statement of Fiduciary Net Position within the RDA Successor Agency Private-Purpose Trust Fund (See Note 17 for additional details). A note receivable is reported in the General Fund, relating to the 87.52 percent of the total obligation that the city is expected to have reimbursement by the former Placentia Redevelopment Agency (See Note 3 for additional details). The outstanding balance of the 2003 Certificates of Participation as of June 30, 2016 is $4,390,000.

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2003 Refunding and Improvements Project Certificate of Participation (Continued)

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2017	$ 285,000	$ 202,986	$ 487,986
2018	295,000	191,230	486,230
2019	310,000	178,693	488,693
2020	320,000	165,130	485,130
2021	335,000	151,050	486,050
2022-2026	1,935,000	500,650	2,435,650
2027-2028	910,000	65,313	975,313
	$ 4,390,000	$ 1,455,052	$ 5,845,052

2011 Gas Tax Certifications of Participation

On May 1, 2011, the City issued Gas Tax Revenue Certificates of Participation in the amount of $5,955,000. Proceeds from the debt will be used to (i) finance the design, acquisition, and construction of certain local roadway improvements and street resurfacing projects within the City, (ii) fund a reserve fund for the certificates, and (III) pay the costs incurred in connection with the certificates.

The certificates are in denominations of $5,000 each and bear interest ranging from 2.0% to 5.5%. Interest is payable semi-annually on June 1, and December 1. Principal payments of $185,000 to $275,000 are due each June 1, through 2021. Term Certificates of $1,590,000 are due June 1, 2026. Term Certificates of $2,050,000 are due June 1, 2031.

All gas tax revenues and any other amounts (including proceeds of the sale of Certificates) held by the trustee will be irrevocably pledged to the payment of the principal, interest, and prepayment premium, if any, will not be used for any other purpose while any of the Certificates remain outstanding.

Each Certificate evidences proportionate and undivided interests of the registered owners thereof in installment sale payments to be made by the City to the California Statewide Communities Development Authority, as the purchase price for certain local roadway improvements and street resurfacing projects pursuant to a 2011 Installment Sale Agreement, dated as of May 1, 2011.

The Certificates are subject to optional, mandatory, and mandatory sinking fund prepayments under certain conditions.

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2011 Gas Tax Certifications of Participation (Continued)

Optional Prepayment

The Certificates maturing on or before June 1, 2021, are not subject to optional prepayment prior to the respective stated maturities. The Certificates maturing on or after June 1, 2022, will be subject to optional prepayment prior to maturity, at the option of the California Statewide Communities Development Authority upon direction of the City, on or after June 1, 2021, in whole or in part (by lot within any maturity), on any date, at a prepayment price equal to the principal amount to be prepaid, plus accrued interest to the date fixed for prepayment, without premium. The City is required to provide written notice at least 45 days prior to the prepayment date specifying the principal amount to be prepaid.

Mandatory Prepayment of Certificates Upon Acceleration

The Certificates are subject to mandatory prepayment prior to maturity, in whole or in part (by lot within any maturity), on any date, from amounts received upon the acceleration of payments upon the occurrence of an event of default, at a prepayment price equal to the principal amount to be prepaid, plus accrued interest to the date fixed for prepayment, without premium.

Mandatory Sinking Fund Prepayment

The Certificates maturing on June 1, 2026 and 2031 are subject tot mandatory prepayment on June 1, of each year commencing June 1, 2022 and 2027, respectively.

The prepayment requirements are as follows:

Mandatory Prepayment Date (June 1)	Amount	Mandatory Prepayment Date (June 1)	Amount
2022	$ 290,000	2027	$ 365,000
2023	300,000	2028	390,000
2024	315,000	2029	410,000
2025	335,000	2030	430,000
2026	350,000	2031	455,000

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

2011 Gas Tax Certifications of Participation (Continued)

Annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2017	$ 235,000	$ 244,944	$ 479,944
2018	245,000	235,544	480,544
2019	255,000	225,744	480,744
2020	265,000	215,544	480,544
2021	275,000	204,281	479,281
2022-2026	1,590,000	810,000	2,400,000
2027-2031	2,050,000	350,350	2,400,350
	$ 4,915,000	$ 2,286,407	$ 7,201,407

2009 Lease Revenue Bonds

On June 24, 2009, the Placentia Public Financing Authority (the "Authority") issued $4,390,000 of Lease Revenue Bonds (Working Capital Financing) (the "Bonds") to finance the City's accumulated working capital deficit, fund a reserve fund for the bonds, and pay the costs incurred in connection with the issuance of the Bonds. The Bonds are payable from lease payments to be made by the City to the Placentia Public Financing Authority as payable semiannually on December 1 and June 1 of each year, commencing on December 1, 2009, until maturity, and yield and interest rate of 7.5 percent.

The Bonds are secured by a first pledge of security interest all of the lease payments received with respect to the Placentia City Hall. Pursuant to the Assignment Agreement, the Authority has assigned all of its rights to receive the lease payments from the City and remedies to the trustee for the benefit of the owners of the Bonds. The City is required to pay principal and interest when due. The outstanding balance as of June 30, 2016 is $3,090,000.

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2017	$ 830,000	$ 231,750	$ 1,061,750
2018	1,025,000	169,500	1,194,500
2019	1,235,000	92,625	1,327,625
	$ 3,090,000	$ 493,875	$ 3,583,875

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

Capital Lease

Phone System Upgrade

On August 23, 2011, the City entered into a Tax-Exempt California Abatement Lease/Purchase Agreement for financing the acquisition of phone system in the City Hall. The assets acquired through the capital lease were included in the machinery and equipment for governmental activities in the amount of $157,870. The lease is for a period of five years with total interest payment of $14,515. Rental payments are payable monthly in arrears of the period to which they relate. The title to the purchased equipment is in the name of the City.

Electric Vehicles

On October 22, 2015, the City entered into a Purchase Agreement for financing the acquisition of ten electric vehicles. The assets acquired through the capital lease were included in the machinery and equipment for governmental activities in the amount of $275,200. The lease is for a period of five years with interest rate of 3.99% for one of the ten vehicles for a total of $2,501. Rental payments are payable monthly in arrears of the period to which they relate. The title to the purchased equipment is in the name of the City.

The future minimum lease obligations for the capital lease payable as of June 30, 2016 are as follows:

Year ending June 30,	Amount
2017	$ 56,596
2018	50,620
2019	50,620
2020	50,620
2021	11,474
Total payment	219,930
Interest	(2,116)
Principal	$ 217,814

Note 6 – Long-Term Liabilities (Continued)

A. Governmental Activities (Continued)

OCTA Advance

On February 16, 2010, the City entered into a cooperative agreement with the Orange County Transportation Authority (the "OCTA"). Terms of the cooperative agreement required OCTA to repay CalTrans $1.5 million for previously disallowed costs in exchange for the City's support of OCTA's direction to CalTrans for any eligible project in Orange County. In addition, OCTA advanced the City $4.1 million of future Measure M funds. Principal and accrued but unpaid interest payments commenced bi-monthly beginning July 1, 2011, and are made from future Measure M funds over approximately 19 years. Interest is equal to the yield on OCTA's short-term investment portfolio, and resets annually on June 30. The outstanding principal as of June 30, 2016 is $3,304,721.

Claims Payable

Estimated claims payable from general liability and workers' compensation claims as determined by outside claims administrator. Outstanding balance as of June 30, 2016 is as follows:

General Liability Claims	$ 155,560
Workers' Compensation Claims	1,880,283
Total Claims Payable	$ 2,035,843

B. Business-Type Activities

Summary of changes in long-term liabilities for business-type activities for the year ended June 30, 2016 is as follows:

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Classification: Due within One Year	Classification: Due in more than One Year
Compensated Absences	$ 66,650	$ 16,521	$ (34,300)	$ 48,871	$ 27,946	$ 20,925
Aggregate Net Pension Liability (Note 9)	815,675	535,978	(344,686)	1,006,967	-	1,006,967
	$ 882,325	$ 552,499	$ (378,986)	$ 1,055,838	$ 27,946	$ 1,027,892

Note 7 – Non-City Obligations

A. 1996 and 2001 Special Tax Revenue Bond

On August 27, 1996, $27,765,000 of special Tax Revenue Bonds, Series A and B were issued to refund the existing Mello-Roos Community Facilities District Bonds originally issued on September 1990. On June 15, 2001, $5,715,000 of Special Tax Revenue Bonds, Series A, was issued to refund the 1996 Special Tax Revenue Bonds, Series B. The bonds were issued to provide financing for the design, construction and installation of certain public improvements within Community Facilities District No. 89-1. The bonds are secured by the assessments levied against the private property within the assessment district. The bonds are not general obligations of the City, and neither the faith and credit nor taxing power of the City is pledged to the payment of the bonds. The City is acting only in an agency capacity for the property owners. As noted below, the 2009 Special Tax Revenue Refunding Bonds defeased the 1996 special Tax Revenue Bonds Series A. The outstanding principal balance was paid off during the fiscal year 2015-2016.

B. 2009 Special Tax Revenue Refunding Bonds

On May 27, 2009, $9,715,000 of Special Tax Revenue Refunding Bonds were issued to provide for defeasance and refunding of the Authority's Special Tax Revenue Bond, 1996 Series A, to fund a reserve fund and to pay costs to issue the bonds. On June 16, 2009, $12,400,144 was deposited into an irrevocable trust to defease the 1996 Series A bonds. As such, the 1996 Series A Special Tax Revenue Bonds have been considered defeased. The 2009 bonds are not general obligations of the City, and neither the faith and credit nor taxing power of the City is pledged to the payment of the bonds. The City is acting only in an agency capacity for the property owners. The outstanding principal balance was paid off during the fiscal year 2015-2016.

Note 8 – Deferred Compensation Plans

The City has made available to its employees two deferred compensation plans, created in accordance with Internal Revenue Code (the "IRC") Section 457, whereby employees authorize the City to defer a portion of their salary to be deposited in individual investment accounts. There are several options available for employees to invest, including annuities, life insurance, savings accounts and mutual funds. Funds may be withdrawn by participants upon termination of employment, retirement, or a certified emergency. The City makes no contribution under the plans.

Pursuant to changes in IRC Section 457, the City amended its plans and established a trust into which all assets and income of the 457 plan were transferred during the year ended June 30, 1998. The assets and all income attributable to such amounts are held in trust for the exclusive benefit of the participant and their beneficiaries. These assets are no long the property of the City, and therefore, are no long subject to the claims of the City's general creditors. As a result, the assets of the 457 deferred compensation plans are no longer presented in an agency fund of the City's financial statements. The City has minimal involvement in the administration of the 457 plans, and therefore, lacks the fiduciary accountability that would require the 457 assets be recorded in an expendable trust fund.

Note 9 – Defined Benefit Pension Plans

The following is a summary of net pension liabilities and related deferred outflows and inflows of resources as of June 30, 2016 and pension expenses for the year then ended June 30, 2016:

	Governmental Activities	Business-Type Activities	Total
Deferred outflows of resources:			
Pension contribution made after measurement date			
Miscellaneous	$ 594,023	$ 73,418	$ 667,441
Safety	2,568,441	-	2,568,441
Difference between expected and actual experience			
Miscellaneous	21,749	2,688	24,437
Adjustment due to differences in proportions			
Safety	334,284	-	334,284
Difference between City's contributions and proportionated share of contributions			
Safety	91,437	-	91,437
Total deferred outflows of resources	$ 3,609,934	$ 76,106	$ 3,686,040
Aggregate net pension liabilities:			
Aggregate net pension liabilities			
Miscellaneous	$ 8,147,278	$ 1,006,967	$ 9,154,245
Safety	20,774,757	-	20,774,757
Total net pension liabilities	$ 28,922,035	$ 1,006,967	$ 29,929,002
Deferred inflows of resources:			
Difference between expected and actual experience			
Safety	$ 248,075	$ -	$ 248,075
Changes of assumptions			
Miscellaneous	205,761	25,431	231,192
Safety	1,140,987	-	1,140,987
Difference in projected and actual earnings on pension investments			
Miscellaneous	103,151	12,749	115,900
Safety	578,260	-	578,260
Adjustment due to differences in proportions			
Miscellaneous	1,193,486	147,510	1,340,996
Difference between City's contributions and proportionated share of contributions			
Miscellaneous	981,414	121,298	1,102,712
Total deferred inflows of resources	$ 4,451,134	$ 306,988	$ 4,758,122
Pension expenses:			
Miscellaneous	$ 755,459	$ 93,371	$ 848,830
Safety	1,313,363	-	1,313,363
Total pension expenses	$ 2,068,822	$ 93,371	$ 2,162,193

Note 9 – Defined Benefit Pension Plans (Continued)

General Information about the Pension Plan

Plan Description

The City contributes to the California Public Employees' Retirement System ("CalPERS"), a cost-sharing multiple-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and City ordinance. Copies of the CalPERS annual financial report may be obtained from their Executive Office located at 400 P Street, Sacramento, California 95814.

Employees Covered by Benefit Terms

At June 30, 2014, the following employees were covered by the benefit terms:

	Plans				
	Misc.	Misc. Tier 2	PEPRA Misc.	Safety	PEPRA Safety
Active employees	41	8	6	37	3
Transferred and terminated employees	52	5	4	22	-
Separated	39	1	1	12	2
Retired employees and beneficiaries	172	-	-	158	-
Total	304	14	11	229	5

Benefit Provided

CalPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Classic and PEPRA Safety CalPERS member becomes eligible for service retirement upon attainment of age 55 with at least 5 years of credited service. PEPRA miscellaneous members become eligible for service retirement upon attainment of age 62 with at least 5 years of service. The service retirement benefit is a monthly allowance equal to the product of the benefit factor, years of service, and final compensation. The final compensation is the monthly average of the member's highest 36 full-time equivalent monthly pay.

Following are the benefit provisions for each plan:

- Miscellaneous: 2% (at age 55) of the average final 12 months compensation
- Miscellaneous Tier 2 : 2% (at age 60) of the average final 12 months compensation
- PEPRA Miscellaneous : 2% (at age 62) of the average final 36 months compensation
- Safety: 3% (at age 50) of the average final 12 months compensation
- PEPRA Safety Police: 2.7% (at age 57) of the average final 36 months compensation

Participants are eligible for non-industrial disability retirement if they become disabled and have at least 5 years of credited service. There is no special age requirement. The standard non-industrial disability retirement benefit is a monthly allowance equal to 1.8 percent of final compensation, multiplied by service. Industrial disability benefits are not offered to miscellaneous employees.

Note 9 – Defined Benefit Pension Plans (Continued)

General Information about the Pension Plan (Continued)

Benefit Provided (Continued)

An employee's beneficiary may receive the basic death benefit if the employee dies while actively employed. The employee must be actively employed with the City to be eligible for this benefit. An employee's survivor who is eligible for any other pre-retirement death benefit may choose to receive that death benefit instead of this basic death benefit. The basic death benefit is a lump sum in the amount of the employee's accumulated contributions, where interest is currently credited at 7.5 percent per year, plus a lump sum in the amount of one month's salary for each completed year of current service, up to a maximum of six months' salary. For purposes of this benefit, one month's salary is defined as the member's average monthly full-time rate of compensation during the 12 months preceding death.

Upon the death of a retiree, a one-time lump sum payment of $500 will be made to the retiree's designated survivor(s), or to the retiree's estate.

Benefit terms provide for annual cost-of-living adjustments to each employee's retirement allowance. Beginning the second calendar year after the year of retirement, retirement and survivor allowances will be annually adjusted on a compound basis by 2 percent.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The Public agency cost-sharing plans covered by either the Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2015 (the measurement date), the average contribution rate were as follows:

Plans	Active Employee Contribution Rate	Employer Contribution Rate
Miscellaneous	7.000%	11.522%
Miscellaneous Tier 2	7.000%	8.435%
PEPRA Miscellaneous	6.250%	6.250%
Safety	9.000%	50.865%
PEPRA Safety	12.250%	12.250%

Note 9 – Defined Benefit Pension Plans (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The June 30, 2014 valuation was rolled forward to determine June 30, 2015 total pension liability based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by entry age and service
Investment rate of return	7.65% net of pension plan investment expenses, includes inflation
Mortality Rate Table	Derived using CalPERS' membership data for all funds.
Post Retirement Benefit Increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Change of Assumption

In accordance with GASB 68, the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate was changed from 7.5 % (net of administrative expense in 2014) to 7.65% as of the June, 30, 2015 measurement date to correct the adjustment which previously reduced the discount rate for administrative expense.

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

Note 9 – Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Discount Rate (Continued)

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund (Public Employees' Retirement Fund) cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the Board effective on July 1, 2014.

Asset Class	New Strategic Allocation-%	Real Return Years 1-10[1] -%	Real Return Years 11+[2] -%
Global Equity	51.00	5.25	5.71
Global Fixed Income	19.00	0.99	2.43
Inflation Sensitive	6.00	0.45	3.36
Private Equity	10.00	6.83	6.95
Real Estate	10.00	4.50	5.13
Infrastructure and Forestland	2.00	4.50	5.09
Liquidity	2.00	-0.55	-1.05

[1]An expected inflation of 2.5% used for this period

[2]An expected inflation of 3.0% used for this period.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.65%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.65%) or 1 percentage-point higher (8.65%) than the current rate:

	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% (6.65%)	Current Discount Rate (7.65%)	Discount Rate + 1% (8.65%)
Miscellaneous	$ 15,352,308	$ 9,154,245	$ 4,037,024
Safety	$ 33,309,070	$ 20,774,757	$ 10,496,851
Total	$ 48,661,377	$ 29,929,002	$ 14,533,875

Note 9 – Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Pension Plan Fiduciary Net Position

Detail information about the plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

Proportionate Share of Net Pension Liability and Pension Expense

The following table shows the plan's proportionate share of the risk pool collective net pension liability over the measurement period:

	Increase (Decrease)		
	Plan Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Miscellaneous			
Balance at: 6/30/14 (Valuation date)	$ 50,778,825	$ 42,161,022	$ 8,617,803
Balance at: 6/30/15 (Measurement date)	49,890,165	40,735,920	9,154,245
Net changes during 2014-2015	(888,660)	(1,425,102)	536,442
Safety			
Balance at: 6/30/14 (Valuation date)	$ 80,522,715	$ 61,484,214	$ 19,038,500
Balance at: 6/30/15 (Measurement date)	80,896,275	60,121,518	20,774,757
Net changes during 2014-2015	(373,560)	1,362,696	1,736,257

The following is the approach established by the plan actuary to allocate the net pension liability and pension expense to the individual employers within the risk pool.

(1) In determining a cost-sharing plan's proportionate share, total amounts of liabilities and assets are first calculated for the risk pool as a whole on the valuation date (June 30, 2014). The risk pool's fiduciary net position ("FNP") subtracted from its total pension liability ("TPL") determines the net pension liability ("NPL") at the valuation date.

(2) Using standard actuarial roll forward methods, the risk pool TPL is then computed at the measurement date (June 30, 2015). Risk pool FNP at the measurement date is then subtracted from this number to compute the NPL for the risk pool at the measurement date. For purposes of FNP in this step and any later reference thereto, the risk pool's FNP at the measurement date denotes the aggregate risk pool's FNP at June 30, 2015 less the sum of all additional side fund (or unfunded liability) contributions made by all employers during the measurement period (2014-15).

Note 9 – Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

(3) The individual plan's TPL, FNP and NPL are also calculated at the valuation date. TPL is allocated based on the rate plan's share of the actuarial accrued liability. FNP is allocated based on the rate plan's share of the market value assets.

(4) Two ratios are created by dividing the plan's individual TPL and FNP as of the valuation date from (3) by the amounts in step (1), the risk pool's total TPL and FNP, respectively.

(5) The plan's TPL as of the Measurement Date is equal to the risk pool TPL generated in (2) multiplied by the TPL ratio generated in (4). The plan's FNP as of the Measurement Date is equal to the FNP generated in (2) multiplied by the FNP ratio generated in (4) plus any additional side fund (or unfunded liability) contributions made by the employer on behalf of the plan during the measurement period.

(6) The plan's NPL at the Measurement Date is the difference between the TPL and FNP calculated in (5).

Deferred outflows of resources, deferred inflows of resources, and pension expense is allocate based on the City's share of contributions during measurement period.

The City's proportionate share of the net pension liability was as follows:

	Miscellaneous	Safety
June 30, 2014	0.13850%	0.30596%
June 30, 2015	0.13337%	0.30267%
Change - Increase (Decrease)	-0.00513%	-0.00330%

For the year ended June 30, 2016, the City recognized pension expense as follows:

Miscellaneous	$	848,830
Safety		1,313,363
	$	2,162,193

The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized over 5-years straight line. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period.

The expected average remaining service lifetime ("EARSL") is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the risk pool. The EARSL for risk pool for the 2014-15 measurement period is 3.8 years, which was obtained by dividing the total service years of 467,023 (the sum of remaining service lifetimes of the active employees) by 122,410 (the total number of participants: active, inactive, and retired).

Note 9 – Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous		Police	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Pension contribution after measurement date	$ 667,441	$ -	$ 2,568,441	$ -
Difference between expected and actual experience	24,437	-	-	(248,075)
Changes of assumptions	-	(231,192)	-	(1,140,987)
Difference between projected and actual earning on pension plan investments	-	(115,900)	-	(578,260)
Adjustment due to differences in proportions	-	(1,340,996)	334,284	-
Difference between City contributions and proportionate share of contributions	-	(1,102,712)	91,437	-
Total	$ 691,878	$ (2,790,800)	$ 2,994,162	$ (1,967,322)

	Total	
	Deferred outflows of resources	Deferred inflows of resources
Pension contribution after measurement date	$ 3,235,882	$ -
Difference between expected and actual experience	24,437	(248,075)
Changes of assumptions	-	(1,372,179)
Difference between projected and actual earning on pension plan investments	-	(694,160)
Adjustment due to differences in proportions	334,284	(1,340,996)
Difference between City contributions and proportionate share of contributions	91,437	(1,102,712)
Total	$ 3,686,040	$ (4,758,122)

Note 9 – Defined Benefit Pension Plan (Continued)

Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

Proportionate Share of Net Pension Liability and Pension Expense (Continued)

Deferred outflows of resources related to pensions resulting from the City's contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement Period Ended June 30,	Deferred Outflows/ (Inflows) of Resources	
	Miscellaneous	Safety
2016	$ (1,074,220)	$ (723,772)
2017	(1,052,037)	(751,575)
2018	(788,252)	(776,104)
2019	148,146	709,850
2020	-	-
Thereafter	-	-
	$ (2,766,363)	$ (1,541,601)

Note 10 – Other Postemployment Benefit Plan

Plan Description

The City provides post-employment benefits to retired employees in the form of a contribution towards their medical premiums under the CalPERS health plan which provides medical insurance benefits to eligible retirees in accordance with various labor agreements. The minimum required retiree contributions are established by CalPERS. Survivor benefits are not provided. Copies of the CalPERS' annual financial report can be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Eligibility

All employees hired prior to November 21, 1995 are in Tier I and become eligible for these benefits as long as they are 50 years of age or older and have worked for the City a minimum of five years and elect a service retirement from the City. The health benefits for Tier I retirees include medical, dental, optical, and life. Vision benefits are also provided to employees who retired after September 30, 1990. The life insurance is available to all retirees until they reach age of 70.

All employees hired on or after November 21, 1995 are Tier II, and upon retirement, they have the option of participating in a post-retirement medical insurance benefit program at their own cost.

Note 10 – Other Postemployment Benefit Plan (Continued)

Funding Policy

The City's current contribution is paid on a pay-as-you-go basis. Benefits provided to retirees vary based on employment date and unit. Tier II retirees choosing to participate in the post-retirement medical benefit program are responsible for the premium costs in excess of the City's monthly contribution of $115. For the year-ended June 30, 2016, the City paid $1,014,075 towards their post-employment healthcare benefits. Current active employees are not required to contribute any portion toward these benefits.

Annual OPEB Cost and Net OPEB Obligation

The City's annual Other Postemployment Benefits ("OPEB") cost (expense) is calculated based on the *Annual Required Contribution of the Employer* ("ARC"), an amount actuarially determined. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excesses) over a period not to exceed thirty years.

The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the City's net OPEB obligation for these benefits:

	Total
Annual required contribution	$ 1,715,783
Interest on net OPEB obligation	117,191
Adjustment to annual required contribution	(147,029)
Annual OPEB cost (expense)	1,685,945
Contributions made to the trust	(1,014,075)
(Increase) in net OPEB Obligation	671,870
Net OPEB obligation - beginning of year	2,929,765
Net OPEB obligation - end of year	$ 3,601,635

Note 10 – Other Postemployment Benefit Plan (Continued)

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for year ended June 30, 2016 and the preceding two years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Contributions Made	% of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2014	$ 1,425,923	$ 1,040,718	72.99%	$ 2,583,692
6/30/2015	1,411,514	1,065,441	75.48%	2,929,765
6/30/2016	1,407,473	1,014,075	72.05%	3,601,635

Funded Status and Funding Progress

As of July 1, 2015, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was $26,514,838 and the actuarial value of assets as of July 1, 2015 was $0, resulting in an UAAL of $26,514,838. The covered payroll (annual payroll of active employees covered by the Plan) was $8,033,778 and the ratio of UAAL to the covered payroll was 330.0%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare costs trend. Amounts determined regarding the funded status of the Plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as Required Supplementary Information following the Notes to the Basic Financial Statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive Plan (the Plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015 actuarial valuation, the entry age normal cost method was used. The actuarial assumptions include a 4% investment rate of return, which is based on the expected return on funds invested, and an annual healthcare cost trend rate of 7.5% initially reduced by decrements to an ultimate rate of 4.5% thereafter. The actuarial assumption for inflation was 3%, and the aggregate payroll increases was 3.25% used in the actuarial valuation. The City's Plan does not provide postretirement benefit increases. The UAAL is amortized as a level percentage of future payroll on a 30-year closed amortization period. The remaining average amortization period at June 30, 2016 was 23 years.

Note 11 – Joint Ventures

Orange County Fire Authority

The City entered into a joint powers agreement with 17 other cities and the county of Orange (the "County") in January 1995, and subsequently amended on September 23, 1999, to create the Orange County Fire Authority (the "Fire Authority"). Since 1995, other cities within the county have also joined the fire Authority to bring the total members in the Fire Authority to 23. The purpose of the Fire Authority is to provide for mutual fire protection, prevention, and suppression services and related and incidental services including, but not limited to, emergency medical and transport services, hazardous materials regulation, as well as providing facilities and personnel for such services. The Fire Authority's governing board consists of one representative from each city and two from the County. The operations of the Fire Authority are funded with structural fire fees collected by the County through either the property tax roll or with cash contributions based on the Fire Authority's annual budget. The City pays a cash contribution each year to the Fire Authority. The County pays all structural fire fees it collects to the Fire Authority.

Note 12 – Risk Management and Self Insurance Program

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in municipal agency risk pools for their property, workers' compensation, and excess liability coverage.

A. General Liability

The City is a member of the Public Agency Risk Sharing Authority of California (the "PARSAC"), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a $100,000 retention limit similar to a deductible with the PARSAC being responsible for losses above that amount up to $1 million. The PARSAC has additional coverage of $34 million in excess of its $1 million retention limit affiliated risk management authorities. The PARSAC also provides $1 billion aggregate per occurrence property coverage to its members with such coverage provided by purchased insurance.

B. Worker's Compensation

The City is a member of the Local Agency Workers' Compensation Excess (the "LAWCX"), a joint powers authority, which provides joint protection programs for public entities covering worker's compensation claims. Under the program, the City has a $250,000 retention limits similar to a deductible with the LAWCX being responsible for losses above that amount up to $4.7 million. The City has purchased excess coverage for Workers' Compensation excess of $5 million.

C. Other Insurance

The City has Crime Bond Insurance coverage as a member of PARSAC under Alliant Crime Insurance Program (the "ACIP") excess of $2,500 up to $1 million. This insurance includes coverage for faithful performance of duty, forgery or alteration, inside premises theft of money and securities, inside premises robbery and safety burglary other property, outside the premises, computer fraud, funds transfer fraud, and money orders and counterfeit paper currency fraud.

Note 12 – Risk Management and Self Insurance Program (Continued)

A reconciliation of changes in aggregates for claims filed in the current and prior fiscal years are as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	End of Year Liability	Amounts Due within One Year	Amounts Due in more than One Year
Workers' Compensation						
2013-2014	$ 2,735,935	$ 500,393	$ (416,104)	$ 2,820,224	$ 732,105	$ 2,088,119
2014-2015	2,820,224	1,549,335	(2,004,519)	2,365,040	591,260	1,773,780
2015-2016	2,365,040	92,384	(577,141)	1,880,283	470,071	1,410,212
General Liability						
2013-2014	$ 218,160	$ 434,865	$ (205,434)	$ 447,591	$ 455,568	$ (7,977)
2014-2015	447,591	(37,432)	(158,915)	251,244	62,811	188,433
2015-2016	251,244	(7,189)	(88,495)	155,560	38,890	116,670

Note 13 – Classification of Fund Balances

At June 30, 2016, fund balances are classified in the governmental funds as follows:

	General Fund	Housing Successor Special Revenue Fund	City Projects Capital Projects Fund	Nonmajor Governmental Funds	Total
Nonspendable					
Inventory	$ 38,911	$ -	$ -	$ -	$ 38,911
Loans receivable	3,842,128	-	-	-	$ 3,842,128
Total nonspendable	3,881,039	-	-	-	3,881,039
Restricted					
Public safety	-	-	-	978,377	978,377
Public works	-	-	-	308,516	308,516
Community development	-	1,640,867	-	598,530	2,239,397
Debt service	1,029,503	-	-	485,928	1,515,431
Grant programs	-	-	-	424,722	424,722
Park development	-	-	-	401,656	401,656
Street maintenance	-	-	-	1,288,512	1,288,512
Air quality	-	-	-	203,946	203,946
Affordable housing In-lieu	-	-	-	320,250	320,250
Total restricted	1,029,503	1,640,867	-	5,010,437	7,680,807
Committed					
Metrolink station	3,600,000	-	-	-	3,600,000
Total committed	3,600,000	-	-	-	3,600,000
Assigned					
Public safety mitigation	286,518	-	-	-	286,518
Total assigned	286,518	-	-	-	286,518
Unassigned	71,557	-	-	-	71,557
Total fund balances	$ 8,868,617	$ 1,640,867	$ -	$ 5,010,437	$ 15,519,921

Note 14 – Commitments and Contingencies

A. Commitments

The City had several outstanding or planned construction and other projects as of June 30, 2016. These projects are evidenced by contractual commitments with contractors and include:

Project	Commitment
Placentia Avenue Rehabilitation Project	$ 1,127,000
Metrolink Station and Parking Structure	5,405,000
Total	$ 6,532,000

B. Contingencies

The City is a defendant in a number of lawsuits, which have arisen in the normal course of business. While substantial damages are alleged in some of these actions, their outcome cannot be predicted with certainty.

C. Grants

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies. While no matters of noncompliance were disclosed by the audit of the financial statements or single audit of the Federal grant programs, grantor agencies may subject grant programs to additional compliance tests, which may result in disallowed costs. In the opinion of management, future disallowances of current or prior grant expenditures, if any, would not have a material adverse effect on the financial position of the City.

Note 15 – Individual Fund Disclosure

A. Expenditures in Excess of Appropriations

The following funds report expenditures in excess of appropriations for the year ended June 30, 2016.

	Expenditures	Appropriation	Expenditures in Excess of Appropriations
Nonmajor Special Revenue Funds:			
Park Development	$ 1,205	$ -	$ (1,205)
Street Lighting	381,608	378,875	(2,733)
Air Quality	341,415	107,022	(234,393)
Nonmajor Debt Service Fund:			
2011 Gas Tax COP	257,722	256,944	(778)

Note 15 – Individual Fund Disclosure (Continued)

B. Deficit Net Positions and Fund Balances

The City's governmental activities had an unrestricted net position (deficit) of $(30,490,175) as of June 30, 2016. This is mainly due to reporting of net pension liability of $(28,922,035) as required under GASB Statement No. 68 (Note 9).

Funds with deficit net positions at June 30, 2016 are as follows:

	Deficit Net Position
Proprietary Fund:	
Refuse	$ (551,693)
Internal Service Fund:	
Risk Management	$ (146,843)

Note 16 – Prior Period Adjustments

Net position as of July 1, 2015 was restated due to overstatement of pension related items as follows:

	Governmental Activities
Beginning net position, as previously reported	$ 41,446,033
Prior period adjustments:	
Overstatement of deferred inflows of resources	(19,184)
Overstatement of aggregate net pension liabilities	671,833
Overstatement of deferred outflows of resources	285,024
Beginning net position, as restated	$ 42,383,706

Note 17 – Successor Agency to the Former Placentia Redevelopment Agency

The California Supreme Court upheld Assembly Bill 1X 26 (the Bill) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Irwindale that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provided that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. The City Council elected to become the Successor Agency for the former Placentia Redevelopment Agency in accordance with the Bill, and all assets and activities relating to the former Placentia Redevelopment Agency were transferred to the RDA Successor Agency Private-Purpose Trust Fund to be reported in the fiduciary fund statements of the City. In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

Successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

A. Cash and Investments

Cash and investments reported in the accompanying financial statements consisted of the following:

Cash and investments pooled with the City	$	14,862
Cash and investment with fiscal agent		773,140
Total Cash and Investments	$	788,002

B. Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016	Classification: Due within One Year	Classification: Due in More Than One Year
Bonds Payable:						
2013 Tax Allocation Refunding Bonds	$ 12,665,000	$ -	$ (515,000)	$ 12,150,000	$ 525,000	$ 11,625,000
Bond Premium:						
2013 Tax Allocation Refunding Bonds	60,822	-	(3,560)	57,262	3,560	53,702
Other Liabilities:						
2003 Refunding and Improvement Project Certificates of Participation	4,082,808	-	(240,680)	3,842,128	249,432	3,592,696
SERAF Obligation	991,314	-	-	991,314	-	991,314
	$ 17,799,944	$ -	$ (759,240)	$ 17,040,704	$ 777,992	$ 16,262,712

Note 17 – Successor Agency to the Former Placentia Redevelopment Agency (Continued)

B. Long-Term Liabilities (Continued)

2013 Tax Allocation Refunding Bonds

On December 1, 2013, the Successor Agency to the Redevelopment Agency of the City of Placentia issued a tax allocation refunding bond ('TARB") in the amount of $13,120,000. Proceeds of the bond were used to refund the 2002 Series A & Series B Tax Allocation Bonds and the 2009 Subordinate Tax Allocation Note. The bond proceeds, together with other funds deposited from reserves, redeemed the 2002 Series A outstanding principal of $2,445,000, the 2002 Series B outstanding principal of $3,670,000, and the 2009 Subordinate TAN outstanding principal of $6,850,000. In lieu of funding the Reserve Account with proceeds of the Bonds, the Successor Agency has determined to purchase a Municipal Bond Debt Service Reserve Insurance Policy issued by the Insurer.

The bond is a special obligation of the Successor Agency. The bond does not constitute a debt or liability of the City of Placentia, County of Orange, State of California, or of any political subdivision thereof, other than the Successor Agency. The Successor Agency shall only be obligated to pay the principal of the bond, or interest thereon, from the funds described within the Official Statement. Neither the faith and credit nor the taxing power of the City of Placentia, the County of Orange, the State of California or any of its political subdivisions is pledged to the payment of the principal of or the interest on the bond. The Successor Agency has no taxing power. As of June 30, 2016, the outstanding principal on this bond is $12,150,000.

The annual debt service requirements are as follows:

Year ending June 30,	Principal	Interest	Total
2017	$ 525,000	$ 491,025	$ 1,016,025
2018	535,000	475,075	1,010,075
2019	555,000	453,275	1,008,275
2020	580,000	430,575	1,010,575
2021	600,000	403,975	1,003,975
2022-2026	3,370,000	1,682,969	5,052,969
2027-2031	4,080,000	943,438	5,023,438
2032-2033	1,905,000	91,556	1,996,556
	$ 12,150,000	$ 4,971,888	$ 17,121,888

Debt Related Pledge of Revenue

The Successor Agency has pledged a portion of future tax increment revenues to repay the 2013 TARB as the source of repayment of this debt. Tax increment revenues were projected to produce a certain percentage of the debt service requirements over the life of the debt. Due to the dissolution of the former Placentia Redevelopment Agency, the pledged revenue is deposited to the County of Orange Redevelopment Property Tax Trust Fund (RPTTF). The County forwards the City funds to pay these recognized obligations.

Note 17 – Successor Agency to the Former Placentia Redevelopment Agency (Continued)

B. Long-Term Liabilities (Continued)

2003 Certificates of Participation City Reimbursement

On April 17, 2007, the City Council of the City of Placentia and the Board of Directors of the former Placentia Redevelopment Agency approved a reimbursement agreement between the City and the former Placentia Redevelopment Agency. This agreement provides that the former Placentia Redevelopment Agency will reimburse the City for a portion of the lease payment paid by the City to the bond trustee, with respect to the 2003 Certificates of Participation. The portion reimbursed (87.52 percent) is based upon the portion of the capital improvements and improved facilities benefiting from the original proceeds of the related debt issue that were within the confines of the redevelopment project area. The long-term liability balance as of June 30, 2016 of $3,842,128 represents 87.52 percent of the outstanding principal balance of the 2003 COP at June 30, 2016 of $4,390,000 reported in the City.

Supplemental Education Revenue Augmentation Fund (SERAF) Obligation

The Successor Agency has accrued a liability in the amount of $991,314 in regards to its Supplemental Education Revenue Augmentation Fund (SERAF) obligation. This amount includes the unpaid portions from fiscal years 2009-10 and 2010-11. In 2009, the State of California issued a mandate that shifted redevelopment funds to education purposes. This action required each local redevelopment agency to make payment to their respective County Auditor-Controller. The Placentia Redevelopment Agency did not make payment on this obligation for two fiscal years, as it did not have the means to do so. Non-payment of SERAF obligations would usually result in suspension of redevelopment activity. Upon dissolution of redevelopment in 2012, this unpaid obligation was transferred to the Successor Agency. The Successor Agency will continue working to resolve this matter.

C. Insurance

The Successor Agency is covered under the City of Placentia's insurance policies. Therefore, the limitation and self-insured retentions applicable to the City also apply to the Successor Agency. Additional information as to coverage and self-insured retentions can be found in Note 12.

D. Contingent Liabilities

The Successor Agency is subject to litigation arising in the normal course of business. In the opinion of the City Attorney, there is no pending litigation that is likely to have a material adverse effect on the financial position of the Successor Agency. The Successor Agency has no power to levy and collect taxes and any legislative property tax de-emphasis might reduce the amount of tax revenues that would otherwise be available to pay the principal and interest on the Certificates, Bonds or loans from the City. Broadened property tax exemptions could have a similar effect. Conversely, any increase in the tax rate or assessed valuation, or any reduction or elimination of present exemptions would increase the amount of tax revenues that would be available to pay principal and interest on the Certificates, Bonds, or loans from the City.

Note 18 – Extraordinary Items

During the fiscal year, the City recorded a loss due to misappropriation of assets in the amount of $5,160,735. The City has recovered $4,125,494 of the loss. The loss and related recoveries are reflected as Extraordinary Items. In the General Fund, $3,125,494 of the total revenues is reflected as an Extraordinary Item, and $1 million is shown as unavailable revenue.

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REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

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City of Placentia
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – General Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 22,238,200	$ 23,638,750	$ 24,066,428	$ 427,678
Intergovernmental	112,211	304,491	466,271	161,780
Licenses and permits	1,535,400	1,567,100	1,733,049	165,949
Fines and forfeitures	435,000	445,000	542,253	97,253
Investment earnings	4,000	4,000	24,157	20,157
Charges for services	1,294,700	1,279,700	1,091,250	(188,450)
Leases and rents	758,000	758,000	670,631	(87,369)
Miscellaneous	273,000	412,500	1,053,220	640,720
Total Revenues	26,650,511	28,409,541	29,647,259	1,237,718
Expenditures:				
Current:				
General government	4,611,861	7,437,521	6,471,152	966,369
Public safety	17,152,485	17,290,815	17,853,856	(563,041)
Public works	3,305,845	3,763,787	3,685,810	77,977
Community development	913,180	925,770	826,470	99,300
Community services	1,190,072	1,216,452	1,142,293	74,159
Capital outlay	70,000	63,248	423,863	(360,615)
Debt service:				
Principal retirement	525,000	835,165	835,165	-
Interest and fiscal charges	863,625	553,460	552,358	1,102
Total Expenditures	28,632,068	32,086,218	31,790,967	295,251
Revenues Over (Under) Expenditures	(1,981,557)	(3,676,677)	(2,143,708)	1,532,969
Other Financing Sources (Uses):				
Transfers in	4,984,574	4,619,074	5,501,431	882,357
Transfers out	(3,073,675)	(694,575)	(402,496)	292,079
Total Other Financing Sources (Uses):	1,910,899	3,924,499	5,098,935	1,174,436
Net Change in Fund Balances Before Extraordinary Item	(70,658)	247,822	2,955,227	2,707,405
Extraordinary Items (Note 18):				
Loss due to misappropriation of assets	-	-	(5,160,735)	(5,160,735)
Restitution and recovery	-	-	3,125,494	3,125,494
Total Extraordinary Items	-	-	(2,035,241)	(2,035,241)
Net Change in Fund Balance	$ (70,658)	$ 247,822	919,986	$ 672,164
Fund Balance, July 1			7,948,631	
Fund Balance, June 30			$ 8,868,617	

City of Placentia
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule – Housing Successor Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Lease revenue	$ 11,700	$ 11,700	$ 10,880	$ (820)
Total Revenues	11,700	11,700	10,880	(820)
Excess (Deficiency) of Revenues Over Expenditures	$ 11,700	$ 11,700	10,880	$ (820)
Fund Balance, July 1			1,629,987	
Fund Balance, June 30			$ 1,640,867	

Budgetary Control and Accounting Policy

The City prepares its budgets on the basis of estimated revenues and expenditures and, accordingly, the budget amounts included in the accompanying financial statements are presented on a basis substantially consistent with generally accepted accounting principles. Encumbrance accounting is utilized during the fiscal year, whereby purchase orders, contracts and other commitments are recorded in order to control appropriations. However, at fiscal year end, all appropriates lapse. Accordingly, encumbrances are cancelled and generally are re-appropriated as part of the following year's budget. Encumbrances are not included in reported expenditures.

Annual budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The City Council approves total budgeted appropriations and any amendments to appropriations throughout the year.

The budgetary level of control for all governmental fund types is the fund level. The City Administrator has the discretion to transfer appropriations between departments within a fund, but transfers between funds must be approved by the City Council.

Schedule of the City's Proportionate Share of the Net Pension Liabilities and Related Ratios

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

Measurement Date	June 30, 2015	June 30, 2014[1]
City's Proportion of the Net Pension Liability/(Asset)	0.13337%	0.13850%
City's Proportionate Share of the Net Pension Liability/(Asset)	$ 9,154,245	$ 8,617,803
City's Covered-Employee Payroll	$ 3,972,732	$ 3,857,021
City's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	230.43%	223.43%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	81.65%	83.03%

California Public Employees' Retirement System ("CalPERS") Safety Plan

Measurement Date	June 30, 2015	June 30, 2014[1]
City's Proportion of the Net Pension Liability/(Asset)	0.30267%	0.30596%
City's Proportionate Share of the net Pension Liability/(Asset)	$ 20,774,757	$ 19,038,500
City's Covered-Employee Payroll	$ 4,090,475	$ 3,971,335
City's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	507.88%	479.40%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Total Pension Liability	74.32%	76.36%

[1] Historical information is required only for measurement periods for which GASB 68 is applicable.

Schedule of the City's Contributions

Last Ten Fiscal Years

California Public Employees' Retirement System ("CalPERS") Miscellaneous Plan

	2015-16	2014-15	2013-14[1]
Actuarially Determined Contribution	$ 286,489	$ 383,155	$ 412,406
Contribution in Relation to the Actuarially Determined Contribution	(667,441)	(383,155)	(412,406)
Contribution Deficiency (Excess)	$ (380,952)	$ -	$ -
Covered-Employee Payroll[2,3]	$ 4,091,914	$ 3,972,732	$ 3,857,021
Contributions as a Percentage of Covered-Employee Payroll	7.00%	9.64%	10.69%

California Public Employees' Retirement System ("CalPERS") Safety Plan

	2015-16	2014-15	2013-14[1]
Actuarially Determined Contribution	$ 713,301	$ 2,175,167	$ 2,157,763
Contribution in Relation to the Actuarially Determined Contribution	(2,568,441)	(2,175,167)	(2,157,763)
Contribution Deficiency (Excess)	$ (1,855,140)	$ -	$ -
Covered-Employee Payroll[2,3]	$ 4,213,189	$ 4,090,475	$ 3,971,335
Contributions as a Percentage of Covered-Employee Payroll	16.93%	53.18%	54.33%

[1] Historical information is required only for measurement periods for which GASB 68 is applicable.

[2] Covered-Employee Payroll represented above is based on pensionable earnings.

[3] Payroll from 2014-15 was assumed to increase by the 3.00% payroll growth assumption

Notes to Schedule

Changes of Assumptions: Discount rate was changed from 7.50% to 7.65% for the June 30, 2015 measurement date.

City of Placentia
Required Supplementary Information (Unaudited) (Continued)
Schedule of Funding Progress – Other Postemployment Benefits
For the Year Ended June 30, 2016

The schedule of funding progress for the past three actuarial valuations is presented below:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (B)	Unfunded Actuarial Accrued Liability ("UAAL") (A - B)	Funded Ratio (A / B)	Covered Payroll (C)	UAAL as a % of Payroll (A - B) / C
7/1/2011	$ -	$ 23,732,646	$ 23,732,646	0.0%	$ 8,492,592	279.45%
7/1/2013	-	24,588,803	24,588,803	0.0%	8,139,414	302.10%
7/1/2015	-	26,514,838	26,514,838	0.0%	8,033,778	330.04%

SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

Miscellaneous Grants Special Revenue Fund – to account for Federal, State, County or other grants received which are not otherwise separately accounted for in other funds.

Park Development Special Revenue Fund – to account for in lieu fees charged to developers on a per unit basis for park development and rehabilitation.

Street Lighting Special Revenue Fund - to account for funds received from special assessments on property owners to provide street lighting in areas of the City not covered by the County lighting district.

Measure M Special Revenue Fund – to account for funds received by the City as a result of the voter-approved ballot measure in 1990 and extended by voter approval in 2006 to increase sales tax by ½ percent in Orange County to fund transportation projects.

Storm Drain Construction Special Revenue Fund – to account for funds restricted by State law to be spent on storm drain construction, which are received from acreage fees placed on developers at the time of development. The City is divided into eight storm drain areas and funds can be expended only within the area in which funds are collected.

Thoroughfare Construction Special Revenue Fund – to account for funds restricted by City ordinance to be spent for traffic signal, bridge and culvert construction, which are received from acreage fees placed on developers at the time of development.

Asset Seizure Special Revenue Fund – to account for monies seized from criminal activities. Revenues are restricted for use in law enforcement.

Traffic Offender Special Revenue Fund – to account for revenue generated from driving under the influence (DUI) administrative impound fees that are restricted to be spent on traffic enforcement activities, including but not limited to personnel, training, and equipment costs.

Supplemental Law Enforcement Special Revenue Fund – to account for the receipts and expenditures of funds resulting from the Citizen's Option for Public Safety (COPS) program, a state funded program, which are restricted for front line municipal police services.

Air Quality Special Revenue Fund – to account for the City's portion of motor vehicle registration fees collected pursuant to AB2766 passed during the 1990 State legislative session. This fee was levied to fund programs to reduce air pollution from mobile sources, such as cars, trucks, and buses.

Landscape Maintenance District 92-1 Special Revenue Fund – to account for benefit assessments levied under the Landscaping and Lighting Act of 1972, restricted for maintenance, operation, and administration of landscape improvements in certain areas of the City.

Housing and Community Development Special Revenue Fund – to account for U.S. Housing and Community Development Department grants requiring segregated fund accounting, such as the Community Development Block Grant program.

Utility Users Tax Special Revenue Fund – to account for revenue received from the Utility Users Tax levied within the City on users of electricity, telephone, gas, and cable TV.

Gasoline Tax Special Revenue Fund – to account for receipts and expenditures of money apportioned under Streets and Highways Code Sections 2103, 2105, 2106, 2107, and 2107.5 of the State of California. These funds are earmarked for maintenance, rehabilitation or improvement of public streets.

Sewer Construction Special Revenue Fund – to account for funds restricted by State law to be spent on sewer construction, which are received from acreage fees placed on developers at the time of development.

PEG Special Revenue Fund - to account for a portion of funds received from cable television franchise fees that are restricted for use for Public, Educational and Governmental (PEG) access channels and related programming.

Affordable Housing In Lieu Fund - to account for the receipt and expenditure of developer fees restricted for affordable housing purposes.

2011 Gas Tax COP Debt Service Fund - to account for the receipt and expenditure of gas tax revenues pledged for the payment of debt service on the 2011 Gas Tax Certificates of Participation.

City of Placentia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	Miscellaneous Grants	Park Development	Street Lighting	Measure M
ASSETS				
Pooled cash and investments	$ 426,062	$ 401,656	$ 29,598	$ 1,052,922
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	508	100,318
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	$ 426,062	$ 401,656	$ 30,106	$ 1,153,240
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 1,340	$ -	$ 29,034	$ 4,297
Accrued liabilities	-	-	-	-
Total Liabilities	1,340	-	29,034	4,297
Fund Balances:				
Restricted	424,722	401,656	1,072	1,148,943
Total Fund Balances	424,722	401,656	1,072	1,148,943
Total Liabilities and Fund Balances	$ 426,062	$ 401,656	$ 30,106	$ 1,153,240

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	Storm Drain Construction	Thoroughfare Construction	Asset Seizure	Traffic Offender
ASSETS				
Pooled cash and investments	$ 19,665	$ 74,128	$ 831,825	$ 55,797
Receivables:				
Accounts	-	-	110,627	-
Taxes	-	-	-	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	$ 19,665	$ 74,128	$ 942,452	$ 55,797
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ 5,805	$ 14,205
Accrued liabilities	-	-	-	-
Total Liabilities	-	-	5,805	14,205
Fund Balances:				
Restricted	19,665	74,128	936,647	41,592
Total Fund Balances	19,665	74,128	936,647	41,592
Total Liabilities and Fund Balances	$ 19,665	$ 74,128	$ 942,452	$ 55,797

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development
ASSETS				
Pooled cash and investments	$ -	$ 167,354	$ 217,904	$ 112,572
Receivables:				
Accounts	-	-	-	-
Taxes	138	36,592	1,615	-
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	$ 138	$ 203,946	$ 219,519	$ 112,572
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ 22,560	$ -
Accrued liabilities	-	-	2,957	-
Total Liabilities	-	-	25,517	-
Fund Balances:				
Restricted	138	203,946	194,002	112,572
Total Fund Balances	138	203,946	194,002	112,572
Total Liabilities and Fund Balances	$ 138	$ 203,946	$ 219,519	$ 112,572

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue			
	Utility Users Tax	Gasoline Tax	Sewer Construction	PEG
ASSETS				
Pooled cash and investments	$ 19,697	$ 139,569	$ 19,649	$ 245,176
Receivables:				
Accounts	-	-	-	-
Taxes	203,059	-	-	23,601
Restricted assets:				
Cash and investments with fiscal agents	-	-	-	-
Total Assets	$ 222,756	$ 139,569	$ 19,649	$ 268,777
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 5,575
Accrued liabilities	-	-	-	-
Total Liabilities	-	-	-	5,575
Fund Balances:				
Restricted	222,756	139,569	19,649	263,202
Total Fund Balances	222,756	139,569	19,649	263,202
Total Liabilities and Fund Balances	$ 222,756	$ 139,569	$ 19,649	$ 268,777

City of Placentia
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2016

	Special Revenue Funds	Debt Service Fund	
	Affordable Housing In-Lieu	2011 Gas Tax COP	Total Other Governmental Funds
ASSETS			
Pooled cash and investments	$ 320,250	$ -	$ 4,133,824
Receivables:			
Accounts	-	-	110,627
Taxes	-	-	365,831
Restricted assets:			
Cash and investments with fiscal agents	-	485,928	485,928
Total Assets	$ 320,250	$ 485,928	$ 5,096,210
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -	$ -	$ 82,816
Accrued liabilities	-	-	2,957
Total Liabilities	-	-	85,773
Fund Balances:			
Restricted	320,250	485,928	5,010,437
Total Fund Balances	320,250	485,928	5,010,437
Total Liabilities and Fund Balances	$ 320,250	$ 485,928	$ 5,096,210

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Funds			
	Miscellaneous Grants	Park Development	Street Lighting	Measure M
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	215,328	-	-	830,023
Fines and forfeitures	-	-	-	-
Investment income	-	873	-	2,105
Charges for services	-	138,450	153,805	-
Miscellaneous	-	1,000	-	-
Total Revenues	215,328	140,323	153,805	832,128
EXPENDITURES:				
Current:				
General government	14,340	-	-	-
Public safety	-	-	-	-
Public works	3,010	1,205	381,608	23,771
Community development	-	-	-	-
Community services	-	-	-	48,741
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	234,201
Interest and fiscal charges	-	-	-	26,630
Total Expenditures	17,350	1,205	381,608	333,343
REVENUES OVER (UNDER) EXPENDITURES	197,978	139,118	(227,803)	498,785
OTHER FINANCING SOURCES (USES):				
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	228,875	-
Transfers out	(203,973)	(44,361)	-	(6,297)
Total Other Financing Sources (Uses)	(203,973)	(44,361)	228,875	(6,297)
NET CHANGE IN FUND BALANCES	(5,995)	94,757	1,072	492,488
FUND BALANCES:				
Beginning of Year	430,717	306,899	-	656,455
End of Year	$ 424,722	$ 401,656	$ 1,072	$ 1,148,943

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Funds			
	Storm Drain Construction	Thoroughfare Construction	Asset Seizure	Traffic Offender
REVENUES:				
Taxes	$ 8,339	$ 7,220	$ -	$ -
Intergovernmental	60,000	-	-	-
Fines and forfeitures	-	-	611,775	-
Investment income	158	229	1,222	130
Charges for services	-	-	94,033	7,179
Miscellaneous	3,075	-	1	-
Total Revenues	71,572	7,449	707,031	7,309
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	26,435	-
Public works	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	94,514	16,971
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	120,949	16,971
REVENUES OVER (UNDER) EXPENDITURES	71,572	7,449	586,082	(9,662)
OTHER FINANCING SOURCES (USES):				
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(94,922)	(22,987)	(100,121)	-
Total Other Financing Sources (Uses)	(94,922)	(22,987)	(100,121)	-
NET CHANGE IN FUND BALANCES	(23,350)	(15,538)	485,961	(9,662)
FUND BALANCES:				
Beginning of Year	43,015	89,666	450,686	51,254
End of Year	$ 19,665	$ 74,128	$ 936,647	$ 41,592

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Funds			
	Supplemental Law Enforcement	Air Quality	Landscape Maintenance District 92-1	Housing and Community Development
REVENUES:				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	114,618	85,317	-	-
Fines and forfeitures	-	-	-	-
Investment income	206	802	386	224
Charges for services	-	-	428,480	-
Miscellaneous	-	100,000	-	-
Total Revenues	114,824	186,119	428,866	224
EXPENDITURES:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	394,460	-
Community development	-	-	-	14,769
Community services	-	-	-	-
Capital outlay	-	302,226	-	-
Debt service:				
Principal retirement	-	38,760	-	-
Interest and fiscal charges	-	429	-	-
Total Expenditures	-	341,415	394,460	14,769
REVENUES OVER (UNDER) EXPENDITURES	114,824	(155,296)	34,406	(14,545)
OTHER FINANCING SOURCES (USES):				
Proceeds from capital leases	-	250,598	-	-
Transfers in	-	-	-	-
Transfers out	(114,694)	(174,460)	-	-
Total Other Financing Sources (Uses)	(114,694)	76,138	-	-
NET CHANGE IN FUND BALANCES	130	(79,158)	34,406	(14,545)
FUND BALANCES:				
Beginning of Year	8	283,104	159,596	127,117
End of Year	$ 138	$ 203,946	$ 194,002	$ 112,572

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Funds			
	Utility Users Tax	Gasoline Tax	Sewer Construction	PEG
REVENUES:				
Taxes	$ 2,749,838	$ -	$ 2,404	$ -
Intergovernmental	-	1,149,475	-	-
Fines and forfeitures	-	-	-	-
Investment income	950	2,216	46	560
Charges for services	-	-	-	97,553
Miscellaneous	-	-	-	263,774
Total Revenues	2,750,788	1,151,691	2,450	361,887
EXPENDITURES:				
Current:				
General government	-	-	-	85,685
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	85,685
REVENUES OVER (UNDER) EXPENDITURES	2,750,788	1,151,691	2,450	276,202
OTHER FINANCING SOURCES (USES):				
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,820,836)	(1,355,738)	-	(13,000)
Total Other Financing Sources (Uses)	(3,820,836)	(1,355,738)	-	(13,000)
NET CHANGE IN FUND BALANCES	(1,070,048)	(204,047)	2,450	263,202
FUND BALANCES:				
Beginning of Year	1,292,804	343,616	17,199	-
End of Year	$ 222,756	$ 139,569	$ 19,649	$ 263,202

City of Placentia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended June 30, 2016

	Special Revenue Funds	Debt Service Fund	
	Affordable Housing In-Lieu	2011 Gas Tax COP	Total Nonmajor Governmental Funds
REVENUES:			
Taxes	$ -	$ -	$ 2,767,801
Intergovernmental	-	-	2,454,761
Fines and forfeitures	-	-	611,775
Investment income	-	2	10,109
Charges for services	204,750	-	1,124,250
Miscellaneous	-	-	367,850
Total Revenues	204,750	2	7,336,546
EXPENDITURES:			
Current:			
General government	-	-	100,025
Public safety	-	-	26,435
Public works	-	-	804,054
Community development	-	-	14,769
Community services	-	-	48,741
Capital outlay	-	-	413,711
Debt service:			
Principal retirement	-	225,000	497,961
Interest and fiscal charges	-	257,722	284,781
Total Expenditures	-	482,722	2,190,477
REVENUES OVER (UNDER) EXPENDITURES	204,750	(482,720)	5,146,069
OTHER FINANCING SOURCES (USES):			
Proceeds from capital leases	-	-	250,598
Transfers in	-	483,366	712,241
Transfers out	-	-	(5,951,389)
Total Other Financing Sources (Uses)	-	483,366	(4,988,550)
NET CHANGE IN FUND BALANCES	204,750	646	157,519
FUND BALANCES:			
Beginning of Year	115,500	485,282	4,852,918
End of Year	$ 320,250	$ 485,928	$ 5,010,437

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Miscellaneous Grants Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 38,000	$ 38,000	$ 215,328	$ 177,328
Total Revenues	38,000	38,000	215,328	177,328
Expenditures:				
Current:				
General government	24,049	24,049	14,340	9,709
Public works	13,951	13,951	3,010	10,941
Total Expenditures	38,000	38,000	17,350	20,650
REVENUE OVER (UNDER) EXPENDITURES	-	-	197,978	197,978
Other Financing Sources (Uses):				
Transfers out	-	-	(203,973)	(203,973)
Total Other Financing Sources (Uses)	-	-	(203,973)	(203,973)
NET CHANGE IN FUND BALANCE	$ -	$ -	(5,995)	$ (5,995)
FUND BALANCE:				
Beginning of Year			430,717	
End of Year			$ 424,722	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Park Development Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Investment income	$ 100	$ 100	$ 873	$ 773
Charges for services	280,000	280,000	138,450	(141,550)
Miscellaneous	-	-	1,000	1,000
Total Revenues	280,100	280,100	140,323	(139,777)
Expenditures:				
Current:				
Public works	-	-	1,205	(1,205)
Total Expenditures	-	-	1,205	(1,205)
REVENUE OVER (UNDER) EXPENDITURES	280,100	280,100	139,118	(140,982)
Other Financing Sources (Uses):				
Transfers out	(306,000)	(412,300)	(44,361)	367,939
Total Other Financing Sources (Uses)	(306,000)	(412,300)	(44,361)	367,939
NET CHANGE IN FUND BALANCE	$ (25,900)	$ (132,200)	94,757	$ 226,957
FUND BALANCE:				
Beginning of Year			306,899	
End of Year			$ 401,656	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Street Lighting Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ 150,000	$ 150,000	$ 153,805	$ 3,805
Total Revenues	150,000	150,000	153,805	3,805
Expenditures:				
Current:				
Public works	378,875	378,875	381,608	(2,733)
Total Expenditures	378,875	378,875	381,608	(2,733)
REVENUE OVER (UNDER) EXPENDITURES	(228,875)	(228,875)	(227,803)	1,072
Other Financing Sources (Uses):				
Transfers in	228,875	228,875	228,875	-
Total Other Financing Sources (Uses)	228,875	228,875	228,875	-
NET CHANGE IN FUND BALANCE	$ -	$ -	1,072	$ 1,072
FUND BALANCE:				
Beginning of Year			-	
End of Year			$ 1,072	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Measure M Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 934,550	$ 934,550	$ 830,023	$ (104,527)
Investment income	1,500	1,500	2,105	605
Total Revenues	936,050	936,050	832,128	(103,922)
Expenditures:				
Current:				
Public works	-	25,900	23,771	2,129
Community services	52,550	52,550	48,741	3,809
Debt service:				
Principal retirement	230,000	230,000	234,201	(4,201)
Interest and fiscal charges	37,000	37,000	26,630	10,370
Total Expenditures	319,550	345,450	333,343	12,107
REVENUE OVER (UNDER) EXPENDITURES	616,500	590,600	498,785	(91,815)
Other Financing Sources (Uses):				
Transfers out	(1,048,673)	(1,048,673)	(6,297)	1,042,376
Total Other Financing Sources (Uses)	(1,048,673)	(1,048,673)	(6,297)	1,042,376
NET CHANGE IN FUND BALANCE	$ (432,173)	$ (458,073)	492,488	$ 950,561
FUND BALANCE:				
Beginning of Year			656,455	
End of Year			$ 1,148,943	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Storm Drain Construction Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 50,000	$ 50,000	$ 8,339	$ (41,661)
Intergovernmental	-	-	60,000	60,000
Investment income	-	-	158	158
Miscellaneous	-	-	3,075	3,075
Total Revenues	50,000	50,000	71,572	21,572
Other Financing Sources (Uses):				
Transfers out	-	-	(94,922)	(94,922)
Total Other Financing Sources (Uses)	-	-	(94,922)	(94,922)
NET CHANGE IN FUND BALANCE	$ 50,000	$ 50,000	(23,350)	$ (73,350)
FUND BALANCE:				
Beginning of Year			43,015	
End of Year			$ 19,665	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Thoroughfare Construction Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 70,000	$ 70,000	$ 7,220	$ (62,780)
Investment income	-	-	229	229
Total Revenues	70,000	70,000	7,449	(62,551)
Other Financing Sources (Uses):				
Transfers out	-	(22,987)	(22,987)	-
Total Other Financing Sources (Uses)	-	(22,987)	(22,987)	-
NET CHANGE IN FUND BALANCE	$ 70,000	$ 47,013	(15,538)	$ (62,551)
FUND BALANCE:				
Beginning of Year			89,666	
End of Year			$ 74,128	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Asset Seizure Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Fines and forfeitures	$ 165,000	$ 165,000	$ 611,775	$ 446,775
Investment income	600	600	1,222	622
Charges for services	-	-	94,033	94,033
Miscellaneous	-	-	1	1
Total Revenues	165,600	165,600	707,031	541,431
Expenditures:				
Current:				
Public safety	62,000	62,000	26,435	35,565
Capital outlay	97,100	161,100	94,514	66,586
Total Expenditures	159,100	223,100	120,949	102,151
REVENUE OVER (UNDER) EXPENDITURES	6,500	(57,500)	586,082	643,582
Other Financing Sources (Uses):				
Transfers out	(373,500)	(353,500)	(100,121)	253,379
Total Other Financing Sources (Uses)	(373,500)	(353,500)	(100,121)	253,379
NET CHANGE IN FUND BALANCE	$ (367,000)	$ (411,000)	485,961	$ 896,961
FUND BALANCE:				
Beginning of Year			450,686	
End of Year			$ 936,647	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Traffic Offender Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Investment income	$ 50	$ 50	$ 130	$ 80
Charges for services	12,000	12,000	7,179	(4,821)
Total Revenues	12,050	12,050	7,309	(4,741)
Expenditures:				
Capital outlay	-	25,000	16,971	8,029
Total Expenditures	-	25,000	16,971	8,029
NET CHANGE IN FUND BALANCE	$ 12,050	$ (12,950)	(9,662)	$ 3,288
FUND BALANCE:				
Beginning of Year			51,254	
End of Year			$ 41,592	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Supplemental Law Enforcement Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 100,000	$ 100,000	$ 114,618	$ 14,618
Investment income	-	-	206	206
Total Revenues	100,000	100,000	114,824	14,824
Other Financing Sources (Uses):				
Transfers out	(103,000)	(103,000)	(114,694)	(11,694)
Total Other Financing Sources (Uses)	(103,000)	(103,000)	(114,694)	(11,694)
NET CHANGE IN FUND BALANCE	$ (3,000)	$ (3,000)	130	$ 3,130
FUND BALANCE:				
Beginning of Year			8	
End of Year			$ 138	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Air Quality Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 63,000	$ 100,310	$ 85,317	$ (14,993)
Investment income	-	-	802	802
Miscellaneous	-	-	100,000	100,000
Total Revenues	63,000	100,310	186,119	85,809
Expenditures:				
Current:				
Public safety	99,712	107,022	-	107,022
Capital outlay	-	-	302,226	(302,226)
Debt service:				
Principal retirement	-	-	38,760	(38,760)
Interest and fiscal charges	-	-	429	(429)
Total Expenditures	99,712	107,022	341,415	(234,393)
REVENUE OVER (UNDER) EXPENDITURES	(36,712)	(6,712)	(155,296)	(148,584)
Other Financing Sources (Uses):				
Proceeds from capital leases	-	-	250,598	250,598
Transfers out	(106,150)	(106,150)	(174,460)	(68,310)
Total Other Financing Sources (Uses)	(106,150)	(106,150)	76,138	182,288
NET CHANGE IN FUND BALANCE	$ (142,862)	$ (112,862)	(79,158)	$ 33,704
FUND BALANCE:				
Beginning of Year			283,104	
End of Year			$ 203,946	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Landscape Maintenance District 92-1 Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Investment income	$ -	$ -	$ 386	$ 386
Charges for services	420,000	420,000	428,480	8,480
Total Revenues	420,000	420,000	428,866	8,866
Expenditures:				
Current:				
Public works	453,040	453,040	394,460	58,580
Total Expenditures	453,040	453,040	394,460	58,580
NET CHANGE IN FUND BALANCE	$ (33,040)	$ (33,040)	34,406	$ 67,446
FUND BALANCE:				
Beginning of Year			159,596	
End of Year			$ 194,002	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Housing and Community Development Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 445,618	$ 445,618	$ -	$ (445,618)
Investment income	-	-	224	224
Total Revenues	445,618	445,618	224	(445,394)
Expenditures:				
Current:				
Community development	135,350	135,350	14,769	120,581
Total Expenditures	135,350	135,350	14,769	120,581
REVENUE OVER (UNDER) EXPENDITURES	310,268	310,268	(14,545)	(324,813)
Other Financing Sources (Uses):				
Transfers out	(325,356)	(325,356)	-	325,356
Total Other Financing Sources	(325,356)	(325,356)	-	325,356
NET CHANGE IN FUND BALANCE	$ (15,088)	$ (15,088)	(14,545)	$ 543
FUND BALANCE:				
Beginning of Year			127,117	
End of Year			$ 112,572	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Utility Users Tax Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 2,950,000	$ 2,950,000	$ 2,749,838	$ (200,162)
Investment income	-	-	950	950
Total Revenues	2,950,000	2,950,000	2,750,788	(199,212)
Other Financing Sources (Uses):				
Transfers out	(2,950,000)	(2,950,000)	(3,820,836)	(870,836)
Total Other Financing Sources (Uses)	(2,950,000)	(2,950,000)	(3,820,836)	(870,836)
NET CHANGE IN FUND BALANCE	$ -	$ -	(1,070,048)	$ (1,070,048)
FUND BALANCE:				
Beginning of Year			1,292,804	
End of Year			$ 222,756	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Gasoline Tax Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Intergovernmental	$ 1,110,650	$ 1,078,350	$ 1,149,475	$ 71,125
Investment income	-	-	2,216	2,216
Total Revenues	1,110,650	1,078,350	1,151,691	73,341
Other Financing Sources (Uses):				
Transfers out	(1,381,944)	(1,381,944)	(1,355,738)	26,206
Total Other Financing Sources (Uses)	(1,381,944)	(1,381,944)	(1,355,738)	26,206
NET CHANGE IN FUND BALANCE	$ (271,294)	$ (303,594)	(204,047)	$ 99,547
FUND BALANCE:				
Beginning of Year			343,616	
End of Year			$ 139,569	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sewer Construction Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Taxes	$ 17,000	$ 17,000	$ 2,404	$ (14,596)
Investment income	-	-	46	46
Total Revenues	17,000	17,000	2,450	(14,550)
NET CHANGE IN FUND BALANCE	$ 17,000	$ 17,000	2,450	$ (14,550)
FUND BALANCE:				
Beginning of Year			17,199	
End of Year			$ 19,649	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
PEG Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Investment income	$ -	$ -	$ 560	$ 560
Charges for services	96,000	96,000	97,553	1,553
Miscellaneous	-	-	263,774	263,774
Total Revenues	96,000	96,000	361,887	265,887
Expenditures:				
Current:				
General government	86,574	86,574	85,685	889
Total Expenditures	86,574	86,574	85,685	889
REVENUE OVER (UNDER) EXPENDITURES	9,426	9,426	276,202	266,776
Other Financing Sources (Uses):				
Transfers out	(13,000)	(13,000)	(13,000)	-
Total Other Financing Sources (Uses)	(13,000)	(13,000)	(13,000)	-
NET CHANGE IN FUND BALANCE	$ (3,574)	$ (3,574)	263,202	$ 266,776
FUND BALANCE:				
Beginning of Year			-	
End of Year			$ 263,202	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Affordable Housing In-Lieu Special Revenue Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Charges for services	$ -	$ -	$ 204,750	$ 204,750
Total Revenues	-	-	204,750	204,750
REVENUE OVER (UNDER) EXPENDITURES	-	-	204,750	204,750
NET CHANGE IN FUND BALANCE	$ -	$ -	204,750	$ 204,750
FUND BALANCE:				
Beginning of Year			115,500	
End of Year			$ 320,250	

City of Placentia
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
2011 Gas Tax COP Debt Service Fund
For the Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues:				
Investment income	$ 500	$ 500	$ 2	$ (498)
Total Revenues	500	500	2	(498)
Expenditures:				
Debt service:				
Principal retirement	225,000	225,000	225,000	-
Interest and fiscal charges	256,944	256,944	257,722	(778)
Total Expenditures	481,944	481,944	482,722	(778)
REVENUE OVER (UNDER) EXPENDITURES	(481,444)	(481,444)	(482,720)	(1,276)
Other Financing Sources:				
Transfers in	481,944	481,944	483,366	1,422
Total Other Financing Sources	481,944	481,944	483,366	1,422
NET CHANGE IN FUND BALANCE	$ 500	$ 500	646	$ 146
FUND BALANCE:				
Beginning of Year			485,282	
End of Year			$ 485,928	

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INTERNAL SERVICE FUND FINANCIAL STATEMENTS

City of Placentia
Combining Statement of Net Position
All Internal Service Funds
June 30, 2016

	Risk Management	Health and Welfare	Equipment Replacement
ASSETS			
Current Assets:			
Cash and investments	$ 1,830,402	$ 3,117	$ 14,062
Receivable:			
Accounts	1,659	-	-
Restricted:			
Cash and investments	10,013	15,677	-
Total Current Assets	1,842,074	18,794	14,062
Noncurrent Assets:			
Capital assets, net of accumulated depreciation	-	-	27,250
Total Noncurrent Assets	-	-	27,250
Total Assets	1,842,074	18,794	41,312
LIABILITIES			
Current Liabilities:			
Accounts payable	10,063	3,117	-
Accrued claims and judgments	508,961	-	-
Total Current Liabilities	519,024	3,117	-
Noncurrent Liabilities:			
Accrued claims and judgments	1,526,882	-	-
Total Noncurrent Liabilities	1,526,882	-	-
Total Liabilities	2,045,906	3,117	-
NET POSITION			
Investment in capital assets	-	-	27,250
Unrestricted	(203,832)	15,677	14,062
Total Net Position	$ (203,832)	$ 15,677	$ 41,312

City of Placentia
Combining Statement of Net Position (Continued)
All Internal Service Funds
June 30, 2016

	Information Technology	Total
ASSETS		
Current Assets:		
Cash and investments	$ -	$ 1,847,581
Receivable:		
Accounts	-	1,659
Restricted:		
Cash and investments	-	25,690
Total Current Assets	-	1,874,930
Noncurrent Assets:		
Capital assets, net of accumulated depreciation	-	27,250
Total Noncurrent Assets	-	27,250
Total Assets	-	1,902,180
LIABILITIES		
Current Liabilities:		
Accounts payable	-	13,180
Accrued claims and judgments	-	508,961
Total Current Liabilities	-	522,141
Noncurrent Liabilities:		
Accrued claims and judgments	-	1,526,882
Total Noncurrent Liabilities	-	1,526,882
Total Liabilities	-	2,049,023
NET POSITION		
Investment in capital assets	-	27,250
Unrestricted	-	(174,093)
Total Net Position	$ -	$ (146,843)

City of Placentia
Combining Statement for All Internal Service Funds of
Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2016

	Risk Management	Health and Welfare	Equipment Replacement
OPERATING REVENUES:			
Service charges	$ 491,899	$ 1,194,707	$ -
Total Operating Revenues	491,899	1,194,707	-
OPERATING EXPENSES:			
Administration	96,094	-	35,938
Reinsurance premiums	-	122,257	-
Claims	(150,288)	-	-
Medical and dental premiums	-	1,045,026	-
Liability insurance premiums	488,296	11,747	-
Depreciation expense	-	-	24,197
Total Operating Expenses	434,102	1,179,030	60,135
OPERATING INCOME (LOSS)	57,797	15,677	(60,135)
NONOPERATING INCOME (LOSS):			
Gain (loss) on disposal of capital assets	-	-	17,500
Total Nonoperating Income (Loss)	-	-	17,500
Net Income (Loss)	57,797	15,677	(42,635)
CHANGES IN NET POSITION	57,797	15,677	(42,635)
NET POSITION:			
Beginning of the Year, as Restated	(261,629)	-	83,947
End of the Year	$ (203,832)	$ 15,677	$ 41,312

City of Placentia
Combining Statement for All Internal Service Funds of
Revenues, Expenses, and Changes in Net Position (Continued)
For the Year Ended June 30, 2016

	Information Technology	Total
OPERATING REVENUES:		
Service charges	$ -	$ 1,686,606
Total Operating Revenues	-	1,686,606
OPERATING EXPENSES:		
Administration	-	132,032
Reinsurance premiums	-	122,257
Claims	-	(150,288)
Medical and dental premiums	-	1,045,026
Liability insurance premiums	-	500,043
Depreciation expense	3,183	27,380
Total Operating Expenses	3,183	1,676,450
OPERATING INCOME (LOSS)	(3,183)	10,156
NONOPERATING INCOME (LOSS):		
Gain (loss) on disposal of capital assets	-	17,500
Total Nonoperating Income (Loss)	-	17,500
Net Income (Loss)	(3,183)	27,656
CHANGES IN NET POSITION	(3,183)	27,656
NET POSITION:		
Beginning of the Year, as Restated	3,183	(174,499)
End of the Year	$ -	$ (146,843)

City of Placentia
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2016

	Risk Management	Health and Welfare	Equipment Replacement
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers and users	$ 493,791	$ 1,196,227	$ -
Cash paid to suppliers for goods and services	(1,074,265)	(1,199,658)	-
Cash paid to employees for services	(96,094)	-	(35,938)
Cash receipt from insurance recovery	150,288	-	-
Net Cash Provided by (Used in) Operating Activities	(526,280)	(3,431)	(35,938)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from sale of capital assets	-	-	17,500
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	-	17,500
Net Decrease In Cash and Cash Equivalents	(526,280)	(3,431)	(18,438)
CASH AND CASH EQUIVALENTS:			
Beginning of Year	2,366,695	22,225	32,500
End of Year	$ 1,840,415	$ 18,794	$ 14,062
CASH AND CASH EQUIVALENTS:			
Cash and investments	$ 1,830,402	$ 3,117	$ 14,062
Cash and investments with fiscal agent	10,013	15,677	-
Total Cash and Cash Equivalents	$ 1,840,415	$ 18,794	$ 14,062
Reconciliation of Operating Income (Loss) to to Net Cash Provided by (Used in) Operating Activities:			
Operating Income (loss)	$ 57,797	$ 15,677	$ (60,135)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	-	24,197
Changes in assets and liabilities:			
(Increase)/decrease in accounts receivables	1,892	1,520	-
Increase/(decrease) in accounts payable	(5,528)	(20,628)	-
Increase/(decrease) in claims payable	(580,441)	-	-
Net Cash Provided by (Used in) Operating Activities	$ (526,280)	$ (3,431)	$ (35,938)

City of Placentia
Combining Statement of Cash Flows (Continued)
Internal Service Funds
For the Year Ended June 30, 2016

	Information Technology	Total
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers and users	$ -	$ 1,690,018
Cash paid to suppliers for goods and services	(34,563)	(2,308,486)
Cash paid to employees for services	-	(132,032)
Cash receipt from insurance recovery	-	150,288
Net Cash Provided by (Used in) Operating Activities	(34,563)	(600,212)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from sale of capital assets	-	17,500
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	17,500
Net Decrease In Cash and Cash Equivalents	(34,563)	(582,712)
CASH AND CASH EQUIVALENTS:		
Beginning of Year	34,563	2,455,983
End of Year	$ -	$ 1,873,271
CASH AND CASH EQUIVALENTS:		
Cash and investments	$ -	$ 1,847,581
Cash and investments with fiscal agent	-	25,690
Total Cash and Cash Equivalents	$ -	$ 1,873,271
Reconciliation of Operating Income (Loss) to to Net Cash Provided by (Used in) Operating Activities:		
Operating Income (loss)	$ (3,183)	$ 10,156
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	3,183	27,380
Changes in assets and liabilities:		
(Increase)/decrease in accounts receivables	-	3,412
Increase/(decrease) in accounts payable	(34,563)	(60,719)
Increase/(decrease) in claims payable	-	(580,441)
Net Cash Provided by (Used in) Operating Activities	$ (34,563)	$ (600,212)

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AGENCY FUNDS FINANCIAL STATEMENTS

City of Placentia
Combining Statement of Assets and Liabilities
Agency Fund
For the Year Ended June 30, 2016

	Special Deposits	Community Facilities District	Public Safety CFD 2014-01	Total
Assets:				
Cash and investments	$ 450,934	$ 31,984	$ -	$ 482,918
Taxes receivable	-	615	-	615
Miscellaneous receivables	-	-	472	472
Total Assets	$ 450,934	$ 32,599	$ 472	$ 484,005
Liabilities:				
Deposits payable	$ 450,934	$ 32,599	$ 472	$ 484,005
Total Liabilities	$ 450,934	$ 32,599	$ 472	$ 484,005

City of Placentia
Combining Statement of Changes in Assets and Liabilities
Agency Fund
For the Year Ended June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Special Deposits				
Assets:				
Cash and investments	$ 946,866	$ 512,574	$ (1,008,506)	$ 450,934
Total Assets	$ 946,866	$ 512,574	$ (1,008,506)	$ 450,934
Liabilities:				
Deposits payable	$ 946,866	$ 512,574	$ (1,008,506)	$ 450,934
Total Liabilities	$ 946,866	$ 512,574	$ (1,008,506)	$ 450,934

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Community Facilities District				
Assets:				
Cash and investments	$ 2,335,791	$ 269,227	$ (2,573,034)	$ 31,984
Taxes receivable	73,719	615	(73,719)	615
Miscellaneous receivables	1,694,025	2,500,342	(4,194,367)	-
Total Assets	$ 4,103,535	$ 2,770,184	$ (6,841,120)	$ 32,599
Liabilities:				
Deposits payable	$ 4,103,535	$ 2,770,184	$ (6,841,120)	$ 32,599
Total Liabilities	$ 4,103,535	$ 2,770,184	$ (6,841,120)	$ 32,599

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Public Safety CFD 2014-01				
Assets:				
Cash and investments	$ 3,494	$ 17,211	$ (20,705)	$ -
Miscellaneous receivables	-	472	-	472
Total Assets	$ 3,494	$ 17,683	$ (20,705)	$ 472
Liabilities:				
Deposits payable	3,494	17,683	(20,705)	472
Total Liabilities	$ 3,494	$ 17,683	$ (20,705)	$ 472

City of Placentia
Combining Statement of Changes in Assets and Liabilities (Continued)
Agency Fund
For the Year Ended June 30, 2016

	Balance June 30, 2015	Additions	Deletions	Balance June 30, 2016
Total				
Assets:				
Cash and investments	$ 3,286,151	$ 799,012	$ (3,602,245)	$ 482,918
Taxes receivable	73,719	615	(73,719)	615
Miscellaneous receivables	1,694,025	2,500,814	(4,194,367)	472
Total Assets	$ 5,053,895	$ 3,300,441	$ (7,870,331)	$ 484,005
Liabilities:				
Deposits payable	5,053,895	3,300,441	(7,870,331)	484,005
Total Liabilities	$ 5,053,895	$ 3,300,441	$ (7,870,331)	$ 484,005

STATISTICAL SECTION

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City of Placentia
Description of Statistical Section Contents

This part of the City of Placentia's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the government's overall financial health.

Contents:	Pages
Financial Trends - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	148 - 157
Revenue Capacity - These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	158 - 163
Debt Capacity - These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the	164 - 166
Demographic and Economic Information - These schedules offer demographics and economic indicators to help the reader understand the environment within which the City's financial	168 - 170
Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report related to the services the City provides and activities it performs.	172 - 175

City of Placentia
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2007	2008	2009	2010	2011
Governmental activities					
Net Investment in capital assets	$ 82,805	$ 69,881	$ 78,071	$ 58,119	$ 60,198
Restricted	6,104	5,316	7,785	-	8,717
Unrestricted	(20,936)	(20,681)	(38,860)	(9,756)	(12,267)
Total governmental activities net position	$ 67,973	$ 54,516	$ 46,996	$ 48,363	$ 56,648
Business-type activities					
Net Investment in capital assets	$ 474	$ 13,725	$ 13,134	$ 12,543	$ 13,277
Unrestricted	2,603	3,578	2,921	5,076	(1,041)
Total business-type activities net position	$ 3,077	$ 17,303	$ 16,055	$ 17,619	$ 12,236
Primary government					
Net Investment in capital assets	$ 83,279	$ 83,606	$ 91,205	$ 70,662	$ 73,475
Restricted	6,104	5,316	7,785	-	8,717
Unrestricted	(18,333)	(17,103)	(35,939)	(4,680)	(13,308)
Total primary government net position	$ 71,050	$ 71,819	$ 63,051	$ 65,982	$ 68,884

Source: City of Placentia, Finance Department

City of Placentia
Net Position by Component (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2012	2013	2014	2015	2016
Governmental activities					
Net Investment in capital assets	$ 70,726	$ 78,273	$ 74,238	$ 66,333	$ 66,799
Restricted	2,981	3,630	2,901	7,027	7,681
Unrestricted	(7,936)	(14,229)	(9,273)	(34,145)	(30,490)
Total governmental activities net position	$ 65,771	$ 67,674	$ 67,866	$ 39,215	$ 43,990
Business-type activities					
Net Investment in capital assets	$ 12,686	$ 12,275	$ 11,760	$ 11,280	$ 10,765
Unrestricted	(874)	(1,115)	(680)	1,289	845
Total business-type activities net position	$ 11,812	$ 11,160	$ 11,080	$ 12,569	$ 11,610
Primary government					
Net Investment in capital assets	$ 83,412	$ 90,548	$ 85,998	$ 77,613	$ 77,564
Restricted	2,981	3,630	2,901	7,027	7,681
Unrestricted	(8,810)	(15,344)	(9,953)	(32,856)	(29,645)
Total primary government net position	$ 77,583	$ 78,834	$ 78,946	$ 51,784	$ 55,600

Source: City of Placentia, Finance Department

City of Placentia
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2007	2008	2009	2010	2011
Expenses					
Governmental activities:					
General government	$ 1,984	$ 2,693	$ 3,801	$ 8,664	$ 4,974
Public safety	16,342	17,481	17,568	15,770	18,342
Public works	8,812	8,435	8,019	4,222	6,466
Community development	2,964	3,608	2,820	1,850	1,145
Community services	-	-	-	-	-
Redevelopment	674	682	1,305	1,755	2,077
SERAF	-	-	-	843	174
Interest on long-term debt	1,357	1,361	1,197	1,718	1,892
Total governmental activities	32,133	34,260	34,710	34,822	35,070
Business-type activities:					
Refuse	2,430	2,599	3,163	2,579	2,779
Compressed natural gas	363	410	143	425	464
Sewer maintenance	682	808	928	1,029	1,404
Total business-type activities	3,475	3,817	4,234	4,033	4,647
Total primary government expenses	$ 35,608	$ 38,077	$ 38,944	$ 38,855	$ 39,717
Program Revenues					
Governmental activities:					
Charges for services					
General government	$ 761	$ 745	$ 1,302	$ 1,556	$ 3,003
Public safety	1,085	876	1,116	947	1,740
Public works	925	1,162	1,280	1,131	1,204
Community development	545	660	511	505	427
Community services	-	-	-	-	-
Operating grants	3,149	3,124	2,425	3,883	2,608
Capital grants and contributions	4,234	4,238	3,372	3,377	2,128
Total governmental activities program revenues	10,699	10,805	10,006	11,399	11,110
Business-type activities:					
Charges for services					
Refuse	2,923	3,032	2,898	3,015	2,432
Compressed natural gas	430	419	372	417	541
Sewer maintenance	1,126	1,069	830	898	778
Total business-type activities program revenues	4,479	4,520	4,100	4,831	3,751
Total primary government program revenues	$ 15,178	$ 15,325	$ 14,106	$ 16,230	$ 14,861
Net (expense)/revenue					
Governmental activities	$ (21,434)	$ (23,455)	$ (24,704)	$ (23,423)	$ (23,960)
Business-type activities	1,004	703	(134)	798	(896)
Total primary government net expenses	$ (20,430)	$ (22,752)	$ (24,838)	$ (22,625)	$ (24,856)

Source: City of Placentia, Finance Department

City of Placentia
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2012	2013	2014	2015	2016
Expenses					
Governmental activities:					
General government	$ 10,833	$ 10,516	$ 9,673	$ 9,248	$ 5,343
Public safety	16,104	16,965	16,915	15,689	18,556
Public works	6,525	6,506	5,720	6,644	7,445
Community development	1,034	1,011	1,142	1,845	1,373
Community services	-	-	-	-	1,263
Redevelopment	658	-	-	-	-
SERAF	-	-	-	-	-
Interest on long-term debt	1,414	603	667	861	837
Total governmental activities	36,568	35,601	34,117	34,287	34,817
Business-type activities:					
Refuse	2,880	2,933	2,950	2,795	2,555
Compressed natural gas	100	137	-	-	-
Sewer maintenance	1,114	1,143	1,071	1,069	1,418
Total business-type activities	4,094	4,213	4,021	3,864	3,973
Total primary government expenses	$ 40,662	$ 39,814	$ 38,138	$ 38,151	$ 38,790
Program Revenues					
Governmental activities:					
Charges for services					
General government	$ 2,091	$ 2,268	$ 2,408	$ 2,053	$ 1,956
Public safety	1,556	1,570	1,282	1,469	1,340
Public works	1,548	1,539	3,238	854	679
Community development	776	317	590	277	1,211
Community services	-	-	-	-	221
Operating grants	2,137	1,656	700	1,407	4,744
Capital grants and contributions	1,605	1,256	1,634	3,216	145
Total governmental activities program revenues	9,713	8,606	9,852	9,276	10,296
Business-type activities:					
Charges for services					
Refuse	2,730	2,749	2,865	2,874	2,890
Compressed natural gas	76	335	119	25	-
Sewer maintenance	858	876	884	819	688
Total business-type activities program revenues	3,664	3,960	3,868	3,718	3,578
Total primary government program revenues	$ 13,377	$ 12,566	$ 13,720	$ 12,994	$ 13,874
Net (expense)/revenue					
Governmental activities	$ (26,855)	$ (26,995)	$ (24,265)	$ (25,011)	$ (24,521)
Business-type activities	(430)	(253)	(153)	(146)	(395)
Total primary government net expenses	$ (27,285)	$ (27,248)	$ (24,418)	$ (25,157)	$ (24,916)

Source: City of Placentia, Finance Department

City of Placentia
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2007	2008	2009	2010	2011
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property	$ 12,918	$ 13,791	$ 13,827	$ 12,553	$ 13,416
Sales and use	5,820	5,452	4,686	3,930	5,063
Utility users	2,756	2,603	2,822	2,694	2,767
Franchise	1,077	1,226	1,150	1,203	2,453
Other	1,001	891	803	1,762	771
Miscellaneous	259	216	188	153	126
Investment income	261	46	43	39	595
Other	214	350	972	715	2,339
Special item	-	-	(4,047)	2,500	-
Extraordinary item	-	-	(5,562)	-	-
Transfers	71	249	1,145	566	831
Total governmental activities	24,377	24,824	16,027	26,115	28,361
Business-type activities					
Investment income	66	86	31	6	8
Special item	-	-	-	-	-
Gain on disposal of assets	2	-	-	-	-
Other	-	15	-	-	-
Transfers	(71)	(249)	(1,145)	(566)	(831)
Total business-type activities	(3)	(148)	(1,114)	(560)	(823)
Total primary government	$ 24,374	$ 24,676	$ 14,913	$ 25,555	$ 27,538
Change in Net Position					
Governmental activities	$ 2,943	$ 1,369	$ (8,677)	$ 2,692	$ 4,401
Business-type activities	1,001	555	(1,248)	238	(1,719)
Total primary government	$ 3,944	$ 1,924	$ (9,925)	$ 2,930	$ 2,682

Source: City of Placentia, Finance Department

City of Placentia
Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2012	2013	2014	2015	2016
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property	$ 12,452	$ 11,389	$ 11,804	$ 12,449	$ 13,259
Sales and use	4,225	4,160	4,512	6,284	6,848
Utility users	2,851	2,863	2,800	2,874	2,750
Franchise	2,056	2,186	2,228	2,338	2,332
Other	805	998	1,029	1,177	1,258
Miscellaneous	1,386	1,359	1,336	1,451	35
Investment income	199	197	24	576	34
Other	1,047	2,918	708	-	-
Special item	-	-	-	(2,764)	-
Extraordinary item	10,880	-	-	-	(1,035)
Transfers	76	248	4	165	646
Total governmental activities	35,977	26,318	24,445	24,550	26,127
Business-type activities					
Investment income	8	5	2	5	7
Special item	-	-	-	2,764	-
Gain on disposal of assets	-	-	-	-	-
Other	75	75	75	75	75
Transfers	(76)	(478)	(4)	(165)	(646)
Total business-type activities	7	(398)	73	2,679	(564)
Total primary government	$ 35,984	$ 25,920	$ 24,518	$ 27,229	$ 25,563
Change in Net Position					
Governmental activities	$ 9,122	$ (677)	$ 180	$ (461)	$ 1,606
Business-type activities	(423)	(651)	(80)	2,533	(959)
Total primary government	$ 8,699	$ (1,328)	$ 100	$ 2,072	$ 647

Source: City of Placentia, Finance Department

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City of Placentia
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year					
	2011	2012	2013	2014	2015	2016
General Fund						
Nonspendable	$ 5,823	$ 4,774	$ 4,368	$ 3,450	$ 4,104	$ 3,881
Restricted	-	-	-	439	1,030	1,030
Committed	-	-	-	-	119	3,600
Assigned	500	-	-	-	185	286
Unassigned	(294)	1,997	1,385	1,001	2,510	72
Total General Fund	$ 6,029	$ 6,771	$ 5,753	$ 4,890	$ 7,948	$ 8,869
All Other Governmental Funds						
Nonspendable	$ 1,754	$ 96	$ 88	$ 84	$ -	$ -
Restricted	9,122	8,118	3,630	2,930	5,999	6,651
Assigned	505	-	-	-	485	-
Unassigned	(1,636)	(2,441)	(2,196)	(761)	-	-
Total All Other Governmental Funds	9,745	5,773	1,522	2,253	6,484	6,651
Total All Governmental Funds	$ 15,774	$ 12,544	$ 7,275	$ 7,143	$ 14,432	$ 15,520

The City of Placentia implemented GASB 54 for the fiscal year ended June 30, 2011.
Information prior to the implementation of GASB 54 is not available

	Fiscal Year			
	2007	2008	2009	2010
General Fund				
Reserved	$ 101	$ 139	$ 3,894	$ 6,736
Unreserved	(3,108)	(4,698)	(5,234)	(4,521)
Total General Fund	$ (3,007)	$ (4,559)	$ (1,340)	$ 2,215
All Other Governmental Funds				
Reserved	$ 6,106	$ 3,039	$ 4,548	$ 7,541
Unreserved, reported in:				
Special Revenue Funds	1,992	4,569	1,850	1,145
Debt Service Funds	-	840	1,692	(4,651)
Capital Project Funds	(1,994)	(3,133)	(2,814)	(4,783)
Total All Other Governmental Funds	6,104	5,315	5,276	(748)
Total All Governmental Funds	$ 3,097	$ 756	$ 3,936	$ 1,467

Source: City of Placentia, Finance Department

City of Placentia
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2007	2008	2009	2010	2011
Revenues					
Property Tax	12,918	13,791	13,816	13,559	13,415
Sales Tax	5,820	5,300	4,686	3,930	5,063
Other Tax	4,923	4,732	4,955	4,654	6,116
Intergovernmental	4,451	5,855	5,165	5,295	5,036
Licenses and permits	1,328	1,441	2,126	2,448	1,397
Fines and forfeitures	904	845	878	819	604
Investment income	1,637	1,332	1,141	83	595
Charges for services	1,472	1,465	1,595	1,464	2,343
Other	1,009	1,286	919	342	4,138
Total Revenues	34,462	36,047	35,281	32,594	38,707
Expenditures					
Current:					
General Government	3,256	3,437	3,544	3,584	3,958
Public Safety	16,070	17,167	17,217	15,602	15,322
Public Works	8,826	10,427	6,573	2,850	5,864
Community development	2,950	3,568	2,846	1,826	983
Community services	-	-	-	-	-
Redevelopment	2,692	1,550	2,177	1,755	1,775
SERAF	-	-	-	843	174
Capital Outlay	-	-	8,251	3,940	392
Debt Service					
Principal	8,210	1,260	1,345	1,430	1,420
Interest	1,332	1,097	933	1,749	1,759
Other debt service	-	-	339	-	-
Total Expenditures	43,336	38,506	43,225	33,579	31,647
Excess of Revenues Over/(Under) Expenditures	(8,874)	(2,459)	(7,944)	(985)	7,060
Other Financing Sources/(Uses)					
Transfers In	6,581	6,545	15,946	14,707	12,063
Transfers Out	(6,581)	(6,440)	(15,898)	(18,693)	(14,263)
Proceeds from long-term debt	-	-	11,240	1	5,784
Other	12	13	(164)	2,500	-
Total Other Financing Sources	12	118	11,124	(1,485)	3,584
Extraordinary Items	-	-	-	-	-
Net Change in Fund Balances	$ (8,862)	$ (2,341)	$ 3,180	$ (2,470)	$ 10,644
Ratio of Total Debt Service Expenditures to Total Noncapital Expenditures	28.24%	6.52%	8.09%	12.01%	11.32%

Source: City of Placentia, Finance Department

City of Placentia
Changes in Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	2012	2013	2014	2015	2016
Revenues					
Property Tax	$ 12,451	$ 11,389	$ 11,804	$ 12,449	$ 13,259
Sales Tax	5,611	5,519	5,848	6,284	7,257
Other Tax	5,712	6,047	6,138	6,316	6,318
Intergovernmental	3,742	3,143	3,531	4,033	2,998
Licenses and permits	1,730	1,211	1,618	1,690	1,733
Fines and forfeitures	753	842	575	733	1,154
Investment income	423	161	210	177	34
Charges for services	2,370	1,800	1,912	2,228	2,216
Other	1,786	4,598	2,087	2,424	2,108
Total Revenues	34,578	34,710	33,723	36,334	37,077
Expenditures					
Current:					
General Government	4,690	4,275	4,409	6,432	6,571
Public Safety	15,978	16,845	16,853	16,500	17,880
Public Works	6,617	10,826	5,760	4,246	4,824
Community development	1,033	1,011	1,142	1,824	952
Community services	-	-	-	-	1,191
Redevelopment	659	-	-	-	-
SERAF	-	-	-	-	-
Capital Outlay	441	347	79	2,042	1,262
Debt Service					
Principal	1,186	355	723	1,070	1,333
Interest	1,617	594	577	813	837
Other debt service	-	-	-	-	-
Total Expenditures	32,221	34,253	29,543	32,927	34,850
Excess of Revenues Over/(Under) Expenditures	2,357	457	4,180	3,407	2,227
Other Financing Sources/(Uses)					
Transfers In	10,869	12,072	6,998	4,939	7,000
Transfers Out	(17,020)	(17,827)	(11,310)	(4,552)	(6,354)
Proceeds from long-term debt	399	-	-	-	251
Other	193	-	-	(2,764)	-
Total Other Financing Sources	(5,559)	(5,755)	(4,312)	(2,377)	897
Extraordinary Items	-	-	-	-	(2,035)
Net Change in Fund Balances	$ (3,202)	$ (5,298)	$ (132)	$ 1,030	$ 1,089
Ratio of Total Debt Service Expenditures to Total Noncapital Expenditures	9.67%	2.88%	4.62%	6.49%	6.91%

Source: City of Placentia, Finance Department

City of Placentia
Revenues by Source - General Fund
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Taxes	Sales and Use Taxes	Other Taxes	Licenses and Permits	Fines Forfeitures & Penalties	Use of Money and Property
2006-07	$ 10,699,537	$ 5,820,037	$ 2,078,677	$ 1,309,238	$ 801,584	$ 195,105
2007-08	11,371,081	5,300,514	2,116,009	1,441,263	765,264	4,352
2008-09	11,464,895	4,685,797	1,912,555	2,062,294	713,172	29,157
2009-10	11,185,541	3,930,224	1,960,357	2,445,469	788,012	34,236
2010-11	11,143,701	5,063,285	3,261,866	1,397,396	542,172	514,827
2011-12	11,160,051	5,611,105	2,860,703	1,730,070	595,239	391,869
2012-13	11,388,950	5,518,907	3,183,996	1,210,722	468,229	160,212
2013-14	11,804,238	5,847,742	3,338,556	1,618,068	459,123	206,104
2014-15	12,448,958	6,207,771	3,394,915	1,690,191	484,676	170,892
2015-16	13,259,241	7,257,004	3,550,183	1,733,049	542,253	-

* Investment Earnings and Rents previously reported as Use of Money and Property Leases previously reported as Other Revenues.

Source: City of Placentia, Finance Department

City of Placentia
Revenues by Source - General Fund (Continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Investment Earnings*	Leases and Rents*	Inter-governmental Revenue	Charges for Current Services	Other Revenues	Totals
2006-07	$ -	$ -	$ 929,088	$ 1,003,834	$ 953,884	$ 23,790,984
2007-08	-	-	1,527,873	995,223	1,199,926	24,721,505
2008-09	-	-	630,639	1,121,933	914,860	23,535,302
2009-10	-	-	460,128	935,521	109,395	21,848,883
2010-11	-	-	537,577	1,648,767	2,492,821	26,602,412
2011-12	-	-	54,850	1,350,666	1,239,397	24,993,950
2012-13	-	-	127,867	1,256,723	4,597,034	27,912,640
2013-14	-	-	58,058	1,189,249	1,571,109	26,092,247
2014-15	-	-	224,246	1,383,803	1,778,619	27,784,071
2015-16	24,157	670,631	466,271	1,091,250	1,053,220	29,647,259

* Investment Earnings and Rents previously reported as Use of Money and Property Leases previously reported as Other Revenues.

Source: City of Placentia, Finance Department

City of Placentia
Assessed Value of Taxable Property
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year Ended June 30	City				
	Secured	Public Utility	Unsecured	Taxable Assessed Value	Direct Rate
2007	$ 4,475,589	$ 2,838	$ 150,559	$ 4,628,986	0.1642
2008	4,820,355	381	170,439	4,991,175	0.1640
2009	4,693,057	465	140,530	4,834,052	0.1644
2010	4,794,903	390	172,357	4,967,650	0.1644
2011	4,795,545	390	173,088	4,969,023	0.1644
2012	4,849,370	390	157,793	5,007,553	0.1644
2013	4,934,183	292	145,927	5,080,402	0.1644
2014	5,065,170	292	141,308	5,206,770	0.1644
2015	5,359,402	292	155,890	5,515,584	0.1644
2016	5,706,871	292	169,843	5,877,006	0.1644

Note:

In 1978, the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: County of Orange

City of Placentia
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

	Fiscal Year									
	2007	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**
Placentia City	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340	0.1340
Placentia City Lighting Reorganization	0.0302	0.0300	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304	0.0304
Direct City Rate	0.1642	0.1640	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644	0.1644
Overlapping Rates:										
O.C. Water District Water Reserve	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
O.C. Vector Control	0.0011	0.0010	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011	0.0011
O.C. Transportation Authority	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026	0.0026
O.C. Water District	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080
O.C. Harbors, Beaches, Parks	0.0144	0.0133	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144
O.C. Department of Education	0.0171	0.0170	0.0170	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171	0.0171
O.C. Flood Control Dist General	0.0186	0.0190	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186	0.0186
O.C. Sanitation District 2 Operating	0.0309	0.0310	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309	0.0309
Placentia Library District	0.0376	0.0380	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376	0.0376
O.C. General Fund	0.0579	0.0580	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579	0.0579
North O.C. Community College General	0.0656	0.0660	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655	0.0655
Education Revenue Augmentation Fund	0.1876	0.1880	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876	0.1876
Placentia Unified General Fund	0.3943	0.3940	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943	0.3943
Total Direct City and Overlapping Rate	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Metro Water District	0.0047	0.0045	0.0043	0.0043	0.0037	0.0037	0.0035	0.0035	0.0035	0.0035
Placentia Schools	0.0265	0.0295	0.0476	0.0616	0.058	0.0585	0.0620	0.0653	0.0582	0.0567
North O.C. Community College Bonds	0.0144	0.0150	0.0149	0.0166	0.0176	0.0174	0.0190	0.0170	0.0170	0.0304
Total Rate	1.0456	1.0490	1.0668	1.0825	1.0793	1.0796	1.0845	1.0858	1.0787	1.0906

Note:

In 1978, the voters of the State of California passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within.

Source: HdL Coren Cone

City of Placentia
Principal Property Tax Payers
Current and Nine Years Ago
(amounts expressed in thousands)

	2016				2007		
Taxpayer	Taxable Assessed Value	Estimated Total Tax	Percent of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Estimated Total Tax	Percent of Total City Taxable Assessed Value
Placentia Place Apartments LLC	$ 82,759	$ 828	1.41%	ASN Placentia Place LLC	$ 77,292	$ 773	1.67%
Placentia 422	54,590	546	0.93%	Placentia 422	58,106	581	1.26%
Villa Angelina Apartment Fund LTD	52,229	522	0.89%	Donahue Schriber Realty Group	29,837	298	0.64%
Villa Tierra Apartments LLC	35,839	358	0.61%	Inland Western Placentia LLC	25,398	254	0.55%
Placentia-Linda Hospital Inc.	35,650	357	0.61%	Sandcastle Partners	20,701	207	0.45%
Arlon Graphics LLC	34,769	348	0.59%	Placentia-Linda Hospital Inc.	18,022	180	0.39%
ORA Bradford Court 127 LLC	27,429	274	0.47%	Greka Oil And Gas Inc	15,697	157	0.34%
Reef Imperial Rose Inc.	27,232	272	0.46%	Western Oak Tree Court Partners LP	13,751	138	0.30%
Donahue Schriber Realty Group	26,522	265	0.45%	Michael T Bridges Trust	13,700	137	0.30%
Ronald And Martha Beltran	26,213	262	0.45%	1545 Wilshire Placentia LLC	13,541	135	0.29%
	$ 403,232	$ 4,032	6.86%		$ 286,045	$ 2,860	6.18%

Source: HdL Coren Cone

City of Placentia
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2007	$ 12,096,749	$ 12,038,615	99.52%	N/A	N/A	N/A
2008	13,053,161	12,753,432	97.70%	N/A	N/A	N/A
2009	14,171,276	14,099,708	99.49%	N/A	N/A	N/A
2010	13,659,309	12,718,318	93.11%	N/A	N/A	N/A
2011	13,612,265	13,551,901	99.56%	N/A	N/A	N/A
2012	14,121,383	13,695,151	96.98%	N/A	N/A	N/A
2013	12,064,669	11,889,799	98.55%	N/A	N/A	N/A
2014	12,294,236	12,266,287	99.77%	N/A	N/A	N/A
2015	13,012,736	12,973,298	99.70%	N/A	N/A	N/A
2016	12,742,715	13,529,800	106.18%	N/A	N/A	N/A

Note:

The amounts presented include City property taxes, In-Lieu Vehicle License Fees, and "triple flip" property tax revenue in lieu of sales tax. 2016 includes final payment of "triple flip" property tax revenue.

Source: County of Orange Auditor-Controller

City of Placentia
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita)

Fiscal Year	Governmental Activities: Tax Allocation Bonds and Notes	Governmental Activities: Capital Leases	Governmental Activities: Certificates of Participation	Business-type Activities: Capital Leases	Total Primary Government	Percent of Assessed Valuation	Per Capita	Percent of Personal Income
2007	$ 7,170	$ 208	$ 11,038	$ -	$ 18,416	0.398%	361.34	1.20%
2008	7,040	111	9,950	-	17,101	0.343%	334.85	1.06%
2009	17,946	15	8,782	-	26,743	0.553%	520.75	1.63%
2010	17,839	-	7,534	-	25,373	0.511%	489.17	1.59%
2011	17,790	-	12,336	-	30,126	0.606%	575.97	1.97%
2012	4,202	299	11,341	-	15,842	0.316%	310.12	1.04%
2013	4,062	189	10,471	-	14,722	0.290%	284.34	0.97%
2014	3,870	75	9,572	-	13,517	0.260%	259.47	0.89%
2015	3,579	41	9,147	-	12,767	0.231%	245.12	0.83%
2016	3,063	218	8,697	-	11,978	0.204%	229.19	0.76%

Source: City of Placentia, Finance Department

City of Placentia
Direct and Overlapping Governmental Activity Debt
As of June 30, 2016

2015-16 Assessed Valuation:	$ 5,877,006
Successor Agency Incremental Valuation:	300,620
Adjusted Assessed Valuation:	$ 5,576,386

DIRECT DEBT:	Total Debt 06/30/16	% Applicable (1)	City's Share of Debt 6/30/16
Capital Leases	$ 217,814	100.00%	$ 217,814
Certificates of Participation	8,697,318	100.00%	8,697,318
Tax Allocation Bonds & Notes	3,063,256	100.00%	3,063,256
			$ 11,978,388
OVERLAPPING TAX AND ASSESSMENT DEBT:			
North Orange County Community College 2003 & 2005 Bonds	$ 265,173,927	5.326%	$ 14,121,926
Placentia -Yorba Linda Unified 2002, 2008, and 2012 Bond	258,739,619	22.327%	57,768,933
Metropolitan Water District	18,880,261	1.248%	235,651
TOTAL OVERLAPPING DEBT			$ 72,126,510
TOTAL DIRECT AND OVERLAPPING DEBT			$ 84,104,898

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

Ratios of Direct vs. Overlapping Debt	
Direct Debt	14.24%
Overlapping Debt	85.76%
Total Debt	100.00%

Ratios of Debt to Assessed Valuation	
Direct Debt	0.21%
Overlapping Debt	1.29%
Total Debt	1.51%

Source - HdL, Coren Cone

City of Placentia
Legal Debt Margin Information
Last Ten Fiscal Years

Legal Debt Margin Calculation for the Current Year		
Assessed value	$	5,877,006,457
Debt limit (3.75% of assessed value)		220,387,742
Debt applicable to limit		-
Legal debt margin - Current Year	$	220,387,742

Fiscal Year	Debt Limit	Debt Applicable to Limit	Legal Debt Margin	Debt as Percentage of Limit
2007	$ 173,586,979	$ -	$ 173,586,979	0%
2008	187,169,052	-	187,169,052	0%
2009	181,276,941	-	181,276,941	0%
2010	186,295,449	-	186,295,449	0%
2011	191,977,149	-	191,977,149	0%
2012	187,783,433	-	187,783,433	0%
2013	181,800,203	-	181,800,203	0%
2014	186,635,310	-	186,635,310	0%
2015	213,385,760	-	213,385,760	0%
2016	220,387,742	-	220,387,742	0%

Note:

The City charter includes a debt limit of 15%; however, at the time the charter was established, only 25% of the market value was used. For the purpose of determining the debt limit, the City is following the intent of the charter and reducing the debt limit to 3.75% of assessed valuation.

Source: City of Placentia, Finance Department

Source: City of Placentia, Finance Department

City of Placentia
Demographic and Economic Statistics
Last Ten Calendar Years
(personal income in thousands, except per capita)

Calendar Year	City Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2006	50,966	$ 1,535,208	$ 30,122	3.0%
2007	51,070	1,611,871	31,562	3.4%
2008	51,354	1,637,926	31,895	4.7%
2009	51,869	1,600,275	30,852	8.0%
2010	52,305	1,530,078	29,253	8.5%
2011	51,084	1,526,645	29,885	7.7%
2012	51,776	1,525,217	29,458	5.0%
2013	52,094	1,511,507	29,015	4.4%
2014	52,084	1,540,384	29,575	6.2%
2015	52,263	1,567,115	29,985	5.1%

Sources: City Population - State Department of Finance
Unemployment Date - California Employment Development Department
HDL, Coren Cone

City of Placentia
Taxable Sales by Category
Last Ten Calendar Years
(amounts expressed in thousands)

	Fiscal Year				
	2006	2007	2008	2009	2010
General Merchandise	$ 6,276	$ 6,135	$ 5,982	$ 6,247	$ 6,554
Food Stores	16,678	15,719	15,805	15,229	15,107
Eating and Drinking Places	64,241	64,073	63,978	61,515	60,571
Building Materials	65,663	46,069	38,951	23,746	28,216
Auto Dealers and Supplies	84,878	76,748	56,345	50,272	63,210
Service Stations	74,512	71,986	73,611	49,182	51,876
Other Retail Stores	68,321	64,574	58,656	59,203	55,636
All Other Outlets	217,500	195,778	200,533	172,339	174,333
Total	$ 598,069	$ 541,082	$ 513,861	$ 437,733	$ 455,503

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue.

Source: State of California Board of Equalization and The HdL Companies

City of Placentia
Taxable Sales by Category (Continued)
Last Ten Calendar Years
(amounts expressed in thousands)

	Fiscal Year				
	2011	2012	2013	2014	2015
General Merchandise	$ 6,339	$ 6,227	$ 6,482	$ 6,459	$ 6,635
Food Stores	16,462	17,718	17,541	17,898	18,529
Eating and Drinking Places	61,511	61,816	62,479	66,582	79,730
Building Materials	36,868	39,460	37,884	48,092	38,156
Auto Dealers and Supplies	66,736	69,200	78,924	85,659	105,341
Service Stations	68,726	83,112	80,210	78,562	70,961
Other Retail Stores	56,075	55,311	63,164	64,434	60,419
All Other Outlets	182,705	192,626	197,944	213,510	255,719
Total	$ 495,422	$ 525,470	$ 544,628	$ 581,196	$ 635,490

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's sales tax revenue.

Source: State of California Board of Equalization and The HdL Companies

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City of Placentia
Budgeted Full-Time Employees by Department
Last Ten Fiscal Years

	Fiscal Year									
Department	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
City Clerk	1.50	1.50	1.00	1.00	2.00	2.00	2.00	1.00	2.00	2.00
Administration	6.50	6.50	7.00	7.00	7.00	7.00	7.00	6.00	8.00	7.00
Finance	9.00	9.00	9.00	7.00	7.00	7.00	7.00	7.00	6.00	7.00
Community Development	8.00	7.00	5.50	3.00	3.00	3.00	3.00	-	-	4.00
Police	73.00	73.00	68.00	62.00	62.00	67.00	68.00	62.00	67.00	69.50
Public Works	36.00	37.00	29.00	24.00	22.00	22.00	22.00	19.00	18.00	19.00
Community Services	9.00	9.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	6.00
Total	143.00	143.00	124.50	109.00	107.00	112.00	113.00	99.00	105.00	114.50

Source: City of Placentia, Finance Department

City of Placentia
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year				
	2007	2008	2009	2010	2011
Function/Program					
Police					
Physical arrests	1,233	963	1,360	1,517	2,170
Parking citations	15,088	13,718	11,688	11,138	7,971
Traffic citations	7,058	5,206	6,362	5,496	5,628
Community Development					
Building Permits	793	1,071	866	536	646
Building and Zoning Inspections	131	152	184	140	112
Public Works					
Feet of Sewer Main Cleaned	106,946	401,280	401,280	401,280	401,280
Streetsweeping Miles	11,200	21,684	21,684	21,684	21,684
Traffic Signals Maintained	50	56	56	56	57
Culture and Recreation					
Recreation Classes	1,197	817	616	616	585

Source: City of Placentia, Finance Department

City of Placentia
Operating Indicators by Function (Continued)
Last Ten Fiscal Years

	Fiscal Year				
	2012	2013	2014	2015	2016
Function/Program					
Police					
Physical arrests	2,067	1,289	1,600	1,732	1,373
Parking citations	8,211	6,970	7,147	11,141	12,729
Traffic citations	4,819	3,366	3,330	2,498	2,060
Community Development					
Building Permits	657	776	808	1,411	1,472
Building and Zoning Inspections	133	145	97	178	133
Public Works					
Feet of Sewer Main Cleaned	401,280	401,280	401,280	401,280	401,280
Streetsweeping Miles	21,684	21,684	21,684	21,684	21,684
Traffic Signals Maintained	57	57	57	57	57
Culture and Recreation					
Recreation Classes	659	704	710	787	747

Source: City of Placentia, Finance Department

City of Placentia
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	Fiscal Year				
	2007	2008	2009	2010	2011
Function/Program					
Public Safety					
Police Stations	1	1	1	1	1
Sworn Officers	55	55	50	50	50
Patrol Vehicles	26	24	26	26	26
Fire Stations	2	2	2	2	2
Highways and Streets					
Miles of Streets	107	107	107	107	107
Street Trees	9264	9264	9214	9214	9214
Traffic Signals	224	224	229	229	229
Street Lights	3656	3656	3656	3656	3656
Sewer					
Miles of Sanitary Sewers	76	76	76	76	76
Storm Drains	506	506	506	506	506
Recreation and Culture					
Parks	16	16	16	16	16
Area of Parks (Acres)	74.23	74.23	72.9	72.9	72.9
Community Buildings	2	2	2	2	2
Community Centers	4	4	4	4	4
Senior Center	1	1	1	1	1
Baseball Diamonds	6	6	7	7	7
Basketball Courts	4	4	7.5	7.5	7.5
Soccer Fields	5	5	1	1	1
Pools	2	2	2	2	2
Gymnasiums	1	1	1	1	1

Source: City of Placentia, Finance Department

City of Placentia
Capital Asset Statistics by Function/Program (Continued)
Last Ten Fiscal Years

	Fiscal Year				
	2012	2013	2014	2015	2016
Function/Program					
Public Safety					
Police Stations	1	1	1	1	1
Sworn Officers	46	47	46	46	46
Patrol Vehicles	26	26	26	26	26
Fire Stations	2	2	2	2	2
Highways and Streets					
Miles of Streets	107	107	107	107	107
Street Trees	9214	9214	9214	9214	9214
Traffic Signals	229	229	229	229	229
Street Lights	3656	3656	3656	3656	3656
Sewer					
Miles of Sanitary Sewers	76	76	76	76	76
Storm Drains	506	506	506	506	506
Recreation and Culture					
Parks	16	16	16	16	16
Area of Parks (Acres)	72.9	72.9	72.9	72.9	72.9
Community Buildings	2	2	2	2	2
Community Centers	4	4	4	4	4
Senior Center	1	1	1	1	1
Baseball Diamonds	7	7	7	7	7
Basketball Courts	7.5	7.5	7.5	7.5	7.5
Soccer Fields	1	1	1	1	1
Pools	2	2	2	2	2
Gymnasiums	1	1	1	1	1

Source: City of Placentia, Finance Department