

**CITY OF ORINDA
MID-CYCLE BUDGET UPDATE
BIENNIAL BUDGET
FISCAL YEAR 2017-2018 (YEAR 1)
ADOPTED MAY 16, 2017**

**UPDATED FISCAL YEAR 2018-2019 (YEAR 2)
Adopted June 19, 2018 Resolution No. 45-18**



**CITY OF ORINDA CALIFORNIA
22 ORINDA WAY, ORINDA CA 94563
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FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

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June 7, 2018

Mayor Worth, Vice Mayor Miller, and Councilmembers Gee, Orr, and Phillips:

We are pleased to present the Fiscal Year 2018-2019 Mid-Cycle Budget update. The City Council appropriates a Budget on a two year cycle. The Fiscal Year begins on July 1st and ends on June 30th. In May of 2017 the City Council adopted a budget for Fiscal Year 2017-18 and Fiscal Year 2018-2019. It is typical prior to the beginning of the second year to review and make modifications to the financial plan.

The Finance Director has recommended that the City Council approve more significant changes than have been presented in past Mid-Cycle reviews. As discussed in more detail later in this document, the changes address things such as: replicating changes made earlier this year as Mid-Year Budget Adjustments to the 2017-18 Budget (these changes relate to accounting for the Civic Center Debt Service and a downward adjustment of Park and Recreation revenue to align the budget with historical levels of program revenue); elimination of inter-fund transfers for the State COPS Grant and Wilder Community Facilities District; presentation of expenditures by Department instead of a focus on each individual fund; inclusion of reimbursed consultant costs as an expense/revenue; and a reduction in the number of positions that are allocated across multiple departments.

Among the goals of these changes is to improve transparency in displaying the full costs for each department as well as simplifying the accounting to provide greater efficiencies in presenting the information and saving significant staff time. In order to undertake this restructuring the number of changes contained in the Mid-Cycle document exceeds what would be typical, however, the effort will establish a path for future budgets. In this document the pages summarizing Department Expenditures include a narrative description of the most significant changes.

Major Highlights

Overall, the proposed revised budget presents a better financial picture than the one presented to the City Council a year ago. At that time, the City's already constrained resources were being dramatically affected by the drawdown from reserves to provide funds for the repair of Miner Road. As the City Council and community know, the repair was completed in less than six months, and \$3.75 million in General Fund reserves were advanced to complete the work, jeopardizing the City's maintenance of targeted emergency and cash flow reserves.

Through a combination of revenue increases, expenditure reductions, and the voter approval of the Library Parcel tax, there has been a net positive impact on City finances of over \$1 million. The primary revenue increases are the library parcel tax approved by the voters, the solid waste vehicle road maintenance fee; the collection of Transient Occupancy Taxes from short-term rentals; and a variety of fee increases. In addition there have been expenditure

reductions including: a net staffing reduction of 1.6 full-time positions; elimination of subscriptions to paper newsprint; conducting a utility audit; consolidation of the distribution of the Orinda Way publication with the Parks and Recreation Department brochure, approval of the Big Belly trash and recycling receptacles, which provide more efficient servicing of trash in public areas; and other measures.

Other key financial points in the proposed budget include:

Property Tax revenue is estimated to be 4% more than the current year budget an additional \$282,969.

Sales Tax Revenue in 2018-2019 is projected to increase 3% over the current budget.

The City's emergency reserves are restored in accordance with City Council policy.

Maintenance expenses are increased in the Parks and Recreation Department because of the two new fields and Art and Garden Center being completed at Wilder and in operation in 2018.

The addition of funding in the Public Works Department to provide supplemental professional engineering services to help address the City's backlog of projects.

The estimated ending balance in the current year is capable of increasing the balance in the Road and Drainage Stabilization Fund by \$100,000. This fund was projected to be depleted entirely by the Candlestick Road Drainage Project.

The current year fund balance also includes a recommendation to transfer \$100,000 to the Information Technology Internal Service Fund in order to address critical improvements to the network, software systems, and an aging telephone system.

I would specifically like to thank Paul Rankin, the City's Finance Director, for his extraordinary hard work and commitment. Since beginning his employment with the City in September 2017, he has worked hard to improve the City's financial systems in ways which will make the information more understandable and save significant staff time in the future.

I would also like to thank the five volunteer Councilmembers for your ongoing, long term efforts to maintain the City's fiscal stability and improve the quality of life in Orinda. It is a pleasure and honor to work with you.

The Finance Director and I look forward to your review of the budget document.

Sincerely



Steve Salomon
City Manager



FISCAL YEAR 2018-2019
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NARRATIVE BACKGROUND INFORMATION
RELATED TO KEY ELEMENTS
OF THE PROPOSED 2018-19 BUDGET

**(Including Proposed Fund Balance Allocations and
Recommendation of Finance Advisory Committee,
Inter-fund Transfers, Staffing, and High Level
Revenue and Expenditures)**



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Preliminary Estimates For Current Year Ending June 30, 2018

As part of the budget review process Staff estimated the results for the current Fiscal Year. This is helpful in order to determine any allocation of surplus funds and the impact on the City estimated Emergency Reserve balance.

At the April 10, 2018 City Council Meeting, Staff advised the Council that, due to the need to use General Fund Reserves to address the Miner Road storm damage, the Finance Advisory Committee recommended no change in allocations of unassigned General Fund balance from the previous year. The plan moving forward was to reassess the projections as the Mid-Cycle budget adjustments were prepared.

On May 30, 2018 the Finance Advisory Committee (FAC) met to review options to address the City's General Fund Reserves, based upon projections made for all funds as part of the Mid-Cycle Budget review. The first priority presented by Staff was to work towards re-establishing a General Fund assigned Emergency Reserve that would meet the current City Council policy. The current policy is to have \$5 million plus 10% of General Fund revenue above \$10 million (excluding the add-on sales tax revenue). Staff estimates this will require \$5,716,648 and the balance is impacted by the fact that in August 2017 the City Council transferred an additional \$1.75 million from the General Fund to the Miner Road Storm Damage Project. The City continues to actively pursue federal disaster reimbursements administered through the Federal Emergency Management Agency (FEMA) and Federal Highway Administration (FHWA). The largest reimbursements are expected from FHWA and none have been received.

As presented by Staff and recommended by the (FAC) several sources of funds are available in the current year and are recommended to be transferred in order to restore the minimum Emergency Reserve in the General Fund and also address other recommended needs in the organization.

It is projected that \$700,000 can be transferred out of the Risk Management ISF and \$350,000 from the General Capital Fund. The excess funds in Risk Management were accumulated based on prior transfers and insurance recovery funds in excess of what was required to construct the Candlestick project. The balance remaining in the Risk Management Fund after the transfer is estimated to be approximately \$47,890 which should be sufficient with the recent City Council decision to retain a \$5,000 per claim deductible on the liability insurance coverage. The funds available in the General Capital are the result of disaster reimbursements to date for general storm clean-up. The Transfers are proposed to be distributed as follows:

Transfer To General Fund \$500,000 from the Risk Management Fund – This will be used to help restore the Emergency Reserve.

Transfer To General Fund \$350,000 from the General Capital Fund disaster reimbursements already received. The disaster reimbursements recorded in the General Capital Fund can be transferred back to the General Fund, which provided the original funding for Miner Road and other 2017 disaster response activity.



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Transfer To Road & Drainage Stabilization Fund \$100,000 from the Risk Management Fund – The Road & Drainage Stabilization Fund is a capital fund, which after this transfer is estimated to have a balance of \$196,338 available for future projects.

Transfer To Information Technology (IT) ISF \$100,000 from the Risk Management Fund - This will provide additional IT funds for one-time projects. Critical operating systems including telephones, data network components, and software systems are known to need evaluation and upgrade or replacement. Staff will present the City Council with a more specific plan in the coming months, should this funding plan be approved. Including this transfer, the IT Fund is estimated to have a balance of \$256,167 at June 30, 2018.

The net result on the General Fund of the additional \$850,000 is that the General Fund Reserve will have an estimated balance as of June 30, 2018 of approximately \$5.7 million which meets the City's adopted policy. The estimate presented to the FAC also showed an additional \$95,690 in unrestricted funds. The recommendation from the Finance Advisory Committee is to leave this amount in an unrestricted status and re-evaluate once the books are closed and the June 30, 2018 Audit has been completed.

Overview of Proposed Fiscal Year 2018-2019 Adjusted Budget (Operating / Capital Funds)

The Fiscal Year 2018-2019 Mid-Cycle Budget includes Revenue of \$21.5 million and expenditures of \$37.8 million. The fact that the expenditures exceed current year revenue reflects the significant Capital Improvement Project (CIP) program which is utilizing funds received over longer than a one year period. This includes the expenditure of General Obligation Bond proceeds for street and road projects. The projects shown in summary in the Budget document are aligned with the CIP document presented to the City Council, with the exception of one project that is proposed to have a contribution from the General Fund as will be discussed below.

Overview of Proposed Fiscal Year 2018-2019 Adjusted Budget (General Fund)

As presented in the proposed Mid-Cycle Budget General Fund – General Revenue is estimated at \$13,591,574 and Expenditures are \$13,455,774 resulting in a net difference before inter-fund transfers of \$135,800.

Included in the General Fund Expenditures is \$50,000 as a proposed contribution to the Community Park Project design and \$45,000 to address high priority projects coordinated by the Public Works Department. This will allow for support on key priorities identified in the strategic goals such as the Bear Creek Rd. and Miner Rd. bridges and the Camino Pablo median project. If these additions were not made to the Budget the net difference between revenue and expenditures before inter-fund transfers would be \$220,800. Because these items are one-time expenditures and high priority items Staff is recommending the inclusion of these line items in the proposed Mid-Cycle Budget.



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The budget requires inter-fund transfers out of the General Fund in the amount of \$161,268 as shown below:

Transfer To Assessment District L-42 \$240 from the General Fund – This offsets the “general benefit” share of expenses in this District.

Transfer To Assessment District M-9 \$979 from the General Fund – This offsets the “general benefit” share of expenses in this District.

Transfer To Assessment District M-11 \$31,971 from the General Fund – This offsets the cost of services to this District which exceed the revenue assessed on the parcels.

Transfer To Stormwater Utility Fund \$128,078 from the General Fund – This offsets the cost of services to this fund which are not covered by the revenue collected. As part of the next two-year Budget the City will need to allocate fewer positions to this fund as the revenue is not increasing.

Projected Status of General Fund Emergency Reserve as of June 30, 2019

Based on the proposed changes to the Mid-Cycle Budget the Emergency General Fund Reserve is projected to meet the target in the current policy. However with the one-time expenditures the projected “unassigned amount” is estimated to be \$7,187. The Finance Advisory Committee duties include providing a recommendation to the City Council regarding allocations of unassigned fund balance. At their meeting on May 30, 2018 they accepted Staff’s recommendation to take no action given the small amount of projected funds and to review the results at Mid-Year in early 2019.

Staffing Levels

Included with the Mid-Cycle Budget is a schedule of Staffing Levels by Department. In Fiscal Year 2018-2019 the City staffing is proposed to include 37.4 Full-Time Equivalent (FTE) positions. This excludes contract Contra Costa Sheriff’s Department Staff and part-time staffing primarily associated with Recreation programs and services. Contract sworn Police Staff represent 14 FTE and the part-time Recreation Staff amount to approximately 3.75 FTE.

The number of City Staff proposed in Fiscal Year 2018-2019 reflects a reduction of 1.60 FTE. This includes noting the City Manager position at .9 FTE; leaving unfilled the vacant 1.0 FTE Sr. Management Analyst; leaving unfilled a vacant 0.5 FTE Accountant and hiring a 1.0 FTE Sr. Accountant; and reducing the total number of Maintenance Worker I / II by 1.0 FTE as a result of a vacant position. These changes are described further as part of the narrative accompanying each Departments proposed Operating Budget Summary.

Other Operating Cost Adjustments

The Department Summaries include a narrative description of significant adjustments that are recommended as part of the Mid-Cycle Budget Adjustments. Consistent with past the City Staff approach the budget in a manner of managing the expenditures within the resources available.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY FUND BALANCES

ESTIMATED FISCAL YEAR 2017-2018
(Current Year July 1, 2017 – June 30, 2018)

PROJECTED FISCAL YEAR 2018-2019
(Budget Year 2 July 1, 2018 – June 30, 2019)

CITY OF ORINDA OVERVIEW OF FUND BALANCES FISCAL YEAR 2017-2018
ESTIMATED JULY 1, 2017 - JUNE 30, 2018
FISCAL YEAR 2017-2018 ESTIMATED

	Beginning Balance 7/1/2017	Revenue Projected	Transfers In	Expenditures	Transfers Out	Estimated Ending Balance 6/30/2018
<u>General Fund</u>						
General Purpose	5,815,142	13,090,600	850,000	12,225,640	1,816,292	5,713,810
Add-On Sales Tax (Measure L)	427,935	1,148,500		37,878		1,538,557
General & Long Term Plans	267,603	1,200		3,000		265,803
Total General Funds	6,510,680	14,240,300	850,000	12,266,518	1,816,292	7,518,170
<u>Special Revenue Funds</u>						
Gas Tax	609,858	536,500		661,200		485,158
Transportation Impact	1,252,875	75,000		477,524		850,351
Drainage Impact	823,644	175,000		165,000		833,644
Tree Mitigation	8,328	535		2,000		6,863
Park Dedication	809,331	155,000		75,000		889,331
Federal Grants	-	-		-		-
State Grants	-	-		-		-
Recycle Grants	20,249	605,453		15,950		609,752
Other Grants	220,411	226,990		444,561		2,840
Transportation Dev Act (TDA)	-	60,011		60,011		-
State Law Enforcement	40,140	139,000		100,000		79,140
CCTA - Return To Source	135,738	-		133,153		2,585
CCTA - Projects	-	237,043		237,043		-
CCTA - Pgm 28C	141,988	22,500		150,016		14,472
Rd. Maintenance (Garbage Co.)	-	80,000		-		80,000
Wilder Endowment	1,512,976	7,100		-		1,520,076
Affordable Housing	135,989	600		2,000		134,589
Assessment Dist L-42	1	7,610	350	7,678		283
Assessment Dist M-9	-	10,261	8,560	10,789		8,032
Assessment Dist M-11	-	37,829	39,009	76,838		-
Stormwater Utility	73,231	314,575	18,373	406,179		-
Library Parcel Tax	216,895	313,300		477,700		52,495
Wilder Cmnty Facility District	220,243	361,125		366,250		215,118
<u>Capital Project Funds</u>						
Capital General	(729,265)	1,831,858	1,750,000	955,488	350,000	1,547,105
Oaksprings	142,849	500				143,349
Rd & Drainage	1,196,263	1,375	100,000	1,101,300		196,338
GO Bonds 2014	10,151,818	311,965		9,620,717		843,066
GO Bonds 2016	24,206,460	250,000		70,000		24,386,460
TOTAL OPERATING & CAPITAL	47,700,702	20,001,430	2,766,292	27,882,915	2,166,292	40,419,217
<u>Internal Service Funds (ISF)</u>						
Information Systems	145,744	197,895	100,000	187,472		256,167
Building Maintenance	227,661	104,025		130,817		200,869
Vehicle Replacement	156,100	164,875		90,000		230,975
Risk Management	341,844	907,896		501,850	700,000	47,890
TOTAL ISF	871,349	1,374,691	100,000	910,139	700,000	735,901
<u>Debt Service Funds</u>						
2014 GO Bonds (Series A &B)	1,698,897	494,963		1,505,226		688,634
2016 GO Bonds (Series A)	2,067,879	1,234,800		836,517		2,466,162
TOTAL DEBT SERVICE	3,766,776	1,729,763	-	2,341,743	-	3,154,796
GRAND TOTAL ALL FUNDS	52,338,827	23,105,884	2,866,292	31,134,797	2,866,292	44,309,914

CITY OF ORINDA OVERVIEW OF FUND BALANCES FISCAL YEAR 2018-2019
PROPOSED JULY 1, 2018 - JUNE 30, 2019
FISCAL YEAR 2018-2019 PROPOSED

	Projected Beginning Balance 7/1/2018	Revenue Projected	Transfers In	Expenditures	Transfers Out	Projected Ending Balance 6/30/2019
General Fund						
General Purpose	5,713,810	13,591,574	-	13,455,774	161,268	5,688,342
Add-On Sales Tax (Measure L)	1,538,557	1,207,410	-	2,745,965		2
General & Long Term Plans	265,803	1,200	-	50,000		217,003
Total General Funds	7,518,170	14,800,184	-	16,251,739	161,268	5,905,347
Special Revenue Funds						
Gas Tax	485,158	900,500		888,120		497,538
Transportation Impact	850,351	60,000		256,331		654,020
Drainage Impact	833,644	160,000		300,000		693,644
Tree Mitigation	6,863	160		-		7,023
Park Dedication	889,331	110,000		365,000		634,331
Federal Grants	-	320,000		320,000		-
State Grants	-	80,000		80,000		-
Recycle Grants	609,752	362,000		475,000		496,752
Other Grants	2,840	755,970		755,970		2,840
Transportation Dev Act (TDA)	-	75,000		75,000		-
State Law Enforcement	79,140	100,000		110,000		69,140
CCTA - Return To Source	2,585	217,000		-		219,585
CCTA - Projects	-	604,169		604,169		-
CCTA - Pgm 28C	14,472	24,000		22,500		15,972
Rd. Maintenance (Garbage Co.)	80,000	350,000		-		430,000
Wilder Endowment	1,520,076	10,000		-		1,530,076
Affordable Housing	134,589	600		2,000		133,189
Assessment Dist L-42	283	8,014	240	6,976		1,561
Assessment Dist M-9	8,032	10,627	979	9,275		10,363
Assessment Dist M-11	-	37,829	31,971	69,422		378
Stormwater Utility	-	314,600	128,078	442,678		-
Library Parcel Tax	52,495	515,000		463,371		104,124
Wilder Cmnty Facility District	215,118	439,000		439,039		215,079
Capital Project Funds						
Capital General	1,547,105	1,089,370		2,132,935		503,540
Oaksprings	143,349	-		143,349		-
Rd & Drainage	196,338	-		-		196,338
GO Bonds 2014	843,066	5,000		831,651		16,415
GO Bonds 2016	24,386,460	175,000		12,706,508		11,854,952
TOTAL OPERATING & CAPITAL	40,419,217	21,524,023	161,268	37,751,033	161,268	24,192,207
Internal Service Funds (ISF)						
Information Systems	256,167	202,228		149,442		308,953
Building Maintenance	200,869	106,948		127,487		180,330
Vehicle Replacement	230,975	151,801		65,000		317,776
Risk Management	47,890	290,445		289,770		48,565
TOTAL ISF	735,901	751,422	-	631,699	-	855,624
Debt Service Funds						
2014 GO Bonds (Series A & B)	688,634	1,044,210		675,423		1,057,421
2016 GO Bonds (Series A)	2,466,162	1,288,280		1,227,000		2,527,442
TOTAL DEBT SERVICE	3,154,796	2,332,490	-	1,902,423	-	3,584,863
GRAND TOTAL ALL FUNDS	44,309,914	24,607,935	161,268	40,285,155	161,268	28,632,694



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

DETAIL FUND BALANCES
PROPOSED FISCAL YEAR 2018-2019

**(General Fund / Special Revenue Funds / Capital
Funds / and Internal Service Funds)**

FISCAL YEAR 2018-2019 FUND BALANCE ALL FUNDS

PROPOSED
City of Orinda
Fiscal Year 2018-2019
Mid-Cycle Update (June 2018)

	Consolidated General Fund (CAFR)				
	General Fund (100)	Add-On Sales Tax (105)	Long Term & Gen. Plan (612)	State Gas Tax (200)	Transp. Impact (205)
REVENUE					
Taxes Assessments	9,703,806	1,201,410		893,000	
Rents & Interest	117,950	6,000	1,200	7,500	5,000
Fees & Charges	3,749,818				55,000
Miscellaneous / Other	20,000				
Grants					
TOTAL REVENUE	13,591,574	1,207,410	1,200	900,500	60,000
OPERATING EXPENDITURES					
10 City Manager	689,627				
12 City Attorney	701,250				
15 City Clerk	297,583				
17 Finance	835,862				
20 Police	4,724,066				
35 Public Works	1,717,817				
40 Parks & Recreation	2,774,525				
55 Planning	1,058,724				
00 Non-Departmental (Incl. COP Debt)	606,320				
TOTAL DEPARTMENT EXPENSES	13,405,774	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS					
Capital Projects	50,000	2,745,965	50,000	888,120	256,331
TOTAL CIP	50,000	2,745,965	50,000	888,120	256,331
EXCESS / (DEFICIENCY)					
REVENUE OVER / (UNDER) EXPENSE	135,800	(1,538,555)	(48,800)	12,380	(196,331)
OTHER FINANCING SOURCES					
Transfers In					
Transfers Out					
For Landscaping Lighting Dist.	(33,190)				
To Stormwater Utility	(128,078)				
To Slope Stabilization Fund	-				
To General Plan Reserve	-				
TOTAL OTHER FINANCING	(161,268)	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	5,713,810	1,538,557	265,803	485,158	850,351
ESTIMATED ENDING FUND BALANCE	5,688,342	2	217,003	497,538	654,020

FISCAL YEAR 2018-2019 FUND BALANCE ALL FUNDS

PROPOSED
City of Orinda
Fiscal Year 2018-2019
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	Drainage Impact (210)	Tree Mitigation (230)	Park Dedication Fees (240)	Federal Grants (255)	State Grants (260)
REVENUE					
Taxes Assessments					
Rents & Interest	4,000	30	4,000		
Fees & Charges	156,000	130	106,000		
Miscellaneous / Other Grants				320,000	80,000
TOTAL REVENUE	160,000	160	110,000	320,000	80,000
OPERATING EXPENDITURES					
10 City Manager					
12 City Attorney					
15 City Clerk					
17 Finance					
20 Police					
35 Public Works					
40 Parks & Recreation		-			
55 Planning					
00 Non-Departmental (Incl. COP Debt)					
TOTAL DEPARTMENT EXPENSES	-	-	-	-	-
CAPITAL IMPROVEMENT PROJECTS					
Capital Projects	300,000		365,000	320,000	80,000
TOTAL CIP	300,000	-	365,000	320,000	80,000
EXCESS / (DEFICIENCY)					
REVENUE OVER / (UNDER) EXPENSE	(140,000)	160	(255,000)	-	-
OTHER FINANCING SOURCES					
Transfers In					
Transfers Out					
For Lanscaping Lighting Dist.					
To Stormwater Utility					
To Slope Stabilization Fund					
To General Plan Reserve					
TOTAL OTHER FINANCING	-	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	833,644	6,863	889,331	-	-
ESTIMATED ENDING FUND BALANCE	693,644	7,023	634,331	-	-

FISCAL YEAR 2018-2019 FUND BALANCE ALL FUNDS

**PROPOSED
City of Orinda
Fiscal Year 2018-2019
Mid-Cycle Update (June 2018)**

	Recycle Grants (261)	Other Grants (262)	Transp. Dev. Act - TDA (263)	State Law Enf. (SLESF) 320	CCTA (RTS) (330)
REVENUE					
Taxes Assessments					
Rents & Interest	7,000				
Fees & Charges		605,970			
Miscellaneous / Other Grants	355,000	150,000	75,000	100,000	217,000
TOTAL REVENUE	362,000	755,970	75,000	100,000	217,000
OPERATING EXPENDITURES					
10 City Manager					
12 City Attorney					
15 City Clerk					
17 Finance					
20 Police				110,000	
35 Public Works					
40 Parks & Recreation	125,000				
55 Planning					
00 Non-Departmental (Incl. COP Debt)					
TOTAL DEPARTMENT EXPENSES	125,000	-	-	110,000	-
CAPITAL IMPROVEMENT PROJECTS					
Capital Projects	350,000	755,970	75,000	-	-
TOTAL CIP	350,000	755,970	75,000	-	-
EXCESS / (DEFICIENCY)					
REVENUE OVER / (UNDER) EXPENSE	(113,000)	-	-	(10,000)	217,000
OTHER FINANCING SOURCES					
Transfers In					
Transfers Out					
For Landscaping Lighting Dist.					
To Stormwater Utility					
To Slope Stabilization Fund					
To General Plan Reserve					
TOTAL OTHER FINANCING	-	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	609,752	2,840	-	79,140	2,585
ESTIMATED ENDING FUND BALANCE	496,752	2,840	-	69,140	219,585

FISCAL YEAR 2018-2019 FUND BALANCE ALL FUNDS

PROPOSED
City of Orinda
Fiscal Year 2018-2019
Mid-Cycle Update (June 2018)

	CCTA Projects (331)	CCTA (28c) (332)	Rd Maint. (Trash Co.) (335)	Wilder Endwmnt (340)	Affordable Housing (390)
REVENUE					
Taxes Assessments					
Rents & Interest		500	5,000	10,000	600
Fees & Charges					
Miscellaneous / Other	604,169	23,500	345,000		
Grants					
TOTAL REVENUE	604,169	24,000	350,000	10,000	600
OPERATING EXPENDITURES					
10 City Manager					
12 City Attorney					
15 City Clerk					
17 Finance					
20 Police					
35 Public Works					
40 Parks & Recreation					
55 Planning					2,000
00 Non-Departmental (Incl. COP Debt)					
TOTAL DEPARTMENT EXPENSES	-	-	-	-	2,000
CAPITAL IMPROVEMENT PROJECTS					
Capital Projects	604,169	22,500	-	-	-
TOTAL CIP	604,169	22,500	-	-	-
EXCESS / (DEFICIENCY)					
REVENUE OVER / (UNDER) EXPENSE	-	1,500	350,000	10,000	(1,400)
OTHER FINANCING SOURCES					
Transfers In					
Transfers Out					
For Lanscaping Lighting Dist.					
To Stormwater Utility					
To Slope Stabilization Fund					
To General Plan Reserve					
TOTAL OTHER FINANCING	-	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	-	14,472	80,000	1,520,076	134,589
ESTIMATED ENDING FUND BALANCE	-	15,972	430,000	1,530,076	133,189

FISCAL YEAR 2018-2019 FUND BALANCE ALL FUNDS

PROPOSED
City of Orinda
Fiscal Year 2018-2019
Mid-Cycle Update (June 2018)

	Assmt Dist LLD L-42 (500)	Assmt Dist LLD M-9 (501)	Assmt Dist LLD M11 (502)	Stormwater Utility (514)	Library Tax (520)	Wilder CFD (530)
REVENUE						
Taxes Assessments	8,014	10,627	37,829	314,500	514,000	439,000
Rents & Interest	-	-	-	100	1,000	-
Fees & Charges						
Miscellaneous / Other						
Grants						
TOTAL REVENUE	8,014	10,627	37,829	314,600	515,000	439,000
OPERATING EXPENDITURES						
10 City Manager						
12 City Attorney						
15 City Clerk						
17 Finance						
20 Police						143,086
35 Public Works			24,622	442,678		
40 Parks & Recreation	6,976	9,275	44,800		403,371	295,953
55 Planning						
00 Non-Departmental (Incl. COP Debt)						
TOTAL DEPARTMENT EXPENSES	6,976	9,275	69,422	442,678	403,371	439,039
CAPITAL IMPROVEMENT PROJECTS						
Capital Projects	-	-	-	-	60,000	
TOTAL CIP	-	-	-	-	60,000	-
EXCESS / (DEFICIENCY)						
REVENUE OVER / (UNDER) EXPENSE	1,038	1,352	(31,593)	(128,078)	51,629	(39)
OTHER FINANCING SOURCES						
Transfers In	240	979	31,971	128,078		
Transfers Out						
For Landscaping Lighting Dist.						
To Stormwater Utility						
To Slope Stabilization Fund						
To General Plan Reserve						
TOTAL OTHER FINANCING	240	979	31,971	128,078	-	-
PROJECTED BEGINNING FUND BALANCE	283	8,032	-	-	52,495	215,118
ESTIMATED ENDING FUND BALANCE	1,561	10,363	378	-	104,124	215,079

FISCAL YEAR 2018-2019 FUND BALANCE ALL FUNDS

PROPOSED
City of Orinda
Fiscal Year 2018-2019
Mid-Cycle Update (June 2018)

	Capital Gen. (700)	Oaksprings Capital (703)	Rd. & Drainage (704)	GO Bonds 2014 (740)	GO Bonds 2016 (741)	TOTAL FUNDS
REVENUE						
Taxes Assessments						13,122,186
Rents & Interest		-	-	5,000	175,000	349,880
Fees & Charges						4,672,918
Miscellaneous / Other	1,089,370					2,299,039
Grants						1,080,000
TOTAL REVENUE	1,089,370	-	-	5,000	175,000	21,524,023
OPERATING EXPENDITURES						-
10 City Manager						689,627
12 City Attorney						701,250
15 City Clerk						297,583
17 Finance						835,862
20 Police						4,977,152
35 Public Works						2,185,117
40 Parks & Recreation						3,659,900
55 Planning						1,060,724
00 Non-Departmental (Incl. COP Debt)						606,320
TOTAL DEPARTMENT EXPENSES	-	-	-	-	-	15,013,535
CAPITAL IMPROVEMENT PROJECTS						
Capital Projects	2,132,935	143,349	-	531,651	12,706,508	22,437,498
TOTAL CIP	2,132,935	143,349	-	531,651	12,706,508	22,437,498
EXCESS / (DEFICIENCY)						
REVENUE OVER / (UNDER) EXPENSE	(1,043,565)	(143,349)	-	(526,651)	(12,531,508)	(15,927,010)
OTHER FINANCING SOURCES						
Transfers In						161,268
Transfers Out						-
For Lanscaping Lighting Dist.						(33,190)
To Stormwater Utility						(128,078)
To Slope Stabilization Fund						-
To General Plan Reserve						-
TOTAL OTHER FINANCING	-	-	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	1,547,105	143,349	196,338	843,066	24,386,460	40,419,217
ESTIMATED ENDING FUND BALANCE	503,540	-	196,338	316,415	11,854,952	24,492,207

FISCAL YEAR 2018-2019 FUND BALANCE ALL FUNDS

**PROPOSED
City of Orinda
Fiscal Year 2018-2019
Mid-Cycle Update (June 2018)**

INTERNAL SERVICE FUNDS

	Information Tech ISF (600)	Bldg. Maint ISF (603)	Vehicle ISF (605)	Risk Mgt ISF (608)	TOTAL ISF
REVENUE					
Taxes Assessments					-
Rents & Interest	1,000	1,200	1,000	675	3,875
Fees & Charges	201,228	105,748	150,801	289,770	747,547
Miscellaneous / Other					-
Grants					-
TOTAL REVENUE	202,228	106,948	151,801	290,445	751,422
OPERATING EXPENDITURES					
10 City Manager					-
12 City Attorney	149,442				149,442
15 City Clerk					-
17 Finance					-
20 Police					-
35 Public Works					-
40 Parks & Recreation		107,487			107,487
55 Planning					-
00 Non-Departmental (Incl. COP Debt)				289,770	289,770
TOTAL DEPARTMENT EXPENSES	149,442	107,487	-	289,770	546,699
CAPITAL IMPROVEMENT PROJECTS					
Capital Projects	-	20,000	65,000	-	85,000
TOTAL CIP	-	20,000	65,000	-	85,000
EXCESS / (DEFICIENCY)					
REVENUE OVER / (UNDER) EXPENSE	52,786	(20,539)	86,801	675	119,723
OTHER FINANCING SOURCES					
Transfers In					-
Transfers Out					-
For Landscaping Lighting Dist.					-
To Stormwater Utility					-
To Slope Stabilization Fund					-
To General Plan Reserve					-
TOTAL OTHER FINANCING	-	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	256,167	200,869	230,975	47,890	735,901
ESTIMATED ENDING FUND BALANCE	308,953	180,330	317,776	48,565	855,624

FISCAL YEAR 2018-2019 FUND BALANCE ALL FUNDS

**PROPOSED
City of Orinda
Fiscal Year 2018-2019
Mid-Cycle Update (June 2018)**

DEBT SERVICE FUNDS

	GO Bonds 2014 (540)	GO Bonds 2016 (541)	TOTAL Debt Service
REVENUE			
Taxes Assessments	1,041,210	1,283,280	2,324,490
Rents & Interest	3,000	5,000	8,000
Fees & Charges			-
Miscellaneous / Other			-
Grants			-
TOTAL REVENUE	1,044,210	1,288,280	2,332,490
OPERATING EXPENDITURES			-
10 City Manager			-
12 City Attorney			-
15 City Clerk			-
17 Finance			-
20 Police			-
35 Public Works			-
40 Parks & Recreation			-
55 Planning			-
00 Non-Departmental (Incl. COP Debt)	675,423	1,227,000	1,902,423
TOTAL DEPARTMENT EXPENSES	675,423	1,227,000	1,902,423
CAPITAL IMPROVEMENT PROJECTS			
Capital Projects	-	-	-
TOTAL CIP	-	-	-
EXCESS / (DEFICIENCY)			
REVENUE OVER / (UNDER) EXPENSE	368,787	61,280	430,067
OTHER FINANCING SOURCES			
Transfers In			-
Transfers Out			-
For Landscaping Lighting Dist.			-
To Stormwater Utility			-
To Slope Stabilization Fund			-
To General Plan Reserve			-
TOTAL OTHER FINANCING	-	-	-
PROJECTED BEGINNING FUND BALANCE	688,634	2,466,162	3,154,796
ESTIMATED ENDING FUND BALANCE	1,057,421	2,527,442	3,584,863



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

OVERVIEW OF PROJECTED
GENERAL FUND EMERGENCY RESERVE

City of Orinda
 Fiscal Year 2018-2019 - Mid-Cycle Update
 Current Adopted Policy - General Fund Emergency Reserve

	Estimate FY 2017-18	Estimate FY 2018-19
GENERAL FUND REVENUE	\$13,090,600	\$13,405,774
 <u>General Fund Emergency Reserve Calculation</u>		
\$5 million	\$5,000,000	\$5,000,000
20% Of GF Revenue > \$10 M	618,120	681,155
Estimated Target @ 6/30/2018	\$5,618,120	\$5,681,155
Estimated / Projected Fund Balance	\$5,713,810	\$5,688,342
\$ Over / (Under) Target	\$95,690	\$7,187



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

STAFFING LEVELS

PROPOSED FISCAL YEAR 2018-2019

**(Includes Historical Comparison
Fiscal Years 2013-2018)**

**CITY OF ORINDA STAFFING LEVELS
STAFFING BY POSITION - CITY EMPLOYEES**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018 CURRENT	FY 2019 CURRENT	PROPOSED FY 2019	DIFFERENCE PROPOSED
City Manager (City Clerk & HR)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.40	(1.60)
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.90	
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Sr. Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	
Office Assistant (Allocated)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	
Office Assistant	-	-	-	-	-	-	-	-	
Finance	3.00	3.10	3.10	3.35	3.35	3.50	3.50	4.00	0.50
Director of Finance	1.00	0.85	0.85	0.85	0.85	1.00	1.00	1.00	
Accountant	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	
Senior Accountant	-	-	-	-	-	-	-	1.00	
Accounting Technician II/III	1.50	1.75	1.75	2.00	2.00	2.00	2.00	2.00	
Police	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	0.50
Receptionist/Secretary	-	-	-	-	-	-	-	-	
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Community Services Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Office Assistant (Allocated)	-	-	-	-	-	-	-	0.50	
Public Works & Engineering Services	11.50	11.00	11.00	12.00	12.00	12.00	12.00	11.00	(1.00)
Assistant Engineer	1.00	-	-	-	-	-	-	1.00	
Associate Engineer	1.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	
City Engineer	1.00	-	-	-	-	-	-	-	
Senior Civil Engineer	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Dir. of Public Works & Engineering	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Maintenance Worker I	-	1.00	1.00	1.00	1.00	-	-	-	
Maintenance Worker II	3.00	2.00	2.00	2.00	2.00	3.00	3.00	2.00	
Maintenance Worker III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
P.W. Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Sr. Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Project Based - Limited Term	0.50	-	-	1.00	1.00	1.00	1.00	1.00	
Parks & Recreation *	8.50	10.00	10.00	11.00	11.00	10.50	10.50	10.50	-
Director of Parks & Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Recreation Supervisor I/II	1.00	1.00	1.00	2.00	2.00	1.50	1.50	1.50	
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Facilities & Parks Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Facility Maintenance Worker I	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Facility Maintenance Worker II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Administrative Assistant II	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Planning	3.50	4.50	4.50	6.00	6.00	6.00	6.00	6.00	-
Director of Planning	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Senior Planner	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Associate Planner	1.00	-	-	2.00	2.00	1.00	1.00	1.00	
Assistant Planner	1.00	1.00	1.00	-	-	-	-	-	
Planning Technician	-	1.00	1.00	1.00	1.00	2.00	2.00	2.00	
Senior Administrative Assistant	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00	
Subtotal Regular City Positions									
Subtotal	33.50	35.60	35.60	39.35	39.35	39.00	39.00	37.40	(1.60)
Contract (Contra Costa County Sheriffs Office assigned to Orinda = 14 FTE)									
Contract - Police Services	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	0
Police Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Sergeant - Detective	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Sergeant - Patrol	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Officer - Investigations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Officer(s) - Patrol	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	
Officer - Traffic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
GRAND TOTAL CITY & CONTRACT POLICE									
TOTAL COMBINED	47.50	49.60	49.60	53.35	53.35	53.00	53.00	51.40	(1.60)

* In addition, the Parks & Recreation Department also uses part-time , seasonal , hourly program staffing Part-Time staffing accounted for approximately 7,800 hours in Fiscal Year 2016-2017 equivalent to approximately 3.75 FTE.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

REVENUE DETAIL

(ALL FUNDS – OPERATING / CIP / ISF)

REVENUE - ALL FUNDS
City of Orinda
Fiscal Year 2018-2019 - Mid-Cycle Update

REVENUE ALL FUNDS

FUND	REVENUE	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
	(GENERAL FUND - GENERAL)	ACTUAL	ADJ BUDGET	ESTIMATE	Adopted Budget	Proposed Adj	Revised
	Property Taxes						
100	4100 Property Tax	4,656,163	4,824,429	4,900,000	4,970,606	50,000	5,020,606
100	4101 Homeowners' Relief Tax	33,200	34,000	33,200	36,000	(2,800)	33,200
100	4102 Documentary Transfer Tax	262,260	240,000	245,000	240,000		240,000
100	4103 Property Tax in lieu of VLF	1,886,931	2,007,408	2,008,000	2,040,905	54,095	2,095,000
	Subtotal - Property Taxes	6,838,554	7,105,837	7,186,200	7,287,511	101,295	7,388,806
	Sales Taxes						
100	4105 Sales Tax	1,029,667	1,061,000	1,061,000	1,031,000	59,000	1,090,000
	Subtotal - Sales Taxes	1,029,667	1,061,000	1,061,000	1,031,000	59,000	1,090,000
	Other Taxes - TOT / Franchise						
100	4106 Transient Occupancy Tax	-	39,000	45,000	-	75,000	75,000
100	4107 Franchise Taxes	1,118,568	1,100,000	1,202,000	1,122,000	28,000	1,150,000
	Subtotal - Other Taxes	1,118,568	1,139,000	1,247,000	1,122,000	103,000	1,225,000
	Rents & Interest						
100	4110 Interest Revenue	63,240	50,000	50,000	51,000		51,000
100	4111 Lease Agreements	20,313	20,300	20,300	20,300		20,300
100	4112 Library Lease	47,480	45,500	50,000	45,500	1,150	46,650
	Subtotal - Rents and Interest	131,032	115,800	120,300	116,800	1,150	117,950
	Miscellaneous Revenue						
100	4190 Miscellaneous Revenue	20,793	80,000	21,500	120,000	(100,000)	20,000
	Subtotal - Miscellaneous	20,793	80,000	21,500	120,000	(100,000)	20,000
	Police - Fees and Fines						
100	4199 Miscellaneous Fees	18,443	30,600	1,000	30,600	(29,600)	1,000
100	4200 Fingerprinting Fees	3,244	-	5,000	-	5,000	5,000
100	4203 Impound Recovery Fees	7,638	-	7,700	-	7,700	7,700
100	4230 Motor Vehicle License Fees	8,399	-	-	-	-	-
100	4231 Vehicle Abatement Fees	9,156	-	8,000	-	8,000	8,000
100	4235 Vehicle Court Fines	36,361	50,000	25,000	50,000	25,000	75,000
100	4236 Parking Fines - Payment	58,986	40,000	70,000	-	70,000	70,000
	Subtotal - Police	142,228	120,600	116,700	80,600	86,100	166,700
	Engineering Permits - Fees						
100	4330 Encroachment Permits	90,447	91,800	75,000	91,800		91,800
100	4333 Engineering Fees	13,438	20,000	25,000	33,500	(8,500)	25,000
100	4790 Project Reimbursement Revenue	-	-	-	-	25,000	25,000
	Subtotal - Engineering	103,885	111,800	100,000	125,300	16,500	141,800
	Recreation Fees and Rentals						
100	4400 Recreation Classes	1,104,148	1,169,100	1,130,000	1,352,520	(222,520)	1,130,000
100	4408 Sports Facility Surcharge	-	12,500	12,500	-	12,500	12,500
100	4410 Community Center Rentals	170,703	173,400	170,000	176,868		176,868
100	4415 Sports Field Rentals	454,788	459,000	459,000	481,950		481,950
100	4419 Miscellaneous Recreation Fees	50	20,000	-	20,000	(20,000)	-
100	4420 Donations	21,463	-	20,400	-	-	-
100	4490 Youth Sports Programs	301,703	300,000	300,000	367,710	(67,710)	300,000
	Subtotal - Recreation	2,052,854	2,134,000	2,091,900	2,399,048	(297,730)	2,101,318

REVENUE - ALL FUNDS
City of Orinda
Fiscal Year 2018-2019 - Mid-Cycle Update

REVENUE ALL FUNDS

FUND	REVENUE	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Development Services Fees							
100	4500 Building Inspection Fees	719,606	680,000	680,000	600,000	50,000	650,000
100	4501 Planning Fees	320,065	350,000	420,000	400,000		400,000
100	4502 Construction Debris Recycling	-	1,000	1,000	20,000	(20,000)	-
100	4503 Open Space Adtl Sq ft fee	32,114	-	-	-		-
100	4504 Business Registration	-	-	-	-	20,000	20,000
100	4790 Project Reimbursement Revenue	48,317	35,000	45,000	25,000		25,000
100	4790 Reimbursement - Planning Contracts	-	-	-	-	70,000	70,000
100	4790 Reimbursement - Legal Services Planning	-	-	-	-	175,000	175,000
	Subtotal - Development Svcs	1,120,102	1,066,000	1,146,000	1,045,000	295,000	1,340,000
TOTAL REVENUE GENERAL FUND (GENERAL)		\$ 12,557,683	\$ 12,934,037	\$ 13,090,600	\$ 13,327,259	\$ 264,315	\$13,591,574
Add-On Sales Tax (Measure L)							
105	4105 Sales Tax - Local Add-On	1,077,214	950,000	1,143,000	1,098,000	103,410	1,201,410
105	4110 Interest Add-On Sales Tax	5,268	-	5,500	-	6,000	6,000
	TOTAL #105 Add-On Sales Tax	\$ 1,082,482	\$ 950,000	\$ 1,148,500	\$ 1,098,000	\$ 109,410	\$ 1,207,410
General and Long Term Planning Reserve							
612	4110 Interest	2,196	250	1,200	250	950	1,200
	Total General Plan Reserve	\$ 2,196	\$ 250	\$ 1,200	\$ 250	\$ 950	\$ 1,200
State Gas Tax							
200	4110 Interest Revenue	3,381	-	7,500	-	7,500	7,500
200	4707 Gas Tax - Section 2032 RMRA	-	-	108,120	-	310,000	310,000
200	4708 Gas Tax - Section 2103	47,341	68,770	55,000	-	70,000	70,000
200	4709 Gas Tax - Section 2107	143,383	198,375	162,000	750,000	(617,500)	132,500
200	4710 Gas Tax - Section 2105	105,641	148,120	119,380	-	108,000	108,000
200	4711 Gas Tax - Sections 2106	73,110	113,735	84,500	-	72,500	72,500
200	4999 Other Revenue	-	-	-	-	200,000	200,000
	Total Gas Tax	\$ 372,856	\$ 529,000	\$ 536,500	\$ 750,000	\$ 150,500	\$ 900,500
Transportation Impact Fees							
205	4110 Interest Revenue	9,354	-	5,000	-	5,000	5,000
205	4707 Miscellaneous Revenue	-	-	-	-	-	-
205	4701 Transport Impact - Local	154,459	75,000	70,000	75,000	(20,000)	55,000
	Total Transportation Impact Fee	\$ 163,813	\$ 75,000	\$ 75,000	\$ 75,000	\$ (15,000)	\$ 60,000
Drainage Impact Fees							
210	4110 Interest Revenue	5,743	-	4,000	-	4,000	4,000
210	4702 Drainage Impact Fees	349,980	175,000	171,000	160,000	(4,000)	156,000
	Total Drainage Impact Fees	\$ 355,723	\$ 175,000	\$ 175,000	\$ 160,000	\$ -	\$ 160,000

REVENUE - ALL FUNDS
City of Orinda
Fiscal Year 2018-2019 - Mid-Cycle Update

REVENUE ALL FUNDS

FUND	REVENUE	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Tree Mitigation							
230	4110	Interest Revenue	78	-	35	-	30
230	4704	Tree Mitigation	5,284	130	500	130	130
		Total Tree Mitigation	\$ 5,362	\$ 130	\$ 535	\$ 130	\$ 160
Park Dedication Fees							
240	4110	Interest Revenue	5,484	-	4,000	-	4,000
240	4420	Donations	8,000	-	-	-	-
240	4703	Park Dedication Fees	135,183	85,000	151,000	85,000	21,000
		Total Park Dedication	\$ 148,667	\$ 85,000	\$ 155,000	\$ 85,000	\$ 110,000
Federal Grants							
255	4357	Grants - Federal	2,154,667	97,000	-	1,760,000	(1,440,000)
		Total Federal Grants	\$ 2,154,667	\$ 97,000	\$ -	\$ 1,760,000	\$ (1,440,000)
State Grants							
260	4358	Grants - State	-	-	-	-	80,000
		Total State Grants	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Recycle Grants							
261	4110	Interest Revenue	72	-	575	100	6,900
261	4358	Grants - State	5,044	5,100	5,000	5,000	350,000
261	4358	Grants - Local	-	599,878	599,878	-	-
		Total Recycle Grants	\$ 5,116	\$ 604,978	\$ 605,453	\$ 5,100	\$ 356,900
Other Grants							
262	4110	Interest Revenue	1,348	-	200	-	-
262	4358	Grants - Local	-	150,000	-	-	150,000
262	4420	Donations	-	295,000	-	10,000	255,000
262	4790	Project Reimbursement Revenue	-	188,821	226,790	382,000	(41,030)
		Total Other Grants	\$ 1,348	\$ 633,821	\$ 226,990	\$ 392,000	\$ 363,970
Transportation Development Act							
261	4358	Grants - Local	67,640	160,011	60,011	50,000	25,000
		Total Transportation Dev Act Grants	\$ 67,640	\$ 160,011	\$ 60,011	\$ 50,000	\$ 25,000
Supplemental Law Enforcement Services Fund							
320	4110	Interest Revenue	-	-	-	-	-
320	4358	Grants - State	100,000	100,000	139,000	100,000	100,000
		Total SLES Fund	\$ 100,000	\$ 100,000	\$ 139,000	\$ 100,000	\$ -

REVENUE - ALL FUNDS
City of Orinda
Fiscal Year 2018-2019 - Mid-Cycle Update

REVENUE ALL FUNDS

FUND	REVENUE	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
CCTA - Return to Source Transportation							
330	4110	589	-	-	-	-	-
330	4310	(1,539)	37,700	-	440,000	(223,000)	217,000
	Total CCTA - RTS	\$ (950)	\$ 37,700	\$ -	\$ 440,000	\$ (223,000)	\$ 217,000
CCTA - Projects							
331	4310	693,879	311,170	237,043	400,000	204,169	604,169
	Total CCTA - Projects	\$ 693,879	\$ 311,170	\$ 237,043	\$ 400,000	\$ 204,169	\$ 604,169
CCTA - Program 28C							
332	4110	1,050	-	300	-	500	500
332	4310	24,087	22,500	22,200	22,500	1,000	23,500
	Total CCTA - Program 28C	\$ 25,137	\$ 22,500	\$ 22,500	\$ 22,500	\$ 1,500	\$ 24,000
Road Maint. Fee (Solid Waste Provider)							
335	4110	-	-	200	-	5,000	5,000
335	4233	-	80,000	79,800	-	345,000	345,000
	Total Road Maintenance	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 350,000	\$ 350,000
Wildner Community Maintenance Endowment							
340	4110	11,132	4,500	7,100	4,500	5,500	10,000
	Total Wildner Maintenance Endowment	\$ 11,132	\$ 4,500	\$ 7,100	\$ 4,500	\$ 5,500	\$ 10,000
Affordable Housing							
390	4110	1,005	200	600	200	400	600
	Total Affordable Housing	\$ 1,005	\$ 200	\$ 600	\$ 200	\$ 400	\$ 600
Special Assessment District L-42							
500	4100	6,787	7,600	7,600	7,600	414	8,014
500	4110	-	-	10	-	-	-
	Total LLD (L-42)	\$ 6,787	\$ 7,600	\$ 7,610	\$ 7,600	\$ 414	\$ 8,014
Special Assessment District M-9							
501	4100	10,681	11,674	10,259	11,674	(1,047)	10,627
501	4110	1	-	2	-	-	-
	Total LLD (M-9)	\$ 10,682	\$ 11,674	\$ 10,261	\$ 11,674	\$ (1,047)	\$ 10,627

REVENUE - ALL FUNDS
City of Orinda
Fiscal Year 2018-2019 - Mid-Cycle Update

REVENUE ALL FUNDS

FUND	REVENUE	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Special Assessment District M-11							
502	4100	37,762	37,829	37,829	37,829	-	37,829
502	4110			-	-	-	-
	Total LLD (M-11)	\$ 37,762	\$ 37,829	\$ 37,829	\$ 37,829	\$ -	\$ 37,829
STORM WATER UTILITY							
514	4110	200	-	75	-	100	100
514	4712	283,841	-	314,500	346,772	(32,272)	314,500
	Total Stormwater Utility	\$ 284,041	\$ -	\$ 314,575	\$ 346,772	\$ (32,172)	\$ 314,600
Library Parcel Tax							
520	4100	311,532	315,000	312,400	316,000	198,000	514,000
520	4110	1,737	-	900	500	500	1,000
	Total Library Parcel Tax	\$ 313,269	\$ 315,000	\$ 313,300	\$ 316,500	\$ 198,500	\$ 515,000
Wilder Community Facilities District							
520	4100	322,371	349,523	361,125	353,109	85,891	439,000
520	4110	(78)	-	-	-	-	-
	Total Wilder CFD	\$ 322,293	\$ 349,523	\$ 361,125	\$ 353,109	\$ 85,891	\$ 439,000
Capital Improvement General							
700	4357	-	-	460,393	-	-	-
700	7358	-	-	126,607	-	-	-
	4790	-	155,488	1,234,858	-	1,089,370	1,089,370
	4999	-	-	10,000	-	-	-
	Total Wilder CFD	\$ -	\$ 155,488	\$ 1,831,858	\$ -	\$ 1,089,370	\$ 1,089,370
Oaksprings Capital Fund							
703	4110	1,043	400	500	400	(300)	-
	Total Oaksprings	\$ 1,043	\$ 400	\$ 500	\$ 400	\$ (300)	\$ -
Road and Drainage Stabilization Fund							
704	4110	6,610	1,000	1,375	-	-	-
	Total Road & Drainage Stabilization	\$ 6,610	\$ 1,000	\$ 1,375	\$ -	\$ -	\$ -

REVENUE - ALL FUNDS
City of Orinda
Fiscal Year 2018-2019 - Mid-Cycle Update

REVENUE ALL FUNDS

FUND	REVENUE	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
		ACTUAL	ADJ BUDGET	ESTIMATE	Adopted Budget	Proposed Adj	Revised
2014 General Obligation Bonds - Capital							
740	4110 Interest Revenue	15,066	55,000	55,000	5,000	-	5,000
740	4150 Bond Proceeds	10,000,000	-	-	-	-	-
740	4190 Miscellaneous Revenue	263,327	-	256,965	-	-	-
	Total 2014 GO Bonds	\$ 10,278,393	\$ 55,000	\$ 311,965	\$ 5,000	\$ -	\$ 5,000

2016 General Obligation Bonds-Capital							
741	4110 Interest Revenue	62,288	250,000	250,000	100,000	75,000	175,000
741	4150 Bond Proceeds	25,000,000	-	-	-	-	-
	Total 2016 GO Bonds	\$ 25,062,288	\$ 250,000	\$ 250,000	\$ 100,000	\$ 75,000	\$ 175,000

GRAND TOTAL ALL FUNDS

(Excl. Debt and Internal Service Funds)	\$ 54,070,924	\$ 17,983,811	\$ 20,001,430	\$ 19,848,823	\$ 1,675,300	\$ 21,524,023
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REVENUE - ALL FUNDS
City of Orinda
Fiscal Year 2018-2019 - Mid-Cycle Update

REVENUE ALL FUNDS

FUND	REVENUE	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
INTERNAL SERVICE FUNDS (ISF)							
Information Technology ISF							
600	4110	1,186	-	850	-	1,000	1,000
600	4899	195,395	197,045	197,045	198,351	2,877	201,228
Total Info Technology ISF		\$ 196,581	\$ 197,045	\$ 197,895	\$ 198,351	\$ 3,877	\$ 202,228
Building Maintenance Fund							
603	4110	1,656	-	1,200	-	1,200	1,200
603	4899	98,636	102,825	102,825	105,910	(162)	105,748
Total Building Maint ISF		\$ 100,292	\$ 102,825	\$ 104,025	\$ 105,910	\$ 1,038	\$ 106,948
Fleet Replacement ISF							
605	4110	1,372	-	1,000	-	1,000	1,000
605	4146	11,727	-	19,050	-	-	-
605	4899	119,701	144,825	144,825	153,515	(2,714)	150,801
Total Fleet Replacement ISF		\$ 132,800	\$ 144,825	\$ 164,875	\$ 153,515	\$ (1,714)	\$ 151,801
Risk Management ISF							
608	4110	3,986	-	2,300	-	675	675
608	4790	-	-	629,500	-	-	-
608	4899	229,562	384,530	276,096	285,641	4,129	289,770
Total Risk Management ISF		\$ 233,548	\$ 384,530	\$ 907,896	\$ 285,641	\$ 4,804	\$ 290,445
GRAND TOTAL ISF FUNDS		\$ 663,221	\$ 829,225	\$ 1,374,691	\$ 743,417	\$ 8,005	\$ 751,422
DEBT SERVICE - GENERAL OBLIGATION BONDS (2014 and 2016)							
2014 GO Bond Debt Service (Series A and Series B)							
540	4100	1,105,499	1,400,000	491,963	2,900,000	(1,858,790)	1,041,210
540	4110	5,243	-	3,000	-	3,000	3,000
540	4150	606,248	-	-	-	-	-
Total 2014 GO Debt Service		\$ 1,716,990	\$ 1,400,000	\$ 494,963	\$ 2,900,000	\$ (1,855,790)	\$ 1,044,210
2016 GO Bond Debt Service (Series A)							
541	4100	-	-	1,225,000	-	1,283,280	1,283,280
541	4110	4,640	-	9,800	-	5,000	5,000
541	4150	2,302,678	-	-	-	-	-
Total 2016 GO Debt Service		\$ 2,307,318	\$ -	\$ 1,234,800	\$ -	\$ 1,288,280	\$ 1,288,280
GRAND TOTAL DEBT SERVICE FUNDS		\$ 4,024,308	\$ 1,400,000	\$ 1,729,763	\$ 2,900,000	\$ (567,510)	\$ 2,332,490



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY MID-CYCLE
OPERATING EXPENDITURES
FISCAL YEAR 2018-2019

- **Expenditures By Fund / Department**
- **Expenditures By Type / Department**



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

Expenditures By Fund / Department

SUMMARY OPERATING EXPENDITURES ALL FUNDS (Excludes CIP)

City of Orinda

Fiscal Year 2018-2019 - Mid-Cycle Update

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Operating Expenditures						
10 City Manager	986,512	982,984	871,219	987,068	(147,999)	839,069
12 City Attorney	440,664	475,000	460,000	475,000	226,250	701,250
15 City Clerk	239,454	279,337	268,231	267,519	30,064	297,583
17 Finance	671,606	590,429	607,012	747,186	88,676	835,862
20 Police	4,327,464	4,648,895	4,489,591	5,188,982	(211,830)	4,977,152
35 Public Works	2,110,689	2,330,874	2,214,795	2,376,593	(11,704)	2,364,889
40 Parks & Recreation	3,496,051	3,766,052	3,535,525	3,678,001	89,386	3,767,387
55 Planning	1,038,009	1,031,029	970,957	1,166,372	(105,648)	1,060,724
00 Non-Departmental (Incl. COP Debt)	-	566,046	605,546	-	606,320	606,320
TOTAL	13,310,449	14,670,646	14,022,876	14,886,721	563,515	15,450,236

SOURCES OF FUNDING						
100 General Fund	11,817,183	12,975,946	12,219,080	13,239,224	166,550	13,405,774
230 Tree Mitigation	14,423	-	2,000	-	-	-
255 Federal Grants	1,457	-	-	-	-	-
261 Recycling Fund	-	55,000	15,950	-	125,000	125,000
320 State COPS - SLESF	-	-	100,000	-	110,000	110,000
340 CFD-Endowment (Wilder)	15,797	-	-	-	-	-
390 Affordable Housing	640	2,000	7,658	2,000	-	2,000
500 Assessment District L-42	8,417	6,975	7,678	7,091	(115)	6,976
501 Assessment District M-9	12,108	11,452	10,789	11,622	(2,347)	9,275
502 Assessment District M-11	94,309	91,695	76,838	92,781	(23,359)	69,422
514 Stormwater Utility Assmt	386,230	409,006	406,179	420,621	22,057	442,678
520 Library Parcel Tax	299,906	343,815	389,045	354,129	49,242	403,371
530 Wilder Community Facilities	217,089	230,706	366,250	233,387	205,652	439,039
600 IT-Internal Service Fund	166,206	189,035	187,472	198,351	(48,909)	149,442
603 Building Maintenance Fund	79,993	133,824	74,817	105,910	1,577	107,487
612 General & Long Term Plans	42,219	50,000	3,000	50,000	(50,000)	-
700 City General Capital Fund	85,033	-	-	-	-	-
704 Slope Stabilization Fund	1,521	-	-	-	-	-
740/741 GO Bond Staff (740/741)	67,918	171,192	156,120	171,605	8,167	179,772
Total Funding By Source	13,310,449	14,670,646	14,022,876	14,886,721	563,515	15,450,236



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

Expenditures By Type / Department

SUMMARY OPERATING EXPENDITURES ALL FUNDS (Excludes CIP)

City of Orinda

Fiscal Year 2018-2019 - Mid-Cycle Update

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	3,373,869	3,697,517	3,428,832	3,806,959	(118,633)	3,688,326
Subtotal Benefits	1,263,194	1,490,161	1,360,483	1,530,142	(45,206)	1,484,936
Salaries & Benefits	4,637,063	5,187,678	4,789,315	5,337,101	(163,839)	5,173,262
Contract Services	5,699,576	6,091,520	5,962,557	6,316,165	385,480	6,701,645
Materials & Supplies	891,770	1,001,040	987,465	927,997	236,593	1,164,590
Professional Development	55,081	70,450	49,350	70,450	550	71,000
Special Department Expense	1,838,492	2,067,191	2,028,689	2,011,491	94,731	2,106,222
Vehicle Expenses	165,327	152,275	155,500	153,275	10,000	163,275
Capital (Equip, Impvts)	23,140	100,492	50,000	70,242	-	70,242
TOTAL EXPENDITURES	13,310,449	14,670,646	14,022,876	14,886,721	563,515	15,450,236

Department Totals (All Funds)						
10 City Manager	986,512	982,984	871,219	987,068	(147,999)	839,069
12 City Attorney	440,664	475,000	460,000	475,000	226,250	701,250
15 City Clerk	239,454	279,337	268,231	267,519	30,064	297,583
17 Finance	671,606	590,429	607,012	747,186	88,676	835,862
20 Police	4,327,464	4,648,895	4,489,591	5,188,982	(211,830)	4,977,152
35 Public Works	2,110,689	2,330,874	2,214,795	2,376,593	(11,704)	2,364,889
40 Parks & Recreation	3,496,051	3,766,052	3,535,525	3,678,001	89,386	3,767,387
55 Planning	1,038,009	1,031,029	970,957	1,166,372	(105,648)	1,060,724
00 Non-Departmental (Incl. COP Debt)	-	566,046	605,546	-	606,320	606,320
Total Funding By Source	13,310,449	14,670,646	14,022,876	14,886,721	563,515	15,450,236



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

**OPERATING
DEPARTMENT
BUDGETS
PROPOSED 2018-2019**



FISCAL YEAR 2018-2019

MID-CYCLE BUDGET UPDATE JUNE 2018

CITY WIDE OPERATING DEPARTMENT EXPENDITURE BUDGET ADJUSTMENTS

It should be noted that the proposed Mid-Cycle adjustments include both increases and decreases in individual line items. Several changes are proposed as part of the Mid-Cycle Budget, which have impacts to multiple Departments. The following are some of the key areas impacting the summary results shown on the following pages.

- Alignment of Staffing Allocations To Department Budgets
The budgeting and accounting for Staff costs has previously relied on a complex system of staff allocations. This results in a mismatch between the Department Staffing Level presented for each department, as compared to the costs budgeted in a particular department as Full Time Equivalent Employees (FTE). For example, the Finance Department showed a total “staffing level” of 3.5 FTE. However, based on the allocations the costs for 1.06 FTE were being budgeted and shown in other Departments; and the Finance Department costs included 0.20 FTE of a position shown as being in another Department. Reducing the interdepartmental allocations of Staff will improve transparency and also to significantly simplify the cost accounting.
- Update of Salaries and Benefits
Salaries and Benefits have been updated based on the current Memorandum of Understanding for represented employees and the Employee Manual for non-represented employees. The current agreements have established wages through June 30, 2019. The budgeting of benefits includes an estimate of the health insurance premiums for January 2019-June 2019. The adjustments also reflect an allowance for leave pay-outs. In addition funding has been included to support organizational changes which may be made by the City Manager to improve the overall delivery of public services.
- Increased Workers Compensation and Liability Insurance
The updated budget includes an additional \$82,000 based on estimated increases in workers compensation and liability insurance coverage. These costs are allocated based on budgeted salaries to each of the Departments.
- Removal of City Hall Debt Service From Operating Department Budgets
As part of the Fiscal Year 2017-18 Mid-Year Adjustments, the City Council authorized a change for the accounting of the City Hall Debt Service. Instead of allocating to each department located at City Hall an Office Lease expense, the expense is shown in a Non-Departmental budget. This reduces the General Fund Budgets in City Management; City Clerk; Finance; Police; Public Works; and Planning. The change simplifies the accounting since at the time of the Audit the “office lease expense,” is required to be reclassified as principal and interest as part of the financial statements. The total debt service in FY 2018-2019 will be \$564,845.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

- Inclusion of All Operating Funds In The Presentation of Department Budgets
The Budget Document adopted in June 2017 presented the Budget information focused on each fund. For example, although over \$400,000 in Public Works Department expenses are incurred in the Stormwater Utility Fund, these expenditures were shown separately. The Mid-cycle document presents the operating costs for the department regardless of the funding source.

- Inclusion of Development Application Consultant Costs – Paid By Applicants
With some development applications the applicant reimburses the City for City Attorney and Planning and Engineering consultant costs. In the past the City has not recorded an expense and just reduced applicant funds held for this purpose. In order to improve transparency the expense is shown in the Department Budget, offset by revenue which comes from the applicant funds on deposit.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY CITY MANAGEMENT DEPARTMENT
(Includes Information Technology & Human Resources)

Financial Summary

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	425,876	468,284	396,140	480,847	(121,777)	359,070
Subtotal Benefits	135,529	156,973	142,082	161,682	(31,587)	130,095
Salaries & Benefits	561,406	625,257	538,222	642,529	(153,364)	489,165
Contract Services	230,955	176,100	165,500	133,000	-	133,000
Materials & Supplies	21,070	25,790	24,725	25,890	1,420	27,310
Professional Development	21,670	19,150	19,150	19,150	350	19,500
Special Department Expense	131,958	91,745	88,172	121,557	3,595	125,152
Vehicle Expenses	228	450	450	450	-	450
Capital (Equip, Impvts)	19,226	44,492	35,000	44,492		44,492
TOTAL EXPENDITURES	986,513	982,984	871,219	987,068	(147,999)	839,069

SOURCES OF FUNDING

100 General Fund	818,786	793,949	683,747	788,717	(99,090)	689,627
600 IT-Internal Service Fund	166,206	189,035	187,472	198,351	(48,909)	149,442
704 Slope Stabilization Fund	1,521	-	-	-	-	-
Total Funding By Source	986,513	982,984	871,219	987,068	(147,999)	839,069



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY CITY MANAGEMENT DEPARTMENT
(Includes Information Technology & Human Resources)

Staffing As Budgeted and Expensed

	2017-2018 Adjusted Budget	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
<u>Department Staff</u>				
City Manager	1.00	1.00	(0.10)	0.90
Human Resources Manager	1.00	1.00	0.00	1.00
Sr. Management Analyst	1.00	1.00	(1.00)	0.00
Office Assistant	0.20	0.20	(0.20)	0.00
Sub-Total City Management Department	3.20	3.20	(1.30)	1.90

Highlights

Overall, the proposed Department Budget net of all of the changes is \$147,999 less than the original adopted 2018-19 Budget (a reduction of 15%).

Staffing – The proposed Budget has a net reduction of 1.3 FTE. This consists of a reduction in the City Manager position of 0.10 FTE; elimination of the Sr. Management Analyst position and the reporting of the Office Assistant allocation in the City Clerk department budget. A portion of the Sr. Management Analyst was previously funded by the IT Internal Service Fund. The reallocation of the Office Assistant simplifies the accounting by allocating the cost across two Departments (City Clerk and Police) instead of the previous allocation across 4 different departments. The original Staffing Level table presented in Budget suggested that the full 1.0 FTE Office Assistant was assigned to the City Management Department, however, the costs for the position were shown in four different departments. The net impact of these changes is a reduction of \$153,364 in the amount budgeted for Salaries and Benefits in the City Management Department.

Contract Services – Contract Services in Fiscal Year 2017/18 were higher due to contracted Interim City Manager Services for three months. The proposed FY 2018-2019 budget also moves Human Resources Legal Services to the City Attorney department, in order to consolidate the presentation of the City’s legal costs. No change to the adopted Budget for Contract Services is recommended for Fiscal Year 2018-19.

Special Department Expenses – Although the net change of these expenses is only \$3,595 it is significantly impacted by the removal of Office Lease (COP – Debt Service). This alone accounted for a reduction in the amount of \$27,386. This was offset by an addition of \$30,000 in Fiscal Year 2018-19 to accommodate potential professional recruitment services for the City Manager position. Consistent with previous budgets a \$10,000 contingency is budgeted as part of the City Manager Special Department Expenses.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY CITY ATTORNEY DEPARTMENT

Financial Summary

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	-	-	-	-	-	-
Subtotal Benefits	-	-	-	-	-	-

Salaries & Benefits	-	-	-	-	-	-
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Contract Services

7131 Attorney-City General	369,123	375,000	410,000	375,000	11,250	386,250
7131 Attorney-Special HR	-	-	-	-	40,000	40,000
7132 Attorney-City Litigation	71,541	100,000	50,000	100,000	-	100,000
7133 Attorney-Billed Services	-	-	-	-	175,000	175,000
Contract Services	440,664	475,000	460,000	475,000	226,250	701,250

Materials & Supplies	-	-	-	-	-	-
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Professional Development	-	-	-	-	-	-
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Special Department Expense	-	-	-	-	-	-
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Vehicle Expenses	-	-	-	-	-	-
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Capital (Equip, Impvts)	-	-	-	-	-	-
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TOTAL EXPENDITURES	440,664	475,000	460,000	475,000	226,250	701,250
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SOURCES OF FUNDING						
100 General Fund	440,664	475,000	460,000	475,000	226,250	701,250
Total Funding By Source	440,664	475,000	460,000	475,000	226,250	701,250

General Fund Fees & Charges Revenue Offsetting Department General Fund Costs

In Fiscal Year 2018-2019 \$175,000 in General Fund revenue was added to the Planning Department Fees & Charges revenues associated with Development Application processing. This directly relates to the reimbursement of contract legal services associated with development application processing. (See also Planning Department Summary)



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SUMMARY CITY ATTORNEY DEPARTMENT

Staffing As Budgeted and Expensed

No Staffing is included in this activity. City Attorney and legal services are contracted with private firms, with specialized expertise in public agency legal services.

Highlights

Overall, the proposed Department Budget net of all of the changes is \$226,250 more than the original adopted 2018-19 Budget (an increase of approximately 48%). Budgeted General Fund fees and charges associated with City Attorney Department services total \$175,000.

Contract Services – The need to increase the budget is primarily the result of the consolidation and presentation of legal serves in this budget activity that were previously a part of the Human Resources Budget and reimbursed development processing costs not previously shown as a direct expense. The breakdown of these components are as follows

- In the General Legal line item an allowance has been included based on a 3% increase (\$11,250) to accommodate any potential change in contract terms.
- The Litigation line item includes a contingency as expenses can fluctuate based on the number of matters that may be active in any given year. In the past \$100,000 has been allocated for this purpose.
- For prior fiscal years no expenses are shown in the City Attorney Budget for Personnel related legal costs. This is because these costs were previously shown in the City Management (Human Resource Program). The FY 2018-2019 budget proposes that these special legal services would be expensed in the City Attorney Department. An allowance of \$40,000 has been included and will consolidate all legal costs within a single department.
- Legal Services associated with Planning Applications have been added to the City Attorney Budget. These are costs that are fully reimbursed by the applicant. A total of \$175,000 has been budgeted and a revenue item in the same amount has been included as part of the Planning Department Revenue. A similar change in how this is presented has been included in the Public Works and Planning Department budgets. Including this work provides greater transparency regarding the resources administered by the Department.



FISCAL YEAR 2018-2019
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SUMMARY CITY CLERK DEPARTMENT

Financial Summary

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	135,967	130,991	146,232	134,921	29,096	164,017
Subtotal Benefits	29,145	38,394	38,259	39,546	4,611	44,157
Salaries & Benefits	165,112	169,385	184,491	174,467	33,707	208,174
Contract Services	1,531	15,000	-	15,000	(15,000)	-
Materials & Supplies	14,011	13,850	12,840	13,850	(850)	13,000
Professional Development	1,089	2,000	2,000	2,000	-	2,000
Special Department Expense	57,508	78,602	68,900	61,702	12,207	73,909
Vehicle Expenses	203	500	-	500	-	500
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	239,454	279,337	268,231	267,519	30,064	297,583

SOURCES OF FUNDING						
100 General Fund	239,454	279,337	268,231	267,519	30,064	297,583
Total Funding By Source	239,454	279,337	268,231	267,519	30,064	297,583



FISCAL YEAR 2018-2019
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SUMMARY CITY CLERK DEPARTMENT

Staffing As Budgeted and Expensed

	2017-2018 Adjusted Budget	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
<u>Department Staff</u>				
City Clerk	1.00	1.00	-	1.00
Sr. Admin. Assistant- Public Wks	0.05	0.05	(0.05)	0.00
Office Assistant	0.20	0.20	0.30	0.50
<i>Sub-total Staff</i>	1.25	1.25	0.25	1.50

Staffing As Budgeted and Expensed

Although only 1FTE was shown in the staffing level for this department, the budgeted expenditures included cost allocations of the Front Desk Office Assistant and a portion of Public Works Sr. Administrative Assistant. The proposed revision removes the Public Works position from the City Clerk Department and increases the Office Assistant at the Front Desk to 0.50 FTE with the remaining 0.50 FTE allocated to the Police department budget. The Public Works position will be shown entirely in the Public Works Department.

Highlights

Overall, the proposed Department Budget net of all of the changes is \$30,064 more than the original adopted 2018-19 Budget (an increase of approximately 11%).

Salaries and Benefits – The total change in this component is an additional \$33,707. This includes the net increase of 0.25 FTE based on changes in allocated Staff and inclusion of \$15,000 for part-time temporary staffing funds. The increased funding for part-time salaries is fully offset by reducing contracted services by \$15,000. This accommodates professional Staff hours assigned to address special projects.

Special Department Expenses – The total increase proposed for this category is \$12,207. Included in this amount is an increase of \$5,000 in estimated election costs based upon preliminary estimates from the County for the November 2018 City Council Election. Staff also determined based on historical trends increases among the line items requiring an increased budget were the following: Legal Notices (+\$3,000); Off-site storage (+\$4,000); Legal Code Updates (+\$1,500); and Allocated Insurance Costs (\$3,919). These cost increases were partially offset by the removal of office lease costs. The off-site storage cost increase is anticipated to be temporary. The City Clerk is working with Temporary Staff to reduce the amount of files located off-site.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY FINANCE DEPARTMENT

Financial Summary

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	207,553	275,419	257,014	283,682	136,187	419,869
Subtotal Benefits	75,910	108,760	87,042	112,022	55,475	167,497
Salaries & Benefits	283,464	384,179	344,056	395,704	191,662	587,366
Contract Services	66,226	89,700	115,825	69,700	8,000	77,700
Materials & Supplies	78,399	66,300	84,100	66,300	23,850	90,150
Professional Development	3,083	1,500	1,700	1,500	1,000	2,500
Special Department Expense	240,357	48,625	61,331	213,857	(135,836)	78,021
Vehicle Expenses	79	125	-	125	-	125
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	671,607	590,429	607,012	747,186	88,676	835,862

SOURCES OF FUNDING						
100 General Fund	671,607	590,429	607,012	747,186	88,676	835,862
Total Funding By Source	671,607	590,429	607,012	747,186	88,676	835,862

Staffing As Budgeted and Expensed

	2017-2018 Adjusted Budget	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Department Staff				
Finance Director	0.94	0.94	0.06	1.00
Senior Accountant	0.00	0.00	1.0	1.00
Accountant	0.50	0.50	(0.50)	0.00
Accounting Tech III - AP/AR	0.80	0.80	0.20	1.00
Accounting Tech III - Payroll/AR	0.20	0.20	0.8	1.00
Office Assistant (Front Desk)	0.20	0.20	(0.20)	0.00
TOTAL STAFFING*	2.64	2.64	1.36	4.00

* In recent years the 0.50 FTE Accountant has worked additional hours to support audit work.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY FINANCE DEPARTMENT

Staffing As Budgeted and Expensed

Although only 3.5 FTE were shown in the Staffing Level table for this department, the budgeted expenditures included allocations of Finance Staff in other Departments as well as inclusion of a portion of the Front Desk Office Assistant. The 6% of the Finance Director was being allocated to different funds in the Recreation Department. The proposed revision retains 100% of the Finance Staff in Finance and funded by the General Fund. As discussed previously the Front Desk Office Assistant is being allocated only to City Clerk and Police. The proposed adjustment does include an increase in Finance Staff by deleting the 0.5 FTE vacant Accountant and replacing this with a 1.0 FTE Sr. Accountant. Given the growing complexities with grant reporting, financing obligations, and other requirements the higher level of staffing will improve support throughout the organization. The upgraded position will also provide staff redundancy for core financial information, which is important for long-term continuity.

Highlights

Overall, the proposed Department Budget net of all of the changes is \$88,676 more than the original adopted 2018-19 Budget (an increase of approximately 12%).

Salaries and Benefits – The largest increase is the result of no longer allocating Finance Staff expenses to other Departments and the net increase required to provide a full-time Sr. Accountant position as compared to the previous half-time Accountant.

Contract Services – A total increase of \$8,000 is recommended to address general support services as well a new agreement with HdL Companies for sales tax monitoring and reporting.

Materials and Supplies – The costs associated with Telephone services have been centralized rather than spread throughout the departments. The amount budgeted in the past has not reflected the actual costs.

Special Department Expenses – Finance / General Services in the past absorbed a significant portion of the City Hall Debt Service as an Office Lease expense. As mentioned previously this expense is now consolidated in a single Non-Departmental Budget. The savings was partially offset by increased expense associated with an error in a formula on the original adopted budget worksheet. It understated the Insurance allocation by \$31,000.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY POLICE SERVICES DEPARTMENT

Financial Summary

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	129,703	141,498	136,565	145,742	8,625	154,367
Subtotal Benefits	47,566	54,864	68,666	56,509	20,410	76,919
Salaries & Benefits	177,269	196,362	205,231	202,251	29,035	231,286
Contract Services	3,584,263	4,025,695	3,865,869	4,361,727	(48,710)	4,313,017
Materials & Supplies	76,211	96,800	82,650	72,800	8,750	81,550
Professional Development	8,986	25,000	5,000	25,000	(5,000)	20,000
Special Department Expense	381,583	213,838	217,641	435,004	(205,905)	229,099
Vehicle Expenses	99,152	91,200	98,200	92,200	10,000	102,200
Capital (Equip,Impvts)		-	15,000			-
TOTAL EXPENDITURES	4,327,464	4,648,895	4,489,591	5,188,982	(211,830)	4,977,152

SOURCES OF FUNDING						
100 General Fund	4,327,464	4,648,895	4,252,806	5,188,982	(464,916)	4,724,066
320 State COPS - SLESF	-	-	100,000	-	110,000	110,000
530 Wilder Cmnty Facilities	-	-	136,785	-	143,086	143,086
Total Funding By Source	4,327,464	4,648,895	4,489,591	5,188,982	(211,830)	4,977,152

General Fund Fees & Charges Revenue Offsetting Department General Fund Costs

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Police - Fees and Fines						
4199 Miscellaneous Fees	18,443	30,600	1,000	30,600	(29,600)	1,000
4200 Fingerprinting Fees	3,244	-	5,000	-	5,000	5,000
4203 Impound Recovery Fees	7,638	-	7,700	-	7,700	7,700
4230 Motor Vehicle License Fees	8,399	-	-	-	-	-
4231 Vehicle Abatement Fees	9,156	-	8,000	-	8,000	8,000
4235 Vehicle Court Fines	36,361	50,000	25,000	50,000	25,000	75,000
4236 Parking Fines - Payment	58,986	40,000	70,000	-	70,000	70,000
Subtotal - Police	142,228	120,600	116,700	80,600	86,100	166,700



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY POLICE SERVICES DEPARTMENT

Staffing As Budgeted and Expensed

City Staff:

	2017-2018 Adjusted Budget	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
<u>Department Staff</u>				
Senior Administrative Assistant	1.00	1.00	-	1.00
Community Service Officer (Non-Sworn)	1.00	1.00	-	1.00
Office Assistant (Admin - Front Desk)	0.20	0.20	0.30	0.50
<i>Total City Staff</i>	2.20	2.20	0.30	2.50

Contract Sworn Police Staffing (No Change):

CONTRACT PERSONNEL - EMPLOYEES OF CONTRA COSTA COUNTY OFFICE OF THE SHERIFF

The City contracts with the County to provide Police Services personnel, Dispatch Services, Crime Lab Services and Animal Control Services. The budget for Police is based on the following classifications.

<u>Contracted Staffing</u>	Contract FTE
Police Manager	1.00
Sergeant - Detective	1.00
Sergeant - Patrol	1.00
Officer - Detective	1.00
Officer - Traffic	1.00
Officer - Patrol	9.00
	<u>14.00</u>

Highlights

Overall, the proposed Department Budget net of all of the changes is \$211,830 less than the original adopted 2018-19 Budget (a decrease of approximately 4%). Budgeted General Fund fees and charges associated with Police Department services total \$166,700.

Staffing – The proposed Budget has a net increase of .30 FTE. As previously discussed the reallocation of the Office Assistant simplifies the accounting by allocating the cost across two Departments (Police and City Clerk) instead of the previous allocation across 4 different departments. The original Staffing Level Table in the adopted Budget suggested that the full Office Assistant – was entirely part of the City Management Department. This position provides front desk support at City Hall.



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SUMMARY POLICE SERVICES DEPARTMENT

Contract Services – A small reduction to the overall Police and Animal Control contacts was made based on updated information from the Sheriff’s Department. Due to the nature of emergency services the budget includes funding to cover unexpected needs which may result in overtime. As with the current year this will be monitored and reassessed as part of the Mid-Year Budget Adjustment. A more significant change made in the Budget is the source of funding for front line Police Services. In the current and proposed budget both the State Supplemental Law Enforcement Services Fund (SLESF) grant of \$110,000 plus the Wilder Community Services District Fund \$143,086 costs are being expensed directly in these funds. In the past the cost was budgeted as a General Fund expense and then offset by a fund transfer from the special revenue funds. This allows the Budget reader to observe the funding components used for Police Services. The proposed SLESF grant funding was increased by \$10,000 based upon the available balance. This reduces the amount that is required to be funded from the General Fund.

Special Department Expenses – The large reduction of \$205,905 largely reflects the elimination of the City Hall debt Service expense in individual department budgets.

Vehicle Expenses – The increase of \$10,000 reflects a projection for higher fuel prices and repair trends in recent years.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY PUBLIC WORKS DEPARTMENT

Financial Summary

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	1,037,018	1,137,112	1,077,685	1,171,226	(15,769)	1,155,457
Subtotal Benefits	406,884	495,413	410,959	505,553	(70,804)	434,749
Salaries & Benefits	1,443,902	1,632,525	1,488,644	1,676,779	(86,573)	1,590,206
Contract Services	262,245	260,250	299,000	260,250	90,000	350,250
Materials & Supplies	79,110	101,880	93,900	101,880	1,620	103,500
Professional Development	2,916	1,800	5,500	1,800	4,200	6,000
Special Department Expense	262,126	282,419	277,751	283,884	(20,951)	262,933
Vehicle Expenses	60,390	52,000	50,000	52,000	-	52,000
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	2,110,689	2,330,874	2,214,795	2,376,593	(11,704)	2,364,889

SOURCES OF FUNDING

100 General Fund	1,571,508	1,750,676	1,652,496	1,784,367	(66,550)	1,717,817
502 LLD - Zone M11	-	-	-	-	24,622	24,622
514 Stormwater Utility Assmt	386,230	409,006	406,179	420,621	22,057	442,678
700 City General Capital Fund	85,033	-	-	-	-	-
74X GO Bond Staff (740/741)	67,918	171,192	156,120	171,605	8,167	179,772
Total Funding By Source	2,110,689	2,330,874	2,214,795	2,376,593	(11,704)	2,364,889

General Fund Fees & Charges Revenue Offsetting Department General Fund Costs

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Engineering Permits - Fees						
4330 Encroachment Permits	90,447	91,800	75,000	91,800		91,800
4333 Engineering Fees	13,438	20,000	25,000	33,500	(8,500)	25,000
4790 Project Reimbursement Revenue	-	-	-	-	25,000	25,000
Subtotal - Engineering	103,885	111,800	100,000	125,300	16,500	141,800



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY PUBLIC WORKS DEPARTMENT

Staffing As Budgeted and Expensed

	2017-2018 Adjusted Budget	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
<u>Department Staff</u>				
Public Works Director	1.00	1.00	-	1.00
Sr. Administrative Assistant	0.95	0.95	0.05	1.00
Sr. Engineer	1.00	1.00	-	1.00
Paving Program Manager (Limited Term)	1.00	1.00	-	1.00
Associate Engineer	1.00	1.00	-	1.00
Assistant Engineer	1.00	1.00	-	1.00
Public Works Inspector	1.00	1.00	-	1.00
Public Works Supervisor	0.95	0.95	0.05	1.00
Maintenance Worker I	0.00	0.00	0.00	0.00
Maintenance Worker II	2.85	2.85	(0.85)	2.00
Maintenance Worker III	0.95	0.95	0.05	1.00
Finance Director (Storm Utility Fund)	0.01	0.01	(0.01)	0.00
Total Public Works Staff	11.71	11.71	(0.71)	11.00

Highlights

Overall, the proposed Department Budget net of all of the changes is \$54,118 less than the original adopted 2018-19 Budget (a decrease of approximately 2%). Budgeted General Fund fees and charges associated with Public Works Department services total \$141,800.

Salaries & Benefits – The proposed Budget for this category is approximately \$86,573 less than the adopted budget. The primary reason for this is the elimination of one vacant Maintenance Worker II position. In addition one percent of the Finance Director position was being expensed in Public Works Storm Utility Fund and this practice is proposed to be discontinued. The amount of the decrease in benefit costs is based on an updated census of the benefit levels for current Staff. The overall salary and benefit savings were partially reduced due to the fact that in the past, 5% of the Public Works Supervisor and Maintenance Worker positions were being expensed in the Park & Recreation Department as part of the Landscaping & Lighting District Activity for Zone M11. An allocation of 5 percent of the Sr. Administrative Assistant, which was previously expensed in the City Clerk Department, is now fully shown in Public Works. In Fiscal Year 2019 the Staff costs for all Public Works Staff are recommended to be included in the Public Works Department Budget.



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SUMMARY PUBLIC WORKS DEPARTMENT

Contract Services – An increase of \$90,000 in funding is recommended for this category. The increase includes an estimated \$25,000 for Development Application Consultant costs. That amount is fully offset by a revenue to be recorded as explained earlier with the City Attorney Budget. An additional \$20,000 has been included for general consulting services based on historical trends. A one-time appropriation of \$45,000 has been recommended in order to address key special projects. This will allow for completion of key priorities identified in the strategic goals such as the Bear Creek Rd. and Miner Rd. bridges.

Special Department Expense – This category shows a net decrease of approximately \$20,951. This reflects the elimination of the City Hall debt Service expense in individual department budgets, offset by increases in insurance coverage costs.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY PARKS & RECREATION DEPARTMENT

Financial Summary

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	922,186	988,181	874,435	1,017,828	(122,106)	895,722
Subtotal Benefits	358,697	389,395	383,160	401,077	(12,376)	388,701
Salaries & Benefits	1,280,883	1,377,576	1,257,595	1,418,905	(134,482)	1,284,423
Contract Services	1,035,701	979,275	1,016,455	930,988	88,940	1,019,928
Materials & Supplies	611,518	672,070	663,950	622,927	200,103	823,030
Professional Development	8,235	9,500	4,500	9,500	-	9,500
Special Department Expense	551,659	664,781	587,425	663,081	(65,175)	597,906
Vehicle Expenses	4,141	6,850	5,600	6,850	-	6,850
Capital (Equip, Impvts)	3,914	56,000	-	25,750	-	25,750
TOTAL EXPENDITURES	3,496,051	3,766,052	3,535,525	3,678,001	89,386	3,767,387

SOURCES OF FUNDING

100 General Fund	2,761,601	2,892,585	2,728,943	2,873,081	(98,556)	2,774,525
230 Tree Mitigation	6,831	-	2,000	-	-	-
261 Recycling Fund	0	55,000	15,950	-	125,000	125,000
340 CFD-Endowment (Wilder)	15,797	-	-	-	-	-
500 Assessment District L-42	8,417	6,975	7,678	7,091	(115)	6,976
501 Assessment District M-9	12,108	11,452	10,789	11,622	(2,347)	9,275
502 Assessment District M-11	94,309	91,695	76,838	92,781	(47,981)	44,800
520 Library Parcel Tax	299,906	343,815	389,045	354,129	49,242	403,371
530 Wilder Comnty Facilities	217,089	230,706	229,465	233,387	62,566	295,953
603 Building Maintenance Fund	79,993	133,824	74,817	105,910	1,577	107,487
Total Funding By Source	3,496,051	3,766,052	3,535,525	3,678,001	89,386	3,767,387

General Fund Fees & Charges Revenue Offsetting Department General Fund Costs

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Recreation Fees and Rentals						
4400 Recreation Classes	1,104,148	1,169,100	1,130,000	1,352,520	(222,520)	1,130,000
4408 Sports Facility Surcharge	-	12,500	12,500	-	12,500	12,500
4410 Community Center Rentals	170,703	173,400	170,000	176,868		176,868
4415 Sports Field Rentals	454,788	459,000	459,000	481,950		481,950
4419 Miscellaneous Recreation Fees	50	20,000	-	20,000	(20,000)	-
4420 Donations	21,463	-	20,400	-	-	-
4490 Youth Sports Programs	301,703	300,000	300,000	367,710	(67,710)	300,000
Subtotal - Recreation	2,052,854	2,134,000	2,091,900	2,399,048	(297,730)	2,101,318



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY PARKS & RECREATION DEPARTMENT

Staffing As Budgeted and Expensed

	2017-2018 Adjusted Budget	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
<u>Department Staff*</u>				
Recreation Director	1.00	1.00	-	1.00
Administrative Assistant II	2.00	2.00	-	2.00
Recreation Supervisor	1.50	1.50	-	1.50
Recreation Coordinator	2.00	2.00	-	2.00
Facilities & Parks Supervisor	1.00	1.00	-	1.00
Facilities Maintenance I	2.00	2.00	-	2.00
Facilities Maintenance II	1.00	1.00	-	1.00
Accounting Tech III - AP / AR	0.20	0.20	(0.20)	0.00
Accounting Tech III - Payroll / AR	0.40	0.40	(0.40)	0.00
Finance Director	0.05	0.05	(0.05)	0.00
Public Works Supervisor	0.05	0.05	(0.05)	0.00
Public Works Maint III	0.10	0.10	(0.10)	0.00
Public Works Maint II	0.05	0.05	(0.05)	0.00
Sub-Total Department Staff	11.35	11.35	(0.85)	10.50

* In addition, the Department also uses part-time , seasonal , hourly program staffing
 Part-Time staffing accounted for approximately 7,800 hours in 2016-17.

Highlights

Overall, the proposed Department Budget net of all of the changes is \$89,386 more than the original adopted 2018-19 Budget (an increase of approximately 2%). Budgeted General Fund fees and charges associated with Parks & Recreation Department services total \$2,101,318 which represents recovery from fees equal to approximately 76 percent of the budgeted General Fund expenditures for this department.

Salaries & Benefits – The proposed Budget for this category is approximately \$134,482 less than the adopted budget. The primary reason for this is the removal of allocated Finance and Public Works Staff from this activity and their expense is shown in the respective home department.

Contract Services – The total amount in this category is proposed to increase by \$88,940. Of this amount \$58,800 is related to Contract Instructors where the cost is related to program participation. A similar adjustment was made Mid-Year 2017-2018 because the adopted budget did not reflect current trends. A total of \$8,520 is related to Library cleaning services funded by the parcel tax. A total of \$30,000 is related to additional landscaping costs associated with the new fields at Wilder and is funded by Community Facilities District fees.



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SUMMARY PARKS & RECREATION DEPARTMENT

Materials & Supplies – This category requires an increase of \$200,103 which is primarily related to increases in Special Revenue funds. This includes \$125,000 associated with the Big Belly services and funded from special recycling revenue; \$48,642 associated with Library costs not included in the adopted budget (Gas Utilities; increased water costs; and property insurance for the Library building; and Administrative tax collection fees); and \$20,000 in additional water costs for the new Wilder fields to be funded by the Community Facilities District.

Special Department Expenses - This category shows a net decrease of approximately \$65,175. The following are the largest factors: the elimination of the City Hall debt Service expense in individual department budgets (\$41,988); a reduction in the amount budgeted for Library Services based on County estimates (\$10,030); a reduction in the amount budgeted for team uniforms based on past trends (\$19,000). The most significant increases which offset these savings included: an additional \$12,000 for Sports Facility improvements to be funded by the special facility surcharge; and increases in insurance costs.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY PLANNING DEPARTMENT

Financial Summary

	2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
Subtotal Salaries	515,567	556,032	540,761	572,713	(32,889)	539,824
Subtotal Benefits	209,462	246,362	230,315	253,753	(10,935)	242,818
Total Salaries & Benefits	725,029	802,394	771,076	826,466	(43,824)	782,642
Contract Services	77,991	70,500	39,908	70,500	36,000	106,500
Materials & Supplies	11,452	24,350	25,300	24,350	1,700	26,050
Professional Development	9,102	11,500	11,500	11,500	-	11,500
Special Department Expense	213,301	121,135	121,923	232,406	(99,524)	132,882
Vehicle Expenses	1,134	1,150	1,250	1,150	-	1,150
Capital Expense	-	-	-	-	-	-
TOTAL EXPENDITURES	1,038,009	1,031,029	970,957	1,166,372	(105,648)	1,060,724

SOURCES OF FUNDING						
100 General Fund	986,101	979,029	960,299	1,114,372	(55,648)	1,058,724
230 Tree Mitigation	7,592	-	-	-	-	-
255 Federal Grants	1,457	-	-	-	-	-
390 Affordable Housing	640	2,000	7,658	2,000	-	2,000
612 General & Long Term Plans	42,219	50,000	3,000	50,000	(50,000)	-
Total Funding By Source	1,038,009	1,031,029	970,957	1,166,372	(105,648)	1,060,724

General Fund Fees & Charges Revenue Offsetting Department General Fund Costs

Development Services Fees		2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
(Includes Legal Services Cost Reimbursements)							
4500	Building Inspection Fees	719,606	680,000	680,000	600,000	50,000	650,000
4501	Planning Fees	320,065	350,000	420,000	400,000	-	400,000
4502	Construction Debris Recycling	-	1,000	1,000	20,000	(20,000)	-
4503	Open Space Addl Sq ft fee	32,114	-	-	-	-	-
4504	Business Registration	-	-	-	-	20,000	20,000
4790	Project Reimbursement Revenue	48,317	35,000	45,000	25,000	-	25,000
4790	Reimbursement - Planning Contracts	-	-	-	-	70,000	70,000
4790	Reimbursement - Legal Services Planning	-	-	-	-	175,000	175,000
Subtotal - Development Svcs		1,120,102	1,066,000	1,146,000	1,045,000	295,000	1,340,000

Note: City Attorney reimbursements of \$175,000 are reflected in the total. Excluding this line item results in \$1,165,000 in 2018-2019 General Fund Revenue related to Planning costs.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY PLANNING DEPARTMENT

Staffing As Budgeted and Expensed

	2017-2018 Adjusted Budget	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
<u>Department Staff</u>				
Planning Director	1.00	1.00	-	1.00
Senior Administrative Analyst	1.00	1.00	-	1.00
Senior Planner	1.00	1.00	-	1.00
Associate Planner	1.00	1.00	-	1.00
Planning Technician	2.00	2.00	-	2.00
Accounting Tech III - Payroll / AR	0.40	0.40	(0.40)	0.00
Total Department Staff	6.40	6.40	(0.40)	6.00

Highlights

Overall, the proposed Department Budget net of all of the changes is \$128,610 less than the original adopted 2018-19 Budget (a decrease of approximately 9%). Budgeted General Fund fees and charges associated with Planning Department services total \$1,165,000 (excluding City Attorney services for development applications).

Salaries & Benefits - The proposed Budget for this category is approximately \$43,824 less than the adopted budget. The contributing factors include: the removal of allocated Finance Staff now shown as part of the Finance Budget; and a restructuring of the classifications based on vacancies during the year.

Contract Services – The net change in this category is an increase of \$36,000. Significant factors that contribute towards this include: the addition of \$70,000 in expenses associated with the processing of Development Applications where the cost is paid by the applicant; an increase of \$16,000 in general fund consultant services based on historical trends; and a reduction of \$50,000 in General and Long Term Planning funds. This Long Term Planning cost is now being reported as part of the Capital Improvement Plan (CIP) Streetscape Master Plan Study.

Special Department Expense - This category shows a net decrease of approximately \$99,524. The most significant factors include the elimination of the City Hall debt Service expense in individual department budgets, which is partially offset by an increase in Insurance costs.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY NON-DEPARTMENTAL DEPARTMENT
(Includes Debt Service COP's and GO Bonds)

Financial Summary

#00- Non-Departmental
City of Orinda
Fiscal Year 2018-2019 - Mid-Cycle Update

FUND		2016-2017 ACTUAL	2017-2018 ADJ BUDGET	2017-2018 ESTIMATE	2018-2019 Adopted Budget	2018-2019 Proposed Adj	2018-2019 Revised
	Subtotal Salaries	-	-	-	-	-	-
	Subtotal Benefits	-	-	-	-	-	-
	Salaries & Benefits	-	-	-	-	-	-
	Contract Services						
540	7180 Professional Services	1,563	-	3,000	-	3,000	3,000
541	7180 Professional Services	1,316	-	2,000	-	2,000	2,000
540	7811 Cost of Issuance	94,770	-	-	-	-	-
541	7811 Cost of Issuance	201,945	-	-	-	-	-
541	7504 Cost of Election	36,178	-	-	-	-	-
	Contract Services	335,772	-	5,000	-	5,000	5,000
	Materials & Supplies	-	-	-	-	-	-
	Professional Development	-	-	-	-	-	-
	Special Department Expense						
100	7499 Administrative Fees-Prop. Tax	-	-	39,500	-	41,475	41,475
100	7802 Interest Expense COP	-	256,046	256,046	-	249,845	249,845
100	7810 Principal Payment - COP	-	310,000	310,000	-	315,000	315,000
540	7802 Interest Expense 2014 GO	300,063	-	582,226	-	422,423	422,423
540	7810 Principal Payment - 2014 GO	1,065,000	1,180,363	920,000	489,463	(239,463)	250,000
541	7802 Interest Expense 2016 GO	-	-	834,517	-	-	-
541	7810 Principal Payment - 2016 GO	-	1,156,380	-	2,551,325	(1,326,325)	1,225,000
	Special Department Expense	1,365,063	2,902,789	2,942,289	3,040,788	(537,045)	2,503,743
	Vehicle Expenses	-	-	-	-	-	-
	Capital (Equip, Impvts)	-	-	-	-	-	-
	TOTAL EXPENDITURES	1,700,835	2,902,789	2,947,289	3,040,788	(532,045)	2,508,743

SOURCES OF FUNDING						
100 General Fund	-	566,046	605,546	-	606,320	606,320
540 2014 GO Bond Debt Service	1,461,396	1,180,363	1,505,226	489,463	185,960	675,423
541 2016 GO Bond Debt Service	239,439	1,156,380	836,517	2,551,325	(1,324,325)	1,227,000
Total Funding By Source	1,700,835	2,902,789	2,947,289	3,040,788	(532,045)	2,508,743



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY NON-DEPARTMENTAL DEPARTMENT
(Includes Debt Service COP's and GO Bonds)

Staffing As Budgeted and Expensed

No Staffing is associated with this activity.

Highlights

This budget addresses Debt Service and the Contra Costa County charges for Property Tax collection and administration charges. The adopted budget distributed the City Hall General Fund debt service among operating departments this is a new component, which is consistent with the Mid-Year Budget Adjustment approved for Fiscal Year 2017-2018. In April 2017 as the current two year Budget was being prepared, the City issued bonds for the 2014 GO Bond Series B (\$10 million) and the 2016 GO Bond Series A (\$25 million). The proposed Department Budget has been updated to reflect the final terms of the financing. The Fiscal Year 2018-2019 expenditures total approximately \$2.5 million as described below.

Contract Services – The budget for contract services reflects the banking and tax levy services associated with the General Obligation Bonds. In Fiscal Year 2016-2017 the City incurred certain one-time costs related to County election charges and cost of issuance for the General Obligation bonds.

Special Department Expense – This category addresses debt service as well as the administrative cost levied by Contra Costa County for the administration and collection of the general property taxes.

GENERAL FUND: This includes the City Hall Certificate of Participation (COP) – lease payments as well as. The amount for Fiscal Year 2018-2019 is very close to the previous year (\$564,845 vs. \$566,046). The other element included in this activity is the recognition of charges made by Contra Costa County based on costs to collect the property tax. In the past these were not shown as an expense and they were applied as a reduction in property tax revenue.

GENERAL OBLIGATION BOND DEBT SERVICE: In March 2015, the City issued General Obligation Bonds in the amount of \$10 million (Series A of the 2014 \$20 million voter approved financing). In April of 2017, the City issued General Obligation Bonds totaling \$35 million. This issuance was divided between \$10 million Series B under the 2014 voter approved financing, and the entire 2016 Series A authorization of \$25 million. All issues were to provide funds to repair failing roads and storm drains, restore and upgrade other roadways and storm drains, fix potholes, and improve safety on the City's public streets.

The annual debt service payments are prescribed in the approved financing documents. With the bonds issued in 2017 the financing provided premiums which are offsetting a portion of the debt service payments through 2019. As is common with debt service funds the collection of property tax revenue is staggered from the expenditures resulting in a fund balance at year end. For example, the expenditures in Fiscal Year 2018-19 are for Debt Service payments on 9/1/2018 and 3/1/2019, while the property tax collected during the year will be used for the 3/1/2019 and 9/1/2019 debt service payments.



CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECT BUDGETS PROPOSED 2018-2019

(For Project Detail and Complete 5 Year CIP
See 2018-2022 CIP Document)



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

SUMMARY PROJECT BUDGETS (ALL FUNDS)

Project Number	PROJECT NAME	ESTIMATED FY 2017-2018	PROPOSED BUDGET FY 2018-2019	TOTAL PROJECT COST MULTIPLE YRS.
TBD1001	Fleet Replacements	90,000	65,000	290,000
TBD4011	City Hall Elevator		20,000	20,000
4086	Community Center Accessibility Improvements	25,000	25,000	125,000
4050	Community Center HVAC		50,000	50,000
TBD4001	Community Center Roof Replacement		50,000	50,000
TBD4004	Community Park Pathway Improvement		20,000	20,000
4112	Community Park Renovation Plan & Improvements	50,000	100,000	900,000
TBD4013	Library Auditorium Audio/Visual Upgrade	40,000		40,000
TBD4003	Library Boiler Piping Replacement		60,000	60,000
TBD4014	Library Building Carpet Replacement	111,215		111,215
4103	Mini Park (Crossroads Park)		250,000	250,000
TBD4007	Park Tree Removal Program		20,000	20,000
4061	Wilder Park Field#4 Synthetic Turf		225,000	225,000
4130	Downtown Orinda Streetscape Master Plan	10,000	290,000	300,000
4114/4115	2017 Annual and Measure J&L Pavement Rehab	8,802,786	450,000	11,168,614
4117/4118	2018 Measure J & L Pavement Rehab	1,955,500	16,941,408	18,896,908
TBD3002	2019 Annual and Measure J & L Pavement Rehab	70,000	1,439,000	15,195,000
4074	ADA Transition Plan Compliance Projects	10,000	10,000	50,000
4109	Annual Bicycle, Trails, and Walkways Program		40,000	160,000
4111	Annual Drainage Facilities Improvement Program	165,000	150,000	765,000
4096	BART & Downtown Access Ramp and Lighting	1,029,241		1,269,288
0087	Bear Creek Bridge Seismic Retrofit		300,000	1,800,000
TBD3008	Brookwood Pilot Residential Parking Permit Program		30,000	30,000
4128	Camino Pablo Bicycle Route Corridor Improvements		40,000	550,000
TBD3004	Camino Pablo Median Landscape - Phase 1		80,000	80,000
4110	Camino Sobrante Path at La Plaza Drive	19,755		19,755
0023	Downtown and BART Wayfinding Project	38,169	166,000	252,100
TBD3009	Downtown Employee/Residential Parking Permit Prg		20,000	50,000
4131	Glorietta Elementary Safe Route to School		312,000	440,000
TBD3011	Green Infrastructure Program for Pavement Projects		30,000	120,000
TBD3012	Martha Rd-Catherine Court Ped Path-Assessment Only		40,000	40,000
4071	Miner Rd Pavement Rehab & Shoulder Widening	67,140	869,090	977,260
0044	Miner Road Bridge Seismic Retrofit Project		100,000	1,600,000
4121	Miner Road Sinkhole/Culvert Repair	700,000		3,425,029
TBD3005	Moraga Way Crosswalk at Brookside Road		50,000	64,000
4081	Oak Springs/Candlestick Rd Storm Water Impr	1,331,300		1,755,471
TBD3001	Orinda Way Pavement Rehabilitation		25,000	750,000
4092	Storm Drain Plan & Inventory	100,000	150,000	400,000
4107	Traffic Calming Improvements Program	30,000	40,000	190,000
TBD3006	Traffic Signal Operation Improvements	15,000	15,000	75,000
TOTAL (ALL FUNDS)		\$14,660,106	\$22,472,498	\$62,584,640



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

PROJECT EXPENDITURES BY FUND

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2017-2018	PROPOSED BUDGET FY 2018-2019
100- General Fund				
	TBD4014	Library Building Carpet Replacement	6,560	-
TOTAL GENERAL FUND			6,560	-
105 - Orinda Add-On Sales Tax				
	4071	Miner Rd Pavement Rehab & Shoulder Widening	26,940	-
	4117/4118	2018 Measure J & L Pavement Rehab	10,938	2,745,965
TOTAL ADD-ON SALES TAX FUND			37,878	2,745,965
200 - Gas Tax				
	4071	Miner Rd Pavement Rehab & Shoulder Widening	40,200	528,120
	4074	ADA Transition Plan Compliance Projects	10,000	10,000
	4114/4115	2017 Annual and Measure J&L Pavement Rehab	611,000	-
	4131	Glorietta Elementary Safe Route to School	-	25,000
	TBD3001	Orinda Way Pavement Rehabilitation	-	25,000
	TBD3002	2019 Annual and Measure J & L Pavement Rehab	-	250,000
	TBD3004	Camino Pablo Median Landscape - Phase 1	-	40,000
	TBD3005	Moraga Way Crosswalk at Brookside Road	-	10,000
TOTAL GAS TAX FUND			661,200	888,120
205 - Transportation Impact Fees				
	0023	Downtown and BART Wayfinding Project	12,169	88,831
	4096	BART & Downtown Access Ramp and Lighting	400,600	-
	4107	Traffic Calming Improvements Program	30,000	40,000
	4109	Annual Bicycle, Trails, and Walkways Program	-	17,500
	4110	Camino Sobrante Path at La Plaza Drive	19,755	-
	TBD3005	Moraga Way Crosswalk at Brookside Road	-	5,000
	TBD3006	Traffic Signal Operation Improvements	15,000	15,000
	TBD3008	Brookwood Pilot Residential Parking Permit Pgm	-	30,000
	TBD3009	Downtown Employee/Residential Parking Permit Pgm	-	20,000
	TBD3012	Martha Rd-Catherine Court Ped Path-Assessment	-	40,000
TOTAL TRANSPORTATION IMPACT FEE FUND			477,524	256,331
210 - Drainage Impact Fees				
	4092	Storm Drain Plan & Inventory	100,000	150,000
	4111	Annual Drainage Facilities Improvement Program	65,000	150,000
TOTAL DRAINAGE IMPACT FEE FUND			165,000	300,000



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

PROJECT EXPENDITURES BY FUND

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2017-2018	PROPOSED BUDGET FY 2018-2019
210 - Park Dedication Fees				
	4050	Community Center HVAC	-	50,000
	4061	Wilder Park Field#4 Synthetic Turf	-	75,000
	4086	Community Center Accessibility Improvements	25,000	25,000
	4103	Mini Park (Crossroads Park)	-	25,000
	4112	Community Park Renovation Plan & Improvements	50,000	100,000
	TBD4001	Community Center Roof Replacement	-	50,000
	TBD4004	Community Park Pathway Improvement	-	20,000
	TBD4007	Park Tree Removal Program	-	20,000
TOTAL PARK DEDICATION FEE FUND			75,000	365,000
255 - Grants - Federal				
	0044	Miner Road Bridge Seismic Retrofit Project	-	80,000
	0087	Bear Creek Bridge Seismic Retrofit	-	240,000
TOTAL GRANTS - FEDERAL			-	320,000
260 - Grants - State				
	4103	Mini Park (Crossroads Park)	-	20,000
	4103	Mini Park (Crossroads Park)	-	60,000
TOTAL GRANTS - STATE			-	80,000
261 - Recycle Grant				
	4117/4118	2018 Measure J & L Pavement Rehab	-	350,000
TOTAL RECYCLE GRANT			-	350,000
262 - Other Grants				
	4061	Wilder Park Field#4 Synthetic Turf	-	150,000
	4071	Miner Rd Pavement Rehab & Shoulder Widening	-	340,970
	4096	BART & Downtown Access Ramp and Lighting	217,571	-
	4103	Mini Park (Crossroads Park)	-	225,000
	4114/4115	2017 Annual and Measure J&L Pavement Rehab	226,990	-
	TBD3004	Camino Pablo Median Landscape - Phase 1	-	40,000
TOTAL OTHER GRANTS			444,561	755,970
263- Transportation Development Act (TDA)				
	4096	BART & Downtown Access Ramp and Lighting	60,011	-
	4128	Camino Pablo Bicycle Route Corridor Improvements	-	40,000
	TBD3005	Moraga Way Crosswalk at Brookside Road	-	35,000
TOTAL TRANSPORTATION DEVELOPMENT ACT			60,011	75,000



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

PROJECT EXPENDITURES BY FUND

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2017-2018	PROPOSED BUDGET FY 2018-2019
330- CCTA Return To Source				
	4114/4115	2017 Annual and Measure J&L Pavement Rehab	133,153	-
TOTAL CCTA - RETURN TO SOURCE			133,153	-
331 - CCTA Projects				
	0023	Downtown and BART Wayfinding Project	26,000	77,169
	4096	BART & Downtown Access Ramp and Lighting	201,043	-
	4130	Downtown Orinda Streetscape Master Plan	10,000	240,000
	4131	Glorietta Elementary Safe Route to School	-	287,000
TOTAL CCTA - PROJECTS			237,043	604,169
332 - CCTA Supplemental (Program 28C)				
	4096	BART & Downtown Access Ramp and Lighting	150,016	
	4109	Annual Bicycle, Trails, and Walkways Program	-	22,500
TOTAL CCTA - SUPPLEMENTAL (PROGRAM 28C)			150,016	22,500
520 - Library Parcel Tax				
	TBD4003	Library Boiler Piping Replacement	-	60,000
	TBD4014	Library Building Carpet Replacement	88,655	-
TOTAL LIBRARY PARCEL TAX			88,655	60,000
603 - Building Maintenance (ISF)				
	TBD4011	City Hall Elevator	-	20,000
	TBD4013	Library Auditorium Audio/Visual Upgrade	40,000	-
	TBD4014	Library Building Carpet Replacement	16,000	-
TOTAL BUILDING ISF			56,000	20,000
605 - Fleet Replacement				
	TBD1001	Fleet Replacements	90,000	65,000
TOTAL FLEET ISF			90,000	65,000
608 - Risk Management				
	4081	Oak Springs/Candlestick Rd Storm Water Impr	230,000	-
TOTAL RISK MANAGEMENT ISF			230,000	-
612 - General & Long Term Plans				
	4130	Downtown Orinda Streetscape Master Plan	-	50,000
TOTAL GENERAL & LONG TERM PLANS			-	50,000



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

PROJECT EXPENDITURES BY FUND

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2017-2018	PROPOSED BUDGET FY 2018-2019
700- Capital Improvement (General - Includes Disaster Response Projects)				
	4111	Annual Drainage Facilities Improvement Program	100,000	-
	4117/4118	2018 Measure J & L Pavement Rehab- <i>Moraga Share</i>	155,488	2,132,935
	4121	Miner Road Sinkhole/Culvert Repair	700,000	-
TOTAL CAPITAL IMPROVEMENT (GENERAL)			955,488	2,132,935
703 - Oaksprings Capital				
	4117/4118	2018 Measure J & L Pavement Rehab	-	143,349
TOTAL OAKSPRINGS CAPITAL			-	143,349
704 - Road & Drainage Stabilization Fund				
	4081	Oak Springs/Candlestick Rd Storm Water Impr	1,101,300	-
TOTAL ROAD & DRAINAGE STABILIZATION			1,101,300	-
740 - General Obligation Bond 2014 (J)				
	4114/4115	2017 Annual and Measure J&L Pavement Rehab	7,831,643	450,000
	4117/4118	2018 Measure J & L Pavement Rehab	1,789,074	81,651
TOTAL GENERAL OBLIGATION BOND - 2014			9,620,717	531,651
741 - General Obligation Bond 2016 (L)				
	4117/4118	2018 Measure J & L Pavement Rehab	-	11,487,508
	TBD3002	2019 Annual and Measure J & L Pavement Rehab	70,000	1,189,000
	TBD3011	Green Infrastructure Program for Pavement Projects	-	30,000
TOTAL GENERAL OBLIGATION BOND - 2016			70,000	12,706,508
GRAND TOTAL CIP PROJECTS - ALL FUNDS			14,660,106	22,472,498



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

APPROPRIATIONS LIMIT CALCULATION
FOR FISCAL YEAR 2018-2019



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

ANNUAL APPROPRIATIONS LIMIT

California voters approved propositions, amending the State Constitution, which require that the annual City budget include a calculation of the Appropriations Limit, sometimes referred to as the Gann Limit. This requirement was imposed by Proposition 4 (1979) and later amended by Proposition 111 (1990). The legislation imposes a restriction on the amount of government revenue which may be appropriated in any fiscal year.

Since the City of Orinda was formed after the adoption of a requirement for an Appropriations Limit, the City's initial appropriations limit was established by the Contra Costa County Board of Supervisors. This was included on the ballot for the incorporation vote. Under State law the limit can be increased each year based on a specific formula and specified growth factors. The Appropriations Limit does not apply to all funds. It only applies to "proceeds of taxes" as will be explained below.

Each year, the adjustment to the Appropriations Limit takes into consideration two factors:

- 1) Change in the cost of living, and
- 2) Change in population

For each of these factors, the City may select between two optional factors.

SELECTION OF OPTIONAL FACTORS

1. Change in Population (City of Orinda vs. Contra Costa County) As estimated by the California Department of Finance.

Options	Population 1/1/2017	Population 1/1/2018	% Increase
a. City of Orinda	19,012	19,199	0.98%
b. Contra Costa County	1,139,229	1,149,279	0.88%

2. Change in State per capita Personal Income vs. Orinda Non-Residential Building Construction

Options	% Increase
a. Change in State Per Capita Personal Income	3.67%
b. Change in Orinda Non-Residential Assessed Valuation	N/A*

* Change in non-residential assessed valuation was not available and given that the majority of the assessed valuation in Orinda is designated as residential this factor would be expected to be lower than the Change in Per Capita Income.

For the Fiscal Year 2018-2019 calculation, the City selected the City population growth rate of 0.98% and the change in the State Per Capita Income of 3.67%.



FISCAL YEAR 2018-2019
MID-CYCLE BUDGET UPDATE JUNE 2018

ANNUAL APPROPRIATIONS LIMIT

The Calculation applies the adjustment to the Appropriations Limit calculated for the previous year. The Appropriations Limit calculated and included on page 30 of the Adopted 2017/2018 Budget was \$19,090,526.

Appropriation Limit Calculation FY 2018-19

Factors		Calculation
Population Change Orinda	0.98%	1.0098
State Per Capita Personal Income	3.67%	1.0367
Calculation of Factor for FY 2018-19	1.04686	1.0098 * 1.0367
Prior Year Appropriation Limit (2018)	\$19,050,526	
Appropriation Limit FY 2018-19	\$ 19,985,108	=19,050,526*1.04686

The 2018-19 Appropriations subject to the limit ("Proceeds of Taxes") total \$14,110,728. This total is based on the requirements of the Appropriations Limit which requires the assignment of all appropriated revenue to either a Proceeds from Taxes (i.e. Property Tax, Sales tax, etc.) or assigns the appropriation to a Non Proceeds of Taxes (i.e. Fees and charges, grants, etc.). Based on the analysis the City remains \$5,874,380 or 29% below the authorized limit.