

**CITY OF ORINDA
MID-CYCLE BUDGET UPDATE
BIENNIAL BUDGET**

**FISCAL YEAR 2019-2020 (YEAR 1)
ADOPTED JUNE 18, 2019**

**UPDATED REVISED
FISCAL YEAR 2020-2021 (YEAR 2)
PROPOSED DRAFT (JUNE 24, 2020)**



Photo Credit: Kolton Tang – “Theater Square”

**CITY OF ORINDA CALIFORNIA
22 ORINDA WAY, ORINDA CA 94563
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FISCAL YEAR 2020-2021 – REVISED BUDGET
MID-CYCLE ADJUSTMENT
(FY 2019-2020 AND 2020-2021 BIENNIAL BUDGET)

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June 24, 2020

Mayor Gee, Vice Mayor Worth, and Councilmembers Miller, Fay, and Kosla:

Presented in this document is the Fiscal Year 2020-2021 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 June of 2019 the City Council adopted a budget for Fiscal Year 2019-20 and Fiscal Year 2020-2021. It is typical prior to the beginning of the second year to review and make modifications to the financial plan. What is not typical is the extent to which the Budget has needed to be revised in response to the rapid onset of an economic recession caused by the COVID-19 pandemic.

The format of the proposed budget provides the City Council and public with detailed appropriation information for each department as well as a summary listing of Capital Improvement Projects. For all of the operating Departments estimated revenue and expenses are presented in comparison to the adopted budget and the prior year actual results. Although information is presented regarding the current year the focus is on the Adopted Fiscal Year 2020-2021 Budget; proposed adjustments and the Revised Budget.

When the Biennial Budget for Fiscal Years 2019-2020 and 2020-2021 was developed it reflected the the Strategic Priorities identified by the City Council adopted by the City Council as a guiding tool in prioritizing the allocation of available resources. The elements of the Strategic Priorities focused on the following areas:

- Infrastructure
- Downtown
- Emergency Preparedness
- Fiscal Stability

During the first year of the Biennial Budget (FY 2019-2020) the City made progress in each of these areas. The progress in some areas will need to slow given the financial circumstances.

As has been the philosophy since the City incorporated, public services are provided in a fiscally responsible manner using a combination of a small dedicated staff as well as contracted services. This was viewed as a tool that would allow the City to be in a position to be proactive in the event that external economic challenges require adjustments to the cost of service. The events of the past year require difficult funding decisions in order to position the City for long-term fiscal stability.

Deficit Position Projected FY 2019-20 / Significant Adjustments Proposed FY 2020-2021

At the time the budget was adopted it was balanced and the City was able to maintain the proposed General Fund Reserve requirement equal to at least 40% of expenditures in each of the two Fiscal Years. The speed at which the revenue loss came about has left little time to respond. Some of the revenue losses in the current year are off-set by reductions in expenditures, such as field maintenance during the shut-down period.

The net difference between the Fiscal Year 2019-2020 General Fund Revenue and Expenditures is projected to result in a projected one year deficit in the General Fund of approximately \$524,000. This represents an 8% decrease in the General Fund Emergency Reserve balance calculated for the period ending June 30, 2019.

In developing the 2020-2021 (Year 2) Mid-Cycle Adjustment it became clear that there would continue to be a deficit in the second year of the Biennial Budget, without making significant adjustments to the operating Budget. The Finance Director began the analysis working with Department Directors on updated estimates of General Fund revenue and comparing that to the adopted 2020-2021 original Budget. The resulting deficit would be nearly \$1 million in addition to the \$0.5 million projected to occur in FY 2019-20 (Yr 1). In order to achieve a balanced budget that does not require the use of General Fund reserves, the Mid-Cycle Adjusted Budget reduces the original budget for expenditures (all funds) by approximately \$950,000.

The landscape has changed for the programs and services that can be offered and there is uncertainty as to how quickly revenue may return. The proposed Fiscal Year 2020-2021 Adjusted Mid-Cycle Budget attempts to be cautious in estimating the recovery of major revenue sources while maintaining core services. As is indicated in several places in the Budget it will be important to monitor results throughout the year.

Highlights – Of Estimated Results FY 2019-2020 (Year 1 of Two Year Budget)

The impacts of Health Orders forcing businesses to close and people to shelter at home had a significant impact on the City finances. This included sales tax reductions from closed businesses as well as significant reductions in fees and charges collected for City Programs and services that had stopped or slowed operations. The City Manager advised the City Council early in the process of steps initiated to mitigate the loss of revenue.

Among the early steps taken were: 1) Freezing vacant positions; 2) Review of significant purchases to determine if they could be delayed; 3) No transfer of approximately \$80,000 to the Other Post Employment Benefit (OPEB / Retiree Medical) Trust from one-time General Fund Revenue; 4) Lay-off of part-time staffing used for special programs. Given the speed with which the change in operations occurred and the fact that it was relatively late in the Fiscal Year avoiding a deficit in Fiscal Year 2019-2020 was not possible. In accordance with the City Council Strategic Priority related Fiscal Stability, long term the City will need to consider how to restore and strengthen its financial reserves.

Fiscal Year 2019-2020 included a need to respond to multiple unbudgeted events in addition to the pandemic, and they also strained City resources. This included the PG&E initiated Public Safety Power Shut-offs which halted City operations including revenue producing programs; required placement and maintaining of emergency signs at signalized intersections; the establishment of a Community Resource Center; and operation of the Emergency Operations Center. Police Services were impacted by the Halloween incident that required a complex investigation of multiple homicides that occurred at a short-term rental home in Orinda.

In year's past Orinda has encountered storms and landslides that caused damage and required the City to be proactive in recovering. Although Fiscal Year 2019-2020 has been relatively light in terms of rainstorms – it has been a turbulent 9 months that will require continued intentional financial planning for the City to remain stable and continue providing important public services.

Overview – FY 2020-2021 Mid-Cycle Adjusted Budget

Given the impacts from COVID-19 the City Council was advised in May 2020 that the Finance Director was also projecting a deficit for Fiscal Year 2020-2021 unless significant actions were taken to adjust planned expenditures. Prudent budgeting practices emphasize that the best position long term is for an agency to be proactive as early as possible to examine ways that the City can live within its means. The alternative is to rely on reserves which, once exhausted, are not available for future emergencies.

The resources available to the City are significantly impacted by factors beyond the City's control (e.g. economic trends, and actions taken at the State and Federal level that impact local governments), which requires that the City be prudent in expanding any long-term on-going commitments. Key financial elements that impact the structure of the proposed FY 2020-2021 Mid-cycle Budget revision include:

Approximately 30% of the original budgeted General Fund Revenue was fees and charges collected by Police, Engineering, Parks & Recreation, and Development Services. The Revised 2020-21 Budget reduces this revenue by over \$1 million mostly due to COVID-19.

The area of most significant General Fund Revenue loss in Fiscal Year 2020-21 is Parks & Recreation Fees and Charges due to the loss of programs and rentals. The decrease in this Department alone was \$850,000. Losses are also projected in the area of Development Fees and charges.

Approximately 70% of the General Fund Revenue is derived from taxes, which are heavily impacted by economic cycles (Property taxes; Sales Tax; Franchise and Other Taxes). The revised budget does not add revenue in the area of Taxes and overall they are flat.

Property Taxes are the most significant General Fund Revenue source (60%) and the impacts from COVID-19 are delayed as taxable values were established based on January 1, 2020 values. This suggests a need to monitor trends as the amount of growth in future years is expected to be less than +6.6% average experienced over the last 5 years.

Salary and benefit costs represent approximately 30% of the Operating Department budgets. The loss of major fee and service charge revenue requires an examination of staffing levels commensurate with programs offered. The costs in this area are also impacted by Federal and State enhanced leave benefits, which the City will not be reimbursed. The City is also experiencing increased costs related to unemployment claims, which are incurred based on actual claims.

Actions Required To Balance FY 2020-2021 Budget Based On Updated Revenue Trends

Balancing the revised budget required that Staff look at all areas where expenditures savings could occur. In general throughout the Departments reductions were made to training and conference expenses, supplies, contract services, and reductions in part-time support staffing for special projects. Given that a significant portion of the operating budget consists of personnel salary and benefit costs these areas also had to be considered and reductions are included in the FY 2020-21 Mid-Cycle Adjustment.

In order to balance the FY 2020-2021 Mid-Cycle Budget changes were made to funded costs for unrepresented employees including: a) Lay-Off of 0.5 FTE Recreation Supervisor; b) no cost of living adjustment in Fiscal Year 2020-2021; c) reductions in budgets for supplemental part-time special assignments; and d) a 40% furlough of the Parks & Recreation Director; Recreation Supervisor II, and Facilities and Parks Supervisor.

The use of a furlough option for unrepresented Parks & Recreation Staff was intended to maintain a core Staff to begin to rebuild program offerings and assess whether revenue streams would return as new programs were developed. If the current estimated 2020-2021 revenue were clearly projected to grow beyond the estimate allowing for more expenses, adjustment to furlough hours are administratively simpler than a rehire process. The City furlough program continues to pay health and welfare benefits and grant leave to these employees as if they were serving in a full time capacity. The employees are also able to offset unpaid furlough time with leave balances and / or authorized government mandated paid leaves.

The City has a General Employee group which is represented by Teamsters Local 856 and the salary and benefits are stated in a negotiated Memorandum of Understanding. The City entered into discussions beginning May 22, 202 with the Union, to cooperatively explore possible concessions and cost savings measures to help with offsetting the projected revenue loss. These discussions did not produce a viable solution. The Revised Mid-Cycle Budget includes the lay-off of three represented full-time positions: Recreation Coordinator; Facility Maintenance Worker I; and Public Works Maintenance Worker I. In addition, a vacant Administrative Assistant II is in a frozen / unfilled status.

Strategic Priorities In FY 2020-2021 Mid-Cycle Adjusted Budget

The Proposed Revised Mid-Cycle Budget includes funding to continue progress to address Strategic Priorities in several areas including:

- **Infrastructure**: No General Fund projects are included, however, the City has available restricted funds and grants that will continue to address critical needs including: - Identify Long Term Facility Renewal / Maintenance Plan (\$30,000 included in the Building –Internal Service Fund); - Several capital projects addressing Roads and Drainage; and -A new Solar Project funded by a grant for the Community Center (See 2020-2024 Capital Improvement Program for a more detailed list).
- **Downtown**: As contained in the CIP a project related to long-term planning studies funded from special reserves and a State grant.

- Emergency Preparedness: Year 2 of efforts to undertake fire fuel reduction and clearing on City owned properties (\$50,000). The City is constrained on additional funding available for this purpose as well as needs in: disaster preparedness, drainage and flood protection improvements, and long term road maintenance. The City Council is considering a ballot measure that could allow for more focus on this strategic priority.
- Fiscal Stability: As presented no further deterioration of General Fund Emergency Reserves. Funding for County Election costs that may include a potential ballot measure to renew and/or increase the add-on sales tax. (County Election services are included in the City Clerk Budget).

Acknowledgement

I would like to thank the dedicated management staff who have contributed to the development of a significant Mid-Cycle Budget Adjustment that can continue to make progress on the Strategic Priorities identified by the City Council. In particular I want to thank and recognize the work of Finance Director Paul Rankin. He works tirelessly under normal situations and stepped up to dedicate even more time since mid-March. He is an incredible asset to the City.

I would also like to thank the City Councilmembers who volunteer their time to consider how best the City can use its limited resources to meet public needs. Your continued support to maintain the City's fiscal stability will also contribute to the overall quality of life in Orinda. It is a pleasure and honor to work with you.

I look forward to your review of the Revised Mid-Cycle Budget.

Sincerely,

Steve Salomon

Steve Salomon
City Manager

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City of Orinda



List of City Officials

City Council

Darlene K. Gee, Mayor
Amy R. Worth, Vice Mayor
Inga Miller, Councilmember
Dennis Fay, Councilmember
Nick Kosla, Councilmember

City Officials

Steve Salomon, City Manager
Osa Wolff, City Attorney (Contract)
Sheri Smith, City Clerk
Paul Rankin, Finance Director
Ginger Staton, Human Resources Manager
Todd Trimble, Parks & Recreation Director
Drummond Buckley, Planning Director
David Cook, Police Chief (Contract)
Larry Theis, Public Works Director
Jason Chen, City Engineer

***City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)***

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***City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)***

Development of the Budget

Budget Schedule And Process:

The City of Orinda prepares a biennial budget for City government operations and the Fiscal Year begins on July 1st. The biennial budget process sets forth planned expenditures and revenues for two consecutive fiscal years. On June 18, 2019 the City Council adopted Year 1 2019-2020 Budget and Year 2 2020-2021 Budget. The budget document includes both revenue and expenditure plans in a single document. At the conclusion of the biennial budget review and deliberation process, both years of the biennial budget are presented at a public meeting for the City Council to adopt the authorized funding for the two year period. Following adoption the City Council reviews expenditures and revenues at the mid-year and makes changes as needed. For Year 1 these adjustments were made March 3, 2020. Budgeted appropriations that remain unencumbered at the end of a fiscal year expire and do not roll over to the next year.

This document addresses proposed revisions to the adopted Fiscal Year 2020-2021 Budget. Typically this process is done in May / June before the start of Year 2. Given the challenges resulting from the economic impacts caused by the COVID-19 pandemic, the Mid-Cycle Adjustments became more complex. Staff identified for the City Council in May 2020 that the City was facing a \$850,000 General Fund deficit over two years, whereas the review in early March had not predicted these results.

As described in the Municipal Code the City Manager is responsible for submittal of the proposed budget to the City Council. In developing the Mid-Cycle Update for Fiscal Year 2020-2021 City Staff analyzed existing service levels and potential services in light of the strategic priorities and financial constraints. The City's operating budget summarizes planned expenditures and revenues for all City departments and programs. Each department's costs are summarized by: type, division/program and funding sources.

The City Council is scheduled to consider the Preliminary Mid-Cycle Budget at its public meeting on July 7, 2020.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

High Level Overview

Overview (Excludes Internal Service Funds (ISF) and GO Bond Debt

Internal Service Funds collect charges from departments to distribute costs as part of the operating budget. Since the operating department expenditures already include an expense for ISF Operating Charges, they have been excluded from the Overview to avoid duplicating the same expense. General Obligation Bond (GO Bond) debt service is paid from a special property tax rate levied for this purpose. GO Debt Service has been excluded from the Overview to avoid distorting the operating and capital project revenue and expenditures. Additional detail regarding both the ISF and GO Bonds is included later in this document.

The following tables provide an overview of revenue (source of funding) and expenditures (use of funding) for all funds, with the exception of Debt Service and Internal Service Funds. The Sources and Uses also includes inter-fund transfers.

Sources And Uses			
MID-CYCLE BUDGET ALL FUNDS (Excluding ISF & Debt)			
REVISED YEAR 2: Fiscal Year 2020-2021			
	General Purpose General Fund	Other Funds	Total
Revenue	13,939,235	8,019,778	21,959,013
Transfers In	16,360	35,630	51,990
Total Source of Funding	13,955,595	8,055,408	22,011,003
Expenditures	13,882,759	17,257,401	31,140,160
Transfers Out	35,630	16,360	51,990
Total Uses of Funding	13,918,389	17,273,761	31,192,150

As shown in the table above:

Fiscal Year 2020-2021

- Total revised spending for Year 2 (2020-2021) is \$31.192 million funded by \$22 million in revenue; inter-fund transfers of \$51,990; and the balance from reserves (see further description below).
- The expenditures are more than the current year revenue because significant capital expenditures are being funded from the use of funds collected in prior years (i.e. reserves). This includes proposed capital spending of \$3.3 million in unspent General Obligation Bond proceeds that were received in 2017, as well as other special revenue fund resources used for long-term capital projects and not on-going spending.
- General Fund spending in the Revised Mid-Cycle Budget is balanced between expenditures and revenue.
- The General Fund represents 63% of the all revenues and 46% of all expenditures.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

High Level Overview

Detail Revenue and Expenditures (With Fund Balances)

On the following pages are schedules summarizing all funds with both the estimated Beginning and Ending Fund Balance for 1) Estimated Current Year FY 2019-20; and 2) Proposed Revised Mid-Cycle FY 2020-21. The formal adoption of the Revised Budget by the City Council, will establish budgeted revenue, expenditures and transfers in these amounts.

The General Fund is the primary operating fund for the City and it also allows for the most discretionary use of funds. This fund is the core support for City operations and maintaining a sufficient emergency reserve is important. The City Council has adopted a policy on reserves which identifies that the City should retain a minimum of 40% of expenditures as an emergency reserve. In reviewing the Comprehensive Annual Financial Report for the period ending June 30, 2019, the City Council requested that the Finance Advisory Committee review and consider increasing the reserve policy goal to 50% of expenditures.

Reserves are needed to 1) provide cash flow as revenues received by the City are not equally distributed during the year; 2) Provide cash flow to be able to complete grant funded projects which provide funding on a reimbursement basis; 3) Provide for times of economic uncertainty while adjustments are made to balance expenses with resources; and 4) for unforeseen disasters or emergencies.

The following summarizes key changes in General Fund reserves for both the current year and the Revised Mid-Cycle 2020-2021 Budget.

Estimated Fiscal Year 2019-2020 General Fund Reserves

- Expenses are estimated to exceed revenue by \$523,928
- General Purpose General Fund Balance Emergency Reserves are projected to decrease by 8%, largely due to COVID-19 economic impacts.
- The Emergency Reserve would meet the current reserve policy of at least 40% of expenditures, however, it is below the direction the City Council was pursuing to have a reserve of at least 50% of expenditures.

Estimated Fiscal Year 2020-2021 General Fund Reserves

- The proposed revised General Fund budget is balanced.
- The estimated revenue exceeds the estimated expenses by \$37,206, however given the uncertainty of revenue trends and the speed of economic recovery this is a minimal buffer. Any positive variance would begin the path to rebuilding reserves that had to be used in Fiscal Year 2019-2020.
- The estimated Fiscal Year 2020-2021 Emergency Reserve would meet the current reserve policy of at least 40% of expenditures, however, it is below the direction the City Council was pursuing to have a reserve of at least 50% of expenditures.

CITY OF ORINDA SUMMARY OF APPROPRIATIONS & ESTIMATED FUND BALANCES

ESTIMATED JULY 1, 2019 - JUNE 30, 2020

MID-CYCLE ESTIMATE YEAR 1: FISCAL YEAR 2019-2020

	Beginning Balance 7/1/2019	Revenue Estimated	Transfers In	Estimated Expenditures	Transfers Out	Estimated Ending Balance 6/30/2020
General Fund						
General Purpose	6,774,754	13,286,745	385,900	14,100,341	96,232	6,250,826
Add-On Sales Tax (Measure L)	2,524,244	1,727,500	-	761,838	-	3,489,906
General & Long Term Plans	651,359	4,000	200,000	76,521	-	778,838
Total General Funds	9,950,357	15,018,245	585,900	14,938,700	96,232	10,519,570
Special Revenue Funds						
Gas Tax	1,066,548	1,078,394	-	1,576,641	-	568,301
Transportation Impact	957,432	45,000	-	75,745	-	926,687
Drainage Impact	1,456,618	255,000	-	361,000	-	1,350,618
Tree Mitigation	11,789	725	-	-	-	12,514
Park Dedication	1,185,953	119,000	-	73,155	-	1,231,798
Federal Grants	-	309,560	-	309,560	-	-
State Grants	-	237,551	-	20,000	-	217,551
Recycle Grants	505,258	12,000	-	118,500	-	398,758
Other Grants	-	387,918	-	387,918	-	-
Transportation Dev Act (TDA)	-	175,909	-	175,909	-	-
Supplemental Law Enforcement Grant	177,288	142,000	-	140,000	-	179,288
CCTA - Return To Source	688,708	520,000	-	25,552	-	1,183,156
CCTA - Projects	-	389,045	-	389,045	-	-
CCTA - Regional \$ Program 28C	34,497	28,380	-	6,000	-	56,877
Rd. Maintenance (Garbage Co.)	586,124	820,275	-	740,000	-	666,399
Wilder Endowment	1,410,014	25,000	-	50,270	-	1,384,744
Field Maintenance Surcharge-New	-	200,000	-	-	-	200,000
Facility Maintenance Surcharge-New	-	100,000	-	-	-	100,000
Affordable Housing	136,755	13,699	-	2,000	-	148,454
General Plan Surcharge	21,513	45,500	-	-	-	67,013
Permit Technology Surcharge-New	-	35,000	-	-	-	35,000
Assessment Dist L-42	2,574	8,320	-	8,380	600	1,914
Assessment Dist M-9	-	11,010	-	9,125	-	1,885
Assessment Dist M-11	-	37,860	46,230	68,790	15,300	-
Stormwater Utility	67,555	305,000	-	228,080	-	144,475
Library Parcel Tax	125,986	522,100	-	473,523	-	174,563
Wilder Cmnty Facility District	204,152	414,253	-	414,253	-	204,152
Total Special Revenue Funds	8,638,764	6,238,499	46,230	5,653,446	15,900	9,254,147
Capital Funds						
Capital General	492,147	2,263,490	50,002	100,643	570,000	2,134,996
Oaksprings	147,022	3,000	-	-	-	150,022
Rd & Drainage Stabilization	801,346	1,000	-	-	-	802,346
GO Bonds 2014	-	-	-	-	-	-
GO Bonds 2016	13,422,241	168,595	-	10,258,638	-	3,332,198
Total Capital Project Funds	14,862,756	2,436,085	50,002	10,359,281	570,000	6,419,562
TOTAL OPERATING & CAPITAL	33,451,877	23,692,829	682,132	30,951,427	682,132	26,193,279
Internal Service Funds (ISF)						
Information Systems	314,923	241,000	-	180,500	-	375,423
Building Maintenance	588,058	204,320	-	97,000	-	695,378
Vehicle Replacement	372,747	266,510	-	64,200	-	575,057
Risk Management	47,424	432,390	-	373,705	-	106,109
TOTAL ISF	1,323,152	1,144,220	-	715,405	-	1,751,967
Debt Service Funds						
2014 GO Bonds (Series A &B)	852,933	1,057,000	-	1,042,613	-	867,320
2016 GO Bonds (Series A)	2,524,043	1,440,000	-	2,051,325	-	1,912,718
TOTAL DEBT SERVICE	3,376,976	2,497,000	-	3,093,938	-	2,780,038
GRAND TOTAL ALL FUNDS	38,152,005	27,334,049	682,132	34,760,770	682,132	30,725,284

CITY OF ORINDA SUMMARY OF APPROPRIATIONS & ESTIMATED FUND BALANCES

ADJUSTED JULY 1, 2020 - JUNE 30, 2021

PROPOSED ADJUSTED MID-CYCLE YEAR 2: FISCAL YEAR 2020-2021

	Estimated Beginning Balance 7/1/2020	Revenue Estimated	Transfers In	Estimated Expenditures	Transfers Out	Estimated Ending Balance 6/30/2021
General Fund						
General Purpose	6,250,826	13,939,235	16,360	13,882,759	35,630	6,288,032
Add-On Sales Tax (Measure L)	3,489,906	1,180,000	-	2,338,556	-	2,331,350
General & Long Term Plans	778,838	2,000	-	476,721	-	304,117
Total General Funds	10,519,570	15,121,235	16,360	16,698,036	35,630	8,923,499
Special Revenue Funds						
Gas Tax	568,301	783,000	-	1,058,637	-	292,664
Transportation Impact	926,687	45,000	-	171,360	-	800,327
Drainage Impact	1,350,618	160,000	-	383,000	-	1,127,618
Tree Mitigation	12,514	600	-	-	-	13,114
Park Dedication	1,231,798	83,000	-	782,500	-	532,298
Federal Grants	-	1,615,440	-	1,615,440	-	-
State Grants	217,551	175,000	-	392,551	-	-
Recycle Grants	398,758	9,800	-	121,000	-	287,558
Other Grants	-	385,000	-	385,000	-	-
Transportation Dev Act (TDA)	-	89,091	-	89,091	-	-
Supplemental Law Enforcement Grant	179,288	142,000	-	147,000	-	174,288
CCTA - Return To Source	1,183,156	368,630	-	820,000	-	731,786
CCTA - Projects	-	400,000	-	400,000	-	-
CCTA - Regional \$ Program 28C	56,877	23,900	-	28,500	-	52,277
Rd. Maintenance (Garbage Co.)	666,399	1,054,000	-	1,373,638	-	346,761
Wilder Endowment	1,384,744	2,000	-	1,015,000	-	371,744
Field Maintenance Surcharge	200,000	20,000	-	-	-	220,000
Facility Maintenance Surcharge	100,000	10,000	-	-	-	110,000
Affordable Housing	148,454	1,500	-	2,000	-	147,954
General Plan Surcharge	67,013	48,000	-	-	-	115,013
Permit Technology Surcharge	35,000	30,000	-	-	-	65,000
Assessment Dist L-42	1,914	8,580	-	8,760	600	1,134
Assessment Dist M-9	1,885	11,331	-	11,275	-	1,941
Assessment Dist M-11	-	37,860	35,630	57,730	15,760	-
Stormwater Utility	144,475	305,000	-	224,996	-	224,479
Library Parcel Tax	174,563	521,928	-	562,830	-	133,661
Wilder Cmnty Facility District	204,152	495,725	-	495,725	-	204,152
Total Special Revenue Funds	9,254,147	6,826,385	35,630	10,146,033	16,360	5,953,769
Capital Funds						
Capital General	2,134,996	-	-	956,500	-	1,178,496
Oaksprings	150,022	3,000	-	-	-	153,022
Rd & Drainage Stabilization	802,346	1,000	-	-	-	803,346
GO Bonds 2014	-	-	-	-	-	-
GO Bonds 2016	3,332,198	7,393	-	3,339,591	-	-
Total Capital Project Funds	6,419,562	11,393	-	4,296,091	-	2,134,864
TOTAL OPERATING & CAPITAL	26,193,279	21,959,013	51,990	31,140,160	51,990	17,012,132
Internal Service Funds (ISF)						
Information Systems	375,423	201,000	-	183,000	-	393,423
Building Maintenance	695,378	160,940	-	229,000	-	627,318
Vehicle Replacement	575,057	85,000	-	165,000	-	495,057
Risk Management	106,109	407,970	-	407,050	-	107,029
TOTAL ISF	1,751,967	854,910	-	984,050	-	1,622,827
Debt Service Funds						
2014 GO Bonds (Series A &B)	867,320	1,118,500	-	1,075,538	-	910,282
2016 GO Bonds (Series A)	1,912,718	1,535,000	-	1,414,150	-	2,033,568
TOTAL DEBT SERVICE	2,780,038	2,653,500	-	2,489,688	-	2,943,850
GRAND TOTAL ALL FUNDS	30,725,284	25,467,423	51,990	34,613,898	51,990	21,578,809

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Revenue Overview

The Estimated Revenue is \$23.7 million in FY 2019 - 2020 and the revised Mid-Cycle Budget for FY 2020-2021 is \$22.0 million. This excludes revenues accounted for in the GO Debt Service Funds and in the Internal Service Funds. The General Purpose General Fund accounts for 56% of the estimated total revenues in FY 2020 and 63% of revenues in FY 2021.

The comparison of “General Purpose” General Fund revenue excludes the Add-On Sales Tax, which although it is a General Fund Revenue, has been programmed for use repairing streets and roads and is not used for general operations.

General Purpose – General Fund Revenue Highlights (Focus On Revised FY 2020-2021 – unless otherwise noted).

- 76% of the available revenue comes from taxes
 - Property Taxes comprise 60%
 - Sales Tax accounts 7%
 - Franchise Taxes 8%
- 25% of the available revenue comes from Fees and Charges
 - The largest components is Parks & Recreation 13%; and the Mid-Cycle revision has reduced the original adopted budget by \$850,000.
 - Development Services is the next largest at 8% and the Mid-Cycle revision has reduced the original adopted budget by \$850,000.
- Staff worked with a Consultant to review Property Tax Trends. The assumed valuations are estimated to increase by 5% in FY 2020-21, which is a reduction from the recent trend where the average increase over the past 5 years was 6.6% per year. Beginning in Fiscal Year 2020-2021 they are estimating further deterioration in the rate of growth in assessed values.
- Staff worked with the City Sales Tax Consultant to estimate changes in the sales Tax collected. Sales Taxes estimates are especially complicated this year as a result of the Covid-19 closures, as well as State programs allowing for the deferral of the payment of taxes. The budget estimates a 6% decrease in total sales tax revenue between FY 2018-2019 Actual and 2019-2020. For the upcoming year only a small increase of 1.5% is estimated. The projections benefit from recently opened businesses and the amount of transactions collected from the County sales tax pool for on-line transactions originating outside of California. The Fiscal Year 2020-21 results will need to be monitored and additional analysis provided at the Mid-Year review, based on how the general economy has responded to the recessionary environment.
- Rents and interest represent approximately 1.5% of the total revenue. Interest revenue expected to decrease as a result of Federal Reserve policies to reduce rates and the general economic climate for eligible investments. Maintaining a fund balance has an added benefit of providing a revenue source.
- Department Fees and Charges represent 25% of the revenue and as discussed in the City Manager’s Transmittal letter, they have been substantially reduced as a result of impacts on programs and services that were interrupted in the pandemic.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Revenue Overview

General Fund - Add-On Sales Tax - Highlights

- Revenue from the local add-on sales tax continues to outpace the General Sales tax. Instead of being distributed via the County Sales Tax pool, on-line purchases originating from Orinda the additional tax goes directly back to Orinda. This also applies to sales tax collected by DMV on auto registrations.
- This revenue will expire if not approved by the voters before April 2023.
- The revenue is approximately \$1.18 million per year.

Special Revenue Funds - Highlights

State Gas Tax:

- The FY 2019-20 gas tax included \$300,000 which is a separate grant to the City in recognition of the City levying taxes for the Street Rehabilitation GO Bonds. This grant was for multiple years and the next allocation is not expected until FY 2021-2022.
- The basic allocations of Gas Tax in Fiscal Year 2020-2021 are estimated to increase by less than 2%, which reflects estimated impacts from COVID-19 resulting in fewer miles traveled.

Federal & State Grants:

- Federal Grants of \$1.6 million are included for seismic bridge work and Orinda Way pavement rehabilitation in Fiscal Year 2020-21. These are project specific grants that are also shown in the Capital Improvement Program.
- There is also a State Grant component to the seismic bridge work and State funds are contributing towards the Precise Plan project.
- The City was a recipient of a \$217,551 State Grant in Fiscal Year 2019-2020 and the State advanced the funds. The grant will allow the City to pursue a solar powered back-up system for the Community Center.

Other Grants / Donations

- Capital Projects in 2020-21 rely on funding from donations of \$235,000 in donations for the Mini-Park / Crossroads Project.
- An East Bay Regional Park District Local Grant of \$150,000 is expected upon final payment to the Wilder Developer for the conversion of Fields to artificial turf.

Road Maintenance Garbage Company Impact Fee

- The Budget in FY 2020-21 increased revenue in this fund by \$400,000. This reflects the full year collection of a higher garbage truck impact fee, levied by Recycle Smart, and based on the adjusted fee adopted in February 2020.

Wilder Community Facilities District (CFD) Reimbursement

- The budgeted estimated revenue \$414,253 in FY 2019-20 and \$495,825 in FY 2020-21 is tied to expenditures in providing Police Services as well as park field maintenance in accordance with the District formation documents.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Revenue Overview

- In Fiscal year 2019-2020 Wilder CFD experienced lower costs during the period that services were limited as a result of Health Orders.
- The costs for Park Maintenance exclude any Staff costs in both years.

Internal Service Funds - Highlights

- Information Technology Revenue charges to departments are maintained at the original level of the adopted budget as the City is experiencing increased costs for IT services and replacements.
- Building Maintenance Revenue charges to departments are maintained at the original level of the adopted budget as this fund has minimal reserves compared to the assets owned by the City.
- Fleet Replacement Revenue charges to departments were decreased by 50% (\$80,000) in order to provide short-term fiscal relief to the General Fund.
- Risk Management Revenue charges to departments were increased by 14% (\$49,620) to address increased property and liability insurance costs. These charges become an increased expense to the General Fund.
- Further analysis is recommended on all of the ISF funds to determine the funds available compared to expected expenditures over the next 5-10 years.

General Obligation Debt Service Funds - Highlights

- Total revenue from the special taxes levied remains as presented in the original FY 2020-2021 budget at \$2.7 million. The amount of revenue is based on taxes required to cover the debt payments as established in the financing documents. The City Council will be requested to adopt the tax rate necessary in late July 2020.

The following schedules provide detailed line-item revenue for each fund.

**City of Orinda Fiscal Year 2020-2021 Mid-Cycle
Revenue Budget Update (All Funds)**

**REVENUE - ALL FUNDS
City of Orinda
Fiscal Year 2020-2021 Mid-Cycle Budget Update**

REVENUE (GENERAL FUND - GENERAL)	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	PROPOSED ADJUSTMENT	2020-2021 REVISED
<u>Property Taxes</u>						
<u>Property Taxes</u>						
Property Tax	5,132,064	5,400,000	5,400,000	5,545,000	155,000	5,700,000
Property Tax Supplemental	117,137	100,000	90,000	100,000	(10,000)	90,000
Homeowners' Relief Tax	32,114	33,000	33,000	33,000		33,000
Documentary Transfer Tax	301,824	275,000	200,000	300,000	(65,000)	235,000
Property Tax in lieu of VLF	2,118,227	2,250,000	2,250,000	2,280,000	20,000	2,300,000
Subtotal - Property Taxes	7,701,367	8,058,000	7,973,000	8,258,000	100,000	8,358,000
<u>Sales Taxes</u>						
Sales Tax	1,039,770	1,020,000	975,000	1,050,000	(60,000)	990,000
Subtotal - Sales Taxes	1,039,770	1,020,000	975,000	1,050,000	(60,000)	990,000
<u>Other Taxes - TOT / Franchise</u>						
Transient Occupancy Tax	79,128	80,000	50,000	82,000	(52,000)	30,000
Franchise Taxes	1,127,003	1,145,000	1,145,000	1,168,000	(13,000)	1,155,000
Subtotal - Other Taxes	1,206,132	1,225,000	1,195,000	1,250,000	(65,000)	1,185,000
<u>Rents & Interest</u>						
Interest Revenue	247,375	162,500	162,500	162,500	(27,500)	135,000
Lease Agreements	25,009	20,000	20,000	20,000	500	20,500
Library Lease	51,303	53,000	40,150	54,500		54,500
Subtotal - Rents and Interest	323,688	235,500	222,650	237,000	(27,000)	210,000
<u>Miscellaneous Revenue</u>						
Reimbursement - City Clerk	3,025	1,500	-	2,500		2,500
Other Revenue-City Council	4,150	1,000	-	1,000		1,000
Miscellaneous Revenue-Finance	3,201	-	1,000	-	-	-
Miscellaneous Revenue			-	5,000		5,000
Miscellaneous Fees	4,480	89,100	85,000	100		100
Motor Vehicle Fees	-	-	-	-		-
Donations	-	-	-	-		-
Subtotal - Miscellaneous	14,856	91,600	86,000	8,600	-	8,600
<u>Police - Fees and Fines</u>						
State Mandated Reimbursements	-	-	6,340	-		-
Miscellaneous Fees	6,621	1,000	19,000	1,000	9,000	10,000
Fingerprinting Fees	11,222	7,500	3,500	11,700	(6,700)	5,000
Impound Recovery Fees	3,801	5,000	1,000	5,150	(4,150)	1,000
Vehicle Abatement Fees	8,919	6,500	6,700	6,500		6,500
Vehicle Court Fines	27,082	27,800	26,000	28,635		28,635
Parking Fines - Payment	103,593	50,000	45,000	103,000	(63,000)	40,000
Subtotal - Police	166,744	97,800	107,940	155,985	(64,850)	91,135
<u>Engineering Permits - Fees</u>						
Miscellaneous Revenue	19,599	5,000	9,000	5,000		5,000
Encroachment Permits	117,445	103,000	109,000	106,000		106,000
Engineering Fees	23,620	20,600	20,600	21,220		21,220
Project Reimbursement Revenue	41,834	36,000	35,000	37,080		37,080
Other Revenue	6,990	-	9,200	-		-
Subtotal - Engineering	209,488	164,600	182,800	169,300	-	169,300

**City of Orinda Fiscal Year 2020-2021 Mid-Cycle
Revenue Budget Update (All Funds)**

REVENUE	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	PROPOSED ADJUSTMENT	2020-2021 REVISED
Recreation Fees and Rentals						
Recreation Classes	1,207,738	1,375,000	745,000	1,400,000	(400,000)	1,000,000
Sports Facility Surcharge	10,700	-	-	-	-	-
Facility Preservation Surcharge	-	-	-	10,000	(10,000)	-
Community Center Rentals	94,104	150,000	92,300	260,000	(150,000)	110,000
Sports Field Rentals	393,322	600,000	376,580	650,000	(200,000)	450,000
Miscellaneous Recreation Fees	13,472	3,000	1,500	3,000	-	3,000
Donations	28,680	10,000	10,000	10,000	-	10,000
Wagner Gym Rental Fees	43,496	45,000	29,000	25,000	10,000	35,000
Youth Sports Programs	291,974	337,500	203,800	265,200	(100,000)	165,200
Subtotal - Receation	2,083,485	2,520,500	1,458,180	2,623,200	(850,000)	1,773,200
Development Services Fees						
Misc. Fines \ Penalties	5,000	-	-	-	-	-
Building Inspection Fees	749,150	669,500	518,000	689,600	(139,600)	550,000
Planning Fees	422,409	410,000	320,000	420,000	(20,000)	400,000
Construction Debris Recycling	-	-	3,400	-	-	-
Open Space Addl Sq ft fee	-	-	-	-	-	-
Business Registration	11,723	9,500	13,600	9,800	3,200	13,000
Business Reg Surcharge (State)	858	750	1,175	750	250	1,000
Project Reimbursement Revenue	-	110,000	110,000	-	-	-
Reimbursement - Planning Contracts	90,120	-	-	70,000	-	70,000
Reimbursement - Legal Services Planning	147,013	120,000	120,000	120,000	-	120,000
Miscellaneous Revenue	7,500	-	-	-	-	-
Subtotal - Development Svcs	1,433,772	1,319,750	1,086,175	1,310,150	(156,150)	1,154,000
TOTAL REVENUE GENERAL FUND (GENERAL)	\$ 14,179,303	\$ 14,732,750	\$ 13,286,745	\$ 15,062,235	\$ (1,123,000)	\$ 13,939,235

Other General Fund (Non-General Purpose)						
Add-On Sales Tax (Measure L)						
Sales Tax - Local Add-On	1,237,625	1,200,000	1,200,000	1,225,000	(55,000)	1,170,000
Interest Add-On Sales Tax	43,388	52,000	45,000	50,000	(40,000)	10,000
Project Reimbursement	146,790	400,000	482,500	120,000	(120,000)	-
TOTAL #105 Add-On Sales Tax	\$ 1,427,803	\$ 1,652,000	\$ 1,727,500	\$ 1,395,000	\$ (215,000)	\$ 1,180,000

General and Long Term Planning Reserve						
Interest	7,262	4,000	4,000	2,000	-	2,000
Wilder - Open Space Addl Sq Ft Fee	77,310	-	-	-	-	-
Total General Plan Reserve	\$ 84,572	\$ 4,000	\$ 4,000	\$ 2,000	\$ -	\$ 2,000

**City of Orinda Fiscal Year 2020-2021 Mid-Cycle
Revenue Budget Update (All Funds)**

REVENUE	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	PROPOSED ADJUSTMENT	2020-2021 REVISED
SPECIAL REVENUE FUNDS						
State Gas Tax						
Interest Revenue	16,649	5,000	11,000	5,000		5,000
Gas Tax - Section 2107.5	4,000	4,000	4,000	4,000		4,000
Gas Tax - Section 2032 RMRA	352,075	315,000	320,000	315,000	15,000	330,000
Gas Tax - Section 2103	64,139	160,000	136,000	160,000	(4,000)	156,000
Gas Tax - Section 2107	132,474	139,500	120,000	136,700	(18,700)	118,000
Gas Tax - Section 2105	105,338	106,500	96,500	104,400	(4,400)	100,000
Gas Tax - Sections 2106	73,563	72,500	69,000	72,500	(2,500)	70,000
Other Revenue	21,651	321,650	321,894	100,000	(100,000)	-
Total Gas Tax	\$ 769,888	\$ 1,124,150	\$ 1,078,394	\$ 897,600	\$ (114,600)	\$ 783,000
Transportation Impact Fees						
Interest Revenue	25,131	10,000	15,000	10,000	(5,000)	5,000
Miscellaneous Revenue	-	-	-	-		-
Transport Impact - Local	111,021	50,000	30,000	50,000	(10,000)	40,000
Total Transportation Impact Fee	\$ 136,152	\$ 60,000	\$ 45,000	\$ 60,000	\$ (15,000)	\$ 45,000
Drainage Impact Fees						
Interest Revenue	30,279	18,000	20,000	16,000	(6,000)	10,000
Drainage Impact Fees	533,355	150,000	235,000	150,000		150,000
Total Drainage Impact Fees	\$ 563,634	\$ 168,000	\$ 255,000	\$ 166,000	\$ (6,000)	\$ 160,000
Tree Mitigation						
Interest Revenue	193	100	100	100		100
Tree Mitigation	4,250	100	625	100	400	500
Total Tree Mitigation	\$ 4,443	\$ 200	\$ 725	\$ 200	\$ 400	\$ 600
Park Dedication Fees						
Interest Revenue	24,336	19,000	19,000	4,000	(1,000)	3,000
Donations	-	-	-	-		-
Park Dedication Fees	196,046	100,000	100,000	100,000	(20,000)	80,000
Total Park Dedication	\$ 220,382	\$ 119,000	\$ 119,000	\$ 104,000	\$ (21,000)	\$ 83,000
Federal Grants						
Grants - Federal Seismic Retrofit Miner Rd	33,760	180,000	133,000	130,000	287,000	417,000
Grants - Federal Seismic Retrofit Bear Creek	44,941	400,000	176,560	185,000	633,440	818,440
Grants - Federal -Orinda Wy Pavement Rehab.				350,000	30,000	380,000
Total Federal Grants	\$ 78,701	\$ 580,000	\$ 309,560	\$ 665,000	\$ 950,440	\$ 1,615,440
State Grants						
Grants - State (#0044/#0087 - Seismic Retrofits)	-	435,000	-	10,000	95,000	105,000
Grants - State (#4164)- PSPS Solar Back-Up	-	-	217,551	-	-	-
Grants - State (#4163) Precise Plan	-	-	20,000	-	70,000	70,000
Total State Grants	\$ -	\$ 435,000	\$ 237,551	\$ 10,000	\$ 165,000	\$ 175,000

**City of Orinda Fiscal Year 2020-2021 Mid-Cycle
Revenue Budget Update (All Funds)**

REVENUE	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	PROPOSED ADJUSTMENT	2020-2021 REVISED
Recycle Grants						
Interest Revenue	9,105	7,000	7,000	4,800		4,800
Grants - State Rubberized Asphalt Paving	134,537		-	-		-
Grants - State - Recycling Annual Funds	10,078	5,000	5,000	5,000		5,000
Total Recycle Grants	\$ 153,720	\$ 12,000	\$ 12,000	\$ 9,800	\$ -	\$ 9,800
Other Grants						
Grants - Local (#4061)-Wilder Fields EBMUD	-	400,000	-	-	150,000	150,000
Donations (#4103 / #4112) Mini Pk / Community Pk	-		-	-	235,000	235,000
Donation - San Pablo Median Landscape	50,000		-	-	-	-
Project Reimbursement EBMUD	-	385,000	387,918	-	-	-
Total Other Grants	\$ 50,000	\$ 785,000	\$ 387,918	\$ -	\$ 385,000	\$ 385,000
Transportation Development Act						
Grants - Local	-	185,000	175,909	45,000	44,091	89,091
Total Transportation Dev Act Grants	\$ -	\$ 185,000	\$ 175,909	\$ 45,000	\$ 44,091	\$ 89,091
Supplemental Law Enforcement Services Fund						
Interest Revenue	3,038	2,000	2,000	2,000		2,000
Grants - State	204,694	140,000	140,000	140,000		140,000
Total SLES Fund	\$ 207,732	\$ 142,000	\$ 142,000	\$ 142,000	\$ -	\$ 142,000
CCTA - Return to Source Transportation						
Interest Revenue	6,102	10,000	10,000	8,000	(5,000)	3,000
CCTA Revenue	701,543	437,310	510,000	441,680	(76,050)	365,630
Total CCTA - RTS	\$ 707,645	\$ 447,310	\$ 520,000	\$ 449,680	\$ (81,050)	\$ 368,630
CCTA - Projects						
Interest Revenue	-		-	-	-	-
CCTA Revenue	151,380	640,000	338,690	90,000	310,000	400,000
CCTA Revenue	199,391	25,000	50,355	-	-	-
Total CCTA - Projects	\$ 350,771	\$ 665,000	\$ 389,045	\$ 90,000	\$ 310,000	\$ 400,000
CCTA - Program 28C (Sub-regional Allocation)						
Interest Revenue	666	500	500	500	(300)	200
CCTA Revenue	26,221	26,610	27,880	26,880	(3,180)	23,700
Total CCTA - Program 28C	\$ 26,887	\$ 27,110	\$ 28,380	\$ 27,380	\$ (3,480)	\$ 23,900
Road Maint. Fee (Solid Waste Provider)						
Interest Revenue	7,915	5,000	10,000	5,000	(1,000)	4,000
Road Maintenance Fees	461,425	650,000	810,275	650,000	400,000	1,050,000
Total Road Maintenance	\$ 469,340	\$ 655,000	\$ 820,275	\$ 655,000	\$ 399,000	\$ 1,054,000

**City of Orinda Fiscal Year 2020-2021 Mid-Cycle
Revenue Budget Update (All Funds)**

REVENUE	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	PROPOSED ADJUSTMENT	2020-2021 REVISED
Wildier Community Maintenance Endowment						
Interest Revenue	33,363	25,000	25,000	2,000		2,000
Total Wildier Maintenance Endowment	\$ 33,363	\$ 25,000	\$ 25,000	\$ 2,000	\$ -	\$ 2,000
Field Maintenance Surcharge Fee (New FY 2020)						
Interest Revenue	-	-	-	-		-
Sports Facility Surcharge	-	200,000	200,000	-	20,000	20,000
Total Field Maintenance Surcharge	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 20,000	\$ 20,000
Facility Improvement Surcharge (New FY 2020)						
Interest Revenue	-	-	-	-		-
Facility Improvement Surcharge	-	100,000	100,000	-	10,000	10,000
Total Facility Maintenance Surcharge	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 10,000	\$ 10,000
Affordable Housing						
Interest Revenue	3,004	2,000	2,000	2,000	(500)	1,500
Miscellaneous Revenue	-	-	11,699	-	-	-
Total Affordable Housing	\$ 3,004	\$ 2,000	\$ 13,699	\$ 2,000	\$ (500)	\$ 1,500
General Plan Surcharge						
Interest Revenue	135	500	500	500		500
General Plan Surcharge	21,378	45,000	45,000	47,500		47,500
Total General Plan Surcharge	\$ 21,513	\$ 45,500	\$ 45,500	\$ 48,000	\$ -	\$ 48,000
Permit Technology Surcharge (New Fee FY 2020)						
Interest Revenue	-	-	-	-		-
Permit Technology Surcharge	-	45,000	35,000	-	30,000	30,000
Total Permit Technology Surcharge	\$ -	\$ 45,000	\$ 35,000	\$ -	\$ 30,000	\$ 30,000
Special Assessment District L-42						
Property Tax	8,018	8,360	8,300	8,610	(40)	8,570
Interest Revenue	33	10	20	10	-	10
Total LLD (L-42)	\$ 8,052	\$ 8,370	\$ 8,320	\$ 8,620	\$ (40)	\$ 8,580
Special Assessment District M-9						
Property Tax	10,633	11,000	11,000	11,330	(9)	11,321
Interest Revenue	18	10	10	10		10
Total LLD (M-9)	\$ 10,651	\$ 11,010	\$ 11,010	\$ 11,340	\$ (9)	\$ 11,331
Special Assessment District M-11						
Property Tax	37,851	37,829	37,860	37,829	31	37,860
Interest Revenue	-	-	-	-	-	-
Total LLD (M-11)	\$ 37,851	\$ 37,829	\$ 37,860	\$ 37,829	\$ 31	\$ 37,860

**City of Orinda Fiscal Year 2020-2021 Mid-Cycle
Revenue Budget Update (All Funds)**

REVENUE	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	PROPOSED ADJUSTMENT	2020-2021 REVISED
STORM WATER UTILITY						
Interest	531	500	500	500		500
Miscellaneous Fees	575	500	500	500		500
NPDES Revenue	301,955	304,000	304,000	304,000		304,000
Total Stormwater Utility	\$ 303,062	\$ 305,000	\$ 305,000	\$ 305,000	\$ -	\$ 305,000

Library Parcel Tax						
Property Tax	516,672	517,535	520,100	518,570	2,358	520,928
Interest Revenue	2,755	2,000	2,000	2,000	(1,000)	1,000
Total Library Parcel Tax	\$ 519,427	\$ 519,535	\$ 522,100	\$ 520,570	\$ 1,358	\$ 521,928

Wildier Community Facilities District						
Property Tax - Police Services	144,698	163,325	160,000	169,860	2,345	172,205
Property Tax - Park Services and Maintenance	309,140	347,000	253,753	361,933	(38,313)	323,520
Interest Revenue	2,379	3,000	500	3,000	(2,900)	100
Total Wildier CFD	\$ 456,217	\$ 513,325	\$ 414,253	\$ 534,793	\$ (38,868)	\$ 495,825

CAPITAL PROJECT FUNDS

Capital Improvement - General						
Miscellaneous Revenue	697,622	-	17,500	-	-	-
Grants - Federal	-	2,245,990	2,245,990	-	-	-
Total General Capital (#700)	\$ 697,622	\$ 2,245,990	\$ 2,263,490	\$ -	\$ -	\$ -

Oaksprings Capital Fund						
Interest Revenue	5,599	3,000	3,000	3,000		3,000
Total Oaksprings	\$ 5,599	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000

Road and Drainage Stabilization Fund						
Interest Revenue	3,652	1,000	1,000	1,000		1,000
Other Revenue	29,889	-	-	-	-	-
Total Road & Drainage Stabilization	\$ 33,541	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000

2014 General Obligation Bonds - Capital						
Interest Revenue	14,265	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Miscellaneous Revenue	22,450	-	-	-	-	-
Total 2014 GO Bonds	\$ 36,714	\$ -	\$ -	\$ -	\$ -	\$ -

2016 General Obligation Bonds-Capital						
Interest Revenue	264,453	100,000	135,000	-	7,393	7,393
Project Reimbursement - Utilities	203,490	-	33,595	-	-	-
Total 2016 GO Bonds	\$ 467,943	\$ 100,000	\$ 168,595	\$ -	\$ 7,393	\$ 7,393

GRAND TOTAL ALL FUNDS

(Excl. Debt and Internal Service Funds)

\$ 22,065,530	\$ 25,956,079	\$ 23,692,829	\$ 21,255,047	\$ 704,166	\$ 21,959,113
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**City of Orinda Fiscal Year 2020-2021 Mid-Cycle
Revenue Budget Update (All Funds)**

REVENUE	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	PROPOSED ADJUSTMENT	2020-2021 REVISED
INTERNAL SERVICE FUNDS (ISF)						
Information Technology ISF						
Interest Revenue	8,148	1,000	1,000	1,000		1,000
Miscellaneous Revenue	154	-	-	-	-	-
Charges For Indirect Costs	201,218	240,000	240,000	200,000		200,000
Total Info Technology ISF	\$ 209,520	\$ 241,000	\$ 241,000	\$ 201,000	\$ -	\$ 201,000

Building Maintenance Fund						
Interest Revenue	7,610	5,400	10,000	6,300	(1,300)	5,000
Charges For Indirect Costs	455,805	194,320	194,320	155,940		155,940
Total Building Maint ISF	\$ 463,415	\$ 199,720	\$ 204,320	\$ 162,240	\$ (1,300)	\$ 160,940

Fleet Replacement ISF						
Interest Revenue	7,630	2,000	10,000	2,000		2,000
Disposal of Fixed Asset	3,458	1,500	1,500	3,000		3,000
Charges For Indirect Costs	150,754	255,010	255,010	160,000	(80,000)	80,000
Total Fleet Replacement ISF	\$ 161,842	\$ 258,510	\$ 266,510	\$ 165,000	\$ (80,000)	\$ 85,000

Risk Management (Liability / Property Insurance) ISF						
Interest Revenue	318	800	800	800		800
Charges For Indirect Costs	289,771	431,590	431,590	357,550	49,620	407,170
Total Fleet Replacement ISF	\$ 290,089	\$ 432,390	\$ 432,390	\$ 358,350	\$ 49,620	\$ 407,970

GRAND TOTAL ISF FUNDS	\$ 1,124,866	\$ 1,131,620	\$ 1,144,220	\$ 886,590	\$ (31,680)	\$ 854,910
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GENERAL OBLIGATION DEBT SERVICE FUNDS

2014 GO Bond Debt Service (Series A and Series B)						
Property Tax	1,088,433	1,050,000	1,050,000	1,115,000		1,115,000
Interest Revenue	10,781	7,000	7,000	7,000	(3,500)	3,500
Bond Proceeds	-	-	-	-	-	-
Total 2014 GO Debt Service	\$ 1,099,214	\$ 1,057,000	\$ 1,057,000	\$ 1,122,000	\$ (3,500)	\$ 1,118,500

2016 GO Bond Debt Service (Series A)						
Property Tax	1,339,634	1,420,000	1,420,000	1,525,000		1,525,000
Interest Revenue	29,691	20,000	20,000	20,000	(10,000)	10,000
Bond Proceeds	-	-	-	-	-	-
Total 2016 GO Debt Service	\$ 1,369,325	\$ 1,440,000	\$ 1,440,000	\$ 1,545,000	\$ (10,000)	\$ 1,535,000

GRAND TOTAL DEBT SERVICE FUNDS	\$ 2,468,539	\$ 2,497,000	\$ 2,497,000	\$ 2,667,000	\$ (13,500)	\$ 2,653,500
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CITY OF ORINDA STAFFING BY POSITION

CITY POSITIONS	FY 2019	FY 2020	ADOPTED	FY 2021	DIFFERENCE
	FY 2019	CURRENT	FY 2021	ADJUSTED	
City Manager	0.90	0.90	0.90	0.90	-
City Manager	0.90	0.90	0.90	0.90	
City Clerk	1.50	2.00	2.00	2.00	-
City Clerk	1.00	1.00	1.00	1.00	
Office Assistant	-	1.00	1.00	1.00	
Office Assistant (Allocated)	0.50	-	-	-	
Finance / Human Resources (Administrative Services)	5.00	5.00	5.00	5.00	-
Director of Finance	1.00	1.00	1.00	1.00	
Senior Accountant	1.00	1.00	1.00	1.00	
Accounting Technician II/III	2.00	2.00	2.00	2.00	
Human Resources Manager	1.00	1.00	1.00	1.00	
Police	1.50	1.00	1.00	1.00	-
Receptionist/Secretary	-	-	-	-	
Senior Administrative Assistant	1.00	1.00	1.00	1.00	
Community Services Officer	-	-	-	-	
Office Assistant (Allocated)	0.50	-	-	-	
Public Works & Engineering Services	11.00	12.00	12.00	11.00	(1.00)
Assistant Engineer	1.00	1.00	1.00	1.00	
Senior Civil Engineer	1.00	2.00	2.00	2.00	
City Engineer	1.00	1.00	1.00	1.00	
Asst City Mgr / Dir. Public Works	1.00	1.00	1.00	1.00	
Maintenance Worker I	1.00	1.00	1.00	-	
Maintenance Worker II	1.00	1.00	1.00	1.00	
Maintenance Worker III	1.00	1.00	1.00	1.00	
P.W. Maintenance Supervisor	1.00	1.00	1.00	1.00	
Public Works Inspector	1.00	1.00	1.00	1.00	
Sr. Administrative Assistant	1.00	1.00	1.00	1.00	
Project Based - Limited Term	1.00	1.00	1.00	1.00	
Parks & Recreation	9.50	9.50	9.50	6.50	(3.00)
Director of Parks & Recreation*	1.00	1.00	1.00	1.00	
Recreation Supervisor I/II*	1.50	1.50	1.50	1.00	
Recreation Coordinator	2.00	2.00	2.00	1.00	
Facilities & Parks Supervisor*	1.00	1.00	1.00	1.00	
Facility Maintenance Worker I	1.00	1.00	1.00	-	
Facility Maintenance Worker II	1.00	1.00	1.00	1.00	
Administrative Assistant II**	2.00	2.00	2.00	1.50	
* Budget for FY 2020/21 assumes unrepresented Staff are furloughed 40% normal work week					
** Administrative Assistant II position vacant / frozen position funded 0.5 FTE FY 2020/21					
Planning	6.00	6.00	6.00	6.00	-
Director of Planning	1.00	1.00	1.00	1.00	
Senior Planner	2.00	2.00	2.00	2.00	
Assistant / Associate Planner	2.00	1.00	1.00	1.00	
Planning Technician	-	1.00	1.00	1.00	
Senior Administrative Assistant	1.00	1.00	1.00	1.00	
SUBTOTAL REGULAR CITY POSITIONS					
Subtotal	35.40	36.40	36.40	32.40	(4.00)
Contract (Contra Costa County Sheriffs Office assigned to Orinda = 14 FTE)					
Contract - Police Services	14.00	14.00	14.00	14.00	0
Police Manager	1.00	1.00	1.00	1.00	
Sergeant	2.00	2.00	2.00	2.00	
Deputies	9.00	9.00	9.00	9.00	
Relief Deputy	1.00	1.00	1.00	1.00	
Investigator	1.00	1.00	1.00	1.00	
GRAND TOTAL CITY & CONTRACT POLICE					
TOTAL COMBINED	49.40	50.40	50.40	46.40	(4.00)

* In addition, there are part-time seasonal, hourly staffing in all departments with the Parks & Recreation Department accounting for the largest use of part-time program Staff.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Operating Budget Overview (*Excludes: Capital Projects, ISF & GO Bonds)

The Department and Program detail pages which follow identify Operating costs by major categories including,

- Personnel Services (Salary and Benefits);
- Contract Services;
- Materials & Supplies;
- Special Department Expense;
- Vehicle Expenses; and
- Capital Expense (machinery, equipment, etc.)

The Table below shows the Operating Budget categorized by Department and including All Funds.

OPERATING BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATE	2020-2021 BUDGET	2020-2021 ADJUSTMENT	2020-2021 REVISED
City Council	20,100	16,420	8,720	18,435	(2,200)	16,235
City Manager	391,047	490,035	481,060	500,565	(26,006)	474,559
City Attorney	531,900	616,200	520,000	607,400	2,600	610,000
City Clerk	277,165	319,530	309,030	355,919	(15,815)	340,104
Finance	983,955	1,125,245	1,069,544	1,107,416	(37,270)	1,070,146
Police	4,573,199	5,050,461	4,927,191	5,188,517	95,112	5,283,629
Public Works	2,360,786	2,760,034	2,598,034	2,812,950	(221,768)	2,591,182
Parks & Recreation	2,733,958	3,924,883	3,546,617	3,950,188	(689,445)	3,260,743
Library	474,502	486,685	414,625	487,460	(23,700)	463,760
Planning	1,130,498	1,275,407	1,224,141	1,234,343	(81,105)	1,153,238
Non-Departmental (Incl. COP Debt)	166,501	798,319	727,119	618,819	52,800	671,619
TOTAL EXPENDITURES	13,643,611	16,863,219	15,826,081	16,882,012	(946,797)	15,935,215

Highlights Operating Expenditures By Department:

- Year 1 – Estimated Fiscal Year 2019-2020 expenses are projected to be \$1,037,138 less than the Budget for all funds. (As noted in the Transmittal Letter this still results in a deficit in the General Fund).
 - Most significant areas of savings are: Parks & Recreation \$378,266; Public Works \$162,000; and Police Services \$123,270.
 - Parks and Recreation savings are largely in the area of contract expenses including costs for instructors as a result of cancellation of programs.
- Year 2 Proposed Adjusted Mid-Cycle Fiscal Year 2020-2021 – Budgeted Expenses are proposed to be reduced by \$946,797. (As noted in the Transmittal Letter this still results in a balanced budget in the General Fund and does not require the use of reserves).
 - The most significant reductions are in Parks & Recreation and Public Works.
 - Reductions include reductions in salaries and benefits as well as number of positions.
 - Nearly 70% of the operating Department costs are contained three departments: Police Services (33%); Parks & Recreation (20%); and Public Works (16%).

Department and Program detail pages are included in the following section.

*City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)*

Operating Budget Overview (*Excludes: Capital Projects, ISF & GO Bonds)

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DEPARTMENT / PROGRAM SUMMARIES AND NARRATIVES

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**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Council

Description:

The City Council is the elected policy-making body for the City of Orinda. It is comprised of five members elected at-large who serve four-year overlapping terms. The Council members are volunteers and receive no compensation for their services. The Mayor is elected by the City Council from among its members. The City Council has stated its guiding policies to keep the Orinda government small but service oriented, keep the City’s fiscal condition sound and preserve an adequate fund balance, and to operate an effective, common sense local government.

Staffing Level:

There are no paid positions or staffing assigned to this program.

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adjusted
<u>Department Staff</u>				
City Council Members (Volunteer Positions Unpaid)	5.00	5.00	5.00	5.00
Sub-Total City Council	5.00	5.00	5.00	5.00

Divisions / Programs

The City Council Budget activity in most financial reports is combined as “City Management” which combines both the City Council division and a division for City Manager. For Budget purposes the City Council program is being presented as a separate component.

Highlights:

- The regular City Council meetings are conducted twice each month and additional special meetings are scheduled on an as needed basis.
- The City Council is responsible for establishing strategic policy goals and priorities for all City Services. The discussion and adoption of the policies occur at public meetings with an opportunity for public input.
- City Council Members serve as an advocate for the City with regards to State and Regional Policies that impact City services and quality of life.
- Members serve in a quasi-judicial capacity for hearing the appeal of land use applications as provided for in the Orinda Municipal Code.
- The City Council adopts the Budget and spending plan.
- The City Council appoints the City Manager and the City Attorney positions.
- The City Council appoints volunteer community members to locally established Commissions, Committees, and Boards.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Council

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	-	-	-	-	-	-
Benefits						
Subtotal Benefits	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Contract Services						
Contract Services	-	-	-	-	-	-
Materials & Supplies						
Materials & Supplies	755	920	720	935	(200)	735
Special Department Expense						
Special Department Expense	19,346	15,500	8,000	17,500	(2,000)	15,500
Vehicle Expenses						
Vehicle Expenses	-	-	-	-	-	-
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	20,100	16,420	8,720	18,435	(2,200)	16,235

<u>Expenses By Division</u>						
11 City Council	20,100	16,420	8,720	18,435	(2,200)	16,235
Total Funding By Division	20,100	16,420	8,720	18,435	(2,200)	16,235

<u>SOURCES OF FUNDING</u>						
100 General Fund	20,100	16,420	8,720	18,435	(2,200)	16,235
Total Funding By Source	20,100	16,420	8,720	18,435	(2,200)	16,235

Analysis:

The estimated FY 2019-20 expense is projected to be approximately \$7,700 less than the budget. Contributing factors were cancellation of public official training meetings by the League of California Cities, and during the most recent year the City did not host the County Mayors Conference.

The Proposed Revised FY 2020-21 budget has been reduced by 12% compared to the budget adopted in June 2019. The reduction was made in the amount of funds budgeted for training and conferences.

The funding for this activity is all from the City General Fund.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Manager

Description:

The City Manager is responsible for implementing the policy direction as established by the City Council. This includes enforcing all laws and ordinances enacted by the City, and managing all personnel and contractors providing services to the citizens of Orinda.

Staffing Level:

There is no change to regular City Staffing proposed as part of the Adjusted FY 2020-21 Mid-Cycle Budget.

2017-2018	2018-2019	2019-2020	2020-2021
Actual	Actual	Actual	Adjusted

Department Staff

City Manager	0.90	0.90	0.90	0.90
Sr. Management Analyst	1.00	0.00	0.00	0.00
Office Assistant *	0.20	0.00	0.00	0.00
Sub-Total City Council / City Mgr	2.10	0.90	0.90	0.90

* Office Assistant was allocated in four different departments in FY 2017-2018
In 2018-2019 position was allocated in the City Clerk and Police Budget
Beginning in FY 2019-20 the position is shown 100% in the City Clerk Budget.

Divisions / Programs

The City Manager Budget activity in most financial reports is combined as “City Management” which combines both the City Manager division and a division for City Council. For Budget purposes the City Manager program is being presented as a separate component.

Services / Responsibilities:

- Provide responsible leadership, management, and strategic planning for the City and oversees the implementation of City Council policy priorities and objectives.
- Responsible for the general administration and oversight of all City departments, guides the annual budget process, coordinates the City Council agenda process, and provides direct support to the City Council. The office also administers and monitors the City’s franchise agreements and a variety of service-related agreements.
- Manage, coordinate, and monitor progress on development and infrastructure projects to ensure their completion in an orderly and timely manner
- Monitor citizen input, inquiries, and correspondence and monitor staff response
- Work with ad-hoc citizen committees to develop solutions to problems impacting the Orinda community
- Establish ongoing communication with Orinda residents
- Evaluate overall City operations to create an increasingly efficient and responsive organization
- Enhance customer service focus among employees

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Manager

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	246,414	263,470	267,220	278,419	4,330	282,749
Benefits						
Subtotal Benefits	72,475	77,985	76,385	82,241	(496)	81,745
Salaries & Benefits	318,889	341,455	343,605	360,660	3,834	364,494
Contract Services						
Contract Services	12,339	44,500	44,500	39,500	(5,000)	34,500
Materials & Supplies						
Materials & Supplies	4,391	5,375	4,750	5,525	(760)	4,765
Special Department Expense						
Special Department Expense	55,429	98,705	88,205	94,880	(24,080)	70,800
Vehicle Expenses						
Vehicle Expenses	-	-	-	-	-	-
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	391,047	490,035	481,060	500,565	(26,006)	474,559

Expenses By Division						
13 City Manager	391,047	490,035	481,060	500,565	(26,006)	474,559
Total Funding By Division	391,047	490,035	481,060	500,565	(26,006)	474,559

SOURCES OF FUNDING						
100 General Fund	391,047	490,035	481,060	500,565	(26,006)	474,559
Total Funding By Source	391,047	490,035	481,060	500,565	(26,006)	474,559

Analysis:

The estimated FY 2019-20 expense is projected to be approximately 2% less than the adopted budget. This is primarily due to savings in conferences and training and city-wide memberships.

The Proposed Adjusted FY 2020-21 budget has been reduced by approximately \$26,000 (-5.2%). Among the reductions made include reducing the amount available for part-time staff to assist with special projects; a reduction in the Contract Professional Services; and a reduction in training and conferences. The budget does include funding for a tracking poll to assess voter support compared to polling completed in January and February 2020. The City has typically budgeted a small contingency line item as part of the expenses. In the Adjusted FY 2020-21 Adjusted Budget that line item is now shown in the Non-Departmental Activity.

The funding for this activity is all from the City General Fund.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Attorney / Legal Services

Description:

The City Attorney is appointed by the City Council to provide ongoing legal support to the Council and City Staff. Responsibilities include providing legal advice on a wide range of issues; preparing ordinances and resolutions; reviewing contracts and other agreements; and managing of litigation. The City contracts with the firm of Shute, Mihaly & Weinberger LLP for the core City Attorney services. Among the services provided by the firm is legal support required in association with review and approval of major development applications. These activities are fully reimbursed by the applicant. In addition the City has a separate agreement for specialized Labor Relations / Human Resources services with Mouser Law Firm.

Staffing Level:

There are no City Staff associated with this activity. All services are provided as a contract service with private law firms.

Divisions / Programs

This Budget activity does not contain separate divisions or programs.

Services / Responsibilities:

- Attend regular Council meetings; attend special meetings and workshops, as needed
- Attend Commission and Committee meetings as needed
- Draft and/or review ordinances, resolutions, contracts and other legal documents
- Advise regarding land use and other appeals
- Advise regarding legal issues raised by subdivisions and other development proposals submitted to the City for review
- Advise regarding property acquisition and other legal issues raised by Capital Improvement Program projects
- Represent the City in litigation that is not covered by the City's insurance provider.
- As needed work with outside defense counsel in litigation covered by the City's insurance provider.
- Review and make recommendations on pending litigation
- Provide regular reports to the Council regarding legal activities
- Provide training as needed regarding the Brown Act, Public Records Act, and Political Reform Act (conflicts of interest)
- Assist the Council and staff in limiting litigation exposure and containing legal costs

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Attorney / Legal Services

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	-	-	-	-	-	-
Benefits						
Subtotal Benefits	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Contract Services						
Attorney-General	236,360	335,000	275,000	345,000	(10,000)	335,000
Attorney-Litigation	116,860	100,000	50,000	100,000		100,000
Attorney-Billed Services	147,013	120,000	120,000	120,000		120,000
Attorney - Human Resources	31,668	61,200	75,000	42,400	12,600	55,000
Contract Services	531,900	616,200	520,000	607,400	2,600	610,000
Materials & Supplies						
Materials & Supplies	-	-	-	-	-	-
Special Department Expense						
Special Department Expense	-	-	-	-	-	-
Vehicle Expenses						
Vehicle Expenses	-	-	-	-	-	-
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	531,900	616,200	520,000	607,400	2,600	610,000

Expenses By Division						
Legal Services / City 12 Attorney	531,900	616,200	520,000	607,400	2,600	610,000
Total Funding By Division	531,900	616,200	520,000	607,400	2,600	610,000

SOURCES OF FUNDING						
100 General Fund	531,900	616,200	520,000	607,400	2,600	610,000
Total Funding By Source	531,900	616,200	520,000	607,400	2,600	610,000

General Fund Fees & Charges Offsetting Department General Fund Costs:

Development project applicants reimburse the City for City Attorney time associated with project review. The expense is tracked as a separate line and the revenue fully offsets the expenditures.

City Atty -Development Services Fees

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Reimbursement - Legal Services	147,013	120,000	120,000	120,000	-	120,000
Total	147,013	120,000	120,000	120,000	-	120,000

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Attorney / Legal Services

Analysis:

The estimated FY 2019-20 expense is projected to be approximately \$96,200 less than the budget (-16%). This represents savings from General City Attorney services including less than was allocated as a contingency in the event of litigation. The savings on these line items were partially offset by greater than budgeted expenditures associated with Human Resources Legal Services.

The Proposed Adjusted budget for FY 2020-21 includes a net increase of \$2,600 from the adopted FY 2020-21 Budget, which is less than ½ percent. The net change includes a decrease in general services and an increase in estimated Human Resources services. The City is billed for legal services based on the amount of hours used. 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 and no change has been proposed in Fiscal Year 2020-21.

The funding for this activity is all from the City General Fund.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Clerk

Description:

The City Clerk’s Office serves as a liaison and primary point of contact for the City Council, City departments and the general public regarding the legislative history and operations of the City. The City Clerk is the local official for elections, the Political Reform Act, the Maddy Act, the Public Records Act, and the Brown Act. The City Clerk manages key City records to ensure that all actions on Agendas, Ordinances, Resolutions, Minutes, and Agreements are properly executed, recorded and filed. The City Clerk is responsible for maintaining the official records of the City. The City Clerk maintains custody of and affixes the City Seal to legal documents and administers the Oath of Office to newly elected Council members and appointed Commissioners. The City Clerk also supervises the Office Assistant position which is assigned to this Department and generally serves all Administrative Departments at City Hall.

Staffing Level:

There is no change to regular City Staffing proposed as part of the Adjusted FY 2020-21 Mid-Cycle Budget.

2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adjusted
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Department Staff

City Clerk	1.00	1.00	1.00	1.00
Office Assistant (Allocated*)	0.20	0.50	0.00	0.00
Office Assistant *	0.00	0.00	1.00	1.00
Sub-total Staff	1.20	1.50	2.00	2.00

* Office Assistant was allocated in four different departments in FY 2017-2018
In 2018-2019 position was allocated in the City Clerk and Police Budget
Beginning in FY 2019-20 the position is shown 100% in the City Clerk Budget.

Divisions / Programs

The City Clerk Budget includes a separate program for Elections in order to isolate the election costs which are not repeated each year.

Services / Responsibilities:

- Maintain all official City records, contracts and agreements
- Provide research and information services to the public and City staff as required
- Administer the City’s Conflict of Interest Code and serve as Filing Official for FPPC
- Prepare City Council agendas and supporting documents for distribution
- Serve as staff support during all City Council meetings and records of the meeting
- Prepare and maintain lists of Boards and Commissions as required by State Law
- Coordinate Commission and Committee administration and recruitment
- Publish legal notices and ordinances; notarize, certify and record official City documents
- Process Liability Claims and Lawsuits and Manage Bid Opening Process
- Maintain Municipal Code
- Conduct City Elections
- Manage the processing and review of City contracts

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

City Clerk

General Fund Fees & Charges Offsetting Department General Fund Costs:

Minor revenue is collected to reimburse for Geologic Hazard Abatement District Clerk of the Board services and in election years candidates who elect to have a statement in the voter guide also reimburse the printing costs.

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Reimbursement - City Clerk	3,025	1,500	-	2,500	-	2,500

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	159,356	192,502	180,002	198,859	(17,706)	181,153
Benefits						
Subtotal Benefits	45,333	56,288	56,288	57,980	(499)	57,481
Salaries & Benefits	204,689	248,790	236,290	256,839	(18,205)	238,634
Contract Services						
Contract Services	9,295	12,000	14,000	12,500	4,500	17,000
Materials & Supplies						
Materials & Supplies	8,364	9,400	9,400	9,675	-	9,675
Special Department Expense						
Special Department Expense	54,817	49,090	49,090	76,655	(2,110)	74,545
Vehicle Expenses						
Vehicle Expenses	-	250	250	250	-	250
Capital (Equip, Impvts)						
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	277,165	319,530	309,030	355,919	(15,815)	340,104

<u>Expenses By Division</u>						
17 City Clerk	262,339	319,530	309,030	325,919	(10,815)	315,104
19 Elections	14,826	-	-	30,000	(5,000)	25,000
Total Funding By Division	277,165	319,530	309,030	355,919	(15,815)	340,104

<u>SOURCES OF FUNDING</u>						
100 General Fund	277,165	319,530	309,030	355,919	(15,815)	340,104
Total Funding By Source	277,165	319,530	309,030	355,919	(15,815)	340,104

Analysis:

The estimated FY 2019-20 expense is projected to be approximately \$10,500 less than the budget, which represents a 3% savings. Contributing factors include reduced expense for contract minutes preparation services as well as part-time records assistance. The savings in those areas were partially off-set by the need to acquire new on-line meeting services.

***City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)***

City Clerk

The Proposed Adjustment to the Fiscal Year 2020-21 budget results in a reduction in expenditures totally \$15,815 (a 4% decrease). The estimated Fiscal Year 2020-21 salary and benefit costs have been reduced to implement budget saving initiatives discussed in the City Manager Mid-Cycle Budget Transmittal. In addition the part-time hours related to Records Management have been eliminated as a cost saving measure for the year. The Adjusted Budget includes the additional annual licensing cost to continue with video-conference meeting services, implemented as part of the response to COVID-19 and providing alternatives to in-person group meetings. In FY 2020-21 the costs in the Specialized Department Expenses includes a reduced appropriation for Election Services based on past election charges incurred by Contra Costa County. The amount included is an estimate to accommodate both the regular City Council election as well as a potential measure to be submitted for approval by the voters.

The funding for this activity is all from the City General Fund.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Administrative Services (Finance & Human Resources)

Description:

The Administrative Services functions provide internal support activities to all departments in the areas of Finance and Human Resources. The Finance Director serves as the City Treasurer and also coordinates risk management activities related to general liability and property insurance. Human Resources Manager provides for the administration of the City’s risk management functions related to workers’ compensation and occupational health and safety.

Staffing Level:

There is no change to regular City Staffing proposed as part of the Adjusted FY 2020-21 Mid-Cycle Budget.

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adjusted
<u>Department Staff</u>				
Director of Finance	1.00	1.00	1.00	1.00
Accountant	0.50	0.50	-	-
Senior Accountant	-	-	1.00	1.00
Accounting Technician II/III	2.00	2.00	2.00	2.00
Office Assistant (Allocated*)	0.20	-	-	-
Human Resources Manager	1.00	1.00	1.00	1.00
TOTAL STAFFING*	4.70	4.50	5.00	5.00

* Office Assistant was allocated in four different departments in FY 2017-2018
Beginning in 2018-2019 position was allocated in the City Clerk and Police Budget

Divisions / Programs

The Administrative Services Budget includes three separate divisions: Finance; General Services; and Human Resources. Information Technology contracts are coordinated by existing Finance Staff, however the operating costs are accounted for in the Information Technology Internal Service Fund.

Finance is responsible for maintaining detailed financial records; accounts payable; accounts receivable; payroll; fixed asset management; financial planning, forecasting and reporting; banking; annual audit; budget development; debt administration; coordination of the City’s investments; and Risk Management. General Services includes supplies and services that are utilized by all departments. In the past this program included allocations of Staff. Human Resources manages wage, salary and benefits administration, recruitment and selection, employee and labor relations, citywide employee training and recognition programs as well as administration of the City’s risk management functions related to workers’ compensation and occupational health and safety.

Services / Responsibilities:

Finance

- Prepare and manage financial records and reports including: the biennial budget; mid-year budget analysis; mid-cycle budget revisions; State reporting; tax reporting; etc.
- Coordinate the annual audit.
- Staff support to the Finance Advisory Committee and Library Parcel Tax Oversight Committee
- Administer the City’s special assessment districts; general obligation taxes; and parcel taxes.
- Update the fee schedule on an annual basis.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Administrative Services (Finance & Human Resources)

Finance (Continued)

- Process payroll biweekly, vendor payments, and track and collect accounts receivable.
- Review and prepare information required for Financial Section of City Council Reports

Human Resources

- Maintain and coordinate the negotiated terms of Memorandum of Understanding, including amendments as required, with the Teamsters Local Union No. 856; and terms and conditions of employment for Unrepresented Employees (management and mid-management groups)
- Provide staff assistance to management relating to employee relations
- Conduct recruitments to identify eligible applicants and secure highly qualified candidates
- Maintain and update personnel records; personnel policies; and personnel procedures.
- Coordinate training opportunities for all personnel
- Evaluate City of Orinda Personnel Rules manual and make appropriate revisions as needed

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	509,239	549,879	546,513	570,375	(11,591)	558,784
Benefits						
Subtotal Benefits	193,245	219,886	219,301	229,981	(9,479)	220,502
Salaries & Benefits	702,484	769,765	765,814	800,356	(21,070)	779,286
Contract Services						
Contract Services	79,929	106,900	74,500	107,500	(9,100)	98,400
Materials & Supplies						
Materials & Supplies	77,511	64,700	54,400	65,310	(5,500)	59,810
Special Department Expense						
Special Department Expense	123,825	183,480	174,580	133,850	(1,600)	132,250
Vehicle Expenses						
Vehicle Expenses	206	400	250	400	-	400
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	983,955	1,125,245	1,069,544	1,107,416	(37,270)	1,070,146

Expenses By Division						
04 Finance	724,374	846,254	797,953	819,846	(30,375)	789,471
06 Human Resources	207,576	230,551	224,651	238,381	(9,896)	228,485
09 General Services	52,005	48,440	46,940	49,190	3,000	52,190
Total Funding By Division	983,955	1,125,245	1,069,544	1,107,416	(37,270)	1,070,146

SOURCES OF FUNDING						
100 General Fund	983,955	1,125,245	1,069,544	1,107,416	(37,270)	1,070,146
Total Funding By Source	983,955	1,125,245	1,069,544	1,107,416	(37,270)	1,070,146

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Administrative Services (Finance & Human Resources)

General Fund Fees & Charges Offsetting Department General Fund Costs:

The Department does not generate independent fees and charges.

Analysis:

The estimated FY 2019-20 expense is projected to be approximately \$55,701 less than the budget. This represents approximately a 5% savings. Major contributing factors in the savings include: reduced costs associated with audit services and professional consultants; reductions in recruitment expenses with the elimination of part-time employees as part of the COVID-19 response; and reduced training and conferences.

The proposed Revised FY 2020-21 Budget includes a reduction of \$37,270 in expenditures or approximately 3%. The estimated Fiscal Year 2020-21 salary and benefit costs have been reduced to implement budget saving initiatives discussed in the City Manager Mid-Cycle Budget Transmittal. Additional reductions have been made to conference and training expenditures and elimination of contracted staffing which were also not used in Fiscal Year 2019-2020.

The funding for this activity is all from the City General Fund.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Safety

Description:

Police Services are provided through a contract with the Contra Costa County Office of the Sheriff. The contract cost of the services is based on the costs billed to contract agencies. The City may select the level of services provided by requesting adjustments to the staffing level. The City purchases the patrol vehicles and other equipment as well as a Senior Administrative Assistant, providing support to the Office. The City also provides part-time Parking and Traffic Specialists to enforce parking regulations. This budget also includes the cost of Animal Control Services, which are provided under a separate contract with Contra Costa County.

Staffing Level:

There is no change to regular City Staffing proposed as part of the Adjusted FY 2020-21 Mid-Cycle Budget. In addition to the full-time staffing the Budget includes funding for part-time Staff to assist with parking enforcement.

2017-2018	2018-2019	2019-2020	2020-2021
Actual	Actual	Actual	Adjusted

CITY STAFF

Senior Administrative Assistant	1.00	1.00	1.00	1.00
Community Service Officer (Non-Sworn)	1.00	0.00	0.00	0.00
Office Assistant (Allocated*)	0.40	0.50	0.00	0.00
Total City Staff	2.40	1.50	1.00	1.00

* Office Assistant was allocated in four different departments in FY 2017-2018. In FY 2018-19 the position was allocated in the City Clerk and Police Budget; and for FY 19-20 100% City Clerk.

CONTRACT PERSONNEL

EMPLOYEES OF CONTRA COSTA COUNTY OFFICE OF THE SHERIFF

The City contracts with the County to provide on-site Police Services personnel. The budget for Police is based on the estimated cost for a total of 14 sworn positions working from the Orinda City Hall and consisting of the following classifications: Police Manager (1); Sergeant (2); Deputy (11). Off-site Dispatch Services and Crime Lab Services are provided from the Contra Costa County Sheriff’s Office.

Divisions / Programs

The proposed Public Safety Budget is broken down into six programs / divisions based on the type of activity. The Programs are:

Administration (Includes the Contract Police Manager and City Sr Administrative Assistant);

Patrol (Includes 1 contract Sergeant position and 10 contract Deputy positions);

Investigations (Includes 1 contract Sergeant position and 1 contract Deputy position);

Disaster Preparedness (No staffing allocated);

Parking Program (Includes only part-time City Staff. Supervision of this program is administered by the Public Works Department); and

Animal Control (County contract service – no specific staffing level is assigned).

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Safety

Services / Responsibilities:

Administration

- Plan and direct all primary and supporting activities within the department
- Develop policy and coordinate with other City departments and other governmental agencies
- Coordinate internal affairs investigations, emergency disaster units, and accident reviews
- Maintain the required certifications and training standards for all employed classifications and assure that the workforce is properly equipped to accomplish the department mission
- Represent the department in the community to assure that services provided are relevant to community needs, comply with the law, and follow the direction established by the City Council
- Coordinate and prepare the Annual Report, which reviews crime, traffic statistics and the department's accomplishments

Patrol

- Respond to calls for service and enforce laws
- Complete reports including the investigation of reported traffic accidents and crimes
- Provide Community Outreach and public information related to public safety issues

Investigations

- Provide thorough investigations of all felony crimes against persons and property including burglaries, thefts, vice, narcotics, financial/fraud, and selected misdemeanors
- Gather criminal intelligence for patrol personnel in order to identify crime trends and patterns in the community and apprehend criminals
- Provide supervision to dayshift patrol officers

Disaster Preparedness

- Provide federally mandated training and instruction for all City staff to meet National Incident Management System guidelines (NIMS)
- Work in conjunction with City Staff, Moraga Orinda Fire District, and other disaster preparedness officials to conduct inter-agency emergency management exercises
- Support efforts to extend disaster preparedness information between City of Orinda staff, school districts and community volunteers

Parking Program

- This program is coordinated and supervised by City Staff within the Public Works Engineering Budget.
- Conduct enforcement of parking regulations as established by the City Council
- Support the development of pilot and expanded initiatives related to permit parking programs
- Assists with traffic control duties on an as needed basis at special events or if warranted at an accident or road closure / detour

Animal Control – (Contract With Contra Costa County Animal Services Department)

- Pick up and remove dead animals
- Respond to injured or straying animals
- Conduct investigations for license violations
- Handle reports of rabid animals, barking dogs and wild animals at large

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Safety

General Fund Fees & Charges Offsetting Department General Fund Costs:

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Police - Fees and Fines						
4120 State Mandated Reimbursements	-	-	6,340	-	-	-
4199 Miscellaneous Fees	6,621	1,000	19,000	1,000	9,000	10,000
4200 Fingerprinting Fees	11,222	7,500	3,500	11,700	(6,700)	5,000
4203 Impound Recovery Fees	3,801	5,000	1,000	5,150	(4,150)	1,000
4231 Vehicle Abatement Fees	8,919	6,500	6,700	6,500	-	6,500
4235 Vehicle Court Fines	27,082	27,800	26,000	28,635	-	28,635
4236 Parking Fines - Payment	103,593	50,000	45,000	103,000	(63,000)	40,000
4420 Donations	5,505	-	400	-	-	-
Subtotal - Police	166,744	97,800	107,940	155,985	(64,850)	91,135

In addition to the General Fund Revenue that offsets the cost of services, the services are also supported by two special revenue funds. The City receives an annual State Grant for funding of front-line police services, and the City also receives a reimbursement from the Wilder Community Facilities District to offset the cost of approximately 0.5 FTE of a contract deputy position.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Safety

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	159,782	103,400	99,900	107,262	536	107,798
Benefits						
Subtotal Benefits	64,983	43,626	43,626	46,195	(20,204)	25,991
Salaries & Benefits	224,765	147,026	143,526	153,457	(19,668)	133,789
Contract Services						
Contract Services	3,887,340	4,472,420	4,350,260	4,633,845	169,995	4,803,840
Materials & Supplies						
Materials & Supplies	80,539	76,115	64,220	78,520	(7,500)	71,020
Special Department Expense						
Special Department Expense	294,633	245,150	278,075	205,810	(35,715)	170,095
Vehicle Expenses						
Vehicle Expenses	82,371	99,750	80,500	106,885	(12,000)	94,885
Capital (Equip, Impvts)	4,001	10,000	10,610	10,000	-	10,000
TOTAL EXPENDITURES	4,573,649	5,050,461	4,927,191	5,188,517	95,112	5,283,629

<u>Expenses By Division</u>						
10 Police Administration	695,604	612,801	580,856	633,622	(25,793)	607,829
20 Police Patrol	3,094,376	3,550,350	3,305,675	3,638,725	127,240	3,765,965
21 Investigations	548,251	669,230	825,330	697,105	(4,890)	692,215
23 Disaster Preparedness	1,721	27,500	27,500	22,500	-	22,500
24 Community Policing	-	-	-	-	-	-
26 Parking Program	117,554	67,580	64,830	69,265	(1,445)	67,820
22 Animal Control	115,693	123,000	123,000	127,300	-	127,300
Total Funding By Division	4,573,199	5,050,461	4,927,191	5,188,517	95,112	5,283,629

<u>SOURCES OF FUNDING</u>						
100 General Fund	4,312,619	4,747,136	4,627,191	4,871,657	92,767	4,964,424
320 State COPS Grant	110,000	140,000	140,000	147,000	-	147,000
530 Wilder Community Services	150,580	163,325	160,000	169,860	2,345	172,205
Total Funding By Source	4,573,199	5,050,461	4,927,191	5,188,517	95,112	5,283,629

Analysis:

The estimated FY 2019-20 expense is projected to be approximately \$119,945 less than the budget. The majority of the estimated savings is from the Contract Services portion of the Budget. The budget for Police Services includes a contingency to fund staffing required in the event that additional services are required to address non-routine events. In Fiscal Year 2019-2020 the City experienced Public Safety Power Shut-offs as well as tragic homicides that required significant additional resources, reducing the amount of budgetary savings.

***City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)***

Public Safety

In the proposed Revised FY 2020-21 Budget Adjustment there is no change in the proposed service levels for Police Services. The proposed adjustment will increase the Budget by \$95,112 which is an increase of approximately 2% over the adopted Budget. The estimated Fiscal Year 2020-21.

Although the original budget for Fiscal Year 2020-21 estimated an increase in Sheriff contract rates, the actual increase was higher than expected. In order to mitigate the increases other line items have been reduced in order to present a balanced budget. This has included a reduction in supplies, training and conferences, and reducing the contribution to the Fleet Replacement Internal Service Fund by 50%, saving \$34,685 in Fiscal Year 2020-2021.

In alignment with the City Council Strategic Priorities the Fiscal Year 2020-2021 Disaster Preparedness Program includes a budget of \$22,500 to address enhanced training and assistance to City Staff in updating local plans for Disaster response as well as limited public education. There is not a dedicated Staff resource in the City nor as a contract component of the Sheriff's Office contract, dedicated solely to assisting with these programs.

Approximately 94% of the costs in the Public Safety Budget are funded from the General Fund. In the Revised FY 2020-21 Budget the amount funded by the State COPS Grant Fund is unchanged at \$147,000. The increased amount funded from the Wilder Community Facilities District reimbursement is based upon estimated contract Sheriff's personnel costs.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Works And Engineering

Description:

The Public Works Department is responsible for maintenance activities along approximately 92 miles of public Right-of-Way. The Department also provides administration of the Capital Improvement Program; the Stormwater Management Program; and Traffic Engineering activities. The Department's mission is to carry out these responsibilities in a manner that will lead to a safe, clean and attractive semi-rural environment for the City's residents. Department functions are distributed among the several program areas.

Staffing Level:

There is a reduction of one position (Maintenance Worker I) proposed as part of the Adjusted FY 2020-21 Mid-Cycle Budget. The following are the full-time staffing allocated to the Department. The additional budget of \$25,000 for intermittent temporary Maintenance Staff during the winter storm period in Fiscal Year 2020-21 has been reduced to \$15,000.

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adjusted
<u>Department Staff</u>				
Public Works Director Assistant City Manager	1.00	1.00	1.00	1.00
City Engineer	0.00	1.00	1.00	1.00
Sr. Administrative Assistant	1.00	1.00	1.00	1.00
Sr. Engineer	1.00	1.00	2.00	2.00
Paving Program Manager (Limited Term)	1.00	1.00	1.00	1.00
Associate Engineer	2.00	0.00	0.00	0.00
Assistant Engineer	0.00	1.00	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Maintenance Worker I	0.00	1.00	1.00	0.00
Maintenance Worker II	3.00	1.00	1.00	1.00
Maintenance Worker III	1.00	1.00	1.00	1.00
Total Public Works Staff	12.00	11.00	12.00	11.00

Divisions / Programs

The Public Works Budget includes six different programs in order to identify costs associated with key areas of responsibility. The six divisions are: Administration; Development Services; Traffic Management; Pavement Management; Drainage Maintenance; and Maintenance. The Department also supervise and manage Parking Programs, however those costs are shown as a division within the Police Services Budget.

The Administration Division provides management direction, supervision, and administrative support for all activities undertaken by the Department. The Development Services Division conducts engineering reviews, to ensure that new development is consistent with the City's regulations, and that the impacts to existing infrastructure are mitigated. The Traffic Management program encompasses engineering directed at managing and regulating the flow of vehicular, pedestrian and bicycle traffic within the public rights-of-way. The Pavement Management program allocates operating budget resources to maintain the pavement surfaces and road structural sections along publicly maintained Right-of-Way. It should be noted that the Capital Project Budget, which is in addition to the Operating Budget includes significant funds for the actual reconstruction and rehabilitation of streets and roads.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Works And Engineering

The Drainage Maintenance program supports the maintenance of public storm water systems. The Maintenance program encompasses all other maintenance activities including litter collection, street sweeping, and maintenance of trails, pathways, guardrails, bridges, retaining walls, and street lights.

Services / Responsibilities:

Administration

- Procure and maintain necessary supplies and equipment
- Respond to written and verbal citizen requests for service and/or information.
- Hire and manage consultants and contractors for functions that are outsourced
- Maintain computerized maintenance records for service requests and projects, including property development records such as subdivision final maps, and improvement plans.
- As needed, provide technical support at neighborhood meetings to disseminate information and obtain feedback on specific issues
- Maintain data related to property development such as subdivision final maps, and improvement plans as required by the Subdivision Map Act; provide this information to the public upon request
- Manage the update of the 5 Year Capital Improvement Program
- Coordinating and managing the design and delivery of capital projects
- Monitor and administer applications for grants obtained from Local, Regional State, and Federal grant programs.

Development Services

- Provide engineering completeness review and conditions of approval
- Review and process lot line adjustments, lot mergers, subdivision applications, subdivision agreements and/or subdivision improvement plans. Checking is done to determine compliance with city ordinances and with the Subdivision Map Act of the State of California
- Ensure that permittees and developers are aware of and comply with erosion control and other new development best management practices related to storm water quality.

Traffic Management

- Collect and analyze statistical data (e.g., accident records, speed surveys, traffic volume counts) as necessary
- Contract for and oversee traffic engineering surveys required for radar enforcement on streets in the City
- Investigate complaints of neighborhood traffic problems; develop and implement solutions as appropriate which may include new traffic control and traffic calming measures
- Prepare and present staff reports to the Traffic Safety Advisory Committee
- Supervise and coordinate Parking Enforcement and the Parking Permit Programs. Parking Control part-time staff and program services and supplies are reported in the Public Safety budget.

Pavement Management

- Patch potholes and make minor repairs to roads
- Contract for emergency repairs of pavement and shoulder failures
- Replace existing traffic striping and renew faded striping as part of maintenance activities
- Annually evaluate pavement conditions,
- Provide support to the Citizens' Infrastructure Oversight Commission to assist in planning annual infrastructure maintenance, rehabilitation and repair projects.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Works And Engineering

Drainage Maintenance

- Represent the City at Contra Costa Clean Water Program meetings
- Review and comment on drainage plans, stormwater management plans, and erosion control plans, including providing conditions of approval for new projects
- Perform stormwater related inspections coordinating with County officials for code violations
- Coordinate compliance with the conditions of Municipal Regional Permit issued by the San Francisco Bay Regional Water Quality Control Board
- Coordinate the repair of drainage facilities through an annual drainage maintenance contract.
- Manage NPDES activities, oversee compliance by private developers, and participate in scheduled meetings/programs.
- Conduct debris removal and maintenance activities in natural channels and culvert entrances.

Maintenance

- Perform graffiti removal when observed or reported.
- Repair standard guardrail
- Conduct citywide inspections for sight distance trimming and trim City owned street trees, which would otherwise obscure visibility of traffic signals or sight distances for vehicles and pedestrians.
- Oversee signal maintenance contract
- Place new traffic control signs and/or replace as needed to maintain reflectivity or if damaged
- Conduct street sweeping of major arterials weekly and other streets once per month.

General Fund Fees & Charges Offsetting Department General Fund Costs:

The following General Fund fees and charges are collected for services provided by the Department.

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
<u>Public Works / Engineering Permits - Fees</u>						
Miscellaneous Revenue	19,599	5,000	9,000	5,000	-	5,000
Encroachment Permits	117,445	103,000	109,000	106,000	-	106,000
Engineering Fees	23,620	20,600	23,620	21,220	-	21,220
Project Reimbursement Revenue	41,834	36,000	35,000	37,080	-	37,080
Other Revenue	6,990	-	9,200	-	-	-
Subtotal - Public Works Engineering	209,488	164,600	185,820	169,300	-	169,300

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Works And Engineering

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	1,158,756	1,357,085	1,342,185	1,415,990	(63,004)	1,352,986
Benefits						
Subtotal Benefits	410,568	504,974	504,974	529,044	(70,848)	458,196
Salaries & Benefits	1,569,324	1,862,059	1,847,159	1,945,035	(133,853)	1,811,182
Contract Services						
Contract Services	309,597	363,000	243,000	368,450	(55,000)	313,450
Materials & Supplies						
Materials & Supplies	71,284	75,250	68,250	78,075	-	78,075
Special Department Expense						
Special Department Expense	355,518	398,875	384,375	359,150	(34,915)	324,235
Vehicle Expenses						
Vehicle Expenses	55,063	60,850	55,250	62,240	2,000	64,240
Capital (Equip,Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	2,360,786	2,760,034	2,598,034	2,812,950	(221,768)	2,591,182

Expenses By Division						
10 PW Administration	686,450	698,952	665,452	658,067	(20,594)	637,473
30 Development Services	209,424	213,124	213,124	204,838	4,088	208,926
31 Traffic Management	148,346	143,417	143,417	143,957	(905)	143,053
33 Pavement Management	466,168	612,547	577,947	706,371	(83,400)	622,971
34 Drainage Maintenance	430,430	575,513	510,513	577,445	(27,450)	549,995
36 Maintenance	419,969	516,481	487,581	522,271	(93,507)	428,764
Total Funding By Division	2,360,786	2,760,034	2,598,034	2,812,950	(221,768)	2,591,182

SOURCES OF FUNDING						
100 General Fund	1,786,273	2,111,382	1,959,382	2,138,933	(175,254)	1,963,679
200 Gas Tax	2,258	226,419	216,419	233,401	(26,324)	207,077
261 Recycling Fund	5,354	1,000	1,000	1,000	-	1,000
205 Traffic Impact Fees	21,916	-	-	-	-	-
332 CCTA Subregional Allocation	5,146	6,000	6,000	6,000	-	6,000
502 Assessment Dist. M11	21,854	-	-	-	-	-
514 Stormwater Utility	333,377	228,080	228,080	240,579	(15,583)	224,996
700 Capital Fund	-	-	-	-	-	-
740 GO Bond Fund (2014)	-	-	-	-	-	-
741 GO Bond Fund (2016)	184,608	187,153	187,153	193,037	(4,607)	188,430
Total Funding By Source	2,360,786	2,760,034	2,598,034	2,812,950	(221,768)	2,591,182

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Public Works And Engineering

Analysis:

The estimated FY 2019-20 expense in total (All Funds) is projected to be approximately \$162,000 less than the total Department budget (All Funds). The majority of the savings is in the General Fund. Factors which contributed to the savings include: less than budgeted professional consultant services; reduced pavement striping and marking completed outside of major projects; and a delay in hiring of a new position early in the Fiscal Year.

The proposed Revised FY 2020-21 Budget includes a reduction of \$221,768 (an 8% reduction). The estimated Fiscal Year 2020-21 salary and benefit costs have been reduced to implement budget saving initiatives discussed in the City Manager Mid-Cycle Budget Transmittal. This has included the lay-off of one Public Works Maintenance position for 11 months. As noted earlier the proposed adjusted Budget includes a reduction to the intermittent temporary Maintenance Staff during the winter storm period. The need for these services can fluctuate depending on the weather during any season. In the contract services portion of the Budget the proposed expenditures are being reduced by approximately \$55,000. This includes expenses for consulting engineers, pavement repairs (not part of a major project) and reduced street striping and marking. The reductions in Special Department expense included reducing the contribution to the Fleet Replacement Internal Service Fund by 50%, saving \$38,165 in Fiscal Year 2020-2021.

The funding for two staff positions include funding from sources other than the General Fund. The Limited Term Paving Program Project Manager is funded entirely from General Obligation Bond proceeds. This program will be winding down in Fiscal Year 2020-2021 as the remaining bond funds will be spent by the end of the Fiscal Year. There is also one Senior Civil Engineer that is funded from 80% Gas Tax and 20% General Fund. A major focus for the position is the administration of the Capital Improvement Program and coordination of the completion of street and road projects eligible for Gas Tax funding. None of the General Maintenance Staff time is allocated to the Gas Tax Fund.

As shown in the Department Funding Summary activities in this Department are funded from six different sources. Approximately 76% of the FY 2020-21 expenses are supported by the General Fund.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Parks and Recreation

Description:

The Parks and Recreation Department develops and maintains a variety of City programs and facilities. The Department is responsible for parks, playfields, and facilities; open/natural spaces; and providing recreational, sports, educational, and cultural programs that enhance the physical, social, and emotional well-being of all residents of Orinda. Beginning in Fiscal Year 2018-19 under a cooperative agreement with Orinda Union School District, the City began the maintenance and scheduling of school sports fields. Beginning in FY 2019-20 the City costs related to the Orinda Library are reported as a separate Department Budget.

Staffing Level: City Staffing proposed as part of the Adjusted FY 2020-21 Mid-Cycle Budget is based on a reduction in the staffing. This includes: 0.5 FTE Recreation Supervisor; 1 full-time Recreation Coordinator; and 1 Facilities Maintenance I position. In addition a vacant Administrative Assistant position has been frozen and is funded equal to a half-time position.

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adjusted
<u>Department Staff</u>				
Recreation Director	1.00	1.00	1.00	1.00
Administrative Assistant II*	2.00	2.00	2.00	1.50
Recreation Supervisor I/II	1.50	1.50	1.50	1.00
Recreation Coordinator	2.00	2.00	2.00	1.00
Facilities & Parks Supervisor	1.00	1.00	1.00	1.00
Facilities Maintenance I	1.00	1.00	1.00	-
Facilities Maintenance II	1.00	1.00	1.00	1.00
Sub-Total Department Staff	9.50	9.50	9.50	6.50

*1 Administrative Assistant position is vacant /frozen - funding in FY 2020-21 = 0.5 FTE

In addition to full-time staffing the Department uses part-time seasonal and hourly employees for program staff and facility attendants. In response to the COVID-19 Pandemic these positions were reduced beginning in March 2020 as program offerings were curtailed. The reduced Staffing assumption carried over into FY 2020-21 as the summer 2020 Programs were not going to occur with as many offerings as were available to participants in the past.

Divisions / Programs

The programs and services provided by the Parks and Recreation Department are divided into four separate divisions. 1) Parks Maintenance; 2) Recreation Programs; 3) Facility Maintenance; and 4) Landscaping & Lighting Districts.

The Parks Division utilizes a combination of City staff and landscape contracts and other service contracts to provide management, oversight, and stewardship of approximately 170 acres of parks and roadside landscaping. Parks include Orinda Sports Fields, Orinda Community Park, Wilder Park, Pine Grove, and Orinda Oaks Park. Landscaped medians include areas along roads and facilities that are owned by the City. Areas include Brookwood Mini-park, Camino Pablo between Miner Road and the Orinda Sports Field, Crossroads and Orinda Village, and Camino Encinas.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Parks and Recreation

The Recreation Services Division utilizes a combination of City staff and independent contracted instructors to provide activities that facilitate social connections, enjoyment, human development, the arts, and lifelong learning.

The Facilities Division utilizes a combination of contract and City staff to maintain heavily utilized public buildings in a safe and aesthetically-pleasing condition. Facilities include amenities located at City Hall, Orinda Community Center, Orinda Community Park, Wagner Ranch Community Gymnasium, and Wilder Park Ranch House; Wilder Art and Garden Center; and Library.

The City has three Lighting and Landscape Districts (LLD's). Each of the District's revenues and expenditures are accounted for in a separate fund. Lighting and Landscape District revenues are received from benefitted parcels. The Parks and Recreation Department administers the contract with MCE Corporation to perform common area landscape maintenance in the District. Beginning in Fiscal Year 2019-20 Public Works staff time associated with street sweeping in the District will be accounted for as a fund transfer. Public Works and Finance Staff provide indirect administrative support in the preparation of the annual report required to collect the assessments.

Services / Responsibilities:

Parks:

- Provide litter control, landscape maintenance, irrigation system repairs and inspection, play area and hardscape inspections and repairs to keep City-maintained parks safe for public use.
- Provide administrative direction for meeting maintenance standards per contracts and staff level of service for all park and landscaped facilities
- Identify long-term maintenance needs and issues on an ongoing basis
- Support and coordinate work of three volunteer Garden Clubs which maintain the following landscaped areas: off-ramp area across from Crossroads Park; circle and container plants in Crossroads Downtown area; the Orinda Way triangle; and hanging baskets in Orinda Village.
- Maintain upkeep of park amenities such as tennis courts, sports fields and picnic areas
- Coordinate contract to perform Annual Fire Fuel Reduction Program removing dead trees, brush, and trimming on public properties to reduce fire hazards

Recreation:

- Manage and supervise a wide variety of recreation and educational programs for residents of all ages
- Develop partnerships with community agencies to expand resources and collaborate on services and programs
- In cooperation with community based groups coordinate special events including: Concerts in the Park, Movies in the Park, Halloween Parade, Holiday Bazaar, and Spring Egg Hunt
- Provide leadership and training opportunities to teens as volunteers and seasonal staff for City recreation programs and events
- Provide managerial and administrative coordination of youth sports leagues
- Provide information and referral services for vital local services of interest to senior citizens
- Provide Staff support and coordination for the Parks and Recreation Commission and the Art in Public Places Committee

Facilities

- Oversee and coordinate facility reservations and use for City programs, co-sponsored groups and private rentals, including supervision of Facility Attendants
- Maintain high quality public buildings and park restrooms through maintenance and repair

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
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Parks and Recreation

- Administer contracts for a variety of services, including custodial, plumbing, HVAC, electrical and pest management
- Identify and manage Capital Improvement projects related to City-owned and managed buildings

Lighting and Landscaping Districts

- The **L-42 Zone** provides residential street lighting within four neighborhoods in South Orinda. These neighborhoods are:
 - Tahos Road from just north of Bates Blvd to the south cul-de-sac including Bates Court, Silverwood Court, and Oakridge Court; Meadow View Road from Meadow Lane to the north cul-de-sac
 - Valley Drive from Heather Lane to south of Valley Court
 - Courtney Lane
 - Martha Road and Catherine Court (cul-de-sac sections of both streets)

- The **M-9 Zone** provides street lighting in the Orinda Downs area along the following streets:

Dalewood Terrace	Amber Valley	Sundown Terrace
Redcoach Lane	Singingwood Lane	Silver Oak Terrace
Coachwood Terrace	Fallen Leaf Terrace	Happy Valley Road

- The **M-11 Zone** provides street lighting; street sweeping; litter pick-up; and related utilities to commercial properties in the Village and Crossroads areas

General Fund Fees & Charges Offsetting Department General Fund Costs:

REVENUE	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2020-2021
	ACTUAL	BUDGET	ESTIMATED	ADOPTED	ADJUSTMENT	REVISED
Recreation Classes	1,207,738	1,375,000	745,000	1,400,000	(400,000)	1,000,000
Sports Facility Surcharge	10,700	-	10,700	-	-	-
Facility Preservation Surcharge	-	-	-	10,000	(10,000)	-
Community Center Rentals	94,104	150,000	92,300	260,000	(150,000)	110,000
Sports Field Rentals	393,322	600,000	376,580	650,000	(200,000)	450,000
Miscellaneous Recreation Fees	13,472	3,000	1,500	3,000		3,000
Donations	28,680	10,000	28,680	10,000		10,000
Wagner Gym Rental Fees	43,496	45,000	29,000	25,000	10,000	35,000
Youth Sports Programs	291,974	337,500	203,800	265,200	(100,000)	165,200
Subtotal - Recreation	2,083,485	2,520,500	1,487,560	2,623,200	(850,000)	1,773,200

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Parks and Recreation

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 BUDGET	ADJUSTMENT	2020-2021 REVISED
Subtotal Salaries	672,632	961,792	896,974	1,005,553	(398,637)	606,916
Subtotal Benefits	277,925	417,021	387,703	442,775	(158,053)	284,722
Salaries & Benefits	950,556	1,378,813	1,284,677	1,448,328	(556,690)	891,638
Contract Services	917,093	1,274,010	1,056,425	1,298,380	(99,420)	1,198,960
Materials & Supplies	581,635	820,980	776,470	817,720	(6,150)	811,570
Special Department Expense	282,956	446,330	424,295	380,910	(27,185)	353,725
Vehicle Expenses	1,717	4,750	4,750	4,850	-	4,850
Capital (Equip,Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	2,733,958	3,924,883	3,546,617	3,950,188	(689,445)	3,260,743
41 Parks	641,467	1,072,150	931,260	1,086,788	(146,810)	939,978
44 Recreation	1,389,676	1,827,518	1,569,338	1,865,075	(456,283)	1,408,792
50 Facility Maintenance	649,716	955,940	959,724	926,105	(91,897)	834,208
LLD Landscape & Lighting Dist.	53,098	69,275	86,295	72,220	5,545	77,765
Total Funding By Division	2,733,958	3,924,883	3,546,617	3,950,188	(689,445)	3,260,743
100 General Fund	2,305,678	3,373,608	3,071,569	3,396,035	(656,577)	2,739,458
261 Recycling Fund	99,786	120,000	117,500	120,000	-	120,000
340 Wilder Endowment Fund	34,387	15,000	17,000	-	-	-
500 Assessment Dist. L42	5,072	7,860	8,380	8,210	550	8,760
501 Assessment Dist. M-9	8,004	10,080	9,125	10,560	715	11,275
502 Assessment Dist. M-11	40,022	51,335	68,790	53,450	4,280	57,730
530 Wilder - Cmnty Facility Dist	241,009	347,000	254,253	361,933	(38,413)	323,520
Total Funding By Source	2,733,958	3,924,883	3,546,617	3,950,188	(689,445)	3,260,743

Analysis:

The estimated FY 2019-20 expense for all funds is projected to be approximately \$378,266 less than the budget, which is approximately a decrease of 10%. Because Parks and Recreation activities are heavily dependent on program based revenue it is important to note that the General Fund revenue derived from Parks & Recreation activities is projected to be over \$1 million less than budgeted. Therefore, although there is a savings it does not fully offset the funding gap. Major contributing factors to the budget savings in expenses occur in the area of contract expenses. This includes decreased contract field maintenance during the COVID-19 shelter at home period as well as reduced contract class instructors given that programs had to be cancelled.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Parks and Recreation

The proposed Revised FY 2020-21 Budget includes a reduction totaling \$689,445 for all funds (approximately 18% reduction). The estimated Fiscal Year 2020-21 salary and benefit costs have been reduced to implement budget saving initiatives discussed in the City Manager Mid-Cycle Budget Transmittal. As discussed in the Staffing section the budget also includes a reduction in the number of positions in this Department. Contract services are reduced particularly in the area of contract class instructors, as the number of class offerings are reduced along with the associated revenue. The budget continues to program \$50,000 in funding for contract tree and brush clearing on public property to reduce wildfire threats. These services are intended as a Fire Fuel Reduction Program and they align with the City Council strategic priorities to focus measures on Emergency Preparedness.

The majority of the Recreation Budget (84%) is funded from the General Fund. As noted in the revenue section approximately \$1.77 million is estimated to be recovered in Fiscal Year 2020-21 from fees and charges. This amounts to a recovery of General Fund costs of approximately 65%, which is well below the original 77% recovery projected when the Budget was adopted in June 2019. The types of programs offered and activities that will be renting City fields and facilities cannot be easily predicated as the COVID-19 pandemic has resulted in the need to make substantial changes to what had been a relatively stable and growing program. As more is known in the upcoming year it will be important to monitor and update the financial plans based on the actual experience.

In addition to the General Fund, operating costs are also funded from six different special revenue funds. Both the Fiscal Year 2019-20 and Fiscal Year 2020-21 budgets have been structured to eliminate the use of Wilder Community Facility District funds for staff costs.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Library

Description:

All Library expenditures regardless of the funding source, are presented as an individual department. The maintenance and operation of the Library facility continues to be under the auspices of the Parks and Recreation Department. The City Council has established a Library Parcel Tax Independent Review Committee which reviews expenditures from the parcel tax in accordance with the measure adopted by the voters.

The Library operates as a partnership between the Friends of the Orinda Library, City of Orinda, and the Contra Costa County Library System. The Orinda Library building is owned by the Friends of the Orinda Library and leased to the City of Orinda in accordance with a lease which terminates October 6, 2051. The lease requires in-lieu of rent that the City perform specific items and conditions to allow for the operation of the library. The lease provides the option for the City to purchase the building for \$1.00 in 2051. The land on which the facility was constructed is owned by the City of Orinda. The Orinda Library is a component of the Contra Costa County Library System operation of 26 libraries countywide. The County funds base service of 35 hours per week. Under a separate contract with the City, additional hours of library operation are paid for by the City using Parcel Tax funds. In Fiscal Year 2019-2020 the contract provided for an additional 25 hours per week. In Fiscal Year 2020-2021 the Library can only provide 21 hours of additional service, which will eliminate the possibility of operating on Sundays beginning July 1, 2020. Therefore, the City agreement in Fiscal Year 2020-2021 will fund an additional 21 hours per week and will allow the Orinda Branch to be available to the public 56 hours per week. The City contract includes the professional library staff, materials (including books and other media); information technology support services for the circulation and loaning of materials; etc.

Staffing Level:

Although the City Staff resources are used in conjunction with this facility, no City Staff costs have been allocated. Parks and Recreation Staff handle the scheduling of auxiliary rooms at the Library (Auditorium, Garden Room, etc.) and the maintenance and utilities for the facility. The Finance Department provides staff support to the Library Parcel Tax Oversight Committee. These City resources represent additional General Fund contributions to the provision of Library programs.

Divisions / Programs

There are no Divisions / Programs associated with this Budget.

Services / Responsibilities:

- Facility operations including utilities, contract janitorial services, elevator maintenance, HVAC, maintenance, and repairs
- Identify long-term maintenance needs and issues on an ongoing basis
- Provide liaison and staff support to the Library Parcel Tax Independent Review Committee
- Oversee and coordinate facility reservations and use for City programs, community use and private rentals, including supervision of Facility Attendants
- Identify and manage Capital Improvement projects related to City-owned and managed buildings.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Library

General Fund Fees & Charges Offsetting Department General Fund Costs:

There is no General Fund revenue associated with this Department.

Library Parcel Tax Fund - Revenue

The voters in 2018 approved Measure J which authorized an increase of \$30 to an existing Library Parcel tax to create a total tax of \$69 per residential equivalent parcel. The tax is levied to support the provision of library services and the operation of the facility. The collection of the tax at the higher rate began July 1, 2018. All revenue is to be used for the library purposes identified in the measure.

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Library Parcel Tax						
Property Tax	516,672	517,535	520,100	518,570	2,358	520,928
Interest Revenue	2,755	2,000	2,755	2,000	(1,000)	1,000
Total Library Parcel Tax	\$ 519,427	\$ 519,535	\$ 522,855	\$ 520,570	\$ 1,358	\$ 521,928

Expenditures:

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 BUDGET	ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	-	-	-	-	-	-
Subtotal Benefits	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Contract Services	255,987	261,660	200,380	269,510	(22,990)	246,520
Materials & Supplies	202,342	206,025	198,395	198,150	(710)	197,440
Special Department Expense	16,174	19,000	15,850	19,800	-	19,800
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	474,502	486,685	414,625	487,460	(23,700)	463,760

Expenses By Division						
47 Library	474,502	486,685	414,625	487,460	(23,700)	463,760
Total Funding By Division	474,502	486,685	414,625	487,460	(23,700)	463,760

SOURCES OF FUNDING						
100 General Fund	39,551	43,090	37,065	39,505	(2,575)	36,930
520 Library Parcel Tax	434,952	443,595	377,560	447,955	(21,125)	426,830
Total Funding By Source	474,502	486,685	414,625	487,460	(23,700)	463,760

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Library

Analysis:

The estimated FY 2019-20 expense is projected to be approximately \$72,060 less than the amount budgeted. The reduced cost is largely due to the closure of the Library due to the Health Order which stopped it from operating. The County indicated that charges for additional hours of service would be waived from April 8, 2020 – June 30, 2020. The overages are largely due to increased maintenance and repair costs as the facility is reaching 19 years in age the need for repairs to major systems has increased. The reduction in operating costs is retained in the Parcel Tax Fund and available for services in the future.

The proposed Revised FY 2020-21 Budget includes a reduction of \$23,700 in expenditures or approximately 5%. The most significant portion of the Contract Services category is the agreement with Contra Costa County to extend the operating hours. As discussed above these services will be reduced by 4 hours in Fiscal Year 2020-2021, with the City funding 21 hours per week. This allows for public access to the library Monday – Saturday. The cost of these services is established by the County and accounts for their labor, internal charges, and other service costs. The decrease in these costs are partially offset by anticipated new charges under a revised operating agreement that the County Library system is implementing with all of their contract agencies. The special department expense is the purchase of earthquake insurance which is a requirement of the lease agreement. There are also Capital Projects that are contained in the Five Year Capital Improvement Program 2020-2024.

The majority of the funding for this activity is from a voter approved parcel tax including 100% of the County Library contract for services. The City General Fund contributes towards the operating cost of the facility sharing direct costs, as well as in-kind staff costs. The funding of Capital Projects that support the shared spaces in the facility also are funded proportionately from sources other than the Parcel Tax.

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Planning

Description:

The Planning Department provide professional and personalized development related services. This includes administering rules and regulations relative to the overall physical development of Orinda, consistent with the Orinda General Plan, the Zoning Ordinance, Hillside and Ridgeline Design Guidelines and all other applicable property development standards. Department staff are responsible for code enforcement; and the historic landmark program. Additionally, the Department oversees the contract with the Contra Costa County Building Inspection Department that handles all plan check and building permit issuance.

Staffing Level:

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Adjusted
<u>Department Staff</u>				
Planning Director	1.00	1.00	1.00	1.00
Senior Administrative Analyst	1.00	1.00	1.00	1.00
Senior Planner	1.00	2.00	2.00	2.00
Associate Planner	1.00	-	-	-
Assistant Planner	-	2.00	1.00	1.00
Planning Technician	2.00	-	1.00	1.00
Total Department Staff	6.00	6.00	6.00	6.00

Note: One of the Senior Planner positions was assigned in Fiscal Year 2019-2020 to the coordination of the Precise Plan Project and is funded outside of the General Fund for the entire Fiscal Year 2020-2021.

Divisions / Programs

The City of Orinda Planning Staff are flexibly assigned to duties in multiple areas (Current Planning, Advanced Planning, Code Enforcement, etc.) based on the needs at the time. All Planning Department expenditures are being reported as a single department, without allocation to separate programs. For clarity the description of “Services and Responsibilities” are still grouped in the listing below.

Services / Responsibilities:

Administration

- Overall supervision and coordination of Department staff and activities
- Maintain related records including the of information in the Department's permit tracking database and geographic information systems
- Respond to zoning and general inquiries regarding local development requirements
- Provide updates and public information related to key development projects and topics of community wide interest
- Review and respond to environmental documents prepared by other agencies for projects that have potential impacts on Orinda
- Respond to requests for development documents and records requested by property owners and the general public
- Process building permit and waste management plan applications
- Provide Staff support and coordinate activities of the Historic Landmark Committee

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Planning

Current Planning:

- Review and process discretionary land use applications including analysis of code compliance and General Plan consistency
- Visit project sites at the Conceptual Development Review (CDR) stage of review or at completeness review if not submitted for CDR
- Coordinate and prepare applications for review by the Planning Commission and/or Zoning Administrator as applicable. This includes preparation of reports, agendas, notices, etc.
- Preside as Zoning Administrator at Zoning Administrator hearings
- Conduct site inspections to assure compliance with conditions of approval and as required for final inspection

Code Enforcement

- Review and respond to public complaints and inquires related to code compliance
- Coordinate activities related to enforcement of the Municipal Code, specifically related to issues of neighbor relations, preservation and enhancement of neighborhood appearance, and enforcement of the Tree Management ordinance.
- Conduct field investigations, preparation of notices of violation, follow up with property owners
- As necessary coordinate activities with Contra Costa County Building staff and City Attorney.

Advanced Planning:

- Monitor and prepare reports on the status of City adopted long term plans including the General Plan and Housing Element;
- Prepare special ordinances and studies as requested by the City Council to reflect current policies as may be dictated by changing circumstances including requirements imposed by new or amended State laws
- Prepare documents as required by regional, State and Federal planning agencies and authorities
- Actively work with California Department of Housing and Community Development (HCD) on implementing the updated Housing Element including preparation of an annual report

General Fund Fees & Charges Offsetting Department General Fund Costs:

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Misc. Fines \ Penalties	5,000	-	5,000	-	-	-
Building Inspection Fees	749,150	669,500	518,000	689,600	(139,600)	550,000
Planning Fees	422,409	410,000	320,000	420,000	(20,000)	400,000
Construction Debris Recycling	-	-	3,400	-	-	-
Open Space Addl Sq ft fee	-	-	-	-	-	-
Business Registration	11,723	9,500	13,600	9,800	3,200	13,000
Business Reg Surcharge (State)	858	750	1,175	750	250	1,000
Project Reimbursement Revenue	-	110,000	-	-	-	-
Reimbursement - Planning Contracts	90,120	-	90,120	70,000	-	70,000
Miscellaneous Revenue	7,500	-	7,500	-	-	-
	1,286,760	1,199,750	958,795	1,190,150	(156,150)	1,034,000

**City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Planning

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	534,795	659,892	621,506	667,903	(48,770)	619,133
Subtotal Benefits	205,870	274,395	263,715	278,075	(35,300)	242,775
Salaries & Benefits	740,666	934,287	885,221	945,978	(84,070)	861,908
Contract Services	137,321	148,000	151,000	108,000	(2,000)	106,000
Materials & Supplies	20,585	20,200	22,800	20,635	2,685	23,320
Special Department Expense	230,423	170,770	162,970	157,580	2,280	159,860
Vehicle Expenses	634	1,650	1,650	1,650	-	1,650
Capital (Equip, Impvts)	870	500	500	500	-	500
TOTAL EXPENDITURES	1,130,498	1,275,407	1,224,141	1,234,343	(81,105)	1,153,238
Expenses By Division						
55 Planning (Consolidated)	1,130,498	1,275,407	1,224,141	1,234,343	(81,105)	1,153,238
Total Funding By Division	1,130,498	1,275,407	1,224,141	1,234,343	(81,105)	1,153,238

SOURCES OF FUNDING						
100 General Fund	1,129,318	1,237,022	1,185,756	1,232,343	(236,738)	995,605
230 Tree Mitigation	-	-	-	-	-	-
390 Affordable Housing	1,170	2,000	2,000	2,000	-	2,000
612 General & Long Term Plans	10	36,385	36,385	-	155,633	155,633
Total Funding By Source	1,130,498	1,275,407	1,224,141	1,234,343	(81,105)	1,153,238

Analysis:

The estimated FY 2019-20 expense is projected to be approximately \$51,266 less than the budget. This represents approximately a 4% savings. Major contributing factors in the savings include: a delay in filling a vacant position due to turnover and savings on supplies, training expenses, and other operating costs. These savings were partially offset by additional expenses in Contract Services related to production of Planning Commission meeting minutes.

The proposed Revised FY 2020-21 Budget includes a net reduction of \$81,105 in expenditures or approximately 7% of the amount budgeted for all funds. The estimated Fiscal Year 2020-21 salary and benefit costs have been reduced to implement budget saving initiatives discussed in the City Manager Mid-Cycle Budget Transmittal.

Because Planning Department activities are heavily dependent on General Fund fees and charges program based revenue it is important to note that in Fiscal Year 2020-21 the General Fund revenue derived from Planning Department activities is projected to be \$156,150 less than the original adopted budget. The level of activity from development projects including residential additions, renovations, and reconstruction is expected to be impacted by the recessionary trends in the general economy. This will need to be monitored throughout the upcoming year in order to determine whether further adjustments should be made.

***City of Orinda Fiscal Year Revised 2020-2021 Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)***

Planning

The funding of the Senior Planner position from the General & Long Term Plan reserve along with additional reductions to operating accounts including training and conferences, reduces the General Fund expenses by a total of approximately \$250,000 as the City adjusts to the potential for a slow-down in development applications. Approximately 86% of the Revised Fiscal Year 2020-2021 Planning Department expense is funded by the General Fund. The \$2,000 budgeted in the Affordable housing fund is for administration of affordable housing agreements and \$155,633 in General & Long Term Plan funds is to provide staffing supporting the Precise Plan Project.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Non-Departmental General Fund

Description:

The non-departmental budget accounts for expenditures that are not specifically allocated to a separate department or program. This includes: expenses related to Retiree Medical Benefits including contributions to a Trust; General Fund debt service for the City Hall Building; the annual charges paid to Contra Costa County for Property Tax collection and administration charges; and in Fiscal Year 2020-21 a budget contingency was added along with a contingency for Unemployment Benefits.

In accordance with governmental accounting standards the City has obtained an actuarial calculation of the liability accrued for Other Post-Employment Benefits (OPEB), which relate to Retiree Medical benefits. The City has no liability for pensions, since the benefits provided are a defined contribution 401(a) plan. The City Council on December 17, 2019 approved the establishment of an OPEB Trust account.

In September 2005 Certificates of Participation relating to the City Hall Offices Project totaling \$9,800,000 were issued pursuant to Resolution No. 50-05 which approved lease financing for this building. In July 2015, the City issued 2015 Refunding Certificates of Participation in the amount of \$7,945,000 to repay the City's outstanding 2005 Certificates of Participation. Annual lease payments continue through July 1, 2035.

Staffing Level:

There is no staffing associated with this budget.

Expenditures:

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Subtotal Salaries	-	-	-	-	-	-
Benefits						
Unemployment Insurance	-	-	15,000	-	25,000	25,000
Retiree Medical	-	194,100	110,000	12,000		12,000
Subtotal Benefits	-	194,100	125,000	12,000	25,000	37,000
Salaries & Benefits	-	194,100	125,000	12,000	25,000	37,000
County Admin - Property Tax	41,579	44,100	42,000	46,300	(2,200)	44,100
Contingency	-	-	-	-	30,000	30,000
Interest Expense- City Hall	124,922	245,119	245,119	235,519		235,519
Principal Payment - City Hall	-	315,000	315,000	325,000		325,000
Special Department Expense	166,501	604,219	602,119	606,819	27,800	634,619
TOTAL EXPENDITURES	166,501	798,319	727,119	618,819	52,800	671,619
00 Non-Departmental	166,501	798,319	727,119	618,819	52,800	671,619
Total Funding By Division	166,501	798,319	727,119	618,819	52,800	671,619
SOURCES OF FUNDING						
100 General Fund	166,501	798,319	727,119	618,819	52,800	671,619
Total Funding By Source	166,501	798,319	727,119	618,819	52,800	671,619

***City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)***

Non-Departmental General Fund

Analysis:

The estimated FY 2019-20 expense is projected to be approximately \$71,200 less than the budget. The reason for this deviation was a decision to mitigate the General Fund expenditures following the March 2020 COVID-19 closure of City programs and services. The City Council had authorized the transfer of additional General Fund one-time monies to the OPEB Trust. Instead the funds were retained in the General Fund to reduce the current year Budget deficit. Staff also added to the current year estimate additional costs associated with the payment of unemployment benefits.

The proposed Revised Fiscal Year 2020-21 Budget includes an additional appropriation of \$52,800 reflected in the Non-Departmental activities. Of this amount \$25,000 represents the recording of a budgeted contingency line item which used to be shown in the City Manager Department Budget. As this is only used in unique situations and is not necessarily an expense in the City Manager Budget, it is recommended to account for this in the Non-Departmental activity. The adjustment also includes a line item for unemployment benefits.

The largest component of the proposed budget is the Special Department Expense category which includes debt service. Included in the funding is a full year of debt service for the City Hall lease financing. This is paid entirely from the General Fund and the total combined principal and interest is \$560,119. It also includes the administrative cost levied by Contra Costa County for the administration and collection of the general property taxes.

All of the expenses in this budget are funded from the General Fund.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Internal Service Funds

Description:

Internal Service Funds (ISF) are used to account for activities involved in rendering services to departments within the City. The City uses Internal Service Funds in the following areas:

- Replacement of computers, network infrastructure, telephone and information systems as well as Information Technology contract support and operational costs;
- Repair and replacement of building structure or major building system components at City owned facilities;
- Replacement of vehicles; and
- Risk Management / Insurance programs

Revenue collected by the internal service funds are in the form of department charges based on allocations to operating departments. Cost of materials and services used are accumulated in these funds and charged to the user department as such goods or services rendered. The total Internal Service Funds estimated expense for Fiscal Year 2019-20 is \$710,205, and the Revised Budget for Fiscal Year 2020-21 is \$984,050. These expenditures exclude depreciation expense and transfers.

Staffing Level:

Beginning with the Fiscal Year 2019-2020 no staffing was assigned to any of the Internal Service Fund budgets. Allocation of Staff to internal service functions distorts the amount of staffing costs in each of the operating departments.

Expenditures:

Summary expenditure details for each of the Internal Service Funds are shown on the following pages.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Internal Service Funds

Information Technology

This fund is maintained to finance necessary IT equipment replacement such as network infrastructure, software systems, computers, etc. The costs of maintaining and replacing the equipment are allocated based on the estimated life of the equipment which is reviewed and evaluated on an annual basis.

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	-	-	-	-		-
Benefits						
Subtotal Benefits	-	-	-	-		-
Salaries & Benefits	-	-	-	-		-
Contract Services						
Contract Services	121,483	76,100	115,000	78,500	47,500	126,000
Materials & Supplies						
Materials & Supplies	987	5,000	1,000	5,000	(3,000)	2,000
Special Department Expense						
Special Department Expense	5,225	6,000	-	6,200	(6,200)	-
Vehicle Expenses						
Vehicle Expenses	-	-	-	-		-
Capital (Equip, Impvts)	44,796	61,620	64,500	44,620	10,380	55,000
TOTAL EXPENDITURES	172,490	148,720	180,500	134,320	48,680	183,000

Expenses By Division						
0 No Program	172,490	148,720	180,500	134,320	48,680	183,000
Total Funding By Division	172,490	148,720	180,500	134,320	48,680	183,000

SOURCES OF FUNDING						
600 ISF-Information Technology	172,490	148,720	180,500	134,320	48,680	183,000
Total Funding By Source	172,490	148,720	180,500	134,320	48,680	183,000

Analysis:

The estimated FY 2019-20 expense will be over the budget by approximately \$31,780. This is due to work initiated in the previous Fiscal Year involving the replacement of network servers, desk-top computers, and phone system which was not completed until after July 1, 2019. There was adequate reserves to complete the work. The proposed Revised Budget for Fiscal Year 2020-21 includes an increase of \$48,680. In Fiscal Year 2020-21 the City will continue replacement of major systems such as e-mail and office productivity software, which is currently operating on versions that are not fully supported. There is also an increase in the regular third party IT support services.

All department charges that are funding expenses in this budget are from the General Fund. Although the ISF spending is increasing there is no change in the charges collected from the departments.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Internal Service Funds

Building Maintenance

The fund is maintained to account for replacement of major building/facilities components as well as shared telephone services. The costs are allocated based on the distribution of staffing in City Hall. There is a need for a comprehensive inventory of systems and replacement costs as well as an update of the allocation of department user charges.

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 BUDGET	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	44,648	-	-	-	-	-
Subtotal Benefits	21,479	-	-	-	-	-
Salaries & Benefits	66,127	-	-	-	-	-
Contract Services						
Contract Services	-	94,755	5,000	-	65,000	65,000
Materials & Supplies						
Materials & Supplies	-	63,550	52,000	65,170	(170)	65,000
Special Department Expense						
Special Department Expense	9,173	-	-	-	-	-
Vehicle Expenses						
Vehicle Expenses	-	-	-	-	-	-
Capital (Equip, Impvts)						
Capital (Equip, Impvts)	28,346	103,250	40,000	37,750	61,250	99,000
TOTAL EXPENDITURES	103,646	261,555	97,000	102,920	126,080	229,000
Expenses By Division						
0 No Program	103,646	261,555	97,000	102,920	126,080	229,000
Total Funding By Division	103,646	261,555	97,000	102,920	126,080	229,000
SOURCES OF FUNDING						
603 ISF- Buildings & Facilities	103,646	261,555	97,000	102,920	126,080	229,000
Total Funding By Source	103,646	261,555	97,000	102,920	126,080	229,000

Analysis:

This budget includes both operating costs for shared telephone services; a small allowance for minor repairs and maintenance; as well as capital projects. The estimated expenses in Fiscal Year 2019-20 are \$164,555 less than the amount budgeted. This is mostly due to a delay in capital project expenditures that will now occur in Fiscal Year 2020-21. The Capital Projects scheduled include the City Hall Elevator update; HVAC improvements at the library; partial funding of the library boiler replacement; engineering and design services to address needed slope stabilization adjacent to the City Hall; and a contribution towards the library roof replacement project. The Fiscal Year 2020-21 operating budget includes \$30,000 to begin an assessment of existing facility systems.

All department charges that are funding expenses in this budget are from the General Fund. Although the ISF spending is increasing there is no change in the charges collected from the departments.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Internal Service Funds

Vehicle Replacement

City's vehicles are replaced based on the vehicle condition, years of service, and organizational need. This fund is projected to have a deficiency in reserves which will require prudent management of the resources, as well as an evaluation of the appropriate charges to recover vehicle replacement.

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Subtotal Salaries	-	-	-	-		-
Subtotal Benefits	-	-	-	-	-	-
Salaries & Benefits	-	-	-	-	-	-
Contract Services						
Contract Services	-	-	-	-	-	-
Materials & Supplies						
Materials & Supplies	-	-	-	-	-	-
Special Department Expense						
Special Department Expense	-	-	-	-	-	-
Vehicle Expenses						
Vehicle Expenses	-	-	-	-	-	-
Capital (CIP - Fleet #0020)	7,477	160,000	59,000	70,000	95,000	165,000
TOTAL EXPENDITURES	7,477	160,000	59,000	70,000	95,000	165,000
Expenses By Division						
0 No Program	7,477	160,000	59,000	70,000	95,000	165,000
Total Funding By Division	7,477	160,000	59,000	70,000	95,000	165,000
SOURCES OF FUNDING						
605 ISF- Fleet Replacement	7,477	160,000	59,000	70,000	95,000	165,000
Total Funding By Source	7,477	160,000	59,000	70,000	95,000	165,000

Analysis:

The estimated expenses for Fiscal Year 2019-20 are expected to be \$101,000 less than the amount budgeted. This is due to the delay in delivery of one Police vehicle ordered in December 2019 and foregoing a planned replacement of a Public Works truck. The proposed Revised Budget for Fiscal Year 2020-21 will fund: Police Patrol vehicle ordered in December 2019; a replacement tree and brush chipper used by Public Works; and a replacement of a Police Patrol vehicle. Because this fund is underfunded Staff reviews alternatives to replacements prior to the actual purchase. This may include continued operation of existing fleet, purchase of used vehicles, refurbishment of existing vehicles, etc.

All department charges that are funding expenses in this budget are from the General Fund. In Fiscal Year 2020-21 as a Budget reduction measure the contributions from the General Fund were reduced to 50% of the scheduled amount. Total charges being contributed are \$80,000 instead of the budgeted \$160,000.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Internal Service Funds

Risk Management

The City is a member of the Municipal Pooling Authority (MPA), a JPA including 17 of the 19 cities in Contra Costa County. Through the MPA, the City participates in pooled insurance for general liability, property insurance, vehicle damage and worker's compensation. Workers Compensation expense is expensed directly in the operating departments. This budget also provides an allowance for liability claim deductibles. However, the fund does not have any reserve in the event the City incurred a loss from an event that was not covered under the City liability insurance program.

	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 ESTIMATED	2020-2021 ADOPTED	2020-2021 ADJUSTMENT	2020-2021 REVISED
Personnel Services						
Salaries & Benefits	-	-	-	-		-
Contract Services						
Contract Services	-	-	-	-		-
Materials & Supplies						
Materials & Supplies	-	-	-	-		-
Special Department Expense						
Special Department Expense	285,869	331,500	373,705	357,450	49,600	407,050
Vehicle Expenses	-	-	-	-	-	-
Capital (Equip, Impvts)	-	-	-	-	-	-
TOTAL EXPENDITURES	285,869	331,500	373,705	357,450	49,600	407,050

Expenses By Division						
0 No Program	285,869	331,500	373,705	357,450	49,600	407,050
Total Funding By Division	285,869	331,500	373,705	357,450	49,600	407,050

SOURCES OF FUNDING						
608 Risk Management ISF	285,869	331,500	373,705	357,450	49,600	407,050
Total Funding By Source	285,869	331,500	373,705	357,450	49,600	407,050

Analysis:

The estimated expenditures for Fiscal Year 2019-20 are \$42,205 more than the amount budgeted. This is due to increased insurance and claims costs. In the Revised Budget for Fiscal Year 2020-21 the expenses have been increased by \$49,600 (a 14% increase). The increase is primarily due to increased premiums. Factors which impact the City premiums included past loss history, MPA claims administration costs, and costs of reinsurance incurred by MPA. MPA applied dividends to reduce the amount that the City would have paid. The dividends represent accumulated MPA reserves in excess of expected funding required for claims. While this mitigates the Fiscal Year 2020-21 costs it may result in increased premiums in future years.

The majority of the department charges (93%), which fund this activity are in this budget are collected from the General Fund. In Fiscal Year 2020-21 General Fund Department charges increased by \$46,990 over the budgeted amount.

*City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)*

CAPITAL PROJECT APPROPRIATIONS

Description:

Annually the City Council reviews the 5-year Capital Improvement Plan (CIP). The CIP is a separate planning document, which includes individual project descriptions as well as funding projections. A Draft Capital Improvement Plan (CIP) for FY 2020-2024 is being presented to the City Council on July 7, 2020. The CIP covers the estimated activity during the current Fiscal Year 2020 (July 1, 2019-June 30, 2020); and the subsequent four years (July 1, 2020-June 30, 2024).

The Budget has been prepared to include appropriations for the projects identified for Fiscal Year 2019-20 and Fiscal Year 2020-21, as presented in the Draft CIP. On the following pages these projects are listed in two different schedules: Projects By Category; and Projects By Fund.

For review of individual project detail and/or information outside the years of this budget readers should consult the separate 2020-2024 CIP document.

Capital Improvement Projects - Five-Year Budget FY 2020 - FY 2024 (By Category)

Project Number	PROJECT NAME	ESTIMATED FY 2019-2020	PROPOSED BUDGET FY 2020-2021	TOTAL PROJECT COST MULTIPLE YRS.
CITY BUILDINGS & FACILITIES				
1710	City Hall Water Leak	80,000		80,000
4016	Community Center Window Replacement			85,000
4017	Sewer Line Community Center		50,000	50,000
4050	Community Center HVAC		50,000	50,000
4086	Community Center Accessibility Improvements	10,000	100,000	185,000
4108	City Hall Slide Stabilization (Design)	5,000	640,000	890,000
4113	Art and Garden Center Sound Absorption	25,000	15,000	40,000
4141	Community Center Roof Replacement		75,000	75,000
4144	Library Boiler Piping Replacement	109,368		109,368
4145	City Hall Elevator		20,000	20,000
4156	Fire Sprinkler Compliance and Repair	9,145	-	9,145
4157	Replace Pump and Filter for Library Fountain	4,683		4,683
4160	Install Mini Split HVAC System at Orinda Library		30,000	30,000
4161	Library Boiler Replacement		75,000	75,000
4164	Solar Back-up Community Center		317,551	317,551
4173	Library Roof Replacement		85,000	85,000
4174	Replace Library Air Handlers			190,000
4175	Library Painting (Ext. & Interior)			60,000
CITY BUILDINGS & FACILITIES TOTAL		243,196	1,457,551	2,355,747
LONG TERM PLANNING				
4130	Downtown Orinda Streetscape Master Plan	50,355		50,355
4163	Downtown Precise Plan	60,136	391,088	504,860
LONG TERM PLANNING TOTAL		110,491	391,088	555,215
PARK IMPROVEMENTS				
4013	Wilder Fields 1&2 Turf Replacement		1,000,000	1,000,000
4018	Fencing & Gate Wilder Field 4		37,000	37,000
4052	Resurface Community Park Tennis Courts	17,450	192,500	209,950
4061	Wilder Park Field#4 Synthetic Turf		225,000	225,000
4068	St. Stephens Trail and Drainage Improvements			80,000
4103	Mini Park (Crossroads Park)	10,000	310,000	320,000
4112	Community Park Renovation Plan & Improvements		215,000	890,000
4142	Community Park Pathway Improvement	24,877		24,877
PARK IMPROVEMENTS TOTAL		52,327	1,979,500	2,786,827
VEHICLE / FLEET REPLACEMENT				
0020	Fleet Replacements	79,970	165,000	614,970
VEHICLE / FLEET REPLACEMENT TOTAL		79,970	165,000	614,970

Capital Improvement Projects - Five-Year Budget FY 2020 - FY 2024 (By Category)

Project Number	PROJECT NAME	ESTIMATED FY 2019-2020	PROPOSED BUDGET FY 2020-2021	TOTAL PROJECT COST MULTIPLE YRS.
TRANSPORTATION / DRAINAGE				
0023	Downtown and BART Wayfinding Project	81,744		81,744
0044	Miner Road Bridge Seismic Retrofit Project	150,000	472,000	702,000
0067	El Toyonal EVA Bridge Rehabilitation	50,002		50,002
0087	Bear Creek Bridge Seismic Retrofit	200,000	925,000	1,365,000
4071	Miner Rd Pavement Rehab & Shoulder Widening	733,173		733,173
4074	ADA Transition Plan Compliance Project	50,000	50,000	250,000
4092	Storm Drain Plan & Inventory	66,000	100,000	316,000
4094	Storm Drain Liner Ivy Dr (48in)		40,000	170,000
4107	Traffic Calming Improvements Program	1,000	30,000	121,000
4109	Annual Bicycle, Trails, and Walkways	1,000	40,000	161,000
4111	Annual Drainage Facilities Improvement	137,321	275,000	1,207,321
4118/4132	2018 Measure J & L Pavement Rehab	3,320		3,320
4119/4120	2019 Annual and Measure J & L Pavement Rehab	12,010,752	1,120,000	13,130,752
4128	Camino Pablo Bicycle Route Corridor Improvements	110,909	439,091	550,000
4131	Glorietta Elementary Safe Route to School	413,050		413,050
4137	Moraga Way Crosswalk at Brookside Road	65,000		65,000
4138	Orinda Way Pavement Rehabilitation	10,000	440,000	770,000
4140	Martha Rd-Catherine Court Ped Path-Assessment Only	1,141	38,860	460,001
4146	Green Infrastructure Program for Pavement Projects		25,000	120,000
4148	Lavenida Culvert Repair	50,000	165,000	215,000
4150	2020 Annual Pavement Project	315,000	6,291,355	6,606,355
4151	Brookwood Culvert Repair	29,150		29,150
4152	Camino Sobrante at Golf Course Slide Stabilization	25,000	55,000	700,000
4153	Loma Vista Pavement Repair		55,000	300,000
4155	2021 Annual Pavement Project		195,000	3,000,000
4162	2020 Stormdrain Improvement	205,000		205,000
4165	Pavement Rehab-El Toyonal, Oak Flat, La Espiral		497,000	900,000
4166	2022 Annual Pavement Project			3,750,000
4167	Storm Drain Moraga Wy & Coral		93,000	966,900
4168	Ped Path Moraga Wy ECM to Altam		50,000	250,000
4169	Crosswalk Orindawoods KiteHill		8,000	75,000
4170	Drainage Impvt 25 La Cuesta		31,500	31,500
4171	2023 Annual Paving Project			3,000,000
4172	Ped Xing Improvement Glorietta at Virginia		50,000	50,000
TRANSPORTATION / DRAINAGE TOTAL		14,708,562	11,485,806	40,748,268

TOTAL (ALL FUNDS)	15,194,546	15,478,945	47,061,027
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Capital Project Expenditures Biennial Budget FY 2019-20 and FY 2020-21 (By Fund)

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2019-2020	PROPOSED BUDGET FY 2020-2021
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100- General Fund

0020	Fleet Replacements		7,500	-
1710	City Hall Water Leak		80,000	-
4144	Library Boiler Piping Replacement		16,405	-
TOTAL GENERAL FUND			103,905	-

105 - Orinda Add-On Sales Tax

4071	Miner Rd Pavement Rehab & Shoulder Widening		24,388	-
4118/4132	2018 Measure J & L Pavement Rehab		-	-
4119/4120	2019 Annual and Measure J & L Pavement Rehab		687,450	620,000
4146	Green Infrastructure Program for Pavement Projects		-	25,000
4148	Lavenida Culvert Repair		50,000	165,000
4150	2020 Annual Pavement Project		-	976,556
4152	Camino Sobrante at Golf Course Slide Stabilization		-	-
4153	Loma Vista Pavement Repair		-	55,000
4155	2021 Annual Pavement Project		-	-
4165	Pavement Rehab-El Toyonal, Oak Flat, La Espiral		-	497,000
4166	2022 Annual Pavement Project		-	-
4171	2023 Annual Pavement Project		-	-
TOTAL ADD-ON SALES TAX FUND			761,838	2,338,556

200 - Gas Tax

0087	Bear Creek Bridge Seismic Retrofit		23,440	36,560
4071	Miner Rd Pavement Rehab & Shoulder Widening		320,867	-
4074	ADA Transition Plan Compliance Projects		50,000	50,000
4107	Traffic Calming Improvements Program		1,000	30,000
4119/4120	2019 Annual and Measure J & L Pavement Rehab		801,265	-
4131	Glorietta Elementary Safe Route to School		99,500	-
4138	Orinda Way Pavement Rehabilitation		10,000	60,000
4150	2020 Annual Pavement Project		-	425,000
4151	Brookwood Culvert Repair		29,150	-
4152	Camino Sobrante at Golf Course Slide Stabilization		25,000	55,000
4155	2021 Annual Pavement Project		-	195,000
4166	2022 Annual Pavement Project		-	-
4171	2023 Annual Pavement Project		-	-
TOTAL GAS TAX FUND			1,360,222	851,560

Capital Project Expenditures Biennial Budget FY 2019-20 and FY 2020-21 (By Fund)

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2019-2020	PROPOSED BUDGET FY 2020-2021
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205 - Transportation Impact Fees

0023	Downtown and BART Wayfinding Project	56,604	-
0044	Miner Road Bridge Seismic Retrofit Project	17,000	20,000
4109	Annual Bicycle, Trails, and Walkways Program	1,000	17,500
4135	Ivy Dr. & Miner Rd./Honey Hill Rd. Bike Route	-	-
4137	Moraga Way Crosswalk at Brookside Road	-	-
4140	Martha Rd-Catherine Court Ped Path-Assessment	1,141	38,860
4150	2020 Annual Pavement Project	-	45,000
4168	Ped Path Moraga Wy ECM to Altam	-	-
4172	Ped Xing Improvement Glorietta at Virginia	-	50,000
TOTAL TRANSPORTATION IMPACT FEE FUND		75,745	171,360

210 - Drainage Impact Fees

4092	Storm Drain Plan & Inventory	66,000	100,000
4094	Storm Drain Liner Ivy Dr (48in)	-	40,000
4111	Annual Drainage Facilities Improvement Program	90,000	150,000
4162	2020 Stormdrain Improvement	205,000	-
4167	Storm Drain Moraga Wy & Coral	-	93,000
TOTAL DRAINAGE IMPACT FEE FUND		361,000	383,000

240 - Park Dedication Fees

4016	Community Center Window Replacement	-	-
4050	Community Center HVAC	-	50,000
4052	Resurface Community Park Tennis Courts	17,450	192,500
4061	Wilder Park Field#4 Synthetic Turf	-	75,000
4068	St. Stephens Trail and Drainage Improvements	-	-
4086	Community Center Accessibility Improvements	10,000	100,000
4103	Mini Park (Crossroads Park)	10,000	75,000
4112	Community Park Renovation Plan & Improvements	-	215,000
4141	Community Center Roof Replacement	-	75,000
4142	Community Park Pathway Improvement	24,877	-
4156	Fire Sprinkler Compliance and Repair	6,145	-
4157	Replace Pump and Filter for Library Fountain	4,683	-
TOTAL PARK DEDICATION FEE FUND		73,155	782,500

255 - Grants - Federal

0044	Miner Road Bridge Seismic Retrofit Project	133,000	417,000
0087	Bear Creek Bridge Seismic Retrofit	176,560	818,440
4138	Orinda Way Pavement Rehabilitation	-	380,000
TOTAL GRANTS - FEDERAL		309,560	1,615,440

Capital Project Expenditures Biennial Budget FY 2019-20 and FY 2020-21 (By Fund)

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2019-2020	PROPOSED BUDGET FY 2020-2021
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260 - Grants - State

0044	Miner Road Bridge Seismic Retrofit Project	-	35,000
0087	Bear Creek Bridge Seismic Retrofit	-	70,000
4112	Community Park Renovation Plan & Improvements	-	-
4159	San Pablo Creek Restoration	-	-
4163	Downtown Precise Plan	20,000	70,000
4164	Solar Back-up Community Center	-	217,551
TOTAL GRANTS - STATE		20,000	392,551

262 - Other Grants

4061	Wilder Park Field#4 Synthetic Turf	-	150,000
4071	Miner Rd Pavement Rehab & Shoulder Widening	387,918	-
4103	Mini Park (Crossroads Park)	-	235,000
4112	Community Park Renovation Plan & Improvements	-	-
TOTAL OTHER GRANTS		387,918	385,000

263- Transportation Development Act (TDA)

4128	Camino Pablo Bicycle Route Corridor Improvements	110,909	39,091
4135	Ivy Dr. & Miner Rd./Honey Hill Rd. Bike Route	-	-
4137	Moraga Way Crosswalk at Brookside Road	65,000	-
4168	Ped Path Moraga Wy ECM to Altam	-	50,000
TOTAL TRANSPORTATION DEVELOPMENT ACT		175,909	89,091

330- CCTA Return To Source

4119/4120	2019 Annual and Measure J & L Pavement Rehab	25,552	-
4150	2020 Annual Pavement Project	-	820,000
4155	2021 Annual Pavement Project	-	-
4166	2022 Annual Pavement Project	-	-
4171	2023 Annual Pavement Project	-	-
TOTAL CCTA - RETURN TO SOURCE		25,552	820,000

331 - CCTA Projects

0023	Downtown and BART Wayfinding Project	25,140	-
4128	Camino Pablo Bicycle Route Corridor Improvements	-	400,000
4130	Downtown Orinda Streetscape Master Plan	50,355	-
4131	Glorietta Elementary Safe Route to School	313,550	-
TOTAL CCTA - PROJECTS		389,045	400,000

332 - CCTA Supplemental (Program 28C)

4109	Annual Bicycle, Trails, and Walkways Program	-	22,500
TOTAL CCTA - SUPPLEMENTAL (PROGRAM 28C)		-	22,500

Capital Project Expenditures Biennial Budget FY 2019-20 and FY 2020-21 (By Fund)

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2019-2020	PROPOSED BUDGET FY 2020-2021
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335 - Road Maintenance Fee (Solid Waste Provider)

4119/4120	2019 Annual and Measure J & L Pavement Rehab	425,000	500,000	
4150	2020 Annual Pavement Project	315,000	873,638	
4155	2021 Annual Pavement Project	-	-	
4166	2022 Annual Pavement Project	-	-	
4171	2023 Annual Pavement Project	-	-	
TOTAL ROAD MAINTENANCE FEE			740,000	1,373,638

340 - Wilder Community Maint. Endowment

0020	Fleet Replacements	8,270	-	
4149	Replace Natural Grass Turf at Wilder Field 3	-	-	
4013	Wilder Fields 1&2 Turf Replacement	-	1,000,000	
4113	Art and Garden Center Sound Absorption	25,000	15,000	
TOTAL WILDER COMMUNITY MAINT. ENDOWMENT			33,270	1,015,000

520 - Library Parcel Tax

4144	Library Boiler Piping Replacement	92,963	-	
4156	Fire Sprinkler Compliance and Repair	3,000	-	
4161	Library Boiler Replacement	-	63,750	
4173	Library Roof Replacement	-	72,250	
4174	Replace Library Air Handlers	-	-	
4175	Library Painting (Ext. & Interior)	-	-	
TOTAL LIBRARY PARCEL TAX			95,963	136,000

603 - Building Maintenance (ISF)

4108	City Hall Slide Stabilization	5,000	35,000	
4145	City Hall Elevator	-	20,000	
4156	Fire Sprinkler Compliance and Repair	-	-	
4160	Install Mini Split HVAC System at Orinda Library	-	30,000	
4161	Library Boiler Replacement	-	11,250	
4173	Library Roof Replacement	-	12,750	
4174	Replace Library Air Handlers	-	-	
4175	Library Painting (Ext. & Interior)	-	-	
TOTAL BUILDING ISF			5,000	109,000

605 - Fleet Replacement

0020	Fleet Replacements	64,200	165,000	
TOTAL FLEET ISF			64,200	165,000

612 - General & Long Term Plans

4130	Downtown Orinda Streetscape Master Plan	-	-	
4163	Downtown Precise Plan	40,136	321,088	
4159	San Pablo Creek Restoration	-	-	
TOTAL GENERAL & LONG TERM PLANS			40,136	321,088

Capital Project Expenditures Biennial Budget FY 2019-20 and FY 2020-21 (By Fund)

FUND	Project Number	PROJECT NAME	ESTIMATED FY 2019-2020	PROPOSED BUDGET FY 2020-2021
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700- Capital Improvement (General - Includes Disaster Response Projects)

0067	El Toyonal EVA Bridge Rehabilitation	50,002	-
4017	Sewer Line Community Center		50,000
4018	Fencing & Gate Wilder Field 4	-	37,000
4108	City Hall Slide Stabilization		605,000
4111	Annual Drainage Facilities Improvement Program	47,321	125,000
4118/4132	2018 Measure J & L Pavement Rehab	3,320	-
4121	Miner Sinkhole Close-out	-	-
4140	Martha Rd-Catherine Court Ped Path-Assessment	-	-
4164	Solar Back-up Community Center	-	100,000
4169	Crosswalk Orindawoods KiteHill	-	8,000
4170	Drainage Impvt 25 La Cuesta	-	31,500
TOTAL CAPITAL IMPROVEMENT (GENERAL)		100,643	956,500

741 - General Obligation Bond 2016 (L)

4118/4132	2018 Measure J & L Pavement Rehab	-	-
4119/4120	2019 Annual and Measure J & L Pavement Rehab	10,071,485	-
4150	2020 Annual Pavement Project	-	3,151,161
TOTAL GENERAL OBLIGATION BOND - 2016		10,071,485	3,151,161

GRAND TOTAL CIP PROJECTS - ALL FUNDS	15,194,546	15,478,945
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**APPROPRIATIONS LIMIT CALCULATION
FOR FISCAL YEAR 2020-2021**

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Appropriations Limit Calculation

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. The City selects the change in Orinda population.

Options	Population 1/1/2019	Population 1/1/2020	% Increase
a. City of Orinda	18,911	19,009	0.52%
b. Contra Costa County	1,150,537	1,153,477	0.26%

2. Change in State per capita Personal Income vs. Orinda Non-Residential Building Construction. The City selects the change in per capita personal income.

Options	% Increase
a. Change in State Per Capita Personal Income	3.73%
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.

**City of Orinda Fiscal Year 2020-2021 – Revised Budget - Mid-Cycle Adjustment
(FY 2019-2020 and 2020-2021 Biennial Budget)**

Appropriations Limit Calculation

The Fiscal Year 2020-21 limit to which the adjustment is applied uses the 2019-20 (Prior Year) Appropriations Limit of \$20,949,555, as adopted by the City Council on June 18, 2019 (Resolution No. 32-19). As shown in the calculation below, the appropriations limitation for the City of Orinda for Fiscal Year 2020-21 is established at \$21,843,975.

Appropriation Limit Calculation FY 2020-2021

Factors		Calculation
Population Change Orinda	0.52%	1.0052
State Per Capita Personal Income	3.73%	1.0373
Calculation of Factor for FY 2020-21	1.042694	1.0052 * 1.0373
Prior Year Appropriation Limit (2019-20)	\$20,949,555	
Appropriation Limit FY 2020-21	\$21,843,975	=20,949,555*1.042694

The 2020-21 Appropriations subject to the limit (“Proceeds of Taxes”) total \$15,184,888. 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 \$6,659,087 or 31% below the authorized limit.