



## Supplemental Sales Tax Oversight Commission Staff Report

Agenda Item:	<u>G.1</u>
Date:	<u>June 14, 2023</u>
Department:	<u>Finance</u>

**AGENDA TITLE:** Overview of the Proposed Biennial Budget for Fiscal Years 2023-24 and 2024-25 and Five Year CIP Including Capital Projects Related To Measure R

**RECOMMENDATION:**

Receive the report and provide any additional feedback. Input from the Commission will be reported to the City Council as part of their consideration of the budget on June 20, 2023.

**BACKGROUND:**

**SUMMARY:**

The City Council adopts a Two Year (Biennial) Budget every other year. The City's Fiscal Year (FY) begins July 1<sup>st</sup> and ends on June 30<sup>th</sup>. The Proposed Biennial Budget for Fiscal Years 2023-24 and 2024-25 was introduced to City Council at their June 6<sup>th</sup> meeting.

The Commission's charge includes reviewing the budget as associated with Measure R which includes operations and Capital Project Expenditures which include projects scheduled for this budget cycle as well as a forecast of Capital Improvement Plan projects and expenses through Fiscal year 2027-28.

Staff will provide the City Council with input from this meeting as part of the Council deliberation on the adoption of the Budget scheduled for June 20, 2023.

**BACKGROUND:**

A Financial Plan, once adopted, continues to be reviewed and the City Council may authorize adjustments. Typically, a Mid-Year review in January or February also occurs. This allows for any necessary adjustments based on current trends. Then prior to the start of the second fiscal year there is a Mid-Cycle Review that allows for adjustments based on information and trends affecting the second year.

Attachment A is an excerpt from the Draft Proposed Biennial Budget for FY 2023-24 and FY 2024-25. This document contains a narrative description of the Measure R Program as well as summarized budgeted expenditures and an analysis section identifying key factors associated with the budgeted expenditures. To view the entire Draft Proposed Biennial Budget for Fiscal Years 2023-24 and 2024-25, please visit the City's website at: <https://www.cityoforinda.org/ArchiveCenter/ViewFile/Item/123>

Attachment B is a Source and Use Worksheet for the Measure R Fund and other funds of interest which are used to maintain and/or improve roads and storm water facilities.

These cash flow tools are used in planning projects in the Five-Year Capital Improvement Plan (CIP). The worksheets may include a single summary line item for the Annual Operating costs. Based on the projects included in the CIP, there will remain adequate cash balances in all funds at the end of FY2027-28. The Commission was provided with an overview of them in draft CIP at its' last meeting and the final CIP remains the same as proposed.

The Capital Improvement Plan Project Sheets include details for each project that involve improvements related to Measure R funding and are included as Attachment C.

The Administrative Services Director and Public Works Director will be available for questions and follow-up.

Respectfully Submitted by:  
Doug Alessio  
Administrative Services Director

Prepared By: Doug Alessio, Administrative Services Director

Approved by:

David Biggs  
David Biggs, City Manager 6/8/2023

# DEPARTMENTAL SUMMARIES

## CONSOLIDATED MEASURE R INFORMATION

In 2012 the voters in the City of Orinda voters approved a ½ cent add-on sales tax that would last for 10 years. The priority focus for the expenditures was the improvement of the public roads and drains. Beginning in 2019, the City Council began looking at additional long-term unmet needs. The roadway conditions had been improved greatly as a result of the add-on sales tax combined with two voter-approved General Obligation Bond measures providing over \$50 million. The decision was made to present the voters with a new measure that would increase the add-on sales tax from ½ cent to 1 cent; and provide for its collection for 20 years.

In November 2020 the voters approved Measure R a general add-on sales tax. The collection of the tax started on April 1, 2021 and will continue for 20 years. The expenditures from the new tax will be guided by annual community input and the City Council has also appointed a Supplemental Sales Tax Oversight Commission (SSTOC), to review spending plans and proposed initiatives.

When Measure R was drafted the City Council identified several key needs related to critical protection and safety of the general public and properties that would be priorities for the expenditure of the Measure R funds including:

- Wildfire Fuel Reduction / Vegetation Management
- Disaster / Emergency Preparedness
- Improvements to Protect Against Flooding and Road Collapse
- Continued maintenance of public roadways to protect the investments made in the last 10 years which included over \$50 million directly funded by voter-approved tax dollars.

Measure R Funds are proposed to be used for a combination of both Operating Budget Programs and costs as well as Capital Projects. In order to provide additional transparency for expenditures that appear in several different operating departments, this section of the Budget has been added as a way to present a consolidated view. This section is informational as the costs are already included in other sections within the Budget.

The following provides a high-level summary with additional details provided on the following page.

### CONSOLIDATED MEASURE R REVENUE AND EXPENDITURE SUMMARY

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Proposed	FY 2024-25 Proposed
<b>Revenue</b>						
Sales Tax - Local Add-On	\$ 785,786	\$ 3,671,574	\$ 2,892,750	\$ 2,892,750	\$ 3,700,000	\$ 3,700,000
Interest	-	11,186	6,300	48,399	36,000	36,000
<b>Total Revenue</b>	<b>\$ 785,786</b>	<b>\$ 3,682,760</b>	<b>\$ 2,899,050</b>	<b>\$ 2,941,149</b>	<b>\$ 3,736,000</b>	<b>\$ 3,736,000</b>
<b>Expenditure</b>						
Operating Expenditures	\$ 198,438	\$ 730,639	\$ 1,499,190	\$ 743,509	\$ 1,342,142	\$ 1,009,018
Major Projects	-	192,357	2,540,109	1,814,711	3,380,000	2,670,000
<b>Total Expenditure</b>	<b>\$ 198,438</b>	<b>\$ 922,996</b>	<b>\$ 4,039,299</b>	<b>\$ 2,558,220</b>	<b>\$ 4,722,142</b>	<b>\$ 3,679,018</b>

# DEPARTMENTAL SUMMARIES

## Expenditure

CONSOLIDATED MEASURE R EXPENDITURE BY ACTIVITY						
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 Projected	FY 2023-24 Proposed	FY 2024-25 Proposed
<b>City Manager</b>						
Sr. Mgt Analyst Salary & Benefits	\$ -	\$ 105,430	\$ 281,805	\$ 176,704	\$ 255,062	\$ 269,933
O&E Coordinator Salary & Benefits	-	-	-	-	-	-
Minutes Contractor	2,145	5,025	9,300	4,581	6,000	6,000
Professional Services- Incl Grants	30,225	66,505	80,000	60,000	60,000	60,000
Communications - Services	-	82,435	100,000	84,375	100,000	100,000
Incentive Grants	-	-	-	10,000	390,000	-
Supplies	-	4,951	3,820	8,092	21,600	21,600
Contingency	-	-	400,000	-	-	-
Indirect Allocations / Mileage	-	14,053	12,555	12,681	14,530	14,755
<b>Total City Manager</b>	<b>\$ 32,370</b>	<b>\$ 278,399</b>	<b>\$ 887,480</b>	<b>\$ 356,433</b>	<b>\$ 847,192</b>	<b>\$ 472,288</b>
<b>City Attorney</b>						
Legal Counsel	\$ 1,341	\$ 4,393	\$ 5,000	\$ 5,237	\$ 5,000	\$ 5,000
<b>Total City Attorney</b>	<b>\$ 1,341</b>	<b>\$ 4,393</b>	<b>\$ 5,000</b>	<b>\$ 5,237</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Administrative Services</b>						
Sales Tax Services	\$ -	\$ 2,324	\$ 4,000	\$ 2,260	\$ 4,000	\$ 4,000
<b>Total Administrative Services</b>	<b>\$ -</b>	<b>\$ 2,324</b>	<b>\$ 4,000</b>	<b>\$ 2,260</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>Police</b>						
Disaster Preparedness	\$ -	\$ -	\$ 45,000	\$ 640	\$ 45,000	\$ 45,000
<b>Total Police</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 640</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b>Public Works</b>						
Hazrd Reduction - Chipper Svcs	\$ 30,400	\$ 125,894	\$ 206,000	\$ 122,528	\$ 125,000	\$ 150,000
Professional Services	-	100	-	110	-	-
Landfill	-	19,247	10,000	14,431	15,000	20,000
Tree Trimming	35,400	987	100,000	19,331	40,000	50,000
Fleet Replacement ISF	-	24,710	24,710	24,710	25,950	26,730
Traffic Signals & Equipmt Rental	-	9,109	-	27,225	25,000	25,000
Vehicle Maintenance & Fuel	-	6,914	15,500	9,582	10,000	11,000
<b>Total Public Works</b>	<b>\$ 65,800</b>	<b>\$ 186,961</b>	<b>\$ 356,210</b>	<b>\$ 217,917</b>	<b>\$ 240,950</b>	<b>\$ 282,730</b>
<b>Park &amp; Recreation</b>						
Hazrd Reduction - Fire Breaks	\$ 79,127	\$ 143,787	\$ 150,000	\$ 142,980	\$ 150,000	\$ 150,000
Tree Trimming	19,800	114,775	51,500	18,042	50,000	50,000
<b>Total Park &amp; Recreation</b>	<b>\$ 98,927</b>	<b>\$ 258,562</b>	<b>\$ 201,500</b>	<b>\$ 161,022</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>Major Projects</b>						
#0020 - Fleet (Chipper / Truck)	\$ -	\$ 171,129	\$ -	\$ -	\$ -	\$ -
#3103 - Canon SD Repairs PL-1765, -1766 &-1775	-	-	-	-	-	300,000
#3104 - Ranch SD Repairs PL-1074, -1089 &-1809	-	-	-	-	-	200,000
#3105 - Brookside SD Repair PL-751 & -867	-	-	-	-	-	200,000
#4166 - Annual Pavement Rehab 2022	-	-	2,450,109	1,638,916	1,300,000	-
#4186 - Brookwood ROW Mitigation	-	16,243	90,000	90,000	-	-
#4187 - San Pablo Creek Culvert Repair	-	-	-	-	1,750,000	1,620,000
#4197 - Red Flag Day No Parking Signs	-	-	-	20,000	295,000	-
PW1.4 - 2024 Annual Stormdrain Repair	-	-	-	-	35,000	315,000
PW1.5 - 2-25 Annual Stormdrain Repair	-	-	-	-	-	35,000
#5501 - Housing Element	-	4,985	-	65,795	-	-
<b>Total Major Projects</b>	<b>\$ -</b>	<b>\$ 192,357</b>	<b>\$ 2,540,109</b>	<b>\$ 1,814,711</b>	<b>\$ 3,380,000</b>	<b>\$ 2,670,000</b>
<b>Total Expenditures</b>	<b>\$ 198,438</b>	<b>\$ 922,996</b>	<b>\$ 4,039,299</b>	<b>\$ 2,558,220</b>	<b>\$ 4,722,142</b>	<b>\$ 3,679,018</b>

Attachment: Measure R Excerpt from the Draft Proposed Biennial Budget for Fiscal Years 2023-24 and 2024-25 (3148 : SSTOC Budget Review)

# DEPARTMENTAL SUMMARIES

## Discussion

Since Measure R is a new Program reliance on historical trends was not possible. It is expected that with input from the Supplemental Sales Tax Oversight Commission (SSTOC) as planning progresses, the City Council may find it necessary to update and revise the Budget based on the overall goals established and adopted by the City Council.

### CITY MANAGER

The Staff costs represent 80% of the salary and benefit costs associated with the Senior Management Analyst position, and 100% of the salary and benefit costs of the Outreach & Education Coordinator position (3 year limited duration position) as approved by the City Council. The remaining 20% of the Senior Management Analyst is funded by the General Fund. The supplies section includes training and cell phone related costs. In this Department there are three areas of contract services proposed to be funded by Measure R: 1) Minute Preparation for the (SSTOC); 2) Professional Services for grant opportunities (\$80,000); and 3) Communications Program Development and Implementation (\$100,000). Indirect allocations represent Internal Service Fund (ISF) charges for Technology and Insurance. These costs are allocated across all operating Departments based on budgeted staff costs and the number of staff. In addition, \$400,000 was added at the June 21, 2022 Council Meeting for an Incentive (grant) program. It is anticipated that only \$10,000 of incentives will be awarded by June 30, 2023, so the remaining \$390,000 was carried over and reflected as a FY 2023-24 appropriation.

### LEGAL COUNSEL

The FY 2022-23 expense is related to the review of the Fire Fuels Reduction Incentive Pilot Program. To the extent that this, or other contracts or related issues require City Attorney review \$5,000 is budgeted in each of the budget years covered by this document.

### ADMINISTRATIVE SERVICES

The costs shown for this Department are associated with the monitoring and collection of the Add-On Sales Tax. The City uses the firm of HdL Companies to assist with these activities.

### POLICE

The costs shown are to provide contract assistance with efforts to develop and implement Disaster planning and training for City Staff as Disaster Service Workers as well as the broader community.

### PUBLIC WORKS

The largest portion of the costs are associated with the Chipper Services which have been budgeted based on the proposed agreement using MOFD Staff. A total of \$356,210 has been budgeted for the Chipper Program, including the contracted services; Chipper and Truck operating costs; Truck Replacement Charges; and estimated Landfill Disposal costs. In addition, \$100,000 has been budgeted for tree trimming along public right-of-way. The Department also has an additional General Fund budget of \$30,000 for tree trimming.

### PARKS AND RECREATION

The proposed Budget includes \$150,000 for fire breaks and fuel mitigation along City-owned parks and open space. The largest area is Oaks Park. Measure R will provide \$51,500 for tree trimming in City Parks. The Department also has an additional General Fund budget of \$50,000 for tree trimming.

City of Orinda, California  
*Capital Improvement Plan*  
 '22/'23 thru '27/'28

**SOURCES AND USES OF FUNDS**

Source	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28
<b>106 Add-On Sales Tax Measure R</b>						
<b>Beginning Balance</b>	3,347,113	4,842,483	3,856,341	3,913,323	2,609,034	4,913,567
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
4105 - Sales Tax Add-On	3,392,750	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
4110 - Interest	48,399	36,000	36,000	25,000	25,000	25,000
<i>Total</i>	3,441,149	3,736,000	3,736,000	3,725,000	3,725,000	3,725,000
<b>Total Revenues and Other Fund Sources</b>	3,441,149	3,736,000	3,736,000	3,725,000	3,725,000	3,725,000
<b>Total Funds Available</b>	6,788,262	8,578,483	7,592,341	7,638,323	6,334,034	8,638,567
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>PUBLIC WORKS</u>						
Canon SD Repairs PL-1765, -1766 &-1775	3103	0	(300,000)	(1,300,000)	0	0
Ranch SD Repairs PL-1074; PL-1089, PL-1809	3104	0	(200,000)	(900,000)	0	0
Brookside SD Repair PL-751, PL-867	3105	0	(200,000)	(900,000)	0	0
2022 Annual Pavement Project	4166	(1,092,270)	(1,300,000)	0	0	0
Mitigation - Brookwood Rd. Mitigation Planting	4186	(90,000)	0	0	0	0
San Pablo Creek Culvert Repair	4187	0	(1,750,000)	(1,620,000)	(540,000)	0
Red Flag Day No Parking Signs Program (Phase 2)	4197	(20,000)	(295,000)	0	0	0
2024 Annual Stormdrain Repair (Cat. B)	PW1.4	0	(35,000)	(315,000)	0	0
2025 Annual Stormdrain Repair (Cat. B)	PW1.5	0	0	(35,000)	(315,000)	0
2026 Annual Stormdrain Project (Cat. B)	PW1.6	0	0	0	(35,000)	(315,000)
2027 Annual Stormdrain Repair (Cat. B)	PW1.7	0	0	0	(35,000)	(315,000)
<i>Total</i>	(1,202,270)	(3,380,000)	(2,670,000)	(3,990,000)	(350,000)	(315,000)
<i>Other Uses</i>						
Operating Budget Expenses	(743,509)	(1,342,142)	(1,009,018)	(1,039,289)	(1,070,467)	(1,102,581)
<i>Total</i>	(743,509)	(1,342,142)	(1,009,018)	(1,039,289)	(1,070,467)	(1,102,581)
<b>Total Expenditures and Uses</b>	(1,945,779)	(4,722,142)	(3,679,018)	(5,029,289)	(1,420,467)	(1,417,581)
<b>Change in Fund Balance</b>	1,495,370	(986,142)	56,982	(1,304,289)	2,304,533	2,307,419
<b>Ending Balance</b>	4,842,483	3,856,341	3,913,323	2,609,034	4,913,567	7,220,986

Attachment: Sources and Uses Worksheets for Measure R and Other CIP Funds of Interest (3148 : SSTOC Budget Review)

Source	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28
<b>200 Gas Tax</b>						
<b>Beginning Balance</b>	569,307	857,307	585,907	587,907	639,607	642,607
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
4110 Interest	3,000	3,000	3,000	3,000	3,000	3,000
4358 - Local Partnership Pgm (LPP) Funding Cycle	200,000	200,000	200,000	200,000	200,000	200,000
4707 - Rd Maint Rehab Acct (RMRA)	435,000	384,000	398,000	435,000	440,000	440,000
Gas Tax Sections 2103-2107	561,000	408,000	445,500	470,500	470,000	470,000
Local Partnership Pgm (LPP-CCTA)	0	1,000,000	1,000,000	0	0	0
<i>Total</i>	1,199,000	1,995,000	2,046,500	1,108,500	1,113,000	1,113,000
<b>Total Revenues and Other Fund Sources</b>	1,199,000	1,995,000	2,046,500	1,108,500	1,113,000	1,113,000
<b>Total Funds Available</b>	1,768,307	2,852,307	2,632,407	1,696,407	1,752,607	1,755,607
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>PUBLIC WORKS</u>						
Bear Creek Bridge Seismic Retrofit	0087	(3,000)	(175,000)	0	0	0
Traffic Signal Operation Improvements	3608	0	0	0	0	0
ADA Transition Plan Compliance (Roadway)	4074	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Traffic Calming Improvements Program	4107	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
2022 Annual Pavement Project	4166	(595,500)	0	0	0	0
2023 Annual Paving Project	4171	0	(1,610,000)	0	0	0
Camino Pablo Underground Utility District	4177	0	0	0	0	(10,000)
2024 Annual Pavement Rehabilitation	4178	0	0	(1,620,000)	0	0
2025 Annual Pavement Rehabilitation	4183	0	0	0	(725,000)	0
Road Safety Plan	4185	(2,000)	(24,000)	0	0	0
2026 Annual Pavement Rehabilitation	4190	0	0	0	(770,000)	0
2027 Annual Pavement Rehabilitation	PW1.1	0	0	0	0	(1,220,000)
Bobolink Rd. (near 46) road stabilization	PW1.12	0	(115,000)	0	0	0
Miner Rd. near Cam.Don M.Culvert Rep. storm dmg.	PW1.9	0	(25,000)	(100,000)	0	0
<i>Total</i>	(680,500)	(2,029,000)	(1,800,000)	(805,000)	(850,000)	(1,310,000)
<i>Other Uses</i>						
Public Works Operating Budget	(230,500)	(237,400)	(244,500)	(251,800)	(260,000)	(270,000)
<i>Total</i>	(230,500)	(237,400)	(244,500)	(251,800)	(260,000)	(270,000)
<b>Total Expenditures and Uses</b>	(911,000)	(2,266,400)	(2,044,500)	(1,056,800)	(1,110,000)	(1,580,000)
<b>Change in Fund Balance</b>	288,000	(271,400)	2,000	51,700	3,000	(467,000)
<b>Ending Balance</b>	857,307	585,907	587,907	639,607	642,607	175,607

Attachment: Sources and Uses Worksheets for Measure R and Other CIP Funds of Interest (3148 : SSTOC Budget Review)



Source		'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28
<b>205 Transportation Impact Fees</b>							
<b>Beginning Balance</b>		946,272	833,572	729,072	452,572	476,072	499,572
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
4110 - Interest		5,000	2,000	1,000	1,000	1,000	1,000
4359 - Local Grant LFFA Regional \$		0	400,000	0	0	0	0
4701 - Transp Impact Fee		40,000	40,000	40,000	40,000	40,000	40,000
	<i>Total</i>	45,000	442,000	41,000	41,000	41,000	41,000
<b>Total Revenues and Other Fund Sources</b>		45,000	442,000	41,000	41,000	41,000	41,000
<b>Total Funds Available</b>		991,272	1,275,572	770,072	493,572	517,072	540,572
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>PUBLIC WORKS</u>							
Miner Road Bridge Seismic Retrofit	0044	(1,000)	(231,000)	0	0	0	0
Bear Creek Bridge Seismic Retrofit	0087	0	(18,000)	0	0	0	0
Traffic Signal Operation Improvements	3608	0	(200,000)	(200,000)	0	0	0
Camino Pablo Pathway Rehabilitation	4076	0	(30,000)	0	0	0	0
Annual Bicycle, Trails, and Walkways Program	4109	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)
Martha Rd-Catherine Ct Ped Path	4140	(20,000)	0	0	0	0	0
Ped Path MoragaWy ECM to Altam	4168	(99,200)	0	0	0	0	0
RRFB Crosswalk, Moraga Way at Valley View	4188	(20,000)	0	0	0	0	0
2027 Annual Pavement Rehabilitation	PW1.1	0	0	0	0	0	(400,000)
Moraga Way Pathway - Phase 3	PW1.2	0	(50,000)	(100,000)	0	0	0
	<i>Total</i>	(157,700)	(546,500)	(317,500)	(17,500)	(17,500)	(417,500)
<b>Total Expenditures and Uses</b>		(157,700)	(546,500)	(317,500)	(17,500)	(17,500)	(417,500)
<b>Change in Fund Balance</b>		(112,700)	(104,500)	(276,500)	23,500	23,500	(376,500)
<b>Ending Balance</b>		833,572	729,072	452,572	476,072	499,572	123,072

Attachment: Sources and Uses Worksheets for Measure R and Other CIP Funds of Interest (3148 : SSTOC Budget Review)



Source		'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28
<b>210 Drainage Impact Fees</b>							
<b>Beginning Balance</b>		1,829,586	1,174,586	178,686	200,186	200,686	171,186
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
4110- Interest		500	500	500	500	500	500
4702 - Drainage Impact Fee		150,000	162,000	161,000	150,000	145,000	140,000
<i>Total</i>		150,500	162,500	161,500	150,500	145,500	140,500
<b>Total Revenues and Other Fund Sources</b>		150,500	162,500	161,500	150,500	145,500	140,500
<b>Total Funds Available</b>		1,980,086	1,337,086	340,186	350,686	346,186	311,686
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>PUBLIC WORKS</u>							
Glorietta-Rheem SD Repair PL-492	3100	(32,000)	0	0	0	0	0
Orchard SD Repair PL-409 & PL-513	3101	(75,000)	(125,000)	0	0	0	0
Ivy Dr. SD Repairs, PL-958/959 & PL864	3102	(75,000)	(189,500)	0	0	0	0
Storm Drain Plan & Inventory	4092	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Storm Drain Liner Ivy Dr (48in)	4094	0	(130,000)	0	0	0	0
Annual Drainage Facilities Improvement Program	4111	0	(125,000)	(125,000)	(135,000)	(160,000)	(160,000)
Lavenida Culvert Repair	4148	(508,500)	0	0	0	0	0
Storm Drain Moraga Wy & Coral	4167	(100,000)	(573,900)	0	0	0	0
<i>Total</i>		(805,500)	(1,158,400)	(140,000)	(150,000)	(175,000)	(175,000)
<b>Total Expenditures and Uses</b>		(805,500)	(1,158,400)	(140,000)	(150,000)	(175,000)	(175,000)
<b>Change in Fund Balance</b>		(655,000)	(995,900)	21,500	500	(29,500)	(34,500)
<b>Ending Balance</b>		1,174,586	178,686	200,186	200,686	171,186	136,686

Attachment: Sources and Uses Worksheets for Measure R and Other CIP Funds of Interest (3148 : SSTOC Budget Review)

Source	'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28
<b>330 CCTA Return To Source (Local Share)</b>						
<b>Beginning Balance</b>	536,384	495,864	711,594	311,594	311,594	61,594
<b>Revenues and Other Fund Sources</b>						
<i>Revenue</i>						
4110 - Interest	2,000	1,000	0	0	0	1,000
4310- CCTA	512,480	522,730	0	0	0	550,000
<i>Total</i>	514,480	523,730	0	0	0	551,000
<b>Total Revenues and Other Fund Sources</b>	514,480	523,730	0	0	0	551,000
<b>Total Funds Available</b>	1,050,864	1,019,594	711,594	311,594	311,594	612,594
<b>Expenditures and Uses</b>						
<i>Capital Projects &amp; Equipment</i>						
<u>PUBLIC WORKS</u>						
2021 Annual Pavement Project	4155	(555,000)	0	0	0	0
2022 Annual Pavement Project	4166	0	(35,000)	0	0	0
2023 Annual Paving Project	4171	0	(273,000)	0	0	0
2024 Annual Pavement Rehabilitation	4178	0	0	(400,000)	0	0
2025 Annual Pavement Rehabilitation	4183	0	0	0	0	0
2026 Annual Pavement Rehabilitation	4190	0	0	0	(250,000)	0
2027 Annual Pavement Rehabilitation	PW1.1	0	0	0	0	(400,000)
<i>Total</i>	(555,000)	(308,000)	(400,000)	0	(250,000)	(400,000)
<b>Total Expenditures and Uses</b>	(555,000)	(308,000)	(400,000)	0	(250,000)	(400,000)
<b>Change in Fund Balance</b>	(40,520)	215,730	(400,000)	0	(250,000)	151,000
<b>Ending Balance</b>	495,864	711,594	311,594	311,594	61,594	212,594

Attachment: Sources and Uses Worksheets for Measure R and Other CIP Funds of Interest (3148 : SSTOC Budget Review)

Source		'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28
<b>335 Road Maint Fee (Solid Waste Provider)</b>							
<b>Beginning Balance</b>		881,430	1,453,430	1,275,430	1,826,430	1,134,930	656,430
<b>Revenues and Other Fund Sources</b>							
<i>Revenue</i>							
4110 - Interest		2,000	4,000	2,000	1,500	1,500	1,500
4233 Road Maint Fee (Garbage)		1,100,000	1,215,000	1,214,000	832,000	750,000	750,000
<i>Total</i>		1,102,000	1,219,000	1,216,000	833,500	751,500	751,500
<b>Total Revenues and Other Fund Sources</b>		1,102,000	1,219,000	1,216,000	833,500	751,500	751,500
<b>Total Funds Available</b>		1,983,430	2,672,430	2,491,430	2,659,930	1,886,430	1,407,930
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>PUBLIC WORKS</u>							
2021 Annual Pavement Project	4155	(240,000)	0	0	0	0	0
2022 Annual Pavement Project	4166	0	0	0	0	0	0
Storm Drain Moraga Wy & Coral	4167	0	(200,000)	0	0	0	0
2023 Annual Paving Project	4171	(225,000)	(617,000)	0	0	0	0
2024 Annual Pavement Rehabilitation	4178	0	(225,000)	(440,000)	0	0	0
2025 Annual Pavement Rehabilitation	4183	0	0	(225,000)	(1,300,000)	0	0
2026 Annual Pavement Rehabilitation	4190	0	0	0	(225,000)	(1,005,000)	0
2027 Annual Pavement Rehabilitation	PW1.1	0	0	0	0	(225,000)	(605,000)
Upper El Toyonal road stabilization (storm damage)	PW1.10	(15,000)	(80,000)	0	0	0	0
57 Tarry Ln. Embankment Repair	PW1.13	(20,000)	(130,000)	0	0	0	0
Glorietta SD Pipe Repair (2023 storm damage)	PW1.8	(30,000)	(145,000)	0	0	0	0
<i>Total</i>		(530,000)	(1,397,000)	(665,000)	(1,525,000)	(1,230,000)	(605,000)
<b>Total Expenditures and Uses</b>		(530,000)	(1,397,000)	(665,000)	(1,525,000)	(1,230,000)	(605,000)
<b>Change in Fund Balance</b>		572,000	(178,000)	551,000	(691,500)	(478,500)	146,500
<b>Ending Balance</b>		1,453,430	1,275,430	1,826,430	1,134,930	656,430	802,930

Source		'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28
<b>700 Capital Improvement (General)</b>							
<b>Beginning Balance</b>		1,729,952	570,934	530,934	330,934	330,934	330,934
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>PARKS &amp; RECREATION</u>							
Community Center Roof Replacement	4141	(240,200)	0	0	0	0	0
Solar Back-Up Community Center	4164	(197,618)	0	0	0	0	0
	<i>Total</i>	(437,818)	0	0	0	0	0
<u>PUBLIC WORKS</u>							
Camino Pablo Path-Orinda Way to Monte Vista	3066	0	0	(200,000)	0	0	0
City Hall Slide Stabilization	4108	(498,000)	0	0	0	0	0
Annual Drainage Facilities Improvement Program	4111	(100,000)	0	0	0	0	0
Martha Rd-Catherine Ct Ped Path	4140	(123,200)	0	0	0	0	0
Drainage Impvt 25 La Cuesta	4170	0	(40,000)	0	0	0	0
	<i>Total</i>	(721,200)	(40,000)	(200,000)	0	0	0
<b>Total Expenditures and Uses</b>		(1,159,018)	(40,000)	(200,000)	0	0	0
<b>Change in Fund Balance</b>		(1,159,018)	(40,000)	(200,000)	0	0	0
<b>Ending Balance</b>		570,934	530,934	330,934	330,934	330,934	330,934

Source		'22/'23	'23/'24	'24/'25	'25/'26	'26/'27	'27/'28
<b>704 Road / Drainage Stabilization</b>							
<b>Beginning Balance</b>		759,751	309,751	52,751	52,751	52,751	52,751
<b>Expenditures and Uses</b>							
<i>Capital Projects &amp; Equipment</i>							
<u>PUBLIC WORKS</u>							
Canon Dr. Embankment repair	3548	0	(75,000)	0	0	0	0
Lavenida Culvert Repair	4148	(80,000)	0	0	0	0	0
Camino Sobrante at Golf Course Slide Stabilization	4152	(166,000)	0	0	0	0	0
San Pablo Creek Culvert Repair	4187	(170,000)	(72,000)	0	0	0	0
North Ln. Pipe 48" Lining (storm damage)	PW1.11	(34,000)	(110,000)	0	0	0	0
	<i>Total</i>	(450,000)	(257,000)	0	0	0	0
<b>Total Expenditures and Uses</b>		(450,000)	(257,000)	0	0	0	0
<b>Change in Fund Balance</b>		(450,000)	(257,000)	0	0	0	0
<b>Ending Balance</b>		309,751	52,751	52,751	52,751	52,751	52,751