

City of Orland

2013 – 2014
Approved Budget



As Approved by City Council
June 17, 2013

CITY OF ORLAND
2013 – 2014 BUDGET
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City of Orland

2013 - 2014 Budget

City Council

Mayor	Charles W. Gee
Vice-Mayor	Dennis G. Hoffman
Councilman	Bruce T. Roundy
Councilman	James Paschall, Sr.
Councilman	Salina J. Edwards

Elected Officials

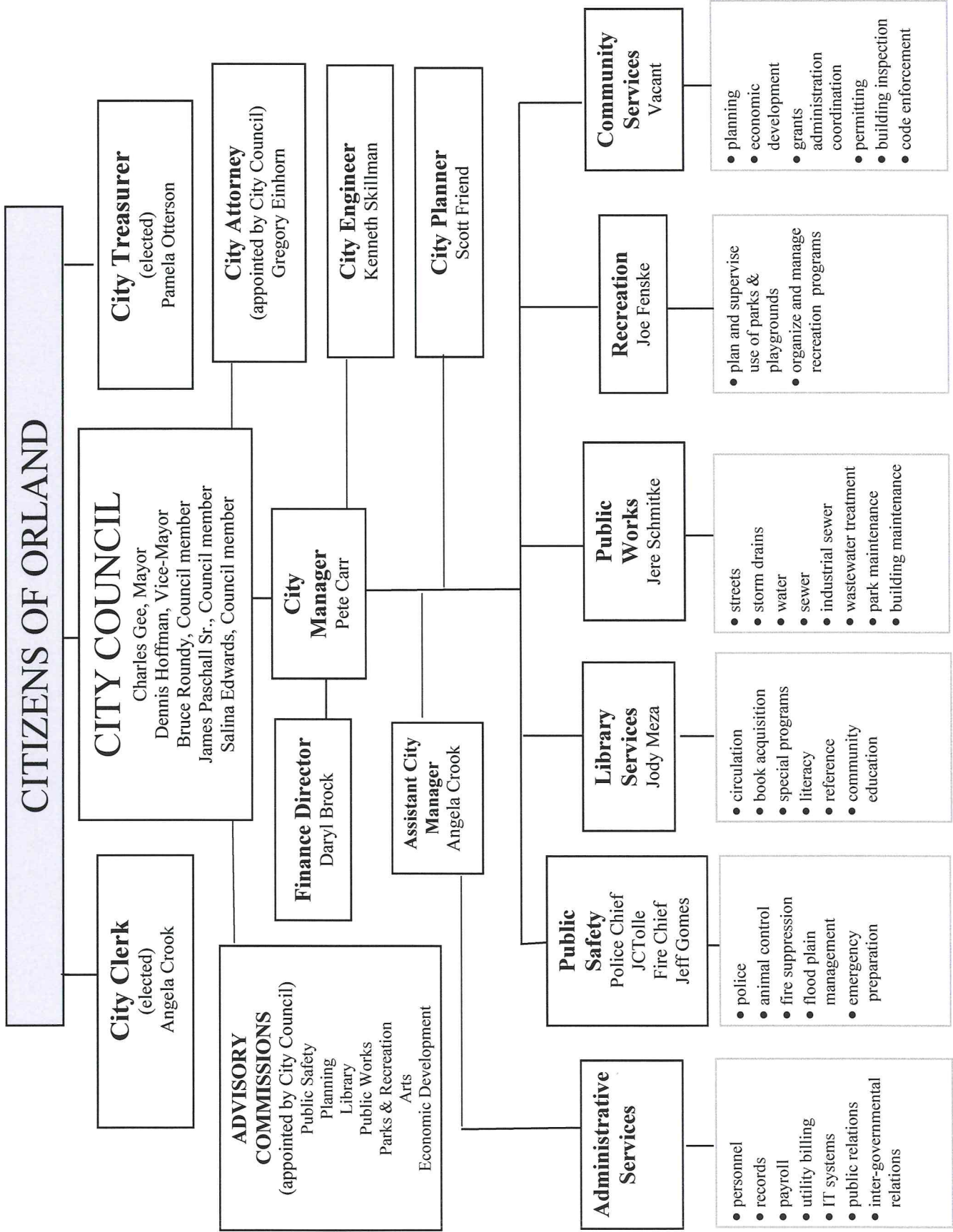
City Clerk	Angela Crook
City Treasurer	Pamela R. Otterson

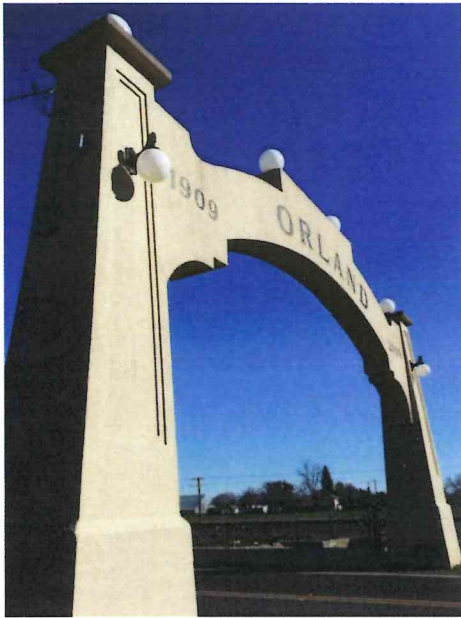
City Staff

City Manager	Peter R. Carr
City Attorney	Gregory H. Einhorn
Chief of Police	JC Tolle
Director of Public Works	Jere Schmitke
City Librarian	Jody Meza
City Engineer	RAR/Kenneth Skillman
City Planner	PMC/Scott Friend
Fire Chief	Jeffrey Gomes
Recreation Director	Joe Fenske
Contract Building Official	Contracted as needed
Director of Finance	Daryl R. Brock, CPA
Grants Administrator	Janet Wackerman

Advisory Commissions

Public Safety Commission
Public Works Commission
Planning Commission
Economic Development Commission
Parks and Recreation Commission
Library Commission
Arts Commission





July 1, 2014

City Manager's Message

Glancing Back...

Fiscal year 2012-2013 was a successful one for Orland, with reestablishment of General Fund reserves and the accomplishment of many projects including:

- Regaining desired staffing for the police department;
- Restarting annual set-asides for future Fire Dept equipment needs;
- Installing a new waterline on the City's east side;
- Repaving the west end of South Street;
- Opening a new City-operated parking lot on Fifth Street, a public-private partnership;
- Replacing the City server and upgrade of systems speed and security;
- Launching the City Facebook page and increasing online transparency;
- Lighting of the Arch and unveiling the first local public art: "Sagebrush and Silence."

Looking Forward...

The budget for the coming fiscal year represents Orland's spending plan for July 1, 2013 thru June 30, 2014 – and it is balanced. It conservatively estimates revenues. It prudently funds all essential and many desired municipal services. It provides for major projects to be accomplished including:

- Completion of the library meeting space and restroom expansion;
- Upgrade of the City swimming pool;
- Connection of Papst Avenue to Bryant Street;
- A capacity study for the city's freshwater wells;
- Replacement of the wastewater treatment plant's influent headworks;
- Completion of an impact fee study and fee revision; and
- Updating of the required Housing Element planning document.

While several established staff positions will remain unfilled, full funding of the Orland Volunteer Fire Department request for equipment and reserves is provided.

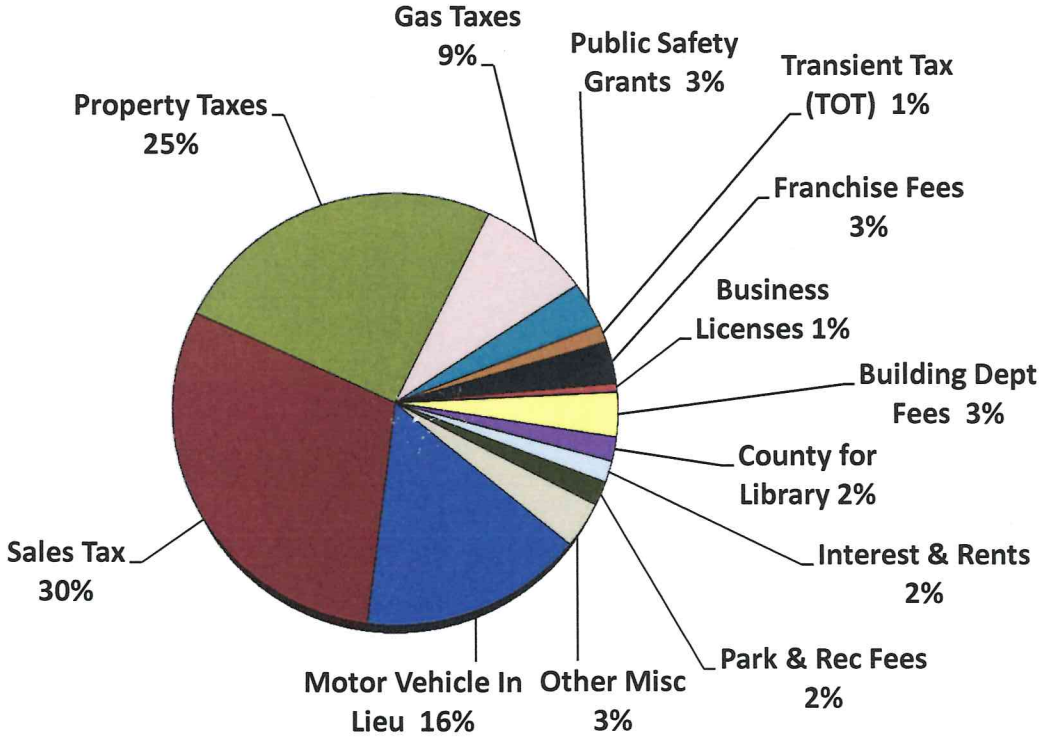
It appears that property taxes are reversing their recent downward trend, and sale taxes are continuing to recover from previous declines. The opening of new retail stores is helping the community job base and helping the city achieve revenues necessary for providing services on a sustainable basis.

The people of your City government look forward to continuing to serve the community.

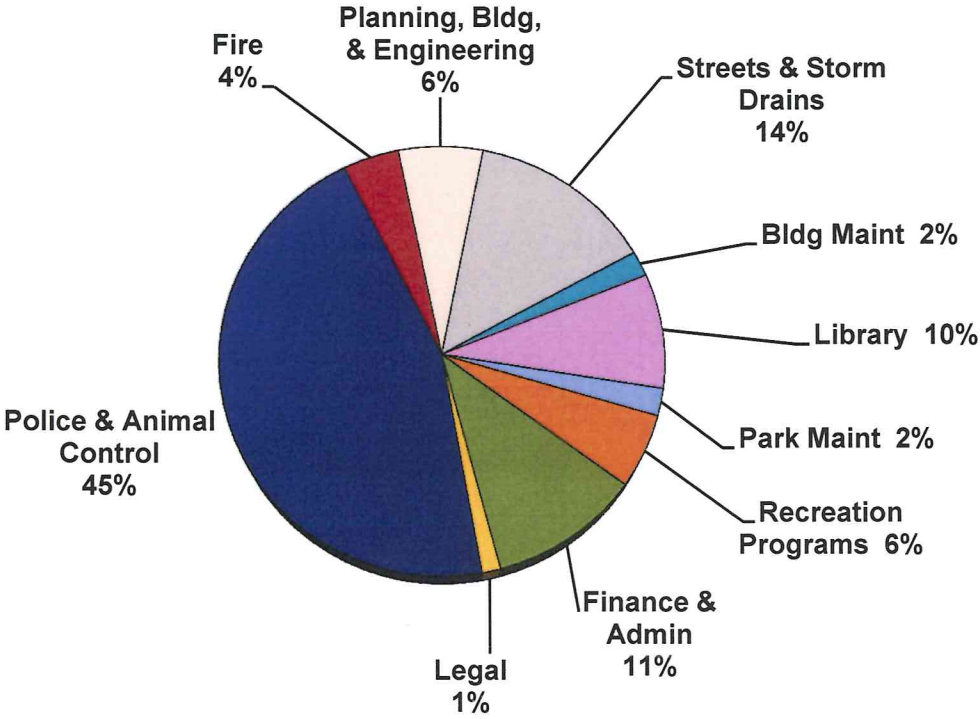

Peter R. Carr
City Manager

City of Orland Fiscal Year 2013-2014

Where does the General Fund come from?



Where does the General Fund go?



CITY OF ORLAND

2013 – 2014

GENERAL FUND SUMMARY

City of Orland
 2013 -- 2014 Budget -- General Fund Summary
 For the Year Ending June 30, 2014

Description	<u>Amounts</u>
Projected General Fund Revenues	\$ 3,183,265
Budgeted General Fund Expenditures	
Salaries and Benefits	(1,976,764)
Operating Expenditures and Debt Service	(1,181,093)
Total General Fund Budgeted Expenditures	<u>(3,157,857)</u>
Budgeted Revenue in Excess of Expenditures	<u><u>\$ 25,408</u></u>

CITY OF ORLAND

2013 – 2014

GENERAL FUND RESERVES

SUMMARY

City of Orland
2013 -- 2014 Budget -- General Fund Reserves Summary
For the Year Ending June 30, 2014

Description	<u>2012-2013 Budget</u>	<u>2013-2014 Budget</u>
Anticipated Fund Balance at Beginning of Year	\$ 589,000	\$ 603,000
Add: Estimated General Fund Revenues in Excess of Estimated General Fund Expenditures for the Budget Year	13,678	25,408
Less: General Fund Reserves Used to Balance the Budget in the Current Year's Budget	-	-
Unappropriated General Fund Reserve	<u><u>\$ 602,678</u></u>	<u><u>\$ 628,408</u></u>

Note 1: Funds within the General Fund Reserve appropriated by prior councils - These appropriations are not mandated by any Federal or California statutes.

Fire Apparatus Reserve	\$ 152,491
Unemployment Compensation Reserve	87,000
	<u><u>\$ 239,491</u></u>

Note 2: *The City of Orland City Council Policy of Size and Use of General Fund Reserves* states that the City should maintain General Fund Reserves as follows:

General Fund Reserve - based on FY 2011-2012 actual

One-Sixth of General Fund Expenditures	\$ 482,903	
Five Percent of the Transient Occupancy Tax	2,290	
Five Percent of the Sales Tax	45,287	
Natural Disaster Response	50,000	
Total General Fund Reserve	<u>580,480</u>	<u><u>\$ 580,480</u></u>

Note 3: Budgeted General Fund Reserve More Than the Note - 2 Requirement Is	<u><u>\$ 47,928</u></u>
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CITY OF ORLAND

2013 – 2014

GENERAL FUND REVENUES

City of Orland
2013--2014 Budget -- General Fund Revenues
For the Year Ending June 30, 2014
(5/27/2013)

Revenue Source	2011-2012 Actual	2012-2013 Adopted Budget	2012-2013 Projected Revenues	2013-2014 Proposed Budget
Taxes				
Property	\$785,951	\$780,000	\$778,000	\$844,060
Sales	905,744	929,000	962,808	996,506
Public Safety Augmentation	14,413	13,000	15,000	15,000
Real Property Transfer Tax	9,120	8,000	10,000	10,000
Business Licenses	22,066	21,000	21,000	21,500
Franchise Fees	112,001	107,000	102,000	105,000
Transient Occupancy Tax	45,805	42,000	44,000	44,000
Home Owners' Prop Tax Reimbursement	12,014	10,000	10,000	10,000
Fines and Forfeits	33,660	32,000	33,700	34,000
Interest Income	7,710	12,000	12,000	15,000
Rents and Royalties	44,245	44,000	38,000	38,000
Inter Governmental				
Motor Vehicle in Lieu	572,104	572,104	527,104	530,000
County Library Subsidy	60,299	60,299	60,299	60,299
Charges for Services				
Zoning and Variance Fees	10,657	18,000	15,000	15,000
Library Fees	3,420	3,000	4,500	4,500
Green Waste Fees	13,035	12,000	11,000	13,000
Police Fees	14,794	12,000	10,000	29,000
Building Department Fees	0	0	110,000	110,000
Recreation, Park & Swim Programs	67,802	55,500	57,000	60,000
Miscellaneous Revenues	14,003	12,000	8,000	10,000
Administrative Allocation to Enterprise Funds	156,639	192,192	192,192	218,400
Totals	<u><u>\$2,905,482</u></u>	<u><u>\$2,935,095</u></u>	<u><u>\$3,021,603</u></u>	<u><u>\$3,183,265</u></u>

CITY OF ORLAND

2013 – 2014

GENERAL FUND EXPENDITURES

BY CITY DEPARTMENT

City of Orland
2013 -- 2014 Budget General Fund Expenditures Summary

Dept Number	Department	Salaries and Benefits		Operating Expenditures		PERS Pension Obligations Debt Service	
		Budget 2013-2014	Budget 2012-2013	Budget 2013-2014	Budget 2012-2013	Budget 2013-2014	Budget 2012-2013
Administrative Departments							
5010	City Council	\$ -	\$ -	\$ 31,897	\$ 26,834	\$ -	\$ -
5050	City Manager	153,285	135,278	12,364	16,762	10,825	10,123
5020	City Clerk	72,313	71,391	14,463	18,918	5,287	4,993
5030	City Finance	0	0	88,256	90,043	0	0
5040	City Attorney	0	0	47,277	56,152	0	0
5160	City Engineer	0	0	21,983	23,528	0	0
5170	City Planner	15,000	0	64,641	76,904	8,915	8,510
5190	City Building Maintenance	25,731	19,360	41,694	27,018	1,563	1,104
General Fund Departments							
5070	City Building Inspector	95,405	94,482	14,305	18,307	6,415	6,058
5110	City Police	1,147,541	1,090,208	332,364	346,748	153,562	147,030
5120	City Fire Department	0	0	160,104	151,814	0	0
5200	City Library	241,244	230,564	39,213	41,331	21,137	17,045
5260	City Recreation	124,608	117,712	65,720	59,298	10,194	9,022
6220	City Grants Administration	0	0	1,925	1,175	0	0
General Fund - Public Works							
5170	City Streets and Storm Drains	48,039	40,275	2,348	5,777	6,509	3,845
5250	Park Maintenance	53,598	101,457	14,878	15,310	3,254	5,802
TOTALS		\$ 1,976,764	\$ 1,900,727	\$ 953,432	\$ 975,919	\$ 227,661	\$ 213,532
Total General Fund Expenditures for 2013-2014		\$ 3,157,857					
Total General Fund Expenditures for 2012-2013		\$ 3,090,178					
Increase in Total Expenditures		\$ 67,679		Represents at 2.2% Increase			

City Council
2013-2014 Budget
Fund 00, Department 5010

Object Code	Description	2011-2012		2012-2013		2012-2013		2013-2014	
		Actual	Budget	Budget	Projected	Proposed			
013	City Council Persons' Stipends	11,712	\$ 11,712		11,712	\$	14,592		
110	Office Expenses	770	700		775		750		
120	Special Dept - Other	710	500		1,000		750		
120	Special Dept-Best of the West	1,000	1,000		0		0		
120	Special Dept - Chamber Car Show	1,000	0		0		0		
120	Special Dept-Water Tower Lighting	0	0		2,500		0		
120	Special Dept- Facade Cost Share	699	0		4,216		5,000		
120	Special Dept - Banner Pole	9,695	0		0		0		
120	Background Checks Service	2,175	0		0		0		
120	Advertising - Other	135	200		0		0		
150	Professional Services - Liebert Cassidy	135	200		0		0		
150	Membership- League of CA Cities	4,003	4,000		4,003		4,000		
210	Membership - Orland Chamber Support	450	3,000		3,000		3,000		
210	Website Maintenance - Matson & Isom	0	600		1,225		900		
240	Travel/Training	4,846	4,500		5,500		2,500		
250	Insurance/Bonds	440	422		422		405		
280									
	Sub total	37,770	26,834		34,353		31,897		
	Total General Fund Appropriations	\$ 37,770	\$ 26,834		\$ 34,353		\$ 31,897		

City Manager
2013-2014 Budget
Fund 00, Department 5050

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 59,999	\$ 135,278	\$ 135,278	\$ 153,285		
110	Office Expenses	2,217	2,500	2,400	2,400		
120	Special Departmental - Other	834	500	1,200	600		
150	Advertising	1,725	0	1,000	0		
160	Communications	1,225	1,100	900	900		
210	Professional and Contract Services	58,523	1,500	400	0		
210	Contracts - Matson & Isom	2,142	1,775	1,125	1,200		
240	Membership and Dues	0	700	800	0		
250	Travel/Training	2,093	4,000	2,700	2,800		
270	Gasoline and Oil		400	350	200		
280	Insurance/Bonds	3,489	4,287	4,287	4,264		
	Sub total	132,247	152,040	150,440	165,649		
291	Pension Obligation Debt Service	3,061	10,123	10,123	10,825		
	Total General Fund Appropriations	\$ 135,308	\$ 162,163	\$ 160,563	\$ 176,474		

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis.

City Clerk
2013-2014 Budget
Fund 00, Department 5020

Object Code	Description	2011-2012		2012-2013		2012-2013		2013-2014	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits	\$ 74,869	\$ 71,391	\$ 71,500	\$ 71,500	\$ 72,313			
110	Office Expenses	3,038	3,000	3,100	3,200				
120	Special Departmental - Other	0	250	450	500				
125	Election Charges	0	3,400	4,550	0				
150	Advertising	4	500	1,000	750				
160	Communications	1,047	275	340	350				
210	Orland Municipal Code Update Costs	0	0	2,231	1,700				
210	Professional and Contract Services	7,892	7,500	3,730	3,600				
210	Contracts - Matson & Isom	0	794	1,142	1,200				
240	Membership and Dues	267	140	80	150				
250	Travel/Training	213	1,000	50	1,000				
280	Insurance/Bonds	2,234	2,059	2,059	2,013				
	Sub total	89,564	90,309	90,232	86,776				
291	Pension Obligation Debt Service	1,510	4,993	4,993	5,287				
	Total General Fund Appropriations	\$ 91,074	\$ 95,302	\$ 95,225	\$ 92,063				

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis.

City Finance
2013-2014 Budget
Fund 00, Department 5030

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -		
110	Office Expenses	5,727	4,800	4,800	4,800	4,800	4,800
120	Special Departmental - Other	328	142	142	854	900	900
150	Advertising	4	0	0	0	0	0
160	Communications	425	425	425	470	500	500
210	Professional Services - Finance Director	65,519	63,400	63,400	62,000	60,000	60,000
210	Professional Services - Independent Audit	16,000	16,000	16,000	16,000	16,800	16,800
210	Professional Services - Matson & Isom	2,142	750	750	1,125	1,125	1,125
210	Treasurer's Monthly Stipend	2,100	2,100	2,100	2,100	2,100	2,100
240	Membership and Dues	110	110	110	265	265	265
250	Travel/Training	149	300	300	100	100	100
280	Insurance/Bonds	2,103	2,016	2,016	2,016	1,666	1,666
	Sub total	94,607	90,043	89,730	89,730	88,256	88,256
	Total General Fund Appropriations	\$ 94,607	\$ 90,043	\$ 89,730	\$ 89,730	\$ 88,256	\$ 88,256

The above amounts represents amounts applied to the general fund. Other special accounting and finance charges that relate to a specific enterprise fund or special revenue account are applied accordingly.

City Attorney
2013-2014 Budget
Fund 00, Department 5040

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -		
110	Office Expenses	411	0	0	0		0
160	Communications	0	0	0	0		0
210	Professional Services	57,644	48,000	40,200	44,000		44,000
210	Professional Services - Special Services		7,000	2,500	2,000		2,000
250	Travel/Training	1,178	0	0	0		0
280	Insurance/Bonds	1,202	1,152	1,152	1,277		1,277
	Sub total	60,435	56,152	43,852	47,277		
	Total General Fund Appropriations	\$ 60,435	\$ 56,152	\$ 43,852	\$ 47,277		

City Engineer
2013-2014 Budget
Fund 00, Department 5160

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -		
110	Office Expenses	334	376	400	400		400
210	Engineering Services	19,076	22,000	21,000	21,000		21,000
280	Insurance/Bonds	1,202	1,152	1,152	1,152		583
	Sub total	20,612	23,528	22,552	21,983		
	Total General Fund Appropriations	\$ 20,612	\$ 23,528	\$ 22,552	\$ 21,983		

Represents the portion of the engineering fees that are applied to the General Fund. Engineering endeavors that can be applied to Enterprise Funds, Grant Projects or Special Revenue Funds are appropriately charged to each fund.

City Planner
2013-2014 Budget
Fund 00, Department 5060

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries, Benefits & Unemployment	\$ 42,689	\$ -	\$ 15,000	\$ 15,000		
110	Office Expenses	5,007	5,000	3,600	3,600		
120	Special Departmental - Other	737	600	400	400		
150	Advertising	978	600	1,000	1,000		
160	Communications	336	400	300	300		
210	Contract Services - PMC	29,862	48,000	46,000	46,000		
210	Special Project Services	0	16,000	0	0		
210	Contract Services - Other	2,775	0	2,000	2,000		
210	Contracts - Matson & Isom	2,142	1,242	1,125	1,500		
210	City Contribution to LAFCO	7,448	0	7,448	7,448		
240	Membership and Dues	360	350	700	600		
250	Travel/Training	243	1,400	50	100		
280	Insurance/Bonds	3,489	3,312	3,312	1,693		
	Sub total	96,066	76,904	80,935	79,641		
291	Pension Obligation Debt Service	2,573	8,510	8,510	8,915		
	Total General Fund Appropriations	\$ 98,639	\$ 85,414	\$ 89,445	\$ 88,556		

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis.

City Building Maintenance
2013-2014 Budget
Fund 00, Department 5190

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 19,475	\$ 19,360	\$ 19,000	\$ 25,731		
110	Office Expenses	43	50	50	50		
120	Special Departmental - Other	0	100	175	175		
170	Utilities	15,643	16,000	17,000	17,000		
190	Miscellaneous Supplies and Services	10,731	10,000	17,000	14,000		
210	Contract Cleaning Services	0	100	8,975	9,500		
210	Contracts - Matson & Isom	0	209	0	250		
280	Insurance/Bonds	578	559	559	719		
	Sub total	46,470	46,378	62,759	67,425		
	Remodeling Costs for 824 Fourth St.	37,904	0	0	0		
291	Pension Obligation Debt Service	334	1,104	1,393	1,563		
	Total General Fund Appropriations	\$ 84,708	\$ 47,482	\$ 64,152	\$ 68,988		

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis.

City Building Inspector
2013-2014 Budget
Fund 00, Department 5070

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 106,923	\$ 94,482	\$ 94,461	\$ 95,405		
110	Office Expenses	3,594	2,000	3,000	2,500		
120	Special Departmental Expenses	353	300	500	1,500		
140	Uniforms	0	100	0	100		
160	Communications	1,001	900	1,200	1,250		
200	Equipment Maintenance	0	0	100	200		
210	Professional and Contract Services	9,705	10,000	3,000	3,000		
240	Memberships and Dues	380	380	390	400		
250	Training and Travel	75	500	200	1,000		
270	Gasoline and Oil	1,555	1,500	1,600	1,700		
280	Insurance/Bonds	3,435	2,627	2,627	2,655		
	Sub total	127,021	112,789	107,078	109,710		
291	Pension Obligation Debt Service	1,832	6,058	6,058	6,415		
	Total General Fund Appropriations	\$ 128,853	\$ 118,847	\$ 113,136	\$ 116,125		

The amounts shown for 2011-2012 Actual do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis. In addition, the internal charges for administrative costs and internal rent charges are omitted. This department was an enterprise fund prior to this year. The building inspector costs are partially offset by the "Building Department Fees" of \$110,000 as reported on page 7.

City Police
2013-2014 Budget
Fund 00, Department 5110

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 1,106,149	\$ 1,090,208	\$ 1,020,905	\$ 1,147,541		
	Board of State & Community Projects Grant				(8,755)		
110	Office Expenses	3,864	3,500	3,600	3,600		
115	Booking Fees	0	0	0	0		
120	Special Dept - Equipment	11,608	17,000	8,000	2,000		
120	Special Dept - Other	0	0	10,000	8,000		
140	Uniform Allowance	11,791	14,400	12,500	14,000		
150	Advertising	415	500	60	100		
160	Communications	4,721	5,500	4,000	4,000		
200	Equipment Maintenance	67,829	62,000	60,500	61,000		
210	Professional and Contract Services	13,552	15,000	13,000	13,000		
210	Contracts - Matson & Isom	21,677	21,000	21,000	21,000		
221	Dispatch Services from Glenn County	88,375	93,778	93,778	93,778		
222	Animal Control Services from Glenn County	52,000	52,000	52,000	52,000		
240	Membership and Dues	660	1,000	1,200	1,200		
250	Travel/Training	3,657	4,000	4,200	4,400		
270	Gasoline and Oil	28,324	25,000	28,700	29,000		
280	Insurance/Bonds	38,794	32,070	32,070	32,041		
285	Interest Expense	1,780	0	2,000	2,000		
	Sub total	1,455,196	1,436,956	1,367,513	1,479,905		
291	Pension Obligation Debt Service	47,536	147,030	147,030	153,562		
	Total General Fund Appropriations	\$ 1,502,732	\$ 1,583,986	\$ 1,514,543	\$ 1,633,467		

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis.

City Fire Department
2013-2014 Budget
Fund 00, Department 5120

Object Code	Description	2011-2012		2012-2013		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed	Projected	Proposed		
014	Fire Department Assistance	\$ 12,850	\$ 12,850	\$ 12,850	\$ 12,850	\$ 12,850	\$ 12,850		
110	Office Expenses	685	1,500	700	1,500		1,500		
120	Special Dept - Replace (5) Structure Gear	17,976	7,000	13,000	10,000		10,000		
120	Special Dept - Misc. Apparatus & Supplies	0	0	0	10,000		10,000		
160	Communications - Dispatch	17,937	17,000	15,500	19,000		19,000		
170	Utilities	7,418	11,000	9,500	11,000		11,000		
190	Building Maintenance	7,112	12,000	21,000	12,000		12,000		
200	Equipment Maintenance	10,055	10,000	10,500	15,000		15,000		
210	Professional and Contract Services	0	100	0	100		100		
210	Contracts - Matson & Isom	0	0	0	125		125		
250	Travel/Training	0	2,000	0	3,000		3,000		
270	Gasoline and Oil	4,321	4,500	5,200	5,500		5,500		
280	Insurance/Bonds	901	864	864	357		357		
	Sub total	79,255	78,814	89,114	100,432		100,432		
550	Capital Outlay - New Pagers and Radios		5,000	11,213	5,000		5,000		
535	VFA Grant - City Match - 3 MSA SCBA's		38,000	0	19,672		19,672		
	Fire Equipment Reserve		30,000	30,000	35,000		35,000		
	Total General Fund Appropriations	\$ 79,255	\$ 151,814	\$ 130,327	\$ 160,104		\$ 160,104		

City Library
2013-2014 Budget
Fund 00, Department 5200

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 232,982	\$ 288,754	\$ 284,223	\$ 299,924		
	Less: City of Willows Reimbursement	(58,680)	(58,680)	(58,680)	(58,680)		
		174,302	230,074	225,543	241,244		
110	Office Expenses	3,925	3,500	4,200	4,200		
120	Special Dept - Books and Publications	0	8,000	8,800	8,000		
120	State Library Fund Reimbursements	0	0	0	(4,000)		
120	Special Dept - Operating Supplies	1,727	2,000	1,200	2,000		
160	Communications	1,135	1,200	1,500	1,600		
170	Utilities	6,472	7,000	7,500	7,700		
200	Equipment Maintenance	1,257	1,400	2,000	2,100		
210	Professional and Contract Services	5,122	7,500	6,500	6,750		
250	Travel/Training	1,600	2,400	2,400	2,400		
280	Insurance/Bonds	8,627	8,331	8,331	8,463		
	Sub total	204,167	271,405	267,974	280,457		
	Pension Obligation Debt Service	5,153	17,045	17,045	21,137		
	Total General Fund Appropriations	\$ 209,320	\$ 288,450	\$ 285,019	\$ 301,594		

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis.

Recreation and Pool 2013-2014 Budget

Fund 00, Department 5260 and 5261

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 117,937	\$ 117,712	\$ 118,611	\$ 124,608		
110	Office Expenses	2,350	3,000	3,100	3,200		
120	Special Dept - Coordinators, Referees, etc.	45,486	35,000	24,000	23,000		
120	Special Dept - Uniforms and Equipment	0	0	8,000	7,000		
120	Special Dept - Small Pickup Truck	0	0	0	10,000		
150	Advertising	442	1,000	100	250		
160	Communications	1,634	1,200	1,500	1,600		
170	Utilities	10,145	11,000	14,000	15,000		
210	Professional and Contract Services	2,213	4,200	1,200	1,200		
250	Travel/Training	670	500	1,000	1,000		
280	Insurance/Bonds	3,557	3,398	3,398	3,470		
	Sub total	184,434	177,010	174,909	190,328		
	Pension Obligation Debt Service	1,518	9,022	9,022	10,194		
	Total General Fund Appropriations	\$ 185,952	\$ 186,032	\$ 183,931	\$ 200,522		

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis. The cost of the Recreation and Swimming Programs are partially offset by the "Recreation, Park & Swim Programs" revenue shown on page 7.

City Grant Administration
2013-2014 Budget
Fund 00, Department 6220

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -		
110	Office Expenses	144	500	50	100		
150	Advertising	0	150	0	50		
160	Communications	482	525	450	450		
210	Professional and Contract Services	0	0	75	75		
330	City Grant Matching Funds	0	0	0	1,250		
	Sub total	626	1,175	575	1,925		
	Total General Fund Appropriations	\$ 626	\$ 1,175	\$ 575	\$ 1,925		

City Streets and Storm Drains Maintenance
2013-2014 Budget
Fund 00, Department 5170

Object Code	Description	2011-2012	2012-2013	2012-2013	2012-2013	2013-2014
		Actual	Budget	Budget	Projected	Proposed
010-045	Salaries and Benefits	\$ 78,514	\$ 40,275	\$ 41,436	\$ 42,877	
140	Uniforms	912	950	900	950	
210	Professional and Contract Services	0	952	0	200	
270	Gas and Oil	12,647	0	0	0	
280	Insurance/Bonds	2,721	3,875	3,875	1,198	
	Sub total	94,794	46,052	46,211	45,225	
291	Pension Obligation Debt Service	1,162	3,845	3,845	6,509	
	Total General Fund Appropriations	\$ 95,956	\$ 49,897	\$ 50,056	\$ 51,734	

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis. The majority of the City's street costs are paid through the Highway Users Tax special revenue funds which is shown separately on page 31.

City Park Maintenance
2013-2014 Budget
Fund 00, Department 5250

Object Code	Description	2011-2012		2012-2013		2013-2014	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 99,469	\$ 101,457	\$ 101,904	\$ 53,598		
110	Office Expenses	379	300	50	150		
120	Dept Expenses - Supplies & Services	8,197	5,220	9,466	6,000		
120	Dept Expenses - Repairs			1,210	0		
140	Uniforms	912	1,000	850	900		
160	Communications	159	150	160	180		
170	Utilities	4,033	5,000	5,800	5,800		
200	Equipment Maintenance	942	700	350	350		
280	Insurance/Bonds	2,735	2,940	3,875	1,498		
	Sub total	116,826	116,767	123,665	68,476		
291	Pension Obligation Debt Service	2,914	5,802	5,802	3,254		
	Total General Fund Appropriations	\$ 119,740	\$ 122,569	\$ 129,467	\$ 71,730		

The amounts shown for "2011-2012 Actual" do not include the total PERS Side Fund Obligations or Issuance costs; to do so would distort the comparability of the analysis.

CITY OF ORLAND

2013 – 2014

ENTERPRISE FUNDS

BUDGETS

City of Orland
2013 -- 2014 Budget -- Water Enterprise Operating
For the Year Ending June 30, 2014

Description	2011-2012	2012-2013	2012-2013	2013-2014
	Actual	Budget	Projected	Budget
Revenues				
Water Service Fees	\$ 661,732	\$ 771,000	\$ 790,000	\$ 836,340
Interest and Other Income	4,372	7,000	7,000	7,000
Total Revenues	<u>666,104</u>	<u>778,000</u>	<u>797,000</u>	<u>843,340</u>
Personnel Services including wages and benefits	375,993	375,223	370,000	376,047
Operating				
Office Expenses	9,573	8,000	7,800	8,000
Special Departmental Supplies and Tools	20,560	18,000	29,400	30,000
Uniform Allowance	1,395	1,500	1,350	1,500
Advertising	88	200	150	200
Communications	6,759	7,000	12,800	14,000
Utilities	125,941	120,000	144,000	145,000
Rents and Leases	12,000	12,000	12,000	12,000
Equipment Maintenance	12,987	14,000	15,800	16,000
Professional and Contract Services	32,533	37,000	35,000	37,000
Dues and Memberships	8,216	9,000	8,778	10,000
Training and Travel	476	700	3,600	500
Gasoline	24,628	24,000	23,500	25,000
Insurance Allocation	11,209	10,885	10,885	10,464
Pension Obligation Debt Service	6,495	21,482	21,482	21,848
Administrative Allocation	78,801	93,662	93,662	121,797
Total Expenditures	<u>727,654</u>	<u>752,652</u>	<u>790,207</u>	<u>829,356</u>
Revenue in Excess of Expenditures	<u>(\$61,550)</u>	<u>\$25,348</u>	<u>\$6,793</u>	<u>\$13,984</u>

City of Orland
2013 -- 2014 Budget -- Water Enterprise Capital
For the Year Ending June 30, 2014

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected	2013-2014 Budget
Revenues				
Water Capital Fees	\$ 31,830	\$ 40,000	\$ 62,000	\$ 65,000
Total Revenues	<u>31,830</u>	<u>40,000</u>	<u>62,000</u>	<u>65,000</u>
Non Operating Expenditures				
Debt Service on Vac-Con Purchase	29,208	29,208	21,906	12,170
Capital System Improvements	109,691	78,377	80,000	24,000
Truck Replacement (1/2 Water and 1/2 Sewer)	0	0	0	10,000
Total Expenditures	<u>138,899</u>	<u>107,585</u>	<u>101,906</u>	<u>46,170</u>
Revenue in Excess of Expenditures	<u>(\$107,069)</u>	<u>(\$67,585)</u>	<u>(\$39,906)</u>	<u>\$18,830</u>

City of Orland
2013 -- 2014 Budget -- Sewer Enterprise Operating
For the Year Ending June 30, 2014

Description	2011-2012	2012-2013	2012-2013	2013-2014
	Actual	Budget	Projected	Budget
Revenues				
Sewer Service Fees	\$ 466,556	\$ 559,586	\$ 577,000	\$ 603,000
Interest and Other Income	0	0	0	0
Total Revenues	<u>466,556</u>	<u>559,586</u>	<u>577,000</u>	<u>603,000</u>
Personnel Services including wages and benefits	340,999	366,618	345,000	322,162
Operating				
Office Expenses	9,606	9,000	10,400	10,000
Special Departmental Supplies and Tools	25,512	27,000	28,900	29,000
Uniform Allowance	1,547	1,600	1,550	1,500
Advertising	88	0	150	200
Communications	2,102	2,400	5,900	6,000
Utilities	2,056	2,000	3,700	3,500
Rents and Leases	12,000	12,000	12,000	12,000
Equipment Maintenance	13,860	15,000	13,000	12,000
Professional and Contract Services	22,545	24,000	14,700	14,000
Dues and Memberships	12,619	13,000	12,492	12,000
Training and Travel	472	700	250	500
Gasoline	12,647	24,000	26,600	26,000
Insurance Allocation	9,706	9,421	9,421	8,902
Pension Obligation Debt Service	5,620	18,590	18,590	18,548
Administrative Allocation	53,392	73,905	73,905	86,357
Total Expenditures	<u>524,771</u>	<u>599,234</u>	<u>576,558</u>	<u>562,669</u>
Revenue in Excess of Expenditures	<u>(\$58,215)</u>	<u>(\$39,648)</u>	<u>\$442</u>	<u>\$40,331</u>

City of Orland
2013 -- 2014 Budget -- Sewer Enterprise Capital
For the Year Ending June 30, 2014

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected	2013-2014 Budget
Revenues				
Sewer Capital Fees	\$ 45,970	\$ 70,000	\$ 51,000	\$ 55,000
Total Revenues	<u>45,970</u>	<u>70,000</u>	<u>51,000</u>	<u>55,000</u>
Non Operating Expenditures				
Debt Service on the Con -- Vac Purchase	14,605	14,605	10,954	6,085
Capital Expenditures	0	0	0	80,000
Headworks Project				
Total Expenditures	<u>14,605</u>	<u>14,605</u>	<u>10,954</u>	<u>86,085</u>
Revenue in Excess of Expenditures	<u>\$31,365</u>	<u>\$55,395</u>	<u>\$40,046</u>	<u>(\$31,085)</u>

City of Orland
 2013 -- 2014 Budget -- Industries Sewer Enterprise
 For the Year Ending June 30, 2014

Description	2011-2012 Actual	2012-2013 Budget	2012-2013 Projected	2013-2014 Budget
Revenues				
Sewer Service Fees from Olive Processors	\$ 54,975	\$ 60,000	\$ 59,217	\$ 60,000
Interest Income Allocation	0	400	300	300
Total Revenues	<u>54,975</u>	<u>60,400</u>	<u>59,517</u>	<u>60,300</u>
Personnel Services including wages and benefits	33,951	36,661	36,661	35,795
Operating				
Special Departmental Supplies and Tools	0	0	0	0
Uniform Allowance	912	900	900	900
Utilities	2,555	2,500	2,350	2,500
Rents and Leases	1,800	1,800	1,800	1,800
Professional and Contract Services	2,070	1,000	1,000	1,000
Training and Travel	0	500	500	500
Insurance Allocation	1,078	1,046	1,078	989
PERS Side Fund Debt Service	624	2,063	624	2,690
Administrative Allocation	5,242	7,970	5,242	10,347
Total Expenditures	<u>48,232</u>	<u>54,440</u>	<u>50,155</u>	<u>56,521</u>
Revenue in Excess of Expenditures	<u>\$6,743</u>	<u>\$5,960</u>	<u>\$9,362</u>	<u>\$3,779</u>

CITY OF ORLAND

2013 – 2014

SPECIAL REVENUE FUNDS

BUDGETS

City of Orland
 2013 -- 2014 Budget -- Supplemental Law Enforcement Fund (COPS Grant)
 For the Year Ending June 30, 2014

Expenditure Type	2013-2014 Budget
Projected Fund Balance at July 1, 2013	\$ -
Anticipated Revenue from the State of California	100,000
Estimated Interest Income for the Year	0
Less: Front-Line Public Safety Expenditures	(87,088)
Pension Obligation Bond Debt Service	(11,329)
 Projected Balance at June 30, 2014	 \$ <u>1,583</u>

City of Orland

2013 -- 2014 Budget -- California Gasoline Tax Fund
For the Year Ending June 30, 2014

	California Constitution Article XIX, Section Numbers						RSTP	Totals
	2103	2105	2106	2107	2107.5			
Projected Fund Balances at July 1, 2013	\$82,000	\$27,000	\$63,000	\$59,000	\$5,000	\$30,000	\$266,000	
Estimated Apportionments Payable -- State of California	105,000	35,000	28,000	52,000	2,000	60,000	282,000	
Estimated Interest Income for the Year	50	60	25	25	10	50	220	
Budgeted Expenditures transferred from the Streets and Storm Drains Department to be paid with Gasoline Tax Funds	(87,134)	(12,000)	(12,000)	(12,000)	(6,000)	(10,000)	(52,000)	
City Engineer and Other Administrative Costs	(5,700)		(43,750)			(43,750)	(174,634)	
Street Wages, Benefits & Side Fund Payments	(20,000)	(20,000)	(2,850)			(2,850)	(11,400)	
Pension Obligation Debt Service Payments	(20,000)	(20,000)	(20,000)	(20,000)		(30,000)	(80,000)	
Street Lighting and Utilities	(20,000)	(10,000)	(20,000)	(20,000)			(80,000)	
Road Patching and Sealing	(10,000)	(10,000)	(20,000)	(20,000)			(30,000)	
Equipment Maintenance	(10,000)	(10,000)	(10,000)	(10,000)			(20,000)	
Street Related Fuel	(10,000)			(10,000)			(20,000)	
Anticipated Balance at June 30, 2014	\$44,216	\$10,060	\$12,425	\$29,025	\$1,010	\$3,450	\$100,186	

City of Orland
 2013 -- 2014 Budget -- Library Memorial and Hanbery Trust Fund
 For the Year Ending June 30, 2014

Expenditure Type	2013-2014 Budget
Projected Fund Balance at July 1, 2013	\$ 80,000
Anticipated Revenue	2,000
Estimated Interest Income for the Year	350
Less: Special Departmental - Publications	(2,350)
Anticipated Balance at June 30, 2014	\$ 80,000

CITY OF ORLAND

2013 – 2014

**PENSIONS OBLIGATION BONDS
DEBT SERVICE ALLOCATION BY
DEPARTMENT**

CITY OF ORLAND, CALIFORNIA
Schedule of the Allocation of the Annual Debt Service Payments for the Pension Obligation Bonds
For the Year Ending June 30, 2014

DEPARTMENT	Estimated PERS Wages	Estimated PERS Costs with the Side Fund	Estimated PERS Costs without the Side Fund	Savings in PERS Costs without the Side Fund	Estimated City Department Allocation Percentages	Departmental Share of the Annual Bond Debt Service	Page # Reference in the Budget
City Manager	\$102,000	\$ 27,177.90	\$15,365.28	\$ 11,812.62	3.69%	\$10,824.88	8
City Clerk	49,815	13,273.21	7,504.13	5,769.08	1.80%	5,286.68	9
Building Maintenance	14,726	3,923.85	2,218.39	1,705.47	0.53%	1,562.86	13
Planner (Assumes position funded)	84,000	22,381.80	12,653.76	9,728.04	3.04%	8,914.61	14
Building Official/Inspect	60,445	16,105.57	9,105.43	7,000.14	2.19%	6,414.80	15
City Police - General Fund	742,794	354,520.72	186,946.39	167,574.33	52.33%	153,562.19	16
Library - General Fund	199,169	53,068.58	30,002.82	23,065.76	7.20%	21,137.06	18
Recreation/Pool	96,054	25,593.59	14,469.57	11,124.01	3.47%	10,193.85	19
Streets Department	61,330	16,341.38	9,238.75	7,102.63	2.22%	6,508.73	21
Park Maintenance	30,665	8,170.65	4,619.36	3,551.30	1.11%	3,254.35	22
Water Enterprise	205,867	54,853.18	31,011.76	23,841.42	7.44%	21,847.86	23
Sewer Enterprise	174,778	46,569.49	26,328.50	20,241.00	6.32%	18,548.49	25
Industrial Sewer Enter	19,393	5,167.21	2,231.41	2,935.80	0.92%	2,690.31	27
Public Safety - COPS Grant	54,797	26,153.51	13,791.31	12,362.20	3.86%	11,328.51	28
Gasoline Tax	99,267	26,449.66	14,009.54	12,440.13	3.88%	11,399.92	29
TOTALS	\$1,995,099	699,750.31	\$379,496.40	\$320,253.91	100.00%	\$293,475.10	

Note: The third column rate assumes a 1% increase for the new rate as PERS does not promulgate the City rate since the Side Fund was paid has been extinguished.

CITY OF ORLAND

2013 – 2014

**ESTABLISHED, AUTHORIZED AND
UNFUNDED POSITIONS**

City of Orland
Established, Authorized and Unfunded Positions
For the Fiscal Year 2013-2014

Position Title	Established Positions	Contract Professionals	Authorized Employees	Unfunded Positions
City Manager	1		1	0
City Clerk - Assistant City Manager	1		1	0
City Attorney	1	1		0
City Engineer	1	1		0
Director of Finance	1	1		0
City Planner	1	1		0
Community Service Director	1		0	1
Recreation Director	1		1	0
Recreation Assistant (PT + seasonal)	1		1	0
Code Enforcement Officer	1		0	1
City Building Official	1		0	1
Building Inspectors	1		1	0
Permit Clerk (Part time)	1		0	1
Chief of Police	1		1	0
Police Sergeants	2		2	0
Police Patrol Officers (1 COPs Grant)	8		7	1
Police Clerk/Records	1		1	0
Police Clerk/Evidence Technician	1		1	0
Director of Public Works	1		1	0
Public Works Foreman	1		1	0
Accts Pay/Utility Clerk/Grants Admin	1		1	0
Water Utility Billing Clerk and Assistant	2		2	0
Water Treatment Maintenance	1		1	0
Equipment Mechanic	1		1	0
Equipment Operator	1		1	0
Maintenance Workers	5		4	1
Parks Workers	1		1	0
City Librarian	1		1	0
Librarian - Technician III Cataloguer	1		1	0
Library Technician III	1		1	0
Children's Librarian	1		1	0
Library Assistants (2 x Part time)	2		1	1
Totals	46	4	35	7