

City of Orland

2014 – 2015
Budget



As Adopted by City Council
June 16, 2014

CITY OF ORLAND
2014 – 2015 BUDGET
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Looking Back...

Fiscal year 2013-2014 was a remarkably successful one for Orland, with stabilization of the General Fund reserves and the accomplishment of many projects including:

- Undergrounding of a portion of the irrigation canal and connection of both sections of Papst Avenue;
- Complete renovation of the city swimming pool's circulation system and decking in celebration of its 75th anniversary;
- Remodeling of the library's 1970's flooring, paint and lighting;
- Modernization of the sewer ponds' headworks influent station;
- Completion of our Housing Element, Municipal Services Review, Impact Fee Study, GASB 45 audit and a water system capacity analysis.

We were also pleased to welcome new retailers and restaurants to the community, and to host a meeting of the League of Cities Sacramento Valley Division. We are proud of and grateful for *the incredible services of our emergency responders* throughout the year, and especially at the I-5 bus tragedy in April.

Looking Forward...

The budget for the coming fiscal year represents Orland's spending plan for July 1, 2014 thru June 30, 2015 - and it is balanced. It conservatively estimates revenues. It funds all essential and many desired municipal services. It provides for major projects to be accomplished including:

- Completion at Lely Park of our first splash pad;
- Fire hazard reduction by securing vehicle access to Stony Creek area;
- Introduction of new signage opportunities for downtown businesses;
- Upgrade and replacement of public computers at the library.



We are also seeking State financing for a new water well at Eva Drive, and grant funding for sidewalk and bike accessibility plans, improvement of Road M½ along with upgrade of restrooms at Vinsonhaler Park.

While one established position in the police department remains 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

2014 - 2015 Budget

City Council

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

Elected Officials

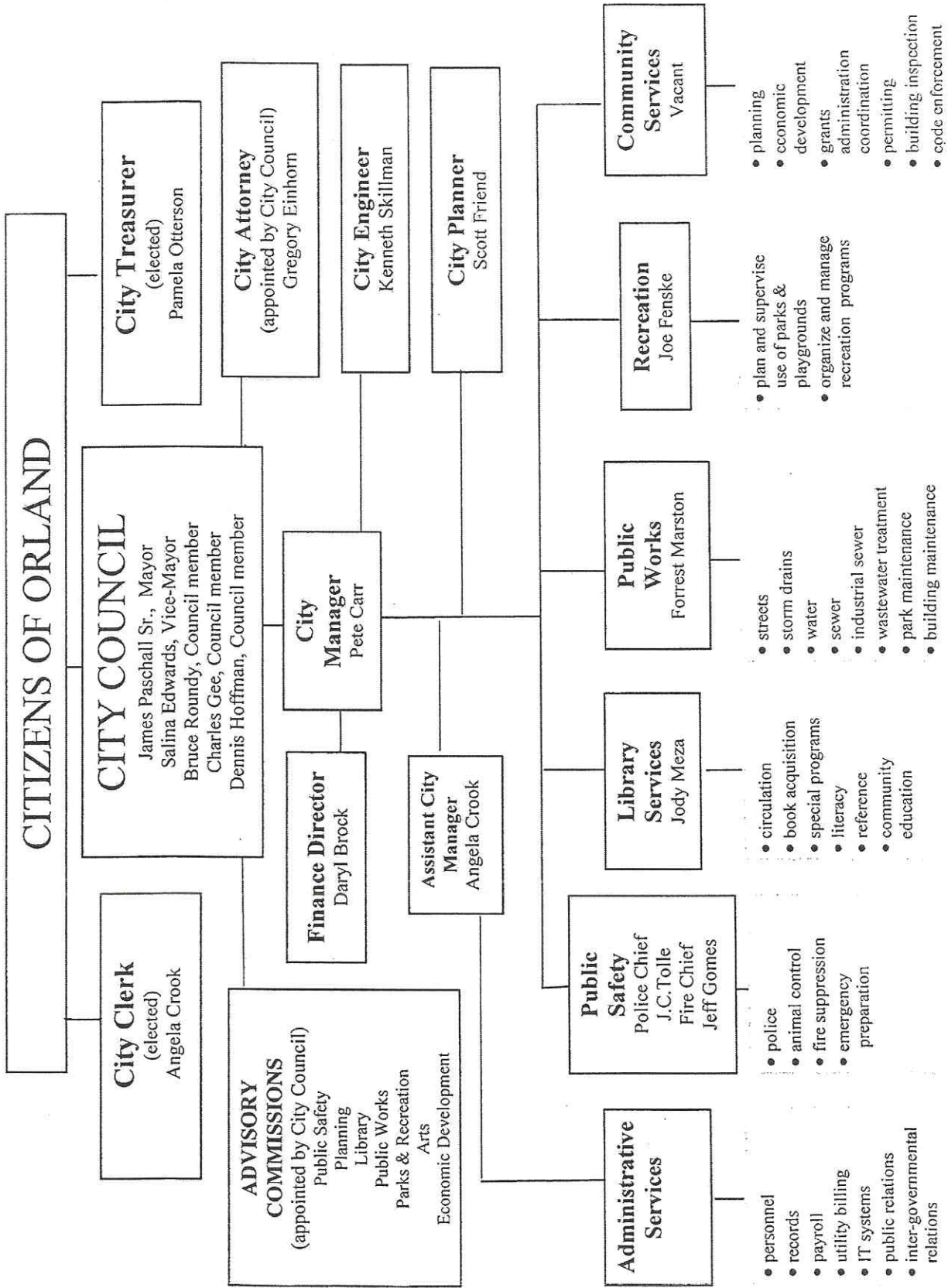
City Clerk	Angela Crook
City Treasurer	Pamela R. Otterson

City Staff

City Manager	Peter R. Carr
Assistant City Manager	Angela Crook
City Attorney	Gregory H. Einhorn
Chief of Police	J.C. Tolle
Public Works Supervisor	Forrest Marston
City Librarian	Jody Meza
City Engineer	RAR/Kenneth Skillman
City Planner	PMC/Scott Friend
Fire Chief	Jeffrey Gomes
Recreation Director	Joe Fenske
Building Official/Inspector	Jeffrey Powell
Director of Finance	Daryl R. Brock, CPA
Grants Administrator	Janet Wackerman

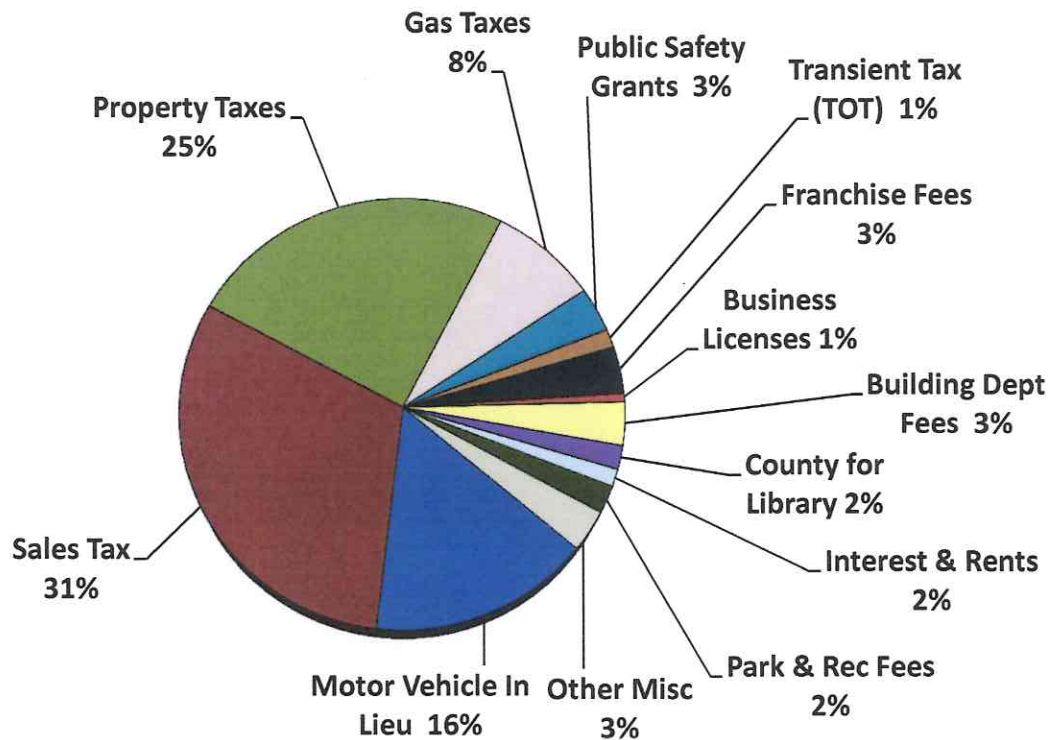
Advisory Commissions

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

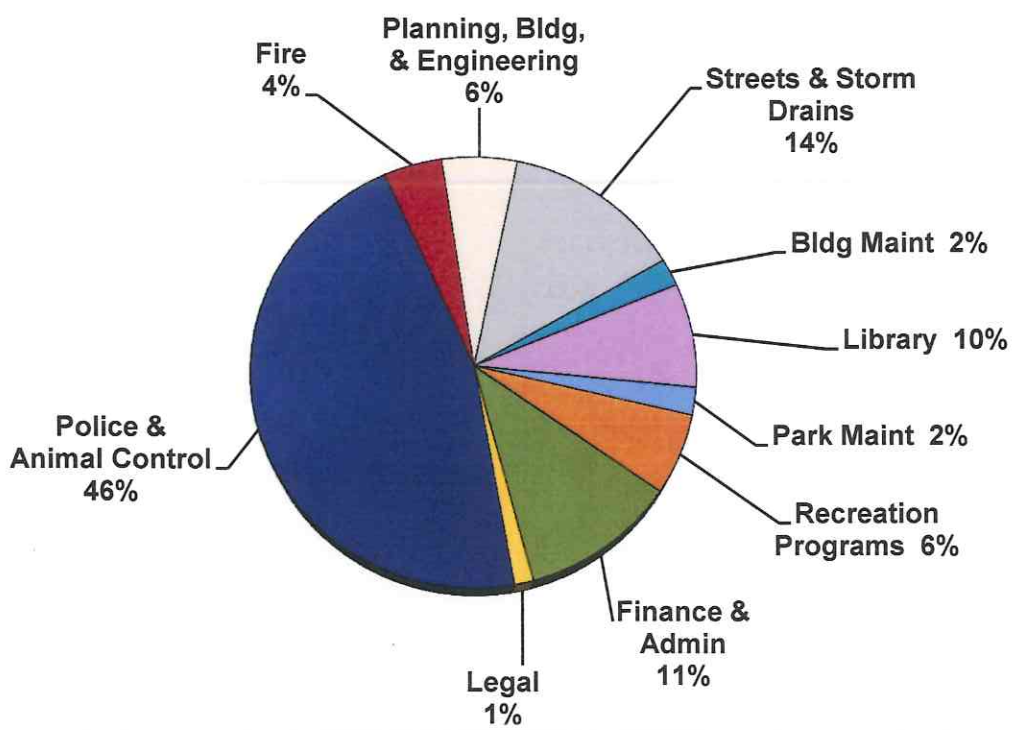


City of Orland Fiscal Year 2014-2015

Where does the General Fund come from?



Where does the General Fund go?



CITY OF ORLAND

2014 – 2015

GENERAL FUND SUMMARY

City of Orland
 2014 -- 2015 Budget -- General Fund Summary
 For the Year Ending June 30, 2015

Description	<u>Amounts</u>
Projected General Fund Revenues	\$ 3,130,186
Budgeted General Fund Expenditures	
Salaries and Benefits	(1,906,864)
Operating Expenditures and Debt Service	(1,219,722)
Total General Fund Budgeted Expenditures	<u>(3,126,586)</u>
Budgeted Revenues in Excess of Expenditures	<u>\$ 3,600</u>

CITY OF ORLAND

2014 – 2015

GENERAL FUND RESERVES

SUMMARY

City of Orland
2014 -- 2015 Budget -- General Fund Reserves Summary
For the Year Ending June 30, 2015

Description	2013-2014 Budget	2014-2015 Budget
Anticipated Fund Balance at Beginning of Year	\$ 603,000	\$ 603,000
Estimated Excess General Fund Revenues for the Budget Year	25,408	3,600
Unappropriated General Fund Reserve	\$ 628,408	\$ 606,600

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	\$ 187,491
Police Equipment Replacement Reserve	6,000
Public Works Equipment Replacement Reserve	10,000
Unemployment Compensation Reserve	87,000
	\$ 290,491

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 2012-2013 actual		
One-Sixth of General Fund Expenditures	\$ 507,932	
Five Percent of the Transient Occupancy Tax	2,363	
Five Percent of the Sales Tax	48,278	
Natural Disaster Response	50,000	
Total General Fund Reserve		\$ 608,572

Note 3: Budgeted General Fund Reserve Less Than the Note - 2 Requirement Is \$ (1,972)

CITY OF ORLAND

2014 – 2015

GENERAL FUND REVENUES

BUDGET

City of Orland
2014--2015 Budget -- General Fund Revenues
For the Year Ending June 30, 2015

Revenue Source	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Projected Revenues	2014-2015 Proposed Budget
Taxes				
Property	\$892,333	\$844,060	\$795,684	\$811,598
Sales	965,560	996,506	1,017,188	1,052,790
Public Safety Augmentation	19,240	15,000	15,000	15,000
Real Property Transfer Tax	9,689	10,000	12,000	12,000
Business Licenses	20,211	21,500	21,000	21,500
Franchise Fees	109,499	105,000	117,000	120,000
Transient Occupancy Tax	47,251	44,000	45,000	46,000
Home Owners' Prop Tax Reimbursement	10,063	10,000	10,000	10,500
Fines and Forfeits	33,308	34,000	33,700	34,000
Investment Income	533	15,000	6,000	6,000
Rents and Royalties	51,693	38,000	38,000	38,000
Inter Governmental				
Motor Vehicle in Lieu	548,564	530,000	535,210	535,000
County Library Subsidy	60,299	60,299	60,299	60,299
Charges for Services				
Zoning and Variance Fees	12,013	15,000	15,000	15,000
Library Fees	5,290	4,500	4,500	4,500
Green Waste Fees	11,337	13,000	11,000	13,000
Police Fees	17,299	29,000	10,000	19,000
Recreation, Park & Swim Programs	71,838	60,000	70,000	80,000
Miscellaneous Revenues	29,209	10,000	8,000	10,000
Administrative Allocation to Enterprise Funds	192,191	218,400	192,192	226,000
Totals	\$3,107,420	\$3,073,265	\$3,016,773	\$3,130,186

CITY OF ORLAND

2014 – 2015

GENERAL FUND EXPENDITURES

BY CITY DEPARTMENT

BUDGET

City of Orland
2014 -- 2015 Budget General Fund Expenditures Summary

Dept Number	Department	Salaries and Benefits		Operating Expenditures		PERS Pension Obligations Debt Service	
		Budget 2014-2015	Budget 2013-2014	Budget 2014-2015	Budget 2013-2014	Budget 2014-2015	Budget 2013-2014
Administrative Departments							
5010	City Council	\$ -	\$ -	\$ 37,877	\$ 34,897	\$ -	\$ -
5050	City Manager	155,175	153,285	12,336	12,364	12,013	10,825
5020	City Clerk	75,774	72,313	19,410	14,463	6,055	5,287
5030	City Finance	0	0	96,721	88,256	0	0
5040	City Attorney	0	0	49,527	47,277	0	0
5160	City Engineer	0	0	31,986	21,983	0	0
5170	City Planning Department	0	15,000	67,400	64,641	10,299	8,915
5190	City Building Maintenance	25,662	25,731	45,281	41,694	1,943	1,563
General Fund Departments							
5110	City Police	1,176,181	1,147,541	367,717	332,364	161,705	153,562
5120	City Fire Department	0	0	112,320	150,304	0	0
5200	City Library	231,175	241,244	46,615	39,213	20,936	21,137
5260	City Recreation	132,077	124,608	86,026	65,720	6,539	10,194
6220	City Grants Administration	0	0	2,025	1,925	0	0
General Fund - Public Works							
5170	City Streets and Storm Drains	48,261	48,039	2,309	2,348	3,272	6,509
5250	Park Maintenance	62,559	53,598	15,518	14,878	3,893	3,254
TOTALS		\$ 1,906,864	\$ 1,881,359	\$ 993,068	\$ 932,327	\$ 226,655	\$ 221,246
Total General Fund Expenditures for 2014-2015		\$ 3,126,587					
Total General Fund Expenditures for 2013-2014		\$ 3,034,932					
Increase in Total Expenditures		\$ 91,655		Represents a 3.02% Increase			

City Council
2014-2015 Budget
Fund 00, Department 5010

Object Code	Description	2012-2013		2013-2014		2013-2014		2014-2015	
		Actual	Budget	Budget	Projected	Projected	Proposed		
013	City Council Persons' Stipends	11,712	\$ 14,592		\$ 14,640		\$ 15,000		
110	Office Expenses	789	750		850		900		
120	Special Dept - Other	1,202	750		1,000		1,000		
120	Special Dept-Water Tower Lighting	2,500	0		0		0		
120	Special Dept-Signage Assistance	0	0		0		2,500		
120	Special Dept- Façade Cost Share	6,575	5,000		1,340		2,500		
150	Advertising - Other	0	0		200		0		
210	Membership- League of CA Cities	4,003	4,000		3,953		4,000		
210	Membership - Orland Chamber Support	3,000	6,000		6,000		6,000		
240	Website Maintenance - Matson & Isom	1,415	900		1,314		1,500		
250	Travel/Training	5,432	2,500		3,547		4,000		
280	Insurance/Bonds	422	405		405		477		
	Sub total	37,050	34,897		33,249		37,877		
Total General Fund Appropriations		\$ 37,050	\$ 34,897		\$ 33,249		\$ 37,877		

City Manager
2014-2015 Budget
Fund 00, Department 5050

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 143,747	\$ 153,285	\$ 153,285	\$ 155,175		
110	Office Expenses	2,218	2,400	2,400	2,400		
120	Special Departmental - Other	1,047	600	5,500	600		
160	Communications	901	900	900	900		
200	Equipment Maintenance	1,673	0	0	0		
210	Professional and Contract Services	17	0	44	0		
210	Contracts - Matson & Isom	1,125	1,200	1,125	1,200		
240	Membership and Dues	800	0	0	0		
250	Travel/Training	2,664	2,800	1,900	2,000		
270	Gasoline and Oil	229	200	250	300		
280	Insurance/Bonds	4,287	4,264	4,262	4,936		
	Sub total	158,708	165,649	169,666	167,511		
291	Pension Obligation Debt Service	10,206	10,825	10,825	12,013		
640	Capital Improvements - 824 Fourth Street		0	38,959			
	Total General Fund Appropriations	\$ 168,914	\$ 176,474	\$ 219,450	\$ 179,524		

City Clerk
2014-2015 Budget
Fund 00, Department 5020

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 72,184	\$ 72,313	\$ 72,313	\$ 75,774		
110	Office Expenses	3,224	3,200	3,300	3,200		
120	Special Departmental - Other	389	500	200	500		
125	Election Charges	4,526	0	0	4,550		
150	Advertising	874	750	1,500	750		
160	Communications	356	350	340	350		
200	Equipment Maintenance	1,639	0	0	0		
210	Orland Municipal Code Update Costs	2,962	1,700	2,756	1,700		
210	Professional Services - City Clerk	3,600	3,600	3,600	3,600		
210	Contracts - Matson & Isom	1,125	1,200	1,125	1,200		
240	Membership and Dues	80	150	235	150		
250	Travel/Training	50	1,000	702	1,000		
280	Insurance/Bonds	2,059	2,013	2,013	2,410		
	Sub total	93,068	86,776	88,084	95,184		
291	Pension Obligation Debt Service	5,034	5,287	5,287	6,055		
	Total General Fund Appropriations	\$ 98,102	\$ 92,063	\$ 93,371	\$ 101,239		

City Finance
2014-2015 Budget
Fund 00, Department 5030

Object Code	Description	2012-2013		2013-2014		2013-2014		2014-2015	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	Office Expenses	5,515	4,800	4,800	4,240	4,240	4,500	4,500	4,500
120	Special Departmental - Other	860	900	900	342	342	500	500	500
150	Advertising	0	0	0	118	118	0	0	0
160	Communications	493	500	500	470	470	500	500	500
200	Equipment Maintenance	1,639	0	0	0	0	0	0	0
210	Professional Services - Finance Director	66,882	60,000	60,000	66,700	66,700	67,000	67,000	67,000
210	Professional Services - Independent Audit	16,000	16,800	16,800	16,800	16,800	18,500	18,500	18,500
210	Professional Services - Matson & Isom	1,087	1,125	1,125	1,125	1,125	1,125	1,125	1,125
210	Treasurer's Monthly Stipend	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
224	Professional Services - Marta OPEB Study	0	0	0	1,700	1,700	0	0	0
240	Membership and Dues	265	265	265	265	265	265	265	265
250	Travel/Training	73	100	100	100	100	100	100	100
280	Insurance/Bonds	2,016	1,666	1,666	1,666	1,666	2,131	2,131	2,131
	Sub total	96,930	88,256	88,256	95,626	95,626	96,721	96,721	96,721
	Total General Fund Appropriations	\$ 96,930	\$ 88,256	\$ 88,256	\$ 95,626	\$ 95,626	\$ 96,721	\$ 96,721	\$ 96,721

City Attorney
2014-2015 Budget
Fund 00, Department 5040

Object Code	Description	2012-2013	2013-2014	2013-2014	2013-2014	2014-2015
		Actual	Budget	Budget	Projected	Proposed
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
110	Office Expenses	0	0	100	0	0
210	Professional Services - Retainer	45,255	44,000	44,000	48,000	48,000
210	Professional Services - Special Services	0	2,000	2,000	2,000	0
280	Insurance/Bonds	1,152	1,277	1,277	1,277	1,527
	Sub total	46,407	47,277	47,277	47,377	49,527
Total General Fund Appropriations		\$ 46,407	\$ 47,277	\$ 47,277	\$ 47,377	\$ 49,527

City Engineer
2014-2015 Budget
Fund 00, Department 5160

Object Code	Description	2012-2013	2013-2014	2013-2014	2014-2015
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
110	Office Expenses	347	400	0	0
210	Engineering Services	26,868	21,000	41,956	31,000
280	Insurance/Bonds	1,152	583	583	986
	Sub total	28,367	21,983	42,539	31,986
Total General Fund Appropriations		\$ 28,367	\$ 21,983	\$ 42,539	\$ 31,986

City Building Maintenance
2014-2015 Budget

Fund 00, Department 5190

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 21,649	\$ 25,731	\$ 24,760	\$ 25,662		
110	Office Expenses	23	50	250	250		
120	Depart Expense - Other	154	175	0	200		
170	Utilities	20,423	17,000	16,000	17,000		
190	Miscellaneous Supplies and Services	15,901	14,000	15,576	16,000		
210	Contract Cleaning Services	8,975	9,500	10,440	10,500		
210	Contracts - Matson & Isom	0	250	0	250		
280	Insurance/Bonds	559	719	719	1,081		
	Sub total	67,684	67,425	67,745	70,943		
	Remodeling Costs for 824 Fourth St.	-	0	0	0		
291	Pension Obligation Debt Service	1,113	1,563	1,563	1,943		
	Total General Fund Appropriations	\$ 68,797	\$ 68,988	\$ 69,308	\$ 72,886		

City Planning Department
2014-2015 Budget
Fund 00, Department 5060

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
010-045	Salaries, Benefits & Unemployment	\$ 17,598	\$ 15,000	\$ -	\$ -		
110	Office Expenses	3,909	3,600	3,600	3,600		
120	Depart Expense - Other	307	400	200	200		
150	Advertising	932	1,000	1,660	1,700		
160	Communications	346	300	300	300		
200	Equipment Maintenance	1,639	0	0	0		
210	Contract Services - PMC	50,400	46,000	47,440	48,000		
210	Special Project Services - Housing Element	0	0	16,222	0		
210	Contract Services - Other	1,912	2,000	2,800	2,800		
210	Contracts - Matson & Isom	1,125	1,500	1,125	1,125		
210	City Contribution to LAFCO	7,448	7,448	7,448	7,448		
240	Membership and Dues	0	600	400	600		
250	Travel/Training	654	100	0	100		
280	Insurance/Bonds	3,312	1,693	1,693	1,527		
	Sub total	89,582	79,641	82,888	67,400		
291	Pension Obligation Debt Service	9,430	8,915	8,915	9,892		
	Total General Fund Appropriations	\$ 99,012	\$ 88,556	\$ 91,803	\$ 77,292		

City Police
2014-2015 Budget
Fund 00, Department 5110

Object Code	Description	2012-2013	2013-2014	2013-2014	2014-2015
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits	\$ 1,106,149	\$ 1,138,786	\$ 1,098,903	\$ 1,176,181
110	Office Expenses	3,864	3,600	4,200	3,600
120	Dept Expense - Equipment	11,608	2,000	8,000	2,000
120	Dept Expense - Computer Server Update	0	20,000	20,000	0
120	Dept Expense - Taser Equipment	0	0	0	11,000
120	Dept Expense - Patrol Car Lap Tops	0	0	0	7,500
120	Dept Expense - Equipment for VIPs	0	0	0	1,500
120	Dept Expense - Other	0	8,000	10,000	8,000
140	Uniform Allowance	11,791	14,000	12,000	14,000
150	Advertising	415	100	100	100
160	Communications	4,721	4,000	4,200	4,000
200	Equipment Maintenance	67,829	61,000	68,000	61,000
210	Professional and Contract Services	13,552	13,000	17,500	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	93,000
222	Animal Control Services from Glenn County	52,000	52,000	52,000	55,000
240	Membership and Dues	660	1,200	1,200	1,200
250	Travel/Training	3,657	4,400	4,200	5,400
270	Gasoline and Oil	28,324	29,000	30,000	29,000
280	Insurance/Bonds	38,794	32,041	32,070	37,417
285	Interest Expense	1,780	2,000	2,000	-
	Sub total	1,455,196	1,499,905	1,479,151	1,543,898
291	Pension Obligation Debt Service	47,536	153,562	153,562	161,705
	Total General Fund Appropriations	\$ 1,502,732	\$ 1,653,467	\$ 1,632,713	\$ 1,705,603
	Augment Police Equipment Reserve	\$ -	\$ -	\$ -	\$ 6,000

City Fire Department
2014-2015 Budget
Fund 00, Department 5120

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
014	Fire Department Assistance	\$ 12,850	\$ 12,850	\$ 12,850	\$ 14,850		
110	Office Expenses	566	1,500	930	1,500		
120	Dept Expense - Fire Apparatus	12,903	20,000	20,000	10,000		
120	Dept Expense - WIFI in Fire House	0	0	0	3,000		
160	Dept Expense - Mid Year Budget Review	25,766	25,200	24,193	0		
170	Communications - Dispatch	16,474	19,000	22,000	19,000		
190	Utilities	11,794	11,000	11,000	11,000		
200	Building Maintenance	20,905	12,000	10,250	12,000		
210	Equipment Maintenance	11,092	15,000	15,056	17,000		
210	Professional and Contract Services	0	100	50	100		
210	Contracts - Matson & Isom	0	125	0	125		
250	Travel/Training	0	3,000	500	3,000		
270	Gasoline and Oil	5,610	5,500	5,240	5,500		
280	Insurance/Bonds	864	357	357	409		
	Sub total	118,824	125,632	122,426	97,484		
550	Capital Outlay - New Pagers and Radios	11,213	5,000	5,000	5,000		
535	VFA Grant - City Match - 3 MSA SCBA's		19,672	20,807	9,836		
	Total General Fund Appropriations	\$ 130,037	\$ 150,304	\$ 148,233	\$ 112,320		

Augment Fire Equipment Reserve \$ - \$ 35,000 \$ 35,000 \$ 35,000

City Library
2014-2015 Budget
Fund 00, Department 5200

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 234,384	\$ 299,924	\$ 280,000	\$ 294,388		
	Less: City of Willows Reimbursement	(58,680)	(58,680)	(58,680)	(63,213)		
		175,704	241,244	221,320	231,175		
110	Office Expenses	4,087	4,200	5,300	4,200		
120	Special Dept - Books and Publications	9,160	8,000	6,500	8,000		
120	State Library Fund Reimbursements	0	(4,000)	0	(4,000)		
120	Special Dept - Operating Supplies	0	2,000	1,200	2,000		
160	Communications	1,810	1,600	1,760	1,600		
170	Utilities	8,435	7,700	9,222	7,700		
200	Equipment Maintenance	1,336	2,100	2,900	2,100		
200	Equipment Computer Replacement	0	0	0	3,500		
210	Professional and Contract Services	8,658	6,750	9,960	9,750		
250	Travel/Training	0	2,400	2,400	2,400		
280	Insurance/Bonds	8,331	8,463	8,463	9,365		
	Sub total	217,521	280,457	269,025	277,790		
	Pension Obligation Debt Service	17,184	21,137	21,137	20,936		
	Total General Fund Appropriations	\$ 234,705	\$ 301,594	\$ 290,162	\$ 298,726		

**Recreation and Pool
2014-2015 Budget**

Fund 00, Department 5260 and 5261

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 123,139	\$ 124,608	\$ 129,662	\$ 132,077		
110	Office Expenses	3,695	3,200	2,600	2,800		
120	Dept Expenses - Coordinators and Referees	22,850	23,000	30,000	30,000		
120	Dept Expenses - Uniforms and Equipment	8,868	7,000	14,000	14,000		
120	Dept Expenses - Pool Related	10,120	10,000	9,200	10,000		
120	Dept Expenses - Golf Tournament	3,663	0	2,051	2,400		
120	Dept Expenses - Electrical Ball Park Lights	0	0	6,871	0		
120	Dept Expenses - Small Pickup Truck	0	10,000	10,000	0		
150	Advertising	442	250	0	250		
160	Communications	1,786	1,600	1,900	1,900		
170	Utilities	15,893	15,000	21,750	15,000		
200	Equipment Maintenance	1,674	0	1,600	1,600		
210	Professional and Contract Services	1,125	1,200	1,200	1,500		
250	Travel/Training	1,413	1,000	1,375	1,500		
270	Gas and Oil	1,155	0	475	600		
280	Insurance/Bonds	3,398	3,470	3,470	4,476		
	Sub total	199,221	200,328	236,154	218,103		
	Pension Obligation Debt Service	4,213	10,194	10,194	6,539		
	Total General Fund Appropriations	\$ 203,434	\$ 210,522	\$ 246,348	\$ 224,642		

City Grant Administration
2014-2015 Budget
Fund 00, Department 6220

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -		
110	Office Expenses	9	100	50	100		
150	Advertising	0	50	0	150		
160	Communications	482	450	450	450		
210	Professional and Contract Services	75	75	75	75		
330	City Grant Matching Funds	0	1,250	0	1,250		
	Sub total	566	1,925	575	2,025		
Total General Fund Appropriations		\$ 566	\$ 1,925	\$ 575	\$ 2,025		

City Streets and Storm Drains Maintenance
2014-2015 Budget

Fund 00, Department 5170

Object Code	Description	2012-2013	2013-2014	2013-2014	2014-2015
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits	\$ 40,960	\$ 42,877	\$ 48,000	\$ 48,261
140	Uniforms	866	950	1,000	1,000
170	Utilities	1,147	0	0	0
210	Professional and Contract Services	0	200	0	0
270	Gas and Oil	0	0	0	0
280	Insurance/Bonds	1,946	1,198	1,198	1,309
	Sub total	44,919	45,225	50,198	50,570
291	Pension Obligation Debt Service	3,876	6,509	6,509	3,272
	Total General Fund Appropriations	\$ 48,795	\$ 51,734	\$ 56,707	\$ 53,842

Note: 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
2014-2015 Budget
Fund 00, Department 5250

Object Code	Description	2012-2013		2013-2014		2014-2015	
		Actual	Budget	Projected	Proposed		
010-045	Salaries and Benefits	\$ 65,459	\$ 53,598	\$ 53,200	\$ 62,559		
110	Office Expenses	16	150	150	150		
120	Dept Expenses - Ball Parks Lights			6,510			
120	Dept Expenses - Repair, Supplies & Services	17,841	6,000	12,000	7,000		
140	Uniforms	865	900	850	900		
160	Communications	161	180	170	180		
170	Utilities	4,284	5,800	4,200	5,000		
200	Equipment Maintenance	1,644	350	1,000	350		
280	Insurance/Bonds	2,940	1,498	1,498	1,938		
	Sub total	93,210	68,476	79,578	78,077		
291	Pension Obligation Debt Service	5,849	3,254	3,254	3,894		
	Total General Fund Appropriations	\$ 99,059	\$ 71,730	\$ 82,832	\$ 81,971		

CITY OF ORLAND

2014 – 2015

WATER, SEWER AND BUILDING DEPARTMENT ENTERPRISE FUNDS BUDGET

City of Orland

2014 -- 2015 Budget -- Water Enterprise Operating For the Year Ending June 30, 2015

Description	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Revenues				
Water Service Fees	\$ 822,712	\$ 836,340	\$ 861,800	\$ 891,100
Interest and Other Income	1,600	7,000	2,200	2,400
Total Revenues	<u>824,312</u>	<u>843,340</u>	<u>864,000</u>	<u>893,500</u>
Personnel Services including wages and benefits	395,808	376,047	388,256	348,799
Operating				
Office Expenses	8,784	8,000	9,000	9,000
Special Departmental Supplies and Tools	31,527	30,000	29,000	32,000
Uniform and Boot Allowance	1,516	1,500	1,200	1,500
Advertising	139	200	50	100
Communications - Cell Phones and SW Radios	12,573	14,000	7,000	8,000
Utilities	184,223	145,000	185,000	200,000
Rents and Leases	12,000	12,000	12,000	12,000
Equipment Maintenance	15,487	16,000	17,200	20,000
Professional and Contract Services	37,207	37,000	34,600	36,000
State Regulatory Fees	8,778	10,000	10,000	10,000
Training and Travel	284	500	1,500	2,000
Gasoline	23,299	25,000	22,000	25,000
Insurance Allocation	10,885	10,464	10,464	11,732
Pension Obligation Debt Service	21,657	21,482	21,482	23,844
Administrative Allocation	93,662	121,797	121,797	125,000
Total Expenditures	<u>857,829</u>	<u>828,990</u>	<u>870,549</u>	<u>864,975</u>
Revenue in Excess of Expenditures	(\$33,517)	\$14,350	(\$6,549)	\$28,525

City of Orland
 2014 -- 2015 Budget -- Water Enterprise Capital
 For the Year Ending June 30, 2015

Description	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Revenues				
Water Capital Fees	\$ 59,439	\$ 65,000	\$ 70,150	\$ 70,000
Total Revenues	<u>59,439</u>	<u>65,000</u>	<u>70,150</u>	<u>70,000</u>
Non Operating Expenditures				
Debt Service on Vac-Con Purchase	29,208	12,170	17,038	0
Capital System Improvements	47,228	24,000	15,000	24,000
Truck Replacement (1/2 Water and 1/2 Sewer)	0	10,000	0	10,000
Eva Well Engineering Costs			57,000	
Automated Water Meter Reader Tower and Components				75,000
Total Expenditures	<u>76,436</u>	<u>46,170</u>	<u>89,038</u>	<u>109,000</u>
Revenue in Excess of Expenditures	<u>(\$16,997)</u>	<u>\$18,830</u>	<u>(\$18,888)</u>	<u>(\$39,000)</u>

City of Orland
 2014 -- 2015 Budget -- Sewer Enterprise Operating
 For the Year Ending June 30, 2015

Description	2012-2013	2013-2014	2013-2014	2014-2015
	Actual	Budget	Projected	Budget
Revenues				
Sewer Service Fees	\$ 572,159	\$ 603,000	\$ 604,640	\$ 625,200
Interest and Other Income	0	0	0	0
Total Revenues	<u>572,159</u>	<u>603,000</u>	<u>604,640</u>	<u>625,200</u>
Personnel Services including wages and benefits	363,530	322,162	322,000	309,462
Operating				
Office Expenses	9,126	10,000	9,000	10,000
Special Departmental Supplies and Tools	22,601	29,000	32,000	36,000
Uniform and Boot Allowance	1,516	1,500	1,400	1,500
Advertising	341	200	10	200
Communications - Cell Phones & SW Radios	5,364	6,000	1,500	2,500
Utilities	2,082	3,500	3,000	7,000
Rents and Leases	12,000	12,000	12,000	12,000
Equipment Maintenance	15,878	12,000	19,000	20,000
Professional and Contract Services	15,557	14,000	14,000	15,000
State Regulatory Fees	12,492	12,000	16,000	18,000
Training and Travel	185	500	100	500
Gasoline	16,406	26,000	24,000	26,000
Insurance Allocation	9,421	8,902	8,902	7,980
Pension Obligation Debt Service	18,741	18,548	18,590	20,975
Administrative Allocation	73,905	86,357	86,357	90,000
Total Expenditures	<u>579,145</u>	<u>562,669</u>	<u>567,859</u>	<u>577,117</u>
Revenue in Excess of Expenditures	<u>(\$6,986)</u>	<u>\$40,331</u>	<u>\$36,781</u>	<u>\$48,083</u>

City of Orland
2014 -- 2015 Budget -- Sewer Enterprise Capital
For the Year Ending June 30, 2015

Description	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Revenues				
Sewer Capital Fees	\$ 47,735	\$ 55,000	\$ 79,800	\$ 55,000
Total Revenues	<u>47,735</u>	<u>55,000</u>	<u>79,800</u>	<u>55,000</u>
Non Operating Expenditures				
Debt Service on the Vac -- Con Purchase	14,505	6,085	8,519	0
Capital Expenditures	24,529			12,000
Headworks Project	0	80,000	84,000	
Fleet Replacement Costs				20,000
Total Expenditures	<u>39,034</u>	<u>86,085</u>	<u>92,519</u>	<u>32,000</u>
Revenue in Excess of Expenditures	<u>\$8,701</u>	<u>(\$31,085)</u>	<u>(\$12,719)</u>	<u>\$23,000</u>

City of Orland
 2014 -- 2015 Budget -- Industries Sewer Enterprise
 For the Year Ending June 30, 2015

Description	2012-2013	2013-2014	2013-2014	2014-2015
	Actual	Budget	Projected	Budget
Revenues				
Sewer Service Fees from Olive Processors	\$ 59,611	\$ 60,000	\$ 56,521	\$ 60,000
Interest Income Allocation	0	300	300	200
Total Revenues	59,611	60,300	56,821	60,200
Personnel Services including wages and benefits	37,084	35,795	33,561	27,873
Operating				
Special Departmental Supplies and Tools	75	0	0	1,500
Uniform Allowance	865	900	800	900
Utilities	2,576	2,500	2,850	3,500
Rents and Leases	1,800	1,800	1,800	1,800
Professional and Contract Services	975	1,000	900	1,000
Training and Travel	0	500	0	1,000
Insurance Allocation	1,049	989	1,000	887
PERS Side Fund Debt Service	2,080	2,690	2,690	2,332
Administrative Allocation	7,970	10,347	10,400	11,000
Total Expenditures	54,474	56,521	54,001	51,792
Revenue in Excess of Expenditures	\$5,137	\$3,779	\$2,820	\$8,408

City of Orland

2014 -- 2015 Budget -- Building Department Enterprise For the Year Ending June 30, 2015

Description	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Budget
Revenues				
Building Permit Fees and Other Charges	\$ 124,723	\$ 110,000	\$ 70,000	\$ 100,000
Total Revenues	<u>124,723</u>	<u>110,000</u>	<u>70,000</u>	<u>100,000</u>
Personnel Services including wages and benefits	73,992	95,405	36,929	68,386
Operating				
Office Expenses	2,588	2,500	6,200	6,000
Depart Expense - Supplies and Tools	3,744	1,500	1,400	1,500
Depart Expense - Used Pickup Truck Net of Trade-in	0	0	0	4,000
Uniform Allowance	0	100	0	0
Communications	1,070	1,250	1,300	1,350
Equipment Maintenance	1,358	200	300	300
Professional and Contract Services	2,058	3,000	32,000	4,000
Dues and Memberships	328	400	480	500
Training and Travel	138	1,000	150	200
Gasoline	1,395	1,700	1,100	1,200
Insurance Allocation	2,181	2,655	2,655	2,176
PERS Side Fund Debt Service	4,886	6,415	6,415	6,004
Total Expenditures	<u>93,738</u>	<u>116,125</u>	<u>88,929</u>	<u>95,616</u>
Revenue in Excess of Expenditures	<u>\$30,985</u>	<u>(\$6,125)</u>	<u>(\$18,929)</u>	<u>\$4,384</u>

CITY OF ORLAND

2014 – 2015

SPECIAL REVENUE FUNDS

BUDGET

City of Orland
 2014 -- 2015 Budget -- Supplemental Law Enforcement Fund (COPS Grant)
 For the Year Ending June 30, 2015

Expenditure Type	2014-2015 Budget
Projected Fund Balance at July 1, 2014	\$ -
Anticipated Revenue from the State of California	100,000
Estimated Interest Income for the Year	10
Less: Front-Line Public Safety Expenditures	(84,000)
Pension Obligation Bond Debt Service	(13,103)
Insurance Allocation	(2,907)
 Projected Balance at June 30, 2014	 \$ -

City of Orland

2013 -- 2014 Budget -- California Gasoline Tax Fund
For the Year Ending June 30, 2015

	California Constitution Article XIX, Section Numbers					RSTP	Totals
	2103	2105	2106	2107	2107.5		
Projected Fund Balances at July 1, 2014	\$86,000	\$32,000	\$17,000	\$79,000	\$5,000	\$110,000	\$329,000
Estimated Apportionments Payable -- State of California	78,000	36,000	32,000	44,000	2,000	83,000	275,000
Budgeted Expenditures transferred from the Streets and Storm Drains Department to be paid with Gasoline Tax Funds							
City Engineer and Other Administrative Costs		(13,000)	(13,000)	(13,000)	(3,000)		(42,000)
Street Wages & Benefits	(125,000)			(8,000)			(133,000)
Pension Obligation Debt Service Payments	(11,569)						(11,569)
Street Lighting and Utilities	(7,000)	(30,000)	(10,000)	(40,000)		(120,000)	(80,000)
Road Patching and Sealing	(5,000)	(5,000)	(5,000)	(5,000)			(20,000)
Equipment Maintenance	(5,000)	(5,000)	(5,000)	(5,000)			(15,000)
Street Related Fuel							
Anticipated Balance at June 30, 2015	\$15,431	\$15,000	\$16,000	\$52,000	\$4,000	\$73,000	\$175,431

City of Orland
 2014 -- 2015 Budget -- Library Memorial and Hanbery Trust Fund
 For the Year Ending June 30, 2015

Expenditure Type	2013-2014 Budget
Projected Fund Balance at July 1, 2014	\$ 80,000
Anticipated Revenue	4,000
Estimated Interest Income for the Year	400
Less: Special Departmental - Publications	(2,650)
Less: Equipment Maintenance	(1,750)
	80,000
Anticipated Balance at June 30, 2015	<u><u>\$ 80,000</u></u>

CITY OF ORLAND

2014 – 2015

PENSION 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, 2015

DEPARTMENT	Budgeted 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	\$104,040	\$ 29,241.48	\$16,735.87	\$ 12,505.61	3.95%	\$12,012.91	10
City Clerk	52,444	14,739.91	8,436.14	6,303.77	1.99%	6,055.41	11
Building Maintenance	16,832	4,730.67	2,707.52	2,023.15	0.64%	1,943.44	15
Planner (Assumes position funded)	85,680	24,081.22	13,782.48	10,298.74	3.25%	9,892.98	16
Building Official/Inspect	52,000	14,615.12	8,364.72	6,250.40	1.97%	6,004.14	17
City Police - General Fund	720,467	362,005.85	193,668.73	168,337.11	53.18%	161,704.88	18
Library - General Fund	181,324	50,962.92	29,167.78	21,795.14	6.89%	20,936.45	20
Recreation/Pool	56,628	15,915.87	9,109.18	6,806.69	2.15%	6,538.51	21
Streets Department	28,338	7,964.73	4,558.48	3,406.25	1.08%	3,272.05	23
Park Maintenance	33,724	9,478.55	5,424.89	4,053.66	1.28%	3,893.95	24
Water Enterprise	206,508	58,041.05	33,218.83	24,822.22	7.84%	23,844.27	25
Sewer Enterprise	181,658	51,056.86	29,221.54	21,835.32	6.90%	20,975.04	27
Industrial Sewer Enter	20,198	5,676.81	3,249.03	2,427.78	0.77%	2,332.13	29
Public Safety - COPS Grant	58,380	29,333.61	15,693.13	13,640.49	4.31%	13,103.07	30
Gasoline Tax	100,194	28,160.40	16,117.14	12,043.27	3.80%	11,568.78	31
TOTALS	\$1,898,414	706,005.06	\$389,455.47	\$316,549.60	100.00%	\$304,078.00	

Note: Third column rate assumes a prorata 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

2014 – 2015

**ESTABLISHED, AUTHORIZED AND
UNFUNDED POSITIONS**

City of Orland
Established, Authorized and Unfunded Positions
For the Fiscal Year 2014 -- 2015

Established Position Titles	Optimal Staffing	Contract Professionals	Funded Employees	Unfunded Positions
City Manager	1		1	
City Clerk - Assistant City Manager	1		1	
City Attorney	1	1		
City Engineer	1	1		
Director of Finance	1	1		
Accounts Payable/Payroll/City Treasurer	1		1	
Accounts Receivable/Water Billing	1		1	
City Planner	1	1		
<hr/>				
Community Service Director	1			1
Code Enforcement Officer	1			1
City Building Official	1		1	
Building Inspectors	1			1
Permit Clerk PT	1			1
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Chief of Police	1		1	
Police Sergeants	2		2	
Police Patrol Officers (1 Funded by COPs Grant)	8		7	1
Police Clerk/Records	1		1	
Police Clerk/Evidence Technician	1		1	
<hr/>				
Director of Public Works	1			1
Public Works Supervisor	1		1	
Admin Support/Grants Administration	1		1	
Water Treatment Maintenance (Lead)	1		1	
Equipment Mechanic	1		1	
Equipment Operator	1		0	
Maintenance Workers	6		7	
<hr/>				
Recreation Director	1		1	
Recreation Assistant PT (+ seasonal help)	1		1	
<hr/>				
City Librarian	1		1	
Librarian - Technician III Cataloguer	1		1	
Library Technician III	1		1	
Children's Librarian	1		1	
Library Assistants PT	2		2	
<hr/>				
Totals	46	4	36	6