

City of Orland

**2015 – 2016
Budget**



**As Adopted by City Council
June 15, 2015**

**CITY OF ORLAND
2015 – 2016 BUDGET
TABLE OF CONTENTS**

	Pages
Letter of Introduction from the City Manager	1
Members of the City Council, Elected Officials, City Staff & Advisory Commissions	2
City Organization Chart	3
Pie Chart of 2015 – 2016 Budgeted Revenues and Expenditures	4
General Fund Summary	5
General Fund Reserves Summary	6
General Fund Revenues	7
General Fund Expenditures Summary with Comparisons	8
City Council Expenditures	9
City Manager Expenditures	10
City Clerk Expenditures	11
Finance Department Expenditures	12
Legal Department Expenditures	13
Engineering Department Expenditures	14
Building Maintenance Expenditures	15
City Planning Department Expenditures	16
Police Department Expenditures	17
Fire Department Expenditures	18
Library Expenditures	19
Recreation and Pool Expenditures	20
Grants Department Expenditures	21
Streets & Storm Drains Expenditures	22
Park Maintenance Expenditures	23
Water, Sewer, Sewer Industries and Building Department	
Enterprise Funds Budgets	24-29
Special Revenue Funds	30-32
Pension Obligation Bonds	33
Established and Authorized Positions	34

City Manager's Message

July 1, 2015



Looking Back...

Fiscal year 2014-2015 was a remarkably challenging yet successful one for Orland, with unusual operational conditions and incidents, including:

- protracted drought requiring emergency action;
- a major storm event in December and cleaning of the 24" sewer main in January, contributing to two releases of untreated waste water identification of fats, oils and grease (FOG) issues. The City took on an aggressive campaign to fight FOG at its many sources.

Our water capacity study was augmented with a water distribution study and leak detection analysis – all pointing the need and path for system improvements.

Meanwhile, the City processed applications for major new businesses like Pilot Flying J and Starbucks, while proceeding with quality-of-life improvements in the community like a new playground and park for the Heartland subdivision, and technology upgrades for the library. We reduced fire hazards by installing barriers at key entrances to Stony Creek, assisted by donations from neighbors.

Responsibility for water and sewer accounts, as well as curbside collection of solid wastes, became that of property owners. These initiatives are expected to reduce uncollectible debt and improve neighborhood compliance with community health & safety objectives.

Looking Forward...

The budget for the coming fiscal year represents Orland's spending plan for July 1, 2015 thru June 30, 2016. It conservatively estimates revenues, which are fairly stable. It funds all essential and many desired municipal services.

It provides for major projects to be accomplished including:

- replacement of playground equipment at Lollipop Land;
- introduction of new signage for downtown businesses;
- addition of a new well, and many repairs and improvements to water and sewer infrastructure; and
- fully funded staffing of the Police Department.

It appears that property taxes are reversing their Great Recession downward trend, and sales taxes are continuing to recover from previous declines. Private investment in new businesses is expanding the community job base and helping the city achieve revenues necessary for providing excellent services on a sustainable basis.

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

A handwritten signature in blue ink that reads "Peter R. Carr".

Peter R. Carr
City Manager

City of Orland 2015 - 2016 Budget

City Council

Mayor
Vice-Mayor
Council person
Council person
Council person

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

Elected Officials

City Clerk
City Treasurer

Angela Crook
Pamela R. Otterson

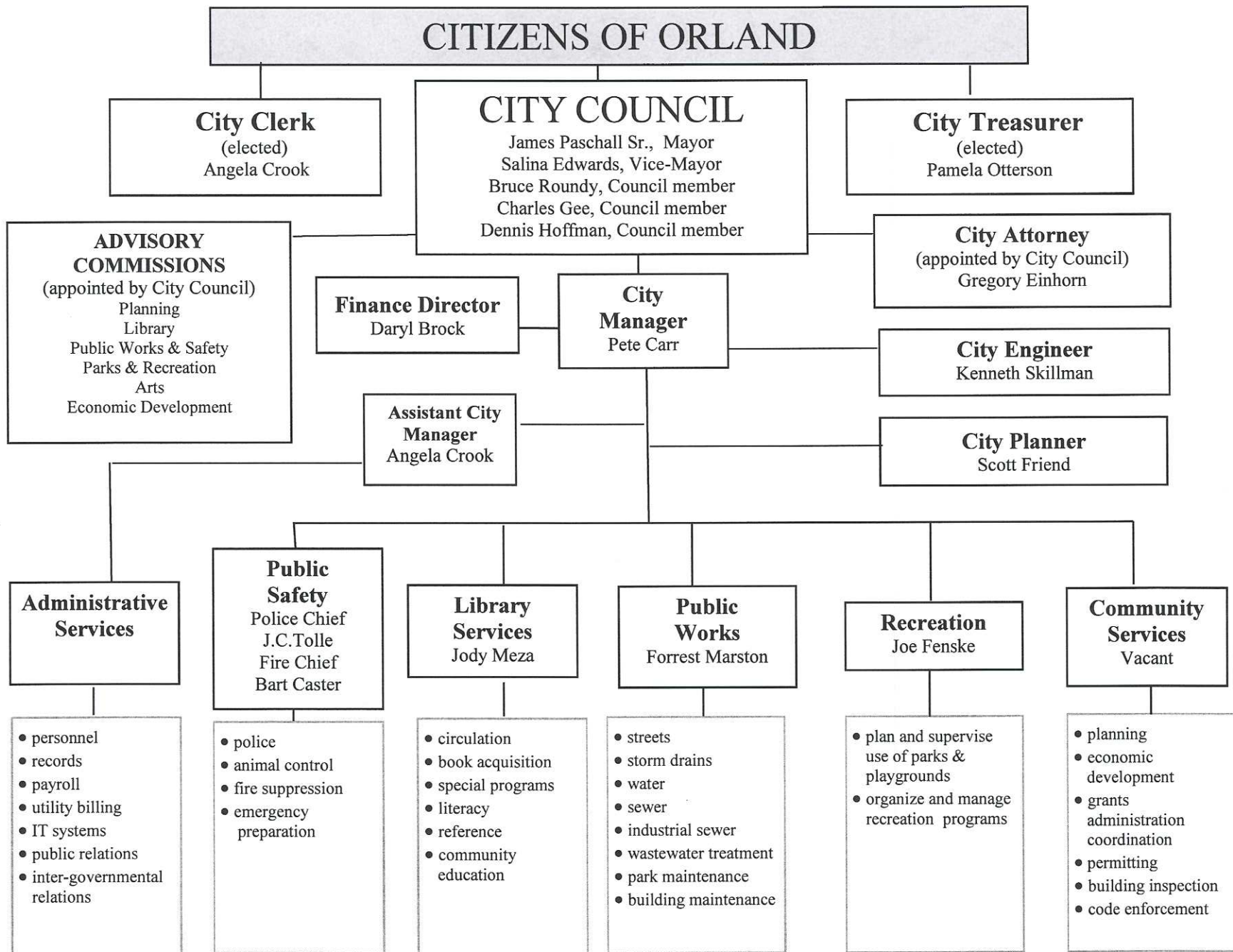
City Staff

City Manager
Assistant City Manager
City Attorney
Chief of Police
Public Works Director
City Librarian
City Engineer
City Planner
Fire Chief
Recreation Director
Building Official
Director of Finance
Grants Administrator

Peter R. Carr
Angela Crook
Gregory H. Einhorn
J.C. Tolle
Forrest Marston
Jody Meza
RAR/Kenneth Skillman
PMC/Scott Friend
Bart Caster
Joe Fenske
Jeffrey Powell
Daryl R. Brock, CPA
Janet Wackerman

Advisory Commissions

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



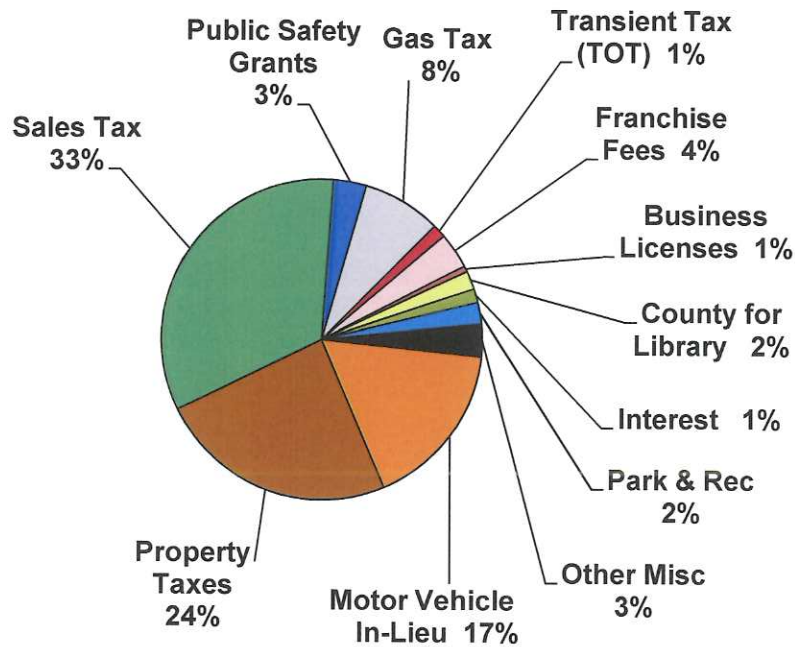
CITY OF ORLAND

2015 – 2016

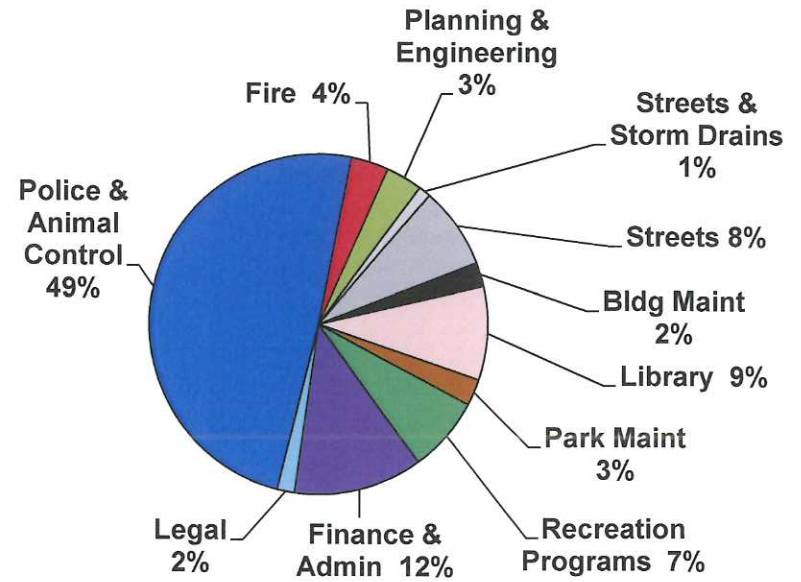
GENERAL FUND SUMMARY

City of Orland Fiscal Year 2015-2016

Where does the General Fund come from?



Where does the General Fund go?



Includes General Fund and Gas Tax/Street Funds

City of Orland
 2015 -- 2016 Budget -- General Fund Summary
 For the Year Ending June 30, 2016

Description	<u>Amounts</u>
Projected General Fund Revenues	\$ 3,319,338
Budgeted General Fund Expenditures	
Salaries and Benefits	(2,067,405)
Operating Expenditures and Debt Service	<u>(1,315,295)</u>
Total General Fund Budgeted Expenditures	<u>(3,382,700)</u>
Budgeted Revenues in Excess of Expenditures	<u><u>\$ (63,362)</u></u>

CITY OF ORLAND

2015 – 2016

GENERAL FUND RESERVES

SUMMARY

City of Orland
2015 -- 2016 Budget -- General Fund Reserves Summary
For the Year Ending June 30, 2016

Description	2014-2015 Budget	2015-2016 Budget
Anticipated Fund Balance at Beginning of Year	\$ 603,000	\$ 743,392
Estimated Excess or (Deficit) General Fund Revenues for the Budget Year	3,600	(63,362)
Unappropriated General Fund Reserve	\$ 606,600	\$ 680,030

Note 1: Funds within the General Fund Reserve appropriated by prior councils - These appropriations are not mandated by any Federal or California statutes and are referred to as "Committed and Assigned."

Fire Apparatus Reserve	\$ 222,491
Police Equipment Replacement Reserve	12,000
Public Works Equipment Replacement Reserve	20,000
Unemployment Compensation Reserve	87,000
	\$ 341,491

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 2013-2014 actual		
One-Sixth of General Fund Expenditures	\$ 541,683	
Five Percent of the Transient Occupancy Tax	2,522	
Five Percent of the Sales Tax	53,999	
Natural Disaster Response	50,000	
Total General Fund Reserve		\$ 648,204

Note 3: Budgeted General Fund Reserve More Than the Note - 2 Requirement Is	\$ 31,826
---	------------------

CITY OF ORLAND

2015 – 2016

GENERAL FUND REVENUES

BUDGET

CITY OF ORLAND

2015 – 2016

GENERAL FUND EXPENDITURES

BY CITY DEPARTMENT

BUDGET

City of Orland
2015--2016 Budget -- General Fund Revenues
For the Year Ending June 30, 2016

Revenue Source	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Projected Revenues	2015-2016 Final Budget
Taxes				
Property	\$788,099	\$811,598	\$819,878	\$836,276
Sales	1,079,970	1,052,789	1,113,765	1,152,747
Public Safety Augmentation	16,498	15,000	15,000	15,000
Real Property Transfer Tax	13,775	12,000	15,000	15,000
Business Licenses	20,750	21,500	19,000	20,000
Franchise Fees	115,163	120,000	125,000	125,000
Transient Occupancy Tax	50,443	46,000	45,000	46,000
Home Owners' Prop Tax Reimbursement	9,397	10,500	10,000	10,000
Fines and Forfeits	36,284	34,000	33,700	34,000
Investment Income	12,427	6,000	10,000	10,000
Rents and Royalties	38,688	38,000	38,000	38,000
Inter Governmental				
Motor Vehicle in Lieu	535,210	535,000	565,016	585,016
County Library Subsidy	60,299	60,299	64,800	64,800
Charges for Services				
Zoning and Variance Fees	7,291	15,000	15,000	15,000
Library Fees	3,975	4,500	4,500	4,500
Green Waste Fees	13,305	13,000	11,000	12,000
Police Fees	38,388	19,000	18,000	18,000
2015 Budget Act Law Enforcement Aug	0	0	0	15,000
Recreation, Park & Swim Programs	101,052	80,000	70,000	75,000
Miscellaneous Revenues	31,587	10,000	8,000	8,000
Administrative Allocation to Enterprise Funds	218,501	226,000	192,192	220,000
Totals	<u>\$3,191,102</u>	<u>\$3,130,186</u>	<u>\$3,192,851</u>	<u>\$3,319,338</u>

City of Orland
2015 -- 2016 Budget General Fund Expenditures Summary

Dept Number	Department	Salaries and Benefits		Operating Expenditures		PERS Pension Obligations Debt Service	
		<u>Budget</u> 2015-2016	<u>Budget</u> 2014-2015	<u>Budget</u> 2015-2016	<u>Budget</u> 2014-2015	<u>Budget</u> 2015-2016	<u>Budget</u> 2014-2015
Administrative Departments							
5010	City Council	\$ -	\$ -	\$ 37,801	\$ 37,877	\$ -	\$ -
5050	City Manager	168,450	155,175	16,200	12,336	10,948	12,013
5020	City Clerk	79,217	75,744	17,222	19,410	5,415	6,055
5030	City Finance	0	0	99,705	96,721	0	0
5040	City Attorney	0	0	59,644	49,527	0	0
5160	City Engineer	0	0	33,986	31,986	0	0
5060	City Planning Department	0	0	81,198	67,400	8,846	9,892
5190	City Building Maintenance	34,586	25,662	45,202	45,281	1,583	1,943
General Fund Departments							
5110	City Police	1,294,362	1,176,181	377,011	367,717	186,799	161,705
5120	City Fire Department	0	0	127,070	112,320	0	0
5200	City Library	249,732	231,175	43,255	46,615	20,856	20,936
5260	City Recreation	148,141	132,077	98,743	86,026	5,992	6,539
6220	City Grants Administration	0	0	825	2,025	0	0
General Fund - Public Works							
5170	City Streets and Storm Drains	26,970	48,261	3,752	2,309	9,704	3,272
5250	Park Maintenance	65,947	62,559	20,019	15,518	3,519	3,893
TOTALS		<u>\$ 2,067,405</u>	<u>\$ 1,906,834</u>	<u>\$ 1,061,633</u>	<u>\$ 993,068</u>	<u>\$ 253,662</u>	<u>\$ 226,248</u>

Total General Fund Expenditures for 2015-2016
Total General Fund Expenditures for 2014-2015
Increase in Total Expenditures

\$ 3,382,700
3,126,587
\$ 256,113 **Represents an 8.19% Increase**

City Council
2015-2016 Budget
Fund 00, Department 5010

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
013	City Council Persons' Stipends	14,640	\$ 15,000	\$ 10,980	\$ 15,000
110	Office Expenses	868	900	512	900
120	Special Dept - Other	1,362	1,000	639	1,000
120	Special Dept-Chamber Car Show	0	0	0	0
120	Computer and Printer	0	0	1,829	0
120	Special Dept-Stony Creek Fence	0	0	921	0
120	Special Dept- Façade/Signage Cost Share	1,340	5,000	1,201	4,000
150	Advertising - Other	163	0	200	200
210	Membership- League of CA Cities	3,953	4,000	3,953	4,000
210	Membership - Orland Chamber Support	6,300	6,000	6,000	6,000
240	Website Maintenance - Matson & Isom	650	1,500	637	1,500
250	Travel/Training	4,039	4,000	3,299	4,500
280	Insurance/Bonds	405	477	357	701
	Sub total	33,720	37,877	30,528	37,801
Total General Fund Appropriations		\$ 33,720	\$ 37,877	\$ 30,528	\$ 37,801

**City Manager
2015-2016 Budget
Fund 00, Department 5050**

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ 150,244	\$ 155,175	\$ 113,793	\$ 168,450
110	Office Expenses	2,051	2,400	1,289	2,400
120	Special Departmental - Other	430	600	203	600
120	Special Departmental - CASP Study	850	0	0	0
120	Special Departmental - Sonic Wall	1,201	0	0	0
120	Special Departmental - Libr/Carnegie Wi-Fi	1,660	0	0	0
120	Special Departmental - City Manager Wi-Fi	0	0	460	0
120	Special Departmental - Arundo Project	0	0	5,000	0
120	Special Departmental - Flood Sand & Bags	0	0	3,145	0
120	Special Departmental - Feral Cat Project	0	0	606	0
160	Communications	881	900	586	900
200	Equipment Maintenance	0	0	0	0
210	Professional and Contract Services	44	0	887	1,200
210	Contract - ATP Grant Application	2,000	0	0	0
210	Contracts - Matson & Isom	1,125	1,200	1,125	1,200
240	Membership and Dues	0	0	400	400
250	Travel/Training	1,568	2,000	2,910	4,000
270	Gasoline and Oil	194	300	250	300
280	Insurance/Bonds	4,264	4,936	3,702	5,200
	Sub total	166,512	167,511	134,356	184,650
291	Pension Obligation Debt Service	10,825	12,013	9,010	10,948
640	Capital Improvements - 824 Fourth Street	38,959	0	0	0
Total General Fund Appropriations		\$ 216,296	\$ 179,524	\$ 143,366	\$ 195,598

**City Clerk
2015-2016 Budget
Fund 00, Department 5020**

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ 75,871	\$ 75,774	\$ 60,067	\$ 79,217
110	Office Expenses	3,650	3,200	2,834	3,800
120	Special Departmental - Other	171	500	202	500
125	Election Charges	0	4,550	151	200
150	Advertising	1,646	750	666	750
160	Communications	331	350	218	350
200	Equipment Maintenance	0	0	106	150
210	Professional Services - Other	307		570	1,000
210	Orland Municipal Code Update Costs	3,175	1,700	650	1,700
210	Professional Services - City Clerk	3,600	3,600	2,700	3,600
210	Contracts - Matson & Isom	1,125	1,200	887	1,200
240	Membership and Dues	285	150	302	400
250	Travel/Training	667	1,000	20	1,000
280	Insurance/Bonds	2,013	2,410	1,808	2,572
	Sub total	92,841	95,184	71,181	96,439
291	Pension Obligation Debt Service	5,287	6,055	4,541	5,415
Total General Fund Appropriations		\$ 98,128	\$ 101,239	\$ 75,722	\$ 101,854

City Finance
2015-2016 Budget
Fund 00, Department 5030

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
110	Office Expenses	4,412	4,500	3,530	4,500
120	Special Departmental - Other	328	500	201	500
150	Advertising	118	0	119	250
160	Communications	469	500	310	500
210	Professional Services - Finance Director	61,475	67,000	42,275	67,000
210	Professional Services - Independent Audit	16,800	18,500	10,500	20,000
210	Professional Services - Matson & Isom	0	1,125	844	1,125
210	Treasurer's Monthly Stipend	2,100	2,100	1,575	2,100
210	Professional Services - CA Mandates Recov	0	0	1,200	0
224	Professional Services - Marta OPEB Study	1,700	0	0	0
240	Membership and Dues	263	265	155	265
250	Travel/Training	0	100	0	100
280	Insurance/Bonds	1,666	2,131	1,598	3,365
	Sub total	89,331	96,721	62,307	99,705
Total General Fund Appropriations		\$ 89,331	\$ 96,721	\$ 62,307	\$ 99,705

City Attorney
2015-2016 Budget
Fund 00, Department 5040

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
110	Office Expenses	84	0	84	0
210	Professional Services - Retainer	45,000	48,000	38,012	48,000
210	Professional Services - Special Services	0	0	0	9,000
280	Insurance/Bonds	1,277	1,527	1,145	2,644
	Sub total	46,361	49,527	39,241	59,644
Total General Fund Appropriations		\$ 46,361	\$ 49,527	\$ 39,241	\$ 59,644

City Engineer
2015-2016 Budget
Fund 00, Department 5160

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
110	Office Expenses	0	0	0	0
210	Engineering Services	47,681	31,000	21,781	33,000
280	Insurance/Bonds	583	986	740	986
	Sub total	48,264	31,986	22,521	33,986
Total General Fund Appropriations		\$ 48,264	\$ 31,986	\$ 22,521	\$ 33,986

City Building Maintenance
2015-2016 Budget
Fund 00, Department 5190

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ 26,046	\$ 25,662	\$ 18,652	\$ 34,586
110	Office Expenses	187	250	31	250
120	Depart Expense - Other	11	200	0	200
170	Utilities	15,394	17,000	13,295	17,000
190	Miscellaneous Supplies and Services	14,831	16,000	10,155	15,000
210	Contract Cleaning Services	10,800	10,500	9,225	12,000
210	Contracts - Matson & Isom	0	250	0	0
280	Insurance/Bonds	719	1,081	811	752
	Sub total	67,988	70,943	52,169	79,788
291	Pension Obligation Debt Service	1,563	1,943	1,457	1,583
Total General Fund Appropriations		\$ 69,551	\$ 72,886	\$ 53,626	\$ 81,371

**City Planning Department
2015-2016 Budget
Fund 00, Department 5060**

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries, Benefits & Unemployment	\$ -	\$ -	\$ -	\$ -
110	Office Expenses	7,944	3,600	2,657	3,600
120	Depart Expense - Other	150	200	361	400
150	Advertising	1,493	1,700	1,066	1,700
160	Communications	300	300	203	300
200	Equipment Maintenance	0	0	0	0
210	Contract Services - PMC	50,785	48,000	38,051	60,000
210	Special Project Services - Housing Element	23,026	0	2,269	0
210	Contract Services - Other	1,582	2,800	2,065	2,800
210	Contracts - Matson & Isom	1,125	1,125	844	1,125
210	City Contribution to LAFCO	7,448	7,448	7,448	7,448
232	Filing Fees	400	600	100	600
232	Glenn Co Fees - Modoc Water Svc Extent	0	0	700	0
250	Travel/Training	0	100	0	100
280	Insurance/Bonds	1,693	1,527	1,145	3,125
	Sub total	95,946	67,400	56,909	81,198
291	Pension Obligation Debt Service	8,915	9,892	7,419	8,846
Total General Fund Appropriations		\$ 104,861	\$ 77,292	\$ 64,328	\$ 90,044

City Police
2015-2016 Budget
Fund 00, Department 5110

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ 1,128,200	\$ 1,176,181	\$ 954,615	\$ 1,294,362
110	Office Expenses	4,336	3,600	4,063	5,000
120	Dept Expense - Supplies	9,243	10,000	9,379	10,000
120	Dept Expense - Computer Server Update	19,073	0	0	0
120	Dept Expense - Taser Equipment	1,038	11,000	12,812	-
120	Dept Expense - Radar Unit	2,187	7,500	0	2,200
120	Dept Expense - Guns and Ammo	15,611	0	0	15,000
120	Dept Expense - VIP Supplies	0	1,500	1,301	500
140	Uniform Allowance	12,841	14,000	8,300	12,000
150	Advertising	0	100	100	100
160	Communications	3,956	4,000	3,838	4,000
200	Equipment Maintenance	47,816	61,000	64,309	75,000
210	Professional and Contract Services	14,746	13,000	5,167	13,000
210	Contracts - Matson & Isom	21,260	21,000	15,750	21,000
221	Dispatch Services from Glenn County	88,375	93,000	69,750	93,000
222	Animal Control Services from Glenn County	52,000	55,000	41,250	55,000
240	Membership and Dues	880	1,200	295	1,200
250	Travel/Training	10,680	5,400	3,878	5,400
270	Gasoline and Oil	29,874	29,000	20,442	29,000
280	Insurance/Bonds	32,041	37,417	28,063	35,611
285	Interest Expense	2,667	0	2,000	-
	Sub total	1,496,824	1,543,898	1,245,312	1,671,373
291	Pension Obligation Debt Service	153,562	161,705	121,279	186,799
Total General Fund Appropriations		\$ 1,650,386	\$ 1,705,603	\$ 1,366,591	\$ 1,858,172

Augment Police Equipment Reserve \$ - \$ 6,000 \$ - \$ 6,000

**City Fire Department
2015-2016 Budget
Fund 00, Department 5120**

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
014	Fire Department Assistance	\$ 12,850	\$ 14,850	\$ -	\$ 14,850
110	Office Expenses	920	1,500	761	1,500
120	Dept Expense - Fire Apparatus	47,977	10,000	6,221	10,000
	Dept Expense - WIFI in Fire House	0	3,000	0	-
160	Communications - Dispatch	18,896	19,000	7,323	19,000
170	Utilities	11,236	11,000	7,972	12,000
190	Building Maintenance	9,353	12,000	8,882	12,000
200	Equipment Maintenance	18,137	17,000	7,426	17,000
210	Professional and Contract Services	50	100	0	100
210	Contracts - Matson & Isom	0	125	0	125
250	Travel/Training	382	3,000	2,983	3,000
270	Gasoline and Oil	5,470	5,500	2,579	5,500
280	Insurance/Bonds	357	409	306	618
	Workers' Compensation Insurance			7,193	26,377
	Sub total	125,628	97,484	51,646	122,070
550	Capital Outlay - New Pagers and Radios	1,932	5,000	2,093	5,000
535	VFA Grant - City Match - 3 MSA SCBA's	22,262	9,836	0	-
Total General Fund Appropriations		\$ 149,822	\$ 112,320	\$ 53,739	\$ 127,070
Augment Fire Equipment Reserve		\$ 35,000	\$ 35,000	\$ 35,000	\$ 50,000

City Library
2015-2016 Budget
Fund 00, Department 5200

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ 233,548	\$ 294,388	\$ 173,636	\$ 316,106
	Less: City of Willows Reimbursement	(58,680)	(63,213)	(47,412)	(66,374)
		174,868	231,175	126,224	249,732
110	Office Expenses	5,159	4,200	3,570	4,500
120	Special Dept - Books and Publications	7,290	8,000	6,179	8,000
120	State Library Fund Reimbursements	0	(4,000)	0	(4,000)
120	Special Dept - Operating Supplies	0	2,000	127	1,000
160	Communications	1,548	1,600	466	1,000
170	Utilities	9,037	7,700	7,642	7,700
200	Equipment Maintenance	2,433	2,100	2,459	3,000
200	Equipment Computer Replacement	0	3,500	0	0
210	Professional and Contract Services	8,302	9,750	6,752	9,750
250	Travel/Training	2,400	2,400	1,800	2,400
280	Insurance/Bonds	8,463	9,365	7,024	9,905
	Sub total	219,500	277,790	162,243	292,987
	Pension Obligation Debt Service	21,137	20,936	15,702	20,856
Total General Fund Appropriations		\$ 240,637	\$ 298,726	\$ 177,945	\$ 313,843

**Recreation and Pool
2015-2016 Budget
Fund 00, Department 5260 and 5261**

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	Projected	Final
010-045	Salaries and Benefits	\$ 146,053	\$ 132,077	\$ 113,856	\$ 148,141
110	Office Expenses	2,406	2,800	1,323	2,000
120	Dept Expenses - Recreation	59,845	46,400	32,620	40,000
120	Dept Expenses - Pool Related	16,032	10,000	17,326	20,000
150	Advertising	0	250	0	250
160	Communications	1,861	1,900	1,201	1,900
170	Utilities	22,411	15,000	18,564	22,000
200	Equipment Maintenance	1,443	1,600	813	1,600
210	Professional and Contract Services	1,167	1,500	887	1,500
250	Travel/Training	1,485	1,500	0	1,500
270	Gas and Oil	632	600	1,545	2,000
280	Insurance/Bonds	3,470	4,476	3,357	5,993
	Sub total	256,805	218,103	191,492	246,884
	Pension Obligation Debt Service	10,194	6,539	4,904	5,992
	Total General Fund Appropriations	\$ 266,999	\$ 224,642	\$ 196,396	\$ 252,876

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

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
110	Office Expenses	162	100	121	150
120	Special Departmental	36	0	0	0
150	Advertising	178	150	0	150
160	Communications	499	450	322	450
210	Professional and Contract Services	0	75	0	75
250	Travel/Training	9			
330	City Grant Matching Funds	0	1,250	0	0
	Sub total	884	2,025	443	825
Total General Fund Appropriations		\$ 884	\$ 2,025	\$ 443	\$ 825

City Streets and Storm Drains Maintenance
2015-2016 Budget
Fund 00, Department 5170

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ 45,014	\$ 48,261	\$ 36,054	\$ 26,970
120	Special Departmental	1,570	0	1,500	2,000
140	Uniforms	911	1,000	534	1,000
170	Utilities	0	0	0	0
210	Professional and Contract Services	0	0	50	0
270	Gas and Oil	0	0	0	0
280	Insurance/Bonds	1,198	1,309	982	752
	Sub total	48,693	50,570	39,120	30,722
291	Pension Obligation Debt Service	6,510	3,272	2,454	9,704
Total General Fund Appropriations		\$ 55,203	\$ 53,842	\$ 41,574	\$ 40,426

Note: The majority of the City's street costs are paid through the Highway Users Tax special revenue fund which is shown separately on page 31.

City Park Maintenance
2015-2016 Budget
Fund 00, Department 5250

Object Code	Description	2013-2014	2014-2015	9 Months	2015-2016
		Actual	Budget	2014-2015	Final
010-045	Salaries and Benefits	\$ 55,950	\$ 62,559	\$ 45,805	\$ 65,947
110	Office Expenses	138	150	36	150
120	Dept Expenses - Repair, Supplies & Services	23,352	7,000	10,711	13,000
140	Uniforms	850	900	534	900
160	Communications	164	180	107	180
170	Utilities	1,692	5,000	1,307	1,750
200	Equipment Maintenance	717	350	1,614	2,200
280	Insurance/Bonds	1,498	1,938	1,454	1,487
	Sub total	84,361	78,077	61,568	85,614
291	Pension Obligation Debt Service	3,254	3,894	2,920	3,871
Total General Fund Appropriations		\$ 87,615	\$ 81,971	\$ 64,488	\$ 89,485

CITY OF ORLAND

2015 – 2016

WATER, SEWER & BUILDING

DEPARTMENT ENTERPRISE FUNDS

BUDGET

City of Orland
2015 -- 2016 Budget -- Water Enterprise Operating
For the Year Ending June 30, 2016

Description	2013-2014 Actual	2014-2015 Budget	10 Months 2014-2015	2015-2016 Budget
Revenues				
Water Service Fees	\$ 884,665	\$ 891,100	\$ 737,884	\$ 850,000
Interest and Other Income	2,667	2,400	1,800	2,000
Total Revenues	<u>887,332</u>	<u>893,500</u>	<u>739,684</u>	<u>852,000</u>
Personnel Services including wages and benefits	386,102	348,799	300,848	334,917
Operating				
Office Expenses	10,647	9,000	6,151	7,500
Special Departmental Supplies and Tools	32,720	32,000	23,397	29,000
Uniform and Boot Allowance	1,428	1,500	1,275	1,500
Advertising	15	100	115	400
Communications - Cell Phones and SW Radios	7,171	8,000	5,505	7,500
Utilities	178,016	200,000	157,557	177,557
Rents and Leases	12,000	12,000	10,000	12,000
Equipment Maintenance	17,389	20,000	30,345	20,000
Professional and Contract Services	42,600	36,000	26,552	32,000
State Regulatory Fees	9,488	10,000	10,119	10,000
Training and Travel	1,206	2,000	1,184	2,000
Gasoline	23,884	25,000	17,573	21,000
Insurance Allocation	10,464	11,732	9,777	9,337
Pension Obligation Debt Service	21,851	23,844	19,870	19,661
Administrative Allocation	121,797	125,000	104,167	126,500
Total Expenditures	<u>876,778</u>	<u>864,975</u>	<u>724,435</u>	<u>810,872</u>
Revenue in Excess of Expenditures	<u>\$10,554</u>	<u>\$28,525</u>	<u>\$15,249</u>	<u>\$41,128</u>

City of Orland
2015 -- 2016 Budget -- Water Enterprise Capital
For the Year Ending June 30, 2016

Description	2013-2014 Actual	2014-2015 Budget	10 Months 2014-2015	2015-2016 Budget
Revenues				
Water Capital Fees	\$ 97,104	\$ 70,000	\$ 51,452	\$ 62,000
Capital Reserves Resulting from the Rate Increases as Proposed by the City Engineer				325,354
Total Revenues	<u>97,104</u>	<u>70,000</u>	<u>51,452</u>	<u>387,354</u>
Non Operating Expenditures				
Debt Service on Vac-Con Purchase	12,116	0	0	0
Debt Service on Eva Well Contruction				33,376
Capital System Improvements:				
Eva Well Engineering Costs	80,100	0	0	0
Water Meter Replacements	15,949	24,000	14,701	20,000
Lely Well Improvements	10,252	0	0	0
Water Related Engineering Costs	0	0	12,564	26,000
Truck Replacement (1/2 Water and 1/2 Sewer)	0	10,000	0	10,000
Special Leak Detection Study	0	0	9,988	0
Automated Water Meter Reader Tower and Components	0	75,000	0	0
Total Expenditures	<u>118,417</u>	<u>109,000</u>	<u>37,253</u>	<u>89,376</u>
Revenue in Excess of Expenditures	<u>(\$21,313)</u>	<u>(\$39,000)</u>	<u>\$14,199</u>	<u>\$297,978</u>

City of Orland
2015 -- 2016 Budget -- Sewer Enterprise Operating
For the Year Ending June 30, 2016

Description	2013-2014 Actual	2014-2015 Budget	10 Months 2014-2015	2015-2016 Budget
Revenues				
Sewer Service Fees	\$ 572,159	\$ 625,200	\$ 533,136	\$ 637,136
Interest and Other Income	0	0	0	0
Total Revenues	<u>572,159</u>	<u>625,200</u>	<u>533,136</u>	<u>637,136</u>
Personnel Services including wages and benefits	319,419	309,462	240,469	321,162
Operating				
Office Expenses	9,044	10,000	6,050	7,500
Special Departmental Supplies and Tools	36,884	36,000	25,870	30,000
Uniform and Boot Allowance	1,428	1,500	1,275	1,500
Advertising	15	200	145	200
Communications - Cell Phones & SW Radios	1,727	2,500	1,491	2,500
Utilities	3,162	7,000	2,606	4,000
Rents and Leases	12,000	12,000	10,000	12,000
Equipment Maintenance - Including Lift Station Maintenance	18,761	20,000	35,888	35,000
Professional and Contract Services	14,937	15,000	23,739	15,000
Sewer Line Inspection Costs	0	0	114,814	0
State Regulatory Fees	16,174	18,000	15,686	18,000
Training and Travel	78	500	150	500
Gasoline	23,804	26,000	17,417	22,000
Insurance Allocation	8,902	7,980	6,650	8,954
Pension Obligation Debt Service	18,551	20,975	17,480	18,854
Administrative Allocation	86,357	90,000	75,000	92,000
Total Expenditures	<u>571,243</u>	<u>577,117</u>	<u>594,730</u>	<u>589,170</u>
Revenue in Excess of Expenditures	<u>\$916</u>	<u>\$48,083</u>	<u>(\$61,594)</u>	<u>\$47,966</u>

City of Orland
 2015 -- 2016 Budget -- Sewer Enterprise Capital
 For the Year Ending June 30, 2016

Description	2013-2014 Actual	2014-2015 Budget	10 Months 2014-2015	2015-2016 Budget
Revenues				
Sewer Capital Fees	\$ 89,507	\$ 55,000	\$ 25,715	\$ 55,000
Capital Reserves Resulting from the Rate Increases as Proposed by the City Engineer				\$ 174,778
Total Revenues	<u>89,507</u>	<u>55,000</u>	<u>25,715</u>	<u>229,778</u>
Non Operating Expenditures				
Debt Service on the Vac -- Con Purchase	4,915	0	0	0
Capital Expenditures	95,340	12,000	0	12,000
Fleet Replacement Costs		20,000		10,000
Total Expenditures	<u>100,255</u>	<u>32,000</u>	<u>0</u>	<u>22,000</u>
Revenue in Excess of Expenditures	<u>(\$10,748)</u>	<u>\$23,000</u>	<u>\$25,715</u>	<u>\$207,778</u>

City of Orland
2015 -- 2016 Budget -- Industries Sewer Enterprise
For the Year Ending June 30, 2016

Description	2013-2014 Actual	2014-2015 Budget	10 Months 2014-2015	2015-2016 Budget
Revenues				
Sewer Service Fees from Olive Processors	\$ 57,419	\$ 60,000	\$ 42,726	\$ 55,000
Interest Income Allocation	0	200	100	100
Total Revenues	<u>57,419</u>	<u>60,200</u>	<u>42,826</u>	<u>55,100</u>
Personnel Services including wages and benefits	32,693	27,873	23,724	35,684
Operating				
Special Departmental Supplies and Tools	0	1,500	0	0
Uniform Allowance	850	900	702	900
Utilities	3,075	3,500	2,554	3,000
Rents and Leases	1,800	1,800	1,500	1,800
Professional and Contract Services	650	1,000	100	100
Training and Travel	0	1,000	0	0
Insurance Allocation	989	887	740	995
PERS Side Fund Debt Service	2,691	2,332	1,943	2,094
Administrative Allocation	10,347	11,000	9,167	10,500
Total Expenditures	<u>53,095</u>	<u>51,792</u>	<u>40,430</u>	<u>55,073</u>
Revenue in Excess of Expenditures	<u>\$4,324</u>	<u>\$8,408</u>	<u>\$2,396</u>	<u>\$27</u>

City of Orland
 2015 -- 2016 Budget -- Building Department Enterprise
 For the Year Ending June 30, 2016

Description	2013-2014 Actual	2014-2015 Budget	10 Months 2014-2015	2015-2016 Budget
Revenues				
Building Permit Fees and Other Charges	\$ 76,523	\$ 100,000	\$ 74,842	\$ 95,000
Total Revenues	<u>76,523</u>	<u>100,000</u>	<u>74,842</u>	<u>95,000</u>
Personnel Services including wages and benefits	26,300	68,386	55,051	70,605
Operating				
Office Expenses	2,829	6,000	3,262	3,600
Depart Expense - Supplies and Tools	663	1,500	429	1,000
Depart Expense - Used Pickup Truck Net of Trade-in	0	4,000	0	0
Communications	1,267	1,350	792	1,350
Equipment Maintenance	55	300	28	300
Professional and Contract Services	25,645	4,000	4,812	8,111
Dues and Memberships	213	500	480	500
Training and Travel	0	200	150	200
Gasoline	281	1,200	48	1,000
Insurance Allocation	0	2,176	1,813	2,176
PERS Side Fund Debt Service	6,415	6,004	5,003	6,004
Total Expenditures	<u>63,668</u>	<u>95,616</u>	<u>71,868</u>	<u>94,846</u>
Revenue in Excess of Expenditures	<u>\$12,855</u>	<u>\$4,384</u>	<u>\$2,974</u>	<u>\$154</u>

25% of the building department costs are being allocated to the code enforcement accounts in the general fund.

CITY OF ORLAND

2015 – 2016

SPECIAL REVENUE FUNDS

BUDGET

City of Orland
 2015 -- 2016 Budget -- Supplemental Law Enforcement Fund (COPS Grant)
 For the Year Ending June 30, 2016

Expenditure Type	2015-2016 Budget
Projected Fund Balance at July 1, 2015	\$ -
Anticipated Revenue from the State of California	100,000
Estimated Interest Income for the Year	10
Less: Front-Line Public Safety Expenditures	(87,647)
Pension Obligation Bond Debt Service	(14,301)
Insurance Allocation	(2,726)
Add: Transfer - In from General Fund to cover costs	4,664
Projected Balance at June 30, 2016	\$ -

City of Orland
 2015 -- 2016 Budget -- California Gasoline Tax Fund
 For the Year Ending June 30, 2016

	California Constitution Article XIX, Section Numbers					RSTP	Totals	
	2103	2105	2106	2107	2107.5			
Projected Fund Balances at July 1, 2015	\$6,067	\$11,642	\$7,804	\$69,450		\$0	\$130,800	\$225,763
Estimated Apportionments Payable -- State of CA based upon 2015-2016 Projected Revenue	38,116	43,895	27,428	60,317		2,000	84,000	255,756
Budgeted Expenditures transferred from the Streets and Storm Drains Department to be paid with Gasoline Tax Funds								
City Engineer and Other Administrative Costs		(10,000)	(10,000)	(10,000)				(30,000)
Street Wages & Benefits	(38,326)			(45,000)			(55,000)	(138,326)
Street Lighting and Utilities		(30,000)	(10,000)	(40,000)				(80,000)
Road Patching and Sealing							(100,000)	(100,000)
Equipment Maintenance	(5,000)	(5,000)	(5,000)	(5,000)				(20,000)
Streetscapes Grant Match							(40,000)	
Anticipated Balance at June 30, 2016	\$857	\$10,537	\$10,232	\$29,767		\$2,000	\$19,800	\$73,193

City of Orland
 2015 -- 2016 Budget -- Library Memorial and Hanbery Trust Fund
 For the Year Ending June 30, 2016

Expenditure Type	2015-2016 Budget
Projected Fund Balance at July 1, 2015	\$ 86,000
Estimated Donations	2,000
Estimated Interest Income for the Year	430
Less: Special Departmental - Publications	(3,500)
	84,930
Anticipated Balance at June 30, 2016	\$ 84,930

CITY OF ORLAND

2015 – 2016

PENSION OBLIGATION BONDS DEBT

SERVICE ALLOCATION BY

DEPARTMENTS

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, 2016

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	\$108,160	\$ 32,448.00	\$22,497.28	\$ 9,950.72	3.48%	\$10,948.41	10
City Clerk	53,493	16,047.90	11,126.54	4,921.36	1.72%	5,414.79	11
Building Maintenance	15,641	4,692.30	3,253.33	1,438.97	0.50%	1,583.25	15
Planner (Assumes position funded)	87,394	26,218.08	18,177.87	8,040.21	2.81%	8,846.35	16
City Police - General Fund	740,770	370,385.00	200,607.92	169,777.08	59.31%	186,799.41	17
Library - General Fund	206,034	61,810.20	42,855.07	18,955.13	6.62%	20,855.62	19
Recreation/Pool	59,205	17,761.50	12,314.64	5,446.86	1.90%	5,992.98	20
Streets Department	95,863	28,758.90	19,939.50	8,819.40	3.08%	9,703.65	22
Park Maintenance	38,246	11,473.80	7,955.17	3,518.63	1.23%	3,871.42	23
Water Enterprise	194,235	58,270.50	40,400.88	17,869.62	6.24%	19,661.28	24
Sewer Enterprise	186,258	55,877.40	38,741.66	17,135.74	5.99%	18,853.81	26
Industrial Sewer Enter	20,695	6,208.50	4,304.56	1,903.94	0.67%	2,094.83	28
Building Official	59,659	17,897.70	12,409.07	5,488.63	1.92%	6,038.93	29
Public Safety - COPS Grant	56,713	28,356.50	15,358.45	12,998.05	4.54%	14,301.27	30
TOTALS	<u>\$1,922,366</u>	<u>736,206.28</u>	<u>\$449,941.95</u>	<u>\$286,264.33</u>	<u>100.00%</u>	<u>\$314,966.00</u>	

CITY OF ORLAND

2015 – 2016

**ESTABLISHED AND AUTHORIZED
POSITIONS**

City of Orland
Established, Authorized and Unfunded Positions
For the Fiscal Year 2015 -- 2016

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
<hr/>				
Chief of Police	1		1	
Police Sergeants	2		2	
Police Patrol Officers (1 Funded by COPS Grant)	8		8	
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			1
Maintenance Workers	7		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	47	4	37	6