



Financial Summary on page 23 of the report  
 \$3.7 million of revenue  
 \$920,000 of expenditures

## City Council Staff Report

Agenda Item:	<u>H.1</u>
Date:	<u>February 21, 2023</u>
Department:	<u>City Council</u>

**AGENDA TITLE:** Supplemental Sales Tax Oversight Commission (SSTOC) Annual Report

**RECOMMENDATION:**

Review, discuss, and accept the FY 2021-2022 SSTOC Annual Report, and provide Direction, if any.

**DISCUSSION:**

The SSTOC was established by the City Council to provide advice and oversight regarding revenue generated by the 2020 voter-approved one percent Supplemental Sales Tax (Measure R), particularly regarding efforts in Wildfire Risk Reduction, Disaster Planning, and Maintenance/Repair of Public Roads and Storm Drains. This Annual Report is the second annual report and is intended to address the fiscal year (July 1, 2021 through June 30, 2022). The report also includes a summary of those portions of the Annual Comprehensive Financial Report that are within the purview of the SSTOC.

**DUTIES OF THE COMMISSION**

The SSTOC Bylaws, dated December 5, 2020, and adopted by Resolution #67-20, indicate that the role of the Commission is to make recommendations and provide advice to the City Council and City Staff, regarding revenue generated from the Voter Approved Sales Tax (Measure R, 2020), as well as remaining revenues from the 2012 ½-cent Supplemental tax, and from the Measure J 2014 and Measure L 2016 General Obligation Bond Funds.

The bylaws specify that the priority programs for the SSTOC include:

- Wildfire threats and reduction of fire fuels from public and private property
- Disaster planning and emergency response
- Coordination and delivery of the programs funded by the tax
- Critical public storm drainage infrastructure
- Long-term road repair and maintenance

**REQUIREMENT FOR ANNUAL REPORTS**

The Bylaws and Resolution 67-20 call for the SSTOC to provide an annual written report to the City Council. The report is required to include information from the Annual Audit regarding expenditures from the Add-on Supplemental Sales Tax (Measure R, 2020), as well as remaining revenues from the 2012 one-half-cent Supplemental Tax, and from the Measure J 2014 and Measure L 2016 General Obligation Bond Funds. The report is also required to summarize the achievements and plans of the Commission.

**FISCAL IMPACT:**

There is no financial impact associated with receiving this report.

**ATTACHMENTS:**

A. SSTOC 2022 Annual Report

Respectfully Submitted by:  
Micki Cronin  
Senior Management Analyst

Prepared By: Micki Cronin, Senior Management Analyst

Approved by:

David Biggs  
David Biggs, City Manager 2/16/2023

**Supplemental Sales Tax Oversight Commission**

**Annual Report  
for the  
Fiscal Year Ending June 30, 2022**

# Supplemental Sales Tax Oversight Commission

## Annual Report for the Fiscal Year Ending June 30, 2022

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## I. INTRODUCTION

This is the second Annual Report of the Supplemental Sales Tax Oversight Commission (SSTOC). The SSTOC was established by the City Council to provide advice and oversight regarding revenue generated by the 2020 voter-approved one percent Supplemental Sales Tax (Measure R), particularly regarding efforts in Wildfire Risk Reduction, Disaster Planning, and Maintenance/Repair of Public Roads and Storm Drains.

The SSTOC was also assigned to be the successor commission to the Citizens Infrastructure Oversight Commission (CIOC). As a result, this document also reports on remaining revenues from the 2012 voter-approved one-half percent Supplemental Sales Tax (Measure L), which the City Council focused on Maintenance/Repair of Public Roads and Storm Drains. The Measure L supplemental sales tax was replaced by Measure R in April 2021.

This Annual Report addresses the most recently completed fiscal year (July 1, 2021 through June 30, 2022) and includes a summary of those portions of the audited Annual Comprehensive Financial Report (ACFR) that are within the purview of the SSTOC. Because the audit is completed approximately six months after the reporting fiscal year closes, the revenue and expenses discussed occurred in the past. To help the reader form a more complete perspective of the City's efforts and plans to address Wildfire Risk Reduction, Disaster Planning, and Maintenance/Repair of Roads and Storm Drains, this report also includes summaries of relevant historical and upcoming City efforts in those areas.

The City concluded the fiscal year with \$3,127,429 in Measure L funds and \$3,347,112 in Measure R funds. The fund balance in Measure R is partially a result of sales tax collected during the fiscal year being more than initially projected. The Measure L balance includes \$108,922 in revenue that had been deferred under the State's emergency deferral option program because of the pandemic. Also, expenses for both Measure L and Measure R were less than budgeted.

All of Measure L expenditures for the reporting year (\$650,586) were for paving and storm drain projects. The 2021 paving and storm drain project was completed after the end of the 2021/2022 fiscal year. The remaining Measure L funds are budgeted through the Capital Improvement Program (CIP) for paving and storm drain projects and are projected to be expended by the end of the 2023-2024 fiscal year. As is discussed in the last part of Section IV, the great majority of the funds for road and storm drain maintenance/repair come from several other funds, such as the Gas Tax, Solid Waste Provider fees, and Drainage Impact fees.

The majority of Measure R funds spent in 2021-2022 (\$922,996) was on the chipper and truck, maintenance of City owned property to bring the majority of the parcels into compliance with the fire code, and staffing to support education, outreach, and direct action regarding wildfire risk reduction

and emergency preparedness. Additional details on financial topics can be found in Section IV and V and in Appendices A through D.

While direct action from the City plays a critical role in reducing Orinda's wildfire risk and improving emergency preparedness, real, significant progress relies on actions by City residents, businesses, and property owners. Orinda residents, City of Orinda staff, non-resident property owners, and other interested persons have continued to make important progress in reducing wildfire risk in Orinda and in preparing for emergencies in general. However, a great deal more work is still needed to reduce our overall wildfire risk, because a significant fraction of our City is rated as a Very High Fire Hazard Severity Zone by the California Department of Forestry and Fire Protection (CAL FIRE). As we learn from other communities, it is incumbent on all of us to protect one another by mitigating the risks on our property through annual maintenance as well as periodic (e.g., limbing up trees) or one-off projects (e.g., removal of juniper within 10 feet of the road, home hardening).

To help the City better understand its wildfire risk from vegetative fuels, quantify the fuels, and monitor progress towards reducing fuels, the SSTOC heard presentations from UC Berkeley Professor John Radke of the Center for Catastrophic Risk Management (April 2022) and Vibrant Planet on its Land Tender Program (June 2022). In its October 10, 2022 meeting, the SSTOC reviewed a proposal from the Center for Catastrophic Risk Management that may have the potential to perform that assessment and to provide regular updates. The SSTOC recommended that the Council fund that proposal, but the Council chose not to fund the proposal at this time. In the meantime, City Staff is seeking grants that could fund the proposal.

While our City has had considerable success in the past several years repairing our public roads and storm drains, we still have many large storm drain pipes at risk of failure, and we need to protect the investment we have made in our roads. We recognize the need for Measure R funds to support this endeavor in the future.

As a result of climate change, we must anticipate weather patterns to be more extreme—meaning severe droughts that may parch the landscape for years, if not decades, as well as intense atmospheric rivers that deluge us with rain. The City, its residents and stakeholders must act in exceptional ways to adapt to the changing environment—from reducing the risk of wildfire to repairing storm drains and preparing for an emergency evacuation. We hope that the following pages will give better insight into our recent successes, the work we still have ahead of us, and how voter-approved funding sources can support those efforts.

## II. BACKGROUND

### A. Role and Responsibilities of the Supplemental Sales Tax Oversight Commission (SSTOC)

#### DUTIES OF THE COMMISSION

The SSTOC Bylaws, dated December 5, 2020 and adopted by Resolution #67-20, indicate:

The primary objectives and purposes of this Commission shall be with respect to revenue generated from the Voter Approved Sales Tax, to make recommendations and provide advice to the City Council and City Staff, regarding the planned expenditures for priority programs, services, and projects; and to review, monitor, and report on the expenditures incurred. The Commission may be assigned oversight responsibilities for other voter approved taxes.

Specifically, the “Voter Approved Sales Tax” refers to Measure R (2020), as well as remaining revenues from the Measure L one-half-cent Supplemental Sales Tax (2012). The SSTOC bylaws specify that the priority programs include:

- Wildfire threats and reduction of fire fuels from public and private property.
- Disaster planning and emergency response.
- Coordination and delivery of the programs funded by the tax.
- Critical public storm drainage infrastructure.
- Long-term public road repair and maintenance.

As part of the resolution, the Council also re-assigned the remaining CIOC oversight duties regarding Orinda public roads and storm drains to the SSTOC.

#### REQUIREMENT FOR ANNUAL REPORTS

The Bylaws and Resolution #67-20 call for the SSTOC to provide an annual written report to the City Council. The report is required to include information from the Annual Audit regarding expenditures from the 2020 Add-on Supplemental Sales Tax (Measure R), as well as remaining revenues from the 2012 one-half-cent Supplemental Tax (Measure L). The report is also required to summarize achievements and plans of the Commission.

#### NEAR-TERM PRIORITIES

At the City Council Meeting of March 2, 2021, the Council received and approved a staff report regarding the roles and priorities for the newly-constituted SSTOC, including a recommendation that the key priority items for SSTOC in the near term should be:

- Implementation of a Chipper Program, to assist with expanded wildfire fuel reduction in the City.
- Reduction of fuel loads on publicly owned properties, in order to improve community safety and compliance with regulatory requirements.
- Identification of disaster planning needs.
- Other wildfire risk reduction and disaster planning needs, as may be identified.

The Council approved these near-term priorities for the SSTOC because it had previously accepted the 2019 recommendations from the CIOC regarding Road and Storm Drain Maintenance and Repair. These recommendations are outlined in the following Goals Section B.

#### **B. Overview of Measure R (2020)**

In 2012, the voters in the City of Orinda approved Measure L, a one-half cent add on sales tax that would last for 10 years, expiring in 2022. The priority focus for the expenditures was the improvement of the public roads and drains.

In November 2020, the voters approved Measure R, a general add-on sales tax that would replace Measure L, increasing the add-on sales tax from one-half cent to one cent; and would provide for its collection for 20 years. The collection of the Measure R tax started April 1, 2021. The City Council appointed the Supplemental Sales Tax Oversight Commission (SSTOC), to make recommendations and review budgets and expenditures, as was called for in the ballot measure.

When Measure R was drafted, the City Council identified several key needs related to critical protection and safety of the general public and private properties. Priorities for the expenditure of the Measure R funds included:

- Wildfire Fuel Reduction / Vegetation Management.
- Disaster / Emergency Preparedness.
- Storm Drain Improvements to protect against flooding and road collapse.
- Continued maintenance of public roadways, to protect the investments made in the last 10 years, which included over \$50 million directly funded by voter approved tax dollars.

Measure R Funds were proposed to be used for a combination of both Operating Budget Programs and Capital Improvement Projects.



### C. Collaboration with other Agencies

Wildfire Risk Reduction and Emergency Planning both require collaboration with nearby or overlapping organizations and agencies. A wildfire is an uncontrollable conflagration which sweeps across the land irrespective of who owns it or is responsible for its maintenance. Reducing the risk of such a disaster requires cooperation and collaboration across many interlocking jurisdictions and agencies.

Major organizations in the Orinda area that are currently active in wildfire risk reduction and emergency preparedness include:

- Moraga Orinda Fire District (MOFD)
- Contra Costa County Fire Protection District (ConFire)
- Lamorinda Community Emergency Response Team (Lamorinda CERT)
- Diablo Firesafe Council
- Orinda Firewise Council (OFC)
- City of Lafayette, Town of Moraga, Canyon, City of Berkeley, City of Oakland
- CalTrans
- Contra Costa Transportation Authority
- East Bay Municipal Utility District (EBMUD)
- East Bay Regional Parks District (EBRPD)
- Telephone and wireless providers (AT&T, Verizon, T-Mobile, Sprint, etc.)
- Pacific Gas and Electric Company (PG&E)

## III. GOALS

### A. Goals Regarding Wildfire Risk Reduction and Emergency Preparedness

In its September 8, 2021 meeting, the SSTOC approved the following set of recommendations aimed at reducing Wildfire Risk and improving overall Emergency Preparedness. These recommendations were submitted to the City Council September 21, 2021.

Considerable progress has been made on quite a few of these recommendations, as is described in Section IV, below.

### **NEAR-TERM OR “IMMEDIATE” RECOMMENDATIONS (Fiscal Year 2021-2022)**

1. Hire and train an additional dedicated City staff member to provide “boots on the ground” support for wildfire risk reduction, emergency preparedness, and home hardening efforts.
2. Provide roadside fuel reduction and vegetation management, particularly along evacuation routes.
3. Create a vegetation and structure inventory of City and residential properties in order to utilize novel computer modeling of fire in the Wildland Urban Interface.
4. Continue to clear city property to comply with MOFD Fire Code, and budget and plan for annual clearance.
5. Establish an extensive community education and motivational program regarding Wildfire Risk Reduction, Home Hardening, and Emergency Preparedness.
6. Define police and other emergency staff required to assist the public during evacuations and assure adequate staffing levels will be available.
7. Publicize the existing chipper program and explore implementation of a gridded program.
8. Explore alternate funding to incentivize residents to achieve fuel reduction, home hardening, and emergency preparedness.
9. Expand the pilot program for NO PARKING on red flag days.

#### **LONG-TERM OR MULTI-YEAR RECOMMENDATIONS (Through 2024)**

1. Long-term strategic plan. The City should develop a matrix for success which includes periodic goals for residential compliance, a vegetation maintenance schedule and improved emergency preparedness.
2. Enhance relations with agencies with overlapping interests, such as EBMUD, PG&E, East Bay Regional Parks, and CalTrans.
3. Educate landscapers, nurseries, and garden centers regarding Orinda regulations, standards and best practices.
4. Continue to update City Ordinances to reflect MOFD’s continuing efforts to strengthen the Fire Code and Building Code.
5. Develop and implement a plan to help Orinda homeowners maintain affordable fire and hazard insurance.
6. Develop and adopt an environmental plan to address climate change locally.

Many of these goals are rather general in scope. The commission recognized the need to further refine some of the afore-mentioned goals with a focus on implementation ideas. The following recommendations were presented to the City Council June 21, 2022.

#### Goals:

- Increase number of Orinda homes in Firewise neighborhoods from our current level of 28% to:

- 40% by end of CY22
- 60% by end of CY23
- 85% by end of CY24
- Conduct Wildfire Readiness Evaluations at 20% of Orinda properties the first year. Goals in subsequent years will be based on initial year impact.
- Leverage the City's chipper investment by implementing a grid program to supplement the current on-demand offering so that every area in Orinda is proactively offered a chipper day twice a year and roughly 1,000 homes use the chipper each year.
- Drive action and investment in vegetation management and home hardening with 10% of households using Measure R incentives during year 1. Goals in subsequent years will be based on initial year impact.

Recommendations:

1. Implement a structured, educationally-focused Home Evaluation program that gives property owners a customized checklist of vegetation management and home hardening tasks.
2. Create an incentive program and other resources to assist residents in implementing their home evaluation checklist.
3. Augment our on-demand chipper program with a grid-based program that proactively offers the chipper to each neighborhood twice yearly.
4. Support grassroots activities with dedicated staff for Education and Outreach.
5. Manage Measure R funded activities collaboratively between the City, the SSTOC and other partner organizations.

**B. Goals Regarding Road and Storm Drain Maintenance**

The City Council directed the SSTOC to focus primarily on Wildfire Risk Mitigation and Emergency Preparedness for its initial few years. As a result, the commission has not discussed updates to goals for Road and Storm Drain Maintenance that were defined by the CIOC in 2019. For completeness, the already existing Road and Storm Drain Maintenance goals are listed below.

**ROAD MAINTENANCE**

The City of Orinda has approximately 93 miles of paved publicly-maintained roads. In the 2019 Road and Drainage Repairs Plan, the CIOC recommended the following road-maintenance objective:

***Complete the repair of the public roads, then maintain these recently- repaired roads at the level we have achieved, using recommendations from the StreetSaver program as a guide, to minimize the long-term cost of maintenance.***

The CIOC recommended that this objective would be realized by:

1. Using existing funding to complete the repair of the public Residential roads by the end of calendar year 2021.
  - NOTE: All public residential roads have now been repaired. Oak Flat Rd was the last to be completed. Paving had been postponed, to allow Central Sand and EBMUD to complete their work before final paving work.
2. Using existing funding to complete the repair of the public Arterials and Collectors by the end of calendar year 2023.
  - NOTE: This goal is nearly accomplished. Repairs of Bear Creek Road, from Camino Pablo to the City Limit, are expected to be completed in Spring, 2023. Remaining repairs on Miner Road and Tara Road are also scheduled for 2023. Repairs on Happy Valley Road have not yet been scheduled.
3. By 2023, extending the current one-half cent add-on sales tax or developing an alternative source of funding yielding the same continuing revenue.
  - NOTE: This was accomplished through the passage of Measure R.
4. Every four years, evaluating whether growth in existing revenue sources is adequate to achieve our objective, and if not, developing additional funding sources to fill the gap.
  - NOTE: This will continue to be an ongoing goal. Measure R funds will fill some of these needs, but staff continues to investigate grants and other funding sources, to reduce need for Measure R funds.
5. Since funding needs are unlikely to be constant from year to year, the City should set aside in reserves any funding available in any given year but not required to meet current requirements.
  - NOTE: This is an ongoing part of the City's overall financial management plans. The CIP process is a key element of this process. This is also addressed through the design process, by selecting roads each year that meet the City's budget.
6. Continuing the Pavement Management approach described in Attachment 8 of the 2019 Road and Drainage Repairs Plan, including regular pavement condition assessments, the use of the StreetSaver program to guide City Staff in the selection of treatment schedules for all of the City's public streets, considering such factors as how groupings of segments can minimize overall cost and minimize impacts to the citizens using the roads

- NOTE: This is an ongoing part of the City's process.

See Appendix C for further details about maintenance/repair plans for our public roads.

## **STORM DRAIN REPAIRS AND MAINTENANCE**

The 2019 Road and Drainage Repairs Plan did not define an overarching set of goals regarding storm drains. However, the Plan did note that City staff had proposed an extensive project to perform CCTV inspections of many pipes in the public storm drain system, and a plan to provide a more accurate assessment of the status of our storm drain system, the risk of failures, and the cost of needed repairs. The Plan also provided an overview of the status of the Storm Drain system and identified key maintenance issues, along with a rough cost estimate and prioritization for those repairs.

Orinda's storm drain system includes about 17 miles of public storm drain pipes. These pipes, made from various materials, include Corrugated Metal Pipes (CMP), Reinforced Concrete Pipes (RCP), and various plastic pipes (HDPE, PVC etc.). Many of the City's CMP pipes have been in place well beyond their design life, and therefore may need to be replaced soon. Other pipe materials (RCP, HDPE, etc.) have much longer design life, and are thus less likely to be at current risk.

The City has replaced many of the smaller pipes beneath public roads, within the annual paving projects. Several larger pipes were also replaced in the 2012-2022 time-frame, within Capital Improvement Projects. The City's Capital Improvement Plan (CIP) includes an ongoing program for maintaining and updating a detailed database of the Storm Drain system, and for performing video inspections of storm drain pipes in the public storm drain system on an as needed basis. Pipes are repaired or replaced as needed, and the City is continuously building a more complete record of pipe conditions.

The 2019 update to the Orinda Road and Drainage Repair Plan, projected that roughly \$30 Million was likely be needed over the subsequent 10 years or so (that is roughly to 2030), to better assess the condition of our pipes within our public storm drain system and to repair or replace pipes that are likely to fail. About \$10 Million of that was projected to be needed over the subsequent 3 to 5 years (that is, by about 2024), to continue the detailed inspections and to repair or replace the larger storm drain pipes found to have the highest risk of failure.

See the Accomplishments section and Appendix D for further details about public storm drain maintenance/repair activities and plans.

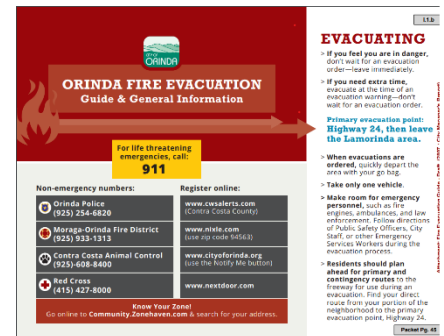
# IV. ACCOMPLISHMENTS

## A. Accomplishments Regarding Wildfire Prevention

Some of the City’s recent efforts to enhance our prevention and preparedness for wildfire are listed below. The first list includes items that were completed by June 30, 2022. To help provide a more complete picture, the second list summarizes tasks that were introduced and/or largely completed after June 30, 2022. They are included here to provide a view into ongoing and upcoming activities.

### COMPLETED BY JUNE 30, 2022

- Modified the pilot program for **No-Parking-on-Red-Flag-Days** to eliminate warnings.
  - Delivered a direct mail piece prior to the start of Fire Season for the Red-Flag-Days program to the residents along El Toyonal and Loma Vista Drive in the existing Red-Flag-Parking-Restrictions-Area.
- Expanding the **No-Parking-on-Red-Flag-Days** pilot program to evacuation routes in North Orinda with necessary improvements in design.
- Established an Emergency Preparedness page on the City’s website.
- Hired staff (Micki Cronin) dedicated to administering the work of wildfire mitigation and the SSTOC.
- Produced the **Orinda Fire Evacuation Guide and General Information** pamphlet, which includes:
  - General information regarding evacuations in the event of a wildfire.
  - Evacuation maps.
  - Zonehaven codes for Orinda.
  - Web addresses to sign up for Contra Costa County Emergency Alerts.
- For a one-year trial period, adopted the introduction of goat grazing at Orinda Oaks Park and Open Space with neighborhood outreach and Council approval.
- Expanded fuel reduction efforts on all City property.



Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)



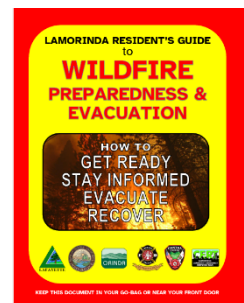


Before



After

- Participated in the East Bay Incident Management Team virtual exercise at St Mary's College with Moraga, Lafayette, Contra Costa County Fire, and MOFD.
- Hosted three focused public awareness social media campaigns (PYP4FS, DidYouKnow and RUReady) on NextDoor, Facebook, Twitter, and Instagram.
  - Boosted posts and videos that garnered an increased number of engagements and impressions.
- Additional posts were produced on a variety of topics related to wildfire and emergency preparedness in addition to the three campaigns listed above.
- Tripepi Smith (our marketing consultant) is fully engaged and has completed a Platform Review and provided an updated Internal Social Media Policy which has been approved by the City Manager and is in effect as of November 1, 2021.
- Created direct mail and marketing pieces to promote:
  - Chipper Program.
  - Fire Marshal's Hazard Compliance guidelines.
  - Red-Flag-Day parking restrictions.
- The printed spring 2022 edition of The Orinda Way publication featured Fire Prevention and Emergency Preparedness and was distributed to all Orinda households.
- Worked in collaboration with MOFD and CERT to update the *Lamorinda Resident Guide to Wildfire Preparedness & Evacuation* which was distributed to every household.
- Participated in Community Outreach and Education events:
  - MOFD's Open House (May 2022)
  - Wilder Health and Safety Fair (June 2022).
- Met with Contra Costa Association of Realtors staff for Governmental Affairs and shared links to the City's website and MOFD's Exterior Hazard Abatement ordinance information.
- Met with local gardening retail stores to share Disallowed Plant List.
- Established a 2x2 committee of two Orinda City Council members and two MOFD Board members



- First meeting in April 2022.
- Introduced the second set of SSTOC recommendations (presented May 2022)
- Grants received:
  - Caltrans Local Road Safety Plan (LRSP) \$40,000 – Aug 2021.
    - This grant will create a road safety plan that could identify future programs and funding needs to make the City eligible for future Caltrans grants.
- Grants applied for:
  - Safe Routes to School, \$348,684: Glorietta School Crossing (June 2022).
  - Metropolitan Transportation Commission ATP \$1,617,712: Camino Pablo Pathway Improvements (June 2022).

### IN PROGRESS/COMPLETED AFTER JUNE 30, 2022

- Established a Measure R Fire Fuels Reduction **Incentive Pilot Program** with the Orinda City Council allocating \$400,000.
  - Started taking applications for reimbursement on November 1, 2022.
- City Council authorized an Outreach and Education Coordinator as part of the 2022-2023 Budget in June 2021.
  - The position was posted in August/September
  - Interviews took place in September/October
  - The position was filled (James Duff) as of November 28, 2022.
- Began scheduling the Orinda Chipper and launched a new registration software to enable a community grid program, with neighborhood chipping days.
- Initiated enhanced communication and coordination with EBMUD, EBRPD, and PG&E on wildfire fuel reduction.
  - Urged EBMUD to remove 1,500 dead Monterey pine trees at the San Pablo Reservoir.
  - Encouraged CalTrans to remove wildfire fuel along State Route 24.
- Requested and received \$800,000 in State funds through the efforts of Assembly Member Bauer-Kahan for a three-year pilot program to fund two additional inspectors to serve Orinda and Moraga, to be supervised by MOFD.
- Installed Contraflow evacuation signs on Miner Rd (Fall 2022).
- Entered the Chipper Truck in the 4<sup>th</sup>-of-July-Parade to promote wildfire prevention and fuel reduction.
- Participated in Community Outreach and Education events:
  - Rotary (August 2022).
  - Lamorinda's Virtual Evacuation Exercise (September 2022)
- Utilized the Lamorinda Great ShakeOut drill (October 2022) to test emergency communications systems. Orinda City Staff also set up the Emergency Operations Center at City Hall.



- The printed fall 2022 edition of The Orinda Way publication featured Fire Prevention and Emergency Preparedness and was distributed to all Orinda households.
- City Council approved an appropriation of \$80,000 of Measure R monies to fund the AB 747 Evacuation analysis (March 2022).
  - Completed the AB 747 Evacuation Analysis, which was then incorporated in the pending General Plan Safety Element update.
- Scheduled the California Department of Insurance to speak on fire insurance-related issues at the December 2022 meeting of the 2x2 committees of the City Council and MOFD.
- Grants applied for:
  - California Governor’s Office of Emergency Services Hazardous Mitigation Grant Program (HMGP) \$568,360 (August 2022).
  - Metropolitan Transportation Commission ATP, \$348,684; City Hall emergency generator project (August 2022).
  - USDA Forest Service Community Wildfire Defense Grant
    - Project 1: Wildfire Education and Outreach Program \$551,545 (October 2022).
    - Project 2: Strategic Wildfire Planning \$618,009 (October 2022).

## **B. Accomplishments on Roads**

In the first years since incorporation in 1985, the City was only able to repair and maintain the most heavily-travelled roads (Arterials, Collectors, and School Routes). By 2004, most of the City’s Residential roads had deteriorated badly, and the City began a concerted effort to address the problem.

Real progress on improving the Residential roads began after voters approved a half-cent sales tax in November 2012 (Measure L). In 2014, voters approved a \$20 Million general-obligation bond (Measure J), to provide additional funds for repairs of Residential roads and storm drains. Another funding increment was provided by the passage of the 2016 \$25 Million general-obligation bond (Measure L – 2016).

As of December 2022, all public Residential roads have now been repaired. Repairs of our public Arterials and Collectors are expected to have been completed by the end of calendar year 2023, with the exception of Happy Valley Rd, for which some repairs have not yet been scheduled. As a measure of success in this effort, the Metropolitan Transportation Commission’s Pavement Condition Index (PCI) report for 2021 lists Orinda as one of only six Bay Area cities with roads meeting their highest category (“Very Good”), with an average PCI of 80-89. Orinda’s average PCI for 2021 was **85**, which is a significant improvement from the average PCI of **46** (“Poor”) in 2006, before starting the roads program. This is a tremendous accomplishment!

Due to a formal request for bid relief (a public contracting remedial process), the 2021 paving project was advertised a second time, delaying the start of the project until spring 2022. As a result, the City had two separate paving projects in calendar year 2022. The second project, the 2022 paving project, was awarded in July, and began in September. Construction was completed by the end of the calendar year 2022.

Table IV-1 shows the lengths of Orinda’s public roads that have been repaired from 2012 through 2022. Streets included in the 2021 and 2022 paving projects are shown in Table IV-2 and Table IV-3, respectively.

NOTE: Regarding the planned 2023 repairs on Miner Road: The City will rehabilitate the section between Lombardy and Tiger Tail Court in 2023, after EBMUD replaces a main water line. EBMUD is contributing \$103,000 toward pavement rehabilitation.

Regarding planned 2023 repairs on Tara Road: The City plans to rehabilitate the section between Southwood Drive to Nonie Road after EBMUD completes replacement of a water line. EBMUD has contributed \$95,287 toward pavement rehabilitation.

Further information on plans regarding future pavement maintenance and repairs are discussed in Appendix C.

**Table IV-1. Lengths of Orinda’s Public roads repaired from 2012 through 2022**

Year	Residential Streets Miles of Rehabilitation	Arterials and Collectors Miles of rehabilitation
2012	0.66	1.77
2013	--	--
2014	0.94	3.86
2015	6.85	2.24
2016	8.50	0.73
2017	10.46	0.36
2018	13.74	1.34
2019	24.35	0.86
2020	1.99	4.45
2021	0.31	5.91
2022	0.62	5.66

**Miles repaired: Sub-Totals                      68.42                      27.18**

**Total Miles of Orinda Roads Repaired                      95.6**

**Table IV-2: List of Streets included in the 2021 Paving Project (Fiscal Year 2020-21)**

Street Name	From	To	Length (ft)	Functional Classification
Bryant Way	Moraga Way	Davis Road	340	A
Camino Sobrante	Orinda Way	El Ribero	3,076	C
Camino Sobrante	Camino Pablo	Orinda way	500	A
Camino Pablo	Moraga Way	Santa Maria Way	2,212	A
Camino Pablo	Santa Maria Way	Camino Sobrante	1,995	A
Camino Pablo	Orinda Way	Miner Road	1,012	A
Camino Pablo	Orinda Way	Camino Sobrante	952	A
Charles Hill Road	Souel Road	Diablo View	1,635	R
Charles Hill Road	Charles Hill Place	Honey Hill Road	1,355	C
Charles Hill Road	El Nido Ranch	Charles Hill Place	495	C
Las Piedras	Vista Del Orinda	Lomas Cantadas	840	C
Lomas Cantadas	City Limit	Tres Mesas	1,740	C
Lomas Cantadas	Tres Mesas	Las Piedras	1,550	C
Lombardy Lane	Van Ripper (N)	Dalewood Dive	1,176	C
Lombardy Lane	Tarry Lane	Van Ripper	1,364	C
Lombardy Lane	Van Ripper (S)	Van Ripper (N)	1,353	C
Rheem Blvd	Zander Drive	Carolyn Court	2,053	A
Rheem Blvd	Carolyn Court	Moraga Via	1,808	A
Rheem Blvd.	City Limit	Zander	863	A
Santa Maria Way	Camino Pablo	Orinda Way	190	A
Santa Maria Way	Orinda Way	Altarinda Road	1,290	C
St. Stephens Drive	El Nido Ranch Road	Las Vegas Road	2,289	C
St. Stephens Drive	Hidden Valley Road	El Nido Ranch Road	690	A
Vista Del Orinda	El Toyonal	Las Piedras	362	C
Wilder Road	HWY 24 EB On-Ramp	Bridge Decking (S)	880	C
Wilder Road	Bridge Decking (N)	190' N at the Fence corner	134	C
Wilder Road	Orinda Fields Lane	HWY 24 EB On-Ramp	726	C

6.22miles

**Table IV-3: List of Streets included in the 2022 Paving Project (Fiscal Year 2021-2022)**

Street Name	From	To	Length (ft)	Functional Classification
Bear Creek Road	Camino Pablo	City Limit	3,300	C
Brookwood Rd	Spring Road	Camino Pablo	2,100	C
Ivy Drive	Moraga Way (N)	Moraga Way (S)	6,548	C
Valley View Dr	Moraga Way	Don Gabriel Way	2,911	C
Moraga Way	Ivy Drive (N)	Ivy Drive (S)	7,078	A
La Espiral	Camino Sobrante	109 La Espiral	2,642	R

Old Camino Pablo	Claremont	80' North Of End	230	R
El Toyonal	411 El Toyonal	Vista Del Orinda	365	C
El Toyonal	Vista Del Orinda	Alta Vista Lane	2,105	C
El Toyonal	125 El Toyonal	Bonita Lane	1,504	C
El Toyonal	Bonita Lane	Loma Vista Drive	1,145	C
El Toyonal	Loma Vista	Camino Pablo	1,756	C
Hidden Valley Rd	St. Stephen Drive	SR 24 On Ramp	1,059	C
Oak Flat Road	Charles Hill Road	Cul De Sac	392	R
Bear Creek Road	Camino Pablo	City Limit	3,300	C
Brookwood Rd	Spring Road	Camino Pablo	2,100	C

6.28 Miles

**C. Accomplishments on Storm Drains**

Orinda’s storm drains, many of which are located under our roads, are largely out of sight and most of us are not aware of how extensive Orinda’s storm drain system actually is. For the most part, our storm drains are only noticed when problems arise. The sinkhole created in January 2017 on Miner Road, caused by the failure of the culvert under the road, clearly shows the necessity to address storm-drain rehabilitation work as quickly as possible.

To develop a better understanding of the status of the storm drain system, the City funded two recent surveys of the system. The first survey, summarized in a March 2016 report by Schaaf and Wheeler, focused on a hydraulic assessment of the larger, higher-risk drains. The second survey, summarized in an August 2019 report by Drake Haglan and Associates, focused on updating inspections of poor-condition, large diameter pipes, providing updated cost estimates for recommended repairs of those pipes, and generating a prioritized list of repairs and potential improvements.

The results of these studies led to the development of a Storm Drain Database and a 10-year plan for repairs to the storm drain system, as called for in the December 2019 Road and Drainage Repairs Plan. The City has an ongoing program that includes maintaining and updating the database and performing video inspections of storm drain pipes, to provide a more accurate assessment of the status of these pipes, the risk of failures, and the cost of any needed repairs.

The majority of the public storm-drain pipes are located under public roads, and many of the smaller pipes are being replaced as a part of our ongoing paving projects. Pipes that are larger diameter, or deeper below the surface, are addressed through the Capital Improvement Program (CIP).

Table IV-4 below summarizes repairs of storm drain pipes that were performed as part of our paving projects since 2012.

**Table IV-4 Drains that were repaired or replaced as part of the Paving Projects from 2012 through 2022**

<i>Year</i>	<i>Linear Feet replaced or lined</i>	<i>Total cost</i>
2012	300	\$91,464
2013		
2014		
2015	384	\$133,644
2016	397	\$200,096
2017	2,226	\$672,364
2018	4,462	\$1,768,008
2019	2,406	\$1,065,400
2020	1,639	\$560,000
2021	1,165	\$806,265
2022	180	107,700
<b>TOTAL</b>	<b>13,159</b>	<b>\$4,598,676</b>

Tables IV-5 and IV-6 list the storm drains repaired as part of the 2022 and 2023 paving projects, respectively. (Note: The 2023 paving project was completed in December 2022 – not within the nominal 2021-2022 fiscal year of this report. It has been included only as information about ongoing work.)

**Table IV-5: Storm Drain repairs within 2021 Paving Project (Completed in 2022)**

<b>Size of Pipe</b>	<b>Length in Feet</b>	<b>Cost</b>
12"	48	\$14,400
18"	180	\$37,800
24"	120	\$30,000
12" HDPE	196	\$96,040
15" HDPE	50	\$27,500
18" HDPE	381	\$234,315
18" HDPE	126	\$80,010
24" HDPE	64	\$42,200
<b>TOTALS</b>	<b>1,165</b>	<b>\$806,265</b>

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**Table IV-6: Storm Drain repairs within 2022 Paving Project  
(Completed in December 2022)**

Pipe Size	Length in Feet	Cost
18"	108	\$46,980
24"	60	\$46,200
48"	12	\$14,520
<b>TOTALS</b>	<b>180</b>	<b>\$107,700</b>

Table IV-7 summarizes recent and near-term large-scale CIP storm drain projects. This list includes projects funded with revenue from sources other than or in addition to Measure L or R, with the funding sources indicated in the table.

**Table IV-7: Recent large-scale Storm Drain projects**

Project	Scope of Work	Cost	Funding Source
Lavenida Culvert Repair (CIP #4148) Completed Nov. 2022	Construct reinforced concrete invert in 120" diameter CMP and construct concrete headwalls	Approx. \$1.0 Million	Primarily funded through Drainage Impact Fees (Fund #210) and Measure L Sales Tax (#105)
Group 1 Storm Drain Repairs (CIP #'s 3100 & 4167) Design & Creek/regulatory permit work underway	Internal lining of three CMP pipes: 1. 60" CMP crossing Glorietta Blvd. north of Rheem 2. 72" CMP crossing Coral Dr. (just west of Ivy Dr.) 3. 72" x 110" CMP crossing Moraga Way (north of Brookside Rd.)	Approx. \$2.2 Million	Funded through ARPA (Fund #256), Drainage Impact Fees (Fund #210) and Road Maintenance Fee (Solid Waste) (#335)
Group 2 Storm Drain Repairs (CIP #'s 3101 & 3102) Design & Creek/regulatory permit work underway	Internal lining of five CMP pipes: 1. 96" CMP crossing Moraga Way (at Orchard Rd.) 2. 60" CMP crossing Orchard Rd. (just west of Great Oaks Cr.) 3 & 4. Twin 42"x72" CMP's crossing Ivy Dr. (just south of Ramona Dr.) 5. 96" CMP crossing El Camino Moraga (just north of Dos Encinas)	Approx. \$2.6 Million	Funded through ARPA (Fund #256) and Drainage Impact Fees (Fund #210)

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San Pablo Creek Box Culvert Repair (CIP #4187) Design & Creek/regulatory permit work underway	Repair 1,300 LF concrete culvert adjacent to Camino Pablo/Orinda Way in Village District	Approx. \$4.2 Million	Funded through Measure R (Fund #106) and Road/Drainage Stabilization (Fund #704)
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Abbreviations: ARPA – American Rescue Plan Act

As can be seen in Table IV-8, the City is making good progress toward meeting the five-year milestone of the 10-year plan, to replace the Category A pipes – pipes identified as having the highest risk of failure by the end of 2024. Unfortunately, many of these larger pipes require a complex and time-consuming permitting process, slightly extending these efforts somewhat beyond the end of 2024. Measure R funds will be critical to accomplishing this project.

**Table IV-8: Category A Storm Drain Projects - Overview**

CIP project Number	Project cost/budget	Construction year	Status as of 12/12/2022	Measure R fundng
4150	\$50,000	20/21	complete	
4094	\$140,000	2023	ready to bid	
4162	\$205,000	19/20	complete	
4167	\$967,000	23/24	in permitting/ design	
3100	\$1,200,000		in permitting/ design	\$1,000,000
3101	\$1,250,000	23/24	in permitting/ design	\$1,000,000
3102	\$1,300,000	23/24	in permitting/ design	\$1,000,000
3103	\$1,600,000	24/25	programmed in CIP	\$1,600,000
3104	\$1,100,000	24/25	programmed in CIP	\$1,100,000
3105	\$1,100,000	24/25	programmed in CIP	\$1,100,000
<b>Subtotal</b>	<b>\$8,912,000</b>			<b>\$6,800,000</b>
<b>Contingency, 15%</b>	<b>\$1,336,800</b>			
<b>TOTAL (Rounded)</b>	<b>\$10,000,000</b>			

See Appendix D for additional information regarding future storm drain pipe maintenance and repairs.

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## V. Financial Summary

The SSTOC Bylaws, dated December 5, 2020 and adopted by Resolution #67-20, indicate that the role of the commission with regards to the revenue generated from the Voter Approved Sales Tax (2020 Measure R) is to make recommendations and provide advice to the City Council and City Staff, regarding the planned expenditures for priority programs, services, and projects; and to review, monitor, and report on the expenditures incurred. The Commission may be assigned oversight responsibilities for other voter approved taxes. This includes any remaining revenues from 2012 Measure L as well as the 2014 Measure J and 2016 Measure L General Obligation Bond Funds. Both Bond Funds have been fully expended: Measure J as of June 30, 2019 and Measure L as of June 30, 2021.

Income from and expenditures against the listed revenue sources are reported through the following funds (used in City Finance reports):

**Fund 105:** Funds from Measure L (2012). Measure L was a General Fund Add-on Sales Tax (additional one-half cent or 0.5 percent), which was approved by more than 50% of the voters at an election November 6, 2012. The tax was a General Tax. As originally approved by the voters, it was scheduled to terminate after 10 years. The tax was first collected by the State in April 2013. In November 2020, the voters approved Measure R, which terminated the collection of Measure L funds as of March 31, 2021. Measure R began to be collected April 1, 2021.

**Fund 106:** Funds from Measure R (2020). Measure R is a General Fund Add-on Sales Tax (additional one cent or 1.0 percent), which was approved by more than 50% of the voters at an election November 10, 2020. The tax is a General Tax. It is scheduled to terminate after 20 years. The approval of this tax replaced the Measure L tax, which was collected at a lower rate. The Measure R tax was first collected on April 1, 2021.

The text below provides a brief summary of the revenue collected in the funds listed above and the expenses against those funds. A more detailed financial report is presented in Appendix A.

### A. Annual Audit

The City obtains an independent annual audit of its financial statements and completes an Annual Comprehensive Financial Report (ACFR). The City selected Maze and Associates as its auditors. For the fiscal year ending June 30, 2022, Maze and Associates has issued a “clean” opinion. This states that based on their independent review and testing, the financial statements are fairly presented in



all material respects. The ACFR was issued on December 19, 2022 and presented to the City Council at a public meeting on January 10, 2023.

**B. Revenue and Expenses**

**Fund 105 Measure L – Add-On Sales Tax (1/2 Cent)**

Revenue and expenses for the Measure L Add-On Sales Tax are shown in Tables V-1 and V-2 below. Measure L Sales Tax revenues were collected only through March 31, 2021, when Measure L was replaced by Measure R. However, due the State’s emergency deferral option program as a result of the COVID-19 Pandemic, \$108,922 in sales tax revenue was received during the fiscal year. At the end of the reporting fiscal year (June 30, 2022), the Measure L unexpended balance was \$3,127,429. The remaining balance is programmed to be expended as part of the Capital Improvement Program for street-related projects and should be extinguished in the 2023-24 fiscal year.

**Table V-1: Income and Expenditure Summary - Measure L 2012 ½ Cent Add-On Sales Tax**

**Fund 105 Measure L – Add-On Sales Tax (1/2 Cent)**

<u>Fund 105 (Measure L) - Add-On</u>		<u>Fiscal Year</u>	
<u>Sales Tax</u>		<u>2021-2022</u>	
<b>Revenue</b>			
Sales Tax Revenue	4105	\$	108,922
Interest Revenue	4110		23,006
Project Reimbursement	4790		
<b>Total Revenue</b>		<b>\$</b>	<b>131,928</b>
<b>Expenditures</b>			
Design Contracts	7125	\$	81,726
Project/Construction Mgt	7126		175,155
Construction Costs	7127		367,542
Professional Services	7180		8,398
Attorney - City General	7131		17,512
Permit Fees	7129		254
<b>Total Expenditures</b>		<b>\$</b>	<b>650,586</b>
<b>Fund Balance Beginning of Year</b>		<b>\$</b>	<b>3,646,087</b>
<b>Fund Balance at End of Year</b>		<b>\$</b>	<b>3,127,429</b>

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

<b>Expenditures By Project</b>	<b>Project #</b>	
Martha Rd Ped Path	4140	680
Lavenida Culvert Repair	4148	35,297
Camino Sobrante Slide @ Golf	4152	38,609
2021 Annual Paving Project	4155	489,859
Pavement Rehab El Toyonal	4165	86,141
<b>Total Project Expenditures</b>		<b>\$ 650,586</b>

**Fund 106 Measure R – Add-On Sales Tax (1 Cent)**

The Measure R Add-On Sales Tax, shown in Table V-2 and V-3 below, was collected for the period from July 1, 2021 – June 30, 2022. Note that Sales Tax processing and remittance from the State of California has a long lead time with revenue received each July and August being accrued to the previous fiscal year. Sales Tax revenue was stronger than anticipated when the budget was being developed in June 2021.

The fund reported sales tax revenue of approximately \$3,682,761 and there was \$992,996 in expenditures. The unexpended balance as of June 30, 2021 was \$3,347,112.

The City Manager operational expenditures were currently 64% of budget. This reflects the timing of hiring the Senior Management Analyst at 80% (August 2021) and the ramping up of priority programs approved by the City Council. Several of the larger expenses in the Public Works and Parks & Recreation operational budgets related to hazard mitigation made up a significant portion of the operating expenses, including Parks & Recreation work scheduled in final quarter of last fiscal year (2020-2021) which carried over into the first quarter of the 2021-2022 fiscal year.

The purchase of the Chipper Truck made up the bulk of the Major project expenditures. Although the Brookwood Right of Way Mitigation project design assessment is underway, only \$16,243 of expenditures were recorded in FY 2021-2022.

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

Table V-2: Income and Expenditure Summary - Measure R 2020 1 Cent Add-On Sales Tax

**Fund 106 Measure R – Add-On Sales Tax (1 Cent)**

<u>Fund 106 (Measure R) - Add-On Sales Tax</u>	<u>Fiscal Year 2021-2022</u>	
<b>Revenue</b>		
Sales Tax Revenue	4105	\$3,671,575
Interest Revenue	4110	11,185
<b>Total Revenue</b>		<b>\$ 3,682,760</b>
<b>Expenditures</b>		
Staff / Consultant Support		\$ 283,384
Legal		4,393
Finance		2,324
Chipper Services		176,765
Public Works Right-of way		10,196
Parks - Hazard Reduction		143,787
Parks - Tree Services		114,775
Projects		187,372
<b>Total Expenditures</b>		<b>\$ 922,996</b>
<b>Fund Balance Beginning of Year</b>		<b>\$ 587,348</b>
<b>Fund Balance at End of Year</b>		<b>\$ 3,347,112</b>

<u>Expenditures By Project</u>	<u>Project #</u>		
Fleet Chipper & Truck	0020	\$	171,129
Brookwood ROW Mitigation	4186		16,243
<b>Total Project Expenditures</b>		<b>\$</b>	<b>187,372</b>

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

**Table V-3: Expenditure Details - Measure R 2020 1 Cent Add-On Sales Tax**

<u>Expenditure Details</u>		<b>Current YTD (Jul 2021 - Jun 2022) Actual</b>
<b><u>Fund #106 - 2020 Measure R: 1 Cent Add-On Sales Tax</u></b>		
<b>City Manager Dept</b>		
<u>Sr. Admin Analyst Allocated Costs</u>		
Salaries & Wages	7055	\$ 81,892
Medicare	7080	1,248
Workers Compensation	7082	2,768
Medical & Dental Insurance	7083	1,150
LTD & Life Insurance	7084	438
Cash In Lieu	7085	4,166
Retirement	7089	13,769
		<hr/>
<b>Sub-Total Allocated Staff Expenses</b>		<b>105,429</b>
<u>Other Non-Staff Expenses In City Mgr Dept</u>		
Minutes Contractor	7178	5,025
Professional Services	7180	66,505
Graphic Design	7182	1,656
Supplies - Office	7200	1,624
Postage	7230	1,535
Cellular Service	7313	136
Mileage	7411	33
Communication	7517	3,114
Publicity / Promotion	7545	79,321
Training & Conferences	7710	-
Indirect Cost Allocation-IT	7897	5,150
Indirect Cost Allocation-Insurance	7898	8,870
		<hr/>
<b>Sub-Total Non-Staff Costs City Mgr Dept</b>		<b>172,968</b>
<b>Total City Mgr Dept Measure R</b>		<b>278,398</b>
<b>City Attorney</b>		
Legal Counsel	7131	4,393
		<hr/>
<b>Total Legal City Attorney</b>		<b>4,393</b>
<b>Police</b>		
Professional Services - Disaster Plan	7180	-
Supplies	7203	-
		<hr/>
<b>Total Police</b>		<b>-</b>

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

<b>Public Works</b>		
Professional Services	7180	100
Hazard Reduction - Chipper Svcs	7186	125,894
Tree Trim / Clearance - Right of Way	7196	987
Disposal - Landfill	7309	19,247
Maintenance - Vehicle	7400	2,251
Gasoline / Fuel	7401	4,663
Rental Equipment	7610	9,109
Indirect Cost Alloc-Fleet	7895	24,710
<b>Total Public Works</b>		<b>186,961</b>
<b>Parks &amp; Recreation</b>		
Hazard Reduction - Fire Breaks	7186	143,787
Tree Trimming - Parks	7196	114,775
<b>Total Parks &amp; Recreation</b>		<b>258,562</b>
<b>TOTAL MEASURE R OPERATING BUDGET</b>		<b>730,638</b>
<b>MEASURE R PROJECTS</b>		
#0020 - Fleet (Chipper / Truck)		171,129
#4186 - Brookwood Rd ROW		16,243
#5501 - Housing Element		4,985
<b>Sub-Total Projects</b>		<b>192,357</b>
<b>GRAND TOTAL MEASURE R EXPENSES</b>		<b>\$ 922,996</b>

**Projected Measure R Revenue and Expenditures**

Table V-4 below summarizes current and projected Measure R revenue and expenditures through fiscal year 2025-2026. Note that the 2021-2022 numbers are shown as preliminary but are included in the approved 2021-2022 budget.

The 2021-2022 budget includes \$2.45M from Measure R for the 2022 Annual Paving Project, and \$90,000 for the Brookwood Right of Way mitigation project. Remaining numbers are projections and are subject to change, including significant Measure R expenditures for storm drain repairs in the final three fiscal years of the report. There are no present plans to use Measure R funds on road maintenance / repairs in the final three fiscal years listed in the report.

For additional information on recent Measure R activities and near-term planned expenditures, see detailed Financial Reports of Appendix A and Appendix B.

Table V-4: Measure R Sources and Uses of Funds - Actuals and Projections

<b>Sources and Uses of Funds</b>						
<b>CIP (Estimated Cash Flow)</b>						
<b>106 - Add-On Sales Tax 2021-2041 (Measure R, passed Nov. 2020)</b>						
		Fiscal Year 2021 / 2022	Fiscal Year 2022 / 2023	Fiscal Year 2023 / 2024	Fiscal Year 2024 / 2025	Fiscal Year 2025 / 2026
		Preliminary Actual Results	Adopted Budget Amounts	Projection	Projection	Projection
<b>Beginning Balance</b>		587,348	3,347,113	2,714,364	3,292,154	3,455,544
<b>Revenue and other Fund Sources</b>						
<i>Revenue</i>						
Sales Tax Add-On		3,671,575	3,400,250	3,434,300	3,468,600	3,503,300
Interest		11,186	6,300	5,000	2,000	2,000
<b>Total Revenue</b>		<b>3,682,761</b>	<b>3,406,550</b>	<b>3,439,300</b>	<b>3,470,600</b>	<b>3,505,300</b>
<b>Total Revenues and Other Fund Sources</b>		<b>3,682,761</b>	<b>3,406,550</b>	<b>3,439,300</b>	<b>3,470,600</b>	<b>3,505,300</b>
<b>Total Funds Available</b>		<b>4,270,109</b>	<b>6,753,663</b>	<b>6,153,664</b>	<b>6,762,754</b>	<b>6,960,844</b>
<b>Expenditures and Uses</b>						
<b>Capital Projects &amp; Equipment</b>						
<i>Fleet - Chipper and Truck</i>						
HIGH PRIORITY	Fleet - Chipper and Truck		(171,129)	-	-	
	Canon SD Repairs PL-1765, -1766 &-1775	3103	-	-	(300,000)	(1,300,000)
	Ranch SD Repairs PL-1074; PL-1089, PL-1809	3104	-	-	(200,000)	(900,000)
	Brookside SD Repair PL-751, PL-867	3105	-	-	(200,000)	(900,000)
	2022 Annual Pavement Project	4190	(2,450,109)	-	-	-
	San Pablo Creek Culvert Repair	4187	-	(1,750,000)	(1,620,000)	(540,000)
	Mitigation - Brookwood Rd - ROW	4186	(16,243)	(90,000)	-	-
	<b>Total Project Expense</b>		<b>(187,372)</b>	<b>(2,540,109)</b>	<b>(1,750,000)</b>	<b>(2,320,000)</b>
<b>Operating Budget Programs and Services</b>						
<b>General Government</b>						
	Program Administration & Support		(215,497)	(316,480)	(334,910)	(262,610)
	Professional Services including Grant Writing		(71,490)	(80,000)	(60,000)	(60,000)
	Public Outreach/Education Materials		(3,114)	(100,000)	(103,000)	(41,100)
	Grant Program		-	(400,000)	-	-
<b>Police</b>						
	Disaster Preparedness Program		-	(45,000)	(46,400)	(47,800)
<b>Public Works</b>						
	Tree Trimming (Public Right-of-Way)		(987)	(100,000)	(100,000)	(100,000)
	Hazard Reduction Chipper Crew Labor		(135,103)	(206,000)	(212,200)	(218,600)
	Chipper Equipment Op Costs		(6,914)	(15,500)	(16,000)	(16,500)
	Vegetation Dump Fee Allowance		(19,247)	(10,000)	(10,000)	(10,000)
	Vehicle Fleet Replacements (7 yr life)		(24,710)	(24,710)	(26,000)	(26,000)
<b>Parks</b>						
	Tree Trimming (Parks)		(114,775)	(51,500)	(53,000)	(54,600)
	Hazard Reduction (Orinda Oaks Park Fire Break - Potential Grazing)		(143,787)	(150,000)	(150,000)	(150,000)
	<b>Total Operating Budget Programs and Services</b>		<b>(735,624)</b>	<b>(1,499,190)</b>	<b>(1,111,510)</b>	<b>(987,210)</b>
<b>Total Expenditures and Uses</b>		<b>(922,997)</b>	<b>(4,039,299)</b>	<b>(2,861,510)</b>	<b>(3,307,210)</b>	<b>(4,647,910)</b>
<b>Change in Fund Balance</b>		<b>2,759,764</b>	<b>(632,749)</b>	<b>577,790</b>	<b>163,390</b>	<b>(1,142,610)</b>
<b>Ending Balance</b>		<b>3,347,113</b>	<b>2,714,364</b>	<b>3,292,154</b>	<b>3,455,544</b>	<b>2,312,934</b>

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**Other Funds that Support Maintenance and Repair of Roads and Storm Drains**

Maintenance and repair of Orinda's roads and storm drains are funded through several different funds and associated funding sources. This document provides detailed reporting only on Fund 105 (Measure L, the 2012 ½-Cent Add-On Sales Tax) and Fund 106 (Measure R, the new 1-Cent Add-On Sales Tax).

However, it is important to recognize that several additional funding sources are used to support maintenance and repair of our roads and storm drains. The following tables, copied from the Capital Improvement Plan as of December 8, 2022, summarize all of the funding sources for the repairs of Orinda's public roads and storm drains for the 2021-2022 and 2022-2023 Fiscal Years: 2012 Measure L, 2020 Measure R, Gas Tax, Drainage Impact Fees, Transportation Development Act, CCTA, Road Maintenance Fees from solid waste provider, Stormwater Utility Assessment, Capital Improvement/General Funds, and Road/Drainage Stabilization. Of the roughly \$5.2 M spent on roads and storm drains in the reporting fiscal year (2021-2022), only \$20,000 came from Measure R funds. However, in the coming fiscal year (2022-2023), somewhat over one-fourth of the total expenditures on roads and drains are projected to come from Measure R.

<b>105 Orinda Add-On Sales Tax (L)</b>	<b>21/22</b>	<b>22/23</b>
Lavenida Culvert Repair	60,000	303,500
Lavenida Culvert Repair		700,000
2021 Annual Pavement Project	1,085,500	300,000
2021 Annual Pavement Project		900,000
2021 Annual Pavement Project		416,599
	<b>1,145,500</b>	<b>2,620,099</b>

<b>106 Add-On Sales Tax measure R</b>	<b>21/22</b>	<b>22/23</b>
Canon SD Repairs PL-1765, -1766 &-1775		
Ranch SD Repairs PL-1074; PL-1089, PL-1809		
Brookside SD Repair PL-751, PL-867		
2022 Annual Pavement Project		2,450,109
Mitigation - Brookwood Rd. ROW- Study	20,000	90,000
San Pablo Creek Culvert Repair		
	<b>20,000</b>	<b>2,540,109</b>

<b>200 Gas Tax</b>	<b>21/22</b>	<b>22/23</b>
Orinda Way Pavement Rehabilitation	255,000	
2021 Annual Pavement Project	700,000	
2022 Annual Pavement Project		600,000
	<b>955,000</b>	<b>600,000</b>

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

<b>210 Drainage Impact Fees</b>	<b>21/22</b>	<b>22/23</b>
Glorietta-Rheem SD Repair PL-492	175,000	25,000
Orchard SD Repair PL-409 & PL-513	50,000	200,000
Ivy Dr. SD Repairs, PL-958/959 & PL864		200,000
Storm Drain Liner Ivy Dr (48in)		130,000
Lavenida Culvert Repair	3,000	508,500
Storm Drain Moraga Wy & Coral	93,000	100,000
	<b>321,000</b>	<b>1,163,500</b>

<b>263 Transportation Development Act (TDA)</b>	<b>21/22</b>	<b>22/23</b>
Camino Pablo Bicycle Route Corridor Impr.	51,500	
	<b>51,500</b>	

<b>330 CCTA Return to Source (Local Share)</b>		
2021 Annual Pavement Project	45,000	555,000
2022 Annual Pavement Project	360,000	200,000
	<b>405,000</b>	<b>755,000</b>

<b>331 CCTA Project Specific Grants</b>		
Camino Pablo Bicycle Route Corridor Impr.	400,000	
	<b>400,000</b>	

<b>335 Road Maint Fee (Solid Waste Provider</b>	<b>21/22</b>	<b>22/23</b>
2019 Annual and Measure J & L Pvmnt Rehab	190,000	
Camino Pablo Bicycle Route Corridor	335,000	
2021 Annual Pavement Project	1,135,000	283,000
2022 Annual Pavement Project		284,988
2023 Annual Paving Project		210,000
	<b>1,660,000</b>	<b>777,988</b>

<b>514 Stormwater Utility Assessment</b>	<b>21/22</b>	<b>22/23</b>
Green Infrastructure Prog. for Pvmnt Projects	35,000	30,000
Lavenida Culvert Repair		31,000
2021 Annual Pavement Project		240,000
	<b>35,000</b>	<b>301,000</b>

<b>700 Capital Improvement (General)</b>	<b>21/22</b>	<b>22/23</b>
700 Capital Improvement (General)	170,000	170,000
Drainage Impvnt 25 La Cuesta		31,500
	<b>170,000</b>	<b>201,500</b>



<b>704 Road / Drainage Stabilization</b>		<b>21/22</b>	<b>22/23</b>
	Canon Dr. Embankment repair		73,000
	Lavenida Culvert Repair		80,000
	Cam. Sobrante at Golf Course Slide Stabili.	70,000	196,000
	San Pablo Creek Culvert Repair		290,000
		<b>70,000</b>	<b>639,000</b>

<b>Overall Totals</b>			
		<b>21/22</b>	<b>22/23</b>
	<b>Fund 105 - Add-On Sales Tax Measure L</b>	<b>1,145,500</b>	<b>2,620,099</b>
	<b>Fund 106 - Add-On Sales Tax measure R</b>	<b>20,000</b>	<b>2,540,109</b>
	<b>Sum of Remaining Listed Funds</b>	<b>4,067,500</b>	<b>4,437,988</b>
	<b>OVERALL TOTALS</b>	<b>5,233,000</b>	<b>9,598,196</b>

## Appendix A

### Supplemental Sales Tax Oversight Commission Annual Financial Background (Audit Report) For The Fiscal Year Ending June 30, 2022



## Supplemental Sales Tax Oversight Commission Annual Financial Background For The Fiscal Year Ending June 30, 2022

### Purpose

The City of Orinda has four voter approved local revenue measures. In 2021 the City Council designated the Supplemental Sales Tax Oversight Committee (SSTOC) to be the oversight body for Measure R Add-On Sales Tax. The SSTOC replaced the Citizens Infrastructure Oversight Committee (CIOC), which had previously served in an oversight role for the expenditures of General Obligation Bonds and Measure L ½ cent Add-On Sales Tax. As such the SSTOC is also charged with the oversight reporting role for any unexpended balances of GO Bonds and unexpended Measure L balances.

The Administrative Services Director and Finance Staff have prepared this Report for use by the SSTOC based on for the fiscal year ending June 30, 2022. This report is intended to incorporate schedules from the June 30, 2022 Annual Comprehensive Financial Report dated December 19, 2022.

### Background

The four measures to be reviewed by the SSTOC include:

- 2014 General Obligation Bond (\$20 Million Authorization) **NO REVIEW REQUIRED – ALL FUNDS EXPENDED AS OF JUNE 30, 2019 (Report Includes historical information)** Approved by more than two-thirds of the voters at an election June 3, 2014. \$10 million of the bonds were issued as Series A in March 2015 and \$10 million of the bonds were issued as Series B in April 2017;
- 2016 General Obligation Bond (\$25 million Authorization) **NO REVIEW REQUIRED – ALL FUNDS EXPENDED JUNE 30, 2021 (Report Includes historical information)** Approved by more than two-thirds the voters at an election June 7, 2016. \$25 million in bonds were issued as Series A in April 2017;
- Measure L a General Fund Add-on Sales Tax (additional one-half cent or 0.5 percent). Approved by more than 50% of the voters at an election November 6, 2012. The tax is a General Tax. As originally approved by the voters it was scheduled to terminate after 10 years. The tax was first collected by the State in April 2013. In November 2020, the voters approved Measure R which terminated the collection of Measure L funds as of March 31, 2021 and Measure R began to be collected April 1, 2021;
- Measure R a General Fund Add-on Sales Tax (additional one cent or 1.0 percent). Approved by more than 50% of the voters at an election November 10, 2020. The tax is a General Tax. It is scheduled to terminate after 20 years. The approval of this tax replaced the Measure L tax which was collected at a lower rate. The tax was first collected on April 1, 2021.



## Supplemental Sales Tax Oversight Commission Annual Financial Background For The Fiscal Year Ending June 30, 2022

### Annual Audit

The City obtains an independent annual audit of its financial statements and completes an Annual Comprehensive Financial Report (ACFR). The City Council has selected Maze & Associates as its independent auditors. In April, the Auditors conducted preliminary review and internal control testing for the Annual City Audit. Additional audit work is then undertaken in October and November.

For the fiscal year ending June 30, 2022, Maze and Associates has issued a “clean” opinion. This states that based on their independent review and testing, the financial statements are fairly presented in all material respects. The Auditors opinion covers the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information presented in the ACFR. This is the highest opinion an agency can receive. The Auditors Opinion is included on page one of the ACFR.

The ACFR was issued on December 19, 2022 and presented to the City Council at a public meeting on January 10, 2023.

### Voter Approved Taxes Reporting – Separate Funds

The City of Orinda, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As of June 30, 2022 all funds in the 2014 Bond fund were expended and therefore, there is no current year information to report. This fund has been closed since June 30, 2019.

For Fiscal Year 2020-2021, the 2016 Capital Project Bond fund is reported in the ACFR as a Major Fund for the final time, as all monies were expended as of June 30, 2021, and therefore, there is no current year information to report. This fund has been closed since June 30, 2021.

Because the Add-On Sales Tax are a general tax for the Government-wide Financial Statements the related activities are consolidated with the General Fund. The City Council appropriates these funds for high priority initiatives identified as part of the dialogue with the community when the measures were presented to the voters. The City includes additional schedules in the ACFR (pages 87-92) that differentiate separately the activities in the General Fund between:

- Measure L Add-On Sales Tax (1/2 Cent) Fund #105
- Measure R Add-On Sales Tax (1 cent) Fund # 106; and
- General Purpose – General Fund Fund #100

The ACFR schedules provide a high level overview of the separate funds used to account for the individual measures. Excerpts from the ACFR have been included at the end of this report as Attachment B.

The complete ACFR can be viewed on the City website at:

<https://www.cityoforinda.org/436/Most-Recent-Audited-Financial-Statements>



**Supplemental Sales Tax Oversight Commission  
Annual Financial Background  
For The Fiscal Year Ending June 30, 2022**

**Narrative Summary Related To Voter Approved Funds**

The ACFR provides a high level summary of the activity within the funds. The information in this report provides additional detail and a narrative discussion of the Fiscal Year 2021-2022 activity.

**Fund 105 Measure L – Add-On Sales Tax (1/2 Cent)**

<u>Fund 105 (Measure L) - Add-On Sales Tax</u>	<u>Fiscal Year 2021-2022</u>	
<b>Revenue</b>		
Sales Tax Revenue	4105	\$ 108,922
Interest Revenue	4110	23,006
Project Reimbursement	4790	
<b>Total Revenue</b>		<b>\$ 131,928</b>
<b>Expenditures</b>		
Design Contracts	7125	\$ 81,726
Project/Construction Mgt	7126	175,155
Construction Costs	7127	367,542
Professional Services	7180	8,398
Attorney - City General	7131	17,512
Permit Fees	7129	254
<b>Total Expenditures</b>		<b>\$ 650,586</b>
<b>Fund Balance Beginning of Year</b>		<b>\$ 3,646,087</b>
<b>Fund Balance at End of Year</b>		<b>\$ 3,127,429</b>

<u>Expenditures By Project</u>	<u>Project #</u>	
Martha Rd Ped Path	4140	680
Lavenida Culvert Repair	4148	35,297
Camino Sobrante Slide @ Golf	4152	38,609
2021 Annual Paving Project	4155	489,859
Pavement Rehab El Toyonal	4165	86,141
<b>Total Project Expenditures</b>		<b>\$ 650,586</b>

The Measure L Add-On Sales Tax was collected for sales through March 31, 2021 in the amount of \$131,928. There was approximately \$650,000 in expenditures. The unexpended balance as of June 30, 2022 was \$3,127,429. The balance is programmed as part of the Capital Improvement Program for future street related projects.

The revenue included approximately \$109,000 in sales tax which had been deferred under the State's emergency deferral option program due to the Pandemic and remitted to the City during fiscal year 2021-2022; approximately \$23,000 in interest; and no Project Reimbursements from utilities agreements. Typically under agreements with East Bay Municipal Utility District and



## Supplemental Sales Tax Oversight Commission Annual Financial Background For The Fiscal Year Ending June 30, 2022

Central Contra Costa County Sanitary District, the City will have its contractor raise utility facilities impacted by the paving, and the utilities pay the City for the work completed at the bid price. The expenditure for the utility work occurred within this fund and therefore, the reimbursement payment is recorded as revenue in the same fund.

As shown above, the expenditures made from the fund were related to five projects (the largest expense was the 2021 Annual Paving Project).

### **Fund 106 Measure R – Add-On Sales Tax (1 Cent)**

<u>Fund 106 (Measure R) - Add-On Sales Tax</u>	<u>Fiscal Year 2021-2022</u>	
<b>Revenue</b>		
Sales Tax Revenue	4105	\$3,671,575
Interest Revenue	4110	11,185
<b>Total Revenue</b>		<b>\$ 3,682,760</b>
 <b>Expenditures</b>		
Staff / Consultant Support	\$	283,384
Legal		4,393
Finance		2,324
Chipper Services		176,765
Public Works Right-of way		10,196
Parks - Hazard Reduction		143,787
Parks - Tree Services		114,775
Projects		187,372
<b>Total Expenditures</b>	<b>\$</b>	<b>922,996</b>
<b>Fund Balance Beginning of Year</b>	<b>\$</b>	<b>587,348</b>
<b>Fund Balance at End of Year</b>	<b>\$</b>	<b>3,347,112</b>

<u>Expenditures By Project</u>	<u>Project #</u>		
Fleet Chipper & Truck	0020	\$	171,129
Brookwood ROW Mitigation	4186		16,243
<b>Total Project Expenditures</b>		<b>\$</b>	<b>187,372</b>

The Measure R Add-On Sales Tax began being collected in April 1, 2021. For the Fiscal Year the fund reported sales tax revenue of approximately \$3,671,575 and Interest revenue of \$11,185. There was approximately \$923,000 in expenditures including items classified as capital projects. The unexpended balance as of June 30, 2022 was \$3,347,112. Any remaining balance is available for City Council appropriation in the future.

As shown above, there were two projects with expenditures, the largest being the purchase of the Chipper and Truck for approximately \$171,000.

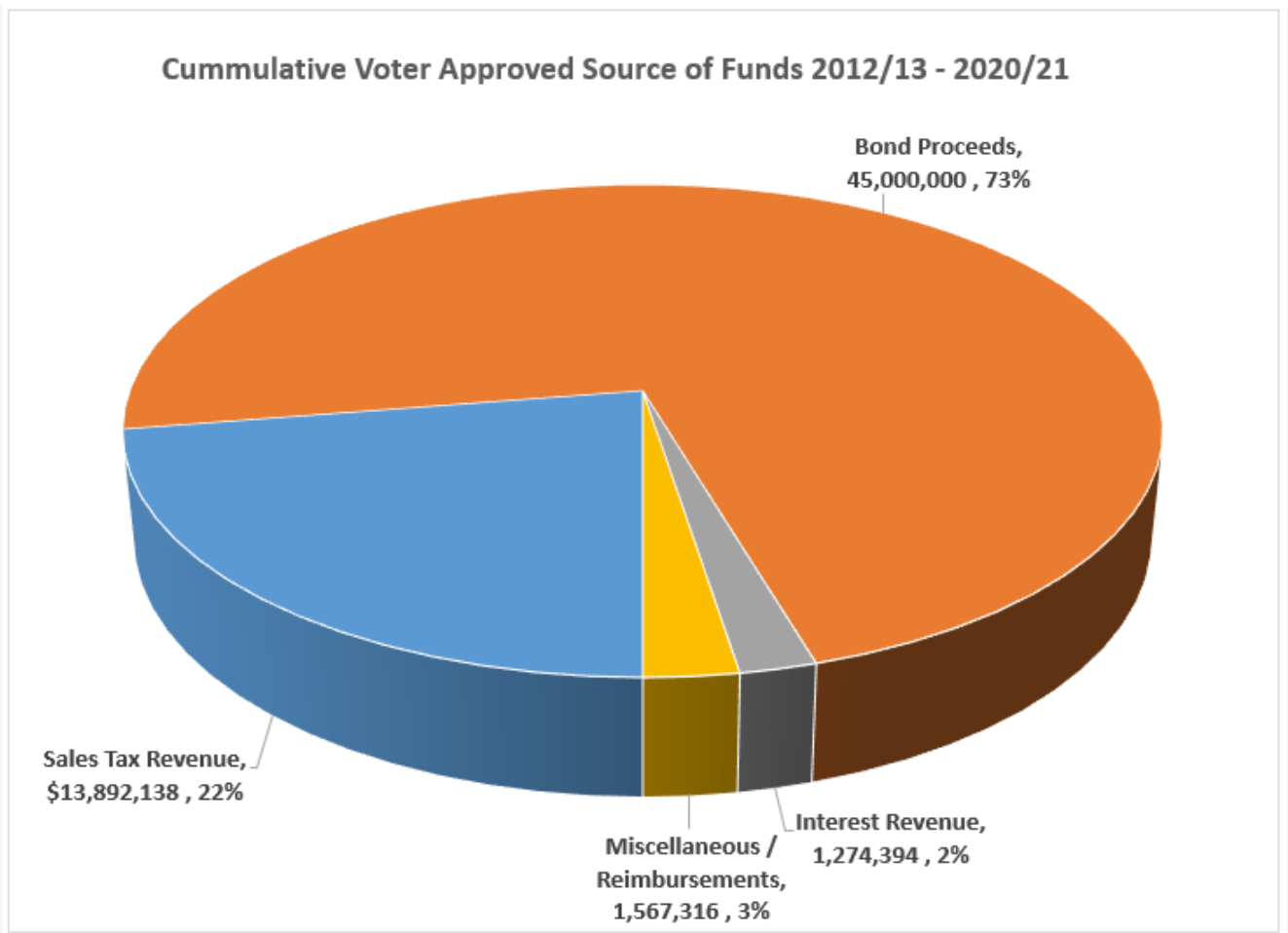


# Supplemental Sales Tax Oversight Commission Annual Financial Background For The Fiscal Year Ending June 30, 2022

## Historical Financial Information

Although the focus of an annual report is the financial activity for a specific year, it is also appropriate to report from a historical perspective on the activities since the original approval of these measures. The focus of the charts below will be on the bonds and Measure L which had common expenditures for streets roads, and drainage. The City has received funding in excess of \$61.7 million since 2012-2013 which includes bond proceeds, tax revenue, reimbursements and interest earned. As of June 30, 2022 approximately \$55.2 million has been expended. The following charts provide a high level summary of the voter approved revenue and expenditures for the four funds combined, since 2012-2013.

The two largest contribution towards the historical program revenue since 2013 are General Obligation Bonds \$45 million (73%) and Sales Tax \$13.9 million (22%). The following chart summarizes the cumulative historical revenue.

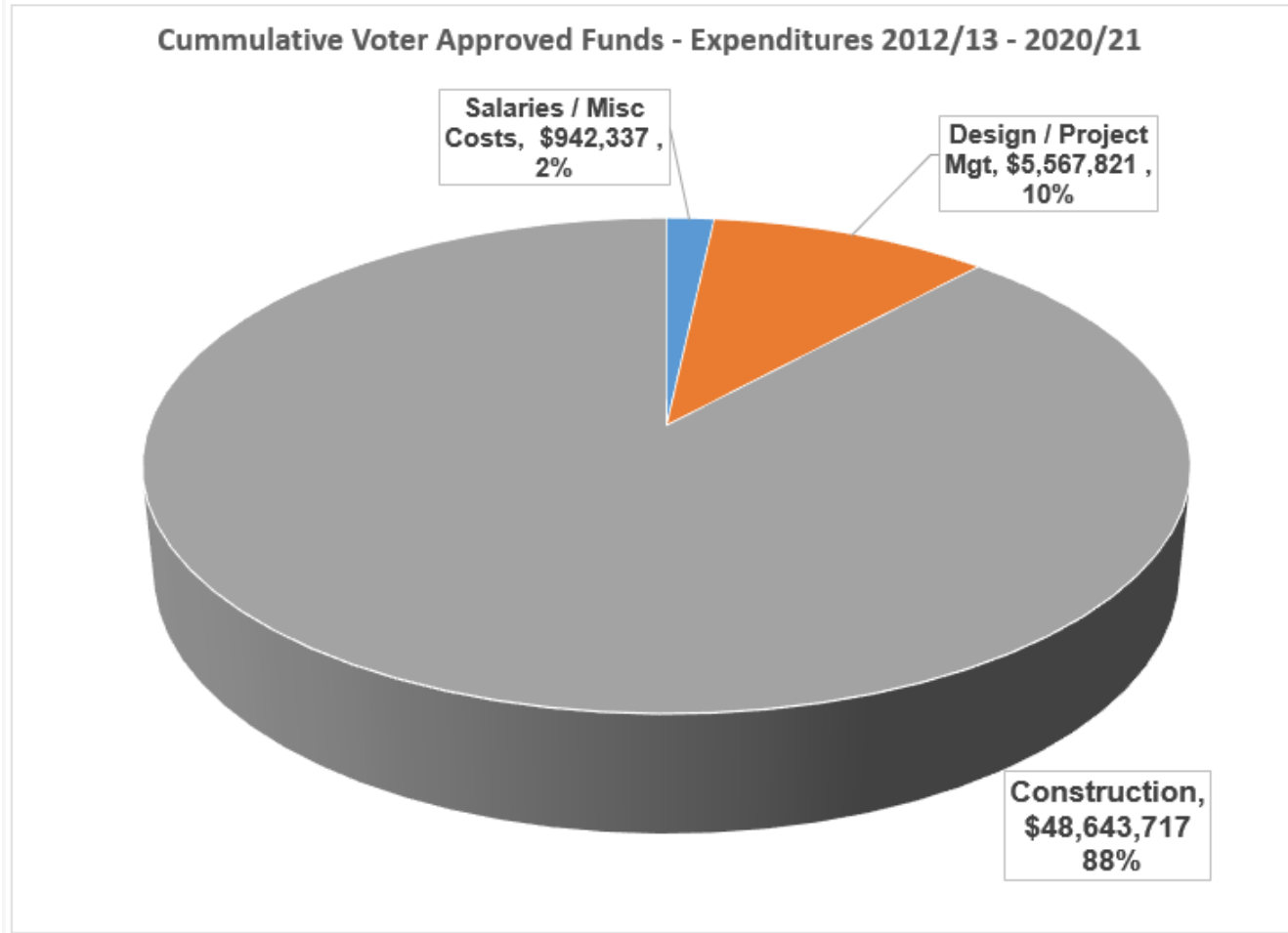


Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)



### Supplemental Sales Tax Oversight Commission Annual Financial Background For The Fiscal Year Ending June 30, 2022

The cumulative expenditures made from the voter approved funds since 2013 have been primarily in the form of Construction / Improvement contract work which represent 88% of the expenditures. The contract design and project management services have been 10% of the total cumulative expenditures. The following chart summarizes the cumulative historical expenditures for the three voter approved funds.



Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

Additional schedules are included in Attachment A which provide historical summary financial information.

Excerpts for the City’s audited ACFR are attached for reference as Attachment B.



**CITY OF ORINDA  
CONSOLIDATED REPORT - 4 VOTER APPROVED FUNDS COMBINED  
MEASURE L ADD-ON SALES TAX (Fund #105)  
MEASURE R ADD-ON SALES TAX (Fund #106)  
GO BOND 2014 (Fund #740)  
GO BOND 2016 (Fund #741)  
HISTORICAL SUMMARY OF REVENUE, EXPENDITURES (BY TYPE)  
(Fiscal Year 2012-2013 - 2020-2021)**

	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
<b>Sales Tax Revenue</b>	\$ 72,564	\$ 1,080,304	\$ 1,027,601	\$ 1,015,785	\$ 1,077,214	\$ 1,194,287	\$ 1,237,625	\$ 1,383,889	\$ 2,022,372	\$ 3,780,497	\$ 13,892,138
<b>Bond Proceeds</b>	-	-	10,000,000	-	35,000,000	-	-	-	-	-	45,000,000
<b>Interest Revenue</b>	12	1,941	17,153	50,829	82,623	555,232	322,106	166,388	43,919	34,191	1,274,394
<b>Miscellaneous / Reimbursements</b>	-	36,400	14,000	-	263,327	256,967	372,727	509,245	114,650	114,650	1,567,316
<b>TOTAL VOTER APPROVED FUNDS</b>	<b>\$ 72,576</b>	<b>\$ 1,118,645</b>	<b>\$ 11,058,754</b>	<b>\$ 1,066,614</b>	<b>\$ 36,423,164</b>	<b>\$ 2,006,486</b>	<b>\$ 1,932,458</b>	<b>\$ 2,059,522</b>	<b>\$ 2,180,941</b>	<b>\$ 3,814,688</b>	<b>\$ 61,733,848</b>
<b>EXPENDITURES</b>											
<b>Total Salaries &amp; Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ 67,918	\$ 161,434	\$ 176,976	\$ 187,204	\$ 104,965	\$ 105,431	\$ 698,497
<b>Misc. Services / Notices / Supplies</b>	-	-	-	-	-	-	118	-	1,309	171,129	171,247
General Supplies	-	-	-	-	-	-	50	3,929	35,780	254	5,542
Permit Fees	-	-	-	-	-	-	-	-	-	21,904	57,684
Attorney - City General	-	456	25	3,452	-	999	1,287	50	-	3,098	9,367
Legal Notices	-	-	25	-	-	-	-	-	-	-	-
<b>Total Miscellaneous Costs</b>	-	456	25	3,452	-	999	1,455	3,979	37,089	196,385	243,840
<b>Design / Project Management</b>	-	-	170,579	392,891	461,327	832,413	382,677	104,337	75,618	81,726	2,501,568
Design Contracts	-	-	28,394	275,525	481,925	374,886	450,976	478,363	429,821	175,155	2,695,045
Project/Construction Manager	-	-	21,030	2,220	34,384	8,100	2,366	29,098	35,070	185,537	371,208
Professional Services	2,928	50,475	220,003	670,636	977,636	1,215,399	836,019	611,798	540,509	442,418	5,567,821
<b>Construction / Improvements</b>	-	-	660,557	5,277,506	7,021,948	8,239,392	12,113,217	9,725,422	4,025,243	383,825	47,447,110
Construction Costs	-	-	-	-	-	-	-	552,577	-	-	552,577
Sealing Roads / Slurry	-	-	-	-	-	-	6,776	-	-	-	6,776
Signal Maintenance	-	-	-	-	-	-	-	-	-	-	14,803
Drainage	-	-	-	-	-	-	-	-	-	-	12,201
Pavement Shoulder Repair	-	-	-	-	-	-	-	-	109,527	143,787	253,314
Hazard Reduction-Fire Break	-	-	-	-	-	-	-	-	55,200	301,736	356,936
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-
<b>Total Construction</b>	-	-	660,557	5,277,506	7,021,948	8,266,396	12,119,993	10,277,999	4,189,970	829,348	48,643,717
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,928</b>	<b>\$ 50,931</b>	<b>\$ 880,585</b>	<b>\$ 5,951,594</b>	<b>\$ 8,067,502</b>	<b>\$ 9,644,228</b>	<b>\$ 13,134,443</b>	<b>\$ 11,080,980</b>	<b>\$ 4,872,533</b>	<b>\$ 1,573,582</b>	<b>\$ 55,153,875</b>

**CITY OF ORINDA, CALIFORNIA  
COMBINING FUNDS  
FISCAL YEAR ENDED JUNE 30, 2022**

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Fund	Description
	<p>The General Fund is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is comprised of the following:</p>
General Purpose	<p>Accounts for most discretionary resources except those that require separate accounting for local, state or federal reporting and accountability purposes. Primary sources of General Purpose Fund revenue include property tax, sales tax, franchise fees, parks and recreation fees, as well as transfers in from other funds for eligible uses.</p>
Add-On Sales Tax ( <b>Measure L</b> )	<p>Accounts for all revenue received from Measure L which was approved by the voters in November 2012 and collected between April 1, 2013 – March 31, 2021. This measure provided a local ½ cent add-on sales tax. Expenses are appropriated separately as part of the City Council adoption of the Budget.</p>
Add-On Sales Tax ( <b>Measure R</b> )	<p>Accounts for all revenue received from Measure R which was approved by the voters in November 2020 and collected beginning April 1, 2021. The tax has a 20 year sunset (March 31, 2041). This measure replaced the tax levied under Measure L and consists of a local 1 cent add-on sales tax. Expenses are appropriated separately as part of the City Council adoption of the Budget.</p>

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

CITY OF ORINDA  
Combining Balance Sheet  
General Fund  
June 30, 2022

	General Purpose	Add - On Sales Tax (Measure L)	Add - On Sales Tax (Measure R)	Total
<b>ASSETS</b>				
Cash, cash equivalents and investments	\$13,853,918	\$3,578,768	\$2,674,739	\$20,107,425
Accounts receivable	1,080,142	3,963	688,956	1,773,061
Accrued interest receivable	61,119	2,492	1,709	65,320
Prepaid items and deposits	487,298			487,298
Due from other funds	386,421			386,421
	<u>\$15,868,898</u>	<u>\$3,585,223</u>	<u>\$3,365,404</u>	<u>\$22,819,525</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Accounts payable and accrued liabilities	\$1,200,983	\$457,794	\$18,292	\$1,677,069
Other current liabilities	364,998			364,998
Unearned revenue	30,000			30,000
Planning and engineering deposits	2,334,383			2,334,383
	<u>3,930,364</u>	<u>457,794</u>	<u>18,292</u>	<u>4,406,450</u>
Fund balances:				
Nonspendable	487,298			487,298
Assigned	449,143	3,127,429	3,347,112	6,923,684
Unassigned	11,002,093			11,002,093
	<u>11,938,534</u>	<u>3,127,429</u>	<u>3,347,112</u>	<u>18,413,075</u>
Total liabilities and fund balance	<u>\$15,868,898</u>	<u>\$3,585,223</u>	<u>\$3,365,404</u>	<u>\$22,819,525</u>

CITY OF ORINDA  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance  
 General Fund  
 For the year ended June 30, 2022

	<u>General Purpose</u>	<u>Add - On Sales Tax (Measure L)</u>	<u>Add - On Sales Tax (Measure R)</u>	<u>Total</u>
<b>Revenues</b>				
Taxes				
Property tax and assessments	\$8,712,136			\$8,712,136
Sales tax	1,407,977	\$108,922	\$3,671,575	5,188,474
Franchise tax	1,198,111			1,198,111
Transient Occupancy Tax	42,920			42,920
Property transfer tax	488,348			488,348
Use of money and properties	(631,046)	23,006	11,185	(596,855)
Service fees				
Business license registration	18,830			18,830
Vehicle fees and parking fines	40,779			40,779
Building inspection	768,218			768,218
Parks and recreation	2,206,073			2,206,073
Planning	292,918			292,918
Public works and engineering	155,396			155,396
Police	5,336			5,336
Other agencies				
Federal				
Homeowners tax reimbursement	32,125			32,125
Vehicle abatement	2,272			2,272
Miscellaneous	426,416			426,416
<b>Total Revenues</b>	<u>15,166,809</u>	<u>131,928</u>	<u>3,682,760</u>	<u>18,981,497</u>
<b>Expenditures</b>				
Current:				
City management	450,901		283,384	734,285
City attorney	463,257		4,393	467,650
City clerk	318,470			318,470
Administrative services	1,199,194		2,324	1,201,518
Parks and recreation	3,307,717		258,562	3,566,279
Public works and engineering	2,078,768		203,204	2,281,972
Police services	4,439,572			4,439,572
Planning	1,266,998			1,266,998
Library operations	55,067			55,067
Capital outlay	53,965	650,586		704,551
Debt Service:				
Interest	225,619			225,619
Principal payments on bonds	335,000			335,000
<b>Total Expenditures</b>	<u>14,194,528</u>	<u>650,586</u>	<u>751,867</u>	<u>15,596,981</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>972,281</u>	<u>(518,658)</u>	<u>2,930,893</u>	<u>3,384,516</u>
<b>Other financing sources (uses):</b>				
Transfers in	2,695			2,695
Transfers out	(58,363)		(171,129)	(229,492)
<b>Total other financing sources (uses)</b>	<u>(55,668)</u>		<u>(171,129)</u>	<u>(226,797)</u>
<b>Net changes in fund balance</b>	<u>916,613</u>	<u>(518,658)</u>	<u>2,759,764</u>	<u>3,157,719</u>
Fund balance - beginning of year	<u>11,021,921</u>	<u>3,646,087</u>	<u>587,348</u>	<u>15,255,356</u>
Fund balance - end of year	<u><u>\$11,938,534</u></u>	<u><u>\$3,127,429</u></u>	<u><u>\$3,347,112</u></u>	<u><u>\$18,413,075</u></u>

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

CITY OF ORINDA  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual  
General Fund  
For the year ended June 30, 2022

	General Purpose			
	Original Budget	Amended Budget	Actual	Variance
Revenues				
Taxes				
Property tax and assessments	\$6,115,000	\$6,115,000	\$6,205,065	\$90,065
Property tax in lieu of VLF	2,480,000	2,525,000	2,507,071	(17,929)
Sales tax	1,090,000	1,215,000	1,407,977	192,977
Franchise tax	1,190,000	1,190,000	1,198,111	8,111
Transient Occupancy Tax	75,000	75,000	42,920	(32,080)
Property transfer tax	300,000	400,000	488,348	88,348
Rent and interest	204,920	204,920	(631,046)	(835,966)
Service fees				
Business License Registration	17,920	17,920	18,830	910
Vehicle and parking fines	85,000	45,000	40,779	(4,221)
Building inspection	600,000	600,000	768,218	168,218
Parks and recreation	1,717,000	1,717,000	2,206,073	489,073
Planning	400,000	400,000	292,918	(107,082)
Public works and engineering	200,000	200,000	155,396	(44,604)
Police	13,000	13,000	5,336	(7,664)
Other agencies				
Federal				
Homeowners tax reimbursement	31,850	31,850	32,125	275
Vehicle abatement	8,000	8,000	2,272	(5,728)
Miscellaneous	339,100	407,600	426,416	18,816
Total revenues	<u>14,866,790</u>	<u>15,165,290</u>	<u>15,166,809</u>	<u>1,519</u>
Expenditures				
Current:				
City management	528,302	528,302	450,901	77,401
City attorney	635,000	635,000	463,257	171,743
City clerk	332,283	332,283	318,470	13,813
Finance/ administrative services	1,239,594	1,310,094	1,199,194	110,900
Police services	5,033,288	5,040,288	4,439,572	600,716
Public works/ engineering	2,198,853	2,317,853	2,078,768	239,085
Parks and recreation	3,145,675	3,245,675	3,307,717	(62,042)
Planning	1,359,282	1,429,187	1,266,998	162,189
Library operations	37,875	37,875	55,067	(17,192)
Capital outlay			53,965	(53,965)
Debt service:				
Interest	225,619	225,619	225,619	
Principal payments on bonds	335,000	335,000	335,000	
Total expenditures	<u>15,070,771</u>	<u>15,437,176</u>	<u>14,194,528</u>	<u>1,242,648</u>
Excess (deficiency) of revenues over expenditures	<u>(203,981)</u>	<u>(271,886)</u>	<u>972,281</u>	<u>1,244,167</u>
Other financing sources (uses)				
Transfers in	16,850	16,850	2,695	(14,155)
Transfers out	(44,088)	(44,088)	(58,363)	(14,275)
Total Other Financing Sources (Uses)	<u>(27,238)</u>	<u>(27,238)</u>	<u>(55,668)</u>	<u>(28,430)</u>
Net changes in fund balance	<u>(\$231,219)</u>	<u>(\$299,124)</u>	916,613	<u>\$1,215,737</u>
Fund balance - beginning of year			11,021,921	
Fund balance - end of year			<u>\$11,938,534</u>	

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

Add - On Sales Tax (Measure L)				Add - On Sales Tax (Measure R)			
Original Budget	Amended Budget	Actual	Variance	Original Budget	Amended Budget	Actual	Variance
		\$108,922	\$108,922	\$2,850,000	\$2,850,000	\$3,671,575	\$821,575
\$5,000	\$5,000	23,006	18,006	3,300	3,300	11,185	7,885
<u>5,000</u>	<u>5,000</u>	<u>131,928</u>	<u>126,928</u>	<u>2,853,300</u>	<u>2,853,300</u>	<u>3,682,760</u>	<u>829,460</u>
				361,375	441,375	283,384	157,991
				5,000	5,000	4,393	607
				4,000	4,000	2,324	1,676
				35,000	35,000		35,000
				459,710	641,210	203,204	438,006
				200,000	200,000	258,562	(58,562)
2,537,000	2,657,000	650,586	2,006,414				
<u>2,537,000</u>	<u>2,657,000</u>	<u>650,586</u>	<u>2,006,414</u>	<u>1,065,085</u>	<u>1,326,585</u>	<u>751,867</u>	<u>574,718</u>
<u>(2,532,000)</u>	<u>(2,652,000)</u>	<u>(518,658)</u>	<u>2,133,342</u>	<u>1,788,215</u>	<u>1,526,715</u>	<u>2,930,893</u>	<u>1,404,178</u>
						(171,129)	(171,129)
						(171,129)	(171,129)
<u>(\$2,532,000)</u>	<u>(\$2,652,000)</u>	(518,658)	<u>\$2,133,342</u>	<u>\$1,788,215</u>	<u>\$1,526,715</u>	2,759,764	<u>\$1,233,049</u>
		3,646,087				587,348	
		<u>\$3,127,429</u>				<u>\$3,347,112</u>	

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

CITY OF ORINDA  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual  
General Fund  
For the year ended June 30, 2022

	Total			
	Original Budget	Amended Budget	Actual	Variance
Revenues				
Taxes				
Property tax and assessments	\$6,115,000	\$6,115,000	\$6,205,065	\$90,065
Property tax in lieu of VLF	2,480,000	2,525,000	2,507,071	(17,929)
Sales tax	3,940,000	4,065,000	5,188,474	1,123,474
Franchise tax	1,190,000	1,190,000	1,198,111	8,111
Transient Occupancy Tax	75,000	75,000	42,920	(32,080)
Property transfer tax	300,000	400,000	488,348	88,348
Rent and interest	213,220	213,220	(596,855)	(810,075)
Service fees				
Business License Registration	17,920	17,920	18,830	910
Vehicle and parking fines	85,000	45,000	40,779	(4,221)
Building inspection	600,000	600,000	768,218	168,218
Parks and recreation	1,717,000	1,717,000	2,206,073	489,073
Planning	400,000	400,000	292,918	(107,082)
Public works and engineering	200,000	200,000	155,396	(44,604)
Police	13,000	13,000	5,336	(7,664)
Other agencies				
Federal				
Homeowners tax reimbursement	31,850	31,850	32,125	275
Vehicle abatement	8,000	8,000	2,272	(5,728)
Miscellaneous	339,100	407,600	426,416	18,816
Total revenues	<u>17,725,090</u>	<u>18,023,590</u>	<u>18,981,497</u>	<u>957,907</u>
Expenditures				
Current:				
City management	889,677	969,677	734,285	235,392
City attorney	640,000	640,000	467,650	172,350
City clerk	332,283	332,283	318,470	13,813
Finance/ administrative services	1,243,594	1,314,094	1,201,518	112,576
Police services	5,233,288	5,240,288	4,439,572	800,716
Public works/ engineering	2,658,563	2,959,063	2,281,972	677,091
Parks and recreation	3,180,675	3,280,675	3,566,279	(285,604)
Planning	1,359,282	1,429,187	1,266,998	162,189
Library operations	37,875	37,875	55,067	(17,192)
Capital outlay	2,537,000	2,657,000	704,551	1,952,449
Debt service:				
Interest	225,619	225,619	225,619	
Principal payments on bonds	335,000	335,000	335,000	
Total expenditures	<u>18,672,856</u>	<u>19,420,761</u>	<u>15,596,981</u>	<u>3,823,780</u>
Excess (deficiency) of revenues over expenditures	<u>(947,766)</u>	<u>(1,397,171)</u>	<u>3,384,516</u>	<u>4,781,687</u>
Other financing sources (uses)				
Transfers in	16,850	16,850	2,695	(14,155)
Transfers out	(44,088)	(44,088)	(229,492)	(185,404)
Total Other Financing Sources (Uses)	<u>(27,238)</u>	<u>(27,238)</u>	<u>(226,797)</u>	<u>(199,559)</u>
Net changes in fund balance	<u>(\$975,004)</u>	<u>(\$1,424,409)</u>	<u>3,157,719</u>	<u>\$4,582,128</u>
Fund balance - beginning of year			<u>15,255,356</u>	
Fund balance - end of year			<u>\$18,413,075</u>	

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

## **Appendix B**

# **Supplemental Sales Tax Oversight Commission Staff Report**

**December 14, 2022**

**Quarter 1 Measure R Revenue And Expense  
July 2022 - September 2022  
Fiscal Year 2022-2023**

**Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)**





## Supplemental Sales Tax Oversight Commission Staff Report

Agenda Item: G.2  
 Date: December 14, 2022  
 Department: Finance

**AGENDA TITLE:** Quarterly Measure R Revenue and Expense Fiscal Year 2022 - 2023  
 Quarter 1 (July 2022 - September 2022)

**RECOMMENDATION:**

Receive Report.

**BACKGROUND:**

This Quarterly Report reflects the Revenue collected and Expenditures incurred from the Measure R Add-On Sales Tax for the first quarter of Fiscal Year 2022-2023 (Attachment A). This report covers the months of July 2022 - September 2022. The report also provides the Budgeted amount and the remaining budget. It should be noted that neither revenue nor expenses are distributed evenly throughout the year. Now that the City has more than a full year of Measure R data it is possible to share a comparison of the Actual Year to Date results from the previous year and is included as Attachment B.

**Revenue**

The collection of the sales tax approved by the voters with Measure R began being collected as of April 1, 2021. Sales Tax has a long lead time and the revenue received this July and August were accrued to the year ending June 30, 2022.

As shown in Attachment A the City had recorded \$260,579 in revenue through September 30<sup>th</sup>. The City will continue receiving revenue in October and November associated retail sales tax returns for the period ending September 30<sup>th</sup>. As mentioned earlier this type of lag is typical. The posting of interest revenue also lags from the reporting period. The majority of the City portfolio is invested in the State Local Agency Investment Fund (LAIF), which posts interest quarterly on the 15<sup>th</sup> of the month following the end of the quarter.

**Expenditures**

The expenditures recorded through September 30, 2022 totaled \$287,896 which is \$34,100 less than was spent in the same time period of the previous fiscal year. Of this amount approximately 61% (\$175,604) were spent on the Chipper program and other hazard reduction fuel clearing efforts. As of September 30, 2022 with 25% of the Fiscal Year complete the 81% of the operating budget remains available. Similar to revenue there can also be a lag in the reporting of expenditures, especially given the contract nature of the major expenses. For example, it would be common for the September clearing and chipper services to be billed and paid in the month of October.

Although significant investments in capital projects are programmed for this fiscal year, and those efforts are underway with significant progress being made, almost no capital expenditures occurred between July and September 2022. The 2022 Annual Pavement Project is nearing completion and it is anticipated that payments for the work performed will begin to occur early next calendar year.

December 31<sup>st</sup> Report To Include Mid-Year Review

The standard City practice is to conduct an annual Mid-Year Budget Review in February / early March. At that point there is at least two quarters of actual expenses and the operating departments can begin to assess any need to revise the budget prior to the end of the year. This information would typically be presented with the Second Quarter report for the period ending December 31<sup>st</sup>.

Multi-Year Budgetary Planning

The Fund 106 Multi-Year Estimated Cash Flow as presented in the adopted CIP has also been provided (See Attachment C). This schedule was prepared for the Annual CIP Update which was adopted by the City Council June 21, 2022. The City Council adopted a Mid-Cycle Adjustment for Fiscal Year 2022-23, however, this schedule provides a projection of both revenue and spending for an additional three years. Although it is prepared to account for capital project planning it also contains estimates of the operating budget programs. This is a useful tool to highlight significant capital projects that are planned and allow for long-term planning for Measure R.

For the purpose of the FY 2022-2023 quarterly reports, this schedule was updated to reflect the Preliminary Actual FY 2021-2022 revenue, expense, and fund balance (unaudited).

Respectfully Submitted by:  
Doug Alessio  
Administrative Services Director

Prepared By: Doug Alessio, Administrative Services Director

Approved by:

David Biggs  
David Biggs, City Manager 12/8/2022

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

**FISCAL YEAR 2022-2023 MEASURE R (FUND #106)  
 QUARTERLY REPORT OF REVENUE & EXPENSE  
 (Quarter 1 July - September As of September 30, 2022)**

	<b>Current YTD Actual thru 9/30/22</b>	<b>Budget</b>	<b>YTD Budget Variance</b>	<b>% Budget</b>
<b>REVENUE</b>				
Sales Tax	258,311	3,400,250	3,141,939	
Interest Revenue	2,267	6,300	4,033	
<b>TOTAL REVENUE</b>	<b>260,579</b>	<b>3,406,550</b>	<b>3,145,971</b>	<b>8%</b>

**EXPENDITURES BY ACTIVITY**

**City Manager**

Salary & Benefits	28,095	281,805	253,710	
Minutes Contractor	1,343	9,300	7,958	
Professional Services- Incl AB747	34,884	80,000	45,116	
Supplies	-	3,820	3,820	
Communications - Services	30,698	100,000	69,302	
Incentive Grants	-	400,000	-	
Indirect Allocations / Mileage	13,480	12,555	(925)	
<b>Total City Mgr</b>	<b>108,499</b>	<b>887,480</b>	<b>378,981</b>	<b>12%</b>

**Legal Counsel**

Legal Counsel	3,132	5,000	1,868	
<b>Total Legal Counsel</b>	<b>3,132</b>	<b>5,000</b>	<b>1,868</b>	<b>63%</b>

**Administrative Services - Finance**

Sales Tax Services	-	4,000	4,000	
<b>Total Administrative Services</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>0%</b>

**Police**

Disaster Preparedness	-	45,000	45,000	-
<b>Total Police</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>0%</b>

**Public Works**

Hazrd Reduction - Chipper Svcs	58,649	206,000	147,351	
Landfill	-	10,000	10,000	
Tree Trimming / Clearing	-	100,000	100,000	
Rental Equipment	-	-	-	
Fleet Replacement ISF	24,710	24,710	-	
Vehicle Maintenance & Fuel	2,795	15,500	12,705	
<b>Total Public Works</b>	<b>86,154</b>	<b>356,210</b>	<b>270,056</b>	<b>24%</b>

**Parks & Recreation**

Hazrd Reduction - Fire Breaks	89,450	150,000	60,550	
Tree Trimming	-	51,500	51,500	
<b>Total Parks &amp; Recreation</b>	<b>89,450</b>	<b>201,500</b>	<b>112,050</b>	<b>44%</b>

**TOTAL OPERATING BUDGET EXPENSES**

	<b>287,236</b>	<b>1,499,190</b>	<b>811,954</b>	<b>19%</b>
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#4190 - 2022 Annual Pavement Project

#4186 - Brookwood ROW Mitigation

**MAJOR PROJECTS**

	-	2,450,109	2,450,109	
	660	90,000	89,340	-
<b>MAJOR PROJECTS</b>	<b>660</b>	<b>2,540,109</b>	<b>2,539,449</b>	<b>0%</b>

**GRAND TOTAL EXPENSES**

	<b>287,896</b>	<b>4,039,299</b>	<b>3,351,403</b>	<b>7%</b>
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**REVENUE OVER / (UNDER) EXPENSES**

	<b>(27,317)</b>	<b>(632,749)</b>	<b>(205,432)</b>	
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Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

**FISCAL YEAR 2022-2023 MEASURE R (FUND #106)  
 QUARTERLY REVENUE & EXPENSE W/PRIOR YEAR COMPARISON  
 (Quarter 1 July - September As of September 30, 2022)**

	<b>Current YTD Actual thru 9/30/22</b>	<b>Prior YTD Actual thru 9/30/21</b>
<b>REVENUE</b>		
Sales Tax	258,311	215,200
Interest Revenue	2,267	-
<b>TOTAL REVENUE</b>	<b>260,579</b>	<b>215,200</b>
<b>EXPENDITURES BY ACTIVITY</b>		
<b>City Manager</b>		
Salary & Benefits	28,095	13,723
Minutes Contractor	1,343	1,335
Professional Services- Incl AB747	34,864	19,000
Supplies	-	-
Communications - Services	30,698	2,325
Incentive Grants	-	-
Indirect Allocations / Mileage	13,480	14,020
<b>Total City Mgr</b>	<b>108,499</b>	<b>50,403</b>
<b>Legal Counsel</b>		
Legal Counsel	3,132	1,996
<b>Total Legal Counsel</b>	<b>3,132</b>	<b>1,996</b>
<b>Administrative Services - Finance</b>		
Sales Tax Services	-	-
<b>Total Administrative Services</b>	<b>-</b>	<b>-</b>
<b>Police</b>		
Disaster Preparedness	-	-
<b>Total Police</b>	<b>-</b>	<b>-</b>
<b>Public Works</b>		
Hazrd Reduction - Chipper Svcs	58,649	27,405
Landfill	-	4,489
Tree Trimming / Clearing	-	987
Rental Equipment	-	9,109
Fleet Replacement ISF	24,710	24,710
Vehicle Maintenance & Fuel	2,795	770
<b>Total Public Works</b>	<b>86,154</b>	<b>67,470</b>
<b>Parks &amp; Recreation</b>		
Hazrd Reduction - Fire Breaks	89,450	27,597
Tree Trimming	-	3,400
<b>Total Parks &amp; Recreation</b>	<b>89,450</b>	<b>30,997</b>
<b>TOTAL OPERATING BUDGET EXPENSES</b>	<b>287,236</b>	<b>150,866</b>
#0020 - Fleet (Chipper / Truck)	-	171,129
#4190 - 2022 Annual Pavement Project	-	-
#4186 - Brookwood ROW Mitigation	660	-
<b>MAJOR PROJECTS</b>	<b>660</b>	<b>171,129</b>
<b>GRAND TOTAL EXPENSES</b>	<b>287,896</b>	<b>321,996</b>
<b>REVENUE OVER / (UNDER) EXPENSES</b>	<b>(27,317)</b>	<b>(106,795)</b>

Attachment: SSTOC 2022 Annual Report (3033 : SSTOC Annual Report)

Sources and Uses of Funds

CIP (Estimated Cash Flow)

106 - Add-On Sales Tax 2021-2041 (Measure R, passed Nov. 2020)

	Fiscal Year 2021 / 2022	Fiscal Year 2022 / 2023	Fiscal Year 2023 / 2024	Fiscal Year 2024 / 2025	Fiscal Year 2025 / 2026
	Preliminary Actual Results	Adopted Budget Amounts	Projection	Projection	Projection
<b>Beginning Balance</b>	<b>587,348</b>	<b>3,347,113</b>	<b>2,714,364</b>	<b>3,292,154</b>	<b>3,455,544</b>
<b>Revenue and other Fund Sources</b>					
<i>Revenue</i>					
Sales Tax Add-On	3,671,575	3,400,250	3,434,300	3,468,600	3,503,300
Interest	11,186	6,300	5,000	2,000	2,000
<b>Total Revenue</b>	<b>3,682,761</b>	<b>3,406,550</b>	<b>3,439,300</b>	<b>3,470,600</b>	<b>3,505,300</b>
<b>Total Revenues and Other Fund Sources</b>	<b>3,682,761</b>	<b>3,406,550</b>	<b>3,439,300</b>	<b>3,470,600</b>	<b>3,505,300</b>
<b>Total Funds Available</b>	<b>4,270,109</b>	<b>6,753,663</b>	<b>6,153,664</b>	<b>6,762,754</b>	<b>6,960,844</b>
<b>Expenditures and Uses</b>					
<b>Capital Projects &amp; Equipment</b>					
<i>Fleet - Chipper and Truck</i>					
<b>HIGH PRIORITY</b>					
Canon SD Repairs PL-1765, -1766 &-1775	3103	-	-	(300,000)	(1,300,000)
Ranch SD Repairs PL-1074; PL-1089, PL-1809	3104	-	-	(200,000)	(900,000)
Brookside SD Repair PL-751, PL-867	3105	-	-	(200,000)	(900,000)
2022 Annual Pavement Project	4190	(2,450,109)	-	-	-
San Pablo Creek Culvert Repair	4187	-	(1,750,000)	(1,620,000)	(540,000)
Mitigation - Brookwood Rd - ROW	4186	(16,243)	(90,000)	-	-
<b>Total Project Expense</b>	<b>(187,372)</b>	<b>(2,540,109)</b>	<b>(1,750,000)</b>	<b>(2,320,000)</b>	<b>(3,640,000)</b>
<b>Operating Budget Programs and Services</b>					
<b>General Government</b>					
Program Administration & Support	(215,497)	(316,480)	(334,910)	(262,610)	(268,818)
Professional Services including Grant Writing	(71,490)	(80,000)	(60,000)	(60,000)	(61,200)
Public Outreach/Education Materials	(3,114)	(100,000)	(103,000)	(41,100)	(41,922)
Grant Program		(400,000)			-
<b>Police</b>					
Disaster Preparedness Program	-	(45,000)	(46,400)	(47,800)	(48,756)
<b>Public Works</b>					
Tree Trimming (Public Right-of-Way)	(987)	(100,000)	(100,000)	(100,000)	(102,000)
Hazard Reduction Chipper Crew Labor	(135,103)	(206,000)	(212,200)	(218,600)	(222,972)
Chipper Equipment Op Costs	(6,914)	(15,500)	(16,000)	(16,500)	(16,830)
Vegetation Dump Fee Allowance	(19,247)	(10,000)	(10,000)	(10,000)	(10,200)
Vehicle Fleet Replacements (7 yr life)	(24,710)	(24,710)	(26,000)	(26,000)	(26,520)
<b>Parks</b>					
Tree Trimming (Parks)	(114,775)	(51,500)	(53,000)	(54,600)	(55,692)
Hazard Reduction (Orinda Oaks Park Fire Break - Potential Grazing)	(143,787)	(150,000)	(150,000)	(150,000)	(153,000)
<b>Total Operating Budget Programs and Services</b>	<b>(735,624)</b>	<b>(1,499,190)</b>	<b>(1,111,510)</b>	<b>(987,210)</b>	<b>(1,007,910)</b>
<b>Total Expenditures and Uses</b>	<b>(922,997)</b>	<b>(4,039,299)</b>	<b>(2,861,510)</b>	<b>(3,307,210)</b>	<b>(4,647,910)</b>
<b>Change in Fund Balance</b>	<b>2,759,764</b>	<b>(632,749)</b>	<b>577,790</b>	<b>163,390</b>	<b>(1,142,610)</b>
<b>Ending Balance</b>	<b>3,347,113</b>	<b>2,714,364</b>	<b>3,292,154</b>	<b>3,455,544</b>	<b>2,312,934</b>

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## Appendix C Summary of Road Repair Plans

As a part of the City's Pavement Management Program, Orinda hires an outside engineering firm to prepare an assessment of pavement conditions on all city-maintained roads. The results of these assessments are reported in a Pavement Management Technical Assistance Program (P-TAP) Report. The report includes assessments of pavement conditions for the city's roads, as well as projected repair and maintenance costs. Reports are typically released every two years, on the odd-numbered years.

The most recent P-TAP report is P-TAP 21, dated February 2021. This report indicates that Orinda's roads are in very good condition overall, with an average Pavement Condition Index (PCI) of 85 - among the best in the Bay Area. The analysis shows that 88.14% of the City's pavement is in the Good to Excellent condition. Residential streets are in the best condition, with an average PCI of 90. The Collector streets have an average PCI of 69, and the Arterial streets have an average PCI of 77. The table below gives some insight into the meaning of the various PCI ratings.

Condition	PCI Range
Excellent	100-91
Good	90-71
Fair	70-51
Poor	50-31
Failed	30-0

All of the City's public residential roads that were in poor condition before starting the recent repairs program have been repaired as of November 2022. It is anticipated that the City's arterial and collector roads will be repaired (to a good or "very good" category) by the end of 2023, with the exception of Happy Valley Rd, for which some repairs have not yet been scheduled.

This report concludes that, to maintain the system at its current overall PCI of 85, the City will need to spend an average of \$2.7 million annually over the next 5 years. We can choose to defer repairs, but ample data shows that deferring repairs is very likely to increase the overall long-term pavement maintenance costs.

For additional information, please refer to the City's Road and Drainage Repairs Plan (December 17, 2019). This Plan has been utilized for the roadway paving restoration work (and the underlying storm drain pipes) which the above-mentioned Bond and Incremental Sales Tax measures have funded. The restoration work consisted of full depth reclamation, dig outs, mill and fill (and/or "overlay") paving and surface treatments (microsurfacing and slurry seal). Now that the work

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outlined in the Plan has, for the most part, been completed, in order to maintain the roadways in good condition, ongoing “routine” paving work is required. This ongoing maintenance work is accomplished through an annual CIP paving project, with street selection primarily based on a pavement management computer-based program ("StreetSaver").

The table below summarizes the planned road maintenance projects for the next three fiscal years, by funding source. Note that no measure R funds are presently planned for use on road maintenance or repairs in this time frame.

<b>200 Gas Tax</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
2023 Annual Pavement Project	610,000		
2024 Annual Pavement Project		620,000	600,000
2025 Annual Pavement Project			
	<b>610,000</b>	<b>620,000</b>	<b>600,000</b>
<b>330 CCTA Return to Source (Local Share)</b>			
2023 Annual Pavement Project	863,000		
2024 Annual Pavement Project		400,000	
2025 Annual Pavement Project			500,000
	<b>863,000</b>	<b>400,000</b>	<b>500,000</b>
<b>335 Road Maint Fee (Solid Waste Provider)</b>			
2023 Annual Paving Project	317,000		
2024 Annual Paving Project	225,000	755,000	
2025 Annual Paving Project		200,000	550,000
2026 Annual Paving Project			225,000
	<b>542,000</b>	<b>955,000</b>	<b>775,000</b>
<b>514 Stormwater Utility Assessment</b>			
Green Infrastructure Prog. for Pvmnt Projects	30,000	30,000	
2021 Annual Pavement Project			
	<b>30,000</b>	<b>30,000</b>	-
<b>700 Capital Improvement (General)</b>			
700 Capital Improvement (General)	125,000	105,000	85,000
Drainage Impvmt 25 La Cuesta			
	<b>125,000</b>	<b>105,000</b>	<b>85,000</b>
<b>Overall Totals</b>	<b>2,170,000</b>	<b>2,110,000</b>	<b>1,960,000</b>

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## Appendix D

### Summary of Storm Drain Repair Plans

In January 2017, the failure of a corrugated metal pipe culvert under Miner Road caused a sinkhole, which resulted in the closure of a section of Miner Rd. for several months. Prompted by this incident, the City initiated an assessment of storm drain pipes, with the highest priority being the larger diameter pipes. An engineering firm was retained to perform field inspections, create a prioritization algorithm, and estimate repair/replacement costs. Results of the study were summarized in the 2019 Storm Drain Repair Plan.

In conjunction with this work, the City used ESRI's ArcGIS (Geographic Information System) to compile a geodatabase that maps the storm drain pipe locations, shows the size, material and inspection history. This has allowed a reliable way to manage and update the storm drain facility records. The GIS tools also allow tabulation of various pipe data to aid analysis and estimates of repair work.

The 2019 Storm Drain Repair Plan showed that roughly \$30 million would be needed to repair or replace public storm-drain pipes that are likely to fail over the subsequent 10 years. Of that estimate, approximately \$9.6 million was estimated to be needed over the near term (defined as three to five years in the 2019 Storm Drain Repair Plan) to perform selected CCTV inspections and to repair or replace the storm-drain pipes found to have the highest risk of failure ("Category A"). The Category A pipes have been organized into groups of projects and budgeted in the CIP, with the highest priority projects underway or planned in the near future. See Table C-1

Also related to the storm drain pipe repair program is the San Pablo Creek Culvert Repair (CIP Project #4187) which is funded for \$4.2 million to repair this 1,300 lineal feet double box concrete culvert that runs parallel to Camino Pablo in the Orinda Village District.

Table C-1 is the list of Category A storm drain pipes - that is, the highest priority pipes, considered to require repairs by approximately 2024. Replacement of these pipes was originally estimated to cost approximately \$10 Million overall. As can be seen in the list, several of the Category A pipes have already been replaced, and others are included in identified repair/replacement projects.

Also related to the storm drain pipe repair program is the San Pablo Creek Culvert Repair (CIP Project #4187), to repair this 1,300 lineal feet double box concrete culvert that runs parallel to Camino Pablo in the Orinda Village District. The project is estimated to cost \$4.2 million and is planned to be funded from Measure R in the 2023 - 2026 time frame.



NOTE: Following long-term City policy, staff will continue to actively pursue alternate funding sources for all capital projects.

**Table C-1: Category A pipes**

CIP project Number	Pipe #	Location	Project cost/budget	Construction year	Status as of 12/13/2022	Measure R funding
4150	PL-452	207 Moraga Way	\$50,000	20/21	complete	
4094	PL-891	53 Ivy Dr	\$140,000	2023	ready to bid	
4162	PL-1456	216 Camino Sobrante	\$205,000	19/20	complete	
	PL-483	548 Miner Rd				
	PL-1206	265 Camino Pablo				
	PL-440	548 Miner Rd				
4167	PL-927	95 Coral Dr	\$967,000	23/24	in permitting/ design	
	PL-454	188 Moraga Way				
3100	PL-492	15 Rheem Blvd	\$1,200,000		in permitting/ design	\$1,000,000
3101	PL-513	123 Orchard Rd	\$1,250,000	23/24	in permitting/ design	\$1,000,000
	PL-409	4 Orchard Rd				
3102	PL-864	2 Dos Encinas	\$1,300,000	23/24	in permitting/ design	\$1,000,000
	PL-958	232 Ivy Dr				
	PL-959	232 Ivy Dr				
3103	PL-1765	199 Canon Dr	\$1,600,000	24/25	programmed in CIP	\$1,600,000
	PL-1766	199 Canon Dr				
	PL-1775	8 Alta Vista				
3104	PL-1074	10 Ranch Rd	\$1,100,000	24/25	programmed in CIP	\$1,100,000
	PL-1089	Bear Creek Rd				
	PL-1809	70 Van Tassel Ln				
3105	PL-751	38 Lost Valley Dr	\$1,100,000	24/25	programmed in CIP	\$1,100,000
	PL-580	295 Orchard Rd				
	PL-437	58 Brookside Rd				
	PL-867	El Camino Moraga				
<b>Subtotal</b>			<b>\$8,912,000</b>			<b>\$6,800,000</b>
<b>Contingency, 15%</b>			<b>\$1,336,800</b>			
<b>TOTAL (Rounded)</b>			<b>\$10,000,000</b>			