



Financial Summary on page 17 of report  
 \$786,000 of revenue  
 \$198,00 of expenditures

## City Council Staff Report

Agenda Item:	<u>E.1</u>
Date:	<u>March 23, 2022</u>
Department:	<u>Administration</u>

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

**RECOMMENDATION:**

Review, discuss, and accept the FY 2020/21 SSTOC Annual Report, and provide Direction, if any.

**DISCUSSION:**

The Supplemental Sales Tax Oversight Committee (SSTOC), which met for the first time on March 10, 2021, is the successor commission to the Citizens Infrastructure Oversight Commission (CIOC). As a result, this document also reports on work done by the CIOC prior to its dissolution at the end of 2020. This first Annual Report of the SSTOC is intended to address the recently-completed fiscal year (July 1, 2020 through June 30, 2021). The report includes a summary of those portions of the Annual Comprehensive Financial Report (ACFR) that are within the purview of the SSTOC. This report also includes summaries of relevant historical and upcoming City efforts to address Wildfire Risk Reduction, Disaster Planning, and Maintenance/Repair of Roads and Storm Drains, to help the reader form a more complete perspective of the City's efforts and plans in those areas.

### 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 any remaining balances of 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 taxes
- Critical public storm drainage infrastructure
- Long-term road repair and maintenance

As part of Resolution 67-20, the Council also re-assigned the remaining oversight duties of the CIOC 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 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.

### **FINANCIAL IMPACT:**

There is no financial impact associated with receiving this report.

### **ATTACHMENTS:**

A. SSTOC 2020/21 Annual Report

Respectfully Submitted by:  
David Biggs  
City Manager

Prepared By: Sheri Smith, City Clerk

Approved by:

David Biggs  
David Biggs, City Manager 3/17/2022

**Supplemental Sales Tax Oversight Commission**

**Annual Report  
for the  
Fiscal Year Ending June 30, 2021**

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

# Supplemental Sales Tax Oversight Commission

## Annual Report for the Fiscal Year Ending June 30, 2021

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## I. INTRODUCTION

This is the first Annual Report of the Supplemental Sales Tax Oversight Commission (SSTOC). The SSTOC, which met for the first time on March 10, 2021, was established by the City Council to provide advice regarding revenue generated by the voter approved 1 percent Supplemental Sales Tax (Measure R, 2020), particularly regarding efforts in Wildfire Risk Reduction, Disaster Planning, and Maintenance/Repair of 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 one-half percent Supplemental Sales Tax (Measure L), as well as the Measure J (2014) and Measure L (2016) General Obligation Bond Funds, and summarizes the remaining work done by the CIOC prior to its dissolution at the end of 2020.

This Annual Report addresses the recently-completed fiscal year (July 1, 2020 through June 30, 2021) and includes a summary of those portions of the audited Annual Comprehensive Financial Report (ACFR) that are within the purview of the SSTOC. 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

Recently, Orinda residents, City of Orinda staff, non-resident property owners, and other interested persons have made important progress in reducing wildfire risk in Orinda and preparing for emergencies in general. However, a significant fraction of our City is rated as a Very High Fire Hazard Severity Zone, and a great deal more work remains to reduce our overall wildfire risk. Similarly, 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 find ourselves in exceptional times, with a very severe drought currently impacting much of the US, and global climate change impacting all of us for the foreseeable future. We must find ways to adapt quickly, and our City is called upon to act in exceptional way. 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 that the role of the Commission is to make recommendations and provide advice to the City Council and City Staff, regarding revenue generated by the Voter Approved Sales Tax (Measure R, 2020), as well as remaining revenues from the 2012 ½-cent Supplemental Sales Tax, and from the 2014

Measure J and 2016 Measure L General Obligation Bond Funds. As part of the resolution, the Council also re-assigned the remaining oversight duties of the CIOC to the SSTOC.

The SSSTOC 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 taxes
- Critical public storm drainage infrastructure
- Long-term public 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 2014 Measure J and 2016 Measure L General Obligation Bond Funds. 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 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.

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

In 2012, the voters in the City of Orinda approved a ½ 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 2019, the City Council began looking at additional, long term, unmet needs. Roadway conditions in Orinda had been improved greatly as a result of the 2012 add-on sales tax, combined with two voter-approved General Obligation Bond measures providing over \$50 million. In 2020, the City Council presented the voters with a new measure, Measure R, a general add-on sales tax that would increase the add-on sales tax from ½ cent to 1 cent; and provide for its collection for 20 years.

In November 2020, the voters approved Measure R. The collection of the tax started April 1, 2021. The City Council appointed the Supplemental Sales Tax Oversight Commission (SSTOC), to review spending plans and propose initiatives, 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 as well as Capital Improvement Projects.

**C. Collaboration with other Agencies**

Wildfire Risk Reduction and Emergency Planning both require collaboration with nearby/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)
- Utilites
- Telephone and wireless providers (AT&T, Verizon, TMobile, Sprint, etc.)
- Pacific Gas and Electric Company (PG&E)

Of these organizations, the following organizations play a particularly critical role for the City of Orinda:

## Moraga Orinda Fire District

The Moraga-Orinda Fire Protection District is an independent special district formed in 1997 to provide fire protection and emergency medical services to the communities of Moraga and Orinda and the surrounding unincorporated areas. It is governed by an independent, five-person, elected board of directors and is funded through ad valorem property taxes and a special “fire flow” parcel tax on properties in Orinda and elsewhere within the District.

In addition to fire suppression and emergency medical services, MOFD has responsibility for enforcement of the California and MOFD Fire Codes, as well as various county ordinances with respect to fire safety. The District also has a leading role in hazardous wildfire fuels reduction, which it shares with other entities. This responsibility is carried out through the MOFD “Exterior Hazard Control Ordinance,” which is designed to minimize fire danger by controlling the density and arrangement of hazardous vegetation.

In enforcement of this ordinance, the MOFD works with private landowners in the District, the East Bay Regional Park District, East Bay Municipal Utilities District, Pacific Gas and Electric Company, Contra Cosat County, the City of Orinda and Town of Moraga, other public agencies, fire districts and CalFire.

For more details please see:

- MOFD website: [www.mofd.org/](http://www.mofd.org/)
- MOFD Wildfire Action Plan: [www.mofd.org/our-district/fuels-mitigation-fire-prevention/community-wildfire-protection-plan-cwpp](http://www.mofd.org/our-district/fuels-mitigation-fire-prevention/community-wildfire-protection-plan-cwpp)
- Hazardous Wildfire Fuels Reduction Program: [www.mofd.org/our-district/fuels-mitigation-fire-prevention/hazardous-wildfire-fuels-reduction-program](http://www.mofd.org/our-district/fuels-mitigation-fire-prevention/hazardous-wildfire-fuels-reduction-program)

## Firewise USA

Sponsored by the National Fire Protection Agency in cooperation with the USDA Forest Service, the national Firewise USA recognition program provides a volunteer, collaborative framework to help neighbors in a geographic area get organized, find direction, and take action to increase ignition resistance of their homes and community and to reduce wildfire risks at the local level. Any community that meets a set of voluntary criteria on an annual basis and retains an “In Good Standing Status” may identify itself as being a Firewise Site. Orinda has a very active Firewise program, with at least 1,955 Orinda homes taking part. [www.nfpa.org/Public-Education/Fire-causes-and-risks/Wildfire/Firewise-USA](http://www.nfpa.org/Public-Education/Fire-causes-and-risks/Wildfire/Firewise-USA)



### **The Orinda Firewise Council**

Orinda's Firewise groups are joined into a network called the Orinda Firewise Council (OFC) which meets bimonthly to educate group leaders, discuss best practices, and learn to live with wildfire in a more efficient way. Since its founding in February 2020, this network has had a profound effect on the development of wildfire mitigation strategies and programs. Their Education and Outreach Committee has hosted their webinar, "Getting Started with Firewise" and has been instrumental in the creation of most of the Firewise groups. The latest webinar was presented in partnership with CERT and is posted on their website. In addition, they have partnered with MOFD by having the MOFD Fire Marshal join in neighborhood assessment walks, to give out important wildfire prevention materials and to let these new Firewise groups know they have MOFD support.

When MOFD unexpectedly received a \$90,000 grant from the Diablo FireSafe Council, they reached out to the OFC network to quickly organize neighborhoods for additional chipping events. In another collaboration example, MOFD has reached out to the OFC to recruit volunteers for MOFD's pilot Fire Adapted Community Ambassador program.

Further information is available at [www.orindafirewisecouncil.org](http://www.orindafirewisecouncil.org)

### **Lamorinda Community Emergency Response Team (CERT)**

Lamorinda CERT is a program of the Moraga-Orinda Fire District set up to give critical support to first responders, provide immediate assistance to victims, and organize spontaneous volunteers at a disaster site as auxiliary responders. CERT members also help with non-emergency projects that help improve the safety of their communities.

More than 1,000 people have been trained since its inception, with about 550 individuals currently active. Lamorinda CERT was an integral partner in Lafayette's Springhill Evacuation exercise in March of 2019, the Orinda Sleepy Hollow evacuation in 2020, and the MOFD tabletop evacuation exercise in 2021.

CERT works closely with the Police Department regarding evacuation planning, training and implementation. Lamorinda CERT and the Police Department utilize the ZoneHaven evacuation zone program. Under Police Department supervision, ZoneHaven defines notification zones which are used to inform individuals of evacuation status and efficiently implement community evacuation. Further information is available at [www.zonehaven.com/aware/](http://www.zonehaven.com/aware/).

Currently, CERT is researching and developing protocols for communication during a disaster when the power is out. Lamorinda CERT, in partnership with Lamorinda Area Radio Interest Group (LARIG), operates three fixed-site and one portable GMRS repeaters for communications throughout the

Lamorinda area. When power is out and cell phones are overwhelmed, GMRS provides a communication link for the general public using battery powered hand-held radios along with base station radios. CERT hopes to make them available to residents.

With a new FEMA curriculum as localized by the Contra Costa CERT Coalition in 2020, Lamorinda CERT plans to train as many people as possible in the new CERT materials. This includes 2 classes each year, normally about 50 students each, plus updating and expanding the current CERT members knowledge through Monthly Meetings. We encourage former students to come back and audit the new classes. [lamorindacert.org](http://lamorindacert.org)

### 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.

##### **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 recognizes the need for more well-defined goals to be established, and will be working to help the City refine such goals in the next several months.

### **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. For completeness, the existing Road and Storm Drain Maintenance goals are listed below.

#### **Road Maintenance**

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.

2. Using existing funding to complete the repair of the public Arterials and Collectors by the end of calendar year 2023.
3. By 2023, extending the current ½ cent add-on sales tax or developing an alternative source of funding yielding the same continuing revenue.
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.
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.
6. Continuing the Pavement Management approach described [in Attachment 8 of the original report], 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.

See Appendix C for further details of 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 provide 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.).

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 2012-2020 time frame within Capital Improvement Projects. However, many remaining 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'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.

As was described in the 2019 update to the Orinda Road and Drainage Repair Plan, roughly \$30 Million will likely be needed over the next 10 years or so, 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 will be needed over the next 3 to 5 years, to do the detailed inspections and to repair or replace the larger storm drain pipes found to have the highest risk of failure.

See Appendix D for further details of about public storm drain maintenance/repair plans.

## IV. ACCOMPLISHMENTS

### A. Accomplishments Regarding Wildfire Prevention

Some of the City's recent efforts to enhance wildfire prevention and preparedness within our community are listed below. The list begins with items that were complete by June 30, 2021, but separately lists tasks that are still in process, help provide a more complete picture.

- Hired a temporary administrative contractor to assist in setting up and administering the SSTOC.
- Adopted updates to the Fire Code in consultation with the Moraga-Orinda Fire District.
- Adopted a Disallowed Plant List.
- Started enhanced fuel reductions on, and GIS mapping of, City property for future fuel management.
- Initiated procurement of chipper and new truck for dedicated year-round Orinda Chipper Service to assist property owners with wildfire fuel reduction (and initial coordination with MOFD to staff the City's chipper).
- Modified tree protection ordinance to allow for easier wildfire prevention tree removal.
- Updated a pilot Red-Flag Day parking restriction program on El Toyonal.
- Adopted the introduction of grazing at Orinda Oaks Open Space with neighborhood outreach and Council approval for a one year trial period.
- Awarded a contract for an update of the Safety Element of the City's General Plan with a survey and community meetings currently underway.
- Issued trim notices to abutting City property owners to address vegetation requirements for vertical clearance over public roadways.
- Increased communication regarding wildfire prevention and resources available. Have retained a firm to provide assistance in further enhancing communications and outreach with an emphasis on implementing suggestions outlined by the SSTOC communications committee.
- Secured a grant of \$40,000 to develop a Local Roads Safety Plan.
- Retained a firm to assist the City in identifying and securing grants related to wildfire prevention and other Measure R priority areas.

- Undertook two mock evacuation drills, one with the Town of Moraga.
- Coordinated with PG&E on tree trimming and enhanced fuel reduction in the City.

The following items were introduced and/or largely completed after June 30, 2021. They are included here to provide a view into ongoing and upcoming activities.

- Encouraged EBMUD to remove the 1,500 Monterey pine trees at the San Pablo Reservoir, and encouraged CalTrans to remove wildfire fuel along Route 24.
- Generated a contact list of formal and informal Firewise Council groups and some Orinda Homeowner Associations.
- Amended the Thorn Hauling contract for tree removal services.
- Enhanced Social Media platforms to grow our current engagement with more postings and higher frequency of posts.
- Created a Fire Evacuation Route flyer based on ZoneHaven areas for North and South Orinda with input from MOFD.
- The Fall edition of The Orinda Way publication was dedicated to Fire Prevention and Emergency Preparedness and was distributed to all Orinda households in October.
- Completed a “home hardening” project for the Wilder Ranch House by replacing the wood shingles with a composite roof.
- City staff presented information to the City Council regarding SB 9, which would allow single-family lots to be subdivided. The provisions for very high fire zones is still under review as well as the effect on parking and congestion during a fire evacuation.
- Prepared and planned for Public Safety Power Shutoff with a City staff taskforce and community-wide social media posts.
- Updated the City’s website: Added a button with a direct link to Emergency Preparedness, as well as other relevant links, documents, and information pages.

## **B. Accomplishments on Roads**

The City of Orinda has approximately 93 miles of paved publicly-maintained roads and roughly 17 miles of publicly-maintained storm drain pipes. 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 it was clear that available funding was insufficient.

The City began a concerted effort to study the problem and recommend solutions. Real progress on improving the Residential roads began after voters approved a half-cent sales tax in November 2012. The first revenues from this funding source, targeted for repair of Residential streets and drains, were available in April 2013.

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, also targeted for

repairs of Residential roads and drains, was provided by the subsequent passage of the 2016 Bond Measure L (\$25 Million).

The results of this effort are clear: In 2006, the overall average Pavement Condition Index (PCI) of Orinda's public roads was 46 ("Poor" category). By the end of 2020, the system-wide average PCI was 85 ("Very Good" category), and only a few roads (less than 6% of the system) had a PCI less than 50. As of December 2021, approximately 92% of Orinda's public roads had been repaired. This is a tremendous accomplishment!

Table IV-1 shows the lengths of Orinda's public roads that have been repaired from 2012 through 2020. Streets included in the 2020 paving project are shown in Table IV-2. Most of the remaining 8% of our public roads that need significant repair are expected to be repaired in the upcoming paving project. The final 2 miles of roadway needing repair are presently scheduled for the summer of 2023. 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 2020**

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
<b>Miles repaired: Sub-Totals</b>	<b>67.49</b>	<b>15.61</b>
<b>Total Miles of Orinda Roads Repaired</b>	<b>83.10</b>	

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

Street Name	Begin location	End Location	Length (ft)
Camino Pablo	Miner Road	Monte Vista Road	4,685
Camino Pablo	Monte Vista Road	Bear Creek	1600
Glorietta Blvd	Moraga Way	Rheem Blvd	3,060
Honey Hill Road	Charles Hill Road	Miner Road	2,048

Moraga Way	Bryant Way	Camino Pablo	870
Morga Way	OverHill Road	Woodland Road	11,004
Glorietta Blvd	OverHill Road	City Limit	2,275
Hall Drive	Moraga Way	Donald Drive	3,000
Orindawoods	Greystone Terr	E. Altrarinda	1,091
OrindaWoods	Kite Hill Road	Greystone Terr	1,470
Orindawoods	Altarinda Road	Kite Hill Road	1,760
Altarinda	120' N/O Wild Plum Way	Orindawoods	600
<b>TOTAL LENGTH</b>			<b>33,463</b>

**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 City has an ongoing program that includes maintaining and updating the Storm Drain 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. Table IV-3 below summarizes repairs of storm drain pipes that were performed as part of our paving projects since 2012. Table IV-4 lists the storm drains repaired as part of the FY2020/2021 paving project.



**Table IV-3 Drains that were repaired or replaced as part of the Paving Projects from 2012 through 2020**

<b>Year</b>	<b>Linear Feet replaced or lined</b>	<b>Total cost</b>
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
<b>TOTAL</b>	<b>11,814</b>	<b>\$4,490,976</b>

**Table IV-4: Storm Drain repairs within FY 2020/2021 Paving Project**

<b>Drain Size/Type</b>	<b>Linear Feet</b>
18" CIPP	531
12" HDPE	70
15" HDPE	35
18" HDPE	512
24" HDPE	132
30" HDPE	50
36" HDPE	60
42" HDPE	40
17"x13" CMPA	65
35"x24" CMPA	63
42"x29" CMPA	<u>81</u>
<b>Total</b>	<b>1,639</b>

Table IV-5 summarizes recent large-scale storm drain projects that were funded outside of the paving project funds (1/2-cent add-on sales tax or Measure J) and which are in-process or were completed in the last several years.

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

**Table IV-5: Recent large-scale Storm Drain projects, funded outside of the Paving Projects**

North Lane project (CIP #4070)	All new trench and 60" Reinforced Concrete Pipe	Approx. \$3.2 Million	Primarily funded through federal grants plus funds from EBMUD and Orinda drainage impact fees
Miner Rd. sinkhole project (CIP #4121)	Replaced a failed 72" Corrugated Metal Pipe with a 7.5 ft high x 16 ft. Wide Reinforced Concrete Box culvert	Approx. \$3.3 Million	Federal emergency repair funding supplemented with funds from the Orinda General Fund
Brookwood culvert repair (CIP #4151)	Line the invert (bottom) of a 144" Corrugated Metal Pipe with concrete	\$ 37,000	Funded through the Gas tax
2020 SD Improvement Project (CIP #4162)	<ul style="list-style-type: none"> <li>• 549 Miner Rd., 28" x 36" CMP- concrete lined</li> <li>• 548 Miner Rd., 28" x 42" CMP- concrete lined</li> <li>• Camino Pablo at Manzanita, 32" x 52" CMP- concrete lined</li> <li>• 216 Camino Sobrante, 24" CMP – PVC lined</li> </ul>	\$205,000	Funded through the Drainage Impact Fees
3 Woodland Rd.	Repair corroded invert in 72" CMP in city-accepted easement	\$11,000	Funded through the Drainage Impact Fees
118 Lombardy Lane	24" CMP – replace 12-ft segment of corroded invert with concrete	\$15,000	Funded through the Drainage Impact Fees

The 2019 Road and Drainage Repair Plan estimated that roughly \$30 Million will likely be needed to better assess the condition of our public storm drain system and to repair or replace pipes that are likely to fail over the next 10 years or so. The highest priority ones, "Category A" are those considered to require repairs within 5 years. Replacement of these pipes is estimated to cost \$10 Million.

The remaining \$20 Million for the "Category B", lower priority pipes, has not been programmed into the CIP. However, when opportunities to repair/replace poor condition pipes arise (e.g. during annual paving projects), the City includes such work in the project. Furthermore, CIP Project #4111 "Annual Drainage Facilities Improvement Program" provides approximately \$170,000 each year to maintain public drainage systems, including repairing pipes that are discovered to be in failing condition during storm events or other observations.

Plans regarding future storm drain pipe maintenance and repairs are discussed further in Appendix D.

## V. Financial Summary

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 Measure L 2016 General Obligation Bond Funds.

Income from and expenditures against the listed revenue sources are reported through the following funds:

**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. 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.

**Fund 741:** Funds from the 2016 General Obligation Bond (\$25 million Authorization). All funds in the account had been expended as of June 30, 2021. The bond measure was 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.

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, 2021, 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.

**B. Revenue and Expenses**

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

The Measure L Add-On Sales Tax, shown below, was collected for nine months of the reporting fiscal year (July 2020 – March 2021). The fund had total revenue of approximately \$1.4 million and there was approximately \$1.5 million in expenditures. The unexpended balance as of June 30, 2021 was \$3,646,087. The balance is programmed as part of the Capital Improvement Program for future street-related projects.

<b><u>Fund 105 (Measure L) - Add-On Sales Tax</u></b>		<b><u>Fiscal Year</u></b>	
		<b><u>2020-2021</u></b>	
<b>Revenue</b>			
Sales Tax Revenue	4105	\$	1,236,586
Interest Revenue	4110		40,218
Project Reimbursement	4790		114,650
<b>Total Revenue</b>		<b>\$</b>	<b>1,391,454</b>
<b>Expenditures</b>			
Design Contracts	7125	\$	75,618
Project/Construction Mgt	7126	\$	396,919
Construction Costs	7127		941,909
Professional Services	7180		2,700
Attorney - City General	7131		34,439
Permit Fees	7129		1,309
<b>Total Expenditures</b>		<b>\$</b>	<b>1,452,894</b>
<b>Fund Balance Beginning of Year</b>		<b>\$</b>	<b>3,707,527</b>
<b>Fund Balance at End of Year</b>		<b>\$</b>	<b>3,646,087</b>

<b><u>Expenditures By Project</u></b>	<b><u>Project #</u></b>	
2019 Annual Paving Project	4120	625,391
Lavenida Culvert Repair	4148	38,985
2020 Annual Paving Project	4150	788,518
<b>Total Project Expenditures</b>		<b>\$ 1,452,894</b>

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

The Measure R Add-On Sales Tax, shown below, was collected for the period from April 1, 2021 – June 30, 2021. For the Fiscal Year, the fund reported sales tax revenue of approximately \$786,000 and there was approximately \$200,000 in expenditures. The unexpended balance as of June 30, 2021 was \$587,348. The balance will be partially carried over to Fiscal Year 2021-2022 for the purchase of a

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

Truck and Chipper. Any remaining balance will be available for City Council appropriation in the future. As noted, the fund did not have any interest earnings due to the fact that it was implemented late in the Fiscal Year and there is a lag between when the tax is collected and when it is distributed to the City.

As shown below, there were no project expenditures. There were also no Staff expenditures, as the recruitment of support staff was not completed by June 30, 2021. The City Manager did obtain interim contract professional assistance to support efforts to initiate programs and start-up of the SSTOC.

<b><u>Fund 106 (Measure R) - Add-On</u></b>		<b>Fiscal Year</b>	
<b><u>Sales Tax</u></b>		<b><u>2020-2021</u></b>	
<b>Revenue</b>			
Sales Tax Revenue	4105	\$	785,786
Interest Revenue	4110		-
<b>Total Revenue</b>		<b>\$</b>	<b>785,786</b>
<b>Expenditures</b>			
Staff / Consultant Support		\$	32,370
Legal			1,341
Finance			-
Chipper Services			30,400
Public Works Right-of way			35,400
Parks - Hazard Reduction			79,127
Parks - Tree Services			19,800
<b>Total Expenditures</b>		<b>\$</b>	<b>198,438</b>
<b>Fund Balance Beginning of Year</b>		<b>\$</b>	<b>-</b>
<b>Fund Balance at End of Year</b>		<b>\$</b>	<b>587,348</b>

<b><u>Expenditures By Project</u></b>	<b>Project #</b>		
Fleet Chipper & Truck	0020	\$	-
<b>Total Project Expenditures</b>		<b>\$</b>	<b>-</b>

**Fund 741 – 2016 General Obligation Bonds**

The 2016 General Obligation Bond Fund, shown below, accounts for bond proceeds from Series A of the 2016 General Obligation Bond Authorization. The original amount issued in April 2017 was \$25 million. The total revenue for the year was approximately \$3,700 and there was approximately \$3.2 million in expenditures in Fiscal Year 2020-2021. The ending fund balance as of June 30, 2021 was zero. The revenue in this fund included only investment earnings.

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

A majority of the expenditures (96%) were related to construction contracts and an additional 1% was associated with design and project management costs. The Paving Manager costs accounted for approximately 3% of the expenditures.

<b><u>Fund 741 - 2016 GO Bonds</u></b>		<b>Fiscal Year 2020- 2021</b>
<b><u>Revenue</u></b>		
Interest Revenue	4110	\$3,701
<b>Total Revenue</b>		<b>\$3,701</b>
<b><u>Expenditures</u></b>		
Salaries & Wages	7055	\$70,330
Benefits / Ins. Alloc.	7080	\$34,635
<b>Subtotal Staff Costs</b>		<b>\$104,965</b>
Project/Construction Mgt	7126	\$32,902
<b>Subtotal Services</b>		<b>\$32,902</b>
Construction Costs	7127	\$3,083,334
<b>Subtotal Construction</b>		<b>\$3,083,334</b>
<b>Total Expenditures</b>		<b>\$3,221,201</b>
<b>Fund Balance Beginning of Year</b>		<b>\$3,217,500</b>
<b>Fund Balance at End of Year</b>		<b>\$0</b>

<b><u>Expenditures By Project</u></b>	<b>Project #</b>	<b>\$ Expense</b>
2019 Annual Paving	4119	\$1,368
2020 Annual Paving	4150	\$3,114,868
Staff Costs		\$104,965
<b>Total Project Expenditures</b>		<b>\$3,221,201</b>

### Projected Measure R Revenue and Expenditures

The table below summarizes projected Measure R revenue and expenditures through Fiscal Year 2024/2025. Note that these are projections, and are subject to change.

At this time, for example, Orinda is projecting that approximately \$4M will be available from the American Rescue Plan Act in FY 2023/2024 and FY 2024/2025. These funds are expected to replace a significant fraction of the funds from Measure R presently-listed for major Storm Drain repairs.

For additional information on recent Measure R activities and near-term planned expenditures, see Appendix B.

	Fiscal Year 2020 / 2021	Fiscal Year 2021 / 2022	Fiscal Year 2022 / 2023	Fiscal Year 2023 / 2024	Fiscal Year 2024 / 2025
<b>Beginning Balance</b>	New 4/1/21 No balance	<b>587,348</b>	<b>2,333,737</b>	<b>4,402,087</b>	<b>3,381,787</b>
<b>Revenue and other Fund Sources</b>					
<i>Revenue</i>					
Sales Tax Add-On	785,786	2,850,000	2,892,750	2,921,700	2,950,900
Interest	-	3,000	6,500	5,000	2,000
<b>Total Revenue</b>	<b>785,786</b>	<b>2,853,000</b>	<b>2,899,250</b>	<b>2,926,700</b>	<b>2,952,900</b>
<b>Total Revenues and Other Fund Sources</b>	<b>785,786</b>	<b>2,853,000</b>	<b>2,899,250</b>	<b>2,926,700</b>	<b>2,952,900</b>
<b>Total Funds Available</b>	<b>785,786</b>	<b>3,440,348</b>	<b>5,232,987</b>	<b>7,328,787</b>	<b>6,334,687</b>
<b>Expenditures and Uses</b>					
<b>Capital Projects &amp; Equipment</b>					
Fleet - Chipper and Truck		(181,500)			
Group 1 Storm Drain Repairs (15 Rheem Blvd)				(1,000,000)	
Group 2 Storm Drain Repairs (123 Orchard Rd, 4 Orchard Rd, 207 Moraga Way)				(1,000,000)	
Group 3 Storm Drain Repairs (2 Dos Encinas, 232 Ivy Drive)				(1,100,000)	
Group 4 Storm Drain Repairs (199 Canon Dr, 8 Alta Vista)					(1,600,000)
Group 5 Storm Drain Repairs (10 Ranch Rd, 511 Bear Creek Rd, 70 Van Tassel Ln)					(1,100,000)
Group 6 Storm Drain Repairs (38 Lost Valley Dr, 295 Orchard Rd, 58 Brookside Rd, El Camino Moraga)		(110,000)			(1,100,000)
<b>Total Project Expense</b>	<b>-</b>	<b>(291,500)</b>	<b>-</b>	<b>(3,100,000)</b>	<b>(3,800,000)</b>
<b>Total Operating Budget Programs and Services</b>	<b>(198,438)</b>	<b>(815,111)</b>	<b>(830,900)</b>	<b>(847,000)</b>	<b>(863,800)</b>
<b>Total Expenditures and Uses</b>	<b>(198,438)</b>	<b>(1,106,611)</b>	<b>(830,900)</b>	<b>(3,947,000)</b>	<b>(4,663,800)</b>
<b>Change in Fund Balance</b>	<b>587,348</b>	<b>1,746,389</b>	<b>2,068,350</b>	<b>(1,020,300)</b>	<b>(1,710,900)</b>
<b>Ending Balance</b>	<b>587,348</b>	<b>2,333,737</b>	<b>4,402,087</b>	<b>3,381,787</b>	<b>1,670,887</b>

HIGH PRIORITY REPAIRS

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

**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), Fund 106 (Measure R, the new 1-Cent Add-On Sales Tax), and Fund 741(the 2016 General Obligation Bonds).

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 primary additional funds are listed below:

- Fund 200 - Gas Tax
- Fund 205 - Transportation Impact Fees
- Fund 210 - Drainage Impact Fund
- Fund 255 - Federal Grants
- Fund 260 - State Grants
- Fund 330 – Contra Costa Transit Authority (CCTA) - Return to Source
- Fund 331 - CCTA - Projects
- Fund 335 - Road Maintenance (Solid Waste Provider Fees)
- Fund 700 - Capital Improvement (General)
- Fund 704 - Road & Drainage Stabilization Fund

For example, the following tables, copied from the July 29, 2021 Capital Improvement Plan, summarize funding sources for the 2020 Paving Project and projected funding sources for paving projects for the next several years.

**2020 Paving Project - CIP 4150**

<b>Funding Sources</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>'24/'25</b>	<b>Total</b>
105 Orinda Add-On Sales Tax (L)	792,000					792,000
200 Gas Tax	320,000					320,000
205 Transportation Impact Fees	44,000					44,000
330 CCTA Return To Source (Local Share)	813,000					813,000
335 Road Maint Fee (Solid Waste Provider)	839,035					839,035
741 GO Bond 2016 (L)	3,114,870					3,114,870
<b>Total</b>	<b>5,922,905</b>					<b>5,922,905</b>

**2021 Paving Project - CIP 4155**

<b>Funding Sources</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>'24/'25</b>	<b>Total</b>
105 Orinda Add-On Sales Tax (L)		1,265,000				1,265,000
200 Gas Tax	300,000	600,000				900,000
330 CCTA Return To Source (Local Share)		345,000				345,000
335 Road Maint Fee (Solid Waste Provider)		810,000				810,000
<b>Total</b>	<b>300,000</b>	<b>3,020,000</b>				<b>3,320,000</b>

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)



**2022 Paving Project – CIP 4166**

<b>Funding Sources</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>'24/'25</b>	<b>Total</b>
105 Orinda Add-On Sales Tax (L)			218,000			218,000
200 Gas Tax			600,000			600,000
330 CCTA Return To Source (Local Share)		530,000	472,000			1,002,000
335 Road Maint Fee (Solid Waste Provider)			585,000			585,000
<b>Total</b>		<b>530,000</b>	<b>1,875,000</b>			<b>2,405,000</b>

**2023 Paving Project - CIP 4171**

<b>Funding Sources</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>'24/'25</b>	<b>Total</b>
200 Gas Tax				610,000		610,000
330 CCTA Return To Source (Local Share)				863,000		863,000
335 Road Maint Fee (Solid Waste Provider)			210,000	317,000		527,000
<b>Total</b>			<b>210,000</b>	<b>1,790,000</b>		<b>2,000,000</b>

**2024 Paving Project - CIP 4178**

<b>Funding Sources</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>'24/'25</b>	<b>Total</b>
200 Gas Tax					620,000	620,000
330 CCTA Return To Source (Local Share)					400,000	400,000
335 Road Maint Fee (Solid Waste Provider)				225,000	755,000	980,000
<b>Total</b>				<b>225,000</b>	<b>1,775,000</b>	<b>2,000,000</b>

The tables below are examples of Storm Drain projects funded outside of Measure R. These tables are also copied from the 2021-07-29 Capital Improvement Plan.

**Storm Drain Liner Ivy Drive - CIP 4094**

<b>Funding Sources</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>'24/'25</b>	<b>Total</b>
210 Drainage Impact Fees	10,000	130,000				140,000
<b>Total</b>	<b>10,000</b>	<b>130,000</b>				<b>140,000</b>

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

**Lavenida Culvert Repair - CIP 4148**

<b>Funding Sources</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>'24/'25</b>	<b>Total</b>
105 Orinda Add-On Sales Tax (L)	48,500	20,000	95,977			164,477
210 Drainage Impact Fees			508,500			508,500
<b>Total</b>	<b>48,500</b>	<b>20,000</b>	<b>604,477</b>			<b>672,977</b>

**Storm Drains at Moraga Way & Coral Drive - CIP 4167**

<b>Funding Sources</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>'24/'25</b>	<b>Total</b>
210 Drainage Impact Fees		93,000	100,000	573,900		766,900
335 Road Maint Fee (Solid Waste Provider)				200,000		200,000
<b>Total</b>		<b>93,000</b>	<b>100,000</b>	<b>773,900</b>		<b>966,900</b>

The two tables below, copied from the June 15, 2021 Biennial Budget Report for Fiscal Years 2022 and 2022, show how grant funds are projected to be used to support roadway repairs, as well as other projects.

<b>FUND</b>	<b>Project Number</b>	<b>PROJECT NAME</b>	<b>ESTIMATED FY 2020-2021</b>	<b>PROPOSED BUDGET FY 2021-2022</b>	<b>FORECAST BUDGET FY 2022-2023</b>
<b>255 - Grants - Federal</b>					
	0044	Miner Road Bridge Seismic Retrofit Project	123,900	102,700	266,000
	0087	Bear Creek Bridge Seismic Retrofit	187,900	195,500	689,000
	3066	Camino Pablo Path-Orinda Way to Monte Vista		40,000	464,000
	3608	Traffic Signal Operation Improvements		50,000	350,000
	4138	Orinda Way Pavement Rehabilitation		620,000	
		<b>TOTAL GRANTS - FEDERAL</b>	<b>311,800</b>	<b>1,008,200</b>	<b>1,769,000</b>
<b>260 - Grants - State</b>					
	0044	Miner Road Bridge Seismic Retrofit Project	1,100	8,300	35,000
	0087	Bear Creek Bridge Seismic Retrofit	1,100	8,500	77,000
	4112	Community Park Renovation Plan & Improvements			177,000
	4163	Downtown Precise Plan	97,000	120,000	8,000
	4164	Solar Back-up Community Center		217,551	
		<b>TOTAL GRANTS - STATE</b>	<b>99,200</b>	<b>354,351</b>	<b>297,000</b>

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

## Appendix A

# Supplemental Sales Tax Oversight Commission Annual Financial Background For The Fiscal Year Ending June 30, 2021



**Supplemental Sales Tax Oversight Commission**  
**Annual Financial Background**  
**For The Fiscal Year Ending June 30, 2021**  
 (As of January 12, 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 the fiscal year ending June 30, 2021. This report is intended to incorporate schedules for the June 30, 2021 Annual Comprehensive Financial Report dated December 14, 2021.

### 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) **FINAL REVIEW YEAR – ALL FUNDS EXPENDED JUNE 30, 2021** Approved by more than two-thirds of 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, 2021**  
 (As of January 12, 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 testing of items for the Annual City Audit. Additional work undertaken in October and November.

For the fiscal year ending June 30, 2021, 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 in December 2021 and presented to the City Council at a public meeting on January 11, 2022.

### **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, 2021 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.

In the 2021 Audit, 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.

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:



**Supplemental Sales Tax Oversight Commission**  
**Annual Financial Background**  
**For The Fiscal Year Ending June 30, 2021**  
 (As of January 12, 2022)

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

### 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 2020-2021 activity.

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

<b><u>Fund 105 (Measure L) - Add-On</u></b>		<b><u>Fiscal Year</u></b>	
<b><u>Sales Tax</u></b>		<b><u>2020-2021</u></b>	
<b>Revenue</b>			
Sales Tax Revenue	4105	\$	1,236,586
Interest Revenue	4110		40,218
Project Reimbursement	4790		114,650
<b>Total Revenue</b>		<b>\$</b>	<b>1,391,454</b>
<b>Expenditures</b>			
Design Contracts	7125	\$	75,618
Project/Construction Mgt	7126	\$	396,919
Construction Costs	7127		941,909
Professional Services	7180		2,700
Attorney - City General	7131		34,439
Permit Fees	7129		1,309
<b>Total Expenditures</b>		<b>\$</b>	<b>1,452,894</b>
<b>Fund Balance Beginning of Year</b>		<b>\$</b>	<b>3,707,527</b>
<b>Fund Balance at End of Year</b>		<b>\$</b>	<b>3,646,087</b>

<b><u>Expenditures By Project</u></b>	<b>Project</b>	
	<b>#</b>	
2019 Annual Paving Project	4120	625,391
Lavenida Culvert Repair	4148	38,985
2020 Annual Paving Project	4150	788,518
<b>Total Project Expenditures</b>		<b>\$ 1,452,894</b>

The Measure L Add-On Sales Tax was collected for nine months (July 2020 . March 2021). The fund had total revenue of approximately \$1.4 million and there was approximately \$1.5 million in expenditures. The unexpended balance as of June 30, 2021 was \$3,646,087. The



**Supplemental Sales Tax Oversight Commission**  
**Annual Financial Background**  
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 (As of January 12, 2022)

balance is programmed as part of the Capital Improvement Program for future projects street related projects.

The revenue included approximately \$1.2 million in sales tax; approximately \$40,000 in interest; and Project Reimbursements from utilities totaling \$114,650. Typically under agreements with East Bay Municipal Utility District and 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 three projects (the largest expense was the 2020 Annual Paving Project).

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

<b><u>Fund 106 (Measure R) - Add-On</u></b>	<b><u>Fiscal Year</u></b>	
<b><u>Sales Tax</u></b>	<b><u>2020-2021</u></b>	
<b>Revenue</b>		
Sales Tax Revenue	4105	\$ 785,786
Interest Revenue	4110	-
<b>Total Revenue</b>		<b>\$ 785,786</b>
<b>Expenditures</b>		
Staff / Consultant Support		\$ 32,370
Legal		1,341
Finance		-
Chipper Services		30,400
Public Works Right-of way		35,400
Parks - Hazard Reduction		79,127
Parks - Tree Services		19,800
<b>Total Expenditures</b>		<b>\$ 198,438</b>
<b>Fund Balance Beginning of Year</b>		<b>\$ -</b>
<b>Fund Balance at End of Year</b>		<b>\$ 587,348</b>

<b><u>Expenditures By Project</u></b>	<b>Project #</b>	
Fleet Chipper & Truck	4105	\$ -
<b>Total Project Expenditures</b>		<b>\$ -</b>

The Measure R Add-On Sales Tax was only collected for the period from April 1, 2021 . June 30, 2021. For the Fiscal Year the fund reported sales tax revenue of approximately \$786,000 and there was approximately \$200,000 in expenditures. The unexpended balance as of June



**Supplemental Sales Tax Oversight Commission**  
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30, 2021 was \$587,348. The balance will be partially carried over to Fiscal Year 2021-2022 for the purchase of a Truck and Chipper. Any remaining balance will be available for City Council appropriation in the future. As noted the fund did not have any interest earnings due to the fact that it was implemented late in the Fiscal Year and there is a lag between when the tax is collected and when it is distributed to the City.

As shown above, there were no project expenditures. There were also no Staff expenditures as the recruitment of support staff was not completed by June 30, 2021. The City Manager did obtain interim contract professional assistance to support efforts to initiate programs and start-up of the SSTOC.

**Fund 741 – 2016 General Obligation Bonds**

<b><u>Fund 741 - 2016 GO Bonds</u></b>	<b><u>Fiscal Year 2020-2021</u></b>
<b><u>Revenue</u></b>	
Interest Revenue 4110	\$3,701
<b>Total Revenue</b>	<b>\$3,701</b>
<b><u>Expenditures</u></b>	
Salaries & Wages 7055	\$70,330
Benefits / Ins. Alloc. 7080	\$34,635
<b>Subtotal Staff Costs</b>	<b>\$104,965</b>
Project/Construction Mgt 7126	\$32,902
<b>Subtotal Services</b>	<b>\$32,902</b>
Construction Costs 7127	\$3,083,334
<b>Subtotal Construction</b>	<b>\$3,083,334</b>
<b>Total Expenditures</b>	<b>\$3,221,201</b>
<b>Fund Balance Beginning of Year</b>	<b>\$3,217,500</b>
<b>Fund Balance at End of Year</b>	<b>\$0</b>

<b><u>Expenditures By Project</u></b>	<b><u>Project #</u></b>	<b><u>\$ Expense</u></b>
2019 Annual Paving	4119	\$1,368
2020 Annual Paving	4150	\$3,114,868
Staff Costs		\$104,965
<b>Total Project Expenditures</b>		<b>\$3,221,201</b>

The 2016 General Obligation Bond Fund shown above, accounts for bond proceeds from Series A of the 2016 GO Bond Authorization. The original amount issued in April 2017 was \$25 million. The total revenue for the year was approximately \$3,700 and there was approximately \$3.2 million in expenditures in Fiscal Year 2020-2021. The ending fund balance as of June 30, 2021 was zero. The revenue in this fund included only investment earnings.





**Supplemental Sales Tax Oversight Commission**  
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(As of January 12, 2022)

A majority of the expenditures (96%) were related to construction contracts and an additional 1% were associated with design and project management costs. The Paving Manager costs accounted for approximately 3% of the expenditures.

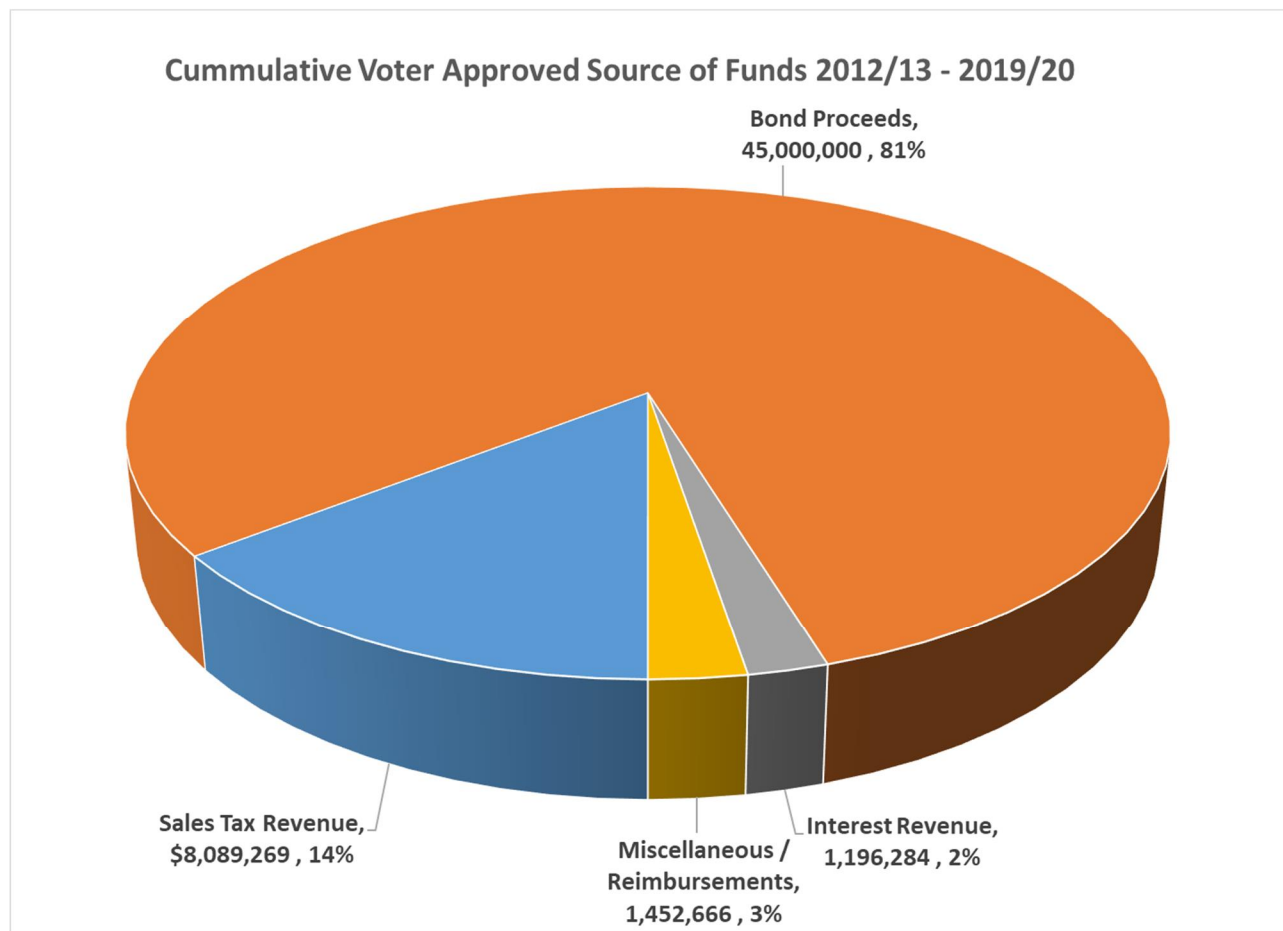


**Supplemental Sales Tax Oversight Commission**  
**Annual Financial Background**  
**For The Fiscal Year Ending June 30, 2021**  
 (As of January 12, 2022)

### Historical Financial Information

Although the required focus of the 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 the measures. The focus will be on the bonds and Measure L which had common expenditures for streets roads, and drainage issued and revenues collected the City has received funding in excess of \$55.7 million since 2012-2013. As of June 30, 2020 approximately \$47.8 million had been expended. The following charts provide a high level summary of the voter approved revenue and expenditures for the three funds combined, since 2012-2013.

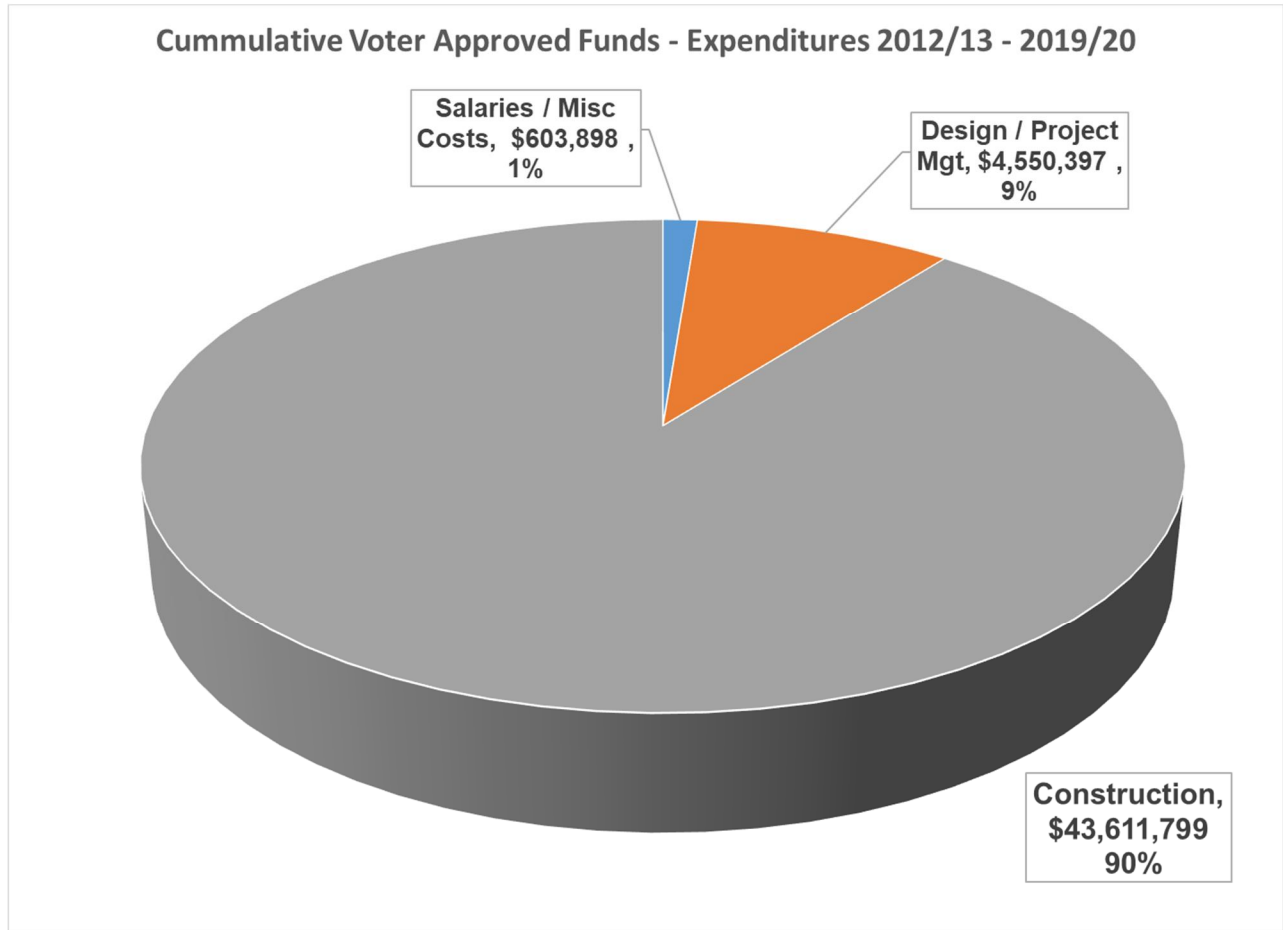
The two largest contributions towards the historical program revenue since 2013 are General Obligation Bonds \$45 million (81%) and Sales Tax \$8.1 million (14%). The following chart summarizes the cumulative historical revenue.





Supplemental Sales Tax Oversight Commission  
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The cumulative expenditures made from the voter approved funds since 2013 have been primarily in the form of Construction / Improvement contract work which represent 90% of the expenditures. The contract design and project management services have been 9% of the total cumulative expenditures. The following chart summarizes the cumulative historical expenditures for the three voter approved funds.



Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

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



**Supplemental Sales Tax Oversight Commission**  
**Annual Financial Background**  
**For The Fiscal Year Ending June 30, 2021**  
 (As of January 12, 2022)

**ATTACHMENT A: HISTORICAL FINANCIAL SUMMARY**

**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	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	\$ 10,111,641
<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	1,240,203
<b>Miscellaneous / Reimbursements</b>	-	36,400	14,000	-	263,327	256,967	372,727	509,245	114,650	1,567,316
<b>TOTAL VOTER APPROVED FUNDS</b>	<b>\$ 72,576</b>	<b>\$ 1,118,645</b>	<b>\$ 11,068,754</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>\$ 57,919,160</b>
<b>EXPENDITURES</b>										
<b>Total Salaries &amp; Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ 67,918	\$ 161,434	\$ 176,976	\$ 187,204	\$ 104,965	\$ 698,497
<b>Misc. Services / Notices / Supplies</b>	-	-	-	-	-	-	118	-	118	118
<b>General Supplies</b>	-	-	-	-	-	-	50	3,929	1,309	5,288
<b>Permit Fees</b>	-	-	-	-	-	-	-	-	35,780	35,780
<b>Attorney - City General</b>	-	-	-	-	-	999	-	50	-	6,269
<b>Legal Notices</b>	-	456	25	3,452	-	-	1,287	-	-	47,455
<b>Total Miscellaneous Costs</b>	-	456	25	3,452	-	999	1,455	3,979	37,089	47,455
<b>Design / Project Management</b>	-	-	170,579	392,891	461,327	832,413	382,677	104,337	75,618	2,419,842
<b>Design Contracts</b>	-	-	28,384	275,525	481,925	374,886	450,976	478,363	429,821	2,519,890
<b>Project/Construction Management</b>	-	-	21,030	2,220	34,384	8,100	2,366	29,098	35,070	185,671
<b>Professional Services</b>	2,928	50,475	-	-	-	-	-	-	-	-
<b>Total Design / Project Mgt</b>	<b>2,928</b>	<b>50,475</b>	<b>220,003</b>	<b>670,636</b>	<b>977,636</b>	<b>1,215,399</b>	<b>836,019</b>	<b>611,798</b>	<b>540,509</b>	<b>5,125,403</b>
<b>Construction / Improvements</b>	-	-	660,557	5,277,506	7,021,948	8,239,392	12,113,217	9,725,422	4,025,243	47,063,285
<b>Construction Costs</b>	-	-	-	-	-	-	-	552,577	-	552,577
<b>Sealing Roads / Slurry</b>	-	-	-	-	-	-	6,776	-	-	6,776
<b>Signal Maintenance</b>	-	-	-	-	-	-	-	-	-	-
<b>Drainage</b>	-	-	-	-	-	14,803	-	-	-	14,803
<b>Pavement/Shoulder Repair</b>	-	-	-	-	-	12,201	-	-	-	12,201
<b>Hazard Reduction-Fire Break</b>	-	-	-	-	-	-	-	-	109,527	109,527
<b>Tree Trimming</b>	-	-	-	-	-	-	-	-	55,200	55,200
<b>Total Construction</b>	-	-	660,557	5,277,506	7,021,948	8,266,396	12,119,993	10,277,999	4,189,970	47,814,369
<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>\$ 53,685,724</b>

**Expenditure Chart Data (Do Not Print)**  
 Salaries / Misc Costs \$ 745,952  
 Design / Project Mgt \$ 5,125,403  
 Construction \$ 47,814,369



**Supplemental Sales Tax Oversight Commission  
Annual Financial Background  
For The Fiscal Year Ending June 30, 2021  
(As of January 12, 2022)**

**ATTACHMENT B**  
**Annual Comprehensive Financial Report**  
**Schedule of Revenues, Expenditures and Changes in Fund**  
**Balance - Budget to Actual**

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

CITY OF ORINDA  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - **General Fund**  
Budget to Actual For the year ended June 30, 2021

	<b>General Purpose</b>			
	Original Budget	Amended Budget	Actual	Variance
Revenues				
Taxes				
Property tax and assessments	\$5,790,000	\$5,790,000	\$5,837,534	\$47,534
Property tax in lieu of VLF	2,300,000	2,365,000	2,379,463	14,463
Sales tax	990,000	1,030,000	1,116,992	86,992
Franchise tax	1,155,000	1,155,000	1,161,418	6,418
Transient Occupancy Tax	30,000	20,000	34,660	14,660
Property transfer tax	235,000	370,000	519,674	149,674
Rent and interest	212,000	212,000	(88,906)	(300,906)
Service fees				
Business License Registration	14,000	14,000	19,460	5,460
Vehicle and parking fines	68,635	28,000	30,175	2,175
Building inspection	550,000	550,000	840,897	290,897
Parks and recreation	1,773,200	1,354,200	1,580,784	226,584
Planning	400,000	400,000	478,621	78,621
Public works and engineering	127,220	127,220	166,912	39,692
Police	6,000	1,000	3,238	2,238
Other agencies				
Federal		234,707	234,707	
Homeowners tax reimbursement	33,000	33,000	31,887	(1,113)
Vehicle abatement	6,500	6,500	6,501	1
Miscellaneous	250,680	338,500	395,388	56,888
<b>Total revenues</b>	<b><u>13,941,235</u></b>	<b><u>14,029,127</u></b>	<b><u>14,749,405</u></b>	<b><u>720,278</u></b>
Expenditures				
Current:				
City management	490,794	503,563	446,759	56,804
City attorney	610,000	610,000	566,300	43,700
City clerk	340,104	351,214	341,296	9,918
Finance/ administrative services	1,181,246	1,372,176	1,288,870	83,306
Police services	4,964,424	5,009,344	4,178,380	830,964
Public works/ engineering	1,963,679	2,291,848	2,144,210	147,638
Parks and recreation	2,739,458	2,400,772	2,519,319	(118,547)
Planning	1,151,238	1,111,197	1,050,736	60,461
Library operations	36,930	36,930	33,825	3,105
Capital outlay	225,860	285,991	118,358	167,633
Debt service:				
Interest	235,519	235,519	235,519	
Principal payments on bonds	325,000	325,000	325,000	
Total expenditures	<u>14,264,252</u>	<u>14,533,554</u>	<u>13,248,572</u>	<u>1,284,982</u>
Excess (deficiency) of revenues over expenditures	<u>(323,017)</u>	<u>(504,427)</u>	<u>1,500,833</u>	<u>2,005,260</u>
Other financing sources (uses)				
Transfers in	16,360	16,360	20,929	4,569
Transfers out	<u>(35,630)</u>	<u>(35,630)</u>	<u>(99,599)</u>	<u>(63,969)</u>
Total Other Financing Sources (Uses)	<u>(19,270)</u>	<u>(19,270)</u>	<u>(78,670)</u>	<u>(59,400)</u>
<b>Net changes in fund balance</b>	<b><u>(\$342,287)</u></b>	<b><u>(\$523,697)</u></b>	<b>1,422,163</b>	<b><u>\$1,945,860</u></b>
<b>Fund balance - beginning of year</b>			<u>9,599,758</u>	
<b>Fund balance - end of year</b>			<b><u>\$11,021,921</u></b>	

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

CITY OF ORINDA  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - **General Fund**  
Budget to Actual For the year ended June 30, 2021

	<b>Add - On Sales Tax (Measure L)</b>			
	Original Budget	Amended Budget	Actual	Variance
Revenues				
Taxes				
Property tax and assessments				
Property tax in lieu of VLF				
Sales tax	1,170,000	1,000,000	1,236,586	236,586
Franchise tax				
Transient Occupancy Tax				
Property transfer tax				
Rent and interest	10,000	30,000	40,128	10,128
Service fees				
Business License Registration				
Vehicle and parking fines				
Building inspection				
Parks and recreation				
Planning				
Public works and engineering				
Police				
Other agencies				
Federal				
Homeowners tax reimbursement				
Vehicle abatement				
Miscellaneous		109,200	114,650	5,450
<b>Total revenues</b>	<b><u>1,180,000</u></b>	<b><u>1,139,200</u></b>	<b><u>1,391,454</u></b>	<b><u>252,254</u></b>
Expenditures				
Current:				
City management				
City attorney				
City clerk				
Finance/ administrative services				
Police services				
Public works/ engineering				
Parks and recreation				
Planning				
Library operations				
Capital outlay	2,338,556	2,290,996	1,452,894	838,102
Debt service:				
Interest				
Principal payments on bonds				
<b>Total expenditures</b>	<b>2,338,556</b>	<b>2,290,996</b>	<b>1,452,894</b>	<b>838,102</b>
Excess (deficiency) of revenues over expenditures	(1,158,556)	(1,151,796)	(61,440)	1,090,356
Other financing sources (uses)				
Transfers in				
Transfers out				
<b>Total Other Sources (Uses)</b>				
<b>Net changes in fund balance</b>	<b><u>(\$1,158,556)</u></b>	<b><u>(\$1,151,796)</u></b>	(61,440)	<b><u>\$1,090,356</u></b>
Fund balance - beginning of year			3,707,527	
<b>Fund balance - end of year</b>			<b><u>\$3,646,087</u></b>	

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

CITY OF ORINDA  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - **General Fund**  
Budget to Actual For the year ended June 30, 2021

	<b>Add - On Sales Tax (Measure R)</b>			
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Taxes				
Property tax and assessments				
Property tax in lieu of VLF				
Sales tax		675,000	785,786	110,786
Franchise tax				
Transient Occupancy Tax				
Property transfer tax				
Rent and interest		1,000		(1,000)
Service fees				
Business License Registration				
Vehicle and parking fines				
Building inspection				
Parks and recreation				
Planning				
Public works and engineering				
Police				
Other agencies Federal				
Homeowners tax reimbursement				
Vehicle abatement				
Miscellaneous				
<b>Total revenues</b>		<b><u>676,000</u></b>	<b><u>785,786</u></b>	<b><u>109,786</u></b>
Expenditures				
Current:				
City management		28,000	32,370	(4,370)
City attorney		15,500	1,341	
City clerk				
Finance/ administrative services		600		600
Police services				
Public works/ engineering		150,000	65,800	84,200
Parks and recreation		225,000	98,927	126,073
Planning				
Library operations				
Capital outlay	\$69,893	181,500		181,500
Debt service:				
Interest				
Principal payments on bonds				
Total expenditures	<u>69,893</u>	<u>600,600</u>	<u>198,438</u>	<u>402,162</u>
Excess (deficiency) of revenues over expenditures	<u>(69,893)</u>	<u>75,400</u>	<u>587,348</u>	<u>511,948</u>
Other financing sources (uses)				
Transfers in				
Transfers out				
Total Other Sources (Uses)				
<b>Net changes in fund balance</b>	<b><u>(\$69,893)</u></b>	<b><u>\$75,400</u></b>	<b><u>\$587,348</u></b>	<b><u>\$511,948</u></b>
Fund balance - beginning of year				
<b>Fund balance - end of year</b>			<b><u>\$587,348</u></b>	

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)



CITY OF ORINDA  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual  
 For the year ended June 30, 2021  
**Road Bonds 2016 Capital Projects Fund**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Interest	7,393	7,393	3,702	(3,691)
Total revenues	7,393	7,393	3,702	(3,691)
<b>Expenditures:</b>				
<b>Current:</b>				
Public works and engineering	188,430	106,596	104,966	1,630
Capital outlay	3,151,161	3,151,161	3,116,236	34,925
Total expenditures	3,339,591	3,257,757	3,221,202	36,555
Excess of revenues over expenditures	(3,332,198)	(3,250,364)	(3,217,500)	32,864
Net changes in fund balance	<b><u>(3,332,198)</u></b>	<b><u>(3,250,364)</u></b>	(3,217,500)	<b><u>32,864</u></b>
<b>Fund balance at beginning of year</b>		<b><u>3,217,500</u></b>		
<b>Fund balance at end of year</b>		_____		

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

## Appendix B

### Supplemental Sales Tax Oversight Commission

#### Staff Report

November 10, 2021

### Quarterly Measure R Revenue And Expense Fiscal Year 2021 - 2022

Quarter 1 (July 2021 - September 2021)

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)



## Supplemental Sales Tax Oversight Commission Staff Report

Agenda Item: G.1  
 Date: November 10, 2021  
 Department: Finance

**AGENDA TITLE:** Quarterly Measure R Revenue And Expense Fiscal Year 2021 - 2022  
 Quarter 1 (July 2021 - September 2021)

**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 2021-2022 (Attachment A). This report covers the months of July 2021 - September 2021. It should be noted that neither revenue nor expenses are distributed evenly throughout the year. Once the City has a full year of Measure R data it will be possible to also share a comparison of the Actual Year to Date results from the previous year. At this time the report format shows the current Period (Quarter 1) and the Fiscal Year to Date. Since it is the first quarter these numbers are the same. The report also provides the Budgeted amount and the remaining budget.

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 in July and August was accrued to the year ending June 30, 2021.

As shown in Attachment A the City had recorded approximately \$215,200 in revenue. 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, 2021 totaled \$321,966. Of this amount approximately 53% (\$171,129) were one-time capital expenses for the Truck and Chipper. The remaining \$150,866 in expenditures were related to the operating budget. As of September 30, 2021 with 25% of the Fiscal Year complete the 84% 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 there is not a historical comparison year it is expected that several operating expenses related to hazard mitigation are likely to make up a more significant portion of the expenses in the period January - June. In the final quarter of last Fiscal Year the City proceeded with increased efforts to complete fire fuel reduction on City owned properties. Some of this work carried over into the first quarter of the current Fiscal Year and may impact the Budget.

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 B). This schedule is prepared for the Annual CIP Update which was adopted by the City Council June 29, 2021. The City Council adopted a Two Year Budget (Fiscal Year 2021-22 and Fiscal Year 2022-23), however, this schedule provides a projection of both revenue and spending for an additional two 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 will need to draw on this source of funding in future years.

For the purpose of the FY 2021-2022 quarterly reports, this schedule was updated to reflect the Preliminary Actual FY 2020-2021 revenue, expense, and fund balance. Also the Budget for the purchase of the Truck and Chipper was carried over to the current year which is when the expense occurred. This has been included for background purposes and no additional analysis is provided.

**ATTACHMENTS:**

- A. Quarter 1 - Measure R Revenue and Expenditures (July - September)
- B. Measure R Multi-Year Cash Flow Estimate - (Updated for FY 2021 Prelim. Balance)

Respectfully Submitted by:  
Paul Rankin  
Administrative Services Director

Prepared By: Paul Rankin, Administrative Services Director  
Approved by:

David Biggs  
David Biggs, City Manager 10/28/2021

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

G.1.a

**FISCAL YEAR 2021-2022 MEASURE R (FUND #106)  
 QUARTERLY REPORT OF REVENUE & EXPENSE  
 (Quarter 1 July - September As of September 30, 2021)**

Attachment: Quarter 1 - Measure R Revenue and Expenditures (July - September) (2590 : Quarter 1 FY 2022 Measure R Revenue And Expense)

	Current Period Actual	Current Year To Date Actual	Budget	YTD Budget Variance	% Budget Remaining
<b>REVENUE</b>					
Sales Tax	215,200	215,200	2,850,000	2,634,800	
Interest Revenue	-	-	3,300	3,300	
<b>TOTAL REVENUE</b>	<b>215,200</b>	<b>215,200</b>	<b>2,853,300</b>	<b>2,638,100</b>	<b>92%</b>
<b>EXPENDITURES BY ACTIVITY</b>					
<b>City Manager</b>					
Sr. Mgt Analyst Salary & Benefits	13,723	13,723	134,335	120,612	
Minutes Contractor	1,335	1,335	9,000	7,665	
Professional Services- Incl Grants	19,000	19,000	80,000	61,000	
Supplies	-	-	820	820	
Communications - Services	2,325	2,325	120,000	117,675	
Training & Conferences	-	-	3,000	3,000	
Mileage	-	-	200	200	
Indirect Allocations / Mileage	14,020	14,020	14,020	-	
<b>Total City Mgr</b>	<b>50,403</b>	<b>50,403</b>	<b>361,375</b>	<b>310,972</b>	<b>86%</b>
<b>Legal Counsel</b>					
Legal Counsel	1,996	1,996	5,000	3,004	
<b>Total Legal Counsel</b>	<b>1,996</b>	<b>1,996</b>	<b>5,000</b>	<b>3,004</b>	<b>60%</b>
<b>Administrative Services - Finance</b>					
Sales Tax Services	-	-	4,000	4,000	
<b>Total Administrative Services</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>100%</b>
<b>Police</b>					
Disaster Preparedness	-	-	35,000	35,000	
<b>Total Police</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>100%</b>
<b>Public Works</b>					
Hazrd Reduction - Chipper Svcs	27,405	27,405	200,000	172,595	
Landfill	4,489	4,489	10,000	5,511	
Tree Trimming / Clearing	987	987	100,000	99,013	
Rental Equipment	9,109	9,109	-	(9,109)	
Fleet Replacement ISF	24,710	24,710	24,710	-	
Vehicle Maintenance & Fuel	770	770	15,000	14,230	
<b>Total Public Works</b>	<b>67,470</b>	<b>67,470</b>	<b>349,710</b>	<b>282,240</b>	<b>81%</b>
<b>Parks &amp; Recreation</b>					
Hazrd Reduction - Fire Breaks	27,597	27,597	150,000	122,403	
Tree Trimming	3,400	3,400	50,000	46,600	
<b>Total Parks &amp; Recreation</b>	<b>30,997</b>	<b>30,997</b>	<b>200,000</b>	<b>169,003</b>	<b>85%</b>
<b>TOTAL OPERATING BUDGET EXPENSES</b>	<b>150,866</b>	<b>150,866</b>	<b>955,085</b>	<b>804,219</b>	<b>84%</b>
#0020 - Fleet (Chipper / Truck)	171,129	171,129	181,500	10,371	
#4186 - Brookwood ROW Mitigation	-	-	110,000	110,000	
<b>MAJOR PROJECTS</b>	<b>171,129</b>	<b>171,129</b>	<b>291,500</b>	<b>120,371</b>	<b>41%</b>
<b>GRAND TOTAL EXPENSES</b>	<b>321,996</b>	<b>321,996</b>	<b>1,246,585</b>	<b>924,589</b>	<b>74%</b>
<b>REVENUE OVER / (UNDER) EXPENSES</b>	<b>(106,795)</b>	<b>(106,795)</b>	<b>1,606,715</b>	<b>1,713,510</b>	<b>107%</b>

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

**CIP (Estimated Cash Flow) Note: FY 2020-21  
Updated For Actual on 10/26/2021**

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

Fiscal Year 2020 / 2021	Fiscal Year 2021 / 2022	Fiscal Year 2022 / 2023	Fiscal Year 2023 / 2024	Fiscal Year 2024 / 2025
----------------------------	----------------------------	----------------------------	----------------------------	----------------------------

<b>Beginning Balance</b>	New 4/1/21 No balance	<b>587,348</b>	<b>2,333,737</b>	<b>4,402,087</b>	<b>3,381,787</b>
<b>Revenue and other Fund Sources</b>					
<i>Revenue</i>					
Sales Tax Add-On		785,786	2,850,000	2,892,750	2,921,700
Interest		-	3,000	6,500	5,000
<b>Total Revenue</b>		<b>785,786</b>	<b>2,853,000</b>	<b>2,899,250</b>	<b>2,926,700</b>
<b>Total Revenues and Other Fund Sources</b>		<b>785,786</b>	<b>2,853,000</b>	<b>2,899,250</b>	<b>2,926,700</b>
<b>Total Funds Available</b>		<b>785,786</b>	<b>3,440,348</b>	<b>5,232,987</b>	<b>6,334,687</b>
<b>Expenditures and Uses</b>					
<b>Capital Projects &amp; Equipment</b>					
Fleet - Chipper and Truck		(181,500)			
Group 1 Storm Drain Repairs (15 Rheem Blvd)				(1,000,000)	
Group 2 Storm Drain Repairs (123 Orchard Rd, 4 Orchard Rd, 207 Moraga Way)				(1,000,000)	
Group 3 Storm Drain Repairs (2 Dos Encinas, 232 Ivy Drive)				(1,100,000)	
Group 4 Storm Drain Repairs (199 Canon Dr, 8 Alta Vista)					(1,600,000)
Group 5 Storm Drain Repairs (10 Ranch Rd, 511 Bear Creek Rd, 70 Van Tassel Ln)					(1,100,000)
Group 6 Storm Drain Repairs (38 Lost Valley Dr, 295 Orchard Rd, 58 Brookside Rd, El Camino Moraga)		(110,000)			(1,100,000)
<b>Total Project Expense</b>		<b>-</b>	<b>(291,500)</b>	<b>-</b>	<b>(3,100,000)</b>
<b>Total Operating Budget Programs and Services</b>		<b>(198,438)</b>	<b>(815,111)</b>	<b>(830,900)</b>	<b>(847,000)</b>
<b>Total Expenditures and Uses</b>		<b>(198,438)</b>	<b>(1,106,611)</b>	<b>(830,900)</b>	<b>(3,947,000)</b>
<b>Change in Fund Balance</b>		<b>587,348</b>	<b>1,746,389</b>	<b>2,068,350</b>	<b>(1,020,300)</b>
<b>Ending Balance</b>		<b>587,348</b>	<b>2,333,737</b>	<b>4,402,087</b>	<b>3,381,787</b>

HIGH PRIORITY REPAIRS

Attachment: Measure R Multi-Year Cash Flow Estimate - (Updated for FY 2021 Prelim. Balance) (2590 : Quarter 1 FY 2022 Measure R Revenue

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

Note: Breakout of Operating Budget Programs and Services below was provided by Finance Director Paul Rankin November 18, 2021

**CIP (Estimated Cash Flow) Note: FY 2020-21 Updated For Actual on 10/26/2021**

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

Fiscal Year 2020 / 2021	Fiscal Year 2021 / 2022	Fiscal Year 2022 / 2023	Fiscal Year 2023 / 2024	Fiscal Year 2024 / 2025
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**Operating Budget Programs and Services**

**General Government**

Program Administration & Support	(23,711)	(158,711)	(165,100)	(171,700)	(178,600)
Grant Writing Services	(10,000)	(60,000)	(60,000)	(60,000)	(60,000)
Public Outreach/Education Materials	-	(10,000)	(10,300)	(10,600)	(10,900)

**Police**

Disaster Preparedness Program		(50,000)	(51,500)	(53,000)	(54,600)
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**Public Works**

Tree Trimming (Public Right-of-Way)	(35,400)	(100,000)	(100,000)	(100,000)	(100,000)
Hazard Reduction Chipper Crew Labor	(30,400)	(185,400)	(191,000)	(196,700)	(202,600)
Chipper Equipment Op Costs	-	(15,000)	(15,500)	(16,000)	(16,500)
Vegetation Dump Fee Allowance	-	(10,000)	(10,000)	(10,000)	(10,000)
Vehicle Fleet Replacements (7 yr life)		(26,000)	(26,000)	(26,000)	(26,000)

**Parks**

Tree Trimming (Parks)	(29,800)	(50,000)	(51,500)	(53,000)	(54,600)
Hazard Reduction (Orinda Oaks Park Fire Break - Potential Grazing)	(69,127)	(150,000)	(150,000)	(150,000)	(150,000)

<b>Total Operating Budget Programs and Services</b>	<b>(198,438)</b>	<b>(815,111)</b>	<b>(830,900)</b>	<b>(847,000)</b>	<b>(863,800)</b>
<b>Total Expenditures and Uses</b>	<b>(198,438)</b>	<b>(996,611)</b>	<b>(830,900)</b>	<b>(3,947,000)</b>	<b>(4,663,800)</b>
<b>Change in Fund Balance</b>	<b>587,348</b>	<b>1,856,389</b>	<b>2,068,350</b>	<b>(1,020,300)</b>	<b>(1,710,900)</b>
<b>Ending Balance</b>	<b>587,348</b>	<b>2,443,737</b>	<b>4,512,087</b>	<b>3,491,787</b>	<b>1,780,887</b>

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

## 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 report shows that the Residential streets are in the best condition, with an average PCI of 91. The Collector streets have an average PCI of 70, and the Arterial streets have an average PCI of 78.

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.

The 2019 Roads and Drains Plan prepared by the CIOC and submitted to the City Council included a set of projections for deferred maintenance costs regarding our public roads, based on several funding scenarios, shown in Figure B-1 below. Deferred Maintenance is the total cost to repair roads if maintenance is deferred, rather than performed when it would normally be done. A low deferred maintenance cost implies pavement in good condition. High deferred maintenance costs indicate a degraded pavement condition. If we allow pavement condition to degrade beyond a certain point (a PCI about 60), the cost of repair rises rapidly - meaning rapidly increasing long-term costs to Orinda taxpayers.

The Green and Yellow lines in the graph show that deferred maintenance can be reduced and kept low through the next decade or so, if we provide a maintenance budget of \$2.6M/yr for the next several years, and then increasing the budget to about \$3.6 M/yr. At the other extreme, the Blue and Red lines show that deferred maintenance will grow very rapidly after 2030, if the budget is constrained to \$2.6M/yr or less.

The conclusion is, to control Orinda's cost to maintain our roads - and to protect our recent investment - we need a pavement budget of at least \$2.6M/year for the next 5 to 10 years, then increasing to about \$3.6M/year by 2032. This is consistent with the conclusions drawn in the most recent P\_TAP report.



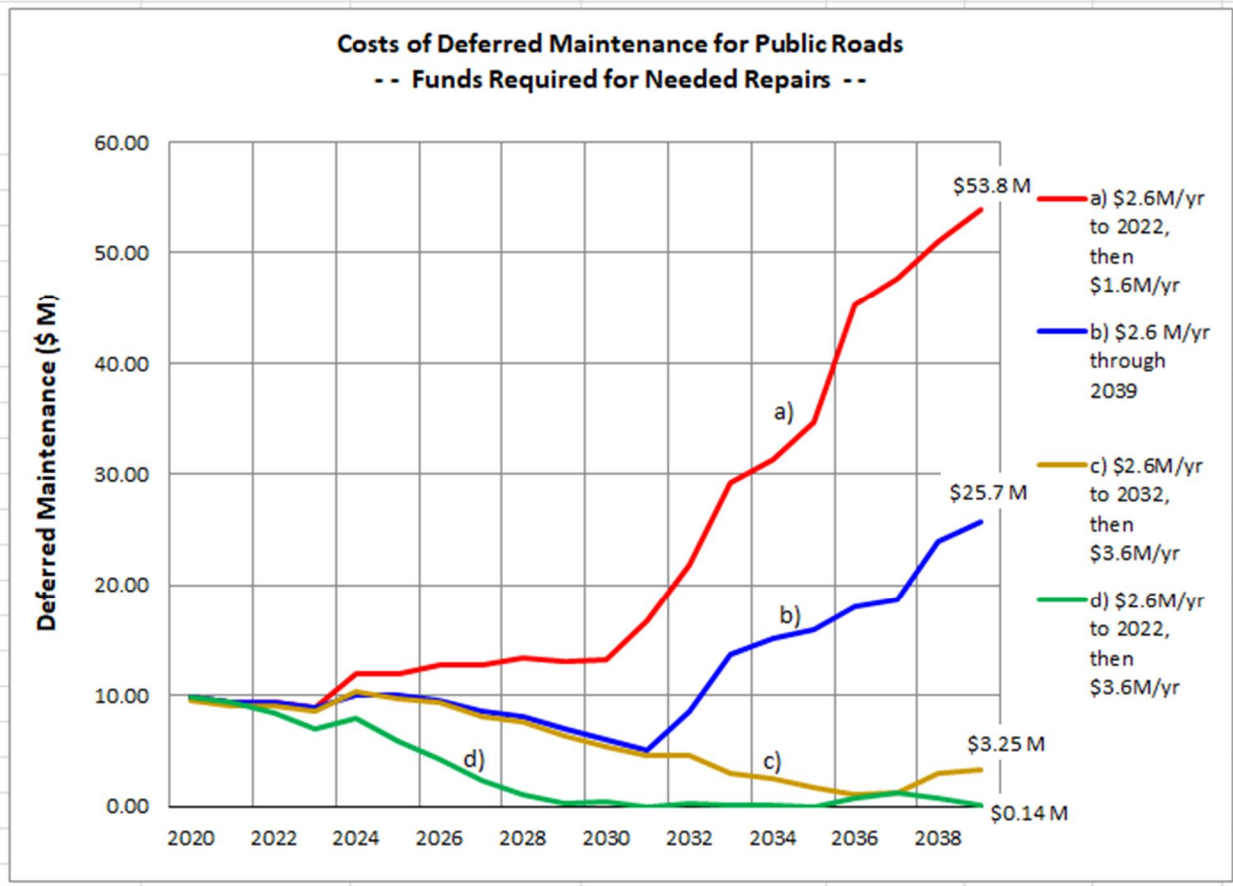


Figure B-1: Projections of Deferred Maintenance for Four Funding Scenarios

When Measure R was drafted, the City Council identified several key needs that would be priorities for the expenditure of the Measure R funds including:

- 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.

However, the Council also directed that the Wildfire Risk Reduction and Emergency Preparedness will be the highest-priority for Measure R funds at this time, and for the next few years.

As a result, no Measure R funds are being applied to Road of Storm Drain Maintenance at this time, or in the next two years. As was discussed in the Financial Summary of Section V, pavement maintenance is presently being funded primarily from a combination of residual funds from the ½-Cent Sales Tax, the Gas Tax, the Contra Costa County Transit Authority Return to Source, and the Road Maintenance Fees from the Solid Waste Provider.

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

## Near-Term Repairs and Maintenance

The Calendar-year 2021 paving project (Fiscal Year 2021-22) was originally bid in June 2021, but due to the bid protest and resulting delays, had to be re-bid in September 2021. The contract for the calendar-year 2021 paving project has been awarded, but the start date of construction was postponed till mid-April 2022, due to winter weather conditions, which is typically unfavorable to paving work. The contractor, DeSilva Gates, is scheduled to start mid-April 2022. See Table B-1 for the list of streets. NOTE: The listed costs are estimates that had been generated by the StreetSaver planning software. The actual contract cost, including engineering and contingencies, is \$3,977,850. Paving costs have risen considerably, due to recent increases in costs for both labor and materials.

The design work for the calendar-year 2022 paving project is nearing completion. Bidding is expected to be in May of 2022, with construction expected to be in the summer of 2022. See the list of streets in Table B-2. Here, again, costs listed in the table are estimates that had been generated by the StreetSaver planning software. The recent engineering estimate, including detailed engineering and contingencies, is approximately \$3.8 Million.

**Table B-1: List of Streets included in the 2021 Paving Project (Fiscal Year 2021-22 ) -- NOTE: Construction work on this project was delayed into calendar year 2022.**

Street Name	From	To	Length (FT)	Cost (\$)
Altarinda Road	Santa Maria Way	Orindawoods Drive	800	\$20,308
Brookwood	Camino Pablo	Moraga Way	335	\$14,403
Bryant Way	Moraga Way	Davis Road	480	\$10,249
Camino Sobrante	Orinda Way	El Ribero	3,050	\$54,404
Camino Sobrante	Camino Pablo	Orinda way	430	\$10,884
Camino Pablo	Santa Maria way	Camino Sobrante	1,979	\$88,250
Camino Pablo	Orinda Way	Miner Road	1,058	\$60,135
Camino Pablo	Camino Sobrante	Orinda Way	938	\$54,147
Charles Hill Road	Souel Road	Diablo View	2,035	\$28,664
Charles Hill Road	Charles Hill Place	Honey Hill Road	1,380	\$21,141
Charles Hill Road	El Nido Ranch	Charles Hill Place	470	\$11,896
Hidden Valley	St. Stephens Drive	SR 24 On Ramp	950	\$78,582
Las Piedras	Vista Del Orinda	Lomas Cantadas	885	\$153,656
Lomas Cantadas	City Limit	Tres Mesas	2,028	\$322,227
Lomas Cantadas	Tres Mesas	Las Piedras	1,367	\$217,202
Lombardy Lane	Van Ripper (N)	Dalewood Dive	1,238	\$295,517
Lombardy Lane	Tarry Lane	Van Ripper	1,367	\$201,997
Lombardy Lane	Van Ripper (S)	Van Ripper (N)	1,369	\$24,420
Rheem Blvd	Zander	Carolyn Court	2,114	\$377,096
Rheem Blvd	Carolyn Court	Moraga Via	1,771	\$39,866
Rheem Blvd.	City Limit	Zander	2,275	\$23,610
Santa Maria Way	Camino Pablo	Orinda Way	190	\$109,634

Santa Maria Way	Orinda way	Altarinda Road	426	\$14,613
St. Stephens Drive	El Nido Ranch Road	Las Vegas Road	2,315	\$71,978
St. Stephens Drive	Hidden Valley Road	El Nido Ranch Road	716	\$26,984
Vista Del Orinda	El Toyonal	Las Piedras	380	\$7,648
Wilder Road	HWY 24 EB On-Ramp	Bridge Decking (S)	357	\$138,704
Wilder Road	Bridge Decking (N)	190' N at the Fence corner	190	\$68,284
Wilder Road	Orinda Fields Lane	HWY 24 EB On-Ramp	526	\$12,613
Various Streets				\$50,000
<b>TOTALS</b>			<b>33,419</b>	<b>\$2,609,112</b>

**Table B-2: List of Streets included in the 2022 Paving Project**

Street Name	From	To	Length (FT)	Cost (\$)
Bear Creek Road	Camino Pablo	City Limit	3,300	\$619,667
Brookwood Road	Spring Road	Camino Pablo	2,100	\$310,309
Ivy Drive	Moraga Way	Pueblo Court	4,713	\$109,431
Ivy Drive	Moraga Way	Risa Court	2,716	\$81,971
Ivy Drive	Risa Court	Pueblo Court	1,997	\$65,855
Valley View Drive	Moraga Way	Don Gabriel Way	3,170	\$56,828
Moraga Way	Woodland Road	El Camino Moraga	3,530	\$98,753
Moraga Way	El Camino Moraga	Coral Drive	1,824	\$49,000
Moraga Way	Coral Drive	Ivy Drive (East)	1,776	\$45,000
La Espiral	Camino Sobrante (S)	Las Vegas Road	4,500	\$414,144
El Toyonal	Camino Pablo	Loma Vista (E)	1,781	\$147,518
El Toyonal	Loma Vista (E)	Bonita Lane	1,106	\$91,609
El Toyonal	Bonita Lane	La Encinal	1,676	\$28,423
El Toyonal	La Encinal	Alta Vista	3,500	\$86,141
El Toyonal	Alta Vista	Vista Del Orinda	2,430	\$200,000
Various Streets			380	\$50,000
<b>TOTALS</b>			<b>40,499</b>	<b>\$1,900,958</b>

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

## Appendix D

### Summary of Storm Drain Repair Plans

As is discussed the main part of the report above, our system of public storm drains includes many pipes which are aging, and many of these pipes have been in place well beyond their expected service life. Roughly \$30 Million will likely be needed to better assess the condition of our public storm drain system and to repair or replace pipes that are likely to fail over the next 10 years or so. About \$10 Million of that will be needed over the next 3 to 5 years, to do the detailed CCTV inspections and to repair or replace the larger storm drain pipes found to have the highest risk of failure.

The City’s Capital Improvement Plan includes Project #4092 - Storm Drain Plan and Inventory, which is an ongoing program that includes maintaining and updating the Geographic Information System (GIS) used to monitor and manage the Storm Drain system, and performing CCTV inspections of storm drain pipes in the public storm drain system on an as needed basis. The project has an annual budget of \$15,000. As part of the annual paving rehabilitation projects, pipes that have not been recently inspected are being inspected with a Closed Circuit TV (CCTV), system as part of the engineering/design phase of the project. Pipes are repaired or replaced as needed, and the City is continuously building a more complete record of pipe conditions.

Table C-1 summarizes repairs on storm drain pipes planned as part of the 2021 (FY21/22) and 2022 (FY22/23) Paving Projects.

**Table C-1: List of Storm Drains to be repaired as part of the 2021 (FY21/22) and 2022 (FY22/23) Paving Projects**

Storm Drain Pipe	Length (Linear Feet)	Paving Project Year
12" Cured-In-Place Pipeliner	48	2021
18" Cured-In-Place Pipeliner	180	2021
24" Cured-In-Place Pipeliner	120	2021
12" HDPE Storm Drain Replacement 0-5' Cover	190	2021
15" HDPE Storm Drain Replacement 0-5' Cover	200	2021
18" HDPE Storm Drain Replacement 0'-5' Cover	220	2021
18" HDPE Storm Drain Replacement 5'-10' Cover	170	2021
24" HDPE Storm Drain Replacement 0-5' Cover	69	2021
Various Types and Diameters	542	2022
<b>Total Storm Drain Lining or Replacement</b>	<b>1,739</b>	

Attachment: SSTOC 2020/21 Annual Report (2718 : SSTOC Annual Report)

Table C-2 summarizes repairs on storm drain pipes planned in the near future. Several of these projects will be funded through the city's Annual Drainage Facilities Improvement Program, which allocates \$150,000 each year primarily for repairs that are found to be needed during operations and maintenance work, including failures that occur during the year.

At this time, Measure R funds are planned to provide a significant part of the funds for several of these pipes. However, City staff are actively pursuing other funding sources, such as Federal funds from the American Rescue Act and potential grants.

**Table C-2: Near-Term planned Storm Drain projects, to be funded outside of the Paving Projects**

CIP 4148 Lavenida culvert repair	Line the invert (bottom) of a 120" Corrugated Metal Pipe with concrete	Approx. \$ 720,000	Funded by Drainage Impact Fees and Add-on Sales Tax (Meas. L). Plans complete; regulatory permits obtained. Construction scheduled summer 2022
CIP Project #3100, SD Repairs	60" CMP crossing Glorietta Blvd. north of Rheem	\$1,200,000	Funded by Add-on Sales Tax (Meas. R) and Drainage Impact Fees. Design under way with HDR/Wreco ("Group 1 SD Repairs")
CIP Project #4167, SD Repairs	<ul style="list-style-type: none"> <li>72" CMP crossing Coral Dr. (just west of Ivy Dr.)</li> <li>72" x 110" CMP crossing Moraga Way (north of Brookside Rd.)</li> </ul>	\$967,000	Funded by Add-on Sales Tax (Meas. R) and Road Maintenance Fees. Design under way with HDR/Wreco ("Group 1 SD Repairs")
CIP Project #3101, SD Repairs	<ul style="list-style-type: none"> <li>96" CMP crossing Moraga Way (at Orchard Rd.)</li> <li>60" CMP crossing Orchard Rd. (just west of Great Oaks Cr.)</li> </ul>	\$1,250,000	Funded by Add-on Sales Tax (Meas. R) and Drainage Impact Fees. Design contract with Harris on CC agenda 12-14-2021 ("Group 2 SD Repairs")
CIP Project #3102, SD Repairs	<ul style="list-style-type: none"> <li>Twin 42"x72" CMP's crossing Ivy Dr. (just south of Ramona Dr.)</li> <li>96" CMP crossing El Camino Moraga (north of Dos Encinas)</li> </ul>	\$1,300,000	Funded by Add-on Sales Tax (Meas. R) and Drainage Impact Fees. Design contract with Harris on CC agenda 12-14-2021 ("Group 2 SD Repairs")

Table C-3 is the list of Category A storm drain pipes - that is, the highest priority pipes, considered to require repairs within 5 years. Replacement of these pipes is estimated to cost \$10 Million overall. As can be seen in the list, two of the Category A pipes have already been replaced, and others are included in identified repair/replacement projects.

**Table C-3: Category A pipes**

CIP project Number	Pipe #	Location	Project cost/budget	Construction year	Status as of 2/4/2022	Measure R fundng
4150	PL-452	207 Moraga Way	\$50,000	20/21	complete	
4094	PL-891	53 Ivy Dr	\$140,000	21/22	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>			