



ADOPTED BUDGET

Fiscal Year 2020-2021

City of Walnut Creek
California

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FY 2021

ADOPTED BUDGET



CITY OF WALNUT CREEK
CALIFORNIA

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ELECTED OFFICIALS



Loella Haskew
Mayor



Kevin Wilk
Mayor Pro Tem



Matt Francois
Council Member



Cindy Silva
Council Member



Justin Wedel
Council Member



Ron Cassano
City Treasurer

EXECUTIVE TEAM

City Manager – Dan Buckshi
Assistant City Manager – Teri Killgore
City Attorney – Steve Mattas
Administrative Services Director – Kirsten LaCasse
Arts & Recreation Director – Kevin Safine
Chief of Police – Thomas Chaplin
City Clerk – Suzie Martinez
Communications & Outreach Manager – Betsy Burkhart
Community & Economic Development Director – Sandra Meyer
Public Works Director – Heather Ballenger

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- Resolution No. 20-43
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CITY MANAGER'S BUDGET MESSAGE



CITY OF WALNUT CREEK
CALIFORNIA

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July 7, 2020

THE CITY OF WALNUT CREEK FISCAL YEAR 2020-21 ADOPTED BUDGET

Honorable Mayor Haskew, City Council, and Residents of Walnut Creek:

In accordance with the City of Walnut Creek municipal code, I am pleased to present the one-year budget for Fiscal Year 2021. Consistent with the City Council action on November 19, 2019 which established this one-time, one-year budget cycle, the City will return to its biennial budget cycle for the period July 1, 2021 through June 30, 2023.

As the recommended Fiscal Year 2021 budget is presented to the City Council, the unprecedented economic crisis resulting from the coronavirus (COVID-19) pandemic lingers. The challenges of the public health crisis confront all levels of government and are compounded by civil unrest. Altogether, the challenge in assembling an informed annual budget that incorporates the City Council's priorities and ensures continuity of services for residents and businesses has been unprecedented.

Fortunately, the budget development process was initiated early in fall 2019 and the City entered this severe economic situation with the benefit of well-funded reserves. Although the timing and severity will vary, the City expects that all revenue sources will endure some repercussions from this crisis. This one-year budget follows an estimated Fiscal Year 2020 pandemic-related, General Fund revenue loss of \$13.0 million, resulting in a \$10.1 million deficit. This deficit was resolved through a series of one-time budget balancing actions that included \$6.5 million in late-year expenditure reductions (personnel, operations and maintenance, and cancelled capital projects) and \$3.6 million in reserves (approximately 8.6% of the total reserves).

During the coronavirus pandemic, much of the City's workforce has been working remotely to ensure continuity of quality municipal services. City business processes have been modified to accommodate remote work and interaction with those in need of city services. Both internal and public meetings are now routinely conducted online. New protocols have been established as the City gradually moves towards the re-opening of City facilities.

With the goal of aiding businesses and economic recovery in Walnut Creek, the City Council approved the Rebound Program on May 19, 2020. The Rebound Program assists businesses through flexible and temporary policies to ease restrictions, expedite City approvals, and explore creative solutions to help businesses re-open. The City is waiving permit fees for all temporary changes and has incorporated self-certifying applications where possible. The program was developed with input from local industry leaders, the community, and City staff. It has already been successful in utilizing the Downtown streets and sidewalks for expanded social distance dining and for retail display space. It is now being launched citywide for restaurants and retail, as well as exploring options to support other industries like office uses and our hospitality industry. The Rebound Program is guided by an Ad Hoc Committee that was established by the City Council.

In Fiscal Year 2019, the City accomplished the following:

- Responded to the organizational and personnel impacts and challenges of the COVID-19 pandemic, including the closure of City facilities and move to remote work, by:
 - Developing and executing outreach plans and protocols for COVID-19, Rebound, and facility closure notifications;
 - Transitioning City Council, Commission, and Committee public meetings to a virtual platform, and managing all technical aspects of public meetings;
 - Fabricating and installing signage and sneeze guards to educate and promote social distancing, as well as increased sanitizing for various high-touch points (pushbuttons, restroom door handles, water fountains, and trash can enclosures);
 - Overseeing a highly complex revision of the FY2020 Budget and the FY2021 Budget development in response to the COVID-19 crisis, including closing \$10 million and \$12 million budget gaps;
 - Launching a new senior hotline staffed with a live person to answer calls every day of the week from 8 a.m. to 8 p.m. and make proactive wellness check calls to senior citizens;
 - Transitioning Arts & Recreation classes and drop-in program activities virtually via Zoom, including the Leshner Center for the Arts' Young REP summer training program, in which 53 students successfully completed the program;
 - Implementing a new online reservation system to allow for safe, socially distanced lap swimming at Clarke Swim Center;
 - Implementing a Temporary Emergency Patrol Schedule with the goal of keeping employees safe and minimizing exposure to the coronavirus; and
 - The Building Division developed an electronic plan review system after City Hall was closed due to the COVID-19 pandemic. Projects not qualifying for online permitting were received as PDF files, allowing Plan Check Engineers the ability to comment on plans with Bluebeam software and to approve plans with digital stamps;
- The City was awarded the Talent Action Award by Cal-ICMA for implementing best practices in attracting and recruiting talent, developing and retaining talent, and improving workplace culture;
- Completed labor negotiations with one employee bargaining unit, resulting in the approval of a four-year labor agreement;
- Continued implementation of technology solutions for employee onboarding, benefits, training, and development;

-
- Installed 1,500 parking sensors as part of phase 1 of the Dynamic Parking Guidance System Project;
 - Renewed the Downtown Business Improvement Districts, and provided ongoing support of the Shadelands PBID and the Citywide TBID;
 - Added closed captioning to public meetings;
 - Leveraged City social media platforms for more frequent news updates given rapidly changing conditions;
 - Introduced Refresh, a new organizational development initiative, and introduced human centered design as a cross-departmental problem-solving and efficiency tool;
 - Regular communication and joint effort with community members on improving options to mental health crisis response and hosting of community listening sessions;
 - Hired a new Administrative Services Director;
 - Completed Your Parks, Your Future Phase 1, with a focus on recommendations for future Arts & Recreation programming and the facility needs for Heather Farm Community Center, Clarke Swim Center, Civic Park Community Center, and Shadelands Art Center;
 - Completed over 100 CUPCCA and/or cooperative agreement projects at various City facilities, totaling over \$3.0 million;
 - The Leshner Center for the Arts increased participation in its Accessible Programming efforts, including its first-ever fully programmed American Sign Language musical and play offerings;
 - The Arts & Recreation Department launched *Neighbor Express*, which recruits, screens, and matches volunteers with seniors and homebound individuals to deliver food and groceries to their doorstep. To date, 119 volunteers have made 897 deliveries, with 75% of those deliveries occurring on the same day that individuals request them;
 - The Bedford Gallery and Public Art program unveiled a new mural on the Civic Park Assembly Hall. Bay Area artists Monica Canilao and Xara Thustra spent two full days mixing over 90 custom colors before painting the mural, whose rich mix of narrative and abstract shapes can be seen from a block away;
 - Installed additional Automated License Plate Readers (ALPR) at key City intersections;
 - Began work on the Sustainability Action Plan, including data analysis on the City's progress toward meeting its greenhouse gas reduction goals. The greenhouse gas inventory results show that as of 2017, the City had reduced greenhouse gas emissions as a community by 27% from 2005 baseline levels, far exceeding the City's goal of reducing emissions 15% below 2005 levels by the year 2020;

- Received two grants, totaling \$610,000, from the California Department of Housing & Community Development to accelerate housing production by:
 - Developing Permit-Ready Accessory Dwelling Unit plans;
 - Developing Objective Design Standards;
 - Expediting the entitlement and permitting of affordable housing projects; and
 - Conducting a parking study and implementing right-sized parking standards for multi-family developments;
- A City-subsidized affordable housing project, St. Paul’s Commons, completed construction of 45 affordable units in late 2019;
- The Planning Division received and managed 126 planning projects between July 1, 2019 and June 30, 2020. Major projects that were completed during FY2020 include the Marriott Residence Inn (160+ keys), the 1716 Lofts (48 condominiums), the Ultimate Fieldhouse, St. Paul’s Commons (45 low-income affordable apartments), and Rossmoor Shopping Center remodel. Other projects of note include the continued update of the City’s Design Guidelines, last amended in 1996, to include objective design standards applicable to housing projects developed pursuant to changes in state law, including Senate Bills 35 and 330;
- The Planning and Housing divisions were jointly recognized by both the regional and state sections of the American Planning Association with an “Award of Merit” in the category of “Planning Agency;” and
- The Building Division reviewed 4,053 new permit applications, issued 4,132 building permits, and conducted 26,171 inspections.

Additionally, according to a survey completed by the National Research Center in 2019, 91% of Walnut Creek citizens report quality of life in Walnut Creek is excellent or good, and 93% said their neighborhood is a good or excellent place to live. The City received positive rankings for safety, vibrancy of the downtown/commercial areas, and as a place to work.¹

¹ Community Livability Report, 2019. <https://www.walnut-creek.org/home/showdocument?id=21716>

MAJOR CITY INITIATIVES

The City Council Priorities comprise Economic Development, Environmental Sustainability and Climate Action Plan, Fiscal Sustainability, and Infrastructure and Facilities.

Economic Development

The focus of this priority has been the creation of high paying jobs, improving the job-housing ratio, and diversifying the local economy. The impact of the COVID-19 pandemic and related suspensions in business activity has shifted the immediate focus of this priority to the support of the local business community’s economic recovery through the previously described Rebound Program.

Environmental Sustainability and Climate Action Plan

The City is in the process of preparing a new Sustainability Action Plan, based on the current Climate Action Plan. Although a community workshop scheduled for spring 2020 was delayed, outreach will continue via virtual meetings.

Fiscal Sustainability

This priority has emphasized the prudent management of City resources, including the maintenance of healthy reserves. The recent pandemic-related drop in City revenues has reinforced the City Council’s commitment to this priority.

Infrastructure and Facilities

In Fiscal Year 2018-19, the City increased funding for critical infrastructure needs in order to protect public assets like roads, storm drains, sidewalks, parks, athletic fields, community buildings, and other facilities. While the impact of the pandemic disrupted the momentum that was previously established, this remains an important priority.

FY2021 OPERATING BUDGET OVERVIEW

The FY2021 adopted budget, which began with an estimated General Fund deficit of \$12.1 million, has been balanced through a combination of reducing expenditures in all departments, severely limiting use of hourly and variable staff, reducing funding of capital projects, limiting service contracts, increasing fees, and the use of up to \$2.3 million of Catastrophic Emergency Reserve funds. The combination of expenditure reductions and use of reserves is intended to cushion the short-term impact on City services and ensure flexibility as the mid- and long-term economic effects become evident. Table 1 provides more detail on the adopted FY2021 budget.

Table 1.
FY2021 Adopted Operating Budget Summary (in millions)

	General Fund	Other Funds
Revenues	\$77.0	\$29.0
Expenses	79.3	36.4
Surplus (Deficit)	(\$2.3)	(\$7.4)
Budgeted Use of Fund Balance	-	\$7.4
Recommended Use of Reserves	\$2.3	-

In developing the budget for Fiscal Year 2021, staff focused on advancing, to the extent possible, the priorities confirmed by the City Council and community. The City's priorities are aimed at enhancing economic development, updating the City's environmental Sustainability and Climate Action Plan, continuing to prudently manage City resources, and providing for critical infrastructure needs. There is also \$600,000 in new funding for diversity, implicit bias, and human trafficking training; community building and listening sessions; mental health response training for the Police Department; and increased support to the Mobile Crisis Response Team (operated by Contra Costa County Behavioral Health Services).

Although this recommended budget has been prepared with the most recent available information, an accurate accounting of the financial impact on the current fiscal year and the early part of Fiscal Year 2021 will not be forthcoming for several months. Delays in sales tax reporting, remittance, and processing of transactions taking place during spring 2020 are primarily responsible for the lack of timely information. Consequently, there will be a vital need to carefully monitor revenue performance, manage expenditures, and provide financial updates to the City Council and public throughout Fiscal Year 2021. Final revenue information, once available, will be critical to determining the economic trends and establishing budget assumptions for Fiscal Year 2022 and beyond.

Other Funds

Boundary Oak Golf Course Enterprise Fund

Due the COVID-19 pandemic, the golf course was closed, and therefore not generating any revenue, from March 17 to May 3, 2020. The golf course was allowed to reopen with social distancing and other safety precautions on May 4, 2020. All other events were cancelled from March 17 through June 30, 2020.

In FY2021, Boundary Oak Golf Course is expected to operate with reduced services, but does not anticipate the need to use operating reserves. The base budget included a surplus of \$0.4 million. Following the reduction of projected revenues by \$1.4 million and expenditures by \$1.0 million, the budget is balanced.

Downtown Parking & Enhancement Enterprise Fund

In March 2020, immediately following the initial shelter-in-place order issued by the County, the City stopped charging for parking at all meters and City-owned parking garages. As the County moved to the end of Stage 2 reopening, and with the launching of the Rebound Program, parking demand increased. Given the recent changes to the County Health Orders and parking demand increase, the City Council directed staff to reevaluate revenue assumptions for the Parking Fund to better reflect existing conditions.

The Downtown Parking Enterprise resumed downtown meter charging on July 1, 2020. Fees for the parking garages and other meters will be phased in over the first quarter of the fiscal year. There are no planned uses of the operating reserves for this fund.

Fiscal Year 2021 Capital Budget

The FY2021 Capital Budget allocates \$7.63 million in funding to create and preserve the City’s physical infrastructure, including: roads and bridges, storm water systems, public buildings, parks, open spaces, and trails. The Capital Budget is funded from many different sources, with the primary sources of funding including the General Fund, Gas Tax, Measure J, Downtown Parking Enterprise and Enhancement Fund, Traffic Impact Fee, In-Lieu Park, and grant funding.

Highlights of the proposed Capital Projects include:

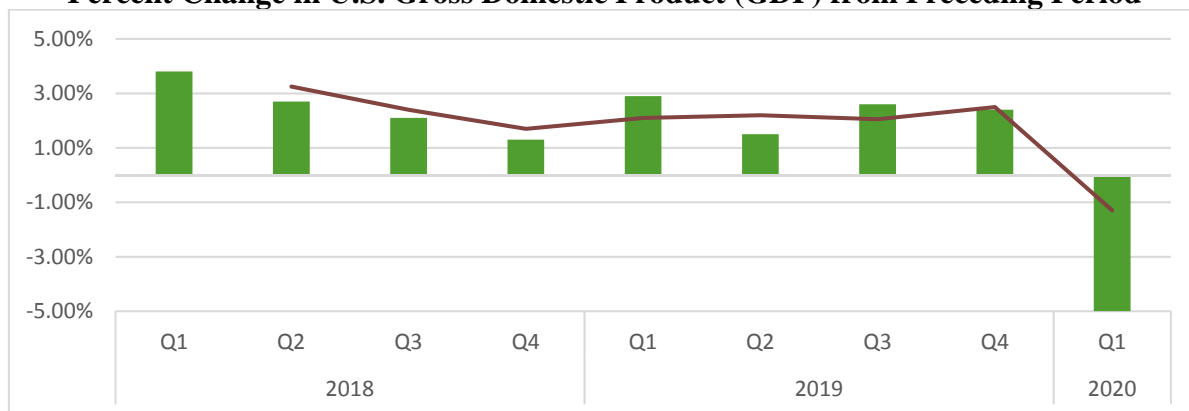
- Roadway Maintenance of \$2.6 million;
- The General Fund allocation will only be allocated towards asset management with a “Fix-it-First” approach;
- Building and facility asset management projects including HVAC repairs and exterior repair and painting;
- Investing in parking garage maintenance and upkeep;
- Pedestrian and bike improvements;
- Investment in transportation infrastructure projects;
- Maintenance of tennis facilities; and
- Open Space improvements.

Descriptions of Capital Projects are detailed in the Capital Budget section of this budget book.

ECONOMIC OUTLOOK

The U.S. gross domestic product (GDP) was negative 5% for the first calendar quarter of 2020 and is estimated to decrease by 32.9% for the second calendar quarter of 2020, as shown in Figure 1. These are the first negative results since 2014 and represent the largest GDP contraction on record.

Figure 1.
Percent Change in U.S. Gross Domestic Product (GDP) from Preceding Period

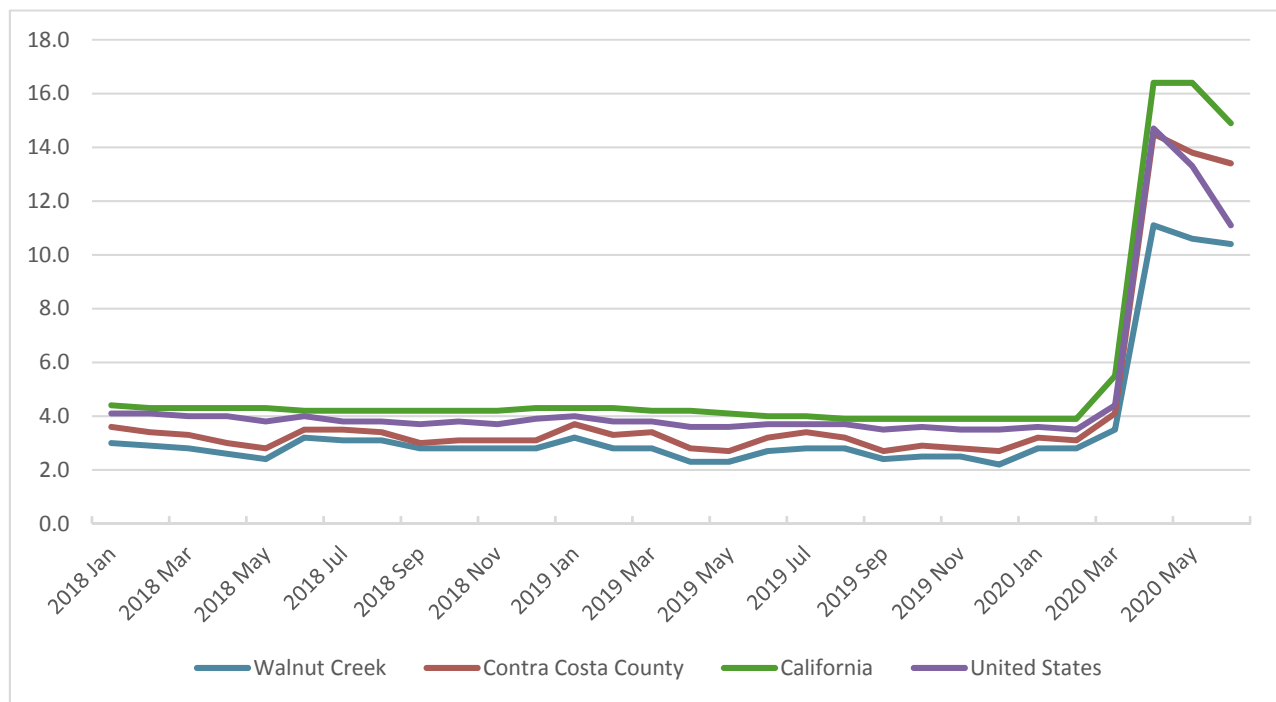


Source: United States Bureau of Economic Analysis²

² <https://apps.bea.gov/iTable/iTable.cfm?reqid=19&step=2#reqid=19&step=2&isuri=1&1921=survey>

Although jobs were on track to recover somewhat during the month of June, they remain 15 million below where they were in February. Nationwide unemployment, which peaked at above 14%, was down to 11.1% by the end of June 2020. The California unemployment rate, which was 4.0% one year ago, had risen to 14.9% in June. Locally, the unemployment rate in Walnut Creek peaked at 11.1% in April 2020, and, as of June 2020, is 10.4%, compared to 2.7% last year. Figure 2 shows the unemployment rate nationally, statewide, for Contra Costa County, and for the City of Walnut Creek from January 2018 through June 2020.

Figure 2.
Unemployment Rate January 2018-June 2020



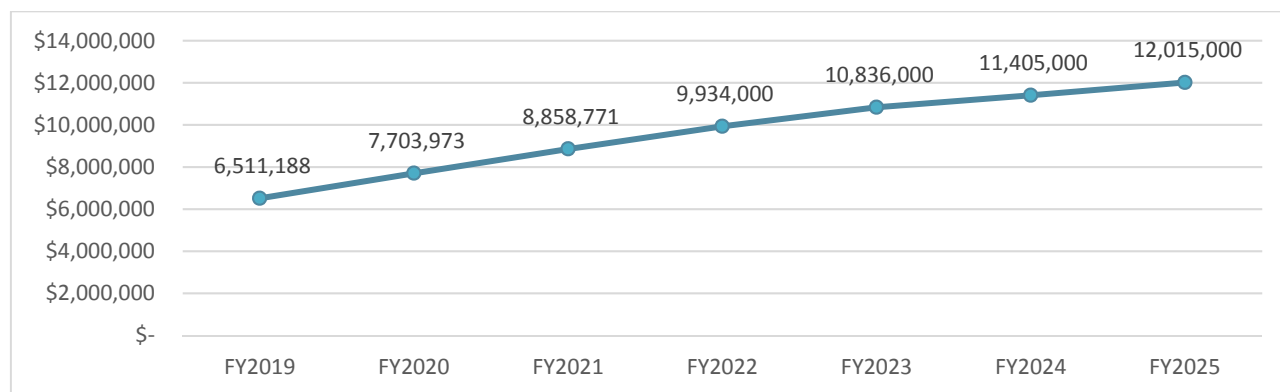
Source: United States Bureau of Labor Statistics

The California State budget, which started with a projected surplus in January, had dropped to a \$54 billion shortfall by the time of the Governor’s May Revise. The final budget was balanced against the potential of federal assistance, deferrals, and significant use of budget reserves. There will likely be an August revision following the reporting of state income tax receipts in mid-July. There are limited provisions in the State budget for the reimbursement of unbudgeted costs related to the public health and public safety impacts of COVID-19, but no allocation of funds at the state or federal level for revenue shortfalls. According to the League of California Cities, the economic impact of the pandemic has left California cities with an estimated \$7 billion revenue shortfall projected over two years and millions more in unplanned expenses.

After reaching \$400 billion in assets for the first time in January 2020, CalPERS saw its portfolio tumble by \$69 million in March. Although it has recovered since that time, the estimated 4.7% investment performance for FY2020 falls short of the 7.0% target. This will contribute to higher employer contribution rates in the fiscal year that begins on July 1, 2021. In recent years, CalPERS

has taken multiple steps to ensure sustainability of the fund in the future, including a phased-in reduction of the discount rate, adjustment of demographic assumptions, and adoption of the California Public Employees’ Pension Reform Act (PEPRA). These sustainability actions are resulting in significant cost increases to all agencies, including the City, who participate in the CalPERS system. Figure 3 shows the City’s actual and estimated Unfunded Accrued Liability from FY2019 through FY2025, according to the CalPERS valuation reports dated July 2019.

Figure 3.
Unfunded Accrued Liability



Source: CalPERS³

Because the response to the pandemic is still active, there is no consensus at the national, state, or local level regarding the ultimate extent of the economic contraction or the rate and extent of recovery. The City has developed its economic outlook in coordination with its sales tax consultant coupled with the latest trends affecting other general fund revenues.

The current COVID-19 crisis has had a devastating impact on the local economy of Walnut Creek. Current retail vacancies are at 9.8%, up significantly from recent years in which vacancies were as low as 3.7%. Because of the impact to the business community, economic development efforts will include studies into our retail industry and exploration of strategies to help the industry recover.

With the adoption of the Economic Development Strategic Plan, economic development has a pathway for moving the local economy forward. Even with the potential setback of the pandemic, the Strategic Plan provides guidance and direction on strengthening our economy through industry sector growth providing livable-wage jobs, and maintaining our presence as a regional destination through a strong retail sector. Business retention and attraction also remain important objectives.

General Fund reserves were healthy as the City entered the pandemic crisis, and have been used judiciously to navigate through this uncertain period. In Fiscal Year 2018-2019, the City established an Irrevocable Pension Trust, which can be used to mitigate the financial impacts of increasing CalPERS rates. Additionally, the City’s active capital projects are sufficiently funded through a mix of

³ <https://www.calpers.ca.gov/page/employers/actuarial-resources/public-agency-actuarial-valuation-reports>

capital reserves and special revenue funds. The City's reserve balances are detailed in the General Fund Summary section of this book.

CONCLUSION

The FY2021 budget results in a combination of short-term and ongoing cost reductions that both solve the immediate budget crisis and put the City in a fiscally sustainable position to address the lingering impacts of the COVID-19 pandemic and resulting economic recession, as well as the anticipated cost increases related to CalPERS unfunded liability. The COVID-19 pandemic is projected to continue to impact the City's revenues well into FY2021, and the recovery is anticipated to be long and slow.

Consistent with City Council direction, staff will continue to prioritize services and make recommendations about how best to balance fiscal sustainability and the delivery of high-quality services. We plan to actively engage the community around the City's financial challenges, educate our employees about these shifting financial conditions, and work together to identify solutions that are fiscally sound and best serve the community.

I would like to extend my appreciation to the dedicated City staff for their efforts in preparing this budget under strenuous conditions. The past two months of this budget development process have placed unprecedented demands on all City departments.

I would especially like to acknowledge the tremendous effort put forth by our new Administrative Services Director, Budget Manager, Finance Manager, and the entire Finance team. I would also like to thank the Finance Committee for its guidance and the City Council for its support in this difficult period. Your leadership is key to the City's fiscal resilience. I look forward to working with you and the community in successfully managing the challenges that lie ahead.

Sincerely,



Dan Buckshi
City Manager

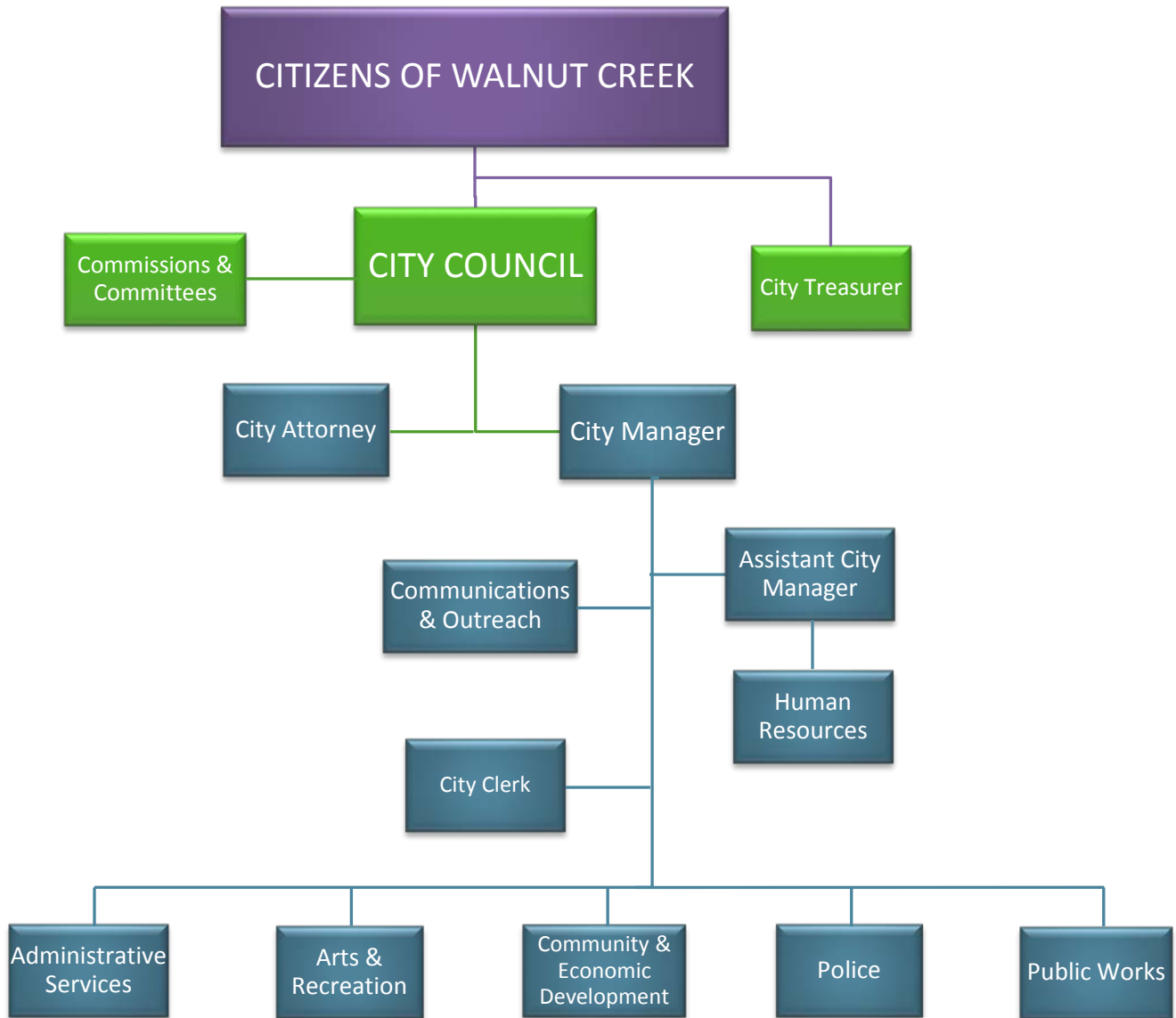
INTRODUCTION & DEMOGRAPHICS



CITY OF WALNUT CREEK
CALIFORNIA

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Citywide Organization Chart



City of Walnut Creek Mission, Vision, and Values



Our Mission

The City of Walnut Creek, working in partnership with the community, is committed to enhancing our quality of life by promoting:

- A positive environment where people can live, work and play;
- A vibrant local economy to enhance and sustain long-term fiscal stability; and
- A progressive workplace where dedicated employees can make a difference.

Our Vision

A balanced community meeting tomorrow's needs while protecting the quality and character we value today. We strive to accomplish this by:

- Enhancing the quality of community living, providing:
 - A safe, attractive community
 - Protected natural resources and quality neighborhoods
 - Diverse cultural and recreational opportunities
 - Desirable balance of opportunities for living, working, and playing
 - Responsive and user-friendly City services
 - Housing to meet diverse community needs
 - Programs and services that meet community needs
 - Safe streets and efficient transportation systems
 - Reliable and effective infrastructure
 - Citizens engaged in actively shaping our collective future
- Promoting a vibrant local economy, including:
 - A spirit of partnership with the community
 - A thriving, first-class and varied regional business center
 - A safe, accessible and attractive physical environment
- Being an employer of choice by:
 - Creating an exciting, fulfilling and accountable work environment
 - Supporting creativity, innovation and risk taking
 - Promoting learning and growth opportunities
 - Attracting and retaining employees who are committed to excellence and service
 - Actively recognizing and appreciating individual contributions

City of Walnut Creek Mission, Vision, and Values

Our Values

We aspire to achieve our mission and vision by incorporating those values that help our community and each of us to realize our highest potential emphasizing:

- Respect
- Integrity
- Excellence
- Teamwork
- Creativity



About Walnut Creek

History¹

First Inhabitants

The Walnut Creek Area has been home to people for thousands of years. The first known inhabitants of the Walnut Creek area were the Volvons and the Saclans, tribes of the Bay Miwok linguistic group.² Spanish explorers arrived in the region in 1772, and by the early 1800s, most Native Americans had been driven from their land and were living at either Mission San Francisco de Asís (Mission Dolores) or Mission San José.

In 1821, following the Mexican Revolution, the California territory was acquired by Mexico. To encourage settlement in its newly acquired territory, Mexico made large land grants, four of which were in the Walnut Creek area. A grant of nearly 18,000 acres in what today is the Ygnacio Valley was made to Doña Juana Sanchez de Pacheco, whose husband, Miguel, had been a war hero for Mexico. She deeded her property to two grandsons, Ysidro and Ygnacio Sibrian, the namesake of Ygnacio Valley. Following the Mexican-American War, California became a United States territory and subsequently a state in 1850.

From a Crossroads to a City

Walnut Creek was first known as "The Corners" -- where the two roads leading from Pacheco and Lafayette converged. Today those "corners" are at the intersection of Mt. Diablo Boulevard and North Main Street. The area's first American settler was William Slusher, who built on the bank of what was then known as "Arroyo de las Nueces" or "Nuts Creek" in 1849 (in the area of Liberty Bell Plaza).



San Ramon Valley Bank was built in 1910 at the corner of Main Street and Walker Avenue (now Duncan Avenue). It was Walnut Creek's first bank. The idea of building this institution came from local merchant Joseph Silveira, who ran the Valley Mercantile at Main and Cypress streets. The bank building was later razed for the Broadway Pointe project.

The oldest commercial structure still standing in Walnut Creek is the Albert Sherburne store, built around 1863 at the corner of Main Street and Oakland Road (now Mt. Diablo Boulevard). It was partially destroyed by fire in 1879 and rebuilt the following year. Over the years, the building has housed several businesses, most notably Arthur's Liquors (1935-1973), and today is occupied by La Fogata Mexican restaurant.

¹From Walnut Creek Historical Society, <https://wchistory.org/history/local-history/>

²From Museum of the San Ramon Valley, <https://museumsrv.org/the-bay-miwok-language-and-land/>

About Walnut Creek

In 1855, Milo Hough of Lafayette decided to develop The Corners and built a hotel called the "Walnut Creek House." A blacksmith shop and a store were soon built nearby. A year later, Hiram Penniman (who would later build the ranch house now used as the Shadelands Ranch Historical Museum) laid out the first town site and realigned what is now Main Street.

Continued growth led to the establishment of a U.S. Post Office in December 1862, around which time the community was renamed "Walnut Creek." The downtown street patterns laid out by pioneer Homer Shuey in his two original subdivisions in 1871-72 can still be found today.

Incorporation as a City

On Oct. 21, 1914 the original town and surrounding area, comprising 500 acres, were incorporated as the eighth city in Contra Costa County. On July 6, 1927, the first reference to a mayor of Walnut Creek was made for Mayor James F. Mauzy. The earliest reference to "City Council" was in the minutes of the Oct. 25, 1929 meeting.



Dealing with Growth



Walnut Creek entered its modern era of growth in 1951 with the opening of the Broadway Shopping Center, the first major retail center in Contra Costa County. Taxable sales skyrocketed from \$9 million in 1950 to \$20 million in 1955. The City's population also experienced a boom - from 2,460 in 1950 to 9,903 in 1960.

Until the mid-1950s, the City Council administered the City's small staff and operations. However, by 1956 the fast-paced growth dictated a change in how the City was to be run. The Council hired its first City Manager, Ira Gunn, and shifted to a Council/Manager form of government. Also in 1956 the Council adopted a "Little Master Plan" that analyzed the City's transportation problems. This resulted in a street improvement program that included the construction of Broadway and California Boulevards.

In the early 1970s, faced with rapid growth of the city, the City and the public moved to preserve the open space surrounding Walnut Creek. In 1974, voters approved a \$6.75 million bond measure in order to purchase 1,800 acres of undeveloped land which eventually grew to make up Lime Ridge, Sugarloaf, Acalanes Ridge, and Lime Ridge Open Spaces.



About Walnut Creek

Adding Cultural Centers

The City opened the Lesher Theater on Oct. 4, 1990 with a benefit starring Bob Hope, Vic Damone, Diahann Carroll and Joel Grey. It included the 800-seat Hofmann Theatre, named for benefactors Ken and Jean Hofmann of Lafayette, the 300-seat Dean Lesher Theatre, and the Bedford Gallery, named for benefactors



Peter B. and Kirsten N. Bedford of Lafayette. The Center was renamed for late Contra Costa Times publisher Dean S. Lesher, the first major private benefactor of the Center in October 1995 after the Dean and Margaret Lesher Foundation made an additional \$2.8 million gift to the City. A third 130-seat theater, the Knight Foundation Stage 3, was

opened in April 1998. In a typical year, the center hosts about 900 events and 250,000 patrons annually.

In 2001, the City opened the Shadelands Arts Center as the new home of the City's Civic Arts Education, now known as the Center for Community Arts.

Veterans Memorial Plaza, a park-like monument next to City Hall which includes a reflecting pool, birch trees, and a 10-foot tall granite sentinels, representing the five branches of the U.S. Armed forces, was dedicated on Memorial Day 2004.

In 2008, the former downtown library was razed in order to make way for a new library. In 2010, almost 50 years after the last, the City opened a new Walnut Creek Library in Civic Park. More than 8,500 community members visited the library on opening day. The following year, a new Creek Walk was opened in the park.



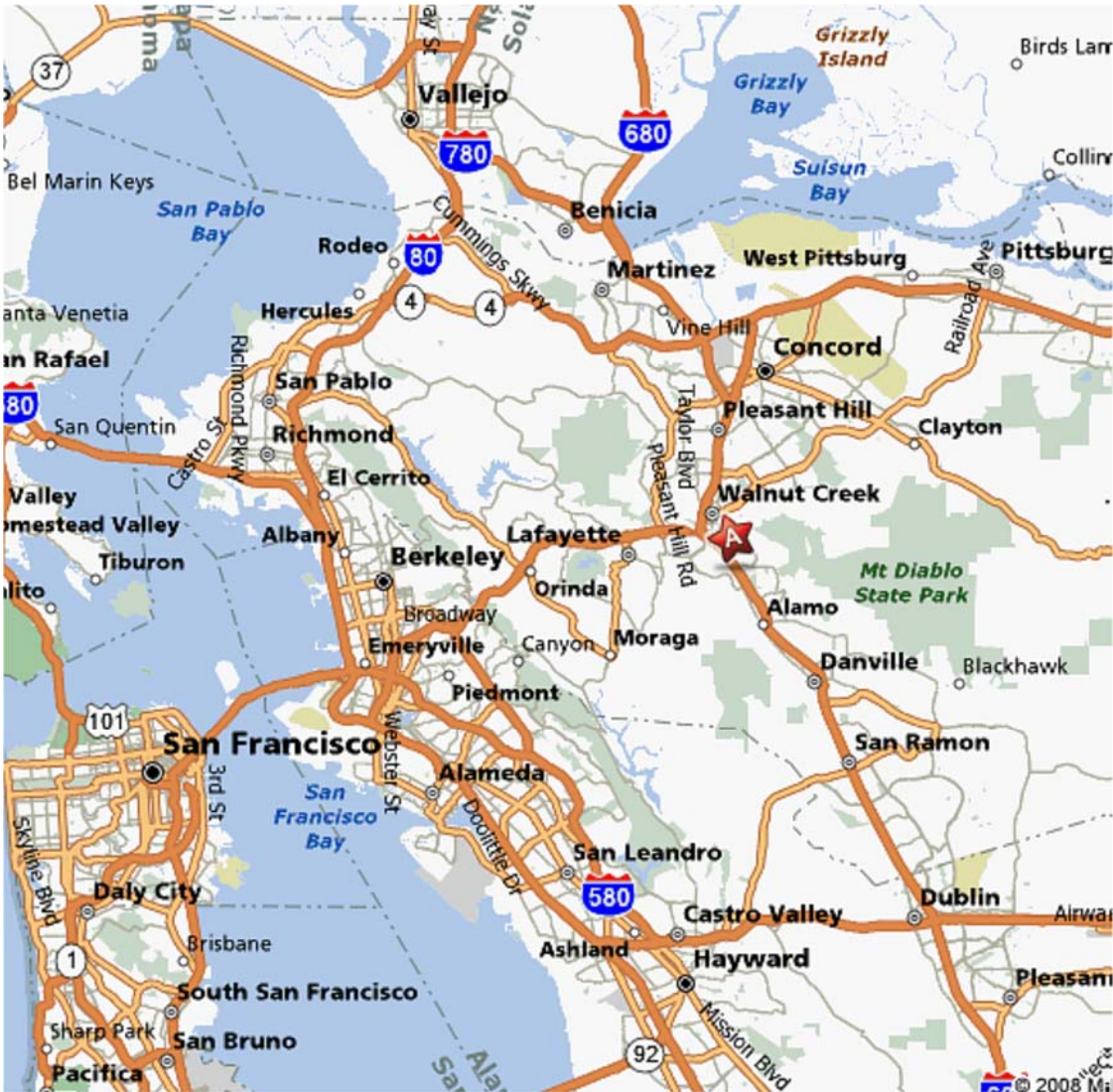
Walnut Creek Today

Today, the City of Walnut Creek is home to over 70,000 residents and a large number of guests that come to the City for work, recreation, and to enjoy the vibrant downtown and amenities. The City offers suburban convenience with a walkable downtown full of shopping, dining, and cultural activities, has top performing schools, and ranks as one of the California cities offering the most open space per capita.

The City has a range of housing available to meet the needs of residents and workers employed by various businesses and agencies throughout the region. The City's large retail base serves local residents as well as those in surrounding communities. Additionally, Walnut Creek has a mix of major employers and small business that drive innovation in areas such as software and green technology. Walnut Creek continues to show strength as a major employer, a successful retail and entertainment center, and a safe community with attractive residential neighborhoods.

About Walnut Creek

Regional Map of Walnut Creek and Nearby Cities



About Walnut Creek

City Profile & Demographic Information

Year of Incorporation	1914	Area (Square Miles)	19.9
Form of Government	Council/Manager	Elevation	200 feet
Employees (FTE)	351.25	Number of housing units (2016)	32,976
Number of Registered Voters	44,220	Median Home Price (2014-2018)	\$715,000
% of High School / College Graduates	97% / 62%	Median Age (2017)	49
Average Annual Precipitation	25"	Median Household Income (2018)	\$96,851
Average Highs/Lows (in Fahrenheit)		Population (2019)	70,121
Winter	56/40	Size ranking among California cities	126
Spring	65/45	Assessed Property Valuation	\$18.64 billion
Summer	83/58	Unemployment Rate (2019)	2.7%
Fall	73/51	Residential Valuation (% of total)	77%
City Crime Index (US Average 323.2)	192.9	Commercial Valuation (% of total)	18%

Arts and Recreation:

Number of City Parks	22
Acres of City Parks	249
Acres of Open Space	2,726
Number of Playfields	14

Annual Averages:

Indoor Facilities Rental Hours	7,178
Arts/Rec Class Enrollment	16,372
Gym & Sports Field Scheduled Hours	33,382
Bedford Gallery Visitors	30,994
Leshner Center Tickets Sold	187,559
Paid Golf Rounds	58,037

Public Works:

Community Facilities	18
City owned parking lots	22
Traffic Signals	100
Miles of storm drains	114
Miles of Streets	213
City vehicles	178
Parking meters	988
Streetlights	4,805
Streetlights	4,805

Top Taxpayers:

- First Walnut Creek Mutual
- Second Walnut Creek Mutual
- Macerich Northwest Associates
- Escuela Shopping Center LLC
- SPUS8 California Plaza LLC
- WC Brio Apartments LLC
- I and G Ygnacio III LLC
- Shadelands Park LLC

Community Facilities:

- Bedford Art Gallery
- Boundary Oak Golf Course
- Civic Park and Heather Farm Park Community Centers
- Clarke and Larkey Aquatic Centers
- Foothill and Tice Valley Gymnasiums
- Leshner Center for the Arts
- Old Borges Ranch / Howe Homestead
- Shadelands Art Center and Museum
- Skate Park and Tennis Center
- Walnut Creek City Hall and Library (2 branches)
- Walnut Creek Senior Center
- Walnut Creek Senior Center

About Walnut Creek

Community & Economic Development:

Planning Applications	127
Code Enforcement cases closed	501
Building Permit Applications	4,448
Building Inspection Stops	12,139

Police:

Police Calls for Service	40,467
Dispatch Calls for Service	105,056
Citations Issued	2,649

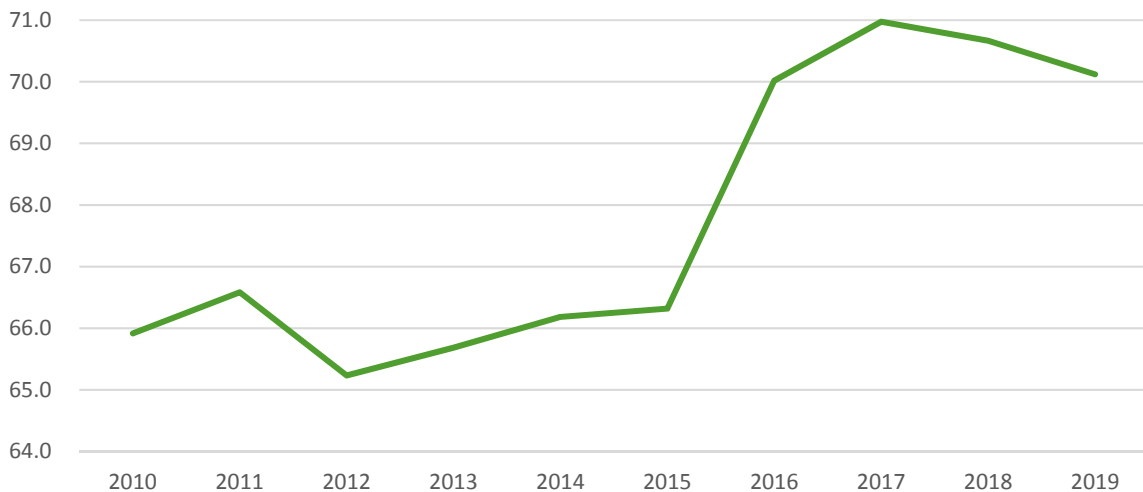
About Walnut Creek

Demographic & Economic Statistics (last 10 years)

Fiscal Year Ended June 30	City Population	Total Reported Personal Income (in Thousands)	Per Capita Personal Income	Unemployment Rate	Rank in Size of California Cities
2010	65,915	\$3,362,538	\$51,013	7.00%	125
2011	66,584	3,216,606	48,309	7.60%	128
2012	65,233	3,273,783	50,186	7.00%	128
2013	65,684	3,383,317	51,509	4.70%	129
2014	66,183	3,338,866	50,449	4.10%	129
2015	66,319	3,341,682	50,388	4.20%	128
2016	70,018	3,427,871	48,956	3.40%	122
2017	70,974	3,518,787	49,578	3.00%	122
2018	70,667	3,638,460	51,487	3.30%	124
2019	70,121	3,868,424	55,167	2.70%	126

Source: HDL Coren & Cone, State of California Department of Finance - Demographic Research Unit (ranking)

City Population (in Thousands)



GENERAL FUND

SUMMARY & OVERVIEW



CITY OF WALNUT CREEK
CALIFORNIA

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General Fund Budget Overview & Analysis

The total adopted FY2021 General Fund Operating Budget projects revenue across all funds to be \$77 million, and total expenses to be \$79.3 million. The adopted General Fund budget is balanced due to the authorized use of reserves of up to \$2.3 million, as shown in Table 2.

Table 2.
FY2021 Adopted General Fund Budget Summary (in millions)

	General Fund
Revenues	\$77.0
Expenses	79.3
Surplus (Deficit)	(\$2.3)
Recommended Use of Reserves	\$2.3

Key Budget Assumptions

In developing the FY2021 budget, staff made general assumptions about the status of the COVID-19 outbreak and related activities, including:

- Schools will re-open in the fall of 2020;
- Social distancing, in some form, will remain throughout 2020 and likely into 2021, even with the lifting of restrictions and resumption of activities;
- A major medical breakthrough will not occur within FY2021;
- No State or Federal financial support will be available;
- A recession began in FY2020; and
- Recovery will be prolonged, not a sharp “V” recovery.

On May 19, 2020, City Council approved the following revenue assumptions for FY2021 revenues:

- The Shelter-in-Place order and associated restrictions will be significantly lessened by June 30, 2020;
- Sales tax revenues will grow at a medium pace;
- TOT will recover at a slow pace; and
- Arts & Recreation programming will slowly recover, with the Lesher Center for the Arts largely closed through the remainder of 2020, and classes and programming limiting the number of participants due to social distancing.

Initial revenue estimates, based on the City Council approved assumptions, result in revenue of approximately \$76.6 million for FY2021. Subsequent changes reported to the City Council raised the assumptions to \$77.0 million.

Prior to the Shelter-in-Place, staff was developing a budget with personnel cost increases per current Memoranda of Understanding (MOUs), but holding flat all other operation and maintenance expenses as

FY2021 General Fund Budget Overview & Analysis

adopted in the FY2020 original budget. Under these assumptions, FY2021 expenses were originally estimated at \$88.4 million. Before any corrective action and the \$0.4 million in additional revenues identified later, General Fund expenditures would exceed revenues by approximately \$12.1 million in FY2021, after \$0.3 million in contributions to reserves, as shown in Table 3. The projected deficit for FY2021 was 14% of General Fund expenditures.

Table 3.
FY2021 Projected Deficit (in millions)

	Initial Projection FY2021
Total Revenue (with Transfers)	\$76.6*
Total Expense (with Transfers)	88.4
Allocation to Reserves	0.3
Net Available / (Deficit)	(\$12.1)

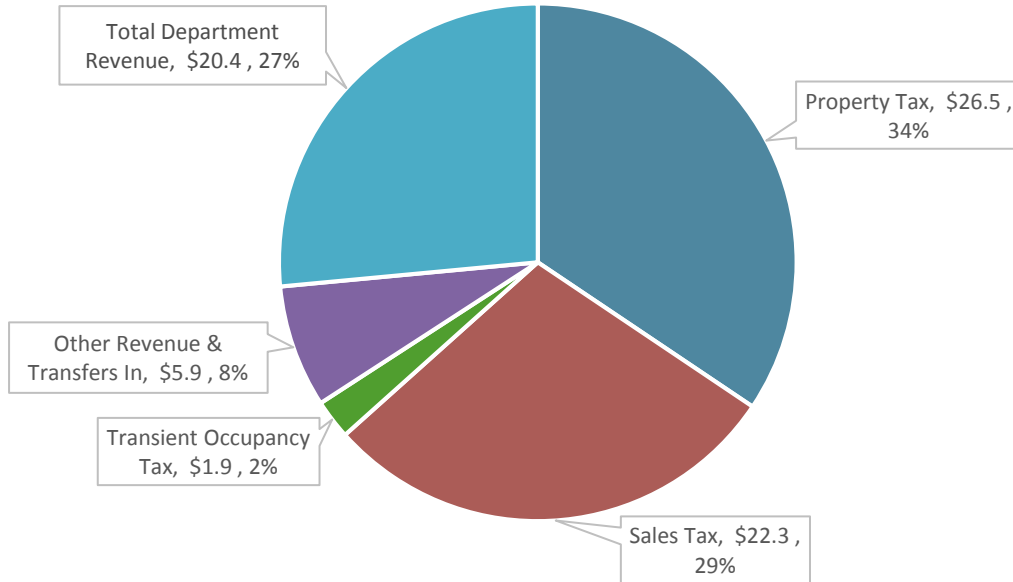
**Subsequently increased to \$77.0 million as a result of (1) increased Arts & Recreation fees, +\$0.3K; (2) accelerated repayment of loan to Boundary Oak, +\$0.1K; and (3) decreased rent from Bierhaus, -(\$0.1K).*

FY2021 General Fund Revenues Overview

The City's general revenues include sales tax, property tax, Transient Occupancy Tax, and franchise fees from various utilities. Additionally, departments receive revenues through fees and charges for services. FY2021 General Fund Revenue is budgeted at \$77 million. Figure 4 shows the City's General Fund revenues by source.

FY2021 General Fund Budget Overview & Analysis

Figure 4.
FY2021 General Fund Revenues by Source (in millions)



The City's revenues most impacted by the COVID-19 pandemic are sales tax, Arts & Recreation Department revenue, and Transient Occupancy Tax. Other General Fund revenue streams, such as property tax or other department revenues including development fees and business licenses, are not expected to be significantly impacted by the current pandemic and Shelter-in-Place order.

Initial revenue estimates, based on the City Council-approved assumptions, result in revenue of approximately \$76.6 million for FY2021. Subsequent changes reported to the City Council raised the assumptions to \$77.0 million. Table 4 outlines the adopted FY2021 General Fund revenue budget and FY2020 projections of City revenues, compared to FY2019 actuals.

FY2021 General Fund Budget Overview & Analysis

Table 4.
General Fund Revenues (in millions)

	FY2019 Actuals	FY2020 Projection	FY2021 Adopted Budget
General Revenues			
Sales Tax	\$26.6	\$20.6	\$22.3
Transient Occupancy Tax	\$2.2	\$2.0	\$1.9
Property Taxes	\$24.7	\$25.6	\$26.5
Other General Revenues*	\$8.1	\$5.9	\$5.8
Total General Revenues & Transfers In	\$61.6	\$54.1	\$56.5
Department Revenues			
Administrative Services	\$3.8	\$3.6	\$2.1
Community & Economic Development	\$8.4	\$6.5	\$7.0
Public Works	\$9.5	\$10.1	\$5.2
Police Department	\$1.4	\$1.1	\$0.9
Arts & Recreation	\$11.1	\$6.7	\$5.1
General Government	\$0.2	\$0.3	\$0.1
Total Department Revenues	\$34.4	\$28.3	\$20.4
Total Revenues & Transfers In	\$96.0	\$82.4	\$77.0
Proposed Use of Reserves			2.2
Total Revenues, Transfers In, & Use of Reserves			\$79.2

*Other General Revenues include interest, franchise fees & other taxes, and transfers in. An accounting change was implemented in FY21 that reduced the level of transfers and thereby reduced total revenues in addition to the decreases from the COVID event.

Sales Tax:

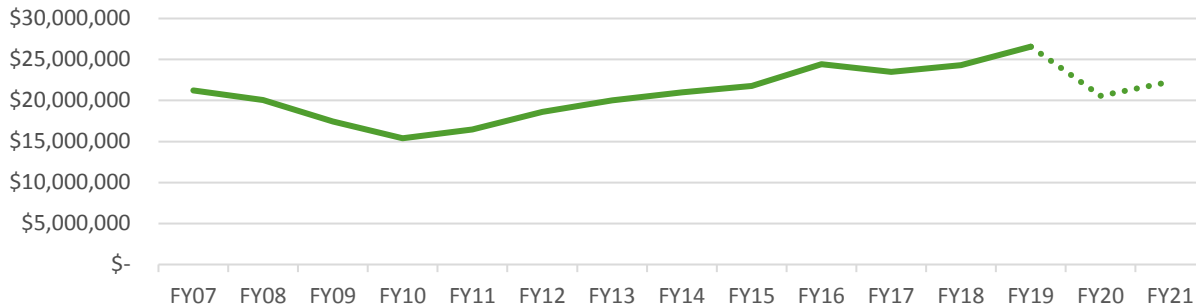
Sales Tax comprises about 29% of the City's General Fund revenues, and the City received \$26.6 million in sales tax in FY2019. During the first half of FY2020, sales tax revenue was seeing strong growth, outperforming original estimates. However, under the Shelter-in-Place order, staff are estimating an approximate 80% decrease in sales tax for the final quarter of FY 2020, dropping total sales tax revenue to an estimated \$20.5 million in FY2020. This estimated loss assumes retail, restaurants, and transportation sectors will be the most impacted by the Shelter-in-Place. Sales tax revenue for FY2021 is budgeted at \$22.3 million.

Figure 5 shows the history of sales tax revenues from FY2007 through FY2020 and FY2021 projections. During the great recession, the City lost about 28% of sales tax over four years, and it was recovered over

FY2021 General Fund Budget Overview & Analysis

approximately the same period. Staff projected a 23% decline in sales tax from FY2019 to FY2020, all of which occurred in less than four months, due to the COVID-19 pandemic and Shelter-in-Place order.

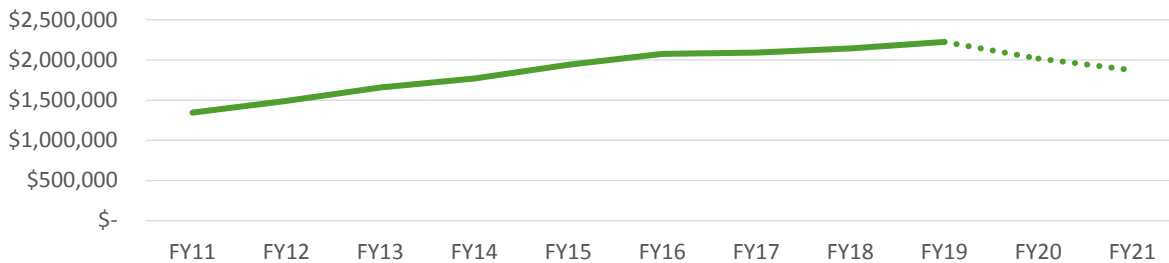
Figure 5.
Sales Tax History & Projections FY2007-2021



Transient Occupancy Tax:

Transient Occupancy Tax (TOT) is about 2% of the City’s General Fund revenues. As travel has been one of the hardest hit industries throughout the COVID-19 pandemic, TOT growth is anticipated to continue to decline from FY2019 actuals, as outlined in Figure 6.

Figure 6.
Transient Occupancy Tax History & Projections FY2011-2021

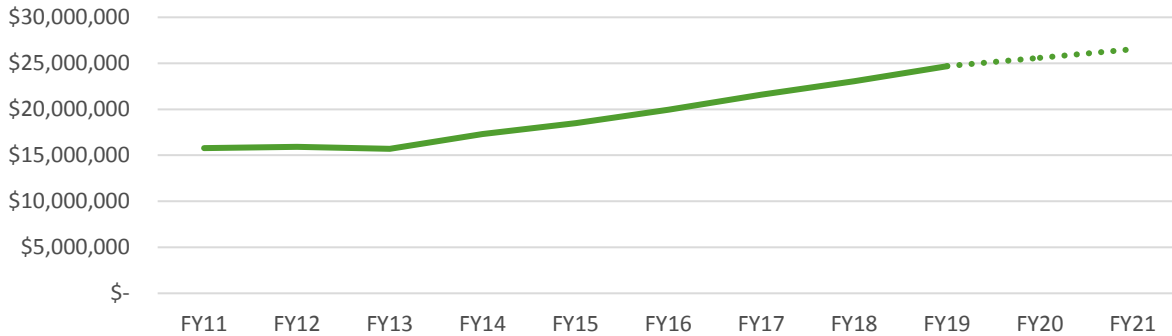


Property Tax:

Property Tax revenues account for 34% of General Fund revenues, and are projected to continue to grow incrementally in FY2021. Property tax assessments are set at the beginning of the calendar year by the County, so any reduction in property values due to the pandemic or a recession will impact the FY2022 budget. Figure 7 shows the history of property taxes, which have grown incrementally over the last seven years.

FY2021 General Fund Budget Overview & Analysis

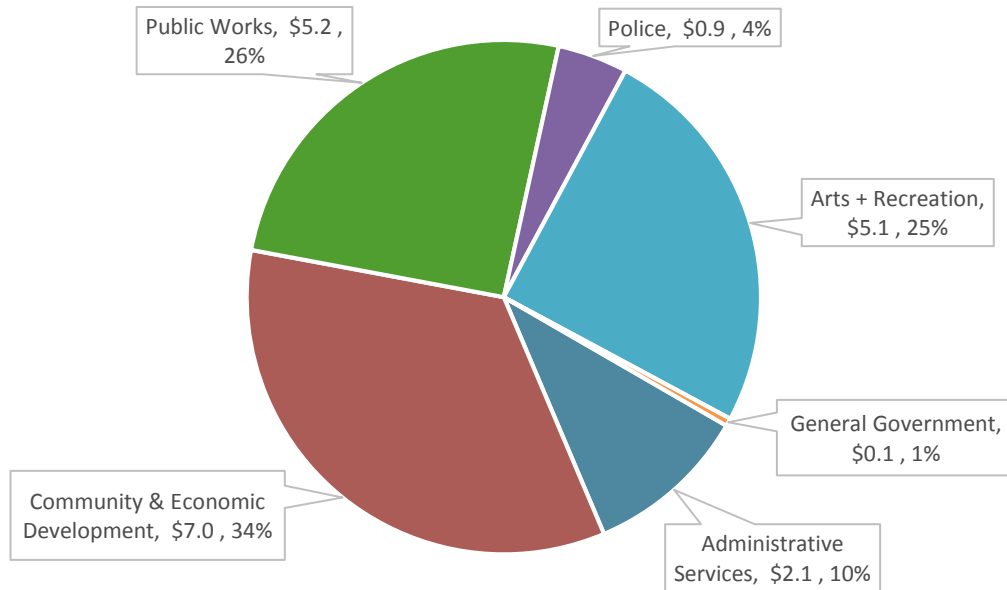
Figure 7.
Property Tax History & Projections FY2011-2021



Department Revenues:

Department revenues include development fees, rental income, business licenses, and charges for classes and services, and comprise 27% of FY2021 General Fund revenue. Most department revenues, including planning and building fees collected by Community & Economic Development, are not projected to be significantly impacted in FY2021. Figure 8 shows the General Fund revenue by department for FY2021.

Figure 8.
FY2021 General Fund Revenue by Department (in millions)
\$20.4 million

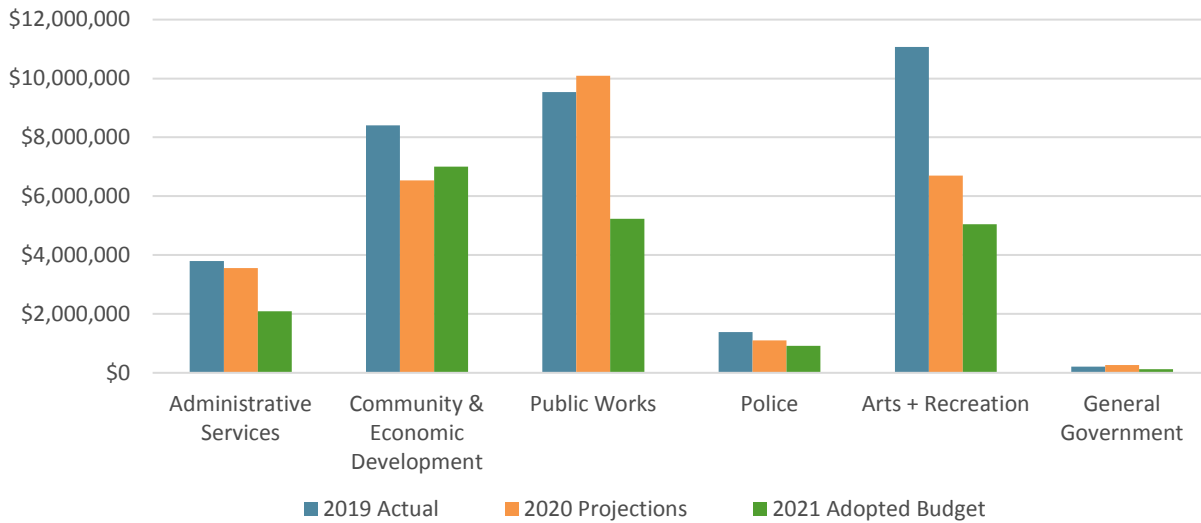


FY2021 General Fund Budget Overview & Analysis

The Arts & Recreation Department has been the most impacted during the pandemic and Shelter-in-Place order restrictions. In FY2020, spring classes were cancelled and the Lesher Center for the Arts was closed, resulting in an estimated \$4.5 million loss in revenue. The FY2021 Arts & Recreation Department budget assumes summer programming such as camps and classes will be offered in small groups, with group sizes growing throughout the year. The Lesher Center for the Arts, which with the Center Repertory Theatre accounts for approximately 45% of Arts & Recreation’s revenues, will be largely closed through January 2021. Other programs and classes offered through the Center for Community Arts, as well as sports camps and rentals, will be impacted by social distancing requirements. Additionally, in-person classes for vulnerable populations will most likely be stopped until a significant medical breakthrough occurs. Arts & Recreation staff will adjust class offerings as restrictions are loosened by the County.

Figure 9 shows department revenue comparing FY2019 actuals, FY2020 projections, and the FY2021 adopted budget.

Figure 9.
Department Revenue Historical Comparison FY2019-FY2021



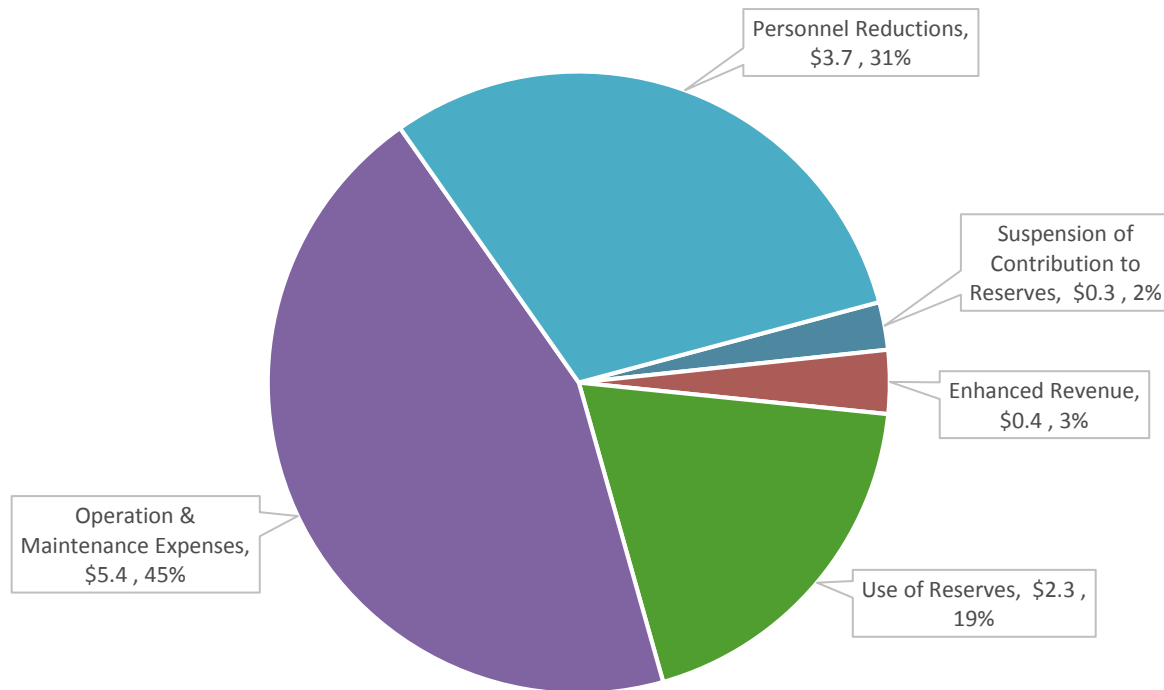
Public Works and Administrative Services department revenues are lower in FY2021 due to an accounting change related to Inter-Department Transfers (IDTs), and do not reflect changes in revenue related to the COVID-19 pandemic.

FY2021 General Fund Budget Overview & Analysis

General Fund Budget Balancing

The Fiscal Year 2021 adopted General Fund Operating Budget is balanced through a combination of additional revenue, the judicious use of reserves, and expenditure reductions that will impact productivity and service levels going forward. Figure 10 summarizes the budget balancing actions for Fiscal Year 2021.

Figure 10.
FY2021 Budget Balancing Actions
\$12.1 million



Approximately \$9.1 million in both personnel and operational reductions were identified in order to balance the FY2021 General Fund Budget. Approximately 40% of the \$9.1 million in reductions, or \$3.7 million, is based in personnel costs. The adjustments include elimination of annual cost of living increases for expiring MOUs; concessions from executive staff; furlough of hourly employees; use of special revenue funds where possible; and the elimination of positions, which provided the majority of the personnel savings.

In the General Fund, a total of 19.25 FTEs have been identified for elimination in FY2021, resulting in a General Fund expense reduction of approximately \$2 million. The eliminations impacts a total of 28 positions, 27 of which are currently filled. Of the FTEs identified to be eliminated, a total of 6.5 FTEs will be reduced rather than eliminated completely. The closure of the Leshner Center for the Arts under the County Shelter-in-Place order accounts for 5.50 FTE reductions. As the Arts & Recreation Department prepares to reopen the Leshner Center in January 2021, and if additional revenue is identified, these positions may be restored.

FY2021 General Fund Budget Overview & Analysis

Non-personnel adjustments accounted for 60%, or \$5.4 million, of the total expenditure reductions. These comprised a fourteen percent reduction in contributions to other agencies, the elimination of extra library hours at both the Walnut Creek and Ygnacio Valley libraries, as well as decreased funding of capital projects, internal service funds, and operating supplies and contracts.

The reductions presented in the FY2021 budget will lead to the reduced hours and availability at City facilities, such as the Larkey Pool and Clarke Swim Center, Bedford Gallery and facility rentals, a reduction in administrative support across all City departments, an extension of the useful life of equipment and vehicles, and an overall reactive versus proactive approach to repairs and maintenance of City buildings and amenities. As a result of severe program reductions, the Arts & Recreation Department will implement 57 percent of the total cost saving measures.

After incorporating the \$0.4 million in revenue adjustments and \$9.1 million in reductions to expenditures, the original \$12.1 million deficit was reduced to \$2.6 million.

Staff recommended the careful use of reserves to bring the FY2021 General Fund budget into balance. The City has multiple reserves that, prior to the COVID-19 pandemic, were fully funded per Council Policy and exceed the Government Financial Officers Association's (GFOA) recommendation of reserve balances of no less than two months' worth of General Fund operating expenditures. Uses include the suspension of planned FY2021 contributions to reserves in the amount of \$347,000 and the use of up to \$2.3 million of the Catastrophic Emergency Reserve.

The use of the reserves makes it possible to fund the following programs and special initiatives without greater staff reductions, or further compromising service levels, including:

- \$400,000 in funding for:
 - Community building and listening sessions;
 - The creation of a city-wide Diversity and Inclusion Task Force, with members of Council, staff, and the community; and
 - Diversity and inclusion training for all City employees, which will include recognizing and mitigating implicit bias and detecting and reporting human trafficking as training topics.
- \$100,000 for expanded mental health response and crisis intervention training for the Police Department;
- \$100,000 for greater regional coordination and response through the Mobile Crisis Response Team, run by Contra Costa County; and
- \$70,000 in costs related to the 2020 election.

Table 5 summarizes the FY2019 actuals, FY2020 projections, the FY2021 Base Budget, FY2021 Adjustments, and the FY2021 Budget.

FY2021 General Fund Budget Overview & Analysis

Table 5.
General Fund Budget Summary (in millions)

	FY2019 Actual	FY2020 Projections	FY2021 Base	FY2021 Adjustments	FY2021 Adopted Budget
General Revenues	\$61.6	\$54.2	\$56.4	\$0.2	\$56.6
Department Revenues	34.4	28.2	20.2	0.2	20.4
Total Revenues & Transfers In	\$96.0	\$82.4	\$76.6	\$0.4	\$77.0
Department Expense	\$85.4	\$83.8	\$85.9	(\$8.6)	\$77.4
Transfers Out	4.9	1.9	2.5	(0.5)	1.9
Total Expenses & Transfers Out	\$90.3	\$85.7	\$88.4	(\$9.1)	\$79.3
Contribution to Reserves		\$0.3	\$0.3		
Surplus (Deficit)	\$5.7	(\$3.6)	(\$12.1)		(\$2.3)
Recommended Use of Reserves		\$3.6			\$2.3

*FY2020 Budget includes \$6.5 million in General Fund Reductions and the recommended use of reserves, due to the COVID-19 pandemic, which was approved by City Council on May 5, 2020.

Table 6 details the adopted FY2021 General Fund expenses by department, compared to FY2019 actuals and the FY2020 projections.

Table 6.
FY2021 General Fund Expenditures by Department (in millions)

	FY2019 Actual	FY2020 Projection	FY2021 Budget
Administrative Services	\$5.0	\$5.4	\$4.6
Community & Economic Development	7.2	6.8	7.7
Public Works	21.4	21.8	16.5
Police Department	27.0	25.5	26.5
Human Resources	1.4	1.5	1.6
Arts and Recreation	17.1	16.8	13.1
General Government	6.3	6.1	7.4
Total Department Expense	85.4	83.9	77.4
Transfers Out*	4.9	2.9	1.9
Reductions in Capital Projects		(1.0)	
Total Expenses & Transfers Out	\$90.3	\$85.8	\$79.3

*Transfers Out include General Fund contribution to Capital. An accounting change was implemented in FY21 that reduced the total expenditures in addition to the decreases from the COVID event.

FY2021 General Fund Budget Overview & Analysis

Approximately 72% of the General Fund operating are personnel expenses, as shown in Figure 11. Personnel expenses include salaries, benefits, overtime, and hourly employee costs. Operation & Maintenance costs include supplies, contracts, training, and utilities.

Figure 11.
FY2021 General Fund Expenditures by Category (in millions)
\$77.4 million

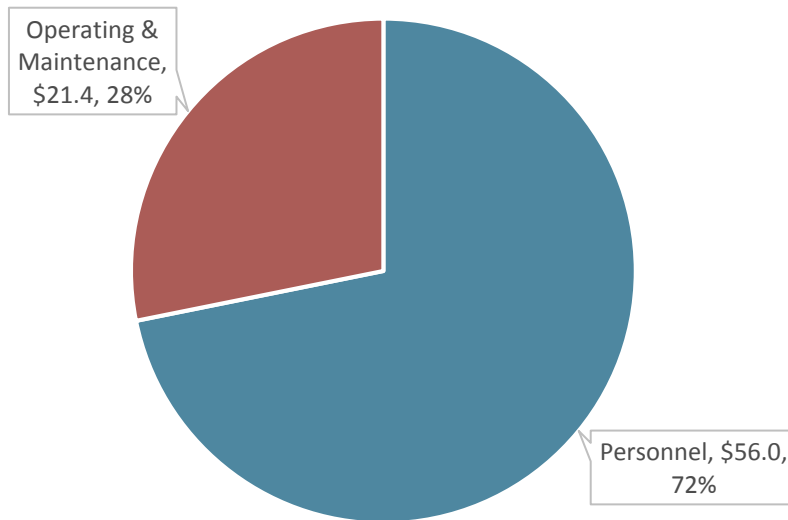


Figure 12 provides information about General Fund department expenses for FY2021. Police, Public Works, and Arts & Recreation are the largest departments, totaling approximately 72% of the operating budget.

FY2021 General Fund Budget Overview & Analysis

Figure 12.
FY2021 General Fund Expenses by Department (in millions)

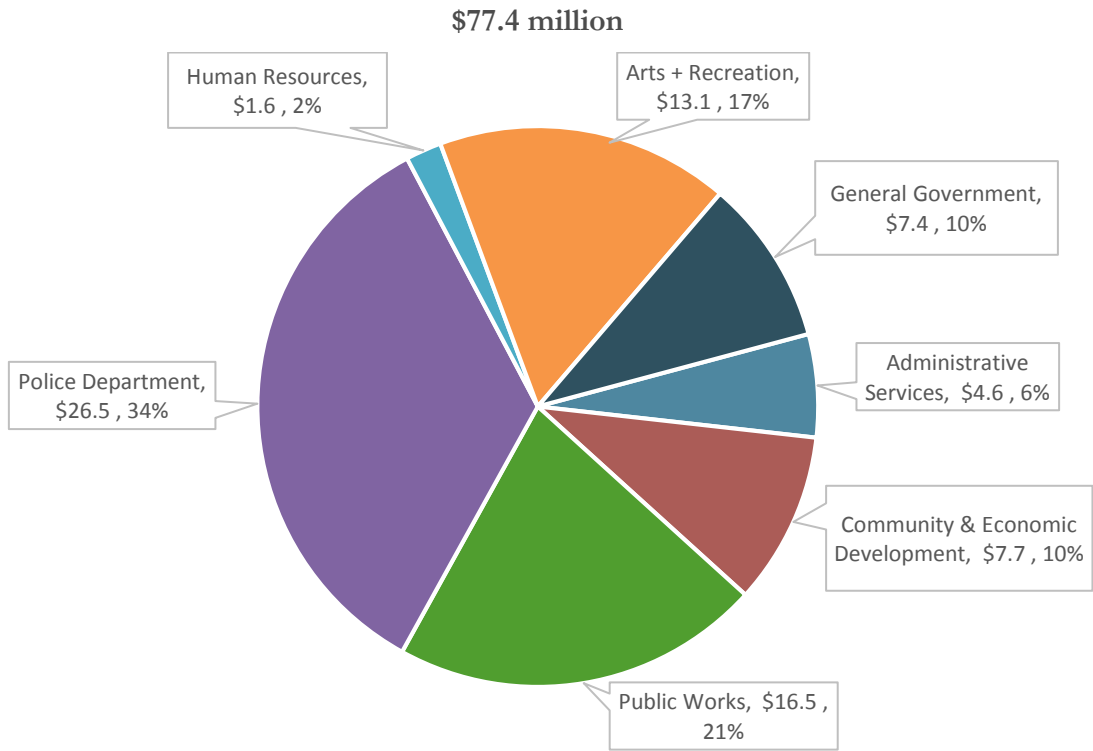
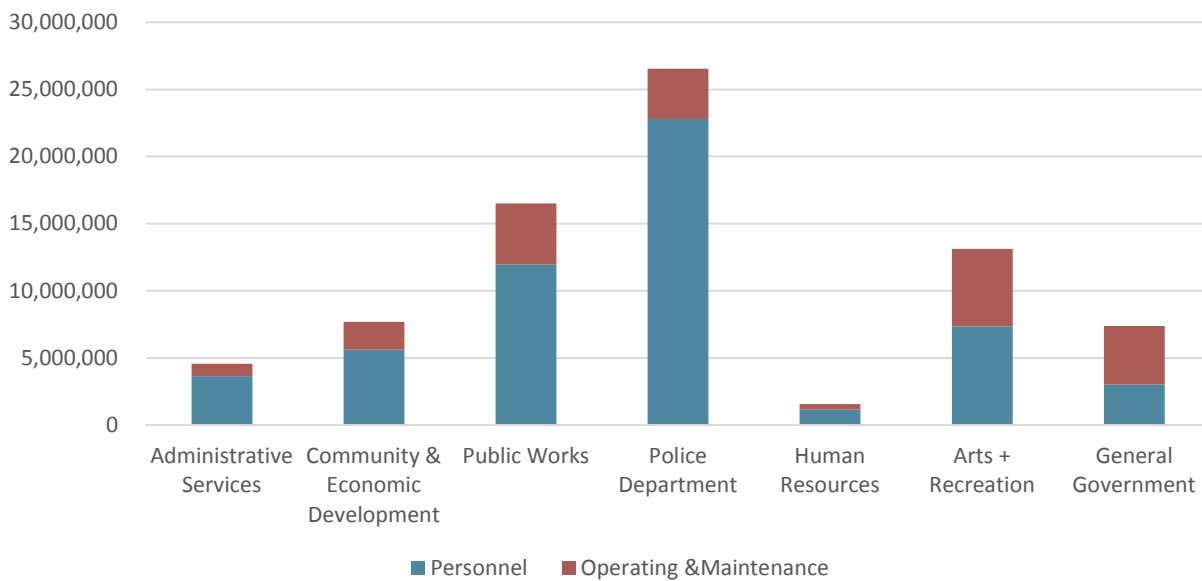


Figure 13 and Table 7 detail department expenses by personnel and non-personnel categories.

Figure 13.
FY2021 General Fund Expenses by Department & Category



FY2021 General Fund Budget Overview & Analysis

Table 7.
FY2021 General Fund Expenses by Department (in millions)

Total Expense by Department	Personnel	Operation & Maintenance	Total	% of Total Expenses
Administrative Services	\$3.7	\$0.9	\$4.6	6%
Community & Economic Development	5.6	2.1	7.7	10%
Public Works	12.0	4.5	16.5	21%
Police Department	22.8	3.7	26.5	34%
Human Resources	1.2	0.4	1.6	2%
Arts and Recreation	7.7	5.4	13.1	17%
General Government	3.0	4.4	7.4	9%
Total Department Expense	56.0	21.4	77.4	
Transfers Out*			1.9	2%
Total Expenses & Transfers Out	\$56.0	\$21.4	\$79.3	

*Transfers out include General Fund contributions to the Capital Budget

FY2021 Authorized Positions:

The FY2021 Adopted Budget was balanced in part through the reduction of 20.25 FTEs across all funds. Some positions are to be eliminated entirely, while others will be scaled down (i.e. reduce a position from 1.0 FTE to 0.5 FTE). The proposed eliminations impact a total of 29 positions, 27 of which are filled. These eliminations bring the total number of authorized FTE in the City to 357.75 in FY21, compared to 378 authorized FTE in FY2020. Table 8 details the total authorized FTE (Regular & Limited Duration) by Department in FY2021 compared to FY2020.

FY2021 General Fund Budget Overview & Analysis

Table 8.
Authorized Full Time Equivalent (FTE) Positions

Total Authorized FTE by Department	Authorized FY20	Authorized FY21	Change
Administrative Services	23.50	22.50	(1.00)
Community & Economic Development	41.00	39.00	(2.00)
Public Works	109.00	105.00	(4.00)
Police	122.00	121.00	(1.00)
Human Resources	8.00	7.00	(1.00)
Arts & Recreation	55.50	44.25	(11.25)
General Government	19.00	19.00	0
Total Authorized FTE by Department	378.00	357.75	(20.25)

Of the FTEs identified to be eliminated, a total of 6.5 FTEs will be reduced rather than completely eliminated. The closure of the Lesher Center for the Arts under the County Shelter-in-Place order accounts for 5.50 FTE reductions. As the Arts & Recreation Department prepares to re-open the Lesher Center in January 2021, and if additional revenue is identified, these positions may be restored.

General Fund Reserves

The careful use of reserves brings the FY2021 budget into balance. Included in the use of reserves is the suspension of planned FY2021 contributions to reserves in the amount of \$347,000 and the use of up to \$2.3 million of the Catastrophic Emergency Reserve. Table 9 outlines the adopted use of reserves and the estimated remaining balance, should their use be required.

Table 9.
Adopted Use of Reserves (in millions)

Description	FY2021 Projected Beginning Balance (July 1, 2020)	FY2021 Estimated Use	FY2021 Estimated Remaining Balance
FY2021 Contribution to Reserves (estimated)		(\$0.3)	
Catastrophic Emergency	\$7.24	(\$2.3)	\$4.94
Fiscal Emergency	\$4.90	-	\$4.90
Total Use of Reserves		(\$2.6)	

The City has multiple reserves that, prior to the Covid-19 pandemic, were fully funded per Council Policy and exceed the Government Financial Officers Association's (GFOA) recommendation of reserve balances

FY2021 General Fund Budget Overview & Analysis

of no less than two months' worth of General Fund operating revenues or expenditures. Reserve balances, including pension reserves, are projected to be 45% at the end of FY2021. Table 10 outlines the City's reserve balances and adopted use of reserves in FY2021.

The majority of City reserves are pension reserves. The City Council has prepared for the projected increase in pension costs, by creating an irrevocable Pension Trust. This Trust will help reduce the impact of rising pension costs on City services and programs that begins in earnest in FY2024.

Table 10.
Projected Reserve Balances & Use of Reserves (in millions)

Description	Projected Remaining Balance (July 1, 2020)	FY2021 Adopted Use	FY2021 Estimated Remaining Balance
FY2021 Contribution to Reserves (est.)		(\$ 0.3)	
Compensated Absences	\$ 0.3		\$ 0.3
Dental Claims	0.2		0.2
Workers Compensation	2.0		2.0
Legal Claims	3.0		3.0
Total Other Reserve Designations	5.5		5.5
Catastrophic Emergency	7.2	(2.3)	4.9
Fiscal Emergency	4.9		4.9
Total Emergency Reserves	12.2	(2.3)	9.8
PERS Liability	2.0		2.0
Pension Trust	18.8		18.8
Total Pension Reserves	20.8		20.8
Total All Reserves	\$ 38.4	(\$ 2.6)	\$ 36.1

FY 2021 General Fund Budget Overview & Analysis

General Fund Budget Summary

	2019 Actual	2020 Projections	2021 Adopted
General Revenues			
Property Tax	24,694,679	25,596,656	26,530,574
Sales Tax	26,565,101	20,574,461	22,290,859
Transient Occupancy Tax	2,224,694	2,017,746	1,873,839
Franchise Fees	3,560,438	3,800,582	3,664,040
Interest & Other Revenue	3,819,842	1,392,342	1,519,189
Total General Revenues	60,864,753	53,381,787	55,878,501
Department Revenue			
Administrative Services	3,800,827	3,555,386	2,089,650
Community & Economic Development	8,410,056	6,534,404	7,007,454
Public Works	9,532,913	10,091,289	5,233,466
Police	1,386,786	1,103,877	914,146
Arts + Recreation	11,072,920	6,697,863	5,043,524
General Government	14,228	260,640	124,050
Total Department Revenue	34,417,730	28,243,459	20,412,290
Total Revenue	95,282,483	81,625,246	76,290,791
Transfers In	757,250	757,250	683,000
Total Revenue & Transfers In	96,039,733	82,382,496	76,973,791
Expenditures			
Administrative Services	4,978,632	5,391,741	4,570,467
Community & Economic Development	7,181,128	6,800,886	7,688,489
Public Works	21,359,763	21,815,861	16,505,272
Police Department	27,067,764	25,484,279	26,549,472
Human Resources	1,421,280	1,514,092	1,554,158
Arts + Recreation	17,102,103	16,772,302	13,131,467
General Government	6,309,261	6,087,318	7,369,673
Total Operating Expenditures	85,419,931	83,866,479	77,368,997
Transfers Out			
Transfer to Capital Budget	3,398,000	787,380	1,400,000
Transfers to Other Funds	1,478,996	1,099,452	529,906
Total Transfers Out	4,876,996	1,886,832	1,929,906
Total Expenditures & Transfers Out	90,296,927	85,753,311	79,298,903
Surplus (Deficit)	5,739,721	(3,370,815)	(2,325,113)
Recommended Use of Reserves	-	3,370,815	2,325,112

FY 2021 General Fund Budget Overview & Analysis

General Fund Reserves Summary

Description	Estimated Balance (July 1, 2020)	FY2021 Adopted Use	Estimated Balance (July 1, 2021)
FY2021 Contribution to Reserves (est.)	-	(\$300,000)	-
Compensated Absences	267,658	-	267,658
Dental Claims	221,000	-	221,000
Workers Compensation*	2,000,000	-	2,000,000
Legal Claims	3,000,000	-	3,000,000
Other Reserve Designations	\$5,488,658	-	\$5,488,658
Catastrophic Emergency	7,235,876	(2,325,112)	4,910,764
Fiscal Emergency	4,929,010	-	4,929,010
Emergency Reserves	\$12,164,886	(\$2,325,112)	\$ 9,839,774
PERS Liability	1,956,815	-	1,956,815
Pension Trust	18,798,332	-	18,798,332
Pension Reserves	\$ 20,755,147	-	\$ 20,755,147
Total Reserves	\$ 38,408,691	(\$2,625,112)	\$ 36,083,579

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OPERATING DEPARTMENTS

SUMMARY

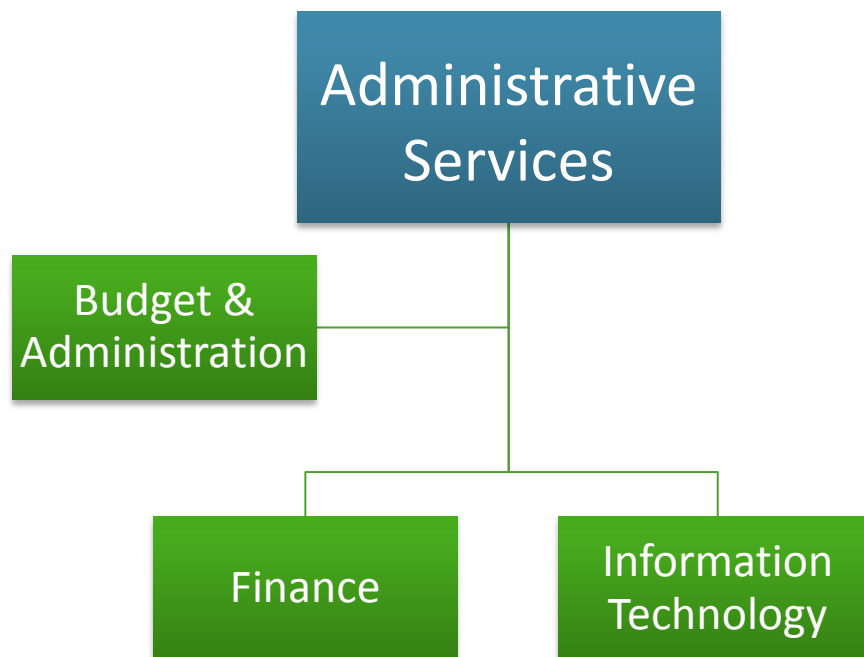


CITY OF WALNUT CREEK
CALIFORNIA

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Administrative Services

Organizational Chart



Description

The Administrative Services Department serves as the central administrative body of the City, supporting all departments as well as serving the public. This department provides expertise, support, service, and management of Finance/Budget and Information Technology.

Divisions

- **Budget & Administration** – Provides department leadership and City-wide budget development and management functions.
- **Finance** – Oversees the City's financial functions, including general ledger, accounts receivable, accounts payable, cashiering, business licenses, treasury management, purchasing, and financial reporting.
- **Information Technology (IT)** – Oversees the City's information technology and telecommunications infrastructure, including network, hardware, and software management; help desk support; and cybersecurity.

Administrative Services Department

Budget Impacts

The FY2021 Administrative Services Department budget eliminates the GIS (Geographic Information Systems) services from the IT Division. This reduction in service will result in the elimination of an Information Systems Analyst II position, and IT will no longer have the ability to respond to requests from user departments. Resources exist within other departments that heavily use GIS; these departments will need to pick up the additional workload.

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	23.5	22.5	(1.0)
Limited Duration FTEs	-	-	-
Total	23.5	22.5	(1.0)

Administrative Services Department

Department Financial Summary FY2021

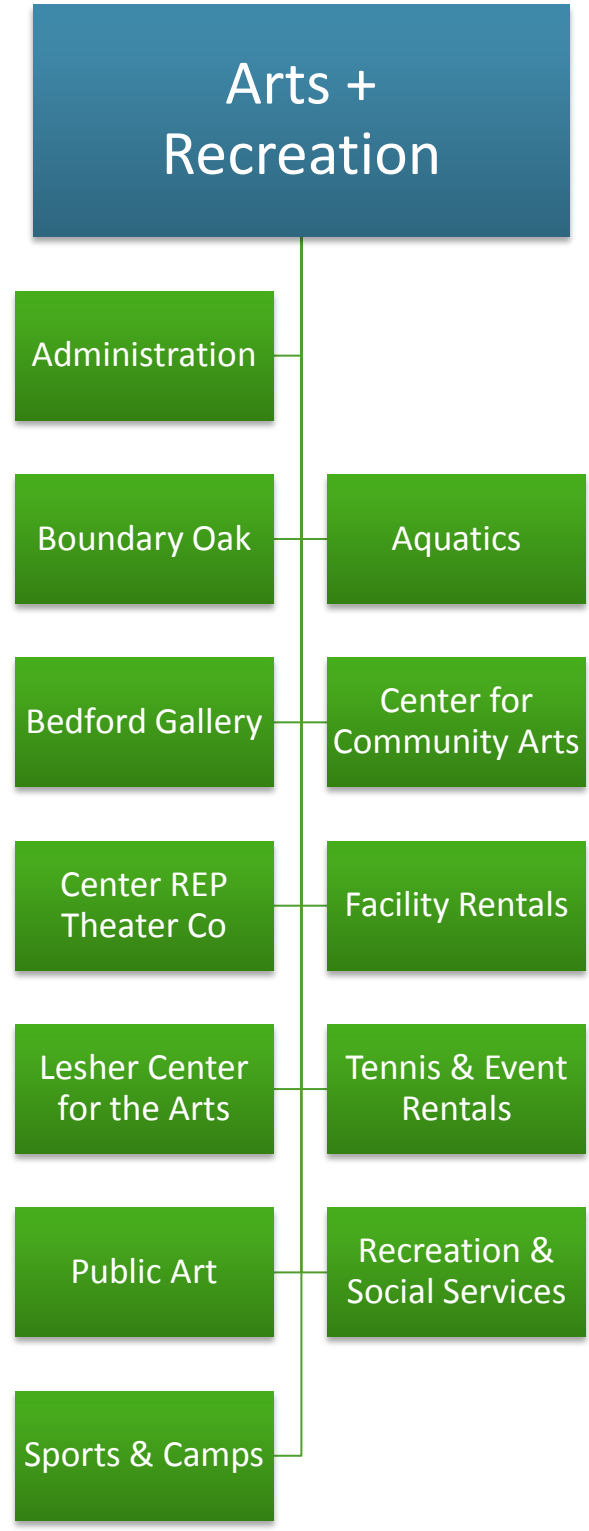
Revenue	FY2019 Actual	FY2020 Projections	FY2021 Base	FY2021 Adjustments	FY2021 Adopted Budget
General Fund Revenue*	\$3,800,827	\$3,555,386	\$2,089,650	-	\$2,089,650
Other Fund Revenue					
Equipment Replacement - IT	961,676	851,500	1,952,025	-	1,952,025
Equipment Replacement - Finance	19	20	20	-	20
Total Revenues - All Funds	\$4,762,522	\$4,406,906	\$4,041,695	-	\$4,041,695
Expense					
General Fund Expense*	\$4,978,632	\$5,391,741	\$4,801,882	<i>\$(231,415)</i>	\$4,570,467
Other Fund Expense					
Equipment Replacement - IT	917,435	1,377,902	2,783,185	-	2,783,185
Total Expenditures - All Funds	\$5,896,067	\$5,831,940	\$7,585,067	<i>\$(231,415)</i>	\$7,353,651

* An accounting change was implemented in FY21 that reduced the statement of transfers and thereby reduced total revenues and expenditures unrelated to the COVID pandemic.



Arts + Recreation

Organizational Chart



Arts + Recreation Department

Description

The primary mission of the Arts & Recreation Department is to impact lives in an inclusive, fun, and innovative environment.



Divisions

- **Arts + Recreation Administration** – Provides department leadership, budget oversight, and community relations
- **Bedford Gallery & Public Art** – Professional exhibits, traveling exhibition program, public art program, public art walking tours
- **Leshar Center for the Arts** – Theater events, community productions, outdoor plaza events, and other artistic gatherings, including programs to increase youth's and non-traditional audience's access to the performing arts productions
- **Center REP** – Professional theater events, Young REPeritory professional training program
- **Center for Community Arts** – Youth and adult arts classes, preschool enrichment classes, camps, workshops, school outreach programs
- **Aquatics** – Clarke and Larkey swim centers; swim lessons and classes; recreational and fitness swimming; swim team, swim meets, and private event rentals

Arts + Recreation Department

- **Tennis & Event Rentals** – Walnut Creek Tennis Center and special event permitting in City parks
- **Recreation Classes & Social Services** – Recreation classes for youth and adults, specialized recreation programs, social services and transportation for seniors
- **Sports & Camps** – School day enrichment programs, summer day and sports camps, afterschool sports, sports field and gym rentals, adult drop-in sports and leagues
- **Facility Rentals** – Rentals at Heather Farm Community Center, Civic Park Community Center, Shadelands Art Center, and the Oak View Room at the Walnut Creek Library; picnic and sand volleyball court rentals
- **Boundary Oak Golf Course** – 18 hole championship golf course, pro shop, and Taphouse; driving range and practice area; golf tournaments, lessons, and camps; special event rentals

Budget Impacts

Arts & Recreation has been and will continue to be significantly impacted by the County public health orders related to the COVID-19 pandemic, since many in-person services must meet group size restrictions, social distancing protocols, and other health guidelines. Due to the pandemic, the Department had to completely revamp its programming and budgetary plans for FY 2020-21 and fundamentally change the way the Department serves the community. The Department has quickly pivoted to offer many of its art and recreation offerings virtually and continues to transform many of its traditional in-person offerings to meet the evolving County health guidelines. In addition, the Department continues to develop new programs to meet the needs of the community, especially for seniors and other vulnerable populations that are most adversely impacted by the pandemic.

The Department's budget was significantly reduced, impacting most programs across the department, and included the elimination of funding for most of the department's hourly employee costs, the elimination of 11.25 FTEs, and reducing many other expenses. Reductions in services include:

- Due to assumed restrictions on group sizes, the Leshner Center for the Arts will not open to the public until January 2021 at the earliest, and shows will be limited to audiences of a maximum of 100-250 people, with six feet between patrons who are not from the same household.
- Two shows in Center REP's season will be eliminated, the Bedford Gallery will reduce the number of exhibitions from four to three, school tours of the gallery and the "Art in a Suitcase" program in which gallery docents deliver educational programming to students at their sites were eliminated, and several community events were eliminated.
- After-school sports and gym rentals at Foothill Middle School will be eliminated; and the after-school sports program at Walnut Creek Intermediate School will be eliminated in the fall and winter.
- Larkey pool will be closed to all users for six months starting in September 2020, and some programs at the pool will be reduced or eliminated during summer 2020.

Arts + Recreation Department

- Clarke Swim Center will be closed to the public on Sundays from October to June, recreational swimming for families and other users will be eliminated in the fall and winter, and the hours of operation year-round will be reduced by at least three hours per week.
- The operating hours of Tice Gym and its drop-in sports, which primarily serves seniors, and Pop-Up Playdates were significantly reduced.
- Due to assumed restrictions on group sizes and social distancing requirements, fewer spaces in in-person arts and recreation classes and workshops will be available to the community.
- Fewer children and families will be enrolled in the Department's three preschool sites, due to restrictions on group sizes and social distancing protocols.
- Several large community events such as Family Art Day, the holiday art sale, Trunk or Treat, holiday puppet show, and Grandparents Day at the pool will be eliminated.
- The number and length of open studio ceramics sessions will be reduced.
- Summer camps will be reduced in scale and length, and specialized recreation programs for youth and adults with special needs will be restructured.
- The two adult sports leagues – volleyball and basketball – will have shorter seasons and fewer spaces available for participation, due to group size restrictions and social distancing protocols.
- The public will no longer be able to access the public counter at the Heather Farm Community Center to address customer service needs.
- Rental of indoor community centers will be restricted to weekends only, once allowed by the county health order.
- Due to social distancing requirements and other County public health guidelines, the public will have access to fewer rounds of golf at Boundary Oak Golf Course, and fewer golfers can use the driving range at one time.
- Rental of the Boundary Oak Golf course clubhouse and wedding ceremony site for large events will not be available until allowable by the County, and limited food and beverage options will be available at the Taphouse for to-go dining.

Arts + Recreation Department

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	54.5	43.75	(10.75)
Limited Duration FTEs	1.0	0.50	(0.50)
Total	55.5	44.25	(11.25)

Note: Reductions in hourly employees are not reflected in the table above. The Arts & Recreation Department relies on hourly employees to fill critical roles in almost every program it offers, such as lifeguards, camp counselors, after-school sports coaches, theater actors, and event staff.

Arts + Recreation Department

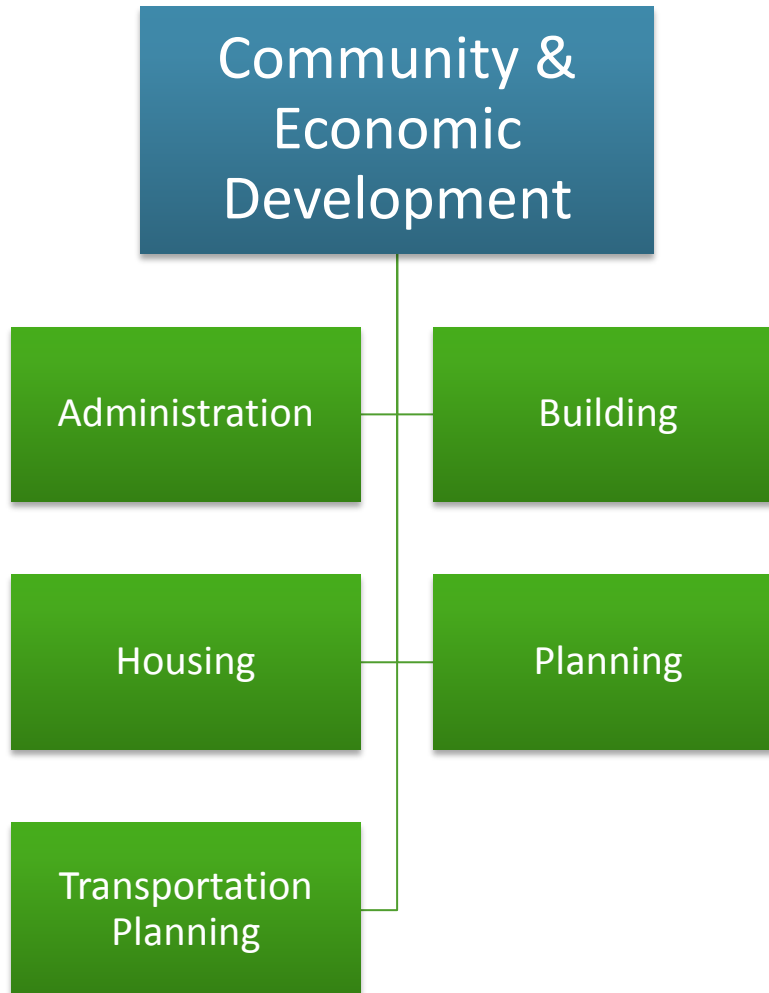
Department Financial Summary FY2021

Revenue	FY2019 Actual	FY2020 Projections	FY2021 Base	FY2021 Adjustments	FY2021 Adopted Budget
General Fund Revenue	\$11,072,920	\$ 6,697,863	\$ 4,708,675	\$ 334,849	\$5,043,524
Other Fund Revenue					
In-Lieu Public Art	106,371	51,000	55,000	-	55,000
Grants	133,484	-	-	-	-
Downtown Parking & Enhancement	-	800	800	-	800
Golf Course Debt Service	329,955	329,955	329,956	-	329,956
Golf Course - City Operations	59,690	37,800	132,800	-	132,800
Golf Course - Contract Operations	5,553,804	4,246,243	3,954,504	-	3,954,504
Equipment Replacement - LCA	743	-	900	-	900
Leshner Foundation Fund	-	-	75,000	-	75,000
Total Revenues - All Funds	\$17,256,967	\$11,363,661	\$ 9,257,635	\$ 334,849	\$9,592,484
Expense					
General Fund Expense	\$17,112,259	\$16,772,302	\$18,277,200	\$(5,145,733)	\$13,131,467
Other Fund Expense					
In-Lieu Public Art	-	-	41,608	-	41,608
Grants	159,779	-	-	-	-
Downtown Parking & Enhancement	30,967	40,300	72,000	-	72,000
Golf Course Debt Service	60,567	329,955	329,955	-	329,955
Golf Course - City Operations	748,226	643,549	608,885	-	608,885
Golf Course - Contract Operations	4,899,786	4,246,243	3,478,419	-	3,478,419
Equipment Replacement - LCA	4,385	-	4,500	-	4,500
Total Expenditures - All Funds	\$23,015,969	\$ 22,032,349	\$22,812,567	\$(5,145,733)	\$17,666,834

Community & Economic Development



Organizational Chart



Description

The Community and Economic Development Department (CED) exists to enhance the community's safety, welfare, economic opportunities, and quality of life. Services include building and permitting, planning, housing, code enforcement, environmental sustainability, and transportation planning.

Divisions

- **CED Administration** – Leadership and division support, sustainability policy and implementation, economic development support, development billing, budget administration, confidential administration

Community & Economic Development Department

- **Building** – Permit counter administration, building permit application processing, plan checking, building inspection services, building code enforcement, code adoption administration, public records requests
- **Housing** – New construction/acquisition program, home loan programs, community grant administration, asset and compliance management, outreach and education, resource and referral services, housing policy implementation, regional housing partnerships
- **Planning** – Development application review and entitlement, economic development support, planning policy development, planning and zoning information, zoning and nuisance code enforcement, outside agency coordination, monitoring of adjacent development activity, demographic analysis and reporting, staff Design Review and Planning commissions
- **Transportation Planning** – Long range transportation planning and policy development, transportation grant administration, “Measure J” administration, partnerships with regional transportation agencies, staff Transportation Commission

Budget Impacts

Reductions in the FY2021 CED budget include the elimination of the Department’s Executive Assistant position, as well as professional services that supplement and support development activities. The elimination of an Executive Assistant position will reduce administrative support for the department. In addition, one Permit Technician I position and one Limited Duration Office Assistant II position remain unfilled. These reductions may result in an increased processing time for the review of new development and planning activities.

Other reductions include the transferring of planning, transportation planning and housing staff costs to other funding sources, including the General Plan Update Fee Fund, the Measure J/28A, and CDBG funds, respectively. Additionally, the City recently received a Permanent Local Housing Allocation (PLHA) grant. These funds will replace a portion of General Fund support for homeless services.

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	36.0	35.0	(1.0)
Limited Duration FTEs	5.0	4.0	(1.0)
Total	41.0	40.0	(2.0)

Community & Economic Development Department

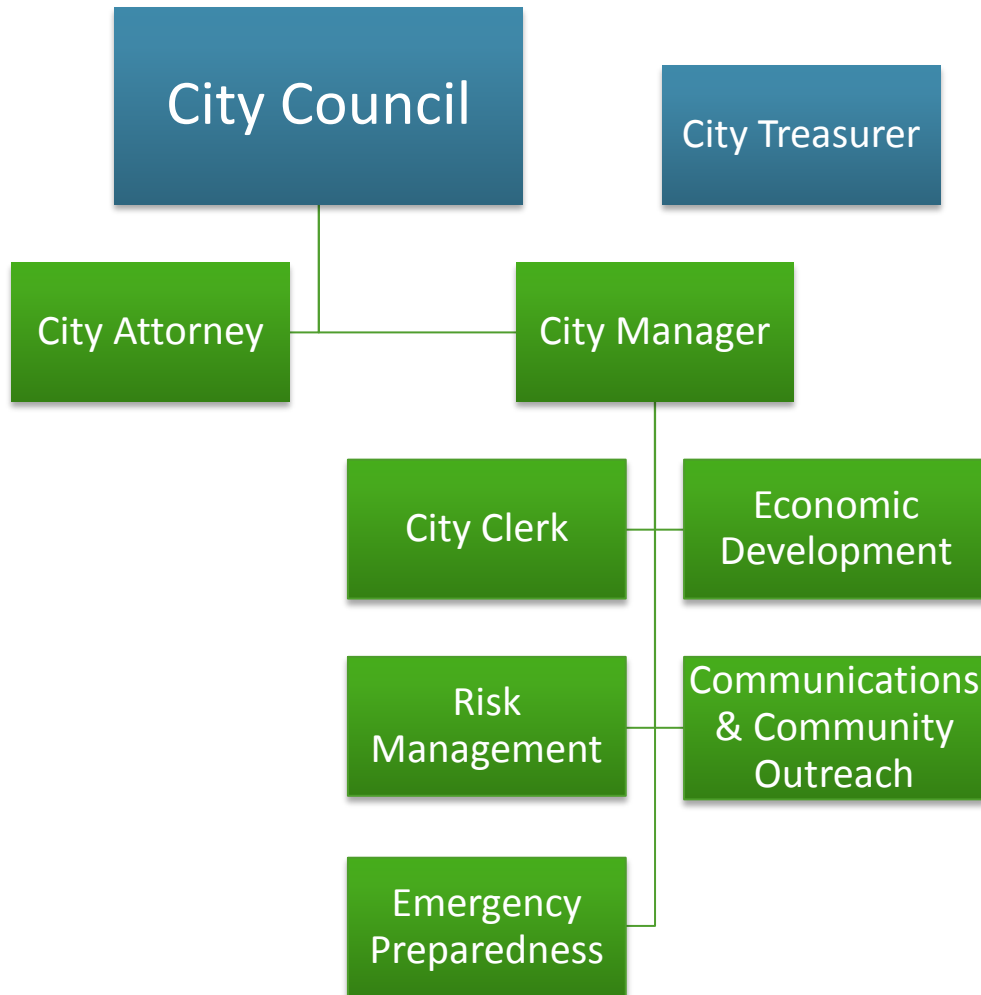
Department Financial Summary FY2021

Revenue	FY2019 Actual	FY2020 Projections	FY2021 Base	FY2021 Adjustments	FY2021 Adopted Budget
General Fund Revenue	\$8,410,056	\$6,534,404	\$7,007,454	-	\$7,007,454
Other Fund Revenue					
General Plan Update	395,529	198,000	238,500	-	238,500
CASp Certification & Training	-	-	3,000	-	3,000
CDBG	246,458	300,264	457,446	-	457,446
Measure J	181,048	160,441	205,000	-	205,000
Grants	216,143	-	138,000	-	138,000
Commercial Linkage Housing	211,941	1,001,000	335,000	-	335,000
Affordable Housing	20,744	8,200	19,000	-	19,000
Inclusionary Housing	1,042,154	6,623,000	2,170,000	-	2,170,000
Housing Successor Agency	448,599	88,750	120,500	-	120,500
Downtown Parking & Enhancement	-	3,750	-	-	-
RDA Obligation Retirement Fund	34,753	271,630	100,000	-	100,000
Total Revenues - All Funds	\$11,207,425	\$15,189,439	\$10,793,900	-	\$10,793,900
Expense					
General Fund Expense	\$7,181,128	\$6,800,886	\$ 8,351,727	\$(663,238)	\$7,688,489
Other Fund Expense					
General Plan Update	68,558	361,622	91,000	-	91,000
Employee Housing Assistance	-	-	130,000	-	130,000
CDBG	294,056	429,000	457,446	-	457,446
Measure J	-	60,666	500,696	-	500,696
Grants	154,600	133,703	-	138,000	138,000
Commercial Linkage Housing	351,793	2,400,000	1,750,000	-	1,750,000
Affordable Housing	493,869	722,695	116,262	-	116,262
Inclusionary Housing	2,422,690	5,135,187	4,551,371	-	4,551,371
Housing Successor Agency	42,413	497,506	313,696	-	313,696
Downtown Parking & Enhancement	484,140	269,052	288,104	-	288,104
RDA Obligation Retirement Fund	24,738	28,040	21,784	-	21,784
Total Expenditures - All Funds	\$11,517,985	\$16,838,357	\$6,710,086	\$(525,238)	\$6,046,848

General Government



Organizational Chart



Description

The mission of General Government is to provide an overall legislative and administrative framework from which the various functions of the city government receive direction in performing and providing services to the community.

General Government

Divisions

- **City Attorney** – Provides legal services to City Council, Commissions, and City Departments.
- **City Clerk** – Major functions include elections; records and archives; commission recruitment; City Council meetings and agendas; compliance officer for federal, state, and local statutes.
- **Economic Development** – Responsible for implementation of the Rebound Program, support of Blueprint for Success v2, partnering with the Business Improvement Districts, building business retention and attraction strategies and serving as a liaison for commercial development.
- **Risk Management** – Oversees general liability and insurance, damages and claims, employee safety and ergonomic assessments.
- **Communications & Community Outreach** – Produces multimedia communications, including WCTV; produces *In a Nutshell*, the quarterly city newsletter; engages in social and traditional media outreach; provides departmental communication support.
- **Emergency Preparedness** – Emergency management and response, Emergency Operations Center (EOC) and Community Emergency Response Teams (CERT).

Budget Impacts

While additional funds have been added to the General Government FY 2021 budget for citywide diversity and implicit bias training, as well as additional funding for the Mobile Crisis Response Team, reductions have also been identified. These include a reduction in professional services for the implementation of the economic development strategic plan; reduction of City Attorney professional services, including litigation support not covered by the Municipal Pooling Authority (MPA); reduction in the purchasing of ergonomic equipment, citywide safety equipment, and other supplies; and reductions for conferences, special events, and related supply purchases.

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	19.0	19.0	-
Limited Duration FTEs	0.0	0.0	-
Total	19.0	19.0	-

General Government

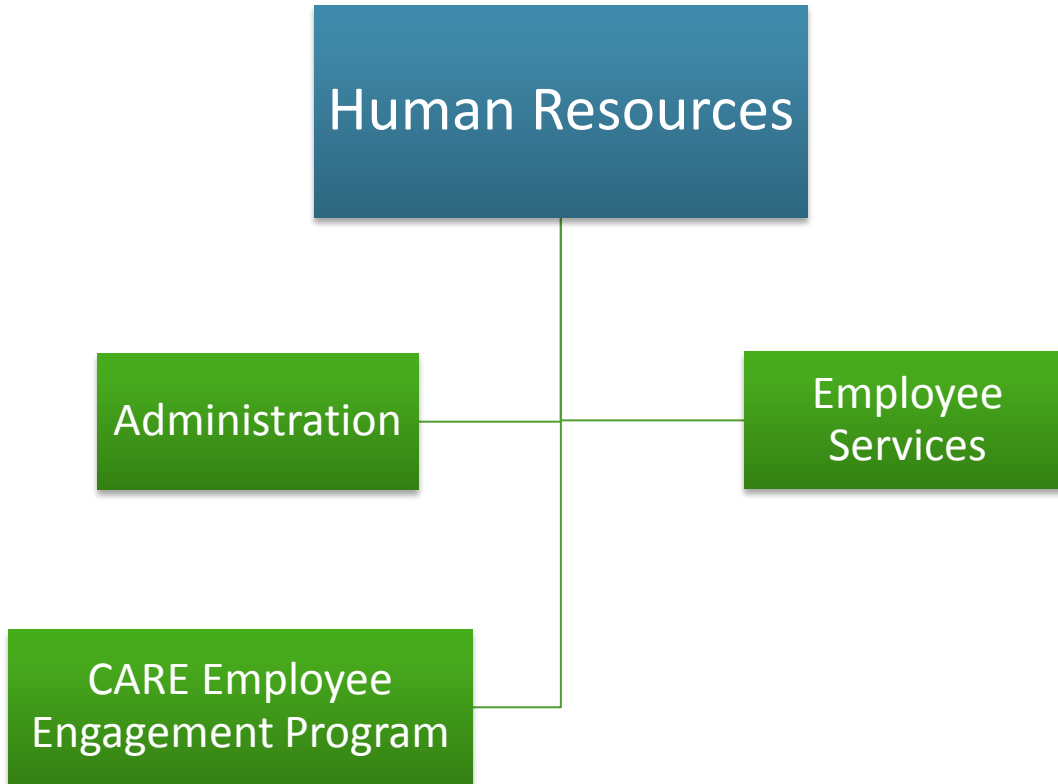
Department Financial Summary FY2021

Revenue	FY2019 Actual	FY2020 Projections	FY2021 Base	FY2021 Adjustments	FY2021 Adopted Budget
General Fund Revenue	\$214,228	\$260,640	\$124,050	-	\$124,050
Other Fund Revenue					
PEG Access	407,124	341,868	371,868	-	371,868
Comcast Technology Grants	7,084	3,500	7,500	-	7,500
Grants	1,500	-	-	-	-
Downtown Parking & Enhancement	1,667,196	1,650,000	1,438,339	-	1,438,339
Shadelands PBID	366,142	390,000	390,000	-	390,000
Total Revenues - All Funds	\$2,663,274	\$ 2,646,008	\$2,331,757	-	\$2,331,757
Expense					
General Fund Expense	\$6,309,261	\$ 6,087,318	\$ 7,051,607	\$ 318,066	\$7,369,673
Other Fund Expense					
PEG Access	431,579	573,323	226,353	-	226,353
Comcast Technology Grants	24,503	32,575	32,575	-	32,575
Grants	1,500	-	-	-	-
Downtown Parking & Enhancement	1,191,938	1,155,400	1,248,300	-	1,248,300
Shadelands PBID	362,430	386,100	386,100	-	386,100
Total Expenditures - All Funds	\$8,321,211	\$ 8,234,716	\$ 8,944,935	\$318,066	\$9,263,001

Human Resources



Organizational Chart



Description

The mission of the Human Resources Department is to support the organization in meeting the service needs of the community through the City’s most valuable resource: our people. The Human Resources team is focused on cultivating positive working relationships by creating and enhancing valuable services that attract, develop, and retain a talented and diverse workforce, all to better serve our community.

Divisions

- **Administration** – Provides overall administration of the City’s Human Resources functions; including salaries and benefits for Human Resources employees; benefits administration; and leave administration.
- **Employee Services** – Includes recruitment and selection, employee relations, labor relations, and classification and compensation.

Human Resources Department

- **CARE** – The City’s comprehensive employee engagement program, which includes career development, health and wellness, and community engagement.

Budget Impacts

The FY2021 Human Resources budget reductions will result in a reduction in the City’s Coaching for Excellence program, shifting much of the training to an online format. Funding for two positions, a Limited Duration administrative support position and an intern, which support the department in a variety of areas, is also eliminated.

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	7.0	7.0	-
Limited Duration FTEs	1.0	0.0	(1.0)
Total	8.0	7.0	(1.0)

Human Resources Department

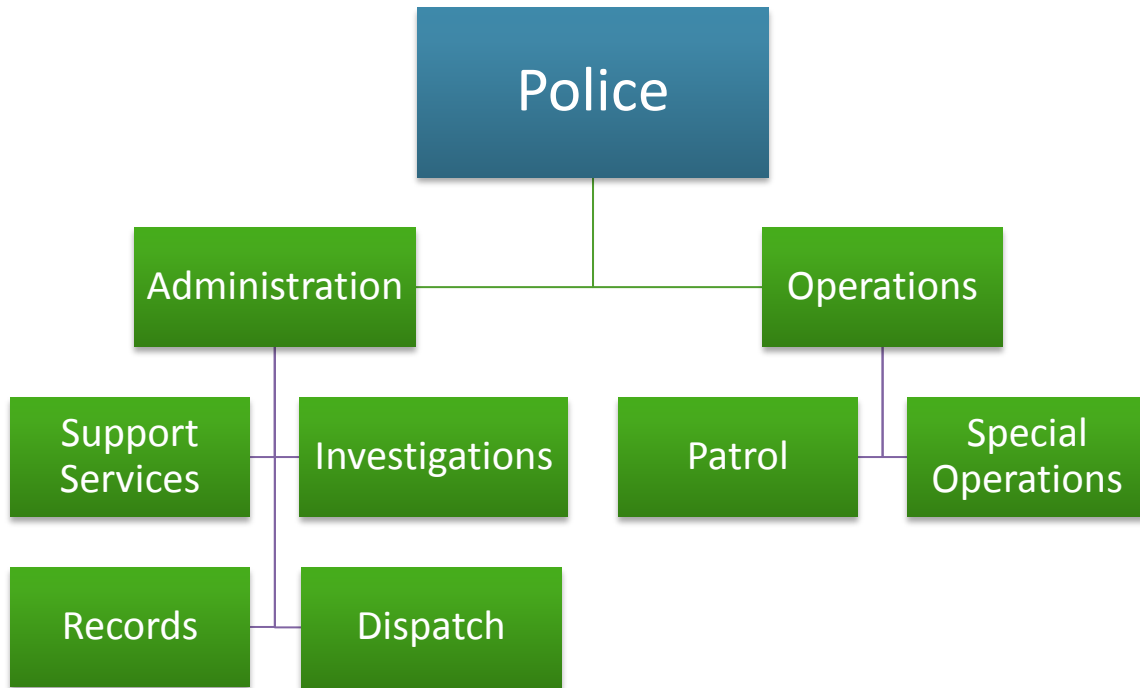
Department Financial Summary FY2021

	FY2019 Actual	FY2020 Projections	FY2021 Base	FY2021 Adjustments	FY2021 Adopted Budget
Revenue					
General Fund Revenue	\$0	\$0	\$0	\$0	\$0
Other Fund Revenue	0	0	0	0	0
Total Revenues - All Funds	\$0	\$0	\$0	\$0	\$0
Expense					
General Fund Expense	\$1,421,280	\$1,514,092	\$1,597,062	\$(42,904)	\$1,554,158
Other Fund Expense	0	0	0	0	0
Total Expenditures - All Funds	\$1,421,280	\$1,514,092	\$1,597,062	\$(42,904)	\$1,554,158

Police



Organizational Chart



Description

The Walnut Creek Police Department works with the public to provide immediate assistance in times of emergency. The Police Department is both proactive and reactive, and provides law enforcement, investigation, crime prevention, and other public services.

Divisions

- **Patrol** – Respond to emergency and non-emergency calls for service, crime prevention, address quality of life issues
- **Patrol PSO** - Provide assistance to patrol, handle non-emergency calls for service, provide traffic control, handle most “cold” calls for service
- **Dispatch** – Answer emergency 911 calls and non-emergency calls, dispatch officers to calls for service, gather critical information from callers to best ensure the safety of the public and officers
- **Traffic** – Address the 3 “E’s” of the traffic mission: education, enforcement, engineering
- **Records** – Process police reports and citations, compile crime statistics, respond to public records requests

Police Department

- **Support Services** – Parking, property and evidence records, animal control
- **Investigations** – Investigate complex cases, School Resource Officer Program, Safe Streets Task Force, High-Tech crimes investigations, files cases with the DA’s Office
- **Special Operations** – Assist Patrol and Detectives with complex investigations, proactive patrol and crime prevention, address identified problem areas (“hot spots”) and crime trends, serve search and/or arrest warrants, identify and work on problem-oriented policing projects

Budget Impacts

The FY2021 Police Department budget includes the elimination of a vacant Lieutenant position, as well as the reduction of the following services for FY2021:

- Elimination of the community court hearing budget for one year;
- Suspend participation of county-wide vehicle theft operations for one year;
- Reduction in uniform items and purchase of safety supplies;
- Reduction in the bait program, which limits the ability to proactively address property crime; and
- Contractual services throughout the department will be reduced.

Additionally, increased funding for training related to mental health response has been included in the Police Department FY2021 proposed budget, which is in addition to the new funding for Citywide diversity and implicit bias training.

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	122.0	121.0	(1.0)
Limited Duration FTEs	-	-	-
Total	122.0	121.0	(1.0)

Police Department

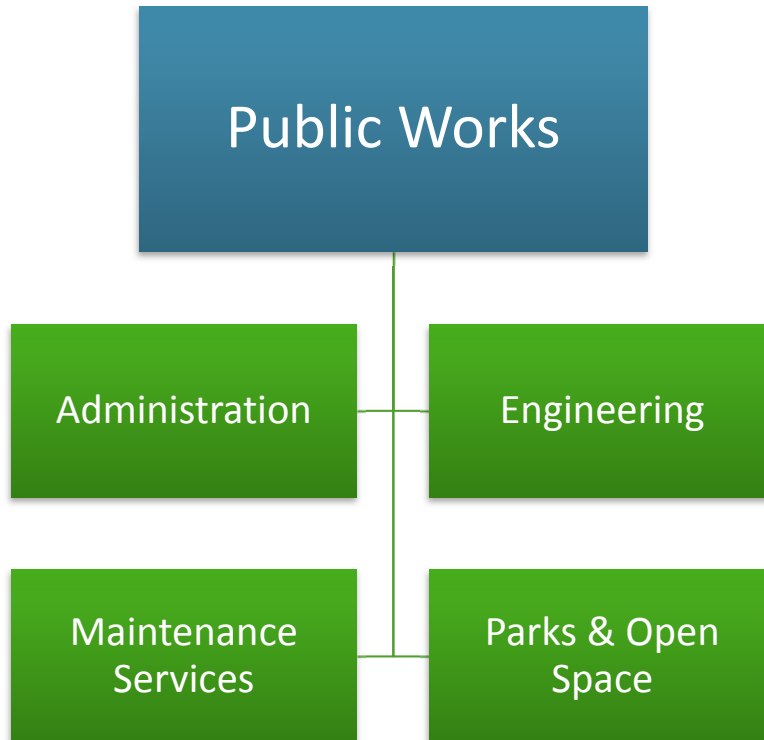
Department Financial Summary FY2021

Revenue	FY2019 Actual	FY2020 Projections	FY2021 Base	FY2021 Adjustments	FY2021 Adopted Budget
General Fund Revenue	\$1,386,786	\$1,103,877	\$ 914,146	-	\$ 914,146
Other Fund Revenue					
SLESF	199,225	100,000	181,500	-	181,500
Grants	180,792	-	-	-	-
Downtown Parking & Enhancement	3,087,512	2,263,281	2,922,628	-	2,922,628
Police Equipment Replacement	48,063	44,884	49,884	-	49,884
PERS Safety Side Fund Liability	1,992,283	-	-	-	-
Total Revenues - All Funds	\$6,894,661	\$ 3,512,042	\$ 4,068,158	-	\$ 4,068,158
Expense					
General Fund Expense	\$27,067,764	\$25,484,279	\$27,653,496	<i>\$(1,104,024)</i>	\$26,549,472
Other Fund Expense					
SLESF	115,850	158,807	146,915	-	146,915
Grants	180,792	-	-	-	-
Downtown Parking & Enhancement	3,053,935	3,108,770	3,078,565	-	3,078,565
Police Equipment Replacement	339,721	86,887	274,887	-	274,887
PERS Safety Side Fund Liability	67,372	-	-	-	-
Total Expenditures - All Funds	\$30,825,434	\$28,838,743	\$31,153,863	<i>\$(1,104,024)</i>	\$30,049,839

Public Works



Organizational Chart



Description

The primary mission of the Public Works Department is to preserve and maintain the City's infrastructure and natural resources. Utilizing a variety of funding sources, including working within the Capital Improvement Program/Capital Budget, the Public Works Department manages the City's infrastructure, parks, and open space. The Engineering, Maintenance, and Parks divisions combine to form a highly effective team that insure the City is both functionally and aesthetically maintained.

Divisions

- **Administration** – Takes requests for service from public and City staff, manages maintenance and technology for the Ygnacio Valley and Walnut Creek library branches, manages commercial and non-profit leases, manages public project contracts, serves as RecycleSmart (solid waste) liaison, and assists with Payroll and Information Technology items.

Public Works Department

- **Engineering**

- **Capital Investment Program/Capital Budget** – Implements the construction program for new City facilities and major maintenance projects of City-owned infrastructure, including design, surveying, scheduling, inspection, construction management, community outreach, coordination of joint projects, and applications for outside agency funding.
- **Development Engineering** – Reviews development permits, responds to engineering-related citizen inquiries, performs construction project inspections, oversees special event and right of way encroachment permits.
- **Traffic Engineering** – Manages the City’s traffic signals and responds to traffic-related citizen requests. Manages traffic safety programs, valet and neighborhood parking programs, and provides traffic signal and roadway lighting design for City-owned and private development projects.

- **Maintenance Services**

- **Traffic Maintenance** – Maintains parking meters, traffic-related signs, City-owned streetlights, and signalized intersections.
- **Street Maintenance** – Maintains streets, curbs, gutters, storm drain system and provides street sweeping. Provides homeless response and mitigation.
- **Building Maintenance** – Maintains City-owned buildings, assists with capital facilities projects, and provides customer service for facility users. Performs custodial services and facilitates service contract management.
- **Equipment Maintenance** – Maintains fleet vehicles, manages the vehicle and equipment replacement fund, vehicle acquisition and disposition, fuel distribution, hazardous waste disposition, and environmental regulatory compliance.

- **Parks & Open Space**

- **Park Maintenance** – Inspects and manages playground equipment, turf and landscape maintenance, weed abatement, irrigation improvements, Integrated Pest Management, graffiti removal, median maintenance, and homeless response.
- **Graffiti Removal** – Responds to and removes graffiti from City infrastructures along roadways, trails and facilities.
- **Urban Forestry** – Manages trees through Urban Forestry Program.
- **Open Space** – Maintains and operates Open Space, including annual weed abatement, trail maintenance, educational programs, and special event rentals. Partners with the Walnut Creek Open Space Foundation on environmental projects and enhancements.

Public Works Department

Budget Impacts

The FY2021 budget necessitates overall reductions in preventive maintenance of the City's infrastructure and assets. Position eliminations impact the Capital Improvement, Traffic Maintenance, Open Space, and Equipment Maintenance programs. Maintenance will shift to a more reactive approach. Budget impacts include:

- Reduced or delayed maintenance of traffic infrastructure may increase in traffic device failures and could have a negative effect on traffic flows;
- A reduction in resources to perform annual reflectivity and streetlight surveys;
- Reduction in the Fleet ISF will result in extending the life of some vehicles and requiring additional preventative and reactive maintenance in order to have the fleet meet the new extended life cycles;
- The Open Space Division will transition its open space management model from a proactive, prevention-based approach to a reactive, response-based approach, which may increase response times and delay trail maintenance;
- Reduction of Open Space Landscape Maintenance Workers will necessitate a reorganization and reprioritization of maintenance and projects that will require pooling of staff to meet workload demands;
- Reductions in the Capital Budget will lead to a reduced number of projects, causing further degradation of infrastructure;
- Capital Projects may take longer to complete and be more costly due to the use of consultants and required longer lead times;
- Longer response times to citizen questions and requests for technical advice; and
- Grant funding and other outside funding for Capital Improvement Projects may be reduced due to lack of available staffing and prioritization of workload.

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	106.0	103.0	(3.0)
Limited Duration FTEs	3.0	2.0	(1.0)
Total	109.0	105.0	(4.0)

Public Works Department

Department Financial Summary FY2021

Revenue	FY2019 Actual	FY2020 Projections	FY2021 Base	FY2021 Adjustments	FY2021 Adopted Budget
General Fund Revenue*	\$9,532,913	\$10,091,289	\$5,333,466	\$(100,000)	\$5,233,466
Other Fund Revenue					
Open Space	787,741	698,454	783,454	-	783,454
Gas Tax	1,465,652	1,872,768	1,663,475	-	1,663,475
NPDES	1,564,535	1,307,676	1,372,710	-	1,372,710
In-Lieu Underground	23,907	10,000	30,000	-	30,000
Storm Drain	8,561	2,500	11,000	-	11,000
In-Lieu Creek Restoration	4,555	1,200	5,000	-	5,000
In-Lieu Park	313,132	1,848,000	606,000	-	606,000
Grants	17,830	-	-	-	-
Tree Replacement	104,867	20,600	27,000	-	27,000
Downtown Parking & Enhancement	3,910,368	2,891,543	3,062,746	-	3,062,746
Capital Projects Outside Funding	3,297,300	-	100,000	-	100,000
Vehicle Replacement Fund	1,130,989	968,102	1,065,217	(500,000)	565,217
Equipment Replacement - General Fund	19,378	7,000	12,000	-	12,000
Facilities Replacement	5,284	1,500	6,000	-	6,000
Total Revenues - All Funds	\$22,187,012	\$19,720,632	\$14,078,068	\$(600,000)	\$13,478,068
Expense					
General Fund Expense*	\$21,359,763	\$21,815,861	\$18,182,768	\$(1,677,496)	\$16,505,272
Other Fund Expense					
Open Space	1,299,985	1,272,969	1,436,919	(133,559)	1,303,360
NPDES	1,774,964	1,738,627	1,730,972	-	1,730,972
In-Lieu Park	71,282	75,866	91,000	-	91,000
Grants	17,830	-	-	-	-
Traffic Impact Mitigation	-	-	70,000	-	70,000
Tree Replacement	-	5,720	111,655	-	111,655
Downtown Parking & Enhancement	1,870,370	1,948,213	2,004,984	-	2,004,984
Capital Improvement Program	10,252,403	16,600,324	10,945,398	-	10,945,398
Vehicle Replacement Fund	748,309	1,633,402	1,640,340	-	1,640,340
Equipment Replacement - General Fund	84,735	109,666	53,250	-	53,250
Facilities Replacement	4,700	-	4,700	-	4,700
Total Expenditures - All Funds	\$37,484,341	\$45,200,648	\$36,271,986	\$(1,811,055)	\$34,460,931

* An accounting change was implemented in FY21 that reduced the statement of transfers and thereby reduced total revenues and expenditures unrelated to the COVID pandemic.

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OTHER FUNDS



**CITY OF WALNUT CREEK
CALIFORNIA**

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Boundary Oak Golf Course Enterprise Funds

Description

The Arts and Recreation Department has responsibility for fiscal and operational oversight of the Boundary Oak Golf Course (BOGC). Opened in 1969, the golf course is a full service, 18-hole championship course with multiple practice areas, a driving range, and a 30,000-square-foot clubhouse. The clubhouse houses the golf shop, cart barn, and Tap House grill on the lower level, and banquet and special event rooms on the upper level. CourseCo, Inc. operates BOGC under a management contract, which began in 2009 and was renewed in 2014.

The Boundary Oak Golf Course operates as a self-supporting City enterprise independent of the City's General Fund. Revenues generated by golf and food and beverage operations fund Boundary Oak's operating expenses, capital improvements, support services, and debt service.

Due to county health orders related to the COVID pandemic, the golf course was closed, and therefore not generating any revenue, from March 17 to May 3, 2020. The golf course was allowed to reopen with social distancing and other safety precautions on May 4, 2020, although county health orders continue to restrict indoor rentals.

The adopted budget assumes a gradual easing of the current County Health Order restrictions on events, group size and social distancing over time. Therefore, overall expenditures in the original budget related to customer service, food and beverage supplies, and some maintenance and golf operations staff were reduced. In the proposed budget, expenditures for customer service staff and for food and beverage supplies increase over time in the fiscal year to match the assumptions related to when seated dining and events will be allowed to take place. Service impacts of the adopted FY2021 budget are outlined below:

- Due to social distancing requirements and other County public health guidelines, the public will have access to fewer rounds of golf at Boundary Oak Golf Course, and fewer golfers can use the driving range at one time.
- Rental of the Boundary Oak Golf course clubhouse and wedding ceremony site for large events will not be available until allowable by the County, and limited food and beverage options will be available at the Taphouse for to-go dining.

Boundary Oak Golf Course Enterprise Funds

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	0.14	0.18	0.04
Limited Duration FTEs	-	-	-
Total	0.14	0.18	0.04

FY2021 Financial Summary

Revenue	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Debt Service	\$329,955	\$329,956	\$329,956		\$329,956
City Operations	609,690	584,745	862,864	(253,980)	608,884
Contract Operations	5,553,804	4,246,243	5,330,386	(1,375,882)	3,954,504
Total Revenue	\$6,493,449	\$5,160,944	\$6,523,206	\$(1,629,862)	\$4,893,344
Expenses					
Debt Service	\$66,443	\$329,955	\$329,955	-	\$329,955
City Operations	1,967,786	643,549	634,284	(25,399)	608,885
Contract Operations	4,087,824	4,246,243	5,330,387	(1,375,883)	3,954,504
Total Expense	\$6,055,610	\$5,219,747	\$6,294,626	\$(1,401,282)	\$4,893,344
Surplus / (Deficit)	\$437,839	\$(58,803)	\$228,580		\$ -

Downtown Parking & Enhancement Enterprise Fund



Description

Per the City’s Parking Ordinance, the Downtown Parking Enterprise and Enhancement Fund (Parking Fund) uses parking revenues to support parking operations and infrastructure and Downtown enhancements within the Downtown Parking Meter Zone. This includes management and maintenance of three City Garages; operation and maintenance of 1,500 parking meters; parking enforcement; maintenance of infrastructure (garage elevators, sidewalk, and crosswalk repair); Downtown landscaping and beautification; Downtown Public Safety; free Downtown Trolley (Routes 4 and 5); and Downtown events.

In March 2020, immediately following the initial shelter-in-place order issued by the County, the City stopped charging for parking at all meters and City owned parking garages. As the County moved to the end of Stage 2 reopening, and the launching of the Rebound Program, parking demand increased. Given the recent changes to the County Health Orders and parking demand increase, the City Council directed staff to reevaluate revenue assumptions for the Parking Fund to better reflect existing conditions.

On June 30, 2020 Council adopted the Phased-In scenario as shown in below, which results in \$7.5 million in revenues for FY2021.

Phased-In Parking Fund Revenue Scenario

Phase	Start Date (2020)	Downtown Core (Green Meters)	Parking Garages	Purple Poles
1	July 1	\$2/hour 3 hour limit	Free	Free
2	August 1	↓	Free	Free
3	September 1		\$1.25/hour	Free
4	October 1		\$1.25/hour	\$1.00/hour No time limit

Implementing this scenario results in a FY2021 adopted budget that will have an estimated surplus of \$12,258 after contributions to reserves of \$0.35 million.

Downtown Parking & Enhancement Enterprise Fund

Authorized Positions Summary

	Authorized FY20	Adopted FY21	Change
Regular FTEs	22.55	22.55	-
Limited Duration FTEs	-	-	-
Total	22.55	22.55	-

FY2021 Financial Summary

	2019 Actual	2020 Projection	FY2021 Base Budget	FY2021 Adjustments	FY2021 Adopted Budget
Revenues					
Parking Meters	\$3,864,944	\$2,891,543	\$3,041,246	-	\$3,041,246
Parking Garages	1,742,094	976,783	1,398,339	-	1,398,339
Parking Enforcement	3,038,379	2,263,281	2,872,628	-	2,872,628
Other	149,848	157,864	200,000	-	200,000
Transfers In	910,276	-	-	-	-
Total Revenues and Transfers In	\$ 9,705,541	\$6,289,471	\$7,512,213		\$7,512,213
Expenses					
Parking Operations	\$4,201,474	\$4,270,265	\$4,303,623	-	\$4,303,623
Downtown Enhancements	2,429,879	2,135,639	2,451,779	(213,000)	2,238,779
Capital Projects & Transfers Out	2,546,838	83,000	702,553	(95,000)	607,553
Total Expenses and Transfers Out	\$9,178,191	\$6,488,904	\$7,457,955	\$(308,000)	\$7,149,955
Projected Surplus (Deficit)	\$ 527,350	\$(199,433)	\$54,258		\$ 362,258
Authorized Use of Reserves		\$ 199,433			
Contribution to Reserves	337,922				350,000
Total Surplus/(Deficit) After Contribution to Reserves	\$189,428	-			\$12,258



Internal Service Funds

Internal Service Funds (ISF) account for activities that provide goods or services to other City funds, departments, or agencies on a cost reimbursement basis. Deficits indicate a use of available fund balance. Estimated fund balances for all funds can be found in the Appendix & Supplemental Information section.

Employee Improvement Program Fund

The Employee Improvement Program Fund contains funds for the Management Improvement Program (MIP), Professional Improvement Program (PIP) and Career Development Program (CDP). While details vary based on MOU's, the funds can generally be used for attending training, conferences, and other professional development events, as well as for the purchase of technology such as laptops, tablets and phones.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$293,817	-	\$118,175	-	\$118,175
Expense	-	293,817	226,350	-	226,350
Surplus/(Deficit)	\$293,817	\$ (293,817)	\$(108,175)	-	\$ (108,175)

Equipment Replacement Fund – Information Technology (IT)

The IT Equipment Replacement Fund accumulates funds for the replacement of personal computers, technology infrastructure and major software applications based upon their expected replacement cost and useful life.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$961,676	\$851,500	\$1,952,025	-	\$1,952,025
Expense	917,435	1,377,902	2,783,185	-	2,783,185
Surplus/(Deficit)	\$44,241	\$ (526,402)	\$(831,160)	-	\$ (831,160)

Equipment Replacement Fund – Lesher Center for the Arts (LCA) and General Fund (GF)

The LCA Equipment Replacement Fund accumulates funds for the replacement of theater equipment. Funds are budgeted in the Arts and Recreation Department operating budget as they become available and are transferred to this fund.

Internal Service Funds

The General Fund Equipment Replacement Fund accumulates funds for the replacement of worn and obsolete equipment other than vehicles based upon their expected useful life and replacement cost.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue					
LCA Equipment Replacement	\$743	-	\$900	-	\$900
GF Equipment Replacement	19,378	7,000	12,000	-	12,000
Total Revenue	\$20,121	\$7,000	\$12,900	-	\$12,900
Expense					
LCA Equipment Replacement	\$4,385	-	\$4,500	-	\$4,500
GF Equipment Replacement	84,735	109,666	53,250	-	53,250
Total Expense	\$89,120	\$109,666	\$57,750	-	\$57,750
Surplus/(Deficit)	\$(68,999)	\$(102,666)	\$(44,850)	-	\$(44,850)

Facilities Replacement Fund

The Facilities Equipment Replacement Fund accumulates funds as they become available for the costs associated with the maintenance of all City facilities.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$5,284	\$1,500	\$6,000	-	\$6,000
Expense	4,700	-	4,700	-	4,700
Surplus/(Deficit)	\$584	\$1,500	\$1,300	-	\$1,300

Police Equipment Replacement Fund

The Police Equipment Replacement Fund accumulates funds for the replacement of radio equipment on a regular basis.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$48,063	\$ 44,884	\$ 49,884	-	\$ 49,884
Expense	339,721	86,887	274,887	-	274,887
Surplus/(Deficit)	\$(291,658)	\$(42,003)	\$(225,003)	-	\$(225,003)

Internal Service Funds

Vehicle Replacement Fund

The Vehicle Replacement Fund accumulates funds for the replacement of vehicles and other fleet equipment on a regular basis.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$1,130,989	\$968,102	\$1,065,217	<i>\$ (500,000)</i>	565,217
Expense	748,309	1,633,402	1,640,340	-	1,640,340
Surplus/(Deficit)	\$382,680	\$ (665,300)	<i>\$(575,123)</i>	-	<i>\$ (1,075,123)</i>

Workers Compensation Fund

To fund the City's Workers Compensation program, the City charges each department a fixed monthly charge, based on the number of employees in that department. The Workers Compensation Fund accumulates biweekly charges to departments, from which workers compensation claims and expenses are paid.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$ 259,977	\$ 4,834,916	\$1,355,560	-	\$ 1,355,560
Expense	-	1,334,916	1,353,560	-	1,353,560
Surplus/(Deficit)	\$ 259,977	\$3,500,000	\$ 2,000	-	\$ 2,000

Other ISFs

Fund 650, Equipment Replacement – Finance, and Fund 680, Major Roadway Construction, do not have any budgeted activity in FY2021.



Special Revenue Funds

Special Revenue Funds account for monies received that must be used for a specific project or purpose. Deficits indicate a use of available fund balance. Estimated fund balances for all funds can be found in the Appendix & Supplemental Information section.

Community Development Block Grant (CDBG) Fund

This fund accounts for federal grant receipts and related expenditures restricted for the primary purpose of developing viable communities.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$246,458	\$429,000	\$457,446	-	\$457,446
Expense	294,056	429,000	457,446	-	457,446
Surplus/(Deficit)	\$ (47,598)	-	-	-	-

Comcast Technology Grants Fund

The Comcast Technology Grant Fund is used for costs related to changes in Public, Education & Government access channels.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$7,084	\$3,500	\$7,500	-	\$7,500
Expense	24,503	32,575	32,575	-	32,575
Surplus/(Deficit)	\$ (17,419)	\$ (29,075)	\$ (25,075)	-	\$ (25,075)

Employee Housing Assistance Fund

This fund supports the City's Employee Housing Assistance program.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	-	-	-	-	-
Expense	-	-	\$130,000	-	\$130,000
Surplus/(Deficit)	-	-	\$(130,000)	-	\$ (130,000)

Special Revenue Funds

Gas Tax Fund

This fund accumulates monies from the California Highway Users Tax Account, with revenues coming from per gallon gasoline and diesel fuel taxes. These funds are used for road construction, replacement, maintenance, and repair projects.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$1,465,652	\$1,872,768	\$1,663,475	-	\$1,663,475
Expense	944,023	1,507,855	1,200,000	-	1,200,000
Surplus/(Deficit)	\$521,629	\$364,913	\$463,475	-	\$463,475

General Plan Update Fund

The General Plan Update Fund accumulates fees from development projects to be used for the updating of the City's General Plan.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$395,529	\$198,000	\$238,500	-	\$238,500
Expense	68,558	361,622	91,000	-	91,000
Surplus/(Deficit)	\$326,971	\$ (163,622)	\$147,500	-	\$147,500

Grants Fund

This fund is for various state, federal, and other outside grant-funded activities.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$576,044	-	-	\$138,000	\$138,000
Expense	\$514,501	-	-	\$138,000	\$138,000
Surplus/(Deficit)	\$61,543	-	-	-	-

Special Revenue Funds

Housing Funds

This fund accounts for in lieu fees and other restricted funds to be used for affordable housing projects.

Revenue	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Commercial Linkage Housing	\$211,941	\$1,001,000	\$335,000	-	\$335,000
Affordable Housing	594,244	588,200	19,000	-	19,000
Inclusionary Housing	1,042,154	6,623,000	2,170,000	-	2,170,000
Total Revenue	\$1,848,339	\$8,212,200	\$2,524,000	-	\$2,524,000
Expenses					
Commercial Linkage Housing	\$351,793	\$2,400,000	\$1,750,000	-	\$1,750,000
Affordable Housing	496,795	722,695	116,262	-	116,262
Inclusionary Housing	2,422,690	5,135,187	4,551,371	-	4,551,371
Total Expense	\$3,271,278	\$8,257,882	\$6,417,633	-	\$6,417,633
Surplus/(Deficit)	\$(1,422,939)	\$(45,682)	\$(3,893,633)	-	\$(3,893,633)

Housing Successor Agency Fund

This fund was established to account for the housing activities related to the restricted assets assumed by the City as Housing Successor of the former Redevelopment Agency of the City of Walnut Creek.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$448,599	\$88,750	\$120,500	-	\$120,500
Expense	42,413	497,506	313,696	-	313,696
Surplus/(Deficit)	\$406,186	\$(408,756)	\$(193,196)	-	\$(193,196)

In-Lieu Park Fund

This fund accumulates in-lieu fees to be used for park amenities and improvements.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$313,132	\$1,848,000	\$606,000	-	\$606,000
Expense	1,511,282	75,866	541,000	-	541,000
Surplus/(Deficit)	\$(1,198,150)	\$1,772,134	\$65,000	-	\$65,000

Special Revenue Funds

In-Lieu Public Art Fund

This fund accumulates in-lieu fees to be used for the installation of public art.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$116,371	\$61,000	\$65,000	-	\$65,000
Expense	35,250	35,250	41,608	-	41,608
Surplus/(Deficit)	\$81,121	\$25,750	\$23,392	-	\$23,392

Local Street & MTCE – Measure J Fund

This fund accumulates the City’s share of Measure J, a voter-approved half-cent sales tax measure throughout Contra Costa County. These funds are used for transportation planning and transportation capital projects.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$185,473	\$1,118,886	\$1,163,445	-	\$1,163,445
Expense	2,809,362	60,666	1,350,696	-	1,350,696
Surplus/(Deficit)	\$(2,623,889)	\$1,058,220	\$(187,251)	-	\$(187,251)

National Pollutants Discharge Elimination System (NPDES) Fund

The NPDES fund supports the City’s Clean Water Program, as required by the Clean Water Act, and is funded by property tax assessments.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$1,564,535	\$1,307,676	\$1,372,710	-	\$1,372,710
Expense	1,778,166	1,738,627	1,730,972	-	1,730,972
Surplus/(Deficit)	\$(213,631)	\$(430,951)	\$(358,262)	-	\$(358,262)

Special Revenue Funds

Open Space Fund

This fund was established to account for activities related to the preservation and maintenance of the City's Open Space areas, and is funded by property tax assessments, open space rental and program fees, and the General Fund.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$1,370,829	\$1,207,906	\$1,430,919	\$ (127,559)	\$1,303,360
Expense	1,305,959	1,207,906	1,436,919	(133,559)	1,303,360
Surplus/(Deficit)	\$64,870	-	\$ (6,000)	-	-

Public, Educational, & Governmental (PEG) Access Fund

This fund accumulates funds from telecommunication operators for capital costs associated with acquiring PEG access equipment, or capital costs associated with renovating and constructing PEG-related facilities.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$407,124	\$341,868	\$371,868	-	\$371,868
Expense	434,038	573,323	226,353	-	226,353
Surplus/(Deficit)	\$ (26,914)	\$ (231,455)	\$145,515	-	\$145,515

Shadelands Property and Business Improvement District Fund

This fund was established to account for activities related to the Shadelands Property and Business Improvement District.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$366,221	\$390,000	\$390,000	-	\$390,000
Expense	62,430	386,100	386,100	-	386,100
Surplus/(Deficit)	\$303,791	\$3,900	\$3,900	-	\$3,900

Special Revenue Funds

Supplemental Law Enforcement Services Fund (SLESF)

This fund receives Citizens' Option for Public Safety (COPS) grant monies, which can be used for "frontline law enforcement services."

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$448,599	\$88,750	\$120,500	-	\$120,500
Expense	42,413	497,506	313,696	-	313,696
Surplus/(Deficit)	\$406,186	\$ (408,756)	\$ (193,196)	-	\$ (193,196)

Traffic Congestion Relief Fund

This fund accumulates funds from the California Road Maintenance and Rehabilitation Account (RMRA), which can be used for road construction, replacement, maintenance, and repair projects.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$1,305,028	\$1,161,404	\$1,205,145	-	\$1,205,145
Expense	1,175,000	1,307,145	1,200,000	-	1,200,000
Surplus/(Deficit)	\$130,028	\$ (145,741)	\$5,145	-	\$5,145

Traffic Impact Mitigation Fund

The fund receives revenue from fees to be used for traffic and transportation related projects.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$524,009	\$295,000	\$380,000	-	\$380,000
Expense	1,700,000	-	1,570,000	-	1,570,000
Surplus/(Deficit)	\$ (1,175,991)	\$295,000	\$ (1,190,000)	-	\$ (1,190,000)

Special Revenue Funds

Tree Replacement Fund

This fund accumulates revenues from fees to be used for replacement of trees throughout the City.

	2019 Actual	FY2020 Projections	2021 Base Budget	FY2021 Adjustments	2021 Adopted Budget
Revenue	\$104,867	\$20,600	\$27,000	-	\$27,000
Expense	119,000	44,720	111,655	-	111,655
Surplus/(Deficit)	\$ (14,133)	\$ (24,120)	\$ (84,655)	-	\$ (84,655)

Other Special Revenue Funds

The following special revenue funds do not have any budgeted activity in FY2021:

- 120 – Revolving Loan Fund
- 145 – Asset Seizure – State
- 148 – CASp Certification and Training
- 154 – In-Lieu Underground
- 156 – Storm Drain
- 157 – In-Lieu Creek Restoration
- 162 – In-Lieu Parking
- 163 – Alternative Energy
- 183 – Shadelands Park Maintenance

CAPITAL BUDGET



**CITY OF WALNUT CREEK
CALIFORNIA**

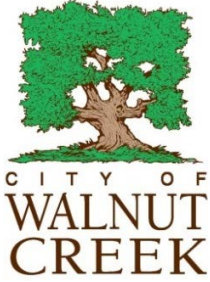
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FY2021 Capital Budget

Project Title	Capital Budget Cost Estimate	General Fund	Roadway Funding		Downtown Parking Fund	Developer Fees		Grants (Prop 68, BART)
			Gas Tax	Measure J		Traffic Impact Fee	In-Lieu Parkland	
Estimated Funds Available for FY2021		\$1,400,000	\$400,000	\$300,000	\$375,000	\$7,400,000	\$3,600,000	\$0
Forecast Revenues			\$2,868,620	\$1,041,045	\$0			\$1,250,000
Asset Management Projects								
Roadway Maintenance								
Arterial Overlay - Construction	\$1,250,000		\$850,000	\$400,000				
Arterial Overlay - Design Only	\$200,000	\$100,000	\$100,000					
2021 Slurry Seal	\$600,000	\$100,000	\$300,000	\$200,000				
Bridge Maintenance Study	\$100,000		\$100,000					
South Broadway Soundwall Repairs	\$450,000		\$450,000					
Storm Drain Maintenance								
Storm Drain Inspections	\$200,000	\$100,000		\$100,000				
Storm Drain Repairs	\$150,000			\$150,000				
ADA Transition Plan Implementation	\$50,000	\$50,000						
Trip and Fall Mitigation	\$50,000	\$50,000						
Parking Lots Maintenance	\$25,000	\$25,000						
Building/Facility Maintenance								
Building Interior Maintenance	\$0	\$0						
Building Roofing	\$50,000	\$50,000						
Building Exterior and Site Maintenance	\$200,000	\$200,000						
Building MEP	\$500,000	\$500,000						
Signal and Streetlight Maintenance	\$125,000	\$125,000						
Parks, Open Space, and Trails	\$250,000						\$250,000	
Median Upgrades	\$100,000	\$100,000						
Court Resurfacing at Larkey Park	\$250,000						\$150,000	\$100,000
Parking and Downtown								
EV Charging Stations	\$200,000				\$200,000			
N. Locust Elevator Rehabilitation	\$175,000				\$175,000			
Asset Management Subtotals	\$4,925,000	\$1,400,000	\$1,800,000	\$850,000	\$375,000	\$0	\$400,000	\$100,000

FY2021 Capital Budget

Project Title	Capital Budget Cost Estimate	General Fund	Roadway Funding		Downtown Parking Fund	Developer Fees		Grants (Prop 68, BART)
			Gas Tax	Measure J		Traffic Impact Fee	In-Lieu Parkland	
Estimated Funds Available for FY2021		\$1,400,000	\$400,000	\$300,000	\$375,000	\$7,400,000	\$3,600,000	\$0
Forecast Revenues			\$2,868,620	\$1,041,045	\$0			\$1,250,000
Discretionary Capital Projects								
<i>Transportation Projects</i>								
Pedestrian Improvements: non-signalized crosswalks	\$300,000					\$300,000		
Bike Master Plan: Striping on Trinity, Main Street and Downtown Bike Parking	\$250,000					\$250,000		
Safe Routes to BART	\$1,500,000					\$450,000		\$1,050,000
Traffic Monitoring and Communication Technology Phase 2	\$500,000					\$500,000		
<i>Transportation Projects Subtotal</i>	\$2,550,000	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$1,050,000
<i>Parks and Open Space Projects</i>								
Alma Park Improvements - Phase 1	\$50,000							\$50,000
Open Space Improvements	\$100,000						\$50,000	\$50,000
<i>Parks and Open Space Projects Subtotal</i>	\$150,000	\$0	\$0	\$0	\$0	\$0	\$50,000	\$100,000
<i>Asset Management Subtotal</i>	\$4,925,000	\$1,400,000	\$1,800,000	\$850,000	\$375,000	\$0	\$400,000	\$100,000
<i>Discretionary Project Subtotal</i>	\$2,700,000	\$0	\$0	\$0	\$0	\$1,500,000	\$50,000	\$1,150,000
Capital Budget Totals	\$7,625,000	\$1,400,000	\$1,800,000	\$850,000	\$375,000	\$1,500,000	\$450,000	\$1,250,000



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

ROADWAY MAINTENANCE

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: City wide

PROJECT DESCRIPTION: **NEW PROJECT:**

The City's Pavement Management Program includes street slurry and cape seal projects residential asphalt overlay projects, major roadway reconstruction, and any bridge repair projects. The following projects are planned for this Capital Budget:

- 2021 Slurry and Cape Seal
- Arterial Overlay - Design Only
- Arterial Overlay Ygnacio and S. Main - Construction



- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

PROJECT STATUS: Continuous. The City has an annual paving and maintenance program.

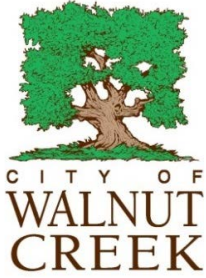
TOTAL PROJECT COST ESTIMATE: \$2,050
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Gas Tax¹	Measure J²	Grant Funding	Total
	\$200	\$1,250	\$600	\$0	\$2,050

¹ Gas Tax includes HUTA and RMRA funding on-hand funds less \$600k transfer to the Street Maintenance Division

² Measure J only includes July 2020 check for Fiscal Years 2019-20 and only the roadway portion, and additional 2% goes to planning.

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Timely implementation of programmed street maintenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

Bridge Maintenance Study

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: City Wide

PROJECT DESCRIPTION: **NEW PROJECT:**

The City maintains and operates 26 vehicular bridges in the City of Walnut Creek. The Bridge Maintenance Study will develop a Bridge Preventive Maintenance Plan (BPMP) that will prioritize maintenance activities in accordance with guidelines of the Federal Highway Bridge Program (HBP). Eligible bridge preventative maintenance expense under an approved BPMP is eligible for credit toward future HBP program Local Match funding.



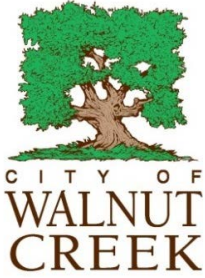
- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

PROJECT STATUS: This project will be programmed in the next year.

TOTAL PROJECT COST ESTIMATE: \$100
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Gas Tax	Total
	\$100	\$100

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Gives City credit toward local match requirements on future bridge projects thereby saving funding for other projects.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

SOUTH BROADWAY SOUNDWALL REPAIRS

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Broadway

PROJECT DESCRIPTION: **NEW PROJECT:**

The South Broadway Soundwall Repairs will replace the remaining wooden wall sections with concrete masonry unit (CMU) sound wall sections along the South Broadway Extension between Newell Avenue and Rudgear Road. Portions of the existing wooden wall sections, built in the 1990's, have been blown over by heavy winds and are in need of replacement.



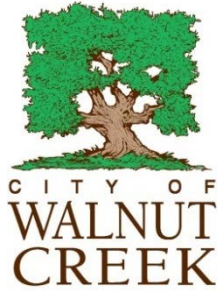
- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

PROJECT STATUS: Project is anticipated to be completed in 2020.

TOTAL PROJECT COST ESTIMATE: \$450
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Measure J	Total
	\$450	\$450

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Replacement with more durable materials has shown fewer repairs and maintenance requirements with other sections of this wall system.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

STORM DRAIN MAINTENANCE

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Various Locations within the City

PROJECT DESCRIPTION: **NEW PROJECT:**

The City maintains 90 miles of storm drain system. This funding provides for small to moderate size repairs to the City's storm drain system as identified by City Maintenance and Engineering Divisions.

Many of the City's corrugated metal pipes (CMP) are approximately 50 years old. The emphasis during the next 10-years will be to proactively replace this aging infrastructure. This year will include a continuation of programmatic storm drain surveying and video inspection.



- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

PROJECT STATUS: Continuous. The City regularly evaluates and replaces aging storm drain pipe.

TOTAL PROJECT COST ESTIMATE: \$350
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Measure J	Total
	\$100	\$250	\$350

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Timely implementation of storm drain maintenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

ADA TRANSITION PLAN IMPLEMENTATION

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Sidewalks, Primarily in the Core Area

PROJECT DESCRIPTION: **NEW PROJECT:**

The Americans with Disabilities Act (ADA) requires persons with disabilities have the same rights, opportunities, and access within public facilities and the public right of way. The City has adopted an ADA Transition Plan which provides guidelines to rank and prioritize facilities for ADA upgrades. Much of this work is focused on curb ramps, particularly in the Core Area. Funding may also be used in City buildings and facilities for accessibility improvements such as hearing assistance devices. Specific projects will be developed by the City's ADA Coordinator and may be in response to requests for accomodation made by the public.



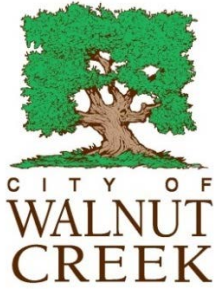
- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

PROJECT STATUS: Continuous. The City regularly upgrades pedestrian facilities to meet current ADA requirements.

TOTAL PROJECT COST ESTIMATE: \$50
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Total
	\$50	\$50

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Implementation of these projects reduces the City's exposure to ADA claims.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

TRIP AND FALL MITIGATION

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Sidewalks throughout the City

PROJECT DESCRIPTION: **NEW PROJECT:**

Cracked, broken, and lifted sidewalks constitute a tripping hazard to pedestrians. This project will identify and mitigate tripping hazards by cutting or trimming vertical offsets in sidewalks to create a smooth transition. Badly damaged sidewalks will be replaced. This project will focus on one or more of the 15 maintenance zones in the City per two year budget cycle. The City began an aggressive effort to reduce trip and fall hazards with the 2016-2018 budget and has observed a reduction in trip and fall claims city-wide.



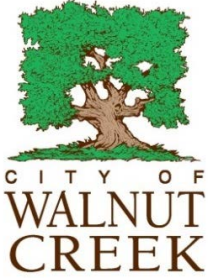
- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

PROJECT STATUS: On-going. The projects have been effective and this project continues the funding of the inspection and repair program.

TOTAL PROJECT COST ESTIMATE: \$50
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Total
	\$50	\$50

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Implementation of these projects reduces the City's exposure to ADA claims.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

PARKING LOTS MAINTENANCE

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Various City Parking Lots

PROJECT DESCRIPTION: **NEW PROJECT:**

The City maintains 30 parking lots in the City. The City's Municipal Maintenance Master Plan (MMP) provides a schedule for the long-term maintenance/replacement of the parking lots. Maintenance activities include seal coats, restriping, patching and replacement of failed pavement.



- JUSTIFICATION:**
- Address Legal Mandate
 - Resolve Health and Safety Problem
 - Preserve Aesthetic Character of Facility
 - Replace Existing Asset
 - Preserve Existing Asset
 - Priority Improvement for Designated Funding

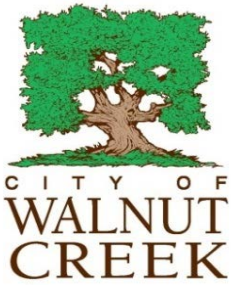
PROJECT STATUS: On-going. The City regularly seals, patches, and replaces failing pavement within City parking lots.

TOTAL PROJECT COST ESTIMATE: \$25
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Total
	\$25	\$25

EFFECT OF THE PROJECT ON ANNUAL OPERATION; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:

Timely implementation of parking lot maintenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

BUILDING ROOFING

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Various City Facilities

PROJECT DESCRIPTION: **NEW PROJECT:**

The City maintains 69 buildings of various sizes and containing varying types of equipment. The City's Municipal Maintenance Master Plan (MMP) provides a schedule for the long-term maintenance/replacement of major building elements. The proposed Building Roofing project for this budget may include:

- Replace City Hall Roof Expansion Joint Material



- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

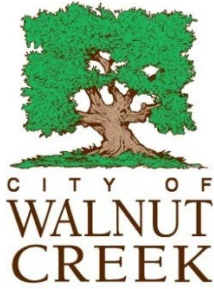
PROJECT STATUS: The project will be programmed in the next year.

TOTAL PROJECT COST ESTIMATE: \$50
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Total
	\$50	\$50

EFFECT OF THE PROJECT ON ANNUAL OPERATION; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:

Timely implementation of maintenance on our roofs prevents more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

BUILDING EXTERIOR AND SITE MAINTENANCE

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Various City Facilities

PROJECT DESCRIPTION: **NEW PROJECT:**

The City maintains 69 buildings of various sizes and containing varying types of equipment. The City's Municipal Maintenance Master Plan (MMP) provides a schedule for the long-term maintenance/replacement of major building elements. The Building Exterior Maintenance projects for this budget may include:

- City Hall paint exterior stucco
- Lesher Center Exterior Wall Repair and Sealing



JUSTIFICATION:

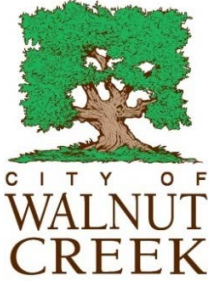
<input type="checkbox"/> Address Legal Mandate	<input checked="" type="checkbox"/> Replace Existing Asset
<input type="checkbox"/> Resolve Health and Safety Problem	<input checked="" type="checkbox"/> Preserve Existing Asset
<input type="checkbox"/> Preserve Aesthetic Character of Facility	<input type="checkbox"/> Priority Improvement for Designated Funding

PROJECT STATUS: These projects will be programmed in the next year.

TOTAL PROJECT COST ESTIMATE: \$200
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Total
	\$200	\$200

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Timely implementation of building and equipment maintenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

BUILDING MECHANICAL ELECTRICAL AND PLUMBING (MEP)

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Various City Facilities

PROJECT DESCRIPTION: NEW PROJECT:

The City maintains 69 buildings of various sizes and containing varying types of equipment. The City's Municipal Maintenance Master Plan (MMP) provides a schedule for the long-term maintenance/replacement of major building elements. The proposed Building MEP projects for this budget may include:

- 1) Energy Efficiency and HVAC Upgrades at City Hall
- 2) Replace 3 HVAC units at Corp Yard
- 3) Building Management System Installations in various other City-owned buildings



JUSTIFICATION:

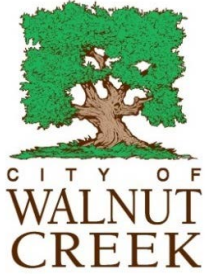
<input type="checkbox"/> Address Legal Mandate	<input checked="" type="checkbox"/> Replace Existing Asset
<input type="checkbox"/> Resolve Health and Safety Problem	<input checked="" type="checkbox"/> Preserve Existing Asset
<input type="checkbox"/> Preserve Aesthetic Character of Facility	<input type="checkbox"/> Priority Improvement for Designated Funding

PROJECT STATUS: Not Started

TOTAL PROJECT COST ESTIMATE: \$500
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Total
	\$500	\$500

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Timely implementation of building and equipment maintenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

SIGNAL AND STREETLIGHT MAINTENANCE

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Traffic Signals Throughout the City

PROJECT DESCRIPTION: **NEW PROJECT:**

Signal and streetlight maintenance projects are identified by the Maintenance Master Plan (MMP). The MMP assigns a replacement schedule for all basic traffic signal equipment. The MMP also identifies scheduled maintenance for City owned streetlights. The projects proposed for this budget may include:

- 1) New signal cabinets and controllers
- 2) Relamping LED vehicle signal indications
- 3) CCTV camera replacements
- 4) Installation of battery backup at various locations
- 5) Pedestrian push button replacement
- 6) Street light pole intergrity assessemnts



JUSTIFICATION:

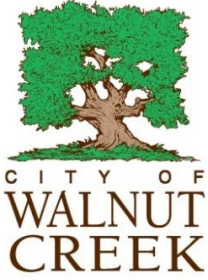
<input type="checkbox"/> Address Legal Mandate	<input checked="" type="checkbox"/> Replace Existing Asset
<input type="checkbox"/> Resolve Health and Safety Problem	<input checked="" type="checkbox"/> Preserve Existing Asset
<input type="checkbox"/> Preserve Aesthetic Character of Facility	<input type="checkbox"/> Priority Improvement for Designated Funding

PROJECT STATUS: On-going. The City regularly maintains and replaces aging traffic signal components.

TOTAL PROJECT COST ESTIMATE: \$125
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Total
	\$125	\$125

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Timely implementation of programmed signal maintenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

PARKS, OPEN SPACE AND TRAILS

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Various City Parks and Open Space

PROJECT DESCRIPTION: _____ **NEW PROJECT:**

The City maintains 22 parks and 2,726 acres of Open Space. The City’s Municipal Maintenance Master Plan (MMP) provides a schedule for long-term maintenance. Projects include irrigation improvements, fencing, trail renovations, trail construction, playground equipment replacement, sports field repairs.



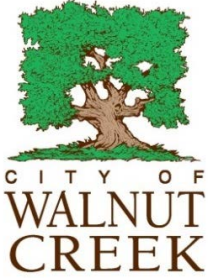
- JUSTIFICATION:**
- Address Legal Mandate
 - Resolve Health and Safety Problem
 - Preserve Aesthetic Character of Facility
 - Replace Existing Asset
 - Preserve Existing Asset
 - Priority Improvement for Designated Funding

PROJECT STATUS: These projects will be programed in the next two years.

TOTAL PROJECT COST ESTIMATE: \$250
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	In-Lieu Parkland Fund	Total
	\$250	\$250

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Timely implementation of programmed maintenenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

MEDIAN UPGRADES

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Medians Along Arterial Roadways

PROJECT DESCRIPTION: **NEW PROJECT:**

Roadway median handscapes and landscapes are aging and in need of repair. The City's Municipal Maintenance Master Plan (MMP) provides a schedule for the long-term maintenance or replacement of median landscaping and hardscaping. The project includes median renovations that would lower maintenance and reduce worker exposure to traffic. These projects will take place through out the City.



- JUSTIFICATION:**
- Address Legal Mandate
 - Resolve Health and Safety Problem
 - Preserve Aesthetic Character of Facility
 - Replace Existing Asset
 - Preserve Existing Asset
 - Priority Improvement for Designated Funding

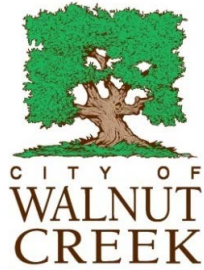
PROJECT STATUS: These projects will be programed in the next two years.

TOTAL PROJECT COST ESTIMATE: \$100
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	General Fund	Total
	\$100	\$100

EFFECT OF THE PROJECT ON ANNUAL OPERATION; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:

Timely implementation of programmed maintenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

COURT RESURFACING PROJECT

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Larkey Park

PROJECT DESCRIPTION: **NEW PROJECT:**

Staff is recommending that \$250,000 be allocated to repair and resurface the Tennis Courts and Basketball court at Larkey Park. Additional items may include repair and replacement of fencing, fencing fabric and repairs to the stairs from 1st Ave to the courts.



JUSTIFICATION:

- Address Legal Mandate
- Replace Existing Asset
- Resolve Health and Safety Problem
- Preserve Existing Asset
- Preserve Aesthetic Character of Facility
- Priority Improvement for Designated Funding

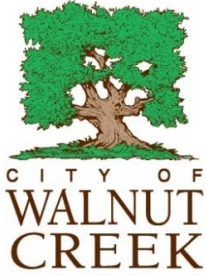
PROJECT STATUS: This project has not started.

TOTAL PROJECT COST ESTIMATE: \$250
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	In-Lieu Parkland Fund	Prop 68 Grant	Total
	\$150	\$100	\$250

EFFECT OF THE PROJECT ON ANNUAL OPERATION; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:

Timely implementation of court maintenance will prevent more costly repairs in the future.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

EV CHARGER SITE DESIGN

PROJECT CATEGORY: Parking/Transportation **REQUESTING PARTY:** Public Works - Engineering
PROJECT LOCATION: Broadway Parking Garage and Shadelands Civic Arts Parking Lot

PROJECT DESCRIPTION: NEW PROJECT:

This project replaces a project that was pulled from the 2018-2020 Capital Budget to close the FY2020 Budget gap. The funding will bring 24 additional charging spaces for electric vehicles in City garages and parking lots. The City has seen increasing demand for charging stations as electric vehicles increase in popularity. The project includes electrical upgrades that may be required to support additional charging stations. Installation of Electric Vehicle Charging Stations requires extensive analysis and review of electrical infrastructure. Staff has worked with PG&E to scope and vet proposed EV Charger sites. The two most viable sites in the program were Broadway Parking Garage and Shadelands Civic Arts Parking lot. PG&E has invested in Engineering and Design and even if this project we not to move forward the City would owe PG&E approximately \$75,000 per site.



JUSTIFICATION:

<input checked="" type="checkbox"/> Address Legal Mandate	<input type="checkbox"/> Replace Existing Asset
<input type="checkbox"/> Resolve Health and Safety Problem	<input type="checkbox"/> Preserve Existing Asset
<input type="checkbox"/> Preserve Aesthetic Character of Facility	<input checked="" type="checkbox"/> Priority Improvement for Designated Funding

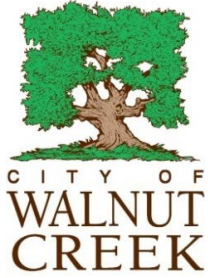
PROJECT STATUS: This project has been designed and is in the permitting phase.

TOTAL PROJECT COST ESTIMATE: \$200
 (\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Downtown Parking Fund	Total
	\$200	\$200

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:

This project would require maintenance support and funding for power and for the station to be part of a network of chargers that collect fees from users.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

PARKING GARAGE ELEVATOR REHABILITATION

PROJECT CATEGORY: Asset Management **REQUESTING PARTY:** Public Works

PROJECT LOCATION: N. Locust Street Garage

PROJECT DESCRIPTION: **NEW PROJECT:**

The City owns and operates three parking structures which provide public parking to the downtown area. There are a total of five elevators that serve the three garages, each of which are heavily used and in need of an overhaul. Two of the five are part of a 2018-2020 Capital Budget project. This project will provide for repairs and upgrades to the southwest elevator at the North Locust Garage. This elevator received some repairs in early 2020 due to vandalism. This project will complete the repairs and upgrades for one elevator.



- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

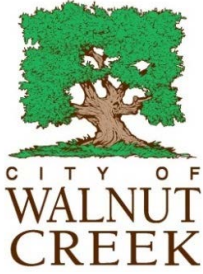
PROJECT STATUS: These projects will be programed in the next two years.

TOTAL PROJECT COST ESTIMATE: \$175
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Downtown Parking Fund	Total
	\$175	\$175

EFFECT OF THE PROJECT ON ANNUAL OPERATION; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:

Timely implementation of elevator maintenance will prevent more costly repairs in the future. Maintaining safety features reduces the City's liability.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

PEDESTRIAN IMPROVEMENTS: NON-SIGNALIZED INTERSECTIONS

PROJECT CATEGORY: Discretionary **REQUESTING PARTY:** Public Works - Traffic Engineering

PROJECT LOCATION: Various Locations

PROJECT DESCRIPTION: **NEW PROJECT:**

Improving our pedestrian facilities is an ongoing effort and may include improvements at additional locations as funding permits. Improvements may include curb ramps, bulb-outs, signage, striping, lighting, line of sight, advanced warning, layout and alignment modifications at non-signalized intersections. The proposed project will address the highest priority needs to upgrade the facility. The current highest priority projects include:

- 1) Main St and Third Ave
- 2) Marchbanks Dr at Hole 5 (Just north of Marchbanks Dr West and Ygnacio Valley Road)
- 3) Oak Grove Rd at the Ygnacio Trail Crossing (north of Walnut Ave)
- 4) Walnut Blvd at McCoy Ln



We will continue to seek grants to allow us to leverage these funds.

JUSTIFICATION:

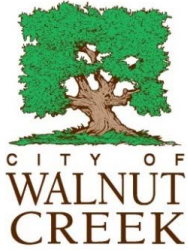
<input type="checkbox"/> Address Legal Mandate	<input type="checkbox"/> Replace Existing Asset
<input checked="" type="checkbox"/> Resolve Health and Safety Problem	<input type="checkbox"/> Preserve Existing Asset
<input type="checkbox"/> Preserve Aesthetic Character of Facility	<input checked="" type="checkbox"/> Priority Improvement for Designated Funding

PROJECT STATUS: These projects will be designed during the next year

TOTAL PROJECT COST ESTIMATE: \$300
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Traffic Impact Fees	Total
	\$300	\$300

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Implementation of these projects reduces the City's exposure to traffic collision litigation claims.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

BIKE MASTER PLAN: IMPROVEMENTS

PROJECT CATEGORY: Discretionary **REQUESTING PARTY:** Public Works - Traffic Engineering

PROJECT LOCATION: Trinity Ave, Main St and Parkside Dr

PROJECT DESCRIPTION: **NEW PROJECT:**

The Bike Master Plan identifies priority bicycle improvements. This project would include bicycle facilities at selected priority locations per the Bike Master Plan, TIF Project #2, and the North Downtown Specific Plan. Public outreach will be included as part of this project.



- Trinity Ave - Oakland Blvd to California Blvd
- Main St - Mt. Diablo Blvd to Civic Dr
- Main St - Civic Dr to LaCassie Ave
- Parkside Dr - Riviera Ave to Civic Dr

To encourage the use of cycling as an alternative method of transportation, this project will provide additional bicycle parking facilities in the Downtown Core. Improvements may include the installation of short term and long term bicycle parking facilities such as bike racks and bike lockers.



JUSTIFICATION:

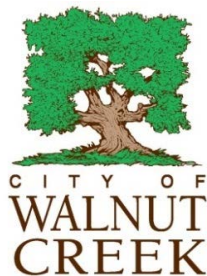
<input type="checkbox"/> Address Legal Mandate	<input type="checkbox"/> Replace Existing Asset
<input checked="" type="checkbox"/> Resolve Health and Safety Problem	<input type="checkbox"/> Preserve Existing Asset
<input type="checkbox"/> Preserve Aesthetic Character of Facility	<input checked="" type="checkbox"/> Priority Improvement for Designated Funding

PROJECT STATUS: These project will be programmed in the next two years

TOTAL PROJECT COST ESTIMATE: \$250
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Traffic Impact Fees	Total
	\$250	\$250

EFFECT OF THE PROJECT ON ANNUAL OPERATION; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Minor increase in maintenance costs for new infrastructure.



FY 2021 CAPITAL BUDGET PROJECT DESCRIPTION WORKSHEET

SAFE ROUTES TO BART

PROJECT CATEGORY: Discretionary

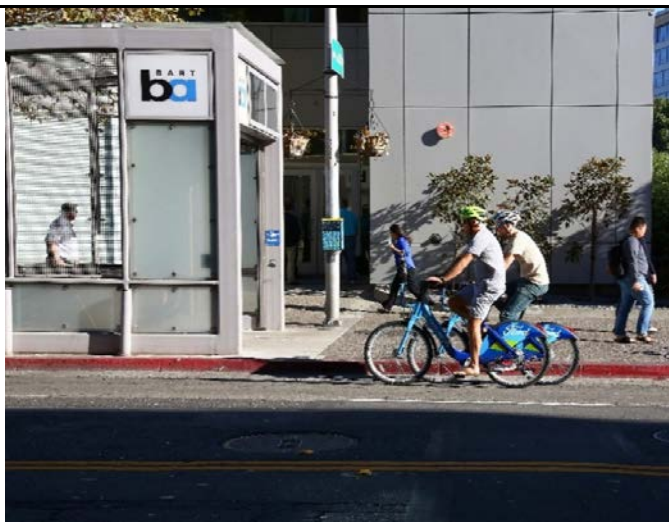
REQUESTING PARTY: Public Works -
Traffic Engineering

PROJECT LOCATION:

PROJECT DESCRIPTION:

NEW PROJECT:

This project would evaluate and install intersection improvements that enhance pedestrian access at California Blvd and Ygnacio Valley Road. The North Downtown Specific Plan shows a concept that is the basis for grant funding from BART. The grant funding window is open for this project but if the funding is not awarded then project would most likely not move forward. Traffic Impact Fees would be used for the required 30% match funding assuming a project total of \$1.5 million.



JUSTIFICATION:

- | | |
|---|---|
| <input type="checkbox"/> Address Legal Mandate | <input type="checkbox"/> Replace Existing Asset |
| <input type="checkbox"/> Resolve Health and Safety Problem | <input type="checkbox"/> Preserve Existing Asset |
| <input type="checkbox"/> Preserve Aesthetic Character of Facility | <input checked="" type="checkbox"/> Priority Improvement for Designated Funding |

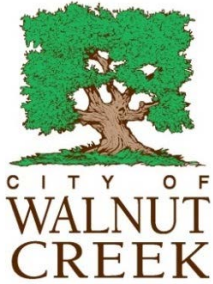
PROJECT STATUS: This project will be designed in the next year.

TOTAL PROJECT COST ESTIMATE: \$450
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Traffic Impact Fees	Total
	\$450	\$450

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:

Minor increase in maintenance costs for new infrastructure. Implementation of these projects reduces the City's exposure to traffic collision litigation claims.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

**TRAFFIC MONITORING AND COMMUNICATION TECHNOLOGY,
PHASE 2**

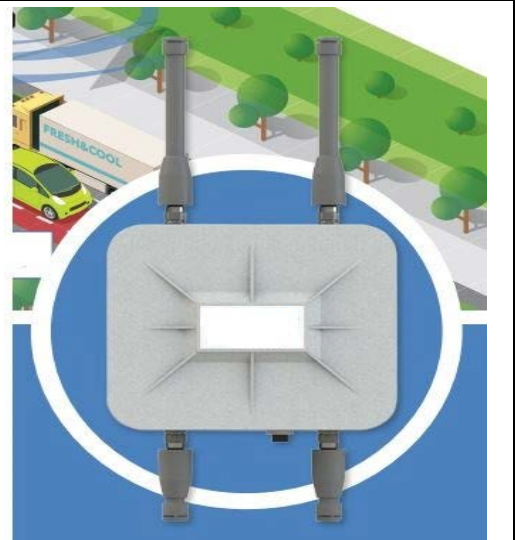
PROJECT CATEGORY: Discretionary **REQUESTING PARTY:** Public Works - Traffic Engineering

PROJECT LOCATION:

PROJECT DESCRIPTION: **NEW PROJECT:**

This project (TIF Project #6) will install Intelligent Transportation System (ITS) Travel Monitoring devices along California Boulevard, Mt. Diablo Boulevard, Broadway and Main Street to capture and transmit real time traffic information. ITS monitoring will improve traffic flow by enabling the management team to make instant updates and decisions based on live traffic data.

The project may include the strengthening of the communications infrastructure with fiber connections, dedicating short range communication transformers, and upgrading the traffic signal controller cabinets and controller components.



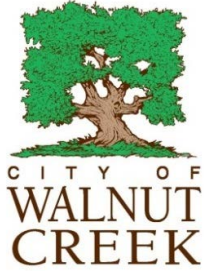
- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

PROJECT STATUS: This project will be designed in the next year.

TOTAL PROJECT COST ESTIMATE: \$500
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Traffic Impact Fees	Total
	\$500	\$500

EFFECT OF THE PROJECT ON ANNUAL OPERATIONS; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:
Project improves communication efficiency and may reduce perational costs.



**FY 2021 CAPITAL BUDGET
PROJECT DESCRIPTION WORKSHEET**

ALMA PARK IMPROVEMENTS - PHASE 1

PROJECT CATEGORY: Discretionary **REQUESTING PARTY:** Public Works

PROJECT LOCATION: Alma Park

PROJECT DESCRIPTION: **NEW PROJECT:**

Alma park has been identified as a feature park for the downtown core system and staff aims to implement items outlined in the Alma Park Long Range Plan. Improvements include creating a play area for children 2-5 years old, replacement of planter pots, new picnic tables and benches, improving park signage, and landscape improvements.



- JUSTIFICATION:**
- Address Legal Mandate
 - Replace Existing Asset
 - Resolve Health and Safety Problem
 - Preserve Existing Asset
 - Preserve Aesthetic Character of Facility
 - Priority Improvement for Designated Funding

PROJECT STATUS: The Alma Park Long Range plan was completed in June of 2019. This project has not started.

TOTAL PROJECT COST ESTIMATE: \$50
(\$ in Thousands)

FUNDING SOURCES (\$ in Thousands)	Prop 68	Total
	\$50	\$50

EFFECT OF THE PROJECT ON ANNUAL OPERATION; INCLUDING ESTIMATED COSTS TO SUSTAIN THE PROJECT:

Improvements have minimal impact on operational costs

BUDGET & FINANCIAL POLICIES



CITY OF WALNUT CREEK
CALIFORNIA

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Budget Goals & Policies

Adopted March 6, 2018

Reaffirmed on November 19, 2019

The City's budget goals and policies are intended to guide the development of the City's biennial budget and to manage the budget in current and future years.

The City's Budget Goals

Overall, the goals of the City of Walnut Creek in the development of its biennial budget are to:

- Further the City's mission, vision, and values;
- Establish a comprehensive financial plan that supports the provision of high-quality services that are responsive to community priorities and desires in an effective and efficient manner;
- Strike a balance between maintaining fiscal health and continuing to provide programs and services to the City's many and varied customers. Striking this balance is important both in times of financial difficulty and in times of financial growth.

The City's Budget Development Policies

- The Proposed Budget from the City Manager and the Adopted Budget by the City Council shall be balanced and comply with all legal requirements.
- The City's mission, vision, and values and the City Council's priorities and direction shall be used by departments to strategically guide the budget development process. Departments should tie goals and funding requests to the City's priorities, mission, and/or vision.
- When faced with financial difficulty, the City should identify budget-balancing strategies that address both short- and long-term budget gaps, while also minimizing the impact of budget reductions to the community and City employees. In instances in which the Long Term Financial Forecast projects budget shortfalls in future years, a multi-year budget balancing approach should be considered (i.e. long-term gaps may not feasibly be closed in a single budget cycle).
- During times of financial recovery and growth, it is important that the City remains adaptable to changing conditions and is able to regenerate in the face of setbacks. Under these circumstances, the City aims to strike a balance between long-term financial security, programs and services, and employee compensation.

Budget Goals & Policies

- Budget reductions shall be evaluated on a case-by-case basis in a manner that is consistent with the City's policies and priorities. Departments will prioritize their services and propose reductions in areas that are less effective in achieving Council and Department goals and associated outcomes. Departments should also consider the potential effects to interrelated programs when evaluating potential reductions.
- Requests for budget augmentations should include a clear description of targeted outcomes in as measurable terms as possible.
- When requesting the addition of new programs, services, or resources, non-General Funds should be pursued first, offsetting fee revenue second (if applicable), and the General Fund last.

The City's Financial Planning Policies

- One-time funding sources should be used for one-time expenditures. Annual budgets should not become overly reliant upon cyclical, unreliable, or one-time revenues. During economic downturns and budgetary contractions, the use of reserves (e.g. rainy day funds or other reserves) may be used to ease the transition to downsized or reorganized operations.
- The funding of reserves, designations, and contingencies is essential to the long-term fiscal health of the City. To the extent possible, the budget should comply with the City's policies and related resolutions, including:
 - Use of One-Time Revenues and General Fund Surpluses
 - Fund Balance Policy
 - Establishing the Classifications of Fund Balance
- The City may consider the judicious use of debt financing for one-time capital projects. In these instances, the City shall strive for a AAA bond rating to achieve the lowest rates available; and overall, debt service shall be kept to 5% or less of the annual General Fund Operating Budget. Capital projects financed through debt shall be paid back within a period not to exceed the useful life of the project.



FY2021 Budget Development Calendar

Date	Responsible Party	Description
October 2019	City Staff	Administrative Services holds Budget Kickoff Meeting with departments
November 2019	City Staff	Administrative Services begins budget software set-up
November 2019	City Staff	Departments review chart of accounts, personnel inventory and personnel allocations and chart of accounts
November 2019- January 2020	City Staff	Administrative Services holds monthly Budget Coordinator meeting with Departments
November 2019	Public Meeting City Council	Review and Accept Budget Goals & Policies Approve One-Year Budget Cycle for FY2021
December 2019	City Staff	Departments receive budget software training
December 2019- January 2020	City Staff	Departments enter budget information into budget system
February 2020	City Staff	City Manager and Administrative Services review department budget submittals
March 2020	City Staff	Departments meet with City Manager and Administrative Services on budget submittals
March 2020	City Staff	Revise FY2021 revenue assumptions due to COVID-19 pandemic.
April 2020	Public Meeting Finance Committee	Fiscal Year 2020 Budget Update & Financial Trend Analysis
April 2020	Public Meeting City Council	Fiscal Year 2020 Budget Update & Financial Trend Analysis
April 2020	City Staff	Adjust FY2021 Revenue Assumptions based upon City Council feedback

FY2021 Budget Development Calendar

Date	Responsible Party	Description
May 2020	Public Meeting Finance Committee	Fiscal Year 2021 General Fund Revenue Assumptions & Projections Fiscal Year 2021 Downtown Parking Enterprise & Enhancement Fund - Revenue Assumptions Proposed FY 2021 Budget for Boundary Oak Golf Course Enterprise Fund
May 2020	Public Meeting City Council	Fiscal Year 2021 Revenue Projections & Assumptions Fiscal Year 2021 Downtown Parking Enterprise & Enhancement Fund Revenue Assumptions Fiscal Year 2021 Boundary Oak Gold Course Enterprise Fund Revenue Assumptions
May 2020	City Staff	Identify budget reductions and solutions to present a balanced FY2021 budget.
May 2020	Public Meeting Finance Committee	Fiscal Year 2021 Budget Balancing Strategies Fiscal Year 2021 Downtown Parking Enterprise & Enhancement Fund Budget Balancing
June 2020	Public Meeting City Council	Fiscal Year 2021 Budget Balancing Solutions Fiscal Year 2021 Downtown Parking Enterprise & Enhancement Fund Budget Balancing Strategies
June 2020	City Staff	Incorporated City Council feedback and prepare proposed FY2021 budget.

FY2021 Budget Development Calendar

Date	Responsible Party	Description
June 2020	Public Meeting Finance Committee	Fiscal Year 2021 General Fund Operating Budget Fiscal Year 2021 Downtown Parking Enterprise & Enhancement Fund: Updated Revenue Assumptions and Budget Balancing Strategies Fiscal Year 2021 Capital Budget Funding Levels
June 2020	Public Meeting City Council	Adoption of a Resolution Authorizing Interim Spending Authority through July 31, 2020 or until FY2021 Budget Adoption Fiscal Year 2021 General Fund Operating Budget Fiscal Year 2021 Downtown Parking Enterprise & Enhancement Fund: Updated Revenue Assumptions and Fiscal Year 2021 Budget Fiscal Year 2021 Capital Budget
July 2020	Public Hearing City Council	Adopt Operating Budget, Capital Budget, and Master Fee Schedule*

*Prior to adoption by the City Council, the Parks, Recreation, and Open Space (PROS) Commission and the Arts Commission review and approve certain fee changes in their jurisdictions.



Basis of Budget & Accounting

Expenditures are controlled at the fund level for all budgeted departments within the City. This is the level at which expenditures may not legally exceed appropriations. The budgets are adopted on a basis substantially consistent with generally accepted accounting principles (GAAP).

The accounting policies of the City conform to generally accepted accounting principles. The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

All governmental funds (i.e. General, Special Revenue, Capital Projects, and Redevelopment Agency funds) are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. Expenditures are recorded in the accounting period when the liability is incurred.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute GAAP basis expenditures or liabilities because the commitments will be reappropriated and honored in the subsequent year. Encumbrances are not displayed in this budget document.

Proprietary funds (i.e. Enterprise and Internal Service funds) are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized when the liability is incurred.

**CITY OF WALNUT CREEK
RESOLUTION NO. 11-30**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK
ESTABLISHING THE CLASSIFICATIONS OF FUND BALANCE IN ACCORDANCE WITH
GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 54**

WHEREAS, The Governmental Accounting Standards Board has issued Statement No. 54 (“GASB 54”) entitled “Fund Balance Reporting and Governmental Fund Type Definitions”, a new standard that became effective in governmental fiscal years starting after June 15, 2010, and

WHEREAS, the City Council elects to implement GASB 54 requirements and to apply such requirements to its financial statements beginning with the current (July 1, 2010-June 30, 2011) fiscal year, and

WHEREAS, GASB 54 states that the City Council may commit General Fund balance for specific purposes by taking formal action and these committed amounts cannot be used for any other purpose unless the City Council removes or changes the specific uses through the same formal action taken to establish the commitment; and

WHEREAS, the City Council has determined that the Catastrophic Emergency commitment should be established and approved at 10% of annual General Fund budgeted operating expenditures as recommended by the City Manager, and

WHEREAS, the City Council has determined that the Compensated Absences commitment should be established and approved as equal to the projected one-year liability based on the previous year’s experience, and

WHEREAS, the City Council has determined the Dental Claim commitment should be established and approved as equal to six months of budgeted dental expenses, and

WHEREAS, the City Council has determined that the Fiscal Emergency commitment should be established and approved at 10% of annual General Fund revenue budget for property tax, sales tax, and departmental revenue, plus 10% of the annual General Fund expenditure budget for PERS and medical costs as recommended by the City Manager, and

WHEREAS, the City Council has determined that the Legal Claims commitment should be established and approved based on the City’s five year claim history, but no less than \$3 million, and

WHEREAS, the City Council has determined that the Public Employee Retirement System (PERS) commitment should be established and approved, and

WHEREAS, the City Council has determined that the Radio Communications commitment should be established and approved, and

WHEREAS, the City Council has determined that the Workers Compensation commitment should be established and approved equal to twice the annual expenses paid out over the previous five years, but no less than \$2 million, and

WHEREAS, the City Council has determined where an expenditure is to be made for a purpose for which amounts are available in multiple Fund Balance classifications, the order in which

resources will be expended is as follows: Restricted Fund Balance, followed by Committed Fund Balance, Assigned Fund Balance, and lastly Unassigned Fund Balance.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Walnut Creek as follows:

Section 1. The Council hereby approves and defines the various components of Fund Balance reported by the City as defined in Governmental Accounting Standards Board Statement No. 54 effective starting with the current (July 1, 2010-June 30, 2011) fiscal year.

Section 2. The City Council delegates to the City Manager the authority to carry thru Council direction related to those components of Fund Balance that are reported as "Assigned" in the City's Comprehensive Annual Financial Report.

Section 3. The City Council has determined that the specific purposes for which the Catastrophic Emergency commitment may be used are the actual or threatened existence of conditions of disaster or of extreme peril to the safety of persons and property within this City caused by such conditions as fire, flood, storm, epidemic, riot, earthquake, nuclear disaster, tornado, or terrorism. These uses may only be changed by approval of a subsequent resolution.

Section 4. The City Council has determined that the specific purposes for which the Compensated Absences commitment may be used is to fund payouts of accumulated leave due upon separation from City employment that exceed the regularly budgeted amount for this purpose. These uses may only be changed by approval of a subsequent resolution.

Section 5. The City Council has determined that the specific purposes for which Dental Claims commitment is to be used is to pay claims awarded against the City during the budget period that exceed the regularly budgeted amounts for this purpose. These uses may only be changed by approval of a subsequent resolution.

Section 6. The City Council has determined that the specific purposes for which the Fiscal Emergency commitment may be used are in the event of that the combined revenues (projected or actual) of property tax, sales tax, and departmental revenues decline more than five percent (5%) or in the event that the combined expenditures (projected or actual) of PERS retirement, medical insurance costs, utility costs (electric, gas, and water) and fuel costs increase more than 10%. These uses may only be changed by approval of a subsequent resolution.

Section 7. The City Council has determined that the specific purposes for which Legal Claims commitment is to be used is to pay claims awarded against the City during the budget period that exceed the regularly budgeted amounts for this purpose. These uses may only be changed by approval of a subsequent resolution.

Section 8. The City Council has determined that the specific purposes for the PERS commitment is to provide funding set aside for costs either to pay down future liabilities or smooth large increases anticipated for the next budget cycle, whichever is the most fiscally advantageous. These uses may only be changed by approval of a subsequent resolution.


Section 9. The City Council has determined that the specific purposes for which Radio Communications commitment is to set aside funding for the City's upcoming purchase of radios for

police and public services staff and investment in infrastructure needed to facilitate emergency response and communications on a regional basis. These uses may only be changed by approval of a subsequent resolution.

Section 10. The City Council has determined that the specific purposes for which Workers Compensation commitment is to be used is to pay workers compensation awards that exceed the regularly budgeted amount for this purpose. These uses may only be changed by approval of a subsequent resolution.

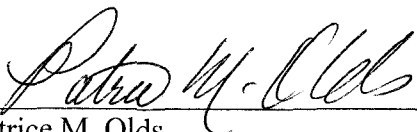
PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 7th day of June 2011, by the following called vote:

AYES:	Councilmembers:	Lawson, Rajan, Simmons, Skrel, Mayor Silva
NOES:	Councilmembers:	None
ABSENT:	Councilmembers:	None



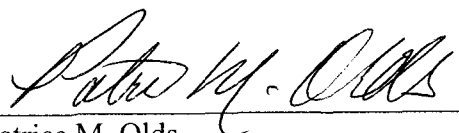
 Cindy Silva
 Mayor of the City of Walnut Creek

Attest:



 Patrice M. Olds
 City Clerk of the City of Walnut Creek

I HEREBY CERTIFY the foregoing to be a true and correct copy of Resolution No.11-30, duly passed and adopted by the City Council of Walnut Creek, County of Contra Costa, State of California, at a regular meeting of said Council held on the 7th day of June 2011.



 Patrice M. Olds
 City Clerk of the City of Walnut Creek

**CITY OF WALNUT CREEK
RESOLUTION NO. 12-36**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK AMENDING
THE FUND BALANCE POLICY IN ACCORDANCE WITH GOVERNMENTAL
ACCOUNTING STANDARDS BOARD STATEMENT NO. 54**

WHEREAS, The Governmental Accounting Standards Board has issued Statement No. 54 (“GASB 54”) entitled “Fund Balance Reporting and Governmental Fund Type Definitions”, a new standard that became effective in governmental fiscal years starting after June 15, 2010, and

WHEREAS, the establishment of the fund balance policy was adopted by the City Council on June 7, 2011 with Resolution 11-30, and

WHEREAS, the City Council has determined that the specific purposes for which the Fiscal Emergency commitment is used remains the unchanged, described as follows: in the event that the combined revenues (projected or actual) of property tax, sales tax, and departmental revenues decline more than five percent (5%) or in the event that the combined expenditures (projected or actual) of PERS retirement, medical insurance costs, utility costs (electric, gas, and water) and fuel costs increase more than 10%. These uses may only be changed by approval of a subsequent resolution.


WHEREAS, the City Council has determined that the Fiscal Emergency commitment is amended to be calculated at five percent (5%) of annual General Fund revenue budget for property tax, sales tax, and departmental revenue, plus five percent (5%) of the annual General Fund expenditure budget for PERS and medical costs as recommended by the City Manager.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Walnut Creek as follows:

Section 1. The Council hereby amends the Fiscal Emergency component of the Fund Balance policy as defined in Governmental Accounting Standards Board Statement No. 54.

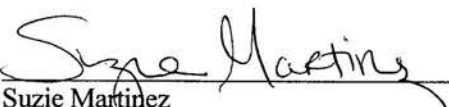
PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 19th day of June 2012, by the following called vote:

AYES:	Councilmembers:	Lawson, Rajan, Silva, Skrel, Mayor Simmons
NOES:	Councilmembers:	None
ABSENT:	Councilmembers:	None



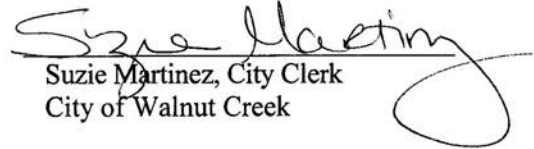
Bob Simmons
Mayor of the City of Walnut Creek

Attest:



Suzie Martinez
City Clerk of the City of Walnut Creek

I HEREBY CERTIFY the foregoing to be a true and correct copy of Resolution No. 12-36, duly passed and adopted by the City Council of Walnut Creek, County of Contra Costa, State of California, at a regular meeting of said Council held on the 19th day of June 2012.


Suzie Martinez, City Clerk
City of Walnut Creek

**CITY OF WALNUT CREEK
RESOLUTION NO. 12-37**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK ADOPTING
A FISCAL POLICY ESTABLISHING THE USE OF ONE-TIME REVENUES AND GENERAL
FUND SURPLUSES FOR ONE-TIME INFRASTRUCTURE, CAPITAL AND TECHNOLOGY
NEEDS**

WHEREAS, the City of Walnut Creek is committed to maintaining a structurally balanced budget, in which ongoing expenditures are aligned and supported by ongoing revenues; and

WHEREAS, the City Council has determined that the use of One-Time Revenues to fund ongoing programs jeopardizes the City's ability to meet continued service demand and undermines the organization's commitment to fiscal discipline; and

WHEREAS, in 2011, the Community Blue Ribbon Task Force developed and recommended viable financial strategies that could be implemented to meet future operational and capital budgets, including specific direction regarding the use of General Fund Surplus for purposes of funding one-time capital and technology needs; and

WHEREAS, the City Council is committed to maintaining General Fund reserve balances at appropriate levels to protect City assets, assure availability of cash to meet short-term obligations, address unforeseen events, and avoid future debt; and

WHEREAS, the City Council has determined that a fiscal policy should be established entitled "Use of One-Time Revenues and General Fund Surpluses", committing the use of One-Time Revenues and General Fund Surplus for purposes of funding one-time capital, infrastructure and technology needs.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Walnut Creek as follows:

Section 1. If at the end of each budget year the General Fund Surplus is \$250,000 or less, the City Manager is authorized to transfer those General Fund Surpluses after fulfilling the City's established General Fund Reserve Policy requirements, to the following funds: Equipment Replacement-IT Fund ("Fund 640"), Capital Improvement Fund ("Fund 210") and Facilities Improvement and Replacement Fund ("Fund "670").

Section 2. If at the end of each budget year the General Fund Surplus exceeds \$250,000, the City Manager will propose allocations of those funds to the City Council as part of the six-month and eighteen-month budget updates, including specific appropriation recommendations as warranted.


Section 3. The City Council has determined that One-Time Revenues, resulting from one-time events, should be used for purposes of funding one-time capital, infrastructure and technology needs.

Section 4. the City Council has determined that any One-Time Revenues should be reported as part of the six-month and eighteen-month budget updates, and at additional intervals determined by the City Manager, and at such times the City Council may authorize specific allocations of One-Time Revenues for purposes of funding One-Time Expenses, which may include, but not be limited to, the following funds: Capital Improvements Fund ("Fund 210") and Downtown Parking and Enhancement Enterprise Fund ("Fund 180").

Section 5. The City Council hereby approves and adopts the One-Time Revenue and General Fund Surpluses Policy, effective immediately.

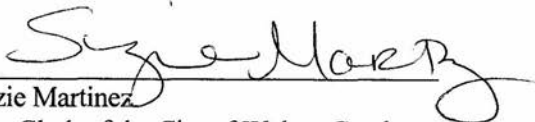
PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 19th day of June 2012, by the following called vote:

AYES:	Councilmembers:	Lawson, Rajan, Silva, Skrel, Mayor Simmons
NOES:	Councilmembers:	None
ABSENT:	Councilmembers:	None



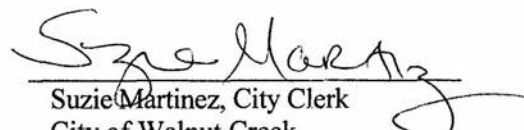
 Bob Simmons
 Mayor of the City of Walnut Creek

Attest:



 Suzie Martinez
 City Clerk of the City of Walnut Creek

I HEREBY CERTIFY the foregoing to be a true and correct copy of Resolution No. 12-37 duly passed and adopted by the City Council of Walnut Creek, County of Contra Costa, State of California, at a regular meeting of said Council held on the 19th day of June 2012.



 Suzie Martinez, City Clerk
 City of Walnut Creek

**CITY OF WALNUT CREEK
RESOLUTION NO. 14-37**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK AMENDING
THE FUND BALANCE POLICY IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING
STANDARDS BOARD STATEMENT NO. 54**

WHEREAS, The Governmental Accounting Standards Board has issued Statement No. 54 (“GASB 54”) entitled “Fund Balance Reporting and Governmental Fund Type Definitions”, a new standard that became effective in governmental fiscal years starting after June 15, 2010, and

WHEREAS, the establishment of the fund balance policy was adopted by the City Council on June 7, 2011 with Resolution 11-30, and

WHEREAS, the fund balance policy was revised by the City Council on June 19, 2012 with Resolution 12-36, and

WHEREAS, the City Council has determined that the Council Contingency will be amended to become a flat amount of \$100,000 per year.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Walnut Creek as follows:


Section 1. The Council hereby amends the Council Contingency component of the Fund Balance policy as defined in Governmental Accounting Standards Board Statement No. 54.

PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 17th day of June 2014 by the following called vote:

AYES: Councilmembers: Haskew, Silva, Simmons, Wedel, Mayor Lawson

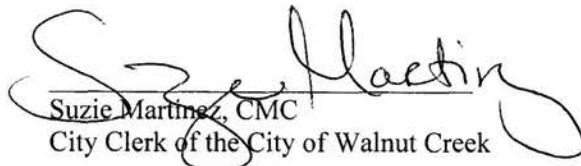
NOES: Councilmembers: None

ABSENT: Councilmembers: None



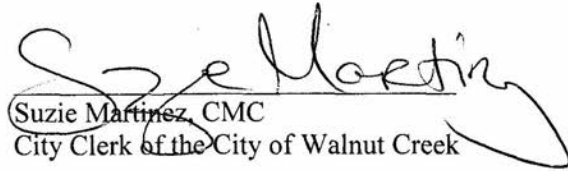
Kristina Lawson
Mayor of the City of Walnut Creek

Attest:



Suzie Martinez, CMC
City Clerk of the City of Walnut Creek

I HEREBY CERTIFY the foregoing to be a true and correct copy of Resolution No. 14-37 duly passed and adopted by the City Council of Walnut Creek, County of Contra Costa, State of California, at a regular meeting of said Council held on the 17th day of June 2014.


Suzie Martinez, CMC
City Clerk of the City of Walnut Creek

**CITY OF WALNUT CREEK
RESOLUTION NO. 17-54**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK
AMENDING ADMINISTRATIVE POLICY NO. 302, USE OF ONE-TIME REVENUES AND
GENERAL FUND SURPLUSES**

WHEREAS, Administrative Policy No. 302, "Use of One-Time Revenues and General Fund Surpluses", was adopted on June 19, 2012 by formal action of the City Council via Resolution No. 12-37.

NOW, THEREFORE, the City Council of the City of Walnut Creek, California, does resolve as follows:

Section 1. Administrative Policy No. 302 is amended to allow an allocation to an irrevocable pension trust as an acceptable use of funds.

Section 2. Administrative Policy No. 302 is on file in the office of the City Clerk, and incorporated herein by reference.

Section 3. This resolution shall become effective July 18, 2017.

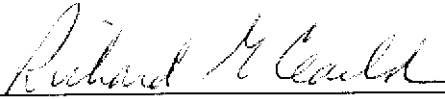
Section 4. To the extent that any provision of this resolution conflicts with any provision of any prior Council resolution concerning the Policy covered by this resolution, the provision of the prior resolution is repealed.

PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 18th day of July, 2017 by the following called vote:

AYES: Councilmembers: Haskew, Silva, Wilk, Wedel, Mayor Carlston

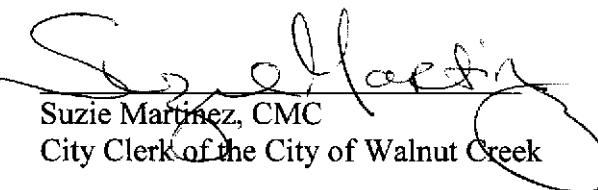
NOES: Councilmembers: None

ABSENT: Councilmembers: None

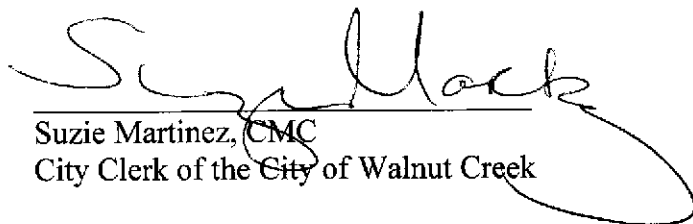


Richard G. Carlston
Mayor of the City of Walnut Creek

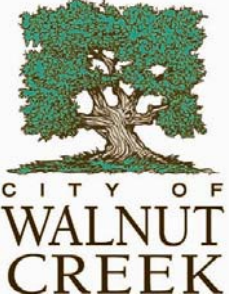
Attest:


Suzie Martinez, CMC
City Clerk of the City of Walnut Creek

I HEREBY CERTIFY the foregoing to be a true and correct copy of Resolution No. 17-54 duly passed and adopted by the City Council of Walnut Creek, County of Contra Costa, State of California, at a regular meeting of said Council held on the 18th day of July, 2017.



Suzie Martinez, CMC
City Clerk of the City of Walnut Creek

	POLICIES AND PROCEDURES	
	<i>Subject</i>	Use of One-Time Revenues and General Fund Surpluses
	<i>Policy #</i>	302
	<i>Date</i>	Issued:6/19/2012 Amended: 7/18/17
	<i>Approved by</i>	City Council
	<i>Authored by</i>	City Manager's Office / Administrative Services Department

1. POLICY STATEMENT AND PURPOSE

It is the policy of the City of Walnut Creek (“City”) to establish sound financial policies that will serve as guidelines for responsible and prudent decision-making related to financial matters. The purpose of this Policy is to establish a formal process by which one-time revenues and General Fund budget surpluses are to be allocated and used for funding one-time needs in support of overall City goals and priorities.

2. SCOPE

This Policy shall apply and be subordinate to fulfilling the City established General Fund reserve requirements and obligations as outlined in the City’s Classification of Fund Balances Policy, identified in Resolution No. 11-30, adopted by the City Council on June 7, 2011, and as amended. The scope of this Policy is limited to annual General Fund budget surpluses, and one-time sources of non-recurring revenue. This Policy does not include one-time grants, which by their nature are designated for specific purposes.

3. DEFINITIONS

General Fund Surplus – The City’s budget is a financial plan based on the best information available at the time. Budgeted revenue and expenditure projections are therefore not exact and may change over time. In the normal course of budgeting, the City regularly realizes a General Fund Surplus. A General Fund Surplus, under this Policy, occurs when actual General Fund revenues exceed expenditures, after fulfilling all annual auditing and financial reporting requirements and compliance with the City’s Classification of Fund Balances Policy.

One-Time Revenues – Non-recurring resources generated by one-time events, which may include, but are not limited to, the following:

- Sale of City-owned assets or property
- Litigation settlements
- Development agreements

One-Time Expenses – Non-recurring and non-operational expenses, typically related to short-duration activities or one-time projects, which may include, but are not limited to, the following:

- Unmet needs in the City’s Capital Budget, identified as Asset Management or Discretionary Projects. These include, but are not limited to, the following:
 - Right of Way Projects (streets, sidewalks, curb and gutters)
 - Storm Drains
 - Major facility maintenance, upgrades or renovations
 - Acquisition, design and construction of new facilities
- Equipment replacements
- Technology replacements or upgrades
- Emergency repairs of City infrastructure

The examples of One-Time Revenues and One-Time Expenses provided in this Policy are merely examples and do not preclude the City Council from identifying other appropriate one-time revenue sources or one-time funding needs, consistent with this Policy.

Existing Fund Balance Reserve Categories – The City Council has committed to maintaining General Fund reserve balances at appropriate levels to protect City assets, assure availability of cash to meet short-term obligations, address unforeseen events and avoid future debt. In accordance with the City’s existing Classification of Fund Balance Policy, the City currently establishes reserves into a number of categories to address unforeseen emergencies or disasters, legal claims, workers compensation, and significant changes in the economic environment. Pursuant to Governmental Accounting and Standards Board (GASB) Statement No. 54, the City’s existing General Fund reserve balances are organized within five classifications, which include: Nonspendable, Restricted, Committed, Assigned and Unassigned.

4. RESPONSIBILITY

Implementation of the Policy is the responsibility of the Finance Division of the Administrative Services Department.

5. BACKGROUND

The City of Walnut Creek is committed to maintaining a structurally balanced budget, in which ongoing expenditures are aligned and supported by ongoing revenues.

In 2009, through the Center for Priority based Budgeting, the City began to implement a series of initiatives in order to achieve better long-term fiscal health and wellness. Part of the Fiscal Health and Wellness Model adopted in 2009 included the premise of matching one-time resources with one-time needs. This Model included a series of policies, one of which codified the City's past practice of using year-end budget surpluses to fund capital needs.

By their nature, one-time revenues cannot be relied on to support future expenses that are ongoing in their nature. Furthermore, use of one-time revenues to fund ongoing programs or expenditures could jeopardize the City's ability to meet continued service demands and undermines the organization's commitment to fiscal discipline. It has been a longstanding practice of the City of Walnut Creek to allocate one-time revenues, whether derived from year-end budget surpluses or one-time events, for purposes of paying for one-time expenses.

A. Community Blue Ribbon Task Force Recommendations

In 2011, the Community Blue Ribbon Task Force developed and recommended viable financial strategies that could be implemented to meet future operational and capital budgets. Their final report included specific direction regarding the use of General Fund surplus, including the following:

RECOMMENDATIONS:

- 8.a. *The City should develop or amend specific policies to guide the allocation and use of any surplus operating budget funds in some proportion to the following:*
 - 8.a.i. *The existing Capital Equipment/Facilities Reserve Fund;*
 - 8.a.ii. *PERS Reserve Fund;***
 - 8.a.iii. *Unfunded or underfunded Projects in the CIP; and*
 - 8.a.iv. *The existing Technology Replacement Reserve Fund"*

** - With respect to item 8.a.ii noted above, the City established a PERS reserve fund in 2010.

B. One-Time Resources and Revenues

In the course of regular City business, a variety of one-time events may occur, such as the sale of City property or approval of a development agreement, resulting in One-Time Revenues to the City. Depending upon the source and nature of these funds, they may be restricted to some purposes, or unrestricted and available to further City and community goals.

Given our past practices, and recent recommendations, this Policy affirms current financial practices of aligning one-time resources with one-time needs. In doing so, this

policy helps ensure sufficient resources are set aside for purposes of funding future one-time capital, infrastructure and technology needs.

The Council also recognizes that pension costs are likely to increase substantially in future years. In order to mitigate the impacts on future operating budgets, the Council can authorize placing end of year budget surpluses and one-time revenues into a supplemental pension trust.

6. PROCEDURE

A. Use of General Fund Surplus

In keeping with the principles outlined in this Policy, at the end of each fiscal year, the Finance Division staff of the Administrative Services Department shall determine if any excess General Fund Surplus exists. If so, the City Manager shall have discretion to transfer General Fund Surpluses up to \$250,000 to the following City Funds to be used for One-Time Expenses.

- Equipment Replacement-IT Fund (#640)
- Capital Improvements Fund (#210)
- Facilities Improvement and Replacement Fund (#670)
- Irrevocable Pension Trust

If the General Fund Surplus exceeds \$250,000, any additional recommended allocations will be presented to the City Council following acceptance of the annual audit for consideration.

B. Use of One-Time Revenues

As part of the six-month and eighteen-month budget updates (and at additional intervals as determined by the City Manager), Finance Division staff shall report any One-Time Revenues to the City Council. At that time, the City Council may authorize specific allocations of One-Time Revenues for purposes of funding One-Time Expenses. Allocations of One-Time Revenues may include, but not be limited to, the following funds:

- Capital Improvements Fund (#210)
- Downtown Parking and Enhancement Enterprise Fund (#180)

Appropriations would be based upon a number of considerations, including the City's established Work Plan, General Plan priorities, Long-Term Financial Plan and on-going capital investment and infrastructure needs.

7. POLICY HISTORY AND CITATIONS

This Policy is new to the City, and is to be reviewed by the City Council as part of the bi-annual budget development and adoption process. Any changes to this Policy would require formal Council authorization.

8. ADOPTION

This policy and procedure was adopted on June 19, 2012 by formal action of the City Council at its regular meeting via Resolution No. 12-37. This policy is hereby amended effective July 18, 2017 via Resolution No. 17-54.

APPENDIX & SUPPLEMENTAL INFORMATION



CITY OF WALNUT CREEK
CALIFORNIA

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Fund Descriptions

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

General Fund – This fund is the City’s primary operating fund. It accounts for all financial resources necessary to carry out basic governmental activities of the City which are not accounted for in another fund.

Housing Successor Agency Fund – This fund was established to account for the housing activities related to the restricted assets assumed by the City as Housing Successor of the former Redevelopment Agency of the City of Walnut Creek.

Housing Fund – This fund accounts for in lieu fees and other restricted funds to be used for affordable housing projects.

Community Development Block Grants (CDBG) Fund – This fund accounts for federal grant receipts and related expenditures restricted for the primary purpose of developing viable communities.

Capital Investment Program Fund – This fund accounts for resources used for making capital improvements and funding large maintenance projects.

Assessment Districts Group I Fund accounts for the redemption of special assessment bonds issued for the purposes of acquisition and improvement in various Local Improvement Districts.

Boundary Oak Onsite Contract Operations Enterprise Fund accounts for golf course and clubhouse operations run by a third-party operator for the Boundary Oak Golf Course.

Downtown Parking and Enhancement Enterprise Fund accounts for receipts from parking meter revenues to be used for funding parking structure improvements and for enhancement of the downtown area.

Employee Improvement Program Fund contains funds for the Management Improvement Program (MIP), Professional Improvement Program (PIP) and Career Development Program (CDP). While details vary based on MOU’s, the funds can generally be used for attending training, conferences, and other professional development events, as well as for the purchase of technology such as laptops, tablets, and phones.

Fund Descriptions

Equipment Replacement Fund – IT accumulates funds for the replacement of personal computers, technology infrastructure, and major software applications based upon their expected replacement cost and useful life.

Equipment Replacement Fund – LCA has accumulated funds for the replacement of theater equipment. Funds are budgeted in the Arts & Recreation Department operating budget as they become available and are transferred to this fund.

Equipment Replacement Fund – Finance has accumulated available funds for the replacement of finance equipment based upon their expected replacement cost and useful life.

Equipment Replacement Fund – General Fund accumulates funds for the replacement of worn and obsolete equipment other than vehicles based upon their expected useful life and replacement cost.

Facilities Replacement Fund accumulates funds as they become available for the costs associated with the maintenance of all City facilities.

Golf Course – City Administration Enterprise Fund accounts for the City administration of the Boundary Oak Golf Course and Clubhouse, and capital improvements made to the golf course and clubhouse, including any related debt service.

Local Agency Investment Fund (LAIF) is an investment pool managed by the State of California in which the City participates. Investments in LAIF are subject to credit risk, with the full faith and credit of the State of California collateralizing these investments.

Pension Trust Fund (City of Walnut Creek Section 115 Pension Trust) accumulates funds to provide for funding of pension, retiree health, and other post-employment benefits for the City's eligible retirees.

PERS Safety Side Fund Liability Fund accounts for the repayment of an internal loan made for the early retirement of a portion of the public safety pension liability.

Police Equipment (Radio) Fund accounts accumulate funds for the replacement of radio equipment on a regular basis. Funds are budgeted in operating budgets annually based upon expected useful life.

RDA Successor Agency Debt Service Fund accounts for accumulation of resources to be used for payment of debt service on former Redevelopment Agency Merged Project Area Tax Allocation Bonds.

Fund Descriptions

Redevelopment Agency Obligation Retirement Fund accounts for the accumulation of resources to be used for payments at appropriate amounts and times in the future.

Trust and Agency Fund accounts for assets held by the City as an agent for various organizations and activities.

Vehicle Replacement Fund accumulates funds for the replacement of vehicles and other fleet equipment on a regular basis.

Workers Compensation Fund accumulates biweekly charges to departments, from which workers compensation claims and expenses are paid.

Funds and Department Relationship Matrix

Fund Name	Administrative Services	Arts & Recreation	Community Development	General Government	Human Resources	Police	Public Works	Capital Improvement Program
General Fund								
010 - General Fund	X	X	X	X	X	X	X	X
Special Revenue Funds								
108 - General Plan Update			X					
115 - Open Space							X	
120 - Revolving Loan			X					
121 - Employee Housing Assistance			X					
140 - SLESF						X		
141 - PEG Access Fees				X				
142 - Comcast Technology Grants				X				
145 - Asset Seizure-State						X		
148 - CASp Certification & Training			X					
150 - Gas Tax							X	X
152 - NPDES							X	
154 - In-Lieu Underground								X
156 - Storm Drain								X
157 - In-Lieu Creek Restoration								X
158 - In-Lieu Park							X	X
159 - In-Lieu Public Art		X						
160 - CDBG			X					
162 - In-Lieu Parking								X
163 - Alternative Energy								X
164 - Local Street & MTCE-Measure J			X					X
165 - Traffic Congestion Relief								X
166 - Grants	X	X	X	X	X	X	X	
168 - Traffic Impact Mitigation							X	X
170 - Tree Replacement							X	
173/74/75 - Housing Funds			X					
177 - Housing Successor Agency			X					
183 - Shadelands Park Maintenance								X
184 - SH Property & Bus Impv Dist				X				

Funds and Department Relationship Matrix

Fund Name	Administrative Services	Arts & Recreation	Community Development	General Government	Human Resources	Police	Public Works	Capital Improvement Program
Enterprise Funds								
180 - Downtown Parking & Enhancement		X	X	X		X	X	X
310 - Golf Course Debt Service		X						
510/25 - Golf Course - City & Contract Ops		X						
Capital Project Funds								
210/12 - Capital Investment Program							X	X
225 - Golf Course Construction		X						X
255 - LID31 N Locust Parking								X
260 - LID41 N Broadway Extension								X
Internal Service Funds								
600 - Employee Improvement Program	X	X	X	X	X	X	X	
605 - Workers Compensation ISF	X	X	X	X	X	X	X	
610 - Vehicle Replacement Fund							X	
620 - Police Equip Replacement Fund						X		
630/50/60 - Equipment Replacement	X	X					X	
640 - Equipment Replacement - IT	X		X					
670 - Facilities Replacement							X	
Other Funds								
720 - Assessment Districts 38,41,42								X
740 - Leshner Foundation Fund		X						
750 - Trust & Agency	X							
765 - RDA Obligation Retirement Fund			X					
970 - Redevelopment Debt Service			X					

Historical Revenues by Fund

	FY2019 Actual	FY2020 Projections	FY2021 Adopted
010 - General Fund			
PROPERTY TAXES	\$ 24,694,679	\$ 25,596,656	\$ 26,530,574
SALES AND USE TAX	26,565,101	20,574,461	22,290,859
TRANSIENT OCCUPANCY TAX	2,224,694	2,017,746	1,873,839
FRANCHISE FEES	3,560,438	3,800,582	3,664,040
INTEREST & OTHER REVENUE	3,819,842	1,392,342	1,519,189
TOTAL DEPARTMENT REVENUES	34,417,730	28,243,458	20,412,279
TRANSFER IN FROM OTHER FUNDS	757,250	757,250	683,000
TOTAL GENERAL FUND REVENUE	\$ 96,036,648	\$ 82,382,495	\$ 76,973,791

Special Revenue Funds

108 - GENERAL PLAN UPDATE	395,529	198,000	238,500
115 - OPEN SPACE	1,370,829	1,272,969	1,303,360
120 - REVOLVING LOAN	10,395	6,000	3,000
140 - SLESF	199,225	100,000	181,500
141 - PEG ACCESS FEES	407,124	341,868	371,868
142 - COMCAST TECHNOLOGY GRANTS	7,084	3,500	7,500
148 - CASp CERTIFICATION & TRAINING	-	-	3,000
150 - GAS TAX	1,465,652	1,872,768	1,663,475
152 - NPDES	1,564,535	1,307,676	1,372,710
154 - IN-LIEU UNDERGROUND	23,907	10,000	30,000
156 - STORM DRAIN	8,561	2,500	11,000
157 - IN-LIEU CREEK RESTORATION	4,555	1,200	5,000
158 - IN-LIEU PARK	313,132	1,848,000	606,000
159 - IN-LIEU PUBLIC ART	116,371	61,000	65,000
160 - CDBG	246,458	300,264	457,446
162 - IN-LIEU PARKING	22,731	16,800	50,000
164 - LOCAL STREET & MTCE-MEASURE J	185,473	1,118,886	1,163,445
165 - TRAFFIC CONGESTION RELIEF	1,305,028	1,161,404	1,205,145
166 - GRANTS	576,044	-	138,000
168 - TRAFFIC IMPACT MITIGATION	524,009	295,000	380,000
170 - TREE REPLACEMENT	104,867	20,600	27,000
172 - CORE AREA	20,895	-	-
173/74/75 - HOUSING FUNDS	1,848,340	8,212,200	2,524,000
177 - HOUSING SUCCESSOR AGENCY	448,599	88,750	120,500
183 - SHADELANDS PARK MAINTENANCE	-	10,000	-
184 - SH PROPERTY AND BUS IMPRV DIST	366,221	390,000	390,000

Historical Revenues by Fund

	FY2019 Actual	FY2020 Projections	FY2021 Adopted
Enterprise Funds			
180 - DOWNTOWN PARKING	\$ 9,705,541	\$ 6,289,471	\$ 7,512,213
310 - GOLF COURSE DEBT SERVICE	329,955	329,956	329,956
510/25 - GOLF COURSE CITY & CONTRACT OPS	6,163,494	4,830,988	4,563,388
Capital Project Funds			
210/12 - CAPITAL INVESTMENT PROGRAM	24,300,557	5,011,091	6,475,000
255 - LID31 N LOCUST PARKING	-	500	-
260 - LID41 N BROADWAY EXTENSION	-	4,000	-
Internal Service Funds			
600 - EMPLOYEE IMPROVEMENT PROGRAM	293,817	-	118,175
605 - WORKERS COMPENSATION ISF	259,977	4,834,916	1,355,560
610 - VEHICLE REPLACEMENT FUND	1,130,989	968,102	565,217
620 - POLICE EQUIP REPLACEMENT FUND	48,063	44,884	49,884
630/50/60 - EQUIPMENT REPLACEMENT	20,140	7,000	12,920
640 - EQUIPMENT REPLACEMENT - IT	961,676	851,500	1,952,025
670 - FACILITIES REPLACEMENT	5,284	1,500	6,000
680 - MAJOR ROADWAY RECONSTRUCTION	-	3,000	-
Other Funds			
740 - LESHER FOUNDATION FUND	-	-	110,000
765 - RDA OBLIGATION RETIREMENT FUND	4,152,058	271,630	100,000
970 - REDEVELOPMENT DEBT SERVICE	17,341	242,590	2,500
Grand Total	\$ 154,961,103	\$ 124,713,008	\$ 112,444,077

Historical Expenditures by Fund

	FY2019 Actual	FY2020 Projections	FY2021 Adopted
010 - General Fund			
ADMINISTRATIVE SERVICES DEPARTMENT	\$ 4,978,632	\$ 5,391,741	\$ 4,570,467
COMMUNITY & ECONOMIC DEVELOPMENT	7,181,128	6,800,886	7,680,489
PUBLIC WORKS	21,359,763	21,815,861	16,324,408
POLICE DEPARTMENT	27,067,764	25,484,279	26,739,922
HUMAN RESOURCES	1,421,280	1,514,092	1,554,162
ARTS & RECREATION	17,112,259	16,772,302	13,131,467
GENERAL GOVERNMENT	6,309,261	6,087,318	7,368,082
TOTAL TRANSFERS OUT	4,876,996	1,886,832	1,929,906
TOTAL GENERAL FUND	\$ 90,296,927	\$ 85,753,311	\$ 79,298,903
Special Revenue Funds			
108 - GENERAL PLAN UPDATE	68,558	361,622	91,000
115 - OPEN SPACE	1,305,959	1,272,969	1,303,360
121 - EMPLOYEE HOUSING ASSISTANCE	-	130,000	-
140 - SLESF	115,850	158,807	146,915
141 - PEG ACCESS FEES	434,038	573,323	226,353
142 - COMCAST TECHNOLOGY GRANTS	24,503	32,575	32,575
150 - GAS TAX	944,023	1,507,855	1,200,000
152 - NPDES	1,778,166	1,738,627	1,730,972
158 - IN-LIEU PARK	1,511,282	75,866	541,000
159 - IN-LIEU PUBLIC ART	35,250	35,250	41,608
160 - CDBG	294,056	429,000	457,446
164 - LOCAL STREET & MTCE-MEASURE J	2,809,362	60,666	1,350,696
165 - TRAFFIC CONGESTION RELIEF	1,175,000	1,307,145	1,200,000
166 - GRANTS	514,501	133,703	138,000
168 - TRAFFIC IMPACT MITIGATION	1,700,000	-	1,570,000
170 - TREE REPLACEMENT	119,000	44,720	111,655
172 - CORE AREA	20,895	-	-
173/74/75 - HOUSING FUNDS	3,271,278	8,257,882	6,417,633
177 - HOUSING SUCCESSOR AGENCY	42,413	497,506	313,696
184 - SH PROPERTY AND BUS IMPRV DIST	362,430	386,100	386,100
Enterprise Funds			
180 - DOWNTOWN PARKING	9,178,189	6,488,904	7,149,954
310 - GOLF COURSE DEBT SERVICE	66,443	329,955	329,955
510/25 - GOLF COURSE CITY & CONTRACT OPS	7,417,572	4,889,792	4,563,388
FY 2020-21 Adopted Budget	- 146 -	City of Walnut Creek, California	

Historical Expenditures by Fund

	FY2019 Actual	FY2020 Projections	FY2021 Adopted
Capital Project Funds			
210/12 - CAPITAL INVESTMENT PROGRAM	\$ 17,980,469	\$ 17,425,424	\$ 10,945,398
225 - GOLF COURSE CONSTRUCTION	219,007	-	59,000
Internal Service Funds			
600 - EMPLOYEE IMPROVEMENT PROGRAM	-	293,817	226,350
605 - WORKERS COMPENSATION ISF	-	1,334,916	1,353,560
610 - VEHICLE REPLACEMENT FUND	748,309	1,633,402	1,640,340
620 - POLICE EQUIP REPLACEMENT FUND	339,721	86,887	274,887
630/50/60 - EQUIPMENT REPLACEMENT	89,120	109,666	57,750
640 - EQUIPMENT REPLACEMENT - IT	917,435	1,377,902	2,783,185
670 - FACILITIES REPLACEMENT	4,700	-	4,700
Other Funds			
740 - LESHER FOUNDATION FUND	-	155,463	-
765 - RDA OBLIGATION RETIREMENT FUND	24,738	270,630	21,784
970 - REDEVELOPMENT DEBT SERVICE	48,733	242,590	231,000
Grand Total	\$ 143,857,926	\$ 137,396,274	\$ 126,199,162

All Funds Budget Detail & Transfers In/Out

FUND	Estimated Beginning Balance FY2021	Adopted Revenues/ Transfers In	Adopted Expenses/ Transfers Out	Contribution to / (Use of) Fund Balance	Estimated Ending Balance FY2020-2021
General Fund					
010 - GENERAL FUND	\$ 47,563,710	\$ 76,973,791	\$ 79,298,903	\$(2,325,112)	\$ 45,238,598
Special Revenue Funds					
108 - GENERAL PLAN UPDATE	1,823,639	238,500	91,000	147,500	1,971,139
115 - OPEN SPACE	-	1,303,360	1,303,360	-	-
120 - REVOLVING LOAN	277,951	3,000	-	3,000	280,951
121 - EMPLOYEE HOUSING ASSISTANCE	665,000	-	130,000	(130,000)	535,000
140 - SLESF	406,715	181,500	146,915	34,585	441,300
141 - PEG ACCESS FEES	2,494,986	371,868	226,353	145,515	2,640,501
142 - COMCAST TECHNOLOGY GRANTS	410,324	7,500	32,575	(25,075)	385,249
145 - ASSET SEIZURE-STATE	505,344	-	-	-	505,344
148 - CASp CERTIFICATION & TRAINING	85,721	3,000	-	3,000	88,721
150 - GAS TAX	833,267	1,663,475	1,200,000	463,475	1,296,742
152 - NPDES	2,258,167	1,372,710	1,730,972	(358,262)	1,899,905
154 - IN-LIEU UNDERGROUND	903,072	30,000	-	30,000	933,072
156 - STORM DRAIN	529,356	11,000	-	11,000	540,356
157 - IN-LIEU CREEK RESTORATION	231,631	5,000	-	5,000	236,631
158 - IN-LIEU PARK	3,713,948	606,000	541,000	65,000	3,778,948
159 - IN-LIEU PUBLIC ART	1,048,955	65,000	41,608	23,392	1,072,347
160 - CDBG	-	457,446	457,446	-	-
162 - IN-LIEU PARKING	1,405,515	50,000	-	50,000	1,455,515
163 - ALTERNATIVE ENERGY	118,065	-	-	-	118,065
164 - LOCAL STREET & MTCE-MEASURE J	1,871,613	1,163,445	1,350,696	(187,251)	1,684,362
165 - TRAFFIC CONGESTION RELIEF	535,332	1,205,145	1,200,000	5,145	540,477
166 - GRANTS	-	138,000	138,000	-	-
168 - TRAFFIC IMPACT MITIGATION	7,520,655	380,000	1,570,000	(1,190,000)	6,330,655
170 - TREE REPLACEMENT	416,989	27,000	111,655	(84,655)	332,333
173/74/75 - HOUSING FUNDS	9,178,565	2,524,000	6,417,633	(3,893,633)	5,284,933
177 - HOUSING SUCCESSOR AGENCY	1,605,008	120,500	313,696	(193,196)	1,411,812
183 - SHADELANDS PARK MAINTENANCE	2,211,954	-	-	-	2,211,954
184 - SH PROPERTY AND BUS IMPRV DIST	23,188	390,000	386,100	3,900	27,088

All Funds Budget Detail & Transfers In/Out

FUND	Estimated Beginning Balance FY2021	Adopted Revenues/ Transfers In	Adopted Expenses/ Transfers Out	Contribution to / (Use of) Fund Balance	Estimated Ending Balance FY2020-2021
Enterprise Funds					
180 - DOWNTOWN PARKING & ENHANCEMENT*	3,944,612	7,512,213	7,499,955	12,258	3,956,870
310 - GOLF COURSE DEBT SERVICE	-	329,956	329,956	-	-
510/25 - GOLF COURSE - CITY & CONTRACT OPS*	653,989	4,563,387	4,563,387	-	653,989
Capital Project Funds					
210/12 - CAPITAL INVESTMENT PROGRAM	18,374,778	6,475,000	10,945,398	(4,470,398)	13,904,380
225 - GOLF COURSE CONSTRUCTION	2,721,836	-	59,000	(59,000)	2,662,836
255 - LID31 N LOCUST PARKING	87,017	-	-	-	87,017
260 - LID41 N BROADWAY EXTENSION	890,158	-	-	-	890,158
Internal Service Funds					
600 - EMPLOYEE IMPROVEMENT PROGRAM	232,321	118,175	226,350	(108,175)	124,146
605 - WORKERS COMPENSATION ISF	2,589,958	1,355,560	1,353,560	2,000	2,591,958
610 - VEHICLE REPLACEMENT FUND	1,527,716	565,217	1,640,340	(1,075,123)	452,593
620 - POLICE EQUIP REPLACEMENT FUND	231,289	49,884	274,887	(225,003)	6,286
630/50/60 - EQUIPMENT REPLACEMENT	93,988	12,920	57,750	(44,830)	49,158
640 - EQUIPMENT REPLACEMENT - IT	7,758,646	1,952,025	2,783,185	(831,160)	6,927,487
670 - FACILITIES REPLACEMENT	326,743	6,000	4,700	1,300	328,043
Other Funds					
720 - ASSESSMENT DISTRICTS 38,41,42	1,753,917	-	-	-	1,753,917
740 - LESHER FOUNDATION FUND	1,567,430	110,000	-	110,000	1,677,430
750 - TRUST AND AGENCY	64,024	-	-	-	64,024
765 - RDA OBLIGATION RETIREMENT FUND	4,799,499	100,000	21,784	78,216	4,877,715
970 - REDEVELOPMENT DEBT SERVICE	337,965	2,500	231,000	(228,500)	109,465
Grand Total	\$136,594,555	\$112,444,077	\$ 126,679,164	\$(14,235,087)	\$122,359,468

FY2021 Authorized Positions

Authorized Position Summary - All Funds

Regular FTEs	Authorized FY20	Proposed FY21	Change
Administrative Services	23.50	22.50	(1.00)
Community & Economic Development	36.00	35.00	(1.00)
Public Works	106.00	103.00	(3.00)
Police	122.00	121.00	(1.00)
Human Resources	7.00	7.00	-
Arts & Recreation	54.50	43.75	(10.75)
General Government	19.00	19.00	-
Total Regular Positions	368.00	351.25	(16.75)

Limited Duration FTEs	Authorized FY20	Proposed FY21	Change
Administrative Services	-	-	-
Community & Economic Development	5.00	4.00	(1.00)
Public Works	3.00	2.00	(1.00)
Police	-	-	-
Human Resources	1.00	-	(1.00)
Arts & Recreation	1.00	0.50	(0.50)
General Government	-	-	-
Total Limited Duration Positions	10.00	6.50	(3.50)

Total Regular & Limited Duration Positions	378.00	357.75	(20.25)
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Regular FTEs - All Funds

	Authorized FY20	Proposed FY21	Change
Administrative Services			
ACCOUNTANT I	1.00	1.00	-
ACCOUNTANT II	1.00	1.00	-
ACCOUNTING ASSISTANT	1.75	1.75	-
ADMIN SERVICES DIRECTOR	1.00	1.00	-
CHIEF INFORMATION OFFICER	1.00	1.00	-
EXECUTIVE ASSISTANT	1.00	1.00	-
FINANCE MANAGER	1.00	1.00	-
INFORMATION SYSTEMS ANALYST I	3.00	3.00	-
INFORMATION SYSTEMS ANALYST II	1.00	-	(1.00)
INFORMATION SYSTEMS TECH I	1.00	1.00	-
INFORMATION SYSTEMS TECH II	2.00	2.00	-

FY2021 Authorized Positions

Regular FTEs - All Funds

	Authorized FY20	Proposed FY21	Change
PAYROLL TECHNICIAN	2.00	2.00	-
PROJECT MANAGER	1.00	1.00	-
REVENUE COLLECTION COORDINATOR	1.00	1.00	-
SENIOR ACCOUNTANT	3.00	3.00	-
SR INFORMATION SYSTEMS ANALYST	1.75	1.75	-
Total	23.50	22.50	(1.00)

	Authorized FY20	Proposed FY21	Change
Community & Economic Development			
ADMINISTRATIVE ANALYST II	2.00	2.00	-
ASSISTANT PLANNER	4.00	3.00	(1.00)
ASSOCIATE PLANNER	2.00	2.00	-
BUILDING INSPECTION SUPERVISOR	1.00	1.00	-
BUILDING INSPECTOR	5.00	5.00	-
CHIEF BUILDING OFFICIAL	1.00	1.00	-
CMMNTY & ECON DEVO DIRECTOR	1.00	1.00	-
CODE ENFORCEMENT OFFICER	2.00	2.00	-
EXECUTIVE ASSISTANT	1.00	-	(1.00)
HOUSING ADMINISTRATOR	1.00	1.00	-
OFFICE SPECIALIST	1.00	1.00	-
PERMIT CENTER SUPERVISOR	1.00	1.00	-
PERMIT TECHNICIAN I	1.00	1.00	-
PERMIT TECHNICIAN II	1.00	1.00	-
PLAN CHECK ENGINEER	4.00	4.00	-
PLANNING MANAGER	1.00	1.00	-
PRINCIPAL PLANNER	1.00	1.00	-
SENIOR PERMIT TECHNICIAN	2.00	2.00	-
SENIOR PLANNER	4.00	5.00	1.00
Total	36.00	35.00	(1.00)

	Authorized FY20	Proposed FY21	Change
Public Works			
ACCOUNTANT II	1.00	1.00	-
ADMINISTRATIVE ANALYST II	3.00	3.00	-
ASSISTANT ENGINEER	4.00	3.00	(1.00)
ASSOCIATE ENGINEER	7.00	7.00	-
ASST PUBLIC WORKS DIRECTOR	1.00	1.00	-

FY2021 Authorized Positions

Regular FTEs - All Funds

	Authorized FY20	Proposed FY21	Change
BUILDING MAINT SUPERVISOR	1.00	1.00	-
BUILDING TRADES WORKER	6.00	6.00	-
ENGINEERING INSPECTOR	4.00	4.00	-
ENGINEERING TECHNICIAN II	2.00	2.00	-
EQUIPMENT MECHANIC II	3.00	3.00	-
EXECUTIVE ASSISTANT	1.00	1.00	-
JUNIOR ENGINEER	-	1.00	1.00
LANDSCAPE MAINTENANCE WORKER	16.00	15.00	(1.00)
OFFICE ASSISTANT II	1.00	1.00	-
OFFICE SPECIALIST CONFIDENTIAL	1.00	1.00	-
OPEN SPACE RANGER	3.00	3.00	-
OPEN SPACE SUPERVISOR	1.00	1.00	-
PARK MAINTENANCE SUPERVISOR	2.00	2.00	-
PARK MAINTENANCE WORKER	9.00	9.00	-
PROJECT MANAGER	3.00	3.00	-
PUBLIC WORKS DIRECTOR	1.00	1.00	-
PUBLIC WORKS MANAGER	2.00	2.00	-
SENIOR BUILDING TRADES WORKER	1.00	1.00	-
SENIOR CIVIL ENGINEER	2.00	2.00	-
SENIOR CUSTODIAN	1.00	1.00	-
SENIOR EQUIPMENT MECHANIC	1.00	-	(1.00)
SENIOR PARK MAINTENANCE WORKER	4.00	4.00	-
SR STREET MAINTENANCE WORKER	3.00	3.00	-
SR TRAFFIC MAINTENANCE WORKER	1.00	1.00	-
SR TRAFFIC SIGNAL TECHNICIAN	1.00	1.00	-
STREET MAINTENANCE SUPERVISOR	1.00	1.00	-
STREET MAINTENANCE WORKER	7.00	7.00	-
STREET SWEEPER OPERATOR	2.00	2.00	-
TRAFFIC CONTROL SUPERVISOR	1.00	1.00	-
TRAFFIC ENGINEER	1.00	1.00	-
TRAFFIC MAINTENANCE WORKER	4.00	4.00	-
TRAFFIC SIGNAL TECHNICIAN I / II	3.00	2.00	(1.00)
VEHIC & EQUIP MAINT SUPERVISOR	1.00	1.00	-
Total	106.00	103.00	(3.00)

Police

ADMINISTRATIVE ANALYST I / II	2.0	2.0	-
CHIEF OF POLICE	1.0	1.0	-
CRIME & INTELLIGENCE ANALYST II	1.0	1.0	-

FY2021 Authorized Positions

Regular FTEs - All Funds

	Authorized FY20	Proposed FY21	Change
LEAD POLICE DISPATCHER/ASSISTANT	3.0	3.0	-
LEAD POLICE RECORDS TECHNICIAN	1.0	1.0	-
LEAD POLICE SERVICES OFFICER	1.0	1.0	-
OFFICE SPECIALIST CONFIDENTIAL	1.0	1.0	-
POLICE CAPTAIN	2.0	2.0	-
POLICE DISPATCHER/ASSISTANT	10.0	10.0	-
POLICE LIEUTENANT	6.0	5.0	(1.0)
POLICE MANAGER	1.0	1.0	-
POLICE OFFICER	62.0	62.0	-
POLICE RECORDS TECHNICIAN	6.0	6.0	-
POLICE SERGEANT	10.0	10.0	-
POLICE SERVICES OFFICER	11.0	11.0	-
POLICE SERVICES SUPERVISOR	3.0	3.0	-
P&E TECHNICIAN/ASSISTANT II	1.0	1.0	-
Total	122.0	121.0	(1.0)

	Authorized FY20	Proposed FY21	Change
Human Resources			
ADMINISTRATIVE ANALYST II	3.00	3.00	-
ASSISTANT CITY MANAGER	1.00	1.00	-
HUMAN RESOURCES MANAGER	1.00	1.00	-
OFFICE SPECIALIST CONFIDENTIAL	2.00	2.00	-
Total	7.00	7.00	-

	Authorized FY20	Proposed FY21	Change
Arts & Recreation			
ADMINISTRATIVE ANALYST II	2.00	2.00	-
ARTS AND RECREATION DIRECTOR	1.00	1.00	-
EXECUTIVE ASSISTANT	1.00	0.50	(0.50)
GENERAL MAINTENANCE WORKER	1.00	1.00	-
OFFICE ASSISTANT II	4.50	3.50	(1.00)
OFFICE SPECIALIST	6.50	6.00	(0.50)
PROGRAM ASSISTANT I	5.00	2.50	(2.50)
PROGRAM ASSISTANT II	5.50	3.75	(1.75)
PROGRAM COORDINATOR	8.00	6.00	(2.00)
PROGRAM MANAGER	6.00	6.00	-
PROGRAM SUPERVISOR	6.00	4.50	(1.50)

FY2021 Authorized Positions

Regular FTEs - All Funds

	Authorized FY20	Proposed FY21	Change
SENIOR PROGRAM ASSISTANT	5.00	4.50	(0.50)
SENIOR TICKET OFFICE CLERK	1.00	1.00	-
TICKET OFFICE CLERK	2.00	1.50	(0.50)
Total	54.50	43.75	(10.75)

	Authorized FY20	Proposed FY21	Change
General Government			
ASSISTANT CITY ATTORNEY	1.00	1.00	-
ASSISTANT TO THE CITY CLERK	1.00	1.00	-
ASSISTANT TO THE CITY MANAGER	1.00	1.00	-
CITY CLERK	1.00	1.00	-
CITY COUNCIL	5.00	5.00	-
CITY MANAGER	1.00	1.00	-
CITY TREASURER	1.00	1.00	-
CMMNCTNS & CMMNTY RELATNS MGR	1.00	1.00	-
DEPUTY CITY MANAGER	1.00	1.00	-
ECONOMIC DEVELOPMENT MANAGER	1.00	1.00	-
EXECUTIVE ASSISTANT TO THE CM	1.00	1.00	-
MULTIMEDIA ANALYST	1.00	1.00	-
OFFICE SPECIALIST CONFIDENTIAL	2.00	2.00	-
VIDEO PRODUCTION ANALYST	1.00	1.00	-
Total	19.00	19.00	-
Total Regular Positions	368.00	351.25	(16.75)

Limited Duration FTEs - All Funds

	Authorized FY20	Proposed FY21	Change
Community & Economic Development			
INFORMATION SYSTEMS ANALYST II	1.00	1.00	-
OFFICE ASSISTANT I	1.00	1.00	-
OFFICE ASSISTANT II	1.00	1.00	-
PERMIT TECHNICIAN I	1.00	1.00	-
SENIOR PLANNER	1.00	-	(1.00)
Total	5.00	4.00	(1.00)

FY2021 Authorized Positions

Limited Duration FTEs - All Funds

	Authorized FY20	Proposed FY21	Change
Public Works			
ASSOCIATE ENGINEER	1.00	1.00	-
ENGINEERING INSPECTOR	1.00	1.00	-
JUNIOR ENGINEER	1.00	-	(1.00)
Total	3.00	2.00	(1.00)
Human Resources			
OFFICE SPECIALIST CONFIDENTIAL	1.00	-	(1.00)
Total	1.00	-	(1.00)
Arts & Recreation			
OFFICE ASSISTANT II	1.0	0.50	(0.50)
Total	1.00	0.50	(0.50)
Total Limited Duration Positions	10.00	6.50	(3.50)
Total Regular & Limited Duration Positions	378.00	357.75	(20.25)

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RESOLUTIONS



**CITY OF WALNUT CREEK
CALIFORNIA**

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**CITY OF WALNUT CREEK
RESOLUTION NO. 20-43**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK
AUTHORIZING INTERIM SPENDING AUTHORITY EFFECTIVE JULY 1, 2020 TO
JULY 31, 2020 OR UNTIL FISCAL YEAR 2021 BUDGET IS ADOPTED, WHICHEVER
OCCURS FIRST**

WHEREAS, on June 19, 2018, City Council adopted the FY2018-2020 Biennial Budget providing spending authority through June 30, 2020;

WHEREAS, staff and the City Council are in the process of developing the FY2021 budget;

WHEREAS, as a result of the impacts of the novel coronavirus (COVID-19), including the significant financial impacts, and the related Contra Costa County Public Health Officer Shelter-in-Place orders, additional time is required to complete the FY 2021 Budget;

WHEREAS, this resolution authorizes interim spending authority to continue funding programs and services through July 31, 2020 or until the FY2021 budget is adopted by City Council whichever occurs first; and

WHEREAS, it is the intention of the City Council to grant interim spending authority to allow for the continued orderly operation of programs and services in the City of Walnut Creek for a period of thirty-one (31) days from July 1, 2020 to July 31, 2020 or until FY2021 Budget is adopted, whichever occurs first.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Walnut Creek that:

1. The above recitals are true and correct and incorporated herein by this reference.
2. Interim spending authority is hereby granted for a period of thirty-one (31) days from July 1, 2020 to July 31, 2020 or until FY2021 Budget is adopted, whichever occurs first.
3. The interim funding appropriated for expenditure is 1/12 (one twelfth) of the approved FY2019-20 budget for all funds including the Parking and Boundary Oaks enterprise funds; and
4. Funding authorized herein provides for programs and services approved in the FY2018-2020 Biennial Budget at the percentage rate specified herein. .

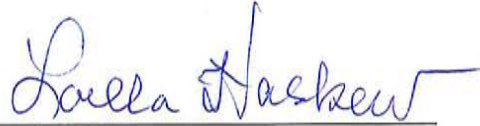
BE IT FURTHER RESOLVED that this resolution shall become effective immediately.

PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a special meeting thereof held on the 30th day of June 2020 by the following called vote:

AYES: Councilmembers: Francois, Wedel, Silva, Wilk, Mayor Haskew

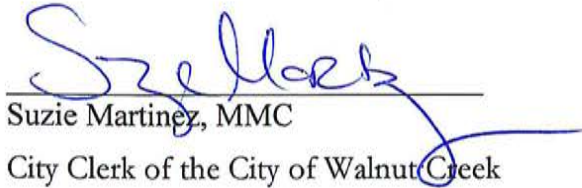
NOES: Councilmembers: None

ABSENT: Councilmembers: None



Loella Haskew
Mayor of the City of Walnut Creek

Attest:



Suzie Martinez, MMC
City Clerk of the City of Walnut Creek

**CITY OF WALNUT CREEK
RESOLUTION NO. 20-48**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK
ADOPTING AN OPERATING BUDGET OF EXPENDITURES
FOR THE PERIOD OF JULY 1, 2020 TO JUNE 30, 2021**

WHEREAS, the City is required to adopt the Fiscal Year 2021 budget;

WHEREAS, between March and May 2020 several public meetings were held with City Commissions and the City Council Finance Committee to discuss development of the Fiscal Year 2021 budget;

WHEREAS, at a public meeting on June 30, 2020, the City Council provided direction regarding the Fiscal Year 2021 budget;

WHEREAS, on June 30, 2020, the City Council adopted a resolution authorizing interim spending authority between July 1, 2020 and July 31, 2020 or the adoption of the FY2021 Budget, whichever occurs earlier;

WHEREAS, on July 7, 2020, the City Council conducted a Public Hearing regarding the Fiscal Year 2021 budget; and

WHEREAS, a copy of the Fiscal Year 2021 operating budget is on file with the City Clerk and is hereby adopted and incorporated herein by this reference.

NOW, THEREFORE, the City Council of the City of Walnut Creek does resolve as follows:

Section 1. The All Funds Budget Summary included in the City's Operating Budget for Fiscal Year 2021 includes total expenditures (all funds, including transfers) to be appropriated in the sum of \$123,358,766 for Fiscal Year 2021. The creation of new funds for State and Federal Asset Forfeiture and Certified Access Specialist Training Program (CASp) is included in the budget. Capital Budget expenditures are included in the budget.

A copy of said Operating Budget is on file with the City Clerk and is hereby adopted and referred to, and by this reference expressly incorporated herein and made a part of this resolution as though fully set forth herein. The funds appropriated by this resolution are authorized to be expended as necessary and proper for municipal purposes.

Section 2. The City Manager shall be authorized to redistribute operating budget appropriations of up to \$100,000 from one department to another provided the transfer is within the same fund, so long as there is no effect on the total expenditures appropriated for the fund. Such transfers shall be reported in writing to the City Council. A separate resolution establishes Capital Budget expenditures for projects to maintain and enhance the City's public infrastructure.

Section 3. The City Manager or his designee is hereby authorized and directed to take all actions necessary and proper to implement this resolution, including minor reclassification of

revenue and expenditure estimates, and is authorized to transfer funds within departmental budgets upon request of department directors.

Section 4. The City Manager or his designee is hereby authorized to increase appropriations associated with unanticipated grant revenues of up to \$100,000 per grant award where there is no net financial impact (awarded grant revenue matches grant expenditures). Such adjustments shall be reported in writing to the City Council.

Section 5. The City Manager is hereby authorized to extend limited duration appointments, at his discretion, in certain circumstances when it is in the best interests of the City to retain qualified individuals assigned to a project or a program for an additional period of up to two years, for a total period of up to four years. This authority is temporary and does not extend beyond June 30, 2021, the end of the budget period.

Section 6. The City Manager is hereby authorized to make adjustments or modifications to the Proposed Eliminated Positions list set forth as Attachment 14 to the Agenda Report for the Operating Budget as a result of and in relation to the Early Retirement Program adopted and implemented in 2020 and in a manner consistent with applicable meet and confer requirements provided that the any such adjustments or modifications still result in the approved personnel cost savings of \$3,700,000 which are part of the overall proposed cost savings of \$12,100,000.

PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 7th day of July 2020 by the following called vote:

AYES: Councilmembers: Francois, Silva, Wilk, Mayor Haskew


NOES: Councilmembers: Wedel

ABSENT: Councilmembers: None



Loella Haskew
Mayor of the City of Walnut Creek

Attest:


Suzie Martinez, MMC
City Clerk of the City of Walnut Creek

**CITY OF WALNUT CREEK
RESOLUTION NO. 20-49**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK
ADOPTING A CAPITAL BUDGET OF EXPENDITURES FOR THE CITY OF
WALNUT CREEK FOR THE PERIOD OF JULY 1, 2020 TO JUNE 30, 2021**

WHEREAS, the City is required to adopt the Fiscal Year 2021 Budget in order to authorize expenditures;

WHEREAS, the City Council has held a series of budget study sessions including sessions highlighting the information relating to the Fiscal Year 2021 Capital Improvement Program and a review of the proposed Capital Budget on June 30, 2020;

WHEREAS, the Capital Budget is an integral portion of the total City budget;

WHEREAS, the City Council held a public meeting on the update of Fiscal Year 2021 Capital Budget on June 30, 2020 where all interested parties were heard; and

WHEREAS, a copy of the Capital Budget is on file with the City Clerk and is incorporated herein by this reference.

NOW, THEREFORE, the City Council of the City of Walnut Creek does resolve as follows:

Section 1. The Fiscal Year 2021 Capital Budget, included in the City's Operating Budget of Fiscal Year 2021, contains the total capital expenditures for projects to maintain and enhance the City's public infrastructure to be appropriated for Fiscal Year 2021, as reviewed by the City Council at its June 30, 2020 meeting.

A copy of the Capital Budget is on file with the City Clerk and is hereby adopted and referred to and by this reference expressly incorporated herein and made a part of this resolution as though fully set forth herein. The funds appropriated by this resolution are authorized to be expended as necessary and proper for municipal purposes.

Section 2. In accordance with Section 10-9.114 of the Municipal Code, the City Council hereby finds that the Capital Budget for Fiscal Year 2021 consists of projects that are necessary to maintain and enhance the City's public infrastructure and conforms to the General Plan.

This approval is not a determination that any individual project will be ultimately approved or implemented, therefore, this action has no potential for resulting in physical change in the environment directly or indirectly and is not a project as defined by the California Environmental Quality Act (CEQA). Because this action is not a project under CEQA, it is not subject to the requirement of prior environmental review. Before deciding to implement any individual project listed in the program, the project will be fully analyzed.

Section 3. Program revenues, grant revenues and other funds received in excess of the amounts budgeted may be allocated to programs or department budgets or appropriate funds or reserves by the City Manager.

Section 4. The City Manager shall be authorized to redistribute budgeted appropriations between similar Capital Projects. The maximum fund transfer shall be \$200,000 per project. Funds may be transferred from projects in different Capital Budgets as long as they are between similar Projects. Unexpended General Funds (UGF) from completed projects may be transferred to unappropriated capital reserves. The UGF will not to exceed fifteen percent (15%) of the total General Fund appropriations in the current adopted Capital Budget without City Council approval. The City Manager may transfer up to \$200,000 of unappropriated capital reserves to approved Capital Projects. The City Manager may transfer remaining budgets on closed projects allocated from Enterprise/Gas Tax/Developer Funds back to the source Fund(s).


Section 5. The City Manager or his designee is hereby authorized and directed to take all actions necessary and proper to implement this resolution, including minor reclassification of revenue and expenditure estimates, and is authorized to transfer funds within departmental budgets upon request of department directors.

PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 7th day of July 2020 by the following called vote:

AYES: Councilmembers: Francois, Silva, Wedel, Wilk, Mayor Haskew


NOES: Councilmembers: None

ABSENT: Councilmembers: None



Loella Haskew
Mayor of the City of Walnut Creek

Attest:



Suzie Martinez, MMC
City Clerk of the City of Walnut Creek

**CITY OF WALNUT CREEK
RESOLUTION NO. 20-50**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK
ADJUSTING FEES AND CHARGES FOR VARIOUS
MUNICIPAL SERVICES AND ACTIVITIES**

WHEREAS, the City Council adopted Resolution No. 2139 establishing fees and charges to assist in defraying the cost of municipal services and activities;

WHEREAS, the City Council subsequently adopted amendments to the fees and charges, with the most recent amendment approved on June 19, 2018 by Resolution No. 18-44;

WHEREAS, the cost of providing municipal services and activities has been reviewed by City staff as part of the Fiscal Year 2021 budget development process;

WHEREAS, it is now necessary to adjust fees and charges for municipal activities and services in order to defray the cost of these services and activities;

WHEREAS, the City Council reviewed the proposed fees and charges adjustments for Fiscal Year 2021 at a public meeting on June 30, 2020; and

WHEREAS, pursuant to Government Code Section 66018, a public hearing was held by the City Council on July 7, 2020 regarding the proposed fees;

NOW, THEREFORE, the City Council of the City of Walnut Creek, California, does resolve as follows:

Section 1. The changes to the fees and charges in the Operating Budget for Fiscal Year 2021, as shown on the revised fee schedule attached hereto and incorporated herein by reference, are hereby adopted. The revised fee schedule incorporating these changes is on file in the City Clerk's office.

Section 2. Fees established for a department by this resolution shall be applicable to similar services or items provided by a department other than the department designated in this resolution.

Section 3. Pending amendment of this resolution, the City Manager is authorized, to the extent permitted by law, to set interim fees and charges that do not exceed that estimated reasonable cost of new services or items.

Section 4. This resolution shall take effect July 7, 2020, with exception of any new or changed fee or charge related to the processing of development applications subject to Government Code section 66017; such fees shall take effect on September 7, 2020.

PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 7th day of July 2020 by the following called vote:

AYES: Councilmembers: Francois, Silva, Wedel, Wilk, Mayor Haskew

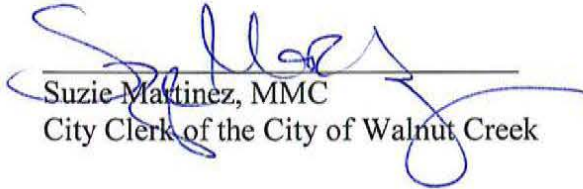
NOES: Councilmembers: None

ABSENT: Councilmembers: None



Loella Haskew
Loella Haskew
Mayor of the City of Walnut Creek

Attest:



Suzie Martinez, MMC
Suzie Martinez, MMC
City Clerk of the City of Walnut Creek

**CITY OF WALNUT CREEK
ORDINANCE NO. 2202**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WALNUT CREEK
AMENDING TITLE 2, CHAPTER 4, ARTICLE 1 OF THE WALNUT CREEK MUNICIPAL
CODE PERTAINING TO THE CITY'S FISCAL ADMINISTRATION AND BUDGET**

WHEREAS, Title 2, Chapter 4, Article 1 of the Walnut Creek Municipal Code governs the rules for adopting the budget and setting a budget cycle for the City of Walnut Creek ("City");

WHEREAS, the City currently operates on a biennial budget cycle that begins and ends on even-numbered years; and

WHEREAS, the City has authority to determine the span of its budget cycle and desires to amend the Municipal Code in order to implement a biennial budget cycle that begins and ends on odd-numbered years.

NOW, THEREFORE, the City Council of the City of Walnut Creek, California, does ordain as follows:

Section 1. Findings. The City Council finds that all the facts, findings, and conclusions set forth above in this Ordinance are true and correct.

Section 2. Amendment to Title 2, Chapter 4, Section 2-4.101

Section 2-4.101 of the Walnut Creek Municipal Code is hereby amended to read as follows (with text in ~~strikeout~~ indicating deletion and double underline indicating addition). Sections and subsections that are not amended by this Ordinance are not included below, and shall remain in full force and effect.

TITLE 2. ADMINISTRATION

CHAPTER 4. FISCAL ADMINISTRATION

Article 1. Budget

2-4.101 Budget Cycle; Preparation.

In accordance with the timeframe set forth herein, ~~the~~ City shall operate on a two-year ~~fiscal~~ budget cycle comprising two fiscal years. Except for fiscal year 2021, ~~the~~ ~~fiscal~~ budget cycle shall begin on the first day of July of ~~even~~ odd-numbered years and shall continue through the 30th day of June of the ~~following even~~ subsequent odd-numbered year. For fiscal year 2021 only, the budget cycle shall begin on the first day of July of 2020 and shall continue through the 30th day of June of 2021. The City shall adopt a one-year budget prior to commencing the 2020-2021 budget cycle to guide the City's expenditures during the one-year budget cycle. Thereafter, ~~the~~ City shall adopt a two-year budget prior to commencing each two-year ~~fiscal~~ budget cycle that shall guide the City's expenditures during the following two-year budget cycle. All budget estimates shall be compiled in such detail and in such form as is required by the City Manager. The City Manager shall submit a consolidated budget to the Council, with recommendations thereon, at a date not later than the first regular Council meeting in June of ~~even~~ odd-numbered years, except that the budget for year 2020-2021 shall be submitted at a date not later than the first regular Council meeting in June of 2020.

A financial audit of all accounts shall be performed by an independent Certified Public Accountant at the conclusion of ~~the two-year fiscal cycle each fiscal year, for a total of two financial audits per budget cycle with the exception of the one-year budget cycle during year 2020-2021, which shall have one financial audit only.~~ This audit shall include all City entities. ~~Whenever any state or local law or private agreement requires that any separate City entity produce an annual audit, that separate entity shall be audited annually notwithstanding the provisions of this section.~~

...

Section 3. Effective Date

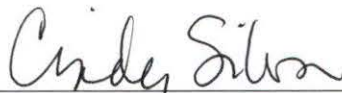
Pursuant to the provisions of Government Code Section 36933, a summary of this Ordinance shall be prepared by the City Attorney. At least five (5) days prior to the Council meeting at which this Ordinance is scheduled to be adopted, the City Clerk shall (1) publish the summary, and (2) post in the City Clerk's Office a certified copy of this Ordinance. Within fifteen (15) days after the adoption of this Ordinance, the City Clerk shall (1) publish the summary, and (2) post in the City Clerk's Office a certified copy of the full text of this Ordinance along with the names of those City Council members voting for and against this Ordinance or otherwise voting. This Ordinance shall become effective on the 31st day after its adoption.

PASSED AND ADOPTED by the City Council of the City of Walnut Creek at a regular meeting thereof held on the 3rd day of December, 2019 by the following called vote:

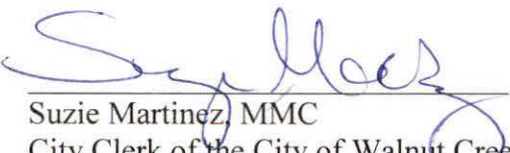
AYES: Councilmembers: Francois, Wilk, Haskew, Mayor Silva

NOES: Councilmembers: Wedel

ABSENT: Councilmembers: None


Cindy Silva
Mayor of the City of Walnut Creek

Attest:


Suzie Martinez, MMC
City Clerk of the City of Walnut Creek