

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2010-11 Recommended Budget

(Dollars in Thousands)																	
Description	General Character	Actual	Actual	Actual	Actual	Projected	Proposed										Total
		05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	10/11-19/20
<b>General Purpose Revenues</b>																	
Property Taxes	Recurring	\$1,640	\$2,388	\$2,659	\$2,465	\$1,933	\$1,778	\$1,832	\$1,905	\$2,000	\$2,100	\$2,205	\$2,316	\$2,431	\$2,553	\$2,680	19,120
PT in Lieu of VLF	Recurring	2,044	2,228	2,624	2,474	1,940	\$1,785	1,838	\$1,912	2,007	2,108	2,213	2,324	2,440	2,562	\$2,690	19,190
<i>Less State Prop 1A Loan/Repayment w/2% int.</i>						(405)			\$429								
Sales & Use Tax	Recurring	1,194	1,268	1,617	1,465	1,215	1,168	1,226	1,288	1,352	1,420	1,491	1,565	1,643	1,726	\$1,812	12,879
Motor Vehicle In-Lieu Fees	Recurring	625	167	150	121	128	95	100	105	110	115	121	127	134	140	\$147	1,048
Trans. Occupancy Tax (TOT)	Recurring	208	220	217	164	140	140	147	154	162	170	179	188	197	207	\$217	1,544
Real Property Transfer Tax	Recurring	341	335	190	195	185	185	191	\$198	208	218	229	241	253	266	\$279	1,989
Franchise Fees	Recurring	372	448	472	518	537	707	742	779	818	859	902	947	995	1,045	\$1,097	7,796
Business License Tax	Recurring	90	111	112	117	115	115	121	127	133	140	147	154	162	170	\$178	1,268
Traffic Fines	Recurring	100	79	98	70	92	95	100	105	110	115	121	127	134	140	\$147	1,048
Interest Income	Recurring	328	667	601	280	100	75	100	150	150	150	150	150	150	150	\$158	1,225
<b>Subtotal General Purpose</b>		<b>6,942</b>	<b>7,911</b>	<b>8,740</b>	<b>7,869</b>	<b>5,980</b>	<b>6,143</b>	<b>6,397</b>	<b>7,152</b>	<b>7,051</b>	<b>7,397</b>	<b>7,759</b>	<b>8,139</b>	<b>8,539</b>	<b>8,958</b>	<b>9,406</b>	<b>67,106</b>
<b>Fee/Reimbursement Revenues</b>																	
Building Permits/Plan Check/Rental Inspections	Recurring	2,899	2,704	1,375	898	842	745	767	948	977	1,118	1,152	1,186	1,222	1,258	1,296	9,373
Engineering Fees	Recurring	106	55	97	39	26	26	27	29	30	32	33	35	37	38	40	287
Planning Fees	Recurring	97	87	40	31	18	20	21	22	23	24	26	27	28	30	31	221
Law Enforcement Fees/Reimbursement Revenues	Recurring	33	54	45	88	52	52	54	55	57	59	60	62	64	66	68	528
Recreation Fees	Recurring	39	25	52	60	52	37	39	41	43	45	47	50	52	55	57	408
City Admin Fees	Recurring	950	1,453	451	252	218	250	258	318	328	375	386	398	410	422	435	3,145
Interfund Cost Recoveries (operations)	Recurring	3,541	3,516	3,760	4,004	4,482	4,759	5,008	5,364	5,799	6,284	6,807	7,369	7,975	8,628	9,318	57,994
Interfund Cost Recoveries (charging grant funds)	one-time	64	2	22	43	26	21										21
Other Miscellaneous Fees & Charges	Rec & one-time	23	31	169	186	174	159	167	175	184	193	203	213	224	235	247	1,753
<b>Subtotal Fee/Reimbursement Revenues</b>		<b>7,752</b>	<b>7,927</b>	<b>6,011</b>	<b>5,601</b>	<b>5,890</b>	<b>6,069</b>	<b>6,340</b>	<b>6,953</b>	<b>7,441</b>	<b>8,130</b>	<b>8,714</b>	<b>9,340</b>	<b>10,011</b>	<b>10,732</b>	<b>11,492</b>	<b>73,730</b>
<b>Total General Operating Revenues</b>		<b>14,694</b>	<b>15,838</b>	<b>14,751</b>	<b>13,470</b>	<b>11,870</b>	<b>12,212</b>	<b>12,737</b>	<b>14,105</b>	<b>14,493</b>	<b>15,527</b>	<b>16,473</b>	<b>17,479</b>	<b>18,550</b>	<b>19,690</b>	<b>20,898</b>	<b>140,836</b>
<b>Release of Dutch Slough Fund Balance Reserves</b>	one-time	55	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Sources of Funds</b>		<b>14,749</b>	<b>15,888</b>	<b>14,751</b>	<b>13,470</b>	<b>11,870</b>	<b>12,212</b>	<b>12,737</b>	<b>14,105</b>	<b>14,493</b>	<b>15,527</b>	<b>16,473</b>	<b>17,479</b>	<b>18,550</b>	<b>19,690</b>	<b>20,898</b>	<b>140,836</b>

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Description	General Character	Actual	Actual	Actual	Actual	Projected	Proposed										Total
		05/06	06/07	07/08	08/09	09/10	10/11	11/12 2%,4%	12/13 3%,5%	13/14 4%,6%	14/15	15/16	16/17	17/18	18/19	19/20	10/11-19/20
<b>Department Expenses</b>																	
City Council	Recurring	44	51	67	50	52	60	53	62	55	64	57	67	60	70	62	548
Elections	Recurring	0	0	0	23	3	30	0	32	0	35	0	39	0	43	0	179
City Manager	Recurring	575	524	421	462	461	404	412	424	441	459	477	497	516	537	559	4,168
Economic Development	Recurring	0	21	32	30	18	16	16	17	17	18	19	20	20	21	22	165
Community Outreach	Recurring	86	119	104	164	111	68	69	71	74	77	80	84	87	90	94	702
Human Resources	Recurring	12	30	39	11	13	14	14	15	15	16	17	17	18	19	19	144
Maintenance Custodial	Recurring					16	27	28	28	30	31	32	33	35	36	37	279
City Clerk	Recurring	271	268	263	267	244	234	239	246	256	266	277	288	299	311	324	2,414
Finance	Recurring	564	558	632	615	601	477	487	501	521	542	564	586	610	634	659	4,922
Information Technology	Recurring	181	168	210	245	229	219	223	230	239	249	259	269	280	291	303	2,260
Public Safety	Recurring	5,143	5,645	6,642	6,977	7,075	7,252	7,626	8,140	8,769	9,461	10,205	11,003	11,861	12,782	13,758	87,100
City Attorney	Recurring	257	176	307	487	234	225	230	236	246	256	266	277	288	299	311	2,322
Animal Control	Recurring	68	102	122	152	168	183	187	192	200	208	216	225	234	243	253	1,888
Community Development	Recurring	704	649	655	580	525	528	539	555	577	600	624	649	675	702	730	5,448
Building Inspection	Recurring	2,888	2,202	1,198	749	689	560	537	664	684	783	806	830	855	881	907	6,600
Code Enforcement/Rental Inspections	Recurring	0	30	24	12	30	35	36	37	38	40	41	43	45	47	48	361
Public Works/Engineering	Recurring	1,641	1,280	1,296	1,196	1,171	1,093	1,115	1,148	1,194	1,242	1,292	1,343	1,397	1,453	1,511	11,278
Public Works Maintenance	Recurring		63	97	97	87	97	99	102	106	110	115	119	124	129	134	1,001
Recreation	Rec & one-time	600	437	410	444	368	294	300	309	321	334	347	361	376	391	406	3,033
Parks	Recurring	52	107	198	197	239	290	296	305	317	330	343	356	371	386	401	2,992
<b>Department Expenditures:</b>		<b>13,086</b>	<b>12,430</b>	<b>12,717</b>	<b>12,758</b>	<b>12,334</b>	<b>12,106</b>	<b>12,505</b>	<b>13,315</b>	<b>14,102</b>	<b>15,121</b>	<b>16,036</b>	<b>17,106</b>	<b>18,149</b>	<b>19,364</b>	<b>20,540</b>	<b>134,811</b>
<b>Non-Departmental Expenses</b>																	
Other Non-Departmental Expenses	Recurring	405	356	434	476	484	397	405	417	434	451	469	488	507	528	549	4,096
Equipment Replacement (exp & reserve)	Recurring	345	345	350	350	237	279	280	290	300	310	320	330	340	350	360	2,799
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	0	88	160	14	0	0	20	30	50	50	50	50	50	50	50	350
County Transition Payment	one-time	284															
Interim Needs/Contingency	Recurring	71	34	17	4	133	258	270	286	302	322	341	362	383	407	431	2,932
Amount charged to Departments	Recurring	(1,270)	(1,233)	(1,354)	(1,290)	(1,005)	(934)	(975)	(1,023)	(1,086)	(1,134)	(1,180)	(1,230)	(1,280)	(1,335)	(1,390)	(10,177)
<b>Total Non-Department Expend.</b>		<b>(165)</b>	<b>(410)</b>	<b>(393)</b>	<b>(446)</b>	<b>(151)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>12,921</b>	<b>12,020</b>	<b>12,324</b>	<b>12,312</b>	<b>12,183</b>	<b>12,106</b>	<b>12,505</b>	<b>13,315</b>	<b>14,102</b>	<b>15,121</b>	<b>16,036</b>	<b>17,106</b>	<b>18,149</b>	<b>19,364</b>	<b>20,540</b>	<b>134,811</b>
<b>Net General Operating Revenue (Expense)</b>		<b>1,773</b>	<b>3,818</b>	<b>2,427</b>	<b>1,158</b>	<b>(313)</b>	<b>106</b>	<b>232</b>	<b>790</b>	<b>391</b>	<b>406</b>	<b>436</b>	<b>373</b>	<b>401</b>	<b>327</b>	<b>359</b>	
<b>Transfers and Loans</b>																	
Transfer to Reserve for Qualifying Capital Projects	recurring	(691)	(1,353)	(1,157)	(115)												0
Transfers to Roadway Maintenance Programs	recurring	0	(100)		(200)	(38)	(50)	(50)	(175)	(200)	(250)	(300)	(300)	(300)	(300)	(300)	(1,925)
Transfers to Main Street Fund	recurring			(300)	(300)	(37)	(50)	(50)	(75)	(75)	(100)	(100)	(100)	(100)	(100)	(100)	(750)
Transfers to General Capital Projects Fund	recurring			(23)			(3)										(3)
Loans to Community Parks for current operations	one-time	(77)															0
Loans to Public Facilities Fee Fund/Repayments	one-time							(57)	(90)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(322)
<b>Total Transfers</b>		<b>(768)</b>	<b>(1,453)</b>	<b>(1,480)</b>	<b>(615)</b>	<b>(75)</b>	<b>(103)</b>	<b>(100)</b>	<b>(307)</b>	<b>(365)</b>	<b>(385)</b>	<b>(435)</b>	<b>(435)</b>	<b>(435)</b>	<b>(435)</b>	<b>(435)</b>	<b>(3,000)</b>
<b>Use of Fund Balance</b>																	
For General Fund One Time uses	one-time																
Transfer to General Capital Projects Fund	one-time		(400)	(3,000)	(1,600)												
Dutch Slough Investment	one-time																
Loan to Community Parks for Prior Deficits	one-time	(723)															
Housing Assistance Loan	one-time	(550)		(100)													
<b>Total Net Sources (Uses) of Funds</b>		<b>(213)</b>	<b>2,015</b>	<b>(2,153)</b>	<b>(1,057)</b>	<b>(388)</b>	<b>3</b>	<b>132</b>	<b>483</b>	<b>26</b>	<b>21</b>	<b>1</b>	<b>(62)</b>	<b>(34)</b>	<b>(108)</b>	<b>(76)</b>	

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		Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Projected 09/10	Proposed 10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20			
<b>Summary of Recurring and One-Time Amounts</b>																			
<b>Recurring Activities Summary</b>																			
Revenues		14,630	15,836	14,729	13,427	12,100	12,026	12,737	13,676	14,493	15,527	16,473	17,479	18,550	19,690	20,898			
Expenditures/ Including Transfers* and Loans		12,573	12,118	12,302	12,469	12,232	12,188	12,605	13,565	14,377	15,471	16,436	17,506	18,549	19,764	20,940			
Revenues over (under) Expenditures		<b>2,057</b>	<b>3,718</b>	<b>2,427</b>	<b>958</b>	<b>(132)</b>	<b>(162)</b>	<b>132</b>	<b>111</b>	<b>116</b>	<b>56</b>	<b>36</b>	<b>(27)</b>	<b>1</b>	<b>(73)</b>	<b>(41)</b>			
<b>One-Time Activities Summary</b>																			
Revenues		119	52	22	43	(230)	186	0	429	0	0	0	0	0	0	0			
Expenditures/ Including Transfers and Loans		1,621	402	3,122	1,643	26	21	0	57	90	35	35	35	35	35	35			
Revenues over (under) Expenditures		<b>(1,502)</b>	<b>(350)</b>	<b>(3,100)</b>	<b>(1,600)</b>	<b>(256)</b>	<b>165</b>	<b>0</b>	<b>372</b>	<b>(90)</b>	<b>(35)</b>	<b>(35)</b>	<b>(35)</b>	<b>(35)</b>	<b>(35)</b>	<b>(35)</b>			
<b>Total Recurring and One-Time</b>		<b>555</b>	<b>3,368</b>	<b>(673)</b>	<b>(642)</b>	<b>(388)</b>	<b>3</b>	<b>132</b>	<b>483</b>	<b>26</b>	<b>21</b>	<b>1</b>	<b>(62)</b>	<b>(34)</b>	<b>(108)</b>	<b>(76)</b>			
* Recurring Transfers for Roadway Maintenance could be funded by available fund balance on occasion, if necessary.																			
Note: fiscal year 2009-2010 one time amounts include the State "borrowing" of \$405,000 of property tax. The amount will be repaid in fiscal year 2012-2013, but because the funds are not currently "available", they are not counted in the City's revenues until then. As a result, the Plan shows a deficit in fiscal year 2009-2010 and a spike up in surplus in fiscal year 2012-2013.																			
																<b>Total</b>			
																<b>10/11-19/20</b>			
<b>Assigned Revenues/Police</b>																			
State COPS Grant (SLESF)	one-time	102	55	105	36		200	100	100	100	100	100	100	100	100	100	1,000		
P-6 Police Services Assessments	Recurring	843	1,444	1,926	2,075	2,070	2,185	2,357	2,607	2,904	3,244	3,615	4,018	4,456	4,933	5,438	30,319		
School Resource Officer Grant	one-time	65	130	68	63	65	65										65		
Police Equip./Traffic Grants	one-time	204															0		
<b>Subtotal Assigned Police Revenues</b>		<b>1,214</b>	<b>1,629</b>	<b>2,099</b>	<b>2,174</b>	<b>2,135</b>	<b>2,450</b>	<b>2,457</b>	<b>2,707</b>	<b>3,004</b>	<b>3,344</b>	<b>3,715</b>	<b>4,118</b>	<b>4,556</b>	<b>5,033</b>	<b>5,538</b>	<b>31,384</b>		
							<i>Est new homes added to base</i>												
							<b>150</b>	<b>150</b>	<b>180</b>	<b>180</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	
<b>Restricted Police Expenditures</b>																			
State COPS Grant (SLESF)	one-time	102	53	105	36		200	100	100	100	100	100	100	100	100	100	1,000		
P-6 Supported Police Services	Recurring	843	1,444	1,926	2,075	2,070	2,185	2,357	2,607	2,904	3,244	3,615	4,018	4,456	4,933	5,438	30,319		
School Resource Officer Grant	one-time	65	130	68	63	65	65										65		
Police Equip./Traffic Grants	one-time	204															0		
<b>Subtotal Restricted Police Expenditures</b>		<b>1,214</b>	<b>1,627</b>	<b>2,099</b>	<b>2,174</b>	<b>2,135</b>	<b>2,450</b>	<b>2,457</b>	<b>2,707</b>	<b>3,004</b>	<b>3,344</b>	<b>3,715</b>	<b>4,118</b>	<b>4,556</b>	<b>5,033</b>	<b>5,538</b>	<b>31,384</b>		
<b>Rollover Balances*</b>		<b>67</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>	<b>69</b>		

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<b><u>Parks, Landscaping &amp; Lighting Revenues</u></b>																	
Community Parks	Recurring	326	563	833	970	1,002	958	1,010	1,078	1,172	1,256	1,343	1,433	1,526	1,622	1,721	11,396
	<i>Loan from General Fund, if necessary</i>	61															0
Street Lighting	Recurring	116	134	184	190	186	195	201	211	220	230	241	251	262	272	283	2,084
	<i>Transfer in from Gas Tax Fund</i>	82	51	65	91	110	88	100	106	112	118	125	133	142	152	162	1,076
Neighborhood Parks	Recurring	670	1,046	1,602	1,774	1,824	1,797	1,882	1,995	2,132	2,281	2,437	2,601	2,773	2,953	3,143	20,849
<b>Total Parks, Landscaping &amp; Lighting Revenues</b>		<b>1,255</b>	<b>1,794</b>	<b>2,684</b>	<b>3,025</b>	<b>3,122</b>	<b>3,038</b>	<b>3,194</b>	<b>3,389</b>	<b>3,636</b>	<b>3,885</b>	<b>4,146</b>	<b>4,418</b>	<b>4,702</b>	<b>4,999</b>	<b>5,309</b>	<b>35,405</b>
<b><u>Parks, Landscaping &amp; Lighting Expenditures</u></b>																	
Community Parks	Recurring	387	454	528	678	982	783	806	839	881	969	1,066	1,172	1,289	1,418	1,560	9,223
	<i>Repay General Fund Loans</i>		27	76	207	5	84	204	239	24							551
Street Lighting	Recurring	198	179	230	251	344	287	301	316	332	349	366	385	404	424	445	3,165
Neighborhood Parks	Recurring	779	717	1,022	1,344	1,853	1,277	1,882	1,995	2,132	2,281	2,437	2,601	2,773	2,953	3,143	20,329
<b>Total Parks, Landscaping &amp; Lighting Expenditures</b>		<b>1,364</b>	<b>1,377</b>	<b>1,856</b>	<b>2,480</b>	<b>3,184</b>	<b>2,431</b>	<b>3,194</b>	<b>3,389</b>	<b>3,369</b>	<b>3,598</b>	<b>3,869</b>	<b>4,157</b>	<b>4,466</b>	<b>4,796</b>		<b>33,268</b>
<b><u>Rollover Balances</u></b>																	
Community Parks (Including Loans & Reserves)		(798)	(689)	(384)	(92)	(72)	19	19	19	286	573	850	1,110	1,347	1,550	1,710	
Street Lighting		4	10	29	59	11	7	7	7	7	7	7	7	7	7	7	
Neighborhood Parks (Including Reserves)		1,440	1,769	2,349	2,779	2,750	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	
<b><u>Roadway Maintenance Revenues</u></b>																	
Gas Tax Revenues	Recurring	824	857	622	848	655	866	909	955	1,003	1,053	1,105	1,161	1,219	1,279	1,343	9,549
Measure C/J Revenues	Recurring	877	57	510	515	955	447	469	493	517	543	570	599	629	660	693	4,929
Transfers in from the General Fund		0	500	400	500	75	100	100	250	275	350	400	400	400	400	400	2,675
<b>Total Roadway Maintenance Revenues</b>		<b>1,701</b>	<b>1,414</b>	<b>1,532</b>	<b>1,863</b>	<b>1,685</b>	<b>1,413</b>	<b>1,479</b>	<b>1,698</b>	<b>1,795</b>	<b>1,946</b>	<b>2,076</b>	<b>2,160</b>	<b>2,248</b>	<b>2,340</b>	<b>2,437</b>	<b>17,153</b>
<b><u>Roadway Maintenance Expenditures</u></b>																	
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	313	349	242	688	522	432	306	399	329	934	980	1,027	1,077	1,128	1,181	6,613
	<i>Transfer to Street Lighting Fund</i>	(82)	(51)	(65)	(91)	(110)	(88)	(100)	(106)	(112)	(118)	(125)	(133)	(142)	(152)	(162)	(1,076)
	<i>Used for Capital Projects (for new or expanded roadways)</i>	(583)	(297)	(265)	(93)	(998)	(543)	(503)	(450)	(561)							(2,057)
Measure C/J Expenditures for roadway repairs & maintenance	Recurring	35	26	37	30	260	155	26	158	126	543	570	599	629	660	693	3,468
	<i>Used for Capital Projects (for new or expanded roadways)</i>	(537)	(686)	(102)	(76)	(1,536)	(980)	(443)	(335)	(391)							(2,149)
Use of General Fund Transfers	one-time	0	28	0	200	75	100	100	250	275	350	400	400	400	400	400	2,675
<b>Total Roadway Maintenance Expenditures &amp; Transfers</b>		<b>1,550</b>	<b>1,437</b>	<b>711</b>	<b>1,178</b>	<b>3,501</b>	<b>2,298</b>	<b>1,479</b>	<b>1,698</b>	<b>1,795</b>	<b>1,946</b>	<b>2,076</b>	<b>2,160</b>	<b>2,248</b>	<b>2,340</b>	<b>2,437</b>	<b>18,038</b>
<b>Rollover Balances</b>		<b>2,083</b>	<b>2,060</b>	<b>2,881</b>	<b>3,566</b>	<b>1,750</b>	<b>865</b>	<b>865</b>	<b>865</b>	<b>865</b>	<b>865</b>	<b>865</b>	<b>865</b>	<b>865</b>	<b>865</b>	<b>865</b>	

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2010-11 Recommended Budget

Description	General		(Dollars in Thousands)													Total 10/11-19/20	
	Character	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Projected 09/10	Proposed 10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19		19/20
<b>Drainage and Stormwater Revenues</b>																	
Community Facilities District Assessments	Recurring	-	256	270	273	256	256	264	272	280	288	297	306	315	324	334	2,601
Stormwater Assessments	Recurring	469	491	491	553	520	470	484	499	514	529	545	561	578	595	613	4,775
<b>Total Drainage and Stormwater Revenues</b>		<b>469</b>	<b>747</b>	<b>761</b>	<b>826</b>	<b>776</b>	<b>726</b>	<b>748</b>	<b>770</b>	<b>793</b>	<b>817</b>	<b>842</b>	<b>867</b>	<b>893</b>	<b>920</b>	<b>947</b>	<b>7,376</b>
<b>Drainage and Stormwater Expenditures</b>																	
Community Facilities District Drainage Maintenance	Recurring	-	2	23	76	206	206	264	272	280	288	297	306	315	324	334	2,551
Stormwater Program Expenditures	Recurring	358	283	291	542	785	468	484	499	514	529	545	561	578	595	613	4,773
<b>Total Drainage and Stormwater Expenditures</b>		<b>358</b>	<b>285</b>	<b>314</b>	<b>618</b>	<b>991</b>	<b>674</b>	<b>748</b>	<b>770</b>	<b>793</b>	<b>817</b>	<b>842</b>	<b>867</b>	<b>893</b>	<b>920</b>	<b>947</b>	<b>7,324</b>
<b>Rollover Balances</b>		<b>478</b>	<b>940</b>	<b>1,387</b>	<b>1,595</b>	<b>1,380</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>	<b>1,432</b>	
<b>Other Grant Revenues</b>																	
Recycling Grant	one-time	8	4	0	0	8	48	0	0	0	0	0	0	0	0	0	48
Recreation Grants (Misc)	one-time	25	35	7	3	11	2	0	0	0	0	0	0	0	0	0	2
<i>Vesper Grant</i>	one-time	10	3	22	43	73	68	40	0	0	0	0	0	0	0	0	108
<i>Conservancy Grant</i>	one-time	90	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Grant Revenues</b>		<b>133</b>	<b>52</b>	<b>29</b>	<b>46</b>	<b>92</b>	<b>118</b>	<b>40</b>	<b>0</b>	<b>158</b>							
<b>Other Grant Expenditures</b>																	
Recycling Grant	one-time	8	4	0	0	8	48	0	0	0	0	0	0	0	0	0	48
Recreation Grants (Misc)	one-time	8	35	7	3	11	2	0	0	0	0	0	0	0	0	0	2
<i>Vesper Grant</i>	one-time	10	3	22	43	73	68	40	0	0	0	0	0	0	0	0	108
<i>Conservancy Grant</i>	one-time	100	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Grant Expenditures</b>		<b>126</b>	<b>42</b>	<b>29</b>	<b>46</b>	<b>92</b>	<b>118</b>	<b>40</b>	<b>0</b>	<b>158</b>							
<b>Rollover Balances</b>																	
Recycling Grant		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Grants		17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
<i>Vesper Grant</i>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Conservancy Grant</i>		(10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Qualifying Capital Projects</b>	<i>recurring</i>	(691)	(1,353)	(1,157)	(115)	0	0	0	0	0	0	0	0	0	0	0	0

**Long-Term Analysis of General Fund Fund Balances**

<b>Restricted Fund Balances:</b>																
For Dutch Slough	626	559	559	559	559	559	559	559	559	559	559	559	559	559	559	559
For Loans/Advances Receivable	1,951	1,316	1,325	1,100	1,100	1,016	797	600	651	671	691	711	731	751	771	
Receivable for State Prop 1A Loan					405	405	405									
For Termination Payouts			75	75	75	75	75	75	75	75	75	75	75	75	75	
<b>Unrestricted Fund Balances</b>	5,260	7,790	5,608	4,677	4,294	4,381	4,732	5,469	5,534	5,570	5,586	5,539	5,520	5,427	5,366	
as a % of the Next Year's General Fund Expenditures					35%	35%	35%	38%	36%	34%	32%	30%	28%	26%		

- (1) Fund balances are affected by both operations as shown in the 10 Year Plan Projections above and from the repayment of interfund and other loans.  
(2) For the purposes of this analysis, the repayment of interfund loans is planned to occur as soon as practicable.

## **Definition of Changes and Assumptions for 11/12 and thereafter**

### **General Purpose Revenues**

Property tax and Property Tax in Lieu reflects an increase of 3% in 11/12 and 5% thereafter.

Transfer taxes reflect 3% growth in 11/12 and 5% thereafter.

Sales Tax reflects annual growth of 5%; and reflects impact of Nummi paint sales tax in 10/11.

Motor Vehicle in Lieu reflects increase of State Admin cost offsets, but otherwise an annual growth of 5%.

TOT and Business License Tax reflect annual growth of 5%.

Franchise Fees reflect increases anticipated from the new Solid Waste Franchise Agreement and annual growth of 5%.

Traffic Fines reflect annual growth of 5%.

Interest Income is expected to rise as interest rates rise, but are estimated at low levels to maintain conservatism.

P-6 revenue growth is based on projected subdivision activity ; annual growth in per Officer costs charged by the County are projected at 4% in 11/12, 5% in 12/13 and 6% in each year thereafter.

Fee/Reimbursement Revenues based on projected activity; Interfund Cost Recoveries are projected to grow 3% in 11/12, 4% in 12/13 and 5% per year thereafter.

### **Departmental Expenditures**

Administrative Departmental expenses include growth of 2% for 11/12, 3% for 12/13 and 4% each year thereafter. Community Development includes an increase in 11/12 and thereafter for Solid Waste and Recycling programs now that the City has Franchise responsibilities.

Police expenses allow for the growth of General Fund costs at 4% for 11/12, 5% for 12/13 and 6% each year thereafter to keep up with the per officer costs, plus the growth in P-6 Special Taxes.

Recreation expenses include growth of 2% in 11/12, 3% in 12/13, & 4% per year thereafter.

Public Works/Engineering and Planning are projected to grow 2% in 11/12, 3% in 12/13 and 4% per year thereafter.

Building/Plan Check follow development and are projected to grow at a rate that matches the growth in building permit revenues.

### **Non-Departmental Expenditures**

Other Non-Departmental Expenses are estimated to grow 2% for 11/12, 3% for 12/13 and 4% each year thereafter. .

Equipment Replacement (exp & reserve) costs are based on expected depreciation of equipment so that equipment can be replaced at the end of their useful lives.

The Facilities Maintenance and Replacement (exp & reserve) costs are included to provide for unfunded expenses anticipated in the upcoming 5 years, as needed.

The General Fund Contingency is approximately 2% of General Fund proposed operating expenses.

The General Fund Contingency is intended to be used for special projects/demands and remains separate from Fund Balances that act as reserves for economic uncertainties.

The amount charged to Departments accounts for the fact that non-departmental costs are allocated and thus already included in the departmental expenditures.

### **Transfers and Loans**

*Where included, transfers to Roadway Maintenance Programs reflect the ongoing need to augment street maintenance with General Fund transfers.*

*Where included, transfers to the Main Street Fund reflect the ongoing need to fund the maintenance and enhancement of its major gateways and arterials.*

*Loans to Community Parks for current operations are included as necessary to cover community park shortfalls until assessments are sufficient to balance the budget.*

### **Use of Fund Balance Reserves**

*Release and use of Dutch Slough Reserves. The City has reserves of approximately \$559,000 for Dutch Slough parks. This line shows when amounts are thought to be appropriated.*

### **Assigned Revenues**

P-6 revenues are projected to grow with development and per officer costs: New Development is now projected at 150 units for 10/11, 150 for 11/12, 180 for 12/13, 180 for 13/14 and 200 per year thereafter.

The growth in officer costs is being projected at 3% for 10/11, 4% for 11/12, 5% for 12/13 and 6% per year thereafter.

Parks revenues are estimated to grow with development and include adjustments of 3% in 2011/12, 4% in 2012/13 and 5% thereafter for inflation on those portions subject to inflation factors.

Roadway Maintenance revenues are estimated to grow with development, and when possible will include additional transfers from the General Fund.

Transfers of Gas Tax funds to Street Lighting are shown to continue, even with development. This largely is a reflection of the expectation that utility costs will grow faster than the assessment.

Transfers of Gas Tax and Measure C/J revenues to capital projects are shown only to the extent reflected in the current Capital Improvement Plan, and afterwards are discontinued. This reflects

the expectation that 5 years from now, more funds will need to be available for street maintenance and less for capital improvements.

Drainage and Stormwater assessment revenues are projected to grow 3% per year.

### **Assigned Expenditures**

Community Parks expenditures are limited to growth of 3% in 11/12, 4% in 12/13 and 5% thereafter in order to continue repaying the General Fund loan and adequately funding its reserve for Resurfacing and Equipment Replacement.

The reserve is now funded, but full repayment of the loan is not expected to occur prior to 2013/14 unless development occurs more rapidly than shown in this analysis.

After the loan is repaid, expenditures are allowed to grow at up to 10% per year, after funding replacement reserves, in order to include the effects of new facilities as they are developed.

Street Lighting expenditures are estimated to grow at 5% annually to reflect increased costs from CPI and development.

Neighborhood Parks and Landscape Maintenance revenues are projected to be spent in the year received, after funding replacement reserves, as appropriate.

Other than maintaining a small fund balance for cash flow purposes, Gas Tax and Measure C funds are projected to be spent in full in the year received.

Other than maintaining a small fund balance for cash flow purposes, Drainage and Stormwater funds are projected to be spent in full in the year received.

### **Grants**

Grants are not included in the budget until actually approved by the Grantor, and accordingly are not projected beyond the current year.