



## STAFF REPORT

**Date:** February 9, 2016  
**To:** City Council  
**From:** Derek Cole, City Attorney

**SUBJECT: Adopt a Resolution Calling a Special Municipal Election for June 7, 2016, and Authorizing the Submission to the Voters a Ballot Measure establishing a Library Development Parcel Tax; Directing the City Attorney to Prepare an Impartial Analysis; and Setting Priorities for Filing Written Arguments**

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### Background and Analysis

In 1999 Oakley's Community Library moved to the Freedom High School, in what was supposed to be a temporary five-year arrangement. Seventeen years later, the Library is still located at Freedom High School and is very limited in all regards. Currently, the library occupies about 3,000 square feet and can, at times, access an additional 3,000 square feet of the School's Library space for programming. The collection, technology, space, parking, and visibility are all lacking at this location.

At your January 12, 2016 City Council Meeting, you received a presentation by Staff and from the Library Feasibility Group (a number of graduates of the 2014 Leadership Academy, joined by a number of concerned citizens interested in a new library) that recommended a ballot measure be placed on the June 7, 2016 ballot to fund the Oakley Library and Community Learning Center project. At that meeting you directed the City Attorney to prepare the necessary documents to proceed with the ballot measure.

**Library Development Parcel Tax:** To achieve the needed revenues for the project, a special election will need to be held so that the voters can express their desires regarding the project. A 2/3rd majority is required for the parcel tax to pass.

The attached resolution calls for the June 7th election and poses the actual ballot question:

*"To replace the small and outdated Oakley Library that currently utilizes a portion of Freedom High School and construct and operate a new Library and Community Learning Center in downtown Oakley, shall the City of Oakley establish a \$7.75 per month per parcel Library*

*Development Tax, for a period of thirty (30) years commencing in fiscal year 2016/17 with independent financial audits to ensure funds are spent only on the Oakley Library and Community Learning Center?"*

**Fiscal Impact**

The cost to hold the election as part of the June Primary Election is estimated to cost about \$40,000.

**Recommendation**

Staff recommends that the City Council adopt a resolution calling for a Special Municipal Election for June 7, 2016, and Authorizing the Submission to the Voters a Ballot Measure establishing a Library Development Parcel Tax; Directing the City Attorney to Prepare an Impartial Analysis; and Setting Priorities for Filing Written Arguments.

**Attachments**

1. Resolution

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OAKLEY  
AUTHORIZING THE IMPOSITION OF A SPECIAL TAX ON PARCELS OF  
PROPERTY TO FINANCE THE CONSTRUCTION AND FURNISHING OF A  
DOWNTOWN LIBRARY AND CALLING FOR AN ELECTION THEREON**

**WHEREAS**, in 1999, Oakley's Community Library moved to Freedom High School with the expectation that this move would be a temporary one;

**WHEREAS**, nearly 17 years later, the Library continues to be located at Freedom High School, and because limitations due to this location, is unable to provide the desired levels of collection, technology, space, parking, and visibility;

**WHEREAS**, the current location of the Library has no community meeting rooms; the Library has only one electrical outlet, leaving insufficient ability for persons to use laptops, tablets, and other technology; its shelf space is exhausted and it has no quiet study/work spaces; and family programming time is limited, as it must be scheduled after school hours;

**WHEREAS**, in light of these limitations, the City, with considerable stakeholder and public input, undertook an exhaustive process to evaluate the possibility of constructing and financing a new, stand-alone library;

**WHEREAS**, this evaluation has shown that a new, stand-alone library with 20,000 square feet of space can be constructed in downtown Oakley, immediately next to City Hall;

**WHEREAS**, preliminary architectural renderings for the new Downtown Library have been prepared and a financial evaluation has determined the cost to design, construct, and furnish the new Library would cost \$12 million;

**WHEREAS**, to finance the cost for this new library, the City has determined it is necessary to impose a monthly tax on every parcel within the City of \$7.75; and

**WHEREAS**, in proposing that the voters of the City consider such a special tax, the City Council finds that the adoption of this resolution and other City acts necessary to present the proposed tax to City voters are purely electoral and financial matters and thus are not a "project," as provided for in California Environmental Quality Act Guideline section 15378(b)(3) and (4).

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF OAKLEY HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:**

**SECTION 1. ENACTMENT OF SPECIAL TAX**

If approved by the voters in the manner provided for below, there is hereby enacted within the City a special tax in the amount \$7.75 per month on every parcel of property located within the City for the purposes set forth in Section 2.

**SECTION 2. PURPOSES OF SPECIAL TAX**

The purpose of the special tax authorized herein shall be to provide funding for the planning, environmental, engineering, administrative, and architectural services necessary to construct and operate the Downtown Library, as well as the construction and furnishing of the Library. All proceeds from the special tax authorized herein shall be used exclusively for these purposes only.

**SECTION 3. METHOD OF COLLECTION**

The City hereby directs the Contra Costa County Treasurer/Tax Collector to collect the special tax authorized herein for the initial Fiscal Year 2016-2017, on the same tax roll at the same time and in the same manner, and subject to the same penalties as the property taxes fixed and collected by the County on behalf of the City. The County may deduct its reasonable costs incurred for such services before remittal to the City.

The special tax, together with all penalties and interest thereon, shall constitute a lien upon each parcel of property upon which it is levied until it has been paid, and such special tax, together with all penalties and interest thereon, shall, until paid, constitute a personal obligation to the City by the person(s) who own(s) the parcel of property on the date the special tax is due.

**SECTION 4. EFFECTIVE DATE OF SPECIAL TAX**

The special tax shall become effective following the approval of this resolution and subsequent approval by two-thirds of voters voting on proposition set forth in Section 9. If approved, the special tax shall be collected beginning in fiscal year 2016-17. The tax shall be continued to be collected for 30 years.

**SECTION 5. SPECIAL ACCOUNT**

Upon the effective date of this special tax, the City is hereby directed to create a separate account into which all revenue raised by the special tax shall be placed. Should any surplus money be generated by this special tax in any year, such surplus shall be expended in the following year, in the discretion of the City Council, only for the purposes stated in Section 2. In no event shall surplus

money generated by this special tax be used for any purpose other than as authorized herein.

**SECTION 6. ANNUAL REPORT**

The City shall cause a report to be filed with the City Council no later than June 30 of each year, commencing on June 30, 2018, and at least once a year thereafter, which shall contain both of the following: (i) the amount of funds collected and expended under this Resolution; and (ii) the status of any project required or authorized to be funded to carry out the purposes set forth in this Resolution.

**SECTION 7. EXEMPTIONS**

The special tax authorized herein shall not be imposed upon a federal or state agency, any local agency, or any parcel of property which is exempt from ad valorem taxes under any other applicable law.

**SECTION 8. APPROPRIATIONS LIMIT**

To the extent the Board proposes to increase the City's spending limit under Article XIIB of the California Constitution, this resolution authorizes the increase of that limit by an amount equal to the proceeds of the taxes for the first year the special tax authorized herein is imposed.

**SECTION 9. CALL FOR ELECTION**

An election is called for June 7, 2016 to consider the following question:

|   |            |  |
|---|------------|--|
| <i>To replace the small and outdated Oakley Library that currently utilizes a portion of Freedom High School and construct and operate a new Library and Community Learning Center in downtown Oakley, shall the City of Oakley establish a \$7.75 per month per parcel Library Development Tax, for a period of 30 years commencing in fiscal year 2016/17 with independent financial audits to ensure funds are spent only on the Oakley Library and Community Learning Center?</i> | <b>YES</b> |  |
|   | <b>NO</b>  |  |

**SECTION 10. CONSOLIDATION**

Pursuant to Part 3, commencing with Section 10400, Division 10 of the Elections Code, the Contra Costa County Registrar of Voters is requested to consolidate this election with other elections held on the same day in the same territory or in the territory that is in part the same.

## SECTION 11. COUNTY ADMINISTRATION OF ELECTION

Pursuant to Section 10002 of the Elections Code, the City Council hereby request the Board of Supervisors of Contra Costa County to permit the County Elections Official to render services necessary to place this measure on the ballot of the next general municipal election and to conduct the election of this ballot measure. The City Council recognizes that additional costs may be incurred by the County by reason of these services and agrees to reimburse the County for these costs.

## SECTION 12. CONDUCT OF ELECTION

The election on this measure shall be held, voting precincts designated, ballots printed, polls opened and closed, ballots counted and returned, returns canvassed, the returns made, and a result ascertained and determined, and all other proceedings conducted in connection with the election, under the regulations of the Registrar of Voters of Amador County, in accordance with the provisions of the law governing general municipal elections in general law cities.

## SECTION 13. ARGUMENTS IN FAVOR OR IN OPPOSITION

Anyone may submit primary arguments on this ballot measure pursuant to Election Code Section 9280, et.seq. Such primary arguments shall not exceed 300 words in length and shall be submitted to the City Clerk no later than 5:00 p.m. on February 23, 2016. Anyone may submit rebuttal arguments to the primary arguments pursuant to Election Code Section 9285 subsection (a), the provisions of which are hereby adopted. Such rebuttal arguments shall not exceed 250 words in length and shall be submitted to the City Clerk no later than 5:00 p.m., on March 4, 2016. The arguments shall be filed with the City Clerk, signed, with the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument. No more than five signatures shall appear with any argument submitted. If more than one argument is submitted in favor of or in opposition to the proposed measure, the City Clerk shall select the argument to be utilized in accordance with Elections Code section 9287.

## SECTION 14. IMPARTIAL ANALYSIS

The City Attorney shall prepare an impartial analysis of the measure showing the effect of the measure on existing law and the operation of the measure pursuant to Election Code Section 9280, and submit it to the City Clerk no later than 5:00 p.m. on March 4, 2016.

## SECTION 15. DESIGNATION OF MEASURE TEXT

The City requests the Elections Official publish only the following portions of this Resolution as the measure text to be published in the Voter's Pamphlet: The Title of this Resolution, all "Whereas" clauses, Sections 1 through 8 above, and the adoption block and signatures/attestations provided below.

The foregoing resolution was adopted at a regular meeting of the City Council of the City of Oakley held on the 9<sup>th</sup> day of February, 2016, by Councilmember \_\_\_\_\_, who moved its adoption, which motion being duly seconded by Councilmember \_\_\_\_\_, was upon voice vote carried and the resolution adopted by the following vote:

AYES:

NOES:

ABSTENTION:

ABSENT:

APPROVED:

\_\_\_\_\_  
Kevin Romick, MAYOR

ATTEST:

\_\_\_\_\_  
Libby Vreonis, CITY CLERK

\_\_\_\_\_  
Date

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2014-15  
Mid-Year Budget Review

| Description  | General Character | (Dollars in Thousands) |                 |                  |                  |                      |                   |               |               |               |               |               |               |               |               | Total         |                |
|--|-------------------|------------------------|-----------------|------------------|------------------|----------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
|  |                   | Actual<br>12/13        | Actual<br>13/14 | Actuals<br>14/15 | Adopted<br>15/16 | YTD Actuals<br>15/16 | Proposed<br>15-16 | 16/17         | 17/18         | 18/19         | 19/20         | 20/21         | 21/22         | 22/23         | 23/24         |               | 24/25          |
| <b>General Purpose Revenues</b>                      |                   |                        |                 |                  |                  |                      |                   |               |               |               |               |               |               |               |               |               |                |
| Property Taxes                                       | Recurring         | 1,914                  | 1,941           | \$2,364          | \$2,642          | \$1,403              | \$2,579           | \$2,708       | \$2,843       | \$2,986       | \$3,135       | \$3,292       | \$3,456       | \$3,629       | \$3,810       | \$4,001       | 32,438         |
| PT in Lieu of VLF                                    | Recurring         | 1,793                  | 1,927           | 2,317            | \$2,121          |                      | 2,504             | \$2,629       | 2,761         | 2,899         | 3,044         | 3,196         | 3,356         | 3,523         | 3,700         | 3,885         | 27,611         |
| State Prop 1A Loan/Repayment w/2% int.               | On Occasion       | 473                    |                 |                  |                  |                      |                   |               |               |               |               |               |               |               |               |               | 0              |
| Sales & Use Tax                                      | Recurring         | 1,617                  | 1,521           | 1,506            | \$1,598          | 455                  | 1,693             | \$1,755       | 1,860         | 1,953         | 2,051         | 2,154         | 2,261         | 2,374         | 2,493         | 2,618         | 18,595         |
| Motor Vehicle In-Lieu Fees                           | Recurring         | 19                     | 16              | 16               | \$0              | 16                   | 16                | \$17          | 18            | 19            | 19            | 20            | 21            | 23            | 24            | 25            | 176            |
| Trans. Occupancy Tax (TOT)                           | Recurring         | 196                    | 195             | 196              | \$240            | 72                   | 200               | \$210         | 221           | 232           | 243           | 255           | 268           | 281           | 295           | 310           | 2,205          |
| Real Property Transfer Tax                           | Recurring         | 137                    | 147             | 152              | \$150            | 86                   | 150               | \$158         | 165           | 174           | 182           | 191           | 201           | 211           | 222           | 233           | 1,654          |
| Franchise Fees                                       | Recurring         | 1,115                  | 1,230           | 1,298            | \$1,293          | 304                  | 1,293             | \$1,358       | 1,426         | 1,497         | 1,572         | 1,650         | 1,733         | 1,819         | 1,910         | 2,006         | 14,257         |
| Business License Tax                                 | Recurring         | 107                    | 111             | 119              | 110              | 69                   | 110               | \$116         | 118           | 120           | 123           | 125           | 128           | 130           | 133           | 135           | 1,101          |
| Traffic Fines  | Recurring         | 155                    | 130             | 119              | \$128            | 35                   | 128               | \$134         | 141           | 148           | 156           | 163           | 172           | 180           | 189           | 199           | 1,411          |
| Interest Income                                      | Recurring         | 21                     | 58              | 119              | 130              | 19                   | 130               | \$137         | 137           | 137           | 137           | 137           | 137           | 137           | 137           | 137           | 1,222          |
| <b>Subtotal General Purpose</b>                      |                   | <b>7,547</b>           | <b>7,276</b>    | <b>8,206</b>     | <b>8,412</b>     | <b>2,459</b>         | <b>8,803</b>      | <b>9,221</b>  | <b>9,689</b>  | <b>10,163</b> | <b>10,661</b> | <b>11,183</b> | <b>11,732</b> | <b>12,308</b> | <b>12,912</b> | <b>13,547</b> | <b>100,671</b> |
| <b>Fee/Reimbursement Revenues</b>                    |                   |                        |                 |                  |                  |                      |                   |               |               |               |               |               |               |               |               |               |                |
| Building Permits/Plan Check/Rental Inspections       | Recurring         | 816                    | 939             | 883              | 822              | 681                  | 822               | 941           | 969           | 1,248         | 1,285         | 1,324         | 1,363         | 1,404         | 1,446         | 1,490         | 10,801         |
| Engineering Fees                                     | Recurring         | 10                     | 22              | 27               | 21               | 4                    | 21                | 22            | 23            | 24            | 26            | 27            | 28            | 30            | 31            | 33            | 232            |
| Planning Fees  | Recurring         | 11                     | 13              | 12               | 8                | 12                   | 8                 | 8             | 9             | 9             | 10            | 10            | 11            | 11            | 12            | 12            | 88             |
| Law Enforcement Fees/Reimbursement Revenues          | Recurring         | 27                     | 45              | 50               | 24               | 16                   | 38                | 40            | 41            | 42            | 44            | 45            | 46            | 48            | 49            | 51            | 393            |
| Recreation Fees                                      | Recurring         | 71                     | 73              | 67               | 49               | 30                   | 37                | 39            | 41            | 43            | 45            | 47            | 50            | 52            | 55            | 57            | 408            |
| City Admin Fees                                      | Recurring         | 306                    | 338             | 308              | 261              | 200                  | 261               | 274           | 275           | 282           | 283           | 284           | 285           | 286           | 287           | 288           | 2,516          |
| Interfund Cost Recoveries (operations)               | Recurring         | 5,359                  | 4,942           | 5,498            | 5,602            | 985                  | 5,602             | 5,882         | 6,317         | 6,834         | 7,428         | 8,062         | 8,738         | 9,442         | 10,176        | 10,941        | 68,483         |
| Interfund Cost Recoveries (charging grant funds)     | one-time          | 21                     | 17              | 17               | 3                | 0                    | 3                 |               |               |               |               |               |               |               |               |               | 3              |
| Other Miscellaneous Fees & Charges                   | Rec & one-time    | 107                    | 153             | 308              | 88               | 68                   | 99                | 91            | 93            | 96            | 99            | 102           | 105           | 108           | 111           | 115           | 905            |
| <b>Subtotal Fee/Reimbursement Revenues</b>           |                   | <b>6,728</b>           | <b>6,542</b>    | <b>7,170</b>     | <b>6,878</b>     | <b>1,996</b>         | <b>6,891</b>      | <b>7,297</b>  | <b>7,768</b>  | <b>8,579</b>  | <b>9,219</b>  | <b>9,901</b>  | <b>10,626</b> | <b>11,381</b> | <b>12,167</b> | <b>12,986</b> | <b>83,828</b>  |
| <b>Total General Operating Revenues</b>              |                   | <b>14,275</b>          | <b>13,818</b>   | <b>15,376</b>    | <b>15,290</b>    | <b>4,455</b>         | <b>15,694</b>     | <b>16,517</b> | <b>17,457</b> | <b>18,742</b> | <b>19,880</b> | <b>21,084</b> | <b>22,358</b> | <b>23,689</b> | <b>25,080</b> | <b>26,533</b> | <b>184,500</b> |
| <b>Release of Dutch Slough Fund Balance Reserves</b> | one-time          | 0                      | 0               | 0                | 0                | 0                    | 0                 | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0              |
| <b>Proceeds from the Sale of Property</b>            | one-time          |                        |                 | 10               |                  |                      | 139               |               |               |               |               |               |               |               |               |               |                |
| <b>Total Sources of Funds</b>                        |                   | <b>14,275</b>          | <b>13,818</b>   | <b>15,386</b>    | <b>15,290</b>    | <b>4,455</b>         | <b>15,833</b>     | <b>16,517</b> | <b>17,457</b> | <b>18,742</b> | <b>19,880</b> | <b>21,084</b> | <b>22,358</b> | <b>23,689</b> | <b>25,080</b> | <b>26,533</b> | <b>184,500</b> |

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2014-15  
Mid-Year Budget Review

| General  |                | (Dollars in Thousands) |                 |                  |                      |                      |                   |               |               |               |                |                |                |                |                |                |                      |
|--|----------------|------------------------|-----------------|------------------|----------------------|----------------------|-------------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------|
| Description  | Character      | Actual<br>12/13        | Actual<br>13/14 | Actuals<br>14/15 | YTD Actuals<br>15/16 | YTD Actuals<br>15/16 | Proposed<br>15-16 | 16/17<br>5%   | 17/18         | 18/19         | 19/20          | 20/21          | 21/22          | 22/23          | 23/24          | 24/25          | Total<br>15/16-23/24 |
| <b>Department Expenses</b>                           |                |                        |                 |                  |                      |                      |                   |               |               |               |                |                |                |                |                |                |                      |
| City Council   | Recurring      | 62                     | 57              | 61               | 62                   | 27                   | 62                | 65            | 65            | 68            | 68             | 72             | 72             | 75             | 75             | 79             | 623                  |
| Elections  | Recurring      | 17                     | 0               | 14               | 0                    |                      | 0                 | 25            | 0             | 27            | 0              | 29             | 0              | 32             | 0              | 35             | 113                  |
| City Manager   | Recurring      | 381                    | 403             | 434              | 431                  | 200                  | 448               | 470           | 494           | 519           | 545            | 572            | 600            | 630            | 662            | 695            | 4,940                |
| Economic Development                                 | Recurring      | 153                    | 147             | 194              | 203                  | 80                   | 212               | 223           | 234           | 245           | 258            | 271            | 284            | 298            | 313            | 329            | 2,338                |
| Community Outreach                                   | Recurring      | 66                     | 92              | 125              | 107                  | 36                   | 117               | 123           | 129           | 135           | 142            | 149            | 157            | 165            | 173            | 182            | 1,290                |
| Human Resources                                      | Recurring      | 32                     | 23              | 66               | 77                   | 31                   | 81                | 85            | 89            | 94            | 98             | 103            | 109            | 114            | 120            | 126            | 893                  |
| Maintenance Custodial                                | Recurring      | 46                     | 48              | 65               | 70                   | 35                   | 78                | 82            | 86            | 90            | 95             | 100            | 105            | 110            | 115            | 121            | 860                  |
| City Clerk   | Recurring      | 234                    | 220             | 234              | 230                  | 104                  | 248               | 260           | 273           | 287           | 301            | 317            | 332            | 349            | 366            | 385            | 2,735                |
| Finance  | Recurring      | 527                    | 541             | 616              | 634                  | 356                  | 664               | 697           | 732           | 769           | 807            | 847            | 890            | 934            | 981            | 1,030          | 7,322                |
| Information Technology                               | Recurring      | 214                    | 222             | 232              | 242                  | 125                  | 242               | 254           | 267           | 280           | 294            | 309            | 324            | 341            | 358            | 375            | 2,668                |
| Public Safety  | Recurring      | 7,168                  | 7,445           | 7,915            | 8,986                | 2,489                | 9,029             | 9,480         | 9,954         | 10,682        | 11,216         | 12,007         | 12,607         | 13,238         | 13,900         | 14,595         | 102,115              |
| City Attorney  | Recurring      | 214                    | 203             | 141              | 200                  | 79                   | 204               | 214           | 225           | 236           | 248            | 260            | 273            | 287            | 301            | 316            | 2,249                |
| Animal Control                                       | Recurring      | 191                    | 194             | 198              | 222                  | 106                  | 222               | 233           | 245           | 257           | 270            | 283            | 298            | 312            | 328            | 344            | 2,448                |
| Community Development                                | Recurring      | 299                    | 326             | 339              | 340                  | 141                  | 365               | 383           | 402           | 423           | 444            | 466            | 489            | 514            | 539            | 566            | 4,025                |
| Building Inspection                                  | Recurring      | 616                    | 472             | 367              | 429                  | 137                  | 456               | 479           | 503           | 528           | 554            | 582            | 611            | 642            | 674            | 707            | 5,028                |
| Code Enforcement/Rental Inspections                  | Recurring      | 40                     | 105             | 264              | 320                  | 155                  | 347               | 364           | 383           | 402           | 422            | 443            | 465            | 488            | 513            | 538            | 3,826                |
| Public Works/Engineering                             | Recurring      | 1,106                  | 857             | 887              | 931                  | 553                  | 1,140             | 1,197         | 1,257         | 1,320         | 1,386          | 1,455          | 1,528          | 1,604          | 1,684          | 1,769          | 12,570               |
| Public Works Maintenance                             | Recurring      | 97                     | 109             | 162              | 169                  | 78                   | 185               | 194           | 204           | 214           | 225            | 236            | 248            | 260            | 273            | 287            | 2,040                |
| Recreation   | Rec & one-time | 330                    | 378             | 445              | 493                  | 226                  | 510               | 536           | 562           | 590           | 620            | 651            | 683            | 718            | 754            | 791            | 5,624                |
| Parks  | Recurring      | 378                    | 372             | 528              | 482                  | 198                  | 531               | 558           | 585           | 615           | 645            | 678            | 712            | 747            | 785            | 824            | 5,855                |
| <b>Department Expenditures:</b>                      |                | <b>12,171</b>          | <b>12,214</b>   | <b>13,287</b>    | <b>14,628</b>        | <b>5,156</b>         | <b>15,141</b>     | <b>15,923</b> | <b>16,690</b> | <b>17,781</b> | <b>18,638</b>  | <b>19,830</b>  | <b>20,787</b>  | <b>21,858</b>  | <b>22,914</b>  | <b>24,095</b>  | <b>163,707</b>       |
| <b>Non-Departmental Expenses</b>                     |                |                        |                 |                  |                      |                      |                   |               |               |               |                |                |                |                |                |                |                      |
| Other Non-Departmental Expenses                      | Recurring      | 416                    | 477             | 494              | 693                  | 514                  | 693               | 721           | 750           | 780           | 811            | 843            | 877            | 912            | 948            | 986            | 7,334                |
| Equipment Replacement (exp & reserve)                | Recurring      | 280                    | 249             | 50               | 100                  | 0                    | 100               | 110           | 120           | 130           | 140            | 150            | 160            | 170            | 180            | 190            | 1,260                |
| Capital Facilities Mtc & Replacement (exp & reserve) | Recurring      | 0                      | 0               | 26               | 50                   | 0                    | 50                | 50            | 50            | 50            | 50             | 50             | 50             | 50             | 50             | 50             | 450                  |
| Interim Needs/Contingency                            | Recurring      | 11                     | 162             | 138              | 618                  | 33                   | 324               | 348           | 364           | 386           | 403            | 427            | 446            | 467            | 488            | 512            | 3,652                |
| Amount charged to Departments                        | Recurring      | (909)                  | (904)           | (819)            | (1,173)              | 0                    | (1,173)           | (1,229)       | (1,283)       | (1,345)       | (1,403)        | (1,470)        | (1,533)        | (1,599)        | (1,667)        | (1,738)        | (12,702)             |
| <b>Total Non-Department Expend.</b>                  |                | <b>(202)</b>           | <b>(16)</b>     | <b>(111)</b>     | <b>288</b>           | <b>547</b>           | <b>(6)</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>(6)</b>           |
| <b>Total Expenditures</b>                            |                | <b>11,969</b>          | <b>12,198</b>   | <b>13,176</b>    | <b>14,916</b>        | <b>5,703</b>         | <b>15,135</b>     | <b>15,923</b> | <b>16,690</b> | <b>17,781</b> | <b>18,638</b>  | <b>19,830</b>  | <b>20,787</b>  | <b>21,858</b>  | <b>22,914</b>  | <b>24,095</b>  | <b>163,701</b>       |
| <b>Net General Operating Revenue (Expense)</b>       |                | <b>2,306</b>           | <b>1,620</b>    | <b>2,210</b>     | <b>374</b>           | <b>(1,248)</b>       | <b>698</b>        | <b>594</b>    | <b>767</b>    | <b>960</b>    | <b>1,241</b>   | <b>1,254</b>   | <b>1,571</b>   | <b>1,830</b>   | <b>2,166</b>   | <b>2,439</b>   |                      |
| <b>Transfers and Loans</b>                           |                |                        |                 |                  |                      |                      |                   |               |               |               |                |                |                |                |                |                |                      |
| Transfers to Active Roadway Maintenance Programs     | recurring      | (43)                   | (44)            | (100)            | (225)                | 0                    | (795)             | (150)         | (200)         | (275)         | (350)          | (375)          | (450)          | (525)          | (600)          | (600)          | (3,720)              |
| Transfer to Reserve for Roadway Maintenance          | one-time       |                        |                 | (75)             | (150)                | 0                    | (150)             | (150)         | (200)         | (275)         | (350)          | (350)          | (450)          | (525)          | (600)          | (600)          | (3,050)              |
| Transfers to Main Street Fund                        | recurring      | (25)                   | (25)            | (100)            | (150)                | 0                    | (150)             | (100)         | (200)         | (275)         | (350)          | (375)          | (450)          | (525)          | (600)          | (600)          | (3,025)              |
| Transfers to General Capital Projects Fund           | recurring      | 0                      | 0               | (18)             |                      | 0                    | 0                 | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0              | 0                    |
| Loans to Public Facilities Fee Fund/Repayments       | one-time       | (75)                   | (75)            | (5)              |                      | 0                    | 0                 | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0              | 0                    |
| <b>Total Transfers</b>                               |                | <b>(143)</b>           | <b>(144)</b>    | <b>(293)</b>     | <b>(530)</b>         | <b>0</b>             | <b>(1,095)</b>    | <b>(400)</b>  | <b>(600)</b>  | <b>(825)</b>  | <b>(1,050)</b> | <b>(1,100)</b> | <b>(1,350)</b> | <b>(1,575)</b> | <b>(1,800)</b> | <b>(1,800)</b> | <b>(9,795)</b>       |
| <b>Use of Fund Balance</b>                           |                |                        |                 |                  |                      |                      |                   |               |               |               |                |                |                |                |                |                |                      |
| For General Fund One Time uses                       | one-time       | (224)                  |                 | (1,490)          | (600)                | (193)                | (600)             |               |               |               |                |                |                |                |                |                |                      |
| Transfer to General Capital Projects Fund            | one-time       | 0                      | (272)           | (1,140)          | (200)                |                      | (400)             |               |               |               |                |                |                |                |                |                |                      |
| Economic Development Loans                           | one-time       |                        | (400)           | (275)            |                      |                      | 0                 |               |               |               |                |                |                |                |                |                |                      |
| Land acquisition                                     | one-time       |                        |                 | 0                |                      | (677)                | (680)             |               |               |               |                |                |                |                |                |                |                      |
| Anticipated Sales Tax Allocation Correction          | one-time       |                        | (45)            |                  |                      |                      | 0                 |               |               |               |                |                |                |                |                |                |                      |
| <b>Total Net Sources (Uses) of Funds</b>             |                | <b>1,939</b>           | <b>759</b>      | <b>(988)</b>     | <b>(956)</b>         | <b>(1,441)</b>       | <b>(2,077)</b>    | <b>194</b>    | <b>167</b>    | <b>135</b>    | <b>191</b>     | <b>154</b>     | <b>221</b>     | <b>255</b>     | <b>366</b>     | <b>639</b>     |                      |

Goal of Funding Reserve for Roadway mtc by June 30, 2018 will require ~\$4.4 million in additional one time funds to get to fully funded amt of \$4.5 million.

Increase in General Fund one time uses were for settlement of redevelopment litigation. Assets acquired with the funds are income generating assets.



City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2014-15  
Mid-Year Budget Review

| Description   | General Character | (Dollars in Thousands) |              |               |               |                   |                |              |              |              |              |              |              |              |              |              |                   |
|---|-------------------|------------------------|--------------|---------------|---------------|-------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|
|   |                   | Actual 12/13           | Actual 13/14 | Actuals 14/15 | Actuals 15/16 | YTD Actuals 15/16 | Proposed 15-16 | 16/17        | 17/18        | 18/19        | 19/20        | 20/21        | 21/22        | 22/23        | 23/24        | 24/25        | Total 15/16-23/24 |
| <b>Parks, Landscaping &amp; Lighting Revenues</b>               |                   |                        |              |               |               |                   |                |              |              |              |              |              |              |              |              |              |                   |
| Community Parks (F132)  | Recurring         | 1,115                  | 1,132        | 1,110         | 1,128         | 627               | 1,085          | 1,195        | 1,263        | 1,344        | 1,426        | 1,510        | 1,595        | 1,683        | 1,772        | 1,862        | 12,872            |
| <i>Loan from General Fund, if necessary</i>                     | <i>one-time</i>   |                        |              |               |               |                   |                |              |              |              |              |              |              |              |              |              | 0                 |
| Street Lighting (F133)  | Recurring         | 201                    | 206          | 216           | 218           | 121               | 213            | 228          | 239          | 251          | 264          | 277          | 290          | 303          | 316          | 329          | 2,382             |
| <i>Transfer in from Gas Tax Fund</i>                            | <i>one-time</i>   | 162                    | 156          | 71            | 102           | 0                 | 121            | 124          | 130          | 135          | 141          | 147          | 155          | 163          | 173          | 184          | 1,289             |
| Neighborhood Parks (F170-195)                                   | Recurring         | 1,908                  | 1,962        | 2,260         | 2,177         |                   | 2,033          | 2,284        | 2,393        | 2,517        | 2,644        | 2,774        | 2,909        | 3,048        | 3,191        | 3,338        | 23,792            |
| <b>Total Parks, Landscaping &amp; Lighting Revenues</b>         |                   | <b>3,386</b>           | <b>3,456</b> | <b>3,657</b>  | <b>3,625</b>  | <b>748</b>        | <b>3,452</b>   | <b>3,830</b> | <b>4,025</b> | <b>4,247</b> | <b>4,474</b> | <b>4,708</b> | <b>4,949</b> | <b>5,197</b> | <b>5,451</b> | <b>5,713</b> | <b>40,334</b>     |
| <b>Parks, Landscaping &amp; Lighting Expenditures</b>           |                   |                        |              |               |               |                   |                |              |              |              |              |              |              |              |              |              |                   |
| Community Parks   | Recurring         | 818                    | 891          | 878           | 915           | 353               | 1,141          | 1,011        | 1,061        | 1,114        | 1,170        | 1,229        | 1,290        | 1,355        | 1,422        | 1,493        | 10,793            |
| <i>Repay General Fund Loans</i>                                 | <i>one-time</i>   | 0                      | 88           | 50            | 1             | 0                 | 43             |              |              |              |              |              |              |              |              |              | 43                |
| Street Lighting   | Recurring         | 348                    | 337          | 378           | 320           | 177               | 374            | 336          | 353          | 370          | 389          | 408          | 429          | 450          | 473          | 496          | 3,583             |
| Neighborhood Parks  | Recurring         | 1,640                  | 1,740        | 1,773         | 2,585         | 1,545             | 1,787          | 2,814        | 2,955        | 3,103        | 3,258        | 3,421        | 3,592        | 3,771        | 3,960        | 4,158        | 28,661            |
| <b>Total Parks, Landscaping &amp; Lighting Expenditures</b>     |                   | <b>2,806</b>           | <b>3,056</b> | <b>3,079</b>  | <b>3,821</b>  | <b>2,075</b>      | <b>3,345</b>   | <b>4,161</b> | <b>4,369</b> | <b>4,588</b> | <b>4,817</b> | <b>5,058</b> | <b>5,311</b> | <b>5,576</b> | <b>5,855</b> | <b>6,148</b> | <b>43,079</b>     |
| <b>Rollover Balances</b>  |                   |                        |              |               |               |                   |                |              |              |              |              |              |              |              |              |              |                   |
| Community Parks (Including Loans & Reserves)                    |                   | 955                    | 1,196        | 1,428         | 1,641         | n/a               | 1,097          | 1,825        | 2,027        | 2,256        | 2,512        | 2,793        | 3,099        | 3,427        | 3,776        | 4,145        |                   |
| Street Lighting (Including Reserves)                            |                   | 149                    | 174          | 83            | 83            | n/a               | 134            | 99           | 115          | 131          | 147          | 163          | 179          | 195          | 211          | 227          |                   |
| Neighborhood Parks (Including Reserves)                         |                   | 4,675                  | 4,897        | 5,384         | 4,976         | n/a               | 5,143          | 4,445        | 3,884        | 3,297        | 2,683        | 2,037        | 1,354        | 630          | (139)        | (959)        |                   |
| <b>Roadway Maintenance Revenues</b>                             |                   |                        |              |               |               |                   |                |              |              |              |              |              |              |              |              |              |                   |
| Gas Tax Revenues (F140)   | Recurring         | 835                    | 1,084        | 1,082         | 810           | 109               | 1,196          | 851          | 893          | 938          | 985          | 1,034        | 1,085        | 1,140        | 1,197        | 1,257        | 9,318             |
| Measure J Revenues (F148)                                       | Recurring         | 913                    | 510          | 509           | 512           | 0                 | 513            | 538          | 564          | 593          | 622          | 653          | 686          | 720          | 756          | 794          | 5,647             |
| Transfers in from the General Fund                              |                   | 68                     | 69           | 1,165         | 375           |                   | 895            | 250          | 400          | 550          | 700          | 750          | 900          | 1,050        | 1,200        | 1,200        | 6,695             |
| General Fund Transfers to the Street Maintenance Reserve Fund   |                   |                        |              | 75            | 150           |                   | 75             |              |              |              |              |              |              |              |              |              |                   |
| Streets Related Grants  |                   |                        |              |               | 1,461         |                   | 1,029          |              |              |              |              |              |              |              |              |              |                   |
| <b>Total Roadway Maintenance Revenues</b>                       |                   | <b>1,816</b>           | <b>1,663</b> | <b>2,831</b>  | <b>3,308</b>  | <b>109</b>        | <b>3,708</b>   | <b>1,638</b> | <b>1,858</b> | <b>2,080</b> | <b>2,307</b> | <b>2,437</b> | <b>2,672</b> | <b>2,910</b> | <b>3,153</b> | <b>3,251</b> | <b>21,659</b>     |
| <b>Roadway Maintenance Expenditures</b>                         |                   |                        |              |               |               |                   |                |              |              |              |              |              |              |              |              |              |                   |
| Gas Tax Expenditures for roadway repairs & maintenance          | Recurring         | 303                    | 425          | 470           | 676           |                   | 464            | 338          | 438          | 803          | 844          | 887          | 931          | 976          | 1,024        | 1,073        | 6,704             |
| <i>Transfer to Street Lighting Fund</i>                         | <i>one-time</i>   | (162)                  | (156)        | (71)          | (102)         |                   | (121)          | (124)        | (130)        | (135)        | (141)        | (147)        | (155)        | (163)        | (173)        | (184)        | (1,289)           |
| <i>Used for Capital Projects (for new or expanded roadways)</i> | <i>one-time</i>   | (308)                  | (496)        | (342)         | (780)         |                   | (503)          | (389)        | (325)        |              |              |              |              |              |              |              | (1,217)           |
| Measure C/J Expenditures for roadway repairs & maintenance      | Recurring         | 72                     | 76           | 92            | 184           |                   | 89             | 149          | 189          | 593          | 622          | 653          | 686          | 720          | 756          | 794          | 4,459             |
| <i>Used for Capital Projects (for new or expanded roadways)</i> | <i>one-time</i>   | (417)                  | (468)        | (724)         | (650)         |                   | (550)          | (389)        | (375)        |              |              |              |              |              |              |              | (1,314)           |
| Use of General Fund Transfers                                   | <i>one-time</i>   | 358                    | 98           | 1,240         | 2,090         |                   | 2,349          | 250          | 400          | 550          | 700          | 750          | 900          | 1,050        | 1,200        | 1,200        | 8,149             |
| Use of Street Maintenance Reserves                              |                   |                        |              | 0             |               |                   | 0              |              |              |              |              |              |              |              |              |              |                   |
| <b>Total Roadway Maintenance Expenditures &amp; Transfers</b>   |                   | <b>1,620</b>           | <b>1,719</b> | <b>2,939</b>  | <b>4,482</b>  | <b>0</b>          | <b>4,076</b>   | <b>1,638</b> | <b>1,858</b> | <b>2,080</b> | <b>2,307</b> | <b>2,437</b> | <b>2,672</b> | <b>2,910</b> | <b>3,153</b> | <b>3,251</b> | <b>23,131</b>     |
| <b>Rollover Balances</b>  |                   | <b>1,453</b>           | <b>1,397</b> | <b>1,289</b>  | <b>115</b>    | <b>1,506</b>      | <b>1,029</b>   | <b>115</b>   |                   |

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2014-15  
Mid-Year Budget Review

| Description  | General Character | (Dollars in Thousands) |                 |                  |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
|--|-------------------|------------------------|-----------------|------------------|------------------|----------------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|
|  |                   | Actual<br>12/13        | Actual<br>13/14 | Actuals<br>14/15 | Actuals<br>15/16 | YTD Actuals<br>15/16 | Proposed<br>15-16 | 16/17        | 17/18        | 18/19        | 19/20        | 20/21        | 21/22        | 22/23        | 23/24        | 24/25        | Total<br>15/16-23/24 |
| <b>Drainage and Stormwater Revenues</b>            |                   |                        |                 |                  |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| Community Facilities District Assessments (F110)   | Recurring         | 285                    | 293             | 297              | 288              | 162                  | 289               | 297          | 306          | 315          | 324          | 334          | 344          | 354          | 365          | 376          | 2,927                |
| Stormwater Assessments (F145)                      | Recurring         | 485                    | 489             | 501              | 461              | 234                  | 461               | 475          | 489          | 504          | 519          | 534          | 550          | 567          | 584          | 602          | 4,683                |
| <b>Total Drainage and Stormwater Revenues</b>      |                   | <b>770</b>             | <b>782</b>      | <b>798</b>       | <b>749</b>       | <b>396</b>           | <b>750</b>        | <b>771</b>   | <b>795</b>   | <b>818</b>   | <b>843</b>   | <b>868</b>   | <b>894</b>   | <b>921</b>   | <b>949</b>   | <b>977</b>   | <b>7,610</b>         |
| <b>Drainage and Stormwater Expenditures</b>        |                   |                        |                 |                  |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| Community Facilities District Drainage Maintenance | Recurring         | 109                    | 75              | 344              | 199              |                      | 1,752             | 297          | 306          | 315          | 324          | 334          | 344          | 354          | 365          | 376          | 4,390                |
| Stormwater Program Expenditures                    | Recurring         | 378                    | 404             | 426              | 498              |                      |                   | 475          | 489          | 504          | 519          | 534          | 550          | 567          | 584          | 602          | 4,222                |
| <b>Total Drainage and Stormwater Expenditures</b>  |                   | <b>487</b>             | <b>479</b>      | <b>770</b>       | <b>697</b>       | <b>-</b>             | <b>1,752</b>      | <b>771</b>   | <b>795</b>   | <b>818</b>   | <b>843</b>   | <b>868</b>   | <b>894</b>   | <b>921</b>   | <b>949</b>   | <b>977</b>   | <b>8,612</b>         |
| <b>Rollover Balances</b>                           |                   | <b>2,434</b>           | <b>2,737</b>    | <b>2,765</b>     | <b>2,817</b>     | <b>3,133</b>         | <b>1,735</b>      | <b>2,817</b> |                      |
| <b>Other Grant Revenues</b>                        |                   |                        |                 |                  |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| Recycling Grant                                    | one-time          | 9                      | 24              | 10               | 10               | 10                   | 10                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 10                   |
| Oakley Welcoming (You+Me=We)                       | one-time          | 66                     | 72              | 40               | 78               | 0                    | 78                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 78                   |
| Recreation Grants (Misc)                           | one-time          | 0                      | 0               | 0                | 0                | 0                    | 0                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0                    |
| <i>Vesper Grant</i>                                | one-time          | 32                     | 27              | 19               | 7                | 0                    | 0                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0                    |
| Urban Forestry Grant                               | one-time          |                        | 22              |                  |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| Measure WW   | one-time          |                        |                 | 405              |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| <b>Total Other Grant Revenues</b>                  |                   | <b>107</b>             | <b>145</b>      | <b>474</b>       | <b>95</b>        | <b>10</b>            | <b>88</b>         | <b>0</b>     | <b>88</b>            |
| <b>Other Grant Expenditures</b>                    |                   |                        |                 |                  |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| Recycling Grant                                    | one-time          | 9                      | 24              | -                | 10               |                      | 15                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 15                   |
| Oakley Welcoming (You+Me=We)                       | one-time          | 66                     | 72              | 69               | 78               |                      | 80                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 80                   |
| Recreation Grants (Misc)                           | one-time          | 0                      |                 | 0                | 0                |                      | 15                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 15                   |
| <i>Vesper Grant</i>                                | one-time          | 32                     | 27              | 20               | 7                |                      | 21                | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 21                   |
| Urban Forestry Grant                               | one-time          | 0                      | 22              |                  |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| Measure WW   | one-time          |                        | 111             | 405              |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| <b>Total Other Grant Expenditures</b>              |                   | <b>107</b>             | <b>256</b>      | <b>494</b>       | <b>95</b>        | <b>0</b>             | <b>131</b>        | <b>0</b>     | <b>131</b>           |
| <b>Rollover Balances</b>                           |                   |                        |                 |                  |                  |                      |                   |              |              |              |              |              |              |              |              |              |                      |
| Recycling Grant                                    |                   | 0                      | 0               | 10               | 10               | 10                   | (5)               | 10           | 10           | 10           | 10           | 10           | 10           | 10           | 10           | 10           |                      |
| Oakley Welcoming (You+Me=We)                       |                   | 0                      | 0               | (29)             | (29)             | 0                    | (2)               | (29)         | (29)         | (29)         | (29)         | (29)         | (29)         | (29)         | (29)         | (29)         |                      |
| Recreation Grants                                  |                   | 0                      | 0               | 0                | 0                | 0                    | (15)              | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            |                      |
| <i>Vesper Grant</i>                                |                   | 0                      | 0               | (1)              | (1)              | 0                    | (21)              | (1)          | (1)          | (1)          | (1)          | (1)          | (1)          | (1)          | (1)          | (1)          |                      |
| Urban Forestry Grant                               |                   | 0                      | 0               | 0                | 0                | 0                    | 0                 |              |              |              |              |              |              |              |              |              |                      |
| Measure WW   |                   |                        | (111)           | (111)            | (111)            | 0                    | (111)             |              |              |              |              |              |              |              |              |              |                      |
| <b>Qualifying Capital Projects</b>                 | <i>recurring</i>  | 0                      | 0               | 0                | 0                | 0                    | 0                 | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0                    |

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

**Restricted Fund Balances:**

|  |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |     |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|
| For Dutch Slough   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559   | 559 |
| For Loans/Interfund Advances Receivable                    | 1,051 | 1,409 | 2,165 | 2,742 | 2,165 | 2,107 | 2,727 | 2,712 | 2,697 | 2,682 | 2,667 | 2,652 | 2,637 | 2,637 | 2,622 |     |
| Receivable for State Prop 1A Loan                          |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |     |
| For Termination Payouts                                    | 81    | 118   | 133   | 133   | 133   | 125   | 133   | 133   | 133   | 133   | 133   | 133   | 133   | 133   | 133   |     |
| Land Held for Resale (4)                                   | 2,222 | 2,222 | 2,222 | 2,222 | 2,222 | 2,052 | 2,222 | 2,222 | 2,222 | 2,222 | 2,222 | 2,222 | 2,222 | 2,222 | 2,222 |     |
| Funds held for Redevelopment dispute resolution with State | 1,575 | 1,575 |       |       |       |       |       |       |       |       |       |       |       |       |       |     |
| <b>Unrestricted Fund Balances</b>                          | 5,501 | 7,702 | 7,643 | 3,665 | n/a   | 5,632 | 5,841 | 6,023 | 6,173 | 6,379 | 6,548 | 6,784 | 7,054 | 7,435 | 8,089 |     |
| as a % of the Next Year's General Fund Expenditures        |       |       | 34%   | 22%   |       | 36%   | 34%   | 32%   | 31%   | 30%   | 30%   | 29%   | 29%   | 29%   |       |     |

(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.

(3) For the purposes of this analysis, the land held for resale is acknowledged but the proceeds of sale is not relied upon. A portion of the property is currently in contract to be sold.

#### **Definition of Changes and Assumptions for 15/16 and thereafter**

##### **General Purpose Revenues**

Property tax and Property Tax in Lieu reflects growth of 8% in 15/16, and 5% thereafter.

Transfer taxes reflect 5% per year in growth.

Sales Tax reflects annual growth of 5%, and a true up of the end of the triple flip

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 today's 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 5% per year.

Fee/Reimbursement Revenues based on projected activity; Interfund Cost Recoveries are projected to grow 5% per year.

##### **Departmental Expenditures**

Administrative Departmental expenses include growth of 5% each year .

Police expenses allow for growth of 5% each year with plans to add one officer approximately every two years to maintain current staffing ratios.

Recreation expenses include growth of 5% per year .

Public Works/Engineering and Planning are projected to grow 5% per year.

Building/Plan Check, after adjusting for bringing operations in-house, is projected to grow 5% per year.

##### **Non-Departmental Expenditures**

Other Non-Departmental Expenses are estimated to grow 5% each year .

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 fund the Reserve for Roadway Maintenance are set aside during good times so that maintenance activities can be sustained during recessionary periods.*

*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 will show 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 180 units in 15/16, 200 units in 16/17 and 17/18, and 250 per year thereafter.

The growth in officer costs is being projected at 5% per year.

Parks revenues are estimated to grow with development and include adjustments of 3% each year for inflation on those portions subject to inflation factors.

Use of park asset replacement reserves are appropriations of fund balance for use, as needed, and are excluded from the projections.

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 5% per year in order to continue repaying the General Fund loan and adequately funding its reserve for Resurfacing and Equipment Replacement.

As more of our community parks are at least several years old, starting in 14/15, an additional amount has been added to each year for the use of equipment replacement reserves.

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.

As more of our neighborhood parks are at least several years old, starting in 14/15, an additional amount has been added to each year for the use of equipment replacement reserves.

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.