

City of Oakley
10 Year Plan
For Inclusion in the
FY 2012-13 Budget

(Dollars in Thousands)																	
Description	General Character																Total
		Actual	Actual	Actual	Actual	Projected	Proposed										
		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	20/21	21/22	
General Purpose Revenues																	
Property Taxes	Recurring	\$2,659	\$2,465	\$1,835	\$1,882	\$1,746	\$1,746	\$1,833	\$1,925	\$2,021	\$2,122	\$2,228	\$2,340	\$2,457	\$2,580	\$2,709	21,961
PT in Lieu of VLF	Recurring	2,624	2,474	1,932	\$1,877	1,754	1,754	1,842	1,934	2,030	2,132	2,239	2,351	\$2,468	\$2,591	\$2,721	22,062
Less State Prop 1A Loan/Repayment w/2% int.	On Occasion			(405)			429										429
Sales & Use Tax	Recurring	1,617	1,465	1,343	1,412	1,500	1,400	1,470	1,544	1,621	1,702	1,787	1,876	\$1,970	\$2,068	\$2,172	17,609
Motor Vehicle In-Lieu Fees	Recurring	150	121	109	159	18	0	0	0	0	0	0	0	\$0	\$0	\$0	0
Trans. Occupancy Tax (TOT)	Recurring	217	164	129	137	135	135	142	149	156	164	172	181	\$190	\$199	\$209	1,698
Real Property Transfer Tax	Recurring	190	195	162	119	125	125	131	138	145	152	160	168	\$176	\$185	\$194	1,572
Franchise Fees	Recurring	472	518	618	940	977	1,022	1,073	1,127	1,183	1,242	1,304	1,370	\$1,438	\$1,510	\$1,585	12,855
Business License Tax	Recurring	112	117	107	104	105	105	110	116	122	128	134	141	\$148	\$155	\$163	1,321
Traffic Fines	Recurring	98	70	134	125	92	95	100	105	110	115	121	127	\$134	\$140	\$147	1,195
Interest Income	Recurring	601	280	84	28	56	50	150	150	150	150	150	150	\$158	\$165	\$174	1,447
Subtotal General Purpose		8,740	7,869	6,048	6,783	6,508	6,861	6,851	7,186	7,538	7,907	8,295	8,702	9,138	9,594	10,074	82,148
Fee/Reimbursement Revenues																	
Building Permits/Plan Check/Rental Inspections	Recurring	1,375	898	987	585	523	515	637	787	810	927	955	1,230	1,267	1,305	1,344	9,777
Engineering Fees	Recurring	97	39	18	27	10	29	30	32	34	35	37	39	41	43	45	365
Planning Fees	Recurring	40	31	41	30	13	12	13	13	14	15	15	16	17	18	19	151
Law Enforcement Fees/Reimbursement Revenues	Recurring	45	88	65	64	49	54	56	57	59	61	63	64	66	68	70	619
Recreation Fees	Recurring	52	60	48	53	44	39	41	43	45	47	50	52	55	58	61	491
City Admin Fees	Recurring	451	252	374	216	416	407	444	490	497	533	541	625	636	648	660	5,480
Interfund Cost Recoveries (operations)	Recurring	3,760	4,004	4,313	4,441	4,503	4,619	4,993	5,241	5,682	6,175	6,707	7,330	8,004	8,733	9,520	67,005
Interfund Cost Recoveries (charging grant funds)	one-time	22	43	18	14	27	14										14
Other Miscellaneous Fees & Charges	Rec & one-time	169	186	183	430	151	96	101	106	111	117	123	129	135	142	149	1,207
Subtotal Fee/Reimbursement Revenues		6,011	5,601	6,047	5,860	5,736	5,785	6,314	6,769	7,253	7,910	8,491	9,485	10,221	11,014	11,868	85,109
Total General Operating Revenues		14,751	13,470	12,095	12,643	12,244	12,646	13,165	13,955	14,790	15,818	16,786	18,188	19,359	20,608	21,942	167,257
Release of Dutch Slough Fund Balance Reserves	one-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds from the Sale of Property	one-time				20		500	1,000	500								2,000
Total Sources of Funds		14,751	13,470	12,095	12,663	12,244	13,146	14,165	14,455	14,790	15,818	16,786	18,188	19,359	20,608	21,942	169,257

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Description	Character	Actual	Actual	Actual	Actual	Projected	Proposed									Total	
		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	20/21	21/22	12/13-21/22
Department Expenses																	
City Council	Recurring	67	50	46	60	68	59	71	61	74	64	76	66	80	69	83	703
Elections	Recurring	0	23	2	14	0	20	0	22	0	24	0	27	0	29	0	122
City Manager	Recurring	421	462	450	411	389	366	381	396	412	428	445	463	482	501	521	4,394
Economic Development	Recurring	32	30	18	16	112	183	190	198	206	214	223	232	241	250	260	2,197
Community Outreach	Recurring	104	164	64	47	32	64	67	69	72	75	78	81	84	88	91	768
Human Resources	Recurring	39	11	12	11	16	13	14	14	15	15	16	16	17	18	19	156
Maintenance Custodial	Recurring			20	37	42	45	47	49	51	53	55	57	59	62	64	540
City Clerk	Recurring	263	267	241	241	182	218	227	236	245	255	265	276	287	298	310	2,617
Finance	Recurring	632	615	653	472	456	512	532	554	576	599	623	648	674	701	729	6,147
Information Technology	Recurring	210	245	221	216	218	219	228	237	246	256	266	277	288	300	312	2,629
Public Safety	Recurring	6,642	6,977	6,981	7,047	7,543	7,894	8,485	8,626	9,292	10,026	10,813	11,709	12,673	13,711	14,828	108,057
City Attorney	Recurring	307	487	190	231	240	177	184	191	199	207	215	224	233	242	252	2,125
Animal Control	Recurring	122	152	168	183	189	191	199	207	215	223	232	242	251	261	272	2,293
Planning	Recurring	655	580	451	504	351	309	321	334	348	361	376	391	407	423	440	3,710
Building Inspection	Recurring	1,198	749	772	583	526	526	611	656	656	686	686	761	761	761	761	6,865
Code Enforcement/Rental Inspections	Recurring	24	12	6	6	38	51	53	55	57	60	62	65	67	70	73	612
Public Works/Engineering	Recurring	1,296	1,196	1,135	1,142	974	879	914	951	989	1,028	1,069	1,112	1,157	1,203	1,251	10,553
Public Works Maintenance	Recurring	97	97	88	88	102	105	109	114	118	123	128	133	138	144	149	1,261
Recreation	Rec & one-time	410	444	322	240	299	330	343	357	371	386	401	418	434	452	470	3,962
Parks	Recurring	198	197	258	296	313	396	412	428	445	463	482	501	521	542	564	4,754
Department Expenditures:		12,717	12,758	12,098	11,845	12,090	12,557	13,387	13,754	14,587	15,547	16,513	17,698	18,854	20,124	21,447	159,713
Non-Departmental Expenses																	
Other Non-Departmental Expenses	Recurring	434	476	424	362	308	379	394	410	426	443	461	480	499	519	539	4,550
Equipment Replacement (exp & reserve)	Recurring	350	350	237	279	302	280	332	319	329	339	349	359	369	379	389	3,444
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	160	14	0	0	0	0	30	30	50	50	50	50	50	50	50	410
County Transition Payment	one-time																0
Interim Needs/Contingency	Recurring	17	4	(60)	50	80	250	288	295	312	331	350	374	397	422	449	3,468
Amount charged to Departments	Recurring	(1,354)	(1,290)	(1,005)	(934)	(899)	(909)	(1,044)	(1,054)	(1,117)	(1,163)	(1,210)	(1,263)	(1,315)	(1,370)	(1,427)	(11,873)
Total Non-Departmental Expend.		(393)	(446)	(404)	(243)	(209)	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures		12,324	12,312	11,694	11,602	11,881	12,557	13,387	13,754	14,587	15,547	16,513	17,698	18,854	20,124	21,447	159,713
Net General Operating Revenue (Expense)		2,427	1,158	401	1,041	363	589	778	701	204	271	273	490	505	484	495	9,544
Transfers and Loans																	
Transfer to Reserve for Qualifying Capital Projects	recurring	(1,157)	(115)														0
Transfers to Roadway Maintenance Programs	recurring		(200)	(38)	(50)	(25)	(25)	(25)	(100)	(150)	(150)	(200)	(200)	(250)	(250)	(250)	(1,600)
Transfers to Main Street Fund	recurring	(300)	(300)	(37)	(50)	(28)	(25)	(25)	(100)	(150)	(150)	(200)	(200)	(250)	(250)	(250)	(1,600)
Tfrs to General Capital Projects Fund (for other than mtc projects)	recurring	(23)			(3)	(3)	0	0	0	0	0	0	0	0	0	0	0
Loans to Community Parks for current operations	one-time																0
Loans to Public Facilities Fee Fund/Repayments	one-time					(42)	(209)	(180)	(99)	(99)	(45)	(45)	90	90	90	90	(317)
Total Transfers		(1,480)	(615)	(75)	(103)	(98)	(259)	(230)	(299)	(399)	(345)	(445)	(310)	(410)	(410)	(410)	(3,517)
Use of Fund Balance																	
For General Fund One Time uses	one-time				(61)												
Transfer to General Capital Projects Fund	one-time	(3,000)	(1,600)			(100)											
Dutch Slough Investment	one-time																
Loan to Community Parks for Prior Deficits	one-time																
Housing Assistance Loan	one-time	(100)															
Total Net Sources (Uses) of Funds		(2,153)	(1,057)	326	897	165	330	548	402	(195)	(74)	(172)	180	95	74	85	

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		Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Projected 11/12	Proposed 12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21		21/22
Summary of Recurring and One-Time Amounts																	
Recurring Activities Summary																	
Revenues		14,729	13,427	12,333	12,480	12,217	12,203	13,165	13,955	14,790	15,818	16,786	18,188	19,359	20,608	21,942	
Expenditures/ Including Transfers* and Loans		12,302	12,469	11,751	11,691	11,910	12,593	13,437	13,954	14,887	15,847	16,913	18,098	19,354	20,624	21,947	
Revenues over (under) Expenditures		2,427	958	582	789	307	(390)	(272)	1	(96)	(29)	(127)	90	5	(16)	(5)	
One-Time Activities Summary																	
Revenues		22	43	(238)	163	27	943	1,000	500	0	0	0	0	0	0	0	
Expenditures/ Including Transfers and Loans		3,122	1,643	18	14	169	223	180	99	99	45	45	(90)	(90)	(90)	(90)	
Revenues over (under) Expenditures		(3,100)	(1,600)	(256)	149	(142)	720	820	401	(99)	(45)	(45)	90	90	90	90	
Total Recurring and One-Time		(673)	(642)	326	938	165	330	548	402	(195)	(74)	(172)	180	95	74	85	
* 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.																	
																Total 12/13-21/22	
Assigned Revenues/Police																	
State COPS Grant (SLESF)	Recurring	105	36	100	104	207	100	100	100	100	100	100	100	100	100	100	1,000
P-6 Police Services Assessments	Recurring	1,926	2,075	2,128	2,265	2,448	2,567	2,838	2,979	3,307	3,681	4,088	4,580	5,117	5,701	6,337	41,196
School Resource Officer Grant	Recurring	68	63	63	65	65	65	65	65	65	65	65	65	65	65	65	650
Police Equip./Traffic Grants	one-time																0
Subtotal Assigned Police Revenues		2,099	2,174	2,291	2,434	2,720	2,732	3,003	3,144	3,472	3,846	4,253	4,745	5,282	5,866	6,502	42,846
		<i>Est new homes added to base</i>															
							125	150	180	180	200	200	250	250	250	250	
Restricted Police Expenditures																	
State COPS Grant (SLESF)	Recurring	105	36	100	104	207	100	100	100	100	100	100	100	100	100	100	1,000
P-6 Supported Police Services	Recurring	1,926	2,075	2,128	2,265	2,448	2,567	2,838	2,979	3,307	3,681	4,088	4,580	5,117	5,701	6,337	41,196
School Resource Officer Grant	Recurring	68	63	63	65	65	65	65	65	65	65	65	65	65	65	65	650
Police Equip./Traffic Grants	one-time																0
Subtotal Restricted Police Expenditures		2,099	2,174	2,291	2,434	2,720	2,732	3,003	3,144	3,472	3,846	4,253	4,745	5,282	5,866	6,502	42,846
Rollover Balances*		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Parks, Landscaping & Lighting Revenues																	
Community Parks	Recurring	833	970	1,022	977	962	1,056	1,149	1,233	1,319	1,408	1,500	1,595	1,694	1,795	1,900	14,650
<i>Loan from General Fund, if necessary</i>	<i>one-time</i>																0
Street Lighting	Recurring	184	190	193	195	195	200	209	220	230	241	251	262	272	283	293	2,463
<i>Transfer in from Gas Tax Fund</i>	<i>one-time</i>	65	91	149	207	174	151	168	175	183	192	202	213	225	238	252	1,998
Neighborhood Parks	Recurring	1,602	1,774	1,886	1,817	1,830	1,993	2,130	2,279	2,435	2,599	2,771	2,951	3,141	3,340	3,549	27,187
Total Parks, Landscaping & Lighting Revenues		2,684	3,025	3,250	3,196	3,161	3,400	3,657	3,907	4,168	4,440	4,724	5,021	5,331	5,655	5,994	46,297
Parks, Landscaping & Lighting Expenditures																	
Community Parks	Recurring	528	678	737	743	932	898	943	990	1,040	1,092	1,146	1,203	1,264	1,327	1,393	11,295
<i>Repay General Fund Loans</i>	<i>one-time</i>	76	207	193	141	7	37	52	61	6							155
Street Lighting	Recurring	230	251	328	368	342	334	351	368	387	406	426	448	470	493	518	4,201
Neighborhood Parks	Recurring	1,022	1,344	1,265	1,256	1,637	1,588	1,767	1,956	2,154	2,361	2,579	2,808	3,049	3,301	3,566	25,129
Total Parks, Landscaping & Lighting Expenditures		1,856	2,480	2,523	2,508	2,918	2,857	3,113	3,375	3,586	3,859	4,152	4,459	4,782	5,121	5,477	40,781
Rollover Balances																	
Community Parks (Including Loans & Reserves)		(384)	(92)	193	286	309	430	585	767	1,040	1,357	1,711	2,103	2,533	3,001	3,508	
Street Lighting		29	59	73	107	134	151	178	205	232	259	286	313	340	367	394	
Neighborhood Parks (Including Reserves)		2,349	2,779	3,400	3,961	4,154	4,559	4,922	5,245	5,527	5,764	5,955	6,098	6,190	6,229	6,211	
Roadway Maintenance Revenues																	
Gas Tax Revenues	Recurring	622	848	916	916	970	924	970	1,019	1,070	1,123	1,179	1,238	1,300	1,365	1,433	11,622
Measure C/J Revenues	Recurring	510	515	952	6	491	884	928	975	1,023	1,075	1,128	1,185	1,244	1,306	1,371	11,119
Transfers in from the General Fund		400	500	75	103	204	50	50	200	300	300	400	400	500	500	500	3,200
Total Roadway Maintenance Revenues		1,532	1,863	1,943	1,025	1,665	1,858	1,948	2,193	2,393	2,498	2,708	2,823	3,044	3,171	3,305	25,941
Roadway Maintenance Expenditures																	
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	242	688	1,010	352	373	404	502	479	536	931	977	1,026	1,076	1,128	1,182	8,241
<i>Transfer to Street Lighting Fund</i>	<i>one-time</i>	(65)	(91)	(149)	(207)	(174)	(151)	(168)	(175)	(183)	(192)	(202)	(213)	(225)	(238)	(252)	(1,998)
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(265)	(93)	(493)	(548)	(1,160)	(531)	(300)	(364)	(350)							(1,545)
Measure C/J Expenditures for roadway repairs & maintenance	Recurring	37	30	678	84	152	126	680	686	798	1,075	1,128	1,185	1,244	1,306	1,371	9,599
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(102)	(76)	(611)	(378)	(1,620)	(520)	(248)	(289)	(225)							(1,282)
Use of General Fund Transfers	<i>one-time</i>	0	200	39	100	147	50	50	200	300	400	400	400	500	500	500	3,200
Total Roadway Maintenance Expenditures & Transfers		711	1,178	2,980	1,669	3,626	1,782	1,948	2,193	2,393	2,498	2,708	2,823	3,044	3,171	3,305	25,865
Rollover Balances																	
		2,881	3,566	2,529	1,885	(76)	0	0	0	0	0	0	0	0	0	0	0

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Drainage and Stormwater Revenues																	
Community Facilities District Assessments	Recurring	270	273	272	276	255	277	285	294	303	312	321	331	341	351	361	3,175
Stormwater Assessments	Recurring	491	553	528	480	464	460	474	488	503	518	533	549	566	583	600	5,273
Total Drainage and Stormwater Revenues		761	826	800	756	719	737	759	782	805	829	854	880	906	934	962	8,449
Drainage and Stormwater Expenditures																	
Community Facilities District Drainage Maintenance	Recurring	23	76	115	169	184	238	285	294	303	312	321	331	341	351	361	3,136
Stormwater Program Expenditures	Recurring	291	542	632	351	464	465	474	488	503	518	533	549	566	583	600	5,278
Total Drainage and Stormwater Expenditures		314	618	747	520	648	703	759	782	805	829	854	880	906	934	962	8,415
Rollover Balances		1,387	1,595	1,648	1,884	1,955	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	
Other Grant Revenues																	
Recycling Grant	one-time	0	0	1	10	27	8	0	0	0	0	0	0	0	0	0	8
Recreation Grants (Misc)	one-time	7	3	1	9	10	5	0	0	0	0	0	0	0	0	0	5
<i>Vesper Grant</i>	one-time	22	43	17	18	54	29	0	0	0	0	0	0	0	0	0	29
<i>Conservancy Grant</i>	one-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Grant Revenues		29	46	19	37	91	42	0	0	0	0	0	0	0	0	0	42
Other Grant Expenditures																	
Recycling Grant	one-time	0	0	1	10	27	4	0	0	0	0	0	0	0	0	0	4
Recreation Grants (Misc)	one-time	7	3	1	9	10	5	0	0	0	0	0	0	0	0	0	5
<i>Vesper Grant</i>	one-time	22	43	17	18	54	29	0	0	0	0	0	0	0	0	0	29
<i>Conservancy Grant</i>	one-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Grant Expenditures		29	46	19	37	91	38	0	0	0	0	0	0	0	0	0	38
Rollover Balances																	
Recycling Grant		0	0	0	0	0	4	4	4	4	4	4	4	4	4	4	4
Recreation Grants		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Vesper Grant</i>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Conservancy Grant</i>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qualifying Capital Projects	<i>recurring</i>	(1,157)	(115)	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/Advances Receivable	1,325	1,100	906	765	800	957	1,070	1,094	1,172	1,202	1,232	1,127	1,022	917	812	
Receivable for State Prop 1A Loan			405	405	405	0										
For Termination Payouts	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	
Land Held for Resale				2,000	2,000	1,500	500	0	0	0	0	0	0	0	0	

Unrestricted Fund Balances

as a % of the Next Year's General Fund Expenditures	5,608	4,677	5,242	4,280	4,452	4,834	5,449	5,926	5,752	5,693	5,536	5,731	5,841	5,930	6,030
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(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 12/13 and thereafter

General Purpose Revenues

Property tax and Property Tax in Lieu reflects an increase of 0% in 12/13 and 5% thereafter.

Transfer taxes reflect 0% growth in 12/13, and 5% thereafter.

Sales Tax reflects near 0% annual growth in 12/13, and 5% thereafter.

Motor Vehicle in Lieu reflects it's discontinuance in 11/12. (The State now keeps all the revenues rather than sending them to local agencies).

TOT and Business License Tax reflect 0% growth in 12/13, and 5% thereafter.

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

Traffic Fines reflect a small increase in 12/13 and annual growth of 5% thereafter.

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 and annual growth in per Officer costs charged by the County. Revenue growth is projected at just under 5% in 12/13 and 6% in each year thereafter.

Fee/Reimbursement Revenues based on projected activity; Interfund Cost Recoveries are projected to grow approximately 2.4% in 12/13 and 5% per year thereafter.

Departmental Expenditures

Administrative Departmental expenses include growth of 4% for 12/13 and each year thereafter.

Police expenses include expected cost increases of 5% for 12/13; and 6% each year thereafter except for 2014/15, which due to the final repayment of a county pension bond, is expected to have no increase. The 6% in other years is to keep up with anticipated growth in County per officer costs plus amounts supported by new development.

Recreation expenses include growth of 5% in 12/13, & 4% per year thereafter.

Public Works/Engineering and Planning are projected to decline slightly in 12/13; but to increase 4% per year thereafter.

Building/Plan Check is projected based on estimates of new construction.

Non-Departmental Expenditures

Other Non-Departmental Expenses will increase a small amount in 12/13, principally from the absence of one time credits received in 11/12; and are estimated to grow approximately 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.

(The actual amounts needed in the long-term to augment street and arterials maintenance is currently being studied in more detail and may be greater than shown above in the Plan.

The amounts above focus only on restoring the annual recurring transfers to levels in place prior to the recession.)

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 125 for 12/13, 150 for 13/14, B278180 for 14/15 and 15/16, and 200 per year thereafter.

The growth in officer costs is being projected at 7% for 12/13 and 6% per year thereafter.

Parks revenues are estimated to grow with development and include adjustments of 3% 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 expected to actually be slightly less in 12/13 and increases are projected at 5% thereafter.

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.