

City of Oakley
10 Year Plan
For Inclusion in the
FY 2017-18
Recommended Budget

General		Recommended Budget															(Dollars in Thousands)	
Description	Character	Actual	Actual	Actual	Amended	Proposed												Total
		13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	15/16-23/24	
General Purpose Revenues																		
Property Taxes	Recurring	1,941	\$2,364	\$2,593	\$2,813	\$2,954	\$3,102	\$3,257	\$3,420	\$3,591	\$3,770	\$3,959	\$4,157	\$4,364	\$4,583	\$4,812	48,991	
PT in Lieu of VLF	Recurring	1,927	2,317	\$2,504	\$2,704	2,839	2,981	3,130	3,286	3,451	3,623	3,805	3,995	4,194	4,404	4,624	45,666	
Sales & Use Tax	Recurring	1,521	1,506	\$1,753	\$1,767	1,782	1,842	1,934	2,031	2,132	2,239	2,351	2,468	2,592	2,721	2,858	28,921	
Motor Vehicle In-Lieu Fees	Recurring	16	16	\$16	\$15	15	16	16	17	18	18	19	20	21	21	22	232	
Trans. Occupancy Tax (TOT)	Recurring	195	196	\$210	\$200	200	210	221	232	243	255	268	281	295	310	326	3,336	
Real Property Transfer Tax	Recurring	147	152	\$227	\$150	160	168	176	185	194	204	214	225	236	248	261	2,669	
Franchise Fees	Recurring	1,230	1,298	\$1,435	\$1,375	1,415	1,486	1,560	1,638	1,720	1,806	1,896	1,991	2,091	2,195	2,305	23,180	
Business License Tax	Recurring	111	119	148	\$110	115	117	120	122	124	127	130	132	135	137	140	1,671	
Traffic Fines	Recurring	130	119	\$127	\$117	115	121	127	133	140	147	154	162	170	178	187	1,907	
Interest Income	Recurring	58	119	119	\$130	100	100	100	100	100	100	100	100	100	100	100	1,367	
Subtotal General Purpose		7,276	8,206	9,132	9,381	9,695	10,142	10,640	11,164	11,713	12,290	12,895	13,531	14,198	14,899	15,635	157,941	
Fee/Reimbursement Revenues																		
Building Permits/Plan Check/Rental Inspections	Recurring	939	883	1,400	1,123	1,055	1,087	1,119	1,153	1,187	1,223	1,260	1,298	1,336	1,377	1,418	16,456	
Engineering Fees	Recurring	22	27	10	16	15	16	17	17	18	19	20	21	22	23	24	254	
Planning Fees	Recurring	13	12	25	10	10	11	11	12	12	13	13	14	15	16	16	168	
Law Enforcement Fees/Reimbursement Revenues	Recurring	45	108	149	109	112	115	119	122	126	130	134	138	142	146	151	1,641	
Recreation Fees	Recurring	73	67	79	60	61	64	67	71	74	78	82	86	90	95	99	1,016	
City Admin Fees	Recurring	338	308	518	365	400	405	409	414	419	424	429	434	440	446	452	5,774	
Interfund Cost Recoveries (operations)	Recurring	4,942	5,546	6,183	5,852	6,164	6,698	7,227	7,790	8,389	9,013	9,664	10,342	11,049	11,785	12,553	113,025	
Interfund Cost Recoveries (charging grant funds)	one-time	17	17	0													0	
Other Miscellaneous Fees & Charges	Rec & one-time	153	308	176	103	99	102	105	108	111	115	118	122	125	129	133	1,534	
Subtotal Fee/Reimbursement Revenues		6,542	7,276	8,540	7,638	7,916	8,497	9,074	9,687	10,337	11,015	11,720	12,454	13,219	14,016	14,846	139,869	
Total General Operating Revenues		13,818	15,482	17,672	17,019	17,611	18,639	19,715	20,850	22,050	23,304	24,615	25,985	27,418	28,915	30,480	297,810	
Release of Dutch Slough Fund Balance Reserves	one-time	0	0	0	559	0	0	0	0	0	0	0	0	0	0	0	1,118	
Proceeds from the Sale of Property	one-time		10	79	886													
Total Sources of Funds		13,818	15,492	17,751	18,464	17,611	18,639	19,715	20,850	22,050	23,304	24,615	25,985	27,418	28,915	30,480	298,928	

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		13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	15/16-23/24
Department Expenses																	
City Council	Recurring	57	61	59	61	57	64	60	67	63	71	66	74	69	78	73	883
Elections	Recurring	0	14	0	83	0	85	0	92	0	101	0	111	0	122	0	710
City Manager	Recurring	403	434	453	476	449	471	495	520	546	573	602	632	663	697	731	7,538
Economic Development	Recurring	147	194	219	228	266	279	293	308	323	339	356	374	393	413	433	4,319
Community Outreach	Recurring	92	125	102	171	96	101	106	111	117	123	129	135	142	149	156	1,687
Human Resources	Rec & one-time	23	66	65	207	234	104	109	115	120	126	133	139	146	154	161	1,998
Maintenance Custodial	Recurring	48	65	76	57	60	63	66	69	73	77	80	84	89	93	98	986
City Clerk	Recurring	220	234	241	263	272	286	300	315	331	347	365	383	402	422	443	4,505
Finance	Recurring	541	616	745	675	693	728	764	802	842	884	929	975	1,024	1,075	1,129	11,484
Information Technology	Recurring	222	232	237	325	301	316	332	348	366	384	403	424	445	467	490	5,129
Public Safety	Recurring	7,445	7,915	7,515	8,528	9,226	9,917	10,494	11,416	12,159	13,174	13,832	14,754	15,492	16,496	17,321	163,970
City Attorney	Recurring	203	141	199	279	280	294	309	324	340	357	375	394	414	434	456	4,624
Animal Control	Recurring	194	198	211	223	238	250	262	276	289	304	319	335	352	369	388	3,994
Community Development	Rec & one-time	326	339	358	381	439	461	379	398	418	439	461	484	508	533	560	6,005
Building Inspection	Recurring	472	367	366	467	686	720	756	794	834	876	919	965	1,014	1,064	1,117	10,892
Code Enforcement/Rental Inspections	Recurring	105	264	352	388	345	362	380	399	419	440	462	485	510	535	562	5,801
Public Works/Engineering	Recurring	857	887	1,174	1,198	1,239	1,301	1,366	1,434	1,506	1,581	1,660	1,743	1,831	1,922	2,018	20,437
Public Works Maintenance	Recurring	109	162	188	279	268	281	295	310	326	342	359	377	396	416	437	4,404
Recreation	Rec & one-time	378	445	505	591	660	693	728	764	802	842	884	929	975	1,024	1,075	10,803
Parks	Recurring	372	528	497	563	522	548	576	604	634	666	700	735	771	810	850	8,783
Department Expenditures:		12,214	13,287	13,562	15,443	16,331	17,325	18,071	19,467	20,509	22,047	23,035	24,532	25,634	27,273	28,499	270,171
Non-Departmental Expenses																	
Other Non-Departmental Expenses	Recurring	477	494	682	1,129	1,388	1,307	1,383	1,418	1,493	1,568	1,631	1,696	1,764	1,834	1,908	20,470
Equipment Replacement (exp & reserve)	Recurring	249	50	100	150	150	160	170	180	190	200	210	220	230	240	250	2,450
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	0	26	50	100	100	150	150	150	150	150	150	150	150	150	150	1,750
Interim Needs/Contingency	Recurring	162	138	110	317	784	377	391	419	440	471	491	521	543	575	600	6,767
Amount charged to Departments	Recurring	(904)	(819)	(1,182)	(1,458)	(1,796)	(1,994)	(2,094)	(2,167)	(2,273)	(2,389)	(2,481)	(2,587)	(2,686)	(2,800)	(2,908)	(29,820)
Total Non-Department Expend.		(16)	(111)	(240)	238	626	0	0	0	0	0	0	0	0	0	0	1,616
Total Expenditures		12,198	13,176	13,322	15,681	16,957	17,325	18,071	19,467	20,509	22,047	23,035	24,532	25,634	27,273	28,499	271,787
Net General Operating Revenue (Expense)		1,620	2,316	4,429	2,783	654	1,314	1,644	1,383	1,542	1,258	1,581	1,453	1,784	1,642	1,981	
Transfers and Loans																	
Transfers to Active Roadway Maintenance Programs	recurring	(44)	(100)	(795)	(200)		(275)	(350)	(375)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(5,375)
Transfer to Reserve for Roadway Maintenance	recurring		(75)	(150)	(350)	(200)	(275)	(350)	(350)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(5,650)
Transfers to Main Street Fund	recurring	(25)	(100)	(150)	(350)	(350)	(275)	(350)	(375)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(5,825)
Transfers to General Capital Projects Fund	recurring/one-time	0	(18)		(400)		0	0	0	0	0	0	0	0	0	0	(400)
Loans to Public Facilities Fee Fund/Repayments	recurring	(75)		(35)	(45)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(1,190)
Total Transfers		(144)	(293)	(1,130)	(1,345)	(650)	(925)	(1,150)	(1,200)	(1,450)	(1,675)	(1,900)	(1,900)	(1,900)	(1,900)	(1,900)	(18,440)
Use of Fund Balance																	
For General Fund One Time uses	one-time		(1,490)	(573)	(559)												
Transfer to General Capital Projects Fund	one-time	(272)	(1,140)	(400)	(4,000)	(1,110)											
Economic Development Loans	one-time	(400)	(275)														
Set Aside fund balance for ECCFPD for 4th Station						(200)	(150)										(200)
Land acquisition				(677)	(746)	(1,000)											
Anticipated Sales Tax Allocation Correction	one-time	(45)															
Total Net Sources (Uses) of Funds		759	(882)	1,649	(3,867)	(2,306)	239	494	183	92	(417)	(319)	(447)	(116)	(258)	(119)	

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Summary of Recurring and One-Time Amounts																	
Recurring Activities Summary																	
Revenues		13,801	15,464	17,672	17,019	17,611	18,639	19,715	20,850	22,050	23,304	24,615	25,985	27,418	28,915	30,480	
Expenditures/ Including Transfers and Loans		12,250	13,452	14,417	16,981	17,607	18,250	19,121	20,567	21,859	23,622	24,835	26,332	27,434	29,073	30,299	
Revenues over (under) Expenditures		<u>1,551</u>	<u>2,013</u>	<u>3,255</u>	<u>38</u>	<u>4</u>	<u>389</u>	<u>594</u>	<u>283</u>	<u>192</u>	<u>(317)</u>	<u>(219)</u>	<u>(347)</u>	<u>(16)</u>	<u>(158)</u>	<u>181</u>	
One-Time Activities Summary																	
Revenues/Loan Repayments		(383)	(248)	79	1,445	0	0	0	0	0	0	0	0	0	0	0	
Expenditures/ Including Transfers and Loans		809	2,922	1,685	5,350	2,310	250	100	100	100	100	100	100	100	100	100	
Revenues over (under) Expenditures		<u>(1,192)</u>	<u>(3,170)</u>	<u>(1,606)</u>	<u>(3,905)</u>	<u>(2,310)</u>	<u>(250)</u>	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>	<u>(100)</u>	
Total Recurring and One-Time		<u>359</u>	<u>(1,157)</u>	<u>1,649</u>	<u>(3,867)</u>	<u>(2,306)</u>	<u>139</u>	<u>494</u>	<u>183</u>	<u>92</u>	<u>(417)</u>	<u>(319)</u>	<u>(447)</u>	<u>(116)</u>	<u>(258)</u>	<u>81</u>	
																Total 15/16-23/24	
Assigned Revenues/Police																	
State COPS Grant (SLESF)(F151)	one-time	117	114	115	100	100	100	100	100	100	100	100	100	100	100	100	965
P-6 Police Services Assessments	Recurring	3,058	3,338	3,485	3,843	3,948	4,372	4,784	5,225	5,695	6,185	6,694	7,224	7,775	8,347	8,943	46,555
School Resource Officer Grant	one-time	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	495
Police Equip./Traffic Grants	one-time																0
Subtotal Assigned Police Revenues		<u>3,230</u>	<u>3,507</u>	<u>3,655</u>	<u>3,998</u>	<u>4,103</u>	<u>4,527</u>	<u>4,939</u>	<u>5,380</u>	<u>5,850</u>	<u>6,340</u>	<u>6,849</u>	<u>7,379</u>	<u>7,930</u>	<u>8,502</u>	<u>9,098</u>	<u>48,015</u>
				180		200	200	200	200	200	200	200	200	200	200	200	
Restricted Police Expenditures																	
State COPS Grant (SLESF)	one-time	117	100	115	100	100	100	100	100	100	100	100	100	100	100	100	901
P-6 Supported Police Services	Recurring	3,058	3,303	3,485	3,843	3,948	4,372	4,784	5,225	5,695	6,185	6,694	7,224	7,775	8,347	8,943	44,444
School Resource Officer Grant	one-time	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	495
Police Equip./Traffic Grants	one-time																0
Subtotal Restricted Police Expenditures		<u>3,230</u>	<u>3,458</u>	<u>3,655</u>	<u>3,998</u>	<u>4,103</u>	<u>4,527</u>	<u>4,939</u>	<u>5,380</u>	<u>5,850</u>	<u>6,340</u>	<u>6,849</u>	<u>7,379</u>	<u>7,930</u>	<u>8,502</u>	<u>9,098</u>	<u>45,840</u>
Rollover Balances*		<u>0</u>	<u>49</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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		13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	15/16-23/24
Parks, Landscaping & Lighting Revenues																	
Community Parks (F132)	Recurring	1,132	1,110	1,144	1,165	1,196	1,264	1,334	1,405	1,477	1,551	1,626	1,703	1,781	1,861	1,943	20,122
<i>Loan from General Fund, if necessary</i>	<i>one-time</i>																0
Street Lighting (F133)	w	206	216	221	223	226	236	247	257	267	278	288	298	308	319	329	3,624
<i>Transfer in from Gas Tax Fund</i>	<i>one-time</i>	156	71	160	102	194	249	262	277	292	309	327	347	368	391	415	3,635
Neighborhood Parks (F170-195)	Recurring	1,962	2,260	2,371	2,245	2,310	2,421	2,534	2,652	2,772	2,897	3,025	3,157	3,293	3,433	3,577	37,760
Total Parks, Landscaping & Lighting Revenues		3,456	3,657	3,896	3,735	3,926	4,170	4,377	4,590	4,809	5,034	5,266	5,505	5,750	6,003	6,264	65,140
Parks, Landscaping & Lighting Expenditures																	
Community Parks	Recurring	891	878	902	1,269	1,414	1,485	1,559	1,637	1,719	1,805	1,895	1,990	2,089	2,194	2,303	22,855
<i>Repay General Fund Loans</i>	<i>one-time</i>	88	44														0
Street Lighting	Recurring	337	378	380	363	447	469	493	517	543	570	599	629	660	693	728	7,256
Neighborhood Parks	Recurring	1,740	1,773	2,632	2,411	2,311	2,427	2,548	2,675	2,809	2,949	3,097	3,252	3,414	3,585	3,764	38,262
Total Parks, Landscaping & Lighting Expenditures		3,056	3,073	3,914	4,043	4,172	4,381	4,600	4,830	5,071	5,325	5,591	5,870	6,164	6,472	6,796	68,374
Rollover Balances																	
Community Parks (Including Loans & Reserves)		1,196	1,428	1,670	1,566	1,348	1,128	902	670	429	175	(94)	(380)	(688)	(1,020)	(1,380)	
Street Lighting (Including Reserves)		174	83	84	46	19	35	51	67	83	99	115	131	147	163	179	
Neighborhood Parks (Including Reserves)		4,897	5,384	5,123	4,957	4,956	4,950	4,936	4,913	4,876	4,823	4,751	4,656	4,534	4,381	4,194	
Roadway Maintenance Revenues																	
Gas Tax Revenues (F140)	Recurring	1,084	1,082	866	771	1,078	1,132	1,188	1,248	1,310	1,376	1,445	1,517	1,593	1,672	1,756	17,229
Measure J Revenues (F148)	Recurring	510	509	530	548	577	606	636	668	701	736	773	812	852	895	940	9,293
Transfers in from the General Fund		69	1,165	945	300	300	550	700	750	900	1,050	1,200	1,200	1,200	1,200	1,200	10,850
General Fund Transfers to the Street Maintenance Reserve Fund			75	150	350	200											
Streets Related Grants				1,054	1,400												
Total Roadway Maintenance Revenues		1,663	2,831	3,545	3,369	2,155	2,288	2,525	2,666	2,912	3,162	3,418	3,529	3,645	3,767	3,896	37,372
Roadway Maintenance Expenditures																	
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	425	470	492	584	871	883	926	971	1,018	1,067	1,117	1,170	1,225	1,282	1,341	13,202
<i>Transfer to Street Lighting Fund</i>	<i>one-time</i>	(156)	(71)	(160)	(102)	(194)	(249)	(262)	(277)	(292)	(309)	(327)	(347)	(368)	(391)	(415)	(3,635)
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(496)	(342)	(894)	(294)												(681)
Measure C/J Expenditures for roadway repairs & maintenance	Recurring	76	92	102	204	322	606	636	668	701	736	773	812	852	895	940	8,581
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(468)	(724)	(759)	(498)	(680)											(1,482)
Use of General Fund Transfers	<i>one-time</i>	98	1,240	1,095		300	550	700	750	900	1,050	1,200	1,200	1,200	1,200	1,200	10,250
Use of Street Maintenance Reserves			0														
Total Roadway Maintenance Expenditures & Transfers		1,719	2,939	3,502	1,682	2,367	2,288	2,525	2,666	2,912	3,162	3,418	3,529	3,645	3,767	3,896	37,831
Rollover Balances		1,397	1,289	1,332	3,019	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807

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Drainage and Stormwater Revenues																	
Community Facilities District Assessments (F110)	Recurring	293	297	305	307	314	323	333	343	353	364	375	386	398	410	422	4,804
Stormwater Assessments (F145)	Recurring	489	501	529	462	462	476	490	505	520	536	552	568	585	603	621	6,856
Total Drainage and Stormwater Revenues		782	798	834	769	776	799	823	848	873	900	927	954	983	1,013	1,043	11,660
Drainage and Stormwater Expenditures																	
Community Facilities District Drainage Maintenance	Recurring	75	344	447	183	219	323	333	343	353	364	375	386	398	410	422	4,336
Stormwater Program Expenditures	Recurring	404	426	789	1,504	526	476	490	505	520	536	552	568	585	603	621	9,197
Total Drainage and Stormwater Expenditures		479	770	1,236	1,687	745	799	823	848	873	900	927	954	983	1,013	1,043	13,533
Rollover Balances		2,737	2,765	2,363	1,445	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	
Other Grant Revenues																	
Recycling Grant	one-time	24	10	10	60	26	0	0	0	0	0	0	0	0	0	0	156
Oakley Welcoming (You+Me=We)	one-time	72	40	55	60	0	0	0	0	0	0	0	0	0	0	0	123
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	27	19	19	0	0	0	0	0	0	0	0	0	0	0	0	0
Urban Forestry Grant	one-time	22															
Measure WW	one-time		405														
Total Other Grant Revenues		145	474	84	120	26	0	0	0	0	0	0	0	0	0	0	279
Other Grant Expenditures																	
Recycling Grant	one-time	24	-	10	60	26	0	0	0	0	0	0	0	0	0	0	146
Oakley Welcoming (You+Me=We)	one-time	72	69	55	60	0	0	0	0	0	0	0	0	0	0	0	137
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	27	19	19	0	0	0	0	0	0	0	0	0	0	0	0	1
Urban Forestry Grant	one-time	22															
Measure WW	one-time	111	298														
Total Other Grant Expenditures		256	386	84	120	26	0	0	0	0	0	0	0	0	0	0	284
Rollover Balances																	
Recycling Grant		0	10	10	10	10	10	10	10	10	10	10	10	10	10	10	
Oakley Welcoming (You+Me=We)		0	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	
Recreation Grants		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	
Urban Forestry Grant		0	0	0	0												
Measure WW		(111)	(4)	(4)	0												
Qualifying Capital Projects	<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	0	0	0	0	0	0	0	0	0	0	0	0	0
For Loans/Interfund Advances Receivable	1,409	2,217	2,096	2,126	2,211	2,296	2,381	2,466	2,551	2,636	2,636	2,721	2,721	2,806	2,806	
Receivable for State Prop 1A Loan																
For Termination Payouts	118	133	133	133	133	133	133	133	133	133	133	133	133	133	133	
Land Held for Resale (4)	2,222	2,222	4,281	4,281	4,281	4,281	4,281	4,281	4,281	4,281	4,281	4,281	4,281	4,281	4,281	
Funds held for Redevelopment dispute resolution with State	1,575															
Unrestricted Fund Balances	7,702	7,643	9,312	5,894	3,588	3,842	4,351	4,549	4,656	4,254	3,950	3,518	3,417	3,174	3,070	
as a % of the Next Year's General Fund Expenditures		34%	61%	34%	20%	20%	21%	21%	20%	17%	15%	13%	12%	10%	1%	

(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 17/18 and thereafter

General Purpose Revenues

Property tax and Property Tax in Lieu reflects growth of 5%.

Transfer taxes reflect 5% per year in growth.

Sales Tax reflects annual growth of 5%.

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

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

Traffic Fines reflect annual growth of 5%.

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

P-6 revenue growth is based on projected subdivision activity

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 beginning in FY 18/19.

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. Fiscal Year 16/17 shows the amount to be appropriated.

Assigned Revenues

P-6 revenues are projected to grow with development and per officer costs: New Development is now projected for 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.