

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2015-16  
City Budget

(Dollars in Thousands)															
Description	General Character	Actual	Actual	Projected	Proposed										Total
		12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	15/16-24/25
<b>General Purpose Revenues</b>															
Property Taxes	Recurring	1,914	\$1,941	\$2,493	<b>\$2,642</b>	\$2,774	\$2,913	\$3,058	\$3,211	\$3,372	\$3,541	\$3,718	\$3,903	\$4,099	33,231
PT in Lieu of VLF	Recurring	1,793	1,927	2,002	<b>2,121</b>	2,227	2,338	2,455	2,578	2,707	2,842	2,984	3,134	3,290	26,678
State Prop 1A Loan/Repayment w/2% int.	On Occasion	473													0
Sales & Use Tax	Recurring	1,617	1,521	1,482	<b>1,598</b>	1,678	1,762	1,850	1,942	2,039	2,141	2,249	2,361	2,479	20,099
Motor Vehicle In-Lieu Fees	Recurring	19	16	16	<b>0</b>	0	0	0	0	0	0	-	-	-	0
Trans. Occupancy Tax (TOT)	Recurring	196	195	240	<b>240</b>	252	265	278	292	306	322	338	355	372	3,019
Real Property Transfer Tax	Recurring	137	147	150	<b>150</b>	158	165	174	182	191	201	211	222	233	1,887
Franchise Fees	Recurring	1,115	1,230	1,243	<b>1,293</b>	1,358	1,426	1,497	1,572	1,650	1,733	1,819	1,910	2,006	16,263
Business License Tax	Recurring	107	111	107	<b>110</b>	112	114	117	119	121	124	126	129	131	1,204
Traffic Fines	Recurring	155	130	128	<b>128</b>	134	141	148	156	163	172	180	189	199	1,610
Interest Income	Recurring	21	58	130	<b>130</b>	175	185	195	195	195	210	210	225	225	1,945
<b>Subtotal General Purpose</b>		<b>7,547</b>	<b>7,276</b>	<b>7,991</b>	<b>8,412</b>	<b>8,868</b>	<b>9,309</b>	<b>9,772</b>	<b>10,247</b>	<b>10,746</b>	<b>11,285</b>	<b>11,835</b>	<b>12,428</b>	<b>13,034</b>	<b>105,936</b>
<b>Fee/Reimbursement Revenues</b>															
Building Permits/Plan Check/Rental Inspections	Recurring	816	939	550	<b>822</b>	941	969	1,248	1,285	1,324	1,363	1,404	1,446	1,490	12,291
Engineering Fees	Recurring	10	22	20	<b>21</b>	22	23	24	26	27	28	30	31	33	264
Planning Fees	Recurring	11	13	11	<b>8</b>	8	9	9	10	10	11	11	12	12	101
Law Enforcement Fees/Reimbursement Revenues	Recurring	27	45	89	<b>79</b>	81	84	86	89	92	94	97	100	103	906
Recreation Fees	Recurring	71	73	54	<b>49</b>	51	54	57	60	63	66	69	72	76	616
City Admin Fees	Recurring	306	338	170	<b>261</b>	299	308	646	658	670	683	696	709	723	5,653
Interfund Cost Recoveries (operations)	Recurring	5,359	4,942	5,473	<b>5,602</b>	5,916	6,355	6,876	7,473	8,111	8,790	9,515	10,269	11,056	79,963
Interfund Cost Recoveries (charging grant funds)	one-time	21	17	14	<b>3</b>										3
Other Miscellaneous Fees & Charges	Rec & one-time	107	153	213	<b>88</b>	91	93	96	99	102	105	108	111	115	1,009
<b>Subtotal Fee/Reimbursement Revenues</b>		<b>6,728</b>	<b>6,542</b>	<b>6,594</b>	<b>6,933</b>	<b>7,410</b>	<b>7,895</b>	<b>9,043</b>	<b>9,699</b>	<b>10,397</b>	<b>11,140</b>	<b>11,930</b>	<b>12,752</b>	<b>13,608</b>	<b>100,805</b>
<b>Total General Operating Revenues</b>		<b>14,275</b>	<b>13,818</b>	<b>14,585</b>	<b>15,345</b>	<b>16,277</b>	<b>17,204</b>	<b>18,815</b>	<b>19,946</b>	<b>21,144</b>	<b>22,425</b>	<b>23,765</b>	<b>25,179</b>	<b>26,641</b>	<b>206,741</b>
<i>Release of Dutch Slough Fund Balance Reserves</i>	one-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Proceeds from the Sale of Property</i>	one-time			135											
<b>Total Sources of Funds</b>		<b>14,275</b>	<b>13,818</b>	<b>14,720</b>	<b>15,345</b>	<b>16,277</b>	<b>17,204</b>	<b>18,815</b>	<b>19,946</b>	<b>21,144</b>	<b>22,425</b>	<b>23,765</b>	<b>25,179</b>	<b>26,641</b>	<b>206,741</b>

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General														(Dollars in Thousands)	
Description	Character	Actual 12/13	Actual 13/14	Projected 14/15	Proposed 15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	Total 15/16-24/25
<b>Department Expenses</b>															
City Council	Recurring	62	57	62	62	65	65	68	68	72	72	75	75	79	702
Elections	Recurring	17	0	25	0	27	0	29	0	31	0	34	0	36	157
City Manager	Recurring	381	403	448	431	453	475	569	597	627	659	692	726	762	5,991
Economic Development	Recurring	153	147	194	203	213	224	295	310	325	341	359	377	395	3,042
Community Outreach	Recurring	66	92	115	107	112	118	124	130	137	143	151	158	166	1,346
Human Resources	Recurring	32	23	67	77	81	85	89	94	98	103	108	114	119	968
Maintenance Custodial	Recurring	46	48	70	70	74	77	81	85	89	94	98	103	109	880
City Clerk	Recurring	234	220	244	230	242	254	326	343	360	378	397	416	437	3,381
Finance	Recurring	527	541	648	634	666	699	804	844	886	931	977	1,026	1,077	8,544
Information Technology	Recurring	214	222	243	242	254	267	280	294	309	324	341	358	375	3,044
Public Safety	Recurring	7,168	7,445	8,647	8,986	8,556	9,433	9,905	10,625	11,157	11,964	12,563	13,441	14,113	110,742
City Attorney	Recurring	214	203	205	200	210	221	232	243	255	268	281	295	310	2,516
Animal Control	Recurring	191	194	198	222	233	245	257	270	283	298	312	328	344	2,792
Planning	Recurring	299	326	372	340	357	375	464	487	511	537	563	592	621	4,846
Building Inspection	Recurring	616	472	396	429	450	473	497	521	548	575	604	634	666	5,396
Code Enforcement/Rental Inspections	Recurring	40	105	263	320	336	353	370	389	408	429	450	473	496	4,025
Public Works/Engineering	Recurring	1,106	857	828	931	978	1,026	1,148	1,205	1,265	1,329	1,395	1,465	1,538	12,280
Public Works Maintenance	Recurring	97	109	189	169	177	186	196	205	216	226	238	250	262	2,126
Recreation	Rec & one-time	330	378	538	493	518	544	571	599	629	661	694	728	765	6,201
Parks	Recurring	378	372	390	482	506	531	618	649	681	715	751	789	828	6,551
<b>Department Expenditures:</b>		<b>12,171</b>	<b>12,214</b>	<b>14,142</b>	<b>14,628</b>	<b>14,506</b>	<b>15,650</b>	<b>16,922</b>	<b>17,959</b>	<b>18,888</b>	<b>20,046</b>	<b>21,082</b>	<b>22,347</b>	<b>23,501</b>	<b>178,980</b>
<b>Non-Departmental Expenses</b>															
Other Non-Departmental Expenses	Recurring	416	477	504	693	721	750	780	811	843	877	912	948	986	8,320
Equipment Replacement (exp & reserve)	Recurring	280	249	50	100	200	200	250	260	270	280	290	300	310	2,460
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	0	0	0	50	30	40	50	50	50	50	50	50	50	470
Interim Needs/Contingency	Recurring	11	162	316	618	613	661	715	759	798	847	891	944	993	7,838
Amount charged to Departments	Recurring	(909)	(904)	(819)	(1,173)	(1,336)	(1,423)	(1,566)	(1,651)	(1,733)	(1,826)	(1,915)	(2,015)	(2,111)	(16,749)
<b>Total Non-Department Expend.</b>		<b>(202)</b>	<b>(16)</b>	<b>51</b>	<b>288</b>	<b>228</b>	<b>228</b>	<b>228</b>	<b>228</b>	<b>228</b>	<b>228</b>	<b>228</b>	<b>228</b>	<b>228</b>	<b>2,340</b>
<b>Total Expenditures</b>		<b>11,969</b>	<b>12,198</b>	<b>14,193</b>	<b>14,916</b>	<b>14,734</b>	<b>15,878</b>	<b>17,150</b>	<b>18,187</b>	<b>19,116</b>	<b>20,274</b>	<b>21,310</b>	<b>22,575</b>	<b>23,729</b>	<b>181,320</b>
<b>Net General Operating Revenue (Expense)</b>			<b>1,620</b>	<b>527</b>	<b>429</b>	<b>1,543</b>	<b>1,325</b>	<b>1,665</b>	<b>1,759</b>	<b>2,027</b>	<b>2,151</b>	<b>2,454</b>	<b>2,604</b>	<b>2,912</b>	
<b>Transfers and Loans</b>															
Transfers to Active Roadway Maintenance Programs	recurring	(43)	(44)	(100)	(225)	(300)	(450)	(600)	(650)	(750)	(750)	(850)	(900)	(1,000)	(6,475)
Transfer to Reserve for Street Maintenance	recurring			(75)	(150)	(250)	(400)	(400)	(400)	(500)	(600)	(700)	(750)	(850)	(5,000)
Transfers to Main Street Fund	recurring	(25)	(25)	(100)	(150)	(300)	(450)	(600)	(650)	(750)	(750)	(850)	(900)	(1,000)	(6,400)
Transfers to General Capital Projects Fund	one-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loans to Public Facilities Fee Fund/Repayments	one-time	(75)	(75)	(281)	(5)	125	306	0	0	0	0	0	0	0	426
<b>Total Transfers</b>		<b>(143)</b>	<b>(144)</b>	<b>(556)</b>	<b>(530)</b>	<b>(725)</b>	<b>(994)</b>	<b>(1,600)</b>	<b>(1,700)</b>	<b>(2,000)</b>	<b>(2,100)</b>	<b>(2,400)</b>	<b>(2,550)</b>	<b>(2,850)</b>	<b>(17,449)</b>
<b>Use of Fund Balance</b>															
For General Fund One Time uses	one-time	(224)		(2,035)	(800)										
Transfer to General Capital Projects Fund	one-time	0	(272)	(1,065)	(200)										
Economic Development Loans	one-time		(400)	400											
Anticipated Sales Tax Allocation Correction	one-time		(45)	(135)											
<b>Total Net Sources (Uses) of Funds</b>		<b>1,939</b>	<b>759</b>	<b>(2,864)</b>	<b>(1,101)</b>	<b>818</b>	<b>331</b>	<b>65</b>	<b>59</b>	<b>27</b>	<b>51</b>	<b>54</b>	<b>54</b>	<b>62</b>	

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		Actual 12/13	Actual 13/14	Projected 14/15	Proposed 15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25							
<b>Summary of Recurring and One-Time Amounts</b>																					
<b>Recurring Activities Summary</b>																					
Revenues		13,781	13,801	14,571	15,342	16,277	17,204	18,815	19,946	21,144	22,425	23,765	25,179	26,641							
Expenditures/ Including Transfers and Loans		12,016	12,250	14,454	15,335	15,584	17,178	18,750	19,887	21,116	22,374	23,710	25,125	26,579							
Revenues over (under) Expenditures		1,765	1,551	117	7	693	25	65	59	27	51	54	54	62							
<b>One-Time Activities Summary</b>																					
Revenues		494	(383)	414	3	125	306	0	0	0	0	0	0	0							
Expenditures/ Including Transfers and Loans		96	409	3,395	1,111	0	0	0	0	0	0	0	0	0							
Revenues over (under) Expenditures		398	(792)	(2,981)	(1,108)	125	306	0	0	0	0	0	0	0							
<b>Total Recurring and One-Time</b>		<b>2,163</b>	<b>759</b>	<b>(2,864)</b>	<b>(1,101)</b>	<b>818</b>	<b>331</b>	<b>65</b>	<b>59</b>	<b>27</b>	<b>51</b>	<b>54</b>	<b>54</b>	<b>62</b>							
														<b>Total 15/16-24/25</b>							
<b>Assigned Revenues/Police</b>																					
State COPS Grant (SLESF)	one-time	114	117	100	100	100	100	100	100	100	100	100	100	100	1,000						
P-6 Police Services Assessments	Recurring	2,857	3,058	3,308	3,421	3,626	3,950	4,352	4,822	5,327	5,867	6,446	7,047	7,673	52,531						
School Resource Officer Grant	one-time	55	55	55	55	55	55	55	55	55	55	55	55	55	550						
Police Equip./Traffic Grants	one-time														0						
<b>Subtotal Assigned Police Revenues</b>		<b>3,026</b>	<b>3,230</b>	<b>3,463</b>	<b>3,576</b>	<b>3,781</b>	<b>4,105</b>	<b>4,507</b>	<b>4,977</b>	<b>5,482</b>	<b>6,022</b>	<b>6,601</b>	<b>7,202</b>	<b>7,828</b>	<b>54,081</b>						
														<i>180</i>	<i>200</i>	<i>200</i>	<i>250</i>	<i>250</i>	<i>250</i>	<i>250</i>	<i>250</i>
<b>Restricted Police Expenditures</b>																					
State COPS Grant (SLESF)	one-time	114	117	100	100	100	100	100	100	100	100	100	100	100	1,000						
P-6 Supported Police Services	Recurring	2,857	3,058	3,308	3,421	3,626	3,950	4,352	4,822	5,327	5,867	6,446	7,047	7,673	52,531						
School Resource Officer Grant	one-time	55	55	55	55	55	55	55	55	55	55	55	55	55	550						
Police Equip./Traffic Grants	one-time														0						
<b>Subtotal Restricted Police Expenditures</b>		<b>3,026</b>	<b>3,230</b>	<b>3,463</b>	<b>3,576</b>	<b>3,781</b>	<b>4,105</b>	<b>4,507</b>	<b>4,977</b>	<b>5,482</b>	<b>6,022</b>	<b>6,601</b>	<b>7,202</b>	<b>7,828</b>	<b>54,081</b>						
<b>Rollover Balances*</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						

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		Actual 12/13	Actual 13/14	Projected 14/15	Proposed 15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24		24/25
<b><u>Parks, Landscaping &amp; Lighting Revenues</u></b>															
Community Parks	Recurring	1,115	1,132	1,085	1,128	1,195	1,263	1,344	1,426	1,510	1,595	1,683	1,772	1,862	14,777
<i>Loan from General Fund, if necessary</i>	<i>one-time</i>														0
Street Lighting	Recurring	201	206	213	218	228	239	251	264	277	290	303	316	329	2,716
<i>Transfer in from Gas Tax Fund</i>	<i>one-time</i>	162	156	121	102	108	114	119	125	131	139	147	157	168	1,309
Neighborhood Parks	Recurring	1,908	1,962	2,033	2,177	2,284	2,393	2,517	2,644	2,774	2,909	3,048	3,191	3,338	27,274
<b>Total Parks, Landscaping &amp; Lighting Revenues</b>		<b>3,386</b>	<b>3,456</b>	<b>3,452</b>	<b>3,625</b>	<b>3,814</b>	<b>4,009</b>	<b>4,231</b>	<b>4,458</b>	<b>4,692</b>	<b>4,933</b>	<b>5,181</b>	<b>5,435</b>	<b>5,697</b>	<b>46,076</b>
<b><u>Parks, Landscaping &amp; Lighting Expenditures</u></b>															
Community Parks	Recurring	818	891	930	915	1,011	1,061	1,114	1,170	1,229	1,290	1,355	1,422	1,493	12,060
<i>Repay General Fund Loans</i>	<i>one-time</i>	0	88	43	1							18	18	18	55
Street Lighting	Recurring	348	337	329	320	336	353	370	389	408	429	450	473	496	4,025
Neighborhood Parks	Recurring	1,640	1,740	2,242	2,585	2,356	2,426	2,499	2,574	2,651	2,731	2,813	2,897	2,984	26,517
<b>Total Parks, Landscaping &amp; Lighting Expenditures</b>		<b>2,806</b>	<b>3,056</b>	<b>3,544</b>	<b>3,821</b>	<b>3,702</b>	<b>3,840</b>	<b>3,984</b>	<b>4,133</b>	<b>4,288</b>	<b>4,450</b>	<b>4,636</b>	<b>4,810</b>	<b>4,992</b>	<b>42,657</b>
<b><u>Rollover Balances</u></b>															
<b>Community Parks (Including Loans &amp; Reserves)</b>		955	1,108	1,220	1,432	1,616	1,818	2,047	2,303	2,584	2,890	3,200	3,531	3,882	
<b>Street Lighting (Including Reserves)</b>		149	174	179	179	179	179	179	179	179	179	179	179	179	
<b>Neighborhood Parks (Including Reserves)</b>		4,675	4,897	4,688	4,280	4,208	4,175	4,192	4,261	4,384	4,562	4,797	5,091	5,445	
<b><u>Roadway Maintenance Revenues</u></b>															
Gas Tax Revenues	Recurring	835	1,084	1,196	810	851	893	938	985	1,034	1,085	1,140	1,197	1,257	10,188
Measure J Revenues	Recurring	913	510	513	512	538	564	593	622	653	686	720	756	794	6,440
Transfers in from the General Fund for Current Capital Projects		68	69	895	375	600	900	1,200	1,300	1,500	1,500	1,700	1,800	2,000	12,875
General Fund Transfers to the Street Maintenance Reserve Fund				75	150	250	400	400	400	500	600	700	750	850	5,000
Streets Related Grants				1,029	1,461										
<b>Total Roadway Maintenance Revenues</b>		<b>1,816</b>	<b>1,663</b>	<b>3,708</b>	<b>3,308</b>	<b>2,238</b>	<b>2,758</b>	<b>3,130</b>	<b>3,307</b>	<b>3,687</b>	<b>3,872</b>	<b>4,260</b>	<b>4,503</b>	<b>4,901</b>	<b>29,503</b>
<b><u>Roadway Maintenance Expenditures</u></b>															
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	303	425	464	677	393	429	469	510	903	947	992	1,040	1,089	7,448
<i>Transfer to Street Lighting Fund</i>	<i>one-time</i>	(162)	(156)	(121)	(102)	(108)	(114)	(119)	(125)	(131)	(139)	(147)	(157)	(168)	(1,309)
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(308)	(496)	(503)	(780)	(350)	(350)	(350)	(350)						(2,180)
Measure J Expenditures for roadway repairs & maintenance	Recurring	72	76	89	184	149	314	343	372	653	686	720	756	794	4,973
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(417)	(468)	(550)	(650)	(389)	(250)	(250)	(250)						(1,789)
Use of General Fund Transfers/Grants	<i>one-time</i>	358	98	1,993	2,090	600	900	1,200	1,300	1,500	1,500	1,700	1,800	2,000	14,590
Use of Street Maintenance Reserves															0
<b>Total Roadway Maintenance Expenditures &amp; Transfers</b>		<b>1,620</b>	<b>1,719</b>	<b>3,720</b>	<b>4,483</b>	<b>1,988</b>	<b>2,358</b>	<b>2,730</b>	<b>2,907</b>	<b>3,187</b>	<b>3,272</b>	<b>3,560</b>	<b>3,753</b>	<b>4,051</b>	<b>32,289</b>
<b>Rollover Balances</b>		<b>1,453</b>	<b>1,397</b>	<b>1,385</b>	<b>210</b>	<b>460</b>	<b>860</b>	<b>1,260</b>	<b>1,660</b>	<b>2,160</b>	<b>2,760</b>	<b>3,460</b>	<b>4,210</b>	<b>5,060</b>	

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2015-16  
City Budget

Description	General Character	(Dollars in Thousands)													
		Actual 12/13	Actual 13/14	Projected 14/15	Proposed 15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	Total 15/16-24/25
<b>Drainage and Stormwater Revenues</b>															
Community Facilities District Assessments	Recurring	285	293	289	288	297	306	315	324	334	344	354	365	376	3,302
Stormwater Assessments	Recurring	485	489	461	461	475	489	504	519	534	550	567	584	602	5,285
<b>Total Drainage and Stormwater Revenues</b>		<b>770</b>	<b>782</b>	<b>750</b>	<b>749</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>8,586</b>
<b>Drainage and Stormwater Expenditures</b>															
Community Facilities District Drainage Maintenance	Recurring	109	75	668	199	297	306	315	324	334	344	354	365	376	3,213
Stormwater Program Expenditures	Recurring	378	404	607	498	475	489	504	519	534	550	567	584	602	5,322
<b>Total Drainage and Stormwater Expenditures</b>		<b>487</b>	<b>479</b>	<b>1,275</b>	<b>697</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>8,534</b>
<b>Rollover Balances</b>		<b>2,434</b>	<b>2,737</b>	<b>2,212</b>	<b>2,264</b>	<b>2,264</b>	<b>2,264</b>	<b>2,264</b>	<b>2,264</b>	<b>2,264</b>	<b>2,264</b>	<b>2,264</b>	<b>2,264</b>	<b>2,264</b>	
<b>Other Grant Revenues</b>															
Recycling Grant	one-time	9	24	15	10	0	0	0	0	0	0	0	0	0	10
Oakley Welcoming (You+Me=We)	one-time	66	72	80	78	0	0	0	0	0	0	0	0	0	78
Recreation Grants (Misc)	one-time	0	0	15	0	0	0	0	0	0	0	0	0	0	0
<i>Vesper Grant</i>	one-time	32	27	21	7	0	0	0	0	0	0	0	0	0	7
Urban Forestry Grant			22	0	0										0
Measure WW			0	405											0
<b>Total Other Grant Revenues</b>		<b>107</b>	<b>145</b>	<b>536</b>	<b>95</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>95</b>
<b>Other Grant Expenditures</b>															
Recycling Grant	one-time	9	24	15	10	0	0	0	0	0	0	0	0	0	10
Oakley Welcoming (You+Me=We)	one-time	66	72	80	78	0	0	0	0	0	0	0	0	0	78
Recreation Grants (Misc)	one-time	0	0	15	0	0	0	0	0	0	0	0	0	0	0
<i>Vesper Grant</i>	one-time	32	27	21	7	0	0	0	0	0	0	0	0	0	7
Urban Forestry Grant		0	22	0	0										0
Measure WW			111	294											0
<b>Total Other Grant Expenditures</b>		<b>107</b>	<b>256</b>	<b>425</b>	<b>95</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>95</b>
<b>Rollover Balances</b>															
Recycling Grant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oakley Welcoming (You+Me=We)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Grants		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
Urban Forestry Grant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Measure WW			(111)	0	0	0	0	0	0	0	0	0	0	0	0
<b>Qualifying Capital Projects</b>	<i>recurring</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>Long-Term Analysis of General Fund Fund Balances</b>															
<b>Restricted Fund Balances:</b>															
For Dutch Slough		559	559	559	559	559	559	559	559	559	559	559	559	559	559
For Loans/Interfund Advances Receivable		1,051	1,409	2,763	2,742	2,592	2,261	2,236	2,211	2,186	2,161	2,118	2,075	2,032	
Receivable for State Prop 1A Loan		0													
For Termination Payouts		81	118	125	125	125	125	125	125	125	125	125	125	125	125
Land Held for Resale (3)		2,222	2,222	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052	2,052
Funds held for Redevelopment dispute resolution with State (4)		1,575	1,575												
<b>Unrestricted Fund Balances</b>		<b>5,501</b>	<b>7,702</b>	<b>4,750</b>	<b>3,665</b>	<b>4,498</b>	<b>4,844</b>	<b>4,924</b>	<b>4,998</b>	<b>5,040</b>	<b>5,106</b>	<b>5,193</b>	<b>5,280</b>	<b>5,375</b>	
as a % of the Next Year's General Fund Expenditures				31%	24%	26%	26%	25%	24%	23%	22%	21%	20%		

- (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.
- (4) Disputed resolved favorably in July 2014.

**Definition of Changes and Assumptions for 15/16 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 uses Sales Tax Consultant estimate for 15/16 (increase of 7+%), and annual growth of 5% thereafter.

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

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

Traffic Fines reflect annual growth of 5%.

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

P-6 revenue growth is based on projected subdivision activity; and annual growth in per Police services costs. Growth is estimated at approximately 3% for 15/16, 0% for 16/17 and at 5% per year thereafter.

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 are projected to increase 3% in 15/16, recover the transition costs to an in-house department in 16/17, provide for an increase in funding of 5% each year thereafter, and add two officers in 16/17 and one additional officer approximately every other year thereafter.

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.

Contributions to the Equipment Replacement Reserve Fund were reduced during the recession, and are projected to increase again on a phased basis, until revenues are sufficient to return the reserve to full funding.

Until then, the 10 Year Plan includes funding anticipated to maintain a balance of at least \$1 million.

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 Streets Maintenance Reserve Fund are set aside during good times so that maintenance activities can occur when appropriate and 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 Police services 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 Police services costs is being projected at 3% for 15/16, 0% for 16/17 and 5% per year thereafter.

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

Roadway Maintenance revenues are estimated to grow with development, and the Plan shows an aggressive restoration of additional transfers from the General Fund as revenues become available.

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 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 Capital Asset Lifecycle Replacement Reserves.

As more of our community parks are at least several years old, starting in 15/16, 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 15/16, 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.