

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2018-19

Description	General Character	Recommended Budget															Total 15/16-23/24
		Actual	Actual	Adopted	Amended	Recommended											
		15/16	16/17	17/18	17-18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	
<b>General Purpose Revenues</b>																	
Property Taxes	Recurring	\$2,593	\$2,853	\$2,954	3,099	\$3,254	\$3,417	\$3,588	\$3,767	\$3,880	\$3,996	\$4,116	\$4,240	\$4,367	\$4,498	\$4,633	54,272
PT in Lieu of VLF	Recurring	\$2,504	\$2,706	2,839	2,939	\$3,086	3,240	3,402	3,572	3,680	3,790	3,904	4,021	4,141	4,266	4,394	49,980
Sales & Use Tax	Recurring	\$1,753	\$1,774	1,782	1,827	1,831	1,923	2,019	2,120	2,226	2,337	2,454	2,576	2,705	2,840	2,983	32,055
Motor Vehicle In-Lieu Fees	Recurring	\$16	\$18	15	15	\$15	16	16	17	18	18	19	20	21	21	22	250
Trans. Occupancy Tax (TOT)	Recurring	\$210	\$267	200	205	\$220	231	243	255	267	281	295	310	325	341	358	3,922
Real Property Transfer Tax	Recurring	\$227	\$237	160	160	\$200	210	221	232	243	255	268	281	295	310	326	3,503
Franchise Fees	Recurring	\$1,435	\$1,543	1,415	1,545	\$1,570	1,649	1,731	1,817	1,908	2,004	2,104	2,209	2,320	2,436	2,557	27,171
Business License Tax	Recurring	148	\$143	115	115	\$125	128	130	133	135	138	141	144	146	149	152	1,970
Traffic Fines	Recurring	\$127	\$111	115	115	\$115	121	127	133	140	147	154	162	170	178	187	2,015
Interest Income	Recurring	119	\$49	100	50	75	75	75	75	75	75	75	75	75	75	75	1,024
<b>Subtotal General Purpose</b>		<b>9,132</b>	<b>9,701</b>	<b>9,695</b>	<b>10,070</b>	<b>10,491</b>	<b>11,008</b>	<b>11,551</b>	<b>12,120</b>	<b>12,572</b>	<b>13,041</b>	<b>13,529</b>	<b>14,037</b>	<b>14,566</b>	<b>15,115</b>	<b>15,687</b>	<b>176,162</b>
<b>Fee/Reimbursement Revenues</b>																	
Building Permits/Plan Check/Rental Inspections	Recurring	1,400	1,606	1,055	1,055	1,422	1,450	1,494	1,539	1,585	1,632	1,681	1,732	1,784	1,837	1,892	22,519
Engineering Fees	Recurring	10	19	15	15	15	16	17	17	18	19	20	21	22	23	24	277
Planning Fees	Recurring	25	36	10	10	10	11	11	12	12	13	13	14	15	16	16	213
Law Enforcement Fees/Reimbursement Revenues	Recurring	149	182	112	126	121	125	128	132	136	140	144	149	153	158	163	2,094
Recreation Fees	Recurring	79	84	61	66	71	75	79	84	89	94	100	106	112	119	126	1,297
City Admin Fees	Recurring	518	668	400	400	400	403	408	412	417	422	427	433	438	444	450	6,435
Interfund Cost Recoveries (operations)	Recurring	6,183	6,612	6,164	6,539	6,894	7,433	8,006	8,617	9,253	9,916	10,607	11,327	12,078	12,861	13,677	131,261
Interfund Cost Recoveries (charging grant funds)	one-time	0															0
Other Miscellaneous Fees & Charges	Rec & one-time	176	200	99	80	71	73	75	78	80	82	85	87	90	93	95	1,347
<b>Subtotal Fee/Reimbursement Revenues</b>		<b>8,540</b>	<b>9,407</b>	<b>7,916</b>	<b>8,291</b>	<b>9,004</b>	<b>9,585</b>	<b>10,218</b>	<b>10,890</b>	<b>11,590</b>	<b>12,319</b>	<b>13,078</b>	<b>13,869</b>	<b>14,692</b>	<b>15,550</b>	<b>16,444</b>	<b>165,442</b>
<b>Total General Operating Revenues</b>		<b>17,672</b>	<b>19,108</b>	<b>17,611</b>	<b>18,361</b>	<b>19,495</b>	<b>20,593</b>	<b>21,769</b>	<b>23,010</b>	<b>24,162</b>	<b>25,360</b>	<b>26,607</b>	<b>27,906</b>	<b>29,258</b>	<b>30,665</b>	<b>32,131</b>	<b>341,604</b>
<i>Release of Dutch Slough Fund Balance Reserves</i>	<i>one-time</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>559</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>	559
<i>Proceeds from the Sale of Property</i>	<i>one-time</i>	<b>79</b>	<b>0</b>														
<b>Total Sources of Funds</b>		<b>17,751</b>	<b>19,108</b>	<b>17,611</b>	<b>18,920</b>	<b>19,495</b>	<b>20,593</b>	<b>21,769</b>	<b>23,010</b>	<b>24,162</b>	<b>25,360</b>	<b>26,607</b>	<b>27,906</b>	<b>29,258</b>	<b>30,665</b>	<b>32,131</b>	<b>342,163</b>

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General		(Dollars in Thousands)															
Description	Character	Actual 15/16	Actual 16/17	Adopted 17/18	Amended 17-18	Recommended 18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	Total 15/16-23/24
<b>Department Expenses</b>																	
Animal Control	Recurring	211	223	238	238	252	265	278	292	306	322	338	355	372	391	410	4,458
City Council	Recurring	59	64	57	62	69	72	72	76	76	80	80	84	84	88	88	1,081
City Clerk	Recurring	241	272	302	302	309	324	341	358	376	394	414	435	457	479	503	5,407
Elections	Recurring	0	68	0	0	40	0	43	0	48	0	52	0	57	0	63	372
City Attorney	Recurring	199	251	293	293	311	327	343	360	378	397	417	438	459	482	507	5,386
City Manager	Recurring	453	479	471	471	496	521	547	574	603	633	665	698	733	769	808	8,703
Community Outreach	Recurring	102	95	104	104	112	118	123	130	136	143	150	158	165	174	182	1,944
Finance	Recurring	745	659	718	718	739	776	815	855	898	943	990	1,040	1,092	1,146	1,204	12,914
Human Resources	Rec & one-time	65	152	335	310	229	240	252	265	278	292	307	322	338	355	373	4,219
Maintenance Custodial	Recurring	76	42	61	61	62	65	68	72	75	79	83	87	92	96	101	1,068
Information Technology	Recurring	237	313	303	320	319	335	352	369	388	407	427	449	471	495	520	5,667
Economic Development	Recurring	219	229	275	281	291	306	321	337	354	371	390	409	430	451	474	5,021
Building Inspection	Recurring	366	519	747	709	723	759	797	837	879	923	969	1,017	1,068	1,122	1,178	12,555
Code Enforcement/Rental Inspections	Recurring	352	280	365	373	318	334	351	368	387	406	426	447	470	493	518	5,669
Public Safety	Recurring	7,515	8,195	9,542	9,642	9,524	10,081	10,982	11,703	12,696	13,330	14,227	14,938	15,915	16,711	17,776	179,602
Community Development	Rec & one-time	358	386	489	503	618	544	571	600	630	661	694	729	765	804	844	9,032
Public Works/Engineering	Recurring	1,174	1,096	1,285	1,285	1,369	1,437	1,509	1,585	1,664	1,747	1,835	1,926	2,023	2,124	2,230	23,759
Public Works Maintenance	Recurring	188	319	276	276	285	299	314	330	346	364	382	401	421	442	464	5,059
Recreation	Rec & one-time	505	536	698	698	781	920	966	1,014	1,065	1,118	1,174	1,233	1,295	1,359	1,427	14,559
Parks	Recurring	497	556	549	532	584	613	644	676	710	745	783	822	863	906	951	10,198
<b>Department Expenditures:</b>		<b>13,562</b>	<b>14,734</b>	<b>17,108</b>	<b>17,178</b>	<b>17,431</b>	<b>18,337</b>	<b>19,690</b>	<b>20,801</b>	<b>22,292</b>	<b>23,357</b>	<b>24,803</b>	<b>25,988</b>	<b>27,571</b>	<b>28,889</b>	<b>30,622</b>	<b>316,672</b>
<b>Non-Departmental Expenses</b>																	
Other Non-Departmental Expenses	Recurring	682	1,093	1,188	1,428	1,524	1,600	1,680	1,764	1,852	1,945	2,042	2,144	2,252	2,364	2,482	26,385
Equipment Replacement (exp & reserve)	Recurring	100	100	150	183	150	160	170	180	190	200	210	220	230	240	250	2,708
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	50	150	100	100	100	150	150	150	150	150	150	150	150	150	150	1,975
Interim Needs/Contingency	Recurring	110	158	346	306	850	397	424	446	476	497	526	550	581	608	642	6,816
Amount charged to Departments	Recurring	(1,182)	(1,458)	(1,968)	(1,968)	(2,154)	(2,307)	(2,424)	(2,540)	(2,668)	(2,792)	(2,928)	(3,064)	(3,213)	(3,362)	(3,525)	(37,356)
<b>Total Non-Department Expend.</b>		<b>(240)</b>	<b>43</b>	<b>(184)</b>	<b>49</b>	<b>470</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>528</b>
<b>Total Expenditures</b>		<b>13,322</b>	<b>14,777</b>	<b>16,924</b>	<b>17,227</b>	<b>17,901</b>	<b>18,337</b>	<b>19,690</b>	<b>20,801</b>	<b>22,292</b>	<b>23,357</b>	<b>24,803</b>	<b>25,988</b>	<b>27,571</b>	<b>28,889</b>	<b>30,622</b>	<b>317,200</b>
<b>Net General Operating Revenue (Expense)</b>		<b>4,429</b>	<b>4,331</b>	<b>687</b>	<b>1,693</b>	<b>1,594</b>	<b>2,256</b>	<b>2,079</b>	<b>2,209</b>	<b>1,870</b>	<b>2,003</b>	<b>1,805</b>	<b>1,918</b>	<b>1,687</b>	<b>1,777</b>	<b>1,509</b>	
<b>Transfers and Loans</b>																	
Transfers to Active Roadway Maintenance Programs	recurring	(795)	(200)			(275)	(350)	(375)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(600)	(5,775)
Transfer to Reserve for Roadway Maintenance	recurring	(150)	(350)	(200)	(200)	(275)	(350)	(350)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(600)	(6,400)
Transfers to Main Street Fund	recurring	(150)	(350)	(350)	(350)	(275)	(350)	(375)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(600)	(6,800)
Transfers to General Capital Projects Fund	recurring/one-time		(400)			0	0	0	0	0	0	0	0	0	0	0	(400)
Loans to Public Facilities, Park Impact Fund/Repayments	recurring	(35)	(45)	(100)	(659)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(1,904)
<b>Total Transfers</b>		<b>(1,130)</b>	<b>(1,345)</b>	<b>(650)</b>	<b>(1,209)</b>	<b>(925)</b>	<b>(1,150)</b>	<b>(1,200)</b>	<b>(1,450)</b>	<b>(1,675)</b>	<b>(1,900)</b>	<b>(1,900)</b>	<b>(1,900)</b>	<b>(1,900)</b>	<b>(1,900)</b>	<b>(1,900)</b>	<b>(21,279)</b>
<b>Use of Fund Balance</b>																	
For General Fund One Time uses	one-time	(573)															
Transfer to General Capital Projects Fund	one-time	(400)	(4,000)	(1,110)	(1,710)	(1,400)											
Set Aside fund balance for PARS Trust				(200)													
Land acquisition		(677)	(770)	(1,000)	(1,050)												
Loan to Parks Impact Fee Fund	one-time					(700)											
<b>Total Net Sources (Uses) of Funds</b>		<b>1,649</b>	<b>(1,784)</b>	<b>(2,273)</b>	<b>(2,276)</b>	<b>(1,431)</b>	<b>1,106</b>	<b>879</b>	<b>759</b>	<b>195</b>	<b>103</b>	<b>(95)</b>	<b>18</b>	<b>(213)</b>	<b>(123)</b>	<b>(391)</b>	

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Description	General Character	Actual	Actual	Adopted	Amended	Recommended											
		15/16	16/17	17/18	17-18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28		28/29
<b>Summary of Recurring and One-Time Amounts</b>																	
<b>Recurring Activities Summary</b>																	
Revenues		17,672	19,108	17,611	18,361	19,495	20,593	21,769	23,010	24,162	25,360	26,607	27,906	29,258	30,665	32,131	
Expenditures/ Including Transfers and Loans		14,417	16,077	17,574	18,436	18,826	19,387	20,790	22,151	23,867	25,157	26,603	27,788	29,371	30,689	32,422	
Revenues over (under) Expenditures		<b>3,255</b>	<b>3,031</b>	<b>37</b>	<b>(75)</b>	<b>669</b>	<b>1,206</b>	<b>979</b>	<b>859</b>	<b>295</b>	<b>203</b>	<b>5</b>	<b>118</b>	<b>(113)</b>	<b>(23)</b>	<b>(291)</b>	
<b>One-Time Activities Summary</b>																	
Revenues/Loan Repayments		79	0	0	559	0	0	0	0	0	0	0	0	0	0	0	
Expenditures/ Including Transfers and Loans		1,685	4,815	2,310	2,760	2,100	100	100	100	100	100	100	100	100	100	100	
Revenues over (under) Expenditures		<b>(1,606)</b>	<b>(4,815)</b>	<b>(2,310)</b>	<b>(2,201)</b>	<b>(2,100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	
<b>Total Recurring and One-Time</b>		<b>1,649</b>	<b>(1,784)</b>	<b>(2,273)</b>	<b>(2,276)</b>	<b>(1,431)</b>	<b>1,106</b>	<b>879</b>	<b>759</b>	<b>195</b>	<b>103</b>	<b>(95)</b>	<b>18</b>	<b>(213)</b>	<b>(123)</b>	<b>(391)</b>	
<b>Total 15/16-23/24</b>																	
<b>Assigned Revenues/Police</b>																	
State COPS Grant (SLESF)(F151)	one-time	115	130	100	100	100	100	100	100	100	100	100	100	100	100	100	1,008
P-6 Police Services Assessments	Recurring	3,485	3,900	3,948	4,206	4,335	4,746	5,185	5,654	6,142	6,650	7,178	7,726	8,297	8,891	9,508	47,082
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
<b>Subtotal Assigned Police Revenues</b>		<b>3,655</b>	<b>4,085</b>	<b>4,103</b>	<b>4,361</b>	<b>4,490</b>	<b>4,901</b>	<b>5,340</b>	<b>5,809</b>	<b>6,297</b>	<b>6,805</b>	<b>7,333</b>	<b>7,881</b>	<b>8,452</b>	<b>9,046</b>	<b>9,663</b>	<b>48,585</b>
		180		200		200		200		200		200		200		200	
<b>Restricted Police Expenditures</b>																	
State COPS Grant (SLESF)	one-time	115	130	100	100	100	100	100	100	100	100	100	100	100	100	100	980
P-6 Supported Police Services	Recurring	3,485	3,900	3,948	4,206	4,335	4,746	5,185	5,654	6,142	6,650	7,178	7,726	8,297	8,891	9,508	46,723
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
<b>Subtotal Restricted Police Expenditures</b>		<b>3,655</b>	<b>4,085</b>	<b>4,103</b>	<b>4,361</b>	<b>4,490</b>	<b>4,901</b>	<b>5,340</b>	<b>5,809</b>	<b>6,297</b>	<b>6,805</b>	<b>7,333</b>	<b>7,881</b>	<b>8,452</b>	<b>9,046</b>	<b>9,663</b>	<b>48,198</b>
<b>Rollover Balances*</b>		<b>0</b>	<b>49</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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<b><u>Parks, Landscaping &amp; Lighting Revenues</u></b>																	
Community Parks (F132)	Recurring	1,144	1,201	1,196	1,196	1,304	1,374	1,446	1,519	1,594	1,670	1,748	1,827	1,908	1,990	2,075	20,678
<i>Loan from General Fund, if necessary</i>	<i>one-time</i>																0
Street Lighting (F133)	Recurring	221	229	226	226	244	254	265	275	285	296	306	316	326	337	347	3,717
<i>Transfer in from Gas Tax Fund</i>	<i>one-time</i>	160	177	194	194	190	249	263	278	295	313	332	353	375	399	425	3,709
Community Facility District 2015-1 Emerson Ranch (F401)	Recurring																
Neighborhood Parks (F170-195,402)	Recurring	2,371	2,298	2,310	2,310	3,349	3,491	3,637	3,787	3,942	4,101	4,265	4,435	4,609	4,788	4,973	48,629
<b>Total Parks, Landscaping &amp; Lighting Revenues</b>		<b>3,896</b>	<b>3,905</b>	<b>3,926</b>	<b>3,926</b>	<b>5,087</b>	<b>5,368</b>	<b>5,610</b>	<b>5,859</b>	<b>6,116</b>	<b>6,380</b>	<b>6,651</b>	<b>6,931</b>	<b>7,218</b>	<b>7,514</b>	<b>7,819</b>	<b>76,732</b>
<b><u>Parks, Landscaping &amp; Lighting Expenditures</u></b>																	
Community Parks	Recurring	902	895	1,414	1,414	1,409	1,479	1,553	1,631	1,713	1,798	1,888	1,983	2,082	2,186	2,295	21,858
<i>Repay General Fund Loans</i>	<i>one-time</i>																0
Street Lighting	Recurring	380	406	447	460	464	487	512	537	564	592	622	653	686	720	756	7,352
Community Facility District 2015-1 Emerson Ranch	Recurring																
Neighborhood Parks	Recurring	2,632	2,291	2,311	2,311	3,713	3,899	4,094	4,298	4,513	4,739	4,976	5,225	5,486	5,760	6,048	54,462
<b>Total Parks, Landscaping &amp; Lighting Expenditures</b>		<b>3,914</b>	<b>3,592</b>	<b>4,172</b>	<b>4,185</b>	<b>5,586</b>	<b>5,865</b>	<b>6,159</b>	<b>6,466</b>	<b>6,790</b>	<b>7,129</b>	<b>7,486</b>	<b>7,860</b>	<b>8,253</b>	<b>8,666</b>	<b>9,099</b>	<b>83,672</b>
<b><u>Rollover Balances</u></b>																	
<b>Community Parks (Including Loans &amp; Reserves)</b>		1,670	1,976	1,758	1,830	1,653	1,548	1,441	1,329	1,210	1,082	942	786	613	417	197	
<b>Street Lighting (Including Reserves)</b>		84	84	57	43	27	43	59	75	91	107	123	139	155	171	187	
<b>Community Facility District 2015-1 (including Reserves)</b>																	
<b>Neighborhood Parks (Including Reserves)</b>		5,123	5,130	5,129	5,589	4,765	4,357	3,900	3,389	2,817	2,179	1,469	679	(198)	(1,170)	(2,245)	
<b><u>Roadway Maintenance Revenues</u></b>																	
Gas Tax Revenues (F140)	Recurring	866	800	1,078	1,139	1,592	1,672	1,755	1,843	1,935	2,032	2,133	2,240	2,352	2,470	2,593	23,438
Measure J Revenues (F148)	Recurring	530	576	577	577	577	606	636	668	701	736	773	812	852	895	940	8,987
Transfers in from the General Fund		945	300	300	300	550	700	750	900	1,050	1,200	1,200	1,200	1,200	1,200	1,200	11,000
General Fund Transfers to the Street Maintenance Reserve Fund		150	350	200	200	275											
Streets Related Grants		1,054															
<b>Total Roadway Maintenance Revenues</b>		<b>3,545</b>	<b>2,026</b>	<b>2,155</b>	<b>2,216</b>	<b>2,994</b>	<b>2,977</b>	<b>3,141</b>	<b>3,411</b>	<b>3,686</b>	<b>3,968</b>	<b>4,107</b>	<b>4,252</b>	<b>4,405</b>	<b>4,565</b>	<b>4,733</b>	<b>43,425</b>
<b><u>Roadway Maintenance Expenditures</u></b>																	
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	492	517	721	721	492	1,423	1,492	1,565	1,640	1,719	1,801	1,887	1,977	2,071	2,168	18,295
<i>Transfer to Street Lighting Fund</i>	<i>one-time</i>	(160)	(177)	(194)	(194)	(190)	(249)	(263)	(278)	(295)	(313)	(332)	(353)	(375)	(399)	(425)	(3,709)
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(894)	(197)	(227)	(227)	(910)											(1,561)
Measure C/J Expenditures for roadway repairs & maintenance	Recurring	102	114	322	322	179	606	636	668	701	736	773	812	852	895	940	7,665
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(759)	(380)	(680)	(680)	(1,200)											(3,032)
Use of General Fund Transfers	<i>one-time</i>	1,095		300	300	550	700	750	900	1,050	1,200	1,200	1,200	1,200	1,200	1,200	10,550
Use of Street Maintenance Reserves																	
<b>Total Roadway Maintenance Expenditures &amp; Transfers</b>		<b>3,502</b>	<b>1,385</b>	<b>2,444</b>	<b>2,444</b>	<b>3,521</b>	<b>2,977</b>	<b>3,141</b>	<b>3,411</b>	<b>3,686</b>	<b>3,968</b>	<b>4,107</b>	<b>4,252</b>	<b>4,405</b>	<b>4,565</b>	<b>4,733</b>	<b>44,812</b>
<b>Rollover Balances</b>		<b>1,332</b>	<b>1,973</b>	<b>1,684</b>	<b>1,597</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	<b>1,157</b>	

City of Oakley  
10 Year Plan  
For Inclusion in the  
FY 2018-19  
Recommended Budget

Description	(Dollars in Thousands)																
	General	Actual	Actual	Adopted	Amended	Recommended											Total
	Character	15/16	16/17	17/18	17-18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	15/16-23/24
<b>Drainage and Stormwater Revenues</b>																	
Community Facilities District Assessments (F110 & F403)	Recurring	305	309	314	314	378	389	401	413	425	438	451	465	479	493	508	5,441
Stormwater Assessments (F145)	Recurring	529	576	462	462	452	466	480	494	509	524	540	556	573	590	607	6,766
<b>Total Drainage and Stormwater Revenues</b>		<b>834</b>	<b>885</b>	<b>776</b>	<b>776</b>	<b>830</b>	<b>855</b>	<b>881</b>	<b>907</b>	<b>934</b>	<b>962</b>	<b>991</b>	<b>1,021</b>	<b>1,051</b>	<b>1,083</b>	<b>1,115</b>	<b>12,207</b>
<b>Drainage and Stormwater Expenditures</b>																	
Community Facilities District Drainage Maintenance	Recurring	447	126	219	219	219	389	401	413	425	438	451	465	479	493	508	4,795
Stormwater Program Expenditures	Recurring	789	891	526	526	499	466	480	494	509	524	540	556	573	590	607	7,411
<b>Total Drainage and Stormwater Expenditures</b>		<b>1,236</b>	<b>1,017</b>	<b>745</b>	<b>745</b>	<b>718</b>	<b>855</b>	<b>881</b>	<b>907</b>	<b>934</b>	<b>962</b>	<b>991</b>	<b>1,021</b>	<b>1,051</b>	<b>1,083</b>	<b>1,115</b>	<b>12,206</b>
<b>Rollover Balances</b>		<b>2,363</b>	<b>2,231</b>	<b>2,262</b>	<b>2,252</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	<b>2,374</b>	
<b>Other Grant Revenues</b>																	
Recycling Grant	one-time	10	31	26	26	22	0	0	0	0	0	0	0	0	0	0	105
Oakley Welcoming (You+Me=We)	one-time	55	60	0		72	0	0	0	0	0	0	0	0	0	0	132
Recreation Grants (Misc)	one-time	0	0	0		15	0	0	0	0	0	0	0	0	0	0	15
<i>Vesper Grant</i>	one-time	19	0	0		0	0	0	0	0	0	0	0	0	0	0	0
Urban Forestry Grant	one-time																
Measure WW	one-time																
<b>Total Other Grant Revenues</b>		<b>84</b>	<b>91</b>	<b>26</b>	<b>26</b>	<b>109</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>252</b>
<b>Other Grant Expenditures</b>																	
Recycling Grant	one-time	10	31	26	26	22	0	0	0	0	0	0	0	0	0	0	105
Oakley Welcoming (You+Me=We)	one-time	55	60	0		72	0	0	0	0	0	0	0	0	0	0	132
Recreation Grants (Misc)	one-time		0	0		15	0	0	0	0	0	0	0	0	0	0	15
<i>Vesper Grant</i>	one-time	19	0	0		0	0	0	0	0	0	0	0	0	0	0	0
Urban Forestry Grant	one-time																
Measure WW	one-time																
<b>Total Other Grant Expenditures</b>		<b>84</b>	<b>91</b>	<b>26</b>	<b>26</b>	<b>109</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>252</b>
<b>Rollover Balances</b>																	
Recycling Grant			0	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	0
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
Urban Forestry Grant																	
Measure WW		(4)	(4)														
<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															
For Loans/Interfund Advances Receivable	2,096	687	687	1,346	1,446	1,531	1,616	1,701	1,786	1,786	1,871	1,871	1,956	1,956	2,041		
For Workers Compensation and Plans/Consulting		381	300	300	300	300	300	300	300	300	300	300	300	300			
For Termination Payouts	133	133	133	133	133	133	133	133	133	133	133	133	133	133	133		
Land Held for Resale (4)	4,281	4,054	4,054	4,054	4,054	4,054	4,054	4,054	4,054	4,054	4,054	4,054	4,054	4,054	4,054		
Funds held for Redevelopment dispute resolution with State																	
<b>Unrestricted Fund Balances</b>	9,312	8,559	6,926	7,022	5,591	6,712	7,606	8,380	8,590	8,708	8,628	8,661	8,463	8,355	7,979		
as a % of the Next Year's General Fund Expenditures	59%	49%	37%	37%	29%	32%	34%	35%	34%	33%	31%	29%	28%	26%			

(1) Fund balances are affected by both operations as shown in the 10 Year Plan Projections above and from the repayment of interfund and other loans.  
(2) For the purposes of this analysis, the repayment of interfund loans is planned to occur as soon as practicable.  
(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 reflect growth of 5% through FY 21/22, future years reflect growth of 3%  
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 20/21  
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.