



10 YEAR PLAN

The 10 Year Plan is the City's tool for evaluating our success in ensuring service sustainability. It is organized by revenue type and function; and includes an indication of the general character of the revenues and expenditures shown as either recurring or one-time in nature.

For purposes of the 10 Year Plan, if a revenue class is likely to be recurring for a period of 5 years or more, we treat it as recurring. This includes certain development related fees that can be, as current times prove, less predictable. For instance, building permit revenue will always exist, but it is more sensitive to economic changes than property taxes. In accordance with the City's Financial Policies, the Plan is based on what we believe are reasonable, conservative assumptions.

As always, since the Plan includes both general purpose and special purpose (assigned) revenues, it's important to reiterate that while the City may fund eligible programs with both restricted and unrestricted funds, its policy is to apply restricted funds to such programs first, followed by general purpose revenues if necessary. Reviewing this is important in order to establish in general the reason the rollover balances (excluding reserves) for assigned revenues are smaller in the Plan.

Overall, the Plan is intended to help us see where we are succeeding in achieving service sustainability and where we must improve, and it should be reviewed with this goal in mind. In particular, loans, transfers, and subsidies are shown separately and should be examined to determine and consider why they are necessary or desirable, if they should continue over the long-term, or whether these funds are better allocated to higher priorities.

Staff's Conclusions and Recommendations

The Plan included on the following pages confirms that from a service sustainability perspective, the Preliminary Budget is structurally balanced, and it provides a look forward at how, with discipline, it can remain that way.

Certainly, the City's near-term position is improved when compared to recent years, and although there is still a backlog of restoration to accomplish, the near term Plan for Fiscal Year 2020-2021 helps in moving that restoration forward.



The transition to a mostly in-house Police Department was completed in Fiscal Year 2015-16, and as a result, during the 10 Year Period, a more aggressive approach to keeping police staffing on pace with new development is possible, as well as continuing the gradual restoration of other services.

The General Fund reserve balance remains healthy, and in compliance with the City's policy of at least 20% of expenditures. The Plan shows its balance decreasing gradually over the 10 year period. Adjustments during the ten year period are expected and projected in the Plan but further adjustments may be needed to remain in compliance with the City's policy.

Lastly it is useful to remind ourselves, especially in improving times: developing a "Plan" that remains in balance can be more easily resolved in the math, while the work to ensure the organization remains positioned to actually stay in balance requires both vigilance and discipline.

(10 Year Plan attached)

City of Oakley
10 Year Plan
FY 2020-21
Proposed Budget

General		(Dollars in Thousands)															
Description	Character	Actual	Actual	Actual	Adopted	Amended	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total
		16/17	17-18	18/19	19/20	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	16/17-29/30
General Purpose Revenues																	
Property Taxes	Recurring	2,853	3,145	3,443	3,543	3,584	3,620	3,801	3,991	4,191	4,400	4,620	4,851	5,094	5,348	5,616	47,043
PT in Lieu of VLF	Recurring	2,706	2,943	3,214	3,375	3,479	3,513	3,689	3,873	4,067	4,270	4,484	4,708	4,943	5,190	5,450	45,590
Sales & Use Tax	Recurring	1,774	1,826	2,041	1,952	1,778	1,720	1,806	1,896	1,991	2,091	2,195	2,305	2,420	2,541	2,668	22,696
Motor Vehicle In-Lieu Fees	Recurring	18	22	20	15	15	15	16	16	17	18	18	19	20	21	21	189
Trans. Occupancy Tax (TOT)	Recurring	267	275	270	250	180	160	168	176	185	194	204	214	225	236	248	2,194
Real Property Transfer Tax	Recurring	237	260	228	225	225	225	236	248	260	273	287	302	317	332	349	2,931
Franchise Fees	Recurring	1,543	1,719	1,774	1,672	1,672	1,672	1,756	1,843	1,936	2,032	2,134	2,241	2,353	2,470	2,594	21,780
Business License Tax	Recurring	143	159	160	125	125	100	120	122	125	127	130	132	135	138	141	1,380
Traffic Fines	Recurring	111	116	111	105	105	76	80	84	88	92	97	102	107	112	118	1,048
Interest Income	Recurring	49	148	373	150	312	100	100	100	100	100	100	100	100	100	100	1,362
Subtotal General Purpose		9,701	10,613	11,634	11,412	11,475	11,201	11,771	12,351	12,959	13,598	14,269	14,974	15,713	16,490	17,305	146,214
								105%	105%	105%	105%	105%					
Fee/Reimbursement Revenues																	
Building Permits/Plan Check/Rental Inspections	Recurring	1,606	1,684	1,198	995	1,320	984	1,033	1,520	1,565	1,612	1,660	1,197	1,762	1,814	1,869	15,461
Engineering Fees	Recurring	19	30	18	12	12	12	13	13	14	15	15	16	17	18	19	156
Planning Fees	Recurring	36	33	7	6	6	6	8	12	13	13	14	10	14	15	15	116
Law Enforcement Fees/Reimbursement Revenues	Recurring	182	252	171	145	163	149	153	158	163	167	172	178	183	188	194	1,819
Recreation Fees	Recurring	84	83	88	118	82	59	62	66	70	74	79	83	88	94	99	877
City Admin Fees	Recurring	668	710	620	600	600	580	597	760	775	791	807	652	841	859	877	7,861
Interfund Cost Recoveries (operations)	Recurring	6,612	7,331	7,885	7,756	8,373	7,612	8,052	8,584	9,142	9,727	10,340	10,900	11,570	12,272	12,998	104,328
Other Miscellaneous Fees & Charges	Rec & one-time	200	188	239	67	67	167	172	177	183	188	194	200	206	212	218	1,832
Subtotal Fee/Reimbursement Revenues		9,407	10,311	10,225	9,699	10,623	9,568	10,089	11,290	11,924	12,588	13,282	13,236	14,681	15,472	16,289	132,450
Total General Operating Revenues		19,108	20,924	21,859	21,111	22,098	20,769	21,860	23,640	24,883	26,186	27,551	28,210	30,394	31,961	33,594	278,664
Release of Assigned Reserves	one-time	0	559														0
Proceeds from the Sale of Property	one-time	0															0
Total Sources of Funds		19,108	21,483	21,859	21,111	22,098	20,769	21,860	23,640	24,883	26,186	27,551	28,210	30,394	31,961	33,594	278,664

Description	General														Total		
	Character	Actual 16/17	Actual 17-18	Actual 18/19	Adopted 19/20	Amended 19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28		28/29	29/30
Department Expenses																	
Animal Control	Recurring	223	238	252	267	267	280	294	309	324	340	357	375	394	414	434	3,621
City Council	Recurring	64	63	66	71	71	170	74	77	81	85	89	94	98	103	109	1,014
City Clerk	Recurring	272	306	332	340	340	348	365	384	403	423	444	466	490	514	540	4,517
Elections	Recurring	68	20	0	0	0	40	0	43	0	47	0	50	0	54	0	235
City Attorney	Recurring	251	286	332	300	303	353	371	389	409	429	451	473	497	522	548	4,495
City Manager	Recurring	479	490	538	523	558	451	474	497	522	548	576	604	635	666	700	6,054
Community Outreach	Recurring	95	97	123	114	138	164	172	181	190	199	209	220	231	242	254	2,060
Finance	Recurring	659	681	723	785	847	850	893	937	984	1,033	1,085	1,139	1,196	1,256	1,319	11,005
Human Resources	Rec & one-time	152	287	230	256	268	353	371	389	409	429	451	473	497	522	548	4,416
Maintenance Custodial	Recurring	42	46	78	100	101	106	111	117	123	129	135	142	149	157	164	1,370
Information Technology	Recurring	313	301	301	319	319	321	337	354	372	390	410	430	452	474	498	4,178
Economic Development	Recurring	229	252	269	263	269	269	282	297	311	327	343	360	379	397	417	3,498
Building Inspection	Recurring	519	621	696	847	858	930	977	1,025	1,077	1,130	1,187	1,246	1,309	1,374	1,443	11,960
Code Enforcement/Rental Inspections	Recurring	280	279	330	373	350	269	282	297	311	327	343	360	379	397	417	3,689
Public Safety	Recurring	8,195	9,270	9,783	10,003	10,235	10,238	10,750	11,287	11,852	12,674	13,308	14,203	14,914	15,889	16,914	135,354
Community Development	Rec & one-time	386	438	479	662	869	822	863	906	952	999	1,049	1,102	1,157	1,214	1,275	10,595
Public Works/Engineering	Recurring	1,096	1,657	1,863	1,517	1,549	1,828	1,919	2,015	2,116	2,222	2,333	2,450	2,572	2,701	2,836	23,223
Public Works Maintenance	Recurring	319	304	340	329	358	360	378	397	417	438	459	482	507	532	558	4,657
Recreation	Rec & one-time	536	548	693	799	809	872	916	961	1,009	1,060	1,113	1,169	1,227	1,288	1,353	11,223
Parks	Recurring	556	548	574	711	724	700	735	772	810	851	893	938	985	1,034	1,086	9,154
Department Expenditures:		14,734	16,712	18,022	18,579	19,233	19,724	20,563	21,635	22,671	24,081	25,236	26,778	28,064	29,752	31,413	356,173
Non-Departmental Expenses																	
Other Non-Departmental Expenses	Recurring	1,093	1,226	1,423	1,612	1,612	1,677	1,761	1,849	1,941	2,038	2,140	2,247	2,360	2,478	2,602	21,716
Equipment Replacement (exp & reserve)	Recurring	100	183	150	160	160	175	185	195	205	215	225	235	245	255	265	2,255
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	150	100	300	150	150	50	150	150	150	150	150	150	150	150	150	1,550
Interim Needs/Contingency	Recurring	158	80	424	876	876	424	441	463	483	512	535	566	591	625	658	6,392
Amount charged to Departments	Recurring	(1,458)	(1,968)	(2,154)	(2,312)	(2,312)	(2,222)	(2,537)	(2,657)	(2,780)	(2,915)	(3,050)	(3,198)	(3,346)	(3,508)	(3,675)	(30,836)
Total Non-Department Expend.		43	(379)	143	486	486	104	0	0	0	0	0	0	0	0	0	1,076
Total Expenditures		14,777	16,333	18,165	19,065	19,719	19,828	20,563	21,635	22,671	24,081	25,236	26,778	28,064	29,752	31,413	357,249
Net General Operating Revenue (Expense)		4,331	5,150	3,694	2,046	2,379	941	1,297	2,006	2,213	2,105	2,315	1,431	2,330	2,209	2,182	
Transfers and Loans																	
Transfers to Active Roadway Maintenance Programs	recurring	(200)		(275)	(350)	(350)	0	(250)	(300)	(350)	(400)	(450)	(500)	(500)	(500)	(500)	(4,000)
Transfer to Reserve for Roadway Maintenance	recurring	(350)	(200)	(275)	(350)	(350)	(350)	(350)	(400)	(450)	(500)	(550)	(600)	(600)	(600)	(600)	(5,100)
Transfers to Main Street Fund	recurring	(400)	(350)	(275)	(350)	(350)	(350)	(350)	(400)	(450)	(500)	(550)	(600)	(600)	(600)	(600)	(5,100)
Transfers to General Capital Projects Fund	recurring/one-time	(350)		0	(250)	(250)	(500)	(500)	(500)	(500)	(550)	(550)	(600)	(600)	(600)	(600)	(5,400)
Loans to Public Facilities, Park Impact Fund/Repayments	recurring	(45)	(559)	(100)	(100)	(100)	(75)	0	0	0	0	0	0	0	0	0	(275)
Total Transfers		(1,345)	(1,109)	(925)	(1,400)	(1,400)	(1,275)	(1,450)	(1,600)	(1,750)	(1,950)	(2,100)	(2,300)	(2,300)	(2,350)	(2,350)	(19,875)
Use of Fund Balance																	
For General Fund One Time uses	one-time																
Transfer to General Capital Projects Fund	one-time	(4,000)	(1,714)	(1,400)	(1,750)	(1,750)											
Set Aside fund balance for PARS Trust																	
Land acquisition		(770)	(175)	(875)													
Loan to Parks Impact Fee Fund	one-time			(700)													
Total Net Sources (Uses) of Funds		(1,784)	2,152	(206)	(1,104)	(771)	(334)	(153)	406	463	155	215	(869)	30	(141)	(168)	

City of Oakley
10 Year Plan
FY 2020-21
Proposed Budget

General																(Dollars in Thousands)	
Description	Character	Actual	Actual	Actual	Adopted	Amended											
		16/17	17-18	18/19	19/20	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	
Summary of Recurring and One-Time Amounts																	
Recurring Activities Summary																	
Revenues		19,108	20,924	21,859	21,111	22,098	20,769	21,860	23,640	24,883	26,186	27,551	28,210	30,394	31,961	33,594	
Expenditures/ Including Transfers and Loans		16,077	16,883	19,090	20,365	21,019	21,028	22,013	23,235	24,421	26,031	27,336	29,078	30,364	32,102	33,763	
Revenues over (under) Expenditures		3,031	4,041	2,769	746	1,079	(259)	(153)	406	463	155	215	(869)	30	(141)	(168)	
One-Time Activities Summary																	
Revenues/Loan Repayments		0	559	0	0	0	0	0	0	0	0	0	0	0	0	0	
Expenditures/ Including Transfers and Loans		4,815	2,448	2,975	1,850	1,850	75	0	0	0	0	0	0	0	0	0	
Revenues over (under) Expenditures		(4,815)	(1,889)	(2,975)	(1,850)	(1,850)	(75)	0	0	0	0	0	0	0	0	0	
Total Recurring and One-Time		(1,784)	2,152	(206)	(1,104)	(771)	(334)	(153)	406	463	155	215	(869)	30	(141)	(168)	
																Total	
																16/17-29/30	
Assigned Revenues/Police																	
State COPS Grant (SLESF)(F151)	one-time	130	140	150	100	157	100	100	100	100	100	100	100	100	100	100	1,157
P-6 Police Services Assessments	Recurring	3,900	4,221	4,724	4,797	5,264	5,262	5,584	5,993	6,422	6,871	7,341	7,751	8,264	8,800	9,352	72,347
School Resource Officer Grant	one-time	55	55	55	55	30	30	55	55	55	55	55	55	55	55	55	555
Police Equip./Traffic Grants	one-time																0
Subtotal Assigned Police Revenues		4,085	4,416	4,929	4,952	5,451	5,392	5,739	6,148	6,577	7,026	7,496	7,906	8,419	8,955	9,507	74,059
Restricted Police Expenditures																	
State COPS Grant (SLESF)	one-time	130	140	150	100	157	100	100	100	100	100	100	100	100	100	100	1,157
P-6 Supported Police Services	Recurring	3,900	4,221	4,724	4,797	5,264	5,262	5,584	5,993	6,422	6,871	7,341	7,751	8,264	8,800	9,352	72,347
School Resource Officer Grant	one-time	55	55	55	55	30	30	55	55	55	55	55	55	55	55	55	555
Police Equip./Traffic Grants	one-time																0
Subtotal Restricted Police Expenditures		4,085	4,416	4,929	4,952	5,451	5,392	5,739	6,148	6,577	7,026	7,496	7,906	8,419	8,955	9,507	74,059
Rollover Balances*		49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Description	General Character	(Dollars in Thousands)														Total	
		Actual	Actual	Actual	Adopted	Amended											
		16/17	17-18	18/19	19/20	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29		29/30
Parks, Landscaping & Lighting Revenues																	
Community Parks (F132)	Recurring	1,201	1,303	1,349	1,342	1,430	1,493	1,554	1,629	1,706	1,785	1,864	1,933	2,016	2,100	2,187	18,852
Loan from General Fund, if necessary	one-time																0
Street Lighting (F133)	Recurring	229	242	246	248	262	267	274	285	295	305	315	323	333	343	354	3,250
Transfer in from Gas Tax Fund	one-time	177	189	141	190	190	190	275	292	309	328	349	374	398	423	451	3,319
Community Facility District 2015-1 Emerson Ranch (F401)	Recurring			799	797	581	604										1,982
Community Facility District 2015-2	Recurring			79	88	368	450										906
Neighborhood Parks (F170-195,402)	Recurring	2,298	2,453	2,853	2,668	2,901	2,901	3,017	3,149	3,284	3,424	3,568	3,704	3,856	4,013	4,175	36,484
Total Parks, Landscaping & Lighting Revenues		3,905	4,187	5,467	5,333	5,732	5,905	5,120	5,354	5,594	5,842	6,097	6,333	6,603	6,880	7,165	64,793
Parks, Landscaping & Lighting Expenditures																	
Community Parks	Recurring	895	976	1,409	1,429	1,431	1,435	1,605	1,685	1,770	1,858	1,951	2,048	2,151	2,258	2,371	19,621
Repay General Fund Loans	one-time																0
Street Lighting	Recurring	406	431	387	446	455	508	533	560	588	617	648	681	715	751	788	6,502
Community Facility District 2015-1 Emerson Ranch	Recurring			97	412	312	532										
Community Facility District 2015-2	Recurring			13	62	38	540										
Neighborhood Parks	Recurring	2,291	2,119	2,224	3,413	3,449	3,811	4,002	4,202	4,412	4,632	4,864	5,107	5,362	5,631	5,912	48,884
Total Parks, Landscaping & Lighting Expenditures		3,592	3,526	4,130	5,762	5,685	6,826	6,140	6,447	6,769	7,108	7,463	7,836	8,228	8,640	9,072	75,008
Rollover Balances																	
Community Parks (Including Loans & Reserves)		1,976	2,303	2,243	2,216	2,242	2,300	2,249	2,193	2,129	2,056	1,970	1,854	1,719	1,561	1,376	
Street Lighting (Including Reserves)		84	84	84	76	81	30	46	62	78	94	110	126	142	158	174	
Community Facility District 2015-1 (including Reserves)				702	385	971											
Community Facility District 2015-2 (including Reserves)					330	330											
Neighborhood Parks (Including Reserves)		5,130	5,464	6,093	4,719	5,545	4,635	3,650	2,597	1,470	261	(1,035)	(2,438)	(3,944)	(5,562)	(7,300)	
Roadway Maintenance Revenues																	
Gas Tax Revenues (F140)	Recurring	800	1,129	887	1,102	1,012	858	901	946	993	1,043	1,095	1,150	1,207	1,268	1,331	11,575
Road Maintenance and Rehab (F141)	Recurring	0	0	701	691	733	623	654	687	721	757	795	835	877	920	966	8,294
Measure J Revenues (F148)	Recurring	576	595	726	577	563	545	572	601	631	662	696	730	767	805	845	7,149
Transfers in from the General Fund		300	300	550	700	700	350	600	700	800	900	1,000	1,100	1,100	1,150	1,150	9,100
General Fund Transfers to the Street Maintenance Reserve Fund		350	200	275	350	350	350										
Streets Related Grants																	
Total Roadway Maintenance Revenues		2,026	2,224	3,139	3,420	3,008	2,726	2,727	2,934	3,145	3,363	3,586	3,815	3,951	4,143	4,293	36,118
Roadway Maintenance Expenditures																	
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	517	589	1,350	1,317	1,151	821	626	654	684	715	746	776	809	844	880	9,143
Transfer to Street Lighting Fund	one-time	(177)	(189)	(141)	(190)	(190)	(190)	(275)	(292)	(309)	(328)	(349)	(374)	(398)	(423)	(451)	(3,319)
Used for Capital Projects (for new or expanded roadways)	one-time	(197)	(38)	(910)	(720)	(720)											(1,440)
RMRA Expenditures for roadway repairs & maintenance	Recurring			61	500	565	900	1,172	1,301	1,431	1,562	1,696	1,830	1,867	1,955	1,995	14,779
Measure CJ Expenditures for roadway repairs & maintenance	Recurring	114	95	175	393	1,669	804	572	601	631	662	696	730	767	805	845	8,330
Used for Capital Projects (for new or expanded roadways)	one-time	(380)	(168)	(1,200)	(100)	(100)											(200)
Use of General Fund Transfers	one-time			550	700	700	350	600	700	800	900	1,000	1,100	1,100	1,150	1,150	9,100
Use of Street Maintenance Reserves																	
Total Roadway Maintenance Expenditures & Transfers		1,385	1,079	4,326	3,420	4,530	2,165	2,073	2,247	2,424	2,605	2,791	2,980	3,074	3,223	3,327	31,532
Rollover Balances		6,903	8,048	6,861	8,048	5,339	5,900	6,554	7,241	7,962	8,719	9,515	10,349	11,226	11,270	12,193	

City of Oakley
10 Year Plan
FY 2020-21
Proposed Budget

Description	General																Total 16/17-29/30
	Character	Actual 16/17	Actual 17-18	Actual 18/19	Adopted 19/20	Amended 19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	
Drainage and Stormwater Revenues																	
Community Facilities District Assessments (F110 & F403)	Recurring	309	377	419	381	332	332	342	352	363	374	385	396	408	421	433	4,086
Stormwater Assessments (F145)	Recurring	576	582	529	452	453	451	465	478	493	508	523	539	555	571	588	5,487
Total Drainage and Stormwater Revenues		885	959	948	833	785	783	806	831	856	881	908	935	963	992	1,022	9,573
Drainage and Stormwater Expenditures																	
Community Facilities District Drainage Maintenance	Recurring	126	112	107	233	239	279	342	352	363	374	385	396	408	421	433	3,792
Stormwater Program Expenditures	Recurring	891	540	624	455	746	547	465	478	493	508	523	539	555	571	588	5,879
Total Drainage and Stormwater Expenditures		1,017	652	731	688	985	826	806	831	856	881	908	935	963	992	1,022	9,671
Rollover Balances		2,231	2,538	2,755	2,683	2,555	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512
Other Grant Revenues																	
Recycling Grant	one-time	31	29	15	21	21	22	0	0	0	0	0	0	0	0	0	64
Oakley Welcoming (You+Me=We)	one-time	60	75	53	80	117	0	0	0	0	0	0	0	0	0	0	197
Recreation Grants (Misc)	one-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vesper Grant	one-time	0	23	7	24	0	0	0	0	0	0	0	0	0	0	0	24
Total Other Grant Revenues		91	127	75	125	138	22	0	0	0	0	0	0	0	0	0	285
Other Grant Expenditures																	
Recycling Grant	one-time	31	24	14	21	21	22	0	0	0	0	0	0	0	0	0	64
Oakley Welcoming (You+Me=We)	one-time	60	51	53	80	37	80	0	0	0	0	0	0	0	0	0	197
Recreation Grants (Misc)	one-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vesper Grant	one-time	0	23	7	24	0	0	0	0	0	0	0	0	0	0	0	24
Total Other Grant Expenditures		91	98	74	125	58	102	0	0	0	0	0	0	0	0	0	285
Rollover Balances																	
Recycling Grant		0	5	1	0	1	1	1	1	1	1	1	1	1	1	1	1
Oakley Welcoming (You+Me=We)		0	24	0	0	80	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
Vesper Grant		0	0	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Qualifying Capital Projects	recurring	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Long-Term Analysis of General Fund Fund Balances

	16/17	17-18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	
Restricted Fund Balances:															
For Dutch Slough	559	0													
For Loans/Interfund Advances Receivable	687	575	675	777	777	837	822	807	807	792	792	777	777	762	
For Workers Compensation and Plans/Consulting	406	631	631	431	431	431	431	431	431	431	431	431	431	431	
For Termination Payouts/Pension	133	334	334	334	334	334	334	334	334	334	334	334	334	334	
Land Held for Resale (4)	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	
For Capital Projects		3,150	3,150	3,000	3,000	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	
Unrestricted Fund Balances	8,559	7,292	7,086	6,536	5,865	5,396	5,258	5,679	6,142	6,312	6,527	5,673	6,134	6,008	
as a % of the Next Year's General Fund Expenditures	49%	35%	34%	31%	29%	25%	23%	24%	24%	24%	23%	19%	19%	19%	

(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 18/19 and thereafter

General Purpose Revenues

Property tax and Property Tax in Lieu reflect growth of 5% through FY 22/23, 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.

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.