

City of Oakley
10 Year Plan
For Inclusion in the
FY 2011-12 Recommended Budget

(Dollars in Thousands)																	
Description	General Character	Actual	Actual	Actual	Actual	Actual	Projected	Proposed								Total	
		05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	11/12-19/20
General Purpose Revenues									4%	5%							
Property Taxes	Recurring	\$1,640	\$2,388	\$2,659	\$2,465	\$1,835	\$1,866	\$1,866	\$1,941	\$2,038	\$2,140	\$2,247	\$2,359	\$2,477	\$2,601	\$2,731	17,667
PT in Lieu of VLF	Recurring	2,044	2,228	2,624	2,474	1,932	\$1,873	1,873	\$1,948	2,045	2,148	2,255	2,368	2,486	2,610	\$2,741	17,733
	<i>On Occasion</i>					(405)			\$429								429
Sales & Use Tax	Recurring	1,194	1,268	1,617	1,465	1,343	1,328	1,268	1,331	1,398	1,468	1,541	1,618	1,699	1,784	\$1,873	12,108
Motor Vehicle In-Lieu Fees	Recurring	625	167	150	121	109	95	95	100	105	110	115	121	127	134	\$140	907
Trans. Occupancy Tax (TOT)	Recurring	208	220	217	164	129	120	120	126	132	139	146	153	161	169	\$177	1,146
Real Property Transfer Tax	Recurring	341	335	190	195	162	125	125	\$130	137	143	150	158	166	174	\$183	1,183
Franchise Fees	Recurring	372	448	472	518	618	900	897	942	989	1,038	1,090	1,145	1,202	1,262	\$1,325	8,566
Business License Tax	Recurring	90	111	112	117	107	105	105	110	116	122	128	134	141	148	\$155	1,003
Traffic Fines	Recurring	100	79	98	70	134	95	92	97	101	107	112	117	123	129	\$136	879
Interest Income	Recurring	328	667	601	280	84	50	56	150	150	150	150	150	150	150	\$158	1,106
Subtotal General Purpose		6,942	7,911	8,740	7,869	6,048	6,557	6,497	7,303	7,211	7,564	7,934	8,324	8,732	9,161	9,619	62,726
Fee/Reimbursement Revenues																	
Building Permits/Plan Check/Rental Inspections	Recurring	2,899	2,704	1,375	898	987	635	484	747	769	951	980	1,121	1,155	1,189	1,225	7,395
Engineering Fees	Recurring	106	55	97	39	18	26	34	36	37	39	41	43	46	48	50	325
Planning Fees	Recurring	97	87	40	31	41	55	57	60	63	66	69	73	76	80	84	544
Law Enforcement Fees/Reimbursement Revenues	Recurring	33	54	45	88	65	52	52	54	55	57	59	60	62	64	66	462
Recreation Fees	Recurring	39	25	52	60	48	37	55	58	61	64	67	70	74	77	81	525
City Admin Fees	Recurring	950	1,453	451	252	374	180	213	329	339	419	432	494	509	524	540	3,258
Interfund Cost Recoveries (operations)	Recurring	3,541	3,516	3,760	4,004	4,313	4,364	4,806	5,155	5,581	6,056	6,568	7,120	7,715	8,355	9,033	51,355
Interfund Cost Recoveries (charging grant funds)	one-time	64	2	22	43	18	21	27									27
Other Miscellaneous Fees & Charges	Rec & one-time	23	31	169	186	183	275	107	112	118	124	130	137	143	151	158	1,022
Subtotal Fee/Reimbursement Revenues		7,752	7,927	6,011	5,601	6,047	5,645	5,835	6,551	7,023	7,775	8,345	9,118	9,779	10,489	11,237	64,914
Total General Operating Revenues		14,694	15,838	14,751	13,470	12,095	12,202	12,332	13,854	14,234	15,339	16,279	17,441	18,511	19,650	20,857	127,640
<i>Release of Dutch Slough Fund Balance Reserves</i>	one-time	55	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Proceeds from the Sale of Property</i>	one-time							500	500	1,055							2,055
Total Sources of Funds		14,749	15,888	14,751	13,470	12,095	12,202	12,832	14,354	15,289	15,339	16,279	17,441	18,511	19,650	20,857	129,695

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		05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13 3%,5%	13/14 4%,6%	14/15	15/16	16/17	17/18	18/19	19/20	11/12-19/20
Department Expenses																	
City Council	Recurring	44	51	67	50	46	61	65	63	68	65	70	68	73	71	76	543
Elections	Recurring	0	0	0	23	2	30	0	32	0	35	0	39	0	43	0	149
City Manager	Recurring	575	524	421	462	450	410	423	436	453	471	490	510	530	551	573	3,864
Economic Development	Recurring	0	21	32	30	18	16	123	127	132	137	143	148	154	160	167	1,124
Community Outreach	Recurring	86	119	104	164	64	70	39	40	42	43	45	47	49	51	53	356
Human Resources	Recurring	12	30	39	11	12	14	15	15	16	17	17	18	19	20	20	137
Maintenance Custodial	Recurring					20	35	41	42	44	46	48	49	51	53	56	375
City Clerk	Recurring	271	268	263	267	241	240	182	187	195	203	211	219	228	237	247	1,663
Finance	Recurring	564	558	632	615	653	487	486	501	521	541	563	586	609	633	659	4,440
Information Technology	Recurring	181	168	210	245	221	223	218	225	234	243	253	263	273	284	295	1,991
Public Safety	Recurring	5,143	5,645	6,642	6,977	6,981	6,983	7,520	8,029	8,651	9,336	10,072	10,862	11,712	12,624	13,590	78,805
City Attorney	Recurring	257	176	307	487	190	225	239	246	256	266	277	288	300	311	324	2,183
Animal Control	Recurring	68	102	122	152	168	183	189	195	202	211	219	228	237	246	256	1,727
Community Development	Recurring	704	649	655	580	451	515	410	474	493	512	533	554	576	600	623	4,152
Building Inspection	Recurring	2,888	2,202	1,198	749	772	565	526	604	611	665	674	716	726	737	747	5,260
Code Enforcement/Rental Inspections	Recurring	0	30	24	12	6	35	38	39	41	42	44	46	48	50	52	347
Public Works/Engineering	Recurring	1,641	1,280	1,296	1,196	1,135	1,102	1,049	1,080	1,124	1,169	1,215	1,264	1,315	1,367	1,422	9,583
Public Works Maintenance	Recurring		63	97	97	88	98	102	105	109	114	118	123	128	133	138	932
Recreation	Rec & one-time	600	437	410	444	322	297	289	298	310	322	335	348	362	377	392	2,640
Parks	Recurring	52	107	198	197	258	293	313	322	335	349	363	377	392	408	424	2,859
Department Expenditures:		13,086	12,430	12,717	12,758	12,098	11,882	12,267	13,060	13,835	14,788	15,689	16,753	17,782	18,955	20,115	120,270
Non-Departmental Expenses																	
Other Non-Departmental Expenses	Recurring	405	356	434	476	424	432	353	364	378	393	409	425	442	460	478	3,225
Equipment Replacement (exp & reserve)	Recurring	345	345	350	350	237	279	302	313	332	319	329	339	349	359	369	2,642
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	0	88	160	14	0	0	0	30	30	30	50	50	50	50	50	290
County Transition Payment	one-time	284															0
Interim Needs/Contingency	Recurring	71	34	17	4	(60)	200	250	281	297	316	334	355	376	399	422	2,607
Amount charged to Departments	Recurring	(1,270)	(1,233)	(1,354)	(1,290)	(1,005)	(934)	(899)	(988)	(1,037)	(1,058)	(1,122)	(1,169)	(1,217)	(1,268)	(1,320)	(8,758)
Total Non-Department Expend.		(165)	(410)	(393)	(446)	(404)	(23)	6	0	0	0	0	0	0	0	0	6
Total Expenditures		12,921	12,020	12,324	12,312	11,694	11,859	12,273	13,060	13,835	14,788	15,689	16,753	17,782	18,955	20,115	120,276
Net General Operating Revenue (Expense)		1,773	3,818	2,427	1,158	401	343	59	794	399	552	590	688	729	695	742	
Transfers and Loans																	
Transfer to Reserve for Qualifying Capital Projects	recurring	(691)	(1,353)	(1,157)	(115)												0
Transfers to Roadway Maintenance Programs	recurring	0	(100)		(200)	(38)	(50)	(25)	(175)	(200)	(250)	(300)	(300)	(300)	(300)	(300)	(1,850)
Transfers to Main Street Fund	recurring			(300)	(300)	(37)	(50)	(28)	(75)	(75)	(100)	(100)	(100)	(100)	(100)	(100)	(678)
Tfrs to General Capital Projects Fund (for other than mtc projects)	recurring			(23)			(6)	(3)	(3)	(3)	(3)	(3)	(4)	(4)	(4)	(4)	(27)
Loans to Community Parks for current operations	one-time	(77)															0
Loans to Public Facilities Fee Fund/Repayments	one-time							(130)	(175)	(180)	(99)	(99)	(45)	(45)	(45)	(45)	(818)
Total Transfers		(768)	(1,453)	(1,480)	(615)	(75)	(106)	(186)	(428)	(458)	(452)	(502)	(449)	(449)	(449)	(449)	(3,373)
Use of Fund Balance																	
For General Fund One Time uses	one-time																
Transfer to General Capital Projects Fund	one-time		(400)	(3,000)	(1,600)			(100)									
Dutch Slough Investment	one-time																
Loan to Community Parks for Prior Deficits	one-time	(723)															
Housing Assistance Loan	one-time	(550)		(100)													
Total Net Sources (Uses) of Funds		(213)	2,015	(2,153)	(1,057)	326	237	273	866	996	99	88	239	281	246	293	

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		Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Projected 10/11	Proposed 11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20								
Summary of Recurring and One-Time Amounts																								
Recurring Activities Summary																								
Revenues		14,630	15,836	14,729	13,427	12,333	11,963	12,305	13,425	14,234	15,339	16,279	17,441	18,511	19,650	20,857								
Expenditures/ Including Transfers* and Loans		12,573	12,118	12,302	12,469	11,751	11,944	12,302	13,313	14,113	15,141	16,093	17,157	18,186	19,359	20,519								
Revenues over (under) Expenditures		2,057	3,718	2,427	958	582	19	3	112	121	198	187	284	326	291	338								
One-Time Activities Summary																								
Revenues		119	52	22	43	(238)	239	527	929	1,055	0	0	0	0	0	0								
Expenditures/ Including Transfers and Loans		1,621	402	3,122	1,643	18	21	257	175	180	99	99	45	45	45	45								
Revenues over (under) Expenditures		(1,502)	(350)	(3,100)	(1,600)	(256)	218	270	754	875	(99)	(99)	(45)	(45)	(45)	(45)								
Total Recurring and One-Time		555	3,368	(673)	(642)	326	237	273	866	996	99	88	239	281	246	293								
* Recurring Transfers for Roadway Maintenance could be funded by available fund balance on occasion, if necessary.																								
Note: fiscal year 2009-2010 one time amounts include the State "borrowing" of \$405,000 of property tax. The amount will be repaid in fiscal year 2012-2013, but because the funds are not currently "available", they are not counted in the City's revenues until then. As a result, the Plan shows a deficit in fiscal year 2009-2010 and a spike up in surplus in fiscal year 2012-2013.																								
																Total								
																11/12-19/20								
Assigned Revenues/Police																								
State COPS Grant (SLESF)	one-time	102	55	105	36	100	111	101	100	100	100	100	100	100	100	100	801							
P-6 Police Services Assessments	Recurring	843	1,444	1,926	2,075	2,128	2,212	2,448	2,703	3,006	3,352	3,729	4,139	4,585	5,069	5,583	29,031							
School Resource Officer Grant	one-time	65	130	68	63	63	65	65									65							
Police Equip./Traffic Grants	one-time	204															0							
Subtotal Assigned Police Revenues		1,214	1,629	2,099	2,174	2,291	2,388	2,614	2,803	3,106	3,452	3,829	4,239	4,685	5,169	5,683	29,897							
								<i>Est new homes added to base</i>																
																100	150	150	180	180	200	200	200	200
Restricted Police Expenditures																								
State COPS Grant (SLESF)	one-time	102	53	105	36	100	111	101	100	100	100	100	100	100	100	100	801							
P-6 Supported Police Services	Recurring	843	1,444	1,926	2,075	2,128	2,212	2,448	2,703	3,006	3,352	3,729	4,139	4,585	5,069	5,583	29,031							
School Resource Officer Grant	one-time	65	130	68	63	63	65	65									65							
Police Equip./Traffic Grants	one-time	204															0							
Subtotal Restricted Police Expenditures		1,214	1,627	2,099	2,174	2,291	2,388	2,614	2,803	3,106	3,452	3,829	4,239	4,685	5,169	5,683	29,897							
Rollover Balances*		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0							

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<u>Parks, Landscaping & Lighting Revenues</u>																	
Community Parks	Recurring	326	563	833	970	1,022	976	962	1,028	1,120	1,203	1,288	1,376	1,467	1,561	1,658	10,005
	<i>Loan from General Fund, if necessary</i>	61															0
Street Lighting	Recurring	116	134	184	190	193	195	195	204	214	224	235	245	256	266	277	1,840
	<i>Transfer in from Gas Tax Fund</i>	82	51	65	91	149	172	144	150	157	164	171	180	189	200	211	1,356
Neighborhood Parks	Recurring	670	1,046	1,602	1,774	1,886	1,802	1,820	1,930	2,065	2,210	2,362	2,522	2,691	2,867	3,052	18,467
Total Parks, Landscaping & Lighting Revenues		1,255	1,794	2,684	3,025	3,250	3,145	3,121	3,313	3,556	3,801	4,056	4,324	4,603	4,894	5,199	31,667
<u>Parks, Landscaping & Lighting Expenditures</u>																	
Community Parks	Recurring	387	454	528	678	737	851	855	889	934	1,027	1,130	1,243	1,367	1,504	1,654	8,948
	<i>Repay General Fund Loans</i>		27	76	207	193	36	17	49	97	74						236
Street Lighting	Recurring	198	179	230	251	328	340	312	328	344	361	379	398	418	439	461	2,979
Neighborhood Parks	Recurring	779	717	1,022	1,344	1,265	1,354	1,571	1,557	1,735	1,922	2,118	2,324	2,540	2,767	3,005	16,532
Total Parks, Landscaping & Lighting Expenditures		1,364	1,377	1,856	2,480	2,523	2,581	2,755	2,823	3,109	3,384	3,627	3,965	4,325	4,709		28,696
<u>Rollover Balances</u>																	
Community Parks (Including Loans & Reserves)		(798)	(689)	(384)	(92)	193	282	372	462	552	654	812	946	1,046	1,103	1,107	
Street Lighting		4	10	29	59	73	100	127	154	181	208	235	262	289	316	343	
Neighborhood Parks (Including Reserves)		1,440	1,769	2,349	2,779	3,400	3,848	4,097	4,470	4,800	5,088	5,333	5,531	5,682	5,782	5,830	
<u>Roadway Maintenance Revenues</u>																	
Gas Tax Revenues	Recurring	824	857	622	848	916	866	970	1,019	1,069	1,123	1,179	1,238	1,300	1,365	1,433	9,263
Measure C/J Revenues	Recurring	877	57	510	515	952	447	447	469	493	517	543	570	599	629	660	4,268
Transfers in from the General Fund		0	500	400	500	75	100	56	250	275	350	400	400	400	400	400	2,531
Total Roadway Maintenance Revenues		1,701	1,414	1,532	1,863	1,943	1,413	1,473	1,738	1,837	1,990	2,122	2,208	2,299	2,394	2,494	16,062
<u>Roadway Maintenance Expenditures</u>																	
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	313	349	242	688	1,010	355	451	568	612	595	658	1,058	1,111	1,165	1,222	6,218
	<i>Transfer to Street Lighting Fund</i>	(82)	(51)	(65)	(91)	(149)	(172)	(144)	(150)	(157)	(164)	(171)	(180)	(189)	(200)	(211)	(1,356)
	<i>Used for Capital Projects (for new or expanded roadways)</i>	(583)	(297)	(265)	(93)	(493)	(1,057)	(375)	(300)	(300)	(364)	(350)					(1,689)
Measure C/J Expenditures for roadway repairs & maintenance	Recurring	35	26	37	30	678	155	257	244	245	228	318	570	599	629	660	3,091
	<i>Used for Capital Projects (for new or expanded roadways)</i>	(537)	(686)	(102)	(76)	(611)	(1,934)	(190)	(225)	(248)	(289)	(225)					(1,177)
Use of General Fund Transfers	one-time	0	28	0	200	39	100	56	250	275	350	400	400	400	400	400	2,531
Total Roadway Maintenance Expenditures & Transfers		1,550	1,437	711	1,178	2,980	3,773	1,473	1,738	1,837	1,990	2,122	2,208	2,299	2,394	2,494	16,062
Rollover Balances		2,083	2,060	2,881	3,566	2,529	169	169	169	169	169	169	169	169	169	169	

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Drainage and Stormwater Revenues																	
Community Facilities District Assessments	Recurring	-	256	270	273	272	256	255	263	271	279	287	296	304	314	323	2,268
Stormwater Assessments	Recurring	469	491	491	553	528	470	464	478	492	507	522	538	554	571	588	4,126
Total Drainage and Stormwater Revenues		469	747	761	826	800	726	719	741	763	786	809	834	859	884	911	6,394
Drainage and Stormwater Expenditures																	
Community Facilities District Drainage Maintenance	Recurring	-	2	23	76	115	206	206	263	271	279	287	296	304	314	323	2,219
Stormwater Program Expenditures	Recurring	358	283	291	542	632	483	453	478	492	507	522	538	554	571	588	4,115
Total Drainage and Stormwater Expenditures		358	285	314	618	747	689	659	741	763	786	809	834	859	884	911	6,334
Rollover Balances		478	940	1,387	1,595	1,648	1,685	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	1,745	
Other Grant Revenues																	
Recycling Grant	one-time	8	4	0	0	1	48	9	0	0	0	0	0	0	0	0	9
Recreation Grants (Misc)	one-time	25	35	7	3	1	2	10	0	0	0	0	0	0	0	0	10
<i>Vesper Grant</i>	one-time	10	3	22	43	17	68	54	0	0	0	0	0	0	0	0	54
<i>Conservancy Grant</i>	one-time	90	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Grant Revenues		133	52	29	46	19	118	73	0	0	0	0	0	0	0	0	73
Other Grant Expenditures																	
Recycling Grant	one-time	8	4	0	0	1	48	9	0	0	0	0	0	0	0	0	9
Recreation Grants (Misc)	one-time	8	35	7	3	1	2	10	0	0	0	0	0	0	0	0	10
<i>Vesper Grant</i>	one-time	10	3	22	43	17	68	54	0	0	0	0	0	0	0	0	54
<i>Conservancy Grant</i>	one-time	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Grant Expenditures		126	42	29	46	19	118	73	0	0	0	0	0	0	0	0	73
Rollover Balances																	
Recycling Grant		0	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
<i>Conservancy Grant</i>		(10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qualifying Capital Projects	<i>recurring</i>	(691)	(1,353)	(1,157)	(115)	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		626	559	559	559	559	559	559	559	559	559	559	559	559	559	559
For Loans/Advances Receivable		1,951	1,316	1,325	1,100	906	870	983	1,094	1,163	1,173	1,257	1,287	1,317	1,347	1,377
Receivable for State Prop 1A Loan						405	405	405								
For Termination Payouts				75	75	75	75	75	75	75	75	75	75	75	75	75
Land Held for Resale							2,000	1,500	1,000	0						
Unrestricted Fund Balances		5,260	7,790	5,608	4,677	5,242	3,515	3,805	4,735	5,842	6,030	6,133	6,387	6,683	6,944	7,252
as a % of the Next Year's General Fund Expenditures							29%	29%	34%	39%	37%	36%	35%	35%	34%	
<p>(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.</p> <p>(2) For the purposes of this analysis, the repayment of interfund loans is planned to occur as soon as practicable.</p>																

Definition of Changes and Assumptions for 11/12 and thereafter

General Purpose Revenues

Property tax and Property Tax in Lieu reflects an increase of 0% in 11/12, 4% in 12/13, and 5% thereafter.
Transfer taxes reflect 0% growth in 11/12, 4% in 12/13, and 5% thereafter.
Sales Tax reflects near 0% annual growth in 11/12, and 5% thereafter.
Motor Vehicle in Lieu reflects 0% growth in 11/12, and annual growth of 5% thereafter.
TOT and Business License Tax reflect 0% growth in 11/12, and 5% thereafter.
Franchise Fees reflect increases anticipated from the new Solid Waste Franchise Agreement and annual growth of 5%.
Traffic Fines reflect a small decline in 11/12 and annual growth of 5% thereafter.
Interest Income is expected to rise as interest rates rise, but are estimated at low levels to maintain conservatism.
P-6 revenue growth is based on projected subdivision activity ; annual growth in per Officer costs charged by the County are projected at 5% in 12/13 and 6% in each year thereafter.
Fee/Reimbursement Revenues based on projected activity; Interfund Cost Recoveries are projected to grow 4% in 12/13 and 5% per year thereafter.

Departmental Expenditures

Administrative Departmental expenses include growth of 3% for 12/13 and 4% each year thereafter. Community Development includes an increase in 11/12 and thereafter for Solid Waste and Recycling programs now that the City has Franchise responsibilities.
Police expenses allow for the growth of General Fund costs at 5% for 12/13 and 6% each year thereafter to keep up with the per officer costs, plus the growth in P-6 Special Taxes.
Recreation expenses include growth of 3% in 12/13, & 4% per year thereafter.
Public Works/Engineering and Planning are projected to grow 3% in 12/13 and 4% per year thereafter.
Building/Plan Check is projected to grow 3% in 12/13 and 4% per year thereafter.

Non-Departmental Expenditures

Other Non-Departmental Expenses are estimated to grow 3% for 12/13 and 4% each year thereafter.
Equipment Replacement (exp & reserve) costs are based on expected depreciation of equipment so that equipment can be replaced at the end of their useful lives.
The Facilities Maintenance and Replacement (exp & reserve) costs are included to provide for unfunded expenses anticipated in the upcoming 5 years, as needed.
The General Fund Contingency is approximately 2% of General Fund proposed operating expenses.
The General Fund Contingency is intended to be used for special projects/demands and remains separate from Fund Balances that act as reserves for economic uncertainties.
The amount charged to Departments accounts for the fact that non-departmental costs are allocated and thus already included in the departmental expenditures.

Transfers and Loans

Where included, transfers to Roadway Maintenance Programs reflect the ongoing need to augment street maintenance with General Fund transfers.
Where included, transfers to the Main Street Fund reflect the ongoing need to fund the maintenance and enhancement of its major gateways and arterials.
Loans to Community Parks for current operations are included as necessary to cover community park shortfalls until assessments are sufficient to balance the budget.

Use of Fund Balance Reserves

Release and use of Dutch Slough Reserves. The City has reserves of approximately \$559,000 for Dutch Slough parks. This line shows when amounts are thought to be appropriated.

Assigned Revenues

P-6 revenues are projected to grow with development and per officer costs: New Development is now projected at 120 for 11/12, 150 for 12/13 and 13/14, 180 for 14/15 and 15/16, and 200 per year thereafter.
The growth in officer costs is being projected at 4% for 11/12, 5% for 12/13 and 6% per year thereafter.
Parks revenues are estimated to grow with development and include adjustments of 4% in 2012/13 and 5% thereafter for inflation on those portions subject to inflation factors.
Roadway Maintenance revenues are estimated to grow with development, and when possible will include additional transfers from the General Fund.
Transfers of Gas Tax funds to Street Lighting are shown to continue, even with development. This largely is a reflection of the expectation that utility costs will grow faster than the assessment.
Transfers of Gas Tax and Measure C/J revenues to capital projects are shown only to the extent reflected in the current Capital Improvement Plan, and afterwards are discontinued. This reflects the expectation that 5 years from now, more funds will need to be available for street maintenance and less for capital improvements.
Drainage and Stormwater assessment revenues are projected to grow 3% per year.

Assigned Expenditures

Community Parks expenditures are limited to growth of 4% in 12/13 and 5% thereafter in order to continue repaying the General Fund loan and adequately funding its reserve for Resurfacing and Equipment Replacement.
The reserve is now funded, but full repayment of the loan is not expected to occur prior to 2014/15 unless development occurs more rapidly than shown in this analysis.
After the loan is repaid, expenditures are allowed to grow at up to 10% per year, after funding replacement reserves, in order to include the effects of new facilities as they are developed.
Street Lighting expenditures are estimated to grow at 5% annually to reflect increased costs from CPI and development.
Neighborhood Parks and Landscape Maintenance revenues are projected to be spent in the year received, after funding replacement reserves, as appropriate.
Other than maintaining a small fund balance for cash flow purposes, Gas Tax and Measure C funds are projected to be spent in full in the year received.
Other than maintaining a small fund balance for cash flow purposes, Drainage and Stormwater funds are projected to be spent in full in the year received.

Grants

Grants are not included in the budget until actually approved by the Grantor, and accordingly are not projected beyond the current year.