

City of Oakley
10 Year Plan
For Inclusion in the
FY 2013-14
Recommended Budget

Description	General													Total	
	Character	Actual	Actual	Projected	Proposed										
		10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22		22/23
(Dollars in Thousands)															
General Purpose Revenues															
Property Taxes	Recurring	\$1,882	\$1,773	\$1,904	\$1,826	\$1,918	\$2,013	\$2,114	\$2,220	\$2,331	\$2,447	\$2,570	\$2,698	\$2,833	22,970
PT in Lieu of VLF	Recurring	1,877	1,803	1,790	1,862	1,955	2,052	2,155	2,263	2,376	2,495	2,619	\$2,750	\$2,888	23,415
State Prop 1A Loan/Repayment w/2% int.	On Occasion			\$429											0
Sales & Use Tax	Recurring	1,412	1,590	1,400	1,450	1,418	1,488	1,563	1,641	1,723	1,809	1,900	\$1,995	\$2,094	17,080
Motor Vehicle In-Lieu Fees	Recurring	159	18	18	0	0	0	0	0	0	0	0	\$0	\$0	0
Trans. Occupancy Tax (TOT)	Recurring	137	165	185	192	202	212	223	234	246	258	271	\$284	\$298	2,420
Real Property Transfer Tax	Recurring	119	110	125	125	131	138	145	152	160	168	176	\$185	\$194	1,572
Franchise Fees	Recurring	940	1,028	1,075	1,187	1,246	1,309	1,374	1,443	1,515	1,591	1,670	\$1,754	\$1,841	14,930
Business License Tax	Recurring	104	107	105	107	109	111	114	116	118	121	123	125	128	1,173
Traffic Fines	Recurring	125	123	125	140	147	154	162	170	179	188	197	\$207	\$217	1,761
Interest Income	Recurring	28	36	50	50	50	75	100	125	125	125	125	\$131	\$138	1,044
Subtotal General Purpose		6,783	6,753	7,206	6,939	7,176	7,554	7,949	8,363	8,772	9,200	9,651	10,129	10,632	86,365
Fee/Reimbursement Revenues															
Building Permits/Plan Check/Rental Inspections	Recurring	585	614	700	702	868	894	1,023	1,054	1,357	1,398	1,439	1,483	1,527	11,745
Engineering Fees	Recurring	27	9	10	11	11	12	12	13	13	14	15	16	16	132
Planning Fees	Recurring	30	10	12	6	6	7	7	7	8	8	8	9	9	75
Law Enforcement Fees/Reimbursement Revenues	Recurring	119	116	109	88	91	93	96	99	102	105	108	111	115	1,009
Recreation Fees	Recurring	53	80	39	42	44	46	49	51	54	56	59	62	65	528
City Admin Fees	Recurring	216	476	450	471	523	531	572	582	677	690	703	717	731	6,196
Interfund Cost Recoveries (operations)	Recurring	4,441	4,613	4,769	4,866	5,191	5,587	6,026	6,494	7,038	7,620	8,243	8,909	9,609	69,582
Interfund Cost Recoveries (charging grant funds)	one-time	14	16	14	14										14
Other Miscellaneous Fees & Charges	Rec & one-time	430	134	126	73	81	84	86	89	91	94	97	100	103	898
Subtotal Fee/Reimbursement Revenues		5,915	6,068	6,229	6,273	6,815	7,254	7,871	8,388	9,340	9,985	10,673	11,406	12,175	90,180
Total General Operating Revenues		12,698	12,821	13,435	13,212	13,991	14,807	15,820	16,752	18,112	19,186	20,324	21,536	22,807	176,545
Release of Dutch Slough Fund Balance Reserves	one-time	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Proceeds from the Sale of Property	one-time	20	0	0	0										
Total Sources of Funds		12,718	12,821	13,435	13,212	13,991	14,807	15,820	16,752	18,112	19,186	20,324	21,536	22,807	176,545

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General		(Dollars in Thousands)													
Description	Character	Actual	Actual	Projected	Proposed										Total 13/14-22/23
		10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	
Department Expenses															
City Council	Recurring	60	60	59	57	61	60	64	63	68	66	71	69	75	654
Elections	Recurring	14	0	20	0	21	0	24	0	26	0	28	0	31	130
City Manager	Recurring	411	395	381	394	410	430	452	474	498	523	549	577	605	4,912
Economic Development	Recurring	16	112	183	162	168	177	186	195	205	215	226	237	249	2,020
Community Outreach	Recurring	47	38	77	85	88	93	97	102	107	113	118	124	131	1,060
Human Resources	Recurring	11	16	25	13	14	14	15	16	16	17	18	19	20	162
Maintenance Custodial	Recurring	37	43	45	47	49	51	54	57	59	62	66	69	72	586
City Clerk	Recurring	241	177	214	214	223	234	245	258	271	284	298	313	329	2,668
Finance	Recurring	472	471	512	541	563	591	620	651	684	718	754	792	831	6,745
Information Technology	Recurring	216	217	218	238	248	260	273	287	301	316	332	348	366	2,967
Public Safety	Recurring	7,047	7,393	7,965	8,290	8,622	9,053	9,755	10,243	11,005	11,555	12,383	13,002	13,903	107,812
City Attorney	Recurring	231	262	178	195	203	213	224	235	247	259	272	285	300	2,431
Animal Control	Recurring	183	189	191	194	202	212	222	234	245	258	270	284	298	2,419
Community Development	Recurring	504	343	309	343	357	375	393	413	434	455	478	502	527	4,276
Building Inspection	Recurring	583	541	584	589	643	653	694	705	798	812	827	842	855	7,419
Code Enforcement/Rental Inspections	Recurring	6	20	51	52	54	57	60	63	66	69	72	76	80	648
Public Works/Engineering	Recurring	1,142	921	879	876	911	957	1,004	1,055	1,107	1,163	1,221	1,282	1,346	10,922
Public Works Maintenance	Recurring	88	93	102	109	113	119	125	131	138	145	152	160	167	1,359
Recreation	Rec & one-time	240	285	338	393	409	429	451	473	497	522	548	575	604	4,900
Parks	Recurring	296	321	396	339	353	370	389	408	429	450	472	496	521	4,227
Department Expenditures:		11,845	11,897	12,727	13,131	13,711	14,347	15,347	16,062	17,200	18,002	19,156	20,052	21,309	164,090
Non-Departmental Expenses															
Other Non-Departmental Expenses	Recurring	362	341	379	405	417	434	451	469	488	508	528	549	571	4,820
Equipment Replacement (exp & reserve)	Recurring	279	302	280	249	259	269	279	289	299	309	319	329	339	2,940
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	0	0	0	0	30	50	50	50	50	50	50	50	50	430
County Transition Payment	one-time														0
Interim Needs/Contingency	Recurring	50	15	100	250	294	307	327	341	364	380	403	421	446	3,534
Amount charged to Departments	Recurring	(934)	(899)	(909)	(904)	(1,000)	(1,060)	(1,107)	(1,149)	(1,201)	(1,247)	(1,300)	(1,349)	(1,406)	(11,723)
Total Non-Departmental Expend.		(243)	(241)	(150)	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures		11,602	11,656	12,577	13,131	13,711	14,347	15,347	16,062	17,200	18,002	19,156	20,052	21,309	164,090
Net General Operating Revenue (Expense)		1,116	1,165	858	81	280	461	473	690	912	1,184	1,167	1,483	1,498	
Transfers and Loans															
Transfers to Roadway Maintenance Programs	recurring	(50)	(129)	(25)	(44)	(100)	(150)	(150)	(250)	(325)	(450)	(450)	(600)	(600)	(3,119)
Transfers to Main Street Fund	recurring	(50)	(28)	(25)	(25)	(100)	(150)	(150)	(250)	(325)	(450)	(450)	(600)	(600)	(3,100)
Transfers to General Capital Projects Fund	recurring	(3)		0	0	0	(100)	(100)	(100)	(200)	(200)	(200)	(200)	(200)	(1,300)
Loans to Public Facilities Fee Fund/Repayments	one-time			(90)	(142)	(99)	(99)	(45)	(45)	90	90	90	90	90	20
Total Transfers		(103)	(157)	(140)	(211)	(299)	(499)	(445)	(645)	(760)	(1,010)	(1,010)	(1,310)	(1,310)	(7,499)
Use of Fund Balance															
For General Fund One Time uses	one-time	(2,059)		(224)											
Transfer to General Capital Projects Fund	one-time			(470)											
Economic Development Loans	one-time			(560)	400	2	2	2	2	2	2	2	2	3	
Loan to Successor Agency	one-time			(150)											
Anticipated Sales Tax Allocation Correction	one-time				(140)										
Total Net Sources (Uses) of Funds		1,013	1,008	(686)	130	(17)	(36)	30	47	154	176	159	175	191	

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		Actual 10/11	Actual 11/12	Projected 12/13	Proposed 13/14	14/15	15/16	16/17*	17/18*	18/19*	19/20*	20/21*	21/22*		22/23*
Summary of Recurring and One-Time Amounts															
Recurring Activities Summary															
Revenues		12,535	12,741	12,844	13,198	13,991	14,807	15,820	16,752	18,112	19,186	20,324	21,536	22,807	
Expenditures/ Including Transfers and Loans		11,691	11,695	12,613	13,186	13,911	14,747	15,747	16,662	18,050	19,102	20,256	21,452	22,709	
Revenues over (under) Expenditures		844	1,046	231	12	80	61	73	90	62	84	67	83	98	
One-Time Activities Summary															
Revenues		183	80	591	414	0	0	0	0	90	90	90	90	90	
Expenditures/ Including Transfers and Loans		2,175	118	1,508	296	97	97	43	43	(2)	(2)	(2)	(2)	(3)	
Revenues over (under) Expenditures		(1,992)	(38)	(917)	118	(97)	(97)	(43)	(43)	92	92	92	92	93	
Total Recurring and One-Time		(1,148)	1,008	(686)	130	(17)	(36)	30	47	154	176	159	175	191	
* Fiscal years 16/17 and thereafter will likely be affected by the highly expected Oakley Generating Station. Revenues from the project would add an additional \$2 million-\$3 million in annual recurring discretionary general fund revenues, are not yet shown in this analysis.															
														Total	
														13/14-22/23	
Assigned Revenues/Police															
State COPS Grant (SLESF)	one-time	104	203	102	100	100	100	100	100	100	100	100	100	100	1,000
P-6 Police Services Assessments	Recurring	2,265	2,574	2,817	3,032	3,283	3,584	3,923	4,286	4,720	5,186	5,687	6,225	6,791	46,717
School Resource Officer Grant	one-time	65	55	55	55	55	55	55	55	55	55	55	55	55	550
Police Equip./Traffic Grants	one-time														0
Subtotal Assigned Police Revenues		2,434	2,832	2,974	3,187	3,438	3,739	4,078	4,441	4,875	5,341	5,842	6,380	6,946	48,267
														150	
														180	
														180	
														200	
														200	
														250	
														250	
														250	
														250	
Restricted Police Expenditures															
State COPS Grant (SLESF)	one-time	104	203	102	100	100	100	100	100	100	100	100	100	100	1,000
P-6 Supported Police Services	Recurring	2,265	2,574	2,817	3,032	3,283	3,584	3,923	4,286	4,720	5,186	5,687	6,225	6,791	46,717
School Resource Officer Grant	one-time	65	55	55	55	55	55	55	55	55	55	55	55	55	550
Police Equip./Traffic Grants	one-time														0
Subtotal Restricted Police Expenditures		2,434	2,832	2,974	3,187	3,438	3,739	4,078	4,441	4,875	5,341	5,842	6,380	6,946	48,267
Rollover Balances*		0	0	0	0	0	0	0	0	0	0	0	0	0	0

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		10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18*	18/19*	19/20*	20/21*	21/22*		22/23*
Parks, Landscaping & Lighting Revenues															
Community Parks	Recurring	977	1,032	1,079	1,090	1,152	1,215	1,283	1,353	1,436	1,520	1,605	1,693	1,782	14,128
<i>Loan from General Fund, if necessary</i>	one-time														0
Street Lighting	Recurring	196	197	199	199	208	218	228	238	251	264	277	290	303	2,475
<i>Transfer in from Gas Tax Fund</i>	one-time	207	199	151	151	157	165	173	182	190	198	207	218	230	1,872
Neighborhood Parks	Recurring	1,831	1,848	1,993	1,917	2,012	2,109	2,213	2,321	2,442	2,567	2,696	2,828	2,964	24,069
Total Parks, Landscaping & Lighting Revenues		3,211	3,276	3,422	3,357	3,529	3,707	3,898	4,095	4,318	4,548	4,785	5,028	5,278	42,544
Parks, Landscaping & Lighting Expenditures															
Community Parks	Recurring	744	796	977	956	1,004	1,054	1,107	1,162	1,220	1,281	1,345	1,412	1,483	12,024
<i>Repay General Fund Loans</i>	one-time	142	0	25	33	37	40	44	26						180
Street Lighting	Recurring	369	369	333	332	349	366	384	404	424	445	467	491	515	4,176
Neighborhood Parks	Recurring	1,276	1,396	1,941	1,675	1,759	1,847	1,939	2,036	2,138	2,245	2,357	2,475	2,598	21,068
Total Parks, Landscaping & Lighting Expenditures		2,531	2,561	3,276	2,996	3,148	3,307	3,474	3,627	3,782	3,971	4,169	4,378	4,597	37,448
Rollover Balances															
Community Parks (Including Loans & Reserves)		426	662	739	840	951	1,071	1,204	1,369	1,584	1,823	2,083	2,363	2,682	
Street Lighting (Including Reserves)		107	134	151	169	186	203	220	237	254	271	288	305	322	
Neighborhood Parks (Including Reserves)		3,955	4,407	4,459	4,701	4,954	5,216	5,491	5,776	6,080	6,403	6,741	7,094	7,460	
Roadway Maintenance Revenues															
Gas Tax Revenues	Recurring	916	1,013	924	1,066	1,119	1,175	1,234	1,296	1,361	1,429	1,500	1,575	1,654	13,408
Measure J Revenues	Recurring	6	423	944	482	506	531	558	586	615	646	678	712	748	6,063
Transfers in from the General Fund		100	128	50	44	200	300	300	500	650	900	1,200	1,200	1,200	6,194
Total Roadway Maintenance Revenues		1,022	1,564	1,918	1,592	1,825	2,007	2,092	2,382	2,626	2,974	3,078	3,487	3,601	25,665
Roadway Maintenance Expenditures															
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	352	593	409	480	612	621	736	1,113	1,171	1,231	1,293	1,357	1,424	10,037
<i>Transfer to Street Lighting Fund</i>	one-time	(207)	(199)	(151)	(151)	(157)	(165)	(173)	(182)	(190)	(198)	(207)	(218)	(230)	(1,872)
<i>Used for Capital Projects (for new or expanded roadways)</i>	one-time	(548)	(407)	(956)	(495)	(350)	(389)	(325)							(1,559)
Measure J Expenditures for roadway repairs & maintenance	Recurring	84	682	116	199	134	142	183	586	615	646	678	712	748	4,644
<i>Used for Capital Projects (for new or expanded roadways)</i>	one-time	(378)	(597)	(1,205)	(395)	(372)	(389)	(375)							(1,531)
Use of General Fund Transfers	one-time	100	128	50	44	200	300	300	500	650	900	900	1,200	1,200	6,194
Total Roadway Maintenance Expenditures & Transfers		1,669	2,606	2,887	1,764	1,825	2,007	2,092	2,382	2,626	2,974	3,078	3,487	3,601	25,837
Rollover Balances		2,299	1,257	288	116	116	116	116	116	116	116	116	116	116	

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Drainage and Stormwater Revenues															
Community Facilities District Assessments	Recurring	276	280	277	253	261	268	276	285	293	302	311	320	330	2,900
Stormwater Assessments	Recurring	480	386	460	462	476	490	505	520	536	552	568	585	603	5,296
Total Drainage and Stormwater Revenues		756	666	737	715	736	759	781	805	829	854	879	906	933	8,197
Drainage and Stormwater Expenditures															
Community Facilities District Drainage Maintenance	Recurring	169	135	275	420	261	268	276	285	293	302	311	320	330	3,067
Stormwater Program Expenditures	Recurring	351	264	473	457	476	490	505	520	536	552	568	585	603	5,291
Total Drainage and Stormwater Expenditures		520	399	748	877	736	759	781	805	829	854	879	906	933	8,359
Rollover Balances (Including Reserves)		1,884	2,151	2,140	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978	
Other Grant Revenues															
Recycling Grant	one-time	10	14	8	0	0	0	0	0	0	0	0	0	0	0
Oakley Welcoming (You+Me=We)	one-time	58	73	70	0	0	0	0	0	0	0	0	0	0	70
Recreation Grants (Misc)	one-time	9	0	5	0	0	0	0	0	0	0	0	0	0	0
Vesper Grant	one-time	13	22	29	28	30	0	0	0	0	0	0	0	0	58
Urban Forestry Grant	one-time				25										25
Total Other Grant Revenues		32	94	115	123	30	0	0	0	0	0	0	0	0	128
Other Grant Expenditures															
Recycling Grant	one-time	10	14	8	0	0	0	0	0	0	0	0	0	0	0
Oakley Welcoming (You+Me=We)	one-time	58	73	70	0	0	0	0	0	0	0	0	0	0	70
Recreation Grants (Misc)	one-time	9	0	5	0	0	0	0	0	0	0	0	0	0	0
Vesper Grant	one-time	13	22	29	28	30	0	0	0	0	0	0	0	0	58
Urban Forestry Grant	one-time				25										25
Total Other Grant Expenditures		32	94	115	123	30	0	0	0	0	0	0	0	0	128
Rollover Balances															
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
Vesper Grant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Conservancy Grant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qualifying Capital Projects	<i>recurring</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Long-Term Analysis of General Fund Fund Balances

Restricted Fund Balances:															
For Dutch Slough		559	559	559	559	559	559	559	559	559	559	559	559	559	559
For Loans/Interfund Advances Receivable		830	833	1,593	1,287	1,334	1,378	1,364	1,368	1,263	1,158	1,053	948	843	
Receivable for State Prop 1A Loan		405	429	0	0										
For Termination Payouts		75	75	75	75	75	75	75	75	75	75	75	75	75	
Land Held for Resale		1,998	1,998	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	
Unrestricted Fund Balances		4,172	5,255	4,594	4,772	4,807	4,826	4,915	5,003	5,172	5,363	5,537	5,727	5,933	
as a % of the Next Year's General Fund Expenditures				35%	34%	33%	31%	30%	28%	27%	27%	26%	25%		

- (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.

Definition of Changes and Assumptions for 13/14 and thereafter

General Purpose Revenues

Property tax and Property Tax in Lieu reflects growth of 4% in 13/14, and 5% thereafter.
Transfer taxes reflect 5% per year in growth.

Sales Tax reflects a small reduction offset by one time collections in 13/14, and annual growth of 5% thereafter.
TOT and Business License Tax reflect annual growth of 4% in 13/14 and 5% each year thereafter
Franchise Fees reflect increases anticipated from the new Solid Waste Franchise Agreement and annual growth of 5%.
Traffic Fines reflect annual growth of 10% in 13/14 and 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 4.5% in 13/14 and 5% in each year thereafter.
Fee/Reimbursement Revenues based on projected activity. Interfund Cost Recoveries are projected to grow 4% in 13/14 and 5% annually in 14/15 and each year thereafter.

Departmental Expenditures

Administrative Departmental expenses include growth of 4% in 14/15 and 5% each year thereafter.
Police expenses allow for growth at 4% in 14/15 and 5% each year thereafter with plans to add one officer approximately every two years beginning in 16/17 to maintain current staffing ratios.
Recreation expenses include growth of 4% in 14/15 and 5% per year thereafter.
Public Works/Engineering and Planning are projected to grow 4% in 14/15 and 5% per year thereafter.
Building/Plan Check is projected to grow with development.

Non-Departmental Expenditures

Other Non-Departmental Expenses are estimated to grow 3% in 14/15 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 150 units for 13/14, 180 units in 14/15 and 15/16, and 16/17 and 200 per year thereafter.
The growth in officer costs is being projected at 4.5% for 13/14, 4% for 14/15, 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 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 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% in 14/15 and each year thereafter in order to continue repaying the General Fund loan and adequately funding its reserve for Resurfacing and Equipment Replacement.
Street Lighting expenditures are estimated to grow at 5% in 14/15 and each year thereafter 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 reserve for anticipated permit costs and 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.