

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 2019-2020 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 2019-20
Recommended Budget

(Dollars in Thousands)																	
Description	General Character	Actual	Actual	Actual	Adopted	Amended	Recommend										Total
		15/16	16/17	17-18	18/19	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
General Purpose Revenues																	
Property Taxes	Recurring	2,593	2,853	3,145	3,254	3,374	3,543	3,720	3,906	4,023	4,144	4,268	4,396	4,528	4,664	4,804	64,080
PT in Lieu of VLF	Recurring	2,504	2,706	2,943	3,086	3,214	3,375	3,543	3,721	3,832	3,947	4,066	4,188	4,313	4,443	4,576	57,730
Sales & Use Tax	Recurring	1,753	1,774	1,826	1,831	1,894	1,952	2,050	2,152	2,260	2,373	2,491	2,616	2,747	2,884	3,028	36,990
Motor Vehicle In-Lieu Fees	Recurring	16	18	22	15	15	15	16	16	17	18	18	19	20	21	21	280
Trans. Occupancy Tax (TOT)	Recurring	210	267	275	220	240	250	263	276	289	304	319	335	352	369	388	4,777
Real Property Transfer Tax	Recurring	227	237	260	200	200	225	236	248	260	273	287	302	317	332	349	4,253
Franchise Fees	Recurring	1,435	1,543	1,719	1,570	1,620	1,672	1,756	1,843	1,936	2,032	2,134	2,241	2,353	2,470	2,594	31,186
Business License Tax	Recurring	148	143	159	125	125	125	128	130	133	135	138	141	144	146	149	2,287
Traffic Fines	Recurring	127	111	116	115	115	105	110	116	122	128	134	141	148	155	163	2,085
Interest Income	Recurring	119	49	107	75	75	150	150	150	150	150	150	150	150	150	150	1,977
Subtotal General Purpose		9,132	9,701	10,572	10,491	10,872	11,411	11,971	12,558	13,021	13,504	14,005	14,527	15,070	15,635	16,222	205,646
Fee/Reimbursement Revenues																	
Building Permits/Plan Check/Rental Inspections	Recurring	1,400	1,606	1,684	1,422	897	938	966	697	1,025	1,056	1,087	1,120	808	1,188	1,224	18,973
Engineering Fees	Recurring	10	19	30	15	19	15	16	17	17	18	19	20	21	22	23	337
Planning Fees	Recurring	25	36	33	10	15	15	16	8	12	13	13	14	10	14	15	269
Law Enforcement Fees/Reimbursement Revenues	Recurring	149	182	252	146	183	184	190	195	201	207	213	220	226	233	240	3,350
Recreation Fees	Recurring	79	84	83	71	69	78	83	88	93	98	104	111	117	124	132	1,526
City Admin Fees	Recurring	518	668	710	400	325	350	353	324	359	363	366	369	336	377	380	6,924
Interfund Cost Recoveries (operations)	Recurring	6,183	6,612	7,331	7,159	7,492	8,006	8,540	9,030	9,615	10,229	10,873	11,547	12,173	12,911	13,684	150,506
Other Miscellaneous Fees & Charges	Rec & one-time	176	200	188	71	94	110	113	117	120	124	128	131	135	139	144	2,108
Subtotal Fee/Reimbursement Revenues		8,540	9,407	10,311	9,294	9,094	9,696	10,276	10,475	11,443	12,108	12,804	13,532	13,826	15,009	15,842	183,994
Total General Operating Revenues		17,672	19,108	20,883	19,785	19,966	21,107	22,247	23,032	24,464	25,611	26,809	28,059	28,896	30,643	32,064	389,639
Release of Assigned Reserves	one-time	0	0	559													1,118
Proceeds from the Sale of Property	one-time	79	0														
Total Sources of Funds		17,751	19,108	21,442	19,785	19,966	21,107	22,247	23,032	24,464	25,611	26,809	28,059	28,896	30,643	32,064	390,757

City of Oakley
10 Year Plan
FY 2019-20
Recommended Budget

(Dollars in Thousands)																	
Description	General Character	Actual	Actual	Actual	Adopted	Amended	Recommend										Total
		15/16	16/17	17-18	18/19	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
Department Expenses																	
Animal Control	Recurring	211	223	238	252	252	267	280	294	309	325	341	358	376	394	414	5,104
City Council	Recurring	59	64	63	69	69	71	75	78	82	86	91	95	100	105	110	1,334
City Clerk	Recurring	241	272	306	327	327	340	357	375	394	413	434	456	478	502	527	6,405
Elections	Recurring	0	68		40	40		43	0	47	0	50	0	54	0	59	401
City Attorney	Recurring	199	251	286	313	318	300	315	331	347	365	383	402	422	443	465	5,811
City Manager	Recurring	453	479	490	504	504	523	549	577	605	636	667	701	736	773	811	9,987
Community Outreach	Recurring	102	95	97	113	113	114	120	126	132	139	145	153	160	168	177	2,156
Finance	Recurring	745	659	681	760	760	785	824	865	909	954	1,002	1,052	1,105	1,160	1,218	14,827
Human Resources	Rec & one-time	65	152	287	240	240	256	269	282	296	311	327	343	360	378	397	5,081
Maintenance Custodial	Recurring	76	42	46	62	76	100	105	110	116	122	128	134	141	148	155	1,663
Information Technology	Recurring	237	313	301	319	319	319	335	352	369	388	407	427	449	471	495	6,258
Economic Development	Recurring	219	229	252	311	291	263	276	290	304	320	336	352	370	389	408	5,167
Building Inspection	Recurring	366	519	621	736	736	847	889	934	981	1,030	1,081	1,135	1,192	1,251	1,314	15,338
Code Enforcement/Rental Inspections	Recurring	352	280	279	344	344	373	392	411	432	453	476	500	525	551	579	6,936
Public Safety	Recurring	7,515	8,195	9,215	9,766	9,766	10,003	10,670	11,376	12,351	12,969	13,847	14,540	15,497	16,272	17,315	199,769
Community Development	Rec & one-time	358	386	438	631	631	662	695	730	766	805	845	887	932	978	1,027	11,824
Public Works/Engineering	Recurring	1,174	1,096	1,657	1,682	1,682	1,517	1,593	1,672	1,756	1,844	1,936	2,033	2,135	2,241	2,353	29,207
Public Works Maintenance	Recurring	188	319	304	327	349	329	345	363	381	400	420	441	463	486	510	6,291
Recreation	Rec & one-time	505	536	548	793	793	799	992	1,042	1,094	1,148	1,206	1,266	1,329	1,396	1,466	16,407
Parks	Recurring	497	556	548	614	614	711	658	691	725	762	800	840	882	926	972	11,911
Department Expenditures:		13,562	14,734	16,657	18,203	18,224	18,579	19,783	20,898	22,397	23,468	24,922	26,115	27,705	29,033	30,774	361,879
Non-Departmental Expenses																	
Other Non-Departmental Expenses	Recurring	682	1,093	1,226	1,436	1,524	1,612	1,693	1,777	1,866	1,959	2,057	2,160	2,268	2,382	2,501	30,284
Equipment Replacement (exp & reserve)	Recurring	100	100	183	150	150	160	170	180	190	200	210	220	230	240	250	3,116
Capital Facilities Mtc & Replacement (exp & reserve)	Recurring	50	150	100	100	100	150	150	150	150	150	150	150	150	150	150	2,225
Interim Needs/Contingency	Recurring	110	158	80	424	385	876	426	448	478	499	528	552	584	611	645	7,376
Amount charged to Departments	Recurring	(1,182)	(1,458)	(1,968)	(2,154)	(2,154)	(2,312)	(2,438)	(2,555)	(2,684)	(2,809)	(2,946)	(3,083)	(3,232)	(3,382)	(3,546)	(42,718)
Total Non-Department Expend.		(240)	43	(379)	(44)	5	486	0	0	0	0	0	0	0	0	0	282
Total Expenditures		13,322	14,777	16,278	18,159	18,229	19,065	19,783	20,898	22,397	23,468	24,922	26,115	27,705	29,033	30,774	362,161
Net General Operating Revenue (Expense)		4,429	4,331	5,164	1,626	1,737	2,042	2,464	2,134	2,067	2,143	1,887	1,945	1,191	1,610	1,291	
Transfers and Loans																	
Transfers to Active Roadway Maintenance Programs	recurring	(795)	(200)		(275)	(275)	(350)	(375)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(600)	(6,188)
Transfer to Reserve for Roadway Maintenance	recurring	(150)	(350)	(200)	(275)	(275)	(350)	(350)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(600)	(7,013)
Transfers to Main Street Fund	recurring	(150)	(350)	(350)	(275)	(275)	(350)	(375)	(450)	(525)	(600)	(600)	(600)	(600)	(600)	(600)	(7,563)
Transfers to General Capital Projects Fund	recurring/one-time		(400)		0	(50)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(2,950)
Loans to Public Facilities, Park Impact Fund/Repayments	recurring	(35)	(45)	(559)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(2,563)
Total Transfers		(1,130)	(1,345)	(1,109)	(925)	(975)	(1,400)	(1,450)	(1,700)	(1,925)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)	(26,277)
Use of Fund Balance																	
For General Fund One Time uses	one-time	(573)															
Transfer to General Capital Projects Fund	one-time	(400)	(4,000)	(1,714)	(1,400)	(1,400)	(1,750)										
Set Aside fund balance for PARS Trust																	
Land acquisition		(677)	(770)	(175)	(875)	(1,495)											
Loan to Parks Impact Fee Fund	one-time				(700)												
Total Net Sources (Uses) of Funds		1,649	(1,784)	2,166	(2,274)	(2,133)	(1,108)	1,014	434	142	(7)	(263)	(205)	(959)	(540)	(859)	

City of Oakley
10 Year Plan
FY 2019-20
Recommended Budget

General (Dollars in Thousands)																	
Description	Character	Actual 15/16	Actual 16/17	Actual 17-18	Adopted 18/19	Amended 18/19	Recommend 19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	
Summary of Recurring and One-Time Amounts																	
Recurring Activities Summary																	
Revenues		17,672	19,108	20,883	19,785	19,966	21,107	22,247	23,032	24,464	25,611	26,809	28,059	28,896	30,643	32,064	
Expenditures/ Including Transfers and Loans		14,417	16,077	16,828	19,084	19,204	20,365	21,133	22,498	24,222	25,518	26,972	28,165	29,755	31,083	32,824	
Revenues over (under) Expenditures		3,255	3,031	4,055	701	762	742	1,114	534	242	93	(163)	(105)	(859)	(440)	(759)	
One-Time Activities Summary																	
Revenues/Loan Repayments		79	0	559	0	0	0	0	0	0	0	0	0	0	0	0	
Expenditures/ Including Transfers and Loans		1,685	4,815	2,448	2,975	2,895	1,850	100	100	100	100	100	100	100	100	100	
Revenues over (under) Expenditures		(1,606)	(4,815)	(1,889)	(2,975)	(2,895)	(1,850)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	
Total Recurring and One-Time		1,649	(1,784)	2,166	(2,274)	(2,133)	(1,108)	1,014	434	142	(7)	(263)	(205)	(959)	(540)	(859)	
																Total 15/16-23/24	
Assigned Revenues/Police																	
State COPS Grant (SLESF)(F151)	one-time	115	130	140	100	100	100	100	100	100	100	100	100	100	100	100	1,337
P-6 Police Services Assessments	Recurring	3,485	3,900	4,221	4,335	4,655	4,697	5,066	5,382	5,785	6,207	6,649	7,113	7,517	8,022	8,551	57,280
School Resource Officer Grant	one-time	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	605
Police Equip./Traffic Grants	one-time																0
Subtotal Assigned Police Revenues		3,655	4,085	4,416	4,490	4,810	4,852	5,221	5,537	5,940	6,362	6,804	7,268	7,672	8,177	8,706	59,222
		180			200		200	200	140	200	200	200	200	140	200	200	
Restricted Police Expenditures																	
State COPS Grant (SLESF)	one-time	115	130	140	100	100	100	100	100	100	100	100	100	100	100	100	1,220
P-6 Supported Police Services	Recurring	3,485	3,900	4,221	4,335	4,655	4,697	5,066	5,382	5,785	6,207	6,649	7,113	7,517	8,022	8,551	54,361
School Resource Officer Grant	one-time	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	605
Police Equip./Traffic Grants	one-time																0
Subtotal Restricted Police Expenditures		3,655	4,085	4,416	4,490	4,810	4,852	5,221	5,537	5,940	6,362	6,804	7,268	7,672	8,177	8,706	56,186
Rollover Balances*		0	49	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Recommended Budget

(Dollars in Thousands)																	
Description	General Character	Actual	Actual	Actual	Adopted	Amended	Recommend										Total 15/16-23/24
		15/16	16/17	17-18	18/19	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	
Parks, Landscaping & Lighting Revenues																	
Community Parks (F132)	Recurring	1,144	1,201	1,303	1,304	1,304	1,342	1,413	1,472	1,546	1,621	1,698	1,776	1,843	1,924	2,007	23,579
<i>Loan from General Fund, if necessary</i>	<i>one-time</i>																0
Street Lighting (F133)	Recurring	221	229	242	244	244	248	258	266	276	286	296	307	314	324	335	4,252
<i>Transfer in from Gas Tax Fund</i>	<i>one-time</i>	160	177	189	190	190	190	226	242	256	272	289	307	330	351	373	3,789
Community Facility District 2015-1 Emerson Ranch (F401)	Recurring				575	763	797										
Community Facility District 2015-2	Recurring						88										
Neighborhood Parks (F170-195,402)	Recurring	2,371	2,298	2,453	2,718	2,718	2,668	2,789	2,902	3,030	3,162	3,298	3,438	3,570	3,719	3,871	46,201
Total Parks, Landscaping & Lighting Revenues		3,896	3,905	4,187	5,031	5,219	5,333	4,687	4,882	5,108	5,342	5,581	5,828	6,057	6,318	6,586	77,821
Parks, Landscaping & Lighting Expenditures																	
Community Parks	Recurring	902	895	976	1,409	1,409	1,431	1,503	1,578	1,657	1,739	1,826	1,918	2,014	2,114	2,220	24,260
<i>Repay General Fund Loans</i>	<i>one-time</i>																0
Street Lighting	Recurring	380	406	431	464	464	446	468	492	516	542	569	598	628	659	692	7,997
Community Facility District 2015-1 Emerson Ranch	Recurring				539	539	412										
Community Facility District 2015-2	Recurring						62										
Neighborhood Parks	Recurring	2,632	2,291	2,119	3,713	3,713	3,413	3,584	3,763	3,951	4,149	4,356	4,574	4,802	5,043	5,295	55,888
Total Parks, Landscaping & Lighting Expenditures		3,914	3,592	3,526	6,125	6,125	5,764	5,555	5,832	6,124	6,430	6,752	7,089	7,444	7,816	8,207	88,145
Rollover Balances																	
Community Parks (Including Loans & Reserves)		1,670	1,976	2,303	2,198	2,198	2,109	2,020	1,914	1,804	1,686	1,558	1,416	1,245	1,055	842	
Street Lighting (Including Reserves)		84	84	84	54	54	46	62	78	94	110	126	142	158	174	190	
Community Facility District 2015-1 (including Reserves)					36	224	421										
Community Facility District 2015-2 (including Reserves)							26										
Neighborhood Parks (Including Reserves)		5,123	5,130	5,464	4,469	4,469	3,724	2,930	2,069	1,148	161	(897)	(2,032)	(3,264)	(4,588)	(6,011)	
Roadway Maintenance Revenues																	
Gas Tax Revenues (F140)	Recurring	866	800	1,129	1,592	1,592	1,793	1,883	1,977	2,076	2,179	2,288	2,403	2,523	2,649	2,782	28,065
Measure J Revenues (F148)	Recurring	530	576	595	577	577	577	606	636	668	701	736	773	812	852	895	9,867
Transfers in from the General Fund		945	300	300	550	550	700	750	900	1,050	1,200	1,200	1,200	1,200	1,200	1,200	12,126
General Fund Transfers to the Street Maintenance Reserve Fund		150	350	200	275	275	350										
Streets Related Grants		1,054															
Total Roadway Maintenance Revenues		3,545	2,026	2,224	2,994	2,994	3,070	3,239	3,513	3,794	4,081	4,225	4,376	4,535	4,702	4,877	50,058
Roadway Maintenance Expenditures																	
Gas Tax Expenditures for roadway repairs & maintenance	Recurring	492	517	589	492	492	907	1,657	1,735	1,819	1,907	2,000	2,096	2,193	2,298	2,408	20,624
<i>Transfer to Street Lighting Fund</i>	<i>one-time</i>	(160)	(177)	(189)	(190)	(190)	(190)	(226)	(242)	(256)	(272)	(289)	(307)	(330)	(351)	(373)	(3,789)
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(894)	(197)	(38)	(910)	(910)	(720)										(3,959)
Measure C/J Expenditures for roadway repairs & maintenance	Recurring	102	114	95	179	179	293	606	636	668	701	736	773	812	852	895	7,389
<i>Used for Capital Projects (for new or expanded roadways)</i>	<i>one-time</i>	(759)	(380)	(168)	(1,200)	(1,200)	(100)										(4,617)
Use of General Fund Transfers	<i>one-time</i>	1,095			550	550	700	750	900	1,050	1,200	1,200	1,200	1,200	1,200	1,200	11,376
Use of Street Maintenance Reserves																	
Total Roadway Maintenance Expenditures & Transfers		3,502	1,385	1,079	3,521	3,521	2,910	3,239	3,513	3,794	4,081	4,225	4,376	4,535	4,702	4,877	51,754
Rollover Balances		1,332	1,973	3,118	2,591	2,591	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	

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General		(Dollars in Thousands)															
Description	Character	Actual 15/16	Actual 16/17	Actual 17-18	Adopted 18/19	Amended 18/19	Recommend 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
Drainage and Stormwater Revenues																	
Community Facilities District Assessments (F110 & F403)	Recurring	305	309	377	378	378	381	392	404	416	429	442	455	469	483	497	6,314
Stormwater Assessments (F145)	Recurring	529	576	582	452	452	452	466	480	494	509	524	540	556	573	590	7,662
Total Drainage and Stormwater Revenues		834	885	959	830	830	833	858	884	910	938	966	995	1,024	1,055	1,087	13,976
Drainage and Stormwater Expenditures																	
Community Facilities District Drainage Maintenance	Recurring	447	126	112	219	219	231	392	404	416	429	442	455	469	483	497	4,946
Stormwater Program Expenditures	Recurring	789	891	540	499	499	455	466	480	494	509	524	540	556	573	590	8,512
Total Drainage and Stormwater Expenditures		1,236	1,017	652	718	718	686	858	884	910	938	966	995	1,024	1,055	1,087	13,458
Rollover Balances		2,363	2,231	2,538	2,650	2,650	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	
Other Grant Revenues																	
Recycling Grant	one-time	10	31	29	22	22	23	0	0	0	0	0	0	0	0	0	179
Oakley Welcoming (You+Me=We)	one-time	55	60	75	72	80	0	0	0	0	0	0	0	0	0	0	327
Recreation Grants (Misc)	one-time	0	0	0	15	15	0	0	0	0	0	0	0	0	0	0	30
Vesper Grant	one-time	19	0	23	0	23	0	0	0	0	0	0	0	0	0	0	46
Total Other Grant Revenues		84	91	127	109	117	46	0	0	0	0	0	0	0	0	0	582
Other Grant Expenditures																	
Recycling Grant	one-time	10	31	24	22	22	23	0	0	0	0	0	0	0	0	0	174
Oakley Welcoming (You+Me=We)	one-time	55	60	51	72	80	0	0	0	0	0	0	0	0	0	0	267
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	19	0	23	15	15	23	0	0	0	0	0	0	0	0	0	76
Total Other Grant Expenditures		84	91	98	109	117	46	0	0	0	0	0	0	0	0	0	517
Rollover Balances																	
Recycling Grant			0	5	0	0	0	0	0	0	0	0	0	0	0	0	0
Oakley Welcoming (You+Me=We)			0	24	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
Vesper Grant		0	0	0	15	15	15	15	15	15	15	15	15	15	15	15	15
Qualifying Capital Projects	<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	0														
For Loans/Interfund Advances Receivable	2,096	687	575	675	675	777	862	947	1,032	1,032	1,117	1,117	1,202	1,202	1,287		
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	133	334	334	334	334	334	334	334	334	334	334	334	334	334	334	334
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	4,054	4,054
For Capital Projects			3,150	3,150	3,150	3,000	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150
Unrestricted Fund Balances	9,312	8,559	7,306	5,032	5,473	4,513	5,392	5,841	5,998	6,091	5,843	5,738	4,794	4,785	3,941		
as a % of the Next Year's General Fund Expenditures	59%	49%	36%	25%	27%	22%	24%	24%	24%	23%	21%	19%	16%	15%			

(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 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.

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.