

General Fund Expenditure Summary By Department

		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projection	Projection	Projection	Projection	Projection
Police	Salaries and Benefits	\$ 8,934,404	\$ 8,883,885	\$ 10,158,578	\$ 10,952,073	\$ 11,209,222	\$ 11,614,830	\$ 12,053,601
Police	Unfunded Pension Liability	-	390,074	498,868	639,740	883,198	1,139,838	1,369,705
Police	Operating Costs	1,266,358	1,150,708	1,441,600	1,521,345	1,450,269	1,500,274	1,552,191
Fire	Alameda County Contract	5,559,643	5,580,772	6,230,830	6,973,946	7,125,975	7,436,031	7,805,257
Fire	Unfunded Pension Liability	-	621,375	736,680	928,189	1,159,000	1,396,000	1,536,000
Fire	Other Operations	12,743	18,717	(33,050)	191,356	206,055	221,440	237,653
Public Works	Admin/Engineering	702,432	821,309	850,957	891,047	932,311	952,195	982,476
Public Works	Maintenance and Parking	2,054,942	2,146,146	2,451,358	2,221,254	2,324,225	2,447,991	2,569,345
Public Works	Reimbursement	176,665	177,480	250,000	50,000	50,000	50,000	50,000
Community Development	Planning	667,214	708,645	735,886	749,705	791,290	829,984	869,447
Community Development	Reimbursement	372,776	514,152	200,000	50,000	50,000	50,000	50,000
Community Development	Building	1,676,409	2,348,421	1,799,816	1,820,698	1,888,723	1,961,363	2,033,650
Community Development	Economic Development	651,275	623,884	1,008,858	1,189,510	1,267,194	1,338,833	1,414,094
Community Services	Administration	525,774	561,587	790,561	790,499	819,697	866,440	915,609
Community Services	Recreation	963,734	1,189,873	1,358,179	1,324,992	1,360,269	1,410,363	1,459,748
Community Services	Adult	677,615	575,530	965,086	1,171,337	1,217,760	1,260,958	1,303,116
Administration	City Council	176,269	168,095	196,013	207,464	206,165	209,388	212,769
Administration	City Manager	466,187	697,821	688,414	753,656	749,758	762,580	797,348
Administration	Public Information	98,169	63,518	129,000	105,000	105,000	105,000	105,000
Administration	Information Technology	597,598	599,679	682,078	716,287	752,313	779,563	807,385
Administration	City Clerk	312,884	397,961	698,208	583,309	596,643	544,803	640,185
Administration	City Attorney	547,371	410,123	520,871	709,299	717,706	744,753	769,784
Administration	Finance	962,016	872,697	1,089,885	1,176,199	1,254,009	1,371,609	1,378,293
Administration	HR	643,172	788,534	850,827	831,790	887,215	935,420	986,100
Non-Department	Child Development Contribution	1,052,088	303,793	1,187,976	1,074,805	1,243,291	1,374,104	1,486,438
Non-Department	PBID/Emery-Go-Round	726,000	-	522,632	553,542	570,148	587,253	604,870
Non-Department	COPS Debt Service	367,343	371,186	369,000	366,000	367,683	368,641	368,922
Non-Department	Litigation Fund	150,000	150,000	350,000	250,000	250,000	250,000	250,000
Non-Department	Liability Insurance	367,111	396,953	464,000	547,218	601,940	662,134	728,347
Non-Department	Library Card Services	240,000	120,000	120,000	240,000	252,000	264,600	277,830
Non-Department	Technology Fund	-	-	300,000	-	-	-	-
Non-Department	TI for Corp Yard Remediation	-	-	-	300,000	300,000	300,000	300,000
Non-Department	Other Admin Costs	860,194	935,562	1,076,548	1,076,405	1,121,921	1,151,747	1,176,919
Subtotal, Baseline Expenditures		31,808,384	32,588,479	38,689,660	40,956,666	42,710,981	44,888,132	47,092,082
Non-Department	One-time Transfers/Reserves	8,553,195	32,194,353	-	-	-	-	-
Total Expenditures		\$ 40,361,578	\$ 64,782,832	\$ 38,689,660	\$ 40,956,666	\$ 42,710,981	\$ 44,888,132	\$ 47,092,082
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-

General Fund Revenue Summary

	2014-15	2015-16	2016-17	2017-18		2018-19		2019-20	2020-21
	Actual	Actual	Projection	Projection	Growth	Projection	Growth	Projection	Projection
General Taxes and Fees									
Property Tax	\$ 2,688,827	\$ 2,851,258	\$ 2,908,200	\$ 2,964,880	1.9%	\$ 3,019,950	1.9%	\$ 3,078,949	\$ 3,139,128
Residual Tax Increment (25%)	-	-	-	1,331,783	C	1,353,339	1.6%	1,365,581	1,377,570
Sales Tax - 1% Bradley Burns	8,252,500	9,069,513 A	8,382,391	8,572,884	2.3%	8,790,803	2.5%	9,017,392	9,252,941
Sales Tax - Oakland agreements	(325,024)	(478,919)	(487,434)	(498,645)	2.3%	(511,111)	2.5%	(524,400)	(538,035)
Sales Tax - Prop 172	48,593	49,329	49,000	50,000	2.0%	51,000	2.0%	52,020	53,060
Business License and Card Room	7,668,497	8,172,325	8,246,000	8,274,230	0.3%	8,302,601	0.3%	8,331,114	8,359,770
Transient Occupancy Tax	5,911,821	6,894,846	7,290,790 B	7,911,723	8.5% B	7,990,841	1.0%	8,070,749	8,151,456
Utilities User Tax	2,870,024	2,975,287	3,000,000	3,015,000	0.5%	3,030,075	0.5%	3,045,225	3,060,452
Real Property Transfer Tax	1,503,485	2,966,774	1,130,000 C	1,152,600	2.0%	1,175,652	2.0%	1,199,165	1,205,161
Franchise Tax	1,553,715	1,642,045	1,667,400	1,676,900	0.6%	1,683,430	0.4%	1,689,993	1,696,588
Grant - Transit	-	-	-	500,000		500,000	0.0%	500,000	500,000
Rentals and Leases	170,513	172,533	174,100	177,520	2.0%	177,620	0.1%	177,620	177,620
Mitigation Service Fees	297,590	301,942	306,000	310,000	1.3%	315,000	1.6%	320,000	325,000
Grant - SB 90 State Mandates	196,974	20,603	-	-		-		-	-
Other Fees and Taxes	163,068	221,003	14,300	344,400	D	270,400	-21.5%	270,400	270,400
Interfund Reimbursements	335,000	335,000	285,000	65,000	E	61,500	-5.4%	61,500	61,500
Investment Earnings	384,308	471,538	-	-		-		-	-
	31,719,890	35,665,077	32,965,747	35,848,275	8.7%	36,211,099	1.0%	36,655,308	37,092,611
% Growth			-7.6%	8.7%		1.0%		1.2%	1.2%
Departmental Fees and Charges									
Planning	29,691	25,905	50,400	50,400	0.0%	50,400	0.0%	50,400	50,400
Planning Reimbursables	557,220	505,621	200,000 F	50,000	-75.0% F	50,000	0.0%	50,000	50,000
Building	1,906,055	4,967,352	3,628,709 F	1,933,100	-46.7% F	1,685,600	-12.8%	1,685,600	1,685,600
Police Administration	616,180	495,038	372,200	432,200	16.1%	500,852	15.9%	509,252	517,904
Fire	567,765	400,204	580,800	230,600	-60.3%	135,000	-41.5%	135,000	135,000
Public Works Admin/Engineering	27,399	18,316	26,108	20,000	-23.4%	20,000	0.0%	20,000	20,000
Public Works Maintenance	34,316	665	10,000	10,000	0.0%	10,000	0.0%	10,000	10,000
Public Works Reimbursable	154,862	104,407	250,000 F	50,000	-80.0% F	50,000	0.0%	50,000	50,000
Community Services Admin	44,432	30,991	134,770	209,500	55.5%	219,000	4.5%	255,500	292,000
Recreation	264,993	298,635	322,000	332,000	3.1%	344,000	3.6%	363,000	382,000
Senior Center	185,560	151,623	166,136	192,136	15.6%	192,136	0.0%	196,136	200,136
Administration	55,035	52,181	53,600	54,300	1.3%	54,900	1.1%	54,900	54,900
	4,443,509	7,050,937	5,794,723	3,564,236	-38.5%	3,311,888	-7.1%	3,379,788	3,447,940
% Growth			-18%	-38%		-7%		2%	2%
Subtotal, Baseline Revenues	36,163,400	42,716,015	38,760,470	39,412,511	1.7%	39,522,987	0.3%	40,035,096	40,540,551
% Growth			-9.3%	1.7%		0.3%		1.3%	1.3%
One-time Transfer - Vehicle Fund	-	1,000,000	-	-		-		-	-
Total Revenues	\$ 36,163,400	\$ 43,716,015	\$ 38,760,470	\$ 39,412,511	1.7%	\$ 39,522,987	0.3%	\$ 40,035,096	\$ 40,540,551
Net Annual Surplus (Deficit)			\$ 70,810	\$ (1,544,155)		\$ (3,187,993)		\$ (4,853,037)	\$ (6,551,531)
	-	-	-	-		-		-	-
Sensitivity Analysis - Additional Economic Growth or New Revenues?									
Value of additional 1%									\$ 405,406
Value of additional 5%									\$ 2,027,028

Notes

- A) One-time 2015-16 Sales Tax pick-up - State Triple Flip Unwind B) TOT includes partial years of new hotel in 2016-17 and 2017-18
C) Commercial Property Transfer Tax reallocated to Capital Improvement Program in exchange for 25% Residual Property Tax Increment
D) Successor Agency Admin Fee - One Time increase in 17-18 based upon State formula
E) Gas Tax Fund reimbursement is reclassified as expenditure reimbursement to conform with accounting principles beginning in 2017-18
F) Development Project Fees are generally offset by third party contract expenditures; large projects will be budgeted as they come forward

General Fund Total Fund Balance Reserves

		<u>2015-16</u> Actual	<u>2016-17</u> Projection	<u>2017-18</u> Projection	<u>2018-19</u> Projection	<u>2019-20</u> Projection	<u>2020-21</u> Projection
<u>Total General Fund Balance</u>							
As Combined and Reported as "General Fund" in Annual Financial Statements							
	<u>Fund</u>	<u>Audited Balances CAFR Page 26</u>					
Economic Uncertainty	275	\$ 20,897,710	\$21,265,024	\$21,265,024	\$21,265,024	\$21,265,024	\$ 21,265,024
% Expenditures - Target 50%		64%	55% A	52%	50%	47%	45%
A) Includes repayment of interfund advance							
Pension	715	13,519,592	13,519,592	13,519,592	13,519,592	13,519,592	13,519,592
Pending investment strategy to mitigate increasing annual pension costs							
Earthquake	277	1,344,194	1,344,194	1,344,194	1,344,194	1,344,194	1,344,194
Program Reserves							
Anticipated to be drawn over projection period							
Economic Development	202	1,103,114					
Community Programs	203	400,000					
Small Business Incentive	101	100,000					
Non-spendable loans, prepaids	101/275	565,502	198,188	198,188	198,188	198,188	198,188
Unassigned	101	<u>1,029,888</u>	<u>1,100,698</u>	<u>(443,457)</u>	<u>(3,631,450)</u>	<u>(8,484,486)</u>	<u>(15,036,018)</u>
		\$ 38,960,000	\$ 37,427,696	\$ 35,883,541	\$ 32,695,548	\$ 27,842,512	\$ 21,290,980