

FINANCIAL SUMMARY BY FUND

OVERVIEW

This section provides a financial overview of all City funds by fund type. It presents the total available resources and total use of resources, including estimated beginning and ending cash balances, revenues, expenditures, operating transfers in, and operating transfers out, and Capital Improvements (CIP).

SUMMARY OF ALL CITY FUNDS

The “Summary of All City Funds” schedule on the following page groups the City’s funds into the following classifications:

- General Fund
- Proprietary Funds
- Special Revenue Funds
- Debt Service Funds
- Capital Outlay Funds
- Fiduciary Funds
- Redevelopment Funds

The General Fund and Proprietary Funds are the operating funds of the City and the Special Revenue, Debt Service, Capital Outlay and Fiduciary funds are special classes of funds. The majority of funding for City operations is derived from the operating funds, with the General Fund being the largest. The budgets for most of the services delivered to the community are in these funds.

The budget for the Rio Vista Redevelopment Fund is considered separately and is adopted by the City Council when it sits as the governing board of the Redevelopment Agency. Redevelopment Funds are discussed in the Redevelopment Agency section of this document.

FUND SUMMARY - ALL CITY FUNDS

Fund No.	10		32, 75, 80, 81, 82, 84, 85, 86, 87, 89	17, 18, 19, 22, 25, 29, 31, 33, 34, 39	40	12, 50, 53, 54, 56, 60, 65, 76	41, 42, 43, 47, 49	20, 21	
	General Fund	Reserves	Proprietary Funds	Special Revenue Funds	Debt Service Fund	Capital Outlay Funds	Fiduciary Funds	Redevelopment Funds	Total all Funds
Available Cash Balance - 6/30/11 (est)	\$ 132,690	\$ 426,209	\$ 5,109,457	\$ 675,357	\$ 77,849	\$ 2,125,932	\$ 2,328,396	\$ 1,784,789	\$ 12,660,679
Revenues									
Taxes	2,438,956	-	-	128,000	29,965	-	2,540,955	709,934	5,847,810
Licenses and Permits	255,429	-	-	-	-	196,130	-	-	451,559
Use of Money and Property	32,250	-	90,000	1,550	225	8,733	11,000	-	143,758
Fines, Forfeitures and Penalties	212,750	-	318,435	100	-	-	-	5,700	536,985
Intergovernmental Revenues	24,000	-	747,645	274,468	-	92,690	-	-	1,138,803
Charges for Services	412,117	-	6,388,076	2,550	-	93,200	-	-	6,895,943
Other Revenue	17,950	-	65,600	12,450	-	100	-	-	96,100
Total Revenues	3,393,452	-	7,609,756	419,118	30,190	390,853	2,551,955	715,634	15,110,958
Transfer in	113,712	-	-	-	-	-	-	-	113,712
Transfers In from Other Funds	150,000	-	-	-	-	-	-	-	150,000
Less Reserved Fund Balance	-	-	-	-	-	-	-	-	-
Total Available Resources	3,789,854	426,209	12,719,213	1,094,475	108,039	2,516,785	4,880,351	2,500,423	28,035,349
Expenditures									
Salaries & Benefits	2,470,548	-	832,130	155,667	-	19,062	42,968	134,760	3,655,135
Insurance	59,567	-	55,959	-	-	203	232	1,721	117,681
Professional Services	277,201	-	123,692	841	-	12,150	359,169	21,025	794,077
Contract Services	296,995	-	1,664,851	55,665	-	112,054	85,427	50,000	2,264,993
Solano County Pass Through	-	-	-	-	-	-	-	169,401	169,401
ABx127	-	-	-	-	-	-	-	166,928	166,928
Lease/Rent Expense	78,311	-	5,728	-	-	3,814	-	-	87,853
Maintenance & Repair	84,775	-	317,093	9,985	-	11,000	-	86,000	508,853
Supplies & Materials	172,164	-	284,731	54,721	-	-	-	300	511,916
Training, Conferences & Meetings	2,140	-	1,665	12,028	-	-	-	-	15,833
Utilities	128,001	-	579,777	56,880	-	-	61,605	-	826,263
Debt Service Expense	76,833	-	156,362	-	30,190	-	2,000,562	34,792	2,298,739
Misc. Expense	46,983	-	523,378	7,026	-	21,102	75	3,315	601,879
Housing Assistance Program	-	-	-	-	-	-	-	47,393	47,393
Total Expenditures	3,693,519	-	4,545,366	352,813	30,190	179,385	2,550,036	715,635	12,066,943
Transfer Out to Other Funds	-	-	-	-	-	226,883	-	-	226,883
Transfer Out to Reserve Funds	-	-	763,591	80,641	-	139,393	1,919	-	985,544
CIP	-	-	2,404,898	-	-	-	-	-	2,404,898
Coverage - Special Rev. Funds	-	-	-	-	-	-	-	-	-
Total Use of Resources	3,693,519	-	7,713,855	433,454	30,190	545,661	2,551,955	715,635	15,684,268
Available Cash Balance - 06/30/12 (est)	\$ 96,335	\$ 426,209	\$ 5,005,359	\$ 661,021	\$ 77,849	\$ 1,971,124	\$ 2,328,396	\$ 1,784,788	\$ 12,351,081

SUMMARY ALL CITY FUNDS

GENERAL FUND						
Fund No. :	10					
	General Fund	Economic Uncertainty Reserve	Innovation Reserve	Replacement Reserve	Compensated Absences Reserve	Total General Fund and Reserves
Available Cash Balance - 6/30/11 (est)	\$ 132,690	\$ 264,209	\$ 10,000	\$ 50,000	\$ 102,000	\$ 558,899
Revenues						
Taxes	2,438,956	-	-	-	-	2,438,956
Franchises, Licenses and Permits	255,429	-	-	-	-	255,429
Fines, Forfeitures and Penalties	32,250	-	-	-	-	32,250
Use of Money and Property	212,750	-	-	-	-	212,750
Intergovernmental Revenues	24,000	-	-	-	-	24,000
Charges for Services	412,117	-	-	-	-	412,117
Other Revenue	17,950	-	-	-	-	17,950
Total Revenues	3,393,452	-	-	-	-	3,393,452
Transfers In						
Transfers In	113,712	-	-	-	-	113,712
Transfers In from Other Funds	150,000	-	-	-	-	150,000
Less Reserved Fund Balance	-	-	-	-	-	-
Total Available Resources	3,789,854	264,209	10,000	50,000	102,000	4,216,063
Expenditures						
Salaries & Benefits	2,470,548	-	-	-	-	2,470,548
Insurance	59,567	-	-	-	-	59,567
Professional Services	277,201	-	-	-	-	277,201
Contract Services	296,995	-	-	-	-	296,995
Lease/Rent Expense	78,311	-	-	-	-	78,311
Maintenance & Repair	84,775	-	-	-	-	84,775
Supplies & Materials	172,164	-	-	-	-	172,164
Training, Conferences & Mtgs	2,140	-	-	-	-	2,140
Utilities	128,001	-	-	-	-	128,001
Debt Service Expense	76,833	-	-	-	-	76,833
Misc. Expense	46,983	-	-	-	-	46,983
Total Expenditures	3,693,519	-	-	-	-	3,693,519
Transfer Out to Other Funds						
Transfer Out to Other Funds	-	-	-	-	-	-
Transfer Out to Reserve Funds						
Transfer Out to Reserve Funds	-	-	-	-	-	-
Capital Improvement Projects						
Capital Improvement Projects	-	-	-	-	-	-
Coverage - Special Rev. Funds						
Coverage - Special Rev. Funds	-	-	-	-	-	-
Total Use of Resources	3,693,519	-	-	-	-	3,693,519
Available Cash Balance - 6/30/12 (est)	\$ 96,335	\$ 264,209	\$ 10,000	\$ 50,000	\$ 102,000	\$ 522,544

SPECIAL REVENUE FUNDS

Fund No. :	17	18	19	22	25	31	33	34	39	Total Special Revenue Funds
	Law Enforcement	Asset Forfeiture	ATOD	General Plan Revision	Gas Tax Funds	Developers Revolving Fund	Commercial Improvement Loan Program	CDBG Housing Rehabilitation	Personnel Services	
Available Cash Balance - 6/30/11 (est)	\$ -	\$ 21,843	\$ -	\$ 57,016	\$ 259,679	\$ 90,000	\$ 18,601	\$ 80,109	\$ 148,109	675,357
Revenues										
Taxes		-	-	-	-	-	-	-	128,000	128,000
Licenses and Permits		-	-	-	-	-	-	-	-	-
Use of Money and Property	-	-	-	150	1,100	50	-	-	250	1,550
Fines, Forfeitures and Penalties		100	-	-	-	-	-	-	-	100
Intergovernmental Revenues	-	-	76,468	-	198,000	-	-	-	-	274,468
Charges for Services		-	-	2,550	-	-	-	-	-	2,550
Other Revenue		-	-	-	-	12,450	-	-	-	12,450
Total Revenues	-	100	76,468	2,700	199,100	12,500	-	-	128,250	419,118
Operating Transfers In	-	-	-	-	-	-	-	-	-	-
Less Reserved Fund Balance		-	-	-	-	-	-	-	-	-
Total Available Resources	-	21,943	76,468	59,716	458,779	102,500	18,601	80,109	276,359	1,094,475
Expenditures										
Salaries & Benefits	-	-	32,721	-	56,949	-	-	-	65,997	155,667
Insurance	-	-	-	-	-	-	-	-	-	-
Professional Services	-	-	250	-	-	-	-	-	591	841
Contract Services	-	-	36,072	2,700	3,800	12,500	-	-	593	55,665
Lease/Rent Expense	-	-	-	-	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	7,700	-	-	-	2,285	9,985
Supplies & Materials	-	-	7,425	-	20,300	-	-	-	26,996	54,721
Training, Conferences & Mtgs	-	-	-	-	-	-	-	-	12,028	12,028
Utilities	-	-	-	-	56,880	-	-	-	-	56,880
Debt Service Expense	-	-	-	-	-	-	-	-	-	-
Misc. Expense	-	-	-	-	-	-	-	-	7,026	7,026
Total Expenditures	-	-	76,468	2,700	145,629	12,500	-	-	115,516	352,813
Transfer out to other funds		-	-	-	-	-	-	-	-	-
Transfer out to reserves		100	-	-	57,387	-	-	-	23,154	80,641
CIP-Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	-	100	76,468	2,700	203,016	12,500	-	-	138,670	433,454
Available Cash Balance 6/30/12 (est)	\$ -	\$ 21,843	\$ (0)	\$ 57,016	\$ 255,763	\$ 90,000	\$ 18,601	\$ 80,109	\$ 137,689	\$ 661,021

**City of Rio Vista
Redevelopment Agency**

Fiscal Year July 1, 2011 to June 30, 2012

REDEVELOPMENT FUNDS			
Fund No. :	20	21	
	Redevelopment	Redevelopment Low/Mod	Total Redevelopment Funds
Available Cash Balance - 6/30/11 (est)	\$ 1,123,878	\$ 660,911	\$ 1,784,789
Revenues			
Taxes	565,710	144,224	709,934
Licenses and Permits	-	-	-
Use of Money and Property	-	-	-
Fines, Forfeitures and Penalties	3,600	2,100	5,700
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Other Revenue	-	-	-
Total Revenues	569,310	146,324	715,634
Operating Transfers In	-	-	-
Reserved Fund Balance	-	-	-
Total Available Resources	1,693,188	807,235	2,500,423
Expenditures			
Salaries & Benefits	91,125	43,635	134,760
Insurance	940	781	1,721
Professional Services	17,219	3,806	21,025
Contract Services	50,000	-	50,000
Solano County Pass Through	118,691	50,710	169,401
Other Pass Through	-	-	-
ABx127	166,928	-	166,928
Lease/Rent Expense	-	-	-
Maintenance & Repair	86,000	-	86,000
Supplies & Materials	300	-	300
Training, Conferences & Meetings	-	-	-
Utilities	-	-	-
Debt Service Expense	34,792	-	34,792
Misc. Expense	3,315	-	3,315
Housing Assistance Program	-	47,393	47,393
Total Expenditures	569,310	146,325	715,635
Transfer Out to Other Funds	-	-	-
Transfer Out to Reserve Funds	-	-	-
CIP	-	-	-
Total Use of Resources	569,310	146,325	715,635
Available Cash Balance - 6/30/12 (est)	\$ 1,123,878	\$ 660,910	\$ 1,784,788

PROPRIETARY FUNDS											
Fund No. :	32	75	80	81	82	84	85	86	87	89	Total Proprietary Funds
	Transit	Business Park	Water System	Water System Construction	Water Fixed Assets	Rio Vista Municipal Airport	Beach Drive Sewer System	NW Sewer System	Sewer Fixed Asset Replacement	Sewer System Construction	
Available Cash Balance - 6/30/11 (est)	\$ 302,514	\$ 175,971	\$ 2,326,869	\$ 693,107	\$ 148,772	\$ 62,340	\$ 130,166	\$ 63,070	\$ 164,484	\$ 1,042,164	\$ 5,109,457
Revenues:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	2,000	45,000	-	-	2,500	29,000	11,500	-	-	90,000
Use of Money and Property	1,800	101,222	8,900	26,000	2,500	175,923	1,270	320	500	-	318,435
Intergovernmental Revenues	481,396	-	-	-	-	266,249	-	-	-	-	747,645
Charges for Services	50,000	-	2,575,800	-	-	15,533	2,416,604	1,330,139	-	-	6,388,076
Other Revenue	64,000	1,300	-	-	-	300	-	-	-	-	65,600
Total Revenues	597,196	104,522	2,629,700	26,000	2,500	460,505	2,446,874	1,341,959	500	-	7,609,756
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-
Transfer in - Reserved Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Total Available Resources	899,710	280,493	4,956,569	719,107	151,272	522,845	2,577,040	1,405,029	164,984	1,042,164	12,719,213
Expenditures											
Salaries & Benefits	44,766	19,462	456,126	-	-	95,894	141,234	74,649	-	-	832,130
Insurance	345	929	11,211	-	-	6,209	18,632	18,632	-	-	55,959
Professional Services	8,024	2,912	46,442	-	-	1,680	35,297	29,337	-	-	123,692
Contract Services	309,093	5,700	52,297	-	-	14,522	765,306	517,933	-	-	1,664,851
Lease/Rent Expense	-	3,241	829	-	-	-	829	829	-	-	5,728
Maintenance & Repair	-	-	49,400	-	-	6,525	152,056	109,112	-	-	317,093
Supplies & Materials	109,004	-	75,945	-	-	12,856	71,713	15,213	-	-	284,731
Training, Conferences & Meetings	-	-	1,665	-	-	-	-	-	-	-	1,665
Utilities	4,942	2,763	259,719	-	-	27,207	134,092	151,054	-	-	579,777
Debt Service Expense	-	-	-	-	-	50,472	105,890	-	-	-	156,362
Misc. Expense	2,322	-	117,565	-	-	233,122	108,271	62,098	-	-	523,378
Total Expenditures	478,496	35,007	1,071,200	-	-	448,487	1,533,320	978,856	-	-	4,545,366
Transfer Out to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Transfer Out to Reserve Funds	-	69,515	104,098	26,000	2,500	12,018	291,257	257,703	500	-	763,591
Capital Improvement Projects	118,700	-	1,558,500	-	-	-	622,298	105,400	-	-	2,404,898
Total Use of Resources	597,196	104,522	2,733,798	26,000	2,500	460,505	2,446,875	1,341,959	500	-	7,713,855
Available Cash Balance - 06/30/12 (est)	\$ 302,514	\$ 175,971	\$ 2,222,771	\$ 693,107	\$ 148,772	\$ 62,340	\$ 130,166	\$ 63,070	\$ 164,484	\$ 1,042,164	\$ 5,005,359

FIDUCIARY FUNDS

Fund No. :	41 Community Facilities District 2006-1	42 Riverview Point Assess-ment District	43 Riverview Point Bond Reserve	47 Summerset L&L District	49 Community Facilities District 2004-1	Total Fiduciary Funds
Available Cash Balance - 6/30/11 (est)	\$ 1,017,198	\$ 189,653	\$ 44,816	\$ 410,261	\$ 666,468	\$ 2,328,396
Revenues:						
Taxes	1,050,000	160,000	-	178,955	1,152,000	2,540,955
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	5,000	600	300	100	5,000	11,000
Fines, Forfeitures and Penalties	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Total Revenues	1,055,000	160,600	300	179,055	1,157,000	2,551,955
Operating Transfers In (Out)	-	-	-	-	-	-
Less Reserved Fund Balance	-	-	-	-	-	-
Total Available Resources	2,072,198	350,253	45,116	589,316	1,823,468	4,880,351
Expenditures						
Salaries & Benefits	8,275	12,286	-	13,769	8,638	42,968
Insurance	-	-	-	232	-	232
Professional Services	36,653	12,081	-	17,525	292,909	359,169
Contract Services	-	-	-	85,427	-	85,427
Lease/Rent Expense	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Training, Conferences & Meetings	-	-	-	-	-	-
Utilities	-	-	-	61,605	-	61,605
Payment in lieu of Taxes	-	-	-	-	-	-
Debt Service Expense	1,010,072	135,617	-	-	854,873	2,000,562
Misc. Expense	-	-	-	75	-	75
Total Expenditures	1,055,000	159,984	-	178,632	1,156,420	2,550,036
Transfer Out to Other Funds	-	-	-	-	-	-
Transfer Out to Reserve Funds	-	616	300	423	580	1,919
CIP	-	-	-	-	-	-
Total Use of Resources	1,055,000	160,600	300	179,055	1,157,000	2,551,955
Available Cash Balance - 6/30/12 (est)	\$ 1,017,198	\$ 189,653	\$ 44,816	\$ 410,261	\$ 666,468	\$ 2,328,396

CAPITAL OUTLAY FUNDS

Fund No. :	12	50	53	54	56	60	65	76	Total Capital Outlay Funds
	Vehicle Replacement	Storm Drain	Roadway Impact	Parks and Recreation	Municipal Improvements	Hazardous Waste	Landfill Closure	Army Base Reuse	
Available Cash Balance - 6/30/11 (est)	\$ 51,290	\$ 152,889	\$ 490,705	\$ 404,292	\$ 637,693	\$ 89,063	\$ 300,000	\$ -	\$ 2,125,932
Revenues:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	26,190	83,940	-	86,000	-	196,130
Use of Money and Property	-	500	1,500	1,200	3,300	333	1,900	-	8,733
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	333	-	92,357	92,690
Charges for Services	-	22,200	-	-	-	71,000	-	-	93,200
Other Revenue	-	-	-	-	-	100	-	-	100
Total Revenues	-	22,700	1,500	27,390	87,240	71,766	87,900	92,357	390,853
Operating Transfers In	-	-	-	-	-	-	-	-	-
Less Reserved Fund Balance	-	-	-	-	-	-	-	-	-
Total Available Resources	51,290	175,589	492,205	431,682	724,933	160,829	387,900	92,357	2,516,785
Expenditures									
Salaries & Benefits	-	-	-	-	-	14,254	-	4,808	19,062
Insurance	-	-	-	-	-	-	-	203	203
Professional Services	-	-	-	-	-	750	-	11,400	12,150
Contract Services	-	6,000	-	-	-	25,754	35,600	44,700	112,054
Lease/Rent Expense	-	-	-	-	-	-	-	3,814	3,814
Communications	-	-	-	-	-	-	-	-	-
Maintenance & Repair	-	11,000	-	-	-	-	-	-	11,000
Supplies & Materials	-	-	-	-	-	-	-	-	-
Training, Conferences & Meetings	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Payment in lieu of Taxes	-	-	-	-	-	-	-	-	-
Debt Service Expense	-	-	-	-	-	-	-	-	-
Misc. Expense	-	1,078	-	-	-	-	15,421	4,603	21,102
Total Expenditures	-	18,078	-	-	-	40,758	51,021	69,528	179,385
Transfer Out to Other Funds	-	-	-	-	76,883	-	150,000	-	226,883
Transfer Out to Reserve Funds	-	4,622	1,500	27,390	10,357	31,008	36,879	27,637	139,393
CIP-Capital Outlay	-	-	-	-	-	-	-	-	-
Total Use of Resources	-	22,700	1,500	27,390	87,240	71,766	237,900	97,165	545,661
Available Cash Balance - 06/30/12 (est)	\$ 51,290	\$ 152,889	\$ 490,705	\$ 404,292	\$ 637,693	\$ 89,063	\$ 150,000	\$ (4,808)	\$ 1,971,124

DEBT SERVICE FUND	
	Fund No. : 040
	1977 Firehouse General Obligation Bonds
Available Cash Balance - 6/30/11 (est)	\$ 77,849.00
Revenues	
Taxes	\$ 29,965
Licenses and Permits	\$ -
Use of Money and Property	\$ 225
Fines, Forfeitures and Penalties	\$ -
Intergovernmental Revenues	\$ -
Charges for Services	\$ -
Other Revenue	\$ -
Total Revenues	\$ 30,190
Operating Transfers In	\$ -
Less Reserved Fund Balance	\$ -
Total Available Resources	\$ 108,039
Expenditures	
Salaries & Benefits	\$ -
Insurance	\$ -
Professional Services	\$ -
Contract Services	\$ -
Lease/Rent Expense	\$ -
Communications	\$ -
Maintenance & Repair	\$ -
Supplies & Materials	\$ -
Training, Conferences & Meetings	\$ -
Utilities	\$ -
Payment in lieu of Taxes	\$ -
Debt Service Expense	\$ 30,190
Misc. Expense	\$ -
Total Expenditures	\$ 30,190
Transfer out to other funds	\$ -
Transfer out to reserves	\$ -
CIP	\$ -
Total Use of Resources	\$ 30,190
Available Cash Balance 6/30/12 (est)	\$ 77,849

GENERAL FUND SUMMARY

