



ANNUAL BUDGET
CITY OF RIO VISTA, CALIFORNIA
FISCAL YEAR 2021-2022





Introduction



TABLE OF CONTENTS

Introduction

Table of Contents 3
 City Manager’s Message 6
 Elected Officials and Executive Team 11
 GFOA Distinguished Budget Presentation Award 13
 CSMFO Operating Budget Excellence Award 14
 City Organization Chart 15
 Rio Vista at a Glance 16
 Executive Summary 21
 Fund Structure 26

Citywide Summaries

Fund Balances 29
 Governmental Funds 32
 Fund Balance Summary 33
 Operating Budget Summary 34
 Activities by Fund Type 35
 Activities by Fund - General Fund 36
 Activities by Fund – Special Revenue Funds 38
 Activities by Fund – Capital Outlay Funds 39
 Activities by Fund – Fiduciary Funds 40
 Activities by Fund – Enterprise Funds 41
 Enterprise Funds Operating Budgets 42

Revenues

Revenue Summary by Fund 47
 General Fund Revenue by Category 50
 Major Recurring Revenue Sources 51

Expenditures

Expenditure Summary by Fund 62
 General Fund Expenditure by Category 65
 General Fund Expenditure by Function 66

Performance Budget

Legislative 68
 City Manager 71
 Assistant City Manager/City Clerk 77
 Finance 83
 Fire 88
 Police 93
 Public Works 99
 Community Development 110

Five-Year Projection and Long-Term Concerns

Long-Range Planning..... 115
 Capital Improvement Project Plan..... 116
 Exhibit A – Map of Proposed Water Improvements..... 117
 Exhibit B – Map of Proposed Sewer Improvements..... 118
 General Fund - Five-Year Projections 119
 Water Enterprise Fund - Five-Year Projections 120
 Wastewater (Beach & NW) Enterprise Fund - Five-Year Projections..... 121

Capital Improvement, Capital Outlay and Major Maintenance

Overview 123
 Projects by Cost..... 125
 Projects by Category 127
 Projects by Funding Source..... 129
 Capital Improvement/Outlay and Major Maintenance Programs by Name (See Below)..... 132-166
 CC004 – Accounting Software..... 132
 PW013 – ADA Sidewalk Repair and Replacement..... 133
 PW018 – HSIP Pedestrian Crossing..... 134
 PW019 – PW Office & Corp Yard Improvement..... 135
 PW020 – Airport – Replace PAPI & REIL..... 136
 PW022 – LGI – 18 Acre Community Park..... 137
 PW024 – PG&E Underground Easement Study..... 138
 SW001 – City Hall Lift Station..... 139
 SW006 – 2020 Sewer CIP Project..... 140
 SW007 – River Road Lift Station..... 141
 SW008 – CCTV Trilogy Wastewater Lines..... 142
 SW009 – Lift Station Backup Generators..... 143
 SW010 – Wastewater Plant Audit & Assessment..... 144
 WT007 – Well # 16 SCADA Integration & Upgrades..... 145
 WT008 – 2020 Water CIP Project..... 146
 WT009 – Well Replacement Plan..... 147
 WT010 – Waterline Replacement..... 148
 Capital Outlay 149
 CO001 – Software – Building Permit Module..... 151
 CO007 – Transit Bus Replacement Program..... 152
 CO008 – Transit Bus Shelter Improvement..... 153
 CO009 – Police Station Improvement..... 154
 CO010 – Citywide Camera System..... 155
 CO018 – AWOS Upgrade..... 156
 CO025 – Police JPA Radio System..... 157
 CO026 – Police AXON Body Cameras Package..... 158
 CO027 – Airport Spill Bucket Replacement..... 159
 CO028 – Fire Command Vehicle..... 160
 CO029 – Public Works Pickup Vehicle..... 161
 CO030 – Public Works Portable Air Compressor..... 162
 CO031 – Public Works ½ Maintenance Truck..... 163
 Major Maintenance by Cost..... 164
 MM001 – Wastewater Operation/Maintenance & Management Service Contract..... 165
 MM002 – Wastewater Operation/Maintenance - Additional Work..... 166

Appendix

Appendix 1, Authorized Positions Salary and Benefits Listing by Department 168

Appendix 2, Full Time Equivalent (FTE)..... 171

Appendix 3, Budget Summaries 173

Appendix 4, Basis of Accounting and Budgeting..... 175

Appendix 5, Proposition 4 (GANN Limit) Analysis..... 176

Appendix 6, Debt Limit/Obligation 177

Appendix 7, Schedule of Interfund Transfers 181

Appendix 8, Revenue Details by Fund 182

Appendix 9, Contracts and Services Expenditure Details by Department..... 189

Appendix 10, Fund Descriptions 209

Appendix 11, Budget and Financial Policies..... 213

Appendix 12, Summary of Budget Process 217

Appendix 13, Resolution Adopting the Budget for FY2021-22 219

Appendix 14, Resolution Approving an Appropriations Limit 220

Appendix 15, Glossary of Terms 221



CITY OF RIO VISTA

One Main Street, Rio Vista, California 94571
Phone: (707) 374-6451 Fax: (707) 374-5531

DATE: June 15, 2021
TO: Mayor, Council, and Citizens of Rio Vista
FROM: Rob Hickey, City Manager
SUBJECT: City of Rio Vista Fiscal Year 2021-22 Adopted Budget

Introduction

On behalf Staff, I am privileged to present you the balanced budget for Fiscal Year 2021-22 and while the budget format is similar to last year's we continue to make adjustments to improve the readability of the budget. It is staff's hope that you find this format more informative, easier to read and easier to understand. The format provides a narrative discussion by department, includes information on proposed capital improvement projects, adds charts and graphs to help clarify and provide perspective to aspects of the budget.

This annual budget sets forth the city's spending plan for the fiscal year starting July 1, 2021, and ending June 30, 2022, and represents the implementation plan for executing the Council's goals, policies, and objectives for the upcoming year. It addresses most of the known budgetary issues the City will be faced with over the coming fiscal year.

This past year, our nation and the world continued to be engulfed by the COVID-19 Pandemic. While vaccination programs are having a positive impact and hopefully, by this fall we will get back to some sense of "normal."

While our economy, both locally and nationally has suffered during this challenging time, we can see our economy ramping up quickly and hopefully by the end of this fiscal year, the economy will be back on track. This year's budget still has the City moving forward while recognizing the financial challenges we are facing from the pandemic.

Fiscal Stability

Financially, the City continues to focus on fiscal sustainability while working to balance the needs to support increased staffing, increased levels of activity associated with the growing population and businesses within the City. There will continue to be challenges with growing pension benefits, post-employment obligations, and the ever-increasing operating costs.

Our auditors have again conferred an “Unmodified Audit Opinion” on our financial statements—their highest rating and our 9th Unmodified Audit Opinion!

General Fund reserves are healthy. The General Fund balance is expected to be a healthy \$5,884,410 as of June 30, 2021, and \$6,086,666 as of June 30, 2022.

Knowing the key to future fiscal stability rests in our continuing efforts to focus on economic development, the City will continue to focus on:

- Business development throughout the City
- Increasing our business license collection efforts
- Update our fee schedules
- Update our storm drain fees to support needed projects
- Identify operational/procedural efficiencies
- Increase Airport revenues while decreasing expenses to eliminate the General Fund subsidy to this activity

The City will continue to face challenges regarding:

- Escalating CalPERS pension costs that will continue to increase due to decreasing discount rates
- Increases in health care costs
- Increases in insurance costs
- Providing salaries that are competitive in the market. We need to continue to attract and retain top talent in all positions throughout the City

Revenues - General Fund

Sales Tax

Sales tax revenues, excluding Measure O, are projected to increase by 4.31% above the previously adopted budget in FY 2020-21. These revenues are also expected to increase by 6.12% in the next fiscal year.

Sales and Use Tax- Local Measure O

On June 21, 2016, the City passed the Ordinance No. 008-2016 to extend the existing Measure O local 0.75% sales and use tax until March 31, 2022. In November 2020, the new Measure O sales and Use tax was again approved by the voters, extending Measure O for another 5 years. The Measure O sales and use tax is projected at \$1,233,000 in FY 2021-22, which represents approximately 15.19% of the General Fund revenue. These funds are used primarily for funding fire positions.

Property Tax

The City receives approximately 17% of the 1% countywide property tax collected in the City in FY 2020-21. Property taxes are the largest source of revenue to the City's General Fund, representing approximately \$2 million in FY 2020-21.

Development Fees

There have been 11 active adult single-family dwelling permits issued in FY 2020-21 to date. We are expecting another 21 permits to be pulled by the end of June 2021, making the total number of home permits issued to be 32 for FY 2020-21. The projected revenue for FY 2021-22 of \$1.46 million (\$1.27 million from General Fund) is based on the issuance of an estimated 50 new active adult single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits.

Motor Vehicle In-Lieu Tax

The Vehicle License Fee (VLF) is a statewide tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. In FY 2020-21, the City expects to receive \$883,070 in VLF fees that will comprise 9.97% of the General Fund Revenue.

Other City Revenue Sources

Utility Services Fees

The City of Rio Vista provides water and sewer services for both residential and commercial customers within the city's limits. The projected utility services fees in FY 2021-22 are approximately \$7.94 million, 34% of total citywide revenue less agency fund, transfer in, and other financing sources. \$7.83 million of which is from enterprise fund revenue, which represents 53% of the enterprise fund revenue.

Business Park Land Sales

In November 2020, the City completed the infrastructure projects and continued to move forward with selling parcels in order to pay off the interfund loans used to construct the Business Park improvements. While many of the current projects are for Cannabis business, Council has indicated they would like to attract more conventional business within the park.

New Revenue Opportunities

The first Cannabis business has opened in the Business Park in June 2017. This is a new source of revenues that the City is expecting to grow in the coming years as the other dispensaries open. Each developer is required to make an annual payment per square footage of the building area in addition to the quarterly payments calculated based on the reporting gross receipts from operations. The rate of fees is determined in the Development Agreement, and it varies among developers. The rate of the annual payment is ranging from one dollar to three dollars per square-foot, and the quarterly payments is ranging from 1% to 4% of Developer's gross receipts.

In the Fall 2020, 6 new Cannabis businesses opened and are in operation. There are several other businesses in the process of obtaining permits to build and operate at the Business Park; however, operational dates cannot be determined at this time.

Expenditures

Salaries

Salaries and benefits make up 43% of the General Fund operating expenditures in the projected FY 2020-21 and will increase by 0.23% over last year's budget in the adopted budget of FY 2021-22. This minimal increase is due to several issues, including the increase in the costs of law enforcement contracts, decrease of salaries and benefit for the two unfunded positions, full-time Mechanic and part-time Administrative Assistant, in public works, and decrease in costs by unfunding some of the projects carried forward from prior year. Police Services being contracted to the Solano County Sheriff's Office, and the costs of salaries and benefits have shifted to Contractual Services. The City is working to develop the right mix of full time and temporary staffing to meet the work needs associated with a City whose population is over 10,000. The current approved staffing will reduce from 47 to 45, not including the 12 contracted Police Officers.

Pensions

Pension costs continue to increase and are up based on CalPERS rate increases resulting from change to mortality assumptions and lowered expectations for future investments. The projected increases will be phased in over the next three years. The increase of unfunded liability in FY 2021-22 is 19.41% or \$86,066 from prior year.

Self-Insurance Cost

These costs are increasing by 5% for Liability coverage and decreasing by 1.05% for Workers Compensation. This is based on historical claims experience.

Future Risks

The City's outlook is promising and shows great growth potential. Rio Vista is poised for significant housing, business, job, and population growth. Even so, there are future risks that need to be acknowledged.

Volatile revenue streams: Sales tax is one of the largest sources of the City's revenue source and for this City is also volatile. The top 25 sales tax-paying businesses produce over 50% of the City's sales tax revenue. The City is anticipating an increase in sales and use tax revenues in FY 2021-22, based on the expected reopening of businesses gradually in June 2021. However, economic uncertainties continue to be a concern during the recovery of the COVID-19 pandemic.

Police and Fire facilities. As the population continues to grow both police and fire departments are seeing significant increases in call volumes. Eventually the City will need to construct a new joint facility to support the increased staff needed by both departments to service our growing city.

Infrastructure. The City has made significant progress in replacing aged, failing water and wastewater lines in the core area of town. Additional work is needed along with improving sidewalks and lobbying for improvements along Highway 12.

In Summary

The City is cognizant of the challenges it faces as we move forward. We have challenges in improving infrastructure, enhancing code enforcement, and needing to expand and attract new businesses. Due to the dynamic nature of the budget environment and the cyclical nature of the economy, the City will need to carefully and continuously evaluate the projects, priorities, and costs to ensure the City continues to move forward in a positive and fiscally responsible manner.

This budget was the work of Council, department leaders, and staff at all levels who work to make Rio Vista a great place to work and live. The Finance Team deserves a special recognition for continuing to receive the Distinguished Budget Presentation Award presented by Government Finance Officers Association for the third consecutive year, and the Operating Budget Excellence Award by California Society of Municipal Finance Officers for the second consecutive year, for the budget format we have transition to. It is Staff's hope that you find the information provided to be a much clearer narrative of the annual revenues and expenditures that comprise the City budget.

Respectfully submitted,



Rob Hickey
City Manager

ELECTED OFFICIALS

Ronald Kott Mayor
David Hampton Vice-Mayor
Rick Dolk.....Council Member
Debra King.....Council Member
Walt StanishCouncil Member

EXECUTIVE TEAM

Robert Hickey..... City Manager
Mona Ebrahimi..... City Attorney
Jose Jasso Assistant City Manager/City Clerk
Jon MazerPolice Chief
Scott Goodwin..... Fire Chief
Robin Borre Public Works Director
Jen Lee..... Finance Director
Vacant Planning Manager



10,080
Total population living in
7.1 square miles



\$70,000
Median household income



Ronald Kott
Mayor



David Hampton
Vice-Mayor



Debra King
Council Member



Walt Stanish
Council Member



Rick Dolk
Council Member



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rio Vista
California**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill

Executive Director

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2020-2021

Presented to the

City of Rio Vista

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting

January 31, 2021



Marcus Pimentel

Marcus Pimentel
CSMFO President

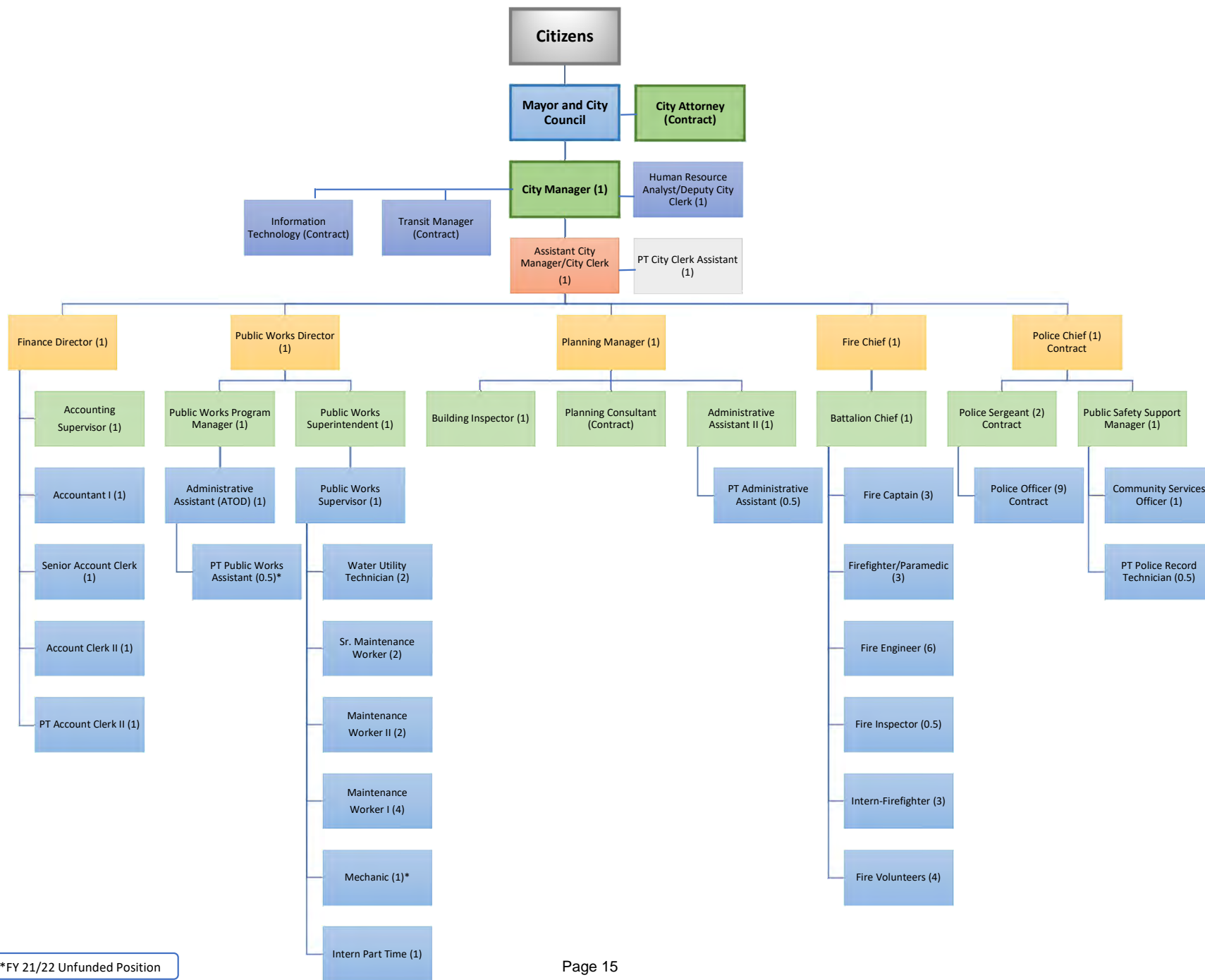
Michael Manno

Michael Manno, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

CITY OF RIO VISTA ORGANIZATIONAL CHART

FISCAL YEAR 2021-2022



*FY 21/22 Unfunded Position

A BRIEF HISTORY OF RIO VISTA

Written by: Phil Pezzaglia

Located at the tip of Solano County, the community of Rio Vista is one of the oldest in the county.

The original settlement was established in 1858, by Col. Nathan H. Davis, and was located at the mouth of Cache Slough where it meets the Sacramento River, approximately two miles from Rio Vista's present location. Once established, the settlement grew rapidly, and fishing became the prime industry. Robert C. Carter and his son established a salmon cannery, which would ship salmon daily to San Francisco and from that point, internationally. During the first couple of years the settlement's name changed several times, including Los Brazos del Rio, Vista del Rio, Winds End, and eventually the wife of Postmaster Charles Kirkpatrick, re-named their settlement, Rio Vista. In December 1861, the mighty Sacramento River swelled from heavy rains, and on January 9, 1862, Rio Vista was destroyed when twelve feet of water covered the settlement. Fortunately, not one life was lost.



However, at this point half of the citizens decided to relocate in developed communities, while the other half liked the area and could see a future if relocated on higher ground. Thus, "New" Rio Vista was established at its present location in March 1862.

This "new" settlement, located approximately halfway between San Francisco and Sacramento, soon became a popular stopover for weary travelers who enjoyed the hospitality of Rio Vista's hotels, saloons and general merchandise stores. As more individuals settled in Rio Vista, many of which were immigrants, farming became the way of life rather than fishing. Immigrants from: Germany, Portugal, England, Sweden, Scotland, and Canada, to name but a few. Residents had each been educated in their native lands, bringing new ideas and collaboration to create fertile crops. Thirty years after the devastating



flood of 1862, the community was once again stricken with disaster. On July 20, 1892, a fire broke out in the rear of the River View Hotel. Within minutes the flames spread, eventually destroying nearly every structure from Front Street up to Third Street, and from Montezuma Avenue to Sacramento Avenue. However, the

community was strong and quickly decided to rebuild. After two decades of local debate, the residents of Rio Vista decided that in the best interest of the community, it was time to incorporate. Thus, the town of Rio Vista held its first election on December 30, 1893 and voted to officially incorporate. The Secretary of the State of California signed the Rio Vista Town incorporation papers six days later.

Seventy-five years later, on January 4, 1968, the town of Rio Vista officially became a "City".

COMMUNITY PROFILE

The City of Rio Vista was incorporated on December 30, 1893. With a population of approximately 10,080 in a 7 ½ square mile area, of which, 6.7 square miles of it is land, and 0.4 square miles of it, approximately 5.68%, is water. It is currently a growing suburban community.

The City of Rio Vista is a special place with an inviting mix of rural and suburban lifestyles and easy access to all the urban amenities associated with two of the nation’s most dynamic metropolitan regions, San Francisco and Sacramento. Rio Vista lies on the banks of the Sacramento River and is within an easy drive to the Napa Wine country, Sierra ski resorts and Lake Tahoe.

Population and Employment

With approximately 10,080 residents, Rio Vista is poised on the brink of even more rapid residential and commercial growth. According to the U.S. Census Bureau, between 2015 to 2019, approximately 33% of the total population of age 16 years or older are in civilian labor force. The age and sex allocation of the population are approximately 1.2% under 5 years old, 6.9% under 18 years old, 48.9% 65 years and over, and 51.1% Female. Among the 51.1% of Female residents, 28.8% are in the labor force with the age of 16 years or older. Within thirty miles, there is a diverse labor force including occupations as sales, executive, and managerial services, technical support, medical, professional, and other services.

(Based on information from U.S. Census Bureau QuickFacts: Rio Vista City, California website as of April 1, 2020)

Historical Population by Census		
Census Year	Population	% Increase
1870	319	-
1880	666	108.78%
1890	648	-2.70%
1900	682	5.25%
1910	884	29.62%
1920	1,104	24.89%
1930	1,309	18.57%
1940	1,666	27.27%
1950	1,831	9.90%
1960	2,616	42.87%
1970	3,135	19.84%
1980	3,142	0.22%
1990	3,316	5.54%
2000	4,571	37.85%
2010	7,360	61.02%
2016	8,641	17.40%
2017	9,009	4.26%
2018	9,188	1.99%
2019	9,594	4.42%
2020	10,063	4.89%
2021	10,080	0.17%
Est. 2022	10,742	6.56%

Proximity to Markets

Within thirty minutes in any direction, there are cities with populations over 60,000 people.

- Fairfield / Suisun City – 21 miles
- Lodi – 24 miles
- Vacaville – 28 miles
- Walnut Creek – 37 miles
- Sacramento – 51 miles
- San Francisco – 59 miles
- Antioch – 16 miles

Income Distribution

Rio Vista is characterized as a middle-income suburban community with a median household income of \$70,000 and per capita income in the past 12 months of \$42,055 in 2019 dollars.

Computer and Internet Use

Households with a computer	93.30%
Households with a broadband Internet subscription	87.80%

Race/Hispanic Origin and Population Characteristics

White alone	80.70%
Black or African American alone	7.60%
American Indian and Alaska Native alone	0.20%
Asian alone	6.90%
Native Hawaiian and Other Pacific Islander alone	0.90%
Two or More Races	2.10%
Hispanic or Latino	8.10%
Veterans, number of total population	1,610
Foreign born persons	12.20%

(Based on information from U.S. Census Bureau QuickFacts: Rio Vista City, California website as of April 1, 2020)

Housing

Within the City, there are approximately 4,792 housing units, with 81.10% owner-occupied housing unit rate with a median value of \$343,800 and median gross rent of \$1,368. The City’s housing units are primarily single-family detached homes. Currently developers are working with the City to build approximately 800 new homes in the next five years.

(Based on information from U.S. Census Bureau QuickFacts: Rio Vista City, California website as of April 1, 2020)

Transportation / Access

AIR:

- Sacramento International Airport, 50 miles
- Oakland International Airport, 60 miles
- San Francisco International Airport, 75 miles

GENERAL AVIATION:

- Rio Vista Municipal Airport offers a 4,200 ft. Runway, all weather capability

TRUCK:

- Numerous major carriers offering overnight service to California, Nevada and Oregon.

WATER:

- Barge service available on deep-water channel of Sacramento River to Sacramento/Yolo deep water port facilities, 25 miles. Barge service is to all Bay Area ports.

RAIL:

- Southern Pacific Mainline – Northeast & west in Fairfield & Suisun City, 22 miles
- Amtrak in Suisun City, 22 miles

HIGHWAYS:

- Junction I-80/SR-12, 25 miles
- Junction I-5/SR-12, 17 miles
- Junction I-80/I-680, 28 miles
- Junction Hwy 99/SR-12, 30 miles

BUS:

- Delta Breeze - The City operates a fixed rate bus providing bus services within the city and to surrounding cities
- Greyhound (Intra & Inter State) in Fairfield and Suisun, 22 miles

SPECIAL SERVICES:

- UPS, Federal Express, Express Mail, Taxicab, Senior van services

Education

The City is served by the River Delta Unified School District. There are three schools in Rio Vista:

- D.H. White Elementary School (K-5)
- Riverview Middle School (6-8)
- Rio Vista High School (9-12)

Higher education facilities serving the area are:

- Los Medanos Community College (Pittsburg)
- Solano College (Fairfield)
- San Joaquin Delta College (Stockton)
- University of California, Davis (Davis)
- California State University, Sacramento (Sacramento)
- University of the Pacific (Stockton)

Local Attractions

- Dutra Museum of Dredging
- Locke, California – the oldest surviving California town founded by Chinese immigrants
- Rio Vista Golf Club
- Rio Vista Museum
- Western Railway Museum – West of Rio Vista on CA-12 in Suisun City
- Rio Vista Annual Bass Derby Festival in October

Climate

Average Temperature			
Period	Average High	Average Low	Rain Average Precipitation (inches)
January	55	38	2.70
February	61	42	2.40
March	66	45	2.10
April	72	48	0.70
May	79	53	0.30
June	86	57	0.10
July	91	59	-
August	90	58	-
September	86	57	0.20
October	77	52	0.60
November	64	44	1.60
December	55	38	2.40
Yearly Average	74	49	13.10

Source: U.S Weather Bureau and The Weather Channel

Local Business

Top 25 Sales Tax Generators (Alphabetical Order)	
ABEL CHEVROLET BUICK	MCDONALD'S RESTAURANTS
ASTA CONSTRUCTION COMPANY, INC.	NAPA AUTO PARTS
BURGERLICIOUS	PIZZA FACTORY
CHEVRON SERVICE STATIONS	RESOURCE CEMENTING LLC
COUGHRAN MECHANICAL SERVICES	RIO VISTA ACE
DELTA PHARMACY	RIO VISTA BAIT & TACKLE
DISCOUNT LIQUOR & CIGARETTE	RIO VISTA DODGE CHRYSLER JEEP
DOLK TRACTOR COMPANY	RIO VISTA FARMS LLC
FAMILY DOLLAR STORES	SHELL SERVICE STATIONS
KENTUCKY FRIED CHICKEN/TACO BELL	THE POINT RESTAURANT
KWIK SERVE STATION	TORTILLA FLATS
LIRA'S SUPERMARKET	ZENON ENVIRONMENTAL
LUCY'S CAFE	

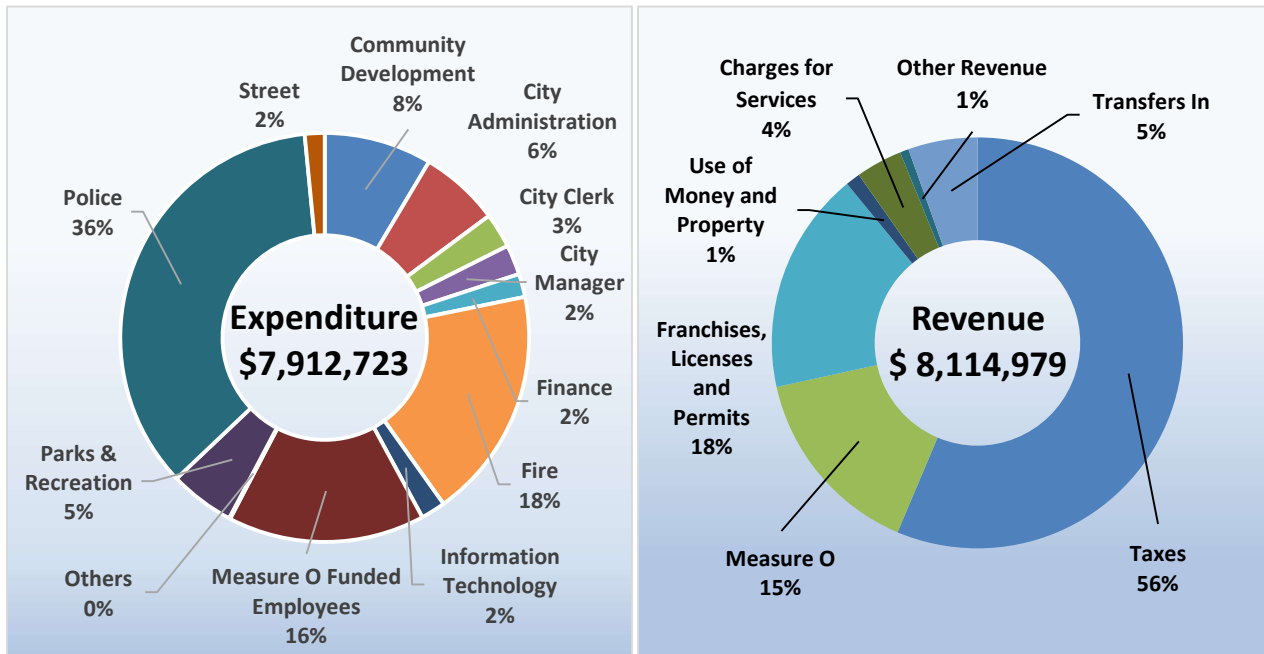
Source: Avenue Insights & Analytics Rio Vista Economic Review of 2020 Q4

EXECUTIVE SUMMARY

The Operating Budget is a flexible spending plan, which serves as the legal authority granted by the City Council to commit financial resources. The total expenditure budgeted for Fiscal Year (FY) 2021-22 is \$33.84 million. This budget will decrease the City’s fund balance by \$2.85 million mainly due to the infrastructure projects. The City of Rio Vista provides a full range of services, including police; fire; parks and recreation; public works; economic development; planning; building inspection; and general administrative services. The City of Rio Vista operates public water and wastewater utilities and provides refuse collection and disposal.

The General Fund is the primary operating fund for the City. The General Fund pays for most of the critical services offered to the City’s residents including police, fire, streets and transportation, and parks and recreation. Planning and Development services are funded through permit fees, while Water and Sewer utility service fees help offset the operational costs of the Public Works and Finance Department. The majority of the services included in the General Fund are funded through tax revenues. General Fund revenues are generally considered unrestricted and are allocated by the City Council through this budget.

Overview of the General Fund Expenditure and Revenue:



Revenues

The overall revenues in the General Fund are projected to decrease by 8.36% in comparison to the projected revenues in FY 2020-21. This is mainly due to the decrease in transfers from the Business Park Fund for a total of \$378,346, a one-time repayment contract obligation from Delta Fire District for \$298,453, and the decrease in new home building permit fees projected in FY 2021-22.

Property Taxes

Property taxes are still increasing. By comparing the FY2019-20 audited financial statements, the City is

expecting a 7.65% increase with projected secured property tax in FY2020-21. Due to the COVID-19 pandemic, which stalled the construction of new dwelling units and home sales during 2020, the City is proposing a 5% increase in secured property taxes in the budget of FY2021-22.

In-Lieu Vehicle License Fee

Vehicle In-Lieu taxes are still increasing in the projected FY 2020-21, with an expected 7.34% increase in New Assessed Value per VLF Growth Calculation provided by the County of Solano dated October 2020. This is consistent with the trend seen in prior years (a 10.28% increase in FY 2019-20; 8.86% increase in FY 2018-19; 9.74% increase in FY 2017-18; 8.67% increase in FY 2016-17). However, due to the impact on recent pandemic, to be conservative, the City adopted the budget for FY 2021-22 to remain the same as the anticipated receipts in FY 2020-22.

Sales and Use Tax

Sales Tax revenues – including Measure O transactions and use tax – are projected to increase by 8.14% above the projected FY 2020-21 budget. Based on the information provided by Muni Services Economic Review Report in the 4th Quarter of 2020, the projected impacts on sales tax revenues due to the shelter-in-place and lockdown order, which caused the retail businesses to close during this period, are 3% decrease for Measure O and 9% decrease for local retail sales taxes from the actual receipts in FY 2018-19. The City notices, from the percentage of decreases, local residents are shifting their buying habits from local or out-of-town purchases to online platform. Besides, per inquiry and review of revenues provided by the cannabis business at the Business Park, there are no impact on their sales. With the 6 new dispensaries opened and in operation in FY 2020-21, the City is anticipating the performance of these sales tax generators can provide a new source of revenue.

Franchise Fees

Franchise fees are revenues generated on cable television, natural gas, and solid waste services paid to the City by franchise holders. Franchise fee revenue is projected to remain stable compared to the prior year.

Business License Tax

Due to the uncertainty of economic activities, this revenue source is expected to remain the same as the budget in FY 2020-21, which is adjusted based on the impact of COVID-19. The record shows an increase of 5.4% in FY 2017-18, an increase of 14.44% in FY 2018-19, a decrease of 3.86% in FY 2019-20, and a decrease of 0.7% in FY 2020-21.

Development Fee

Development fees cover the cost of inspection; plan retention and review; record keeping; materials investigation; special inspection management; and overhead of the Building and Planning Divisions. The largest sources of development revenues are building permits, building plan checking fees, planning application fees, and cannabis fees. There were 55 single-family dwelling permits issued in FY 2019-20. The current projection for FY 2020-21 is 32 permits due to the impact of pandemic on housing market in 2020. Staff projects approximately 50 new single-family homes will be built in FY 2021-22.

Expenditures

Salaries

Salaries and benefits make up nearly 42% in FY 2021-22 of the City's General Fund operating expenditures and are expected to decrease by 4% when compared to the FY 2020-21 adopted Mid-Year Budget. With the Police Services being contracted to the Solano County Sheriff's Office, the costs of salaries and benefits have shifted to Contractual Services.

Pensions

Overall pension costs are expected to increase in FY 2021-22 by 6.22% or \$54,877 from FY 2020-21. CalPERS rate continues to increase resulting from recent changes in mortality assumptions and lowered expectations for future investment returns. The normal costs of pension decrease by roughly \$20,360 or 4.76%, under prior year adopted budget figures mainly due to the unfunded position in Public Works Department. There is an increase in the required contribution of unfunded liability by 19.41% or \$86,066 per the Annual Valuation Report provided by CalPERS in August 2020 due to the increase in employer payment for the Classic Plan. The City expects to notice a reduction in unfunded liability in 2023 or 2024 due to the contract of Police Services as the measurement date of CalPERS valuations are two-year behind the reporting year.

Self-Insurance Costs

Self-Insurance costs are increasing approximately 5% for Liability coverage and decreasing by 1.05% for Workers Compensation over prior year budgeted values based on the actual claims experience.

Long Term Debt Obligations

As of June 30, 2020, the City had a total assessed property value of \$1,618,012,492, which gives the City’s debt limit capacity of \$41 million. There is no outstanding debt subject to this limit. In FY 2020-21, September 2020, the City refinanced the energy savings equipment lease entered in March 2018, successfully reduced the effective annual rate from 3.58% to 2.07%. No new financing is expected in FY 2021-22. The total Debt Obligations by fund are listed in the table below. The detailed debt obligation is listed in the Appendix.

	Outstanding Balance as of 6-30-2021	FY 2021-22 Budget		
		Principal	Interest	Total
General Fund	1,639,713	90,464	30,086	120,549
Capital Outlay Funds	771,824	98,077	29,947	128,024
Special Revenue Funds	68,071	23,028	2,449	25,477
Enterprise Funds	5,583,933	469,808	132,064	601,873
Total, Debt Service	\$ 8,063,542	\$ 681,377	\$ 194,546	\$ 875,923

*Amount does not include interfund loan balance and debt payments

Assessment Districts (No City Liability)

There are various assessment districts in the City that have Special Assessment District Bonds, pursuant to the Municipal Improvement Act of 1915, and are not reported in the City’s long-term debt. These are special obligations payable from, and secured by, specific revenue sources described in the bond resolutions and official statements of the respective issues. The City acts merely as the collecting and paying agent for the debt issued by these districts and, as such, these bonds are not considered obligations of the City and are not reflected in the schedules above.

Capital Improvement, Capital Outlay and Major Maintenance Program Overview

The City of Rio Vista prepares the Capital Budget as part of the Operating Budget, which appropriates funds for specific programs and projects. The Five- Year Capital Improvement Program budget is reviewed annually to enable the City Council to reassess projects in the program.

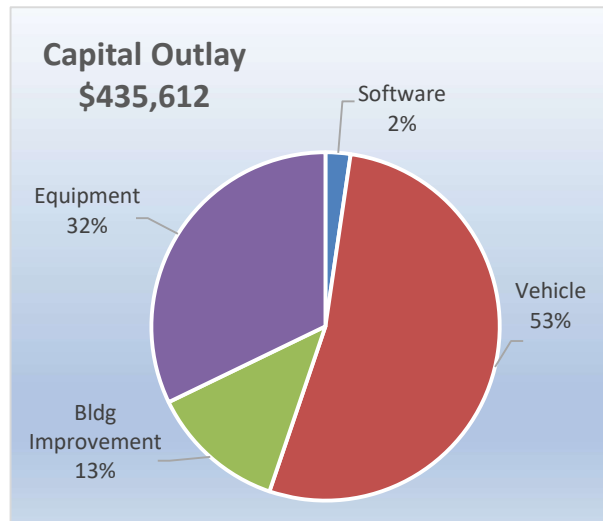
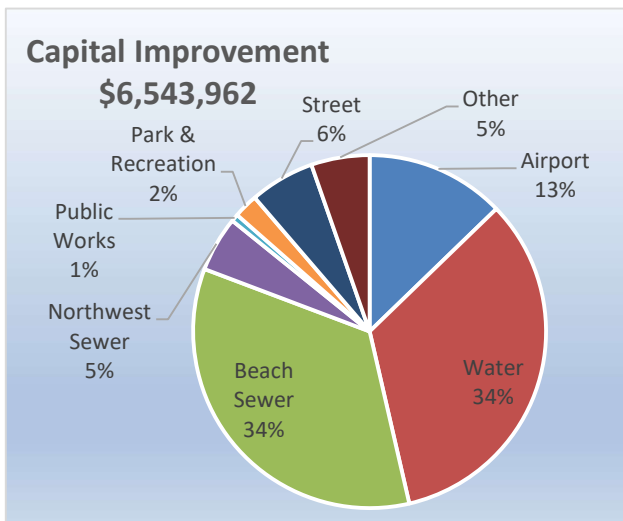
A capital project typically involves the purchase or construction of major fixed assets such as land, buildings and any permanent improvement including additions, replacements and major alterations having a long-life expectancy. Additionally, capital projects may apply to 1) expenditures which take place over two or more years and require continuing appropriations beyond a single fiscal year; 2) systematic acquisitions over an extended period of time or 3) scheduled replacement of specific elements of physical assets. Generally, only those items costing \$10,000 or more are considered as capital projects.

The City also identifies projects in the Major Maintenance Program each year. Those projects mainly apply to 1) up-grade and maintain all buildings at current, competitive standards; 2) address code and safety issues, mechanical, electrical and plumbing systems, exterior and structural shortcomings, cosmetics, and immediate landscape issues; 3) the dollars are not to be spent to alter buildings or to renovate; 4) dollars should extend the life of whatever is being corrected for cycle of life designated for the building (typically ten years).

In FY 2021-22, the City is appropriating \$9,292,896, for 17 projects in Capital Improvement, 13 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$6,543,962 in Capital Improvement, \$435,612 in Capital Outlay, and \$2,313,322 in Major Maintenance. In the Capital Improvement, Capital Outlay and Major Maintenance Program, the City identified three significant, nonrecurring capital expenditures: 1) Beach Wastewater River Road Lift Station Reconstruction - \$1,200,000, 2) Citywide Waterline Replacement - \$1,390,000, and 3) 2020 Water & Sewer CIP - \$1,830,000.

The beach wastewater river road lift station reconstruction project will be funded by the Beach Facility Fund. The project scope includes relocating and reconstructing the river road lift station currently located outside of the State Highway. The citywide waterline replacement project is to replace waterline in the following locations: Tahoe Drive, Trinity Court, Highland Drive, Bruning Avenue, St. Gertrudes, Riverview Street, and Hamilton Avenue, for \$600,000 in FY 2021-22 and \$790,000 in FY 2022-23. The 2020 Water and Sewer CIP Project involves design, construction, and management of the Highway 12 and City Hall Parking Lot waterlines and repair and rehabilitate various size of sewer lines by the City Engineer. The project is funded by the Water Fund (\$1,200,000) and Beach Sewer Fund (\$630,000).

The chart below indicates the projects appropriations by categories. For the detailed information, refer to the Capital Improvement, Capital Outlay, and Major Maintenance Program section on pages 132-166.



Budgeting in the Time of Recovery

COVID-19 is the most expensive pandemic and one of the costliest crises in modern world history. Even without assessing economic and health-related impacts, the pandemic has cost governments around the world trillions of dollars with the U.S. alone providing more than \$5 trillion in direct fiscal response.

American Rescue Plan Act of 2021

In March 2021, the Senate passed the American Rescue Plan Act of 2021, which provides \$65 billion funding to Cities governments. The estimated allocation to the City of Rio Vista, released by the House Oversight and Reform Committee, is \$1,829,201. This tentative allocation amount is included in the adopted budget revenue under Capital Projects Fund 051. Appropriations for the use of this grant have not yet been added in the budget. Distribution of the funds will be divided into two allotments, and it can be expanded by December 31st, 2026. There are six major categories of eligible use of funds, including investment in water, sewer, and broadband infrastructure.

Rio Vista Citizens are concerned about the use of this funds. It is important for the city to communicate their priorities and values to improve budget transparency, demonstrate fairness, and help justify difficult decisions. City Council should consider holding a study session to review the list of projects presented in priorities and invite all community members to engage, ensuring the City's priorities reflected the priorities of the entire city and not just certain groups.

Budget Items Postpone or Unfunded

Due to the uncertainty during the recovery from the pandemic, three items that are planned to be funded by the General Fund will be unfunded in this budget year, including (1) City Clerk database Laserfiche for \$25,000, (2) Master Fees Schedule update for \$35,000, and (3) Army Base Environmental Impact Report for \$25,000. Other items that are postponed or unfunded until next year are replacement of two police vehicles for \$120,000, Public Works Mechanic and Part-Time Public Works Assistant Positions, Alley Naming for \$120,000, Water Booster Pump Station for \$1.2 million, and New Water Well for \$2.5 million. These unfunded expenditures can prepare the City for any unanticipated changes in the economic condition.

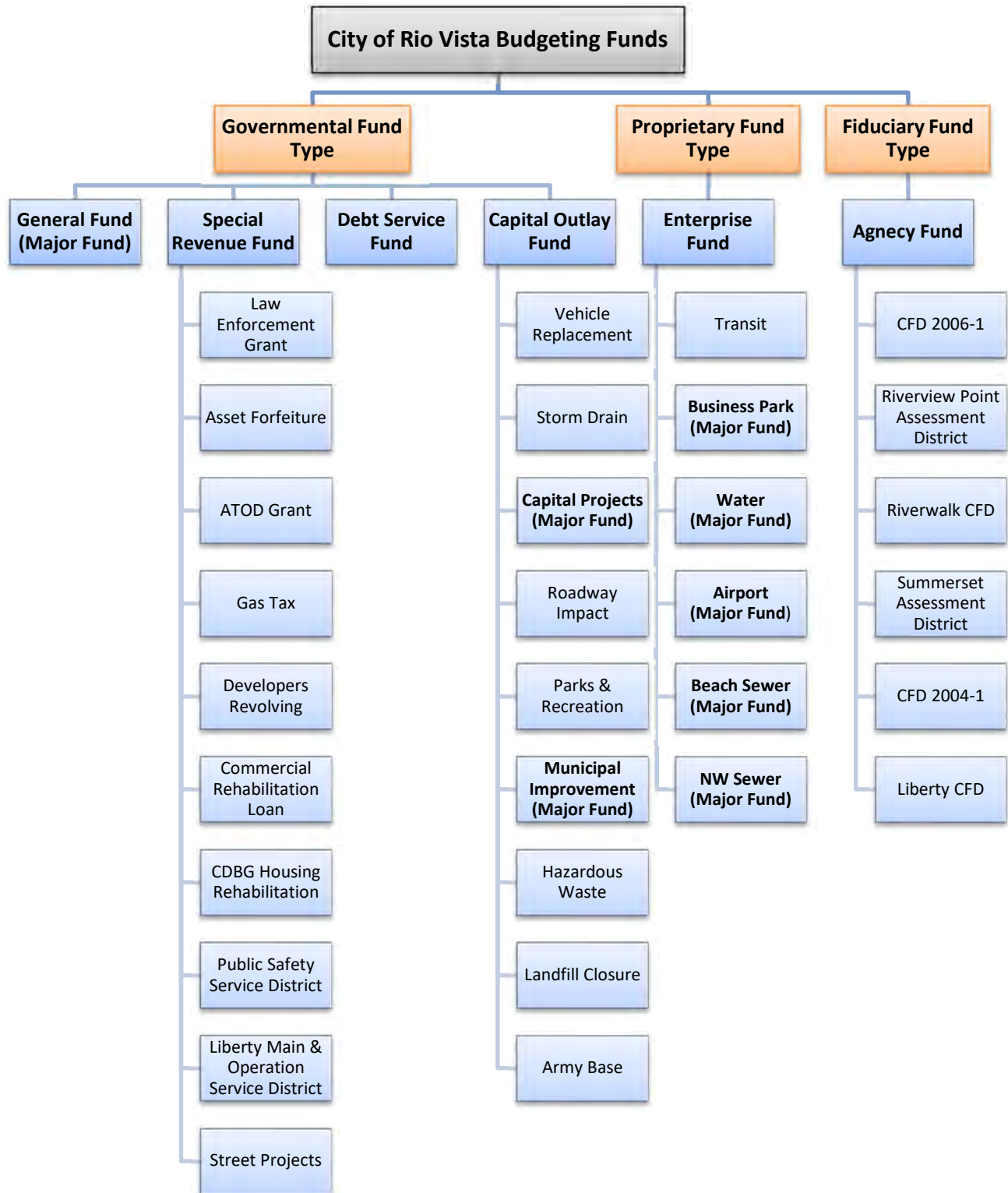
Other Update

Measure O Expenditure Plan & Extension

On July 7th, 2020, the City Council adopted Resolution 2020-063, which approved the change in salaries and benefits allocation for the use of Measure O sales tax from the adopted policy in September 2016 of 42% Fire, 51% Police, and 7% Public Works, to 99% Public Safety and 1% Public Works. This update is mainly focus on the funding for the three fire engineers added in the FY 2020-21. Besides, Public Works employees are mainly providing services on Water and Sewer maintenance and operation. To better account for their services, the costs should be charged to the utilities service fees.

On April 19, 2017, the Board of Equalization accepted Ordinance No. 008-2016 for the extension of Measure O Sales Tax, which continues until March 31, 2022. The City Council further declared and determined on December 8th, 2020, as a result of the election in November 2020, the majority voted in favor of the measure to continue for an additional five years until March 31, 2027. Since Measure O is a voter-approved revenue source, it is not guaranteed to continue beyond its 5-year extension in 2027. The City is therefore tracking all Measure O funded positions separately as it may be required to absorb or eliminate these positions in future budgets.

FUND STRUCTURE



FUND ACCOUNTING

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities of the City. A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific activity. The City maintains the following fund types which are all subject to appropriation.

GOVERNMENTAL FUND TYPE

GENERAL FUND – The general fund is the general operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

SPECIAL REVENUE FUNDS – Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

DEBT SERVICE FUND – Debt service funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

CAPITAL PROJECT FUNDS – Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

PROPRIETARY FUND TYPE

ENTERPRISE FUNDS – Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

FIDUCIARY FUND TYPE

AGENCY FUNDS – Agency funds are clearing type funds for the collection of taxes or deposits held in trust, on behalf of individuals, private organizations, and other governments. The funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

MAJOR FUNDS

The City reports the following major governmental funds in the financial statements:

- General Fund, Capital Project, and Municipal Improvements

The City reports the following major proprietary funds in the financial statements:

- Water, Beach Sewer, Northwest (NW) Sewer, Business Park, and Airport



Citywide Summaries



FUND BALANCES

The City's Fund Balances represent accumulated funds available to be spent in the future. Most of the City's fund balances are restricted for specific purposes and are not available for general purposes. The City has established the following fund balance polices:

- **Committed Fund Balance** - Only the City Council may have the authority to create or change a fund balance commitment. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.
- **Assigned Fund Balance** - Intent is expressed by the City Council or the City Manager to which the City Council has delegated authority to assign amounts to be used for specific purposes.
- **Restricted Fund Balance** - City considers restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.
- **Unassigned Fund Balance** – It is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts, and unassigned amounts.

Accounting and Budgetary Controls

Governmental Funds – The General Fund, Capital Outlay Funds, Debt Service Fund, and Special Revenue Funds are structured in this category. The City accounts for these funds on the modified accrual basis of accounting for the budgetary process and in the annual audited financial statements. Revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Enterprise Funds – Unlike governmental funds, Enterprise Funds are accounted for using the accrual basis of accounting in the annual audited financial statements and modified accrual basis for the budgetary process. Principal payments on long-term debts are applied to the outstanding liability in the financial statements, while they are expensed in the budget. Depreciation expenses are recorded in the financial statements, but not in the budget schedules. Capital Assets or Improvement Projects are recorded as assets or construction in progress in the financial statements; though, they are expended on the Budget basis.

Agency Funds – Agency Funds are accounted for using the accrual basis of accounting for both the financial statements and budgetary accounting.

Fund Balances Overview

The unassigned fund balance of the General Fund continues to maintain at an average of 85% of annual General Fund 010 appropriations in both the projected FY 2020-21 and adopted budget FY 2021-22. The fund balance chart on the following pages summarize the total amount of fund balance – including both restricted and unassigned funds.

	FY 19/20 Audited	FY 20/21 Projected	FY21/22 Adopted
General Fund	\$ 5,105,060	\$ 5,884,410	\$ 6,086,666
Capital Outlay Funds	8,227,629	9,470,239	11,302,013
Debt Service Fund	2,016	2,032	2,032
Special Revenue Funds	2,280,943	2,415,576	1,940,451
Enterprise Funds	10,249,713	9,221,989	4,856,649
Agency Funds	2,545,417	2,521,762	2,474,379
Total Fund Balance	\$ 28,410,777	\$ 29,516,008	\$ 26,662,190

Major Fund Balances

A Fund is classified as major if it is significantly large with respect to the whole government. A fund is “major” if:

- (a) total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total of assets, liabilities, revenues, or expenditures/expenses for all funds of that category or type (total governmental or total enterprise funds).
- (b) Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

The following table illustrates the percentage changes in the fund balances for 8 funds, 3 governmental and 5 enterprise funds, that were classified as major in the FY19-20 audited financial statements.

	FY 19/20 Audited	% Change	FY 20/21 Projected	% Change	FY21/22 Adopted	% Change
Governmental Funds:						
General Fund	\$ 5,105,060	3%	\$ 5,884,410	15%	\$ 6,086,666	3%
Capital Projects Fund	102,178	-74%	102,177	0%	1,891,378	1751%
Municipal Improvements Fund	4,445,562	-20%	6,189,284	39%	6,365,828	3%
Enterprise Fund:						
Water System & Capital Outlay	\$ 4,077,406	-11%	\$ 3,290,999	-19%	\$ 1,344,672	-59%
Airport	(765,295)	4%	(781,978)	-2%	(899,562)	-15%
Business Park	161,706	-86%	1,316,825	714%	1,560,357	18%
Beach Facility & Capital Outlay	3,091,717	21%	2,927,283	-5%	989,391	-66%
NW Facility & Capital Outlay	3,196,683	9%	1,981,363	-38%	1,514,294	-24%

Discussion of Major Changes in Fund Balances

General Fund – The General Fund balance continues to grow through preserving a balanced budget. The fund balance increases by 3% in FY 2019-20, increases by 15% projected in FY 2020-21, and increases by 3% adopted in FY 2021-22 budget. The significant reduction in the percentage increase adopted in FY 21-22 is due to a one-time repayment from Delta Fire District in FY 20-21 and the decrease in receipts from permit and license fees of new house construction. Total number of permits issued in FY 20-21 and adopted issuance in the budget of FY 21-22 reduce by an estimate of 29% from 70 to 50.

The City Council has a policy that requires 15% of the annual General Fund operating expenditures to be kept on hand as target reserve to protect the City in times of economic uncertainty or unforeseen circumstances. The current reserve is set at a very healthy 77%. City continues to maintain a separate line item in the General Fund Balance for Contingency Reserves.

Capital Projects Fund – The fund balance of capital projects decreases by 74% in FY 2019-20, no changes projected in FY 2020-21, and increases by 1751% adopted in FY 2021-22 budget. The Senate passed the American Rescue Plan Act of 2021 in March. The estimated allocation of the City of Rio Vista, provided by the House Oversight and Reform Committee, is \$1,829,201. This amount of federal grant is included in the budget revenue of Capital Projects Fund, which significantly increases the adopted budget fund balance in FY 2021-22. No appropriations have been added in the adopted budget. Use of funds will be determined by the list of projects presented in priorities by the Public Works and discussed with the general public.

Water System and Capital Outlay – The fund balance of Water System and Capital Outlay decreases by 11% in FY 2019-20, decreases by 19% projected in FY 2020-21, and decreases by 59% adopted in FY 2021-22 budget. The significant deficit in FY 2021-22 is due to the one-time Capital Improvement Projects of \$2,200,000 and Capital Assets purchase of \$35,500. The Capital expenditures include purchase of vehicle and equipment, improvement in public works office, funding for utility billing software, and waterline improvement. These projects are non-recurring and the current fund balances are sufficient to cover these costs.

Business Park – The fund balance of Business Park decreases by 86% in FY 2019-20, increases by 714% projected in FY 2020-21, and increases by 18% adopted in FY 2021-22 budget. The construction project at Business Park has been completed in November 2020. The significant increase of fund balance in FY 2020-21 includes the \$3 million receipts from land sales and the repayment of \$1,474,719 interfund advances from Municipal Improvement. With the projection of land sales in the amount of \$325,000 in the adopted budget revenue, the City continues to maintain an increase in fund balance.

Beach Facility and Capital Outlay – The fund balance of Beach Facility and Capital Outlay increases by 21% in FY 2019-20, decreases by 5% projected in FY 2020-21, and decreases by 66% adopted in FY 2021-22 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$2,250,000 and Capital Assets purchase of \$21,750. The Capital expenditures include purchase of vehicles and equipment, improvement in public works office, expansion of existing lift station, and sewer rehabilitation. These projects are non-recurring and the current fund balances are sufficient to cover these costs.

NW Facility and Capital Outlay - The fund balance of NW Facility and Capital Outlay increases by 9% in FY 2019-20, decreases by 38% projected in FY 2020-21, and decreases by 24% adopted in FY 2021-22 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$330,000 and Capital Assets purchase of \$21,750. The Capital expenditures include purchase of vehicle and equipment, improvement in public works office, and CCTV wastewater lines improvement. These projects are non-recurring and the current fund balances are sufficient to cover these costs.

Airport – The fund balance deficit of Airport is caused by a \$1.03 million interfund advances in prior years. The increase of deficit by 15% in adopted FY 2021-22 budget is due to the one-time Capital Assets purchase of \$40,000 and interfund advances accrued interest payment of \$19,079. The City Manager will work with the City Council in resolving this deficit in the near future.

GOVERNMENTAL FUNDS

	FY 19/20 Audited	FY 20/21 Projected	FY21/22 Adopted
Restricted			
017 Law Enforcement Grant	\$ 115,936	\$ 77,537	\$ 18,237
018 Asset Forfeiture	1,274	1,285	1,300
019 ATOD Grant	(10,180)	0	18
025 Gas Tax	446,691	433,412	7,322
031 Developers Revolving	59,689	38,814	7,864
033 Commercial Rehabilitation Loan	62,446	62,696	62,796
034 CDBG Housing Rehabilitation	127,560	128,080	128,380
038 Personnel Services District - Fire	222,746	278,589	262,607
039 Personnel Services District - Police	151,394	150,849	72,476
040 Firehouse Bonds	2,016	2,032	2,032
051 Capital Projects	102,178	102,177	1,891,378
076 Army Base	(71,142)	(69,505)	(71,780)
091 Street Projects	-	0	0
Total Restricted	1,210,608	1,205,966	2,382,630
Committed			
012 Vehicle Replacement	174,896	232,723	160,499
Total Committed	174,896	232,723	160,499
Assigned			
002 Measure O	-	(0)	(1)
022 General Plan	150,943	157,685	157,685
050 Storm Drain	(8,408)	89,157	81,460
052 Transient Occupancy Tax	40,342	19,115	19,115
053 Roadway Impact	361,950	280,542	374,042
054 Parks and Recreation	850,253	266,567	159,088
055 Liberty Main & Operation Svc District	1,103,386	1,244,314	1,379,451
056 Municipal Improvements	4,445,562	6,189,284	6,365,828
060 Hazardous Waste	478,022	484,087	442,939
065 Landfill Closure	1,894,319	1,895,208	1,898,559
Total Assigned	9,316,368	10,625,959	10,878,166
Unassigned			
010 General Fund	4,913,775	5,707,610	5,909,866
Total Unassigned	4,913,775	5,707,610	5,909,866
Percent of Appropriations	84.36%	82.43%	88.81%
Total Governmental Fund Balance, End of Year	\$ 15,615,647	\$ 17,772,257	\$ 19,331,162

CITYWIDE FUND BALANCE SUMMARY

Fund No.	Fund Name	Fund Balance at 6/30/20		FY 20/21 Projected		Fund Balance at 6/30/21		FY 21/22 Adopted		Fund Balance at 6/30/22
				Revenues	Expenditures			Revenues	Expenditures	
GENERAL FUND										
002	Measure O	\$ -	\$ 1,117,000	\$ (1,117,000)	\$ (0)	\$ 1,233,000	\$ (1,233,000)	\$ (1)		
010	General Fund	4,913,775	7,717,732	(6,923,896)	5,707,610	6,856,645	(6,654,389)	5,909,866		
	Subtotal General Fund	4,913,775	8,834,732	(8,040,897)	5,707,610	8,089,645	(7,887,389)	5,909,866		
022	General Plan	150,943	6,742	-	157,685	5,264	(5,264)	157,685		
052	Transient Occupancy Tax	40,342	13,773	(35,000)	19,115	20,070	(20,070)	19,115		
	Total General Fund per Audit Report	5,105,060	8,855,247	(8,075,897)	5,884,410	8,114,979	(7,912,723)	6,086,666		
CAPITAL OUTLAY FUNDS										
012	Vehicle Replacement	174,896	185,850	(128,024)	232,723	135,800	(208,024)	160,499		
050	Storm Drain	(8,408)	123,183	(25,618)	89,157	29,025	(36,722)	81,460		
051	Capital Projects	102,178	3,257,701	(3,257,701)	102,177	2,703,200	(913,999)	1,891,378		
053	Roadway Impact	361,950	(80,286)	(1,122)	280,542	493,500	(400,000)	374,042		
054	Parks and Recreation	850,253	128,545	(712,232)	266,567	53,820	(161,299)	159,088		
056	Municipal Improvements	4,445,562	1,917,789	(174,067)	6,189,284	297,094	(120,550)	6,365,828		
060	Hazardous Waste	478,022	144,859	(138,795)	484,087	102,400	(143,548)	442,939		
065	Landfill Closure	1,894,319	375,812	(374,922)	1,895,208	379,000	(375,649)	1,898,559		
076	Army Base	(71,142)	15,246	(13,609)	(69,505)	18,449	(20,724)	(71,780)		
	Total Capital Outlay Funds	8,227,629	6,068,699	(4,826,089)	9,470,239	4,212,287	(2,380,513)	11,302,013		
DEBT SERVICE FUND										
040	Firehouse Bonds	2,016	16	-	2,032	-	-	2,032		
	Total Debt Service Fund	2,016	16	-	2,032	-	-	2,032		
SPECIAL REVENUE FUNDS										
017	Law Enforcement Grant	115,936	141,601	(180,000)	77,537	120,700	(180,000)	18,237		
018	Asset Forfeiture	1,274	11	-	1,285	15	-	1,300		
019	ATOD Grant	(10,180)	72,150	(61,970)	0	57,495	(57,477)	18		
025	Gas Tax	446,691	396,678	(409,956)	433,412	434,821	(860,910)	7,322		
031	Developers Revolving	59,689	125	(21,000)	38,814	50	(31,000)	7,864		
033	Commercial Rehabilitation Loan	62,446	250	-	62,696	100	-	62,796		
034	CDBG Housing Rehabilitation	127,560	520	-	128,080	300	-	128,380		
038	Personnel Services District - Fire	222,746	465,137	(409,295)	278,589	488,289	(504,271)	262,607		
039	Personnel Services District - Police	151,394	465,970	(466,516)	150,849	489,089	(567,462)	72,476		
055	Liberty Main & Operation Svc District	1,103,386	606,256	(465,328)	1,244,314	606,829	(471,693)	1,379,451		
091	Street Projects	-	140,000	(140,000)	0	-	-	0		
	Total Special Revenue Funds	2,280,943	2,288,699	(2,154,065)	2,415,576	2,197,688	(2,672,813)	1,940,451		
ENTERPRISE FUNDS										
032	Transit	487,498	552,865	(552,865)	487,497	708,096	(848,096)	347,497		
075	Business Park	161,706	3,107,900	(1,952,780)	1,316,825	347,744	(104,212)	1,560,357		
080	Water System	4,077,406	3,087,189	(3,873,596)	3,290,999	3,096,680	(5,043,007)	1,344,672		
081	Water Project - Capital Outlay	-	869,847	(869,847)	-	2,000,000	(2,000,000)	-		
084	Airport	(765,295)	333,471	(350,154)	(781,978)	1,040,615	(1,158,198)	(899,562)		
085	Beach Facility	3,091,716	2,783,531	(2,947,965)	2,927,282	2,850,000	(4,787,891)	989,391		
086	NW Facility	3,196,683	2,076,684	(3,292,003)	1,981,364	2,074,000	(2,541,070)	1,514,294		
087	NW Sewer Project - Capital Outlay	-	1,568,785	(1,568,785)	-	330,000	(330,000)	-		
088	Beach Sewer Project - Capital Outlay	-	235,196	(235,196)	-	2,250,000	(2,250,000)	-		
	Total Enterprise Funds	10,249,713	14,615,468	(15,643,192)	9,221,989	14,697,135	(19,062,475)	4,856,649		
AGENCY FUNDS										
041	Community Facilities District 2006-1	455,538	511,894	(519,803)	447,630	511,893	(525,355)	434,168		
042	Riverview Point Assessment District	248,368	146,461	(152,399)	242,430	146,461	(152,190)	236,701		
043	Riverview Point Bond Reserve	46,532	105	-	46,637	105	-	46,742		
044	Riverwalk CFD	65,865	-	-	65,865	-	(12,000)	53,865		
045	Summerset Improvement	154,584	13	-	154,597	-	-	154,597		
046	Summerset Assessment District	17,402	1	-	17,404	-	-	17,404		
049	Community Facilities District 2004-1	239,226	299,810	(304,470)	234,565	299,810	(310,490)	223,885		
095	Liberty CFD	1,317,902	804,673	(809,940)	1,312,635	804,645	(810,262)	1,307,018		
	Total Agency Funds	2,545,417	1,762,957	(1,786,611)	2,521,762	1,762,914	(1,810,297)	2,474,379		
TOTAL FUNDS		\$ 28,410,777			\$ 29,516,008			\$ 26,662,190		

CITYWIDE OPERATING BUDGET SUMMARY

	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
Revenues					
Taxes	\$ 8,782,671	\$ 9,093,212	\$ 9,180,195	\$ 9,413,406	3.52%
Licenses and Permits	2,011,547	1,819,725	2,192,427	2,465,897	35.51%
Fines, Forfeitures and Penalties	105,486	97,856	103,888	101,356	3.58%
Use of Money and Property	1,209,232	3,637,647	3,525,325	818,554	-77.50%
Intergovernmental Revenues	1,375,404	4,275,770	3,264,024	3,927,965	-8.13%
Charges for Services	8,453,561	8,243,711	8,485,391	8,289,549	0.56%
Other Revenue	681,225	127,457	132,803	48,549	-61.91%
Total Revenues	22,619,125	27,295,379	26,884,053	25,065,275	-8.17%
Other Financing Sources					
Proceeds from long-term debt	438,154	1,077,000	1,077,000	-	-
Transfers In	5,025,546	9,802,779	5,630,032	5,919,728	-39.61%
Total Resources	28,082,825	38,175,157	33,591,085	30,985,003	-18.83%
Expenditures					
Salaries & Benefits	6,410,185	6,375,522	6,488,701	6,311,095	-1.01%
Insurance	338,951	451,743	447,176	460,305	1.90%
Professional Services	739,398	701,671	610,508	717,647	2.28%
Contract Services	4,158,638	6,601,248	6,306,214	7,151,730	8.34%
Lease/Rent Expense	78,262	81,716	82,129	82,166	0.55%
Maintenance & Repair	886,422	1,230,399	1,175,569	1,292,842	5.08%
Supplies & Materials	834,538	1,051,231	982,647	992,210	-5.61%
Training, Conferences & Meetings	47,342	75,091	61,316	76,270	1.57%
Utilities	973,030	862,091	863,778	866,427	0.50%
Debt Service Expense	1,960,782	2,563,713	2,558,567	2,541,939	-0.85%
Misc. Expense	237,648	294,722	273,568	446,888	51.63%
Total Expenditures	16,665,198	20,289,147	19,850,173	20,939,520	3.21%
CIP & Capital Outlay	1,506,666	12,344,047	7,005,648	6,979,574	-43.46%
Other Financing Uses					
Transfers Out	5,025,546	9,802,779	5,630,032	5,919,728	39.61%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	23,197,409	42,435,972	32,485,854	33,838,821	-20.26%
Annual Surplus (Shortfall)	\$ 4,885,416	\$ (4,260,814)	\$ 1,105,231	\$ (2,853,818)	33.02%
Estimated Beg. Fund Balance	23,525,362	28,410,777	28,410,777	29,516,008	3.89%
Estimated Ending Fund Balance	\$ 28,410,777	\$ 24,149,963	\$ 29,516,008	\$ 26,662,190	10.40%

SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	Capital Outlay Funds	Fiduciary Funds	Total All Funds
Revenues							
Taxes	\$ 5,827,013	\$ -	\$ 1,825,295	\$ -	\$ -	\$ 1,761,098	\$ 9,413,406
Licenses and Permits	1,420,328	-	-	-	1,045,569	-	2,465,897
Fines, Forfeitures and Penalties	26,056	75,300	-	-	-	-	101,356
Use of Money and Property	92,529	649,719	10,865	-	63,625	1,816	818,554
Intergovernmental Revenues	-	1,488,136	361,528	-	2,078,301	-	3,927,965
Charges for Services	297,249	7,863,300	-	-	129,000	-	8,289,549
Other Revenue	10,000	-	-	-	38,549	-	48,549
Total Revenues	7,673,174	10,076,455	2,197,688	-	3,355,044	1,762,914	25,065,275
Other Financing Sources							
Proceeds from long-term debt	-	-	-	-	-	-	-
Transfers In	441,804	4,620,680	-	-	857,244	-	5,919,728
Total Resources	8,114,979	14,697,135	2,197,688	-	4,212,287	1,762,914	30,985,003
Expenditures							
Salaries & Benefits	3,287,361	2,367,676	541,005	-	102,942	12,111	6,311,095
Insurance	203,096	237,186	15,346	-	4,676	-	460,305
Professional Services	419,031	174,842	25,048	-	6,213	92,513	717,647
Contract Services	2,777,944	2,304,569	1,523,594	-	518,298	27,325	7,151,730
Lease/Rent Expense	32,388	47,602	676	-	1,500	-	82,166
Maintenance & Repair	289,050	859,792	137,000	-	7,000	-	1,292,842
Supplies & Materials	340,900	559,628	24,160	-	55,189	12,333	992,210
Training, Conferences & Meetings	38,875	21,500	5,895	-	10,000	-	76,270
Utilities	183,688	612,739	70,000	-	-	-	866,427
Debt Service Expense	120,549	601,873	25,477	-	128,024	1,666,016	2,541,939
Misc. Expense	201,839	221,499	23,500	-	50	-	446,888
Total Expenditures	7,894,723	8,008,907	2,391,701	-	833,891	1,810,297	20,939,520
CIP & Capital Outlay	10,000	5,879,463	96,112	-	993,999	-	6,979,574
Other Financing Uses							
Transfers Out	8,000	5,174,105	185,000	-	552,624	-	5,919,728
Transfer to Reserves	-	-	-	-	-	-	-
Total Use of Resources	7,912,723	19,062,475	2,672,813	-	2,380,513	1,810,297	33,838,821
Annual Surplus (Shortfall)	202,256	(4,365,340)	(475,125)	-	1,831,774	(47,383)	(2,853,818)
Estimated Beg. Balance - 7/1/21	5,884,410	9,221,989	2,415,576	2,032	9,470,239	2,521,762	29,516,008
Estimated Fund Balance - 6/30/22	\$ 6,086,666	\$ 4,856,649	\$ 1,940,451	\$ 2,032	\$ 11,302,013	\$ 2,474,379	\$ 26,662,190

**SUMMARY OF ACTIVITIES
GENERAL FUND**

	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
Revenues					
Taxes	\$ 5,394,952	\$ 5,575,395	\$ 5,662,365	\$ 5,827,013	4.51%
Licenses and Permits	795,568	1,237,039	1,504,015	1,420,328	14.82%
Fines, Forfeitures and Penalties	27,600	29,056	24,496	26,056	-10.32%
Use of Money and Property	206,469	150,280	96,201	92,529	-38.43%
Intergovernmental Revenues	6,460	123,311	123,311	-	-100.00%
Charges for Services	346,963	633,601	610,446	297,249	-53.09%
Other Revenue	61,094	17,594	36,830	10,000	-43.16%
Total Revenues	6,839,105	7,766,276	8,057,663	7,673,174	-1.20%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	111,917	797,584	797,584	441,804	-44.61%
Total Resources	6,951,022	8,563,860	8,855,247	8,114,979	-5.24%
Expenditures					
Salaries & Benefits	3,664,775	3,279,812	3,428,399	3,287,361	0.23%
Insurance	203,713	207,563	204,563	203,096	-2.15%
Professional Services	492,863	399,376	344,668	419,031	4.92%
Contract Services	1,508,695	2,941,375	2,865,708	2,777,944	-5.56%
Lease/Rent Expense	40,117	32,388	32,388	32,388	0.00%
Maintenance & Repair	272,372	349,810	291,531	289,050	-17.37%
Supplies & Materials	252,334	393,694	331,548	340,900	-13.41%
Training, Conferences & Meetings	24,437	31,675	19,200	38,875	22.73%
Utilities	186,540	180,152	184,200	183,688	1.96%
Debt Service Expense	68,917	124,238	124,238	120,549	-2.97%
Misc. Expense	171,724	191,673	173,019	201,839	5.30%
Total Expenditures	6,886,487	8,131,756	7,999,463	7,894,723	-2.91%
CIP & Capital Outlay	-	68,077	58,077	10,000	-85.31%
Other Financing Uses					
Transfers Out	8,000	43,356	18,357	8,000	-81.55%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	6,894,487	8,243,189	8,075,897	7,912,723	-4.01%
Annual Surplus (Shortfall)	\$ 56,535	\$ 320,671	\$ 779,350	\$ 202,256	-36.93%
Estimated Beg. Fund Balance	5,048,525	5,105,060	5,105,060	5,884,410	15.27%
Estimated Ending Fund Balance	\$ 5,105,060	\$ 5,425,730	\$ 5,884,410	\$ 6,086,666	12.18%

**SUMMARY OF ACTIVITIES BY FUND
GENERAL FUND**

	Measure O	General Fund	General Plan	Transient Occupancy Tax	Total General Funds
Revenues					
Taxes	\$ 1,233,000	\$ 4,574,013	\$ -	\$ 20,000	\$ 5,827,013
Licenses and Permits	-	1,420,328	-	-	1,420,328
Fines, Forfeitures and Penalties	-	26,056	-	-	26,056
Use of Money and Property	-	91,709	750	70	92,529
Intergovernmental Revenues	-	-	-	-	-
Charges for Services	-	292,735	4,514	-	297,249
Other Revenue	-	10,000	-	-	10,000
Total Revenues	1,233,000	6,414,841	5,264	20,070	7,673,174
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	-	441,804	-	-	441,804
Total Resources	1,233,000	6,856,645	5,264	20,070	8,114,979
Expenditures					
Salaries & Benefits	1,233,000	2,054,361	-	-	3,287,361
Insurance	-	203,096	-	-	203,096
Professional Services	-	419,031	-	-	419,031
Contract Services	-	2,752,610	5,264	20,070	2,777,944
Lease/Rent Expense	-	32,388	-	-	32,388
Maintenance & Repair	-	289,050	-	-	289,050
Supplies & Materials	-	340,900	-	-	340,900
Training, Conferences & Meetings	-	38,875	-	-	38,875
Utilities	-	183,688	-	-	183,688
Debt Service Expense	-	120,549	-	-	120,549
Misc. Expense	-	201,839	-	-	201,839
Total Expenditures	1,233,000	6,636,389	5,264	20,070	7,894,723
CIP & Capital Outlay	-	10,000	-	-	10,000
Other Financing Uses					
Transfers Out	-	8,000	-	-	8,000
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	1,233,000	6,654,389	5,264	20,070	7,912,723
Annual Surplus (Shortfall)	(0)	202,256	-	-	202,256
Estimated Beg. Balance -7/1/21	(0)	5,707,610	157,685	19,115	5,884,410
Estimated Fund Balance - 6/30/22	\$ (1)	\$ 5,909,866	\$ 157,685	\$ 19,115	\$ 6,086,666

**SUMMARY OF ACTIVITIES BY FUND
SPECIAL REVENUE FUNDS**

	Law Enforcement Grant	Asset Forfeiture	ATOD Grant	Gas Tax	Developers Revolving	Commercial Rehabilitation Loan	CDBG Housing Rehab	Personnel Services District Fire	Personnel Services District Police	Liberty M&O Svc District	Streets Projects	Total Special Revenue Funds
Revenues												
Taxes	\$ -	\$ -	\$ -	\$ 248,288	\$ -	\$ -	\$ -	\$ 487,589	\$ 487,589	\$ 601,829	\$ -	\$ 1,825,295
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	700	15	-	2,500	50	100	300	700	1,500	5,000	-	10,865
Intergovernmental Revenues	120,000	-	57,495	184,033	-	-	-	-	-	-	-	361,528
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	120,700	15	57,495	434,821	50	100	300	488,289	489,089	606,829	-	2,197,688
Other Financing Sources												
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Total Resources	120,700	15	57,495	434,821	50	100	300	488,289	489,089	606,829	-	2,197,688
Expenditures												
Salaries & Benefits	-	-	13,065	72,857	-	-	-	336,210	-	118,874	-	541,005
Insurance	-	-	941	4,775	-	-	-	4,518	5,112	-	-	15,346
Professional Services	-	-	6,000	8,600	1,000	-	-	724	3,224	5,500	-	25,048
Contract Services	180,000	-	30,000	547,655	30,000	-	-	1,943	386,678	347,319	-	1,523,594
Lease/Rent Expense	-	-	76	600	-	-	-	-	-	-	-	676
Maintenance & Repair	-	-	-	50,000	-	-	-	75,000	12,000	-	-	137,000
Supplies & Materials	-	-	1,500	4,000	-	-	-	877	17,783	-	-	24,160
Training, Conferences & Meetings	-	-	5,895	-	-	-	-	-	-	-	-	5,895
Utilities	-	-	-	70,000	-	-	-	-	-	-	-	70,000
Debt Service Expense	-	-	-	2,423	-	-	-	-	23,054	-	-	25,477
Misc. Expense	-	-	-	-	-	-	-	-	23,500	-	-	23,500
Total Expenditures	180,000	-	57,477	760,910	31,000	-	-	419,271	471,350	471,693	-	2,391,701
CIP & Capital Outlay	-	-	-	-	-	-	-	-	96,112	-	-	96,112
Other Financing Uses												
Transfers Out	-	-	-	100,000	-	-	-	85,000	-	-	-	185,000
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	180,000	-	57,477	860,910	31,000	-	-	504,271	567,462	471,693	-	2,672,813
Annual Surplus (Shortfall)	(59,300)	15	18	(426,089)	(30,950)	100	300	(15,982)	(78,373)	135,136	-	(475,125)
Estimated Beg. Balance -7/1/21	77,537	1,285	0	433,412	38,814	62,696	128,080	278,589	150,849	1,244,314	0	2,415,576
Estimated Fund Balance - 6/30/22	\$ 18,237	\$ 1,300	\$ 18	\$ 7,322	\$ 7,864	\$ 62,796	\$ 128,380	\$ 262,607	\$ 72,476	\$ 1,379,451	\$ 0	\$ 1,940,451

**SUMMARY OF ACTIVITIES BY FUND
CAPITAL OUTLAY FUNDS**

	Vehicle Replacement	Storm Drain	Capital Projects	Roadway Impact	Parks and Recreation	Municipal Improvements	Hazardous Waste	Landfill Closure	Army Base	Total Capital Outlay Funds
Revenues										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	492,000	43,650	139,919	-	370,000	-	1,045,569
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	800	25	-	1,500	5,000	40,000	2,400	9,000	4,900	63,625
Intergovernmental Revenues	-	-	2,078,301	-	-	-	-	-	-	2,078,301
Charges for Services	-	29,000	-	-	-	-	100,000	-	-	129,000
Other Revenue	25,000	-	-	-	-	-	-	-	13,549	38,549
Total Revenues	25,800	29,025	2,078,301	493,500	48,650	179,919	102,400	379,000	18,449	3,355,044
Other Financing Sources										
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers In	110,000	-	624,899	-	5,170	117,175	-	-	-	857,244
Total Resources	135,800	29,025	2,703,200	493,500	53,820	297,094	102,400	379,000	18,449	4,212,287
Expenditures										
Salaries & Benefits	-	5,184	-	-	-	-	48,172	37,347	12,239	102,942
Insurance	-	2,059	-	-	-	-	1,286	978	353	4,676
Professional Services	-	579	-	-	-	-	5,000	572	62	6,213
Contract Services	-	10,100	-	400,000	16,400	-	63,630	28,000	168	518,298
Lease/Rent Expense	-	500	-	-	-	-	300	200	500	1,500
Maintenance & Repair	-	7,000	-	-	-	-	-	-	-	7,000
Supplies & Materials	-	11,300	-	-	-	-	15,160	28,553	176	55,189
Training, Conferences & Meetings	-	-	-	-	-	-	10,000	-	-	10,000
Utilities	-	-	-	-	-	-	-	-	-	-
Debt Service Expense	128,024	-	-	-	-	-	-	-	-	128,024
Misc. Expense	-	-	-	-	-	-	-	-	50	50
Total Expenditures	128,024	36,722	-	400,000	16,400	-	143,548	95,649	13,549	833,891
CIP & Capital Outlay	80,000	-	913,999	-	-	-	-	-	-	993,999
Other Financing Uses										
Transfers Out	-	-	-	-	144,899	120,550	-	280,000	7,175	552,624
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	208,024	36,722	913,999	400,000	161,299	120,550	143,548	375,649	20,724	2,380,513
Annual Surplus (Shortfall)	(72,224)	(7,697)	1,789,201	93,500	(107,479)	176,544	(41,148)	3,351	(2,275)	1,831,774
Estimated Beg. Balance - 7/1/21	232,723	89,157	102,177	280,542	266,567	6,189,284	484,087	1,895,208	(69,505)	9,470,239
Estimated Fund Balance - 6/30/22	\$ 160,499	\$ 81,460	\$ 1,891,378	\$ 374,042	\$ 159,088	\$ 6,365,828	\$ 442,939	\$ 1,898,559	\$ (71,780)	\$ 11,302,013

**SUMMARY OF ACTIVITIES BY FUND
FIDUCIARY FUNDS**

	Community Facilities District 2006-1	Riverview Point Assessment District	Riverview Point Bond Reserve	Riverwalk CFD	Summerset Improvement	Summerset Assessment District	Community Facilities District 2004-1	Liberty CFD 2018-1	Total Fiduciary Funds
Revenues									
Taxes	\$ 511,333	\$ 146,083	\$ -	\$ -	\$ -	\$ -	\$ 299,537	\$ 804,145	\$ 1,761,098
Licenses and Permits	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Use of Money and Property	560	378	105	-	-	-	273	500	1,816
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Total Revenues	511,893	146,461	105	-	-	-	299,810	804,645	1,762,914
Other Financing Sources (Uses)									
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Resources	511,893	146,461	105	-	-	-	299,810	804,645	1,762,914
Expenditures									
Salaries & Benefits	3,028	3,028	-	-	-	-	3,028	3,028	12,111
Insurance	-	-	-	-	-	-	-	-	-
Professional Services	28,885	8,665	-	12,000	-	-	21,463	21,500	92,513
Contract Services	8,974	1,512	-	-	-	-	8,823	8,016	27,325
Lease/Rent Expense	-	-	-	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-	-	-	-
Supplies & Materials	4,050	682	-	-	-	-	3,982	3,618	12,333
Training, Conferences & Meetings	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Debt Service Expense	480,419	138,303	-	-	-	-	273,194	774,100	1,666,016
Misc. Expense	-	-	-	-	-	-	-	-	-
Total Expenditures	525,355	152,190	-	12,000	-	-	310,490	810,262	1,810,297
CIP & Capital Outlay	-	-	-	-	-	-	-	-	-
Other Financing Sources (Uses)									
Transfers Out	-	-	-	-	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-	-
Total Use of Resources	525,355	152,190	-	12,000	-	-	310,490	810,262	1,810,297
Annual Surplus (Shortfall)	(13,462)	(5,729)	105	(12,000)	-	-	(10,681)	(5,617)	(47,383)
Estimated Beg. Balance - 7/1/21	447,630	242,430	46,637	65,865	154,597	17,404	234,565	1,312,635	2,521,762
Estimated Fund Balance - 6/30/22	\$ 434,168	\$ 236,701	\$ 46,742	\$ 53,865	\$ 154,597	\$ 17,404	\$ 223,885	\$ 1,307,018	\$ 2,474,379

**SUMMARY OF ACTIVITIES BY FUND
ENTERPRISE FUNDS**

	Transit	Business Park	Water System	Water Project Capital Outlay	Water Fixed Assets	Airport	Beach Facility	NW Facility	NW Sewer Capital Outlay	Beach Sewer Capital Outlay	Total Enterprise Funds
Revenues											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	40,000	-	-	300	24,000	11,000	-	-	75,300
Use of Money and Property	500	347,744	35,000	-	-	220,475	26,000	20,000	-	-	649,719
Intergovernmental Revenues	689,096	-	-	-	-	799,040	-	-	-	-	1,488,136
Charges for Services	10,500	-	3,001,000	-	-	20,800	2,800,000	2,031,000	-	-	7,863,300
Other Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	700,096	347,744	3,076,000	-	-	1,040,615	2,850,000	2,062,000	-	-	10,076,455
Other Financing Sources											
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-	-
Transfers In	8,000	-	20,680	2,000,000	-	-	-	12,000	330,000	2,250,000	4,620,680
Total Resources	708,096	347,744	3,096,680	2,000,000	-	1,040,615	2,850,000	2,074,000	330,000	2,250,000	14,697,135
Expenditures											
Salaries & Benefits	27,326	51,932	1,106,041	-	-	56,286	654,443	471,649	-	-	2,367,676
Insurance	12,974	4,627	93,126	-	-	20,318	51,101	55,039	-	-	237,186
Professional Services	94,694	5,235	15,749	-	-	30,147	14,398	14,618	-	-	174,842
Contract Services	341,651	5,632	115,000	-	-	39,460	1,055,339	747,487	-	-	2,304,569
Lease/Rent Expense	2,520	500	19,614	-	-	1,500	12,628	10,840	-	-	47,602
Maintenance & Repair	25,100	-	204,000	-	-	38,000	195,703	396,989	-	-	859,792
Supplies & Materials	56,981	5,285	230,076	-	-	26,284	134,513	106,489	-	-	559,628
Training, Conferences & Meetings	-	-	20,000	-	-	1,500	-	-	-	-	21,500
Utilities	3,500	1,000	242,000	-	-	31,600	107,807	226,832	-	-	612,739
Debt Service Expense	-	-	319,900	-	-	18,328	137,376	126,269	-	-	601,873
Misc. Expense	140,850	-	52,000	-	-	733	2,308	25,608	-	-	221,499
Total Expenditures	705,596	74,212	2,417,507	-	-	264,156	2,365,616	2,181,820	-	-	8,008,907
CIP & Capital Outlay	130,500	15,000	235,500	2,000,000	-	874,963	21,750	21,750	330,000	2,250,000	5,879,463
Other Financing Uses											
Transfers Out	12,000	15,000	2,390,000	-	-	19,079	2,400,525	337,500	-	-	5,174,105
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	848,096	104,212	5,043,007	2,000,000	-	1,158,198	4,787,891	2,541,070	330,000	2,250,000	19,062,475
Annual Surplus (Shortfall)	(140,000)	243,532	(1,946,327)	-	-	(117,583)	(1,937,891)	(467,070)	-	-	(4,365,340)
Estimated Beg. Balance -7/1/21	487,497	1,316,825	3,290,999	-	-	(781,978)	2,927,282	1,981,364	-	-	9,221,989
Estimated Fund Balance - 6/30/22	\$ 347,497	\$ 1,560,357	\$ 1,344,672	\$ -	\$ -	\$ (899,562)	\$ 989,391	\$ 1,514,294	\$ -	\$ -	\$ 4,856,649

**ENTERPRISE FUND OPERATING BUDGET SUMMARY
WATER SYSTEM & CAPITAL OUTLAY**

	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	38,803	35,000	45,000	40,000	14.29%
Use of Money and Property	71,917	40,000	35,886	35,000	-12.50%
Intergovernmental Revenues	45,000	22,500	22,500	-	-
Charges for Services	3,052,154	2,806,000	2,963,123	3,001,000	6.95%
Other Revenue	124,229	-	-	-	-
Total Revenues	3,332,102	2,903,500	3,066,509	3,076,000	5.94%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	2,686,017	3,131,791	890,527	2,020,680	-35.48%
Total Resources	6,018,120	6,035,291	3,957,036	5,096,680	-15.55%
Expenditures					
Salaries & Benefits	857,668	1,128,500	1,128,500	1,106,041	-1.99%
Insurance	48,779	89,192	89,192	93,126	4.41%
Professional Services	14,856	12,249	12,249	15,749	28.57%
Contract Services	98,249	115,000	115,000	115,000	0.00%
Lease/Rent Expense	12,748	19,614	19,614	19,614	0.00%
Maintenance & Repair	229,736	174,000	174,000	204,000	17.24%
Supplies & Materials	214,103	229,601	229,601	230,076	0.21%
Training, Conferences & Meetings	5,785	20,000	20,000	20,000	0.00%
Utilities	246,273	242,000	242,000	242,000	0.00%
Debt Service Expense	81,857	326,014	326,014	319,900	-1.88%
Misc. Expense	40,728	52,000	52,000	52,000	0.00%
Total Expenditures	1,850,781	2,408,171	2,408,171	2,417,507	0.39%
CIP & Capital Outlay	-	3,481,689	1,440,425	2,235,500	-35.79%
Other Financing Uses					
Transfers Out	2,926,017	3,541,111	894,847	2,390,000	-32.51%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	4,776,799	9,430,971	4,743,443	7,043,007	-25.32%
Annual Surplus (Shortfall)	\$ 1,241,321	\$ (3,395,680)	\$ (786,407)	\$ (1,946,327)	42.68%
Estimated Beg. Fund Balance	2,836,084	4,077,406	4,077,406	3,290,999	-19.29%
Estimated Ending Fund Balance	\$ 4,077,406	\$ 681,726	\$ 3,290,999	\$ 1,344,672	97.25%

**ENTERPRISE FUND OPERATING BUDGET SUMMARY
AIRPORT**

	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	396	300	200	300	0.00%
Use of Money and Property	205,528	201,223	220,989	220,475	9.57%
Intergovernmental Revenues	69,250	904,177	91,250	799,040	-11.63%
Charges for Services	21,471	20,800	21,032	20,800	0.00%
Other Revenue	24,833	13,890	-	-	-
Total Revenues	321,478	1,140,390	333,471	1,040,615	-8.75%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Resources	321,478	1,140,390	333,471	1,040,615	-8.75%
Expenditures					
Salaries & Benefits	50,664	54,435	48,815	56,286	3.40%
Insurance	13,231	19,219	17,653	20,318	5.72%
Professional Services	31,500	30,147	24,038	30,147	0.00%
Contract Services	45,220	38,136	40,000	39,460	3.47%
Lease/Rent Expense	2,399	1,500	2,113	1,500	0.00%
Maintenance & Repair	15,973	28,000	23,000	38,000	35.71%
Supplies & Materials	24,190	26,083	25,744	26,284	0.77%
Training, Conferences & Meetings	200	1,500	200	1,500	0.00%
Utilities	29,363	31,600	30,239	31,600	0.00%
Debt Service Expense	7,626	19,312	18,869	18,328	-
Misc. Expense	-	733	233	733	0.00%
Total Expenditures	220,365	250,666	230,904	264,156	5.38%
CIP & Capital Outlay	32,359	998,463	119,250	874,963	-12.37%
Other Financing Uses					
Transfers Out	-	-	-	19,079	-
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	252,724	1,249,129	350,154	1,158,198	-7.28%
Annual Surplus (Shortfall)	\$ 68,754	\$ (108,739)	\$ (16,684)	\$ (117,583)	-8.13%
Estimated Beg. Fund Balance	(834,049)	(765,295)	(765,295)	(781,978)	-2.18%
Estimated Ending Fund Balance	\$ (765,295)	\$ (874,034)	\$ (781,978)	\$ (899,562)	-2.92%

**ENTERPRISE FUND OPERATING BUDGET SUMMARY
BEACH FACILITY & CAPITAL OUTLAY**

	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	26,377	24,000	24,000	24,000	0.00%
Use of Money and Property	51,843	30,000	26,647	26,000	-13.33%
Intergovernmental Revenues	-	11,250	11,250	-	-
Charges for Services	2,842,801	2,800,000	2,721,634	2,800,000	0.00%
Other Revenue	-	-	-	-	-
Total Revenues	2,921,020	2,865,250	2,783,531	2,850,000	-0.53%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	956,970	1,125,000	235,196	2,250,000	100.00%
Total Resources	3,877,990	3,990,250	3,018,727	5,100,000	68.95%
Expenditures					
Salaries & Benefits	516,261	682,093	682,093	654,443	-4.05%
Insurance	26,387	49,696	49,696	51,101	2.83%
Professional Services	8,761	14,398	14,398	14,398	0.00%
Contract Services	989,127	1,030,156	1,030,156	1,055,339	2.44%
Lease/Rent Expense	11,062	12,628	12,628	12,628	0.00%
Maintenance & Repair	105,291	191,000	195,703	195,703	2.46%
Supplies & Materials	147,320	133,882	133,882	134,513	0.47%
Training, Conferences & Meetings	-	-	-	-	-
Utilities	114,452	107,807	107,807	107,807	0.00%
Debt Service Expense	43,515	147,025	142,322	137,376	-6.56%
Misc. Expense	1,401	2,308	2,308	2,308	0.00%
Total Expenditures	1,963,576	2,370,994	2,370,994	2,365,616	-0.23%
CIP & Capital Outlay	-	1,181,250	291,446	2,271,750	92.32%
Other Financing Uses					
Transfers Out	1,022,181	1,410,525	520,721	2,400,525	70.19%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	2,985,756	4,962,769	3,183,161	7,037,891	41.81%
Annual Surplus (Shortfall)	\$ 892,233	\$ (972,519)	\$ (164,434)	\$ (1,937,891)	-99.27%
Estimated Beg. Fund Balance	2,199,483	3,091,716	3,091,716	2,927,282	-5.32%
Estimated Ending Fund Balance	\$ 3,091,716	\$ 2,119,197	\$ 2,927,282	\$ 989,391	-53.31%

**ENTERPRISE FUND OPERATING BUDGET SUMMARY
NW FACILITY & CAPITAL OUTLAY**

	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	12,506	9,500	10,192	11,000	15.79%
Use of Money and Property	41,851	25,000	20,531	20,000	-20.00%
Intergovernmental Revenues	-	11,250	11,250	-	-
Charges for Services	2,040,264	1,847,000	2,022,711	2,031,000	9.96%
Other Revenue	12,200	-	-	-	-
Total Revenues	2,106,820	1,892,750	2,064,684	2,062,000	8.94%
Other Financing Sources					
Proceeds from long-term debt	-	634,278	634,278	-	-
Transfers In	389,775	1,056,500	946,507	342,000	-67.63%
Total Resources	2,496,596	3,583,528	3,645,469	2,404,000	-32.92%
Expenditures					
Salaries & Benefits	477,775	473,713	473,713	471,649	-0.44%
Insurance	29,773	52,543	52,543	55,039	4.75%
Professional Services	13,299	14,909	14,909	14,618	-1.95%
Contract Services	753,446	729,361	729,361	747,487	2.49%
Lease/Rent Expense	7,434	10,840	10,840	10,840	0.00%
Maintenance & Repair	206,755	396,989	396,989	396,989	0.00%
Supplies & Materials	92,781	106,001	106,001	106,489	0.46%
Training, Conferences & Meetings	-	-	-	-	-
Utilities	326,709	226,832	226,832	226,832	0.00%
Debt Service Expense	49,879	129,213	129,213	126,269	-
Misc. Expense	10,400	25,608	25,608	25,608	0.00%
Total Expenditures	1,968,251	2,166,009	2,166,009	2,181,820	0.73%
CIP & Capital Outlay	-	1,735,028	1,625,035	351,750	-79.73%
Other Financing Uses					
Transfers Out	377,775	1,212,000	1,069,743	337,500	-
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	2,346,026	5,113,037	4,860,787	2,871,070	-43.85%
Annual Surplus (Shortfall)	\$ 150,570	\$ (1,529,509)	\$ (1,215,319)	\$ (467,070)	69.46%
Estimated Beg. Fund Balance	3,046,114	3,196,683	3,196,683	1,981,364	-38.02%
Estimated Ending Fund Balance	\$ 3,196,683	\$ 1,667,174	\$ 1,981,364	\$ 1,514,294	-9.17%

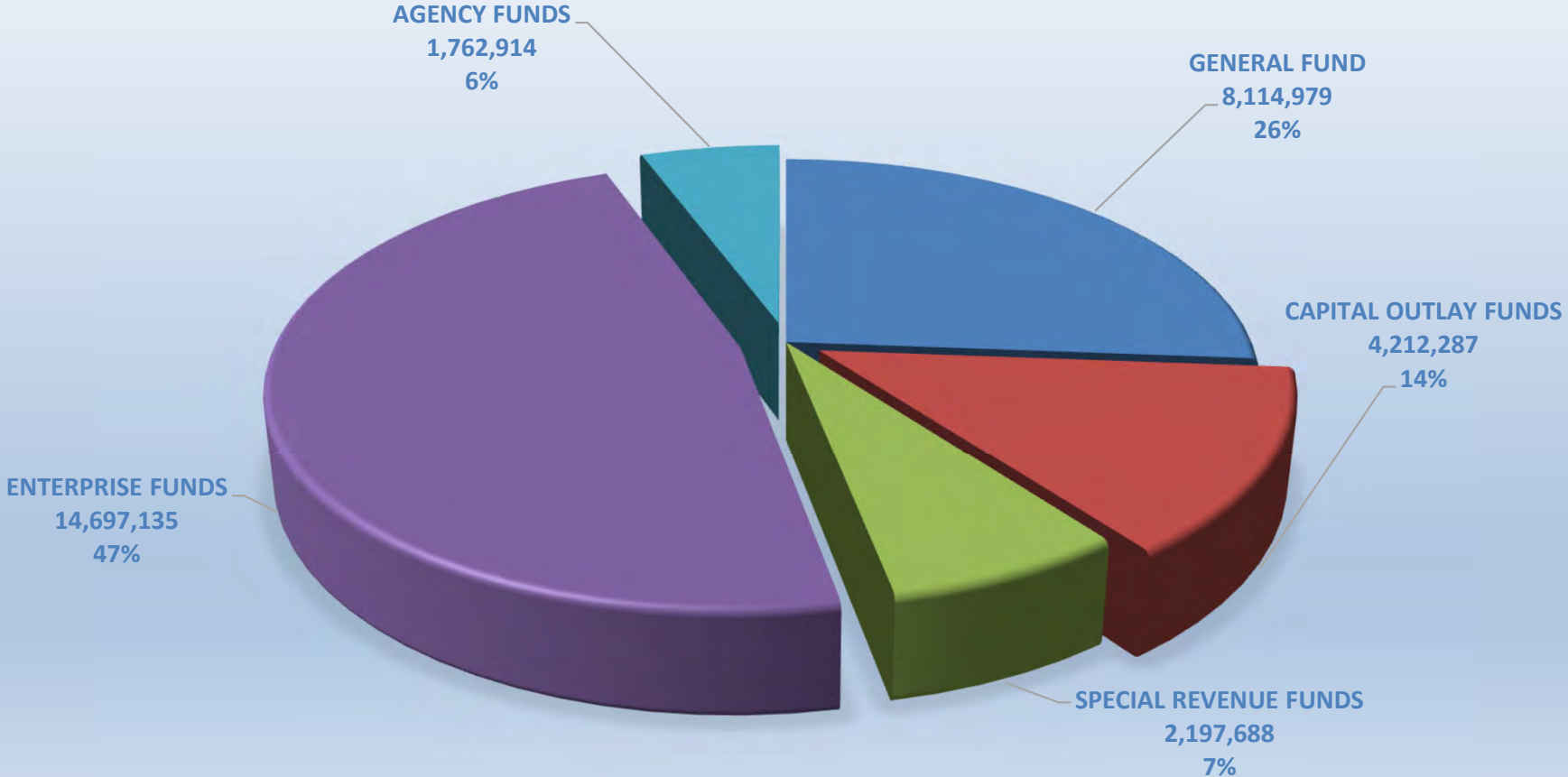


Revenues



CITYWIDE REVENUE BY FUND TYPE

\$30,985,003



CITYWIDE REVENUE SUMMARY BY FUND

Fund No.	Fund Name	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
GENERAL FUND						
002	Measure O	\$ 1,031,077	\$ 1,072,000	\$ 1,117,000	\$ 1,233,000	15.02%
010	General Fund	5,890,356	7,463,741	7,717,732	6,856,645	-8.13%
	Subtotal General Fund	6,921,433	8,535,741	8,834,732	8,089,645	-5.23%
022	General Plan	7,890	7,819	6,742	5,264	-32.68%
052	Transient Occupancy Tax	21,699	20,300	13,773	20,070	-1.13%
	Total General Fund per Audit Report	6,951,022	8,563,860	8,855,247	8,114,979	-5.24%
CAPITAL OUTLAY FUNDS						
012	Vehicle Replacement	215,832	238,000	185,850	135,800	-42.94%
050	Storm Drain	75,187	28,050	123,183	29,025	3.48%
051	Capital Projects	1,128,365	4,363,751	3,257,701	2,703,200	-38.05%
053	Roadway Impact	80,141	(59,409)	(80,286)	493,500	930.68%
054	Parks and Recreation	133,016	71,280	128,545	53,820	-24.49%
056	Municipal Improvements	349,893	1,831,416	1,917,789	297,094	-83.78%
060	Hazardous Waste	118,420	110,500	144,859	102,400	-7.33%
065	Landfill Closure	405,154	404,600	375,812	379,000	-6.33%
076	Army Base	15,977	14,529	15,246	18,449	26.98%
	Total Capital Outlay Funds	2,521,986	7,002,717	6,068,699	4,212,287	-39.85%
DEBT SERVICE FUND						
040	Firehouse Bonds	40.17	-	15.80	-	-
	Total Debt Service Fund	40.17	-	15.80	-	-
SPECIAL REVENUE FUNDS						
017	Law Enforcement Grant	157,422	131,000	141,601	120,700	-7.86%
018	Asset Forfeiture	44	30	11	15	-50.00%
019	ATOD Grant	48,463	72,364	72,150	57,495	-20.55%
025	Gas Tax	414,457	400,187	396,678	434,821	8.65%
031	Developers Revolving	492	300	125	50	-83.33%
033	Commercial Rehabilitation Loan	830	700	250	100	0.00%
034	CDBG Housing Rehabilitation	1,717	1,500	520	300	-80.00%
038	Personnel Services District - Fire	419,201	465,870	465,137	488,289	4.81%
039	Personnel Services District - Police	420,907	466,870	465,970	489,089	4.76%
055	Liberty Main & Operation Svc District	603,975	606,829	606,256	606,829	0.00%
091	Street Projects	80,123	140,000	140,000	-	-100.00%
	Total Special Revenue Funds	2,147,632	2,285,650	2,288,699	2,197,688	-3.85%
ENTERPRISE FUNDS						
032	Transit	742,225	683,365	552,865	708,096	3.62%
075	Business Park	1,232,210	3,123,288	3,107,900	347,744	-88.87%
080	Water System	4,609,860	2,924,180	3,087,189	3,096,680	5.90%
081	Water Project - Capital Outlay	1,408,260	3,111,111	869,847	2,000,000	-35.71%
082	Water Fixed Assets	-	-	-	-	-
084	Airport	321,478	1,140,390	333,471	1,040,615	-8.75%
085	Beach Facility	3,639,697	2,865,250	2,783,531	2,850,000	-0.53%
086	NW Facility	2,118,820	1,904,750	2,076,684	2,074,000	8.89%
087	NW Sewer Project - Capital Outlay	377,775	1,678,778	1,568,785	330,000	-80.34%
088	Beach Sewer Project - Capital Outlay	238,293	1,125,000	235,196	2,250,000	100.00%
	Total Enterprise Funds	14,688,618	18,556,112	14,615,468	14,697,135	-20.80%

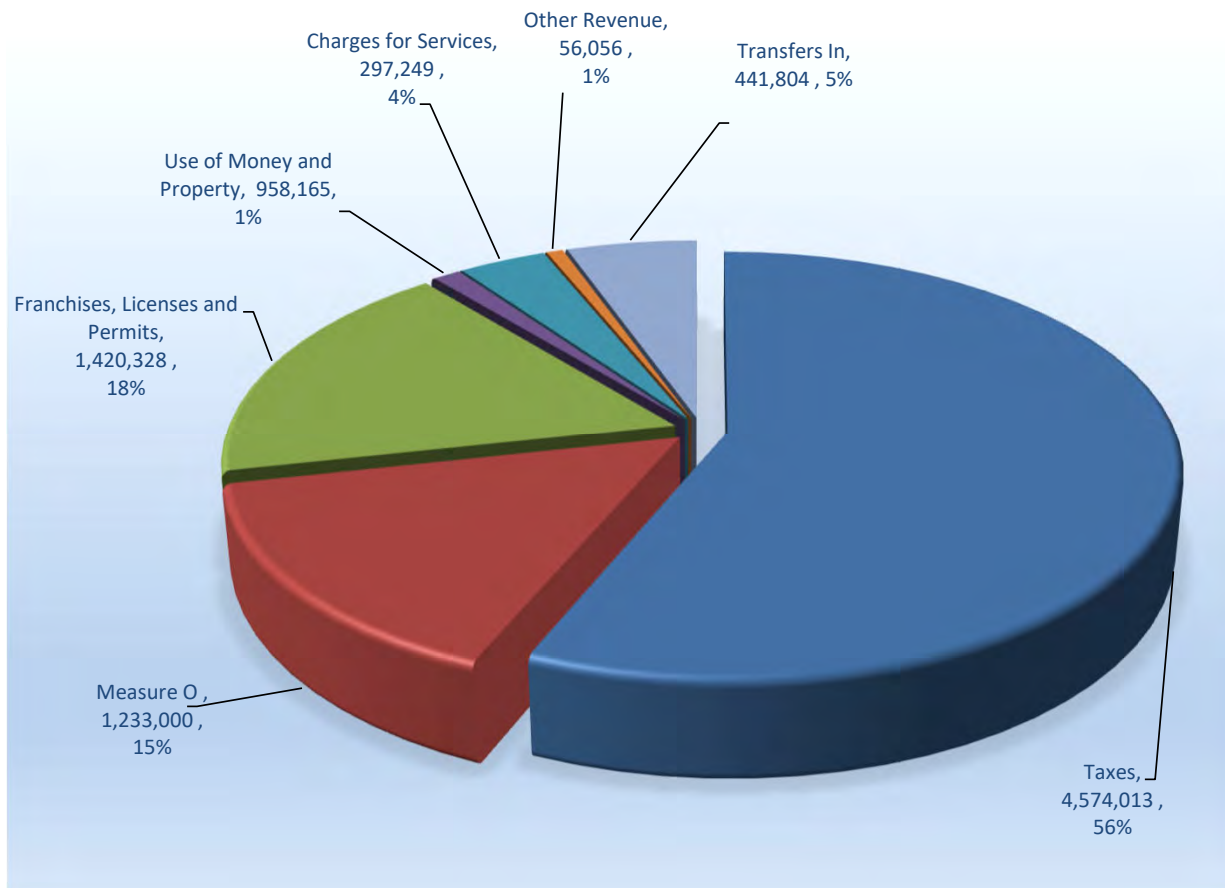
CITYWIDE REVENUE SUMMARY BY FUND

Fund No.	Fund Name	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
AGENCY FUNDS						
041	Community Facilities District 2006-1	508,159	513,034	511,894	511,893	-0.22%
042	Riverview Point Assessment District	155,292	147,633	146,461	146,461	-0.79%
043	Riverview Point Bond Reserve	420	470	105	105	-77.66%
044	Riverwalk CFD	-	-	-	-	-
045	Summerset Improvement	49	-	13	-	-
046	Summerset Assessment District	6	-	1	-	-
049	Community Facilities District 2004-1	290,903	300,536	299,810	299,810	-0.24%
095	Liberty CFD	818,697	805,145	804,673	804,645	-0.06%
	Total Agency Funds	1,773,526	1,766,818	1,762,957	1,762,914	-0.22%
	TOTAL FUNDS	\$ 28,082,825	\$ 38,175,157	\$ 33,591,085	\$ 30,985,003	-18.83%

GENERAL FUND REVENUE BY CATEGORY

	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
Taxes	\$ 4,342,561	\$ 4,483,395	\$ 4,531,665	\$ 4,574,013	2.02%
Measure O	1,031,077	1,072,000	1,117,000	1,233,000	15.02%
Transient Occupancy Tax	21,315	20,000	13,700	20,000	0.00%
Franchises, Licenses and Permits	795,568	1,237,039	1,504,015	1,420,328	14.82%
Fines, Forfeitures and Penalties	27,600	29,056	24,496	26,056	-10.32%
Use of Money and Property	206,469	150,280	96,201	92,529	-38.43%
Intergovernmental Revenues	6,460	123,311	123,311	-	-100.00%
Charges for Services	346,963	633,601	610,446	297,249	-53.09%
Other Revenue	61,094	17,594	36,830	10,000	-43.16%
SUBTOTAL GENERAL FUND RESOURCES	6,839,105	7,766,276	8,057,663	7,673,174	-1.20%
Transfers In	111,917	797,584	797,584	441,804	
TOTAL GENERAL FUND RESOURCES	\$ 6,951,022	\$ 8,563,860	\$ 8,855,247	\$ 8,114,979	

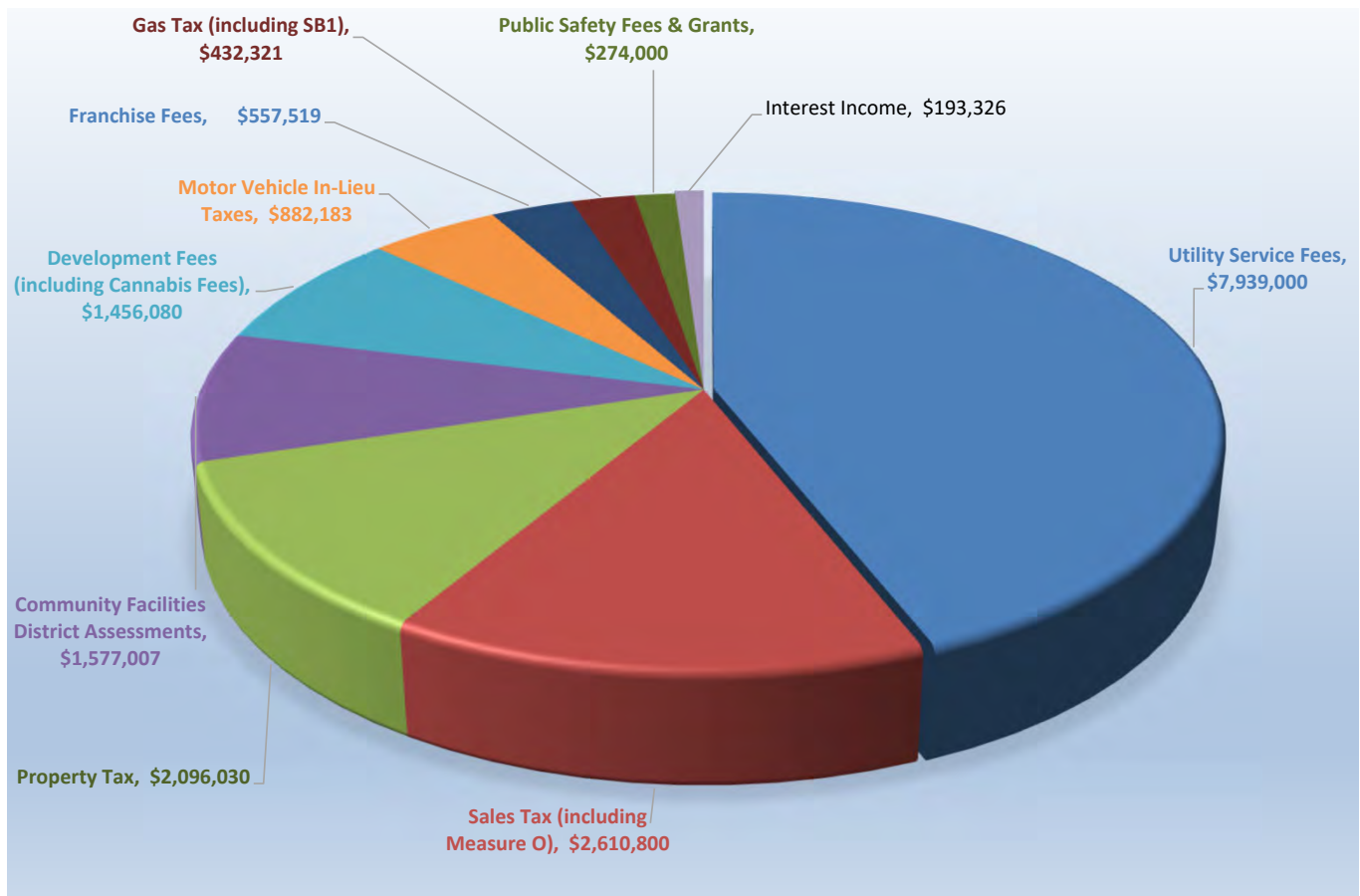
Annual Percentage Change 27.39% -5.24%



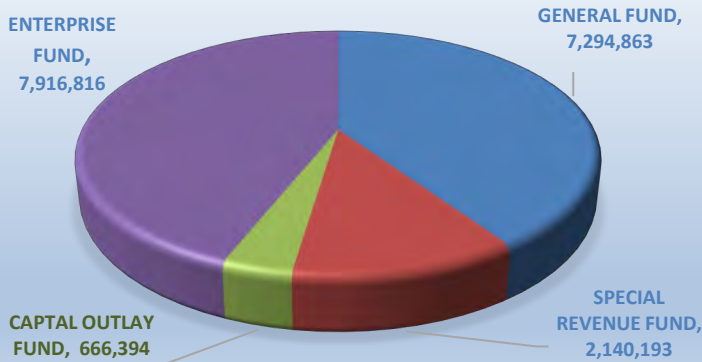
MAJOR RECURRING REVENUE SOURCES

The City of Rio Vista relies on several major ongoing revenue sources for its annual budget. The most significant of these revenue sources, based on the percentage of the total revenue budget, are: 1) Utility Service Fees; 2) Sales and Use Tax (including Measure O); 3) Property Taxes; 4) Community Facilities District Assessments; 5) Development Fees (including Cannabis Fees); 6) Motor Vehicle In-Lieu Taxes; 7) Franchise Fees; 8) Gas Tax (including SB1); 9) Public Safety Fees & Grants, and 10) Interest Income.

Major Recurring Revenue Sources	FY 19/20 Audited	% of Revenue	FY 20/21 Projected	% of Revenue	FY21/22 Budget	% of Total Revenue
Utility Service Fees	\$ 8,012,774	38.44%	\$ 7,814,808	31.11%	\$ 7,939,000	34.07%
Sales Tax (including Measure O)	\$ 2,309,181	11.08%	\$ 2,414,200	9.61%	\$ 2,610,800	11.20%
Property Tax	\$ 1,893,283	9.08%	\$ 1,996,179	7.95%	\$ 2,096,030	8.99%
Community Facilities District Assessments	\$ 1,429,580	6.86%	\$ 1,530,570	6.09%	\$ 1,577,007	6.77%
Development Fees (including Cannabis Fees)	\$ 1,558,949	7.48%	\$ 1,745,417	6.95%	\$ 1,456,080	6.25%
Motor Vehicle In-Lieu Taxes	\$ 823,323	3.95%	\$ 883,070	3.52%	\$ 882,183	3.79%
Franchise Fees	\$ 561,492	2.69%	\$ 554,338	2.21%	\$ 557,519	2.39%
Gas Tax (including SB1)	\$ 385,316	1.85%	\$ 394,187	1.57%	\$ 432,321	1.86%
Public Safety Fees & Grants	\$ 308,786	1.48%	\$ 587,385	2.34%	\$ 274,000	1.18%
Interest Income	\$ 455,988	2.19%	\$ 197,095	0.78%	\$ 193,326	0.83%
Total Major Recurring Revenues	\$ 17,738,674	85.10%	\$ 18,117,248	72.12%	\$ 18,018,266	77.32%



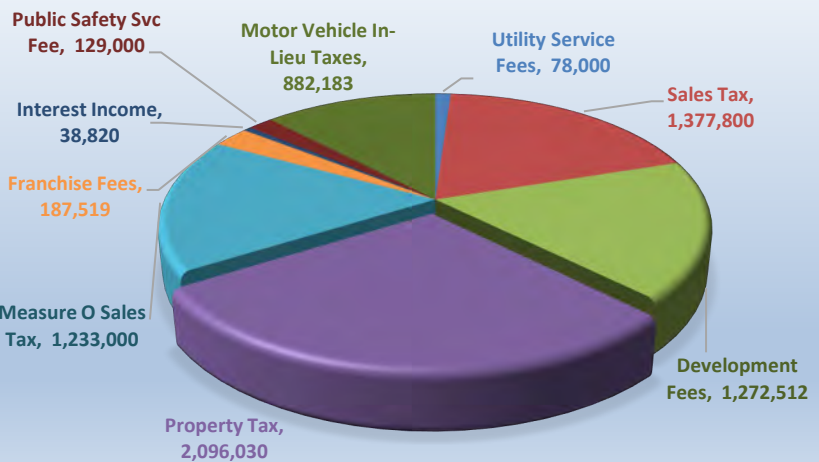
MAJOR RECURRING REVENUES BY FUND TYPE



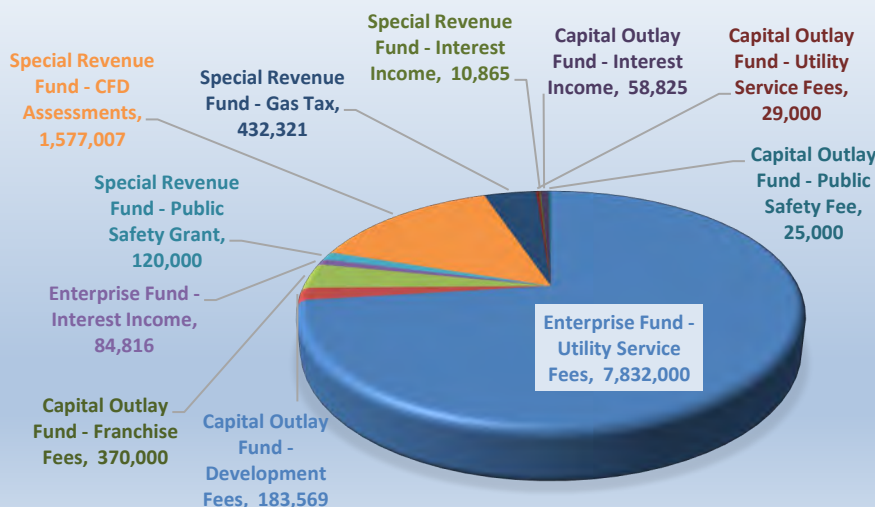
Among major recurring revenues, \$7,916,816, 44% of total major recurring revenues are from Enterprise Funds, \$7,294,863, 40% of total major recurring revenues are from General Funds, \$2,140,193, 12% of total major recurring revenues are from Special Revenue Funds, and \$666,394, 4% of total major recurring revenues are from Capital Outlay Funds.

Of \$18,018,266 major recurring revenues, \$7,294,863 are from General Funds, including (1) Property Taxes; (2) Development Fees (including Cannabis Fees), (3) Sales and Use Taxes; (4) Measure O Sales Taxes, (5) Motor Vehicle In-Lieu Taxes; (6) Franchise Fees; (7) Interest Income; (8) Utility Services Fees, and (9) Public Safety Service Fees.

MAJOR RECURRING REVENUES-GENERAL FUND



MAJOR RECURRING REVENUES-OTHER FUNDS



Of \$18,018,266 major recurring revenues, \$10,723,403 are from Non-General Funds, including: (1) Utility Service Fees; (2) Development Impact Fees; (3) CFD Assessments; (4) Gas Tax and SB1; (5) Franchise Fees; (6) Interest Income; and (7) Public Safety Fees.

Utility Services Fees

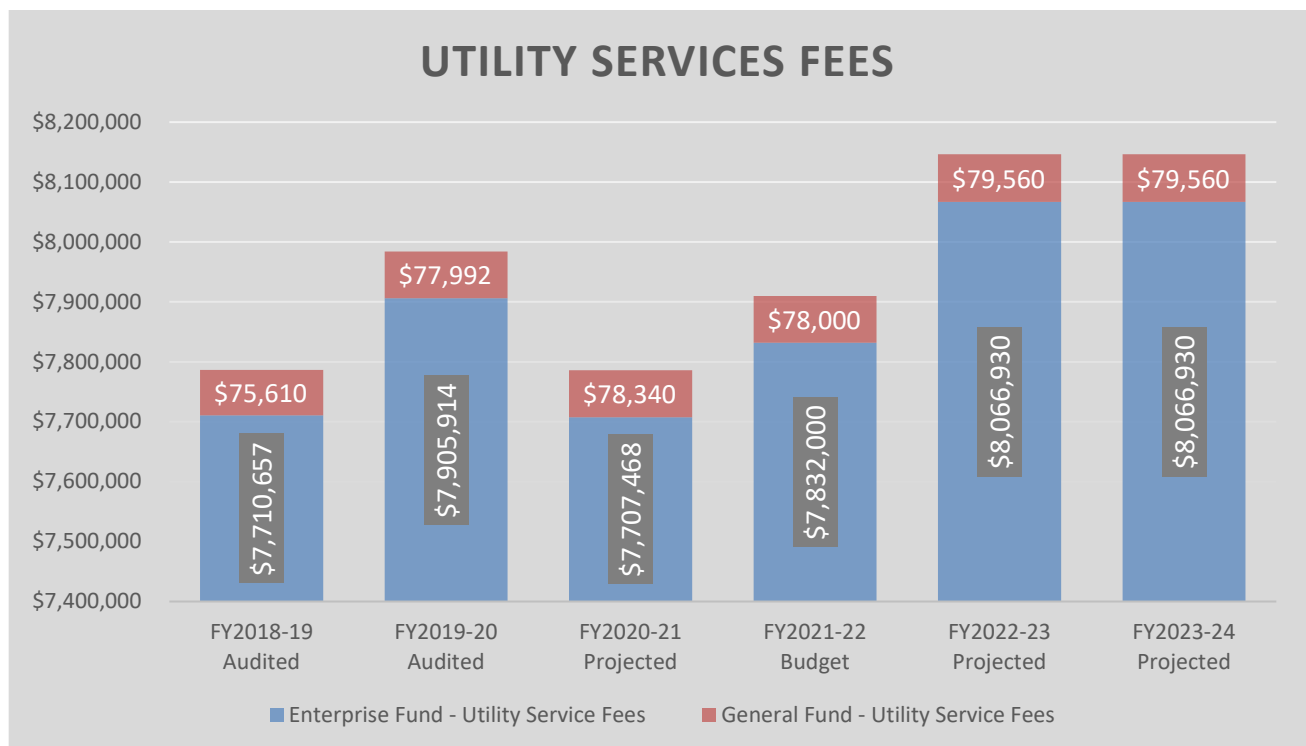
The City of Rio Vista provides water and sewer services for both residential and commercial customers within the city’s limits.

The coronavirus pandemic effectively shut down most of the country and the businesses in the City of Rio Vista. Based on the utility revenues recorded in the last three quarters, the projected receipts in FY 2020-21 are 2.48% lower than prior year. As quickly as the shutdown occurred, reopening businesses will have to be at a more gradual pace. To be conservative, the projection in FY 2021-22 is lower than the actual receipts in FY 2019-20 as the City expects a slow recovery for local businesses.

In the General Fund, the City imposes a Utility Users Tax on all residential and commercial utility bills for properties within the city. The projected revenue in the General Fund is \$78,000 in FY 2021-22, \$79,560 in FY 2022-23, and \$79,560 in FY 2023-24. Those increases are based on the assumption of an average of 2% increase in population for the new homes built within the city limits.

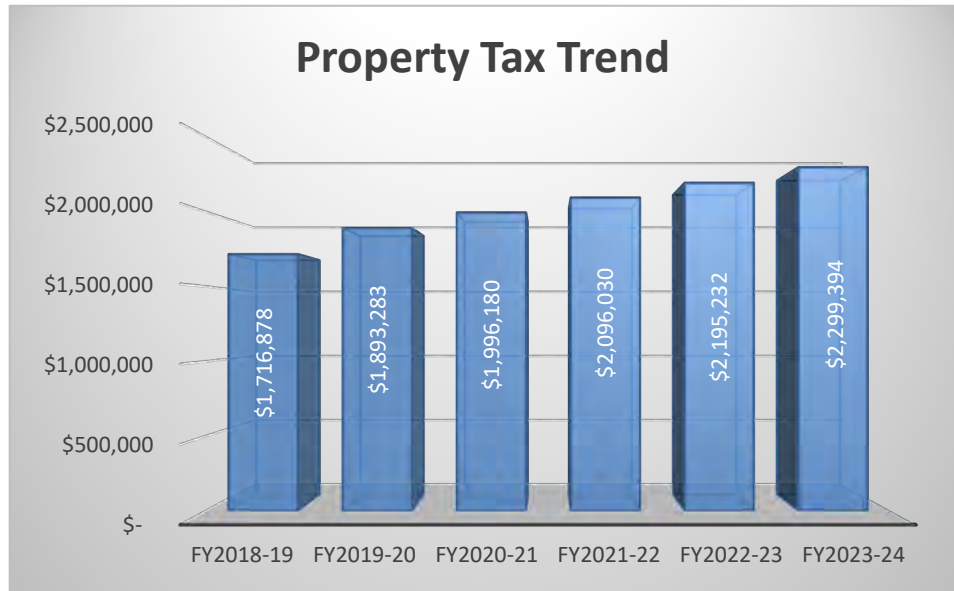
In the Enterprise Funds, the projected revenue is \$7,832,000 in FY 2021-22, \$8,066,930 in FY 2022-23, and \$8,066,930 in FY 2023-24. In October 2020, the City completed phase II of the water meter project, which installed water meters for its water users, converted flat rate water billing to metered unit-based billing. There is no indication the water or sewer rates will increase in the FY 2021-22. The increases are based on the assumption of an average of 2% increase in population of new user sign up for new homes built within the city limits and the actual usage being billed after the water meter installations.

The City is projecting 50 new homes to be built in FY 2021-22 and 100 new homes in both FY 2022-23 and FY 2023-24.



Property Tax

Pursuant to Proposition 13, passed by California voters in 1978, countywide property taxes are set at 1% of assessed value. Upon change of ownership, the assessed value of a property is reset to the current market value (sales price). The City receives approximately 17% of the 1% countywide property tax collected in the City. Property taxes are the major source of revenue



to the City's General Fund, representing approximately \$2 million, 7.95% of the total citywide major recurring revenues in FY2020-21 projection.

Property taxes are collected on both secured (real property) and unsecured property (such as boats). If a property changes ownership in the middle of a tax year, the reassessment appears on the tax rolls the following year. However, the property is reassessed for a pro-rata portion of the year of sale, and an additional or "supplemental tax" is applied in that year. The supplemental tax is allocated among all cities on a countywide basis. There are often delays in the processing of reassessments, so the collection of taxes through supplemental assessments can span more than one year, causing annual fluctuations in this revenue category.

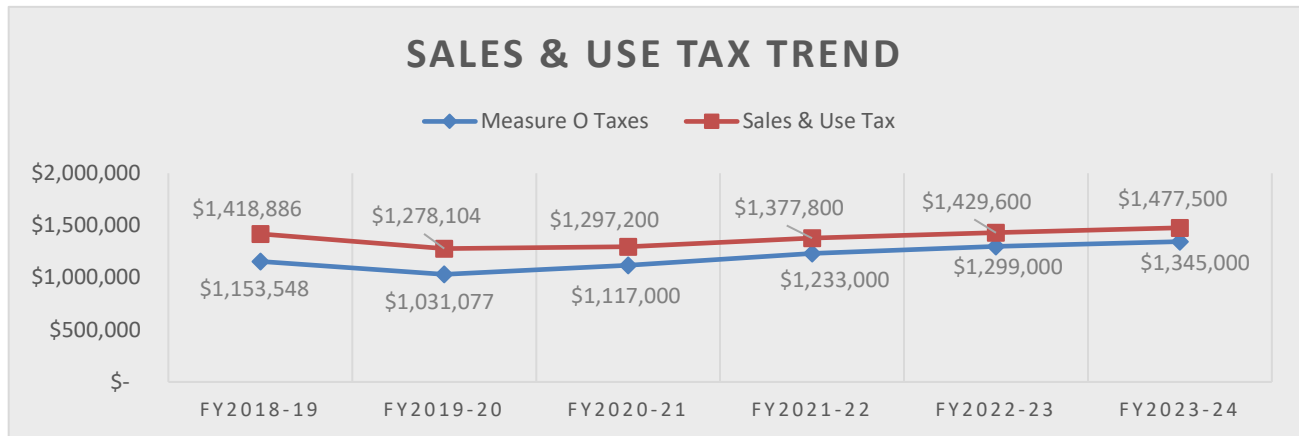
Staff has reviewed property tax revenues from the past three years and taking into account the following: a.) resale activity b.) pricing and property owner tax appeals and adjustments by the County c.) new construction and d.) Proposition 13's annual inflation adjustment. The collection of secured property taxes is expected to increase by approximately 5%, and no change for unsecured property tax and other property taxes for FY 2021-22. Secured property taxes is projected to increase by 5% in FY 2022-23 and FY 2023-24 based on the recent activities in new home constructions and housing market.

Property Tax revenues for FY 2021-22 are based on assessed values that were enrolled on January 1, 2021, which reflect the activities in 2020, the pandemic year. The projected increase of 5% is estimated based on the 2% annual adjustment on accessed values, and the assumption that the housing market was active while the interest rates were record lows in 2020. The historical data of the receipts from real property transfer taxes supports the assumption that consumers were active in buying and selling houses during the pandemic. The assessed values are expected to step up to the market value on the date of sales, and the allocation of property taxes would reflect this adjustment.

Sales and Use Tax (Not Including Measure O)

The City is projecting approximately \$1.38 million sales and use taxes in FY 2021-22. The sales tax rate in Rio Vista is 8.125%. For every dollar spent on taxable goods in the City, sales tax revenue is distributed as follows: 6% State of California, 0.25% Solano County, 0.125% City Public Safety Proposition 173, 1% City General Fund, and 0.75% Local Transactions and Use Taxes – Measure O.

Staff works with a sales tax consultant in projecting sales and use tax revenue, taking into account the following: a.) Real Gross Domestic Project (GDP); b.) Unemployment (California and US); c.) Historical Holiday Retail Sales; d.) Historical Sales and Use tax Collected; 5) Performance of Local Top 25 Sales and Use Tax Contributors. The collection of Sales and Use Tax is expected to increase by approximately 6.21% for FY 2021-22 from FY 2020-21. When the pandemic hit in last year March, sales tax impacts were unknown. Unlike anything we have experienced, we have never closed the economy before. After reviewing the changes in estimates provided by MuniServices throughout the FY 2020-21, the overall decrease was about 9% before the pandemic hit, which was less than the expected 10 to 15%. The City continues to expect an increase in sales and use tax revenues by 3.8% in FY 2022-23 and 3.3% in FY 2023-24, based on the foreseeing sales of the 6 new cannabis dispensaries and increasing population through the new home building activities within the city limits to bring more purchase power.



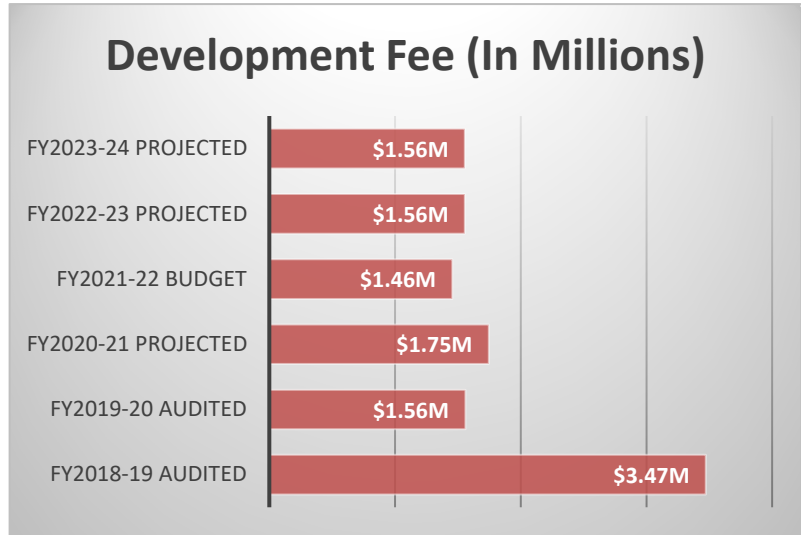
Sales and Use Tax- Local Measure O

In June 21, 2016, the City passed the Ordinance No. 008-2016 extending the existing Measure O local 0.75% sales and use tax until March 31, 2022. The City Council further declared and determined, as a result of the election in November 2020, the majority voted in favor of the measure to continue for an additional five years until March 31, 2027. The Measure O Sales and Use Tax is projected at \$1,233,000, which is representing approximately 17% of the major General Fund recurring revenue.

Measure O tax revenue is projecting to increase by 10.38% in FY 2021-22 from the projected receipt in FY 2020-21. Due to the pandemic and shelter-in-place order, consumer shopping online has increased significantly across many different categories, including essential items or groceries. This change improves the revenue stream from Measure O. The trend shows the projection for local retail and Measure O sales taxes are getting closer and closer, which reflects the new normal for consumers in buying online.

Development Fees (Including Cannabis Fees)

Development fees cover the cost of inspection; plan retention and review; record keeping; materials investigation; special inspection management; overhead of the Building and Planning Divisions and cannabis facilities and development. The largest sources of development revenue are building permits, building plan checking fees, and planning application fees. The current projection for FY 2020-21 shows a total of 32 permits to be issued by year end. The projected revenue for FY 2021-22 of \$1.46 million is based on the issuance of an estimated 50 new single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits. FY 2022-23 and FY 2023-24 revenues are based on the issuance of an estimated 100 new single-Family dwelling permits, 100 building modification permits, and 10 commercial alternations permits.

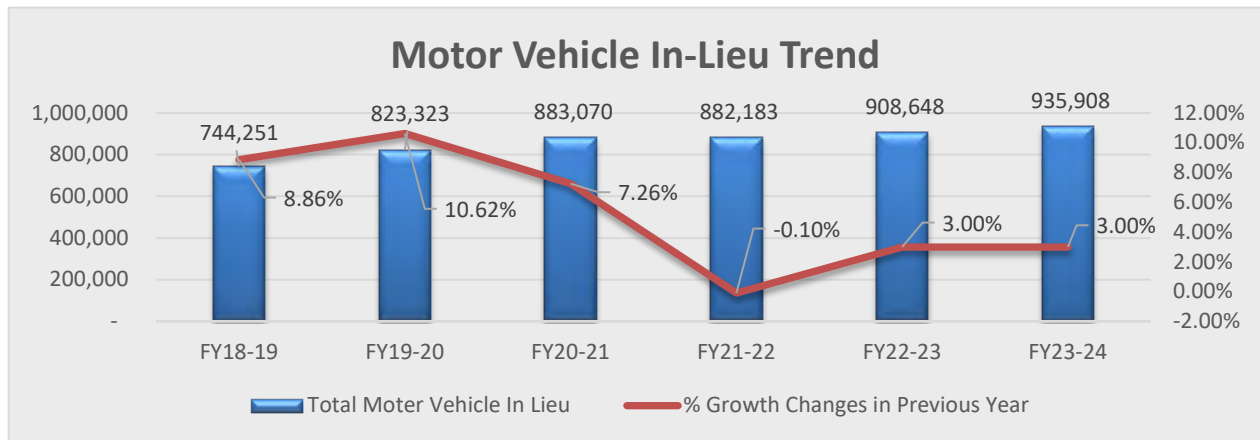


The City’s new home development revenues are projected based on the number of single-family dwelling permits estimated to be issued in the budget period, in addition to estimated revenues from all other permits and services related to development.

In June 2017, the first cannabis business, Rio Vista Farms, LLC started its operation. This is a new source of revenues that the City is expecting to grow in the coming years as the other dispensaries open. Each developer is required to make an annual payment per square footage of the building area in addition to the quarterly payments calculated based on the reporting gross receipts from operations. The rate of fees is determined in the Development Agreement, and it varies among developers. The rate of the annual payment is ranging from one dollar to three dollars per square-foot, and the quarterly payments is ranging from 1% to 4% of Developer’s gross receipts. The City recorded a total revenue of \$378,346 from cannabis fees in FY2019-20, and a projected revenue of \$797,654 in FY2020-21. In Fall 2020, 6 new cannabis businesses opened and in operations. Total estimated revenues in FY2021-22 are \$791,530, in which \$81,530 for facilities, and \$710,000 for developer gross receipts. This projection is a conservative estimate due to the uncertainties concerning about growing market of cannabis businesses throughout California. The projected revenue remains the same for FY2022-23 and FY2023-24. Adjustments will be made during the mid-year as the new businesses are in operation after a year.

Motor Vehicle In-Lieu Tax

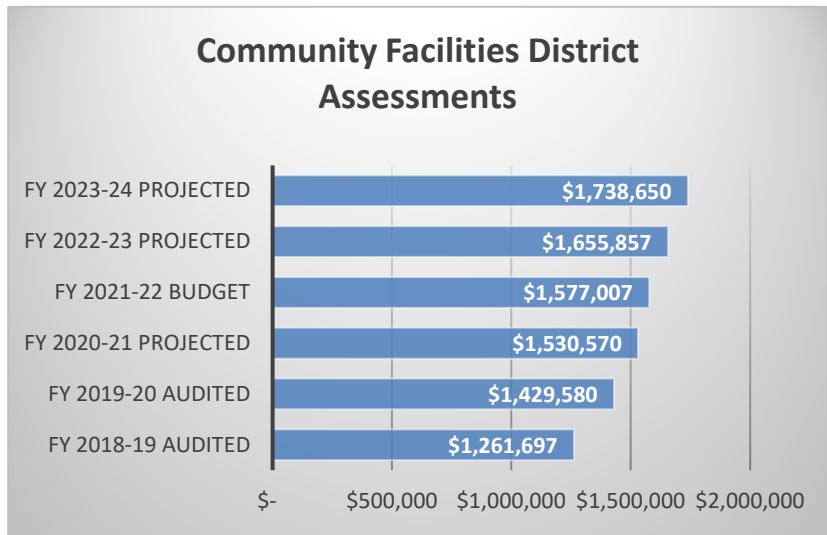
The Motor Vehicle License Fee (VLF) is a statewide tax on the ownership of registered vehicles in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the State Legislature controls the tax rate and the allocation among local governments. In 2004, the Legislature permanently reduced the VLF tax rate and eliminated State general fund backfill to cities and counties. Instead, cities and counties now receive additional property tax revenues in lieu of VLF. These funds are classified as property taxes. Their growth going forward is tied to the change in the City's assessed value growth and therefore is projected to change at a similar to that for secured property taxes. From most recent FY 2020-21 VLF Growth Calculation from the Solano County, dated October 8, 2020, the City of Rio Vista is projecting a 7.34% increase from FY 2019-20 in assessed valuation. The budget for FY 2021-22 remains the same as the amount received in FY2020-21 for a total of \$875,745 with a small reduction for the catch-up amount due to the uncertainty of the impact on the pandemic. For FY 2022-23 and FY 2023-24, the City is expecting a 3% growth rate in the assessed valuation based on the average in previous years.



Community Facilities District Assessments

The City uses a Special Revenue Fund to account for special benefit assessments levied on property owners to be used for mainly public safety services, purchase safety related equipment, and maintenance and operation at the Liberty Community. This revenue source has grown in line with the increasing development over the past several years. In January 2018, the City Council approved the establishment of the Community Facilities District No. 2018-1 - Liberty Community. There is an operation and maintenance special assessments levied on property owners in the liberty community to fund the costs of services for maintenance and repair in landscaping, signage and lighting of streets, roads, sidewalks, curbs, gutters, parks, parkways, recreation facilities, water tower decorative feature, and open space. In FY 2020-21, the projected allocation from property taxes for Public Safety Services is \$928,740 and Liberty Community Maintenance is \$601,829.

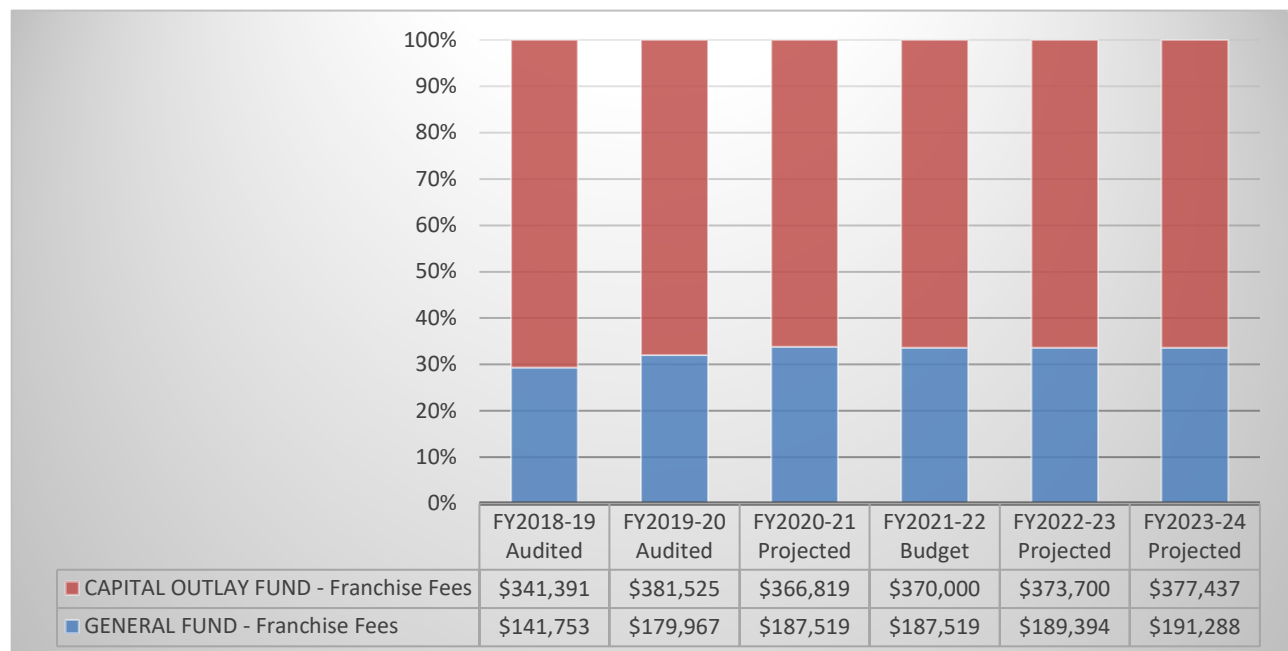
Budgeted growth in this revenue source is driven by new development in the City, plus an annual 2% inflation increase in the existing assessment amounts. Projected new development includes 50 single-family residential permits projected to be issued in FY 2021-22 and 100 single-family residential permits in both FY 2022-23 and FY 2023-24. As the businesses start reopening in June 2021 and unemployment rate begins to drop, the City projects a 3% increase in FY 2021-22 and 5% for subsequent years.



Franchise Fees

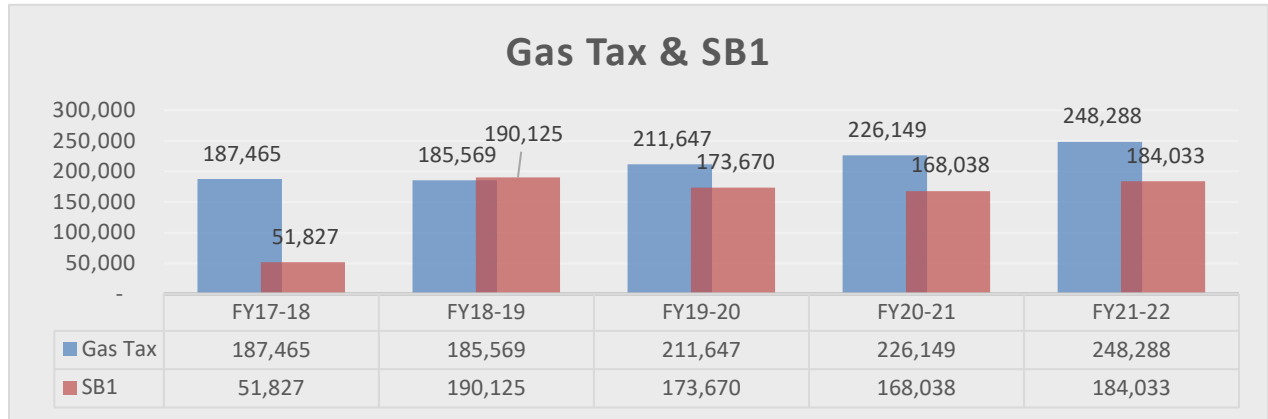
The City has Franchise agreements with several utility companies. Those companies pay the City a Franchise fee based on the percentage of their revenue earned within the City Limits. In the General Fund, the City collects Franchise Fees from PG&E and Comcast; and in the Capital Outlay Fund, the City collects Franchise fee from Rio Vista Sanitation.

Staff projects a 1% annual increase in the franchise fees from the General Fund and from the Capital Outlay Fund based on the projected increase in population. The total projected revenues from both funds are \$557,519 in FY 2021-22, \$563,094 in FY 2022-23 and \$568,725 in FY 2023-24.



Gas Tax

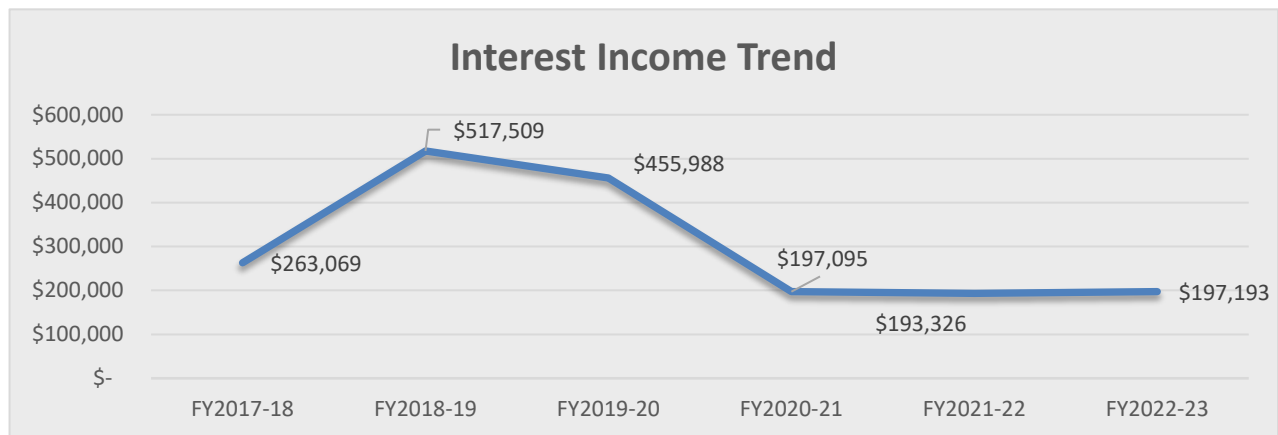
The State of California imposes a tax on motor vehicle and aircraft fuel, with a portion of these funds being allocated to cities to help fund street improvements and maintenance. These funds are commonly referred to as “Gas Tax” revenues. The City categorizes Gas Tax revenues as a Special Revenue Fund to support street maintenance.



City and county allocation estimates of Highway Users Tax Account (HUTA) and Road Maintenance and Rehabilitation Account (RMRA) funds are based on California Department of Finance estimates released with the Governor's May Revision to his proposed budget released on May 14, 2021. The projected increase in revenue for FY 2021-22 is 9.79% for HUTA and 9.52% for RMRA from FY 2020-21.

Interest Income

The City reviews its cash balance semi-annually and reinvests all its idle cash in accordance with the City's formal investment policy. The City's interest income has been reduced significantly by 57% from FY 2019-20 to FY 2020-21 due to the record low interest rate during the COVID-19 pandemic. Based on the estimated average cash balances, interest income/return on investments is projected to be approximately \$193,326 in FY 2021-22 and \$197,193 in FY 2022-23. As the economy continues to improve, the City forecasts the average interest rates will rise in 2022. The minimal increase is estimated based on the significant amount of one-time Capital Outlay and Improvement Projects budgeted in FY 2021-22, which decreases the cash balances.

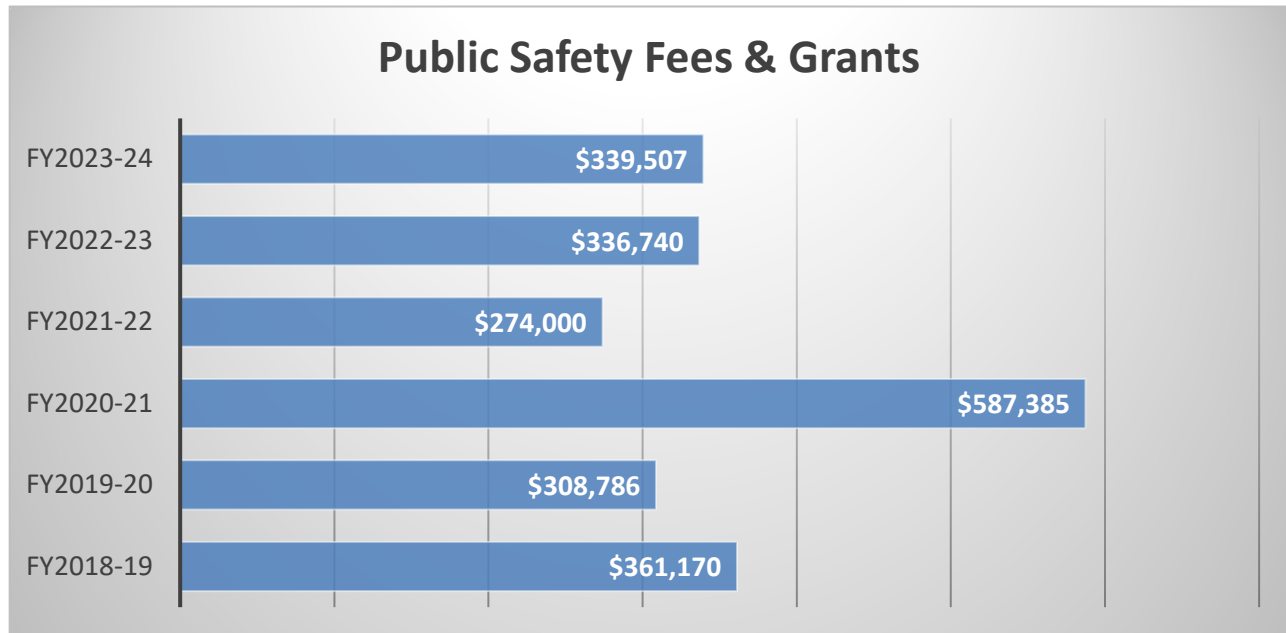


Public Safety Fees & Grants

The public safety services provided by the City are subsidized by other sources of revenues, including charges of services for live scan, fire inspections, and others, Citizens Option for Public Safety (COPS) supplemental law enforcement services funds, expenses reimbursement through Peace Officer Standards and Training (POST) and Justice Assistance Grant (JAG) Program, and services agreement with Delta Fire Protection District.

COPS program funds, exclusively to fund front line municipal police services, are allocated to the Cities on a population basis with a minimum allocation of \$100,000 per annum. The City is contracted with the Delta Fire Districts (District) to provide all fire prevention services, emergency medical responses and rescue services, hazardous material emergency response services, and any other services relating to the protection of lives and property. The District agrees to compensate the City by the annual payment amount of at least \$100,000 plus an additional \$25,000 for vehicle replacement fund.

The City is projecting an increase of \$60,000 additional funding from Delta Fire Districts in FY 2022-23 to subsidize the three fire engineer positions added in FY 2020-21. The significant increase of revenue in FY 2020-21 was due to the one-time repayment of \$298,453 from the District per contractual obligation. An approximate 1% increase in FY2021-22, FY 2022-23, and FY 2023-24 for charges of services based on the increase in population and the number of new businesses at the Business Parks.



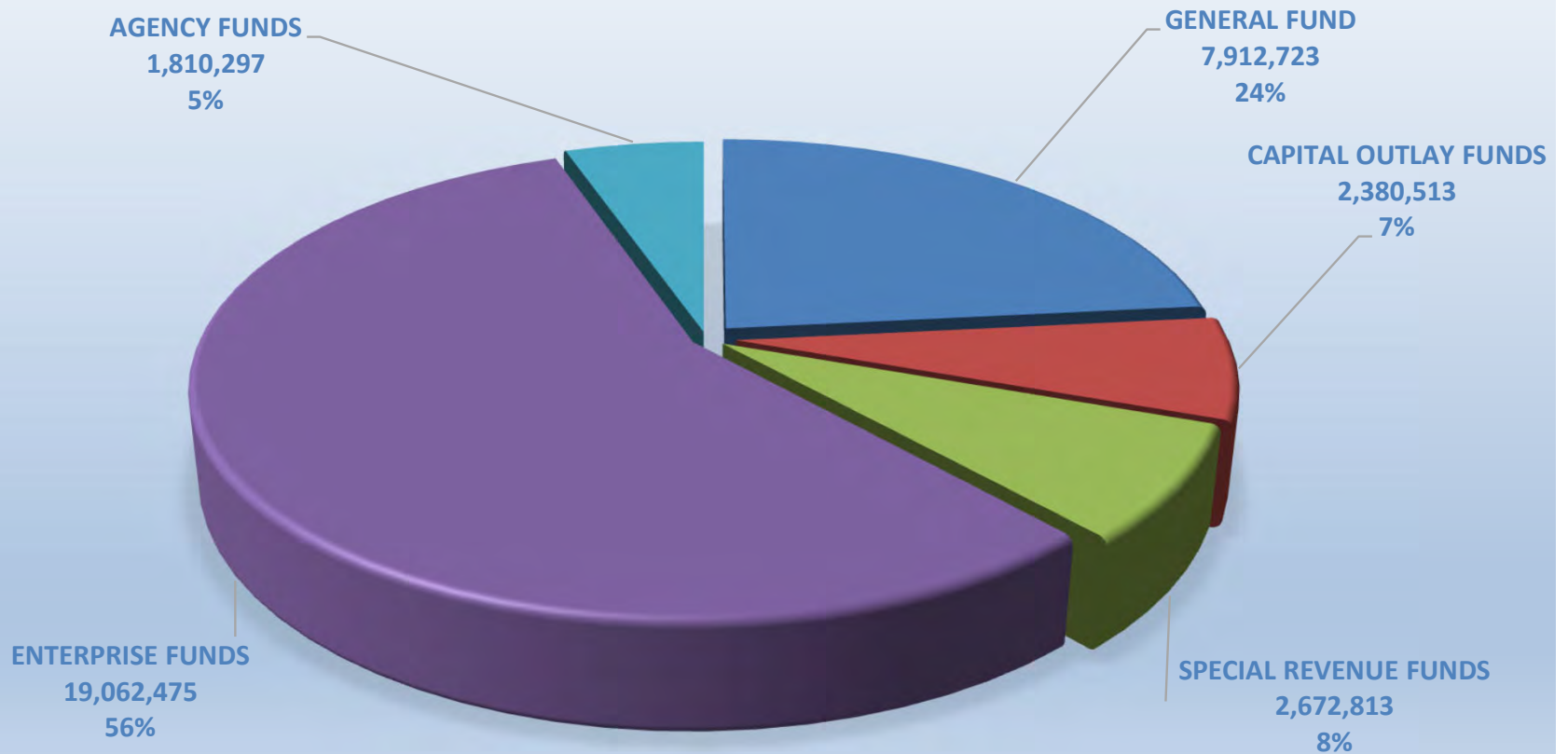


Expenditures



CITYWIDE EXPENDITURES BY FUND TYPE

\$33,838,821



CITYWIDE EXPENDITURE SUMMARY BY FUND

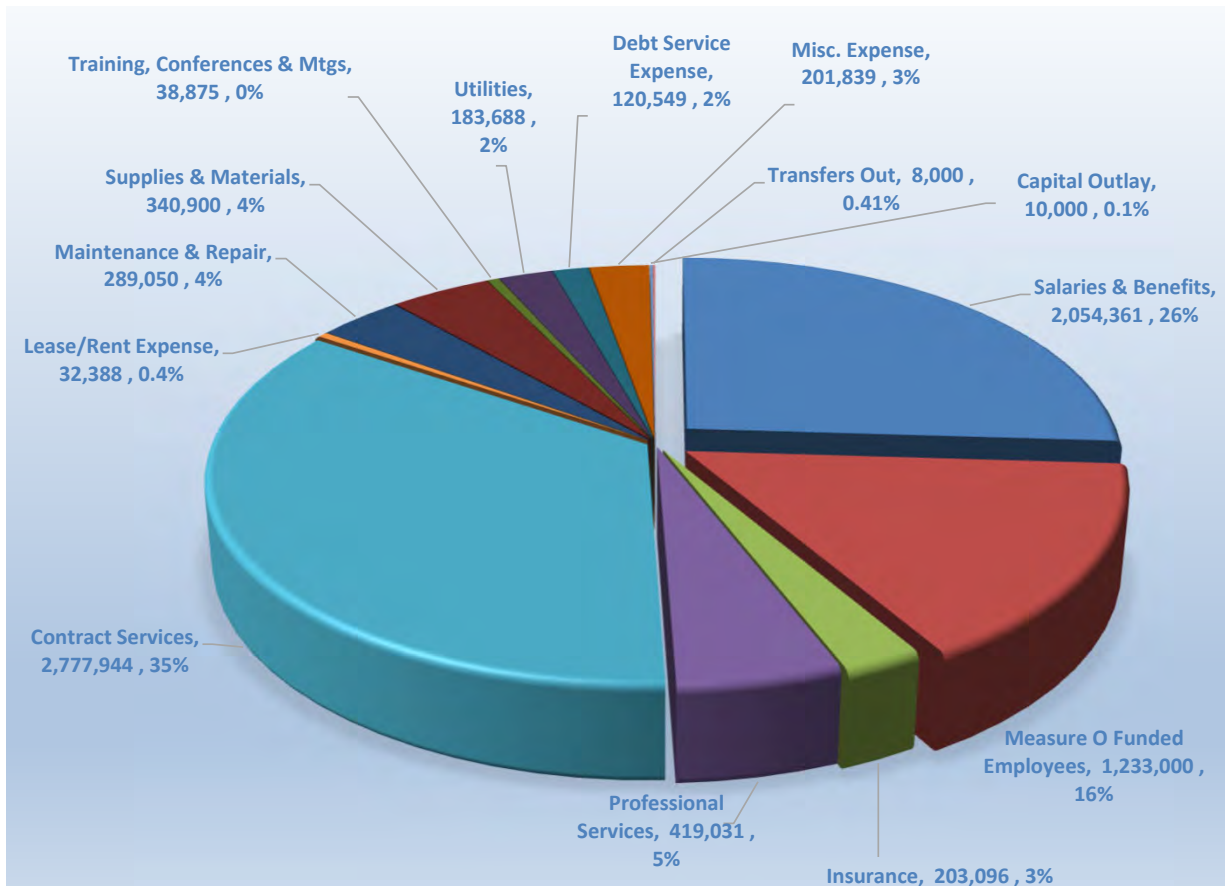
Fund No.	Fund Name	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
GENERAL FUND						
002	Measure O	\$ 1,031,077	\$ 1,072,002	\$ 1,117,000	\$ 1,233,000	15.02%
010	General Fund	5,824,783	7,116,187	6,923,896	6,654,389	-6.49%
	Subtotal General Fund	6,855,860	8,188,189	8,040,897	7,887,389	-3.67%
022	General Plan	-	20,000	-	5,264	-73.68%
052	Transient Occupancy Tax	38,627	35,000	35,000	20,070	-42.66%
	Total General Fund per Audit Report	6,894,487	8,243,189	8,075,897	7,912,723	-4.01%
CAPITAL OUTLAY FUNDS						
012	Vehicle Replacement	232,066	208,024	128,024	208,024	0.00%
050	Storm Drain	99,607	35,618	25,618	36,722	3.10%
051	Capital Projects	1,178,693	4,363,751	3,257,701	913,999	-79.05%
053	Roadway Impact	299	-	1,122	400,000	-
054	Parks and Recreation	276,740	917,687	712,232	161,299	-82.42%
056	Municipal Improvements	106,678	385,079	174,067	120,550	-68.69%
060	Hazardous Waste	70,555	138,795	138,795	143,548	3.42%
065	Landfill Closure	64,324	374,922	374,922	375,649	0.19%
076	Army Base	9,586	13,609	13,609	20,724	52.28%
	Total Capital Outlay Funds	2,038,548	6,437,484	4,826,089	2,380,513	-63.02%
DEBT SERVICE FUND						
040	Firehouse Bonds	-	-	-	-	-
	Total Debt Service Fund	-	-	-	-	-
SPECIAL REVENUE FUNDS						
017	Law Enforcement Grant	172,679	180,000	180,000	180,000	0.00%
019	ATOD Grant	58,277	61,970	61,970	57,477	-7.25%
025	Gas Tax	289,999	662,114	409,956	860,910	30.02%
031	Developers Revolving	4,327	51,000	21,000	31,000	-39.22%
038	Personnel Services District - Fire	411,986	485,549	409,295	504,271	3.86%
039	Personnel Services District - Police	501,817	509,616	466,516	567,462	11.35%
055	Liberty Main & Operation Svc District	81,438	465,328	465,328	471,693	1.37%
091	Street Projects	81,848	140,000	140,000	-	-100.00%
	Total Special Revenue Funds	1,602,371	2,555,577	2,154,065	2,672,813	4.59%
ENTERPRISE FUNDS						
032	Transit	512,768	683,365	552,865	848,096	24.11%
075	Business Park	122,952	1,962,132	1,952,780	104,212	-94.69%
080	Water System	3,499,041	6,319,860	3,873,596	5,043,007	-20.20%
081	Water Project - Capital Outlay	1,277,757	3,111,111	869,847	2,000,000	-35.71%
082	Water Fixed Assets	-	-	-	-	-
084	Airport	252,724	1,249,129	350,154	1,158,198	-7.28%
085	Beach Facility	2,267,079	3,837,769	2,947,965	4,787,891	24.76%
086	NW Facility	2,346,026	3,434,259	3,292,003	2,541,070	-26.01%
087	NW Sewer Project - Capital Outlay	-	1,678,778	1,568,785	330,000	-80.34%
088	Beach Sewer Project - Capital Outlay	718,677	1,125,000	235,196	2,250,000	100.00%
	Total Enterprise Funds	10,997,024	23,401,402	15,643,192	19,062,475	-18.54%

CITYWIDE EXPENDITURE SUMMARY BY FUND

Fund No.	Fund Name	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
AGENCY FUNDS						
041	Community Facilities District 2006-1	492,438	519,803	519,803	525,355	1.07%
042	Riverview Point Assessment District	150,200	152,107	152,399	152,190	0.05%
044	Riverwalk CFD	-	12,000	-	12,000	0.00%
049	Community Facilities District 2004-1	285,751	304,470	304,470	310,490	1.98%
095	Liberty CFD	736,589	809,940	809,940	810,262	0.04%
	Total Agency Funds	<u>1,664,978</u>	<u>1,798,319</u>	<u>1,786,611</u>	<u>1,810,297</u>	<u>0.67%</u>
	TOTAL FUNDS	<u>\$ 23,197,409</u>	<u>\$ 42,435,972</u>	<u>\$ 32,485,854</u>	<u>\$ 33,838,821</u>	<u>-20.26%</u>

GENERAL FUND EXPENDITURE BY CATEGORY

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Expenditures					
Salaries & Benefits	\$ 2,633,698	\$ 2,207,810	\$ 2,311,398	\$ 2,054,361	-6.95%
Measure O Funded Employees	1,031,077	1,072,002	1,117,000	1,233,000	15.02%
Insurance	203,713	207,563	204,563	203,096	-2.15%
Professional Services	492,863	399,376	344,668	419,031	4.92%
Contract Services	1,508,695	2,941,375	2,865,708	2,777,944	-5.56%
Lease/Rent Expense	40,117	32,388	32,388	32,388	0.00%
Maintenance & Repair	272,372	349,810	291,531	289,050	-17.37%
Supplies & Materials	252,334	393,694	331,548	340,900	-13.41%
Training, Conferences & Mtgs	24,437	31,675	19,200	38,875	22.73%
Utilities	186,540	180,152	184,200	183,688	1.96%
Debt Service Expense	68,917	124,238	124,238	120,549	-2.97%
Misc. Expense	171,724	191,673	173,019	201,839	5.30%
SUBTOTAL GENERAL FUND OPERATIONS	6,886,487	8,131,756	7,999,463	7,894,723	-2.91%
Capital Outlay	-	68,077	58,077	10,000	-85.31%
TOTAL USE OF RESOURCES	6,886,487	8,199,833	8,057,540	7,904,723	-3.60%
Transfers Out	8,000	43,356	18,357	8,000	-81.55%
TOTAL GENERAL FUND EXPENDITURES	\$ 6,894,487	\$ 8,243,189	\$ 8,075,897	\$ 7,912,723	
Annual Percentage Change			17.14%	-4.01%	



GENERAL FUND EXPENDITURE BY FUNCTION

	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted	Budget % Change
Measure O Funded Employees	\$ 1,031,077	\$ 1,072,002	\$ 1,117,000	\$ 1,233,000	15.02%
City Council	101,449	93,453	86,335	99,090	6.03%
City Manager	89,403	200,063	199,698	185,933	-7.06%
City Administration	336,482	354,304	257,475	329,829	-6.91%
Assistant City Manager/ City Clerk	160,370	208,099	178,928	218,662	5.08%
Finance	107,474	139,963	139,963	146,221	4.47%
Information Technology	121,132	172,194	160,519	153,074	-11.10%
Building Department	163,376	254,037	221,364	252,862	-0.46%
Planning	290,742	291,270	267,580	277,603	-4.69%
Code Enforcement	34,961	85,851	81,235	84,997	-0.99%
Economic Development	7,371	34,069	34,069	32,438	-4.79%
City Hall Bldg/Grounds	43,265	48,919	52,319	52,365	7.04%
Swimming Pool	87,399	107,771	71,653	117,126	8.68%
Youth Center	15,724	22,890	15,165	22,014	-3.82%
Corporation Yard	72,826	145,783	161,604	62,475	-57.15%
Senior Center	21,626	27,844	23,889	22,854	-17.92%
Parks	123,934	250,479	250,479	124,490	-50.30%
Street	125,061	129,123	129,123	124,895	-3.27%
Public Works Administration	33,077	29,264	29,264	20,715	-29.21%
Library	11,471	59,686	59,686	17,728	-70.30%
Fire	1,660,687	1,456,610	1,575,570	1,449,519	-0.49%
Police	2,187,301	2,904,223	2,863,438	2,812,398	-3.16%
Recreation	21,653	56,936	46,186	39,100	-31.33%
Transient Occupancy Tax	38,627	35,000	35,000	20,070	-42.66%
General Plan	-	20,000	-	5,264	-73.68%
Transfers Out	8,000	43,356	18,357	8,000	-81.55%
TOTAL GENERAL FUND EXPENDITURES	\$ 6,894,487	\$ 8,243,189	\$ 8,075,897	\$ 7,912,723	
Annual Percentage Change			17.14%	-4.01%	



Performance Budget

LEGISLATIVE ORGANIZATIONAL CHART



Ronald Kott
Mayor



David Hampton
Vice-Mayor



Rick Dolk
Council Member



Debra King
Council Member



Walt Stanish
Council Member

LEGISLATIVE

The Legislative Department is comprised of the members of the City Council, which is the policy-making body for the city, as well as the city’s Commissions and Committees. Implementation of City Council policy is accomplished through the adoption of ordinances, policies and resolutions, the approval of contracts and agreements and adoption of the city budget. The City Council is composed of a directly elected Mayor and four City Council members elected at-large. The City Council is also responsible for appointing members to City Commissions and Committees.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
General Fund				
City Council	\$ 101,449	\$ 93,453	\$ 86,335	\$ 99,090
Total	\$ 101,449	\$ 93,453	\$ 86,335	\$ 99,090
Annual Percentage Change			-15%	15%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 38,755	\$ 39,770	\$ 39,770	\$ 41,446
Supplies and Services	62,694	53,682	46,564	57,644
Total	\$ 101,449	\$ 93,453	\$ 86,335	\$ 99,090

SALARY AND BENEFIT CHANGES

Ordinance No. 005-2020, amending Section 2.04.020 of the Rio Vista Municipal Code relating to the compensation of the City Council, was adopted in January 2020. Commencing on December 1, 2020, the salaries of the members of the City Council are set at \$535 per month or a 4.9% increase from the rate approved in 2018.

SERVICES AND SUPPLIES

There is an increase of \$3,962 from the budget of FY 20-21 mainly due to the increase in funding share of operational costs for Solano Local Agency Formation Commission (LAFCO).

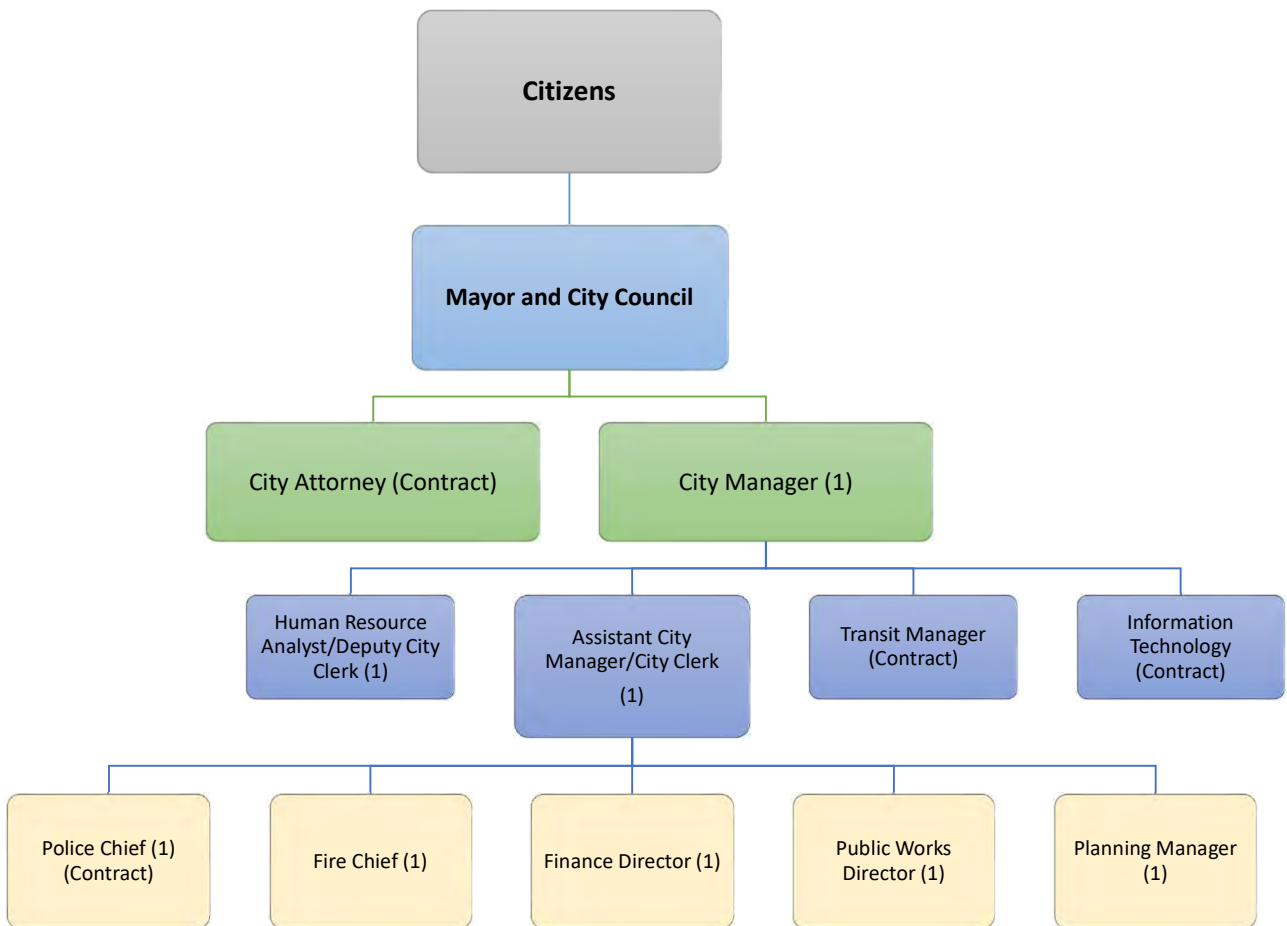
STRATEGIC PLAN

The City Council and staff are committed to providing exceptional municipal service to our citizens while ensuring the city grows in a safe, vibrant manner. Council and staff continue to work on the goals from the strategic planning session conducted. The following goals were discussed:

Goals and Initiatives

Goal 1.0: Improve Financial Viability	
Objective 1.1	The city will need to work with the Investment and Financial Review Committee to develop recommendations regarding the appropriate level of reserves. This would include reviewing and updating the city's investment policy and reviewing investment options for the city's cash balance.
Goal 2.0: Improve City Infrastructure	
Objective 1.1	The city has made significant water, wastewater and street infrastructure improvements throughout the downtown and older parts of town; however, more improvements need to be made. The City Council has approved the updated five-year Capital Improvement Plans (CIP) for water, wastewater, and for streets. Staff is working on a multi-year CIP for sidewalks that will need to be approved by Council.
Goal 3.0: Improve Organization of City Records and Documents	
Objective 1.1	A well-organized records and documentation process are important for operational efficiency and for transparency. The City has made great strides in organizing this area and will continue to make improvements by adopting a Records & Information Management (RIM) Governance Policy, posting of City Council, Planning Commission and all other Council-sanctioned board agendas, and public hearing notices on the website.
Goal 4.0: Improve Public Safety	
Objective 1.1	Police: The end of 2019 saw the department significantly drop, causing the City to contract law enforcement services with the Solano County Sheriff's Office. The City is currently contracting for 12 sworn positions that includes the Police Chief and two Sergeant positions. The department has also taken the lead in day-to-day code enforcement actions for the city.
Objective 1.2	Fire: The department has improved their city response times and its public services by responding with a minimum of two personnel for EMS type incidents and respond with a minimum of four personnel to Fire and Special Operations type incidents. The ratio of 90% of incidents has a travel time of five minutes and between a 60 and 80 second turnaround, depending on the type of incident. The department implemented area-wide training that includes offering training positions to surrounding agencies. The department has increased staffing to provide for four positions per shift and continues to dispatch teams to help fight fires throughout California (The city is reimbursed for these efforts).
Goal 5.0: Improve the Quality of Life for Rio Vista Residents	
Objective 1.1	The City will continue to provide opportunities to support recreation events such as the newly installed playground equipment in the park and the soon to be completed dog and skateboard parks. A new dock is being manufactured and scheduled for installation prior the 72nd Bass Fishing Derby, in October.
Goal 6.0: Enhance Economic Development and Attract New Business	
Objective 1.1	The City will partner with other organizations such as Rio Vision and the Chamber to support activities to promote tourism through special events, outdoor attractions and recreational opportunities.

CITY OF RIO VISTA ORGANIZATIONAL CHART
FISCAL YEAR 2021-2022



CITY MANAGER

The City of Rio Vista operates under the Council-Manager form of government. Under policy direction of the City Council, the City Manager serves as the Chief Administrative Officer of the City; assumes full responsibility for planning, administering, directing, overseeing and evaluating the day-to-day activities and operations of all city departments.

The City Manager directly manages the Human Resources, Information Technology, and Transit activities.

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund is increased by \$2,640 compared to the FY 2020-21 budget. This increase is mainly due to the costs of living adjustment for health insurance benefit. The overall salary and benefit are increased by \$2,020 per approved employment agreement.

AUTHORIZED POSITIONS

The City Manager’s office is staffed with a City Manager and a Human Resource Analyst/ Deputy City Clerk.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
General Fund				
City Manager	\$ 89,403	\$ 200,063	\$ 199,698	\$ 185,933
City Administration	336,482	354,304	257,475	329,829
Information Technology	121,132	172,194	160,519	153,074
Transient Occupancy Tax	38,627	35,000	35,000	20,070
Total	\$ 585,644	\$ 761,561	\$ 652,692	\$ 688,906

Annual Percentage Change 11% 6%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 20,866	\$ 217,125	\$ 217,984	\$ 219,765
Supplies and Services	564,778	544,436	434,707	469,141
Total	\$ 585,644	\$ 761,561	\$ 652,692	\$ 688,906

Goals and Initiatives

Goal 1.0: Key Department Goals	
Objective 1.1	Supported Business development throughout the city
Objective 1.2	Continued to develop business in the Business Park to bring in necessary revenues and create employment opportunities
Objective 1.3	Increased business license collection efforts
Objective 1.4	Reduced utility account aged amounts and ensured overdue accounts are placed on a lien list and filed with the County (Note: On April 2, 2020, Governor Newsom passed Executive Order N-42-20, which prohibits water systems from shutting off residential water service for non-payment of bills and prohibits the same for small businesses in the critical infrastructure sectors.)
Objective 1.5	Identified operational and best practices
Objective 1.6	Supported training opportunities for staff
Objective 1.7	Provided outstanding customer support
Objective 1.8	Updated business-related ordinances as needed to support the growth of new businesses and jobs
Objective 1.9	Provided orientation training to new Planning Commissioners
Objective 2.0	Updated plans and checklists to aid in the growth of new businesses and future development
Goal 2.0: Upgrade Information Technology	
Objective 1.1	Upgraded computers and servers throughout the city
Objective 1.2	Standardized computer operating systems

PRIOR YEAR ACCOMPLISHMENTS

- Improve Financial Viability: Although our financial audits have been “Unqualified”—the top rating given; staff continues to improve process as seen by this year’s budget format. Staff continues to tweak the budget format to add clarity and will continue to explore methods to better present information in a clear and understandable manner.
- Assisted the Finance Department to develop metrics to analyze past-due receivables.
- Online web portal for utility payments. Approximately 30% of customers have signed up.
- Improve City infrastructure
 - Continue to work with staff to develop a five-year Capital Improvement Plan (CIP). The CIP is a rolling document that will be updated annually to always provide a five-year forecast of needed infrastructure projects.
 - Continue to improve fire and police facilities.
 - Upgrading technology in all facilities.
- Improved Public Safety
 - Contracting with the Solano County Sheriff’s Department to provide law enforcement services
 - Tracking police and fire response times and call volume
 - Added a Battalion Chief position

TRANSIT

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Enterprise Funds				
Transit	\$ 512,768	\$ 683,365	\$ 552,865	\$ 848,096
Total	\$ 512,768	\$ 683,365	\$ 552,865	\$ 848,096
Annual Percentage Change			8%	53%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 22,437	\$ 26,520	\$ 26,520	\$ 27,326
Supplies and Services	470,331	514,345	514,345	678,270
Capital Outlay & Transfer Out	20,000	142,500	12,000	142,500
Total	\$ 512,768	\$ 683,365	\$ 552,865	\$ 848,096

Rio Vista Delta Breeze

FY 2020-21 BUDGET DESCRIPTION

- (1) **Mission** - The following are Rio Vista Delta Breeze transit system goals:
- **Service Goal**
 - Provide safe, reliable, and high-quality transportation
 - Evaluate, monitor, and improve transit services on an on-going basis
 - **Ridership Goal**
 - Retain and attract new ridership
 - **Customer Focus Goal**
 - Serve the transportation needs of the community
 - Undertake effective marketing, outreach, and public participation
 - **Financial/Cost Efficiency Goal**
 - Operate an efficient and effective system that maximizes service and minimizes cost impacts
 - **Community and Environment Goal**
 - Coordinate transit system development with community planning and development efforts and land-use policy
 - **Coordination Goal**
 - Coordinate local and intercity transit services

(2) Budget Summaries and Five-Year Forecast – Transit Capital Fund and forecast comments (includes Grants and capital expenditures).

The following table provides an overview of the Rio Vista Delta Breeze 5-year capital plan. The primary expenditures are for replacing the fleet of four transit buses, which have a useful life of approximately 5 years. Funds for the bus replacements are available from the Federal Transit Administration through competitive grants. These grants can fund from 80% to 100% of the cost of the bus, depending on the funding program. Rio Vista provides any necessary local matching funds from its Transportation Development Act (TDA) funds.

In addition to the fleet replacement, the capital plan includes limited expenditures for communication systems, tools, and other equipment. At this time, Rio Vista anticipates that these types of costs would be funded using TDA revenue. The Rio Vista Delta Breeze and the Public Works Department successfully collaborated on a grant from the Yolo Solano Air Quality Management District for a bus shelter that will be installed by Public Works at Front and Main Street.

Rio Vista Delta Breeze Capital Plan

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Capital Expense					
Capital - Vehicles	\$ 95,500	\$ 190,000	\$ -	\$ 101,600	\$ -
Capital: Bus Shelter	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Capital: Electrification	\$ -	\$ -	\$ 75,000	\$ -	\$ -
Capital - Radio System, Tools, Equipment	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Capital Expense	\$ 95,500	\$ 225,000	\$ 120,000	\$ 101,600	\$ -
Capital Revenue					
FTA Funding	\$ 75,000	\$ 128,208	\$ 94,802	\$ 81,280	\$ -
TDA	\$ 20,500	\$ 26,792	\$ 25,198	\$ 20,320	\$ -
STAF	\$ -	\$ -	\$ -	\$ -	\$ -
Air District Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Insurance / Other	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Total Revenue	\$ 95,500	\$ 225,000	\$ 120,000	\$ 101,600	\$ -

(3) Program Description

Rio Vista initiated public transit service in July 1980 under the Rio Vista Transit brand by providing demand responsive service on weekdays to the general public. In January 2006, Rio Vista Transit evolved into Rio

Vista Delta Breeze, which added deviated fixed-route service. In an effort to address low productivity and high operating costs, in January 2007, the City reduced the level of transit service to a modest “lifeline” operation while converting Route 51 (Rio Vista/Isleton City Circulator) to a general public, dial-a-ride service and eliminating the Rio Vista Vanpool program and the Delta Breeze Senior Shuttle.

There are two classifications of services that the Delta Breeze provides:

- Deviated Fixed Route (Routes 50 and 52) intended to provide direct service from Rio Vista communities to health and social services agencies within Fairfield California and to access the BART commuter rail system in Antioch, that also allows deviations with advanced request.
- General Dial-A-Ride service (Routes 51) that provides intra-city circulation within Rio Vista and Isleton.

Delta Breeze connects to several other transit operators at transit centers and stops throughout Solano and eastern Contra Costa County:

- Fairfield Transportation Center: FAST, SolTrans, and VINE
- Solano Town Center (in Fairfield): FAST, and SolTrans
- Suisun City Train Depot: VINE, FAST, Greyhound, SolTrans, and Amtrak Capitol Corridor
- Antioch: BART, County Connection, Tri Delta Transit Rio Vista

Delta Breeze is managed by the Transit Manager and operated by a transit contractor, Transportation Concepts.

OPERATIONS

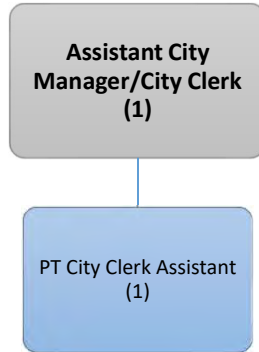
Month	Year	Passengers	Days of Service	Riders Per Day	Total Miles	Avg. Daily Miles
July	2020	422	22	19	4,994	227
August	2020	406	21	19	4,724	224
September	2020	439	21	21	4,727	225
October	2020	436	22	20	4,872	221
November	2020	355	19	19	4,242	223
December	2020	321	21	15	4,789	228
January	2021	288	19	15	4,184	220
February	2021	337	19	18	4,115	216
March	2021	443	23	19	5,208	226
April	2021	404	22	18	4,836	219

FY 2020-21 ACCOMPLISHMENT

In FY 2020-21, Rio Vista Delta Breeze:

- Advocated and received \$157,836 dollars in federal Coronavirus Aid, and Economic Security Act (CARES ACT).
- Received a grant from the Yolo Solano Air Quality Management District to fund an electrical fuel transition study, in conjunction with the Cities of Dixon and Vacaville.
- Successful FTA/Caltrans Statewide Review.
- Issued new safety/ cleaning procedures for the buses and facilities (COVID), which has 100% compliance.
- Partnered with Uber Transit to integrate the Rio Vista Delta Breeze on the Uber platform, which will launch September 1, 2021.
- Piloting a regional initiative regarding transit mapping and way finding.
- Participating in a fare coordination subcommittee with the Cities of Dixon and Vacaville.

ASSISTANT CITY MANAGER/CITY CLERK ORGANIZATIONAL CHART
FISCAL YEAR 2021-2022



ASSISTANT CITY MANAGER/ CITY CLERK

The City Clerk is the local official who administers democratic processes such as elections, access to city records, and all legislative actions ensuring transparency to the public. The City Clerk acts as the Compliance Officer for Federal, State and local statutes including the Political Reform Act, the Brown Act and the Public Records Act. The City Clerk Department manages public inquiries and relationships and arranges for ceremonial and official functions. The City Clerk is one of the oldest positions in local government; few people realize the vital services Municipal and Deputy Clerks perform for their community. Primarily, they act as the cornerstone of their City Council. One of local government’s deep-rooted title is the Municipal Clerk, and our duties have expanded over the years. Today, modern technology assist us with the ever-increasing responsibilities such as new computer applications, latest records management techniques and other relevant information, and regularly attend classroom and conference training to increase knowledge on these issues to learn new material and sharpen old skills- all in order to give the best services possible!

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
General Fund				
City Clerk	\$ 160,370	\$ 233,099	\$ 178,928	\$ 218,662
Total	\$ 160,370	\$ 233,099	\$ 178,928	\$ 218,662

Annual Percentage Change 12% 22%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 96,432	\$ 121,464	\$ 121,464	\$ 148,062
Supplies and Services	63,937	86,635	57,464	70,601
Capital Outlay & Transfer Out	-	25,000	-	-
Total	\$ 160,370	\$ 233,099	\$ 178,928	\$ 218,662

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund increases by \$26,598, and the overall salaries and benefits budget for the FY 2021-22 increases by \$49,846. The General Fund increase is due to the addition of a temporary part-time administrative position during the mid-year budget adjustment in FY 2020-21 for records management. Besides the addition of the temporary part-time position, the overall increase is caused by the adjustments in pension contribution. No other additional requests for an increase in the hours of part-time or temporary administrative support staff.

AUTHORIZED POSITIONS

This year’s budget does not reflect any changes in authorized full-time positions. The department is currently staffed with one Assistant City Manager/City Clerk, and two temporary part-time at 20 hours a week, for administrative support. The City Clerk’s office continues progress scanning critical historical records in anticipation of the future Laserfiche Data Records Program.

SERVICES AND SUPPLIES

A new Records Retention Policy was approved in 2020 and the remaining milestones (onsite training and implementation) are pending post COVID reopening and will resume once operations normalize. The recently approved retention policy will be a vital part of a future Electronic Document Management System (EDMS). The City needs to have a centralized repository for records.

Goals and Initiatives

Goal 1.0: Improve Access to City Information	
Objective 3.1 Improve Records Management	<p>Schedule and complete workday(s) on annual or semi-annual basis for destruction Of eligible records.</p> <p>Schedule records eligible for off-site storage workday(s) on annual or semi-annual basis.</p> <p>Monitor staff accountability on Council-sanctioned board e-records being stored/filed on network drive versus individual workstation drive(s).</p> <p>Monitor staff accountability on Planning Commission hard copy records (agenda packets, adopted resolutions and adopted minutes) being stored in the City Clerk’s records room.</p> <p>Create inventory list of permanent records (deeds, easements, etc.) stored in Finance vault.</p> <p>Maintain indices for Council adopted ordinances and resolutions, post on website— Posting going forward.</p> <p>Development and implementation of taxonomy (city-wide standardized identification system/naming protocol for both e-records and hardcopy records;</p> <p>Purchase, implementation, and training for records management software.</p> <p>Examine savings opportunity for live streaming of Council/Planning Commission meetings and archiving of meeting records from Granicus competition vendors and make determination.</p> <p>Examine advantages of purchasing contract management software to monitor expiration dates and other criteria and make determination – ongoing.</p>
Objective 3.2 Continue to Improve City Transparency	<p>Post City Council, Planning Commission, and all other Council-sanctioned board agendas, minutes, and public hearing notices on the website—Accomplished.</p> <p>Posting of notices on “Nextdoor” with a link to the city website. – Accomplished.</p>

	<ul style="list-style-type: none"> • Provide City Council and Planning Commission adopted resolutions on website; Accomplished – executed resolutions are posted to meeting agendas. • Develop metric for Council meeting preparation and delivery of packet to capture time demand of this recurring task to available staff resources—Ongoing. Staff goal is to continue publishing the agenda the week before each meeting. • Develop metric for Council meeting follow up tasks to capture time demand of this recurring task to available staff resources. Goal is to complete follow-up by Friday after each meeting.
<p>Objective 3.3 Elections and FFPC</p>	<ul style="list-style-type: none"> • Every even-numbered year, provide the following Elections Official services: <ul style="list-style-type: none"> ○ Prepare Candidate Guide and Write-In Candidate Guide. ○ Prepare resolution and agenda report requesting consolidation of municipal election with November statewide general election and submit candidate statement policy for Council action. ○ Coordinate needed Council action for any ballot measures. ○ Prepare resolution and agenda report for placement of any measures on November ballot. • Publish all required notices of election for candidates and measures. • Issue candidate papers to those requesting to pull papers. • Process candidate papers for those requesting to file papers. • Submit required document filing to Solano County Registrar of Voters and to FPPC. • Monitor required campaign filing through January following November election. • Prepare resolution and agenda report for certification of election for Council action. • Swear In and present Certificates of Election to newly elected officials first meeting in December following November election. • Perform Election Official duties in compliance with all regulations for write-in candidates, recalls, referendums and petition initiatives as they are filed and certified. • Fulfill annual Maddy Act requirement posting of Council-sanctioned Commission and Committee composition, terms, etc., by December 31 - Yearly task. • Conflict of Interest Code – Coordinate Biennial update and Council action Biennial updated on even-numbered years. • Ethics Training – Notify Conflict of Interest filers of mandated ethics training and monitor compliance-ongoing. • FPPC Monitoring and Updating – Notify Form 700 filers of annual, assuming office and leaving office filing obligation and monitor same; Notify Form 460 and Form 470 filers of annual filing obligations and monitor same; maintain official log required by FPPC.
<p>Objective 3.4 Public Records Requests and Other Monitoring</p>	<ul style="list-style-type: none"> • Coordinate gathering and provisions of the California Public Records Act via the new NextRequest online Public Records Act requests electronic system. • Maintain indices for: <ul style="list-style-type: none"> ○ Master comprehensive list of contracts, agreements, and leases on file in records room-Ongoing. ○ Council-sanctioned board member compliance to requirements (oaths of allegiance, ethics training, FPPC filing, term of appointments)

KEY PERFORMANCE INDICATORS

Fiscal year 20-21 performance measures are based upon the following criteria:

- (1) Goal = Publish Agenda a week before a regular meeting**
Performance Measure = Percentage of package issued a week before the meeting
Performance Indicators = 98%
- (2) Goal = Publish resolutions by Friday of each Council meeting**
Performance Measure = Percentage of publishing by Friday
Performance Indicators = 100%
- (3) Goal = Draft minutes by Friday of each Council meeting**
Performance Measure = Percentage of completing the draft by Friday
Performance Indicator = 100%
- (4) Goal = Process/Publish notices for Ordinances by Friday of each Council meeting**
Performance Measure = Percentage of processing the notices by Friday
Performance Indicator = 99%

RECORDS MANAGEMENT

The City Clerk is custodian of the City's records and is responsible for administering the City's records management system. Records management involves storage, retrieval, destruction, and responding to requests for public records. The City's records are stored at City Hall, off-site at a records repository, and in digital form. All records are retained according to a records retention schedule, including certain records that are retained permanently.

The City Clerk is appointed by the City Manager, confirmed by the City Council, and operates under statutory provisions of the California Government Code, the Election Code, and City ordinances and policies. Rio Vista's City Clerk is Jose Jasso, MMC, and the department is responsible for the following:

- Management of City Records
- Public Records Requests
- Certifies Records
- Bid Openings
- Council, Agency and Authority Agendas
- Administers Oaths and Affirmations
- Conducts Municipal Elections
- Legal Notices
- Claims/Subpoenas

- Municipal Code
- Contract Management
- Indexing all official actions of Council.
- Keepers of community history and vital records.
- Acts as key liaison between local government and its citizens.

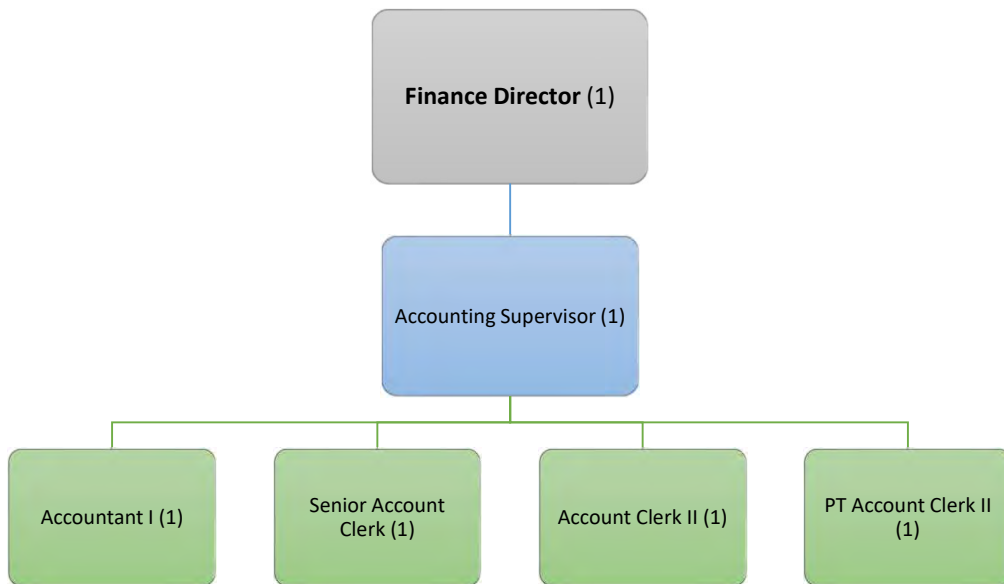
Filing Officer for:

Campaign Disclosure Statements and Statements of Economic Interest
Custodian of the Official Seal of the City of Rio Vista

FUTURE NEEDS

As the City continues to grow, the need to have data available for easy retrieval via an EDMS continues to be a priority. The demand for public records has increased and the staff time for such retrieval is a challenge at times. The City Clerk's office will continue to explore technology to improve efficiencies and operations citywide.

FINANCE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2021-2022



FINANCE

The Finance department provides innovative leadership in the financial management of the public resources entrusted to the City in order to enhance the quality of life in Rio Vista. It provides accountability for the taxpayer’s dollars and maintains accurate and complete financial records of the City’s financial transactions. Additionally, the department provides timely financial information to internal and external customers, seeking to improve efficiency and governance of financial record keeping and reporting.

Finance staff manage and coordinate financial functions including financial analysis, cash management and investment, debt administration, general accounting, accounts payable, payroll, cashing, utility billing, business tax billing and collections, and participates in development and administration of the overall City budget. The department is also responsible for the implementation of Government Account Standards Board Statements and for the City’s financial reporting, including the Annual Financial Report, State Controller’s Report and the Street and Road Report. This department is the main conduit of information and records to the City’s independent auditors. It assists with other City departments on the development of operating and capital budgets, participates in group projects, and the administration of special projects and analysis.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
General Fund				
Finance	\$ 107,474	\$ 139,963	\$ 139,963	\$ 146,221
Total	\$ 107,474	\$ 139,963	\$ 139,963	\$ 146,221

Annual Percentage Change 30% 4%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 61,856	\$ 83,469	\$ 83,469	\$ 89,614
Supplies and Services	45,618	56,494	56,494	56,607
Total	\$ 107,474	\$ 139,963	\$ 139,963	\$ 146,221

SALARY AND BENEFITS CHANGES

The Personnel Services assigned to the General Fund increases by \$6,145 and the overall salaries and benefits budget for the Finance Department in FY 2021-22 increases by \$47,307. The increases are mainly due to the adjustments for health insurances, changes in pension contributions, and 5% step increase or longevity percentage adjustments for eligible employees. No changes to the number of employees in the budget of FY 2021-22.

AUTHORIZED POSITIONS

The Finance Department is staffed with a Finance Director, Accounting Supervisor, Accountant I, Senior Account Clerk, Account Clerk II, and two Part-Time Temporary Account Clerk II. The Accounting Supervisor is currently vacant, and we have started the hiring process in May 2021. It may be replaced by an Accountant I/II depending on the experiences of the applicants of the position.

Goals and Initiatives

Goal 1.0: Improve Financial Viability	
Objective 1.1	Improve General Fund Reserves for future needs by maintaining a balanced budget annually
Objective 1.2	Research and provide options to the City Council in reducing the balances of Unfunded Liabilities for both Pension and Other Postretirement Employee Benefits (OPEB)
Objective 1.3	Improve collections: Develop metrics to analyze past due receivables.
Objective 1.4	Protect City Assets by creating an updated City financial and Risk Management Policies and Procedures.
Objective 1.5	Maximize revenue collections and cost allocations to other funds by: <ul style="list-style-type: none"> • Encouraging Utility Customers in utilizing the Online Bill Pay system • Tracking shutoff notices and actual shutoffs • Placing liens on aged accounts when possible • Allocating expenses based on functions to departments and related funds
Objective 1.6	Update the Procurement Policy under the new Uniform Guidance Standards to comply with the Single Audit requirements for Federal funds.
Objective 1.7	Update Master Fees Schedule to ensure all fees are accurately capturing the cost to provide any specific service provided.

2020-21 ACCOMPLISHMENTS

- Continued to support the Emergency Operation Center (EOC) and worked with the ECO Coordinator to apply for the Federal Emergency Management Agency (FEMA) Request for Public Assistance through Grant Portal for the additional expenditures related to the COVID-19 pandemic.
- Unanimously adopted a balanced budget for the 2020-21 fiscal year under the economic uncertainties of COVID-19 pandemic.
- Completed the annual audit process on time and received the highest possible rating, an “unmodified opinion”, for the ninth consecutive year and received no audit findings for the fifth consecutive year.
- Continued to deliver Utility Billing to the customers on the 3rd working day of the month to reduce the past due receivables.
- Implemented the Financial Polices and Accounts Receivable Write off Policy adopted in prior year.
- Continued to participate and receive the Operating Budget Excellence Award presented by California Society of Municipal Finance Officers for the budget of fiscal year 2020-21.
- Continued to participate and receive the Government Finance Officers Association Distinguished Budget Presentation Award for the budget of fiscal year 2020-21
- Participated and received the Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Association for the City Comprehensive Annual Financial Report (CAFR) in the fiscal year ended June 30, 2019.

OPERATIONS

- As of April 30, 2021, a total of 1,788 utility accounts have signed up for online services, approximately 33% of the total connections.
- Utility Billing Accounts Summary in the past year

Month	Number of Active Accounts	Number of New Accounts	Disconnects Notice	Shut-Offs	Number of Closed Accounts
May, 2020	5263	29	671	0	27
June, 2020	5264	38	644	0	35
July, 2020	5266	40	578	0	38
August, 2020	5264	41	600	0	41
September, 2020	5267	45	577	0	45
October, 2020	5266	53	564	0	54
November, 2020	5245	34	580	0	27
December, 2020	5283	63	772	0	32
January, 2021	5310	44	675	0	35
February, 2021	5310	53	645	0	41
March, 2021	5330	66	703	0	46
April, 2021	5350	74	572	0	66

* Shut offs were not performed during the COVID-19 pandemic. On April 2, 2020, Governor Newsom passed Executive Order N-42-20, which prohibits water systems from shutting off residential water service for non-payment of bills and prohibits the same for small businesses in the critical infrastructure sectors.

- Summary of Annual Audit Results for the past years

Fiscal Year	Opinion	Findings	Adjustments	Recommendation
2011/12	Clean	12	84	0
2012/13	Clean	6	2	2
2013/14	Clean	5	2	3
2014/15	Clean	1	0	4
2015/16	Clean	0	0	2
2016/17	Clean	0	0	1
2017/18	Clean	0	0	0
2018/19	Clean	0	0	0
2019/20	Clean	0	0	0

KEY PERFORMANCE INDICATORS

Fiscal year 20-21 performance measures are based upon the following criteria:

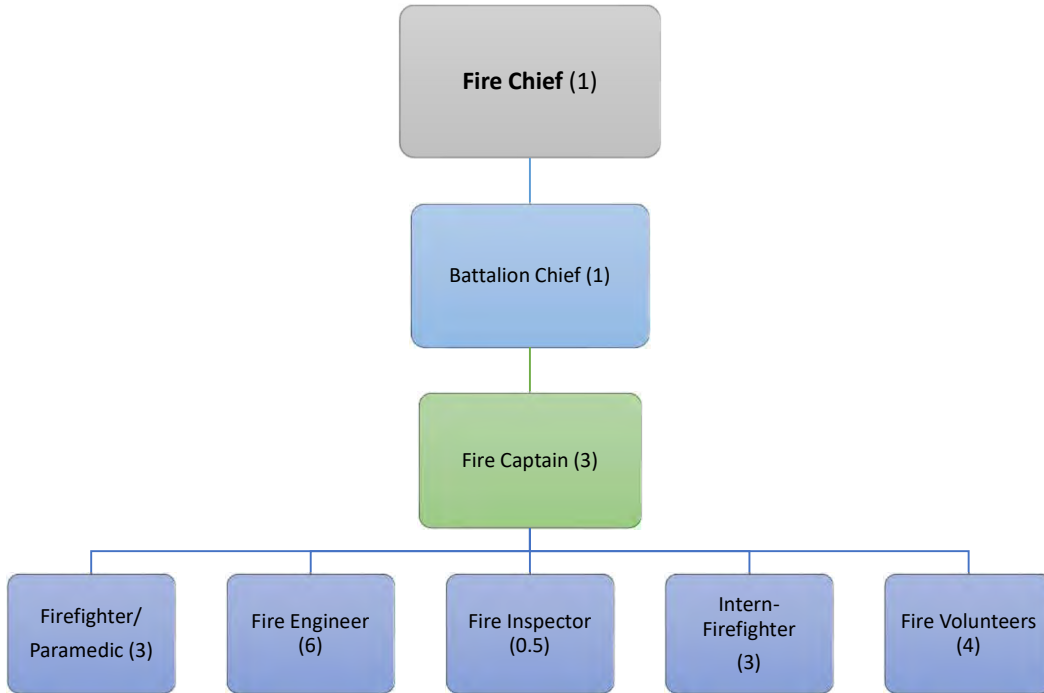
- (1) Goal = Send utility billings to printer within 3rd working days after the month end**
Performance Measure = Percentage of month reaches this goal
Performance Indicators = 92%
- (2) Goal = Submit payroll to ADP by Wednesday of the payroll week**
Performance Measure = Percentage of pay periods reaches this goal
Performance Indicators = 100%
- (3) Goal = Submit council meeting agenda items to the City Clerk Office by the due date**
Performance Measure = Percentage of month reaches this goal
Performance Indicator = 100%
- (4) Goal = Complete monthly bank reconciliation by the end of next month**
Performance Measure = Percentage of month reaches this goal
Performance Indicator = 83%

FUTURE NEEDS

Accounting Software Upgrade

The Finance Department is looking for an integrated Enterprise Resource Planning (ERP) solutions that can provide financial management and utility billing customer information services specifically for the public sector as a multi-fund accounting system that can handle accounting, budgeting, and project performance needs. Based on the recent quotation presented by the current system provider, the budget for the upgrade is increased by \$100,000 to \$350,000 from FY2020-21 budget. The funding source of this Capital Improvement (CC004) will be provided by the Water Fund 080. We plan to issue a request for proposals for this upgrade in FY2021-22 to replace the current financial accounting software.

FIRE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2021-2022



FIRE

The City of Rio Vista Fire Department (RVFD) covers the incorporated City limits of Rio Vista along with the unincorporated areas of the Delta Fire Protection District in Sacramento County. The Fire Department staff, and apparatus respond to “all-risk” incidents in these jurisdictions and the surrounding areas under mutual aid, protecting life, property and the environment from disasters, both natural and man-made. The Department also responds throughout California in support of the State Fire Mission (Master Mutual Aid/Strike Teams).

The Department provides Advance Life Support services by staffing a ‘Paramedic Assessment Engine’ with a minimum of three full-time professional firefighters every day. Our paramedics provide first responder care and/or augment the private ambulance and transport paramedics. The Department fleet consists of two Engines, two Wildland Engines, one Ladder Truck, one Water Tender, one Utility truck and two staff vehicles.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
General Fund				
Measure O Funded Employees	\$ 433,052	\$ 943,362	\$ 982,960	\$ 1,085,040
Fire	1,660,687	1,456,610	1,575,570	1,449,519
Total	\$ 2,093,739	\$ 2,399,973	\$ 2,558,530	\$ 2,534,560

Annual Percentage Change 22% -1%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 1,153,997	\$ 1,842,503	\$ 1,987,103	\$ 2,011,300
Supplies and Services	939,742	557,470	571,427	523,259
Total	\$ 2,093,739	\$ 2,399,973	\$ 2,558,530	\$ 2,534,560

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund for Fire Department increases by \$168,797 while the overall budget for the salaries and benefits in FY2021-22 increases by \$123,919. The significant increases are due to the 2% salary adjustment, effective January 1st, 2021, after Measure O passed in the November 2020 election per the Fire MOU adopted in May 2020, annual adjustments of health insurance and retirement contribution, and 5% step increases for new fire employees.

AUTHORIZED POSITIONS

The Department is currently staffed with one Fire Chief, one Fire Battalion Chief, three Fire Captains, six Fire Engineers and three Firefighter/Paramedics (full time employees). The volunteer and intern-firefighter ranks fluctuate, due to “turnover” created by these individuals obtaining full time positions elsewhere. The budget reflects continuation of the volunteer program and supporting those positions with stipend pay and needed safety equipment. In FY 2021-2022, the Department seeks to add three full-time firefighter/Paramedics, one for each shift, through the Staffing for Adequate Fire and Emergency Response (SAFER) grant. The grant application was submitted on March 11th, 2021, pending review and consideration. The additional positions will allow the Department to staff two fire apparatus and create a command structure that is commensurate to the current needs of the Organization.

SERVICES AND SUPPLIES

This budget continues to support the ‘Fire Apparatus’ annual payments (Fund 12 Vehicle Replacement) and reflects modest projects on Strike Team reimbursements to off-set these costs.

Other supplies included reflect the normal operations of the Fire Department. Much of the budget is consistent with previous years; however, there are several needs addressed this Fiscal Year. Those include: a fire station alerting system, possible grant match for a station diesel exhaust system, portable radios, NFPA compliant medical physicals and an ice machine. Also addressed are new sets of personal protective equipment (PPE) that is becoming non-compliant due to age.

DEPARTMENT ACCOMPLISHMENTS

- Maintained staffing levels that will allow for response of two fire apparatus daily
- Maintained the fire inspection program in compliance with State mandates and SB1205
- Integrated technology to increase customer service, firefighter safety and situational awareness
- Developed a solution for water rescue in Rio Vista and the Delta Fire District, by training existing firefighters to the Open Water Rescue- Small Vessel class.
- RVFD remains active in participation on ‘Strike Teams’ under California Master Mutual Aid
- Updated the City’s Emergency Operations Plan currently under review for adoption.
- Maintained the EOC and served as the lead Emergency Management Agency during the COVID-19 pandemic. Finalizing paperwork required for the closure and reimbursement.
- Resumed the risk management process through the development of Policies and Procedures with the assistance of Lexipol, a public safety policy organization.
- Applied for grant funding for additional suppression staffing through Staffing for Adequate Fire and Emergency Response Grants (SAFER)

KEY PERFORMANCE INDICATORS

Response Time

- **Goals:** The National Fire Protection Association standard 1720 contains minimum requirements relating to the organization and deployment of fire suppression operations, emergency medical operations, and special operations to the public by combination fire departments.
- **Performance Measures:** The fire department shall identify minimum staffing requirements to ensure that enough members are available to operate safely and effectively. This measurement is based on percentage of fire calls with a response time of 9 minutes or less from dispatch to arrival within city limits
- **Performance Indicators:** Compliance with the response time on 90% of all responses.

Business Inspections

- **Goals:** The National Fire Protection Association standard establishes the minimum requirements for the periodic inspection, testing, and maintenance of fire protection systems and the actions to undertake when changes in occupancy, use, process, materials, hazard, or water supply that potentially impact the performance.
- **Performance Measures:** The fire department shall physically inspect all brick-and-mortar business within the city limits annually.
- **Performance Indicators:** 95% of all brick-and-mortar business and 100% of state mandated inspections inspected annually.

Residential Sprinkler inspection (new construction)

- **Goals:** The California Building Standards Commission approved the State Fire Marshal's Building, Fire and Residential Code adoption packages for the 2010 California Building Standards Codes, including its requirements for residential fire sprinklers in all new one-and two-family dwellings and townhome construction statewide
- **Performance Measures:** The fire department shall physically inspect all new one-and two-family dwellings and townhome construction within the city limits. This inspection should occur twice during the construction of the occupancy, once in the framing stage and once before occupancy.
- **Performance Indicators:** 95% of all requests be handled within 1 week.

Training Hours

- **Goals:** The Insurance Services Office (ISO), scores fire departments on how they are doing against its organization's standards to determine property insurance costs.
- **Performance Measures:** The Fire Department shall complete and log 192 hours of training per year.
- **Performance Indicators:** 95% of all firefighters attend and record mandated training hours every year.

Community Outreach

- **Goals:** A community-driven emergency service organization is one that seeks to gather and utilize the needs and expectations of its community in the development and/or improvement of the services provided. Our goal is to ensure that the community remains a focus of this organization's direction.
- **Performance Measures:** The fire department shall request a customer satisfaction survey from all residents who request an emergency response. The department will also post emergency and non-emergency information on to social media at least once a week.
- **Performance Indicators:** 95% of all emergency responses to city residents will receive a customer satisfaction survey within 1 month of service. Social media posts will occur weekly 90% of the time.

OPERATIONS

- 2,161 incidents in 2020, this number of responses was down due to the COVID-19 restrictions. This reduction was expected.

INCIDENT TYPE	2016	2017	2018	2019	2020
False Alarm & False Call	30	36	67	64	34
Fire	55	61	99	76	104
Good Intent Call	135	146	208	191	185
Hazardous Condition (No Fire)	19	29	42	35	27
Overpressure Rupture, Explosion, Overheat (no fire)	1	0	4	1	0
Rescue & Emergency Medical Service Incident	1,209	1,306	1,377	1,385	1,287
Service Call	324	502	407	533	521
Severe Weather & Natural Disaster	0	6	1	1	0
Special Incident Type	0	2	11	1	3
Total	1,773	2,088	2,216	2,287	2,161

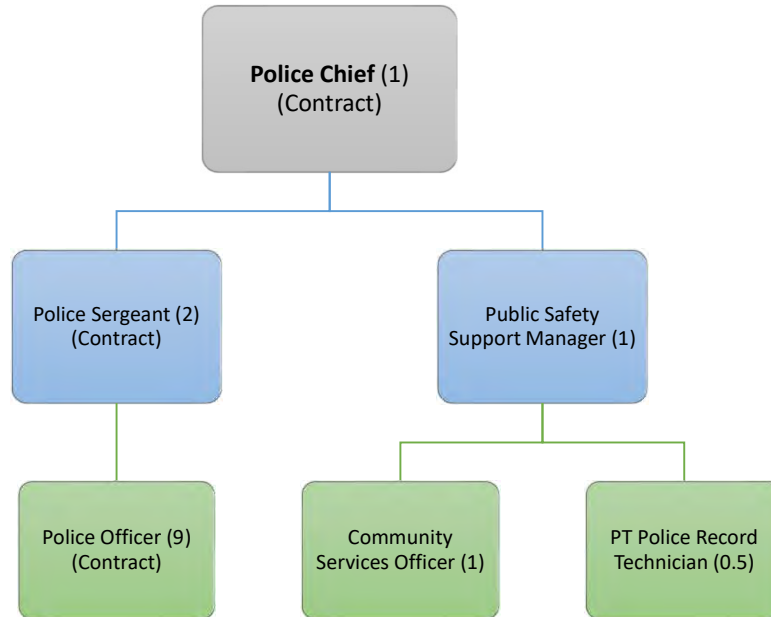
FUTURE NEEDS

In 2018, the Fire Chief developed a “Staffing Analysis and Proposal” to address the future growth in the City. This report has been reviewed by the current fire chief and is still a valid document. In the report growth is defined by increased demand for services (call-volume), and increased development (community risk). The demand for services in the Fire Department is increasing with population, development, and increased traffic on area Highways. In 2020 it is noted that there was an anomaly with a slight reduction in call volume due to COVID. Staffing increases approved last year will allow the Fire Department to staff two fire companies that can handle the current call-volume. With the increased staffing and potential addition of SAFER Grant Firefighters along with the two Chief Officers, will allow the Department to get closer to meeting the National Fire Protection Association (NFPA) Standard 1710/1720, for staffing.

NFPA 1901 states apparatus that was not manufactured to the applicable NFPA fire apparatus standards or that is over 25 years old should be replaced. Truck 55 is a 1998 Aerial Platform. This Fire Apparatus is closing in on its recommended usable lifespan and is recommended to be in reserve status now. Currently it passes the annual testing for aerial ladders, but it is approaching 23 years in service. According to NFPA, “experience has also shown that refurbishing a fire apparatus that is over 20 years old, other than to paint or repair the apparatus, is a very poor investment.”

Finally, as development continues in the west end of the city, call volume and response times will continue to rise. Eventually a second fire station will need to be considered. This is a long-term commitment when considering the cost of the infrastructure and personnel.

POLICE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2021-2022



POLICE

The Rio Vista Police Department is a full-time law enforcement agency with contracted services provided by the Solano County Sheriff’s Office. The 12 sworn and three non-sworn personnel along with our volunteers, serve the residents of the City of Rio Vista and provide mutual aid assistance to surrounding jurisdictions.

The department is structured into two parts, patrol operations and administration which include the Office of the Chief, Records and Evidence.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
General Fund				
Measure O Funded Employees	\$ 525,849	\$ 117,920	\$ 122,870	\$ 135,630
Police	2,187,301	2,904,223	2,863,438	2,812,398
Total	\$ 2,713,150	\$ 3,022,143	\$ 2,986,308	\$ 2,948,028

Annual Percentage Change 10% -1%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 1,454,051	\$ 367,091	\$ 372,041	\$ 242,142
Supplies and Services	1,259,099	2,655,053	2,614,267	2,705,885
Total	\$ 2,713,150	\$ 3,022,143	\$ 2,986,308	\$ 2,948,028

SALARY AND BENEFIT CHANGES

The contract governing the law enforcement services provided to the City by the County went into effect on February 1st, 2020 and is renewed on May 4th, 2021 for a 24-month period effective July 1st, 2021 for a total of \$5,652,654. The estimated costs of the FY 2021-22 and FY 2022-23 of this contract are \$2,726,477 and \$2,926,177 respectively, which includes salary and benefits, workers compensation, liability insurance, overtime/court appearances, and 2% indirect costs. This contract is set to expire on June 30th, 2023, unless chosen to be renewed.

The personal services of the Police Department assigned to the General Fund for FY 2021-22 decreases by \$124,949 mainly due to the one-time repayment of annual compensation for a police officer in FY 2020-21 and the change from a full-time to part-time position of the police records technician.

AUTHORIZED POSITIONS

The Police Department proposes to no additions, but to convert a full-time Records Technician position to part-time. Current positions include a Chief of Police, Public Safety Support Manager, two Sergeants, eight patrol Deputies (including a canine deputy), one School Resource/Problem Oriented Policing Deputy, one Community Services Officer and one part-time Records Technician. We also have a small but dedicated group of volunteers who are invaluable in assisting the police department in many areas.

SERVICES AND SUPPLIES

The population and diversity of the City of Rio Vista continues to grow, and so does the complexity of policing the City. The department is experiencing savings in hiring costs and training. However, additional spending to place city cameras in strategic locations, in-car cameras, and a radio JPA agreement is ongoing. Additional infrastructure costs include repairs and refurbishing the aging temporary police headquarters.

Part of the police services contract is to provide fully trained and equipped peace officers. This has caused a reduction in hiring and initial training costs. However, a new uniform specific to Rio Vista PD is required for each new Deputy and non-sworn staff uniform needs are unchanged. Additionally, training needs such as driving under the influence and traffic investigation are still provided as a cost to the city, as they are examples or training that Deputy Sheriffs do not currently undergo.

The police fleet consists of 13 vehicles. While still reliable the vehicles are aging, four of our police vehicles were purchased in 2014. The remaining fleet of vehicles gather at least 1,000 miles per month, and many are edging closer and closer to end of life. The department has agreed to pass on the replacement of two marked police vehicles until next year. The extra wear-and-tear is being off-set by marking a previously unmarked vehicle and redistributing higher mileage personnel to lower mileage vehicles. In the future, the department plans to resume alternating two vehicles in odd years and one vehicle in even years, this will allow the department to maintain dependable vehicles with updated equipment and technology.

The city began installing cameras in strategic locations in 2019. A camera network is very important in helping deter crime as well as an investigative tool following any crime. The department recently switched to a domestic (US-based) technology company for the servicing of the camera network. The maintenance costs are expected to drop to a mere \$1,200 annually, and the recalibration of cameras that “drop offline” is anticipated to occur much faster. The police department’s goal is to continue to add cameras, including license plate readers at both ends of town. The estimated cost of growing this project is \$20,000 per location added.

Body-worn cameras were purchased years ago and have been a very valuable tool for law enforcement and an accountability check for citizen complaints. The data storage for this project is challenging and becoming costly. Last year, the department switched services to Axon body-worn cameras. This company includes the data storage in their purchase price and stores it securely offsite. It also allows other forms of digital media to be stored in the same account. Currently, no in-car camera system exists for our patrol

vehicles. An Axon five-year contract for \$24,112 per year covers both systems. The deployment of in-car cameras is pending the release of the next-generation product expected this fiscal year.

The City of Rio Vista and the Police Department have taken a proactive role in portable communication. Each member of the department has a digital portable radio already. Every police agency in the county has agreed to participate in a Joint Powers Authority contract to upgrade the countywide radio system. This will allow staff to communicate with every agency in the county, region, and much of the Northern California. Because the radios are already purchased, the annual cost of \$27,000 is applied toward the services.

The current police headquarters is 20 years old. The building is hardly recognizable as a police station when passing by. Our goal, for us and the public, is to take pride in our police headquarters by repairing and enhancing the building. Based on the budget limitation, in FY 2021-22, \$20,000 is added for the improvement at the front doors and to install a keyless entry system. Our recommendation in the future includes remodeling, specifically at the lobby, interior report writing area, evidence storage, and front face of the building.

DEPARTMENT ACCOMPLISHMENTS

- Provided some sworn staff with enhanced drug recognition training
- Provide some staff with enhanced traffic and criminal investigations training
- Increase targeted traffic enforcement to enhance safety and reduce collisions
- Upgraded body-worn cameras
- Enhanced citywide camera with improved connection, maintenance, and lowered annual costs
- Increase presence in schools
- Increased community engagement and public events (as COVID restrictions began lifting)
- Improved and beautified police headquarters - ongoing

2021-22 STRATEGIC GOALS

- Build a Department Operations Center (DOC)/Classroom for coordinating departmental emergency responses and hosting training in-person, online, or in a hybrid format.
- Establish a youth police cadet program for youth 14-20 years interested in a career in public service
- Enact a Citizen's Academy program to educate the community about current issues and trends in law enforcement and help bridge the gap between the police and the community
- Implement an in-car camera system upon release by Axon
- Reconstitute the Neighborhood Watch program
- Initiate a Business Watch program
- Reconstitute the volunteer Police Chaplain program
- Train CAPS volunteers for extended field services such as vacation house checks, traffic control, etc.

OPERATIONS

- Metrics of police responses to the list of activities in the past four years is as follows:

Police Activity	2017	2018	2019	2020
Alarm Calls	312	304	344	317
Welfare Checks	291	234	317	294
Security Checks	621	713	383	646
Citizen Assist	690	608	563	677
Civil Standby	122	160	150	98
Suspicious Person Stops	116	91	142	165
Motor Vehicle Theft/Recovery	35	43	60	43
Accident Calls	160	129	147	98
Ped/Bicyclist Stops	167	179	140	117
Suspicious Vehicle Stops	202	352	390	521
Driving Under the Influence Stops	84	60	64	46
Domestic Violence Calls	37	35	53	40
Disturbance Calls	357	307	288	402
Burglary Calls	52	75	83	89
Theft/Fraud Calls	73	68	191	172
Vandalism Calls	58	74	89	57
Miscellaneous Calls	2,291	2,749	2,816	2,003
Total Police Calls & Incidents	9,207	9,417	9,020	9,985

KEY PERFORMANCE INDICATORS

Fiscal year 20-21 performance measures are based upon the following criteria:

1) Rio Vista Police Cadet Program

Goal = Establish a police cadet program for Rio Vista & River-Delta School District youth.

Performance Measure = Average number of cadets on membership roster.

Performance Indicators = 5 cadets average throughout the year.

2) Citizens' Academy

Goal = Create a community citizens' academy for those who live or work in Rio Vista to educate the public about issues and trends in law enforcement.

Performance Measure = Number of participants in class

Performance Indicators = 30 attendees

3) Self-Initiated Activity

Goal = Increase self-initiated activity by patrol officers 10%.

Performance Measure = Total number of driving under the influence stops, suspicious vehicle stops, pedestrian/bicyclist stops, suspicious person checks, and security checks (2020 total = 1495).

Performance Indicator = 1645 events

KEY PERFORMANCE INDICATORS

4) Positive Police-Community Events

Goal = The department to host or participate in events intended to increase relationship-building events with the public.

Performance Measure = Number of events participated in (Coffee w/ a Cop, community sports competition events, etc.)

Performance Indicators = 12 per year

5) Routine Social Media Engagement

Goal = The department to increase social media postings

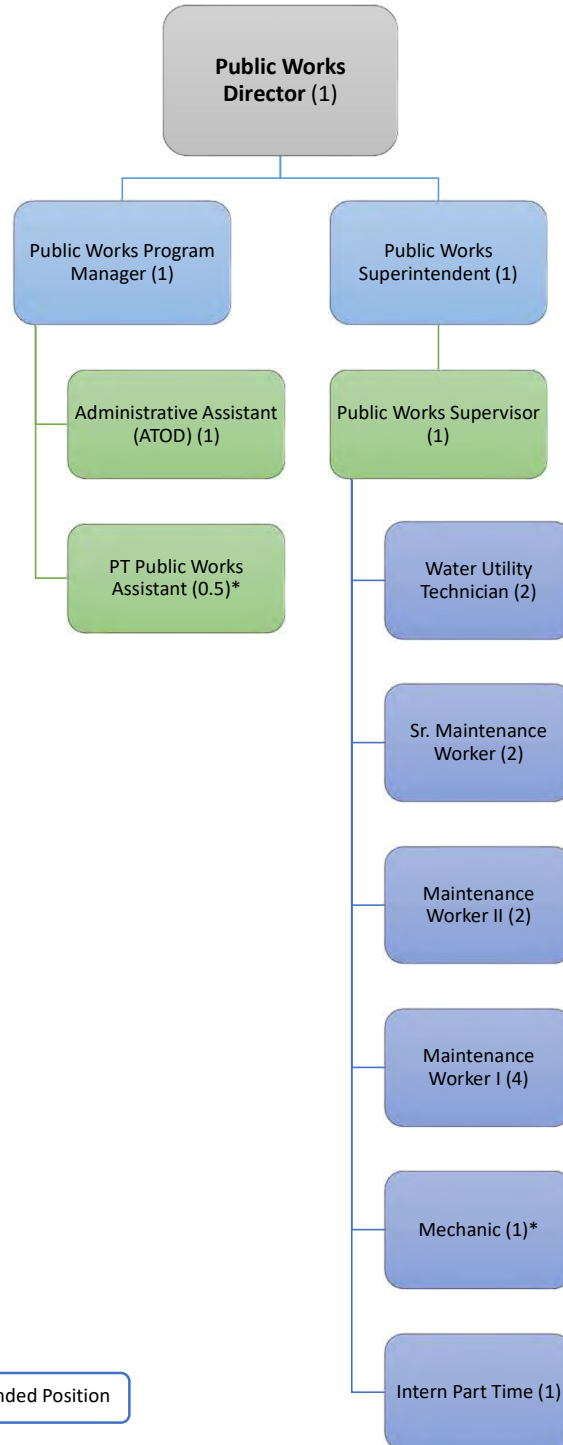
Performance Measure = Average number of weekly posts on each of the three platforms: NextDoor, Facebook, and Instagram

Performance Indicators = 3 per week average

FUTURE NEEDS

- An administrative sergeant or second-in-command position to assist in daily operations while continuing to accommodate our rapidly growing city
- Continued replacement of police vehicles
- New police facility

PUBLIC WORKS ORGANIZATIONAL CHART
FISCAL YEAR 2021-2022



*FY 21/22 Unfunded Position

PUBLIC WORKS

The Public Works Department oversees all aspects of the City's infrastructure and facilities including contracted services. The core services are split into Engineering Services, Operations and Maintenance, and Administration and Funding.

Engineering Services include the Capital Improvement Program Projects (CIP), Development, Traffic and Transportation, and is responsible for the design, development, and construction of public works infrastructure and facilities. The City contracts with an engineering firm to provide engineering services. Engineering services include:

- American Disability Act (ADA) Infrastructure Improvements
- CIP Project Development and Delivery
- Grading and Encroachment Permits
- Infrastructure Master Plans
- New Development and Plan review
- Project Management and Inspection
- Storm Water Permit Coordination and Inspection Services

Maintenance and Operations is responsible for all maintenance and repair of city facilities as well as oversight of the associated programs. City facilities include:

- Airport
- Boat Dock and Boat Launch Facility Area
- City Landfill
- Domestic Water System
- Equipment and Fleet Vehicles
- Facilities and City Buildings
- Green Waste Drop Off Site
- Household Hazardous Waste Events
- Landscaping, Graffiti Abatement and Community Enhancement
- Parks
- Recycling and Solid Waste (garbage contract) Program
- Street and Sidewalk Maintenance
- Street Sweeping
- Storm Drain Maintenance
- Swimming Pool
- Wastewater Collection and Treatment including the Sanitary Sewer Management Plan (SSMP) and National Pollutant Discharge and Efficient System (NPDES)

Administration and Funding is responsible for overall department operations, strategic priorities, alternative funding programs, airport oversight, household hazardous waste programs, recreation programs, contract management, capital improvement program, master plans, park development, transit, and the City’s Alliance and Alcohol, Tobacco, and Other Drugs (ATOD) Program.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
General Fund				
Measure O Funded Employees	\$ 72,175	\$ 10,720	\$ 11,170	\$ 12,330
City Hall Bldg/Grounds	43,265	48,919	52,319	52,365
Swimming Pool	87,399	107,771	71,653	117,126
Youth Center	15,724	22,890	15,165	22,014
Corporation Yard	72,826	145,783	161,604	62,475
Senior Center	21,626	27,844	23,889	22,854
Parks	123,934	250,479	250,479	124,490
Street	125,061	129,123	129,123	124,895
Public Works Administration	33,077	29,264	29,264	20,715
Library	11,471	59,686	59,686	17,728
Recreation	21,653	56,936	46,186	39,100
Total	\$ 628,211	\$ 889,415	\$ 850,536	\$ 616,093
Annual Percentage Change			35%	-28%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 218,278	\$ 221,495	\$ 221,945	\$ 156,604
Supplies and Services	409,933	667,919	628,591	459,489
Total	\$ 628,211	\$ 889,415	\$ 850,536	\$ 616,093

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund decreases by \$64,891, and the overall salaries and benefits budget for Public Works Department in FY 2021-22 decreases by \$149,266 primarily due to the two unfunded positions, including the full-time Mechanic and part-time Public Works Administrative Assistant. The majority allocation of the public works positions are funded by the Water and Sewer Funds.

The department will have a total of 15 full-time positions as outlined in the table below and does not reflect contract staffing for the Wastewater Treatment Plans, City Engineering and Inspection Services or Solid Waste Collections, and the interns.

Director of Public Works	1
Public Works Program Manager	1
Administrative Assistant	1
Public Works Superintendent	1
Public Works Supervisor	1
Mechanic (Unfunded)	0
Water Utility Technician	2
Senior Maintenance Worker	2
Maintenance Worker II	2
Maintenance Worker I	4
Total	15

SERVICES AND SUPPLIES

The adopted budget reflects several needs for the next FY. The top requests include two new vehicles for the two vacant positions, additional equipment replacement, and funding for repairs and improvements at City facilities.

City Hall - The Public Works staff maintains the inside and outside of City Hall including the Bock Dock, Boat Launch Ramp area, building repairs, and the grounds. There are janitorial services for cleaning the offices and restrooms weekly.

Swimming Pool – The Public Works staff maintains the City Pool, and keeps the chemical levels to State requirements, and makes the repairs needed for motors, pumps, pool cover and bleacher repairs or replacements.

Youth Center - The Public Works staff maintains the Rio Vista Youth and Community Hall inside and outside areas. There are janitorial services for cleaning the open area and restrooms.

Corporation Yard – The Public Works staff maintains and operates from the Corporation Yard located at 789 St. Francis Way.

Senior Center – The Public Works staff make repairs to the Senior Center building inside and out. There are janitorial services for cleaning the open area and restrooms.

Parks – The Public Works staff maintains the parks located at:

- Buena Vista Park – 700 Main Street – A park that also contains several burial sites for passengers of the “New World Steamer” that sank in the Sacramento River, and the “Steamer Yosemite” that sank in 1866.
- Brunning Park – 300 California Street
- Crescent Park – 153 Crescent Drive
- Drouin Drive Park – 390 Drouin Drive
- Egbert Field – 700 St. Francis Way
- Homecoming Park
- Sierra Park – 25 Sierra Drive
- Sierra Drive Park
- Val de Flores Park, Dog Park, and Skateboard Park – 100 Scott Street
- Liberty CFD-2018 – Landscape areas
- Liberty Dog and Neighborhood Park – near completion
- Liberty 18.8 acre Community Park Future Site

Streets – The Public Works staff maintains the city streets, Caltrans maintains the signal lights with a maintenance agreement, and the City contracts for the larger paving and striping projects.

Library – The Public Works staff maintains the Library building inside and outside through an agreement with the County Library Services. The County provides the other library services.

Recreation Administration and Community Services – The Public Works staff maintain the Teen Center located at 45 Main Street.

Fund 19 - Alcohol, Tobacco, and Other Drugs (ATOD) - The ATOD Program started in 2002 with the County as part of the Tobacco Settlement. The ATOD Coordinator (contractor) and Public Works staff work close together to provide the services under current contract with the County of Solano.

Fund 25 - Gas Tax – The Public Works Department use the Gas Tax Funds to operate, repair and replace the city owned streetlights. These funds are also used to pay Caltrans to maintain and operate the signal lights at Hillside Terrace, and Summerset Drive on Hwy. 12. The remaining funding is used for street repairs and striping. The new Road Maintenance and Repair Funding from SB1 has been allocated to the McCormick Road reconstruction project, that was completed by Solano County, that will be paid over time until FY 2022-23.

Fund 50 - Storm Drain Funds – The City collects \$.49/per household each month on the City utility bills. These funds are used by the Public Works staff for storm drain repairs throughout the cities storm drain system.

Fund 51 - Capital Gants and Project Fund – These funds are used to fund a variety of projects each year. The projects adopted for FY 2020-21 are:

- ADA Sidewalk Repair and Replacement Project
- City Hall Lift Station
- Northwest Wastewater Treatment Plant Membrane Replacement
- Well #16 Acceptance and SCADA Integration
- HSIP Pedestrian Improvements
- Airport PAPI and REIL Replacement
- Airport Runway 7-25 Reconstruction
- Upgrade AWOS
- 2020 Water and Wastewater CIP
- Well 9 Booster Pump for Tank
- New Well
- ERP System – Accounting/Work Order/CIP Budget/Utility Billing/Asset Management
- Lead Pipe Fitting Replacement
- LGI Neighborhood Park Improvements
- LGI Community Park Improvements

Fund 53 - Roadway Impact Funds - The City is using Roadway Impact Fees collected from the building permits to help design the intersection of Highway 12 and Church Road. This project has been combined into one of the other major Caltrans improvement projects on Highway 12. Cal Trans is constructing the Highway 12 Complete Highway Project from the Rio Vista Bridge to about Catty Lane in 2020-22. The City is contributing \$400,000 to this \$76 million project.

Fund 60 – Hazardous Waste – The City is required to offer the citizens of a community a way to collect or dispose of household hazardous per State Law – AB 939. The City has chosen to take funds from the Franchise Hauler Agreement for drop-off to comply with that requirement. Additionally, the Public Works department has established HHW Drop Off events in April and October of each year and have contracted with Veolia Environmental. City staff is currently working on establishing e-waste events.

Fund 65 – Landfill Closure - The City has an old landfill that has been closed and capped with clay in 2001-02. The State requires that funds be set aside each year for the maintenance and operation of these old, closed landfills. The City must keep enough funds in an account that can cover the costs of the repair and replacement of the clay cap in case of a failure of the clay cap.

Fund 80 – Water – The Water utility fund is used to maintain the water hydrants, pipelines, and replacement of the water well distribution system. These funds were increased on 2009-10 through a very thorough Rate Study, and a series of public hearings and meetings. Every year the Public Works staff propose projects to be included in the annual Capital Improvement Program (CIP) Projects List.

Fund 84 – Airport – The City Public Works staff maintains and operates the Airport. Staff administers and writes the grant applications to the Federal Aviation Administration (FAA), and the California Aeronautics Division of Caltrans (Caltrans Aeronautics) to seek funds for repair and replacement projects for the Airport. The City receives an entitlement amount of \$150,000 per year from the FAA, and another \$10,000 per year from Caltrans Aeronautics for doing various design and repair replacement projects each year.

Fund 85 – Beach Drive Wastewater Collection System – The City wastewater is divided into two (2) collections systems, the older part of the City is the Beach Collection System that flows to the Beach Wastewater Treatment Plant (WWTP). The Beach Collection System includes six (6) lift stations The Beach Collection System and WWTP are operated by Veolia Water, Inc. through a five (5) year contract as approved in 2019. The contract will expire in December 2024.

Fund 85 – Beach Drive Wastewater Treatment Plant (WWTP) – The Beach Drive Wastewater Treatment Collection System collects and flows to the Beach WWTP. The Beach Drive WWTP treats the wastewater to a Secondary Level, disinfects, and then discharges to the Sacramento River.

Fund 86 - Northwest Wastewater Collection System – The System is composed of a series of lift stations that raise the sewage to enter the gravity pipelines that flow to the Northwest Wastewater Treatment Plant (NWWTP).

Fund 86 – Northwest Wastewater Treatment Plant (NWWTP) – The NWWTP is a three-stage treatment (tertiary) plant that processes the wastewater and sends the treated water to the Sacramento River. The NWWTP is operated by Veolia Water, Inc. under the same contract as the Beach Drive plant.

Goals and Initiatives

Goal 1.0 - Improve City Infrastructure	
Objective 1.1 Water	<ul style="list-style-type: none"> • Develop a water main and fire hydrant flushing program in coordination with the Fire Department • Develop a water treatment equipment maintenance schedule • Develop a water well motor, pump and rebuilding schedule • Develop a valve replacement program with each CIP project • Complete Master Water System Plan for current and future needs • Complete the Lead Pipe Replacement Program • Plan for Well Replacement and other major infrastructure needs
Objective 1.2 Storm Drainage	<ul style="list-style-type: none"> • Develop an annual storm drain collection system video program • Develop a storm drain cleaning schedule Pre and Post Season • Develop a drain inlet inspection schedule to reduce plugged drain inlets • Submit the annual MS4 reports

<p>Objective 1.3 Wastewater</p>	<ul style="list-style-type: none"> • Continue to invest in improvements at both Beach and NWWTP’s Plants • Develop an annual sewer main video inspection program • Develop a sewer lateral inspection program at time of sale • Develop a lift station motor and pump rebuilding schedule
<p>Objective 1.4 Streets</p>	<ul style="list-style-type: none"> • Partner with outside agencies to identify needed transportation infrastructure of regional significance • Improve sidewalks, streets and bike lanes
<p>Objective 1.5 Parks</p>	<ul style="list-style-type: none"> • Maintain existing city parks • Ensure future developments include new parks • Update the Park Master Plan
<p>Objective 1.6 Walkability/Bike Friendly City</p>	<ul style="list-style-type: none"> • Create an American Disability Act (ADA) Inventory of city curb ramps and sidewalks • Repairs and Replacement for damaged sidewalks and infill sidewalks at various locations
<p>Objective 1.7 Public Buildings (City Hall, Fire, Police, Public Works, Senior/Youth)</p>	<ul style="list-style-type: none"> • Revitalize appearance of City Hall and City Council Chambers • Establish location for City Civic Center • Complete the Corporation Yard Improvements • Complete energy efficiency upgrades at City Facilities

FY 2020-2021 ACCOMPLISHMENTS

Grant Applications Submitted and Funding Received

- **Airport Design and Construction to Replace PADI and REIL systems and Associated Incidentals** – The City has received design funding for the next project at the Airport. Design is complete. The construction grant has been awarded in the amount of \$887,257.25 Along with the replacement Construction will include replacing Runway 7-25 cabling, transformers, REILs, and PAPIs; replace Taxiway A and B cabling and transformers; replace non-standard signs. Construction will also replace Runway 15-33 cabling, transformers, REILs, and PAPIs; replace airport-wide end of life signage. The Design authorization is for \$97,500 with a State match of \$4,387. There is no longer a match required for the design phase of this project or construction.
- **Obligated HSIP Grant funding** – The City received an HSIP Grant in the amount of \$249,100 to improve four pedestrian crossings at South 2nd and Marina Drive (Riverview Junior High); DH White Elementary School and Thereza Way; DH White Elementary School and Laurel Way and South 7th Street and Main Street. There are no matching requirements for these funds. The project has received authorization to proceed with the design phase. The construction authorization has been submitted and it is expected construction will begin Summer 2021.

- **Yolo Solano Air Quality Management District Grant** – Received funding for Backhoe Replacement in the amount of \$45,000.
- **Cal Recycle Beverage Container Grant** – Received \$5,000 to aid in the City’s recycling efforts. Funding was approved in November 2020.
- **Identified PG&E Rule 20A program area** – Staff has worked with PG&E to create the necessary zone to underground the rest of the electrical lines on Main Street as the priority phase of the zone. The City currently has about \$800,000 in credits. Staff is working on a one time allocation of funding to fully fund the remaining underground work on Main Street. Due to the Covid 19 pandemic, this project has been delayed.
- **Submitted the Eligibility for the 2018 California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Bond Act (Proposition 68) Per Capita Grant Program** – the target area for these per capital funds will be for the Riverfront Promenade including shade structures and other park improvements. The city received \$177,952.
- **Submitted and received a \$13,000 Airport Grant for Operations and Maintenance** expenses as part of the CARES ACT funding.
- **Submitted and received \$100,000 Pavement Management Technical Assistant Program (P-TAP22 funding)** to inventory our street assets and determine the roadway Pavement Management Index (condition of our roadways).
- **Submitted and received \$250,000** for HSIP Cycle 10 pedestrian improvements.
- **Submitted** CalRecycle Household Hazardous Waste Cycle 37 grant in the amount of \$50,000.
- **Submitted** Yolo-Solano Air Quality Management District for pedestrian improvements in the amount of \$100,000.
- **Submitted Federal Earmark projects** for Wastewater Plant Consolidation and Decommissioning, Airport Road Bike and Pedestrian Improvements, Army Base Rehabilitation Park, Flood Protection, and Runway Reconstruction and Extension of 500 feet to the main runway for a total of \$203,700,000.
- **Submitted Local Capital Infrastructure projects** for Wastewater Plant Consolidation and Decommissioning, Water Well Core A New Domestic Water Well, Water Well Core B – Capacity increasing, and Purple Pipe Infrastructure for a total amount of \$41,000,000.
- **Submitted California Department of Justice Tobacco Grant Program** in conjunction with the Police Department in the amount of \$62,170.
- **Submitted Prop 68 Park Grant – State Park Development and Community Revitalization Program** for the Regional Community Park at Liberty in the amount of \$8,500,000.

Completed Items

- **Held Ribbon Cuttings** for completed projects LGI Neighborhood and the Boat Launch Facility.
- **Purchased** a new bus for Transit.
- **Executed the MOU** with the County to construct McCormick Road. Construction was completed in FY 2020-21.
- **Leased** all hangers at the airport.

- **Completed the Annual Storm Water Permit** – MS4 Report.
- **Completed** the Northwest Wastewater Membrane Replacement project.
- **Completed** the Water Meter Phase 2 project.
- **Upgraded the landscaping** along the promenade and installed benches and shade structure in conjunction with Rio Vision.
- **Awarded** the Corporation Yard Generator project.
- **Implemented Household Hazardous Waste (HHW)** bi-annual drop off events for all HHW items.
- **Public Works Equipment and Vehicle Upgrades purchased:**
 - Backhoe
 - Dump Trailer
 - Kabota Utility Vehicle
 - Hanger Tie-Down and Boat Launch Facility Pay Machine Replacements
 - Chipper/Mulcher
- **Educational** report on the status of vaping and assisted with the Vaping Ordinance.
- **COVID-19 response** including vaccination clinics.

OPERATIONS

The Public Works Operations and Maintenance crew completed an immense amount of work this year. They are responsible to maintain and operate the City Domestic Water system, as well as maintain the wastewater lines, streets and marking, parks and landscaping, city facilities, fleet, storm drain, bike and pedestrian facilities, issued and inspected encroachment permits and development infrastructure, and kept the city moving forward. The essential services the crews provide touch every citizen in the city on a daily basis. The department has the following vacancies: a Maintenance Worker, Mechanic, Public Works Supervisor, and a Program Manager.

The Public Works Crew continued to be an integral part of the successful COVID-19 response. They set up and assisted with all the vaccination clinics, in addition to ensuring the City infrastructure was sanitized and remained in good working order. They have gone above and beyond to ensure the safety of themselves, their co-workers and the citizens of Rio Vista.

KEY PERFORMANCE INDICATORS

Fiscal year 20-21 performance measures are based upon the following criteria:

(1) Goal = Maintain Citywide infrastructure weekly

Performance Measure = Percentage of weekly maintenance items completed versus total weekly maintenance completed

Performance Indicators = 98%

KEY PERFORMANCE INDICATORS

(2) Goal = Secure additional funding for the City through Grants

Performance Measure = Amount of funding secured

Performance Indicators = Secured at least an average of \$250,000 annually

(3) Goal = Provide adequate and safe drinking water to the community

Performance Measure = Ensure our water system meets the community demand for water and meets the state requirements through testing and the annual water report

Performance Indicator = Number of monetary violations issued by the state was zero

(4) Goal = Ensure Capital Improvement Projects are completed in a timely manner

Performance Measure = Number of projects identified in the Annual Budget vs the number of projects progressing on schedule

Performance Indicator = 90%

(5) Goal = Ensure both Wastewater Facilities are functioning within standards identified in the State Permit

Performance Measure = Ensure our wastewater system meets the community demand and they both meets the state requirements identified in their permits

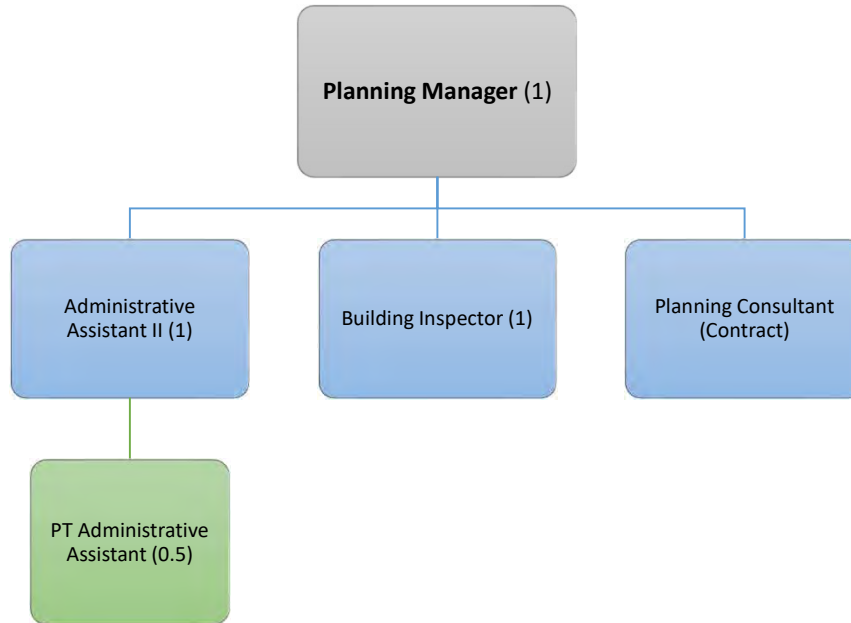
Performance Indicator = Number of monetary violations issued by the state was zero

FUTURE NEEDS

During Fiscal Year 2019-20 Public Works staff began working to create a complete and balanced Capital Improvement Program (CIP) which will include all identified improvements with a cost over \$10,000. This process has continued and shows the needs of all aspects of the City infrastructure. The budget reflects the current projects and staff plan on building additional years into the budget to reflect future planned projects. The CIP will identify all areas of infrastructure improvements needed throughout the city. There will be sections for each type of infrastructure improvement such as Airport, Parks, Streets, Signals, Street Furniture, Transit, Bike and Pedestrian, Technology, Water, Wastewater, Stormwater, Development Improvements, Facilities, and Other Agencies. This document reflects the projects that received funding. Next year we will build on the process and include more projects and will continue to identify the needs of the Citizens. The list will continue to be updated it will provide staff with a roadmap to seek grant funding and to assist in long range financial and resource planning.

The City will need several large infrastructure projects over the next 10 to 20 years. One of these projects is the decommissioning of the Beach Wastewater Plant and the consolidation of flow with the Northwest Wastewater Treatment Plant. City staff is working on pre-design and a will identify right-of-way which will be needed for the project. City staff is also working to identify the needs related to the Water infrastructure including new well replacement, new wells to meet growing demands and technologies available to improve efficiencies.

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART
FISCAL YEAR 2021-2022



COMMUNITY DEVELOPMENT

The role of the Community Development Department is to assist the community in the creation and implementation of its vision for the future development of the City. This vision is documented in the City's General Plan, which serves as the "Constitution for Development" for the City.

The Department is made of up of four divisions providing the following services:

- 1. Planning:** Staff provides technical assistance to the City Council and Commissions in the creation and implementation of city regulations, financial and administrative procedures, including review of the General Plan, Zoning Ordinance, and other land-use related laws. The Planning Division is responsible for reviewing development activities on private as well as public land.
- 2. Building:** Day-to-day work focuses on reviewing compliance with the Building Code to ensure that buildings are built and remodeled to meet life and safety requirements. The Building Division also works with the Police and Fire Departments to enforce standards to protect the public welfare and to improve property values through the enforcement of nuisance abatement and other municipal codes. Planning and Building staff help permit applicants on land uses, design criteria, and development standards.

The Department's goal is to effectively deliver the best services to residents, property owners and business owners through the permitting and design process. We want to ensure that the applicant's construction and/or development idea becomes a reality. We welcome your input on how we can further improve our services, while balancing the interests of the community at large.

- 3. Housing & Economic Development:** Works to facilitates economic development, redevelopment, affordable housing, and assistance with planning the design of City-owned facilities.
- 4. Administration:** Staff processes business license applications and provide overall administrative support to the Department.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
General Fund				
Building Department	\$ 163,376	\$ 254,037	\$ 221,364	\$ 252,862
Planning	290,742	291,270	267,580	277,603
Code Enforcement	34,961	85,851	81,235	84,997
Economic Development	7,371	34,069	34,069	32,438
General Plan	-	20,000	-	5,264
Total	\$ 496,450	\$ 685,226	\$ 604,248	\$ 653,163

Annual Percentage Change 22% 8%

Expenditures by Category	FY 19/20 Audited	FY 20/21 Budget	FY 20/21 Projected	FY21/22 Adopted
Personnel Services	\$ 187,487	\$ 386,895	\$ 384,622	\$ 378,428
Supplies and Services	308,963	298,331	219,626	274,735
Total	\$ 496,450	\$ 685,226	\$ 604,248	\$ 653,163

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund decreases by \$8,467 and the overall salaries and benefits of Community Department for FY2021-22 decreases by \$8,860. The decreases in the use of the General Fund is mainly due to an expected retirement for a long-term employee in December 2021. The City anticipates a savings from the salaries and benefits for the new hire of this Administrative Assistant Position. Other factor includes the reduction of hours for the part-time Office Assistant Position based on the limit restricted for CalPERS retired annuitant.

AUTHORIZED POSITIONS

The Department is currently budgeted with one Planning Manager, one Building Inspector, one Administrative Assistant, one part-time temporary Office Assistant, and a contract Planning/Building Consultant.

Goals and Initiatives

Goals 1.0	
Objective 1.1	Provide outstanding customer support
Objective 1.2	Update business-related ordinances as needed to support the growth of new businesses and jobs
Objective 1.3	Provide orientation training to new Planning Commissioners
Objective 1.4	Update plans and checklists to aid in the growth of new businesses and future development

ACCOMPLISHMENTS

- Amended the Cannabis Ordinance
- Sold parcels in the Business Park—collected over \$3,000,000 in land sales
- Processed Cannabis-related businesses through the conditional use permit process—the six cannabis businesses were opened, providing jobs and revenue
- Acquired building, business license, and community development software to increase efficiency and ensure the accurate fees were being collected.

OPERATIONS

Building Permits

Fiscal Year	New Home Permits (Single-Family)		Active Adult			Revision Permits
	TRI	LGI	TRI	LGI	SUM	
2016/17	0	0	156	0	0	539
2017/18	0	151	121	0	0	474
2018/19	0	158	60	0	16	399
2019/20	0	55	0	0	44	332

Business Licenses

Calendar Year	2016	2017	2018	2019	2020
Issued	481	428	500	541	547



**Five-Year Projection &
Long-Term Concerns**

LONG-RANGE PLANNING

The five-year projections of the General Fund, Water Enterprise Fund, and Wastewater Facilities Enterprise Fund provide detailed analysis and projections of the future revenues, expenses and fund balances, which offers the City Council a tool to help in determining the financial feasibility of any priorities or goals they may choose to adopt. The projections also alert management and the City Council to potential shortfalls and affords them the time to develop practical solutions with minimal impacts to the City's residents. Balancing the needs of the community and the vision of the City Council against the City's capacity to fund specific programs must be carefully weighed.

The current draft of the Fiscal Projections has been built using the following assumptions and impacts:

- Average annual 5% increase in property taxes based on the number of new homes built
- Average annual 3.25% increase in sales tax revenue
- Average annual 2% increase in cost-of-living adjustment (COLA) for personnel costs
- Average annual 3% increase in utility services fees based on the continued growth in single family housing development and increase in population
- Average annual 7.39% increase in law enforcement services for the same staffing level
- Costs of fully funded future water and sewer capital improvement program
- Local Measure O Sales Tax successfully extended to 2027
- Assumed no changes in total number of employees
- Assumed the projected revenues from Cannabis Business are the same as FY2021-22

As the nation begins to recover from the COVID-19 pandemic, jurisdictions across the country are assessing the impacts. Understanding the unique impacts of the pandemic on different revenue streams is key to building accurate forecasts. These impacts are monitored by the City and addressed in the Fiscal Model by using conservative growth rates for revenues and low interest rate assumptions for investments.

Long-Term Concerns and Issues

In May 7, 2019, the City Council approved a list of future water and wastewater capital improvement projects through FY 2023-24. Public Works staff has updated this list in February 2021, based on the information gathered over the past year and anticipated that most of the streets will require paving repairs and/or replacement of pavement due to damages caused by the construction of those projects.

Public works staff has been working closely to identify infrastructure improvements that are still needed in order to compile a comprehensive list of future projects to address all of the problem areas. Also, staff used the results from the recent 2017 CCTV sewer inspection project and the recent water system evaluation project to determine future sewer and water projects in the years of 2019 and beyond. The projects, which include waterline replacements will also include pavement rehabilitation since the pavement condition indexes (PCI) of those streets are some of the lowest within the City limit and will be damaged further by the construction. The proposed five-year capital improvement projects are shown in the following table. Exhibit A and B are the maps of proposed water and sewer improvements.

Capital Improvement Project Plan	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
Water Enterprise Fund					
Well #16 Scada Integration & Upgrades	\$ 200,000				
HWY 12 Waterline Replacement - Virginia Dr to Hillside Terrance	1,200,000				
Well Replacement Plan - Study	200,000				
Booster Pump Station - Amador Circle Storage Tank (Unfunded)		\$ 1,200,000			
Tahoe Dr. Waterline Replacement	400,000				
Trinity Ct. Waterline Replacement	200,000				
Highland Dr. Waterline Replacement		270,000			
Bruning Ave Waterline Replacement		120,000			
St. Gertrudes Waterline Replacement		200,000			
Riverview St. Waterline Replacement		100,000			
Hamilton Ave Waterline Replacement		100,000			
Water Main & Lead Service/Fitting Replacement			\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
New Well (Unfunded)					2,500,000
Total Projected Water CIP	\$ 2,200,000	\$ 1,990,000	\$ 1,300,000	\$ 1,300,000	\$ 3,800,000

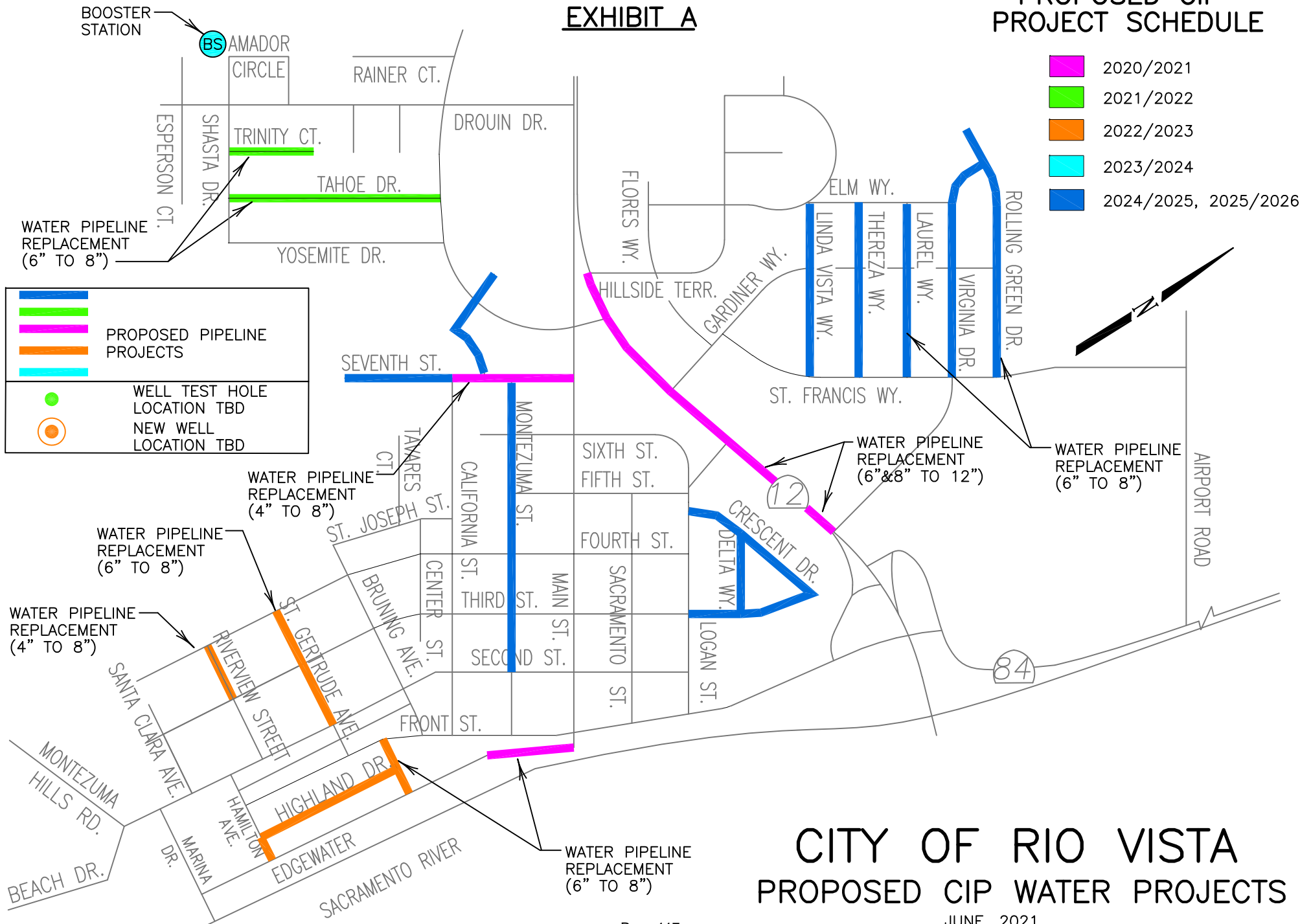
Wastewater Enterprise Fund					
City Hall Lift Station	\$ 270,000				
CCTV Trilogy Wastewater Lines	280,000				
Lift Station Backup Generators	100,000				
River Road Lift Station Reconstruction	1,200,000				
HWY 12 Sewer Repairs/Rehabilitation	630,000				
Wastewater Plant Audit & Assessment	100,000				
Alley Sewer Line Relocation/ Rehabilitation 7th to 4th St.		\$ 400,000			
Alley Sewer Rehabilitation 3rd to Front St.		150,000			
Sewer Relocation - California & 7th St.		200,000			
Backyard Sewer Rehabilitations - Elm St. to St. Francis Way		270,000			
Beach WWTP Collection System CCTV		280,000			
Sewer Repairs, Replacements and Rehabilitation (based on Current CCTV Inspection Results)			\$ 800,000	\$ 800,000	\$ 800,000
Total Projected Wastewater CIP	\$ 2,580,000	\$ 1,300,000	\$ 800,000	\$ 800,000	\$ 800,000

Other Improvement Project Plan	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
Airport Fund					
Replace PAPI and REIL	\$ 834,963				
Runway 7-25 Reconstruction (Projects funded by Federal 90%, State 4.5% and Local 5.5%)		\$ 433,500	\$ 1,127,500	\$ 1,127,500	\$ 1,127,500
Park and Recreation Fund					
LGI 18-Acre Community Park (Pending - Proposition 68 Park Grant - \$8.5 million)	144,899	2,125,000	2,125,000	2,125,000	2,125,000
Total Projected Other CIP	\$ 979,862	\$ 2,558,500	\$ 3,252,500	\$ 3,252,500	\$ 3,252,500

EXHIBIT A

PROPOSED CIP PROJECT SCHEDULE

- 2020/2021
- 2021/2022
- 2022/2023
- 2023/2024
- 2024/2025, 2025/2026



CITY OF RIO VISTA PROPOSED CIP WATER PROJECTS

JUNE, 2021

EXHIBIT B

PROPOSED CIP PROJECT SCHEDULE

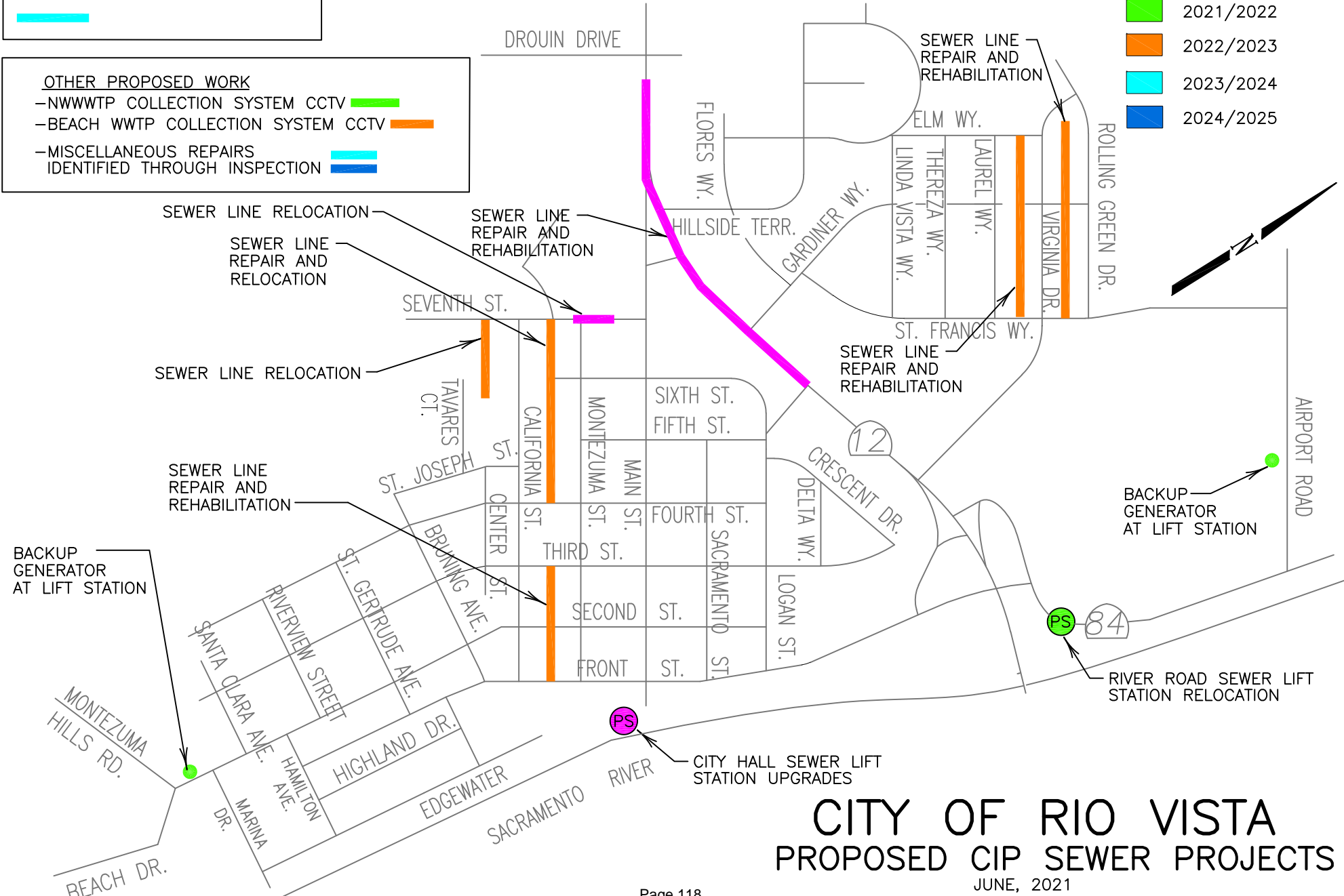
PROPOSED PIPELINE PROJECTS

-
-
-
-
-

OTHER PROPOSED WORK

- NWWTP COLLECTION SYSTEM CCTV
- BEACH WWTP COLLECTION SYSTEM CCTV
- MISCELLANEOUS REPAIRS IDENTIFIED THROUGH INSPECTION

- 2020/2021
- 2021/2022
- 2022/2023
- 2023/2024
- 2024/2025



CITY OF RIO VISTA PROPOSED CIP SEWER PROJECTS

JUNE, 2021

**GENERAL FUND
Five-Year Projections**

	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
Fund Balance - Beginning	\$ 5,884,410	\$ 6,086,666	\$ 6,118,797	\$ 6,059,260	\$ 5,898,779
Add:					
Revenues	7,673,175	7,857,228	8,048,999	8,248,825	8,457,059
Transfers In	441,805	415,550	415,550	415,550	415,550
Total Revenue	8,114,980	8,272,778	8,464,549	8,664,375	8,872,609
Less:					
Operating Expenditures	7,774,175	8,041,409	8,324,848	8,625,618	8,944,928
Debt Service	120,548	124,238	124,238	124,238	124,238
Operating Transfers Out	8,000	25,000	25,000	25,000	25,000
Total Appropriations	7,902,723	8,190,647	8,474,086	8,774,856	9,094,166
Revenue Over (Under) Appropriations	212,257	82,131	(9,537)	(110,481)	(221,557)
CIP & Capital Outlay	10,000	50,000	50,000	50,000	50,000
Revenue Over (Under) Appropriations	202,257	32,131	(59,537)	(160,481)	(271,557)
Fund Balance - Ending	\$ 6,086,666	\$ 6,118,797	\$ 6,059,260	\$ 5,898,779	\$ 5,627,222

WATER ENTERPRISE FUND

Five-Year Projections

	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
Fund Balance - Beginning	\$ 3,290,999	\$ 1,344,672	\$ 76,723	\$ (431,089)	\$ (866,434)
Add:					
Revenues	3,076,000	3,166,000	3,258,700	3,354,181	3,452,526
Transfers In	20,680	20,680	20,680	20,680	20,680
Total Revenue	3,096,680	3,186,680	3,279,380	3,374,861	3,473,206
Less:					
Expenditures	2,097,608	2,119,729	2,142,292	2,165,307	2,188,781
Debt Service	319,900	319,900	319,900	319,900	319,900
Transfers Out	390,000	25,000	25,000	25,000	25,000
Total Appropriations	2,807,508	2,464,629	2,487,192	2,510,207	2,533,681
Revenue Over (Under) Appropriations	289,172	722,051	792,188	864,654	939,525
CIP & Capital Outlay	2,235,500	1,990,000	1,300,000	1,300,000	3,800,000
Revenue Over (Under) Appropriations	(1,946,328)	(1,267,949)	(507,812)	(435,346)	(2,860,475)
Fund Balance - Ending	\$ 1,344,672	\$ 76,723	\$ (431,089)	\$ (866,434)	\$ (3,726,909)

NOTE:

There are two unfunded projects included in the total of "CIP & Capital Outlay" in FY 2022-23 and FY 2025-26. See future CIP listing for detail on **Page 116**. The unfunded projects are added in the total for reference only.

WASTEWATER (BEACH & NW) ENTERPRISE FUND
Five-Year Projections

	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
Fund Balance - Beginning	\$ 4,908,646	\$ 2,503,685	\$ 1,559,632	\$ 1,241,884	\$ 1,054,461
Add:					
Revenues	4,912,000	5,056,930	5,206,208	5,359,964	5,518,333
Other Financing Sources	-	-	-	-	-
Transfers In	12,000	12,000	12,000	12,000	12,000
Total Revenue	4,924,000	5,068,930	5,218,208	5,371,964	5,530,333
Less:					
Expenditures	4,283,791	4,306,313	4,329,285	4,352,717	4,376,617
Debt Service	263,645	263,645	263,645	263,645	263,645
Operating Transfers Out	158,025	143,025	143,025	143,025	143,025
Total Appropriations	4,705,461	4,712,983	4,735,955	4,759,387	4,783,288
Revenue Over (Under) Appropriations	218,539	355,947	482,252	612,577	747,046
CIP & Capital Outlay	2,623,500	1,300,000	800,000	800,000	800,000
Revenue Over (Under) Appropriations	(2,404,961)	(944,053)	(317,748)	(187,423)	(52,955)
Fund Balance - Ending	\$ 2,503,685	\$ 1,559,632	\$ 1,241,884	\$ 1,054,461	\$ 1,001,507



**Capital Improvement, Capital Outlay
& Major Maintenance Program**

CAPITAL EXPENDITURES

The City defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Assets acquired with grant funds may be capitalized even though their individual costs are less than \$5,000 whenever the Finance Director determines it to be necessary or advisable. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital Improvement and Fixed Asset Budget are prepared as part of the Operating Budget, which appropriates funds for specific programs and projects. The Five-Year Capital Improvement Program budget is reviewed annually to enable the City Council to reassess projects in the program.

Capital Expenditures typically involves the purchase or construction of major fixed assets such as land, buildings, and any permanent improvements including additions, replacements, and major alternations having a long-life expectancy. Capital projects may apply to: (1) expenditure which take place over two or more years and require continuing appropriations beyond a single fiscal year; (2) systematic acquisitions over an extended period, or (3) scheduled replacement of specific elements of physical assets. Generally, only those items costing \$10,000 or more are considered as capital improvement projects or Capital Outlay.

CAPITAL IMPROVEMENT PROJECTS are construction or improvements projects that requires a request for proposal (RFP), is on-going projects beyond a single fiscal year, or have multiple stages (i.e. preliminary studies, design, construction, construction management/administration).

CAPITAL OUTLAY is the capital expenditures for the purchase of fixed assets, such as vehicle, equipment, software, and improvements that can be completed within the fiscal year.

MAJOR MAINTENANCE

The city also identifies projects in the Major Maintenance Program each year. Those projects mainly apply to : (1) upgrade and maintain sewer plant and facilities at current and competitive standards; (2) address code and safety issues, mechanical, electrical and plumbing systems, exterior and structural shortcomings, and immediate landscape issues; (3) the dollars are not to be spent to alter buildings or to renovate; (4) dollars should extend the life of whatever is being corrected for cycle of life designated for the plant and facilities.

CURRENT BUDGET

In FY 2021-22, the City appropriates \$9,292,896, 17 projects in Capital Improvement, 13 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$6,543,962 in Capital Improvement, \$435,612 in Capital Outlay, and \$2,313,322 in Major Maintenance. In the Capital Improvement Projects, the City identified three significant, nonrecurring capital expenditures: (1) Beach Wastewater River Road Lift Station Reconstruction - \$1,200,000, (2) Citywide Waterline Replacement - \$600,000, and (3) 2020 Water & Sewer CIP - \$1,830,000.

	Capital Project	Enterprise Funds						TOTALS
	Capital Projects	Water	Water CIP	Business Park	Airport	NW Sewer CIP	Beach Sewer CIP	
Revenues								
Intergovernmental - Grants	289,100				804,040			1,093,140
Miscellaneous					30,923			30,923
	289,100	-	-	-	834,963	-	-	1,124,063
Expenditures								
To appropriate new funds								
CC004 New Accounting System	350,000							350,000
PW013 ADA Sidewalk Repair & Replacement	140,000							140,000
PW018 Highway Safety Improvement Program - Pedestrian Crossing	249,100							249,100
PW019 Public Works Office & Corp Yard Improvement - Addition	30,000							30,000
PW020 Airport - Replace PAPI and REIL - Design & Construction					834,963			834,963
PW022 LGI 18 Acre New Park Phase I	144,899							144,899
PW024 PG&E Underground Easement Quit Claim Preliminary Study - Business Park				15,000				15,000
SW001 City Hall Lift Station							270,000	270,000
SW006 2020 Sewer CIP							630,000	630,000
SW007 River Road Lift Station - Construction							1,200,000	1,200,000
SW008 CCTV Trilogy Wastewater Lines						280,000		280,000
SW009 Backup Generators - 2nd Street & Airport Road Lift Station							100,000	100,000
SW010 Wastewater Plant Audit & Assessment						50,000	50,000	100,000
WT007 Well #16 Scada Integration and Upgrades			200,000					200,000
WT008 2020 Water CIP			1,200,000					1,200,000
WT009 Well Replacement Plan - Study - CIP Preliminary		200,000						200,000
WT010 Waterline Replacement - Tahoe Dr & Trinity Ct			600,000					600,000
	913,999	200,000	2,000,000	15,000	834,963	330,000	2,250,000	6,543,962
Other Sources/Uses								
Transfer in - Gas Tax 2105	100,000							100,000
Transfer in - Parks and Recreation	144,899							144,899
Transfer in - Water	365,000							365,000
Transfer in - Beach Facility	7,500							7,500
Transfer in - NW Facility	7,500							7,500
Business Park				15,000				15,000
Water		200,000	2,000,000					2,200,000
NW Facility- Plant						330,000		330,000
Beach Facility Plant							2,250,000	2,250,000
	624,899	200,000	2,000,000	15,000	-	330,000	2,250,000	5,419,899
Net Annual Activity	-	-	-	-	-	-	-	-

PROJECTS BY COST

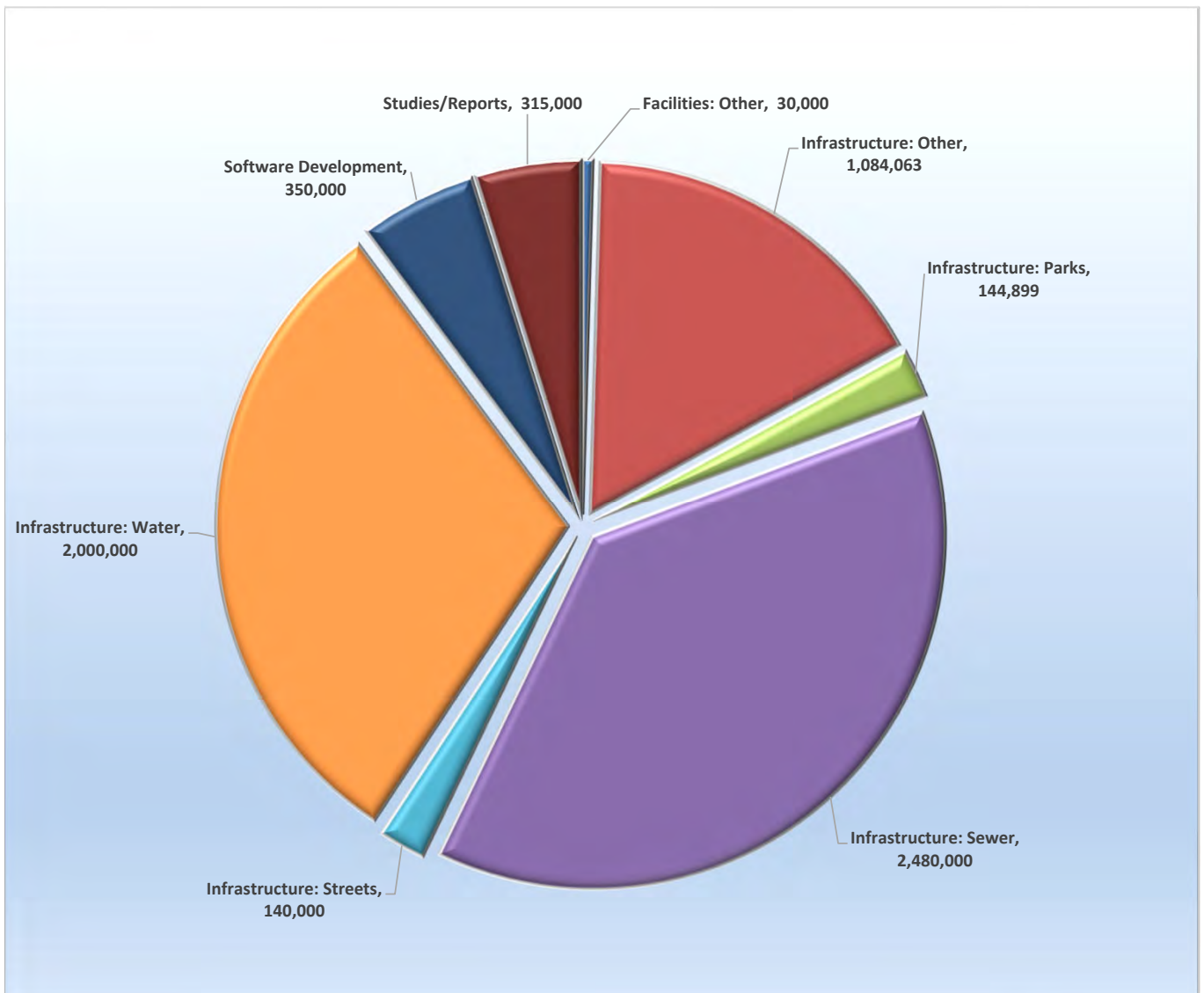
Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 21-22	Total Project Cost
CC004		-	350,000	350,000
	ACCOUNTING SOFTWARE			
	51-Other Costs	-	350,000	350,000
PW013		97,585	140,000	237,585
	ADA SIDEWALK REPAIR AND REPLACEMENT			
	51-Construction	92,585	140,000	232,585
	51-Design	5,000	-	5,000
PW018		53,982	249,100	303,082
	HSIP PEDESTRIAN CROSSING			
	51-Construction	-	223,600	223,600
	51-Construction Admin	-	8,500	8,500
	51-Construction Mgmt	5,382	17,000	22,382
	51-Design	44,500	-	44,500
	51-Prelim Design/Studies	4,100	-	4,100
PW019		574,337	30,000	604,337
	ADDITION - PW CORP YARD & STORAGE			
	51-Other Costs	574,337	30,000	604,337
PW020		97,500	834,963	932,463
	AIRPORT - REPLACE PAPI & REIL			
	84-Construction	-	834,963	834,963
	84-Design	97,500	-	97,500
PW022		12,868	144,899	157,767
	LGI - 18 ACRE COMMUNITY PARK			
	51-Construction	-	94,899	94,899
	51-Construction Mgmt	-	30,000	30,000
	51-Design	12,868	20,000	32,868
PW024		-	15,000	15,000
	PG&E UNDERGROUND EASEMENT STUDY			
	75-Prelim Design/Studies	-	15,000	15,000
SW001		30,000	270,000	300,000
	CITY HALL LIFT STATION			
	88-Construction	-	250,000	250,000
	88-Prelim Design/Studies	10,000	-	10,000
	88-Design	20,000	-	20,000
	88-Construction Mgmt	-	15,000	15,000
	88-Construction Admin	-	5,000	5,000
SW006		70,000	630,000	700,000
	2020 SEWER CIP PROJECT			
	88-Construction	-	546,520	546,520
	88-Design	48,800	-	48,800
	88-Construction Mgmt	21,200	83,480	104,680
SW007		20,000	1,200,000	1,220,000
	RIVER ROAD LIFT STATION			
	88-Construction	-	1,200,000	1,200,000
	88-Design	20,000	-	20,000
SW008		-	280,000	280,000

PROJECTS BY COST

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 21-22	Total Project Cost
SW008	CCTV TRILOGY WASTEWATER LINES			
	87-Construction	-	242,000	242,000
	87-Design	-	10,000	10,000
	87-Construction Mgmt	-	28,000	28,000
SW009		-	100,000	100,000
	LIFT STATION BACKUP GENERATORS			
	88-Construction	-	100,000	100,000
SW010		-	100,000	100,000
	WASTEWATER PLANT AUDIT & ASSESSMENT			
	88-Prelim Design/Studies	-	50,000	50,000
	87-Prelim Design/Studies	-	50,000	50,000
WT007		50,000	200,000	250,000
	WELL # 16 SCADA INTEGRATION & UPGRADES			
	81-Construction	50,000	200,000	250,000
WT008		100,000	1,200,000	1,300,000
	2020 WATER CIP PROJECT			
	81-Construction	-	1,104,780	1,104,780
	81-Construction Mgmt	26,800	95,220	122,020
	81-Design	73,200	-	73,200
WT009		-	200,000	200,000
	WELL REPLACEMENT PLAN			
	81-Prelim Design/Studies	-	200,000	200,000
WT010		-	600,000	600,000
	WATERLINE REPLACEMENT			
	81-Construction	-	600,000	600,000
Grand Total		1,106,272	6,543,962	7,650,234

PROJECTS BY CATEGORIES

Category	Adopted Funding FY 21-22
Facilities: Other	30,000
Infrastructure: Other	1,084,063
Infrastructure: Parks	144,899
Infrastructure: Sewer	2,480,000
Infrastructure: Streets	140,000
Infrastructure: Water	2,000,000
Software Development	350,000
Studies/Reports	315,000
Grand Total	6,543,962

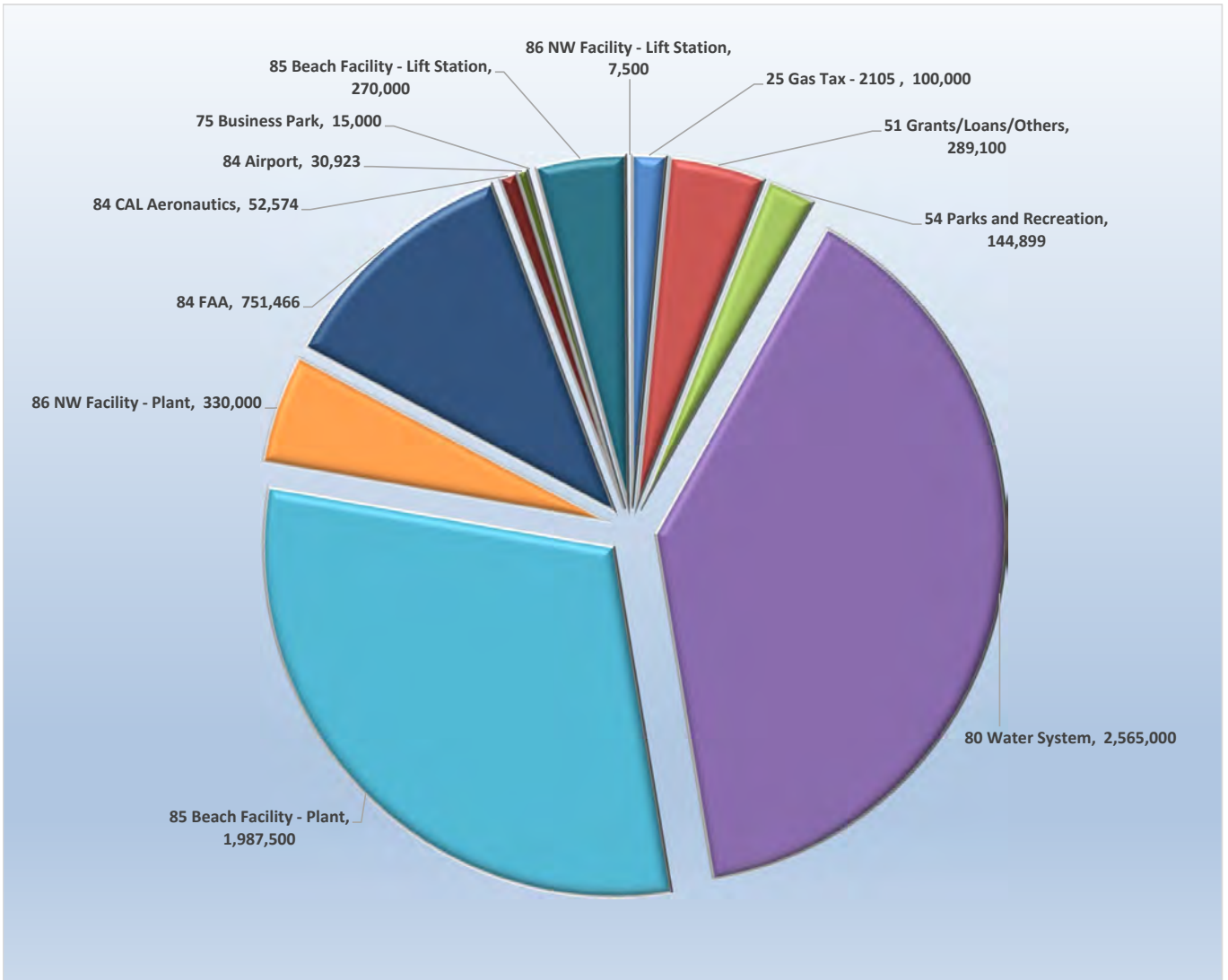


PROJECTS BY CATEGORIES

Category	Project Name	Adopted Funding FY 21-22
Facilities: Other		30,000
PW019	ADDITION - PW CORP YARD & STORAGE	30,000
Infrastructure: Other		1,084,063
PW018	HSIP PEDESTRIAN CROSSING	249,100
PW020	AIRPORT - REPLACE PAPI & REIL	834,963
Infrastructure: Parks		144,899
PW022	LGI - 18 ACRE COMMUNITY PARK	144,899
Infrastructure: Sewer		2,480,000
SW001	CITY HALL LIFT STATION	270,000
SW006	2020 SEWER CIP PROJECT	630,000
SW007	RIVER ROAD LIFT STATION	1,200,000
SW008	CCTV TRILOGY WASTEWATER LINES	280,000
SW009	LIFT STATION BACKUP GENERATORS	100,000
Infrastructure: Streets		140,000
PW013	ADA SIDEWALK REPAIR AND REPLACEMENT	140,000
Infrastructure: Water		2,000,000
WT007	WELL # 16 SCADA INTEGRATION & UPGRADES	200,000
WT008	2020 WATER CIP PROJECT	1,200,000
WT010	WATERLINE REPLACEMENT	600,000
Software Development		350,000
CC004	ACCOUNTING SOFTWARE	350,000
Studies/Reports		315,000
PW024	PG&E UNDERGROUND EASEMENT STUDY	15,000
WT009	WELL REPLACEMENT PLAN	200,000
SW010	WASTEWATER PLANT AUDIT & ASSESSMENT	100,000
Grand Total		6,543,962

PROJECTS BY FUNDING SOURCES

Funding Sources	Adopted Funding FY 21-22
25 Gas Tax - 2105	100,000
51 Grants/Loans/Others	289,100
54 Parks and Recreation	144,899
80 Water System	2,565,000
85 Beach Facility - Plant	1,987,500
86 NW Facility - Plant	330,000
84 FAA	751,466
84 CAL Aeronautics	52,574
84 Airport	30,923
75 Business Park	15,000
85 Beach Facility - Lift Station	270,000
86 NW Facility - Lift Station	7,500
Grand Total	6,543,962



PROJECTS BY FUNDING SOURCES

Funding Sources	Project #	Project Name	Adopted Funding FY 21-22
25 Gas Tax - 2105			100,000
	PW013		
		ADA SIDEWALK REPAIR AND REPLACEMENT	100,000
51 Grants/Loans/Others			289,100
	PW013		
		ADA SIDEWALK REPAIR AND REPLACEMENT	40,000
	PW018		
		HSIP PEDESTRIAN CROSSING	249,100
54 Parks and Recreation			144,899
	PW022		
		LGI - 18 ACRE COMMUNITY PARK	144,899
80 Water System			2,565,000
	CC004		
		ACCOUNTING SOFTWARE	350,000
	PW019		
		ADDITION - PW CORP YARD & STORAGE	15,000
	WT007		
		WELL # 16 SCADA INTEGRATION & UPGRADES	200,000
	WT008		
		2020 WATER CIP PROJECT	1,200,000
	WT009		
		WELL REPLACEMENT PLAN	200,000
	WT010		
		WATERLINE REPLACEMENT	600,000
85 Beach Facility - Plant			1,987,500
	PW019		
		ADDITION - PW CORP YARD & STORAGE	7,500
	SW006		
		2020 SEWER CIP PROJECT	630,000
	SW007		
		RIVER ROAD LIFT STATION	1,200,000
	SW009		
		LIFT STATION BACKUP GENERATORS	100,000
	SW010		
		WASTEWATER PLANT AUDIT & ASSESSMENT	50,000
86 NW Facility - Plant			330,000
	SW008		
		CCTV TRILOGY WASTEWATER LINES	280,000
	SW010		
		WASTEWATER PLANT AUDIT & ASSESSMENT	50,000
84 FAA			751,466
	PW020		
		AIRPORT - REPLACE PAPI & REIL	751,466
84 CAL Aeronautics			52,574
	PW020		
		AIRPORT - REPLACE PAPI & REIL	52,574
84 Airport			30,923
	PW020		
		AIRPORT - REPLACE PAPI & REIL	30,923

PROJECTS BY FUNDING SOURCES

Funding Sources	Project #	Project Name	Adopted Funding FY 21-22
75 Business Park			15,000
	PW024		
		PG&E UNDERGROUND EASEMENT STUDY	15,000
85 Beach Facility - Lift Station			270,000
	SW001		
		CITY HALL LIFT STATION	270,000
86 NW Facility - Lift Station			7,500
	PW019		
		ADDITION - PW CORP YARD & STORAGE	7,500
Grand Total			6,543,962

Software Development

Project Name: ACCOUNTING SOFTWARE **Project # :** CC004

Project Budget: \$350,000
Status: New
Department: Finance
Location: City Hall
Descriptions: An integrated Enterprise Resource Planning (ERP) solutions that can provide financial management and utility billing customer information services specifically for the public sector as a multi-fund accounting system that can handle accounting, budgeting, work orders, permits, grant management, asset management, human resources, and project performance needs.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80 Water System	-	350,000				350,000

Total	0	350,000	0	0	0	350,000
-------	---	---------	---	---	---	---------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
51-Other Costs	-	350,000				350,000

Total	0	350,000	0	0	0	350,000
-------	---	---------	---	---	---	---------

Remaining budget: -

Comments : Proposed budget increased from \$150,000 in FY19/20 to \$350,000 in FY21/22 based on the quotation from the current accounting software provider as a guideline for the market value of the services.

Infrastructure: Streets

Project Name: ADA SIDEWALK REPAIR AND REPLACEMENT **Project # :** PW013

Project Budget: \$237,585
Status: Ongoing
Department: Public Works
Location: Citywide
Descriptions: This project will significantly improve the ADA access and ramps and sidewalks citywide. It will address ADA accessibility to the ADA ramps and sidewalks.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
25 Gas Tax - 2105	97,585	100,000				197,585
51 Grants/Loans/Others		40,000				40,000

Total	97,585	140,000	0	0	0	237,585
--------------	---------------	----------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
51-Design	5,000	-				5,000
51-Construction	92,585	140,000				232,585

Total	97,585	140,000	0	0	0	237,585
--------------	---------------	----------------	----------	----------	----------	----------------

Remaining budget: -

Comments : Assistance with Road Repairs issued by the State Department of Water Resources for an amount of \$40,000.

Infrastructure: Other

Project Name: HSIP PEDESTRIAN CROSSING **Project # :** PW018

Project Budget: \$303,082
Status: Design
Department: Public Works
Location: Highway pedestrian crossing
Descriptions: Highway Safety Improvement Program pedestrian crossing



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
91 Street Projects	9,482	-				9,482
51 Grants/Loans/Others	44,500	249,100				293,600
Total	53,982	249,100	0	0	0	303,082

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
51-Prelim Design/Studies	4,100	-				4,100
51-Design	44,500	-				44,500
51-Construction	-	223,600				223,600
51-Construction Mgmt	5,382	17,000				22,382
51-Construction Admin		8,500				8,500
Total	53,982	249,100	0	0	0	303,082

Remaining budget: -

Comments : (1) Federal Grant - HSIP Cycle 9 Funding - Construction = \$249,100
 (2) Federal Grant - 04-SOL-0-RVS - 5099(015) - Design = \$44,500

Facilities: Other

Project Name: ADDITION - PW CORP YARD & STORAGE **Project # :** PW019

Project Budget: \$604,337

Status: Ongoing

Department: Public Works

Location: 789 St Francis Way

Descriptions: This addition includes a 30 x 30 Storage Building with concrete floor for water pipe, fittings, sewer pipe, and various other materials.

The initial corporation yard improvement project was filed for completion on December 15th, 2020 under Resolution No. 2020-095.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
86 NW Facility - Lift Station	135,236	7,500				142,736
85 Beach Facility - Plant	174,101	7,500				181,601
80 Water System	215,000	15,000				230,000
91 Street Projects	50,000					50,000

Total	574,337	30,000	0	0	0	604,337
--------------	----------------	---------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
51-Other Costs	574,337	30,000				604,337

Total	574,337	30,000	0	0	0	604,337
--------------	----------------	---------------	----------	----------	----------	----------------

Remaining budget: -

Comments : 30 x 30 Storage Building = \$30,000

Infrastructure: Other

Project Name: AIRPORT - REPLACE PAPI & REIL **Project # :** PW020

Project Budget: \$932,463
Status: Construction
Department: Public Works
Location: Airport Road
Descriptions: Replace PAPI and REIL funded by FAA, CAL State and City local match



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
84 FAA	97,500	751,466				848,966
84 CAL Aeronautics		52,574				52,574
84 Airport		30,923				30,923

Total	97,500	834,963	0	0	0	932,463
--------------	---------------	----------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
84-Design	97,500	-				97,500
84-Construction		834,963				834,963

Total	97,500	834,963	0	0	0	932,463
--------------	---------------	----------------	----------	----------	----------	----------------

Remaining budget: -

Comments: Design Phase - 100% Federal Funds by FAA (97,500) - Completed in March 2021.
 Construction Phase - 90% Federal Funds by FAA (751,466), 5% State Funds (\$37,574), Annual Credit from State (\$10,000 + \$5,000 = \$15,000), and City Match by ENXCO (\$30,923).

Infrastructure: Parks

Project Name: LGI - 18 ACRE COMMUNITY PARK **Project # :** PW022

Project Budget: \$157,767

Status: Design

Department: Public Works

Location: Lincoln Landing and Park Place in LGI Community

Descriptions: This project will design and construct phase 1 of the overall 18 acre park site. City staff will seek grant funding to leverage the limited local funding.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
54 Parks and Recreation	12,868	144,899				157,767
Total	12,868	144,899	0	0	0	157,767

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
51-Design	12,868	20,000				32,868
51-Construction		94,899				94,899
51-Construction Mgmt		30,000				30,000
Total	12,868	144,899	0	0	0	157,767

Remaining budget: -

Comments: Pending updates on grants availability.
Project budget represents local available funding, not the total project costs of construction.

Studies/Reports

Project Name: PG&E UNDERGROUND EASEMENT STUDY **Project # :** PW024

Calendar Year Budget: \$15,000
Status: New
Department: Public Works
Location: Business Park
Descriptions: PG&E underground service easement study for quit claim.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
75 Business Park	-	15,000				15,000

Total	0	15,000	0	0	0	15,000
-------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
75-Prelim Design/Studies	-	15,000				15,000

Total	0	15,000	0	0	0	15,000
-------	---	--------	---	---	---	--------

Remaining budget: -

Comments : This study is a preliminary phase of future capital improvement project. Funding roll forward.

Infrastructure: Sewer

Project Name: CITY HALL LIFT STATION **Project # :** SW001

Project Budget: \$300,000
Status: Construction
Department: Public Works
Location: 4 Main Street, Rio Vista
Descriptions: This project is design for expansion of existing lift station.



The project scope will be to upgrade the two existing sewer pumps and to add a third sewer pump to increase the pumping capacity and reliability of the City Hall lift station.

Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
85 Beach Facility - Lift Station	30,000	270,000				300,000
Total	30,000	270,000	0	0	0	300,000

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
88-Prelim Design/Studies	10,000	-				10,000
88-Design	20,000	-				20,000
88-Construction		250,000				250,000
88-Construction Mgmt		15,000				15,000
88-Construction Admin		5,000				5,000
Total	30,000	270,000	0	0	0	300,000

Remaining budget: -

Comments : Project design started in August 2020. Construction is expected to begin in FY2021/22.

Infrastructure: Sewer

Project Name: 2020 SEWER CIP PROJECT **Project # :** SW006

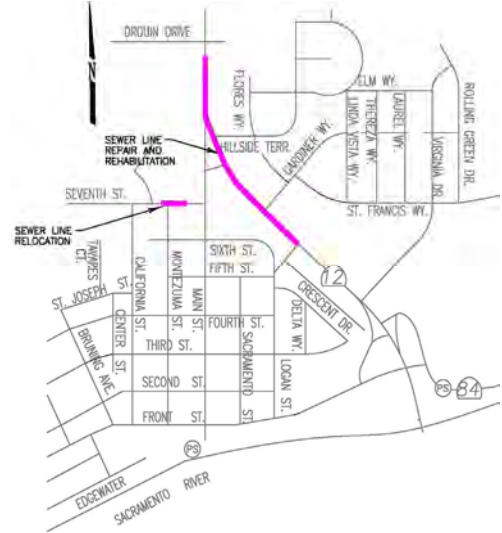
Project Budget: \$700,000

Status: Ongoing

Department: Public Works

Location: Highway 12 from near Drouin Drive to 5th Street, 7th Street from Morgan Lane to near Main Street

Descriptions: Repair and rehabilitate various size sewer lines on Highway 12, abandon old sewer line in front yards and replace with new sewer line in 7th Street.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
85 Beach Facility - Plant	70,000	630,000				700,000

Total	70,000	630,000				700,000
--------------	---------------	----------------	--	--	--	----------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
88-Design	48,800	-				48,800
88-Construction	-	546,520				546,520
88-Construction Mgmt	21,200	83,480				104,680

Total	70,000	630,000				700,000
--------------	---------------	----------------	--	--	--	----------------

Remaining budget: -

Comments: Construction is going out to bid in May 2021.

Infrastructure: Sewer

Project Name: RIVER ROAD LIFT STATION **Project # :** SW007

Project Budget: \$1,220,000

Status: Ongoing

Department: Public Works

Location: River Road

Descriptions: River Road lift Station Reconstruction

The project scope is to acquire a piece of land in order to relocate and reconstruct the River Road lift station on City owned land outside of the State Highway right of way in which it is currently located.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
85 Beach Facility - Plant	20,000	1,200,000				1,220,000

Total	20,000	1,200,000				1,220,000
--------------	---------------	------------------	--	--	--	------------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
88-Design	20,000	-				20,000
88-Construction	-	1,200,000				1,200,000
88-Construction Mgmt	-	-				

Total	20,000	1,200,000				1,220,000
--------------	---------------	------------------	--	--	--	------------------

Remaining budget: -

Comments: Design Phase will be completed in FY20/21. Construction is expected to start in FY21/22.

Infrastructure: Sewer

Project Name: CCTV TRILOGY WASTEWATER LINES **Project # :** SW008

Project Budget: \$280,000

Status: New

Department: Public Works

Location: 3000 Airport Road - NW plant

Descriptions: NWWTP Collection System CCTV



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
86 NW Facility - Plant	-	280,000				280,000

Total	-	280,000	-	-	-	280,000
--------------	---	----------------	---	---	---	----------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
87-Design		10,000				10,000
87-Construction		242,000				242,000
87-Construction Mgmt		28,000				28,000

Total	-	280,000	-	-	-	280,000
--------------	---	----------------	---	---	---	----------------

Remaining budget: -

Comments:

Infrastructure: Sewer

Project Name: LIFT STATION BACKUP GENERATORS **Project # :** SW009

Project Budget: \$100,000

Status: New

Department: Public Works

Location: Beach Wastewater

Descriptions: Permanent backup generators at Airport Road and 2nd Street Lift Stations with automatic transfer switches.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
85 Beach Facility - Plant	-	100,000				100,000

Total	-	100,000	-	-	-	100,000
--------------	---	----------------	---	---	---	----------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
88-Design	-					
88-Construction	-	100,000				100,000

Total	-	100,000	-	-	-	100,000
--------------	---	----------------	---	---	---	----------------

Remaining budget: -

Comments :

Studies/Reports

Project Name: WASTEWATER PLANT AUDIT & ASSESSMENT **Project # :** SW010

Project Budget: \$100,000

Status: New

Department: Public Works

Location: Beach WWTP & Northwest WWTP

Descriptions: Wastewater Plant Audit and Infrastructure Assessment based on report from Sierra Controls.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
85 Beach Facility - Plant	-	50,000				50,000
86 NW Facility - Plant		50,000				50,000

Total	0	100,000	0	0	0	100,000
--------------	---	---------	---	---	---	---------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
87-Prelim Design/Studies	-	50,000				50,000
88-Prelim Design/Studies	-	50,000				50,000

Total	0	100,000	0	0	0	100,000
--------------	---	---------	---	---	---	---------

Remaining budget: -

Comments :

Infrastructure: Water

Project Name: WELL # 16 SCADA INTEGRATION & UPGRADES **Project # :** WT007

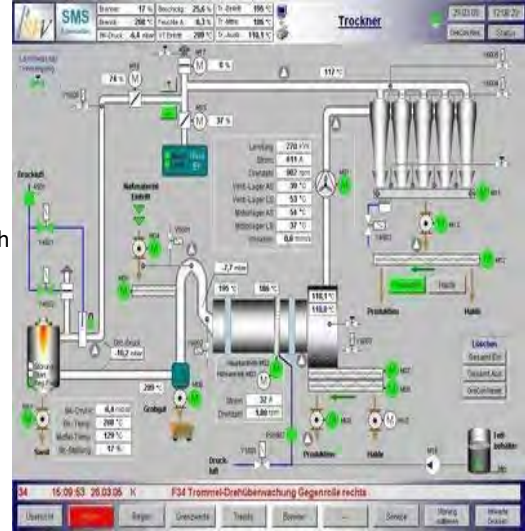
Project Budget: \$250,000

Status: Ongoing

Department: Public Works

Location: Well #16

Descriptions: Once Well 16 is accepted the infrastructure will need to be integrated into the Citywide SCADA system which monitors our water system functionality. This project will integrate and upgrade the existing sytem at Well 16 to the current city system.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80 Water System	50,000	200,000				250,000

Total	50,000	200,000	0	0	0	250,000
--------------	---------------	----------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
81-Prelim Design/Studies	-	-				
81-Design	-	-				
81-Construction	50,000	200,000				250,000
81-Construction Mgmt	-	-				
81-Construction Admin	-	-				

Total	50,000	200,000	0	0	0	250,000
--------------	---------------	----------------	----------	----------	----------	----------------

Remaining budget: -

Comments : The construction cannot be completed until the developer finishes the treatment system.

Infrastructure: Water

Project Name: 2020 WATER CIP PROJECT **Project # :** WT008

Project Budget: \$1,300,000
Status: Construction
Department: Public Works
Location: Highway 12 from Hillside Terrance to Virginia Drive, 7th Street from California to Main Street, City Hall Parking lot and lower Main Street.
Descriptions: Abandon 6" waterline and replace with 12" waterline on Highway 12, Abandon 4" waterline in front yards on 7th street and replace with 8" waterline in the street, Abandon old waterline near sewer and replace with new 8" waterline separated from sewer at City Hall/Main Street



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80 Water System	100,000.00	1,200,000				1,300,000
Total	100,000	1,200,000	0	0	0	1,300,000

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
81-Prelim Design/Studies	-	-				
81-Design	73,200	-				73,200
81-Construction		1,104,780				1,104,780
81-Construction Mgmt	26,800	95,220				122,020
Total	100,000	1,200,000	0	0	0	1,300,000

Remaining budget: -

Comments: Construction will begin in June 2021

Studies/Reports

Project Name: WELL REPLACEMENT PLAN **Project # :** WT009

Project Budget: \$200,000

Status: New

Department: Public Works

Location: Citywide

Descriptions: Complete a well replacement study and develop a replacement plan for the City wells. The city currently operates the domestic water system for the city. The plan will ensure the safe operation and distribution of drinking water to our citizens.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80 Water System	-	200,000				200,000

Total	0	200,000	0	0	0	200,000
-------	---	---------	---	---	---	---------


Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
81-Prelim Design/Studies	-	200,000				200,000

Total	0	200,000	0	0	0	200,000
-------	---	---------	---	---	---	---------

Remaining budget: -

Comments : This item was budgeted in FY20/21. Funding roll over.

Infrastructure: Water

Project Name:	WATERLINE REPLACEMENT	Project # :	WT010
Project Budget:	\$1,390,000		
Status:	New		
Department:	Public Works		
Location:	CityWide		
Descriptions:	Waterline Replacement for the following locations: (1) Tahoe Dr. = \$400,000 - FY21/22 (2) Trinity Ct. = \$200,000 - FY21/22 (3) Highland Drive = \$270,000 - FY22/23 (4) Bruning Avenue = \$120,000 - FY22/23 (5) St. Gertrudes = \$200,000 - FY22/23 (6) Riverview St. = \$100,000 - FY22/23 (7) Hamilton Avenue = \$100,000 - FY22/23		

Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80 Water System	-	600,000	790,000	-	-	1,390,000

Total	-	600,000	790,000	-	-	1,390,000
--------------	---	----------------	----------------	---	---	------------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
81-Design	-	-	-	-	-	-
81-Construction	-	600,000	790,000	-	-	1,390,000
81-Construction Mgmt	-	-	-	-	-	-
81-Construction Admin	-	-	-	-	-	-

Total	-	600,000	790,000	-	-	1,390,000
--------------	---	----------------	----------------	---	---	------------------

Remaining budget: -

Comments: The project is expected to complete in FY2022/23.

	General Funds	Capital Outlay	Special Revenue	Enterprise Funds					TOTALS
	General Funds	Vehicle Replacement	Personnel Services District Police	Transit	Water	Airport	Beach Facility Plant	NW Facility Plant	
Revenues									
Intergovernmental - Grants				130,500					130,500
	-	-	-	130,500	-	-	-	-	130,500
Expenditures									
To appropriate new funds									
CO001 Software - Building Permit Module	10,000								10,000
CO007 Vehicle - Transit Bus Replacement				95,500					95,500
CO008 Improvement - Transit Bus Shelter				35,000					35,000
CO009 Improvement - Police Station Awning over Doors & Keyless Entry System			20,000						20,000
CO010 Equipment - Citywide Surveillance Camera System			25,000						25,000
CO018 Equipment - AWOS Upgrade						15,000			15,000
CO025 Equipment - Police JPA Radio System			27,000						27,000
CO026 Equipment - Police AXON Body Cameras Package			24,112						24,112
CO027 Equipment - Airport Spill Bucket Replacement						25,000			25,000
CO028 Vehicle - Fire Command Vehicle		80,000							80,000
CO029 Vehicle - Public Works Pickup Ford Ranger					12,500		6,250	6,250	25,000
CO030 Equipment - Public Works Portable Air Compressor					8,000		8,000	8,000	24,000
CO031 Vehicle - Public Works 1/2 Maintenance Truck					15,000		7,500	7,500	30,000
	10,000	80,000	96,112	130,500	35,500	40,000	21,750	21,750	435,612
Other Sources/Uses									
Personnel Svc District - Police			96,112						96,112
Personnel Svc District - Fire		50,000							50,000
Vehicle Replacement - Fire Reserve		30,000							30,000
General Fund	10,000								10,000
Water					35,500				35,500
Airport						40,000			40,000
Beach Facility Plant							21,750		21,750
NW Facility Plant								21,750	21,750
	10,000	80,000	96,112	-	35,500	40,000	21,750	21,750	305,112
Net Annual Activity									
	-	-	-	-	-	-	-	-	-

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 21-22	Total Project Cost
CO001	SOFTWARE - BUILDING PERMIT MODULE	10,000	10,000	20,000
	10-General Fund	10,000	10,000	20,000
CO007	TRANSIT BUS REPLACEMENT PROGRAM	-	95,500	95,500
	32-Equipment/Vehicle	-	95,500	95,500
CO008	TRANSIT BUS SHELTER IMPROVEMENT	-	35,000	35,000
	32-Equipment/Vehicle	-	35,000	35,000
CO009	POLICE STATION IMPROVEMENT	-	20,000	20,000
	39-Other Costs	-	20,000	20,000
CO010	CITYWIDE CAMERA SYSTEM	151,626	25,000	176,626
	39-Equipment/Vehicle	151,626	25,000	176,626
CO018	AWOS UPGRADE	-	15,000	15,000
	84-Other Costs	-	15,000	15,000
CO025	POLICE JPA RADIO SYSTEM	-	27,000	27,000
	39-Other Costs	-	27,000	27,000
CO026	POLICE AXON BODY CAMERAS PACKAGE	24,112	24,112	48,224
	39-Other Costs	24,112	24,112	48,224
CO027	AIRPORT SPILL BUCKET REPLACEMENT	-	25,000	25,000
	84-Other Costs	-	25,000	25,000
CO028	FIRE COMMAND VEHICLE	-	80,000	80,000
	12-Vehicle Replacement	-	80,000	80,000
CO029	PUBLIC WORKS PICKUP	-	25,000	25,000
	80-Equipment/Vehicle	-	12,500	12,500
	85-Equipment/Vehicle	-	6,250	6,250
	86-Equipment/Vehicle	-	6,250	6,250
CO030	PUBLIC WORKS PORTABLE AIR COMPRESSOR	-	24,000	24,000
	80-Equipment/Vehicle	-	8,000	8,000
	85-Equipment/Vehicle	-	8,000	8,000
	86-Equipment/Vehicle	-	8,000	8,000
CO031	PUBLIC WORKS 1/2 MAINTENANCE TRUCK	-	30,000	30,000
	80-Equipment/Vehicle	-	15,000	15,000
	85-Equipment/Vehicle	-	7,500	7,500
	86-Equipment/Vehicle	-	7,500	7,500
Grand Total		185,738	435,612	621,350

Software Development

Project Name: SOFTWARE - BUILDING PERMIT MODULE **Project # :** CO001

Project Budget: \$20,000
Status: Ongoing
Department: Community Dev/Planning
Location: City Hall
Descriptions: Building permit module software



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
10 General Fund	10,000	10,000				20,000

Total	10,000	10,000	0	0	0	20,000
-------	--------	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
10-General Fund	10,000	10,000				20,000

Total	10,000	10,000	0	0	0	20,000
-------	--------	--------	---	---	---	--------

Remaining budget: -

Comments : The planning and building department is working closely with MaintStar's representative in developing the software to meet the needs of the department since 2017.

Equipment / Vehicle

Project Name: TRANSIT BUS REPLACEMENT PROGRAM **Project # :** CO007

Project Budget: \$95,500

Status: New

Department: Public Works

Location: 1 Harbor Center, Suite 130, Suisun City

Descriptions: The City of Rio Vista began providing general public dial-a-ride service, known as Rio Vista Transit, in 1980. Rio Vista Transit became Rio Vista Delta Breeze, a deviated fixed-route service, in 2006. Delta Breeze operates two deviated fixed-routes: Route 50 Express between Rio Vista/Isleton and Fairfield/Suisun and Route 52 Express to Antioch and the Pittsburg/Bay Point BART station. Service on Route 50 operates Monday through Friday 7:30 a.m. to 7:00 p.m.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
32 Transit/Grants	-	95,500				95,500

Total	0	95,500	0	0	0	95,500
-------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
32-Equipment/Vehicle	-	95,500				95,500

Total	0	95,500	0	0	0	95,500
-------	---	--------	---	---	---	--------

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name:	TRANSIT BUS SHELTER IMPROVEMENT	Project # :	CO008
Project Budget:	\$35,000		
Status:	New		
Department:	Public Works		
Location:	1 Harbor Center, Suite 130, Suisun City		
Descriptions:	Transit bus shelter improvement		



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
32 Transit/Grants	-	35,000				35,000

Total	0	35,000	0	0	0	35,000
--------------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
32-Equipment/Vehicle	-	35,000				35,000

Total	0	35,000	0	0	0	35,000
--------------	---	--------	---	---	---	--------

Remaining budget: -

Comments :

Facilities: Police

Project Name: POLICE STATION IMPROVEMENT **Project # :** CO009

Project Budget: \$20,000
Status: New
Department: Police
Location: 50 Poppy House
Descriptions: Improvement of police station awning over doors and Keyless Entry System.
 Awning = \$12,500
 Keyless Entry System = \$7,500



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
39 Personal Service District Fur	-	20,000				20,000

Total	0	20,000	0	0	0	20,000
--------------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
39-Other Costs	-	20,000				20,000

Total	0	20,000	0	0	0	20,000
--------------	---	--------	---	---	---	--------

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: CITYWIDE CAMERA SYSTEM **Project # :** CO010

Project Budget: \$226,626
Status: Ongoing
Department: Police
Location: Citywide
Descriptions: Surveillance cameras on Main Street, Highway 12, Promenade, parks and business park. This project will significantly improve public safety throughout the city and will assist in monitoring issues related to the cannabis industry.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
75 Business Park	115,000	0				115,000
39 Personal Service District	36,626	25,000	25,000	25,000		111,626
Total	151,626	25,000	25,000	25,000	0	226,626
Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
39-Equipment/Vehicle	151,626	25,000	25,000	25,000		226,626
Total	151,626	25,000	25,000	25,000	0	226,626

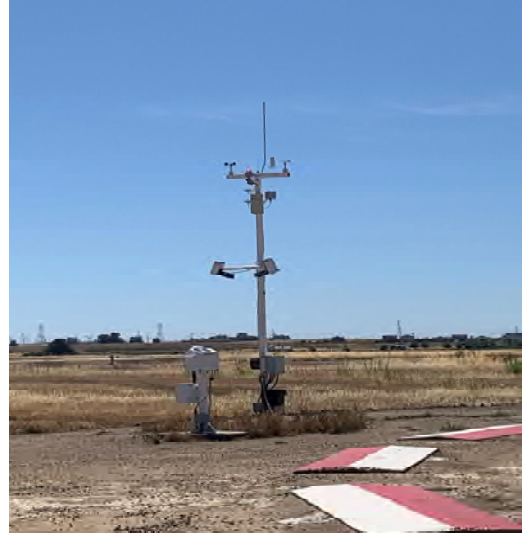
Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: AWOS UPGRADE **Project # :** CO018

Project Budget: \$15,000
Status: New
Department: Public Works
Location: Rio Vista Airport - O88
Descriptions: The airport currently has an Automated Weather Observing System (AWOS) that does not have all the weather information requested by the pilots at the airport. The additional information will improve the pilot's ability to navigate as well as know the weather conditions that may be present at the airport. By adding this additional information the AWOS will report all of the equivalent weather parameters of an AWOS IIIIP/T.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
84 Airport	-	15,000				15,000

Total	0	15,000	0	0	0	15,000
--------------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
84-Other Costs	-	15,000				15,000

Total	0	15,000	0	0	0	15,000
--------------	---	--------	---	---	---	--------

Remaining budget: -

Comments: Funding carried forward from FY2020/21 budget.

Equipment / Vehicle

Project Name: POLICE JPA RADIO SYSTEM **Project # :** CO025

Project Budget: \$27,000
Status: New
Department: Police
Location: Citywide
Descriptions: To implement a modern digital radio communication system that would support radio communications for local, States, and Federal agencies in the event of an emergency as well as day-to-day use.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
39 Personal Service District Fur	-	27,000				27,000

Total	0	27,000	0	0	0	27,000
--------------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
39-Other Costs	-	27,000				27,000

Total	0	27,000	0	0	0	27,000
--------------	---	--------	---	---	---	--------

Remaining budget: -

Comments: Budget carried forward from FY2020/21.

Equipment / Vehicle

Project Name: POLICE AXON BODY CAMERAS PACKAGE **Project # :** CO026

Project Budget: \$120,560

Status: Ongoing

Department: Police

Location: Citywide

Descriptions: The police department is looking to put cameras in each patrol car. This upgrade can increase storage capacity, and compatibility with the County system, which can literally be shared digitally. The package offers a five-year payment plan, including 13 Axon Body 2 cameras, extended warranty, replacement plan, docking station, professional licenses/services, and 2,600 GB of data storage.



Cumulative Appropriation by Funding Source

	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
39 Personal Service District Fur	24,112	24,112	24,112	24,112	24,112	120,560

Total	24,112	24,112	24,112	24,112	24,112	120,560
--------------	---------------	---------------	---------------	---------------	---------------	----------------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
39-Other Costs	24,112	24,112	24,112	24,112	24,112	120,560

Total	24,112	24,112	24,112	24,112	24,112	120,560
--------------	---------------	---------------	---------------	---------------	---------------	----------------

Remaining budget: -

Comments :

Facilities: Other

Project Name: AIRPORT SPILL BUCKET REPLACEMENT **Project # :** CO027

Project Budget: \$25,000
Status: New
Department: Public Works
Location: Rio Vista Airport O88
Descriptions: This replacement is to prepare for upcoming annual inspection. The City currently is not in compliance for this requirement.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
84 Airport	-	25,000				25,000

Total	0	25,000	0	0	0	25,000
-------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
84-Other Costs	-	25,000				25,000

Total	0	25,000	0	0	0	25,000
-------	---	--------	---	---	---	--------

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: FIRE COMMAND VEHICLE **Project # :** CO028

Project Budget: \$80,000
Status: New
Department: Fire
Location: Fire Station
Descriptions: New Command Vehicle with equipment for Fire Battalion Chief



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
12 Vehicle Replacement Fund	-	30,000				30,000
38 Personal Service District Fur	-	50,000				50,000

Total	0	80,000	0	0	0	80,000
--------------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
12-Vehicle Replacement	-	80,000				80,000

Total	0	80,000	0	0	0	80,000
--------------	---	--------	---	---	---	--------

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS PICKUP **Project # :** CO029

Project Budget: \$25,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: New Pickup Ford Ranger for the Maintenance Worker I position, which is currently open for applications.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80 Water System	-	12,500				12,500
85 Beach Facility - Plant	-	6,250				6,250
86 NW Facility - Plant	-	6,250				6,250

Total	0	25,000	0	0	0	25,000
--------------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80-Equipment/Vehicle	-	12,500				12,500
85-Equipment/Vehicle	-	6,250				6,250
86-Equipment/Vehicle	-	6,250				6,250

Total	0	25,000	0	0	0	25,000
--------------	---	--------	---	---	---	--------

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS PORTABLE AIR COMPRESSOR **Project # :** CO030

Project Budget: \$24,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: It will be used with the jackhammer when the crew needs to open the street or sidewalk to dig up pipes to be fixed.

This is a replacement for the current unit, a 1999 model, which is towards the end of its useful life. The current model does not qualify for the Air District Grant due to the low horsepower.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80 Water System	-	8,000				8,000
85 Beach Facility - Plant	-	8,000				8,000
86 NW Facility - Plant	-	8,000				8,000

Total	0	24,000	0	0	0	24,000
--------------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80-Equipment/Vehicle	-	8,000				8,000
85-Equipment/Vehicle	-	8,000				8,000
86-Equipment/Vehicle	-	8,000				8,000

Total	0	24,000	0	0	0	24,000
--------------	---	--------	---	---	---	--------

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS 1/2 MAINTENANCE TRUCK **Project # :** CO031

Project Budget: \$30,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: New 1/2 Maintenance Truck for the Water Technician Position, which is currently open for applications.



Cumulative Appropriation by Funding Source	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80 Water System	-	15,000				15,000
85 Beach Facility - Plant	-	7,500				7,500
86 NW Facility - Plant	-	7,500				7,500

Total	0	30,000	0	0	0	30,000
--------------	---	--------	---	---	---	--------

Expenditures	Prior years	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Total
80-Equipment/Vehicle	-	15,000				15,000
85-Equipment/Vehicle	-	7,500				7,500
86-Equipment/Vehicle	-	7,500				7,500

Total	0	30,000	0	0	0	30,000
--------------	---	--------	---	---	---	--------

Remaining budget: -

Comments :

MAJOR MAINTENANCE BY COST

Project #	Project Name	Actual Cost FY 19-20	Projected Cost FY 20-21	Adopted Cost FY 21-22
MM001		1,597,482	1,627,364	1,663,322
	WASTEWATER OPERATIONS, MAINTENANCE & MANAGEMENT SERVICE CONTRACT			
	85-Other Costs	958,490	952,017	973,052
	86-Other Costs	638,992	675,347	690,270
MM002		611,998	532,924	650,000
	WASTEWATER OPERATION/MAINTENANCE - ADDITIONAL WORK			
	85-Other Costs	202,340	247,810	250,000
	86-Other Costs	409,658	285,114	400,000
Grand Total		2,209,480	2,160,288	2,313,322

Facilities: Sewer

Project Name:	WASTEWATER OPERATIONS, MAINTENANCE & MANAGEMENT SERVICE CONTRACT	Project # :	MM001
----------------------	---	--------------------	--------------

Calendar Year Budget: \$1,663,322

Status: Ongoing

Department: Public Works

Location: Beach and Northwest lift stations and plants

Descriptions: The City Council approved a new rate structure in 2009-10 for the Beach and the Northwest lift stations and wastewater treatment plants for the ongoing maintenance and identified certain equipment be repaired and/or replaced each fiscal year. Northwest Lift Stations - Atlantic Pump Station clean out lift station each quarter, generator service, instrumentation controls upgrade, Supervisory Controls and Data Acquisition (SCADA) systems upgrade, and back up batteries (8). Riverwood Lift Station - clean out wet sump, emergency generator service, and instrumentation controls.



Cumulative Appropriation by Funding Source	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85 Beach Facility - Lift Station	932,960	888,599	958,490	952,017	973,052	4,705,118
86 NW Facility - Lift Station	604,700	613,590	638,992	675,347	690,270	3,222,899

Total	1,537,660	1,502,189	1,597,482	1,627,364	1,663,322	7,928,017
--------------	------------------	------------------	------------------	------------------	------------------	------------------

Expenditures	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85-Other Costs	933,827	888,599	958,490	952,017	973,052	4,705,985
86-Other Costs	603,833	613,590	638,992	675,347	690,270	3,222,032

Total	1,537,660	1,502,189	1,597,482	1,627,364	1,663,322	7,928,017
--------------	------------------	------------------	------------------	------------------	------------------	------------------

Remaining budget: -

Comments : List of equipment to be repaired or replaced include for Beach collection System - Marina Lift Station Pumps 1 and 3; Vineyard lift station - overhaul Pump 2, clean out wet sump, emergency generator servicing, instrumentation controls upgrade; Airport Road - overhaul Pump 2, clean out wet sump; River Road lift Station - overhaul Pump 1, clean out wet sump, instrumentation controls upgrade; City Hall Lift Station - overhaul Pump 1, clean out wet sump, generator service, and instrumentation controls upgrade; Second Street Lift Station - Wet sump cleaning .

Facilities: Sewer

Project Name: WASTEWATER OPERATION/MAINTENANCE - ADDITIONAL WORK **Project # :** MM002

Calendar Year Budget: \$650,000
Status: Ongoing
Department: Public Works
Location: Beach and Northwest lift stations and plants
Descriptions: The City Council approved a new sewer rate structure to maintain both the Beach and Northwest Wastewater Treatment Plant (NWWTP) maintenance, repairs, and replacement of various equipment for each year. The identified items for Preliminary Treatment includes new bar screen at the head works, Grit pump repairs, Grit screen (screw conveyor) repairs, new influent sampler, and electrical instrumentation. Primary Treatment includes overhaul Pumps 1, 2, and rebuild Pumps 1, and 2, and instrumentation upgrade.



Cumulative Appropriation by Funding Source	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85 Beach Facility - Lift Station	493,683	253,385	202,340	247,810	250,000	1,447,218
86 NW Facility - Lift Station	235,419	487,819	409,658	285,114	400,000	1,818,010

Total	729,102	741,204	611,998	532,924	650,000	3,265,228
--------------	----------------	----------------	----------------	----------------	----------------	------------------

Expenditures	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85-Other Costs	493,683	253,385	202,340	247,810	250,000	1,447,218
86-Other Costs	235,419	487,819	409,658	285,114	400,000	1,818,010

Total	729,102	741,204	611,998	532,924	650,000	3,265,228
--------------	----------------	----------------	----------------	----------------	----------------	------------------

Remaining budget: 0

Comments : Solids Digestion/Solids De-watering -clean Aerobic Digester, empty sludge drying beds #1 & #4, empty Sludge Drying Beds #5 & 7. Chlorination/Dechlorination - Chlorine Tank and associated piping cleaning, SBS tank and associated piping cleaning, spare chemical pump repairs, flash Mixer repairs, instrumentation controls upgrade, on-line analyzers, contact tank cleaning, and Disinfection System Upgrades. Misc. - generator services, Plant Pump #2 repairs,various permit requirements and studies to renew NPDES Permit, Sanitary Management Wastewater Plan review/implementation, and various regulatory certificates (air quality, others), building maintenance, and grounds and landscaping.

Appendix

- Appendix 1 Authorized Positions Salary & Benefits Listing By Department**
- Appendix 2 Full Time Equivalent (FTE)**
- Appendix 3 Budget Summaries**
- Appendix 4 Basis Of Accounting & Budgeting**
- Appendix 5 Proposition 4 (GANN LIMIT) Analysis**
- Appendix 6 Debt Limit / Obligation**
- Appendix 7 Schedule Of Interfund Transfers**
- Appendix 8 Revenue Details By Fund**
- Appendix 9 Contracts & Services Expenditure Details By Department**
- Appendix 10 Fund Descriptions**
- Appendix 11 Budget & Financial Policies**
- Appendix 12 Summary Of Budget Process**
- Appendix 13 Resolution Adopting The Budget For FY2020-21**
- Appendix 14 Resolution Approving An Appropriations Limit**
- Appendix 15 Glossary Of Terms**

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 20/21 Adopted				FY21/22 Adopted				% Change
		Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	
Mayor/City Council										
	MAYOR	6,120	4,800	1,168	12,088	6,420	4,800	1,203	12,423	2.77%
	VICE MAYOR	6,120	-	801	6,921	6,420	-	836	7,256	4.84%
	COUNCIL MEMBER 1	6,120	-	801	6,921	6,420	-	836	7,256	4.84%
	COUNCIL MEMBER 2	6,120	-	801	6,921	6,420	-	836	7,256	4.84%
	COUNCIL MEMBER 3	6,120	-	801	6,921	6,420	-	836	7,256	4.84%
	Subtotal of Mayor/City Council	30,600	4,800	4,370	39,770	32,100	4,800	4,546	41,446	4.21%
Executive										
City Manager										
	CITY MANAGER	186,803	4,800	39,198	230,801	188,600	4,800	39,338	232,738	0.84%
	HR ADMIN	75,055	500	43,747	119,303	73,954	500	44,932	119,386	0.07%
	Subtotal of City Manager	261,858	5,300	82,945	350,104	262,554	5,300	84,270	352,124	0.58%
City Clerk										
	ASSISTANT CITY MGR/CITY CLERK	159,059	-	62,053	221,112	160,574	-	71,514	232,088	4.96%
	PT TEMP HR ADMIN	-	-	-	-	34,133	-	4,443	38,576	100.00%
	PT TEMP CITY CLERK ASSISTANT	27,804	-	3,637	31,442	28,081	-	3,655	31,736	0.94%
	Subtotal of City Clerk	186,863	-	65,691	252,554	222,788	-	79,612	302,400	19.74%
Finance										
	FINANCE DIRECTOR	120,135	-	45,393	165,528	130,588	-	48,202	178,790	8.01%
	ACCOUNTING SUPERVISOR	93,249	-	31,160	124,409	94,181	-	29,799	123,981	-0.34%
	ACCOUNTANT I	64,606	2,330	15,015	81,950	68,521	2,471	24,683	95,675	16.75%
	SENIOR ACCOUNT CLERK	67,934	2,450	46,832	117,216	71,731	2,586	53,252	127,570	8.83%
	ACCOUNT CLERK II	58,239	2,100	51,261	111,600	60,186	2,170	58,911	121,267	8.66%
	PT TEMP ACCOUNT CLERK I	31,281	-	4,092	35,373	31,591	-	4,112	35,704	0.94%
	PT TEMP ACCOUNT CLERK II	37,407	-	4,894	42,301	37,779	-	4,918	42,697	0.94%
	Subtotal of Finance	472,850	6,879	198,647	678,376	494,578	7,227	223,878	725,683	6.97%
Community Development										
	PLANNING MANAGER	101,605	-	32,898	134,503	102,623	-	33,271	135,894	1.03%
	CD ADMIN	61,250	2,650	44,047	107,947	61,859	2,677	38,000	102,536	-5.01%
	PT TEMP ADMIN ASSISTANT	30,712	-	4,018	34,730	22,905	-	2,982	25,887	-25.46%
	BLDG INSPECTOR	77,908	3,266	36,860	118,034	80,561	3,362	38,115	122,038	3.39%
	Subtotal of Economic Development	271,474	5,916	117,823	395,214	267,947	6,038	112,369	386,354	-2.24%

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 20/21 Adopted				FY21/22 Adopted				% Change
		Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	
Fire										
	FIRE CHIEF	152,298	2,000	43,137	197,436	153,753	2,000	43,323	199,076	0.83%
	FIRE BATTALION CHIEF	107,605	1,150	86,752	195,507	90,428	1,150	45,556	137,134	-29.86%
	FIRE CAPTAIN 1	106,454	10,000	97,840	214,294	114,533	9,500	135,255	259,288	21.00%
	FIRE CAPTAIN 2	111,225	10,000	101,276	222,500	114,533	9,500	135,255	259,288	16.53%
	FIRE CAPTAIN 3	112,798	10,000	79,846	202,644	118,204	9,500	112,889	240,593	18.73%
	FIRE ENGINEER 1	84,319	10,000	87,084	181,403	88,960	9,500	115,442	213,902	17.92%
	FIRE ENGINEER 2	84,319	10,000	87,084	181,403	90,551	9,500	26,602	126,653	-30.18%
	FIRE ENGINEER 3	88,819	10,000	50,086	148,904	93,460	9,500	52,399	155,358	4.33%
	FIRE ENGINEER 4	69,635	2,000	28,794	100,429	71,698	9,500	46,578	127,777	27.23%
	FIRE ENGINEER 5	69,635	2,000	28,794	100,429	85,329	9,500	53,954	148,782	48.15%
	FIRE ENGINEER 6	69,635	2,000	28,794	100,429	71,698	2,000	29,641	103,339	2.90%
	PARAMEDIC/FIREFIGHTER 1	81,107	10,000	51,869	142,976	76,184	9,500	47,782	133,465	-6.65%
	PARAMEDIC/FIREFIGHTER 2	86,519	10,000	26,025	122,544	94,312	9,500	27,607	131,419	7.24%
	PARAMEDIC/FIREFIGHTER 3	74,124	10,000	30,610	114,734	79,693	2,000	31,782	113,475	-1.10%
	Subtotal of Fire	1,298,490	99,150	827,990	2,225,630	1,343,335	102,150	904,065	2,349,549	5.57%
Police *										
	PUBLIC SAFETY SUPPORT MANAGER	82,867	1,300	42,926	127,092	87,887	1,300	44,961	134,148	5.55%
	COMMUNITY SVC OFFICER	50,524	1,300	20,648	72,471	51,031	3,140	21,118	75,289	3.89%
	POLICE RECORD TECHNICIAN	45,462	-	19,495	64,957	-	-	-	-	-100.00% **
	PT TEMP POLICE RECORD TECHNICIAN	-	-	-	-	33,285	-	4,333	37,618	100.00% **
	Subtotal of Police	178,852	2,600	83,069	264,521	172,203	4,440	70,412	247,055	-6.60%
Public Works										
	DIRECTOR OF PW	129,218	-	70,314	199,532	130,510	-	79,156	209,667	5.08%
	PW SUPERINTENDENT	116,305	500	82,720	199,526	120,409	500	85,823	206,732	3.61%
	MECHANIC	79,297	500	56,037	135,834	-	-	-	-	-100.00% ***
	PUBLIC WORKS PROGRAM MANAGER	113,365	-	64,191	177,556	111,167	-	44,186	155,354	-12.50%
	PUBLIC WORKS SUPERVISOR	83,590	500	27,463	111,554	84,428	500	27,821	112,749	1.07%
	UTILITY WORKER TECHNICIAN	131,897	3,500	41,013	176,410	132,684	3,500	46,115	182,299	3.34%
	UTILITY WORKER TECHNICIAN A	56,728	3,500	22,106	82,335	57,291	3,500	22,440	83,231	1.09%
	SENIOR MAINT WORKER A	80,618	7,500	59,621	147,739	80,138	7,500	66,190	153,828	4.12%
	SENIOR MAINT WORKER B	88,097	6,500	53,070	147,668	87,650	6,500	58,336	152,486	3.26%
	MAINTENANCE WORKER II	73,524	6,500	47,442	127,466	74,145	6,500	52,339	132,984	4.33%
	MAINTENANCE WORKER II A	75,294	7,500	28,622	111,416	75,873	7,500	32,061	115,433	3.61%
	MAINTENANCE WORKER I	53,843	7,500	21,251	82,594	56,590	7,500	22,043	86,134	4.29%

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 20/21 Adopted				FY21/22 Adopted				% Change
		Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	
	MAINTENANCE WORKER I A	41,608	3,500	20,688	65,796	51,361	3,500	11,514	66,375	0.88%
	MAINTENANCE WORKER I B	43,203	7,500	23,639	74,342	45,819	7,500	24,381	77,701	4.52%
	MAINTENANCE WORKER I C	40,579	3,500	18,748	62,827	40,992	3,500	19,070	63,562	1.17%
	ATOD ADMIN	55,530	2,002	32,110	89,642	57,450	2,072	33,238	92,760	3.48%
	PT TEMP PUBLIC WORKS INTERN	12,489	-	1,634	14,123	13,440	-	1,749	15,189	7.55%
	PT TEMP PUBLIC WORKS ASSISTANT	43,676	-	5,714	49,389	-	-	-	-	-100.00% ***
	Subtotal of Public Works	1,318,864	60,502	676,383	2,055,750	1,219,949	60,072	626,463	1,906,484	-7.26%
	Total Salaries & Benefits	4,019,853	185,147	2,056,919	6,261,919	4,015,454	190,027	2,105,613	6,311,095	0.79%

* Police Services was contracted to the County beginning March 2020 - In May 2021, the City signed the Memorandum of Agreement with the Solano County Sheriff's Office for another 24-month period from July 1, 2021 to June 30, 2023 for a total of \$5,652,654. Annual service amount in FY21/22 is \$2,726,477.

** This position was budgeted as Full-Time in FY20/21.

*** These positions are unfunded in FY21/22.

PERSONNEL SUMMARY BY DEPARTMENT

	2018/19 Approved	2019/20 Approved	2020/21 Approved	2021/22 Approved
City Manager				
City Manager	1.00	1.00	1.00	1.00
Human Resource Analyst/Deputy City Clerk	1.00	1.00	1.00	1.00
City Manager FTE Total	2.00	2.00	2.00	2.00
City Clerk				
Assistant City Manager / City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk/City Clerk Assistant - Part-time	0.73	0.73	0.46	0.92
City Clerk FTE Total	1.73	1.73	1.46	1.92
Community Development/Planning				
Director of Community Development *	1.00	1.00	0.00	0.00
Planning Manager	0.00	0.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	1.00
Office Assistant II - Part-time	0.00	0.63	0.63	0.46
Community Development/Planning FTE Total	2.00	3.63	3.63	3.46
Finance				
Director of Finance	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Accountant I/II	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	1.00	1.00	1.00
Account Clerk I/II	1.73	2.73	2.45	2.45
Administrative Analyst	1.00	0.00	0.00	0.00
Finance FTE Total	6.73	6.73	6.45	6.45
Fire				
Fire Chief	1.00	1.00	1.00	1.00
Fire Battalion Chief	0.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Engineer	3.00	3.00	6.00	6.00
Firefighter/Paramedic	3.00	3.00	3.00	3.00
Fire FTE Total	10.00	11.00	14.00	14.00
Police ***				
Police Chief	1.00	1.00	0.00	0.00
Police Commander	1.00	1.00	0.00	0.00
Police Corporal	1.00	1.00	0.00	0.00
Police Sergeant	3.00	4.00	0.00	0.00
Police Officer	9.58	10.00	0.00	0.00
Police Investigator	0.44	1.01	0.00	0.00
Public Safety Support Manager **	1.00	1.00	1.00	1.00
Police Record Technician	0.60	0.69	1.00	0.73
Community Service Officer	1.00	1.00	1.00	1.00
Police FTE Total	18.62	20.70	3.00	2.73
Public Works				
Director of Public Works	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00
Public Works Program Manager	0.00	0.00	1.00	1.00
Public Works Supervisor	0.00	0.00	1.00	1.00
Utility Technician	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	0.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00
Maintenance Worker II	3.00	3.00	2.00	2.00
Maintenance Worker I	1.00	1.00	3.00	3.00
Administrative Assistant	2.00	1.00	1.73	1.00
Intern - Part-time	0.00	0.46	0.46	0.46
Public Works FTE Total	13.00	12.46	16.19	14.46
Grand FTE Total	54.07	58.23	46.72	45.02

PERSONNEL SUMMARY BY DEPARTMENT (Continued)

	2018/19 Approved	2019/20 Approved	2020/21 Approved	2021/22 Approved
Legislative - Elected and Appointed Employees				
Mayor	1.00	1.00	1.00	1.00
Vice Mayor	1.00	1.00	1.00	1.00
City Council	3.00	3.00	3.00	3.00
FTE Total	5.00	5.00	5.00	5.00

TOTAL AUTHORIZED FULL-TIME EMPLOYEES	45.02
TOTAL ELECTED AND APPOINTED EMPLOYEES	5.00
GRAND TOTALS	50.02

Total Unfunded Personnel in Fiscal Year 2021-22

Department	Description	2021/22 Unfunded
Public Works	Mechanic	1.00
Public Works	PT Temp Public Works Assistant	0.73

- * Planning Manager replaced Director of Community Development
- ** Previously called Police Records Manager
- *** Police Services was contracted to the County in March 2020

BUDGET SUMMARIES

Fund Description	Resources						Appropriations					Estimated Fund Balance 6/30/22	Fund Balance Increase /(Decrease)
	Estimated Fund Balance 7/1/21	Revenues	Other Financing Source	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
GENERAL FUND													
002 Measure O	(0)	1,233,000			1,233,000		(1,233,000)				(1,233,000)	(1)	(0)
010 General Fund	5,707,610	6,414,841		441,804	6,856,645	(8,000)	(6,515,840)	(120,549)	(10,000)	-	(6,654,389)	5,909,866	202,256
General Fund Subtotal	5,707,610	7,647,841	-	441,804	8,089,645	(8,000)	(7,748,840)	(120,549)	(10,000)	-	(7,887,389)	5,909,866	202,256
022 General Plan	157,685	5,264			5,264		(5,264)				(5,264)	157,685	-
052 Transient Occupancy Tax	19,115	20,070			20,070		(20,070)				(20,070)	19,115	-
Total General Fund per Audit Report	5,884,410	7,673,174	-	441,804	8,114,979	(8,000)	(7,774,173)	(120,549)	(10,000)	-	(7,912,723)	6,086,666	**** 202,256
CAPITAL OUTLAY FUNDS													
012 Vehicle Replacement	232,723	25,800	-	110,000	135,800		-	(128,024)	(80,000)	-	(208,024)	160,499	(72,224)
050 Storm Drain	89,157	29,025			29,025		(36,722)			-	(36,722)	81,460	(7,697)
051 Capital Projects	102,177	2,078,301	-	624,899	2,703,200					(913,999)	(913,999)	1,891,378	1,789,201
053 Roadway Impact	280,542	493,500			493,500		(400,000)				(400,000)	374,042	93,500
054 Parks and Recreation	266,567	48,650		5,170	53,820	(144,899)	(16,400)			-	(161,299)	159,088	(107,479)
056 Municipal Improvements	6,189,284	179,919		117,175	297,094	(120,550)	-				(120,550)	6,365,828	176,544
060 Hazardous Waste	484,087	102,400			102,400		(143,548)				(143,548)	442,939	(41,148)
065 Landfill Closure	1,895,208	379,000			379,000	(280,000)	(95,649)				(375,649)	1,898,559	3,351
076 Army Base	(69,505)	18,449			18,449	(7,175)	(13,549)				(20,724)	(71,780)	** (2,275)
Total Capital Outlay Funds	9,470,239	3,355,044	-	857,244	4,212,287	(552,624)	(705,868)	(128,024)	(80,000)	(913,999)	(2,380,513)	11,302,013	1,831,774
DEBT SERVICE													
040 Firehouse Bonds	2,032	-			-		-				-	2,032	-
Total Debt Service Fund	2,032	-	-	-	-	-	-	-	-	-	-	2,032	-
SPECIAL REVENUE FUNDS													
017 Law Enforcement Grant	77,537	120,700			120,700		(180,000)		-		(180,000)	18,237	(59,300)
018 Asset Forfeiture	1,285	15			15		-				-	1,300	15
019 ATOD Grant	0	57,495		-	57,495		(57,477)				(57,477)	18	18
025 Gas Tax	433,412	434,821		-	434,821	(100,000)	(758,487)	(2,423)	-		(860,910)	7,322	(426,089)
031 Developers Revolving	38,814	50			50		(31,000)				(31,000)	7,864	(30,950)
033 Commercial Rehabilitation Loan	62,696	100			100		-				-	62,796	100
034 CDBG Housing Rehabilitation	128,080	300			300		-				-	128,380	300
038 Personnel Services District - Fire	278,589	488,289			488,289	(85,000)	(419,271)				(504,271)	262,607	(15,982)
039 Personnel Services District - Police	150,849	489,089		-	489,089	-	(448,296)	(23,054)	(96,112)		(567,462)	72,476	(78,373)
055 Liberty Main & Operation Svc District	1,244,314	606,829			606,829		(471,693)				(471,693)	1,379,451	135,136
091 Street Projects	0	-			-		-				-	0	-
Total Special Revenue Funds	2,415,576	2,197,688	-	-	2,197,688	(185,000)	(2,366,224)	(25,477)	(96,112)	-	(2,672,813)	1,940,451	(475,125)

BUDGET SUMMARIES

Fund Description	Resources						Appropriations					Estimated Fund Balance 6/30/22	Fund Balance Increase /(Decrease)
	Estimated Fund Balance 7/1/21	Revenues	Other Financing Source	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
ENTERPRISE FUNDS*													
032 Transit	487,497	700,096		8,000	708,096	(12,000)	(705,596.10)		(130,500)	-	(848,096)	347,497	(140,000)
075 Business Park	1,316,825	347,744		-	347,744	(15,000)	(74,212)			(15,000)	(104,212)	1,560,357	243,532
080 Water System	3,290,999	3,076,000		20,680	3,096,680	(2,390,000)	(2,097,607)	(319,900)	(35,500)	(200,000)	(5,043,007)	1,344,672	(1,946,327)
081 Water Project - Capital Outlay	-	-	-	2,000,000	2,000,000	-				(2,000,000)	(2,000,000)	-	-
082 Water Fixed Assets	-	-	-	-	-	-	-				-	-	-
084 Airport	(781,978)	1,040,615	-	-	1,040,615	(19,079)	(245,828)	(18,328)	(40,000)	(834,963)	(1,158,198)	(899,562)***	(117,583)
085 Beach Facility	2,927,282	2,850,000	-	-	2,850,000	(2,400,525)	(2,228,240)	(137,376)	(21,750)	-	(4,787,891)	989,391	(1,937,891)
086 NW Facility	1,981,364	2,062,000	-	12,000	2,074,000	(337,500)	(2,055,551)	(126,269)	(21,750)	-	(2,541,070)	1,514,294	(467,070)
087 NW Sewer Project - Capital Outlay	-	-	-	330,000	330,000	-				(330,000)	(330,000)	-	-
088 Beach Sewer Project - Capital Outlay	-	-	-	2,250,000	2,250,000	-				(2,250,000)	(2,250,000)	-	-
Total Enterprise Funds	9,221,989	10,076,455	-	4,620,680	14,697,135	(5,174,105)	(7,407,034)	(601,873)	(249,500)	(5,629,963)	(19,062,475)	4,856,649	(4,365,340)
AGENCY FUNDS													
041 Community Facilities District 2006-1	447,630	511,893			511,893		(44,936)	(480,419)			(525,355)	434,168	(13,462)
042 Riverview Point Assessment District	242,430	146,461			146,461		(13,886)	(138,303)			(152,190)	236,701	(5,729)
043 Riverview Point Bond Reserve	46,637	105			105		-				-	46,742	105
044 Riverwalk CFD	65,865	-			-		(12,000)				(12,000)	53,865	(12,000)
045 Summerset Improvement	154,597	-			-		-				-	154,597	-
046 Summerset Assessment District	17,404	-			-		-				-	17,404	-
049 Community Facilities District 2004-1	234,565	299,810			299,810		(37,296)	(273,194)			(310,490)	223,885	(10,681)
095 Liberty CFD	1,312,635	804,645			804,645		(36,162)	(774,100)			(810,262)	1,307,018	(5,617)
Total Agency Funds	2,521,762	1,762,914	-	-	1,762,914	-	(144,281)	(1,666,016)	-	-	(1,810,297)	2,474,379	(47,383)
Grand Total	29,516,008	25,065,275	-	5,919,728	30,985,003	(5,919,728)	(18,397,581)	(2,541,939)	(435,612)	(6,543,962)	(33,838,821)	26,662,190	(2,853,818)

* Enterprise funds use Working Capital, rather than fund balance, which is the industry standard terminology for available Fund Balance for Enterprise Funds. It is the difference between the current assets and current liabilities.

**Balance due to general fund of \$80,399.50 after repayment of \$6,000 principal in FY2021/22.

***Balance due to general fund of \$801,656, due to Muni Improvement fund \$153,507, due to Beach Facility \$38,705, due to Water fund \$38,704. Total Interfund Advances is \$1,032,572. Per City Council direction on 3/15/16, principal and interest payments are waived until such time it is deemed the Airport Fund has sufficient funds available for repayment. In Budget FY2021/22, 7 years of interest payments due to the General Fund are budgeted for a total of \$19,079.

****General Fund Balance in Audited Financial Statements include Transient Occupancy Tax and General Plan funds.

BASIS OF ACCOUNTING AND BUDGETING

BASIS OF ACCOUNTING

The accounting policies of the City conform to Generally Accepted Accounting Principles (GAAP). Accounts of the City are organized based on funds, and each of which is considered a separate accounting entity. Fund accounting segregates funds according to their purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provision.

For financial reporting purposes, all governmental funds (i.e. General, Special Revenue, Capital Projects, and Debt Service) are accounted for on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are recorded when received in cash, except that revenues are subject to accrual (generally within 60 days after year-end) are recognized when due. Expenditures are recorded in the accounting period when the liability is incurred, except for accumulated vacation/sick leave, which is treated as an expenditure when paid.

Proprietary Funds (e.g. Enterprise Funds) and Fiduciary Funds (i.e. Agency and Private Purpose Funds) are accounted for using the accrual basis of accounting under which revenues are recognized when earned, and expenses are recorded when the liabilities are incurred.

BUDGETARY BASIS OF ACCOUNTING

The City uses a budget basis for expenditures that differs from the basis used in reporting under Generally Accepted Accounting Principles in the following ways.

In the Governmental Funds, the city uses the modified accrual basis of accounting with the following exception:

- Budget amounts are encumbered when contracts are signed for goods or services. At year-end, amounts which are encumbered but not yet expended are carried over to be paid when the goods or services are received. These amounts are included in budget-basis expenditures for the fiscal year in which they are encumbered, rather than the year in which goods or services are received and a liability incurred. Appropriations that are not spent or encumbered lapse at the end of the fiscal year.

In the Proprietary and Fiduciary Funds, the City uses the accrual basis of accounting with the following exceptions:

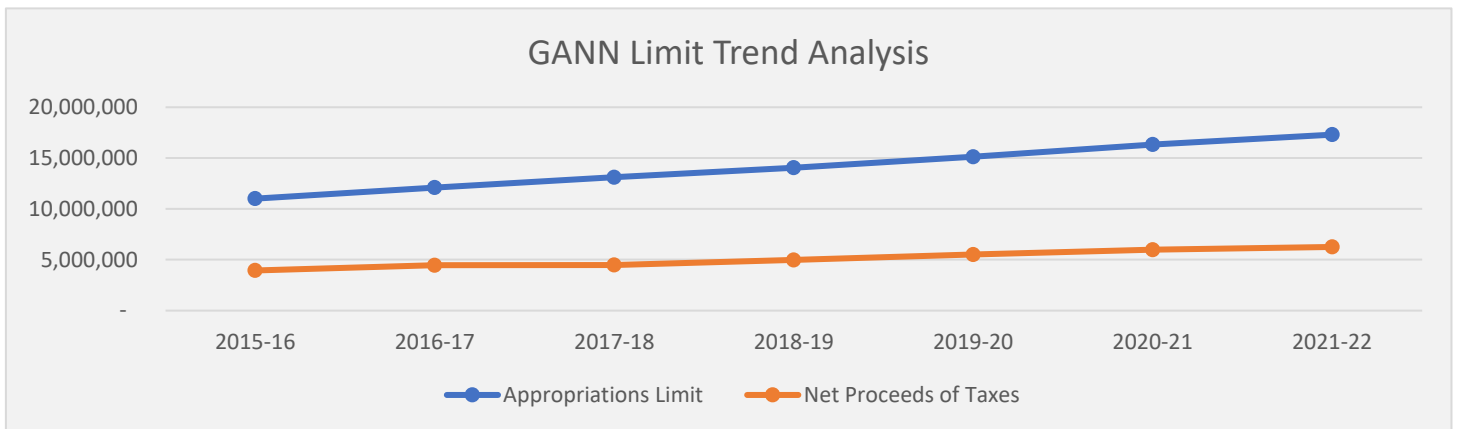
- The budget basis includes expenditures for capital outlay and principal payments on long-term debt, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an expenditure of funds.

PROPOSITION 4 (GANN LIMIT) ANALYSIS

Section 7910 of the California Government Code and Article XIII B of the California Constitution (commonly referred to as the “Gann Limit”) restrict the amount of revenue that cities can appropriate in any fiscal year. Annually, the City must adopt a resolution to approve the appropriations limit based on actual appropriations in FY 20-21, adjusted by a.) the greater of growth in California per capita income or the percentage change in the local assessment roll from the preceding year due to the addition of new nonresidential construction in the City, and b.) the greater of the growth in City or County population. Section 37200 requires that the Gann limit and the total appropriations subject to the limitation be published in the annual budget. The City's limitation is calculated annually and was adopted by City Council Resolution No. 2021-037 on June 1, 2021, as part of its annual operating budget.

For Fiscal Year 2021-22, the City’s appropriation limit is calculated to be \$17,306,527. Appropriations subject to limit have been determined to be \$6,259,334. This is \$11,047,193 below the calculated limit. Additional appropriations to the budget funded by non-tax sources such as beginning fund balances, grants, or service charges are unaffected by the appropriations limit. However, any supplemental appropriations funded through increased tax sources are subject to the appropriations limit and cannot exceed \$11,047,193. Any overall actual receipts from tax sources greater than the variance would result in taxes in excess of the appropriations limit and would require refunds of the excess in the next two years or voter approval of an increase in the appropriations limit. A request of voters to authorize an increase in the appropriations limit is not anticipated in the future due to the significant margin between the limit and tax revenue.

The following trend analysis of the appropriations limit versus the net proceeds of taxes for the last six years shows that the City will remain under its appropriations limit in the future.



Description	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Appropriations Limit	11,012,986	12,090,607	13,112,187	14,044,705	15,120,711	16,327,787	17,306,527
Net Proceeds of Taxes	3,939,200	4,449,805	4,478,333	4,973,898	5,509,700	5,975,523	6,259,334
Difference	7,073,786	7,640,802	8,633,854	9,070,807	9,611,011	10,352,264	11,047,193
% of Limit	35.8%	36.8%	34.2%	35.4%	36.4%	36.6%	36.2%

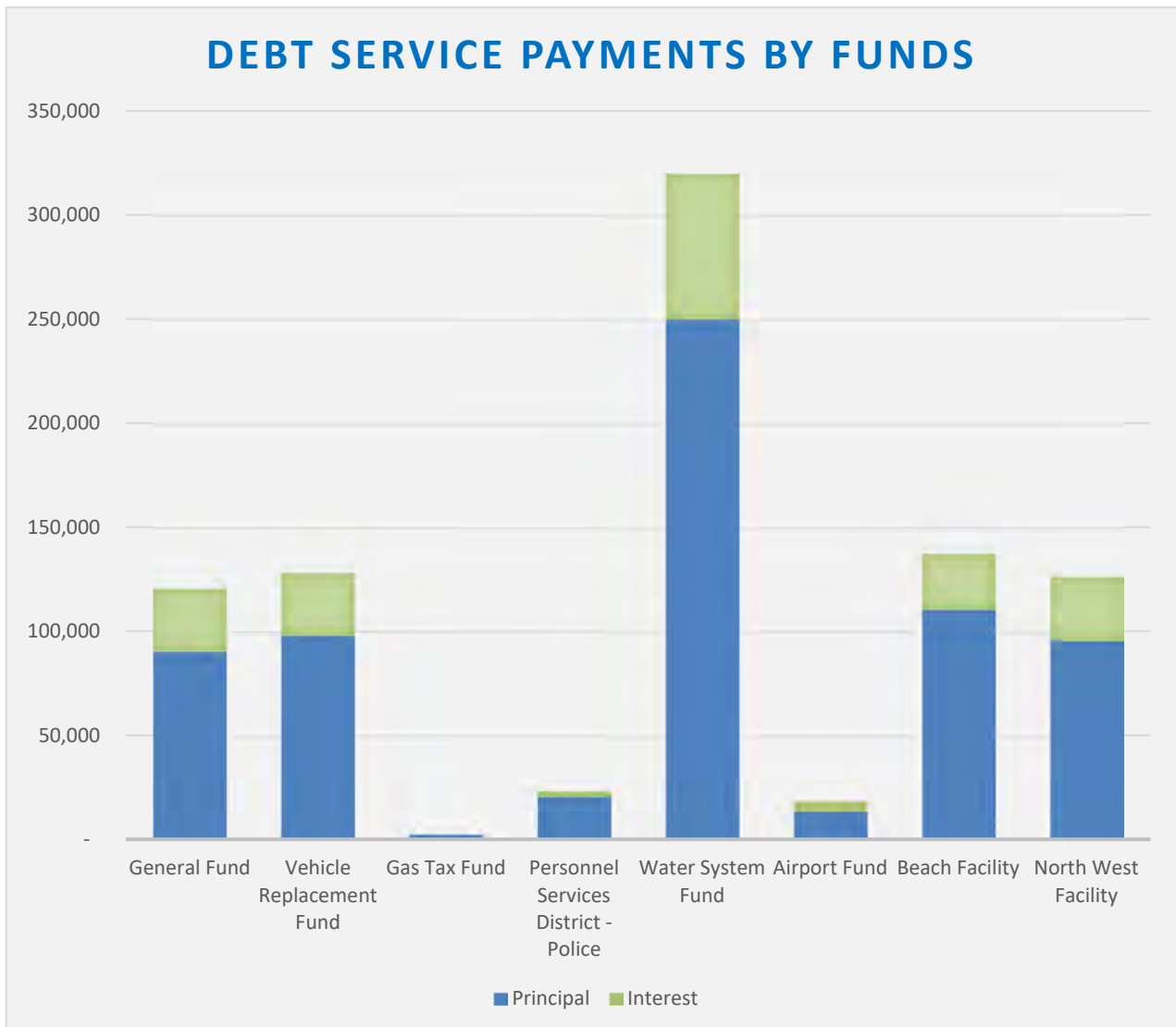
DEBT LIMIT/OBLIGATION

DEBT LIMIT

State Law sets the bonded limit for General Obligation bonds at 15% of the total assessed valuation of all real and personal property within the City. As of June 30, 2020, the City’s total debt limit capacity was \$41 million, but it has no outstanding debt subject to this limit.

DEBT OBLIGATION

Below is the annual debt service payments budget for Fiscal Year 2021-22 and listing of City’s long-term debt. The City’s existing debt levels are not expected to significantly impact current operations since the City has identifiable sources of debt repayment.



	Outstanding Balance as of 6-30-2021	FY 2021-22 Budget		
		Principal	Interest	Total
General Fund				
Citywide Energy Saving Project Equip Lease Purchase	\$ 810,463	\$ 50,426	\$ 16,516	\$ 66,942
California Energy Commission Loan - Fire Station Solar	404,616	21,951	3,992	25,942
Lease Purchase Agreement - Phase II - Sterling National	424,635	18,087	9,579	27,666
Subtotal, General Fund Debt	1,639,713	90,464	30,086	120,549
Vehicle Replacement Fund				
PNC Fire Apparatuses Lease Purchase Agreement	771,824	98,077	29,947	128,024
Subtotal, Vehicle Replacement Fund Debt	771,824	98,077	29,947	128,024
Gas Tax Fund				
PG&E Retrofit Loan	6,261	2,423	-	2,423
Subtotal, Gas Fund Debt	6,261	2,423	-	2,423
Personnel Services District - Police				
Police Records Management System Software	61,810	20,605	2,449	23,054
Subtotal, Gas Fund Debt	61,810	20,605	2,449	23,054
Water System Fund				
Water Meter Installment Purchase Agreement	2,885,000	240,000	68,648	308,648
Citywide Energy Saving Project Equip Lease Purchase	63,589	3,956	1,296	5,252
2013 Land Capital Lease	69,355	6,000	-	6,000
Subtotal, Water System Fund Debt	3,017,944	249,956	69,943	319,900
Airport Fund				
Citywide Energy Saving Project Equip Lease Purchase	221,897	13,806	4,522	18,328
Subtotal, Airport Fund Debt	221,897	13,806	4,522	18,328
Beach Facility				
Waste Water Installment Purchase Agreement	715,000	70,000	19,415	89,415
Citywide Energy Saving Project Equip Lease Purchase	165,086	10,271	3,364	13,636
New Vactor Truck - KS StateBank	111,178	30,230	4,096	34,326
Subtotal, Beach Facility Fund Debt	991,264	110,501	26,875	137,376
North West Facility				
Citywide Energy Saving Project Equip Lease Purchase	633,285	39,402	12,905	52,307
Lease Purchase Agreement - Phase II - Sterling National	608,365	25,913	13,723	39,636
New Vactor Truck - KS StateBank	111,178	30,230	4,096	34,326
Subtotal, North West Facility Fund Debt	1,352,828	95,545	30,724	126,269
Total, Debt Service	\$ 8,063,542	\$ 681,377	\$ 194,546	\$ 875,923

* Amount does not include interfund loan balance and debt payments

PG&E RETROFIT LOAN

In March 2014, the City entered into a loan agreement with Pacific Gas & Electric (PG&E) in the amount of \$24,032 for energy efficient / demand response equipment and services. Monthly payments of \$202 are due through December 2023. The loan does not bear any interest.

2013 LAND CAPITAL LEASE

The City entered a capital ground lease for the purpose of installation of Arsenic filtration equipment for Well 10. The lease has an option to purchase the property at the end of the lease. The capital lease has a 20-year term, beginning in January 2013 and expiring in January 2033. Annual principal payments of \$6,000 are made from water revenues. The land is included in capital assets at \$120,000.

WASTEWATER INSTALLMENT PURCHASE AGREEMENT

In December 2015, the City entered into an installment purchase agreement for the purpose of refunding its portion of the installment payments due under the 2000 Installment Purchase Agreement and Indenture related to the 2000 Water and Wastewater Revenue Bonds. The refunding provides a net savings of approximately \$181,000 with a net present value of approximately \$153,000 or 14.47% of the prior bonds being refunded. The refunding also lowers overall debt service by approximately \$12,431 per year from FY 2016 to FY 2029. The difference between the reacquisition price and the net carrying amount of the old debt of \$47,031 has been recorded as a deferred outflow of resources on the Statement of Net Position and is being amortized over the life of the installment purchase agreement. The installment purchase agreement is secured by a pledge of net revenues from the Sewer Enterprise Fund. Installment payments of principal and interest are due annually on October 1 through October 1, 2029. Interest is charged at an effective interest rate of 3.010% per annum.

WATER METER INSTALLMENT PURCHASE AGREEMENT

In July 2016, the City entered into an installment purchase agreement for the purpose of financing the acquisition and installation of consumer water meters in the amount of \$3,990,000. The installment purchase agreement is secured by a pledge of net revenues from the Water Enterprise Fund. Semi-annual installment payments of principal and interest are due each December 1 and June 1 through December 2031. Interest is charged at an effective interest rate of 2.43% per annum.

PNC FIRE APPARATUSES LEASE PURCHASE AGREEMENT

In February 2018, the City entered into a lease agreement with PNC financial solutions to purchase two fire apparatus from pierce manufacturing in the amount of \$1,044,617. Those Fire Apparatus are needed for the Front-Line Fire Apparatus of the Department in order to ensure continuity of emergency response. Installment payments of principal and interest are due annually on February 27 through February 27, 2028. Interest is charged at a nominal annual rate of 4.5%.

CITYWIDE ENERGY SAVINGS PROJECT EQUIPMENT LEASE PURCHASE (REFINANCED)

In March 2018, the City entered into a lease purchase agreement in the amount of \$2,077,404 and contracted with ABM Building Solutions to upgrade several selected City's facilities to reduce its energy consumption and expenses. The facility improvements include installation of HVAC Systems, LED lighting, heat pumps, and other equipment and systems related to energy efficiency efforts. In September 2020, the City refinanced this lease purchase agreement, successfully reduced the effective annual rate from 3.58% to 2.07%. The installment payments of principal and interest are due semi-annually in April and October through April 2033.

POLICE RECORDS MANAGEMENT SYSTEM SOFTWARE LEASE PURCHASE

In December 2017, the City entered into a lease purchase agreement with Sun Ridge Systems, Inc. in the amount of \$144,249 for the purchase of a police records management system. The lease has an interest rate of 4%. Annual principal and interest payments totaling \$23,054 are due each June from 2018 to 2024.

NEW VACTOR TRUCK FINANCE/OWNERSHIP CONTRACT

In September 2019, the City signed a government obligation contract with KS StateBank to purchase a new vactor truck for the Public Works to perform the combination of sewer cleaning, catch basin cleaning, jettors and hydro excavation services. The purchase was financed at a fixed interest rate of 3.950% for a five-year term with Semi-Annual payments due each September and March in the amount of \$34,325.93. The total cost of the truck was \$308,739.27.

CALIFORNIA ENERGY COMMISSION LOAN

In August 2018, the City entered into a loan agreement in the amount of \$422,795 with California Energy Commission at a rate of 1% per annum on the unpaid principal, computed from the date of each disbursement. Loan funds are disbursed on a reimbursement basis. Principal and interest are due and payable in semiannual installments beginning on or before December 22 of the fiscal year following the year in which the project is completed and continuing thereafter on each June 22 and December 22. The project was completed in December 2019, and the first Semi-Annual payment is due on December 22, 2020 in the amount of \$12,971.08 for a total of 36 payments through June 2038.

ENERGY SAVINGS PROJECT PHASE II - EQUIPMENT LEASE PURCHASE

The City is continued to look for ways to reduce its energy consumption on facilities by replacing with energy efficient equipment. In April 2020, the City entered into a lease purchase agreement in the amount of \$1,077,000 with Sterling National Bank for Phase II of energy saving project contracted with ABM Building Solutions to upgrade several selected City's facilities. The installment payments of principal and interest are due semi-annually in April and October through April 2035. Interest is charge at an effective annual rate of 2.280%.

SCHEDULE OF INTERFUND TRANSFERS

Transfer Out from Fund	Transfer In to Fund	Purpose	FY 20/21 Projected	FY21/22 Adopted
Transfer Out	Transfer In			
General Fund	Transit	Potential farebox penalty	8,000	8,000
General Fund	ATOD Grant	Offset expenditure not covered by grants in prior years	10,357	-
Gas Tax	Capital Projects	ADA Sidewalk Repair and Replacement	65,000	100,000
Transit	NW Facility	Rental for Office Space	12,000	12,000
Personnel Services District - Fire	Vehicle Replacement	Fire Dept Vehicle Reserve	35,000	35,000
Personnel Services District - Fire	Vehicle Replacement	Funding for Battalion Chief Command Vehicle	-	50,000
Parks and Recreation	Capital Projects	Bike & Pedestrian Pathway Montezuma Hills Rd	28,372	-
Parks and Recreation	Capital Projects	LGI Dog and Neighborhood Park Improvement	650,991	-
Parks and Recreation	Capital Projects	LGI 18 Acre New Park Phase I	12,869	144,899
Municipal Improvements	General Fund	Energy Saving Project Loan Payment - City Hall	124,238	120,550
Municipal Improvements	Capital Projects	City Hall Improvement	20,000	-
Municipal Improvements	Capital Projects	Boat Launch Project - City Match	29,829	-
Landfill Closure	General Fund	Excess Franchise Fee to fund General Operation	280,000	280,000
Business Park	Municipal Improvements	Interfund loan repayment	1,474,719	-
Business Park	General Fund	Additional support for Alcohol Tobacco & Other Drugs Education	15,000	15,000
Business Park	General Fund	Repayment of Cannabis Receipts in FY19/20 & FY18/19	378,346	-
Army Base	General Fund	Interfund loan repayment	-	7,175
Water	Vehicle Replacement	Fire Dept Vehicle Reserve	25,000	25,000
Water	Water Project - Capital Outlay	Funding Source for Water CIP Projects	869,847	2,000,000
Water	Capital Projects	Funding for New Accounting System Software	-	350,000
Water	Capital Projects	Public Works Office & Corp Yard Improvement	-	15,000
Airport	General Fund	Interfund loan repayment	-	19,079
Beach Facility	Capital Projects	Public Works Office & Corp Yard Improvement	142,500	7,500
Beach Facility	Water	Interfund loan repayment	20,680	20,680
Beach Facility	Parks and Recreation	Interfund loan repayment	5,170	5,170
Beach Facility	Municipal Improvements	Interfund loan repayment	117,175	117,175
Beach Facility	Beach Sewer Project - Capital Outlay	Funding Source for Beach Facility CIP Projects	235,196	2,250,000
NW Facility	Capital Projects	Public Works Office & Corp Yard Improvement	135,236	7,500
NW Facility	NW Sewer Project - Capital Outlay	Funding Source for NW Facility CIP Projects	934,507	330,000
Total Interfund Transfers			\$ 5,630,032	\$ 5,919,728

**REVENUE DETAILS BY FUND
FY 21-22 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 002 MEASURE O						
002-0530-5324	Measure O Taxes	1,031,077	1,072,000	1,117,000	1,233,000	161,000
TOTAL 002 MEASURE O		1,031,077	1,072,000	1,117,000	1,233,000	161,000
FUND 10 GENERAL FUND						
010-0510-5101	Secured Property Tax	1,755,289	1,896,932	1,889,561	1,984,039	87,106
010-0510-5103	Unsecured Property Tax	78,361	72,510	72,510	72,510	-
010-0510-5105	Supplemental Property Tax	39,496	26,111	26,111	26,111	-
010-0510-5110	Unitary Taxes	33,405	35,303	35,303	35,303	0
010-0510-5120	Property Tax Prior Year Adjustment	(4,981)	(15,725)	(15,725)	(10,353)	5,372
010-0510-5126	Dist. From RDA Dissolution	178,293	176,661	176,661	50,000	(126,661)
010-0510-5199	Administration Charges by Solano County	(22,928)	(22,928)	(26,127)	(26,127)	(3,199)
010-0510-5702	Weed Abatement	-	10,028	10,028	-	(10,028)
010-0510-5704	Vehicle License Fee - SB1096 - Property Tax	815,871	875,745	875,745	875,745	(0)
010-0510-5708	Pilt-Payment in Lieu of Taxes	179	187	187	-	(187)
010-0510-5712	Homeowners Property Tax Relief	14,641	14,547	14,547	14,547	-
010-0530-5301	Business License	58,761	57,000	58,206	57,000	-
010-0530-5306	Business License SB-1186	2,300	1,300	2,400	1,300	-
010-0530-5324	Sales & Use Tax	1,278,104	1,243,600	1,297,200	1,377,800	134,200
010-0530-5325	Real Property Transfer Tax	91,386	90,000	90,000	90,000	-
010-0530-5328	Municipal Service Tax	77,992	75,000	78,340	78,000	3,000
010-0540-5310	Franchise Fees - Cable TV	109,707	100,000	110,000	110,000	10,000
010-0540-5312	Franchise Fees - PG&E	70,260	70,260	77,519	77,519	7,259
010-0540-5400	Planning Application Fees	102,614	75,000	70,000	75,000	-
010-0540-5402	Dog License	12,966	14,996	14,996	14,996	-
010-0540-5408	Building Permits	174,520	158,330	160,832	123,210	(35,120)
010-0540-5410	Demolition Permits	1,200	350	430	350	-
010-0540-5412	Electrical Permits	32,514	26,735	29,892	21,475	(5,260)
010-0540-5413	Energy Permits	24,416	20,035	31,128	14,775	(5,260)
010-0540-5414	Grading Permits	16,139	-	-	-	-
010-0540-5418	Mechanical Permits	36,630	25,060	34,263	19,800	(5,260)
010-0540-5422	Plumbing Permits	31,658	27,910	30,097	22,650	(5,260)
010-0540-5423	Solar Electric	55,135	47,420	40,000	49,000	1,580
010-0540-5424	Special Events Permit/Application	85	200	-	100	(100)
010-0540-5426	Imaging Fee	5,812	4,480	4,974	3,720	(760)
010-0540-5427	Public Art Fee	19,726	6,160	9,320	6,160	-
010-0540-5428	Mapping Fee	5,810	4,480	5,103	3,720	(760)
010-0540-5429	Training Recovery Fee	6,376	11,480	6,500	8,880	(2,600)
010-0540-5430	Fire Code Inspections / Permits	2,041	3,000	1,000	1,500	(1,500)
010-0540-5862	Solar Plan Check	21,409	15,809	15,809	13,643	(2,166)
010-0540-5867	Encroachment Permit	5,596	4,000	4,000	4,000	-
010-0550-5501	Forfeitures/Penalties	1,298	1,056	1,056	1,056	-
010-0550-5503	Other Court Fines/Traffic	18,584	18,000	15,440	17,000	(1,000)
010-0550-5896	Parking Fines	7,717	10,000	8,000	8,000	(2,000)
010-0560-5303	Asset Sale	1,600	3,600	4,400	-	(3,600)
010-0560-5601	Interest Income	92,314	60,000	37,600	38,000	(22,000)
010-0560-5603	Rent - Real Property	32,281	31,000	25,440	25,632	(5,368)
010-0560-5605	Rental - Comcast	44,910	17,880	17,946	18,077	197
010-0560-5902	Natural Gas Royalties	32,998	36,000	10,000	10,000	(26,000)
010-0570-5704	Motor Vehicle In Lieu	7,452	5,424	7,325	6,438	1,014

**REVENUE DETAILS BY FUND
FY 21-22 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
010-0570-5734	POST Reimbursement	4,883	-	-	-	-
010-0570-5740	Federal Grant - FTA CARES Act	-	123,311	123,311	-	(123,311)
010-0570-5753	Grant Revenue	1,577	-	-	-	-
010-0580-5811	General Plan 2001 Reimb. Fee	5,115	4,739	4,739	3,385	(1,354)
010-0580-5818	Swimming Pool Fees	204	10,000	170	10,000	-
010-0580-5821	Boat Launch Fees	42,392	5,000	6,000	45,000	40,000
010-0580-5824	Police Service Fees	17,631	24,000	20,000	24,000	-
010-0580-5826	Fire Services Fees	3,747	5,000	3,000	5,000	-
010-0580-5828	Delta Fire District	100,000	458,453	398,453	100,000	(358,453)
010-0580-5831	Engineering & Inspection Fees	30,108	20,000	35,000	30,000	10,000
010-0580-5832	Cannabis Facility Fee	-	42,034	49,337	81,530	39,496
010-0580-5833	Cannabis Developer Fee	-	521,000	748,317	710,000	189,000
010-0580-5861	Plan Check Fees	136,192	89,840	133,302	70,600	(19,240)
010-0580-5862	Solar Plan Check	(108)	-	(108)	-	-
010-0580-5895	New Home Construction (Fire)	5,490	10,000	3,780	4,500	(5,500)
010-0590-5920	Miscellaneous Revenue	60,944	17,594	36,830	10,000	(7,594)
010-0590-5921	Garage Sales	174	250	2	250	-
010-0590-5937	Donations - K-9	150	-	-	-	-
010-0590-5990	Transfer In	111,917	139,238	139,238	135,550	(3,688)
010-0590-5990	Transfer In - Landfill Franchise Fee	-	280,000	280,000	280,000	-
010-0590-5990	Transfer In - Due from other Fund	-	378,346	378,346	26,254	(352,092)
TOTAL FUND 010		5,890,356	7,463,741	7,717,732	6,856,645	(607,096)
						-
SUBTOTAL GENERAL FUND - 002 & 010		6,921,433	8,535,741	8,834,732	8,089,645	(446,096)
FUND 22 GENERAL PLAN						
022-0560-5601	Interest Income	1,981	1,500	742	750	(750)
022-0580-5807	General Plan Revision Fee	5,908	6,319	6,000	4,514	(1,805)
TOTAL GENERAL PLAN FUND		7,890	7,819	6,742	5,264	(2,555)
FUND 52 TRANSIENT OCCUPANCY TAX						
052-0530-5318	Transient Occupancy Tax	21,315	20,000	13,700	20,000	-
052-0560-5601	Interest Income	384	300	73	70	(230)
TOTAL TRANSIENT OCCUPANCY TAX		21,699	20,300	13,773	20,070	(230)
TOTAL GENERAL FUND per Audit Report		6,951,022	8,563,860	8,855,247	8,114,979	(448,881)
FUND 12 VEHICLE REPLACEMENT FUND						
012-0560-5601	Interest Income	2,596	3,000	850	800	(2,200)
012-0560-5303	Asset Sale	-	-	-	-	-
012-0580-5827	Funding from Delta Fire District	25,000	25,000	25,000	25,000	-
012-0580-5829	Cal OES Reimbursement	24,194	100,000	100,000	-	(100,000)
012-0590-5990	Transfer In	164,043	110,000	60,000	110,000	-
TOTAL VEHICLE REPLACEMENT FUND		215,832	238,000	185,850	135,800	(102,200)
FUND 17 LAW ENFORCEMENT GRANT						
017-0560-5601	Interest Income	1,474	1,000	669	700	(300)
017-0570-5753	Grant Revenues	155,948	130,000	140,932	120,000	(10,000)
TOTAL LAW ENFORCEMENT GRANT FUND		157,422	131,000	141,601	120,700	(10,300)
FUND 18 ASSET FORFEITURE						

**REVENUE DETAILS BY FUND
FY 21-22 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
018-0560-5601	Interest Income	44	30	11	15	(15)
TOTAL ASSET FORFEITURE		44	30	11	15	(15)
FUND 19 ATOD GRANT						
019-0570-5753	Grant Revenues	48,463	62,007	61,793	57,495	(4,512)
019-0590-5990	Transfer In	-	10,357	10,357	-	(10,357)
TOTAL ATOD GRANT FUND		48,463	72,364	72,150	57,495	(14,869)
FUND 25 GAS TAX						
025-0560-5601	Interest Income	6,774	6,000	2,491	2,500	(3,500)
025-0570-5707	Traffic Congestion Relief Prop 42 (SB1)	10,586	-	-	-	-
025-0570-5717	Gas Tax - Section 2105	211,647	226,149	226,149	248,288	22,139
025-0570-5719	Road Main & Rehab Section 2032 (SB1)	163,084	168,038	168,038	184,033	15,995
025-0590-5990	Transfer In	22,366	-	-	-	-
TOTAL GAS TAX FUND		414,457	400,187	396,678	434,821	34,634
FUND 31 DEVELOPERS REVOLVING FUND						
031-0560-5601	Interest Income	492	300	125	50	(250)
TOTAL DEVELOPERS REVOLVING FUND		492	300	125	50	(250)
FUND 32 TRANSIT						
032-0560-5601	Interest Income	1,594	2,000	535	500	(1,500)
032-0570-5728	TDA Grant	270,890	91,605	91,605	128,805	37,200
032-0570-5729	TDA Grant - Capital	18,046	25,500	1,465	25,500	-
032-0570-5755	Federal Grant - FTA 5311 Capital	77,186	75,000	-	75,000	-
032-0570-5756	Federal Grant - FTA Section 5311	150,000	100,000	100,000	178,891	78,891
032-0570-5759	Federal Grant - FTA Section 5310	-	150,000	150,000	150,000	-
032-0570-5760	STA FUND	-	-	-	15,000	15,000
032-0570-5739	Capital Grant - YSAQMD	-	30,000	-	30,000	-
032-0570-5740	Federal Grant - FTA CARES Act	97,748	150,000	150,000	-	(150,000)
032-0580-5893	Transit Fares	13,935	8,310	8,310	10,500	2,190
032-0570-5731	TDA Planning & Administration	85,900	42,950	42,950	85,900	42,950
032-0570-5730	TDA From Other Recipients	18,925	-	-	-	-
032-0590-5990	Transfer In	8,000	8,000	8,000	8,000	-
TOTAL TRANSIT FUND		742,225	683,365	552,865	708,096	24,731
FUND 33 COMMERCIAL REHABILITATION LOAN FUND						
033-0560-5601	Interest Income	830	700	250	100	(600)
TOTAL COM. REHABILITATION LOAN FUND		830	700	250	100	(600)
FUND 34 CDBG HOUSING REHABILITATION						
034-0560-5601	Interest Income	1,717	1,500	520	300	(1,200)
TOTAL CDBG HOUSING REHABILITATION FUND		1,717	1,500	520	300	(1,200)
FUND 38 PERSONNEL SERVICES - FIRE						
038-0510-5101	Property Tax	421,390	469,061	469,061	492,514	23,453
038-0510-5199	Administration Charges by Solano County	(4,214)	(4,691)	(4,691)	(4,925)	(234)
038-0560-5601	Interest Income	2,025	1,500	767	700	(800)
TOTAL PERSONNEL SERVICES - FIRE		419,201	465,870	465,137	488,289	22,419

**REVENUE DETAILS BY FUND
FY 21-22 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 39 PERSONNEL SERVICES - POLICE						
039-0510-5101	Property Tax	421,390	469,061	469,061	492,514	23,453
039-0510-5199	Administration Charges by Solano County	(4,214)	(4,691)	(4,691)	(4,925)	(234)
039-0560-5601	Interest Income	3,731	2,500	1,600	1,500	(1,000)
TOTAL PERSONNEL SERVICES - POLICE		420,907	466,870	465,970	489,089	22,219
FUND 40 FIREHOUSE BONDS						
040-0510-5120	Property Tax Prior Year Adj	29	-	13	-	-
040-0510-5712	Homeowners Property Tax Relief	(1)	-	-	-	-
040-0560-5601	Interest Income	12	-	3	-	-
TOTAL FIREHOUSE BOND FUND		40	-	16	-	-
FUND 41 COMMUNITY FACILITIES DISTRICT 2006-1						
041-0510-5101	Property Tax	507,533	512,871	512,871	512,871	(0)
041-0510-5199	Administration Charges by Solano County	(2,016)	(1,537)	(1,537)	(1,537)	(0)
041-0560-5601	Interest Income	2,641	1,700	561	560	(1,140)
TOTAL COMMUNITY FACILITIES DISTRICT 2006-1		508,159	513,034	511,894	511,893	(1,141)
FUND 42 RIVERVIEW POINT ASSESSMENT DISTRICT						
042-0510-5101	Property Tax	154,297	146,464	146,464	146,464	-
042-0510-5199	Administration Charges by Solano County	(512)	(380)	(380)	(380)	(0)
042-0560-5601	Interest Income	1,507	1,550	378	378	(1,172)
TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT		155,292	147,633	146,461	146,461	(1,172)
FUND 43 RIVERVIEW POINT BOND RESERVE						
043-0560-5601	Interest Income	420	470	105	105	(365)
TOTAL RIVERVIEW POINT BOND RESERVE FUND		420	470	105	105	(365)
FUND 45 SUMMERSET IMPROVEMENT						
045-0560-5601	Interest Income	49	-	13	-	-
TOTAL SUMMERSET IMPROVEMENT FUND		49	-	13	-	-
FUND 46 SUMMERSET ASSESSMENT DISTRICT						
046-0560-5601	Interest Income	6	-	1	-	-
TOTAL SUMMERSET ASSESSMENT DISTRICT		6	-	1	-	-
FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1						
049-0510-5101	Property Tax	290,676	300,346	300,347	300,347	0
049-0510-5199	Administration Charges by Solano County	(1,090)	(810)	(810)	(810)	0
049-0560-5601	Interest Income	1,318	1,000	273	273	(727)
TOTAL COMMUNITY FACILITIES DISTRICT 2004-1		290,903	300,536	299,810	299,810	(727)
FUND 50 STORM DRAIN						
050-0560-5601	Interest Income	91	50	35	25	(25)
050-0570-5753	Grant Revenue	46,227	-	94,148	-	-
050-0580-5816	Utility Service Fee	28,869	28,000	29,000	29,000	1,000
TOTAL STORM DRAIN FUND		75,187	28,050	123,183	29,025	975
FUND 51 CAPITAL GRANTS AND PROJECTS FUND						
051-0560-5601	Interest Income	1,253	-	-	-	-

**REVENUE DETAILS BY FUND
FY 21-22 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
051-0570-5753	Grant Revenue - Bike & Pedestrian Pathway	-	100,000	100,000	-	(100,000)
051-0570-5753	Grant Revenue - American Rescure Plan Act	-	-	-	1,829,201	1,829,201
051-0570-5753	Grant Revenue - Boat Launch	-	1,410,230	1,410,230	-	(1,410,230)
051-0570-5753	Grant Revenue - HSIP	2,500	245,000	42,000	249,100	4,100
051-0570-5753	Grant Revenue - Park Shade Structures	-	177,952	177,952	-	(177,952)
051-0590-5425	Other Financing Source - Bank Loan	438,154	442,722	442,722	-	(442,722)
051-0590-5990	Transfer In - Laserfiche EDMS	-	25,000	-	-	(25,000)
051-0590-5990	Transfer In - Boat Launch Project	64,404	279,770	29,829	-	(279,770)
051-0590-5990	Transfer In - ADA Sidewalk Repair and	32,585	139,319	65,000	100,000	(39,319)
051-0590-5990	Transfer In - Bruning Park Restroom	182,343	-	-	-	-
051-0590-5990	Transfer In - Bike & Ped Pathway Montezuma Hills Rd	29,671	-	28,372	-	-
051-0590-5990	Transfer In - City Hall ADA Remodel - Council Chambers/CD Office	28,061	20,000	20,000	-	(20,000)
051-0590-5990	Transfer In - New Accounting System	-	250,000	-	350,000	100,000
051-0590-5990	Transfer In - HSIP Pedestrian Crossing	9,482	-	-	-	-
051-0590-5990	Transfer In - Police & Fire Public Safety Facility	9,700	-	-	-	-
051-0590-5990	Transfer In - Public Works Office & Corp Yard Improvement	330,211	465,000	277,736	30,000	(435,000)
051-0590-5990	Transfer In - LGI Dog and Neighborhood Park Improvement	-	650,991	650,991	-	(650,991)
051-0590-5990	Transfer In - LGI 18 Acre New Park Phase I	-	157,767	12,869	144,899	(12,869)
TOTAL CAPITAL GRANTS/PROJECTS FUND		1,128,365	4,363,751	3,257,701	2,703,200	(1,660,552)
FUND 53 ROADWAY IMPACT						
053-0540-5409	Roadway Impact Fees	75,771	(61,909)	(81,909)	492,000	553,909
053-0560-5601	Interest Income	4,370	2,500	1,623	1,500	(1,000)
TOTAL ROADWAY IMPACT FUND		80,141	(59,409)	(80,286)	493,500	552,909
FUND 54 PARKS AND RECREATION						
054-0540-5322	Development Fee	117,844	61,110	118,028	43,650	(17,460)
054-0560-5601	Interest Income	15,172	5,000	5,347	5,000	-
054-0590-5990	Transfer In	-	5,170	5,170	5,170	-
TOTAL PARKS AND RECREATION FUND		133,016	71,280	128,545	53,820	(17,460)
FUND 55 MAIN & OPERATION SVC DISTRICT - LIBERTY						
055-0510-5101	Property Tax	601,240	607,908	607,908	607,908	-
055-0510-5199	Administration Charges by Solano County	(6,012)	(6,079)	(6,079)	(6,079)	-
055-0560-5601	Interest Income	8,748	5,000	4,427	5,000	-
TOTAL MAIN & OPERATION SVC DISTRICT - LIBERTY		603,975	606,829	606,256	606,829	-
FUND 56 MUNICIPAL IMPROVEMENT						
056-0540-5304	Municipal Improvement Fee	262,493	195,886	285,474	139,919	(55,967)
056-0560-5601	Interest Income	87,400	65,000	40,421	40,000	(25,000)
056-0590-5990	Transfer In	-	1,570,530	1,591,894	117,175	(1,453,355)
TOTAL MUNICIPAL IMPROVEMENT FUND		349,893	1,831,416	1,917,789	297,094	(1,534,322)
FUND 60 HAZARDOUS WASTE						
060-0560-5601	Interest Income	6,316	5,500	2,373	2,400	(3,100)

**REVENUE DETAILS BY FUND
FY 21-22 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
060-0570-5753	Grant Revenue	5,000	5,000	33,350	-	(5,000)
060-0580-5801	HHW Collection Fee	107,104	100,000	109,136	100,000	-
TOTAL HAZARDOUS WASTE FUND		118,420	110,500	144,859	102,400	(8,100)
FUND 65 LANDFILL CLOSURE						
065-0540-5316	Franchise Fees - RV Sanitation	381,525	387,600	366,819	370,000	(17,600)
065-0560-5601	Interest Income	23,629	17,000	8,993	9,000	(8,000)
TOTAL LANDFILL CLOSURE FUND		405,154	404,600	375,812	379,000	(25,600)
FUND 75 BUSINESS PARK						
075-0550-5501	Forfeitures/Penalties	(194)	-	-	-	-
075-0560-5601	Interest Income	4,318	500	1,200	500	-
075-0560-5303	Land Sales	409,834	3,038,100	3,022,812	325,000	(2,713,100)
075-0560-5612	Rent - Business Park Hangars	7,244	4,800	4,000	-	(4,800)
075-0560-5615	Rent - Miscellaneous	22,244	22,244	22,244	22,244	-
075-0580-5832	Cannabis Facility Fee	30,788	-	-	-	-
075-0580-5833	Cannabis Developer Fee	347,558	-	-	-	-
075-0590-5917	Developer Reimbursement	358,400	57,644	57,644	-	(57,644)
075-0590-5920	Miscellaneous Revenue	52,019	-	-	-	-
TOTAL BUSINESS PARK FUND		1,232,210	3,123,288	3,107,900	347,744	(2,775,544)
FUND 76 ARMY BASE						
076-0560-5601	Interest Income	897	200	117	100	(100)
076-0560-5603	Rent - Real Property	-	1,000	1,800	4,800	3,800
076-0590-5920	Reimbursement - Dept of Water Resources	15,080	13,329	13,329	13,549	220
TOTAL ARMY BASE FUND		15,977	14,529	15,246	18,449	3,920
FUND 80 WATER SYSTEM						
080-0550-5501	Forfeitures/Penalties	38,803	35,000	45,000	40,000	5,000
080-0560-5601	Interest Income	71,917	40,000	35,886	35,000	(5,000)
080-0570-5753	Grant Revenues	45,000	22,500	22,500	-	(22,500)
080-0580-5808	Utility Service Fees	3,016,723	2,800,000	2,963,023	3,000,000	200,000
080-0580-5810	Interim Water Fees - Construction	29,306	-	-	-	-
080-0580-5814	Water Reconnect Fee	6,125	6,000	100	1,000	(5,000)
080-0590-5920	Miscellaneous Revenue	124,229	-	-	-	-
080-0590-5990	Transfer In - From Fund 081 CIP	1,277,757	-	-	-	-
080-0590-5990	Transfer In - Interfund Loan Repayment	-	20,680	20,680	20,680	-
TOTAL WATER SYSTEM FUND		4,609,860	2,924,180	3,087,189	3,096,680	172,500
FUND 81 WATER CONSTRUCTION						
081-0590-5990	Transfer In - From Fund 080	1,408,260	3,111,111	869,847	2,000,000	(1,111,111)
TOTAL WATER CONSTRUCTION FUND		1,408,260	3,111,111	869,847	2,000,000	(1,111,111)
FUND 84 AIRPORT						
084-0550-5501	Forfeitures/Penalties	396	300	200	300	-
084-0560-5601	Interest Income	3,396	2,500	1,400	1,000	(1,500)
084-0560-5603	Rent - Real Property	22,262	31,450	30,102	34,246	2,796
084-0560-5608	Rent - Airport Hangars	177,211	165,773	187,987	183,630	17,857
084-0560-5609	Parking Permit Revenue	873	-	-	-	-
084-0560-5610	Rent - Airport Tie-Downs	1,786	1,500	1,500	1,600	100

**REVENUE DETAILS BY FUND
FY 21-22 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
084-0570-5753	Grant Revenues	59,250	852,216	81,250	751,466	(100,750)
084-0570-5755	Grant Revenues - State Match	10,000	51,961	10,000	47,574	(4,387)
084-0580-5907	Sales - Airport Fuel	155,619	160,000	161,243	160,000	-
084-0580-5908	Cost of Sales - Fuel	(134,149)	(139,200)	(140,211)	(139,200)	-
084-0590-5920	Miscellaneous Revenue	24,833	13,890	-	-	(13,890)
TOTAL AIRPORT FUND		321,478	1,140,390	333,471	1,040,615	(99,775)
FUND 85 BEACH DRIVE - SEWER SYSTEM						
085-0550-5501	Forfeitures/Penalties	26,377	24,000	24,000	24,000	-
085-0560-5601	Interest Income	51,843	30,000	26,647	26,000	(4,000)
085-0570-5753	Grant Revenues	-	11,250	11,250	-	(11,250)
085-0580-5803	Utility Service Fees - Residential	2,410,856	2,400,000	2,400,000	2,400,000	-
085-0580-5804	Utility Service Fees - Commercial	430,011	400,000	321,634	400,000	-
085-0580-5806	Sewer Connection Fees	1,935	-	-	-	-
085-0590-5990	Transfer In - From Fund 088 CIP	718,677	-	-	-	-
TOTAL BEACH DRIVE SEWER SYSTEM FUND		3,639,697	2,865,250	2,783,531	2,850,000	(15,250)
FUND 86 NW - SEWER SYSTEM						
086-0550-5501	Forfeitures/Penalties	12,506	9,500	10,192	11,000	1,500
086-0560-5601	Interest Income	41,851	25,000	20,531	20,000	(5,000)
086-0570-5753	Grant Revenues	-	11,250	11,250	-	(11,250)
086-0580-5803	Utility Service Fees - Residential	1,999,066	1,800,000	2,000,000	2,000,000	200,000
086-0580-5804	Utility Service Fees - Commercial	41,198	47,000	22,711	31,000	(16,000)
086-0590-5990	Transfer In - Rental from Transit Fund	12,000	12,000	12,000	12,000	-
086-0590-5920	Misc Revenue	12,200	-	-	-	-
TOTAL NW SEWER SYSTEM FUND		2,118,820	1,904,750	2,076,684	2,074,000	169,250
FUND 87 NW SEWER - CAPITAL OUTLAY						
087-0590-5425	Other Financing Source - Bank Loan	-	634,278	634,278	-	(634,278)
087-0590-5990	Transfer In - From Fund 086	377,775	1,044,500	934,507	330,000	(714,500)
TOTAL NW SEWER - CAPITAL OUTLAY		377,775	1,678,778	1,568,785	330,000	(1,348,778)
FUND 88 BEACH SEWER - CAPITAL OUTLAY						
088-0590-5990	Transfer In - From Fund 085	238,293	1,125,000	235,196	2,250,000	1,125,000
TOTAL BEACH SEWER - CAPITAL OUTLAY		238,293	1,125,000	235,196	2,250,000	1,125,000
FUND 91 STREET PROJECTS						
091-0560-5601	Interest Income	126	-	0	-	-
091-0570-5753	Grant Revenue	79,998	140,000	140,000	-	(140,000)
TOTAL STREET PROJECTS		80,123	140,000	140,000	-	(140,000)
FUND 95 LIBERTY COMMUNITY FACILITIES DISTRICT						
095-0560-5601	Interest Income	12,751	1,000	528	500	(500)
095-0510-5101	Property Tax	799,344	805,458	805,459	805,459	0
095-0510-5199	Administration Charges by Solano County	(1,769)	(1,314)	(1,314)	(1,314)	(0)
095-0590-5920	Misc Revenue- From Bond Proceeds	8,371	-	-	-	-
TOTAL LIBERTY COMMUNITY FACILITIES DISTRICT		818,697	805,145	804,673	804,645	(500)
TOTAL REVENUES		28,082,825	38,175,157	33,591,085	30,985,003	(7,190,154)

**CITY MANAGER
FY 21-22 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
CITY COUNCIL						
010-0100-0100-7213	Legal Fees	37,991	21,600	21,795	26,000	4,400
010-0100-0100-7226	Printing	381	600	300	600	-
010-0100-0100-7235	Conferences & Meetings	659	3,100	500	3,100	-
010-0100-0100-7272	Equipment Rental	296	200	200	200	-
010-0100-0100-7277	Fuel & Mileage	-	800	-	1,000	200
010-0100-0100-7307	Liability Insurance	645	1,407	1,407	1,444	37
010-0100-0100-7359	Meals	2,984	4,875	-	2,000	(2,875)
010-0100-0100-7365	Membership Dues	19,710	19,000	20,029	22,000	3,000
010-0100-0100-7367	Misc Services & Supplies	27	900	1,133	700	(200)
010-0100-0100-7426	Publications & Subscriptions	-	1,200	1,200	600	(600)
TOTAL CITY COUNCIL		62,694	53,682	46,564	57,644	3,962
CITY MANAGER						
010-0100-0105-7213	Legal Fees	1,579	2,000	9,000	5,000	3,000
010-0100-0105-7235	Conferences/ meetings	1,536	5,000	-	5,000	-
010-0100-0105-7245	Contractual services	19,022	17,896	17,896	-	(17,896)
010-0100-0105-7272	Equipment Rental	574	400	400	400	-
010-0100-0105-7277	Fuel & Mileage	77	250	-	250	-
010-0100-0105-7307	Liability Insurance	1,251	2,729	2,729	2,800	71
010-0100-0105-7359	Meals	647	2,000	-	2,000	-
010-0100-0105-7365	Membership Dues	4,258	4,514	4,514	4,514	-
010-0100-0105-7367	Misc Services & Supplies	-	-	(60)	-	-
010-0100-0105-7372	Office Supplies & Materials	883	500	500	500	-
010-0100-0105-7426	Publications & Subscriptions	614	350	(240)	350	-
010-0100-0105-7432	Telephone	1,783	1,758	1,758	1,758	-
TOTAL CITY MANAGER		32,226	37,397	36,497	22,572	(14,825)
CITY ADMINISTRATION						
010-0100-0107-7125	State Unemployment Insurance	6,497	5,000	2,000	5,000	-
010-0100-0107-7202	Retiree Health (OPEB)	19,256	20,016	33,258	34,229	14,213
010-0100-0107-7204	Health Administrative Fee	2,521	2,200	2,200	2,200	-
010-0100-0107-7211	Legal Fees - Potential Litigation	119,120	75,000	10,000	75,000	-
010-0100-0107-7213	Legal Fees	47,248	40,000	40,000	40,000	-
010-0100-0107-7245	Contractual services	7,000	38,000	3,000	3,000	(35,000)
010-0100-0107-7254	Debt Service - Principal	38,145	77,412	77,412	90,464	13,052
010-0100-0107-7255	Debt Service - Interest	30,772	46,826	46,826	30,086	(16,740)
010-0100-0107-7307	Liability Insurance	83,519	-	-	-	-
010-0100-0107-7330	Janitorial Supplies	1,591	4,000	1,500	4,000	-
010-0100-0107-7359	Meals	7	-	-	-	-
010-0100-0107-7367	Misc Services & Supplies	1,338	1,100	1,129	1,100	-
010-0100-0107-7372	Office Supplies & Materials	2,142	10,650	10,650	10,650	-
010-0100-0107-7384	Personnel Hiring Costs	2,723	7,100	2,500	7,100	-
010-0100-0107-7397	Postage	11,247	18,400	18,400	18,400	-
010-0100-0107-7432	Telephone	8,907	8,600	8,600	8,600	-
TOTAL CITY ADMINISTRATION		382,032	354,304	257,475	329,829	(24,475)
INFORMATION TECHNOLOGY						
010-0100-0136-7245	Contractual Services	82,607	72,203	72,203	57,996	(14,207)
010-0100-0136-7380	Computer Hardware	4,777	21,000	9,000	12,500	(8,500)

**CITY MANAGER
FY 21-22 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
010-0100-0136-7381	Computer Software	24,509	24,533	24,533	26,175	1,642
TOTAL INFORMATION TECHNOLOGY		111,893	117,736	105,736	96,671	(21,064)
TRANSFERS OUT						
010-0100-5990-9000	Transfer Out	8,000	18,357	18,357	8,000	(10,357)
TOTAL TRANSFERS OUT		8,000	18,357	18,357	8,000	(10,357)
TRANSIENT OCCUPANCY TAX						
052-0100-0520-7245	Contractual Services	38,627	35,000	35,000	20,070	(14,930)
TOTAL TRANSIENT OCCUPANCY TAX		38,627	35,000	35,000	20,070	(14,930)

TRANSIT
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 32 TRANSIT						
032-0300-0320-7201	Accounting & Auditing	2,048	2,294	2,294	2,294	0
032-0300-0320-7205	Advertising	-	2,500	2,500	2,500	-
032-0300-0320-7213	Legal Fees	1,863	3,000	3,000	3,000	-
032-0300-0320-7226	Printing	123	1,000	1,000	1,000	-
032-0300-0320-7234	Dispatch services	1,764	1,800	1,800	5,090	3,290
032-0300-0320-7245	Contractual Services	314,668	320,896	320,896	336,561	15,665
032-0300-0320-7253	Management Consultant Services	85,988	85,900	85,900	85,900	-
032-0300-0320-7272	Equipment Rental	2,071	2,400	2,400	2,520	120
032-0300-0320-7277	Fuel & Mileage	37,752	49,500	49,500	49,500	-
032-0300-0320-7307	Liability Insurance	5,799	12,646	12,646	12,974	328
032-0300-0320-7340	Legal Notices/Publications	93	200	200	200	-
032-0300-0320-7356	M & R Vehicles	6,811	12,000	12,000	12,600	600
032-0300-0320-7358	Emergency Incident - COVID-19 Pandemic	6,656	10,000	10,000	10,000	-
032-0300-0320-7365	Membership Dues	-	550	550	550	-
032-0300-0320-7367	Misc. Services & Supplies	1,550	1,052	1,052	4,000	2,948
032-0300-0320-7372	Office Supplies & Materials	-	500	500	500	-
032-0300-0320-7381	Computer Software	912	2,606	2,606	2,781	174
032-0300-0320-7385	Permits & Licenses	-	100	100	100	-
032-0300-0320-7397	Postage	-	100	100	100	-
032-0300-0320-7415	Signs	-	100	100	100	-
032-0300-0320-7432	Telephone	2,233	2,700	2,700	3,500	800
032-0300-0320-7923	Capital Outlay - Vehicles	-	95,500	-	95,500	-
032-0300-0320-7905	Capital Outlay - Bus Shelter	-	35,000	-	35,000	-
032-0300-0320-7325	TDA Return	-	-	-	140,000	140,000
032-0300-0320-7352	Facility & Equipment Maintenance	-	2,500	2,500	2,500	-
032-0300-5990-9000	Transfer Out	20,000	12,000	12,000	12,000	-
TOTAL TRANSIT FUND		490,331	656,845	526,345	820,770	163,925

**ASSISTANT CITY MANAGER/ CITY CLERK FY
21-22 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
CITY CLERK/ASSISTANT CITY MANAGER						
010-0100-0115-7213	Legal Fees	34,725	15,000	15,000	15,000	-
010-0100-0115-7235	Conferences and Meetings	36	4,325	700	5,525	1,200
010-0100-0115-7245	Contractual Services	13,030	39,604	12,000	34,703	(4,901)
010-0100-0115-7270	Election Expenses	1,531	13,200	8,655	4,000	(9,200)
010-0100-0115-7272	Equipment Rental	535	550	550	550	-
010-0100-0115-7277	Fuel and Mileage	520	500	500	500	-
010-0100-0115-7307	Liability Insurance	1,166	2,541	2,541	2,608	66
010-0100-0115-7340	Legal Notices/Publications	4,456	3,000	11,803	3,000	-
010-0100-0115-7365	Membership Dues	1,064	1,055	1,055	1,055	-
010-0100-0115-7372	Office Supplies & Materials	1,835	5,200	3,000	2,000	(3,200)
010-0100-0115-7367	Misc. Services & Supplies	3,930	-	-	-	-
010-0100-0115-7432	Telephone	1,016	1,100	1,100	1,100	-
010-0100-0115-7426	Publications & Subscriptions	93	560	560	560	-
010-0100-5990-9000	Transfer Out	-	25,000	-	-	(25,000)
TOTAL CITY CLERK		63,937	111,635	57,464	70,601	(41,034)

FINANCE
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
FINANCE DEPARTMENT						
010-0100-0135-7201	Accounting & Auditing	19,283	21,592	21,592	21,592	0
010-0100-0135-7213	Legal Fees	736	1,000	1,000	1,000	-
010-0100-0135-7235	Conferences and Meetings	-	3,600	3,600	3,600	-
010-0100-0135-7245	Contractual Services	19,143	19,000	19,000	19,000	-
010-0100-0135-7272	Equipment Rental	908	600	600	600	-
010-0100-0135-7277	Fuel and Mileage	72	900	900	900	-
010-0100-0135-7307	Liability Insurance	1,980	4,317	4,317	4,429	112
010-0100-0135-7323	Finance Charge - Collection	-	200	200	200	-
010-0100-0135-7359	Meals	-	300	300	300	-
010-0100-0135-7365	Membership Dues	775	560	560	560	-
010-0100-0135-7367	Misc. Services & Supplies	123	125	125	125	-
010-0100-0135-7372	Office Supplies & Materials	160	500	500	500	-
010-0100-0135-7395	Training	2,437	3,800	3,800	3,800	-
TOTAL FINANCE DEPARTMENT		45,618	56,494	56,494	56,607	112

POLICE
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC SAFETY						
POLICE DEPARTMENT						
010-0400-0165-7125	State Unemployment Insurance	9,211	4,463	4,463	-	(4,463)
010-0400-0165-7208	Animal Control	78,191	97,658	97,658	98,200	542
010-0400-0165-7213	Legal Fees	55,379	55,000	55,000	55,000	-
010-0400-0165-7226	Printing	1,411	1,500	1,500	1,000	(500)
010-0400-0165-7234	Dispatch Service	86,410	83,500	83,500	83,500	-
010-0400-0165-7245	Contractual Services	806,172	2,145,271	2,145,271	2,201,597	56,326
010-0400-0165-7247	Report Forms	178	2,250	-	1,750	(500)
010-0400-0165-7249	Evidence & Investigation Expenses	19,805	23,735	15,000	18,000	(5,735)
010-0400-0165-7272	Equipment Rental	13,730	10,588	10,588	10,588	-
010-0400-0165-7273	Equipment (Non-Capital, <\$5,000)	289	-	-	-	-
010-0400-0165-7277	Fuel & Mileage	33,550	33,644	33,644	35,000	1,356
010-0400-0165-7298	Flood & Fire Insurance	1,310	2,278	2,278	2,513	235
010-0400-0165-7307	Liability Insurance	21,535	45,606	45,606	47,038	1,431
010-0400-0165-7330	Janitorial Supplies	532	400	400	600	200
010-0400-0165-7355	M & R Property	484	2,310	2,310	5,000	2,690
010-0400-0165-7356	M & R Vehicles	28,016	35,000	30,000	35,000	-
010-0400-0165-7359	Meals	474	1,000	500	1,000	-
010-0400-0165-7366	Cable TV	1,795	800	800	800	-
010-0400-0165-7367	Misc. Services & Supplies	324	500	500	500	-
010-0400-0165-7372	Office Supplies & Materials	4,962	4,000	4,000	4,000	-
010-0400-0165-7384	Personnel Hiring Costs	15,964	3,000	3,000	3,000	-
010-0400-0165-7397	Postage	5	-	-	-	-
010-0400-0165-7398	Volunteer Services	882	99	99	100	1
010-0400-0165-7432	Telephone	39,092	30,000	30,000	30,000	-
010-0400-0165-7438	Booking Fees	-	10,000	-	10,000	-
010-0400-0165-7458	Utilities - PG&E	15,691	15,000	15,000	15,000	-
010-0400-0165-7459	Utilities - Water & Sewer (City Property)	863	10,800	1,000	1,000	(9,800)
010-0400-0165-7466	Canine Services	4,113	8,000	8,000	10,000	2,000
010-0400-0165-7371	Security Services	9,574	7,650	7,650	12,650	5,000
010-0400-0165-7905	Capital Outlay - Equipment	9,157	15,000	15,000	21,050	6,050
010-0400-0165-7380	Computer Hardware	-	6,000	1,500	2,000	(4,000)
TOTAL POLICE DEPARTMENT		1,259,099	2,655,053	2,614,267	2,705,885	50,833
FUND 17 LAW ENFORCEMENT GRANT						
017-0400-1170-7905	Capital Outlay - Mach & Equip	10,915	-	-	-	-
017-0400-1170-7245	Contractual Services	59,604	-	-	-	-
017-0400-1171-7245	Contractual Services	-	180,000	180,000	180,000	-
TOTAL LAW ENFORCEMENT GRANT FUND		70,519	180,000	180,000	180,000	-
FUND 39 PERSONNEL SERVICES DISTRICT						
Police Department						
039-0400-0165-7201	Accounting & Auditing	646	724	724	724	0
039-0400-0165-7207	Ammunition & Weapons	5,161	10,000	-	2,500	(7,500)
039-0400-0165-7245	Contractual Services	189,261	266,316	266,316	386,678	120,362
039-0400-0165-7254	Debt Services - Principal	20,605	20,605	20,605	20,605	-
039-0400-0165-7255	Debt Service - Interest	2,449	2,449	2,449	2,449	-
039-0400-0165-7273	Equipment (Non-Capital, <\$5,000)	9,449	21,000	21,000	5,000	(16,000)
039-0400-0165-7307	Liability Insurance	2,285	4,982	4,982	5,112	130
039-0400-0165-7352	M&R Machinery & Equipment	2,411	9,100	9,100	12,000	2,900
039-0400-0165-7381	Computer Software	4,060	7,728	7,728	7,783	55
039-0400-0165-7395	Police Officer Training	8,529	16,000	16,000	20,000	4,000
039-0400-0165-7398	Volunteer Services	1,710	2,500	2,500	2,500	-

POLICE
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
039-0400-0165-7409	Safety Equipment	-	4,100	-	5,000	900
039-0400-0165-7426	Publications & Subscriptions	3,062	3,000	1,000	1,000	(2,000)
039-0400-0165-9000	Transfer Out	104,043	-	-	-	-
039-0400-0165-7909	Capital Outlay - Buildings & Imprvmts	20,351	40,000	40,000	20,000	(20,000)
039-0400-0165-7905	Capital Outlay - Mach & Equip	60,882	101,112	74,112	76,112	(25,000)
TOTAL POLICE DEPARTMENT		434,904	509,616	466,516	567,462	57,846

FIRE
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC SAFETY						
FIRE DEPARTMENT						
010-0400-0140-7213	Legal Fees	30,461	4,000	4,000	2,000	(2,000)
010-0400-0140-7226	Printing	493	1,000	-	1,000	-
010-0400-0140-7234	Dispatch Services	69,596	50,000	50,000	70,000	20,000
010-0400-0140-7235	Conferences & Meetings	8,402	1,500	1,500	5,000	3,500
010-0400-0140-7245	Contractual Services	9,609	40,000	40,000	40,000	-
010-0400-0140-7272	Equipment Rental	10,479	8,000	8,000	8,000	-
010-0400-0140-7273	Equipment (Non-Capital, <\$5,000)	4,536	5,000	5,000	2,500	(2,500)
010-0400-0140-7276	Firefighter Training	12,549	12,500	12,500	15,000	2,500
010-0400-0140-7277	Fuel & Mileage	24,181	20,000	20,000	25,000	5,000
010-0400-0140-7307	Liability Insurance	58,428	105,670	105,670	101,959	(3,710)
010-0400-0140-7330	Janitorial Supplies	1,889	3,000	3,000	3,000	-
010-0400-0140-7352	M & R Machinery & Equipment	4,516	1,500	1,500	2,000	500
010-0400-0140-7355	M & R Real Property	9,155	30,000	30,000	20,000	(10,000)
010-0400-0140-7356	M & R Vehicles	59,772	50,000	50,000	60,000	10,000
010-0400-0140-7358	Emergency Incident	52,601	25,000	32,615	-	(25,000)
010-0400-0140-7359	Meals	1,300	3,000	3,000	3,000	-
010-0400-0140-7363	Medical Svcs. & Supplies	16,163	50,000	50,000	22,000	(28,000)
010-0400-0140-7365	Membership Dues	4,302	2,500	2,500	2,500	-
010-0400-0140-7366	Cable TV	3,426	4,000	4,000	4,000	-
010-0400-0140-7367	Misc. Services & Supplies	7,701	13,000	13,000	13,000	-
010-0400-0140-7372	Office Supplies & Materials	4,527	5,000	5,000	4,000	(1,000)
010-0400-0140-7381	Computer Software	250	1,000	1,000	1,000	-
010-0400-0140-7384	Personnel Hiring Costs	3,308	10,500	17,843	2,500	(8,000)
010-0400-0140-7385	Permits & Licenses	49	100	100	100	-
010-0400-0140-7398	Volunteer Services	43,283	30,000	30,000	45,000	15,000
010-0400-0140-7400	Public Education	1,212	1,200	1,200	1,200	-
010-0400-0140-7409	Safety Equipment	18,807	35,500	35,500	25,000	(10,500)
010-0400-0140-7426	Publications & Subscriptions	-	2,000	2,000	2,000	-
010-0400-0140-7432	Telephone	40,142	37,000	37,000	37,000	-
010-0400-0140-7458	Utilities - PG&E	5,552	5,500	5,500	5,500	-
TOTAL FIRE DEPARTMENT		506,690	557,470	571,427	523,259	(34,210)
FUND 12 VEHICLE REPLACEMENT						
012-0100-1120-7601	Debt Service-Interest	37,136	33,610	33,610	29,947	(3,663)
012-0100-1120-7603	Debt Service-Principal	90,887	94,414	94,414	98,077	3,663
012-0100-1120-7923	Capital Outlay - Vehicle	104,043	-	-	-	-
012-0100-1120-7924	Capital Outlay - Fire Truck Vehicle	-	80,000	-	80,000	-
TOTAL VEHICLE REPLACEMENT FUND		232,066	208,024	128,024	208,024	-
FUND 38 PERSONNEL SERVICES DISTRICT						
Fire Department						
038-0400-0140-7201	Accounting & Auditing	646	724	724	724	0
038-0400-0140-7245	Contractual Services	59,399	1,581	1,581	1,943	362
038-0400-0140-7307	Liability Insurance	2,019	4,479	4,479	4,518	39
038-0400-0140-7355	M&R Property	-	-	3,746	75,000	75,000
038-0400-0140-7381	Computer Software	603	822	822	877	55
038-0400-5990-9000	Transfer Out	35,000	85,000	35,000	85,000	-
TOTAL FIRE DEPARTMENT		97,667	92,606	46,352	168,061	75,455

**COMMUNITY DEVELOPMENT
FY 21-22 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 10 GENERAL FUND						
COMMUNITY DEVELOPMENT						
BUILDING DEPARTMENT						
010-0200-0130-7125	State Unemployment Insurance	550	-	-	-	-
010-0200-0130-7213	Legal Fees	230	2,000	1,500	2,000	-
010-0200-0130-7220	SOFTWARE MAINTENANCE FEES	-	4,500	-	4,500	-
010-0200-0130-7235	Conferences & Meetings	391	1,000	-	1,000	-
010-0200-0130-7245	Contractual Services	58,756	50,500	50,500	50,500	-
010-0200-0130-7272	Equipment Rental	703	600	600	600	-
010-0200-0130-7277	Fuel & Mileage	77	2,000	2,000	2,000	-
010-0200-0130-7307	Liability Insurance	1,533	3,343	3,343	3,430	87
010-0200-0130-7335	Laundry Service	-	1,000	-	1,000	-
010-0200-0130-7365	Membership Dues	-	200	-	200	-
010-0200-0130-7367	Misc Services & Supplies	1,588	17,500	2,500	17,500	-
010-0200-0130-7356	M&R Vehicles	719	3,000	1,000	3,000	-
010-0200-0130-7372	Office Supplies & Materials	195	450	450	450	-
010-0200-0130-7397	Postage	2	100	100	100	-
010-0200-0130-7426	Publications & Subscriptions	-	1,200	-	1,200	-
010-0200-0130-7432	Telephone	1,244	1,110	1,110	1,110	-
010-0200-0130-7902	Capital outlay - software	-	5,000	-	5,000	-
TOTAL BUILDING DEPARTMENT		65,988	93,503	63,103	93,590	87
PLANNING						
010-0200-0170-7125	State Unemployment Insurance	888	-	-	-	-
010-0200-0170-7213	Legal Fees	40,224	15,000	15,660	15,000	-
010-0200-0170-7220	SOFTWARE MAINTENANCE FEES	-	4,500	-	4,500	-
010-0200-0170-7245	Contractual Services	180,504	105,000	105,000	95,000	(10,000)
010-0200-0170-7272	Equipment Rental	881	600	600	600	-
010-0200-0170-7277	Fuel & Mileage	79	800	100	800	-
010-0200-0170-7307	Liability Insurance	1,985	4,280	4,280	4,403	123
010-0200-0170-7340	Legal Notices/Publications	9,451	6,500	6,500	6,500	-
010-0200-0170-7359	Meals	126	200	-	200	-
010-0200-0170-7367	Misc Services & Supplies	517	5,100	700	5,100	-
010-0200-0170-7372	Office Supplies & Materials	1,442	10,750	3,500	10,750	-
010-0200-0170-7395	Training	638	1,800	-	1,800	-
010-0200-0170-7397	Postage	-	200	-	200	-
010-0200-0170-7426	Publications & Subscriptions	-	100	-	100	-
010-0200-0170-7432	Telephone	-	200	-	200	-
010-0200-0170-7902	Capital outlay - software	-	5,000	-	5,000	-
TOTAL PLANNING		236,736	160,030	136,340	150,153	(9,877)
CODE ENFORCEMENT						
010-0200-0240-7212	Code enforcement emergencies	-	5,000	-	5,000	-
010-0200-0240-7213	Legal Fees	2,760	15,000	15,000	15,000	-
010-0200-0240-7245	Contractual Services	2,329	2,329	3,214	3,215	886
010-0200-0240-7272	Equipment Rental	228	150	150	150	-
010-0200-0240-7397	Postage	-	500	-	500	-
010-0200-0240-7307	Liability Insurance	497	1,084	1,084	1,112	28
TOTAL CODE ENFORCEMENT		5,814	24,063	19,448	24,977	913
ECONOMIC DEVELOPMENT						
010-0200-0765-7272	Equipment Rental	134	100	100	100	-
010-0200-0765-7307	Liability Insurance	291	635	635	652	17
TOTAL ECONOMIC DEVELOPMENT		425	735	735	752	17

**COMMUNITY DEVELOPMENT
FY 21-22 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 22 GENERAL PLAN REVISION FUND						
022-0200-0220-7245	Contractual Services	-	20,000	-	5,264	(14,737)
TOTAL GENERAL PLAN REVISION FUND		-	20,000	-	5,264	(14,737)
FUND 31 DEVELOPERS REVOLVING FUND						
031-0200-0310-7213	Legal Fees - Riverwalk	-	1,000	-	1,000	-
031-0200-0310-7245	Contractual Services	4,327	50,000	21,000	30,000	(20,000)
TOTAL DEVELOPERS REVOLVING FUND		4,327	51,000	21,000	31,000	(20,000)
FUND 75 BUSINESS PARK						
075-0200-0750-7201	Accounting & Auditing	210	235	235	235	0
075-0200-0750-7213	Legal Fees	1,012	5,000	1,000	5,000	-
075-0200-0750-7245	Contractual Services	622	10,515	5,000	5,632	(4,882)
075-0200-0750-7252	Property Tax	-	3,638	-	-	(3,638)
075-0200-0750-7272	Equipment Rental	273	500	300	500	-
075-0200-0750-7298	Flood & Fire Insurance	1,718	(0)	(0)	3,296	3,297
075-0200-0750-7307	Liability Insurance	595	1,297	1,297	1,331	34
075-0200-0750-7367	Misc. Services & Supplies	2,561	3,000	1,000	5,000	2,000
075-0200-0750-7381	Computer Software	197	267	267	285	18
075-0200-0750-7458	Utilities - PG&E	-	1,000	-	1,000	-
075-0700-4108-7990	CIP - Business Park Improvement	-	14,177	24,602	-	(14,177)
075-0700-4137-7990	Business Park Improvement - Study/Preliminary	-	25,000	-	15,000	(10,000)
075-0200-5990-9000	Transfer Out	35,000	1,846,701	1,868,065	15,000	(1,831,701)
TOTAL BUSINESS PARK FUND		42,187	1,911,330	1,901,766	52,280	(1,859,050)
FUND 76 ARMY BASE						
076-0200-0760-7201	Accounting & Auditing	56	62	62	62	0
076-0200-0760-7245	Contractual Services	165	137	137	168	31
076-0200-0760-7272	Equipment Rental	73	500	500	500	-
076-0200-0760-7307	Liability Insurance	158	344	344	353	9
076-0200-0760-7322	Interest Expense - Interfund Loan	2,938	-	-	-	-
076-0200-0760-7367	Misc. Services & Supplies	-	100	100	100	-
076-0200-0760-7381	Computer Software	11	71	71	76	5
076-0200-0760-7397	Postage	-	50	50	50	-
076-0200-5990-9000	Transfer Out	-	-	-	7,175	7,175
TOTAL ARMY BASE REUSE FUND		3,401	1,264	1,264	8,485	7,220

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC WORKS						
CITY HALL BLDG/GROUNDS						
010-0300-0125-7228	Chemicals & Gases	-	200	-	200	-
010-0300-0125-7245	Contractual Services	12,744	10,000	10,000	10,000	-
010-0300-0125-7298	Flood & Fire Insurance	2,664	4,634	4,634	5,111	477
010-0300-0125-7307	Liability Insurance	754	1,641	1,641	1,684	43
010-0300-0125-7323	Finance Charge - Collection	2	10	5	10	-
010-0300-0125-7330	Janitorial Supplies	-	300	150	300	-
010-0300-0125-7352	M & R Machinery & Equipment	1,088	2,500	1,000	2,500	-
010-0300-0125-7355	M & R Real Property	4,027	5,000	5,000	5,000	-
010-0300-0125-7356	M & R Real Vehicles	3,393	3,500	4,556	3,500	-
010-0300-0125-7367	Misc. Services & Supplies	4,177	4,500	4,000	4,500	-
010-0300-0125-7385	Permits & Licenses	45	400	50	400	-
010-0300-0125-7458	Utilities - PG&E	11,584	12,000	15,242	12,000	-
010-0300-0125-7459	Utilities - Water & Sewer (City Property)	-	-	1,807	4,336	4,336
TOTAL CITY HAL/BLDG/GROUNDS		40,478	44,685	48,085	49,542	4,857
SWIMMING POOL						
010-0300-0155-7228	Chemicals & Gases	17,808	21,000	18,000	21,000	-
010-0300-0155-7298	Flood & Fire Insurance	61	106	106	117	11
010-0300-0155-7307	Liability Insurance	649	1,412	1,412	1,450	38
010-0300-0155-7330	Janitorial Supplies	911	1,200	1,773	1,200	-
010-0300-0155-7337	Laboratory Testing	2,117	2,000	2,000	2,000	-
010-0300-0155-7352	M & R Machinery & Equipment	7,829	14,000	1,500	14,000	-
010-0300-0155-7355	M & R Real Property	24,296	35,000	5,000	35,000	-
010-0300-0155-7356	M & R Real Vehicles	1,794	1,500	1,500	1,500	-
010-0300-0155-7367	Misc. Services & Supplies	2,374	3,000	3,000	3,000	-
010-0300-0155-7385	Permits & Licenses	-	500	-	500	-
010-0300-0155-7409	Safety Equipment	-	1,500	1,808	1,500	-
010-0300-0155-7432	Telephone	621	600	600	600	-
010-0300-0155-7458	Utilities - PG&E	21,931	16,000	25,000	25,000	9,000
TOTAL SWIMMING POOL		80,393	97,818	61,700	106,867	9,049
YOUTH CENTER						
010-0300-0160-7228	Chemicals & Gases	-	100	-	100	-
010-0300-0160-7245	Contractual Services	6,000	4,800	7,075	4,800	-
010-0300-0160-7298	Flood & Fire Insurance	1,027	1,786	1,786	1,970	184
010-0300-0160-7307	Liability Insurance	167	363	363	373	10
010-0300-0160-7330	Janitorial Supplies	1,500	1,500	-	1,500	-
010-0300-0160-7352	M&R Machinery & Equipment	-	500	-	500	-
010-0300-0160-7355	M & R Real Property	24	7,000	50	6,000	(1,000)
010-0300-0160-7367	Misc. Service & Supplies	36	1,000	50	1,000	-
010-0300-0160-7458	Utilities - PG&E	4,903	3,807	3,807	3,807	-
010-0300-0160-7459	Utilities - Water & Sewer (City Property)	444	432	432	432	-
TOTAL YOUTH CENTER		14,101	21,287	13,562	20,481	(806)
CORPORATION YARD						
010-0300-0180-7228	Chemicals & Gases	1,390	2,000	1,000	2,000	-
010-0300-0180-7245	Contractual Services	800	5,322	21,600	800	(4,522)
010-0300-0180-7272	Equipment Rental	3,702	3,000	3,000	3,000	-
010-0300-0180-7273	Equipment (Non-Capital, <\$5,000)	2,252	2,000	2,135	2,000	-
010-0300-0180-7277	Fuel & Mileage	6	417	931	-	(417)
010-0300-0180-7298	Flood & Fire Insurance	546	950	950	1,048	98
010-0300-0180-7307	Liability Insurance	920	1,996	1,996	2,050	54

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
010-0300-0180-7330	Janitorial Supplies	2,028	2,000	2,000	2,000	-
010-0300-0180-7335	Laundry Service	5,504	9,000	9,347	9,000	-
010-0300-0180-7352	M & R Machinery & Equipment	1,911	3,000	500	3,000	-
010-0300-0180-7355	M&R Real Property	3,575	5,000	5,000	5,000	-
010-0300-0180-7356	M&R Vehicles	1,114	1,000	1,000	1,000	-
010-0300-0180-7367	Misc. Services & Supplies	5,316	5,000	7,047	5,000	-
010-0300-0180-7385	Permits & Licenses	2,070	2,000	2,000	2,000	-
010-0300-0180-7409	Safety Equipment	3,425	3,000	3,000	3,000	-
010-0300-0180-7432	Telephone	9,763	10,000	10,000	10,000	-
010-0300-0180-7458	Utilities - PG&E	4,694	5,000	5,000	5,000	-
010-0300-0180-7905	Capital Outlay - Mach & Equip	-	58,077	58,077	-	(58,077)
TOTAL CORPORATION YARD		49,015	118,762	134,582	55,898	(62,864)
SENIOR CENTER						
010-0300-0181-7245	Contractual Services	7,800	6,500	8,545	6,500	-
010-0300-0181-7298	Flood & Fire Insurance	754	1,312	1,312	1,447	135
010-0300-0181-7307	Liability Insurance	242	527	527	541	14
010-0300-0181-7330	Janitorial Supplies	1,495	800	800	800	-
010-0300-0181-7355	M & R Real Property	453	6,500	500	1,500	(5,000)
010-0300-0181-7367	Misc Services & Supplies	63	1,000	1,000	1,000	-
010-0300-0181-7458	Utilities - PG&E	4,979	6,000	6,000	6,000	-
010-0300-0181-7459	Utilities - Water & Sewer (City Property)	2,619	2,000	2,000	2,000	-
TOTAL SENIOR CENTER		18,405	24,639	20,684	19,788	(4,851)
PARKS						
010-0300-0185-7213	Legal Fees	874	-	-	-	-
010-0300-0185-7228	Chemicals & Gases	1,819	2,000	2,000	2,000	-
010-0300-0185-7245	Contractual Services	18,066	100,000	100,000	5,000	(95,000)
010-0300-0185-7272	Equipment Rental	2,205	2,500	2,500	2,500	-
010-0300-0185-7273	Equipment (Non-Capital, <\$5,000)	3,912	4,000	4,000	4,000	-
010-0300-0185-7277	Fuel & Mileage	3,724	4,000	4,000	4,000	-
010-0300-0185-7298	Flood & Fire Insurance	149	258	258	285	27
010-0300-0185-7307	Liability Insurance	1,460	3,159	3,159	3,247	88
010-0300-0185-7330	Janitorial Supplies	8,721	10,000	10,000	10,000	-
010-0300-0185-7352	M & R Machinery & Equipment	2,123	2,000	2,000	2,000	-
010-0300-0185-7355	M & R Real Property	23,287	30,000	30,000	30,000	-
010-0300-0185-7356	M & R Vehicles	505	2,500	2,500	2,500	-
010-0300-0185-7367	Misc. Services & Supplies	6,909	5,000	5,000	5,000	-
010-0300-0185-7373	Boat Launch Expenses	7,621	15,000	15,000	8,000	(7,000)
010-0300-0185-7385	Permits & Licenses	-	500	500	500	-
010-0300-0185-7409	Safety Equipment	1,272	1,500	1,500	1,500	-
010-0300-0185-7415	Signs	719	1,500	1,500	1,500	-
010-0300-0185-7458	Utilities - PG&E	6,313	7,500	7,500	7,500	-
010-0300-0185-7459	Utilities - Water & Sewer (City Property)	3,573	3,745	3,745	3,745	-
TOTAL PARKS		93,252	195,162	195,162	93,277	(101,885)
STREETS						
010-0300-0190-7228	Chemicals & Gases	495	3,000	3,000	3,000	-
010-0300-0190-7245	Contractual Services	43,768	25,000	25,000	25,000	-
010-0300-0190-7272	Equipment Rental	1,817	2,500	2,500	2,500	-
010-0300-0190-7277	Fuel & Mileage	2,192	3,000	3,000	3,000	-
010-0300-0190-7307	Liability Insurance	1,006	2,179	2,179	2,240	60
010-0300-0190-7352	M & R Machinery & Equipment	748	2,000	2,000	2,000	-
010-0300-0190-7355	M & R Real Property	23,002	12,000	12,000	15,000	3,000
010-0300-0190-7356	M & R Vehicles	1,653	3,000	3,000	3,000	-

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
010-0300-0190-7367	Misc. Services & Supplies	1,641	1,500	1,500	1,500	-
010-0300-0190-7409	Safety Equipment	187	400	400	400	-
010-0300-0190-7415	Signs	3,475	3,500	3,500	3,500	-
TOTAL STREETS		79,984	58,079	58,079	61,140	3,060
PUBLIC WORKS ADMINISTRATION						
010-0300-0300-7235	Conferences and Meetings	864	400	400	400	-
010-0300-0300-7272	Equipment Rental	3,739	2,500	2,500	2,500	-
010-0300-0300-7277	Fuel & Mileage	475	500	500	500	-
010-0300-0300-7307	Liability Insurance	739	1,599	1,599	1,644	44
010-0300-0300-7367	Misc. Services & Supplies	455	300	300	300	-
010-0300-0300-7372	Office Supplies & Materials	-	300	300	300	-
TOTAL PUBLIC WORKS ADMINISTRATION		6,273	5,599	5,599	5,644	44
LIBRARY						
010-0300-1550-7307	Liability Insurance	112	243	243	249	6
010-0300-1550-7298	Flood & Fire Insurance	1,175	2,044	2,044	2,254	210
010-0300-1550-7355	M & R Real Property	7,131	52,000	52,000	10,000	(42,000)
010-0300-1550-7459	Utilities - Water & Sewer (City Property)	824	2,000	2,000	2,000	-
010-0300-1550-7367	Misc. Services & Supplies	1,048	1,500	1,500	1,500	-
TOTAL LIBRARY		10,290	57,787	57,787	16,004	(41,783)
RECREATION AND COMMUNITY SERVICES						
RECREATION ADMINISTRATION						
010-0500-0150-7245	Contractual Services	3,929	15,000	15,000	5,000	(10,000)
010-0500-0150-7245	Contractual Services - Community Funding	6,750	13,250	13,250	10,000	(3,250)
010-0500-0150-7272	Equipment Rental	184	100	100	100	-
010-0500-0150-7372	Office Supplies & Materials	-	500	-	500	-
010-0500-0150-7406	Recreation Programs	-	250	-	250	-
TOTAL RECREATION ADMINISTRATION		10,863	29,100	28,350	15,850	(13,250)
RECREATION - EDUCATION						
010-0500-0151-7245	Contractual Services	6,880	15,000	5,000	15,000	-
TOTAL RECREATION EDUCATION		6,880	15,000	5,000	15,000	-
FUND 19 ATOD GRANT						
ATOD PAYROLL						
019-0500-1200-7245	Contractual Services	16,080	31,800	31,800	30,000	(1,800)
019-0500-1200-7307	Liability Insurance	421	918	918	941	24
TOTAL ATOD PAYROLL		16,501	32,718	32,718	30,941	(1,776)
ATOD GRANT ADMIN COSTS						
019-0500-1210-7277	Fuel & Mileage	619	152	152	400	248
019-0500-1210-7235	Conferences & Meetings	700	-	-	-	-
019-0500-1210-7359	Meals	418	300	300	600	300
019-0500-1210-7372	Office Supplies & Materials	404	500	500	500	-
TOTAL ATOD GRANT ADMIN COSTS		2,141	952	952	1,500	548
OTHER PROGRAMMING						
019-0500-1211-7404	Program Expenses	10,697	-	-	-	-
019-0500-1211-7213	Legal Fees	1,219	6,250	6,250	6,000	(250)
019-0500-1211-7235	Conferences & Meetings	3,965	6,500	6,500	2,000	(4,500)
019-0500-1211-7272	Equipment Rental	216	76	76	76	-
TOTAL OTHER PROGRAMMING COSTS		16,097	12,826	12,826	8,076	(4,750)

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
Parent Program & Compliance Checks						
019-0500-1212-7245	Media Campaign	7,797	22,271	22,271	-	(22,271)
019-0500-1205-7404	Parant Project - Program Expenses	363	4,140	4,140	2,505	(1,635)
019-0500-1212-7404	Compliance Checks - Program Expenses	-	1,276	1,276	1,390	114
Total Compliance Checks		8,160	27,687	27,687	3,895	(23,792)
TOTAL ATOD GRANT FUND		42,900	74,183	74,183	44,412	(29,770)
FUND 25 GAS TAX						
025-0300-0250-7210	Asphalt	-	8,600	8,600	8,600	-
025-0300-0250-7245	Contractual Services	17,893	56,945	56,945	32,500	(24,445)
025-0300-0250-7256	Loan Repayment - PG&E Retrofit Loan	2,423	2,423	2,423	2,423	-
025-0300-0250-7272	Equipment Rental	984	600	600	600	-
025-0300-0250-7307	Liability Insurance	2,141	4,650	4,650	4,775	125
025-0300-0250-7352	M & R Machinery & Equipment	8,700	10,000	10,000	10,000	-
025-0300-0250-7355	M&R Property	30,749	40,000	40,000	40,000	-
025-0300-0250-7367	Misc. Services & Supplies	2,948	4,000	4,000	4,000	-
025-0300-0250-7458	Utilities - PG&E	67,462	70,000	70,000	70,000	-
025-0300-0250-7923	Capital Outlay - Vehicles	14,122	-	-	-	-
025-0300-0250-7909	Capital Outlay - Buildings & Imprvmts	946	75,000	75,000	-	(75,000)
025-0700-4133-7245	McCormick Road - RMRA (SB1) County Project	-	177,839	-	515,155	337,316
025-0300-5990-9000	Transfer Out	40,085	139,319	65,000	100,000	(39,319)
TOTAL GAS TAX FUND		188,453	589,376	337,218	788,053	198,678
FUND 50 STORM DRAIN						
050-0300-0500-7213	Legal Fees	92	79	79	79	-
050-0300-0500-7226	PRINTING	-	500	500	500	-
050-0300-0500-7245	Contractual Services	-	10,000	-	10,100	100
050-0300-0500-7245	Contractual Services - CIP PROJECT	84,356	-	-	-	-
050-0300-0500-7272	Equipment Rental	422	300	300	500	200
050-0300-0500-7307	Liability Insurance	920	2,007	2,007	2,059	52
050-0300-0500-7323	Finance Charge - Collection	1	-	-	-	-
050-0300-0500-7352	M&R Machinery & Equipment	456	2,000	2,000	2,000	-
050-0300-0500-7355	M & R Real Property	514	5,000	5,000	5,000	-
050-0300-0500-7367	Misc. Services & Supplies	-	1,000	1,000	1,000	-
050-0300-0500-7385	Permits & Licenses	10,295	9,800	9,800	10,300	500
TOTAL STORM DRAIN FUND		97,056	30,686	20,686	31,538	852
FUND 51 CAPITAL GRANTS AND PROJECT FUND						
IMPROVEMENTS						
051-0600-1609-7909	Promenade Park - Shade Structures	-	177,952	177,952	-	(177,952)
051-0600-1611-7909	Boat Launch Project	64,404	1,690,000	1,440,059	-	(1,690,000)
051-0700-4120-7990	Laserfiche - EDMS	-	25,000	-	-	(25,000)
051-0700-4109-7990	ABM Citywide Energy Efficiency Program	492,236	442,722	442,722	-	(442,722)
051-0700-4121-7990	Bruning Park Restroom Replacement	182,343	-	-	-	-
051-0700-4122-7990	Bike & Ped Pathway Montezuma Hills Rd	29,671	100,000	128,372	-	(100,000)
051-0700-4123-7990	ADA Sidewalk Repair and Replacement	32,585	139,319	65,000	140,000	681
051-0700-4124-7990	City Hall ADA Remodel - Council Chambers/CD Office	28,061	20,000	20,000	-	(20,000)
051-0700-4132-7990	New Accounting System Software	-	250,000	-	350,000	100,000
051-0700-4130-7990	HSIP Pedestrian Crossing	9,482	245,000	42,000	249,100	4,100
051-0700-4134-7990	Public Works Office & Corp Yard Improvement	330,211	465,000	277,736	30,000	(435,000)
051-0700-4135-7990	LGI - Dog and Neighborhood Park Improvement	-	650,991	650,991	-	(650,991)

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
051-0700-4136-7990	LGI - 18 Acre New Park Phase I	-	157,767	12,869	144,899	(12,869)
051-0700-4131-7990	Police & Fire Public Safety Facility	9,700	-	-	-	-
TOTAL IMPROVEMENTS		1,178,693	4,363,751	3,257,701	913,999	(3,449,753)
FUND 53 ROADWAY IMPACT						
053-0300-0530-7213	Legal Fees	299	-	-	-	-
053-0300-0530-7245	Contractual Services	-	-	1,122	400,000	400,000
TOTAL ROADWAY IMPACT FUND		299	-	1,122	400,000	400,000
FUND 54 PARKS & RECREATION						
054-0300-0540-7245	Contractual Services	7,823	20,000	20,000	16,400	(3,600)
054-0300-0540-7990	CIP - PRELIM DESIGN/STUDIES	-	50,000	-	-	(50,000)
054-0300-5990-9000	Transfer Out	268,918	847,687	692,232	144,899	(702,789)
TOTAL PARKS & RECREATION FUND		276,740	917,687	712,232	161,299	(756,389)
FUND 55 MAIN & OPERATION SVC DISTRICT - LIBERTY						
055-0300-0550-7245	Contractual Services	6,744	343,880	343,880	347,319	3,439
055-0300-0550-7203	Administrative Expense	-	5,000	5,000	5,500	500
TOTAL MAIN & OPERATION SVC DISTRICT - LIBERTY		6,744	348,880	348,880	352,819	3,939
FUND 56 MUNICIPAL IMPROVEMENT						
056-0300-5990-9000	Transfer Out	68,917	124,238	124,238	120,550	(3,688)
056-0300-5990-9000	Transfer Out - City Hall ADA Remodel - Council Chambers/CD Office	28,061	20,000	20,000	-	(20,000)
056-0300-5990-9000	Transfer Out - Boat Launch Project	-	240,841	29,829	-	(240,841)
056-0300-5990-9000	Transfer Out - Police & Fire Public Safety Facility	9,700	-	-	-	-
TOTAL MUNICIPAL IMPROVEMENTS FUND		106,678	385,079	174,067	120,550	(264,529)
FUND 60 HAZARDOUS WASTE						
060-0300-0600-7205	Advertising	814	2,000	2,000	2,000	-
060-0300-0600-7213	Legal Fees	-	1,000	1,000	1,000	-
060-0300-0600-7226	Printing	50	2,000	2,000	2,000	-
060-0300-0600-7235	Conferences & Meetings	1,194	5,000	5,000	5,000	-
060-0300-0600-7245	Contractual Services	40,374	63,000	63,000	63,630	630
060-0300-0600-7272	Equipment Rental	264	170	170	300	130
060-0300-0600-7307	Liability Insurance	575	1,253	1,253	1,286	33
060-0300-0600-7359	Meals	-	60	60	60	-
060-0300-0600-7385	Permits & Licenses	75	100	100	100	-
060-0300-0600-7367	Misc. Services & Supplies	3,237	15,000	15,000	15,000	-
060-0300-0600-7404	Grant Program Expenses	-	5,000	5,000	5,000	-
TOTAL HAZARDOUS WASTE FUND		46,582	94,583	94,583	95,376	793
FUND 65 LANDFILL CLOSURE						
065-0300-0650-7245	Contractual Services	10,488	28,000	28,000	28,000	-
065-0300-0650-7272	Equipment Rental	200	200	200	200	-
065-0300-0650-7252	Property Tax	218	272	272	272	-
065-0300-0650-7213	Legal Fees	-	300	300	300	-
065-0300-0650-7307	Liability Insurance	437	953	953	978	25
065-0300-5990-9000	Transfer Out	-	280,000	280,000	280,000	-
065-0300-0650-7385	Permits and Licenses	26,837	28,553	28,553	28,553	-
TOTAL LANDFILL CLOSURE FUND		38,181	338,278	338,278	338,303	25
FUND 80 WATER SYSTEM						
080-0300-0800-7125	State Unemployment Insurance	6,443	3,300	3,300	3,300	-

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
080-0300-0800-7201	Accounting & Auditing	5,582	6,249	6,249	6,249	(0)
080-0300-0800-7213	Legal Fees	7,611	1,500	1,500	5,000	3,500
080-0300-0800-7226	Printing	1,560	4,000	4,000	4,000	-
080-0300-0800-7228	Chemicals & Gases	78,521	90,000	90,000	90,000	-
080-0300-0800-7235	Conferences & Meetings	5,785	20,000	20,000	20,000	-
080-0300-0800-7245	Contractual Services	98,249	115,000	115,000	115,000	-
080-0300-0800-7255	Debt Service - Interest	81,857	76,785	76,785	69,943	(6,841)
080-0300-0800-7254	Debt Service - Principal	-	3,229	3,229	3,956	727
080-0300-0800-7272	Equipment Rental	12,748	19,614	19,614	19,614	-
080-0300-0800-7273	Equipment (Non-Capital,<\$5,000)	1,907	2,500	2,500	2,500	-
080-0300-0800-7277	Fuel & Mileage	15,090	15,000	15,000	15,000	-
080-0300-0800-7298	Flood & Fire Insurance	14,155	24,620	24,620	27,154	2,534
080-0300-0800-7307	Liability Insurance	28,181	61,272	61,272	62,672	1,400
080-0300-0800-7323	Finance Charge	103	500	500	500	-
080-0300-0800-7337	Laboratory Testing	34,335	35,000	35,000	35,000	-
080-0300-0800-7340	Legal Notices & Publications	120	5,000	5,000	5,000	-
080-0300-0800-7352	M & R Machinery & Equipment	16,060	20,000	20,000	20,000	-
080-0300-0800-7355	M & R Real Property	51,833	50,000	50,000	50,000	-
080-0300-0800-7356	M & R Vehicles	3,555	4,000	4,000	4,000	-
080-0300-0800-7365	Membership Dues	3,470	6,500	6,500	6,500	-
080-0300-0800-7367	Misc. Services & Supplies	22,565	30,000	30,000	30,000	-
080-0300-0800-7380	Computer Hardware	10,456	16,000	16,000	16,000	-
080-0300-0800-7372	Office Supplies & Materials	11,000	11,000	11,000	11,000	-
080-0300-0800-7381	Computer Software	33,056	22,101	22,101	22,576	475
080-0300-0800-7385	Permits & Licenses	38,752	40,000	40,000	40,000	-
080-0300-0800-7397	Postage	2,804	3,500	3,500	3,500	-
080-0300-0800-7409	Safety Equipment	2,756	3,000	3,000	3,000	-
080-0300-0800-7432	Telephone	13,104	12,000	12,000	12,000	-
080-0300-0800-7458	Utilities - PG&E	233,169	230,000	230,000	230,000	-
080-0300-0800-7603	Bond Principal	-	240,000	240,000	240,000	-
080-0300-0800-7281	Land Lease - Well#10	-	6,000	6,000	6,000	-
080-0300-0800-7358	Emergency Repairs	158,287	100,000	100,000	130,000	30,000
080-0300-0800-7900	Miscellaneous Expense	-	2,000	2,000	2,000	-
080-0700-0800-7990	Capital Construction	-	200,000	-	200,000	-
080-0300-0800-7905	Capital Outlay - Mach & Equip	-	130,578	130,578	8,000	(122,578)
080-0300-0800-7920	Capital Outlay - Infrastructure	-	-	400,000	-	-
080-0300-0800-7923	Capital Outlay - Vehicles	-	40,000	40,000	27,500	(12,500)
080-0300-5990-9000	Transfer Out - To Fund 081 CIP	1,408,260	3,111,111	869,847	2,000,000	(1,111,111)
080-0300-5990-9000	Transfer Out - To Fund 051 - PW019	215,000	155,000	-	15,000	(140,000)
080-0300-5990-9000	Transfer Out - To Fund 051 - CC004	-	250,000	-	350,000	100,000
080-0300-5990-9000	Transfer Out - To Fund 012	25,000	25,000	25,000	25,000	-
TOTAL WATER SYSTEM FUND		2,641,374	5,191,359	2,745,095	3,936,966	(1,254,393)
FUND 81 WATER CONSTRUCTION						
081-0700-4110-7993	CIP - 2019 Water & Sewer CIP Project	-	610,000	460,785	-	(610,000)
081-0700-4138-7993	CIP - 2020 Water & Sewer CIP Project	-	1,300,000	100,000	1,200,000	(100,000)
081-0700-4144-7993	CIP - Waterline Replacement Project	-	-	-	600,000	600,000
081-0700-4104-7990	CIP - Piezometer System - WTR Well Monitoring	-	211,111	-	-	(211,111)
081-0700-2037-7990	CIP - Water Meter Project	-	740,000	259,062	-	(740,000)
081-0700-4139-7990	CIP - Well#16 Scada Integration and Upgrades	-	250,000	50,000	200,000	(50,000)
081-0300-5990-9000	Transfer Out - To Fund 080	1,277,757	-	-	-	-
TOTAL WATER CONSTRUCTION FUND		1,277,757	3,111,111	869,847	2,000,000	(1,111,111)

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 84 AIRPORT						
084-0300-0840-7201	Accounting & Auditing	2,364	2,647	2,410	2,647	(0)
084-0300-0840-7213	Legal Fees	26,525	20,000	18,828	20,000	-
084-0300-0840-7226	Printing	135	5,000	300	5,000	-
084-0300-0840-7228	Chemicals & Gases	7,696	7,000	7,000	7,000	-
084-0300-0840-7235	Conferences and meetings	200	1,500	200	1,500	-
084-0300-0840-7245	Contractual Services	45,220	38,136	40,000	39,460	1,323
084-0300-0840-7254	Debt Service - Principal	-	11,268	10,444	13,806	2,538
084-0300-0840-7255	Debt Service - Interest	7,626	8,044	8,425	4,522	(3,522)
084-0300-0840-7252	Property Tax	2,476	2,500	2,500	2,500	-
084-0300-0840-7272	Equipment Rental	2,399	1,500	2,113	1,500	-
084-0300-0840-7273	Equipment, (non-capital <\$5,000)	1,242	2,000	2,000	2,000	-
084-0300-0840-7277	Fuel & Mileage	453	1,775	1,775	1,775	-
084-0300-0840-7298	Flood & Fire Insurance	5,798	10,085	10,085	11,123	1,038
084-0300-0840-7307	Liability Insurance	7,433	9,134	7,568	9,195	61
084-0300-0840-7330	Janitorial Supplies	2,495	2,000	2,495	2,000	-
084-0300-0840-7340	Legal Notices/Publications	-	500	-	500	-
084-0300-0840-7352	M & R Machinery & Equipment	8,714	20,000	15,000	20,000	-
084-0300-0840-7355	M & R Real Property	5,082	5,000	5,000	15,000	10,000
084-0300-0840-7356	M & R Vehicles	2,177	3,000	3,000	3,000	-
084-0300-0840-7367	Misc. Services & Supplies	3,116	3,000	3,000	3,000	-
084-0300-0840-7372	Office Supplies & Materials	152	-	-	-	-
084-0300-0840-7381	Computer Software	2,206	3,008	2,174	3,209	201
084-0300-0840-7385	Permits & Licenses	4,966	4,800	4,800	4,800	-
084-0300-0840-7397	Postage	-	233	233	233	-
084-0300-0840-7415	Signs	1,864	2,500	2,500	2,500	-
084-0300-0840-7432	Telephone	738	1,500	1,500	1,500	-
084-0300-0840-7458	Utilities - PG&E	24,979	25,000	25,000	25,000	-
084-0300-0840-7459	Utilities - Water & Sewer (City Property)	3,646	5,100	3,739	5,100	-
084-0300-0840-7905	Capital Outlay - Mach & Equip	-	66,000	51,000	40,000	(26,000)
084-0300-7918-7990	Airport Improvement - Grant #18	755	-	-	-	-
084-0300-7919-7990	Airport Improvement - Grant #19	31,604	97,500	68,250	-	(97,500)
084-0300-7920-7990	Airport Improvement - Grant #20	-	834,963	-	834,963	-
084-0300-5990-9000	Transfer Out - To GF - Interfund Loan	-	-	-	19,079	-
TOTAL MUNICIPAL AIRPORT		252,724	1,249,129	350,154	1,158,198	(90,931)
FUND 85 BEACH DRIVE SEWER SYSTEM AND PLANT						
BEACH WWTP COLLECTION SYSTEM AND LIFT STATIONS						
085-0300-0850-7125	State Unemployment Insurance	3,866	1,650	1,650	1,650	-
085-0300-0850-7213	Legal Fees	276	4,000	4,000	4,000	-
085-0300-0850-7245	Contractual Services	66,851	15,000	15,000	15,000	-
085-0300-0850-7248	Veolia- Contractual services	55,342	116,972	116,972	119,557	2,585
085-0300-0850-7272	Equipment Rental	3,699	7,907	7,907	7,907	-
085-0300-0850-7273	Equipment (Non-Capital,<\$5,000)	1,638	1,500	1,500	1,500	-
085-0300-0850-7277	Fuel & Mileage	6,977	7,000	7,000	7,000	-
085-0300-0850-7298	Flood & Fire Insurance	66	114	114	126	12
085-0300-0850-7307	Liability Insurance	4,974	10,681	10,681	10,970	289
085-0300-0850-7323	Finance Charge - Collection fee	120	100	100	100	-
085-0300-0850-7352	M & R Machinery & Equipment	16,572	30,000	30,000	30,000	-
085-0300-0850-7355	M&R Real Property	15,131	25,000	25,000	25,000	-
085-0300-0850-7356	M&R Vehicles	855	2,500	2,500	2,500	-
085-0300-0850-7365	Membership Dues	-	700	700	700	-
085-0300-0850-7367	Misc. Services & Supplies	2,175	1,500	1,500	1,500	-
085-0300-0850-7372	Office Supplies & Materials	1,381	1,500	1,500	1,500	-
085-0300-0850-7385	Permits & Licenses	6,793	4,200	4,200	4,200	-

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
085-0300-0850-7397	Postage	27	100	100	100	-
085-0300-0850-7432	Telephone	3,089	4,521	4,521	4,521	-
085-0300-0850-7458	Utilities - PG&E	20,462	25,000	25,000	25,000	-
085-0300-0850-7358	Emergency Repairs	40,160	50,000	50,000	50,000	-
085-0300-0850-7254	Loan - Lease Payment - Principal	-	28,786	28,786	30,230	1,444
085-0300-0850-7255	Loan - Lease Payment - Interest	4,885	5,540	5,540	4,096	(1,444)
085-0300-0850-9000	Transfer Out - To Fund 051 - PW019	65,211	142,500	142,500	7,500	(135,000)
085-0300-0850-9000	Transfer Out - To Fund 088 CIP	238,293	1,125,000	235,196	2,250,000	1,125,000
TOTAL SEWER SYSTEM		558,843	1,611,771	721,968	2,604,657	992,885
FUND 085 BEACH WWTP PLANT						
085-0300-0855-7201	Accounting & Auditing	7,411	8,298	8,298	8,298	0
085-0300-0855-7213	Legal Fees	955	2,000	2,000	2,000	-
085-0300-0855-7228	Chemicals & Gases	53,165	50,000	50,000	50,000	-
085-0300-0855-7245	Contractual Services	470,138	63,139	63,139	67,287	4,148
085-0300-0855-7248	VEOLIA- Contractual Services	396,796	835,045	835,045	853,495	18,451
085-0300-0855-7272	Equipment Rental	7,362	4,721	4,721	4,721	-
085-0300-0855-7273	Equipment (Non-Capital,<\$5,000)	32,538	24,000	24,000	24,000	-
085-0300-0855-7277	Fuel and Mileage	306	500	500	500	-
085-0300-0855-7298	Flood & Fire Insurance	980	1,705	1,705	1,881	176
085-0300-0855-7307	Liability Insurance	16,501	35,546	35,546	36,475	929
085-0300-0855-7322	Interest Expense - Interfund Loan	4,703	4,703	-	-	(4,703)
085-0300-0855-7352	M & R Machinery & Equipment	7,827	4,000	8,703	8,703	4,703
085-0300-0855-7355	M & R Real Property	15,703	29,500	29,500	29,500	-
085-0300-0855-7372	Office Supplies & Materials	5,550	5,550	5,550	5,550	-
085-0300-0855-7381	Computer Software	27,129	24,428	24,428	25,059	631
085-0300-0855-7385	Permits & Licenses	9,668	13,704	13,704	13,704	-
085-0300-0855-7397	Postage	1,374	1,508	1,508	1,508	-
085-0300-0855-7432	Telephone	10,156	13,000	13,000	13,000	-
085-0300-0855-7458	Utilities - PG&E	80,745	65,286	65,286	65,286	-
085-0300-0855-7255	Bond Interest Expense	33,926	29,614	29,614	22,779	(6,835)
085-0300-0855-7254	Bond Principal	-	8,383	8,383	10,271	1,888
085-0300-0855-7603	Bond Principal Retirement	-	70,000	70,000	70,000	-
085-0300-0855-7358	Emergency Repairs	9,043	50,000	50,000	50,000	-
085-0300-0855-7905	Capital Outlay - Mach & Equip	-	2,500	2,500	-	(2,500)
085-0300-0855-7905	Capital Outlay - Mach & Equip	-	33,750	33,750	8,000	(25,750)
085-0300-0855-7923	Capital Outlay - Vehicles	-	20,000	20,000	13,750	(6,250)
085-0300-0855-9000	Transfer Out	-	143,025	143,025	143,025	-
TOTAL SEWER TREATMENT PLANT		1,191,975	1,543,905	1,543,904	1,528,792	(15,113)
TOTAL BEACH DRIVE SEWER SYSTEM AND PLANT FUND		1,750,819	3,155,676	2,265,872	4,133,449	977,773
FUND 86 NW SEWER SYSTEM AND PLANT						
NW WWTP COLLECTION SYSTEM AND LIFT STATIONS						
086-0300-0860-7125	State Unemployment Insurance	3,866	1,650	1,650	1,650	-
086-0300-0860-7213	Legal Fees	1,656	2,000	2,000	2,000	-
086-0300-0860-7215	Bond Issuance Costs	20,477	-	-	-	-
086-0300-0860-7226	Printing	50	200	200	200	-
086-0300-0860-7245	Contractual Services	39,082	-	-	-	-
086-0300-0860-7248	VEOLIA -CONTRACTURAL SERVICES	27,671	76,452	76,452	78,141	1,689
086-0300-0860-7249	Evidence Expenses	8,500	17,000	17,000	17,000	-
086-0300-0860-7272	Equipment Rental	1,217	7,307	7,307	7,307	-
086-0300-0860-7273	Equipment (Non-Capital,<\$5,000)	1,294	1,500	1,500	1,500	-
086-0300-0860-7277	Fuel & Mileage	1,988	1,100	1,100	1,100	-
086-0300-0860-7298	Flood & Fire Insurance	1,009	1,754	1,754	1,935	181
086-0300-0860-7307	Liability Insurance	2,642	5,733	5,733	5,889	156

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
086-0300-0860-7323	Finance Charge - Collection fee	16	100	100	100	-
086-0300-0860-7352	M & R Machinery & Equipment	12,828	15,000	15,000	15,000	-
086-0300-0860-7355	M & R Real Property	4,041	5,000	5,000	5,000	-
086-0300-0860-7358	Emergency Repairs	2,400	50,000	50,000	50,000	-
086-0300-0860-7356	M&R Vehicles	210	3,500	3,500	3,500	-
086-0300-0860-7365	Membership Dues	194	1,100	1,100	1,100	-
086-0300-0860-7367	Misc. Services & Supplies	2,931	2,500	2,500	2,500	-
086-0300-0860-7372	Office Supplies & Materials	284	500	500	500	-
086-0300-0860-7385	Permits & Licenses & Testing	2,810	8,450	8,450	8,450	-
086-0300-0860-7432	Telephone	2,152	2,250	2,250	2,250	-
086-0300-0860-7458	Utilities - PG&E	40,894	41,000	41,000	41,000	-
086-0300-0860-7459	Utilities - City Water Services	172	1,032	1,032	1,032	-
086-0300-0860-7254	Loan - Lease Payment - Principal	-	28,786	28,786	30,230	1,444
086-0300-0860-7255	Loan - Lease Payment - Interest	4,885	5,540	5,540	4,096	(1,444)
086-0300-0860-9000	Transfer Out - To Fund 051 - PW019	-	167,500	135,236	7,500	(160,000)
TOTAL SEWER SYSTEM		183,268	446,954	414,691	288,980	(157,974)
SEWER TREATMENT PLANT						
086-0300-0865-7201	Accounting & Auditing	5,724	6,411	6,411	6,411	(0)
086-0300-0865-7213	Legal Fees	1,829	2,000	2,000	2,000	-
086-0300-0865-7228	Chemicals & Gases	34,993	23,641	23,641	23,641	-
086-0300-0865-7245	Contractual Services	388,851	54,013	54,013	57,218	3,204
086-0300-0865-7248	VEOLIA- CONTRACTURAL SERVICES	297,841	598,896	598,896	612,128	13,233
086-0300-0865-7252	Property Tax	4,025	4,198	4,198	3,907	(291)
086-0300-0865-7254	Debt Service - Principal	-	58,071	58,071	65,315	7,244
086-0300-0865-7255	Debt Service - Interest	24,517	36,816	36,816	26,628	(10,188)
086-0300-0865-7272	Equipment Rental	6,217	3,533	3,533	3,533	-
086-0300-0865-7273	Equipment (Non-Capital,<\$5,000)	-	25,000	25,000	25,000	-
086-0300-0865-7277	Fuel & Mileage	7,476	2,000	2,000	2,000	-
086-0300-0865-7298	Flood & Fire Insurance	8,284	13,364	13,364	14,740	1,376
086-0300-0865-7307	Liability Insurance	13,972	30,042	30,042	30,825	783
086-0300-0865-7340	Legal Notices & Publications	304	6,000	6,000	6,000	-
086-0300-0865-7352	M & R Machinery & Equip	136,463	140,000	140,000	140,000	-
086-0300-0865-7355	M & R Real Property	16,984	153,489	153,489	153,489	-
086-0300-0865-7372	Office Supplies & Materials	6,067	6,067	6,067	6,067	-
086-0300-0865-7381	Computer Software	25,556	22,283	22,283	22,771	488
086-0300-0865-7385	Permits & Licenses & Testing	9,383	12,960	12,960	12,960	-
086-0300-0865-7397	Postage	1,401	1,508	1,508	1,508	-
086-0300-0865-7432	Telephone	21,094	22,550	22,550	22,550	-
086-0300-0865-7458	Utilities - PG&E	112,003	50,000	50,000	50,000	-
086-0300-0865-7460	Solar Energy	150,394	110,000	110,000	110,000	-
086-0300-0865-7358	Emergency Repairs	33,829	30,000	30,000	30,000	-
086-0300-0865-7905	Capital Outlay - Mach & Equip	-	2,500	2,500	-	(2,500)
086-0300-0865-7905	Capital Outlay - Mach & Equip	-	33,750	33,750	8,000	(25,750)
086-0300-0865-7923	Capital Outlay - Vehicles	-	20,000	20,000	13,750	(6,250)
086-0300-5990-9000	Transfer Out - To Fund 087 CIP	377,775	1,044,500	934,507	330,000	(714,500)
TOTAL SEWER TREATMENT PLANT		1,684,983	2,513,592	2,403,599	1,780,441	(733,151)
TOTAL NW SEWER SYSTEM AND PLANT FUND		1,868,251	2,960,546	2,818,290	2,069,421	(891,125)
FUND 87 NW SEWER - CAPITAL OUTLAY						
087-0700-4109-7990	ABM Citywddie Energy Efficiency Program	-	634,278	634,278	-	(634,278)
087-0700-4127-7990	CIP - NWWTP Membrane	-	1,044,500	934,507	-	(1,044,500)
087-0700-4141-7990	CIP - CCTV Trilogy Wastewater Lines	-	-	-	280,000	280,000
087-0700-4142-7990	Audit/assessment	-	-	-	50,000	50,000
TOTAL NW SEWER - CAPITAL OUTLAY		-	1,678,778	1,568,785	330,000	(1,348,778)

PUBLIC WORKS
FY 21-22 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2019-20 Actual	FY 2020-21 Final Budget	FY 2020-21 Projected	FY 2021-22 Adopted Budget	Change
FUND 88 BEACH SEWER - CAPITAL OUTLAY						
088-0700-4126-7990	CIP - City Hall Lift Station	-	300,000	30,000	270,000	(30,000)
088-0700-4110-7993	CIP - 2019 Water & Sewer CIP Project	-	75,000	115,196	-	(75,000)
088-0700-4138-7993	CIP - 2020 Water & Sewer CIP Project	-	700,000	70,000	630,000	(70,000)
088-0700-4142-7990	Audit/assessment	-	-	-	50,000	50,000
088-0700-4143-7993	CIP - Airport Road and 2nd Street Lift Station	-	-	-	100,000	100,000
088-0700-4140-7993	CIP - River Road Lift Station	-	50,000	20,000	1,200,000	1,150,000
088-0300-5990-9000	Transfer Out - To Fund 085	718,677	-	-	-	-
TOTAL BEACH SEWER - CAPITAL OUTLAY		718,677	1,125,000	235,196	2,250,000	1,125,000
FUND 91 STREET PROJECTS						
091-0300-5990-9000	Transfer Out - Funding for Street Projects	22,366	-	-	-	-
091-0300-0910-7245	Contractual Services	-	140,000	140,000	-	(140,000)
091-0300-5990-9000	Transfer Out - PW Corp Yard Improvement	50,000	-	-	-	-
091-0300-5990-9000	Transfer Out - HSIP Pedestrian Crossing	9,482	-	-	-	-
TOTAL STREET PROJECTS		81,848	140,000	140,000	-	(140,000)

FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

GENERAL FUND

FUND 02 – MEASURE “O” – This fund records the three-quarters (0.75%) transactions and use tax, which was initially approved by the voters in 2012, with a period of five years. An extension of an additional period of five years passed in 2016 with an expiration in April 2022.

FUND 10 – GENERAL FUND – This is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. For the City, the general fund includes such activities as public safety, public streets and facilities, parks and recreation services, and economic development services.

FUND 22 – GENERAL PLAN REVISION – This fund was created per Resolution 2003-04 to account for the general plan revision fees received through construction permitting based on the Capital Impact Fee Schedule adopted per California Code of Regulations Title 24 (CCR T-24).

FUND 52 – TRANSIENT OCCUPANCY TAX – Per Resolution No. 2015-001, adopted on January 6th, 2015, City Council approved to set up this fund to record the revenue received from Transient Occupancy Tax for the promotion of commerce and tourism.

SPECIAL REVENUE FUNDS

FUND 17 – LAW ENFORCEMENT – This fund records the three-quarters (0.75%) transactions and use tax, which was initially approved by the voters in 2012, with a period of five years. An extension of an additional period of five years passed in 2016 with an expiration in April 2022.

FUND 18 – ASSET FORFEITURE – Under authority of CA Health and Safety Code Section 11489, this fund accounts for funds turned over to the City by the courts for money and property seized because of drug arrests. These funds are also used to assist in drug sting operations to arrest drug dealers.

FUND 19 – ATOD GRANT – Alcohol, Tobacco, and Other Drugs (ATOD) is a program offered by the City and County of Solano to provide educational programs to both the youth and adults within the community. The City is responsible for providing the agreed upon programs and completing the reporting requirements to the County on the progress of the program in achieving the program goals.

FUND 25 – GAS TAX – This fund accounts for the revenues and expenditures associated with the maintenance and improvements of the City’s roads and street landscaping that is funded through the receipt of the City’s share of the gas tax.

FUND 31 – DEVELOPERS REVOLVING – This fund is used to hold advance deposits and reimbursements received from the developers and to draw down from those funds as the City pays expenditures on behalf of the developers. Prior to approval of their tentative maps, the City receives an administrative fee for providing this management service to developers.

FUND 33/34 – COMMUNITY DEVELOPMENT BLOCK GRANT HOUSING REHABILITATION – This fund is used to provide and meet the capital needs of businesses located throughout the City. The intent of the program is to provide appropriate assistance to businesses with the potential to increase the overall economic base of the City. In addition, this fund accounts for loans to residents for housing rehabilitation. The loans were offered as second mortgages and were to be paid off upon sale or transfer of the home.

FUND 38/39 – PERSONNEL SERVICES DISTRICT – This fund is used to account for the services portion of Community Facilities District (CFD) CFD 2006-1, which will be used to fund public safety.

FUND 55 – LIBERTY MAINTENANCE & OPERATION SERVICE DISTRICT – This fund was created for the purpose of maintaining records for the list of authorized services specified in Exhibit C under Resolution No. 2018-010 for Liberty Community – CFD No. 2018-1. The special tax will be used on the maintenance and operation services in the district.

FUND 91 – STREETS PROJECTS – This fund was created to account for the Exchange Funding Agreement with the City of Vacaville, and to be used for the repair and maintenance of local streets and roads. Vacaville agreed to reimburse the City with other less restrictive local transportation funding in exchange for the American Recovery and Reinvestment Act (ARRA) stimulus funds, which was awarded to the City.

CAPITAL PROJECT FUNDS

FUND 12 – VEHICLE REPLACEMENT – This fund was created to account for the vehicle fees received from the State of California for the use of the City's fire vehicles when responding to service calls from the Office of Emergency Services Strike Team. The City acts as a pass-through agent receiving wage revenue from the State and paying the revenue out to the Strike Team members.

FUND 50 – STORM DRAIN – This fund is used to collect a fee from each water customer and is set aside to pay for future maintenance, repair, or replacement of the City's storm drain system. The fee is collected in the monthly utility billings.

FUND 51 – CAPITAL PROJECTS – This fund is used to account for the City's major capital projects.

FUND 53 – ROADWAY IMPACT – This fund is used to collect fees paid by developers of construction projects to be used to offset the impact of development on the City's local streets. The fee is collected as part of the building permit process and is accumulated in this fund for use as needed for capital roadway projects.

FUND 54 – PARKS AND RECREATION – This fund is used to collect fees paid by developers of construction of projects to be used to help fund future capital park and recreation facilities. This fee, collected through the building permit process, ensures that the City's facilities will stay proportionate to their population.

FUND 56 – MUNICIPAL IMPROVEMENTS – This fund is used to collect fees paid by developers of construction projects to be used to help fund future capital municipal improvements needed as a result of current development.

FUND 60 – HAZARDOUS WASTE – This fund is used to account for revenues and expenditures incurred from offering hazardous waste disposal programs. This City collects revenues through customer’s sanitation bills to provide for special collections events such as the Household Hazardous Waste event to collect household hazardous waste.

FUND 65 – LANDFILL CLOSURE – The City collects a franchise fee from the local sanitation agency. Some of these fees are set aside in this fund to help offset the current and future cost of maintaining the landfill. In addition, the City is required to hold in reserve an amount sufficient to cover any costs due to contamination of the ground water in and around the landfill.

FUND 76 – ARMY BASE REUSE – The City is currently working with the Department of Water Resources to finance and construct a field operation laboratory/science center on the former Army Base site. The \$20 million plus project is currently planned as a reuse of 12 to 14 acres of the former 28-acre Army Base at the south end of the City.

DEBT SERVICE FUNDS

FUND 40 – FIREHOUSE BONDS – This fund services the 1977 Firehouse General Obligation Bonds. Property taxes are received and used to make the bond’s semi-annual interest and principal payments. The bonds have been paid off as of August 1st, 2017. The fund will be closed as soon as the prior period adjustments for this voter debt are corrected and cleared.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

FUND 32 – TRANSIT – This fund is used to account for transportation services provided to the City through Rio Vista Delta Breeze, a program of the City that provides deviated fixed route bus service on three routes serving Rio Vista, Isleton, Antioch, Pittsburgh/Bay Point BART Station, Suisun City, and Fairfield, with connections to Lodi.

FUND 75 – BUSINESS PARK – This fund is used to allocate staff time and available resources from leases and sale of lands in the Business Park to finance public improvements, create development-ready land parcels, and provide incentives for development of businesses on City-owned land.

FUND 80 – WATER CONSTRUCTION – This fund is used to collect water revenue from utility user and the impact fees paid by developers to fund future expansion of, and improvements to, the City’s water facilities.

FUND 81/82 – WATER CAPITAL ASSETS – This fund is created to record the expenses for Capital Improvement Projects in the water system.

FUND 84 – MUNICIPAL AIRPORT – This fund is used to allocate staff time and available resources from leases and sales of fuel at the airport to finance public improvements.

FUND 85 – BEACH DRIVE SEWER SYSTEM AND PLANT – This fund is used to collect sewer revenue from utility user and the impact fees paid by developers to fund future expansion of, and improvements to, the City's beach drive sewer system and plant.

FUND 86 – NORTHWEST SEWER SYSTEM AND TREATMENT PLANT – This fund is used to collect sewer revenue from utility user and the impact fees paid by developers to fund future expansion of, and improvements to, the City's Northwest sewer system and plant.

FUND 87/88 – SEWER CAPITAL ASSETS – This fund is created to record the expenses for Capital Improvement Projects in the sewer systems.

FIDUCIARY FUNDS

AGENCY FUNDS

FUND 41 – COMMUNITY FACILITIES DISTRICT 2006-1 – Formed by a vote of the current property owners in July 2006, this District serves to fund a portion of the construction costs of the Northwest Wastewater Treatment Plant. Annual assessments will be placed on the tax rolls of the property owners to cover the bond principal and interest as well as related administrative expenses. Additionally, the residential units in this District will pay an annual assessment to contribute to funding for public safety services.

FUND 42/43 – RIVERVIEW POINT – This fund collects assessments from homeowners for improvements within the assessment district, pays all administrative costs associated with the bond issue, and makes the bond principal and interest payments on a semi- annual basis.

FUND 44 – RIVERWALK COMMUNITY FACILITIES DISTRICT – This fund was created for the purpose of accepting advances of funds to be used for any authorized purpose related to any costs or expenses incurred by the City pertaining to the establishment of the Community Facilities District ("CFD") known as Riverwalk. The major tasks to be performed by the City include (1) coordination of formation of CFD and implementation of Mello-Roos Financing, (2) preparation of rate and method of apportionment, (3) preparation of legal documentation for Mello-Roos financing prior to issuance of bonds, and (4) preparation of appraisal.

FUND 45/46 – SUMMERSET – This fund collects assessments from homeowners for improvements within the assessment district, pays all administrative costs associated with the bond issue, and makes the bond principal and interest payments on a semi- annual basis.

FUND 49 – COMMUNITY FACILITIES DISTRICT 2004-1 – This fund and district were created by vote of current property owners in the 2004 -05 fiscal year to issue and repay special tax bonds to help fund the construction of a new wastewater treatment facility. Assessments will be placed on the tax rolls of the property owners each year to cover the bond principal and interest charges and related administrative expenses.

FUND 95 – LIBERTY PROJECT COMMUNITY FACILITIES DISTRICT 2018-1 – This fund was created for the purpose of accepting advances of funds to provide Community Facilities District ("CFD") formation services and collecting the special tax to be levied in each fiscal year on each assessor's Parcel of Taxable Property within CFD No. 2018-1 to fund the annual services Special Tax Requirement.

BUDGET AND FINANCIAL POLICIES

In planning for and preparing the annual budget, many fiscal decisions are made to help sustain the long-term health and well-being of the City. Accordingly, the City Manager strives to make fiscal recommendations in the proposed budget that adhere to the following guiding principles:

- Fund current operations with current year revenues.
- Realistically project revenue growth.
- Continue to address long-term debt liabilities and maintenance deficiencies.
- Maintain General Fund reserves at least at City Council's 15% target reserve to protect the City in times of economic uncertainty or unforeseen circumstances.
- Continuous investment in technology, systems and equipment as needed to improve organizational efficiency, especially when staffing levels are reduced.
- To minimize staff turnover and maintain City productivity, compensation levels should be maintained in line with the labor market, to the extent available resources permit.
- Utilize Measure O revenues to augment General Fund existing services for fire, police, and public works.

BALANCED BUDGET

The City shall strive to balance resources with expenditure appropriations. To maintain a "balanced budget", total expenditures in the fund cannot exceed its total of revenues. The City Council requires the City Manager to control expenses so that department expenditure do not exceed the levels that are appropriated in the annual budget and for which the City has funds to support.

GENERAL FUND BUDGET SHORTFALL

If the total resources as estimated by the Director of Finance are insufficient in a given fiscal year to support the current level of appropriations and minimum 7% reserve, the City Manager shall report the financial shortfall to the City Council and recommend actions to alleviate that shortfall. The Council shall adopt budget amendments that reduce appropriations, as necessary. If no Council action is forthcoming within 45 days of the City Manager's report, the City Manager shall reduce the total amount of General Fund departmental appropriations accordingly on a uniform percentage basis. Reductions shall be evaluated on a programmatic basis to reach the appropriation levels required within available funding. When budget reductions are necessary, departments prioritize service programs and propose reductions in areas that have the least impact upon services to the community and the overall attainment of City goals. Departments also consider the potential effects on interrelated or cross-departmental programs when developing budget reductions.

CONTINGENCY RESERVES

In the General Fund, the City shall strive to maintain a minimum of \$500,000 of its operating budget as Contingency Reserves in a separate line items in the General Fund Balance. Contingency Reserves should be used to support economic uncertainties, one-time operating cost increases, special studies or reports necessary to fulfill the organization's mission.

PURSUIT OF NEW REVENUES/MAXIMIZING USE OF NON-GENERAL FUND REVENUES

City departments shall pursue revenue sources, when reasonable, in support of department goals. Departments will maximize use of non-General Fund revenues prior to using General Fund revenues to fund programs.

COST RECOVERY THROUGH FEES

Departments must utilize fees to recover costs where reasonable, once all cost-saving options have been explored. There must be statutory authority for the City to levy a fee, and the fee must be approved by the City Council. If permissible by law, fees and charges shall recover costs of the services provided, unless otherwise directed by the City Council. Programs funded by charges for services, fees, grants, and special revenue sources should pay their full or fair share of all direct and indirect costs to the extent feasible and legally permitted, so that the users of the service bear the costs, rather than the general taxpayer.

OPERATING CARRYOVER

Operating program appropriations supported by a Purchase or Encumbrance Order. The City Manager is authorized to increase budget appropriations in the amount of the outstanding encumbrances for valid purchase orders and contracts as of June 30. The City Council re-appropriates the encumbrances in the same amounts and into the same accounts in the Funds as they existed on June 30.

USE OF “ONE-TIME” FUNDS

City Council policy states that one-time revenues shall be dedicated for use as one-time expenditures. Annual budgets are not increased to the point that ongoing operating costs become overly reliant on cyclical or one-time revenues sources. During periods of economic downturn or any significant State “take-aways”, the use of one-time sources of funds or reserves may be used to ease the transition to downsized and/or reorganized operations.

INTERGOVERNMENTAL LOAN FUND

The primary purpose of the Loan Fund is to advance funds for capital projects to permit earlier construction than would otherwise be possible. Other purposes include covering shortfalls in other funds (including the General Fund), paying for economic development projects that facilitate revenue generating projects and providing additional reserves for economic uncertainty. Generally, loans shall accrue interest at a rate approved by Council. The interest rate shall reflect the risk of the project. Funds which can repay loans with interest shall have priority in the use of the Loan Fund.

CAPITAL IMPROVEMENT PROGRAM BUDGET

Capital Improvement cost is a permanent addition to the City's assets, including design, construction purchase of land, buildings or facilities, or major renovations. This includes installation or repair of new or existing traffic signals, roads, sewer lines and parks. To qualify as a capital improvement project, the cost of the project must exceed \$10,000. The City will actively pursue grant and other outside funding sources for all capital improvement projects.

The City manager is authorized to carry-over or re-appropriate into the following fiscal year any remaining appropriations for uncompleted capital Improvement projects. City Council approval is required for capital project cost increases in excess of 10% of a project's current total authorized budget.

Annually, completed or inactive projects will be closed, except for projects that have existing litigation or payment disputes. An inactive project is defined as one where transaction activity is less than \$1,000 over the prior three years. The City Manager, or his or her designee, is authorized to close projects and to process the necessary documentation to close inactive projects.

FACILITY MAINTENANCE

Revolving funds shall be maintained to allow for the accumulation of funds for pay-as-you-go financing of preventative maintenance and major repairs to City facilities to avoid the costs of deferred maintenance. Facilities covered by these funds include City Hall, Youth/Senior Center, parks and recreation facilities, Police station and fire station.

DONATIONS

The City Manager is authorized to receive and accept on behalf of the city: a) cash donations for specific purposes, to deposit such donations in trust funds, and to expend such donations for the purpose for which the donation was made, and b) in kind/non-cash donations that would serve a useful purpose in the provision of City services.

GRANTS

The City Manager is authorized to submit grant applications for activities within the jurisdiction of the City. The City Manager is authorized to accept grants, to expend grant funds if the funds have been appropriated, and to implement the actions required by any grant for projects and programs within the City's jurisdiction.

INVENTORY and ACCOUNTS RECEIVABLE

The City Manager is authorized to conduct a physical inventory, analyze receivables for collection, and to reconcile related financial records accordingly.

CASH MANAGEMENT AND INVESTMENT

After considering the amounts required to meet the current and pending requirements of the City, by following the City's investment policy and recommended by the Finance and Investment Committee, the City Manager may arrange for the term deposit or investment in securities authorized by law of any balances available for such purpose, and the yield therefrom shall be credited as revenue to each fund from which investments are made.

DEBT

The City Manager, by following the City's debt policy, is authorized to amend the Budget to reflect all required debt service requirements and payments, bond covenants or other applicable requirements, laws, and regulations.

AUTHORIZATION AND CONTROL OF EXPENDITURE

No expenditure of City funds shall be made except for the purposes and in the manner specified in an appropriation by the Council. The City Manager shall establish and direct such systems of internal control and audit as he/she may find necessary to insure the fulfillment of the purpose of this Section.

MIDYEAR BUDGET REVIEW

The Council will formally review the City's fiscal condition and amend the budget as necessary on an annual basis, typically to be presented during the third quarter of the fiscal year.

ACCOUNTING SYSTEM

The City Manager shall direct the establishment and supervise the maintenance of a uniform system of accounting, applicable to all departments and other agencies of the City, conforming to modern and accepted practices of public and governmental accounting, which shall be adequate to account for all money on hand and for all income and expenditures in such detail as will provide complete and informative data concerning the financial affairs of the City, and in such manner as will be readily susceptible to audit and review.

AUDIT

An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Annual Audited Financial Report. The Council will approve the audit annually.

BUDGET PROCESS

The City of Rio Vista operates on a fiscal year basis that begins on July 1 of each year and ends the following year on June 30. The City Manager's Office and Finance Department manage the budget process, with support from each of the operating departments. The preparation of the budget takes place between March and June, culminating with the adoption of an annual budget by the City.

BUDGET GUIDELINES

The operating budget is adopted no later than June 30th for the ensuing fiscal year. Every six months after the adoption of the budget, the City Council formally reviews the City's fiscal condition and amends appropriation as needed. The City Council may, by majority votes, amend or supplement the budget any time after its adoption.

BUDGET PRINCIPLES

- The City will strive to maintain a balanced budget, with revenues covering ongoing expenditures for the duration of the budget.
- Revenues are conservatively estimated.
- Capital Improvement and Major Maintenance costs are identified to properly consider future financial impacts.

LEVEL OF BUDGET CONTROL

Budget control is established at the following levels: a) General Fund – Department Level, b) Other Funds – Fund level, and c) Capital Projects Department level. At any time during the fiscal year the City Manager may transfer part (or all) of any unencumbered appropriation balance among programs within a department, office, or agency up to \$29,500. Also, upon written request by the City Manager, the Council, may transfer by resolution part (or all) of any unencumbered appropriation balance between one department, office or agency and another. In the same manner, the City Manager may also appropriate available funds not included in the budget.

COUNCIL APPROVAL

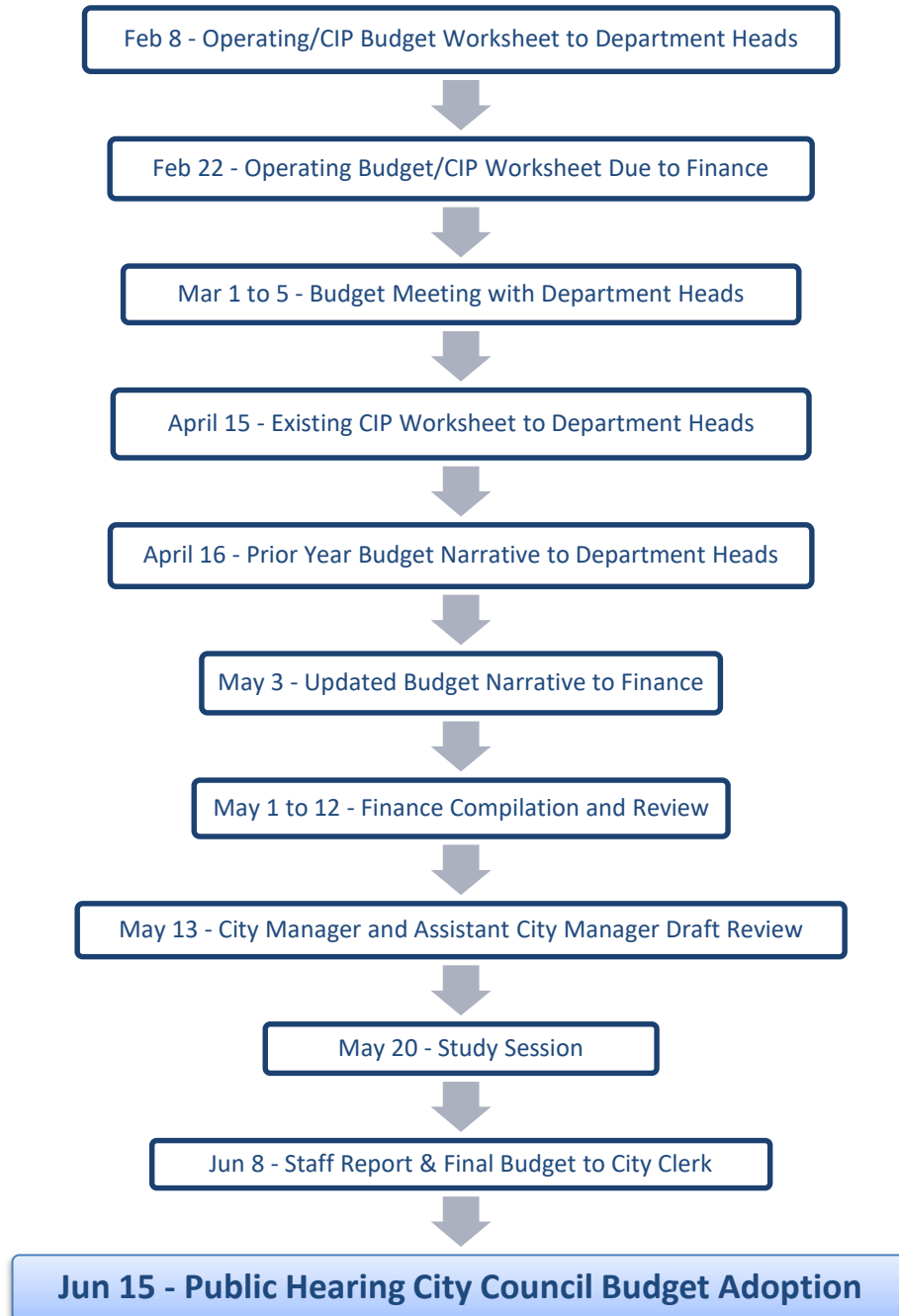
After submission of the budget by the City Manager, the City shall hold an open budget study session to the City Council and the Public. During the open budget study session, City staff will address City Council and the Public's concerns and questions. If needed, additional budget study session will be held in the following week after the first open budget study session.

After the budget study session, the Council may revise the budget in any manner if necessary and shall adopt a budget for the ensuing fiscal year no later than the last day of the current fiscal year. If it fails to adopt the budget by this date, the amounts appropriated for current operation for the current fiscal year shall be adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until the Council adopts a budget for the ensuing fiscal year. Adoption of the budget shall

constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed.

BUDGET PROCESS FLOWCHART

The Budget process flowchart below represents key milestones that took place during the FY 2021-22 budget process.



RESOLUTION NO. 2021-044

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA
ADOPTING THE BUDGET FOR FISCAL YEAR 2021-2022**

WHEREAS, the City Council held a budget workshop on May 20, 2021; and

WHEREAS, the City Council has completed an open public process to review the Proposed Fiscal Year 2021-2022 budget for the purposes of evaluating and discussing the Proposed Budget, and has concluded its deliberation/discussion with a public meeting held on May 20, 2021, for providing additional opportunity for Council and public discussion; and

WHEREAS, changes to the Proposed Budget have been identified and included in the Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED THAT the City Council of the City of Rio Vista does hereby approve the budget for Fiscal Year 2021-2022 by reference.

PASSED AND ADOPTED this 15TH day of **JUNE 2021**. I, **JOSE JASSO, CITY CLERK OF THE CITY OF RIO VISTA, HEREBY CERTIFY** the foregoing resolution was introduced and passed at a regular meeting of the Rio Vista City Council by the following roll call vote:

AYES: Council Members Dolk, King, Stanish, VM Hampton and Mayor Kott

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Jose Jasso, MMC, City Clerk



RESOLUTION NO. 2021-037

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA APPROVING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021/2022

WHEREAS, Article XIII B of the California Constitution has established a procedure for determining the maximum amount of revenue from taxes that local governmental entities may appropriate; and

WHEREAS, the City of Rio Vista has, in accordance with direction provided by the State Department of Finance, used the population change and the change in California per capita personal income (as provided by the State Department of Finance) as growth factors in computing the FY 2021-2022 appropriations limit and has performed the calculations for determining the amount of revenue that may be appropriated; and

WHEREAS, the City's FY 2021-2022 budget reflects a total of \$6,259,334 in taxes levied on behalf of the City that are subject to the limitation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RIO VISTA that the change in the cost of living to be used in the calculation is the population change and the per capita percentage change in California Per Capita Personal Income as provided by the California State Department of Finance.

BE IT FURTHER RESOLVED, that the FY 2021-2022 appropriations limit shall, in accordance with Article XIII B of the California Constitution, and the calculations made pursuant to **Exhibit A, attached**, be established in the amount of \$17,306,527.

PASSED AND ADOPTED this 1st day of **JUNE 2021**. I, **JOSE JASSO, CITY CLERK OF THE CITY OF RIO VISTA, HEREBY CERTIFY** the foregoing resolution was introduced and passed at a regular meeting of the Rio Vista City Council by the following roll call vote:

AYES: Council Members Dolk, King, Stanish, VM Hampton and Mayor Kott

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Jose Jasso, MMC, City Clerk



GLOSSARY OF TERMS

Accrual Basis of Accounting - A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Adopted Budget - The annual City budget as approved by City Council on or before June 30 for the fiscal year beginning July 1. This adopted budget establishes the legal authority for the expenditure of funds.

Annual Budget - A consolidated budget document presented on an annual basis that includes the City's Operating Budget and the City's Capital Improvement Program (CIP) Budget.

Appropriation - A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. For purposes of the Capital Improvement Project budget, appropriations are automatically renewed, for the life of the project, unless altered or revoked. For the operating budget, appropriations lapse at the end of the fiscal year to the extent they have not been expended or encumbered.

Assets - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. This includes financial resources such as cash, receivables, inventory, and plant and equipment, net of depreciation.

Audit - A formal examination of the City's accounts by an independent audit firm to determine whether the City's financial statements fairly present the City's financial position and results of operations in conformity with Generally Accepted Accounting Principles.

Balanced Budget - The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and available fund balance from the previous year, meets or exceeds total budgeted uses of resources, including expenditures and transfers out to other funds.

Beginning Fund Balance - The amount of prior year's unappropriated funds used to finance appropriated expenditures in the current budget year.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the estimated financial resources available to finance them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Public Hearing - A public meeting at which any member of the community may appear and be heard regarding any item in the proposed budget as presented by the City Manager to the City Council.

Capital Asset - Land, buildings, equipment, improvements to buildings, and infrastructure (i.e., roads, bridges, and other immovable assets). A capital asset is defined as an asset with a useful life extending beyond a single accounting period.

Capital Improvement - A permanent addition to the City's assets, including the design, construction or purchase of land, buildings, or facilities, or major renovations of same.

Capital Improvement Program (CIP) Budget - A plan of annual appropriation for capital improvements and various kinds of major facility maintenance. These projects are often multi-year in length. The appropriations, therefore, do not lapse at the end of the fiscal year but continue until the project is completed or closed.

Depreciation - An allocation of the cost of fixed assets (buildings, plant or equipment) over the estimated useful life of the asset.

Encumbrance - Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid.

Expenditure - Actual cash disbursements for the cost of goods delivered or services rendered to the City.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund equity, revenues and expenditures or expenses and other changes in residual fund equity or balances, segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, limitations, or public policy.

Fund Balance - The amount of financial resources immediately available for use. Generally, this represents the difference between unrestricted current assets over current liabilities.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not accounted for in another fund. Examples of departmental operations accounted for in the General Fund include the City Council, Police and Fire Departments, Library, Parks and Recreation, and others.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB (Governmental Accounting Standards Board).

Governmental Fund - A fund type to account for tax-supported activities. There are four different types of governmental funds: General Fund, special revenue funds, debt service funds, and capital projects funds.

Grant - Contributions of cash or other assets from another government entity to be used or expended for a specific purpose, activity, or facility.

Interfund Transfers - With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made expenditure on behalf of another fund. Less often, a transfer may be made to open or close a fund.

Liability - Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. That is, a financial obligation or claim of financial resources of a specific fund to be liquidated at a future date.

Long-term Debt - Debt with a maturity of more than one year after the date of issue.

Mission - The overriding purpose of the department, division, or program.

Municipal Code - A compilation of City Council approved ordinances currently in effect. The Code defines City policy in various categories, for example, Civil Service rules, traffic regulations, sanitation and health standards, building regulations, and planning and zoning regulations.

Operating Budget - The portion of the budget that pertains to the City's daily operations and activities engaged in to provide services to the community. The operating budget contains appropriations for such expenditures as personnel (salaries, wages and benefits), supplies and materials, utilities, travel and fuel.

Ordinance - A formal legislative enactment by City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law (State or Federal). An ordinance has a higher legal standing than a resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges are some examples of actions that would require the enactment of an ordinance.

Reserve - An account used to earmark a portion of fund balance to indicate that it is not available for expenditure or legally segregated for a specific future use.

Resolution - A special or temporary legislative order of the City Council/Agency/Authority. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City. A resolution requires less legal formality and has a lower legal status than an ordinance.

Revenue - Resources received by the government available for use in supporting services including such items as taxes, fees, permits, licenses, grants, and interest.

Sales Tax - A tax imposed by the government on retailers at the point of sale for the privilege of selling tangible personal property. It is usually calculated as a percentage of the selling price and collected by the retailer from the consumer. The rate in the City of Rio Vista is 8.125%.



This Page Is Intended To Be Blank

