



ANNUAL BUDGET
CITY OF RIO VISTA, CALIFORNIA
FISCAL YEAR 2022-2023





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
 Strategic Plan & Executive Summary 21
 Fund Structure 29

Citywide Summaries

Fund Balances 32
 Governmental Funds 35
 Fund Balance Summary 36
 Operating Budget Summary 37
 Activities by Fund Type 38
 Activities by Fund - General Fund 39
 Activities by Fund – Special Revenue Funds 41
 Activities by Fund – Capital Outlay Funds 42
 Activities by Fund – Fiduciary Funds 43
 Activities by Fund – Enterprise Funds 44
 Enterprise Funds Operating Budgets 45

Revenues

Revenue Summary by Fund 50
 General Fund Revenue by Category 53
 Major Recurring Revenue Sources 54

Expenditures

Expenditure Summary by Fund 65
 General Fund Expenditure by Category 68
 General Fund Expenditure by Function 69
 Operating Expenditure – Fire Department 70
 Operating Expenditure – Police Department 71

Performance Budget

Legislative 73
 City Manager 76
 City Clerk 82
 Finance 88
 Fire 93
 Police 98
 Public Works 104
 Community Development 114

Five-Year Projection and Long-Term Concerns

Long-Range Planning..... 119

Capital Improvement Project Plan..... 120

Exhibit A – Map of Proposed Water Improvements..... 121

Exhibit B – Map of Proposed Sewer Improvements..... 122

General Fund - Five-Year Projections 123

Water Enterprise Fund - Five-Year Projections 124

Wastewater (Beach & NW) Enterprise Fund - Five-Year Projections..... 125

Capital Improvement, Capital Outlay and Major Maintenance

Overview, Priority & Impact on Operating Budget..... 127

Projects by Cost..... 132

Projects by Category 134

Projects by Funding Source..... 136

Capital Improvement/Outlay and Major Maintenance Programs by Name (See Below)..... 139-168

CC002 – City Hall Improvements..... 139

CC004 – Accounting Software..... 140

SW006 – 2020/2021 Sewer CIP Project..... 141

SW008 – CCTV Trilogy Wastewater Lines 142

SW011 – Wastewater Collection System Upgrade 143

SW012 – Wastewater Plants Consolidation..... 144

WT007 – Well # 16 SCADA Integration & Upgrades 145

WT008 – 2020-2021 Water CIP Project 146

WT009 – Well Replacement Plan..... 147

WT010 – Waterline Replacement 148

WT011 – Water System Project..... 149

PW006 – Citywide Energy Efficiency Program 150

PW018 – HSIP Pedestrian Crossing Cycle 9..... 151

PW022 – LGI – 18 Acre Community Park 152

PW025 – Promenade Park Shade Structures 153

PW026 – HSIP Pedestrian Crossing – Cycle 10 154

PW027 – 4th Street & Bruning Ave Improvement 155

PW028 – New Fire Modular Station 156

Capital Outlay..... 157

PD002 – Police Vehicle Replacement 159

CO007 – Transit Bus Replacement Program 160

CO008 – Transit Bus Facility Improvement 161

CO009 – Police Station Improvement 162

CO010 – Citywide Camera System 163

CO026 – Police AXON Body Cameras Package..... 164

CO032 – Police Live scan System 165

Major Maintenance by Cost..... 166

MM001 – Wastewater Operation/Maintenance & Management Service Contract..... 167

MM002 – Wastewater Operation/Maintenance - Additional Work..... 168

Appendix

Appendix 1, Authorized Positions Salary and Benefits Listing by Department 170

Appendix 2, Full Time Equivalent (FTE)..... 173

Appendix 3, Budget Summaries 175

Appendix 4, Basis of Accounting and Budgeting..... 177

Appendix 5, Proposition 4 (GANN Limit) Analysis..... 178

Appendix 6, Debt Limit/Obligation 179

Appendix 7, Schedule of Interfund Transfers 183

Appendix 8, Revenue Details by Fund 184

Appendix 9, Contracts and Services Expenditure Details by Department..... 191

Appendix 10, Fund Descriptions 211

Appendix 11, Budget and Financial Policies..... 215

Appendix 12, Summary of Budget Process 219

Appendix 13, Resolution Adopting the Budget for FY2022-23 221

Appendix 14, Resolution Approving an Appropriations Limit 222

Appendix 15, Salaries and Benefits Percentage Allocation 223

Appendix 16, Debt to Maturity Schedules 235

Appendix 17, Glossary of Terms 239



CITY OF RIO VISTA

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

DATE: June 21, 2022
TO: Mayor, Council, and Citizens of Rio Vista
FROM: Rob Hickey, City Manager

SUBJECT: City of Rio Vista Fiscal Year 2022-23 Adopted Budget

Introduction

On behalf of Staff, I am privileged to present you the balanced budget for Fiscal Year 2022-23. It is staff's hope that you find the budget informative, easy to read, and to understand. The format provides a narrative discussion by department, includes information on adopted 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, 2022, and ending June 30, 2023, 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.

Last year, our nation and the world were engulfed by the COVID-19 Pandemic. While vaccination programs are having a positive impact and we are getting to a "new normal", we are now going through a financial upheaval associated in part with COVID-19 and major events in the world that are impacting the global economy. Interest rates are climbing, housing prices are very high, and the price of gas at the pump is at an all-time high.

While the budget is balanced for the 2022-23 Fiscal Year, if the economy does not significantly improve, the following budget will need to reflect the degraded financial outlook and austerity measures may need to be implemented.

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 10th Unmodified Audit Opinion!

General Fund reserves are healthy. The General Fund balance is expected to be a healthy \$7,230,117 as of June 30, 2022, and \$6,706,042 as of June 30, 2023.

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
- Updating our fee schedules
- Update our storm drain fees to support needed projects
- Increase Airport revenues while decreasing expenses to eliminate the General Fund subsidy to this activity
- Identify operational/procedural efficiencies

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.
- Inflationary concerns
- Decreased sales tax

Revenues - General Fund

Sales Tax

Sales tax revenues, excluding Measure O, are projected to decrease by 2.08% below the previously adopted budget in FY 2021-22. These revenues are expected to increase by 2.73% 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 \$1,382,000 in FY 2022-23, which represents approximately 14.68% 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 2021-22. Property taxes are the largest source of revenue to the City's General Fund, representing approximately \$2.1 million in FY 2021-22.

Development Fees (not including cannabis fees)

There have been 147 active adult single-family dwelling permits issued in FY 2021-22 to date. We are expecting another 35 permits to be pulled by the end of June 2022, making the total number of home permits issued to be 182 for FY 2021-22. The projected revenue for FY 2022-23 of \$1.25 million (\$881,864 from General Fund) is based on the issuance of an estimated 101 new active adult single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits.

Cannabis Businesses Revenue

There are seven cannabis businesses opened and in operations in FY 2021-22. Based on the gross sales data in recent receipts from these facilities, the city adopted \$457,000 budget revenues from the Gross Sales Fees, and \$114,071 from the annual facility fees per development agreements.

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 2021-22, the City expects to receive \$912,263 in VLF fees that will comprise 10.14% 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 2022-23 are approximately \$8.13 million, 37% of total citywide revenue less agency fund, transfer in, and other financing sources. \$8.02 million of which is from enterprise fund revenue, which represents 54% of the enterprise fund revenue.

Expenditures

Salaries

Salaries and benefits make up 41% of the General Fund operating expenditures in the projected FY 2021-22 and adopted budget year. Total salaries and benefits increase by 12.56% over the last adopted budget in June 2021. This increase is due to several issues, including the increase in the costs of living adjustment per MOUs, addition of two temporary part-time positions in Public Works, including part-time code enforcement and part-time assistant, and increase in overtime costs of the fire department. 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 just above 10,000.

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 City is currently making the Annual Requirement payment for the Unfunded Accrued Liability (UAL) determined by the Actuarial Valuation. In July 2021, CalPERS lowered its discount rate from 7% to 6.8% due to the Funding Risk Mitigation Policy. There is an overall increases of UAL annual prepayment in FY 2022-23 by 19.05% or \$97,490 from prior year.

In February 2022, the City Council adopted a resolution to execute an agreement with PARS, the Public Agency Retirement Services, to begin prefunding the Pension and Retiree Health Care Obligations in the next budget. Total adopted prefunding amount in FY 2022-23 is \$550,000, of which \$500,000 for Pension, and \$50,000 for Other Post-employment Benefits. This contribution will not affect the cash-flow of City operation and the City continues to maintain a healthy General Fund Reserve Balance.

Self-Insurance Cost

These costs are increasing by 40% for Liability coverage and decreasing by 1.24% for Workers Compensation. General Liability Insurance premium is calculated based on the Five-Year Average Losses. The 40% increase is mainly due to the number of claims and settlements in the recent years.

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 91.90% of the City's sales tax revenue. The anticipated sales tax revenue in FY 2022-23 was decreased based on the reported sales data in March 2022. The quarterly report showed that the performance of car dealers and cannabis businesses were not performed as expected. According to the reports issued by the California New Car

Dealers Association (CNCDA), during the first quarter of 2022, the overall light-vehicle registrations in California were down by 13.8% year-over-year. The auto industry probably is due to the chip shortages, which caused the production slowdowns and fewer vehicles are available. Hopefully, the shortage issue can be resolved soon after other countries are recovered from the 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 facility to support the increased staff needed by the fire department 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 fourth consecutive year from FY 2018-19 to 2021-22, and the Operating Budget Excellence Award by California Society of Municipal Finance Officers for the third consecutive year from FY 2019-20 to 2021-22, 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
Rick Dolk.....Vice-Mayor
Edwin Okamura.....Council Member
Walt StanishCouncil Member
Robie WilliamsCouncil Member

EXECUTIVE TEAM

Robert Hickey..... City Manager
Mona Ebrahimi..... City Attorney
Pamela Caronongan..... City Clerk
Jon MazerPolice Chief
Jeffrey Armstrong Fire Chief
Robin Borre Public Works Director
Jen Lee..... Finance Director
Vacant Planning Manager



10,217
Total population living in
7.1 square miles



\$69,883
Median household income



Ronald Kott
Mayor



Rick Dolk
Vice-Mayor



Edwin Okamura
Council Member



Walt Stanish
Council Member



Robie Williams
Council Member



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rio Vista
California**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2021-2022

Presented to the

City of Rio Vista

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

February 28, 2022



Marcus Pimentel

***Marcus Pimentel
CSMFO President***

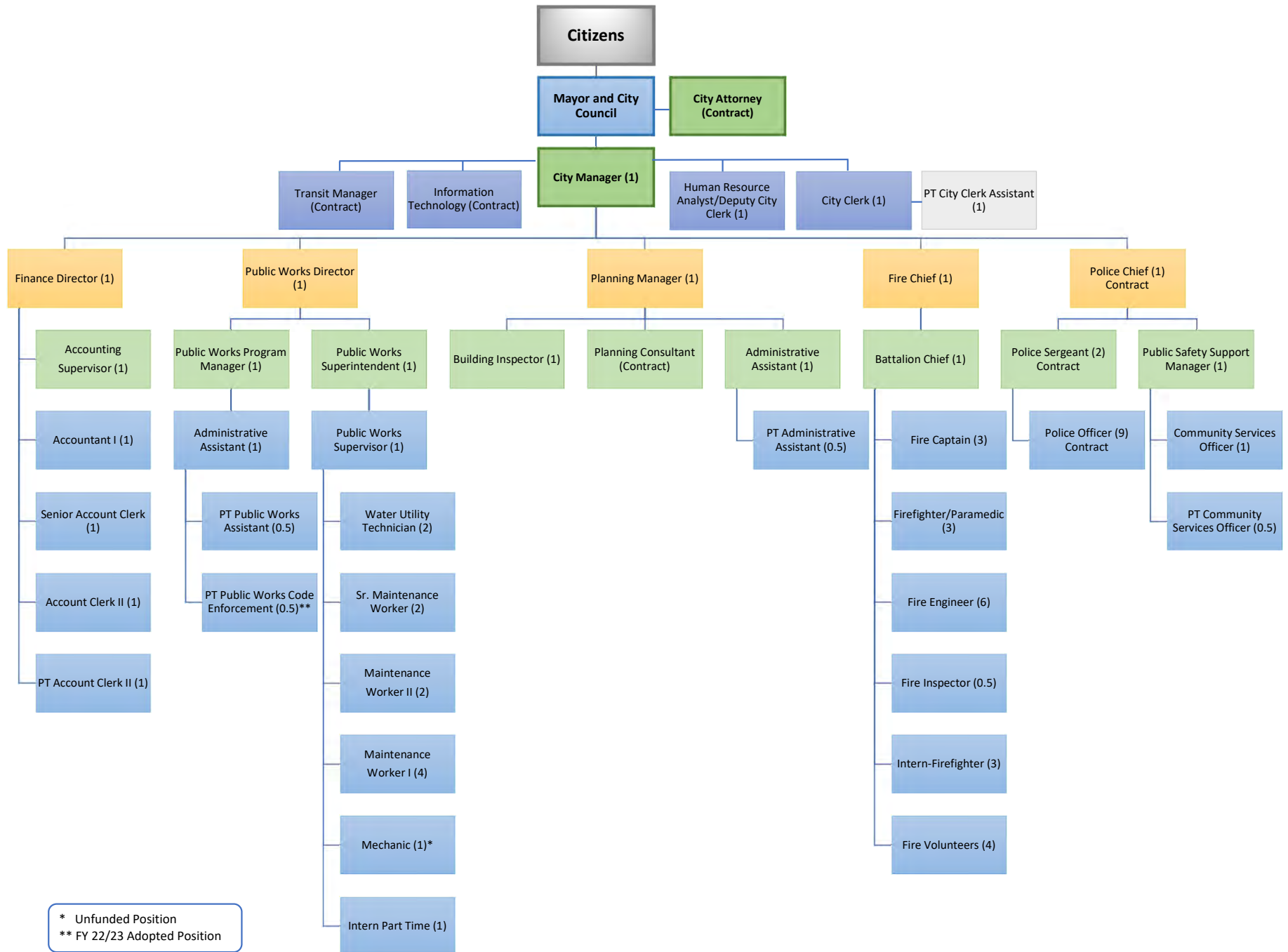
Michael Manno

***Michael Manno, Chair
Recognition Committee***

Dedicated Excellence in Municipal Financial Reporting

CITY OF RIO VISTA ORGANIZATIONAL CHART

FISCAL YEAR 2022-2023



* Unfunded Position
 ** FY 22/23 Adopted 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 10,217 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 10,217 residents, Rio Vista is poised on the brink of even more rapid residential and commercial growth. According to the U.S. Census Bureau, between 2016 to 2020, approximately 39.8% 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 1.7% under 5 years old, 7.7% under 18 years old, 44.5% 65 years and over, and 53.3% Female. Among the 53.3% of Female residents, 35.6% 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 July 1, 2021)

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	9,990	4.13%
2021	9,925	-0.65%
2022	10,217	2.94%
Est. 2023	11,254	10.15%

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 \$69,883 and per capita income in the past 12 months of \$40,945 in 2020 dollars.

Computer and Internet Use

Households with a computer	95.50%
Households with a broadband Internet subscription	87.60%

Race/Hispanic Origin and Population Characteristics

White alone	77.20%
Black or African American alone	12.00%
American Indian and Alaska Native alone	0.20%
Asian alone	4.90%
Native Hawaiian and Other Pacific Islander alone	0.20%
Two or More Races	2.90%
Hispanic or Latino	16.90%
Veterans, number of total population	1,416
Foreign born persons	14.00%

(Based on information from U.S. Census Bureau QuickFacts: Rio Vista City, California website as of July 1, 2021)

Housing

Within the City, there are approximately 4,637 housing units, with 81.40% owner-occupied housing unit rate with a median value of \$369,200 and median gross rent of \$1,427. 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 July 1, 2021)

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

- Rio Vista Annual Bass Derby Festival in October
- Rio Vista Hog August Bites
- 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

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
DISCOUNT LIQUOR & CIGARETTE	RIO VISTA ACE
DOLK TRACTOR COMPANY	RIO VISTA BAIT & TACKLE
FAMILY DOLLAR STORES	RIO VISTA DODGE CHRYSLER JEEP
FOSTER'S BIGHORN	RIO VISTA FARMS-MMD
HAZE - MMD	SHELL SERVICE STATIONS
KENTUCKY FRIED CHICKEN/TACO BELL	THE POINT RESTAURANT
KWIK SERVE STATION	TORTILLA FLATS
LIRA'S SUPERMARKET	TRILOGY AT RIO VISTA MASTER ASSOCIATION
LUCY'S CAFE	

Source: Avenue Insights & Analytics Rio Vista Economic Review of 2021 Q4

BUDGET DEVELOPMENT STRATEGIC PLAN

The involvement of the City Council in instituting direction is essential to the budget process. The mission, vision and goals provide overarching and long-term direction to staff, help determine the allocation of resources and establish priorities.

MISSION

Provide exceptional services that enhance the quality of life for our residents and promote a thriving economy in an efficient and cost-effective manner.

VISION

Prioritizes a superior quality of life for all that builds upon the community's diversity and heritage through safe, welcoming, and connected neighborhoods, with a variety of residential, educational, and employment choices and amenities that create a sense of place.

PRIORITIES AND GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

- Promote business attraction, retention, and expansion
- Facilitate development of amenities including retail, dining, entertainment, health care, and cultural arts
- Ensure development that is high-quality and attractive, contributing to a sense of place
- Plan and promote neighborhoods of varying densities and characteristics

A safe and resilient community

- Invest in community safety
- Provide public safety through prevention, intervention, and enforcement
- Plan and prepare for effective emergency operations
- Promote a sustainable community and protect the natural environment

A high performing organization

- Maintain the fiscal health and stability of the City
- Embrace new ideas and innovation in the delivery of services
- Provide responsive and courteous customer service
- Develop and support a diverse professional work force

A city with infrastructure that meets its current and future needs

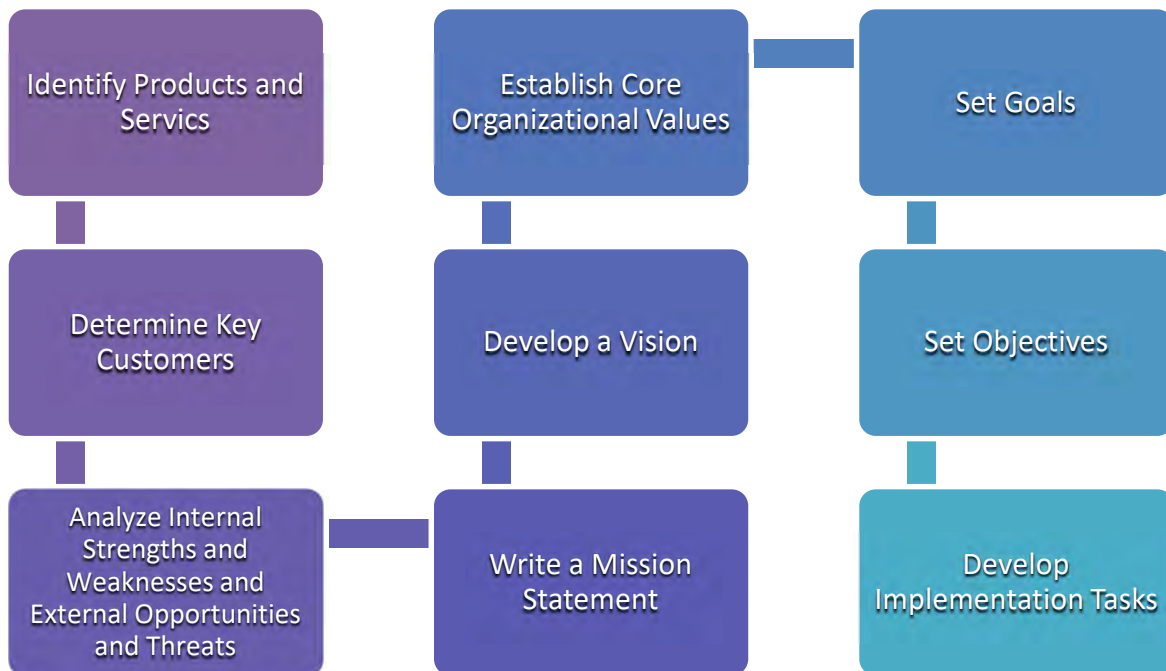
- Improve effectiveness and efficiency of maintenance and operations of City facilities and infrastructure
- Implement enhancements to the City's roadways, bicycle, and pedestrian routes
- Provide infrastructure that supports business attraction and expansion
- Improve parks and recreational opportunities for residents and visitors

BUDGET STRATEGIES

To implement the Council’s mission, vision, and goals identified, staff has enlisted the strategies below in making budget decisions:

- **Strategic Focus** – The City’s financial management should be strategic, reflecting the Council’s and the community’s priorities for service while providing resources that realistically fund routine operations.
- **Fiscal control and accountability** – The City’s financial activities should be fiscally sound and accountable to the City Council through the City Manager.
- **Clarity** – The City’s financial planning and reporting should be clear and easy to understand so that all participants, the Council, the community, and staff can productively participate in decisions making.
- **Long-term planning** – The City’s financial planning should include information regarding long-term allocation of resources.
- **Flexible and cost-effective responses** – The City’s financial management practices should encourage a mission-driven organization that responds quickly and straightforwardly to community demands. The City’s management should flexibly respond to opportunities for delivering better service, should proactively monitor revenues, and should cost-effectively manage ongoing operating costs.

STRATEGIC PLANNING PROCESS



STRATEGIC PLAN FOCUS AREA AND GOALS

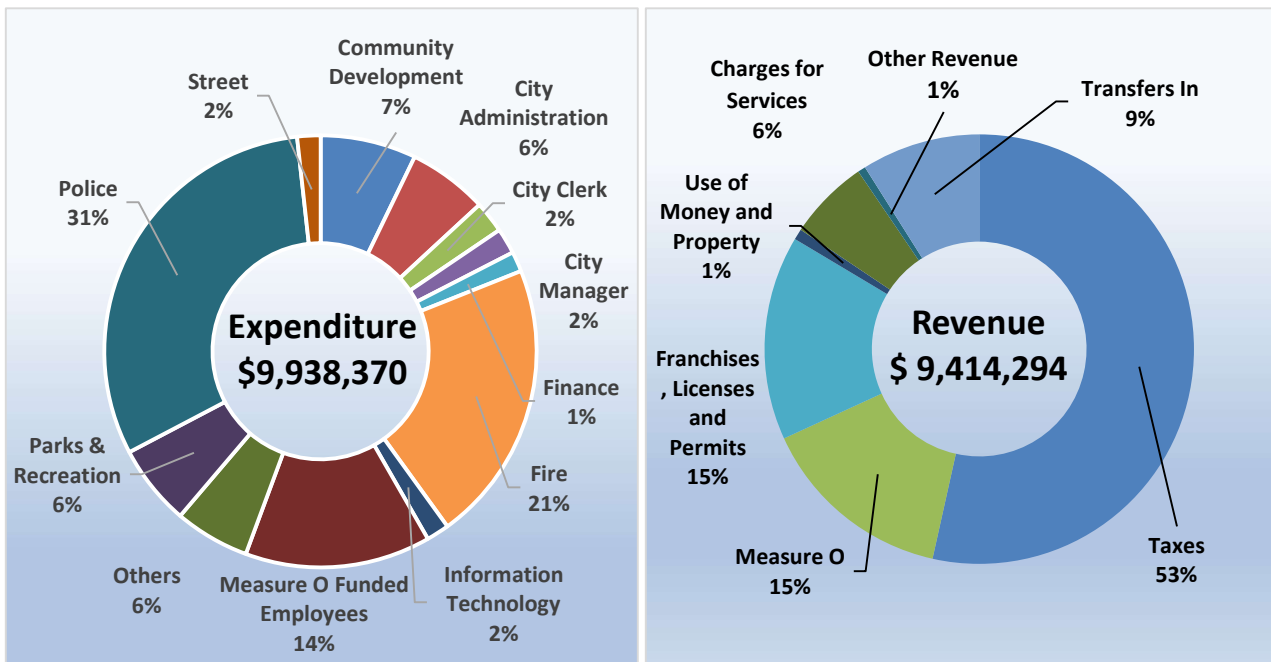
Priority Project	Goals Implemented by this Project/Action			
	Vibrant community and sustainable economy	Safe and resilient community	High performing organization	City Infrastructure
Community Development				
Comprehensive General Plan Update	X			X
Complete Well Replacement Plan	X			
Complete Wastewater Plant Audit & Assessment	X			
Complete Economic Development Strategic Plan & Implementation	X			
Civic Amenities				
LGI 18 Acre New Park Phase I	X			
Complete Water & Sewer Capital Improvement	X			X
Complete CCTV Trilogy Wastewater Lines	X			X
Complete Promenade Park Shade Structures	X			
Modular Fire Station		X	X	X
Well #16 Scada Integration and Upgrades	X			X
Community Safety				
Increase city-wide bandwidth capacity to support public safety technology expansion		X	X	X
Complete real-time information data management		X	X	X
Implement enhanced crime analysis system		X	X	
Continue surveillance cameras installation throughout the city		X	X	X
Transportation				
Compliant with ADA Sidewalk Repair & Replacement	X			X
Complete Highway Safety Improvement Program	X			X
Partner with County to reconstruct McCormack Road from Providence Path to Canright				X
City Operations				
Implement an ERP System to manage fiscal activities			X	X
Complete space needs analysis for City Hall, Public Works, Fire, and Police department		X		X
Increase minimum reserve policy in order to respond to opportunities and challenges	X	X	X	X
Identify opportunities and implement more efficient and cost-effective delivery of Public Works Operations and Maintenance services			X	X
Maintain existing City assets at an appropriate level consistent with best practices and as funding allows				X

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) 2022-23 is \$43.25 million. This budget will decrease the City’s fund balance by \$10.07 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 increase by 4.15% in comparison to the projected revenues in FY 2021-22. This is mainly due to the increase in transfers from the Landfill Closure Fund for a total of \$560,000 and a one-time repayment contract obligation from Delta Fire District for \$100,000.

Property Taxes

Property taxes are still increasing. By comparing the FY2020-21 audited financial statements, the City is expecting a 5.43% increase with projected secured property tax in FY2021-22. Based on the potential

increase in assessed values through the active housing market and increase in construction of new dwelling units and home sales during 2021, the City is proposing an 8% increase in secured property taxes in the budget of FY2022-23.

In-Lieu Vehicle License Fee

Vehicle In-Lieu taxes are still increasing in the projected FY 2021-22, with an expected 4.17% increase in Net Assessed Value per VLF Growth Calculation provided by the County of Solano dated September 2021. This is consistent with the trend seen in prior years (a 7.34% increase in FY 2020-21; 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). Based on the housing market activities and increase in new home sales after the economy reopened in 2021, the City adopted the budget for FY 2022-23 with a 5% increase.

Sales and Use Tax

Sales Tax revenues – including Measure O transactions and use tax – are projected to increase by 2.50% above the projected FY 2021-22 budget. Based on the information provided by Muni Services Economic Review Report in the 4th Quarter of 2021, the projection of sales tax revenues in FY 2022-23 was decreased in comparison to the last quarterly report due to the poor performance of car dealers and cannabis businesses. According to the California New Car Dealers Association, during the first quarter of 2022, the overall light-vehicle registrations in California was down by 13.8%. The auto industry is affected by the chip shortages, which caused the production slowdowns and fewer vehicles are available. In addition, due to the tremendous tax burden imposed by the States of California, cannabis customers tend to go back to the illegal market for a lower price, which affected the sales of the local licensed cannabis businesses.

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 2021-22, which is adjusted based on the impact of COVID-19. The record shows an increase of 2.96% in FY 2017-18, an increase of 13.80% in FY 2018-19, a decrease of 3.96% in FY 2019-20, an increase of 19.92% in FY 2020-21, and a decrease of 38% in FY 2021-22.

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 101 single-family dwelling permits issued in FY 2020-21. The current projection for FY 2021-22 is 182 permits based on the number of new home permits issued as of May 2022. Staff projects approximately 101 new single-family homes will be built in FY 2022-23.

Expenditures

Salaries

Salaries and benefits make up nearly 41% in FY 2022-23 of the City's General Fund operating expenditures and are expected to increase by 8.75% when compared to the FY 2021-22 adopted Mid-Year Budget, due to the cost-of-living adjustments adopted in the MOUs and increasing needs of the Fire Services.

Pensions

Overall pension costs are expected to increase in FY 2022-23 by 15.77% or \$143,791 from FY 2021-22. CalPERS rate continues to increase resulting from recent changes in mortality assumptions and lowered expectations for future investment returns. The normal costs of pension increase by roughly \$46,301 or 11.57%, over prior year adopted budget figures mainly due to the cost-of-living adjustments adopted in the MOUs. There is an increase in the required contribution of unfunded liability by 19.05% or \$97,490 per the Annual Valuation Report provided by CalPERS in July 2021 due to the increase in employer payment for the Classic Plan. The City expects the unfunded liability will continue to increase as CalPERS lowered its discount rate from 7% to 6.8% per the Funding Risk Mitigation Policy.

Self-Insurance Costs

Self-Insurance costs are increasing approximately 40% for Liability coverage and decreasing by 1.24% for Workers Compensation over prior year budgeted values based on the actual claims experience.

Long Term Debt Obligations

As of June 30, 2021, the City had a total assessed property value of \$1,736,753,825, which gives the City’s debt limit capacity of \$38 million. There is no outstanding debt subject to this limit. In FY 2022-23, the City proposes to purchase a Modular Building for another Fire Station to address the concerns about fire response time. The City prefers to finance this \$4.5 million building through the Community Facility Direct Loan Program offered by the United States Department of Agriculture (USDA). This potential financing is not budgeted as debt services payments in FY 2022-23. 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 6-30-2022	FY 2022-23 Budget		
		Principal	Interest	Total
General Fund	1,549,250	93,851	28,395	122,247
Capital Outlay Funds	673,747	101,882	26,141	128,024
Special Revenue Funds	45,042	23,028	2,449	25,477
Enterprise Funds	5,114,125	491,496	121,754	613,250
Total, Debt Service	\$ 7,382,164	\$ 710,257	\$ 178,740	\$ 888,997

*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.

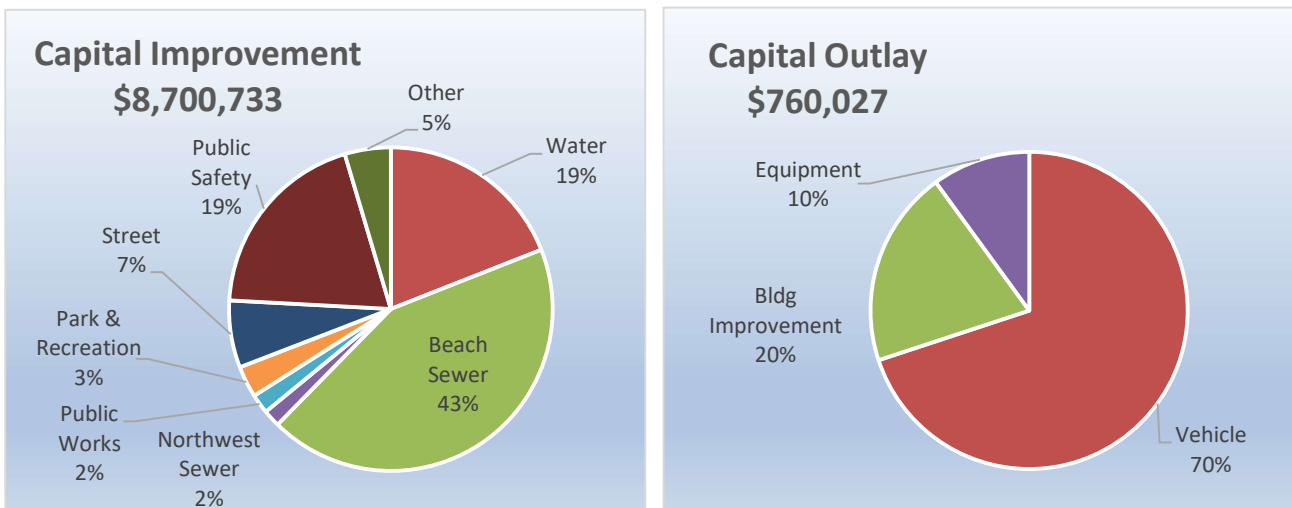
A capital project typically involves the purchase or construction of major fixed assets such as land, buildings and any permanent improvement including additions, replacements and major alterations having a long-life expectancy. Additionally, capital projects may apply to 1) expenditures which take place 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 2022-23, the City is appropriating \$11,795,105, for 18 projects in Capital Improvement, 7 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$8,700,733 in Capital Improvement, \$760,027 in Capital Outlay, and \$2,334,345 in Major Maintenance. In the Capital Improvement, Capital Outlay and Major Maintenance Program, the City identified three significant, nonrecurring capital expenditures: 1) Beach and Northwest Wastewater Plants Consolidation - \$3,491,752, 2) Citywide Water System Project - \$800,000, and 3) New Fire Modular Station - \$1,700,000.

The Beach and Northwest Wastewater Plants Consolidation will be funded by the Beach Facility Fund (\$1,350,000), Northwest Sewer Fund (\$50,000), and American Rescue Plan Act Fund (\$2,091,752). The project scope includes planning the future of the Beach Plant with recommending possible routes for diverting wastewater flows to the Northwest Plant, and design the new route, lift stations, and upgrades to the Northwest Plant. The citywide water system project would run a second 12” waterline, creating redundancy and helping to eliminate some of the head pressure currently have when filling the tank, and allow the water to flow in more than one direction. The new fire modular station will be funded by the Municipal Improvement Impact Fee Fund.

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 139-168.



Budgeting in the Time of Uncertainty

On May 12, 2022, the California Department of Finance projects a 7.6% inflation rate from the year before, for this fiscal year ends on June 30. We are still overall having a very strong economic recovery in the state from the COVID-19 pandemic; however, we face a lot of headwinds: higher prices for food, shelter, and natural gas service because of inflation. Oftentimes, recessions come without warning, spurred by some surprise, such as the Covid-related shutdowns or the housing crisis in the Great Recession of 2007-09. The City needs to monitor closely with the potential impact and be prepared for it.

IRS Section 115 Trust Contribution

In the adopted budget of FY 2022-23, there is a new line item, called “Contribution in Section 115 Trust”, added in the General Fund Summary of Activities. In February 2022, the City Council adopted a resolution to execute an agreement with PARS, the Public Agency Retirement Services, to begin prefunding the Pension and Retiree Health Care Obligations in this budget. Total adopted prefunding amount is \$550,000 from the General Fund, of which \$500,000 for Pension, and \$50,000 for Other Post-employment Benefits. This contribution is a rainy-day fund set aside to earn a long-term investment return to fulfill the funding obligations in the future or when the City has financial needs.

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 \$2,324,752. This allocation amount is included in the adopted budget revenue under Capital Projects Fund 051 in FY 2021-22. Appropriations for the use of this grant have been tentatively determined during the budget study session held on May 26, 2022. The following table shows a breakdown of the use:

Use of Funds	Expenditure
Essential Worker Premium Pay 1st Payment - July 1, 2021	\$ 39,000
Essential Worker Premium Pay 2nd Payment - July 1, 2022	39,000
Economic Development Strategic Plan - Consultant Services	55,000
Economic Development Plan Implementation	100,000
Sewer System Consolidation Project - Adopted in FY22/23 Budget	2,091,752
Total ARPA Fund Allocation	\$ 2,324,752

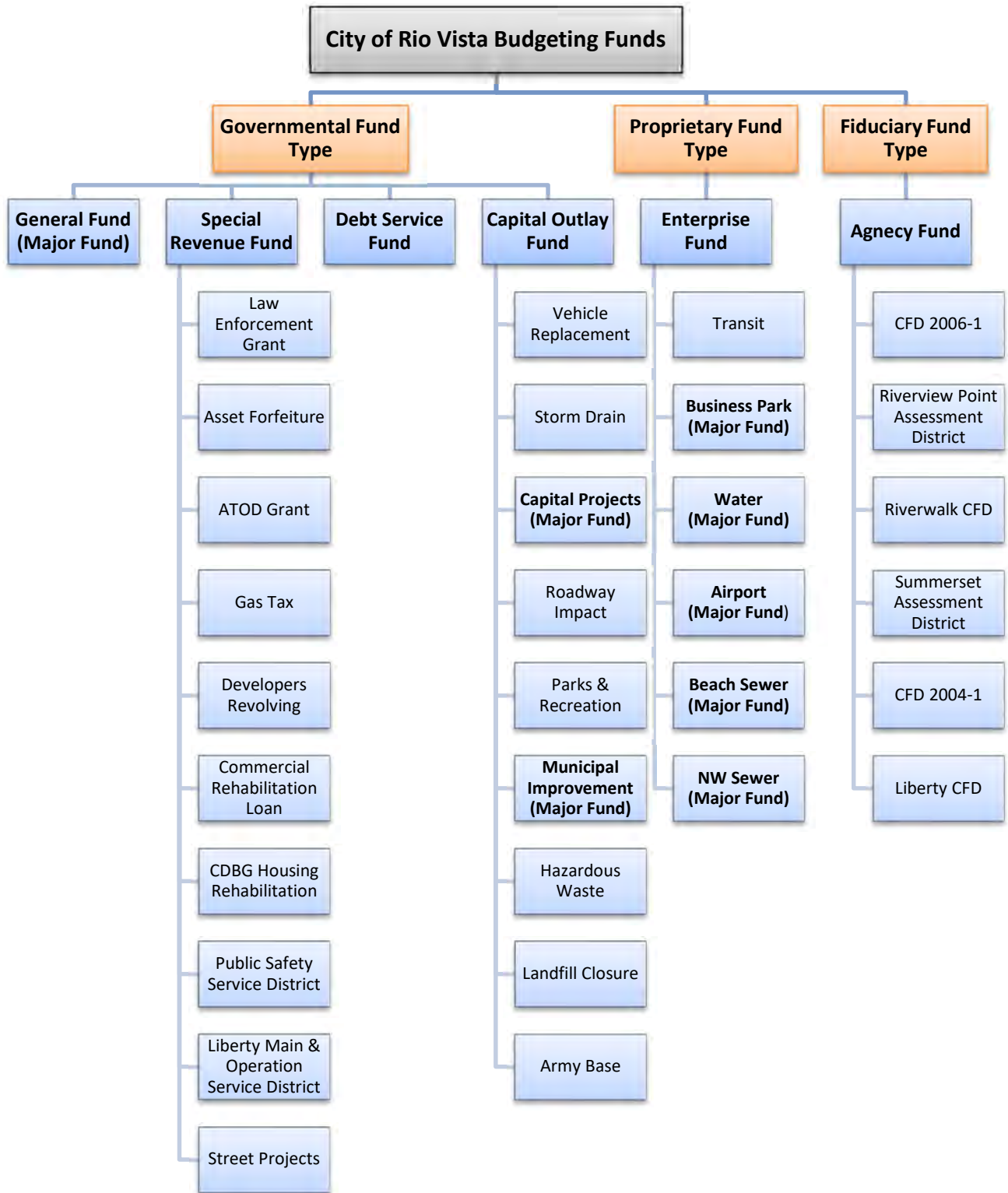
Other Update

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 to 99% Public Safety and 1% Public Works.

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 90% of annual General Fund 010 appropriations in both the projected FY 2021-22 and adopted budget FY 2022-23. The fund balance chart on the following pages summarize the total amount of fund balance – including both restricted and unassigned funds.

	FY 20/21 Audited	FY 21/22 Projected	FY 22/23 Adopted
General Fund	\$ 6,768,573	\$ 7,230,117	\$ 6,706,042
Capital Outlay Funds	10,225,359	13,536,884	8,850,138
Debt Service Fund	2,032	2,033	2,033
Special Revenue Funds	2,719,522	2,235,562	2,100,091
Enterprise Funds	10,497,484	7,690,380	3,124,554
Agency Funds	2,531,331	2,193,820	2,036,077
Total Fund Balance	\$ 32,744,302	\$ 32,888,797	\$ 22,818,935

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 FY 20-21 audited financial statements.

	FY 20/21 Audited	% Change	FY 21/22 Projected	% Change	FY 22/23 Adopted	% Change
Governmental Funds:						
General Fund	\$ 6,768,573	33%	\$ 7,230,117	7%	\$ 6,706,042	-7%
Capital Projects Fund	240,814	136%	2,476,566	928%	63,304	-97%
Municipal Improvements Fund	6,277,564	41%	6,918,378	10%	5,475,943	-21%
Enterprise Fund:						
Water System & Capital Outlay	\$ 4,119,332	1%	\$ 2,581,952	-37%	\$ 906,283	-65%
Airport	(749,529)	2%	(843,959)	-13%	(904,242)	-7%
Business Park	1,349,518	735%	1,270,200	-6%	429,668	-66%
Beach Facility & Capital Outlay	3,428,081	11%	3,029,820	-12%	1,552,002	-49%
NW Facility & Capital Outlay	1,818,236	-43%	1,120,520	-38%	744,617	-34%

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 33% in FY 2020-21, increases by 7% projected in FY 2021-22, and decreases by 7% adopted in FY 2022-23 budget, including a \$550,000 contribution to IRS Section 115 Trust for pension and retirement obligation. Without the contribution, there is an adopted budget surplus of \$25,924 or 0.4% increases in fund balance. The significant reduction in the percentage change adopted in FY 22-23 compared to FY 20-21 is due to the decrease in receipts from cannabis businesses affected by the tremendous tax

burden imposed by the States of California.

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 67%. 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 increases by 136% in FY 2020-21, increases by 925% projected in FY 2021-22, and decreases by 97% adopted in FY 2022-23 budget. The Senate passed the American Rescue Plan Act of 2021 in March 2021. The estimated allocation of the City of Rio Vista, provided by the House Oversight and Reform Committee, is \$2,324,752. This amount of federal grant is included in the projected revenue in FY 2021-22, which significantly increases the projected fund balance in FY 2021-22. Use of funds have been tentatively determined by the City Council during the budget study session held on May 26, 2022, and included the appropriation in the adopted budget of FY 2022-23.

Water System and Capital Outlay – The fund balance of Water System and Capital Outlay increases by 1% in FY 2020-21, decreases by 37% projected in FY 2021-22, and decreases by 65% adopted in FY 2022-23 budget. The significant deficit in FY 2022-23 is due to the one-time Capital Improvement Projects of \$1,655,557 and transfer out of \$400,000 for accounting software upgrade. The Capital expenditures include water system upgrade, well replacement plan, 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 increases by 735% in FY 2020-21, decreases by 6% projected in FY 2021-22, and decreases by 66% adopted in FY 2022-23 budget. The construction project at Business Park has been completed in November 2020. The significant increase of fund balance in FY 2020-21 included the \$3 million receipts from land sales. No land sales activities are projected in FY 21-22 and adopted in FY 22-23. The significant deficit in FY 2022-23 is due to the one-time use of funds of \$781,415 to support for four police vehicles replacement, comprehensive general plan update, recreational activities and community supports, fee schedules updates, and youth services.

Beach Facility and Capital Outlay – The fund balance of Beach Facility and Capital Outlay increases by 11% in FY 2020-21, decreases by 12% projected in FY 2021-22, and decreases by 49% adopted in FY 2022-23 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$3,768,575. The Capital expenditures include sewer rehabilitation, wastewater collection system upgrade, and preliminary plan and design for wastewater plants consolidation. 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 decreases by 43% in FY 2020-21, decreases by 38% projected in FY 2021-22, and decreases by 34% adopted in FY 2022-23 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$150,590. The Capital expenditures include CCTV wastewater lines improvement, wastewater consolidation study, and energy savings 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 7% in adopted FY 2022-23 budget is due to the excess of operating expenditure over revenue. The Public Works Director is working on grant funding opportunities and other revenue sources. The City Manager will work with the City Council in resolving this deficit in the near future.

GOVERNMENTAL FUNDS

	FY 20/21 Audited	FY 21/22 Projected	FY 22/23 Adopted
Restricted			
017 Law Enforcement Grant	\$ 93,282	\$ 59,006	\$ 29,106
018 Asset Forfeiture	1,284	1,289	1,294
019 ATOD Grant	-	0	(0)
025 Gas Tax	390,830	136,912	11,308
031 Developers Revolving	59,798	29,848	29,848
033 Commercial Rehabilitation Loan	62,665	142	142
034 CDBG Housing Rehabilitation	128,016	290	290
038 Personnel Services District - Fire	251,716	211,282	151,835
039 Personnel Services District - Police	184,774	98,752	28,218
040 Firehouse Bonds	2,032	2,033	2,033
051 Capital Projects	240,814	2,476,566	63,304
076 Army Base	(69,836)	(70,320)	(70,899)
091 Street Projects	0	0	0
Total Restricted	1,345,376	2,945,799	246,480
Committed			
012 Vehicle Replacement	132,617	59,844	60,070
Total Committed	132,617	59,844	60,070
Assigned			
002 Measure O	-	(0)	(16)
022 General Plan	160,810	6,000	7,217
050 Storm Drain	96,819	88,842	48,553
052 Transient Occupancy Tax	38,791	33,350	18,380
053 Roadway Impact	274,526	793,092	393,692
054 Parks and Recreation	794,299	485,205	484,249
055 Liberty Main & Operation Svc District	1,547,158	1,698,041	1,848,050
056 Municipal Improvements	6,277,564	6,918,378	5,475,943
060 Hazardous Waste	545,442	566,816	515,778
065 Landfill Closure	1,933,113	2,218,462	1,879,447
Total Assigned	11,668,522	12,808,186	10,671,293
Unassigned			
010 General Fund	6,568,973	7,190,767	6,680,460
Total Unassigned	6,568,973	7,190,767	6,680,460
Percent of Appropriations	100.81%	102.42%	78.47%
Total Governmental Fund Balance, End of Year	\$ 19,715,487	\$ 23,004,597	\$ 17,658,303

CITYWIDE FUND BALANCE SUMMARY

Fund No.	Fund Name	Fund Balance at	FY 21/22 Projected		Fund Balance at	FY 22/23 Adopted		Fund Balance at
		6/30/21	Revenues	Expenditures	6/30/22	Revenues	Expenditures	6/30/23
GENERAL FUND								
002	Measure O	\$ -	\$ 1,358,000	\$ (1,358,000)	\$ (0)	\$ 1,382,000	\$ (1,382,016)	\$ (16)
010	General Fund	6,568,973	7,642,356	(7,020,561)	7,190,767	8,003,047	(8,513,354)	6,680,460
	Subtotal General Fund	6,568,973	9,000,356	(8,378,561)	7,190,767	9,385,047	(9,895,370)	6,680,444
022	General Plan	160,810	13,690	(168,500)	6,000	9,217	(8,000)	7,217
052	Transient Occupancy Tax	38,791	25,030	(30,470)	33,350	20,030	(35,000)	18,380
	Total General Fund per Audit Report	6,768,573	9,039,076	(8,577,532)	7,230,117	9,414,294	(9,938,370)	6,706,042
CAPITAL OUTLAY FUNDS								
012	Vehicle Replacement	132,617	148,250	(221,024)	59,844	439,665	(439,439)	60,070
050	Storm Drain	96,819	29,092	(37,068)	88,842	29,792	(70,081)	48,553
051	Capital Projects	240,814	3,045,427	(809,675)	2,476,566	2,983,501	(5,396,763)	63,304
053	Roadway Impact	274,526	531,316	(12,750)	793,092	600	(400,000)	393,692
054	Parks and Recreation	794,299	292,980	(602,075)	485,205	95,843	(96,799)	484,249
056	Municipal Improvements	6,277,564	826,365	(185,550)	6,918,378	409,811	(1,852,247)	5,475,943
060	Hazardous Waste	545,442	166,000	(144,627)	566,816	106,000	(157,038)	515,778
065	Landfill Closure	1,933,113	403,800	(118,451)	2,218,462	403,800	(742,814)	1,879,447
076	Army Base	(69,836)	20,365	(20,850)	(70,320)	29,985	(30,563)	(70,899)
	Total Capital Outlay Funds	10,225,359	5,463,595	(2,152,069)	13,536,884	4,498,996	(9,185,743)	8,850,138
DEBT SERVICE FUND								
040	Firehouse Bonds	2,032	1	-	2,033	-	-	2,033
	Total Debt Service Fund	2,032	1	-	2,033	-	-	2,033
SPECIAL REVENUE FUNDS								
017	Law Enforcement Grant	93,282	184,758	(219,034)	59,006	150,100	(180,000)	29,106
018	Asset Forfeiture	1,284	5	-	1,289	5	-	1,294
019	ATOD Grant	-	57,495	(57,495)	0	60,315	(60,315)	(0)
025	Gas Tax	390,830	481,064	(734,982)	136,912	532,117	(657,721)	11,308
031	Developers Revolving	59,798	14,498	(44,448)	29,848	124,617	(124,617)	29,848
033	Commercial Rehabilitation Loan	62,665	80	(62,603)	142	-	-	142
034	CDBG Housing Rehabilitation	128,016	160	(127,886)	290	-	-	290
038	Personnel Services District - Fire	251,716	477,109	(517,544)	211,282	491,409	(550,855)	151,835
039	Personnel Services District - Police	184,774	477,299	(563,321)	98,752	491,599	(562,133)	28,218
055	Liberty Main & Operation Svc District	1,547,158	629,425	(478,541)	1,698,041	645,981	(495,973)	1,848,050
091	Street Projects	0	0	-	0	140,000	(140,000)	0
	Total Special Revenue Funds	2,719,522	2,321,894	(2,805,854)	2,235,562	2,636,143	(2,771,614)	2,100,091
ENTERPRISE FUNDS								
032	Transit	531,847	579,001	(579,001)	531,847	966,426	(1,102,046)	396,226
075	Business Park	1,349,518	23,528	(102,846)	1,270,200	23,444	(863,976)	429,668
080	Water System	4,119,332	3,314,454	(4,851,834)	2,581,952	3,162,680	(4,838,349)	906,283
081	Water Project - Capital Outlay	0	2,007,870	(2,007,870)	0	1,646,383	(1,646,383)	0
084	Airport	(749,529)	1,152,536	(1,246,965)	(843,959)	251,988	(312,271)	(904,242)
085	Beach Facility	3,428,080	2,965,053	(3,363,314)	3,029,819	2,892,000	(4,369,817)	1,552,002
086	NW Facility	1,818,236	2,152,702	(2,850,417)	1,120,521	2,088,000	(2,463,904)	744,617
087	NW Sewer Project - Capital Outlay	0	250,000	(250,000)	0	150,590	(150,590)	0
088	Beach Sewer Project - Capital Outlay	-	800,000	(800,000)	-	3,768,575	(3,768,575)	-
	Total Enterprise Funds	10,497,484	13,245,144	(16,052,248)	7,690,380	14,950,087	(19,515,912)	3,124,554
AGENCY FUNDS								
041	Community Facilities District 2006-1	451,098	521,881	(525,397)	447,582	521,881	(526,609)	442,854
042	Riverview Point Assessment District	243,840	140	(149,193)	94,787	46,673	(141,460)	0
043	Riverview Point Bond Reserve	46,625	48	-	46,673	-	(46,673)	0
044	Riverwalk CFD	65,865	-	-	65,865	-	(12,000)	53,865
045	Summerset Improvement	154,600	-	(154,600)	(0)	-	-	(0)
046	Summerset Assessment District	17,404	-	(17,404)	(0)	-	-	(0)
049	Community Facilities District 2004-1	241,511	299,297	(310,532)	230,275	299,297	(297,832)	231,740
095	Liberty CFD	1,310,388	808,554	(810,304)	1,308,639	808,554	(809,574)	1,307,619
	Total Agency Funds	2,531,331	1,629,920	(1,967,431)	2,193,820	1,676,405	(1,834,148)	2,036,077
TOTAL FUNDS		\$ 32,744,302			\$ 32,888,797			\$ 22,818,935

CITYWIDE OPERATING BUDGET SUMMARY

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Revenues					
Taxes	\$ 9,469,997	\$ 9,715,413	\$ 9,652,749	\$ 9,994,921	2.88%
Licenses and Permits	2,762,841	2,386,757	3,169,579	2,219,672	-7.00%
Fines, Forfeitures and Penalties	104,229	91,430	88,607	91,356	-0.08%
Use of Money and Property	3,551,097	824,639	476,476	372,775	-54.80%
Intergovernmental Revenues	2,682,851	5,143,031	4,602,418	2,269,680	-55.87%
Charges for Services	8,752,264	8,464,917	8,820,150	8,756,377	3.44%
Other Revenue	180,633	149,861	165,772	60,175	-59.85%
Total Revenues	27,503,912	26,776,049	26,975,750	23,764,956	-11.25%
Other Financing Sources					
Proceeds from long-term debt	190,076	-	-	32,461	-
Transfers In	6,640,798	7,879,677	4,723,879	9,378,508	19.02%
Total Resources	34,334,786	34,655,726	31,699,629	33,175,925	-4.27%
Expenditures					
Salaries & Benefits	5,800,331	6,581,579	6,580,009	7,103,646	7.93%
Insurance	282,472	548,133	548,133	710,216	29.57%
Professional Services	637,560	748,226	702,171	705,127	-5.76%
Contract Services	6,088,004	7,608,520	7,284,932	8,278,331	8.80%
Lease/Rent Expense	83,205	80,166	80,166	98,314	22.64%
Maintenance & Repair	880,170	1,437,166	1,420,616	1,597,260	11.14%
Supplies & Materials	885,509	1,028,323	1,001,271	1,262,338	22.76%
Training, Conferences & Meetings	33,963	75,770	56,870	79,972	5.55%
Utilities	1,080,899	924,487	926,674	991,134	7.21%
Debt Service Expense	2,149,719	2,541,939	2,541,939	2,552,189	0.40%
Misc. Expense	218,624	448,438	284,205	477,993	6.59%
Total Expenditures	18,140,455	22,022,747	21,426,985	23,856,519	8.33%
CIP & Capital Outlay	2,652,498	9,051,178	5,404,270	9,460,760	4.53%
Other Financing Uses					
Transfers Out	6,640,798	7,879,677	4,723,879	9,378,508	-19.02%
Contribution Section 115 Trust	-	-	-	550,000	-
Total Use of Resources	27,433,751	38,953,602	31,555,134	43,245,787	11.02%
Annual Surplus (Shortfall)	\$ 6,901,035	\$ (4,297,876)	\$ 144,495	\$ (10,069,862)	-134.30%
Estimated Beg. Fund Balance	25,843,267	32,744,302	32,744,302	32,888,797	0.44%
Estimated Ending Fund Balance	\$ 32,744,302	\$ 28,446,426	\$ 32,888,797	\$ 22,818,935	-19.78%

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	\$ 6,438,372	\$ -	\$ 1,927,247	\$ -	\$ -	\$ 1,629,302	\$ 9,994,921
Licenses and Permits	1,448,863	-	-	-	770,808	-	2,219,672
Fines, Forfeitures and Penalties	26,056	65,300	-	-	-	-	91,356
Use of Money and Property	76,266	268,832	4,195	-	23,052	430	372,775
Intergovernmental Revenues	-	957,426	704,702	-	607,552	-	2,269,680
Charges for Services	574,377	8,052,300	-	-	129,700	-	8,756,377
Other Revenue	10,000	-	-	-	50,175	-	60,175
Total Revenues	8,573,935	9,343,858	2,636,143	-	1,581,287	1,629,732	23,764,956
Other Financing Sources							
Proceeds from long-term debt	-	32,461	-	-	-	-	32,461
Transfers In	840,360	5,573,767	-	-	2,917,709	46,673	9,378,508
Total Resources	9,414,294	14,950,087	2,636,143	-	4,498,996	1,676,405	33,175,925
Expenditures							
Salaries & Benefits	3,841,957	2,524,457	596,402	-	127,326	13,505	7,103,646
Insurance	314,605	365,726	22,909	-	6,976	-	710,216
Professional Services	379,927	181,005	22,948	-	35,834	85,413	705,127
Contract Services	3,234,704	2,775,327	1,529,600	-	721,134	17,566	8,278,331
Lease/Rent Expense	35,398	49,346	700	-	12,870	-	98,314
Maintenance & Repair	481,530	950,730	157,500	-	7,500	-	1,597,260
Supplies & Materials	444,129	723,344	23,795	-	63,269	7,800	1,262,338
Training, Conferences & Meetings	42,872	21,000	6,100	-	10,000	-	79,972
Utilities	251,759	661,875	77,500	-	-	-	991,134
Debt Service Expense	122,247	613,250	25,477	-	128,024	1,663,192	2,552,189
Misc. Expense	231,242	234,630	12,071	-	50	-	477,993
Total Expenditures	9,380,370	9,100,689	2,475,002	-	1,112,983	1,787,475	23,856,519
CIP & Capital Outlay	-	5,929,722	93,612	-	3,437,426	-	9,460,760
Other Financing Uses							
Transfers Out	8,000	4,485,501	203,000	-	4,635,335	46,673	9,378,508
Contribution Section 115 Trust	550,000	-	-	-	-	-	550,000
Total Use of Resources	9,938,370	19,515,912	2,771,614	-	9,185,743	1,834,148	43,245,787
Annual Surplus (Shortfall)	(524,076)	(4,565,825)	(135,471)	-	(4,686,747)	(157,743)	(10,069,862)
Estimated Beg. Balance - 7/1/22	7,230,117	7,690,380	2,235,562	2,033	13,536,884	2,193,820	32,888,797
Estimated Fund Balance - 6/30/23	\$ 6,706,042	\$ 3,124,554	\$ 2,100,091	\$ 2,033	\$ 8,850,138	\$ 2,036,077	\$ 22,818,935

**SUMMARY OF ACTIVITIES
GENERAL FUND**

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Revenues					
Taxes	\$ 5,951,877	\$ 6,236,570	\$ 6,173,907	\$ 6,438,372	3.24%
Licenses and Permits	1,808,491	1,313,968	1,635,909	1,448,863	10.27%
Fines, Forfeitures and Penalties	19,858	26,056	23,056	26,056	0.00%
Use of Money and Property	121,063	167,257	174,055	76,266	-54.40%
Intergovernmental Revenues	123,311	9,200	9,200	-	-100.00%
Charges for Services	699,421	408,305	564,537	574,377	40.67%
Other Revenue	54,083	108,935	121,356	10,000	-90.82%
Total Revenues	8,778,104	8,270,292	8,702,018	8,573,935	3.67%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	792,329	615,557	337,057	840,360	36.52%
Total Resources	9,570,433	8,885,850	9,039,076	9,414,294	5.95%
Expenditures					
Salaries & Benefits	3,282,609	3,505,528	3,505,528	3,841,957	9.60%
Insurance	69,721	240,790	240,790	314,605	30.66%
Professional Services	420,903	445,301	405,301	379,927	-14.68%
Contract Services	2,847,585	3,082,028	3,080,081	3,234,704	4.95%
Lease/Rent Expense	33,142	30,388	30,388	35,398	16.49%
Maintenance & Repair	303,764	341,974	340,974	481,530	40.81%
Supplies & Materials	329,422	348,121	326,771	444,129	27.58%
Training, Conferences & Meetings	20,546	38,875	38,875	42,872	10.28%
Utilities	212,530	226,748	226,838	251,759	11.03%
Debt Service Expense	118,983	120,549	120,549	122,247	1.41%
Misc. Expense	159,184	202,339	200,639	231,242	14.28%
Total Expenditures	7,798,389	8,582,641	8,516,734	9,380,370	9.29%
CIP & Capital Outlay	-	52,798	52,798	-	-100.00%
Other Financing Uses					
Transfers Out	10,180	8,000	8,000	8,000	0.00%
Contribution Section 115 Trust	-	-	-	550,000	100.00%
Total Use of Resources	7,808,569	8,643,439	8,577,532	9,938,370	14.98%
Annual Surplus (Shortfall)	\$ 1,761,864	\$ 242,411	\$ 461,544	\$ (524,076)	-316.19%
Estimated Beg. Fund Balance	5,006,709	6,768,573	6,768,573	7,230,117	6.82%
Estimated Ending Fund Balance	\$ 6,768,573	\$ 7,010,984	\$ 7,230,117	\$ 6,706,042	-4.35%

**SUMMARY OF ACTIVITIES BY FUND
GENERAL FUND**

	Measure O	General Fund	General Plan	Transient Occupancy Tax	Total General Funds
Revenues					
Taxes	\$ 1,382,000	\$ 5,036,372	\$ -	\$ 20,000	\$ 6,438,372
Licenses and Permits	-	1,448,863	-	-	1,448,863
Fines, Forfeitures and Penalties	-	26,056	-	-	26,056
Use of Money and Property	-	76,136	100	30	76,266
Intergovernmental Revenues	-	-	-	-	-
Charges for Services	-	565,260	9,117	-	574,377
Other Revenue	-	10,000	-	-	10,000
Total Revenues	1,382,000	7,162,687	9,217	20,030	8,573,935
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	-	840,360	-	-	840,360
Total Resources	1,382,000	8,003,047	9,217	20,030	9,414,294
Expenditures					
Salaries & Benefits	1,382,016	2,459,941	-	-	3,841,957
Insurance	-	314,605	-	-	314,605
Professional Services	-	379,927	-	-	379,927
Contract Services	-	3,191,704	8,000	35,000	3,234,704
Lease/Rent Expense	-	35,398	-	-	35,398
Maintenance & Repair	-	481,530	-	-	481,530
Supplies & Materials	-	444,129	-	-	444,129
Training, Conferences & Meetings	-	42,872	-	-	42,872
Utilities	-	251,759	-	-	251,759
Debt Service Expense	-	122,247	-	-	122,247
Misc. Expense	-	231,242	-	-	231,242
Total Expenditures	1,382,016	7,955,354	8,000	35,000	9,380,370
CIP & Capital Outlay	-	-	-	-	-
Other Financing Uses					
Transfers Out	-	8,000	-	-	8,000
Contribution Section 115 Trust	-	550,000	-	-	550,000
Total Use of Resources	1,382,016	8,513,354	8,000	35,000	9,938,370
Annual Surplus (Shortfall)	(16)	(510,307)	1,217	(14,970)	(524,076)
Estimated Beg. Balance -7/1/22	(0)	7,190,767	6,000	33,350	7,230,117
Estimated Fund Balance - 6/30/23	\$ (16)	\$ 6,680,460	\$ 7,217	\$ 18,380	\$ 6,706,042

**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	\$ -	\$ -	\$ -	\$ 301,847	\$ -	\$ -	\$ -	\$ 490,959	\$ 490,959	\$ 643,481	\$ -	\$ 1,927,247
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	100	5	-	500	-	-	-	450	640	2,500	-	4,195
Intergovernmental Revenues	150,000	-	60,315	229,770	124,617	-	-	-	-	-	140,000	704,702
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	150,100	5	60,315	532,117	124,617	-	-	491,409	491,599	645,981	140,000	2,636,143
Other Financing Sources												
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Total Resources	150,100	5	60,315	532,117	124,617	-	-	491,409	491,599	645,981	140,000	2,636,143
Expenditures												
Salaries & Benefits	-	-	15,111	78,903	-	-	-	379,415	-	122,973	-	596,402
Insurance	-	-	1,404	7,079	-	-	-	6,800	7,626	-	-	22,909
Professional Services	-	-	6,000	10,000	-	-	-	724	724	5,500	-	22,948
Contract Services	180,000	-	30,000	289,215	124,617	-	-	4,098	401,671	360,000	140,000	1,529,600
Lease/Rent Expense	-	-	100	600	-	-	-	-	-	-	-	700
Maintenance & Repair	-	-	-	70,000	-	-	-	80,000	7,500	-	-	157,500
Supplies & Materials	-	-	1,600	4,500	-	-	-	1,820	15,876	-	-	23,795
Training, Conferences & Meetings	-	-	6,100	-	-	-	-	-	-	-	-	6,100
Utilities	-	-	-	70,000	-	-	-	-	-	7,500	-	77,500
Debt Service Expense	-	-	-	2,423	-	-	-	-	23,054	-	-	25,477
Misc. Expense	-	-	-	-	-	-	-	-	12,071	-	-	12,071
Total Expenditures	180,000	-	60,315	532,721	124,617	-	-	472,855	468,521	495,973	140,000	2,475,002
CIP & Capital Outlay	-	-	-	-	-	-	-	-	93,612	-	-	93,612
Other Financing Uses												
Transfers Out	-	-	-	125,000	-	-	-	78,000	-	-	-	203,000
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	180,000	-	60,315	657,721	124,617	-	-	550,855	562,133	495,973	140,000	2,771,614
Annual Surplus (Shortfall)	(29,900)	5	(0)	(125,604)	-	-	-	(59,446)	(70,534)	150,008	-	(135,471)
Estimated Beg. Balance -7/1/22	59,006	1,289	0	136,912	29,848	142	290	211,282	98,752	1,698,041	0	2,235,562
Estimated Fund Balance - 6/30/23	\$ 29,106	\$ 1,294	\$ (0)	\$ 11,308	\$ 29,848	\$ 142	\$ 290	\$ 151,835	\$ 28,218	\$ 1,848,050	\$ 0	\$ 2,100,091

**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	-	-	-	-	88,173	282,635	-	400,000	-	770,808
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	250	92	-	600	2,500	10,000	1,000	3,800	4,810	23,052
Intergovernmental Revenues	-	-	602,552	-	-	-	5,000	-	-	607,552
Charges for Services	-	29,700	-	-	-	-	100,000	-	-	129,700
Other Revenue	25,000	-	-	-	-	-	-	-	25,175	50,175
Total Revenues	25,250	29,792	602,552	600	90,673	292,635	106,000	403,800	29,985	1,581,287
Other Financing Sources										
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers In	414,415	-	2,380,949	-	5,170	117,175	-	-	-	2,917,709
Total Resources	439,665	29,792	2,983,501	600	95,843	409,811	106,000	403,800	29,985	4,498,996
Expenditures										
Salaries & Benefits	-	5,359	-	-	-	-	53,710	55,884	12,373	127,326
Insurance	-	3,072	-	-	-	-	1,918	1,459	527	6,976
Professional Services	-	500	-	-	-	-	5,000	30,272	62	35,834
Contract Services	-	12,000	179,000	400,000	-	-	65,000	65,000	134	721,134
Lease/Rent Expense	-	500	-	-	-	-	300	200	11,870	12,870
Maintenance & Repair	-	7,500	-	-	-	-	-	-	-	7,500
Supplies & Materials	-	12,000	-	-	-	-	21,110	30,000	159	63,269
Training, Conferences & Meetings	-	-	-	-	-	-	10,000	-	-	10,000
Utilities	-	-	-	-	-	-	-	-	-	-
Debt Service Expense	128,024	-	-	-	-	-	-	-	-	128,024
Misc. Expense	-	-	-	-	-	-	-	-	50	50
Total Expenditures	128,024	40,931	179,000	400,000	-	-	157,038	182,814	25,176	1,112,983
CIP & Capital Outlay	311,415	-	3,126,011	-	-	-	-	-	-	3,437,426
Other Financing Uses										
Transfers Out	-	29,150	2,091,752	-	96,799	1,852,247	-	560,000	5,388	4,635,335
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	439,439	70,081	5,396,763	400,000	96,799	1,852,247	157,038	742,814	30,563	9,185,743
Annual Surplus (Shortfall)	226	(40,289)	(2,413,262)	(399,400)	(956)	(1,442,436)	(51,038)	(339,014)	(578)	(4,686,747)
Estimated Beg. Balance - 7/1/22	59,844	88,842	2,476,566	793,092	485,205	6,918,378	566,816	2,218,462	(70,320)	13,536,884
Estimated Fund Balance - 6/30/23	\$ 60,070	\$ 48,553	\$ 63,304	\$ 393,692	\$ 484,249	\$ 5,475,943	\$ 515,778	\$ 1,879,447	\$ (70,899)	\$ 8,850,138

**SUMMARY OF ACTIVITIES BY FUND
FIDUCIARY FUNDS**

	Community Facilities District 2006-1	Riverview Point Assessment District	Riverview Point Bond Reserve	Riverwalk CFD	Community Facilities District 2004-1	Liberty CFD 2018-1	Total Fiduciary Funds
Revenues							
Taxes	\$ 521,691	\$ -	\$ -	\$ -	\$ 299,207	\$ 808,404	\$1,629,302
Licenses and Permits	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-
Use of Money and Property	190	-	-	-	90	150	430
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	521,881	-	-	-	299,297	808,554	1,629,732
Other Financing Sources (Uses)							
Proceeds from long-term debt	-	-	-	-	-	-	-
Transfers In	-	46,673	-	-	-	-	46,673
Total Resources	521,881	46,673	-	-	299,297	808,554	1,676,405
Expenditures							
Salaries & Benefits	4,220	844	-	-	4,220	4,220	13,505
Insurance	-	-	-	-	-	-	-
Professional Services	28,885	1,565	-	12,000	21,463	21,500	85,413
Contract Services	5,132	1,487	-	-	3,033	7,914	17,566
Lease/Rent Expense	-	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-	-
Supplies & Materials	2,279	660	-	-	1,347	3,514	7,800
Training, Conferences & Meetings	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Debt Service Expense	486,094	136,904	-	-	267,769	772,425	1,663,192
Misc. Expense	-	-	-	-	-	-	-
Total Expenditures	526,609	141,460	-	12,000	297,832	809,574	1,787,475
CIP & Capital Outlay	-	-	-	-	-	-	-
Other Financing Sources (Uses)							
Transfers Out	-	-	46,673	-	-	-	46,673
Transfer to Reserves	-	-	-	-	-	-	-
Total Use of Resources	526,609	141,460	46,673	12,000	297,832	809,574	1,834,148
Annual Surplus (Shortfall)	(4,728)	(94,787)	(46,673)	(12,000)	1,465	(1,020)	(157,743)
Estimated Beg. Balance -7/1/22	447,582	94,787	46,673	65,865	230,275	1,308,639	2,193,820
Estimated Fund Balance - 6/30/23	\$ 442,854	\$ 0	\$ 0	\$ 53,865	\$ 231,740	\$1,307,619	\$2,036,077

**SUMMARY OF ACTIVITIES BY FUND
ENTERPRISE FUNDS**

	Transit	Business Park	Water System	Water Project Capital Outlay	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	-	-	30,000	-	300	24,000	11,000	-	-	65,300
Use of Money and Property	500	23,444	11,000	-	220,888	8,000	5,000	-	-	268,832
Intergovernmental Revenues	947,426	-	-	-	10,000	-	-	-	-	957,426
Charges for Services	10,500	-	3,101,000	-	20,800	2,860,000	2,060,000	-	-	8,052,300
Other Revenue	-	-	-	-	-	-	-	-	-	-
Total Revenues	958,426	23,444	3,142,000	-	251,988	2,892,000	2,076,000	-	-	9,343,858
Other Financing Sources										
Proceeds from long-term debt	-	-	-	-	-	-	-	32,461	-	32,461
Transfers In	8,000	-	20,680	1,646,383	-	-	12,000	118,129	3,768,575	5,573,767
Total Resources	966,426	23,444	3,162,680	1,646,383	251,988	2,892,000	2,088,000	150,590	3,768,575	14,950,087
Expenditures										
Salaries & Benefits	29,174	56,903	1,163,513	-	59,740	705,609	509,518	-	-	2,524,457
Insurance	19,356	7,919	145,389	-	30,853	75,876	86,333	-	-	365,726
Professional Services	94,694	5,235	17,749	-	30,310	20,398	12,618	-	-	181,005
Contract Services	368,550	326,042	150,000	-	45,000	1,126,363	759,372	-	-	2,775,327
Lease/Rent Expense	2,646	500	20,000	-	1,500	12,700	12,000	-	-	49,346
Maintenance & Repair	20,730	-	236,000	-	39,000	206,000	449,000	-	-	950,730
Supplies & Materials	59,741	5,463	335,500	-	35,499	151,000	136,141	-	-	723,344
Training, Conferences & Meetings	-	-	20,000	-	1,000	-	-	-	-	21,000
Utilities	3,675	500	272,000	-	46,600	112,000	227,100	-	-	661,875
Debt Service Expense	-	-	329,140	-	18,793	137,722	127,594	-	-	613,250
Misc. Expense	136,480	-	68,500	-	1,250	2,300	26,100	-	-	234,630
Total Expenditures	735,046	402,561	2,757,792	-	309,546	2,549,969	2,345,775	-	-	9,100,689
CIP & Capital Outlay	355,000	-	9,174	1,646,383	-	-	-	150,590	3,768,575	5,929,722
Other Financing Uses										
Transfers Out	12,000	461,415	2,071,383	-	2,726	1,819,848	118,129	-	-	4,485,501
Total Use of Resources	1,102,046	863,976	4,838,349	1,646,383	312,271	4,369,817	2,463,904	150,590	3,768,575	19,515,912
Annual Surplus (Shortfall)	(135,620)	(840,532)	(1,675,669)	-	(60,283)	(1,477,817)	(375,904)	-	-	(4,565,825)
Estimated Beg. Balance - 7/1/22	531,847	1,270,200	2,581,952	0	(843,959)	3,029,819	1,120,521	0	-	7,690,380
Estimated Fund Balance - 6/30/23	\$ 396,226	\$ 429,668	\$ 906,283	\$ 0	\$ (904,242)	\$ 1,552,002	\$ 744,617	\$ 0	\$ -	\$ 3,124,554

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

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	42,104	30,000	30,000	30,000	0.00%
Use of Money and Property	31,305	35,460	11,460	11,000	-68.98%
Intergovernmental Revenues	22,500	81,582	81,582	-	-
Charges for Services	3,032,758	3,058,702	3,158,702	3,101,000	1.38%
Other Revenue	8,116	2,376	2,376	-	-
Total Revenues	3,136,784	3,208,120	3,284,120	3,142,000	-2.06%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	2,371,597	2,559,587	2,038,204	1,667,063	-34.87%
Total Resources	5,508,381	5,767,708	5,322,324	4,809,063	-16.62%
Expenditures					
Salaries & Benefits	877,855	1,125,771	1,125,771	1,163,513	3.35%
Insurance	77,742	114,448	114,448	145,389	27.03%
Professional Services	12,586	16,249	16,249	17,749	9.23%
Contract Services	111,333	115,000	115,000	150,000	30.43%
Lease/Rent Expense	22,130	19,614	19,614	20,000	1.97%
Maintenance & Repair	165,018	270,680	270,680	236,000	-12.81%
Supplies & Materials	234,958	253,776	253,776	335,500	32.20%
Training, Conferences & Meetings	(12)	20,000	2,000	20,000	0.00%
Utilities	275,660	242,000	242,000	272,000	12.40%
Debt Service Expense	77,269	319,900	319,900	329,140	2.89%
Misc. Expense	36,961	52,000	52,000	68,500	31.73%
Total Expenditures	1,891,500	2,549,439	2,531,439	2,757,792	8.17%
CIP & Capital Outlay	4,249	2,810,952	2,280,395	1,655,557	-41.10%
Other Financing Uses					
Transfers Out	2,408,316	2,919,254	2,047,870	2,071,383	-29.04%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	4,304,065	8,279,644	6,859,704	6,484,732	-21.68%
Annual Surplus (Shortfall)	\$ 1,204,316	\$ (2,511,937)	\$ (1,537,380)	\$ (1,675,669)	33.29%
Estimated Beg. Fund Balance	2,915,016	4,119,332	4,119,332	2,581,952	-37.32%
Estimated Ending Fund Balance	\$ 4,119,332	\$ 1,607,395	\$ 2,581,952	\$ 906,283	-43.62%

ENTERPRISE FUND OPERATING BUDGET SUMMARY
AIRPORT

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	199	374	551	300	-19.85%
Use of Money and Property	218,739	220,075	219,975	220,888	0.37%
Intergovernmental Revenues	91,250	831,040	910,668	10,000	-98.80%
Charges for Services	29,235	20,800	20,800	20,800	0.00%
Other Revenue	-	-	-	-	-
Total Revenues	339,422	1,072,289	1,151,994	251,988	-76.50%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	-	542	542	-	-
Total Resources	339,422	1,072,831	1,152,536	251,988	-76.51%
Expenditures					
Salaries & Benefits	52,333	58,830	58,830	59,740	1.55%
Insurance	19,926	27,754	27,754	30,853	11.17%
Professional Services	15,700	30,310	25,310	30,310	0.00%
Contract Services	36,757	39,460	39,460	45,000	14.04%
Lease/Rent Expense	1,760	1,500	1,500	1,500	0.00%
Maintenance & Repair	20,345	43,550	28,000	39,000	-10.45%
Supplies & Materials	23,440	26,284	25,284	35,499	35.06%
Training, Conferences & Meetings	75	1,000	100	1,000	0.00%
Utilities	39,010	46,600	46,600	46,600	0.00%
Debt Service Expense	11,403	18,328	18,328	18,793	-
Misc. Expense	315	1,233	1,100	1,250	1.38%
Total Expenditures	221,065	294,849	272,266	309,546	4.98%
CIP & Capital Outlay	70,844	910,963	955,620	-	-100.00%
Other Financing Uses					
Transfers Out	-	19,079	19,079	2,726	-
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	291,909	1,224,892	1,246,965	312,271	-74.51%
Annual Surplus (Shortfall)	\$ 47,514	\$ (152,061)	\$ (94,430)	\$ (60,283)	60.36%
Estimated Beg. Fund Balance	(797,043)	(749,529)	(749,529)	(843,959)	-12.60%
Estimated Ending Fund Balance	\$ (749,529)	\$ (901,590)	\$ (843,959)	\$ (904,242)	-0.29%

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

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	27,202	24,000	24,000	24,000	0.00%
Use of Money and Property	22,898	9,000	8,600	8,000	-11.11%
Intergovernmental Revenues	11,250	-	58,184	-	-
Charges for Services	2,791,211	2,806,611	2,866,611	2,860,000	1.90%
Other Revenue	-	-	1,746	-	-
Total Revenues	2,852,560	2,839,611	2,959,141	2,892,000	1.84%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	532,137	2,482,735	805,912	3,768,575	51.79%
Total Resources	3,384,697	5,322,346	3,765,053	6,660,575	76.91%
Expenditures					
Salaries & Benefits	521,492	667,360	667,360	705,609	5.73%
Insurance	39,575	55,343	55,343	75,876	37.10%
Professional Services	7,586	14,398	11,398	20,398	41.67%
Contract Services	1,068,950	1,055,339	1,055,339	1,126,363	6.73%
Lease/Rent Expense	12,369	12,628	12,628	12,700	0.57%
Maintenance & Repair	110,814	204,038	204,038	206,000	0.96%
Supplies & Materials	112,756	134,513	134,513	151,000	12.26%
Training, Conferences & Meetings	-	-	-	-	-
Utilities	120,858	107,807	107,807	112,000	3.89%
Debt Service Expense	45,202	137,376	137,376	137,722	0.25%
Misc. Expense	1,551	2,308	2,308	2,300	-0.35%
Total Expenditures	2,041,152	2,391,110	2,388,110	2,549,969	6.64%
CIP & Capital Outlay	1,385	2,500,273	824,679	3,768,575	50.73%
Other Financing Uses					
Transfers Out	609,426	2,627,348	950,525	1,819,848	-30.73%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	2,651,963	7,518,731	4,163,314	8,138,392	8.24%
Annual Surplus (Shortfall)	\$ 732,733	\$ (2,196,385)	\$ (398,261)	\$ (1,477,817)	32.72%
Estimated Beg. Fund Balance	2,695,346	3,428,080	3,428,080	3,029,819	-11.62%
Estimated Ending Fund Balance	\$ 3,428,080	\$ 1,231,695	\$ 3,029,819	\$ 1,552,002	26.01%

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

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	14,867	11,000	11,000	11,000	0.00%
Use of Money and Property	17,609	6,000	5,300	5,000	-16.67%
Intergovernmental Revenues	11,250	-	58,184	-	-
Charges for Services	2,055,643	2,031,000	2,060,000	2,060,000	1.43%
Other Revenue	-	-	1,746	-	-
Total Revenues	2,099,369	2,048,000	2,136,230	2,076,000	1.37%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	32,461	-
Transfers In	2,177,840	346,472	266,472	130,129	-62.44%
Total Resources	4,277,210	2,394,472	2,402,702	2,238,590	-6.51%
Expenditures					
Salaries & Benefits	386,273	481,149	481,149	509,518	5.90%
Insurance	45,890	68,022	68,022	86,333	26.92%
Professional Services	10,439	14,618	13,618	12,618	-13.68%
Contract Services	823,732	747,487	747,487	759,372	1.59%
Lease/Rent Expense	10,762	10,840	10,840	12,000	10.70%
Maintenance & Repair	204,488	405,324	405,324	449,000	10.78%
Supplies & Materials	72,882	106,489	106,489	136,141	27.85%
Training, Conferences & Meetings	-	-	-	-	-
Utilities	371,862	226,832	226,832	227,100	0.12%
Debt Service Expense	51,974	126,269	126,269	127,594	-
Misc. Expense	2,559	25,608	3,208	26,100	1.92%
Total Expenditures	1,980,861	2,212,638	2,189,238	2,345,775	6.02%
CIP & Capital Outlay	1,385	353,450	274,679	150,590	-57.39%
Other Financing Uses					
Transfers Out	2,333,340	716,500	636,500	118,129	-
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	4,315,587	3,282,588	3,100,417	2,614,494	-20.35%
Annual Surplus (Shortfall)	\$ (38,377)	\$ (888,116)	\$ (697,715)	\$ (375,904)	57.67%
Estimated Beg. Fund Balance	1,856,613	1,818,236	1,818,236	1,120,521	-38.37%
Estimated Ending Fund Balance	\$ 1,818,236	\$ 930,120	\$ 1,120,521	\$ 744,617	-19.94%

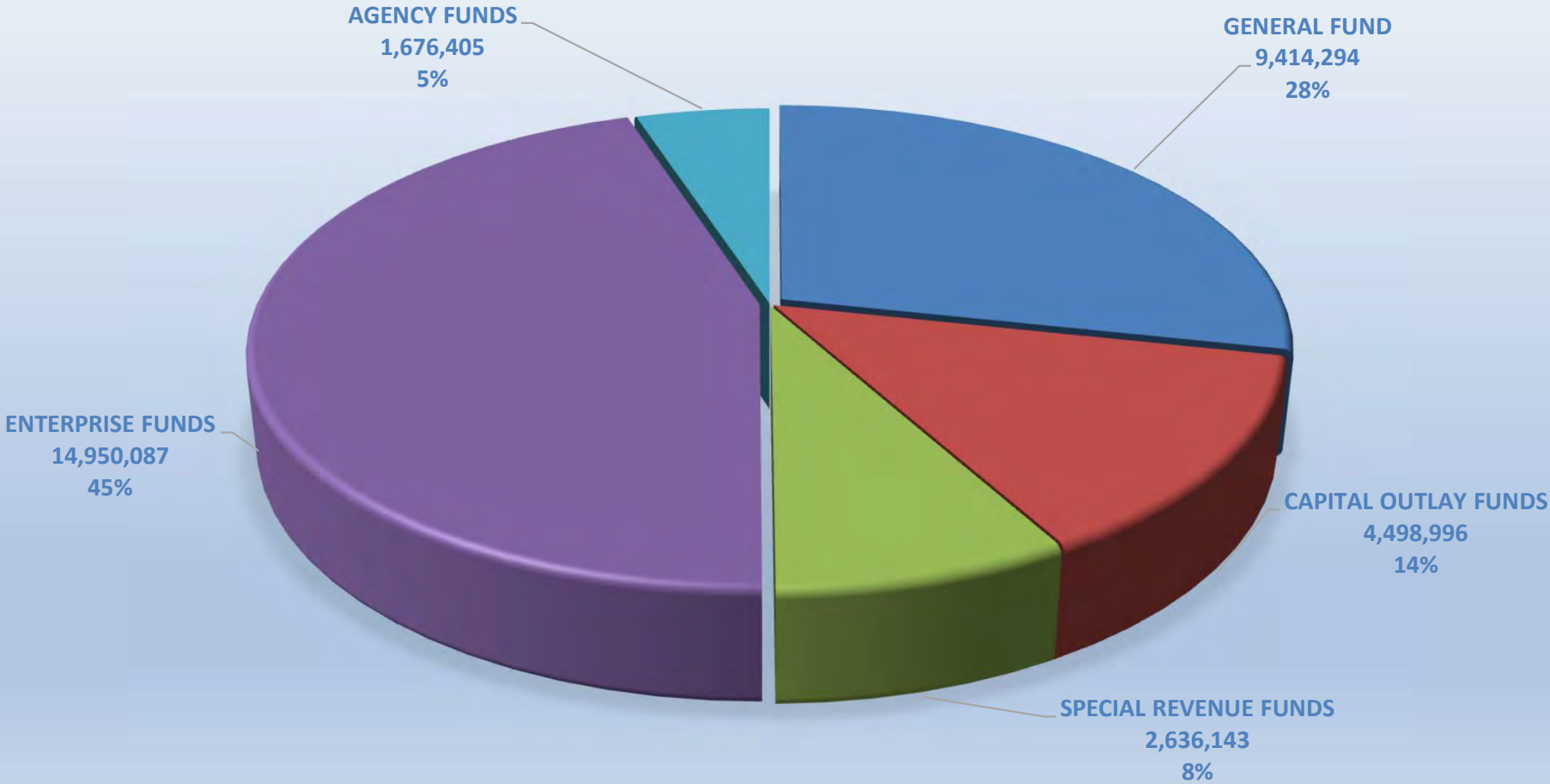


Revenues



CITYWIDE REVENUE BY FUND TYPE

\$33,175,925



CITYWIDE REVENUE SUMMARY BY FUND

Fund No.	Fund Name	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
GENERAL FUND						
002	Measure O	\$ 1,269,925	\$ 1,364,000	\$ 1,358,000	\$ 1,382,000	1.32%
010	General Fund	8,270,014	7,493,396	7,626,607	8,003,047	6.80%
	Subtotal General Fund	9,539,940	8,857,396	8,984,607	9,385,047	5.96%
022	General Plan	9,867	8,384	13,690	9,217	9.94%
052	Transient Occupancy Tax	20,626	20,070	25,030	20,030	-0.20%
	Total General Fund per Audit Report	9,570,433	8,885,850	9,023,327	9,414,294	5.95%
CAPITAL OUTLAY FUNDS						
012	Vehicle Replacement	85,744	148,350	148,250	439,665	196.37%
050	Storm Drain	123,701	29,092	29,092	29,792	2.41%
051	Capital Projects	2,240,104	4,291,570	3,045,427	2,983,501	-30.48%
053	Roadway Impact	(80,494)	492,700	531,316	600	99.88%
054	Parks and Recreation	199,018	179,303	292,980	95,843	-46.55%
056	Municipal Improvements	526,430	550,331	826,365	409,811	-25.53%
060	Hazardous Waste	166,775	156,400	166,000	106,000	-32.23%
065	Landfill Closure	389,953	374,000	403,800	403,800	7.97%
076	Army Base	8,703	18,449	20,365	29,985	62.53%
	Total Capital Outlay Funds	3,659,934	6,240,194	5,463,595	4,498,996	-27.90%
DEBT SERVICE FUND						
040	Firehouse Bonds	16	-	1	-	-
	Total Debt Service Fund	16	-	1	-	-
SPECIAL REVENUE FUNDS						
017	Law Enforcement Grant	157,346	159,334	184,758	150,100	-5.80%
018	Asset Forfeiture	9	5	5	5	0.00%
019	ATOD Grant	43,162	57,495	57,495	60,315	4.90%
025	Gas Tax	413,790	481,264	481,064	532,117	10.57%
031	Developers Revolving	109	50	14,498	124,617	249133.18%
033	Commercial Rehabilitation Loan	219	100	80	-	0.00%
034	CDBG Housing Rehabilitation	456	200	160	-	-100.00%
038	Personnel Services District - Fire	465,100	477,110	477,109	491,409	3.00%
039	Personnel Services District - Police	465,834	477,300	477,299	491,599	3.00%
055	Liberty Main & Operation Svc District	605,895	631,824	629,425	645,981	2.24%
091	Street Projects	0	-	0	140,000	100.00%
	Total Special Revenue Funds	2,151,920	2,284,681	2,321,894	2,636,143	15.38%
ENTERPRISE FUNDS						
032	Transit	551,379	708,398	579,001	966,426	36.42%
075	Business Park	3,128,039	348,128	23,528	23,444	-93.27%
080	Water System	4,669,604	3,238,454	3,314,454	3,162,680	-2.34%
081	Water Project - Capital Outlay	838,776	2,529,254	2,007,870	1,646,383	-34.91%
084	Airport	339,422	1,072,831	1,152,536	251,988	-76.51%
085	Beach Facility	3,177,112	2,845,523	2,965,053	2,892,000	1.63%
086	NW Facility	3,064,617	2,064,472	2,152,702	2,088,000	1.14%
087	NW Sewer Project - Capital Outlay	1,212,593	330,000	250,000	150,590	-54.37%
088	Beach Sewer Project - Capital Outlay	207,584	2,476,823	800,000	3,768,575	52.15%
	Total Enterprise Funds	17,189,128	15,613,883	13,245,144	14,950,087	-4.25%

CITYWIDE REVENUE SUMMARY BY FUND

Fund No.	Fund Name	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
AGENCY FUNDS						
041	Community Facilities District 2006-1	512,015	522,251	521,881	521,881	-0.07%
042	Riverview Point Assessment District	146,439	378	140	46,673	12251.28%
043	Riverview Point Bond Reserve	93	105	48	-	-100.00%
044	Riverwalk CFD	-	-	-	-	-
045	Summerset Improvement	15	-	-	-	-
046	Summerset Assessment District	2	-	-	-	-
049	Community Facilities District 2004-1	299,885	299,480	299,297	299,297	-0.06%
095	Liberty CFD	804,907	808,904	808,554	808,554	-0.04%
	Total Agency Funds	<u>1,763,355</u>	<u>1,631,118</u>	<u>1,629,920</u>	<u>1,676,405</u>	<u>2.78%</u>
	TOTAL FUNDS	<u>\$ 34,334,786</u>	<u>\$ 34,655,726</u>	<u>\$ 31,683,880</u>	<u>\$ 33,175,925</u>	<u>-4.27%</u>

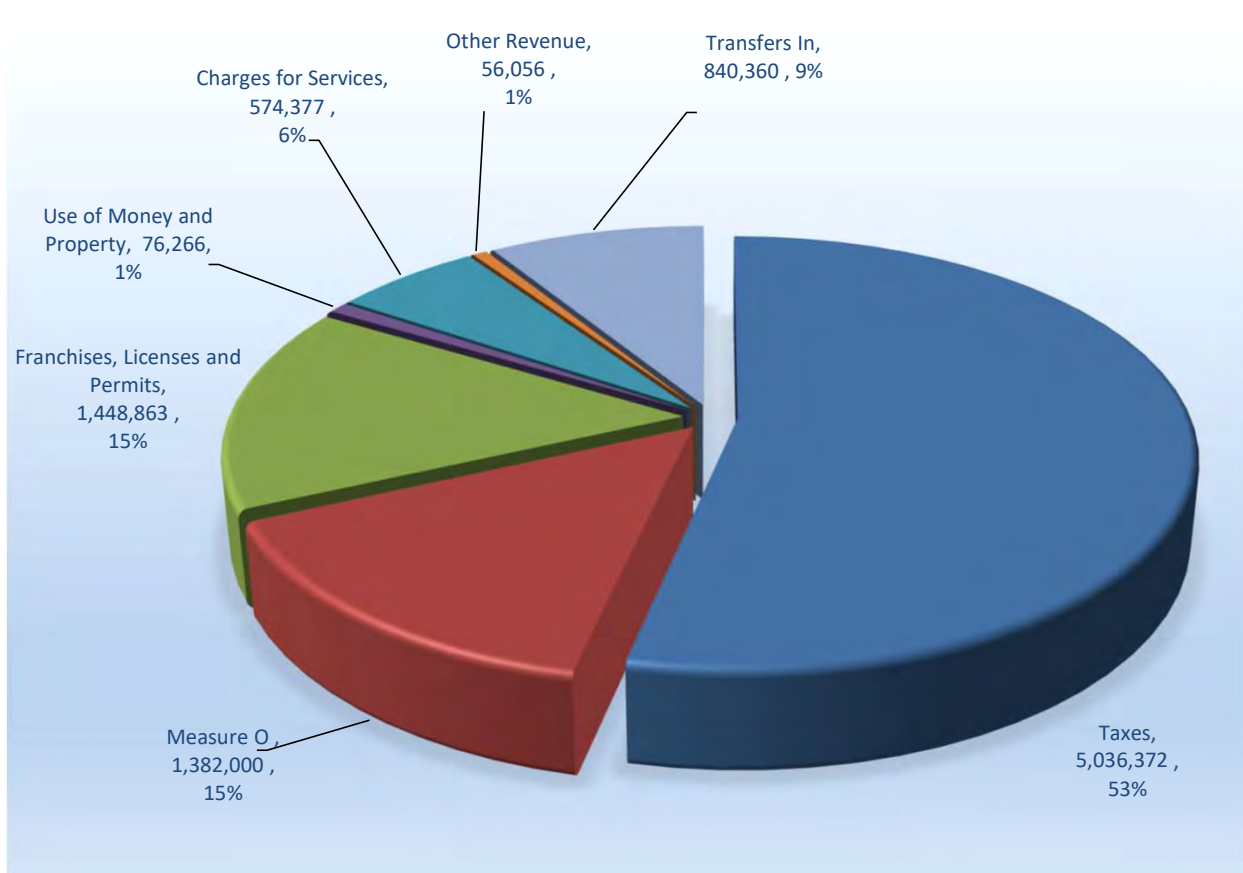
GENERAL FUND REVENUE BY CATEGORY

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Taxes	\$ 4,661,388	\$ 4,852,570	\$ 4,790,907	\$ 5,036,372	3.79%
Measure O	1,269,925	1,364,000	1,358,000	1,382,000	1.32%
Transient Occupancy Tax	20,563	20,000	25,000	20,000	0.00%
Franchises, Licenses and Permits	1,808,491	1,313,968	1,635,909	1,448,863	10.27%
Fines, Forfeitures and Penalties	19,858	26,056	23,056	26,056	0.00%
Use of Money and Property	121,063	167,257	174,055	76,266	-54.40%
Intergovernmental Revenues	123,311	9,200	9,200	-	-100.00%
Charges for Services	699,421	408,305	564,537	574,377	40.67%
Other Revenue	54,083	108,935	121,356	10,000	-90.82%
SUBTOTAL GENERAL FUND RESOURCES	8,778,104	8,270,292	8,702,018	8,573,935	3.67%
Transfers In	792,329	615,557	337,057	840,360	
TOTAL GENERAL FUND RESOURCES	\$ 9,570,433	\$ 8,885,850	\$ 9,039,076	\$ 9,414,294	

Annual Percentage Change

-5.55%

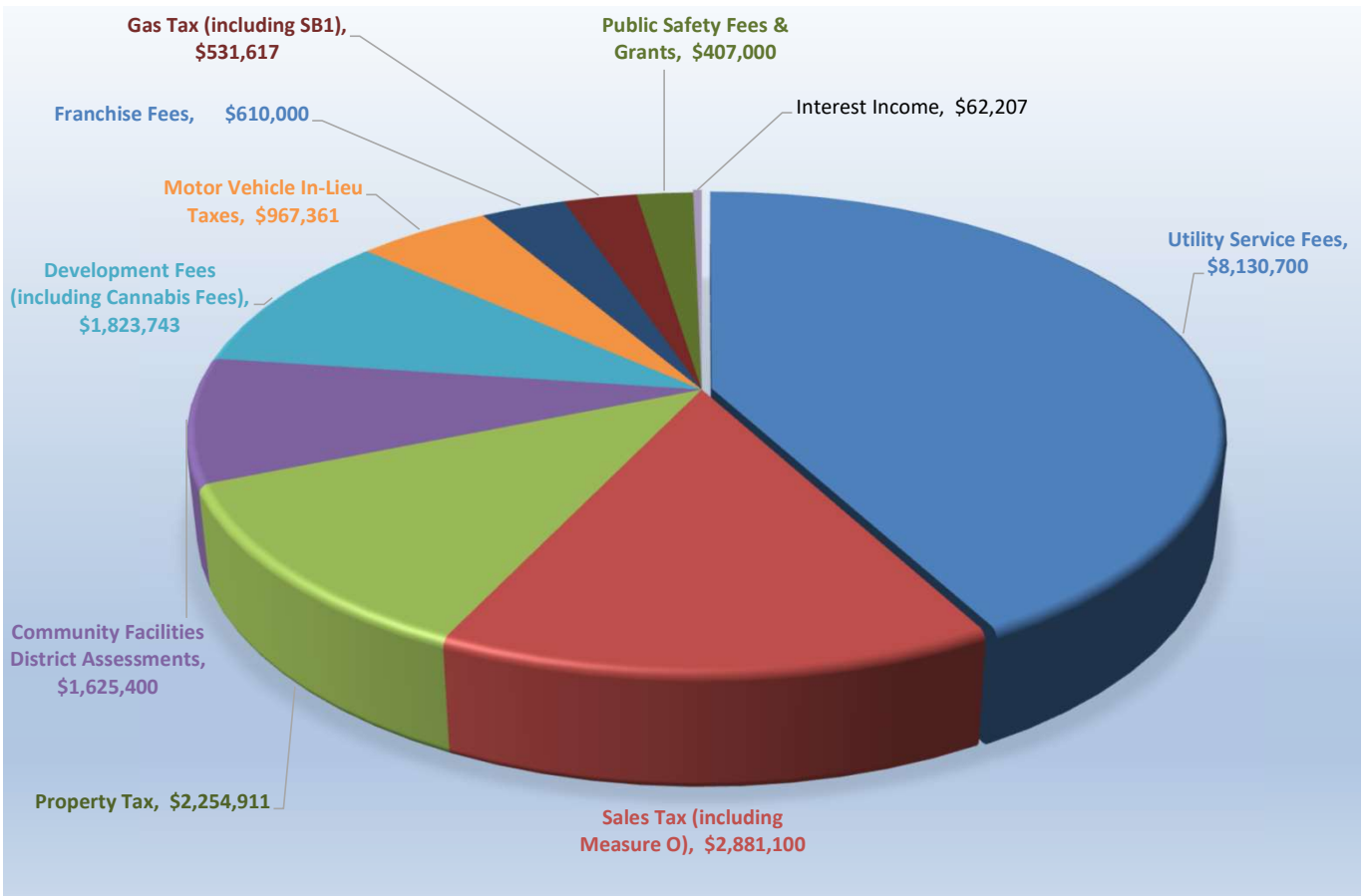
5.95%



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 20/21 Audited	% of Revenue	FY 21/22 Projected	% of Revenue	FY22/23 Budget	% of Total Revenue
Utility Service Fees	\$ 7,987,817	31.03%	\$ 8,162,917	32.21%	\$ 8,130,700	36.81%
Sales Tax (including Measure O)	\$ 2,720,912	10.57%	\$ 2,810,800	11.09%	\$ 2,881,100	13.04%
Property Tax	\$ 1,990,060	7.73%	\$ 2,105,730	8.31%	\$ 2,254,911	10.21%
Community Facilities District Assessments	\$ 1,530,570	5.95%	\$ 1,578,058	6.23%	\$ 1,625,400	7.36%
Development Fees (including Cannabis Fees)	\$ 2,356,411	9.15%	\$ 2,877,109	11.35%	\$ 1,823,743	8.26%
Motor Vehicle In-Lieu Taxes	\$ 883,070	3.43%	\$ 923,908	3.65%	\$ 967,361	4.38%
Franchise Fees	\$ 584,491	2.27%	\$ 610,884	2.41%	\$ 610,000	2.76%
Gas Tax (including SB1)	\$ 411,584	1.60%	\$ 480,264	1.89%	\$ 531,617	2.41%
Public Safety Fees & Grants	\$ 604,646	2.35%	\$ 312,403	1.23%	\$ 407,000	1.84%
Interest Income	\$ 198,677	0.77%	\$ 66,902	0.26%	\$ 62,207	0.28%
Total Major Recurring Revenues	\$ 19,268,239	74.86%	\$ 19,928,975	78.63%	\$ 19,294,039	87.35%



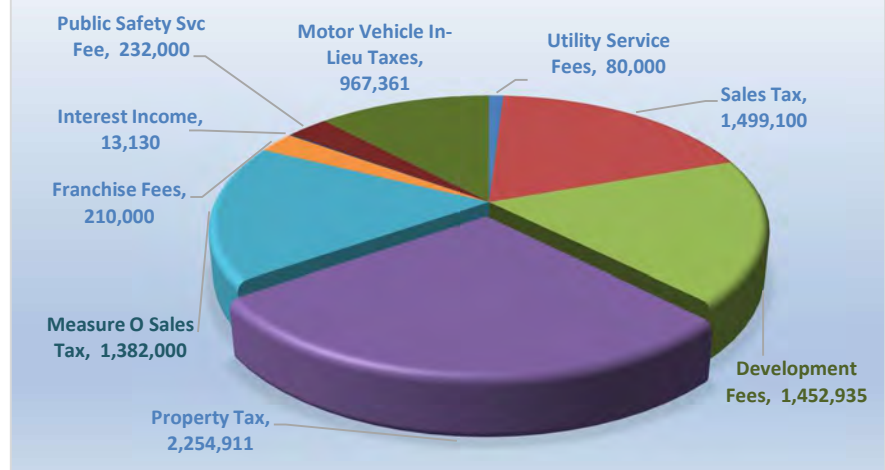
MAJOR RECURRING REVENUES BY FUND TYPE



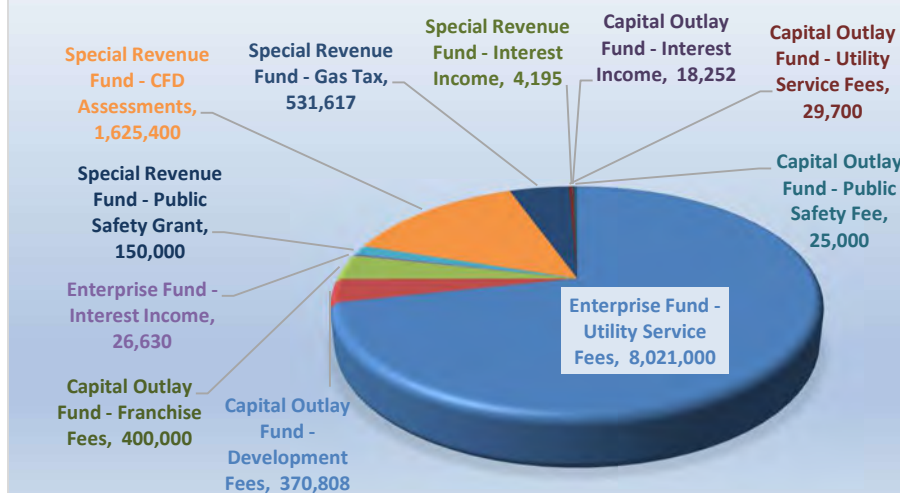
Among major recurring revenues, \$8,047,630, 42% of total major recurring revenues are from Enterprise Funds, \$8,091,437, 42% of total major recurring revenues are from General Funds, \$2,311,212, 12% of total major recurring revenues are from Special Revenue Funds, and \$843,760, 4% of total major recurring revenues are from Capital Outlay Funds.

Of \$19,294,039 major recurring revenues, \$8,091,437 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 \$19,294,039 major recurring revenues, \$11,202,602 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.

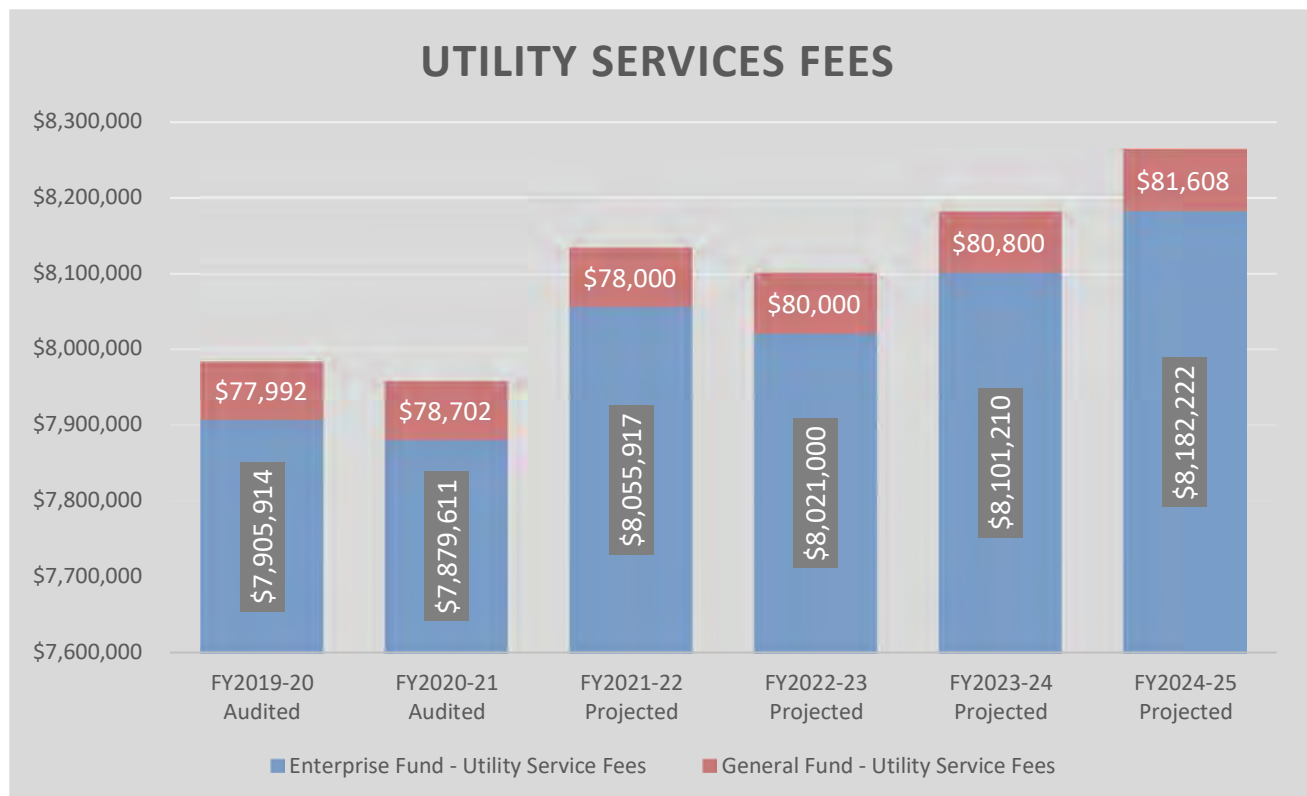
Utility Services Fees

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

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 \$80,000 in FY 2022-23, \$80,800 in FY 2023-24, and \$81,608 in FY 2024-25. Those increases are based on the assumption of an average of 1% increase in population for the new homes built within the city limits.

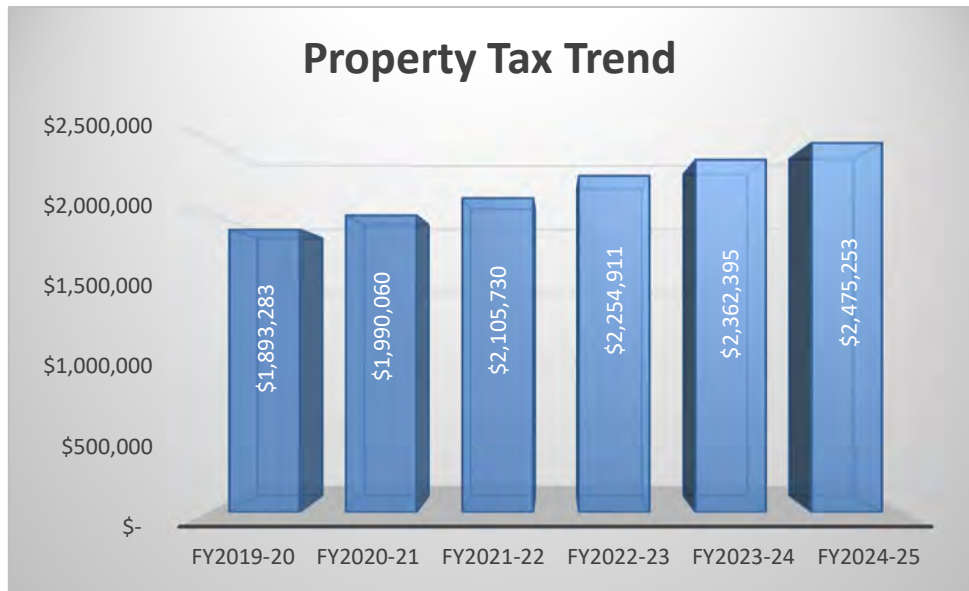
In the Enterprise Funds, the projected revenue is \$8,021,000 in FY 2022-23, \$8,101,210 in FY 2023-24, and \$8,182,222 in FY 2024-25. The increases are based on the assumption of an average of 1% increase in population of new user sign up for new homes built within the city limits and the actual usage being billed after the water meter installations. 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. The City currently is undergoing a preliminary study concerning about the consolidation of the two wastewater treatment plants, which additional fundings are required to keep the capital improvement project going. Besides, the operating data reflects that Northwest Sewer Fund is unable to keep up with the inflation for routine repair and maintenance. This is an indication that the City should perform a water and sewer rate study for potential rate adjustments.

The City is projecting 101 new homes to be built in FY 2022-23 and 100 new homes in both FY 2023-24 and FY 2024-25.



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 \$2.1 million, 8.31% of the total citywide major recurring revenues in FY2021-22 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.

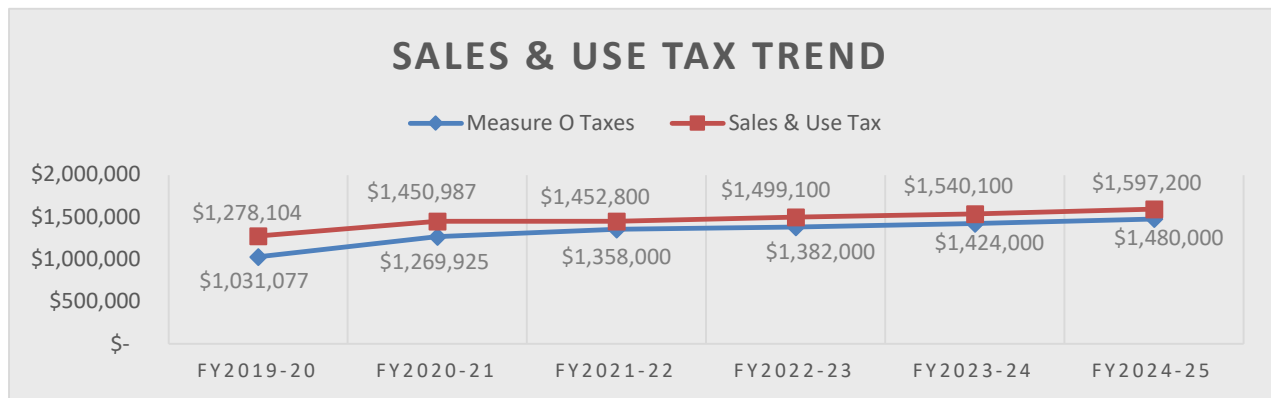
Staff has reviewed property tax revenues from the past three years and taking into account the following: a.) resale activity b.) pricing and property owner tax appeals and adjustments by the County c.) new construction and d.) Proposition 13's annual inflation adjustment. The collection of secured property taxes is expected to increase by approximately 8%, and no change for unsecured property tax and other property taxes for FY 2022-23. Secured property taxes is projected to increase by 5% in FY 2023-24 and FY 2024-25 based on the recent activities in new home constructions and housing market.

Property Tax revenues for FY 2022-23 are based on assessed values that were enrolled on January 1, 2022, which reflect the activities in 2021, during the economic recovery from the pandemic. The projected increase of 8% is estimated based on the 2% annual adjustment on accessed values, the assumption that the housing market was active while the interest rates were still low in 2021, and the 174 new home permits issued in 2021. This expectation is developed by comparing the new home permit issued in prior calendar years. In calendar year 2018, the City issued 162 permits with an increase of total secured property taxes by 10.8%. In FY2020-21, there was an increase of 7.55% with a valuation basis of 112 new home permit issued. Therefore, an 8% increase in the adopted budget seems conservatively reasonable.

Sales and Use Tax (Not Including Measure O)

The City is projecting approximately \$1.50 million sales and use taxes in FY 2022-23. 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 Product (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 3.19% for FY 2022-23 from FY 2021-22. The expected percentage increase is lowered than anticipated due to the poor performance of car dealers and cannabis businesses. The shortage of car chips caused the production slowdowns and fewer vehicles are available. Due to the tremendous tax burden imposed by the States on cannabis industry, customers tend to go back to the illegal market for a lower price. In the proposed budget of California, Governor Newsom proposed a cut of cultivation tax to \$0 and redirect the 15% excise tax from distributors to the retailers. The City continues to expect an increase in sales and use tax revenues by 2.73% in FY 2023-24 and 3.71% in FY 2024-25, based on the foreseeing sales of the 7 cannabis businesses after the passage of reforms to the cannabis tax system and increasing population through the new home building activities within the city limits to bring more purchase power.



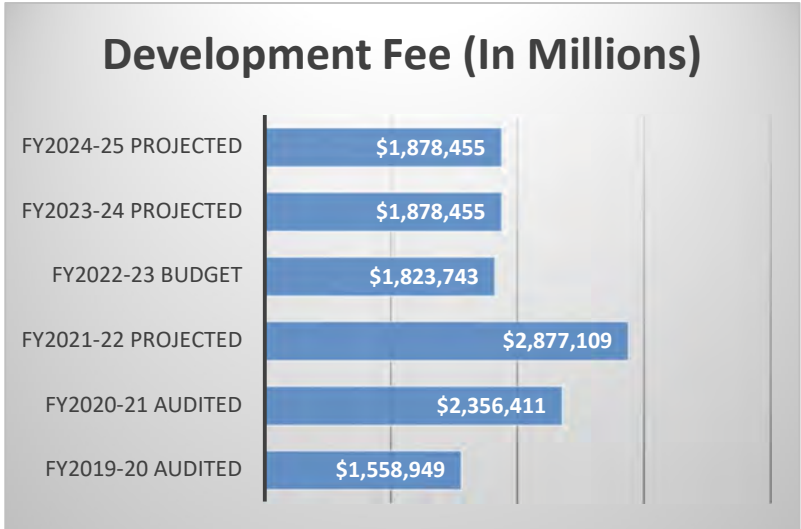
Sales and Use Tax- Local Measure O

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 \$1,382,000, which is representing approximately 17.08% of the major General Fund recurring revenue.

Measure O tax revenue is projecting to increase by 1.8% in FY 2022-23 from the projected receipt in FY 2021-22. Due to the pandemic and shelter-in-place order, consumer tends to continue the habits in shopping online 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.

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 2021-22 shows a total of 182 permits to be issued by year end. The projected revenue for FY 2022-23 of \$1.82 million is based on the issuance of an estimated 101 new single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits. FY 2023-24 and FY 2024-25 revenues are based on the issuance of an estimated 100 new single-Family dwelling permits, 100 building modification permits, and 10 commercial alternations permits.



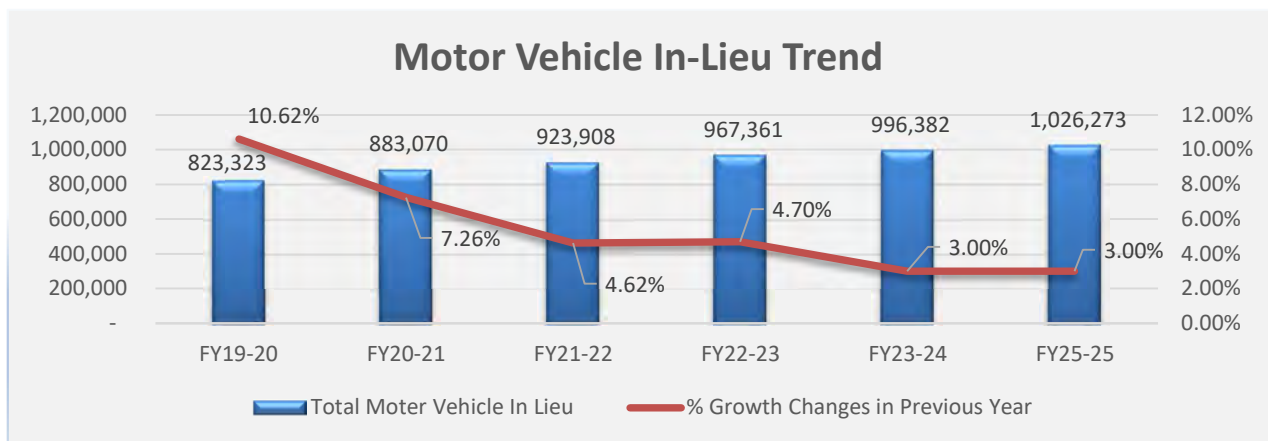
The City’s new home development revenues are projected based on the number of single-family dwelling permits estimated to be issued in the budget period, in addition to estimated revenues from all other permits and services related to development.

In June 2017, the first cannabis business, Rio Vista Farms, LLC started its operation. In Fall 2020, 6 more cannabis businesses were opened and in operations. At that time, the City was expecting a new source of revenue which would continue to grow in the coming years as the other businesses opened. However, due to the high tax burden imposed by the States of California, the local licensed businesses are struggled to survive with customers went back to the illegal market for a lower price. The City recorded a total revenue of \$881,711 from cannabis fees in FY2020-21, and the projected revenue reduced to \$584,077 in FY2021-22 based on the actual receipts from the businesses.

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. Total estimated revenues in FY2022-23 are \$571,071, in which \$114,071 for facilities, and \$457,000 for developer gross receipts. This projection is a conservative estimate due to the uncertainties concerning about cannabis tax system reform in the proposed budget of California. The projected revenue remains the same for FY2023-24 and FY2024-25. Adjustments will be made during the mid-year as the City can see if there are any improvement after the tax reform.

Motor Vehicle In-Lieu Tax

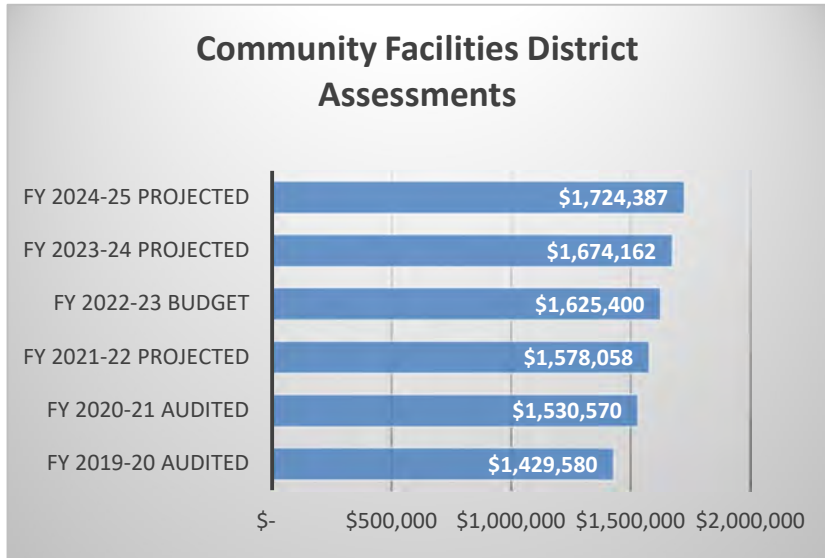
The Motor Vehicle License Fee (VLF) is a statewide tax on the ownership of registered vehicles in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the State Legislature controls the tax rate and the allocation among local governments. 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 2021-22 VLF Growth Calculation from the Solano County, dated September 20, 2021, the City of Rio Vista is projecting a 4.17% increase from FY 2020-21 in assessed valuation. The budget for FY 2022-23 is projected to increase by 5% from FY2021-22 for a total of \$957,876 based on the expected increase in net assessed valuation. For FY 2023-24 and FY 2024-25, 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 2021-22, the projected allocation from property taxes for Public Safety Services is \$953,318 and Liberty Community Maintenance is \$624,740.

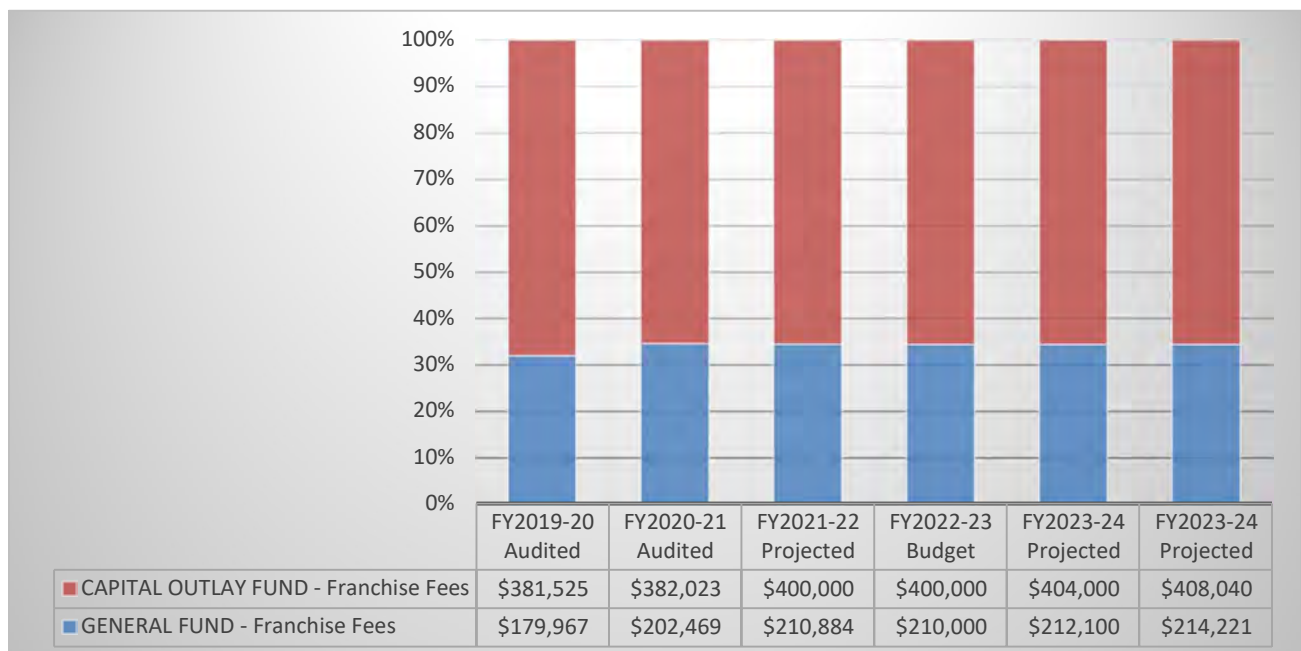
Budgeted growth in this revenue source is driven by new development in the City, plus an annual 2% inflation increase in the existing assessment amounts. Projected new development includes 101 single-family residential permits projected to be issued in FY 2022-23 and 100 single-family residential permits in both FY 2023-24 and FY 2024-25. After the businesses reopened in June 2021 and new home construction began to climb, the City projects a 3% increase in FY 2022-23 and 3% for subsequent years.



Franchise Fees

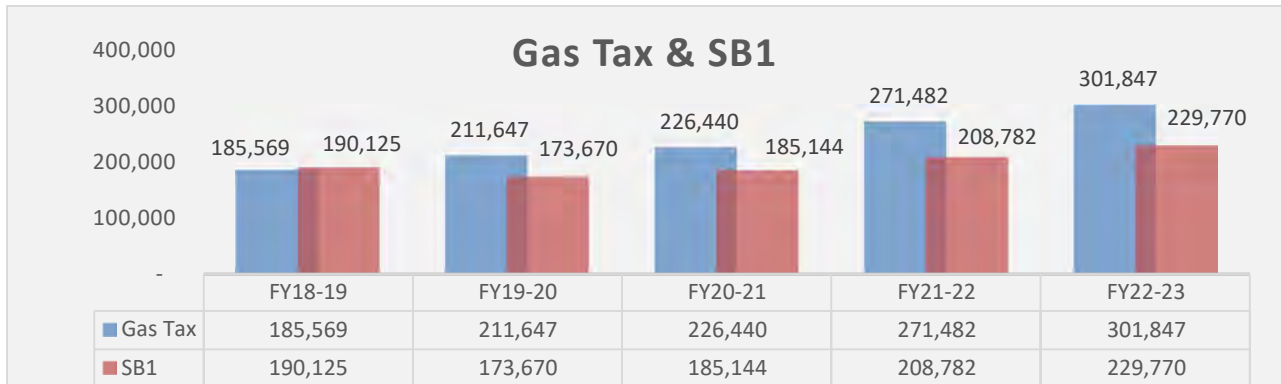
The City has Franchise agreements with several utility companies. Those companies pay the City a Franchise fee based on the percentage of their revenue earned within the City Limits. In the General Fund, the City collects Franchise Fees from PG&E and Comcast; and in the Capital Outlay Fund, the City 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 \$610,000 in FY 2022-23, \$616,100 in FY 2023-24 and \$622,261 in FY 2024-25.



Gas Tax

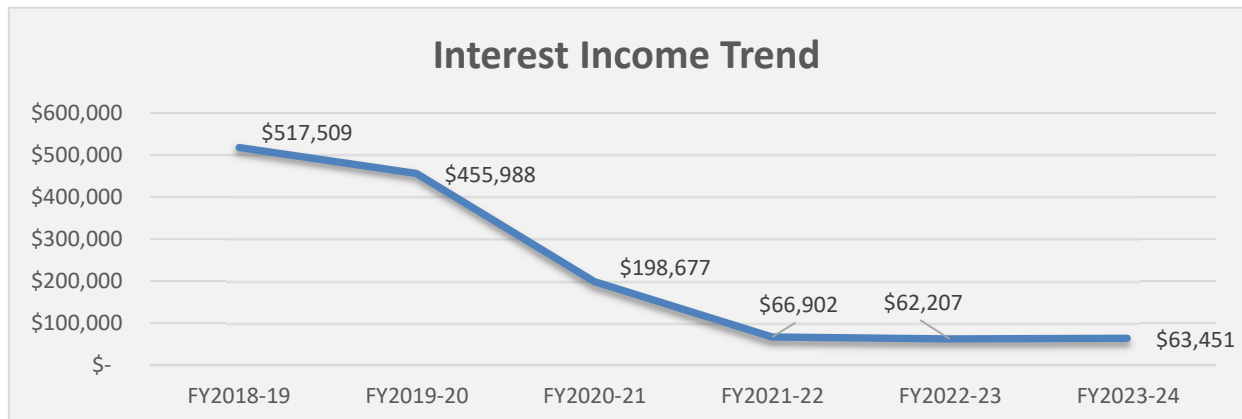
The State of California imposes a tax on motor vehicle and aircraft fuel, with a portion of these funds being allocated to cities to help fund street improvements and maintenance. These funds are commonly referred to as “Gas Tax” revenues. The City categorizes Gas Tax revenues as a Special Revenue Fund 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 statewide revenue estimates released with the Governor's May Revision to the FY2022-23 proposed budget released on May 13, 2022. The projected increase in revenue for FY 2022-23 is 11.18% for HUTA and 10.05% for RMRA from FY 2021-22.

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 66% from FY 2020-21 to FY 2021-22 due to the record low interest rate after the COVID-19 pandemic. Based on the estimated average cash balances, interest income/return on investments is projected to be approximately \$62,207 in FY 2022-23 and \$63,451 in FY 2023-24. With the record high inflation, which forces the Federal Reserve to raise the interest rates. The City forecasts the average interest rates will rise in 2023. The minimal increase of 2% is estimated based on the significant amount of one-time Capital Improvement Projects budgeted in FY 2022-23, which decreases the cash balances.

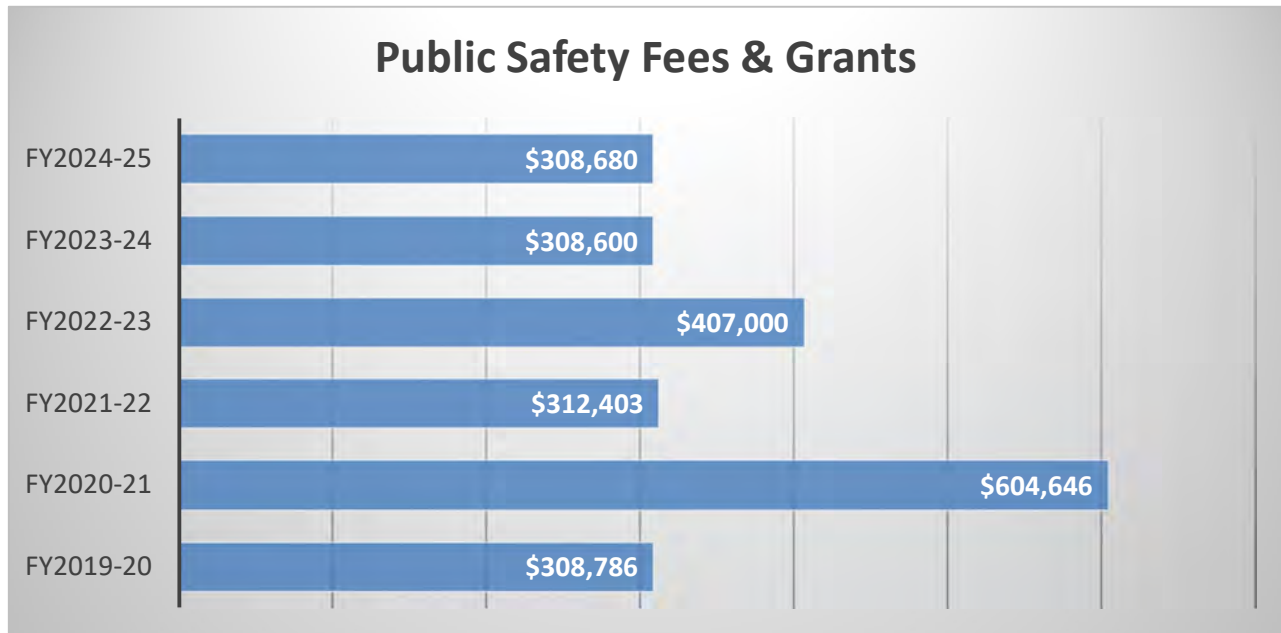


Public Safety Fees & Grants

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 \$100,000 one-time repayment of contractual obligation from Delta Fire Districts in FY 2022-23 based on the audit finding in FY2020-21. 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. No other increases are expected in FY2022-23. The city is projecting a 5% increase in FY2023-24 and FY2024-25 for Police and Fire Services fees through the upcoming master fee schedule update budgeted in FY2022-23.

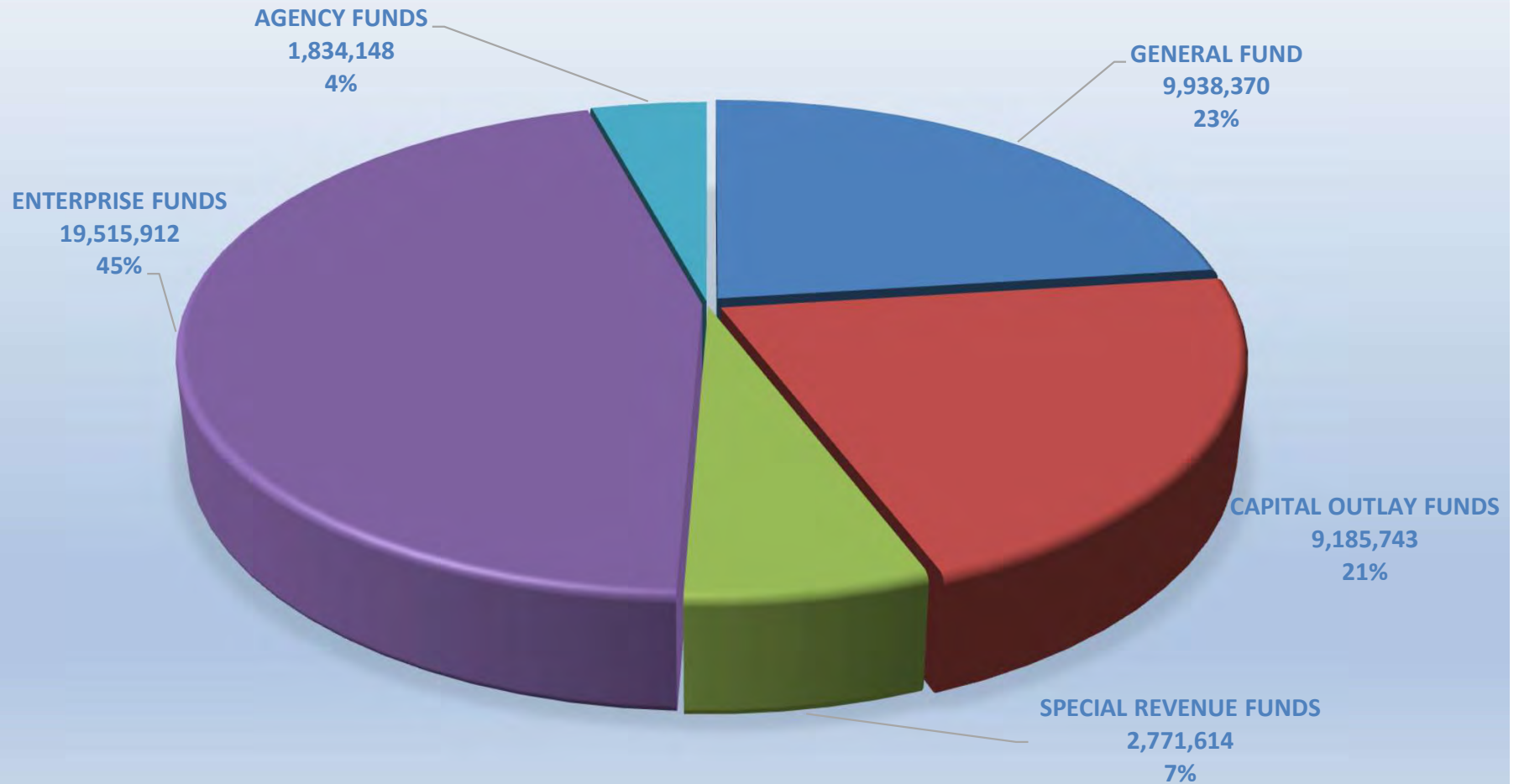




Expenditures



CITYWIDE EXPENDITURES BY FUND TYPE \$43,245,787



CITYWIDE EXPENDITURE SUMMARY BY FUND

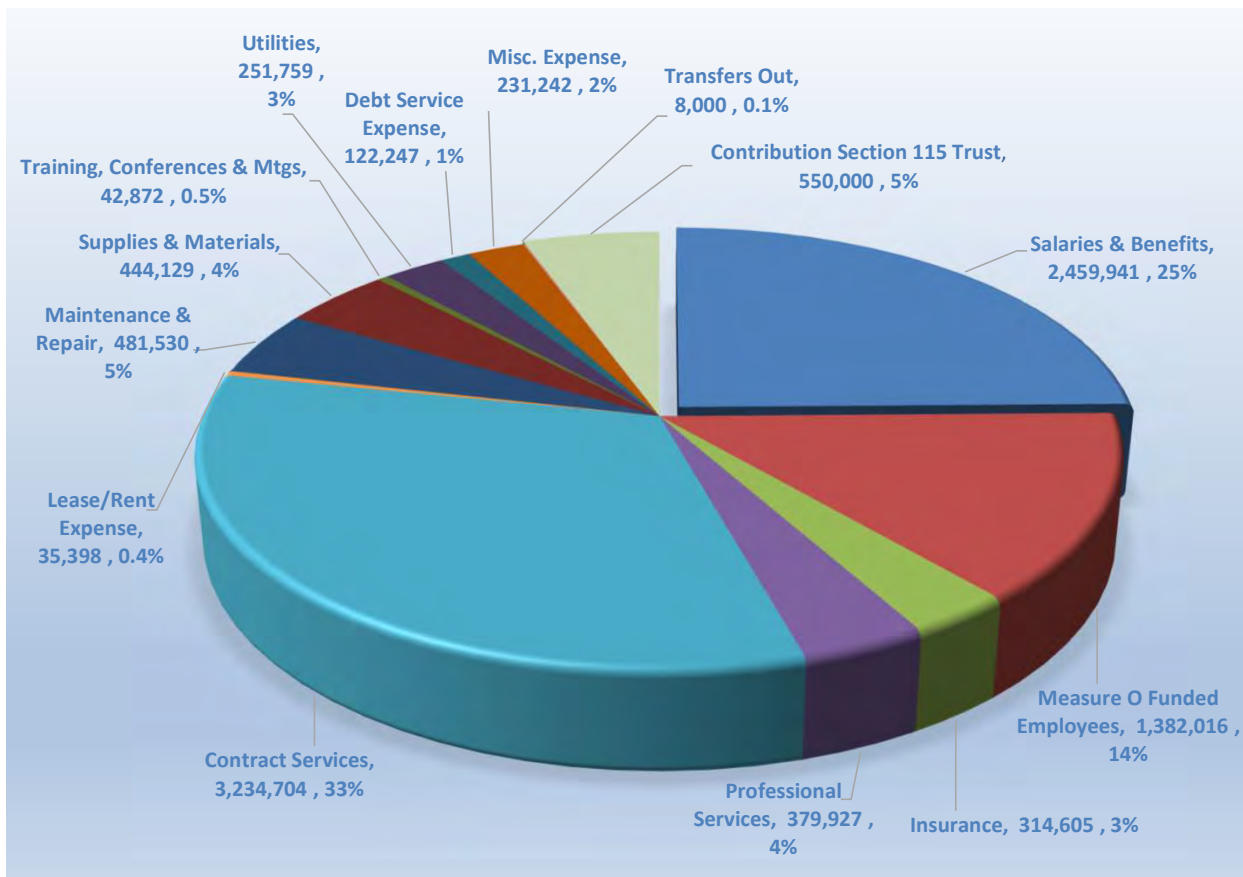
Fund No.	Fund Name	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
GENERAL FUND						
002	Measure O	\$ 1,269,925	\$ 1,364,000	\$ 1,358,000	\$ 1,382,016	1.32%
010	General Fund	6,516,466	7,082,894	7,020,561	8,513,354	20.20%
	Subtotal General Fund	7,786,391	8,446,895	8,378,561	9,895,370	17.15%
022	General Plan	-	166,074	168,500	8,000	-95.18%
052	Transient Occupancy Tax	22,178	30,470	30,470	35,000	14.87%
	Total General Fund per Audit Report	7,808,569	8,643,439	8,577,532	9,938,370	14.98%
CAPITAL OUTLAY FUNDS						
012	Vehicle Replacement	128,024	221,024	221,024	439,439	98.82%
050	Storm Drain	18,415	66,218	37,068	70,081	5.83%
051	Capital Projects	2,455,854	2,099,317	809,675	5,396,763	157.07%
053	Roadway Impact	6,930	400,000	12,750	400,000	0.00%
054	Parks and Recreation	259,971	697,016	602,075	96,799	-86.11%
056	Municipal Improvements	263,715	185,550	185,550	1,852,247	898.25%
060	Hazardous Waste	99,355	144,627	144,627	157,038	8.58%
065	Landfill Closure	351,159	467,251	118,451	742,814	58.98%
076	Army Base	7,396	20,850	20,850	30,563	46.59%
	Total Capital Outlay Funds	3,590,819	4,301,853	2,152,069	9,185,743	113.53%
DEBT SERVICE FUND						
040	Firehouse Bonds	-	-	-	-	-
	Total Debt Service Fund	-	-	-	-	-
SPECIAL REVENUE FUNDS						
017	Law Enforcement Grant	180,000	219,034	219,034	180,000	-17.82%
019	ATOD Grant	32,982	57,495	57,495	60,315	4.91%
025	Gas Tax	469,651	859,982	734,982	657,721	-23.52%
031	Developers Revolving	-	31,000	44,448	124,617	301.99%
033	Commercial Rehabilitation Loan	-	-	62,603	-	-
034	CDBG Housing Rehabilitation	-	-	127,886	-	-
038	Personnel Services District - Fire	436,130	517,544	517,544	550,855	6.44%
039	Personnel Services District - Police	432,454	573,321	563,321	562,133	-1.95%
055	Liberty Main & Operation Svc District	162,124	475,445	478,541	495,973	4.32%
091	Street Projects	-	-	-	140,000	100.00%
	Total Special Revenue Funds	1,713,340	2,733,820	2,805,854	2,771,614	1.38%
ENTERPRISE FUNDS						
032	Transit	507,791	849,501	579,001	1,102,046	29.73%
075	Business Park	472,266	136,663	102,846	863,976	532.20%
080	Water System	2,771,244	5,750,391	4,851,834	4,838,349	-15.86%
081	Water Project - Capital Outlay	1,532,820	2,529,254	2,007,870	1,646,383	-34.91%
084	Airport	291,909	1,224,892	1,246,965	312,271	-74.51%
085	Beach Facility	2,327,410	5,041,908	3,363,314	4,369,817	-13.33%
086	NW Facility	3,362,339	2,952,588	2,850,417	2,463,904	-16.55%
087	NW Sewer Project - Capital Outlay	953,248	330,000	250,000	150,590	-54.37%
088	Beach Sewer Project - Capital Outlay	324,553	2,476,823	800,000	3,768,575	52.15%
	Total Enterprise Funds	12,543,581	21,292,020	16,052,248	19,515,912	-8.34%

CITYWIDE EXPENDITURE SUMMARY BY FUND

Fund No.	Fund Name	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
AGENCY FUNDS						
041	Community Facilities District 2006-1	516,455	525,397	525,397	526,609	0.23%
042	Riverview Point Assessment District	150,967	152,232	149,193	141,460	-7.08%
043	Riverview Point Bond Reserve	-	-	-	46,673	100.00%
044	Riverwalk CFD	-	12,000	-	12,000	0.00%
045	Summerset Improvement	-	154,600	154,600	-	-100.00%
046	Summerset Assessment District	-	17,404	17,404	-	-100.00%
049	Community Facilities District 2004-1	297,600	310,532	310,532	297,832	-4.09%
095	Liberty CFD	812,421	810,304	810,304	809,574	-0.09%
	Total Agency Funds	1,777,442	1,982,470	1,967,431	1,834,148	-7.48%
	TOTAL FUNDS	\$ 27,433,751	\$ 38,953,602	\$ 31,555,134	\$ 43,245,787	11.02%

GENERAL FUND EXPENDITURE BY CATEGORY

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Expenditures					
Salaries & Benefits	\$ 2,012,684	\$ 2,141,528	\$ 2,147,528	\$ 2,459,941	14.87%
Measure O Funded Employees	1,269,925	1,364,000	1,358,000	1,382,016	1.32%
Insurance	69,721	240,790	240,790	314,605	30.66%
Professional Services	420,903	445,301	405,301	379,927	-14.68%
Contract Services	2,847,585	3,082,028	3,080,081	3,234,704	4.95%
Lease/Rent Expense	33,142	30,388	30,388	35,398	16.49%
Maintenance & Repair	303,764	341,974	340,974	481,530	40.81%
Supplies & Materials	329,422	348,121	326,771	444,129	27.58%
Training, Conferences & Mtgs	20,546	38,875	38,875	42,872	10.28%
Utilities	212,530	226,748	226,838	251,759	11.03%
Debt Service Expense	118,983	120,549	120,549	122,247	1.41%
Misc. Expense	159,184	202,339	200,639	231,242	14.28%
SUBTOTAL GENERAL FUND OPERATIONS	7,798,389	8,582,641	8,516,734	9,380,370	9.29%
Contribution Section 115 Trust	-	-	-	550,000	100.00%
Capital Outlay	-	52,798	52,798	-	-100.00%
TOTAL USE OF RESOURCES	7,798,389	8,635,439	8,569,532	9,930,370	15.00%
Transfers Out	10,180	8,000	8,000	8,000	0.00%
TOTAL GENERAL FUND EXPENDITURES	\$ 7,808,569	\$ 8,643,439	\$ 8,577,532	\$ 9,938,370	
Annual Percentage Change			9.85%	14.98%	



GENERAL FUND EXPENDITURE BY FUNCTION

	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted	Budget % Change
Measure O Funded Employees	\$ 1,269,925	\$ 1,364,000	\$ 1,358,000	\$ 1,382,016	1.32%
City Council	96,424	99,177	99,177	101,061	1.90%
City Manager	187,281	192,911	192,911	191,566	-0.70%
City Administration	185,361	329,829	290,229	387,365	17.44%
Assistant City Manager/ City Clerk	162,525	220,152	220,152	236,160	7.27%
Finance	114,191	149,476	149,476	149,475	0.00%
Information Technology	153,483	155,326	155,326	168,041	8.19%
Building Department	163,637	259,450	240,840	244,782	-5.65%
Planning	278,740	434,506	434,383	282,669	-34.94%
Code Enforcement	62,691	87,072	87,072	105,428	21.08%
Economic Development	13,145	32,497	32,497	37,899	16.62%
City Hall Bldg/Grounds	54,399	60,557	60,557	72,366	19.50%
Swimming Pool	90,124	117,483	117,483	129,620	10.33%
Youth Center	17,695	23,432	23,432	35,021	49.46%
Corporation Yard	96,564	114,502	114,502	117,375	2.51%
Senior Center	22,795	25,049	25,049	31,387	25.30%
Parks	144,639	154,004	154,004	198,359	28.80%
Street	133,259	135,991	135,991	171,729	26.28%
Public Works Administration	25,574	23,136	23,136	30,663	32.53%
Library	22,114	18,859	18,859	59,751	216.83%
Fire	1,625,571	1,586,048	1,592,048	2,095,269	32.11%
Police	2,845,210	2,816,164	2,816,164	3,081,645	9.43%
Recreation	10,865	39,274	29,274	27,723	-29.41%
Transient Occupancy Tax	22,178	30,470	30,470	35,000	14.87%
General Plan	-	166,074	168,500	8,000	-95.18%
Contribution Section 115 Trust	-	-	-	550,000	100.00%
Transfers Out	10,180	8,000	8,000	8,000	0.00%
TOTAL GENERAL FUND EXPENDITURES	\$ 7,808,569	\$ 8,643,439	\$ 8,577,532	\$ 9,938,370	
Annual Percentage Change			9.85%	14.98%	

OPERATING EXPENDITURE - FIRE DEPARTMENT

	FY 18/19 Audited	FY 19/20 Audited	FY 20/21 Audited	FY 21/22 Projected	FY22/23 Adopted
Expenditures					
Salaries & Benefits					
Measure O Funded Employees	\$ 484,490	\$ 433,052	\$ 1,124,646	\$ 1,195,040	\$ 1,223,849
General Fund - Fund 010	1,122,966	1,153,997	946,640	988,534	1,283,561
Personnel Services District - Fund 038	178,528	314,319	391,060	336,210	379,415
Subtotal Salaries & Benefits	1,785,985	1,901,368	2,462,346	2,519,784	2,886,825
Annual Percentage Change		6.46%	29.50%	2.33%	14.57%
Other Operating Costs					
General Fund - Fund 010	499,357	506,690	678,931	603,515	811,708
Personnel Services District - Fund 038	3,426	62,667	10,070	83,334	93,441
Subtotal Other Operating Costs	502,783	569,357	689,001	686,849	905,149
Debt Service Expense					
Vehicle Replacement - Fund 12	128,024	128,024	128,024	128,024	128,024
Transfers Out					
Personnel Services District - Fund 038	35,000	35,000	35,000	98,000	78,000
TOTAL OPERATING EXPENDITURES	\$ 2,451,791	\$ 2,633,749	\$ 3,314,371	\$ 3,432,657	\$ 3,997,998

General Fund Expenditures					
General Fund - Fund 010	\$ 5,545,390	\$ 5,824,971	\$ 6,516,466	\$ 7,020,561	\$ 8,513,354
Measure O - Fund 002	1,153,548	1,031,077	1,269,925	1,358,000	1,382,016
TOTAL EXPENDITURE OF GENERAL FUND	\$ 6,698,938	\$ 6,856,048	\$ 7,786,391	\$ 8,378,561	\$ 9,895,370

Percentage of Total General Fund (including Measure O)

Salaries & Benefits funded by General					
Fund (including Measure O)	\$ 1,607,456	\$ 1,587,049	\$ 2,071,286	\$ 2,183,574	\$ 2,507,410
% of Total General Fund	24.00%	23.15%	26.60%	26.06%	25.34%

OPERATING EXPENDITURE - POLICE DEPARTMENT

	FY 18/19 Audited	FY 19/20 Audited	FY 20/21 Audited	FY 21/22 Projected	FY22/23 Adopted
Expenditures					
Salaries & Benefits					
Measure O Funded Employees	\$ 588,310	\$ 525,849	\$ 133,850	\$ 149,380	\$ 145,717
General Fund - Fund 010	1,170,867	928,202	215,220	112,907	133,743
Law Enforcement - Fund 017	128,592	102,161	-	-	-
Personnel Services District - Fund 039	216,191	66,913	-	-	-
Subtotal Salaries & Benefits	2,103,960	1,623,125	349,070	262,287	279,460
Solano County Sheriff Contract					
General Fund - Fund 010	-	795,224	2,106,930	2,176,477	2,376,177
Law Enforcement - Fund 017	-	59,604	180,000	180,000	180,000
Personnel Services District - Fund 039	-	174,648	250,000	370,000	370,000
Subtotal Sheriff Contract	-	1,029,477	2,536,930	2,726,477	2,926,177
TOTAL S&B & Sheriff Contract	2,103,960	2,652,601	2,886,000	2,988,764	3,205,637
Annual Percentage Change		26.08%	8.80%	3.56%	7.26%
Other Operating Costs					
General Fund - Fund 010	485,051	454,718	509,826	517,125	563,159
Law Enforcement - Fund 017	10,499	10,915	-	39,034	-
Personnel Services District - Fund 039	70,916	51,926	57,305	107,209	98,521
Subtotal Other Operating Costs	566,467	517,559	567,131	663,368	661,680
Debt Service Expense					
Personnel Services District - Fund 039	23,054	23,054	23,054	23,054	23,054
Capital Outlay					
General Fund - Fund 010	175,340	9,157	13,235	16,050	16,000
Personnel Services District - Fund 039	93,719	81,233	102,095	86,112	93,612
Subtotal Capital Outlay	269,059	90,390	115,330	102,162	109,612
Transfers Out					
Personnel Services District - Fund 039	-	104,043	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 2,962,539	\$ 3,387,647	\$ 3,591,514	\$ 3,777,348	\$ 3,999,983
General Fund Expenditures					
General Fund - Fund 010	\$ 5,545,390	\$ 5,824,971	\$ 6,516,466	\$ 7,020,561	\$ 8,513,354
Measure O - Fund 002	1,153,548	1,031,077	1,269,925	1,358,000	1,382,016
TOTAL EXPENDITURE OF GENERAL FUND	\$ 6,698,938	\$ 6,856,048	\$ 7,786,391	\$ 8,378,561	\$ 9,895,370
Percentage of Total General Fund (including Measure O)					
Salaries/Benefits & Sheriff Contract funded by					
General Fund (including Measure O)	\$ 1,759,177	\$ 2,249,275	\$ 2,456,000	\$ 2,438,764	\$ 2,655,637
% of Total General Fund	26.26%	32.81%	31.54%	29.11%	26.84%



Performance Budget



LEGISLATIVE ORGANIZATIONAL CHART



Ronald Kott
Mayor



Rick Dolk
Vice-Mayor



Edwin Okamura
Council Member



Walt Stanish
Council Member



Robie Williams
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 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
General Fund				
City Council	\$ 96,424	\$ 99,177	\$ 99,177	\$ 101,061
Total	\$ 96,424	\$ 99,177	\$ 99,177	\$ 101,061
Annual Percentage Change			3%	2%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 40,087	\$ 41,446	\$ 41,446	\$ 41,285
Supplies and Services	56,337	57,731	57,731	59,776
Total	\$ 96,424	\$ 99,177	\$ 99,177	\$ 101,061

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 \$2,045 from the budget of FY 21-22 mainly due to the increase in funding share of operational costs for Solano Local Agency Formation Commission (LAFCO).

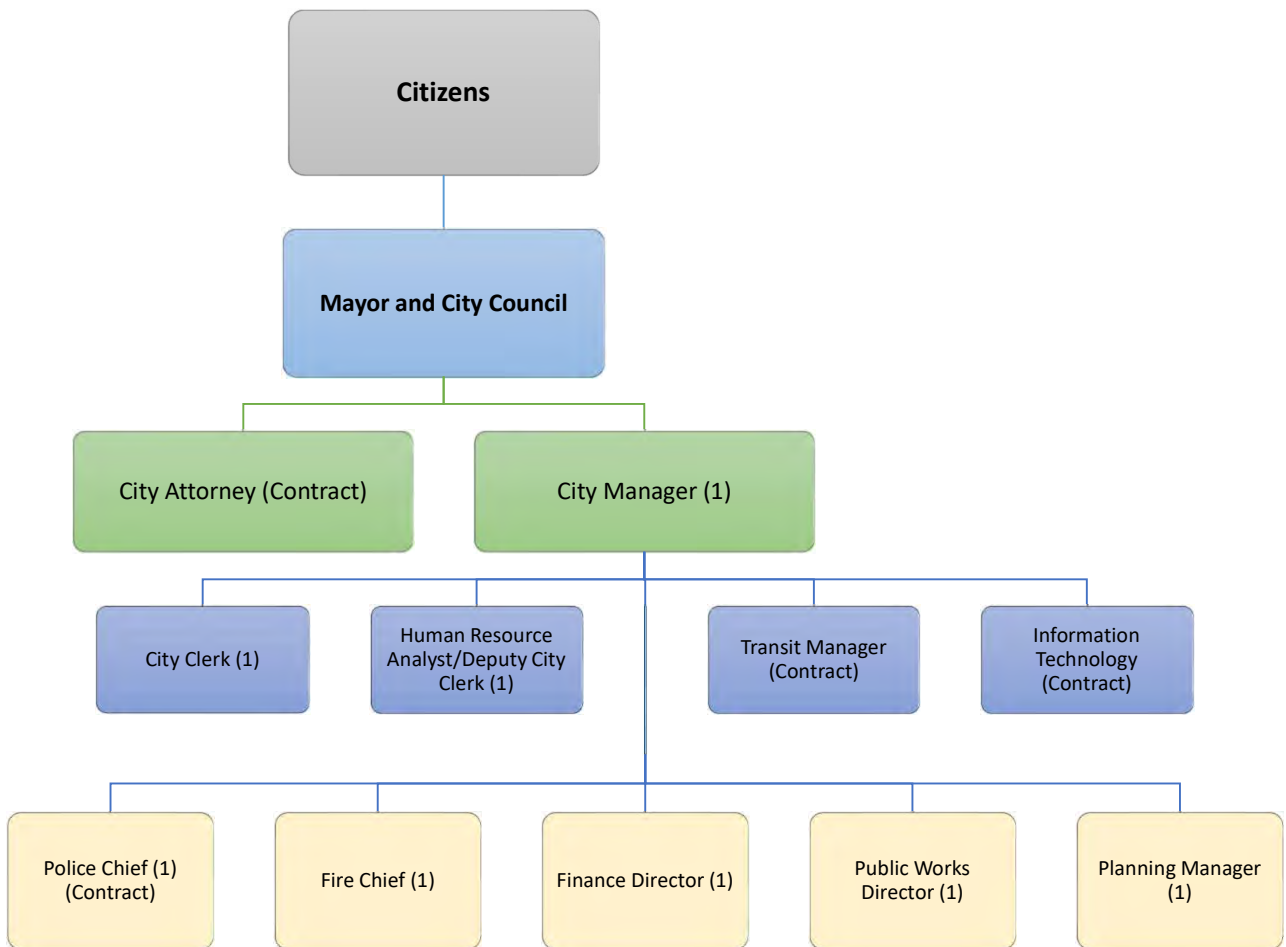
STRATEGIC PLAN

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 council will continue to work with the city manager and finance director 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 pending installation of promenade park shade structures and the completion of LGI neighborhood park in 2022 for future park concerts. A new boating dock is being installed in 2021 for Bass Fishing Derby in October, and additional support for Youth Services and activities.
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 2022-2023



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 decreased by \$3,222 compared to the FY 2021-22 budget. This decrease is mainly due to the reallocation of percentage share of personnel costs to the water and wastewater funds based on the increased concentration on those areas. The overall salary and benefit are increased by \$49,151 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 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
General Fund				
City Manager	\$ 187,281	\$ 192,911	\$ 192,911	\$ 191,566
City Administration	185,361	329,829	290,229	387,365
Information Technology	153,483	155,326	155,326	168,041
Transient Occupancy Tax	22,178	30,470	30,470	35,000
Total	\$ 548,302	\$ 708,536	\$ 668,936	\$ 781,973
Annual Percentage Change			22%	17%
Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 231,546	\$ 228,825	\$ 228,825	\$ 225,603
Supplies and Services	316,756	479,711	440,111	556,370
Total	\$ 548,302	\$ 708,536	\$ 668,936	\$ 781,973

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 through SB 998 shut-off and disconnection policy and ensured overdue accounts are placed on a lien list and filed with the County
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 41% 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 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Enterprise Funds				
Transit	\$ 507,791	\$ 849,501	\$ 579,001	\$ 1,102,046
Total	\$ 507,791	\$ 849,501	\$ 579,001	\$ 1,102,046
Annual Percentage Change			14%	90%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 25,485	\$ 27,947	\$ 27,947	\$ 29,174
Supplies and Services	470,306	679,054	539,054	705,872
Capital Outlay & Transfer Out	12,000	142,500	12,000	367,000
Total	\$ 507,791	\$ 849,501	\$ 579,001	\$ 1,102,046

Rio Vista Delta Breeze

FY 2022-23 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 infrastructure for electric vehicles and limited expenditures for communication systems, tools, and other equipment. At this time, Rio Vista anticipates that these types of costs would be funded using Federal and 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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Capital Expense					
Capital - Vehicles	\$ -	\$ 220,000	\$ 226,600	\$ 117,000	\$ -
Capital: Bus Shelter	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Capital: Electrification	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Capital - Radio System, Tools, Equipm	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Capital Expense	\$ -	\$ 355,000	\$ 271,600	\$ 117,000	\$ -
Capital Revenue					
FTA Funding	\$ -	\$ 187,010	\$ 150,000	\$ 93,600	\$ -
TDA	\$ -	\$ 137,990	\$ 81,600	\$ 23,400	\$ -
STAF	\$ -	\$ -	\$ -	\$ -	\$ -
Air District Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Insurance / Other	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Total Revenue	\$ -	\$ 355,000	\$ 271,600	\$ 117,000	\$ -

(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

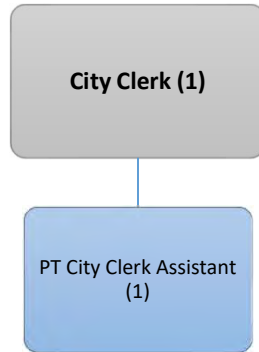
Month	Year	Passengers	Days of Service	Riders Per Day	Total Miles	Avg. Daily Miles
July	2021	396	21	19	4,627	220
August	2021	343	22	16	4,488	204
September	2021	288	21	14	4,490	213
October	2021	337	21	16	4,387	209
November	2021	244	20	12	3,907	195
December	2021	263	21	13	4,254	203
January	2022	322	20	16	4,270	214
February	2022	190	19	10	3,604	190
March	2022	372	23	16	4,987	217
April	2022	355	21	17	4,628	220

FY 2021-22 ACCOMPLISHMENT

In FY 2021-22, Rio Vista Delta Breeze:

- Applied and received FTA 5310 funds in the amount of \$300,000.
- Applied and received FTA 5311 funds in the amount of \$325,000.
- Partnered with Uber Transit to integrate the Rio Vista Delta Breeze on the Uber platform, which launched February 14, 2022.
- Participating in a fare coordination subcommittee with the Cities of Dixon and Vacaville.
- Partnering with the City of Suisun City to provide transit service starting January 1, 2023.

CITY CLERK ORGANIZATIONAL CHART
FISCAL YEAR 2022-2023



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 but not limited to the Political Reform Act, the Brown Act, and the Public Records Act. The City Clerk’s Office 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 full extent of the vital services that 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 assists us with the ever-increasing responsibilities such as new computer applications, latest records management techniques, new legislation and regulations, and other relevant information. Municipal and Deputy Clerks regularly attend classroom and conference training to increase knowledge on these issues, learn new material, sharpen old skills, and even undergo certification processes – all to give the best services possible!

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
General Fund				
City Clerk	\$ 162,525	\$ 220,152	\$ 220,152	\$ 236,160
Total	\$ 162,525	\$ 220,152	\$ 220,152	\$ 236,160
Annual Percentage Change			35%	7%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 112,723	\$ 149,394	\$ 149,394	\$ 145,814
Supplies and Services	49,802	70,758	70,758	90,346
Total	\$ 162,525	\$ 220,152	\$ 220,152	\$ 236,160

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund decreases by \$3,580, and the overall salaries and benefits budget for the FY 2022-23 decreases by \$13,106. The General Fund and overall decrease are due to the removal of duties for the assistant city manager position from the city clerk position. No other additional requests for an increase in the hours of part-time or temporary administrative support staff in the adopted budget year.

AUTHORIZED POSITIONS

This year’s budget does not reflect any changes in authorized full-time positions. The department is currently staffed with one City Clerk and two temporary part-time positions at 20 hours a week for administrative support. The City Clerk’s Office continues its progress in 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 21-22 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 the 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 Interim City Clerk is Pam Caronongan, CMC, 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

SUMMARY OF CHANGES BETWEEN PROPOSED TO ADOPTED BUDGET

The proposed budget of fiscal year 2022-23 was adjusted to reflect a reduction of total projected appropriations from \$49,295,787 to \$43,245,787, and a reduction of total projected revenues by \$3,050,000 to \$33,175,925 of all funds, leaving a net variance of \$10,069,862. This variance will reduce the estimated overall fund balance to \$22,818,935.

Based on the discussion in the Study Session held on May 26, 2022, there are three changes identified and adjusted in the proposed budget.

- (1) Reallocate \$50,000 of American Rescue Plan Act Fund from Wastewater Consolidation Project to Economic Development Plan Implementation, updated the total funding for Economic Development Plan Implementation to \$100,000.
- (2) Reallocate \$10,000 transfer from Business Park Fund for additional support of ATOD Program to Youth Services. Reduced the additional support of ATOD Program from \$15,000 to \$5,000.
- (3) Reduce the budget for New Fire Modular Station from \$4.7 million to \$1.7 million, for site and civil work of \$1.5 million and for annual debt services payment of \$200,000 calculated based on 2.5% APR of \$4.5 million modular building in a 40-year term.

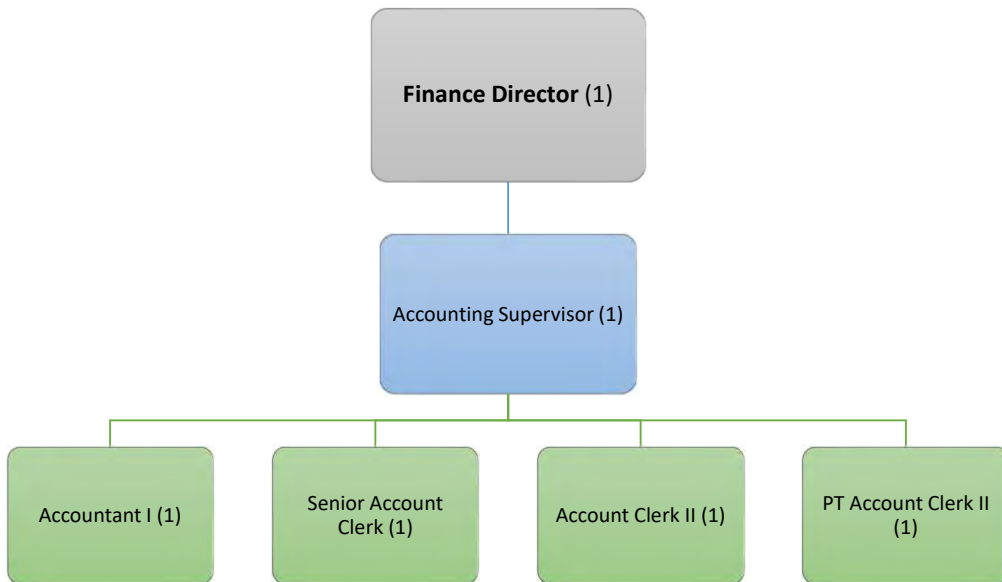
Other information added in the budget book per Council request:

- (1) Appendix 15 – Percentage of allocation for Salary and Benefits of the general fund and for all funds by Fund Types and by Departments.
- (2) Schedule of Operating Budget of Police and Fire for the past three years, current projected year, and adopted budget year in the expenditures section.

FUTURE NEEDS

As the City continues to grow, the need to have data available for easy retrieval via an Electronic Data Management System (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 2022-2023



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, cashiering, 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 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
General Fund				
Finance	\$ 114,191	\$ 149,476	\$ 149,476	\$ 149,475
Total	\$ 114,191	\$ 149,476	\$ 149,476	\$ 149,475

Annual Percentage Change 31% 0%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 67,525	\$ 92,602	\$ 92,602	\$ 90,690
Supplies and Services	46,666	56,874	56,874	58,785
Total	\$ 114,191	\$ 149,476	\$ 149,476	\$ 149,475

SALARY AND BENEFITS CHANGES

The Personnel Services assigned to the General Fund decreases by \$1,912 and the overall salaries and benefits budget for the Finance Department in FY 2022-23 decreases by \$25,026. The decreases are mainly due to the retirement of an Account Clerk II, who worked with the city for over 15 years with longevity percentage adjustments versus the new hire. No changes to the number of employees in the budget of FY 2022-23.

AUTHORIZED POSITIONS

The Finance Department is staffed with a Finance Director, Accounting Supervisor, Accountant I, Senior Account Clerk, Account Clerk II, and Part-Time Temporary Account Clerk II. The Part-Time Temporary Account Clerk II is currently vacant, and we plan to start the hiring process in July 2022. It may be replaced by a Part-Time Temporary Account Clerk I, 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 prefunding the balances of Unfunded Liabilities for both Pension and Other Postretirement Employee Benefits (OPEB) through IRS Section 115 Trust
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.

2021-22 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 2021-22 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 sixth 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 2021-22.
- Continued to participate and receive the Government Finance Officers Association Distinguished Budget Presentation Award for the budget of fiscal year 2021-22
- 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, 2020.

OPERATIONS

- As of April 30, 2022, a total of 2,337 utility accounts have signed up for online services, approximately 42% 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, 2021	5352	54	622	0	42
June, 2021	5370	94	651	0	76
July, 2021	5398	77	747	0	49
August, 2021	5413	66	663	0	51
September, 2021	5410	47	651	0	50
October, 2021	5416	65	753	0	59
November, 2021	5424	49	634	0	41
December, 2021	5417	61	639	0	68
January, 2022	5414	50	965	0	53
February, 2022	5442	59	542	0	31
March, 2022	5503	94	509	0	33
April, 2022	5527	66	486	39	42

* Executive Order N-42-20, which prohibits water systems from shutting off water service for non-payment of bills, expired on December 31, 2021. The City resumed the issuance of Disconnect Notice on February 2nd for shut-off date on April 5th per SB-998, on the sixty-first day from the date of the disconnect notice.

- 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
2020/21	Clean	0	0	0

KEY PERFORMANCE INDICATORS

Fiscal year 21-22 performance measures are based upon the following criteria:

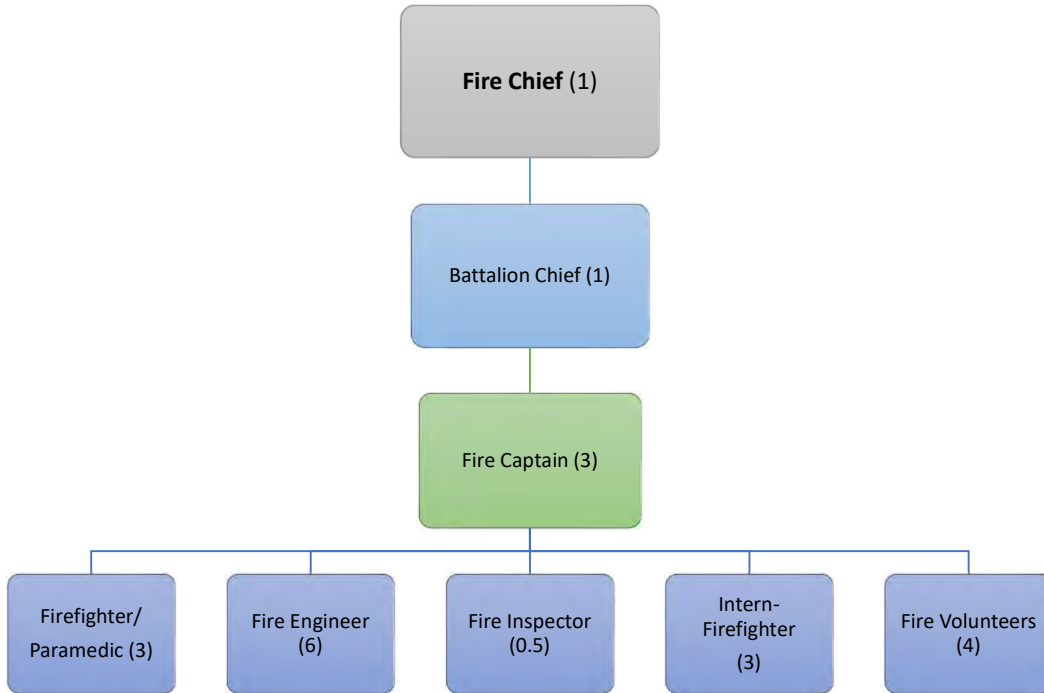
- (1) **Goal = Send utility billings to printer within 3rd working days after the month end**
Performance Measure = Percentage of month reaches this goal
Performance Indicators = 92%
- (2) **Goal = Submit payroll to ADP by Wednesday of the payroll week**
Performance Measure = Percentage of pay periods 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 = 92%

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 \$50,000 to \$400,000 from FY2021-22 budget. The funding source of this Capital Improvement (CC004) will be provided by the Water Fund 080.

FIRE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2022-2023



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 two ‘Paramedic Assessment Engines’ with a minimum of two 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 three staff vehicles.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
General Fund				
Measure O Funded Employees	\$ 533,369	\$ 1,200,320	\$ 1,195,040	\$ 1,223,913
Fire	1,625,571	1,586,048	1,592,048	2,095,269
Total	\$ 2,158,940	\$ 2,786,369	\$ 2,787,089	\$ 3,319,182

Annual Percentage Change 29% 19%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 946,640	\$ 2,182,854	\$ 2,183,574	\$ 2,507,474
Supplies and Services	1,212,300	603,515	603,515	811,708
Total	\$ 2,158,940	\$ 2,786,369	\$ 2,787,089	\$ 3,319,182

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund for Fire Department increases by \$324,620 while the overall budget for the salaries and benefits in FY 2022-23 increases by \$537,276 compared to the adopted budget of FY 21-22 in June. The significant increases are due to the 2% cost of living salary adjustment per Fire MOU adopted in October 2021, paramedic pay increases from \$600 to \$700 per month, annual adjustments of health insurance, retirement contribution, 5% step increases per evaluation, and increase in overtime costs.

AUTHORIZED POSITIONS

The Department is currently staffed with one Fire Chief, one Fire Battalion Chief(vacant), three Fire Captains, six Fire Engineers and three Firefighter/Paramedics (full time employees). The intern-firefighter rank fluctuates due to “turnover” created by these individuals obtaining full time positions elsewhere. The budget reflects continuation of the intern program and supporting those positions with stipend pay and needed safety equipment. In FY 2022-2023, 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 in February 2022, pending review and consideration. The additional positions will allow the Department to add staff to a single unit. This will allow the primary fire apparatus to be staffed with three and create a command structure closer to what is required to meet 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 possible grant match for a station diesel exhaust system, portable radios, and NFPA compliant medical physicals. 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 allows 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 and Large Vessel certifications.
- 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 1710 contains minimum requirements relating to the organization and deployment of fire suppression operations, emergency medical operations, and special operations to the public by 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 8 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 (Cannabis facilities are inspected quarterly due to the rapidly evolving industry).

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

- 2,404 incidents in 2021, this number of responses returned to the pre COVID levels. This increase was expected.

INCIDENT TYPE	2017	2018	2019	2020	2021
False Alarm & False Call	36	67	64	34	35
Fire	61	99	76	104	78
Good Intent Call	146	208	191	185	194
Hazardous Condition (No Fire)	29	42	35	27	39
Overpressure Rupture, Explosion, Overheat (no fire)	0	4	1	0	1
Rescue & Emergency Medical Service Incident	1,306	1,377	1,385	1,287	1,433
Service Call	502	407	533	521	614
Severe Weather & Natural Disaster	6	1	1	0	8
Special Incident Type	2	11	1	3	2
Total	2,088	2,216	2,287	2,161	2,404

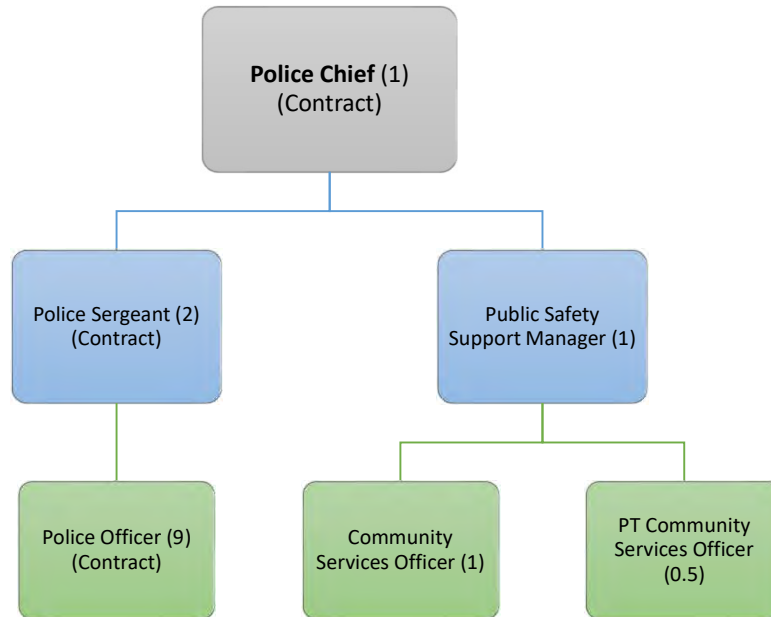
FUTURE NEEDS

In 2022, the Fire Chief developed a “Staffing Proposal” to address the current National Fire Protection Association (NFPA) standards and presented it to the city council. In the report growth is defined by increased demand for services (call-volume), and increased development (community risk) also addressed is the current data on response times. We currently cannot meet the 4-minute response time with four firefighters as recommended by NFPA 1710. 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 two years ago will allow the Fire Department to staff two fire companies. This additional staffing improves the handling of the current call-volume. With the increased staffing and potential addition of SAFER Grant Firefighters along with the Chief Officers, will allow the Department to get closer to meeting the NFPA Standard 1710, for staffing. Although we will still fall short of meeting this standard, any additional staffing will improve public and firefighter safety.

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 24 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.” This is a \$1.4M expenditure and currently build time is more than two years.

POLICE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2022-2023



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:

1. **Operations** consisting of Patrol, Problem Oriented Policing (POP)/School Resource Officer, Code Enforcement, and Property/Evidence
2. **Administration** includes the Office of the Chief and Records.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
General Fund				
Measure O Funded Employees	\$ 647,662	\$ 150,040	\$ 149,380	\$ 145,664
Police	2,845,210	2,816,164	2,816,164	3,081,645
Total	\$ 3,492,872	\$ 2,966,204	\$ 2,965,544	\$ 3,227,309

Annual Percentage Change -15% 9%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 862,882	\$ 256,552	\$ 255,892	\$ 271,973
Supplies and Services	2,629,990	2,709,652	2,709,652	2,955,336
Total	\$ 3,492,872	\$ 2,966,204	\$ 2,965,544	\$ 3,227,309

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 2022-23 increases by \$15,421 while the overall budget of salaries and benefits increase by \$32,405, mainly due to the cost-of-living adjustment per MOU, and the change from part-time record technician to community services officer.

AUTHORIZED POSITIONS

The Police Department proposes one full-time permanent and two temporary additions. 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 (CSO) and one part-time CSO serving as a Code Enforcement Officer. We also have a small but dedicated group of volunteers who are invaluable in assisting the police department in many areas, primarily at the front service window and answering calls coming into the office. The Police Chief proposes the following positional changes:

1. Create a new part-time classification for Code Enforcement Officer (CEO). CEOs have extensive certified training levels and endorsements which differentiate the class from CSOs. Industry standards in pay scale are typically significantly higher as well.
2. Limited-term part-time CSO to assist with purging of a large amount of retained property and evidence dating back to 2010. Once purged, this additional part-time CSO would not be needed.
3. Add one permanent full-time Administrative Assistant to handle incoming calls, lobby walk-ins, and routine Records and clerical functions. These duties are currently performed by a cadre of 11 CAPS volunteers and Chaplains (also volunteer) throughout the week.

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 Sheriff and non-sworn staff uniform needs are unchanged. Additionally, training needs such as Driving Under the Influence (DUI) and traffic investigation are still provided as a cost to the City, as they are examples of training that Deputy Sheriffs do not currently undergo.

The police fleet has not changed in the last year and 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 previously agreed to pass on the replacement of two marked police vehicles until this fiscal year. 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 \$25,000 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 was delayed pending the release of the next-generation product during fiscal year 21/22. A purchase order has been submitted and we are now in the queue for manufacturer installation.

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 JPA is still in the negotiation phase and has not been implemented.*

The current police headquarters is a 20+ year old temporary modular building. 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

- Created a traffic officer collateral assignment and deployed one of two positions
- Provided one officer with drug recognition expert (DRE) training
- Provide some staff with enhanced traffic investigations training
- Increased presence in schools
- Increased community engagement and public events (two Coffee w/ a Cop, Downtown Concerts)
- Improved and beautified police headquarters – (Lobby mural, classroom build, office remodels)

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	2018	2019	2020	2021
Alarm Calls	304	344	317	411
Welfare Checks	234	317	294	351
Security Checks	713	383	646	1206
Citizen Assist	608	563	677	515
Civil Standby	160	150	98	106
Suspicious Person Stops	91	142	165	121
Motor Vehicle Theft/Recovery	43	60	43	34
Accident Calls	129	147	98	128
Ped/Bicyclist Stops	179	140	117	173
Suspicious Vehicle Stops	352	390	521	468
Driving Under the Influence Stops	60	64	46	64
Domestic Violence Calls	35	53	40	36
Disturbance Calls	307	288	402	375
Burglary Calls	75	83	89	56
Theft/Fraud Calls	68	191	172	201
Vandalism Calls	74	89	57	56
Miscellaneous Calls	2,749	2,816	2,003	2,077
Total Police Calls & Incidents	9,417	9,020	9,985	10,818

KEY PERFORMANCE INDICATORS

Fiscal year 21-22 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 = 3 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 (20-21 total = 1645).

Performance Indicator = 1737 events

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 = 6 per year

5) Routine Social Media Engagement

Goal = The department to increase social media postings

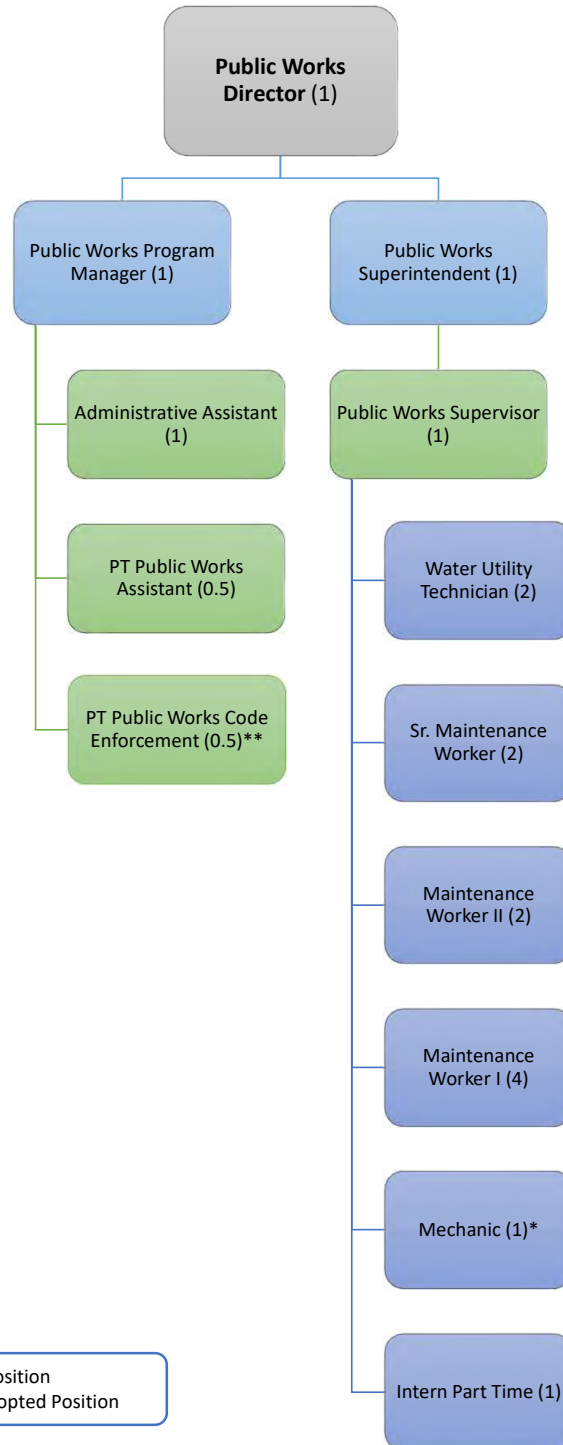
Performance Measure = Average number of weekly posts on each of the three platforms: NextDoor, Facebook, and Instagram

Performance Indicators = 2 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
- Carports to protect police vehicles from sun and wind damage
- New police facility

PUBLIC WORKS ORGANIZATIONAL CHART
FISCAL YEAR 2022-2023



* Unfunded Position
** FY 22/23 Adopted 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 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
General Fund				
Measure O Funded Employees	\$ 88,895	\$ 13,640	\$ 13,580	\$ 12,438
City Hall Bldg/Grounds	54,399	60,557	60,557	72,366
Swimming Pool	90,124	117,483	117,483	129,620
Youth Center	17,695	23,432	23,432	35,021
Corporation Yard	96,564	114,502	114,502	117,375
Senior Center	22,795	25,049	25,049	31,387
Parks	144,639	154,004	154,004	198,359
Street	133,259	135,991	135,991	171,729
Public Works Administration	25,574	23,136	23,136	30,663
Library	22,114	18,859	18,859	59,751
Recreation	10,865	39,274	29,274	27,723
Total	\$ 706,923	\$ 725,927	\$ 715,867	\$ 886,431
Annual Percentage Change			1%	24%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 242,348	\$ 163,820	\$ 163,760	\$ 172,527
Supplies and Services	464,575	562,107	552,107	713,904
Total	\$ 706,923	\$ 725,927	\$ 715,867	\$ 886,431

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund increases by \$8,707, and the overall salaries and benefits budget for Public Works Department in FY 2022-23 increases by \$203,065 primarily due to the two part-time positions, including the part-time assistant and part-time code enforcement, added in the adopted budget, and 3% cost-of-living adjustment per MOU. The majority allocation of the public works positions is 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 Operations of the Wastewater Treatment Plants, City Engineering and Inspection Services, Solid Waste Collections, and the three part-time positions.

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 budget reflects a cautious approach towards the current economy. The budget reflects operational increases due to the record inflation. We plan on continuing to maintain our current levels of services while monitoring revenues and expenditures.

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. The next SB1 funded project will be Airport Road Rehabilitation.

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, 81, 87 & 88 - Capital Grants and CIP Project Funds – These funds are used to fund a variety of projects each year. The projects adopted for FY 2022-23 are:

- City Hall ADA Remodel - Council Chambers/Office
- ERP System – Accounting/Work Order/CIP Budget/Utility Billing/Asset Management
- ABM Energy Savings Improvement Project
- Highway Safety Improvement Program - Pedestrian Crossing - Cycle 9
- LGI Community Park Improvement
- Promenade Park Shade Structures
- Highway Safety Improvement Program - Pedestrian Crossing - Cycle 10 - Near School
- 4th Street & Bruning Ave Drainage/ Pedestrian Improvement
- New Fire Station - Modular Building & Pavement
- 2020/2021 Water and Wastewater CIP
- CCTV Trilogy Wastewater Lines
- Wastewater Collection System Upgrade
- Beach & NW Wastewater Plants Consolidation
- Well #16 Scada Integration and Upgrades
- Well Replacement Plan - Study - CIP Preliminary
- Waterline Replacement and System Upgrade

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 McClosky Road in 2023-24. 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 has held two e-waste events with very low turnout. We are looking at combining the events into the April and October dates.

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. Staff is working on a Fixed Based Operator (FBO) option to manage the airport.

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 • Working with local non-profits to provide recreational activities at the youth center. • Installation of awnings for the Senior Center are schedule in August 2022.

FY 2021-2022 ACCOMPLISHMENTS

Grant Applications Submitted and Funding Received

- Yolo Solano Air Quality Management District – 4th and Bruining Drainage Improvements \$50,000
- Airport Improvement Program 2021 - \$32,000
- Bicycle and Pedestrian Wayfinding Sign Replacement - \$4,200
- CalRecycle Used Oil Grant (in conjunction with the County) - \$5,000 Rio Vista share
- CalRecycle Household Hazardous Waste Cycle 37 - \$50,000
- Cal Recycle City/County Payment Program 2021-22 - \$5,000
- United Way Health Endowment Fund – Senior Center 2021 - \$10,000
- FAA Infrastructure Investment and Jobs Act of 2021 - \$159,000 annually for 5 years
- Airport PAPI and REIL – additional funding to replace transformers - \$61,860
- CalRecycle SB1383 Local Assistance Grant Program - \$20,991

Completed Items

- COVID-19 response including vaccination clinics (continuing clinics).
- HSIP Cycle 9 safety improvements – construction contract issued, construction starting June 2022.

- Public Works Corporation Improvements completed.
- Airport PAPI and REIL completed.
- Submitted \$9 million worth of grant applications for the LGI Community Park.
- 2020 and 2021 Water and Sewer CIP projects are completed.
- CCTV Trilogy Wastewater Lines completed.
- Wastewater Plant Audit and Pipeline near completion.
- Well #16 SCADA Integration and Upgrades will be complete by end of summer.
- AWOS Upgrades complete.
- Airport Spill Bucket Replacement complete.
- Public Works Ranger and ½ Ton Trucks purchased.
- Air Compressor purchased.

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, a Water Utility Technician, a Mechanic (unfunded), a 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 21-22 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%

(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

KEY PERFORMANCE INDICATORS

(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

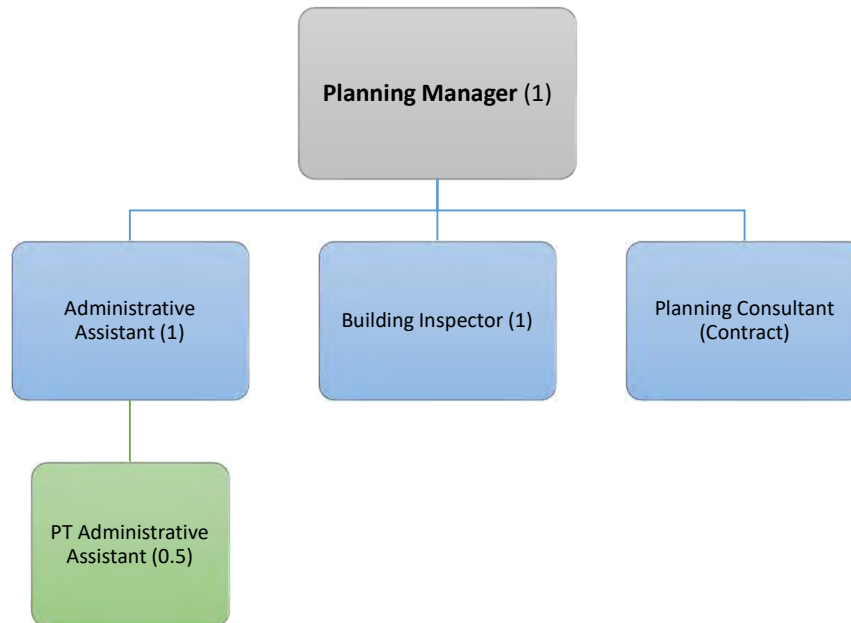
Performance Indicator = Number of monetary violations issued by the state was zero

FUTURE NEEDS

During Fiscal Year 2021-22 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. Due to the current economy, all capital improvements are on hold unless they are critical to providing essential services. We are working to get our projects shovel ready, which the projects have completed design and environmental and are ready to move into construction.

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 2022-2023



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 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
General Fund				
Building Department	\$ 163,637	\$ 259,450	\$ 240,840	\$ 244,782
Planning	278,740	434,506	434,383	282,669
Code Enforcement	62,691	87,072	87,072	105,428
Economic Development	13,145	32,497	32,497	37,899
General Plan	-	166,074	168,500	8,000
Total	\$ 518,212	\$ 979,599	\$ 963,292	\$ 678,778

Annual Percentage Change 86% -30%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Budget	FY 21/22 Projected	FY22/23 Adopted
Personnel Services	\$ 245,489	\$ 390,037	\$ 390,037	\$ 386,590
Supplies and Services	272,723	589,562	573,255	292,188
Total	\$ 518,212	\$ 979,599	\$ 963,292	\$ 678,778

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund decreases by \$3,447 and the overall salaries and benefits of Community Department for FY2022-23 increases by \$8,947. The decrease represents the savings in the use of the General Fund mainly due to the retirement of a long-term employee in December 2021, while the overall increases is due to the 3% cost-of-living adjustments per MOU. Other factor includes the reduction of hours for the part-time Officer 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

- Approved development agreements for cannabis businesses
- Processed Cannabis-related businesses through the conditional use permit process—the seven 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.
- Coordinated with General Plan Working Group, Planning Commission, and Planning Consultant in the General Plan Update of 2045.

OPERATIONS

Building Permits

Fiscal Year	New Home Permits (Single-Family)	Active Adult			Permits Revision
	Liberty by LGI	Trilogy by Shea Homes	Luminescence by DeNova	Summit I & II by LGI	
2016/17	0	156	0	0	539
2017/18	151	121	0	0	474
2018/19	158	60	0	16	399
2019/20	55	0	9	44	332
2020/21	0	0	13	41	333

Business Licenses

Calendar Year	2017	2018	2019	2020	2021
Issued	428	500	541	547	422



**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 7.5% increase in property taxes based on the number of new homes built
- Average annual 3.25% increase in sales tax revenue
- Average annual 3% increase in the projected revenues from Cannabis Business
- Average annual 3% 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

Inflation, which is raging at levels unseen in 40 years, is threatening to stifle economic development. Often recessions come without warning, spurred by some surprise, such as the Covid-related shutdowns or the housing crisis in the Great Recession of 2007-09. The potential impacts are monitored by the City and addressed in the Fiscal Model by using conservative growth rates for revenues.

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 May 2022, 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 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected
Water Enterprise Fund					
Well #16 Scada Integration & Upgrades	\$ 14,562				
2020/2021 Water CIP	416,461				
Water System Project	800,000				
Well Replacement Plan - Study	9,174				
Waterline Replacement - Tahoe Dr. & Trinity Ct.	90,360				
Waterline Replacement - Design for next phase	325,000				
Highland Dr. Waterline Replacement		\$ 156,400			
Bruning Ave Waterline Replacement		71,000			
St. Gertrudes Waterline Replacement		120,000			
Riverview St. Waterline Replacement		58,800			
Hamilton Ave Waterline Replacement		58,800			
Water Main & Lead Service/Fitting Replacement			\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Booster Pump Station - Amador Circle Storage Tank (Unfunded)					1,200,000
New Well (Unfunded)					2,500,000
Total Projected Water CIP	\$ 1,655,557	\$ 465,000	\$ 1,300,000	\$ 1,300,000	\$ 5,000,000





Wastewater Enterprise Fund					
ABM Energy Savings Improvement Project	\$ 70,590				
CCTV Trilogy Wastewater Lines	30,000				
2020/2021 Beach Sewer CIP	156,823				
Wastewater Collection System Upgrade	170,000				
Wastewater Plants Consolidation	3,491,752	\$ 500,000			
Sewer Repairs, Replacements and Rehabilitation (based on Current CCTV Inspection Results)			\$ 800,000	\$ 800,000	\$ 800,000
Total Projected Wastewater CIP	\$ 3,919,165	\$ 500,000	\$ 800,000	\$ 800,000	\$ 800,000

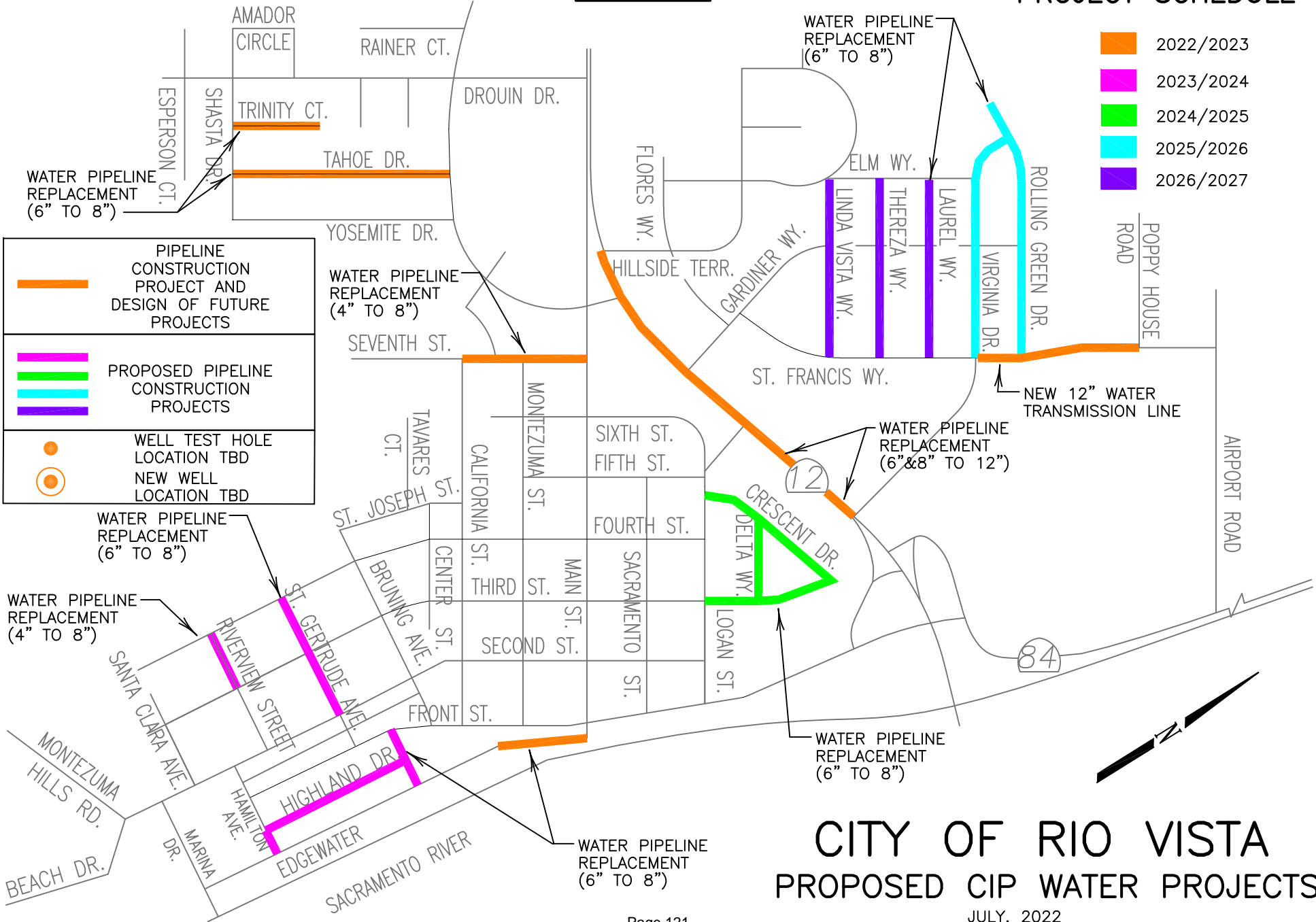
Other Improvement Project Plan	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected
Airport Fund					
Runway 7-25 Reconstruction (Projects funded by Federal 90%, State 4.5% and Local 5.5%)		\$ 433,500	\$ 1,127,500	\$ 1,127,500	\$ 1,127,500
Park and Recreation Fund					
LGI 18-Acre Community Park (Pending - Other Grant Opportunities - \$8.5 million)	\$ 96,799	2,125,000	2,125,000	2,125,000	2,125,000
Total Projected Other CIP	\$ 96,799	\$ 2,558,500	\$ 3,252,500	\$ 3,252,500	\$ 3,252,500

EXHIBIT A

PROPOSED CIP PROJECT SCHEDULE

- 2022/2023
- 2023/2024
- 2024/2025
- 2025/2026
- 2026/2027

	PIPELINE CONSTRUCTION PROJECT AND DESIGN OF FUTURE PROJECTS
	PROPOSED PIPELINE CONSTRUCTION PROJECTS
	WELL TEST HOLE LOCATION TBD
	NEW WELL LOCATION TBD



**CITY OF RIO VISTA
PROPOSED CIP WATER PROJECTS**






JULY, 2022

S:\ORIOVISTA\2016\R1601\City Project Map Proposed.dwg Jul 01, 2022




EXHIBIT B

PROPOSED CIP PROJECT SCHEDULE

 PROPOSED PIPELINE PROJECTS

-  2022/2023
-  2023/2024
-  2024/2025
-  2025/2026
-  2026/2027

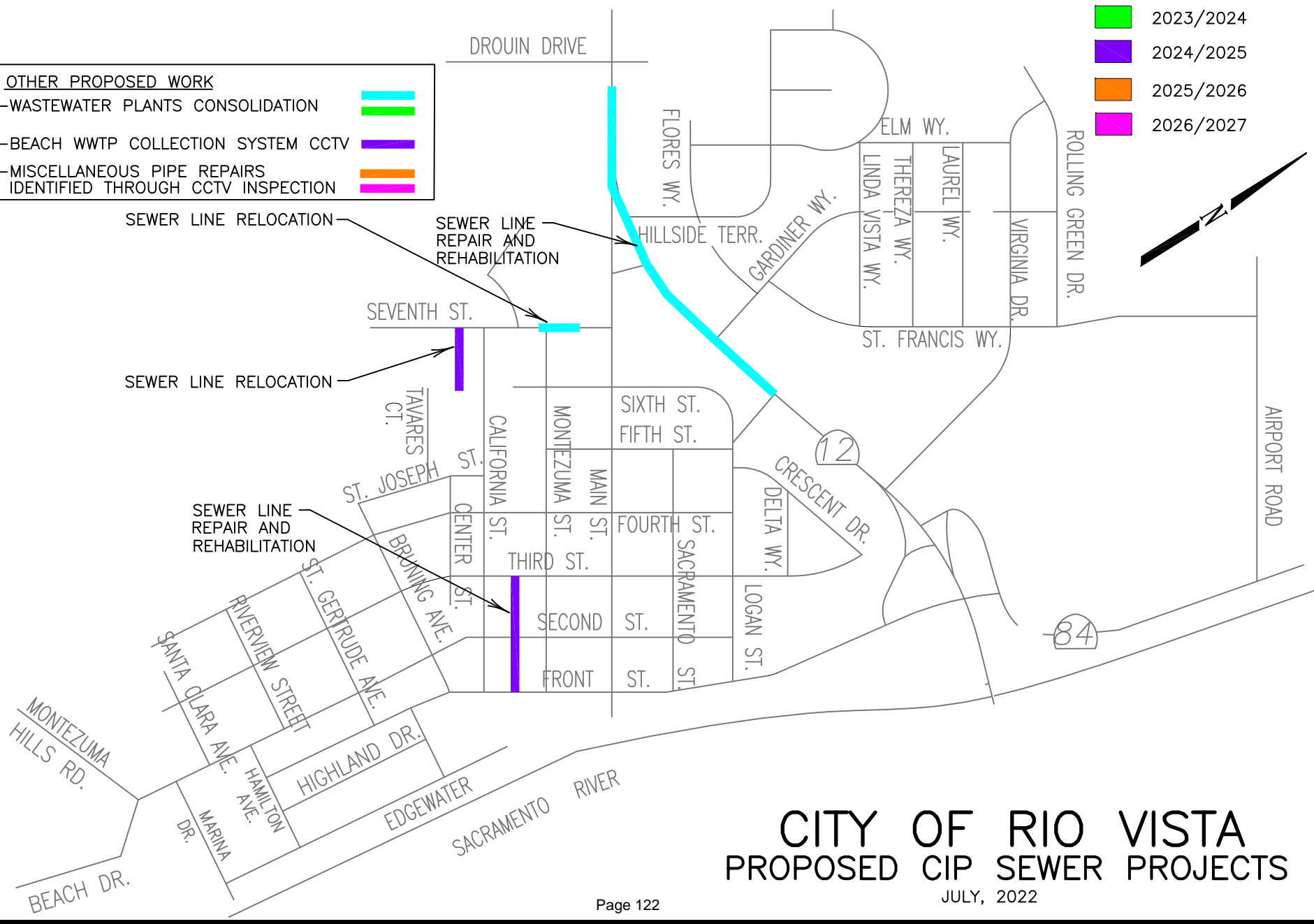
OTHER PROPOSED WORK

-  -WASTEWATER PLANTS CONSOLIDATION
-  -BEACH WWTP COLLECTION SYSTEM CCTV
-  -MISCELLANEOUS PIPE REPAIRS IDENTIFIED THROUGH CCTV INSPECTION

SEWER LINE RELOCATION
 SEWER LINE REPAIR AND REHABILITATION

SEWER LINE RELOCATION
 SEWER LINE REPAIR AND REHABILITATION

SEWER LINE REPAIR AND REHABILITATION



CITY OF RIO VISTA PROPOSED CIP SEWER PROJECTS

**GENERAL FUND
Five-Year Projections**

	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected
Fund Balance - Beginning	\$ 7,230,117	\$ 6,706,042	\$ 6,120,213	\$ 5,467,537	\$ 4,743,853
Add:					
Revenues	8,573,935	8,842,484	9,126,578	9,427,235	9,745,544
Transfers In	840,360	415,550	415,550	415,550	415,550
Total Revenue	9,414,295	9,258,034	9,542,128	9,842,785	10,161,094
Less:					
Operating Expenditures	9,258,123	9,589,626	9,940,567	10,312,231	10,705,993
Debt Service	122,247	124,238	124,238	124,238	124,238
Contribution Section 115 Trust	550,000	100,000	100,000	100,000	100,000
Operating Transfers Out	8,000	10,000	10,000	10,000	10,000
Total Appropriations	9,938,370	9,823,864	10,174,805	10,546,469	10,940,231
Revenue Over (Under) Appropriations	(524,075)	(565,829)	(632,676)	(703,683)	(779,136)
CIP & Capital Outlay	-	20,000	20,000	20,000	20,000
Revenue Over (Under) Appropriations	(524,075)	(585,829)	(652,676)	(723,683)	(799,136)
Fund Balance - Ending	\$ 6,706,042	\$ 6,120,213	\$ 5,467,537	\$ 4,743,853	\$ 3,944,717

WATER ENTERPRISE FUND

Five-Year Projections

	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected
Fund Balance - Beginning	\$ 2,581,952	\$ 906,283	\$ 888,411	\$ 95,329	\$ (636,120)
Add:					
Revenues	3,142,000	3,235,000	3,330,790	3,429,454	3,531,078
Transfers In	20,680	20,680	20,680	20,680	20,680
Total Revenue	3,162,680	3,255,680	3,351,470	3,450,134	3,551,758
Less:					
Expenditures	2,428,652	2,463,652	2,499,652	2,536,683	2,574,825
Debt Service	329,140	319,900	319,900	319,900	319,900
Transfers Out	425,000	25,000	25,000	25,000	25,000
Total Appropriations	3,182,792	2,808,552	2,844,552	2,881,583	2,919,725
Revenue Over (Under) Appropriations	(20,112)	447,128	506,918	568,551	632,033
CIP & Capital Outlay	1,655,557	465,000	1,300,000	1,300,000	5,000,000
Revenue Over (Under) Appropriations	(1,675,669)	(17,872)	(793,082)	(731,449)	(4,367,967)
Fund Balance - Ending	\$ 906,283	\$ 888,411	\$ 95,329	\$ (636,120)	\$ (5,004,087)

NOTE:

There are two unfunded projects included in the total of "CIP & Capital Outlay" in FY 2026-27. See future CIP listing for detail on **Page 120**. The unfunded projects are added in the total for reference only.

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

	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected
Fund Balance - Beginning	\$ 4,150,340	\$ 2,296,619	\$ 1,850,667	\$ 1,219,195	\$ 705,639
Add:					
Revenues	4,968,000	5,115,600	5,267,628	5,424,217	5,585,503
Other Financing Sources	32,461	-	-	-	-
Transfers In	2,103,752	12,000	12,000	12,000	12,000
Total Revenue	7,104,213	5,127,600	5,279,628	5,436,217	5,597,503
Less:					
Expenditures	4,630,428	4,666,882	4,704,429	4,743,103	4,782,937
Debt Service	265,316	263,645	263,645	263,645	263,645
Operating Transfers Out	143,025	143,025	143,025	143,025	143,025
Total Appropriations	5,038,769	5,073,552	5,111,099	5,149,773	5,189,607
Revenue Over (Under) Appropriations	2,065,444	54,048	168,529	286,444	407,896
CIP & Capital Outlay	3,919,165	500,000	800,000	800,000	800,000
Revenue Over (Under) Appropriations	(1,853,721)	(445,952)	(631,471)	(513,556)	(392,104)
Fund Balance - Ending	\$ 2,296,619	\$ 1,850,667	\$ 1,219,195	\$ 705,639	\$ 313,535



**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 2022-23, the City appropriates \$11,795,105, 18 projects in Capital Improvement, 7 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$8,700,733 in Capital Improvement, \$760,027 in Capital Outlay, and \$2,334,345 in Major Maintenance. In the Capital Improvement Projects, the City identified three significant, nonrecurring capital expenditures: (1) Beach and Northwest Wastewater Plants Consolidation - \$3,491,752, (2) Citywide Water System Project - \$800,000, and (3) New Fire Modular Station - \$1,700,000.

PROCESS FOR DEVELOPING & PRIORITIZING CAPITAL PROJECTS

DEVELOPMENT - The CIP is developed as a coordinated effort between numerous City staff including the City Manager, Director of Public Works, City Engineer, Director of Finance, and various support staff. Projects designated as part of the City's Multi-Year Water & Sewer Plan are included in the CIP. Other projects are submitted by the Director of Public Works to the City Manager based on perceived need and feasibility of the project. The City Manager meets with the Finance staff to evaluate those projects based on need and available funding.

Some projects have specified funding sources, such as assessment districts or special fees and are generally recommended for funding. However, some projects may compete for limited funding dollars. These projects are prioritized by the City Manager and support staff. The list is then compared to available staffing and dollars and as many projects as feasible are proposed to be funded, with any remaining projects designated as unfunded. City projects that are not funded are listed under the Future Improvements Section in the Summary of Capital Improvement Projects by Priority.

The next step in the development of the CIP is for the proposed program to be presented to the City Council at the annual budget study session. The study session is a public meeting intended to receive both City Council and resident input on the proposed CIP, which is subsequently incorporated into the annual budget document in accordance with City Council direction. Finally, the draft document is presented to the City Council at a public meeting for final approval.

PRIORITIZATION - The prioritization of proposed CIP projects is critical in determining which projects will be included in the annual budget. Factors such as Federal, State and safety regulations, demands due to increased population, potential for increased efficiencies, maintenance of existing service levels and funding availability are all analyzed.

The CIP uses the following priority levels to determine when projects will be funded. A Summary of Capital Improvement Projects by Priority can be found on page 129.

Priority Level: 1 Mandatory – Projects in the Level 1 priority status are the highest priority projects. These projects must be completed for one of the following reasons:

- A. Ongoing Projects – Projects under construction should be funded to maintain continuity.
- B. Legal/Regulatory Obligations – Projects in this category are required by Federal, State, County, or other municipal requirements.
- C. Safety Obligations – Projects are required to ensure the safety of the citizens.
- D. Development – Projects are required due to City growth as a result of development.

Priority Level: 2 Necessary – Level 2 priority categories include:

- A. Development – Projects which will be funded entirely with Development Impact Fee funds are subject to fluctuations in the balance of these funds.
- B. Agency Assisted – Any project that relies on outside agencies for funding will be subject to prioritization by these agencies.
- C. Service Increase/Maintenance – Projects which increase the efficiency of City systems or maintain the existing service levels of City systems.

Priority Level: 3 Desirable – Level 3 priority categories include:

- A. Aesthetic Improvements – Any project which enhances the appearance of City facilities.
- B. Any project which does not meet any of the above criteria.

Summary of Capital Improvement Projects by Priority					
Project #	Priority	Project	Total Cost	Funding Status	Category
SW006	1A	2020/2021 Sewer CIP	856,823	FF	Beach Sewer
WT008	1A	2020/2021 Water CIP	1,729,253	FF	Water
PW006	1A	ABM Energy Savings Improvement Project	3,560,027	FF	Public Works
PW022	1B	LGI 18 Acre New Park Phase I	8,500,000	PF	Parks & Recreation
WT009	1B	Well Replacement Plan	200,000	FF	Water
SW011	1B	Wastewater Collection System Upgrade	270,000	FF	Beach Sewer
PW018	1C	Highway Safety Improvement Program Cycle 9	258,582	FF	Street
PW026	1C	Highway Safety Improvement Program Cycle 10	250,000	FF	Street
PW027	1C	4th St & Bruning Ave Drainage Improvement	209,150	FF	Street
WT010	1C	Waterline Replacement	1,390,000	PF	Water
SW008	1D	CCTV Trilogy Wastewater Lines	280,000	FF	Northwest Sewer
SW012	1D	Beach & NW Wastewater Plants Consolidation	50,000,000	PF	Beach Sewer
CC002	2A	City Hall ADA Remodel - Council Chambers/Office	171,805	FF	Public Works
PW028	2A	New Fire Station - Modular Building & Pavement	6,000,000	PF	Public Safety
PW025	2B	Promenade Park Shade Structures	221,850	FF	Parks & Recreation
CC004	2C	New Accounting System	350,000	FF	Software
WT011	2C	Water System Project	800,000	FF	Water
WT007	2C	Well #16 Scada Integration and Upgrades	250,000	FF	Water

Future Improvements Section					
Priority	Project	Total Cost	Funding Status	Category	
1D	Airport Road Improvement	5,000,000	UF	Street	
2C	Booster pump station - Amador tank	1,200,000	UF	Water	
2C	New Well on core side of town	2,500,000	UF	Water	
3A	Street Parking Conversion	120,000	UF	Street	
3A	Front Street Parking Lot - Redevelopment Agency	300,000	UF	Public Works	
3A	City Hall Exterior Painting	50,000	UF	Public Works	
3A	Alley Naming	120,000	UF	Public Works	

Legend: FF = Fully Funded; PF = Partially Funded; UF = Unfunded

ESTIMATED IMPACT ON OPERATING BUDGET

Future Annual Operating and Maintenance (O & M) Impact represents the change in future annual operating and maintenance costs due to a capital improvement project. These estimated costs are generally operational expenses associated with the completed project, such as the cost of inspection, cleaning, repairs, utility charges and licensing fees. Funding for these costs come from a variety of sources, depending on the project. Some projects may generate operational savings due to increased efficiency or lower maintenance costs. A summary of the Future Annual O & M Impact (in current dollars) for the budgeted CIP is shown below:

Future Annual O & M Impact				
	Salary & Benefits	Recurring Operational Costs	Recurring Annual Revenues	Total Annual Impact-Favorable / (Unfavorable)
Public Safety	30,000	80,000	n/a	(110,000)
Water	n/a	50,000	n/a	(50,000)
Beach Sewer	n/a	25,000	n/a	(25,000)
Northwest Sewer	n/a	25,000	n/a	(25,000)
Public Works	5,000	8,000	n/a	(13,000)
Park & Recreation	14,400	15,000	n/a	(29,400)
Street	9,000	10,000	n/a	(19,000)

	Capital Project	Enterprise Funds				TOTALS
		Capital Projects	Water	Water CIP	NW Sewer CIP	
Revenues						
	Intergovernmental - Grants	602,552				602,552
	American Rescue Plan Funding				2,091,752	2,091,752
		602,552	-	-	-	2,694,304
Expenditures						
To appropriate new funds						
CC002	City Hall ADA Remodel - Council Chambers/Office	30,000				30,000
CC004	New Accounting System	400,000				400,000
PW006	ABM Energy Savings Improvement Project	137,510		70,590		208,100
PW018	Highway Safety Improvement Program - Pedestrian Crossing - Cycle 9	184,600				184,600
PW022	LGI 18 Acre New Park Phase I	96,799				96,799
PW025	Promenade Park Shade Structures	177,952				177,952
PW026	Highway Safety Improvement Program - Pedestrian Crossing - Cycle 10 - Near School	240,000				240,000
PW027	4th Street & Bruning Ave Drainage/ Pedestrian Improvement	159,150				159,150
PW028	New Fire Station - Modular Building & Pavement	1,700,000				1,700,000
SW006	2020/2021 Sewer CIP				156,823	156,823
SW008	CCTV Trilogy Wastewater Lines			30,000		30,000
SW011	Wastewater Collection System Upgrade				170,000	170,000
SW012	Beach & NW Wastewater Plants Consolidation			50,000	3,441,752	3,491,752
WT007	Well #16 Scada Integration and Upgrades			14,562		14,562
WT008	2020/2021 Water CIP			416,461		416,461
WT009	Well Replacement Plan - Study - CIP Preliminary		9,174			9,174
WT010	Waterline Replacement - Continue			415,360		415,360
WT011	Water System Project			800,000		800,000
		3,126,011	9,174	1,646,383	150,590	3,768,575
Other Sources/Uses						
	Transfer in - Gas Tax 2105	130,000				130,000
	Transfer in - Storm Drain	29,150				29,150
	Transfer in - Parks and Recreation	96,799				96,799
	Transfer in - Municipal Improvement	1,730,000				1,730,000
	Transfer in - Water	400,000		1,646,383		2,046,383
	Transfer in - Beach Facility	-			1,676,823	1,676,823
	Transfer in - NW Facility	-		118,129		118,129
	Capital Project Fund	137,510				137,510
	Other Financing Sources / Loans	-		32,461		32,461
	Water		9,174			9,174
		2,523,459	9,174	1,646,383	150,590	1,676,823
						6,006,429
Net Annual Activity						
		-	-	-	-	-

PROJECTS BY COST

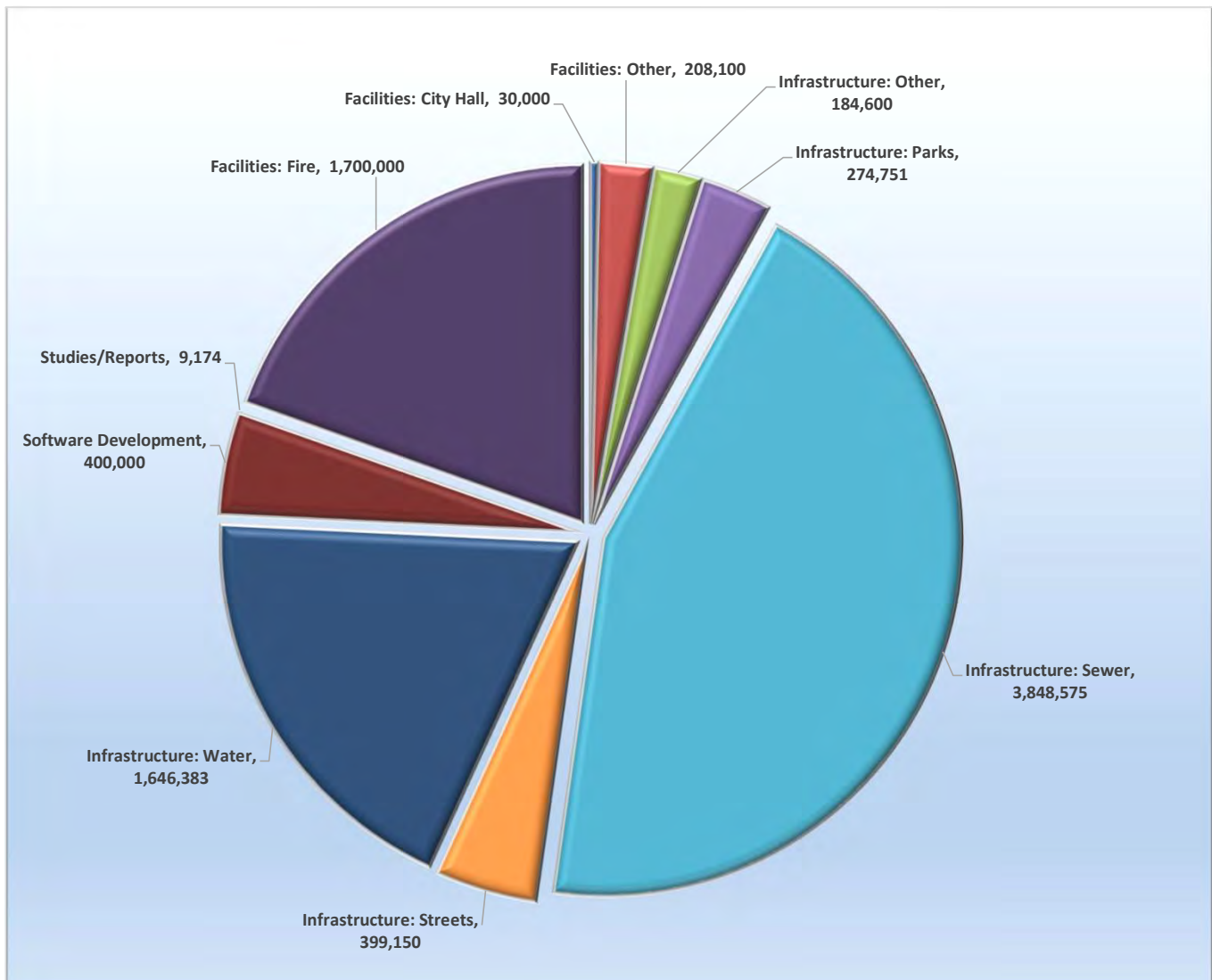
Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 22-23	Total Project Cost
CC002		141,805	30,000	171,805
	CITY HALL IMPROVEMENTS			
	51-Other Costs	141,805	30,000	171,805
CC004		-	400,000	400,000
	ACCOUNTING SOFTWARE			
	51-Other Costs	-	400,000	400,000
PW006		3,351,927	208,100	3,560,027
	CITYWIDE ENERGY EFFICIENCY PROGRAM			
	51-Construction	1,598,735	137,510	1,736,245
	81-Construction	72,924	-	72,924
	84-Construction	252,684	-	252,684
	87-Construction	1,217,309	70,590	1,287,899
	88-Construction	210,275	-	210,275
PW018		73,982	184,600	258,582
	HSIP PEDESTRIAN CROSSING CYCLE 9			
	51-Construction	20,000	159,100	179,100
	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
PW022		12,868	96,799	109,667
	LGI - 18 ACRE COMMUNITY PARK			
	51-Design	12,868	96,799	109,667
PW025		43,898	177,952	221,850
	PROMENADE PARK SHADE STRUCTURES			
	51-Construction	-	177,952	177,952
	51-Design	43,898	-	43,898
PW026		10,000	240,000	250,000
	HSIP PEDESTRIAN CROSSING - CYCLE 10			
	51-Other Costs	10,000	240,000	250,000
PW027		50,000	159,150	209,150
	4TH ST & BRUNING AVE IMPROVEMENT			
	51-Construction	28,000	144,150	172,150
	51-Construction Mgmt	5,000	15,000	20,000
	51-Design	17,000	-	17,000
PW028		-	1,700,000	1,700,000
	NEW FIRE MODULAR STATION			
	51-Construction	-	1,500,000	1,500,000
	51-Other Costs	-	200,000	200,000
SW006		700,000	156,823	856,823
	2020/2021 SEWER CIP PROJECT			
	88-Construction	630,000	136,823	766,823
	88-Design	48,800	-	48,800
	88-Construction Mgmt	21,200	20,000	41,200

PROJECTS BY COST

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 22-23	Total Project Cost
SW008		250,000	30,000	280,000
	CCTV TRILOGY WASTEWATER LINES			
	87-Construction	225,000	17,000	242,000
	87-Design	10,000	-	10,000
	87-Construction Mgmt	15,000	13,000	28,000
SW011		100,000	170,000	270,000
	WASTEWATER COLLECTION SYSTEM UPGRADE			
	88-Prelim Design/Studies	100,000	170,000	270,000
SW012		-	3,491,752	3,491,752
	WASTEWATER PLANTS CONSOLIDATION			
	88-Other Costs	-	1,491,752	1,491,752
	88-Design	-	2,000,000	2,000,000
WT007		235,438	14,562	250,000
	WELL # 16 SCADA INTEGRATION & UPGRADES			
	81-Construction	235,438	14,562	250,000
WT008		1,312,792	416,461	1,729,253
	2020/2021 WATER CIP PROJECT			
	81-Construction	1,189,592	344,441	1,534,033
	81-Construction Mgmt	50,000	72,020	122,020
	81-Design	73,200	-	73,200
WT009		190,826	9,174	200,000
	WELL REPLACEMENT PLAN			
	80-Other Costs	190,826	9,174	200,000
WT010		509,640	415,360	925,000
	WATERLINE REPLACEMENT			
	81-Construction	509,640	90,360	600,000
	81-Design	-	325,000	325,000
WT011		-	800,000	800,000
	WATER SYSTEM PROJECT			
	81-Construction	-	700,000	700,000
	81-Construction Mgmt	-	80,000	80,000
	81-Design	-	20,000	20,000
Grand Total		6,983,176	8,700,733	15,683,909

PROJECTS BY CATEGORIES

Category	Adopted Funding FY 22-23
Facilities: City Hall	30,000
Facilities: Other	208,100
Infrastructure: Other	184,600
Infrastructure: Parks	274,751
Infrastructure: Sewer	3,848,575
Infrastructure: Streets	399,150
Infrastructure: Water	1,646,383
Software Development	400,000
Studies/Reports	9,174
Facilities: Fire	1,700,000
Grand Total	8,700,733

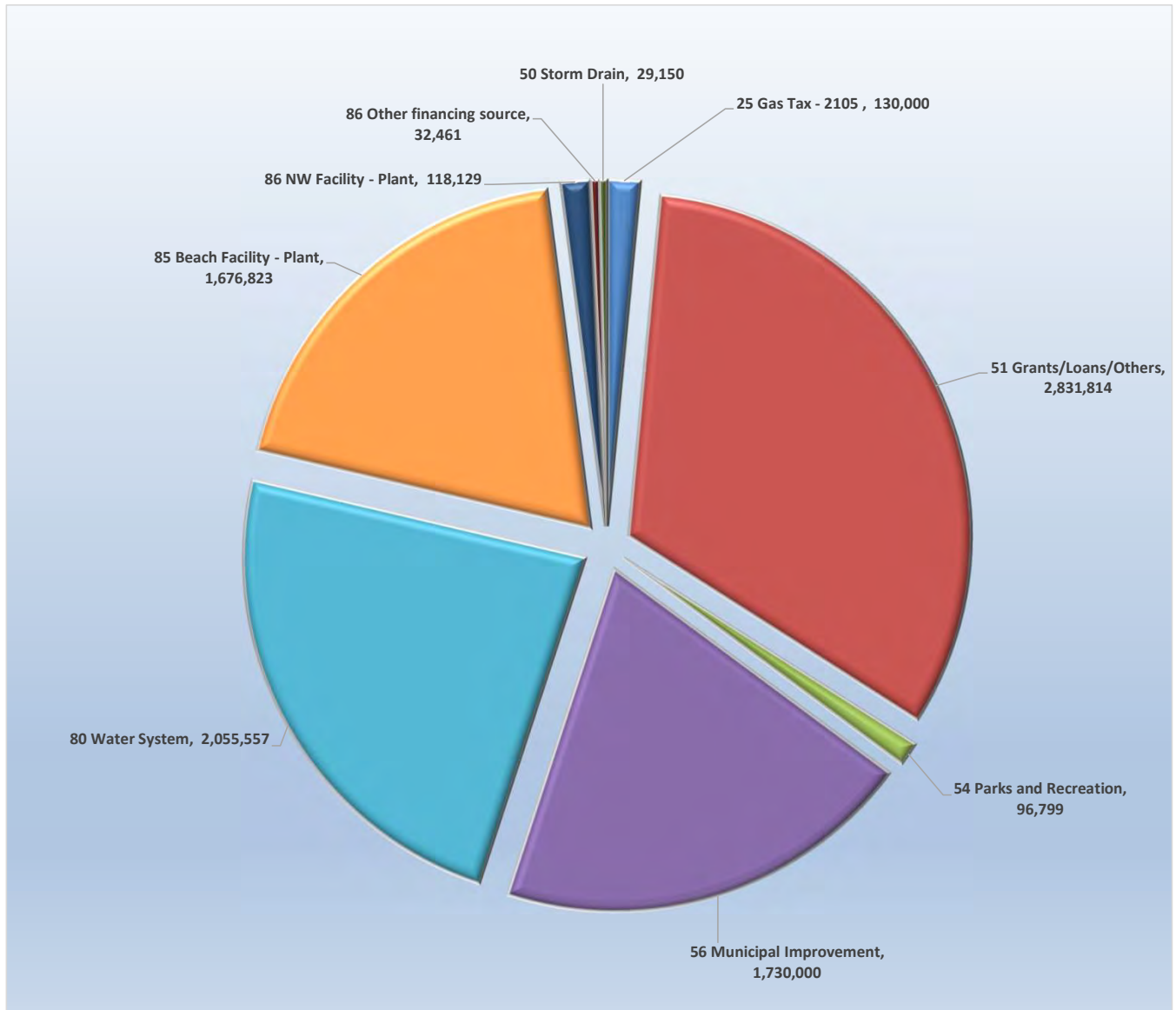


PROJECTS BY CATEGORIES

Category	Project Name	Adopted Funding FY 22-23
Facilities: City Hall		30,000
CC002	CITY HALL IMPROVEMENTS	30,000
Facilities: Other		208,100
PW006	CITYWIDE ENERGY EFFICIENCY PROGRAM	208,100
Infrastructure: Other		184,600
PW018	HSIP PEDESTRIAN CROSSING CYCLE 9	184,600
Infrastructure: Parks		274,751
PW022	LGI - 18 ACRE COMMUNITY PARK	96,799
PW025	PROMENADE PARK SHADE STRUCTURES	177,952
Infrastructure: Sewer		3,848,575
SW006	2020/2021 SEWER CIP PROJECT	156,823
SW008	CCTV TRILOGY WASTEWATER LINES	30,000
SW011	WASTEWATER COLLECTION SYSTEM UPGRADE	170,000
SW012	WASTEWATER PLANTS CONSOLIDATION	3,491,752
Infrastructure: Streets		399,150
PW026	HSIP PEDESTRIAN CROSSING - CYCLE 10	240,000
PW027	4TH ST & BRUNING AVE IMPROVEMENT	159,150
Infrastructure: Water		1,646,383
WT007	WELL # 16 SCADA INTEGRATION & UPGRADES	14,562
WT008	2020/2021 WATER CIP PROJECT	416,461
WT010	WATERLINE REPLACEMENT	415,360
WT011	WATER SYSTEM PROJECT	800,000
Software Development		400,000
CC004	ACCOUNTING SOFTWARE	400,000
Studies/Reports		9,174
WT009	WELL REPLACEMENT PLAN	9,174
Facilities: Fire		1,700,000
PW028	NEW FIRE MODULAR STATION	1,700,000
Grand Total		8,700,733

PROJECTS BY FUNDING SOURCES

Funding Sources	Adopted Funding FY 22-23
25 Gas Tax - 2105	130,000
51 Grants/Loans/Others	2,831,814
54 Parks and Recreation	96,799
56 Municipal Improvement	1,730,000
80 Water System	2,055,557
85 Beach Facility - Plant	1,676,823
86 NW Facility - Plant	118,129
86 Other financing source	32,461
50 Storm Drain	29,150
Grand Total	8,700,733



PROJECTS BY FUNDING SOURCES

Funding Sources	Project #	Project Name	Adopted Funding FY 22-23
25 Gas Tax - 2105			130,000
	PW027	4TH ST & BRUNING AVE IMPROVEMENT	130,000
51 Grants/Loans/Others			2,831,814
	PW006	CITYWIDE ENERGY EFFICIENCY PROGRAM	137,510
	PW018	HSIP PEDESTRIAN CROSSING CYCLE 9	184,600
	PW025	PROMENADE PARK SHADE STRUCTURES	177,952
	PW026	HSIP PEDESTRIAN CROSSING - CYCLE 10	240,000
	SW012	WASTEWATER PLANTS CONSOLIDATION	2,091,752
54 Parks and Recreation			96,799
	PW022	LGI - 18 ACRE COMMUNITY PARK	96,799
56 Municipal Improvement			1,730,000
	CC002	CITY HALL IMPROVEMENTS	30,000
	PW028	NEW FIRE MODULAR STATION	1,700,000
80 Water System			2,055,557
	CC004	ACCOUNTING SOFTWARE	400,000
	WT007	WELL # 16 SCADA INTEGRATION & UPGRADES	14,562
	WT008	2020/2021 WATER CIP PROJECT	416,461
	WT009	WELL REPLACEMENT PLAN	9,174
	WT010	WATERLINE REPLACEMENT	415,360
	WT011	WATER SYSTEM PROJECT	800,000
85 Beach Facility - Plant			1,676,823
	SW006	2020/2021 SEWER CIP PROJECT	156,823
	SW011	WASTEWATER COLLECTION SYSTEM UPGRADE	170,000
	SW012	WASTEWATER PLANTS CONSOLIDATION	1,350,000
86 NW Facility - Plant			118,129
	PW006	CITYWIDE ENERGY EFFICIENCY PROGRAM	38,129
	SW008	CCTV TRILOGY WASTEWATER LINES	30,000
	SW012	WASTEWATER PLANTS CONSOLIDATION	50,000

PROJECTS BY FUNDING SOURCES

Funding Sources	Project #	Project Name	Adopted Funding FY 22-23
86 Other financing source			32,461
	PW006		
		CITYWIDE ENERGY EFFICIENCY PROGRAM	32,461
50 Storm Drain			29,150
	PW027		
		4TH ST & BRUNING AVE IMPROVEMENT	29,150
Grand Total			8,700,733

Facilities: City Hall

Project Name:	CITY HALL IMPROVEMENTS	Project # :	CC002
Project Budget:	\$171,805		
Status:	Ongoing		
Department:	Public Works		
Location:	City Hall		
Descriptions:	Continuation of improvement at Council Chamber and City Hall facility.		

Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
56 Municipal Improvement	141,805	30,000				171,805

Total	141,805	30,000	0	0	0	171,805
--------------	----------------	---------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Other Costs	141,805	30,000				171,805

Total	141,805	30,000	0	0	0	171,805
--------------	----------------	---------------	----------	----------	----------	----------------

Remaining budget: -

Comments : Upgrade in Prior Years - Replaced carpet, chairs, computer/monitor, conference room/offices furniture, and reconfigured chambers to accommodate for COVID-19 barriers.
FY18/19 = \$30,924, FY19/20 = \$28,061, FY20/21 = \$17,820, and FY21/22 = \$65,000

Software Development

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

Project Budget: \$400,000

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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
80 Water System	-	400,000				400,000

Total	0	400,000	0	0	0	400,000
-------	---	---------	---	---	---	---------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Other Costs	-	400,000				400,000

Total	0	400,000	0	0	0	400,000
-------	---	---------	---	---	---	---------

Remaining budget: -

Comments : Proposed budget increased from \$150,000 in FY19/20 to \$400,000 in FY22/23 based on the quotation from the current accounting software provider as a guideline for the market value of the services.

Infrastructure: Sewer

Project Name: 2020/2021 SEWER CIP PROJECT **Project # :** SW006

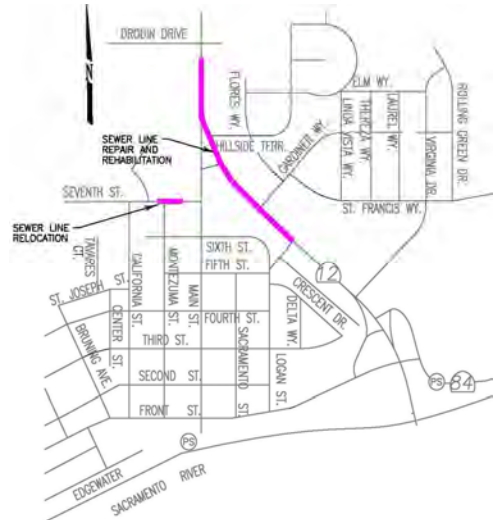
Project Budget: \$856,823

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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
85 Beach Facility - Plant	700,000	156,823				856,823

Total	700,000	156,823				856,823
--------------	----------------	----------------	--	--	--	----------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
88-Design	48,800	-				48,800
88-Construction	630,000	136,823				766,823
88-Construction Mgmt	21,200	20,000				41,200

Total	700,000	156,823				856,823
--------------	----------------	----------------	--	--	--	----------------

Remaining budget: -

Comments : Construction is ongoing and expected to be completed in 2022.
Contractor = ASTA Construction

Infrastructure: Sewer

Project Name:	CCTV TRILOGY WASTEWATER LINES	Project # :	SW008
Project Budget:	\$280,000		
Status:	Ongoing		
Department:	Public Works		
Location:	3000 Airport Road - NW plant		
Descriptions:	NWWTP Collection System CCTV		



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
86 NW Facility - Plant	250,000	30,000				280,000
Total	250,000	30,000				280,000

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
87-Design	10,000	-				10,000
87-Construction	225,000	17,000				242,000
87-Construction Mgmt	15,000	13,000				28,000
Total	250,000	30,000				280,000

Remaining budget: -

Comments: Contractor = Subtronic Corporation

Infrastructure: Sewer

Project Name: WASTEWATER COLLECTION SYSTEM UPGRADE **Project # :** SW011

Project Budget: \$270,000

Status: Construction

Department: Public Works

Location: Citywide

Descriptions: The City had been in discussion with the Water and Wastewater Committee regarding the need to move forward with planning the future of the Beach Plant and possible routes for diverting wastewater flows to the Northwest Plant.

The selected engineering firm will work with the City to determine the most efficient path to reroute flows from the Beach Plant to the Northwest Plant. They will help plan and design the new route, lift stations, and upgrades to the Northwest Plant. After the design work is accomplished, and once the City secures funding, they will assist the City with advertising and bidding the project.



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
85 Beach Facility - Plant	100,000	170,000				270,000

Total	100,000	170,000	0	0	0	270,000
-------	---------	---------	---	---	---	---------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
88-Prelim Design/Studies	100,000	170,000				270,000

Total	100,000	170,000	0	0	0	270,000
-------	---------	---------	---	---	---	---------

Remaining budget: -

Comments : Resolution 2021-079 - Hydrosience Engineers, Inc.

Infrastructure: Sewer

Project Name: WASTEWATER PLANTS CONSOLIDATION **Project # :** SW012

Project Budget: \$3,491,752

Status: New

Department: Public Works

Location: Beach and Northwest Wastewater

Descriptions: Continuation of Project# SW011

Design and construction - To reroute flows from the Beach Plant to the Northwest Plant, and consolidate the plants.

The remaining balance of the American Rescue Plan Act Funding is proposed to be used in this project.



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51 Grants/Loans/Others	-	2,091,752				2,091,752
85 Beach Facility - Plant		1,350,000				1,350,000
86 NW Facility - Plant		50,000				50,000

Total		3,491,752				3,491,752
--------------	--	------------------	--	--	--	------------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
88-Design	-	2,000,000				2,000,000
88-Construction	-	-				-
88-Other Costs	-	1,491,752				1,491,752

Total		3,491,752				3,491,752
--------------	--	------------------	--	--	--	------------------

Remaining budget: -

Comments : Project budget is the funding set aside for this consolidation project in FY 2022/23, and not the total project costs.

Infrastructure: Water

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

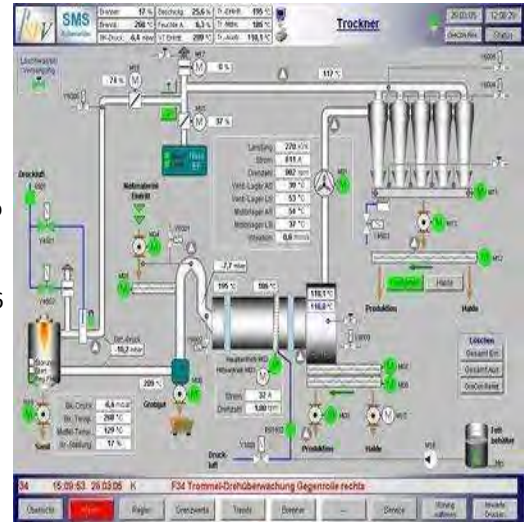
Project Budget: \$250,000

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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
80 Water System	235,438	14,562				250,000
Total	235,438	14,562	0	0	0	250,000
Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
81-Prelim Design/Studies	-	-				
81-Design	-	-				
81-Construction	235,438	14,562				250,000
Total	235,438	14,562	0	0	0	250,000

Remaining budget: -

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

Infrastructure: Water

Project Name: 2020/2021 WATER CIP PROJECT **Project # :** WT008

Project Budget: \$1,729,253

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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
80 Water System	1,312,792	416,461				1,729,253

Total	1,312,792	416,461	0	0	0	1,729,253
--------------	------------------	----------------	----------	----------	----------	------------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
81-Prelim Design/Studies	-	-				73,200
81-Design	73,200	-				1,534,033
81-Construction	1,189,592	344,441				122,020
81-Construction Mgmt	50,000	72,020				

Total	1,312,792	416,461	0	0	0	1,729,253
--------------	------------------	----------------	----------	----------	----------	------------------

Remaining budget: -

Comments : Construction will be completed in 2022

Studies/Reports

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

Project Budget: \$200,000

Status: Ongoing

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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
80 Water System	190,826.00	9,174				200,000

Total	190,826	9,174	0	0	0	200,000
-------	---------	-------	---	---	---	---------


Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
80-Other Costs	190,826.00	9,174				200,000

Total	190,826	9,174	0	0	0	200,000
-------	---------	-------	---	---	---	---------

Remaining budget: -

Comments: This item will be completed in 2022.

Infrastructure: Water

Project Name:	WATERLINE REPLACEMENT	Project # :	WT010
Project Budget:	\$1,390,000		
Status:	Ongoing		
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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
80 Water System	509,640	415,360	465,000			1,390,000

Total	509,640	415,360	465,000			1,390,000
--------------	----------------	----------------	----------------	--	--	------------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
81-Design	-	325,000				325,000
81-Construction	509,640	90,360	465,000			1,065,000
81-Construction Mgmt	-					
81-Construction Admin	-					

Total	509,640	415,360	465,000			1,390,000
--------------	----------------	----------------	----------------	--	--	------------------

Remaining budget: -

Comments : In FY22/23, only \$325,000 is budgeted for design for the next water line replacement projects and lead fitting replacement. The City is not going to go to construction until the bidding climate gets better but want to get this shovel ready.

Infrastructure: Water

Project Name: WATER SYSTEM PROJECT **Project # :** WT011

Project Budget: \$800,000

Status: New

Department: Public Works

Location: Citywide

Descriptions: The project would run a second 12" line creating redundancy and helping eliminate some of the head pressure the City currently have in the lines when we are filling the tank. This would allow the water to flow in more than one direction.



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
80 Water System	-	800,000				800,000

Total	0	800,000	0	0	0	800,000
--------------	---	---------	---	---	---	---------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
81-Design	-	20,000				20,000
81-Construction		700,000				700,000
81-Construction Mgmt		80,000				80,000

Total	0	800,000	0	0	0	800,000
--------------	---	---------	---	---	---	---------

Remaining budget: -

Comments :

Facilities: Other

Project Name: CITYWIDE ENERGY EFFICIENCY PROGRAM **Project # :** PW006

Project Budget: \$3,560,027
Status: Ongoing
Department: Public Works
Location: Citywide
Descriptions: Citywide energy efficiency project is an equipment upgrade for city owned building and facilities in order to reduce its energy consumption. Both Phase I and II of this project are funded by bank loan.



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51 Grants/Loans/Others	1,598,735	137,510				1,736,245
80 Other financing source	72,924					72,924
84 Other financing source	252,684					252,684
86 Other financing source	1,217,309	32,461				1,249,770
85 Other financing source	210,275					210,275
86 NW Facility - Plant		38,129				38,129
Total	3,351,927	208,100				3,560,027

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Construction	1,598,735	137,510				1,736,245
81-Construction	72,924	-				72,924
84-Construction	252,684	-				252,684
87-Construction	1,217,309	70,590				1,287,899
88-Construction	210,275	-				210,275
Total	3,351,927	208,100				3,560,027

Remaining budget: -

Comments : Phase I was completed in December 2019 funded by Zion Bank Loan in the amount of \$2,077,404. Phase II is expected to begin in June 2020 and funded by Sterling National Bank Loan in the amount of \$1,077,000.
 The City was approved for a CEC loan in the amount of \$422,795. Among the total source, \$221,033 was used for fire station re-roofing, and \$106,639 for library HVAC and lighting.

Infrastructure: Streets

Project Name: HSIP PEDESTRIAN CROSSING CYCLE 9 **Project # :** PW018

Project Budget: \$258,582
Status: Construction
Department: Public Works
Location: Highway pedestrian crossing
Descriptions: Highway Safety Improvement Program pedestrian crossing - Cycle 9



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
91 Street Projects	9,482	-				9,482
51 Grants/Loans/Others	44,500					44,500
51 Grants/Loans/Others	20,000	184,600				204,600

Total 73,982 184,600 0 0 0 258,582


Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Prelim Design/Studies	4,100	-				4,100
51-Design	44,500	-				44,500
51-Construction	20,000	159,100				179,100
51-Construction Mgmt	5,382	17,000				22,382
51-Construction Admin		8,500				8,500

Total 73,982 184,600 0 0 0 258,582

Remaining budget: -

Comments : (1) Federal Grant - HSIP Cycle 9 Funding - Construction = \$204,600
 (2) Federal Grant - 04-SOL-0-RVS - 5099(015) - Design = \$44,500
 Resolution # 2022-018 - Contractor - FBD Vanguard Construction, Inc.

Infrastructure: Parks

Project Name:	LGI - 18 ACRE COMMUNITY PARK	Project # :	PW022
Project Budget:	\$109,667		
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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
54 Parks and Recreation	12,868	96,799				109,667

Total	12,868	96,799	0	0	0	109,667
--------------	---------------	---------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Design	12,868	96,799				109,667
51-Construction		-				
51-Construction Mgmt		-				

Total	12,868	96,799	0	0	0	109,667
--------------	---------------	---------------	----------	----------	----------	----------------

Remaining budget: -

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

Infrastructure: Parks

Project Name: PROMENADE PARK SHADE STRUCTURES **Project # :** PW025

Project Budget: \$221,850
Status: Ongoing
Department: Public Works
Location: Citywide
Descriptions: Promenade park tension shade sail structure installation.



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
54 Parks and Recreation	43,898					43,898
51 Grants/Loans/Others		177,952				177,952

Total	43,898	177,952	0	0	0	221,850
--------------	---------------	----------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Design	43,898	-				43,898
51-Construction		177,952				177,952

Total	43,898	177,952	0	0	0	221,850
--------------	---------------	----------------	----------	----------	----------	----------------

Remaining budget: -

Comments : State 2018 Parks Bond Act Per Capita Grant Program = \$177,952

Infrastructure: Streets

Project Name: HSIP PEDESTRIAN CROSSING - CYCLE 10 **Project # :** PW026

Project Budget: \$250,000

Status: Ongoing

Department: Public Works

Location: Highway pedestrian crossing

Descriptions: HSIP Cycle 10 funding in the amount of \$250,000 will improve pedestrian safety at various non-signalized locations around the high school and elementary school. High visibility crosswalks, striping, advanced warning signs and ADA ramps will be installed. The improvements at the high school will be combined with the 4th Street and Bruning Avenue Intersection Improvements project.



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51 Grants/Loans/Others	10,000	240,000				250,000

Total	10,000	240,000	0	0	0	250,000
--------------	---------------	----------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Other Costs	10,000	240,000				250,000

Total	10,000	240,000	0	0	0	250,000
--------------	---------------	----------------	----------	----------	----------	----------------

Remaining budget: -

Comments : HSIP Cycle 10 Grant = \$250,000

Infrastructure: Streets

Project Name: 4TH ST & BRUNING AVE IMPROVEMENT **Project # :** PW027

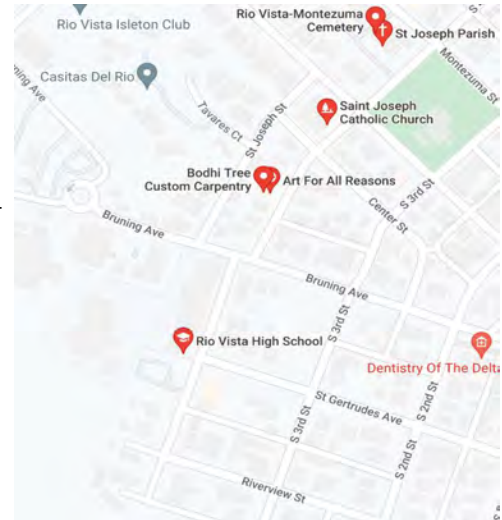
Project Budget: \$209,150

Status: Construction

Department: Public Works

Location: 4th Street and Bruning Ave Intersection

Descriptions: The City applied for and received a grant from the Yolo-Solano Air Quality Management District (YSAQMD) to install pedestrian and drainage improvements at 4th Street and Bruning Avenue. The improvements include handicap ramps; new curb, gutter, and sidewalk; a valley gutter and street paving.



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
25 Gas Tax - 2105	-	130,000				130,000
50 Storm Drain		29,150				29,150
51 Grants/Loans/Others	50,000	-				50,000

Total	50,000	159,150	0	0	0	209,150
--------------	---------------	----------------	----------	----------	----------	----------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Design	17,000	-				17,000
51-Construction	28,000	144,150				172,150
51-Construction Mgmt	5,000	15,000				20,000

Total	50,000	159,150	0	0	0	209,150
--------------	---------------	----------------	----------	----------	----------	----------------

Remaining budget: -

Comments : Resolution 2022-035 - Kerex Engineering, Inc.
YSAQMD Grant = \$50,000

Facilities: Fire

Project Name: NEW FIRE MODULAR STATION **Project # :** PW028

Project Budget: \$1,700,000
Status: New
Department: Fire
Location: Near Airport Road
Descriptions: The Community is seeking an additional Fire Station to address the response time issue to be in line with industry standards. This new station will be located closer to the highest response area.

Other Financing Options:
 (1) Leaseback 5 years at 50% of Costs. Return or sign new lease at the end of 5 years
 (2) USDA Loan Program
 (3) 4 equal payments (Interest-free) after completion



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
56 Municipal Improvement	-	1,700,000	223,000	220,000	220,000	2,363,000

Total	0	1,700,000	223,000	220,000	220,000	2,363,000
--------------	----------	------------------	----------------	----------------	----------------	------------------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
51-Other Costs	-	200,000	223,000	220,000	220,000	863,000
51-Construction		1,500,000				1,500,000

Total	0	1,700,000	223,000	220,000	220,000	2,363,000
--------------	----------	------------------	----------------	----------------	----------------	------------------

Remaining budget: -

Comments : Other Costs = Annual Debt Service Payment for the estimated Modular Building and Installation of 4.5 million, calculated base on 2.5% APR for a 40 years term
 Construction = Site and Civil works at the location

	Capital Outlay	Special Revenue	Enterprise Funds	
	Vehicle Replacement	Personnel Services District Police	Transit	TOTALS
Revenues				
Intergovernmental - Grants			355,000	355,000
			-	355,000
Expenditures				
To appropriate new funds				
PD002 Vehicle - Police Vehicle Replacement	311,415			311,415
CO007 Vehicle - Transit Bus Replacement			220,000	220,000
CO008 Improvement - Transit Bus Shelter & Facility Electrification			135,000	135,000
CO009 Improvement - Police Station Awning over Doors & Keyless Entry System		17,500		17,500
CO010 Equipment - Citywide Surveillance Camera System		25,000		25,000
CO026 Equipment - Police AXON Body Cameras Package		24,112		24,112
CO032 Equipment - Police Livescan Machine		27,000		27,000
	311,415	93,612	355,000	760,027
Other Sources/Uses				
Personnel Svc District - Police		93,612		93,612
Transfer In - Business Park	311,415			311,415
	311,415	93,612	-	405,027
Net Annual Activity	-	-	-	-

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 22-23	Total Project Cost
CO007	TRANSIT BUS REPLACEMENT PROGRAM	-	220,000	220,000
	32-Equipment/Vehicle	-	220,000	220,000
CO008	TRANSIT BUS FACILITY IMPROVEMENT	-	135,000	135,000
	32-Equipment/Vehicle	-	135,000	135,000
CO009	POLICE STATION IMPROVEMENT	-	17,500	17,500
	39-Other Costs	-	17,500	17,500
CO010	CITYWIDE CAMERA SYSTEM	176,626	25,000	201,626
	39-Equipment/Vehicle	176,626	25,000	201,626
CO026	POLICE AXON BODY CAMERAS PACKAGE	48,224	24,112	72,336
	39-Other Costs	48,224	24,112	72,336
CO032	POLICE LIVESCAN SYSTEM	-	27,000	27,000
	39-Other Costs	-	27,000	27,000
PD002	POLICE VEHICLE REPLACEMENT	253,123	311,415	564,538
	12-Vehicle Replacement	253,123	311,415	564,538
Grand Total		477,973	760,027	1,238,000

Equipment / Vehicle

Project Name: POLICE VEHICLE REPLACEMENT **Project # :** PD002

Project Budget: \$564,538
Status: Ongoing
Department: Police
Location: Police Department
Descriptions: Replacement of four patrol vehicle. Vehicle maintenance is creeping up for the existing fleet. Some of these patrol cars are over eight years old.




Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
75 Business Park	149,081	311,415				460,496
39 Personal Service District Fun	104,042					104,042
Total	253,123	311,415	0	0	0	564,538
Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
12-Vehicle Replacement	253,123	311,415				564,538
Total	253,123	311,415	0	0	0	564,538

Remaining budget: -

Comments : FY 2022/23 - Four New Patrol Car = \$72,000/ea x 4 = \$288,000 + tax 23,415 = \$311,415 - Funded by Business Park
 FY 2018/19 = 3 Vehicle Replacement - Funded by Business Park
 FY 2019/20 = 2 Vehicle Replacement - Funded by Personal Service District

Equipment / Vehicle

Project Name:	TRANSIT BUS REPLACEMENT PROGRAM	Project # :	CO007
Project Budget:	\$220,000		
Status:	New		
Department:	Public Works		
Location:	1 Harbor Center, Suite 130, Suisun City		
Descriptions:	<p>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.</p> <p>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.</p>		

Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
32 Transit/Grants	-	220,000				220,000

Total	0	220,000	0	0	0	220,000
--------------	----------	----------------	----------	----------	----------	----------------


Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
32-Equipment/Vehicle	-	220,000				220,000

Total	0	220,000	0	0	0	220,000
--------------	----------	----------------	----------	----------	----------	----------------

Remaining budget: -

Comments : Two Transit Buses are budgeted for replacement in FY 2022/23

Equipment / Vehicle

Project Name:	TRANSIT BUS FACILITY IMPROVEMENT	Project # :	CO008
Project Budget:	\$135,000		
Status:	New		
Department:	Public Works		
Location:	1 Harbor Center, Suite 130, Suisun City		
Descriptions:	Transit bus shelter and facility electrification improvement		

Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
32 Transit/Grants	-	135,000				135,000

Total	0	135,000	0	0	0	135,000
--------------	---	---------	---	---	---	---------

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
32-Equipment/Vehicle	-	135,000				135,000

Total	0	135,000	0	0	0	135,000
--------------	---	---------	---	---	---	---------

Remaining budget: -

Comments :

Facilities: Police

Project Name:	POLICE STATION IMPROVEMENT	Project # :	CO009
Project Budget:	\$17,500		
Status:	New		
Department:	Police		
Location:	50 Poppy House		
Descriptions:	Improvement of police station awning over doors and Keyless Entry System. Awning = \$10,000 Keyless Entry System = \$7,500		

Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
39 Personal Service District Fun	-	17,500				17,500
Total	0	17,500	0	0	0	17,500
Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
39-Other Costs	-	17,500				17,500
Total	0	17,500	0	0	0	17,500

Remaining budget: -

Comments : Budget carried forward from FY2021/22.

Equipment / Vehicle

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

Project Budget: \$276,626
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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
75 Business Park	115,000	0				115,000
39 Personal Service District	61,626	25,000	25,000	25,000	25,000	161,626
Total	176,626	25,000	25,000	25,000	25,000	276,626

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
39-Equipment/Vehicle	176,626	25,000	25,000	25,000	25,000	276,626
Total	176,626	25,000	25,000	25,000	25,000	276,626

Remaining budget: -

Comments :

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 22-23	FY 23-24	FY 24-25	FY 25-26	Total
39 Personal Service District Fun	48,224	24,112	24,112	24,112		120,560
Total	48,224	24,112	24,112	24,112	0	120,560
Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
39-Other Costs	48,224	24,112	24,112	24,112		120,560
Total	48,224	24,112	24,112	24,112	0	120,560

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: POLICE LIVESCAN SYSTEM **Project # :** CO032

Project Budget: \$27,000

Status: New

Department: Police

Location: Citywide

Descriptions: Effective January 2023, the current LiveScan equipment will not be supported on the Solano County Sheriff's Office/Department of Justice (DOJ) gateway due to outdated Windows 7 software. To comply with DOJ requirements and continue with LiveScan services, each agency will need to purchase new equipment before the end of this calendar year.



Cumulative Appropriation by Funding Source	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
39 Personal Service District Fun	-	27,000				27,000

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

Expenditures	Prior years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
39-Other Costs	-	27,000				27,000

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

Remaining budget: -

Comments : There are two updated LiveScan options:

- LiveScan System Cabinet Tenprint/Palmprint (Ruggedized) - \$26,843.40
- LiveScan System Desktop Tenprint/Palmprint (Non-Ruggedized) - \$24,052.75

MAJOR MAINTENANCE BY COST

Project #	Project Name	Actual Cost FY 20-21	Projected Cost FY 21-22	Adopted Cost FY 22-23
MM001		1,627,364	1,663,322	1,684,345
	WASTEWATER OPERATIONS, MAINTENANCE & MANAGEMENT SERVICE CONTRACT			
	85-Other Costs	952,017	973,052	985,351
	86-Other Costs	675,347	690,270	698,994
MM002		717,714	742,205	650,000
	WASTEWATER OPERATION/MAINTENANCE - ADDITIONAL WORK			
	85-Other Costs	288,075	317,652	250,000
	86-Other Costs	429,639	424,553	400,000
Grand Total		2,345,078	2,405,527	2,334,345

Facilities: Sewer

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

Calendar Year Budget: \$1,684,345
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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85 Beach Facility - Lift Station	888,599	958,490	952,017	973,052	985,351	4,757,509
86 NW Facility - Lift Station	613,590	638,992	675,347	690,270	698,994	3,317,193

Total	1,502,189	1,597,482	1,627,364	1,663,322	1,684,345	8,074,702
--------------	------------------	------------------	------------------	------------------	------------------	------------------

Expenditures	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85-Other Costs	888,599	958,490	952,017	973,052	985,351	4,757,509
86-Other Costs	613,590	638,992	675,347	690,270	698,994	3,317,193

Total	1,502,189	1,597,482	1,627,364	1,663,322	1,684,345	8,074,702
--------------	------------------	------------------	------------------	------------------	------------------	------------------

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 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85 Beach Facility - Lift Station	253,385	202,340	288,075	317,652	250,000	1,311,452
86 NW Facility - Lift Station	487,819	409,658	429,639	424,553	400,000	2,151,669

Total	741,204	611,998	717,714	742,205	650,000	3,463,121
--------------	----------------	----------------	----------------	----------------	----------------	------------------

Expenditures	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85-Other Costs	253,385	202,340	288,075	317,652	250,000	1,311,452
86-Other Costs	487,819	409,658	429,639	424,553	400,000	2,151,669

Total	741,204	611,998	717,714	742,205	650,000	3,463,121
--------------	----------------	----------------	----------------	----------------	----------------	------------------

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 FY2022-23**
- Appendix 14 Resolution Approving An Appropriations Limit**
- Appendix 15 Salaries & Benefits % Allocation**
- Appendix 16 Debt To Maturity Schedules**
- Appendix 17 Glossary Of Terms**

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 21/22 Adopted				FY22/23 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	6,420	4,800	1,203	12,423	6,420	4,800	1,171	12,391	-0.26%
	VICE MAYOR	6,420	-	836	7,256	6,420	-	804	7,224	-0.44%
	COUNCIL MEMBER 1	6,420	-	836	7,256	6,420	-	804	7,224	-0.44%
	COUNCIL MEMBER 2	6,420	-	836	7,256	6,420	-	804	7,224	-0.44%
	COUNCIL MEMBER 3	6,420	-	836	7,256	6,420	-	804	7,224	-0.44%
	Subtotal of Mayor/City Council	32,100	4,800	4,546	41,446	32,100	4,800	4,385	41,285	-0.39%
Executive										
City Manager										
	CITY MANAGER	188,600	4,800	39,338	232,738	207,204	4,800	41,099	253,103	8.75%
	HR ADMIN	73,954	500	44,932	119,386	77,687	5,602	64,882	148,172	24.11%
	Subtotal of City Manager	262,554	5,300	84,270	352,124	284,891	10,402	105,981	401,275	13.96%
City Clerk										
	CITY CLERK	160,574	-	71,514	232,088	127,776	-	87,983	215,760	-7.04%
	PT TEMP HR ADMIN	34,133	-	4,443	38,576	35,856	-	4,488	40,344	4.58%
	PT TEMP CITY CLERK ASSISTANT	28,081	-	3,655	31,736	29,499	-	3,692	33,191	4.58%
	Subtotal of City Clerk	222,788	-	79,612	302,400	193,130	-	96,164	289,294	-4.33%
Finance										
	FINANCE DIRECTOR	130,588	-	48,202	178,790	140,518	-	50,364	190,882	6.76%
	ACCOUNTING SUPERVISOR	94,181	-	29,799	123,981	98,931	-	47,804	146,735	18.35%
	ACCOUNTANT I	68,521	2,471	24,683	95,675	75,565	2,725	26,181	104,470	9.19%
	SENIOR ACCOUNT CLERK	71,731	2,586	53,252	127,570	75,346	2,717	57,780	135,842	6.48%
	ACCOUNT CLERK II	60,186	2,170	58,911	121,267	52,137	2,256	21,445	75,838	-37.46%
	PT TEMP ACCOUNT CLERK I	31,591	-	4,112	35,704	-	-	-	-	-100.00%
	PT TEMP ACCOUNT CLERK II	37,779	-	4,918	42,697	41,673	-	5,216	46,890	9.82%
	Subtotal of Finance	494,578	7,227	223,878	725,683	484,169	7,697	208,790	700,657	-3.45%
Community Development										
	PLANNING MANAGER	102,623	-	33,271	135,894	122,232	-	46,696	168,929	24.31%
	CD ADMIN	61,859	2,677	38,000	102,536	52,137	2,256	21,445	75,838	-26.04%
	PT TEMP ADMIN ASSISTANT	22,905	-	2,982	25,887	21,826	-	2,732	24,558	-5.13%
	BLDG INSPECTOR	80,561	3,362	38,115	122,038	83,352	3,462	39,162	125,977	3.23%
	Subtotal of Economic Development	267,947	6,038	112,369	386,354	279,547	5,718	110,036	395,301	2.32%

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 21/22 Adopted				FY22/23 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	153,753	2,000	43,323	199,076	153,932	2,000	62,065	217,997	9.50%
	FIRE BATTALION CHIEF	90,428	1,150	45,556	137,134	108,961	2,000	50,456	161,417	17.71%
	FIRE CAPTAIN 1	114,533	9,500	135,255	259,288	132,810	22,800	153,254	308,864	19.12%
	FIRE CAPTAIN 2	114,533	9,500	135,255	259,288	135,665	22,800	156,033	314,498	21.29%
	FIRE CAPTAIN 3	118,204	9,500	112,889	240,593	137,292	22,800	130,655	290,747	20.85%
	FIRE ENGINEER 1	88,960	9,500	115,442	213,902	103,095	22,800	130,101	255,996	19.68%
	FIRE ENGINEER 2	90,551	9,500	26,602	126,653	109,550	22,800	31,629	163,979	29.47%
	FIRE ENGINEER 3	93,460	9,500	52,399	155,358	109,995	22,800	57,986	190,781	22.80%
	FIRE ENGINEER 4	71,698	9,500	46,578	127,777	89,262	22,800	52,649	164,710	28.90%
	FIRE ENGINEER 5	85,329	9,500	53,954	148,782	105,157	22,800	61,513	189,471	27.35%
	FIRE ENGINEER 6	71,698	2,000	29,641	103,339	114,157	22,800	32,814	169,771	64.29%
	PARAMEDIC/FIREFIGHTER 1	76,184	9,500	47,782	133,465	87,997	22,800	33,434	144,232	8.07%
	PARAMEDIC/FIREFIGHTER 2	94,312	9,500	27,607	131,419	87,997	22,800	44,633	155,431	18.27%
	PARAMEDIC/FIREFIGHTER 3	79,693	2,000	31,782	113,475	98,296	22,800	37,834	158,930	40.06%
	Subtotal of Fire	1,343,335	102,150	904,065	2,349,549	1,574,168	277,600	1,035,057	2,886,825	22.87%
Police *										
	PUBLIC SAFETY SUPPORT MANAGER	87,887	1,300	44,961	134,148	96,918	1,300	47,500	145,717	8.62%
	COMMUNITY SVC OFFICER	51,031	3,140	21,118	75,289	53,604	3,233	33,177	90,015	19.56%
	PT TEMP POLICE RECORD TECHNICIAN	33,285	-	4,333	37,618	-	-	-	-	-100.00% **
	PT TEMP COMMUNITY SVC OFFICER	-	-	-	-	38,863	-	4,865	43,728	100.00% **
	Subtotal of Police	172,203	4,440	70,412	247,055	189,385	4,533	85,542	279,460	13.12%
Public Works										
	DIRECTOR OF PW	130,510	-	79,156	209,667	137,091	-	86,577	223,668	6.68%
	PW SUPERINTENDENT	120,409	500	85,823	206,732	128,024	500	92,407	220,931	6.87%
	PUBLIC WORKS PROGRAM MANAGER	111,167	-	44,186	155,354	123,397	-	85,926	209,323	34.74%
	PUBLIC WORKS SUPERVISOR	84,428	500	27,821	112,749	100,561	500	31,024	132,085	17.15%
	UTILITY WORKER TECHNICIAN	132,684	3,500	46,115	182,299	135,498	3,500	49,453	188,450	3.37%
	UTILITY WORKER TECHNICIAN A	57,291	3,500	22,440	83,231	59,304	3,500	22,978	85,783	3.07%
	SENIOR MAINT WORKER A	80,138	7,500	66,190	153,828	82,697	7,500	69,141	159,338	3.58%
	SENIOR MAINT WORKER B	87,650	6,500	58,336	152,486	90,326	6,500	62,597	159,423	4.55%
	MAINTENANCE WORKER II	74,145	6,500	52,339	132,984	76,345	6,500	56,030	138,874	4.43%
	MAINTENANCE WORKER II A	75,873	7,500	32,061	115,433	79,396	7,500	35,166	122,062	5.74%
	MAINTENANCE WORKER I	56,590	7,500	22,043	86,134	60,771	7,500	23,029	91,300	6.00%

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 21/22 Adopted				FY22/23 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	51,361	3,500	11,514	66,375	52,950	3,500	11,524	67,974	2.41%
	MAINTENANCE WORKER I B	45,819	7,500	24,381	77,701	49,801	7,500	21,378	78,679	1.26%
	MAINTENANCE WORKER I C	40,992	3,500	19,070	63,562	42,453	3,500	24,623	70,576	11.03%
	PW ADMIN	57,450	2,072	33,238	92,760	60,355	2,176	34,451	96,981	4.55%
	PT TEMP PUBLIC WORKS INTERN	13,440	-	1,749	15,189	14,400	-	1,802	16,202	6.67%
	PT TEMP PUBLIC WORKS CODE ENFORCE	-	-	-	-	13,072	-	1,636	14,708	100.00% ***
	PT TEMP PUBLIC WORKS ASSISTANT	-	-	-	-	29,499	-	3,692	33,191	100.00%
	Subtotal of Public Works	1,219,949	60,072	626,463	1,906,484	1,335,937	60,176	713,435	2,109,549	10.65%
	Total Salaries & Benefits	4,015,454	190,027	2,105,613	6,311,095	4,373,329	370,927	2,359,390	7,103,646	12.56%

* 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 FY22/23 is \$2,926,177.

** This part-time position is budgeted for Community Service Officer in FY22/23.

*** This is a new position adopted in FY22/23.

PERSONNEL SUMMARY BY DEPARTMENT

	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 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	0.46	0.92	0.92
City Clerk FTE Total	1.73	1.46	1.92	1.92
Community Development/Planning				
Director of Community Development *	1.00	0.00	0.00	0.00
Planning Manager	0.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Office Assistant II - Part-time	0.63	0.63	0.46	0.46
Community Development/Planning FTE Total	3.63	3.63	3.46	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	2.73	2.45	2.45	1.73
Finance FTE Total	6.73	6.45	6.45	5.73
Fire				
Fire Chief	1.00	1.00	1.00	1.00
Fire Batalion Chief	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Engineer	3.00	6.00	6.00	6.00
Firefighter/Paramedic	3.00	3.00	3.00	3.00
Fire FTE Total	11.00	14.00	14.00	14.00
Police ***				
Police Chief	1.00	0.00	0.00	0.00
Police Commander	1.00	0.00	0.00	0.00
Police Corporal	1.00	0.00	0.00	0.00
Police Sergeant	4.00	0.00	0.00	0.00
Police Officer	10.00	0.00	0.00	0.00
Police Investigator	1.01	0.00	0.00	0.00
Public Safety Support Manager **	1.00	1.00	1.00	1.00
Police Record Technician	0.69	1.00	0.73	0.00
Community Service Officer	1.00	1.00	1.00	1.73
Police FTE Total	20.70	3.00	2.73	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	1.00	1.00	1.00
Public Works Supervisor	0.00	1.00	1.00	1.00
Utility Technician	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	0.00	0.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00
Maintenance Worker II	3.00	2.00	2.00	2.00
Maintenance Worker I	1.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.73	1.00	1.46
Public Works Code Enforcement - Part-time	0.00	0.00	0.00	0.23
Intern - Part-time	0.46	0.46	0.46	0.46
Public Works FTE Total	12.46	16.19	14.46	15.15
Grand FTE Total	58.23	46.72	45.02	44.98

PERSONNEL SUMMARY BY DEPARTMENT (Continued)

	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 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	44.98
TOTAL ELECTED AND APPOINTED EMPLOYEES	5.00
GRAND TOTALS	49.98

Total Authorized New Personnel Requests (Included in Full-Time Employee Count Above)		2022/23 Budget
Department	Description	
Public Works	PT Temp Public Works Code Enforcement	0.23

Total Unfunded Personnel in Fiscal Year 2022-23		2022/23 Unfunded
Department	Description	
Public Works	Mechanic	1.00

- * 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 6/30/23	Fund Balance Increase /(Decrease)
	Estimated Fund Balance 7/1/22	Revenues	Other Financing Source	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Other Financing Use	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
GENERAL FUND														
002 Measure O	(0)	1,382,000			1,382,000		(1,382,016)					(1,382,016)	(16)	(16)
010 General Fund	7,190,767	7,162,687		840,360	8,003,047	(8,000)	(7,833,108)	(550,000)	(122,247)	-	-	(8,513,354)	6,680,460	(510,307)
General Fund Subtotal	7,190,767	8,544,687	-	840,360	9,385,047	(8,000)	(9,215,123)	(550,000)	(122,247)	-	-	(9,895,370)	6,680,444	(510,323)
022 General Plan	6,000	9,217			9,217		(8,000)					(8,000)	7,217	1,217
052 Transient Occupancy Tax	33,350	20,030			20,030		(35,000)					(35,000)	18,380	(14,970)
Total General Fund per Audit Report	7,230,117	8,573,935	-	840,360	9,414,294	(8,000)	(9,258,123)	(550,000)	(122,247)	-	-	(9,938,370)	6,706,042	**** (524,076)
CAPITAL OUTLAY FUNDS														
012 Vehicle Replacement	59,844	25,250	-	414,415	439,665		-		(128,024)	(311,415)	-	(439,439)	60,070	226
050 Storm Drain	88,842	29,792			29,792	(29,150)	(40,931)				-	(70,081)	48,553	(40,289)
051 Capital Projects	2,476,566	602,552	-	2,380,949	2,983,501	(2,091,752)	(179,000)				(3,126,011)	(5,396,763)	63,304	(2,413,262)
053 Roadway Impact	793,092	600			600		(400,000)					(400,000)	393,692	(399,400)
054 Parks and Recreation	485,205	90,673		5,170	95,843	(96,799)	-				-	(96,799)	484,249	(956)
056 Municipal Improvements	6,918,378	292,635		117,175	409,811	(1,852,247)	-					(1,852,247)	5,475,943	(1,442,436)
060 Hazardous Waste	566,816	106,000			106,000		(157,038)					(157,038)	515,778	(51,038)
065 Landfill Closure	2,218,462	403,800			403,800	(560,000)	(182,814)					(742,814)	1,879,447	(339,014)
076 Army Base	(70,320)	29,985			29,985	(5,388)	(25,176)					(30,563)	(70,899)	** (578)
Total Capital Outlay Funds	13,536,884	1,581,287	-	2,917,709	4,498,996	(4,635,335)	(984,959)	-	(128,024)	(311,415)	(3,126,011)	(9,185,743)	8,850,138	(4,686,747)
DEBT SERVICE														
040 Firehouse Bonds	2,033	-			-		-					-	2,033	-
Total Debt Service Fund	2,033	-	-	-	-	-	-	-	-	-	-	-	2,033	-
SPECIAL REVENUE FUNDS														
017 Law Enforcement Grant	59,006	150,100			150,100		(180,000)			-		(180,000)	29,106	(29,900)
018 Asset Forfeiture	1,289	5			5		-					-	1,294	5
019 ATOD Grant	0	60,315			60,315		(60,315)					(60,315)	(0)	(0)
025 Gas Tax	136,912	532,117			532,117	(125,000)	(530,297)		(2,423)	-		(657,721)	11,308	(125,604)
031 Developers Revolving	29,848	124,617			124,617		(124,617)					(124,617)	29,848	(0)
033 Commercial Rehabilitation Loan	142	-			-		-					-	142	-
034 CDBG Housing Rehabilitation	290	-			-		-					-	290	-
038 Personnel Services District - Fire	211,282	491,409			491,409	(78,000)	(472,855)					(550,855)	151,835	(59,446)
039 Personnel Services District - Police	98,752	491,599			491,599	-	(445,467)		(23,054)	(93,612)	-	(562,133)	28,218	(70,534)
055 Liberty Main & Operation Svc District	1,698,041	645,981			645,981		(495,973)					(495,973)	1,848,050	150,008
091 Street Projects	0	140,000			140,000		(140,000)					(140,000)	0	(0)
Total Special Revenue Funds	2,235,562	2,636,143	-	-	2,636,143	(203,000)	(2,449,525)	-	(25,477)	(93,612)	-	(2,771,614)	2,100,091	(135,471)

BUDGET SUMMARIES

Fund Description	Resources						Appropriations						Estimated Fund Balance 6/30/23	Fund Balance Increase / (Decrease)
	Estimated Fund Balance 7/1/22	Revenues	Other Financing Source	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Other Financing Use	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
ENTERPRISE FUNDS*														
032 Transit	531,847	958,426		8,000	966,426	(12,000)	(735,046.40)			(355,000)	-	(1,102,046)	396,226	(135,620)
075 Business Park	1,270,200	23,444		-	23,444	(461,415)	(402,561)				-	(863,976)	429,668	(840,532)
080 Water System	2,581,952	3,142,000		20,680	3,162,680	(2,071,383)	(2,428,651)		(329,140)	-	(9,174)	(4,838,349)	906,283	(1,675,669)
081 Water Project - Capital Outlay	0	-	-	1,646,383	1,646,383	-					(1,646,383)	(1,646,383)	0	(0)
084 Airport	(843,959)	251,988	-	-	251,988	(2,726)	(290,753)	(18,793)	-	-	-	(312,271)	(904,242)	*** (60,283)
085 Beach Facility	3,029,819	2,892,000	-	-	2,892,000	(1,819,848)	(2,412,247)	(137,722)	-	-	-	(4,369,817)	1,552,002	(1,477,817)
086 NW Facility	1,120,521	2,076,000	-	12,000	2,088,000	(118,129)	(2,218,181)	(127,594)	-	-	-	(2,463,904)	744,617	(375,904)
087 NW Sewer Project - Capital Outlay	0	-	32,461	118,129	150,590	-					(150,590)	(150,590)	0	-
088 Beach Sewer Project - Capital Outlay	-	-	-	3,768,575	3,768,575	-					(3,768,575)	(3,768,575)	-	-
Total Enterprise Funds	7,690,380	9,343,858	32,461	5,573,767	14,950,087	(4,485,501)	(8,487,439)	-	(613,250)	(355,000)	(5,574,722)	(19,515,912)	3,124,554	(4,565,825)
AGENCY FUNDS														
041 Community Facilities District 2006-1	447,582	521,881			521,881		(40,515)		(486,094)			(526,609)	442,854	(4,728)
042 Riverview Point Assessment District	94,787	-		46,673	46,673		(4,556)		(136,904)			(141,460)	0	(94,787)
043 Riverview Point Bond Reserve	46,673	-			-	(46,673)	-					(46,673)	0	(46,673)
044 Riverwalk CFD	65,865	-			-		(12,000)					(12,000)	53,865	(12,000)
045 Summerset Improvement	(0)	-			-		-					-	(0)	-
046 Summerset Assessment District	(0)	-			-		-					-	(0)	-
049 Community Facilities District 2004-1	230,275	299,297			299,297		(30,063)		(267,769)			(297,832)	231,740	1,465
095 Liberty CFD	1,308,639	808,554			808,554		(37,149)		(772,425)			(809,574)	1,307,619	(1,020)
Total Agency Funds	2,193,820	1,629,732	-	46,673	1,676,405	(46,673)	(124,283)	-	(1,663,192)	-	-	(1,834,148)	2,036,077	(157,743)
Grand Total	32,888,797	23,764,956	32,461	9,378,508	33,175,925	(9,378,508)	(21,304,331)	(550,000)	(2,552,189)	(760,027)	(8,700,733)	(43,245,787)	22,818,935	(10,069,862)

* 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 \$75,599.61 after repayment of \$4,800 principal in FY2022/23.

***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 FY2022/23, annual interest payments due to the General Fund are budgeted for a total of \$2,725.63.

****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:

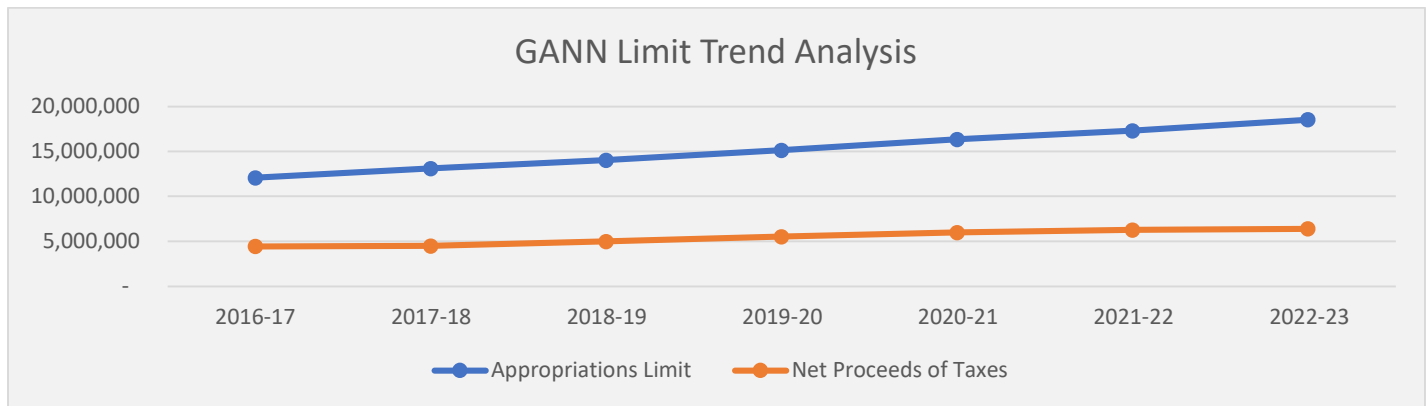
- The budget basis includes expenditures for capital outlay and principal payments on long-term debt, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis 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 21-22, 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. 2022-041 on June 7, 2022, as part of its annual operating budget.

For Fiscal Year 2022-23, the City’s appropriation limit is calculated to be \$18,546,162. Appropriations subject to limit have been determined to be \$6,413,272. This is \$12,132,890 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 \$12,132,890. 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	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Appropriations Limit	12,090,607	13,112,187	14,044,705	15,120,711	16,327,787	17,306,527	18,546,162
Net Proceeds of Taxes	4,449,805	4,478,333	4,973,898	5,509,700	5,975,523	6,259,334	6,413,272
Difference	7,640,802	8,633,854	9,070,807	9,611,011	10,352,264	11,047,193	12,132,890
% of Limit	36.8%	34.2%	35.4%	36.4%	36.6%	36.2%	34.6%

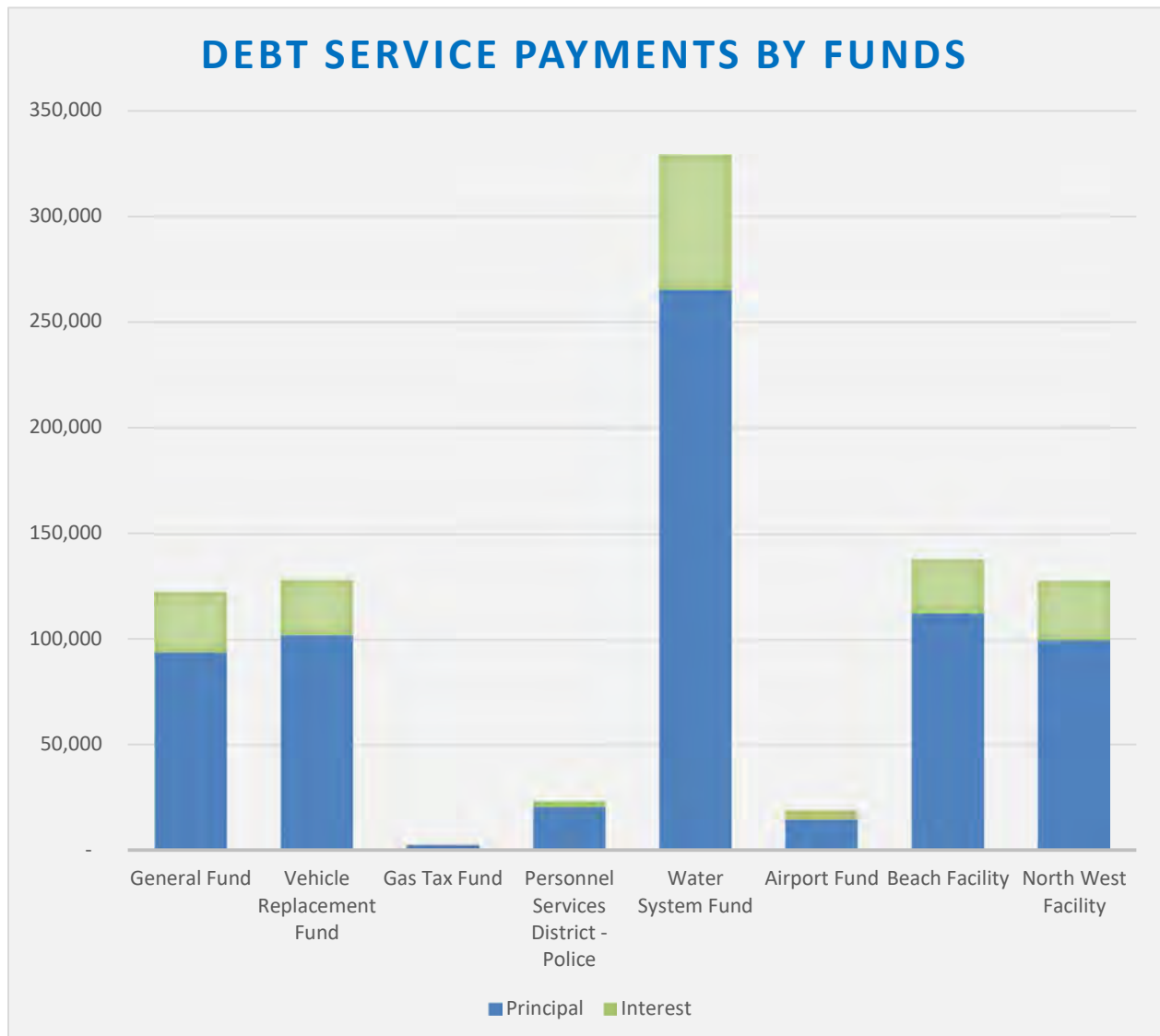
DEBT LIMIT/OBLIGATION

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, 2021, the City’s total debt limit capacity was \$38 million, but it has no outstanding debt subject to this limit.

DEBT OBLIGATION

Below is the annual debt service payments budget for Fiscal Year 2022-23 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 6-30-2022	FY 2022-23 Budget		
		Principal	Interest	Total
General Fund				
Citywide Energy Saving Project Equip Lease Purchase	\$ 760,037	\$ 53,182	\$ 15,458	\$ 68,640
California Energy Commission Loan - Fire Station Solar	382,665	22,171	3,772	25,942
Lease Purchase Agreement - Phase II - Sterling National	406,548	18,498	9,166	27,664
Subtotal, General Fund Debt	1,549,250	93,851	28,395	122,247
Vehicle Replacement Fund				
PNC Fire Apparatuses Lease Purchase Agreement	673,747	101,882	26,141	128,024
Subtotal, Vehicle Replacement Fund Debt	673,747	101,882	26,141	128,024
Gas Tax Fund				
PG&E Retrofit Loan	3,837	2,423	-	2,423
Subtotal, Gas Fund Debt	3,837	2,423	-	2,423
Personnel Services District - Police				
Police Records Management System Software	41,205	20,605	2,449	23,054
Subtotal, Gas Fund Debt	41,205	20,605	2,449	23,054
Water System Fund				
Water Meter Installment Purchase Agreement	2,645,000	255,000	62,755	317,755
Citywide Energy Saving Project Equip Lease Purchase	59,633	4,173	1,213	5,386
2013 Land Capital Lease	63,355	6,000	-	6,000
Subtotal, Water System Fund Debt	2,767,988	265,173	63,968	329,140
Airport Fund				
Citywide Energy Saving Project Equip Lease Purchase	208,091	14,561	4,232	18,793
Subtotal, Airport Fund Debt	208,091	14,561	4,232	18,793
Beach Facility				
Waste Water Installment Purchase Agreement	645,000	70,000	19,415	89,415
Citywide Energy Saving Project Equip Lease Purchase	154,814	10,833	3,149	13,981
New Vactor Truck - KS StateBank	80,949	31,436	2,890	34,326
Subtotal, Beach Facility Fund Debt	880,763	112,268	25,453	137,722
North West Facility				
Citywide Energy Saving Project Equip Lease Purchase	593,883	41,556	12,078	53,634
Lease Purchase Agreement - Phase II - Sterling National	582,452	26,502	13,132	39,634
New Vactor Truck - KS StateBank	80,949	31,436	2,890	34,326
Subtotal, North West Facility Fund Debt	1,257,283	99,494	28,101	127,594
Total, Debt Service	\$ 7,382,164	\$ 710,257	\$ 178,740	\$ 888,997 *

* 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 21/22 Projected	FY22/23 Adopted
Transfer Out	Transfer In			
General Fund	Transit	Potential farebox penalty	8,000	8,000
Gas Tax	Capital Projects	4th and Bruning Intersection Improvement	-	125,000
Transit	NW Facility	Rental for Office Space	12,000	12,000
Personnel Services District - Fire	Vehicle Replacement	Fire Dept Vehicle Reserve	35,000	78,000
Personnel Services District - Fire	Vehicle Replacement	Funding for Battalion Chief Command Vehicle	63,000	-
Riverview Point Bond Reserve	Riverview Point Assessment District	Fund Closeout - Final Payment for Bonds	-	46,673
Summerset Improvement	General Fund	Fund Closeout - Transfer balance to General Fund	143,350	-
Summerset Assessment District	General Fund	Fund Closeout - Transfer balance to General Fund	16,154	-
Storm Drain	Capital Projects	4th and Bruning Intersection Improvement	-	29,150
Capital Projects	Various Funds	Use of American Rescue Plan Fund - Essential Worker Premium Pay	39,000	-
Capital Projects	Beach Sewer Project - Capital Outlay	Use of American Rescue Plan Fund - Wastewater Plants Consolidation Project (SW012)	-	2,091,752
Parks and Recreation	Capital Projects	Promenade Park Shade	43,898	-
Parks and Recreation	Capital Projects	LGI Dog and Neighborhood Park Improvement	501,777	-
Parks and Recreation	Capital Projects	LGI 18 Acre New Park Phase I	-	96,799
Municipal Improvements	General Fund	Energy Saving Project Loan Payment - City Hall	120,550	122,247
Municipal Improvements	Capital Projects	City Hall Improvement	65,000	30,000
Municipal Improvements	Capital Projects	New Fire Station - Modular Building & Pavement	-	1,700,000
Landfill Closure	General Fund	Excess Franchise Fee to fund General Operation	-	560,000
Business Park	General Fund	Additional support for Code Enforcement Services	-	20,000
Business Park	General Fund	Master Fee Schedule Study and Update	-	50,000
Business Park	General Fund	Development Impact Fees Study and Update	-	50,000
Business Park	General Fund	Additional support for Alcohol Tobacco & Other Drugs Education	15,000	5,000
Business Park	General Fund	Support for Youth Services and Youth Center	-	10,000
Business Park	General Fund	Recreational Activities at Parks	-	15,000
Business Park	Vehicle Replacement	Police Vehicle Replacement	-	311,415
Army Base	General Fund	Interfund loan repayment	7,175	5,388
Water	Vehicle Replacement	Fire Dept Vehicle Reserve	25,000	25,000
Water	Water Project - Capital Outlay	Funding Source for Water CIP Projects	2,007,870	1,646,383
Water	Capital Projects	Funding for New Accounting System Software	-	400,000
Water	Capital Projects	Public Works Office & Corp Yard Improvement	15,000	-
Airport	General Fund	Interfund loan repayment	19,079	2,726
Beach Facility	Capital Projects	Public Works Office & Corp Yard Improvement	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	800,000	1,676,823
NW Facility	Capital Projects	Public Works Office & Corp Yard Improvement	7,500	-
NW Facility	Roadway Impact	Settlement Agreement with Shea Home - Roadway Impact fee offset with by EDU purchase	379,000	-
NW Facility	NW Sewer Project - Capital Outlay	Funding Source for NW Facility CIP Projects	250,000	118,129
Total Interfund Transfers			\$ 4,723,879	\$ 9,378,508

**REVENUE DETAILS BY FUND
FY 22-23 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 002 MEASURE O						
002-0530-5324	Measure O Taxes	1,269,925	1,364,000	1,358,000	1,382,000	18,000
TOTAL 002 MEASURE O		1,269,925	1,364,000	1,358,000	1,382,000	18,000
FUND 10 GENERAL FUND						
010-0510-5101	Secured Property Tax	1,887,873	1,990,447	1,990,447	2,149,683	159,236
010-0510-5103	Unsecured Property Tax	75,274	67,200	67,200	67,200	-
010-0510-5105	Supplemental Property Tax	20,350	24,818	28,784	24,818	-
010-0510-5110	Unitary Taxes	35,297	36,039	36,039	36,039	-
010-0510-5120	Property Tax Prior Year Adjustment	(17,371)	(10,353)	-	(10,353)	-
010-0510-5126	Dist. From RDA Dissolution	134,146	133,025	133,025	120,000	(13,025)
010-0510-5199	Administration Charges by Solano County	(26,127)	(26,127)	(31,264)	(27,000)	(873)
010-0510-5702	Weed Abatement	10,028	-	-	-	-
010-0510-5704	Vehicle License Fee - SB1096 - Property Tax	875,745	912,263	912,263	957,876	45,613
010-0510-5708	Pilt-Payment in Lieu of Taxes	187	189	189	-	(189)
010-0510-5712	Homeowners Property Tax Relief	14,764	14,524	14,524	14,524	-
010-0530-5301	Business License	70,465	57,000	57,000	57,000	-
010-0530-5306	Business License SB-1186	2,784	1,300	1,300	1,300	-
010-0530-5324	Sales & Use Tax	1,450,987	1,530,900	1,452,800	1,499,100	(31,800)
010-0530-5325	Real Property Transfer Tax	114,209	90,000	97,255	115,000	25,000
010-0530-5328	Municipal Service Tax	78,702	78,000	78,000	80,000	2,000
010-0540-5310	Franchise Fees - Cable TV	124,950	110,000	130,000	130,000	20,000
010-0540-5312	Franchise Fees - PG&E	77,519	77,519	80,884	80,000	2,481
010-0540-5400	Planning Application Fees	73,294	75,000	20,000	20,000	(55,000)
010-0540-5402	Dog License	14,996	14,246	14,246	14,246	(0)
010-0540-5408	Building Permits	250,190	195,030	336,818	270,000	74,970
010-0540-5410	Demolition Permits	430	350	350	350	-
010-0540-5412	Electrical Permits	44,883	31,976	55,840	45,000	13,024
010-0540-5413	Energy Permits	47,828	26,791	47,631	40,000	13,209
010-0540-5414	Grading Permits	-	130	260	-	(130)
010-0540-5418	Mechanical Permits	51,006	39,406	67,485	56,000	16,594
010-0540-5422	Plumbing Permits	45,115	34,799	61,174	50,000	15,201
010-0540-5423	Solar Electric	50,587	49,000	50,669	50,000	1,000
010-0540-5424	Special Events Permit/Application	5	150	150	150	-
010-0540-5426	Imaging Fee	7,568	5,639	9,535	5,658	19
010-0540-5427	Public Art Fee	21,320	15,800	60,800	15,000	(800)
010-0540-5428	Mapping Fee	7,697	5,625	9,521	5,658	33
010-0540-5429	Training Recovery Fee	8,371	8,880	11,407	7,430	(1,450)
010-0540-5430	Fire Code Inspections / Permits	948	4,230	7,290	4,000	(230)
010-0540-5862	Solar Plan Check	22,526	15,567	24,771	22,000	6,433
010-0540-5867	Encroachment Permit	4,300	4,000	4,700	4,000	-
010-0550-5501	Forfeitures/Penalties	1,457	1,056	1,056	1,056	-
010-0550-5503	Other Court Fines/Traffic	15,689	17,000	17,000	17,000	-
010-0550-5896	Parking Fines	2,712	8,000	5,000	8,000	-
010-0560-5303	Asset Sale	5,167	90,000	90,716	-	(90,000)
010-0560-5601	Interest Income	33,517	18,000	13,000	13,000	(5,000)
010-0560-5603	Rent - Real Property	25,440	25,632	25,632	25,788	156
010-0560-5605	Rental - Comcast	45,326	18,077	18,077	18,768	691
010-0560-5902	Natural Gas Royalties	10,890	15,128	26,270	18,580	3,452
010-0570-5704	Motor Vehicle In Lieu	7,325	11,645	11,645	9,485	(2,160)
010-0570-5740	Federal Grant - FTA CARES Act	123,311	-	-	-	-
010-0570-5753	Grant Revenue	-	9,200	9,200	-	(9,200)
010-0580-5811	General Plan 2001 Reimb. Fee	6,905	6,025	10,121	6,838	813
010-0580-5818	Swimming Pool Fees	170	-	-	10,000	10,000

**REVENUE DETAILS BY FUND
FY 22-23 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
010-0580-5820	Recreation Programs	-	-	360	360	360
010-0580-5821	Boat Launch Fees	10,021	45,000	40,000	45,000	-
010-0580-5824	Police Service Fees	20,154	24,000	21,000	24,000	-
010-0580-5826	Fire Services Fees	4,313	5,000	11,779	8,000	3,000
010-0580-5828	Delta Fire District	398,453	100,000	100,000	200,000	100,000
010-0580-5831	Engineering & Inspection Fees	48,598	34,214	50,736	45,000	10,786
010-0580-5832	Cannabis Facility Fee	77,917	81,530	81,530	114,071	32,541
010-0580-5833	Cannabis Developer Fee	803,794	460,000	502,547	457,000	(3,000)
010-0580-5861	Plan Check Fees	195,385	181,093	310,803	219,662	38,569
010-0580-5895	New Home Construction (Fire)	6,210	4,500	5,940	6,000	1,500
010-0590-5920	Miscellaneous Revenue	54,083	108,935	121,356	10,000	(98,935)
010-0590-5921	Garage Sales	5	438	438	400	(38)
010-0590-5990	Transfer In	792,329	295,054	295,054	272,247	(22,808)
010-0590-5990	Transfer In - Landfill Franchise Fee	-	280,000	-	560,000	280,000
010-0590-5990	Transfer In - American Rescue Fund	-	14,249	15,749	-	(14,249)
010-0590-5990	Transfer In - Due from other Fund	-	26,254	26,254	8,113	(18,141)
TOTAL FUND 010		8,270,014	7,493,396	7,642,356	8,003,047	509,652
						-
SUBTOTAL GENERAL FUND - 002 & 010		9,539,940	8,857,396	9,000,356	9,385,047	527,652
FUND 22 GENERAL PLAN						
022-0560-5601	Interest Income	660	350	330	100	(250)
022-0580-5807	General Plan Revision Fee	9,208	8,034	13,360	9,117	1,083
TOTAL GENERAL PLAN FUND		9,867	8,384	13,690	9,217	833
FUND 52 TRANSIENT OCCUPANCY TAX						
052-0530-5318	Transient Occupancy Tax	20,563	20,000	25,000	20,000	-
052-0560-5601	Interest Income	63	70	30	30	(40)
TOTAL TRANSIENT OCCUPANCY TAX		20,626	20,070	25,030	20,030	(40)
TOTAL GENERAL FUND per Audit Report		9,570,433	8,885,850	9,039,076	9,414,294	528,445
FUND 12 VEHICLE REPLACEMENT FUND						
012-0560-5601	Interest Income	744	350	250	250	(100)
012-0580-5827	Funding from Delta Fire District	25,000	25,000	25,000	25,000	-
012-0590-5990	Transfer In	60,000	123,000	123,000	414,415	291,415
TOTAL VEHICLE REPLACEMENT FUND		85,744	148,350	148,250	439,665	291,315
FUND 17 LAW ENFORCEMENT GRANT						
017-0560-5601	Interest Income	619	300	300	100	(200)
017-0570-5755	PSEG - Safe Routes to School	-	39,034	39,034	-	(39,034)
017-0570-5753	Grant Revenues	156,727	120,000	145,424	150,000	30,000
TOTAL LAW ENFORCEMENT GRANT FUND		157,346	159,334	184,758	150,100	(9,234)
FUND 18 ASSET FORFEITURE						
018-0560-5601	Interest Income	9	5	5	5	-
TOTAL ASSET FORFEITURE		9	5	5	5	-
FUND 19 ATOD GRANT						
019-0570-5753	Grant Revenues	32,982	57,495	57,495	60,315	2,820
019-0590-5990	Transfer In	10,180	-	-	-	-
TOTAL ATOD GRANT FUND		43,162	57,495	57,495	60,315	2,820
FUND 25 GAS TAX						
025-0560-5601	Interest Income	2,206	1,000	800	500	(500)

**REVENUE DETAILS BY FUND
FY 22-23 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
025-0570-5717	Gas Tax - Section 2105	226,440	271,482	271,482	301,847	30,365
025-0570-5719	Road Main & Rehab Section 2032 (SB1)	185,144	208,782	208,782	229,770	20,988
TOTAL GAS TAX FUND		413,790	481,264	481,064	532,117	50,853
FUND 31 DEVELOPERS REVOLVING FUND						
031-0560-5601	Interest Income	109	50	50	-	(50)
031-0570-5753	Grant Revenue	-	-	14,448	124,617	124,617
TOTAL DEVELOPERS REVOLVING FUND		109	50	14,498	124,617	124,567
FUND 32 TRANSIT						
032-0560-5601	Interest Income	477	500	535	500	-
032-0570-5728	TDA Grant	259,874	128,805	119,373	89,526	(39,279)
032-0570-5729	TDA Grant - Capital	-	25,500	25,500	137,990	112,490
032-0570-5755	Federal Grant - FTA 5311 Capital	-	75,000	-	187,010	112,010
032-0570-5756	Federal Grant - FTA Section 5311	-	178,891	178,891	250,000	71,109
032-0570-5759	Federal Grant - FTA Section 5310	140,207	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	60,092	-	-	-	-
032-0580-5893	Transit Fares	4,829	10,500	10,500	10,500	-
032-0570-5731	TDA Planning & Administration	85,900	85,900	85,900	85,900	-
032-0570-5730	TDA From Other Recipients	-	-	-	2,000	2,000
032-0590-5990	Transfer In	-	8,302	8,302	8,000	(302)
TOTAL TRANSIT FUND		551,379	708,398	579,001	966,426	258,028
FUND 33 COMMERCIAL REHABILITATION LOAN FUND						
033-0560-5601	Interest Income	219	100	80	-	(100)
TOTAL COM. REHABILITATION LOAN FUND		219	100	80	-	(100)
FUND 34 CDBG HOUSING REHABILITATION						
034-0560-5601	Interest Income	456	200	160	-	(200)
TOTAL CDBG HOUSING REHABILITATION FUND		456	200	160	-	(200)
FUND 38 PERSONNEL SERVICES - FIRE						
038-0510-5101	Property Tax	469,061	481,474	481,474	495,918	14,444
038-0510-5199	ADMINISTRATION CHARGES BY SOLANO COUNTY	(4,691)	(4,815)	(4,815)	(4,959)	(144)
038-0560-5601	Interest Income	729	450	450	450	-
TOTAL PERSONNEL SERVICES - FIRE		465,100	477,110	477,109	491,409	14,300
FUND 39 PERSONNEL SERVICES - POLICE						
039-0510-5101	Property Tax	469,061	481,474	481,474	495,918	14,444
039-0510-5199	Administration Charges by Solano County	(4,691)	(4,815)	(4,815)	(4,959)	(144)
039-0560-5601	Interest Income	1,463	640	640	640	-
TOTAL PERSONNEL SERVICES - POLICE		465,834	477,300	477,299	491,599	14,300
FUND 40 FIREHOUSE BONDS						
040-0510-5120	Property Tax Prior Year Adj	13	-	0	-	-
040-0560-5601	Interest Income	4	-	1	-	-
TOTAL FIREHOUSE BOND FUND		16	-	1	-	-
FUND 41 COMMUNITY FACILITIES DISTRICT 2006-1						
041-0510-5101	Property Tax	512,871	523,437	523,437	523,437	0
041-0510-5199	Administration Charges by Solano County	(1,537)	(1,746)	(1,746)	(1,746)	(0)

**REVENUE DETAILS BY FUND
FY 22-23 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
041-0560-5601	Interest Income	681	560	190	190	(370)
TOTAL COMMUNITY FACILITIES DISTRICT 2006-1		512,015	522,251	521,881	521,881	(370)
FUND 42 RIVERVIEW POINT ASSESSMENT DISTRICT						
042-0510-5101	Property Tax	146,464	(1)	-	-	1
042-0510-5199	Administration Charges by Solano County	(380)	0	-	-	(0)
042-0590-5990	Transfer In	-	-	-	46,673	46,673
042-0560-5601	Interest Income	356	378	140	-	(378)
TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT		146,439	378	140	46,673	46,295
FUND 43 RIVERVIEW POINT BOND RESERVE						
043-0560-5601	Interest Income	93	105	48	-	(105)
TOTAL RIVERVIEW POINT BOND RESERVE FUND		93	105	48	-	(105)
FUND 45 SUMMERSET IMPROVEMENT						
045-0560-5601	Interest Income	15	-	-	-	-
TOTAL SUMMERSET IMPROVEMENT FUND		15	-	-	-	-
FUND 46 SUMMERSET ASSESSMENT DISTRICT						
046-0560-5601	Interest Income	2	-	-	-	-
TOTAL SUMMERSET ASSESSMENT DISTRICT		2	-	-	-	-
FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1						
049-0510-5101	Property Tax	300,347	300,126	300,126	300,126	-
049-0510-5199	Administration Charges by Solano County	(810)	(920)	(920)	(920)	-
049-0560-5601	Interest Income	348	273	90	90	(183)
TOTAL COMMUNITY FACILITIES DISTRICT 2004-1		299,885	299,480	299,297	299,297	(183)
FUND 50 STORM DRAIN						
050-0560-5601	Interest Income	49	92	92	92	-
050-0570-5753	Grant Revenue	94,148	-	-	-	-
050-0580-5816	Utility Service Fee	29,504	29,000	29,000	29,700	700
TOTAL STORM DRAIN FUND		123,701	29,092	29,092	29,792	700
FUND 51 CAPITAL GRANTS AND PROJECTS FUND						
051-0560-5601	Interest Income	98	-	-	-	-
051-0570-5753	Grant Revenue	100,000	50,000	50,000	-	(50,000)
051-0570-5753	Grant Revenue - American Rescure Plan Act	-	2,324,752	2,324,752	-	(2,324,752)
051-0570-5753	Grant Revenue	1,214,038	-	-	-	-
051-0570-5753	Grant Revenue	39,177	499,100	30,000	424,600	(74,500)
051-0570-5753	Grant Revenue	-	177,950	-	177,952	2
051-0590-5425	Other Financing Source - Bank Loan	190,076	-	-	-	-
051-0590-5990	Transfer In - 4th and Bruning Intersection Imrpovement R2135 Project	-	124,150	-	154,150	30,000
051-0590-5990	Transfer In - Boat Launch Project	126,912	-	-	-	-
051-0590-5990	Transfer In - ADA Sidewalk Repair and Replacement	55,065	30,000	-	-	(30,000)
051-0590-5990	Transfer In - Bike & Ped Pathway Montezuma Hills Rd	28,372	-	-	-	-
051-0590-5990	Transfer In - City Hall ADA Remodel - Council Chambers/CD Office	17,820	65,000	65,000	30,000	(35,000)
051-0590-5990	Transfer In - New Accounting System Software	-	350,000	-	400,000	50,000
051-0590-5990	Transfer In - Public Works Office & Corp Yard Improvement	256,509	30,000	30,000	-	(30,000)

**REVENUE DETAILS BY FUND
FY 22-23 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
051-0590-5990	Transfer In - LGI Dog and Neighborhood Park Improvement	199,169	499,921	501,777	-	(499,921)
051-0590-5990	Transfer In - LGI 18 Acre New Park Phase I	12,869	96,799	-	96,799	-
051-0590-5990	Transfer In - New Modular Fire Station	-	-	-	1,700,000	1,700,000
051-0590-5990	Transfer In - Promenade Park Shade	-	43,898	43,898	-	(43,898)
TOTAL CAPITAL GRANTS/PROJECTS FUND		2,240,104	4,291,570	3,045,427	2,983,501	(1,308,069)
FUND 53 ROADWAY IMPACT						
053-0540-5409	Roadway Impact Fees	(81,909)	113,000	151,671	-	(113,000)
053-0590-5990	Transfer In	-	379,000	379,000	-	(379,000)
053-0560-5601	Interest Income	1,415	700	645	600	(100)
TOTAL ROADWAY IMPACT FUND		(80,494)	492,700	531,316	600	(492,100)
FUND 54 PARKS AND RECREATION						
054-0540-5322	Development Fee	194,093	171,633	285,810	88,173	(83,460)
054-0560-5601	Interest Income	4,925	2,500	2,000	2,500	-
054-0590-5990	Transfer In	-	5,170	5,170	5,170	-
TOTAL PARKS AND RECREATION FUND		199,018	179,303	292,980	95,843	(83,460)
FUND 55 MAIN & OPERATION SVC DISTRICT - LIBERTY						
055-0510-5101	Property Tax	607,908	631,050	631,050	649,981	18,931
055-0510-5199	Administration Charges by Solano County	(6,079)	(6,310)	(6,310)	(6,500)	(190)
055-0560-5601	Interest Income	4,066	5,000	2,600	2,500	(2,500)
055-0590-5990	Transfer In	-	2,085	2,085	-	(2,085)
TOTAL MAIN & OPERATION SVC DISTRICT - LIBERTY		605,895	631,824	629,425	645,981	14,157
FUND 56 MUNICIPAL IMPROVEMENT						
056-0540-5304	Municipal Improvement Fee	466,902	418,156	696,189	282,635	(135,521)
056-0560-5601	Interest Income	59,528	15,000	13,000	10,000	(5,000)
056-0590-5990	Transfer In	-	117,175	117,175	117,175	0
TOTAL MUNICIPAL IMPROVEMENT FUND		526,430	550,331	826,365	409,811	(140,520)
FUND 60 HAZARDOUS WASTE						
060-0560-5601	Interest Income	2,111	1,400	1,000	1,000	(400)
060-0570-5753	Grant Revenue	55,000	55,000	55,000	5,000	(50,000)
060-0580-5801	HHW Collection Fee	109,664	100,000	110,000	100,000	-
TOTAL HAZARDOUS WASTE FUND		166,775	156,400	166,000	106,000	(50,400)
FUND 65 LANDFILL CLOSURE						
065-0540-5316	Franchise Fees - RV Sanitation	382,023	370,000	400,000	400,000	30,000
065-0560-5601	Interest Income	7,930	4,000	3,800	3,800	(200)
TOTAL LANDFILL CLOSURE FUND		389,953	374,000	403,800	403,800	29,800
FUND 75 BUSINESS PARK						
075-0560-5601	Interest Income	1,815	600	1,000	1,200	600
075-0560-5303	Land Sales	3,020,115	325,000	-	-	(325,000)
075-0560-5612	Rent - Business Park Hangars	4,000	-	-	-	-
075-0560-5615	Rent - Miscellaneous	22,244	22,244	22,244	22,244	-
075-0580-5832	Cannabis Facility Fee	(6,759)	-	-	-	-
075-0590-5917	Developer Reimbursement	57,644	-	-	-	-
075-0590-5920	Miscellaneous Revenue	28,980	-	-	-	-
075-0590-5990	Transfer In	-	284	284	-	(284)
TOTAL BUSINESS PARK FUND		3,128,039	348,128	23,528	23,444	(324,684)

**REVENUE DETAILS BY FUND
FY 22-23 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 76 ARMY BASE						
076-0560-5601	Interest Income	93	100	16	10	(90)
076-0560-5603	Rent - Real Property	1,800	4,800	6,800	4,800	-
076-0590-5920	Reimbursement - Dept of Water Resources	6,810	13,549	13,549	25,175	11,626
TOTAL ARMY BASE FUND		8,703	18,449	20,365	29,985	11,536
FUND 80 WATER SYSTEM						
080-0550-5501	Forfeitures/Penalties	42,104	30,000	30,000	30,000	-
080-0560-5601	Interest Income	31,305	35,000	11,000	11,000	(24,000)
080-0560-5303	Asset Sales	-	460	460	-	(460)
080-0570-5753	Grant Revenues	22,500	81,582	81,582	-	(81,582)
080-0580-5808	Utility Service Fees	3,032,608	3,000,000	3,100,000	3,100,000	100,000
080-0580-5810	Interim Water Fees - Construction	-	29,396	29,396	-	(29,396)
080-0580-5814	Water Reconnect Fee	150	29,306	29,306	1,000	(28,306)
080-0590-5920	Miscellaneous Revenue	8,116	2,376	2,376	-	(2,376)
080-0590-5990	Transfer In - CIP Completed	1,532,820	-	-	-	-
080-0590-5990	Transfer In	-	30,334	30,334	20,680	(9,654)
TOTAL WATER SYSTEM FUND		4,669,604	3,238,454	3,314,454	3,162,680	(75,774)
FUND 81 WATER CONSTRUCTION						
081-0590-5990	Transfer In	838,776	2,529,254	2,007,870	1,646,383	(882,870)
TOTAL WATER CONSTRUCTION FUND		838,776	2,529,254	2,007,870	1,646,383	(882,870)
FUND 84 AIRPORT						
084-0550-5501	Forfeitures/Penalties	199	374	551	300	(74)
084-0560-5601	Interest Income	1,302	600	600	500	(100)
084-0560-5603	Rent - Real Property	30,181	34,246	34,246	35,559	1,313
084-0560-5608	Rent - Airport Hangars	185,670	183,629	183,629	183,530	(99)
084-0560-5610	Rent - Airport Tie-Downs	1,586	1,600	1,500	1,300	(300)
084-0570-5753	Grant Revenues	81,250	783,466	900,668	-	(783,466)
084-0570-5755	Grant Revenues - State Match	10,000	47,574	10,000	10,000	(37,574)
084-0580-5907	Sales - Airport Fuel	189,154	160,000	160,000	160,000	-
084-0580-5908	Cost of Sales - Fuel	(159,919)	(139,200)	(139,200)	(139,200)	-
084-0590-5990	Transfer In	-	542	542	-	(542)
TOTAL AIRPORT FUND		339,422	1,072,831	1,152,536	251,988	(820,842)
FUND 85 BEACH DRIVE - SEWER SYSTEM						
085-0550-5501	Forfeitures/Penalties	27,202	24,000	24,000	24,000	-
085-0560-5601	Interest Income	22,898	9,000	8,600	8,000	(1,000)
085-0570-5753	Grant Revenues	11,250	-	58,184	-	-
085-0580-5803	Utility Service Fees - Residential	2,415,771	2,400,000	2,410,000	2,410,000	10,000
085-0580-5804	Utility Service Fees - Commercial	375,440	400,000	450,000	450,000	50,000
085-0580-5806	Sewer Connection Fees	-	6,611	6,611	-	(6,611)
085-0590-5920	Miscellaneous Revenue	-	-	1,746	-	-
085-0590-5990	Transfer In	324,553	5,912	5,912	-	(5,912)
TOTAL BEACH DRIVE SEWER SYSTEM FUND		3,177,112	2,845,523	2,965,053	2,892,000	46,477
FUND 86 NW - SEWER SYSTEM						
086-0550-5501	Forfeitures/Penalties	14,867	11,000	11,000	11,000	-
086-0560-5601	Interest Income	17,609	6,000	5,300	5,000	(1,000)
086-0570-5753	Grant Revenues	11,250	-	58,184	-	-
086-0580-5803	Utility Service Fees - Residential	2,026,167	2,000,000	2,020,000	2,020,000	20,000
086-0580-5804	Utility Service Fees - Commercial	29,477	31,000	40,000	40,000	9,000
086-0590-5990	Transfer In	12,000	16,472	16,472	12,000	(4,472)

**REVENUE DETAILS BY FUND
FY 22-23 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
086-0590-5990	Transfer In - CIP Completed	953,248	-	-	-	-
086-0590-5920	Misc Revenue	-	-	1,746	-	-
TOTAL NW SEWER SYSTEM FUND		3,064,617	2,064,472	2,152,702	2,088,000	23,528
FUND 87 NW SEWER - CAPITAL OUTLAY						
087-0590-5425	Other Financing Source - Bank Loan	-	-	-	32,461	32,461
087-0590-5990	Transfer In	1,212,593	330,000	250,000	118,129	(211,871)
TOTAL NW SEWER - CAPITAL OUTLAY		1,212,593	330,000	250,000	150,590	(179,410)
FUND 88 BEACH SEWER - CAPITAL OUTLAY						
088-0590-5990	Transfer In	207,584	2,476,823	800,000	3,768,575	1,291,752
TOTAL BEACH SEWER - CAPITAL OUTLAY		207,584	2,476,823	800,000	3,768,575	1,291,752
FUND 91 STREET PROJECTS						
091-0570-5753	Grant Revenue	-	-	-	140,000	140,000
TOTAL STREET PROJECTS		0	-	0	140,000	140,000
FUND 95 LIBERTY COMMUNITY FACILITIES DISTRICT						
095-0560-5601	Interest Income	762	500	150	150	(350)
095-0510-5101	Property Tax	805,459	809,896	809,896	809,896	(0)
095-0510-5199	Administration Charges by Solano County	(1,314)	(1,492)	(1,492)	(1,492)	(0)
TOTAL LIBERTY COMMUNITY FACILITIES DISTRICT		804,907	808,904	808,554	808,554	(350)
TOTAL REVENUES		34,334,786	34,655,726	31,699,629	33,175,925	(1,479,801)

**CITY MANAGER
FY 22-23 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
CITY COUNCIL						
010-0100-0100-7205	Advertising	472	-	-	-	-
010-0100-0100-7213	Legal Fees	32,276	26,000	26,000	26,000	-
010-0100-0100-7226	Printing	184	600	600	600	-
010-0100-0100-7235	Conferences & Meetings	250	3,100	3,100	3,100	-
010-0100-0100-7272	Equipment Rental	217	200	200	200	-
010-0100-0100-7277	Fuel & Mileage	-	1,000	1,000	1,000	-
010-0100-0100-7307	Liability Insurance	1,096	1,531	1,531	2,154	623
010-0100-0100-7359	Meals	-	2,000	2,000	2,000	-
010-0100-0100-7365	Membership Dues	20,529	22,000	22,000	23,422	1,422
010-0100-0100-7367	Misc Services & Supplies	1,133	700	700	700	-
010-0100-0100-7426	Publications & Subscriptions	180	600	600	600	-
TOTAL CITY COUNCIL		56,337	57,731	57,731	59,776	2,045
CITY MANAGER						
010-0100-0105-7213	Legal Fees	12,059	5,000	5,000	7,000	2,000
010-0100-0105-7235	Conferences/ meetings	-	5,000	5,000	5,000	-
010-0100-0105-7245	Contractual services	14,845	-	-	-	-
010-0100-0105-7272	Equipment Rental	421	400	400	400	-
010-0100-0105-7277	Fuel & Mileage	-	250	250	250	-
010-0100-0105-7307	Liability Insurance	2,124	2,969	2,969	4,177	1,208
010-0100-0105-7359	Meals	-	2,000	2,000	2,000	-
010-0100-0105-7365	Membership Dues	4,449	4,514	4,514	4,750	236
010-0100-0105-7367	Misc Services & Supplies	(60)	-	-	-	-
010-0100-0105-7372	Office Supplies & Materials	1,089	500	500	500	-
010-0100-0105-7426	Publications & Subscriptions	(240)	350	350	350	-
010-0100-0105-7432	Telephone	1,974	1,758	1,758	1,758	-
TOTAL CITY MANAGER		36,662	22,741	22,741	26,185	3,444
CITY ADMINISTRATION						
010-0100-0107-7125	State Unemployment Insurance	2,701	5,000	5,000	5,000	-
010-0100-0107-7202	Retiree Health (OPEB)	32,972	34,229	34,229	24,669	(9,560)
010-0100-0107-7204	Health Administrative Fee	1,450	2,200	2,200	2,200	-
010-0100-0107-7211	Legal Fees - Potential Litigation	17,283	75,000	20,000	40,000	(35,000)
010-0100-0107-7213	Legal Fees	54,319	40,000	55,000	40,000	-
010-0100-0107-7245	Contractual services	5,529	3,000	3,000	103,000	100,000
010-0100-0107-7254	Debt Service - Principal	78,057	90,464	90,464	93,851	3,388
010-0100-0107-7255	Debt Service - Interest	40,926	30,086	30,086	28,395	(1,691)
010-0100-0107-7307	Liability Insurance	(108,070)	-	-	-	-
010-0100-0107-7330	Janitorial Supplies	1,190	4,000	4,000	4,000	-
010-0100-0107-7367	Misc Services & Supplies	1,565	1,100	1,500	1,500	400
010-0100-0107-7372	Office Supplies & Materials	5,375	10,650	10,650	10,650	-
010-0100-0107-7384	Personnel Hiring Costs	3,941	7,100	7,100	7,100	-
010-0100-0107-7397	Postage	11,650	18,400	18,400	18,400	-
010-0100-0107-7432	Telephone	6,786	8,600	8,600	8,600	-
TOTAL CITY ADMINISTRATION		155,674	329,829	290,229	387,365	57,537
INFORMATION TECHNOLOGY						
010-0100-0136-7245	Contractual Services	69,041	57,996	57,996	66,009	8,013
010-0100-0136-7380	Computer Hardware	8,726	12,500	12,500	12,500	-
010-0100-0136-7381	Computer Software	24,475	26,176	26,176	29,311	3,136
TOTAL INFORMATION TECHNOLOGY		102,242	96,671	96,671	107,820	11,149

**CITY MANAGER
FY 22-23 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
TRANSFERS OUT						
010-0100-5990-9000	Transfer Out	10,180	8,000	8,000	8,000	-
010-0100-5990-9002	Contribution - PARS Section 115 Trust	-	-	-	550,000	550,000
TOTAL TRANSFERS OUT		10,180	8,000	8,000	558,000	550,000
TRANSIENT OCCUPANCY TAX						
052-0100-0520-7245	Contractual Services	22,178	30,470	30,470	35,000	4,530
TOTAL TRANSIENT OCCUPANCY TAX		22,178	30,470	30,470	35,000	4,530

TRANSIT
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 32 TRANSIT						
032-0300-0320-7201	Accounting & Auditing	2,059	2,294	2,294	2,294	0
032-0300-0320-7205	Advertising	-	2,500	2,500	2,500	-
032-0300-0320-7213	Legal Fees	870	3,000	3,000	3,000	-
032-0300-0320-7226	Printing	-	1,000	1,000	1,000	-
032-0300-0320-7234	Dispatch services	1,764	5,090	5,090	5,345	255
032-0300-0320-7245	Contractual Services	329,393	336,561	336,561	363,205	26,644
032-0300-0320-7253	Management Consultant Services	85,645	85,900	85,900	85,900	-
032-0300-0320-7272	Equipment Rental	1,259	2,520	2,520	2,646	126
032-0300-0320-7277	Fuel & Mileage	27,219	49,500	49,500	51,975	2,475
032-0300-0320-7307	Liability Insurance	9,845	13,758	13,758	19,356	5,597
032-0300-0320-7340	Legal Notices/Publications	242	200	200	200	-
032-0300-0320-7356	M & R Vehicles	6,519	12,600	12,600	13,230	630
032-0300-0320-7358	Emergency Incident - COVID-19 Pandemic	-	10,000	10,000	5,000	(5,000)
032-0300-0320-7365	Membership Dues	-	550	550	560	10
032-0300-0320-7367	Misc. Services & Supplies	1,700	4,000	4,000	4,000	-
032-0300-0320-7372	Office Supplies & Materials	-	500	500	500	-
032-0300-0320-7381	Computer Software	1,959	2,781	2,781	3,066	286
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	1,028	3,500	3,500	3,675	175
032-0300-0320-7923	Capital Outlay - Vehicles	-	95,500	-	220,000	124,500
032-0300-0320-7905	Capital Outlay - Bus Shelter & Facility	-	35,000	-	135,000	100,000
032-0300-0320-7325	TDA Return	-	140,000	-	135,620	(4,380)
032-0300-0320-7352	Facility & Equipment Maintenance	804	2,500	2,500	2,500	-
032-0300-5990-9000	Transfer Out	12,000	12,000	12,000	12,000	-
TOTAL TRANSIT FUND		482,306	821,554	551,054	1,072,872	251,318

**CITY CLERK
FY 22-23 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
CITY CLERK						
010-0100-0115-7213	Legal Fees	14,382	15,000	15,000	15,000	-
010-0100-0115-7235	Conferences and Meetings	1,605	5,525	5,525	7,522	1,997
010-0100-0115-7245	Contractual Services	12,978	34,703	34,703	16,344	(18,359)
010-0100-0115-7270	Election Expenses	8,655	4,000	4,000	37,640	33,640
010-0100-0115-7272	Equipment Rental	393	550	550	550	-
010-0100-0115-7277	Fuel and Mileage	335	500	500	500	-
010-0100-0115-7307	Liability Insurance	1,979	2,765	2,765	3,890	1,125
010-0100-0115-7340	Legal Notices/Publications	3,973	3,000	3,000	4,500	1,500
010-0100-0115-7365	Membership Dues	725	1,055	1,055	700	(355)
010-0100-0115-7372	Office Supplies & Materials	3,336	2,000	2,000	2,000	-
010-0100-0115-7367	Misc. Services & Supplies	74	-	-	-	-
010-0100-0115-7432	Telephone	895	1,100	1,100	1,100	-
010-0100-0115-7426	Publications & Subscriptions	473	560	560	600	40
TOTAL CITY CLERK		49,802	70,758	70,758	90,346	19,588

FINANCE
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
FINANCE DEPARTMENT						
010-0100-0135-7201	Accounting & Auditing	19,373	21,592	21,592	21,592	0
010-0100-0135-7213	Legal Fees	1,175	1,000	1,000	1,000	-
010-0100-0135-7235	Conferences and Meetings	740	3,600	3,600	3,600	-
010-0100-0135-7245	Contractual Services	16,911	19,000	19,000	19,000	-
010-0100-0135-7272	Equipment Rental	667	600	600	600	-
010-0100-0135-7277	Fuel and Mileage	-	900	900	900	-
010-0100-0135-7307	Liability Insurance	3,361	4,697	4,697	6,608	1,911
010-0100-0135-7323	Finance Charge - Collection	-	200	200	200	-
010-0100-0135-7359	Meals	-	300	300	300	-
010-0100-0135-7365	Membership Dues	830	560	560	560	-
010-0100-0135-7367	Misc. Services & Supplies	439	125	125	125	-
010-0100-0135-7372	Office Supplies & Materials	1,823	500	500	500	-
010-0100-0135-7395	Training	1,348	3,800	3,800	3,800	-
TOTAL FINANCE DEPARTMENT		46,666	56,874	56,874	58,785	1,911

POLICE
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC SAFETY						
POLICE DEPARTMENT						
010-0400-0165-7125	State Unemployment Insurance	10,796	-	-	-	-
010-0400-0165-7208	Animal Control	88,460	98,200	98,200	80,656	(17,544)
010-0400-0165-7213	Legal Fees	58,716	55,000	55,000	55,000	-
010-0400-0165-7226	Printing	910	1,000	1,000	2,000	1,000
010-0400-0165-7234	Dispatch Service	109,476	83,500	83,500	110,000	26,500
010-0400-0165-7245	Contractual Services	2,142,957	2,201,597	2,201,597	2,401,297	199,700
010-0400-0165-7247	Report Forms	-	1,750	1,750	1,750	-
010-0400-0165-7249	Evidence & Investigation Expenses	10,267	18,000	18,000	11,000	(7,000)
010-0400-0165-7272	Equipment Rental	10,119	10,588	10,588	10,588	-
010-0400-0165-7273	Equipment (Non-Capital, <\$5,000)	29	-	-	-	-
010-0400-0165-7277	Fuel & Mileage	35,885	35,000	35,000	50,000	15,000
010-0400-0165-7298	Flood & Fire Insurance	2,480	4,116	4,116	4,523	407
010-0400-0165-7307	Liability Insurance	36,469	48,641	48,641	67,852	19,211
010-0400-0165-7330	Janitorial Supplies	382	600	600	-	(600)
010-0400-0165-7355	M & R Property	2,984	5,000	5,000	5,000	-
010-0400-0165-7356	M & R Vehicles	24,461	37,500	37,500	50,000	12,500
010-0400-0165-7359	Meals	583	1,000	1,000	1,000	-
010-0400-0165-7366	Cable TV	740	800	800	800	-
010-0400-0165-7367	Misc. Services & Supplies	2,624	-	-	-	-
010-0400-0165-7372	Office Supplies & Materials	4,164	4,000	4,000	4,000	-
010-0400-0165-7384	Personnel Hiring Costs	2,993	3,500	3,500	7,210	3,710
010-0400-0165-7398	Volunteer Services	99	100	100	100	-
010-0400-0165-7432	Telephone	38,976	30,000	30,000	30,000	-
010-0400-0165-7438	Booking Fees	-	10,000	10,000	10,000	-
010-0400-0165-7458	Utilities - PG&E	16,107	15,000	15,000	15,000	-
010-0400-0165-7459	Utilities - Water & Sewer (City Property)	1,259	1,560	1,560	1,560	-
010-0400-0165-7466	Canine Services	6,878	10,000	10,000	7,500	(2,500)
010-0400-0165-7371	Security Services	5,661	12,650	12,650	10,000	(2,650)
010-0400-0165-7905	Capital Outlay - Equipment	13,235	16,050	16,050	16,000	(50)
010-0400-0165-7380	Computer Hardware	2,277	4,500	4,500	2,500	(2,000)
TOTAL POLICE DEPARTMENT		2,629,990	2,709,652	2,709,652	2,955,336	245,684
FUND 17 LAW ENFORCEMENT GRANT						
017-0400-1170-7245	Contractual Services	-	39,034	39,034	-	(39,034)
017-0400-1171-7245	Contractual Services	180,000	180,000	180,000	180,000	-
TOTAL LAW ENFORCEMENT GRANT FUND		180,000	219,034	219,034	180,000	(39,034)
FUND 39 PERSONNEL SERVICES DISTRICT						
Police Department						
039-0400-0165-7201	Accounting & Auditing	649	724	724	724	0
039-0400-0165-7207	Ammunition & Weapons	1,588	-	-	-	-
039-0400-0165-7245	Contractual Services	267,107	386,678	386,678	401,671	14,993
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)	7,380	10,000	10,000	5,000	(5,000)
039-0400-0165-7307	Liability Insurance	3,879	5,421	5,421	7,626	2,205
039-0400-0165-7352	M&R Machinery & Equipment	6,710	14,500	14,500	7,500	(7,000)
039-0400-0165-7381	Computer Software	618	7,783	7,783	8,876	1,093
039-0400-0165-7395	Police Officer Training	14,726	20,000	20,000	7,721	(12,279)
039-0400-0165-7398	Volunteer Services	2,412	3,050	3,050	3,500	450
039-0400-0165-7409	Safety Equipment	1,562	5,000	5,000	2,000	(3,000)

POLICE
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
039-0400-0165-7426	Publications & Subscriptions	675	1,000	1,000	850	(150)
039-0400-0165-7909	Capital Outlay - Buildings & Imprvmts	43,033	20,000	10,000	17,500	(2,500)
039-0400-0165-7905	Capital Outlay - Mach & Equip	59,061	76,112	76,112	76,112	-
TOTAL POLICE DEPARTMENT		432,454	573,321	563,321	562,133	(11,188)

FIRE
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC SAFETY						
FIRE DEPARTMENT						
010-0400-0140-7213	Legal Fees	32,818	22,000	22,000	22,000	-
010-0400-0140-7226	Printing	254	1,000	1,000	1,000	-
010-0400-0140-7234	Dispatch Services	86,764	70,000	70,000	90,000	20,000
010-0400-0140-7235	Conferences & Meetings	695	5,000	5,000	5,000	-
010-0400-0140-7245	Contractual Services	42,274	40,000	40,000	42,400	2,400
010-0400-0140-7272	Equipment Rental	10,368	6,000	6,000	10,990	4,990
010-0400-0140-7273	Equipment (Non-Capital, <\$5,000)	8,230	7,500	7,500	8,723	1,223
010-0400-0140-7276	Firefighter Training	16,619	15,000	15,000	17,000	2,000
010-0400-0140-7277	Fuel & Mileage	24,778	25,000	25,000	25,000	-
010-0400-0140-7307	Liability Insurance	87,112	126,715	126,715	164,236	37,521
010-0400-0140-7330	Janitorial Supplies	2,657	3,000	3,000	3,000	-
010-0400-0140-7352	M & R Machinery & Equipment	772	3,000	3,000	32,180	29,180
010-0400-0140-7355	M & R Real Property	29,666	17,000	17,000	31,500	14,500
010-0400-0140-7356	M & R Vehicles	91,521	85,000	85,000	100,000	15,000
010-0400-0140-7358	Emergency Incident	38,707	2,500	2,500	10,000	7,500
010-0400-0140-7359	Meals	2,951	3,000	3,000	3,000	-
010-0400-0140-7363	Medical Svcs. & Supplies	42,216	20,000	20,000	44,520	24,520
010-0400-0140-7365	Membership Dues	1,625	2,500	2,500	2,500	-
010-0400-0140-7366	Cable TV	3,792	4,000	4,000	4,000	-
010-0400-0140-7367	Misc. Services & Supplies	14,396	13,000	13,000	15,250	2,250
010-0400-0140-7372	Office Supplies & Materials	4,637	4,000	4,000	4,900	900
010-0400-0140-7381	Computer Software	-	1,000	1,000	1,000	-
010-0400-0140-7384	Personnel Hiring Costs	19,350	2,500	2,500	31,000	28,500
010-0400-0140-7385	Permits & Licenses	49	100	100	100	-
010-0400-0140-7398	Volunteer Services	37,310	45,000	45,000	45,000	-
010-0400-0140-7400	Public Education	1,037	1,200	1,200	1,300	100
010-0400-0140-7409	Safety Equipment	38,516	25,000	25,000	41,000	16,000
010-0400-0140-7426	Publications & Subscriptions	696	2,000	2,000	2,000	-
010-0400-0140-7432	Telephone	29,440	37,000	37,000	37,000	-
010-0400-0140-7458	Utilities - PG&E	7,109	5,500	5,500	7,109	1,609
010-0400-0140-7459	Utilities - Water & Sewer (City Property)	2,573	9,000	9,000	9,000	-
TOTAL FIRE DEPARTMENT		678,931	603,515	603,515	811,708	208,193
FUND 12 VEHICLE REPLACEMENT						
012-0100-1120-7601	Debt Service-Interest	33,610	29,947	29,947	26,141	(3,805)
012-0100-1120-7603	Debt Service-Principal	94,414	98,077	98,077	101,882	3,805
012-0100-1120-7923	Capital Outlay - Police Vehicle	-	-	-	311,415	311,415
012-0100-1120-7924	Capital Outlay - Fire Truck Vehicle	-	93,000	93,000	-	(93,000)
TOTAL VEHICLE REPLACEMENT FUND		128,024	221,024	221,024	439,439	218,415
FUND 38 PERSONNEL SERVICES DISTRICT						
Fire Department						
038-0400-0140-7125	State Unemployment Insurance	225	-	-	60	60
038-0400-0140-7201	Accounting & Auditing	649	724	724	724	0
038-0400-0140-7245	Contractual Services	1,552	1,943	1,943	4,098	2,155
038-0400-0140-7307	Liability Insurance	3,504	4,791	4,791	6,740	1,949
038-0400-0140-7355	M&R Property	3,746	75,000	75,000	80,000	5,000
038-0400-0140-7381	Computer Software	618	877	877	1,820	943
038-0400-5990-9000	Transfer Out	35,000	98,000	98,000	78,000	(20,000)
TOTAL FIRE DEPARTMENT		45,295	181,334	181,334	171,441	(9,893)

**COMMUNITY DEVELOPMENT
FY 22-23 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 10 GENERAL FUND						
COMMUNITY DEVELOPMENT						
BUILDING DEPARTMENT						
010-0200-0130-7213	Legal Fees	987	2,000	2,000	2,000	-
010-0200-0130-7220	SOFTWARE MAINTENANCE FEES	-	4,500	4,500	4,500	-
010-0200-0130-7235	Conferences & Meetings	-	1,000	1,000	1,000	-
010-0200-0130-7245	Contractual Services	17,909	50,500	50,500	50,500	-
010-0200-0130-7272	Equipment Rental	516	600	600	600	-
010-0200-0130-7277	Fuel & Mileage	1,124	2,000	2,000	2,000	-
010-0200-0130-7307	Liability Insurance	2,603	3,637	3,637	5,117	1,480
010-0200-0130-7335	Laundry Service	-	1,000	-	1,000	-
010-0200-0130-7365	Membership Dues	-	200	200	200	-
010-0200-0130-7367	Misc Services & Supplies	1,080	17,500	1,500	17,500	-
010-0200-0130-7356	M&R Vehicles	833	3,000	2,000	3,000	-
010-0200-0130-7372	Office Supplies & Materials	73	450	450	450	-
010-0200-0130-7397	Postage	-	100	100	100	-
010-0200-0130-7426	Publications & Subscriptions	-	1,200	500	1,200	-
010-0200-0130-7432	Telephone	1,200	1,110	1,200	1,200	90
010-0200-0130-7902	Capital outlay - software	-	5,000	5,000	-	(5,000)
TOTAL BUILDING DEPARTMENT		26,325	93,797	75,187	90,367	(3,430)
PLANNING						
010-0200-0170-7213	Legal Fees	38,778	21,000	21,000	15,000	(6,000)
010-0200-0170-7220	SOFTWARE MAINTENANCE FEES	-	4,500	4,500	4,500	-
010-0200-0170-7245	Contractual Services	174,175	227,873	233,500	95,000	(132,873)
010-0200-0170-7272	Equipment Rental	647	600	600	600	-
010-0200-0170-7277	Fuel & Mileage	51	800	800	800	-
010-0200-0170-7283	Public Art Work Acquire/ Maintenance	-	14,624	14,624	-	(14,624)
010-0200-0170-7307	Liability Insurance	3,379	4,608	4,608	6,455	1,847
010-0200-0170-7340	Legal Notices/Publications	7,292	6,500	6,500	6,500	-
010-0200-0170-7359	Meals	-	200	200	200	-
010-0200-0170-7367	Misc Services & Supplies	589	5,100	5,100	5,100	-
010-0200-0170-7372	Office Supplies & Materials	2,785	10,750	5,000	10,750	-
010-0200-0170-7395	Training	-	1,800	1,800	1,800	-
010-0200-0170-7397	Postage	-	200	200	200	-
010-0200-0170-7426	Publications & Subscriptions	-	100	100	100	-
010-0200-0170-7432	Telephone	-	200	200	200	-
010-0200-0170-7902	Capital outlay - software	-	5,000	5,000	-	(5,000)
TOTAL PLANNING		227,696	303,856	303,732	147,205	(156,651)
CODE ENFORCEMENT						
010-0200-0240-7212	Code enforcement emergencies	-	5,000	5,000	5,000	-
010-0200-0240-7213	Legal Fees	13,939	15,000	15,000	15,000	-
010-0200-0240-7245	Contractual Services	3,159	3,215	3,215	23,215	20,000
010-0200-0240-7272	Equipment Rental	167	150	150	170	20
010-0200-0240-7397	Postage	-	500	500	500	-
010-0200-0240-7307	Liability Insurance	844	1,179	1,179	1,659	480
TOTAL CODE ENFORCEMENT		18,109	25,044	25,044	45,544	20,500
ECONOMIC DEVELOPMENT						
010-0200-0765-7272	Equipment Rental	98	100	100	100	-
010-0200-0765-7307	Liability Insurance	495	691	691	973	281
TOTAL ECONOMIC DEVELOPMENT		593	791	791	1,073	281

**COMMUNITY DEVELOPMENT
FY 22-23 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 22 GENERAL PLAN REVISION FUND						
022-0200-0220-7245	Contractual Services	-	166,074	168,500	8,000	(158,074)
TOTAL GENERAL PLAN REVISION FUND		-	166,074	168,500	8,000	(158,074)
FUND 31 DEVELOPERS REVOLVING FUND						
031-0200-0310-7213	Legal Fees - Riverwalk	-	1,000	-	-	(1,000)
031-0200-0310-7245	Contractual Services	-	30,000	44,448	124,617	94,617
TOTAL DEVELOPERS REVOLVING FUND		-	31,000	44,448	124,617	93,617
FUND 33 COMMERCIAL REHABILITATION LOAN FUND						
033-0200-0330-7245	Contractual Services	-	-	62,603	-	-
TOTAL COM. REHABILITATION LOAN FUND		-	-	62,603	-	-
FUND 34 CDBG HOUSING REHABILITATION						
034-0200-0340-7245	Contractual Services	-	-	127,886	-	-
TOTAL CDBG HOUSING REHABILITATION FUND		-	-	127,886	-	-
FUND 75 BUSINESS PARK						
075-0200-0750-7201	Accounting & Auditing	211	235	235	235	0
075-0200-0750-7213	Legal Fees	917	5,000	5,000	5,000	-
075-0200-0750-7245	Contractual Services	14,175	34,949	21,632	326,042	291,093
075-0200-0750-7252	Property Tax	12	-	-	-	-
075-0200-0750-7272	Equipment Rental	200	500	500	500	-
075-0200-0750-7298	Flood & Fire Insurance	3,253	5,399	5,399	5,933	534
075-0200-0750-7307	Liability Insurance	1,010	1,412	1,412	1,986	574
075-0200-0750-7322	Interest Expense - Interfund Loan	21,364	-	-	-	-
075-0200-0750-7367	Misc. Services & Supplies	480	5,000	500	5,000	-
075-0200-0750-7381	Computer Software	201	285	285	463	177
075-0200-0750-7458	Utilities - PG&E	-	1,000	-	500	(500)
075-0700-4137-7990	Business Park Improvement - Study	-	15,000	-	-	(15,000)
075-0200-5990-9000	Transfer Out	393,346	15,000	15,000	461,415	446,415
TOTAL BUSINESS PARK FUND		435,169	83,780	49,963	807,074	723,293
FUND 76 ARMY BASE						
076-0200-0760-7201	Accounting & Auditing	56	62	62	62	0
076-0200-0760-7213	Legal Fees	47	-	-	-	-
076-0200-0760-7245	Contractual Services	129	168	168	134	(34)
076-0200-0760-7272	Equipment Rental	53	500	500	11,870	11,370
076-0200-0760-7307	Liability Insurance	268	375	375	527	152
076-0200-0760-7322	Interest Expense - Interfund Loan	588	-	-	-	-
076-0200-0760-7367	Misc. Services & Supplies	41	100	100	100	-
076-0200-0760-7381	Computer Software	53	76	76	59	(16)
076-0200-0760-7397	Postage	-	50	50	50	-
076-0200-5990-9000	Transfer Out	-	7,175	7,175	5,388	(1,788)
TOTAL ARMY BASE REUSE FUND		1,235	8,506	8,506	18,190	9,684

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC WORKS						
CITY HALL BLDG/GROUNDS						
010-0300-0125-7228	Chemicals & Gases	-	200	200	200	-
010-0300-0125-7245	Contractual Services	10,000	10,000	10,000	10,000	-
010-0300-0125-7298	Flood & Fire Insurance	5,045	8,371	8,371	9,200	829
010-0300-0125-7307	Liability Insurance	1,281	1,782	1,782	2,504	723
010-0300-0125-7323	Finance Charge - Collection	3	10	10	10	-
010-0300-0125-7330	Janitorial Supplies	97	800	800	900	100
010-0300-0125-7352	M & R Machinery & Equipment	2,281	2,500	2,500	2,750	250
010-0300-0125-7355	M & R Real Property	4,029	5,000	5,000	10,000	5,000
010-0300-0125-7356	M & R Real Vehicles	4,828	3,500	3,500	4,000	500
010-0300-0125-7367	Misc. Services & Supplies	5,626	4,000	4,000	5,000	1,000
010-0300-0125-7385	Permits & Licenses	-	400	400	400	-
010-0300-0125-7458	Utilities - PG&E	15,604	12,000	12,000	15,000	3,000
010-0300-0125-7459	Utilities - Water & Sewer (City Property)	2,545	9,036	9,036	9,500	464
TOTAL CITY HAL/BLDG/GROUNDS		51,339	57,599	57,599	69,464	11,865
SWIMMING POOL						
010-0300-0155-7228	Chemicals & Gases	16,079	21,000	21,000	25,000	4,000
010-0300-0155-7298	Flood & Fire Insurance	115	191	191	210	19
010-0300-0155-7307	Liability Insurance	1,102	1,535	1,535	2,157	623
010-0300-0155-7330	Janitorial Supplies	1,773	1,200	1,200	3,200	2,000
010-0300-0155-7337	Laboratory Testing	2,409	2,000	2,000	5,000	3,000
010-0300-0155-7352	M & R Machinery & Equipment	1,034	14,000	14,000	15,000	1,000
010-0300-0155-7355	M & R Real Property	13,382	35,000	35,000	20,000	(15,000)
010-0300-0155-7356	M & R Real Vehicles	1,480	1,500	1,500	1,500	-
010-0300-0155-7367	Misc. Services & Supplies	3,558	3,000	3,000	4,000	1,000
010-0300-0155-7385	Permits & Licenses	-	500	500	500	-
010-0300-0155-7409	Safety Equipment	1,808	1,500	1,500	1,500	-
010-0300-0155-7432	Telephone	635	600	600	600	-
010-0300-0155-7458	Utilities - PG&E	39,540	25,000	25,000	40,000	15,000
TOTAL SWIMMING POOL		82,915	107,025	107,025	118,667	11,642
YOUTH CENTER						
010-0300-0160-7228	Chemicals & Gases	-	100	100	100	-
010-0300-0160-7245	Contractual Services	8,475	4,800	4,800	14,800	10,000
010-0300-0160-7298	Flood & Fire Insurance	1,944	3,226	3,226	3,546	320
010-0300-0160-7307	Liability Insurance	283	395	395	555	160
010-0300-0160-7330	Janitorial Supplies	321	1,500	1,500	1,500	-
010-0300-0160-7352	M&R Machinery & Equipment	-	500	500	500	-
010-0300-0160-7355	M & R Real Property	-	6,000	6,000	6,000	-
010-0300-0160-7367	Misc. Service & Supplies	-	1,000	1,000	1,000	-
010-0300-0160-7458	Utilities - PG&E	4,677	3,807	3,807	5,000	1,193
010-0300-0160-7459	Utilities - Water & Sewer (City Property)	432	432	432	432	-
TOTAL YOUTH CENTER		16,132	21,759	21,759	33,432	11,673
CORPORATION YARD						
010-0300-0180-7228	Chemicals & Gases	3,014	2,000	2,000	3,000	1,000
010-0300-0180-7245	Contractual Services	20,246	800	800	10,000	9,200
010-0300-0180-7272	Equipment Rental	3,076	3,000	3,000	3,000	-
010-0300-0180-7273	Equipment (Non-Capital, <\$5,000)	2,303	2,000	2,000	5,000	3,000
010-0300-0180-7277	Fuel & Mileage	967	1,200	1,200	2,400	1,200
010-0300-0180-7298	Flood & Fire Insurance	1,035	1,717	1,717	1,887	170
010-0300-0180-7307	Liability Insurance	1,564	2,160	2,160	3,032	872

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
010-0300-0180-7330	Janitorial Supplies	1,877	2,000	2,000	4,000	2,000
010-0300-0180-7335	Laundry Service	12,214	9,000	9,000	12,000	3,000
010-0300-0180-7352	M & R Machinery & Equipment	1,079	3,000	3,000	3,000	-
010-0300-0180-7355	M&R Real Property	3,899	5,000	5,000	25,000	20,000
010-0300-0180-7356	M&R Vehicles	969	1,000	1,000	1,000	-
010-0300-0180-7367	Misc. Services & Supplies	5,000	5,000	5,000	6,000	1,000
010-0300-0180-7385	Permits & Licenses	32	2,000	2,000	2,000	-
010-0300-0180-7409	Safety Equipment	3,835	3,000	3,000	5,000	2,000
010-0300-0180-7432	Telephone	10,723	10,000	10,000	10,000	-
010-0300-0180-7458	Utilities - PG&E	7,025	5,000	5,000	7,000	2,000
010-0300-0180-7459	Utilities - Water & Sewer (City Property)	3,508	7,000	7,000	7,200	200
010-0300-0180-7905	Capital Outlay - Mach & Equip	-	42,798	42,798	-	(42,798)
TOTAL CORPORATION YARD		82,365	107,675	107,675	110,519	2,844
SENIOR CENTER						
010-0300-0181-7245	Contractual Services	10,245	6,500	6,500	10,000	3,500
010-0300-0181-7298	Flood & Fire Insurance	1,428	2,370	2,370	2,605	235
010-0300-0181-7307	Liability Insurance	411	573	573	805	233
010-0300-0181-7330	Janitorial Supplies	-	800	800	800	-
010-0300-0181-7355	M & R Real Property	569	1,500	1,500	4,000	2,500
010-0300-0181-7367	Misc Services & Supplies	-	1,000	1,000	1,000	-
010-0300-0181-7458	Utilities - PG&E	5,332	6,000	6,000	6,000	-
010-0300-0181-7459	Utilities - Water & Sewer (City Property)	1,685	3,000	3,000	3,000	-
TOTAL SENIOR CENTER		19,670	21,743	21,743	28,210	6,467
PARKS						
010-0300-0185-7228	Chemicals & Gases	1,373	2,000	2,000	3,000	1,000
010-0300-0185-7245	Contractual Services	16,973	5,000	5,000	20,000	15,000
010-0300-0185-7272	Equipment Rental	1,064	2,500	2,500	2,500	-
010-0300-0185-7273	Equipment (Non-Capital, <\$5,000)	6,753	4,000	4,000	4,000	-
010-0300-0185-7277	Fuel & Mileage	4,024	4,000	4,000	6,000	2,000
010-0300-0185-7298	Flood & Fire Insurance	281	467	467	513	46
010-0300-0185-7307	Liability Insurance	2,482	3,414	3,414	4,790	1,375
010-0300-0185-7330	Janitorial Supplies	8,947	10,000	10,000	10,000	-
010-0300-0185-7352	M & R Machinery & Equipment	1,848	7,550	7,550	8,000	450
010-0300-0185-7355	M & R Real Property	27,370	30,000	30,000	45,000	15,000
010-0300-0185-7356	M & R Vehicles	2,765	2,500	2,500	2,500	-
010-0300-0185-7367	Misc. Services & Supplies	6,460	5,000	5,000	6,000	1,000
010-0300-0185-7373	Boat Launch Expenses	4,216	8,000	8,000	15,000	7,000
010-0300-0185-7385	Permits & Licenses	100	500	500	600	100
010-0300-0185-7409	Safety Equipment	902	2,000	2,000	2,000	-
010-0300-0185-7415	Signs	1,589	1,500	1,500	2,000	500
010-0300-0185-7458	Utilities - PG&E	7,450	7,500	7,500	7,500	-
010-0300-0185-7459	Utilities - Water & Sewer (City Property)	6,433	25,745	25,745	26,000	255
TOTAL PARKS		101,030	121,676	121,676	165,403	43,726
STREETS						
010-0300-0190-7213	Legal Fees	-	270	270	-	(270)
010-0300-0190-7228	Chemicals & Gases	1,996	3,000	3,000	4,000	1,000
010-0300-0190-7245	Contractual Services	42,065	25,000	25,000	40,000	15,000
010-0300-0190-7272	Equipment Rental	2,175	2,500	2,500	2,500	-
010-0300-0190-7277	Fuel & Mileage	-	1,800	1,800	3,600	1,800
010-0300-0190-7307	Liability Insurance	1,710	2,358	2,358	3,309	951
010-0300-0190-7352	M & R Machinery & Equipment	4,668	7,550	7,550	7,600	50
010-0300-0190-7355	M & R Real Property	13,211	19,200	19,200	25,000	5,800
010-0300-0190-7356	M & R Vehicles	2,075	3,000	3,000	3,000	-

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
010-0300-0190-7367	Misc. Services & Supplies	3,751	1,500	1,500	1,500	-
010-0300-0190-7409	Safety Equipment	319	400	400	500	100
010-0300-0190-7415	Signs	4,433	3,500	3,500	13,500	10,000
TOTAL STREETS		76,405	70,078	70,078	104,509	34,431
PUBLIC WORKS ADMINISTRATION						
010-0300-0300-7213	Legal Fees	94	-	-	-	-
010-0300-0300-7235	Conferences and Meetings	637	400	400	400	-
010-0300-0300-7272	Equipment Rental	3,078	2,500	2,500	2,500	-
010-0300-0300-7277	Fuel & Mileage	28	500	500	500	-
010-0300-0300-7307	Liability Insurance	1,258	1,727	1,727	2,422	695
010-0300-0300-7367	Misc. Services & Supplies	586	1,300	1,300	1,300	-
010-0300-0300-7372	Office Supplies & Materials	125	300	300	300	-
TOTAL PUBLIC WORKS ADMINISTRATION		5,806	6,727	6,727	7,422	695
LIBRARY						
010-0300-1550-7307	Liability Insurance	190	263	263	370	106
010-0300-1550-7298	Flood & Fire Insurance	2,225	3,692	3,692	4,058	365
010-0300-1550-7355	M & R Real Property	16,096	10,000	10,000	50,000	40,000
010-0300-1550-7459	Utilities - Water & Sewer (City Property)	622	800	800	2,000	1,200
010-0300-1550-7367	Misc. Services & Supplies	1,132	2,220	2,220	1,500	(720)
TOTAL LIBRARY		20,265	16,975	16,975	57,927	40,952
RECREATION AND COMMUNITY SERVICES						
RECREATION ADMINISTRATION						
010-0500-0150-7245	Contractual Services	(834)	1,750	1,750	2,500	750
010-0500-0150-7245	Contractual Services	6,750	13,250	13,250	10,000	(3,250)
010-0500-0150-7272	Equipment Rental	135	100	100	100	-
010-0500-0150-7372	Office Supplies & Materials	-	500	500	500	-
010-0500-0150-7406	Recreation Programs	-	250	250	250	-
TOTAL RECREATION ADMINISTRATION		6,051	15,850	15,850	13,350	(2,500)
RECREATION - EDUCATION						
010-0500-0151-7245	Contractual Services	2,597	15,000	5,000	5,000	(10,000)
TOTAL RECREATION EDUCATION		2,597	15,000	5,000	5,000	(10,000)
FUND 19 ATOD GRANT						
ATOD PAYROLL						
019-0500-1200-7245	Contractual Services	11,049	30,000	30,000	30,000	-
019-0500-1200-7307	Liability Insurance	714	998	998	1,404	406
TOTAL ATOD PAYROLL		11,763	30,998	30,998	31,404	406
ATOD GRANT ADMIN COSTS						
019-0500-1210-7277	Fuel & Mileage	-	400	400	400	-
019-0500-1210-7235	Conferences & Meetings	-	-	-	200	200
019-0500-1210-7359	Meals	1,000	600	600	600	-
019-0500-1210-7372	Office Supplies & Materials	936	500	500	600	100
TOTAL ATOD GRANT ADMIN COSTS		1,936	1,500	1,500	1,800	300
OTHER PROGRAMMING						
019-0500-1211-7404	Program Expenses	1,797	-	-	-	-
019-0500-1211-7213	Legal Fees	846	6,000	6,000	6,000	-
019-0500-1211-7235	Conferences & Meetings	4,252	2,000	2,000	2,000	-
019-0500-1211-7272	Equipment Rental	156	76	76	100	24
TOTAL OTHER PROGRAMMING COSTS		7,051	8,076	8,076	8,100	24

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
Parent Program & Compliance Checks						
019-0500-1212-7245	Media Campaign	233	-	-	-	-
019-0500-1205-7404	Parant Project - Program Expenses	-	2,505	2,505	2,500	(5)
019-0500-1212-7404	Compliance Checks - Program Expenses	-	1,390	1,390	1,400	10
Total Compliance Checks		233	3,895	3,895	3,900	5
TOTAL ATOD GRANT FUND		20,983	44,469	44,469	45,204	735
FUND 25 GAS TAX						
025-0300-0250-7210	Asphalt	4,158	8,600	8,600	10,000	1,400
025-0300-0250-7245	Contractual Services	49,307	32,500	32,500	59,445	26,945
025-0300-0250-7256	Loan Repayment - PG&E Retrofit Loan	2,423	2,423	2,423	2,423	-
025-0300-0250-7272	Equipment Rental	722	600	600	600	-
025-0300-0250-7307	Liability Insurance	3,638	5,040	5,040	7,079	2,039
025-0300-0250-7352	M & R Machinery & Equipment	8,338	10,000	10,000	20,000	10,000
025-0300-0250-7355	M&R Property	43,623	40,000	40,000	50,000	10,000
025-0300-0250-7367	Misc. Services & Supplies	2,649	4,000	4,000	4,500	500
025-0300-0250-7458	Utilities - PG&E	59,950	70,000	70,000	70,000	-
025-0300-0250-7909	Capital Outlay - Buildings & Imprvmts	16,387	81,313	81,313	-	(81,313)
025-0700-4133-7245	McCormick Road - RMRA (SB1) County Project	150,000	407,010	407,010	229,770	(177,240)
025-0300-5990-9000	Transfer Out	55,065	125,000	-	125,000	-
TOTAL GAS TAX FUND		396,259	786,487	661,487	578,817	(207,669)
FUND 50 STORM DRAIN						
050-0300-0500-7001	Salaries & Wages	1,971	3,697	3,697	3,668	(29)
050-0300-0500-7005	Overtime	-	102	102	105	3
050-0300-0500-7103	Dental Insurance	29	49	49	53	4
050-0300-0500-7105	Health Insurance	137	400	400	583	183
050-0300-0500-7108	Life Insurance	4	11	11	11	0
050-0300-0500-7109	Employee Assistance Program	1	1	1	1	(0)
050-0300-0500-7110	Vision Insurance	4	10	10	10	(0)
050-0300-0500-7117	PERS Retirement	298	495	495	487	(7)
050-0300-0500-7119	Social Security/FICA	136	262	262	263	1
050-0300-0500-7124	Workers Comp Insurance	189	195	195	178	(18)
050-0300-0500-7213	Legal Fees	-	79	79	-	(79)
050-0300-0500-7226	PRINTING	-	500	500	500	-
050-0300-0500-7245	Contractual Services	-	10,100	10,100	12,000	1,900
050-0300-0500-7272	Equipment Rental	310	500	500	500	-
050-0300-0500-7307	Liability Insurance	1,563	2,184	2,184	3,072	888
050-0300-0500-7323	Finance Charge - Collection	1	-	-	-	-
050-0300-0500-7352	M&R Machinery & Equipment	1,203	2,000	2,000	2,000	-
050-0300-0500-7355	M & R Real Property	4,798	5,000	5,000	5,500	500
050-0300-0500-7367	Misc. Services & Supplies	1,617	1,000	1,000	1,000	-
050-0300-0500-7385	Permits & Licenses	5,854	10,483	10,483	11,000	517
050-0300-5990-9000	Transfer Out	-	29,150	-	29,150	-
050-0300-0500-7905	Capital Outlay - Mach & Equip	300	-	-	-	-
TOTAL STORM DRAIN FUND		18,415	66,218	37,068	70,081	3,863
FUND 51 CAPITAL GRANTS AND PROJECT FUND						
GRANT ACTIVITY						
AMERICAN RESCUE PLAN ACT - FUND						
051-0600-0510-7245	Contractual Services	-	-	-	39,000	39,000
051-0200-0765-7245	Contractual Services	-	55,000	15,000	140,000	85,000
051-0300-5990-9000	Transfer Out	-	37,500	39,000	2,091,752	2,054,252
TOTAL GRANT ACTIVITY		-	92,500	54,000	2,270,752	2,178,252

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
IMPROVEMENTS						
051-0600-1609-7909	Promenade Park - Shade Structures	-	221,846	43,898	177,952	(43,894)
051-0600-1611-7909	Boat Launch Project	1,443,947	-	-	-	-
051-0600-1612-7909	Drainage/Pedestrian Improvement R2135	-	209,150	50,000	159,150	(50,000)
051-0700-1620-7909	New Modular Fire Station at Airport Road	-	-	-	1,700,000	1,700,000
051-0700-4109-7990	ABM Citywide Energy Efficiency Program	312,408	-	-	137,510	137,510
051-0700-4122-7990	Bike & Ped Pathway Montezuma Hills Rd	128,372	-	-	-	-
051-0700-4123-7990	ADA Sidewalk Repair and Replacement	55,065	35,000	35,000	-	(35,000)
051-0700-4124-7990	City Hall ADA Remodel - Council Chambers/CD Office	17,820	65,000	65,000	30,000	(35,000)
051-0700-4132-7990	New Accounting System Software	-	350,000	-	400,000	50,000
051-0700-4130-7990	HSIP Pedestrian Crossing	29,695	499,100	30,000	424,600	(74,500)
051-0700-4134-7990	Public Works Office & Corp Yard Improvement	256,509	30,000	30,000	-	(30,000)
051-0700-4135-7990	LGI-Dog and Neighborhood Park Improvement	199,169	499,922	501,777	-	(499,922)
051-0700-4136-7990	LGI - 18 Acre New Park Phase I	12,869	96,799	-	96,799	-
TOTAL IMPROVEMENTS		2,455,854	2,006,817	755,675	3,126,011	1,119,194
TOTAL CAPITAL GRANT/PROJECT FUND		2,455,854	2,099,317	809,675	5,396,763	3,297,446
FUND 53 ROADWAY IMPACT						
053-0300-0530-7245	Contractual Services	6,930	400,000	12,750	400,000	-
TOTAL ROADWAY IMPACT FUND		6,930	400,000	12,750	400,000	-
FUND 54 PARKS & RECREATION						
054-0300-0540-7245	Contractual Services	19,561	56,400	56,400	-	(56,400)
054-0300-5990-9000	Transfer Out	240,410	640,616	545,675	96,799	(543,818)
TOTAL PARKS & RECREATION FUND		259,971	697,016	602,075	96,799	(600,218)
FUND 55 MAIN & OPERATION SVC DISTRICT - LIBERTY						
055-0300-0550-7245	Contractual Services	102,180	347,319	347,319	360,000	12,681
055-0300-0550-7459	Utility Services - City Provided - Internal Service	-	-	3,097	7,500	7,500
055-0300-0550-7203	Administrative Expense	-	5,500	5,500	5,500	-
TOTAL MAIN & OPERATION SVC DISTRICT - LIBERTY		102,180	352,819	355,916	373,000	20,181
FUND 56 MUNICIPAL IMPROVEMENT						
056-0300-5990-9000	Transfer Out	225,953	120,550	120,550	122,247	1,697
056-0300-5990-9000	Transfer Out - City Hall ADA Remodel - Council Chambers/CD Office	28,061	65,000	65,000	30,000	(35,000)
056-0300-5990-9000	Transfer Out - Police & Fire Public Safety Facility	9,700	-	-	-	-
056-0300-5990-9000	Transfer Out - New Modular Fire Station	-	0	-	1,700,000	1,700,000
TOTAL MUNICIPAL IMPROVEMENTS FUND		263,715	185,550	185,550	1,852,247	1,666,696
FUND 60 HAZARDOUS WASTE						
060-0300-0600-7205	Advertising	1,038	2,000	2,000	2,000	-
060-0300-0600-7213	Legal Fees	-	1,000	1,000	1,000	-
060-0300-0600-7226	Printing	-	2,000	2,000	2,000	-
060-0300-0600-7235	Conferences & Meetings	469	5,000	5,000	5,000	-
060-0300-0600-7245	Contractual Services	32,808	63,630	63,630	65,000	1,370
060-0300-0600-7272	Equipment Rental	193	300	300	300	-
060-0300-0600-7307	Liability Insurance	975	1,363	1,363	1,918	555
060-0300-0600-7359	Meals	-	60	60	4,000	3,940
060-0300-0600-7385	Permits & Licenses	75	110	110	110	-
060-0300-0600-7367	Misc. Services & Supplies	22,428	15,000	15,000	17,000	2,000
060-0300-0600-7404	Grant Program Expenses	6,836	5,000	5,000	5,000	-
TOTAL HAZARDOUS WASTE FUND		64,822	95,463	95,463	103,328	7,865

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 65 LANDFILL CLOSURE						
065-0300-0650-7245	Contractual Services	12,383	113,000	28,000	65,000	(48,000)
065-0300-0650-7272	Equipment Rental	147	200	200	200	-
065-0300-0650-7252	Property Tax	225	2,918	2,918	272	(2,646)
065-0300-0650-7213	Legal Fees	-	3,800	20,000	30,000	26,200
065-0300-0650-7307	Liability Insurance	742	1,037	1,037	1,459	422
065-0300-5990-9000	Transfer Out to General Fund	280,000	280,000	-	560,000	280,000
065-0300-0650-7385	Permits and Licenses	26,974	28,553	28,553	30,000	1,447
TOTAL LANDFILL CLOSURE FUND		320,471	429,508	80,708	686,931	257,423
FUND 80 WATER SYSTEM						
080-0300-0800-7125	State Unemployment Insurance	3,074	3,300	3,300	3,300	-
080-0300-0800-7201	Accounting & Auditing	5,608	6,249	6,249	6,249	(0)
080-0300-0800-7205	Advertising	90	-	-	-	-
080-0300-0800-7213	Legal Fees	1,105	5,000	5,000	5,000	-
080-0300-0800-7215	DEBT ISSUANCE COSTS	1,679	-	-	-	-
080-0300-0800-7226	Printing	5,655	4,500	4,500	6,000	1,500
080-0300-0800-7228	Chemicals & Gases	80,758	90,000	90,000	150,000	60,000
080-0300-0800-7235	Conferences & Meetings	(12)	20,000	2,000	20,000	-
080-0300-0800-7245	Contractual Services	111,333	115,000	115,000	150,000	35,000
080-0300-0800-7255	Debt Service - Interest	75,591	69,943	69,943	63,968	(5,976)
080-0300-0800-7254	Debt Service - Principal	-	3,956	3,956	4,173	216
080-0300-0800-7272	Equipment Rental	22,130	19,614	19,614	20,000	386
080-0300-0800-7273	Equipment (Non-Capital, <\$5,000)	5,605	2,500	2,500	5,000	2,500
080-0300-0800-7277	Fuel & Mileage	22,118	15,000	15,000	30,000	15,000
080-0300-0800-7298	Flood & Fire Insurance	26,802	44,476	44,476	48,878	4,401
080-0300-0800-7307	Liability Insurance	47,866	66,672	66,672	93,211	26,539
080-0300-0800-7323	Finance Charge	128	500	500	500	-
080-0300-0800-7337	Laboratory Testing	26,693	35,000	35,000	50,000	15,000
080-0300-0800-7340	Legal Notices & Publications	2,594	5,000	5,000	6,000	1,000
080-0300-0800-7352	M & R Machinery & Equipment	18,707	36,680	36,680	40,000	3,320
080-0300-0800-7355	M & R Real Property	44,711	50,000	50,000	60,000	10,000
080-0300-0800-7356	M & R Vehicles	6,149	4,000	4,000	6,000	2,000
080-0300-0800-7365	Membership Dues	4,664	6,500	6,500	7,000	500
080-0300-0800-7367	Misc. Services & Supplies	31,313	30,000	30,000	30,000	-
080-0300-0800-7380	Computer Hardware	12,072	19,700	19,700	20,000	300
080-0300-0800-7372	Office Supplies & Materials	11,000	11,000	11,000	12,000	1,000
080-0300-0800-7381	Computer Software	29,919	22,576	22,576	25,000	2,424
080-0300-0800-7385	Permits & Licenses	38,131	60,000	60,000	60,000	-
080-0300-0800-7397	Postage	3,010	3,500	3,500	3,500	-
080-0300-0800-7409	Safety Equipment	4,043	3,000	3,000	3,500	500
080-0300-0800-7432	Telephone	13,052	12,000	12,000	12,000	-
080-0300-0800-7458	Utilities - PG&E	262,608	230,000	230,000	260,000	30,000
080-0300-0800-7603	Bond Principal	-	240,000	240,000	255,000	15,000
080-0300-0800-7281	Land Lease - Well#10	-	6,000	6,000	6,000	-
080-0300-0800-7358	Emergency Repairs	95,450	180,000	180,000	130,000	(50,000)
080-0300-0800-7900	Miscellaneous Expense	-	2,000	2,000	2,000	-
080-0700-0800-7990	Capital Construction - WT009	-	200,000	190,826	9,174	(190,826)
080-0300-0800-7905	Capital Outlay - Mach & Equip	4,249	50,798	50,798	-	(50,798)
080-0300-0800-7923	Capital Outlay - Vehicles	-	30,901	30,901	-	(30,901)
080-0300-5990-9000	Transfer Out to Fund 81 CIP Funding	838,776	2,529,254	2,007,870	1,646,383	(882,870)
080-0300-5990-9000	Transfer Out	11,720	15,000	15,000	-	(15,000)
080-0300-5990-9000	Transfer Out - CC004	-	350,000	-	400,000	50,000
080-0300-5990-9000	Transfer Out - Vehicle Replacement Fund	25,000	25,000	25,000	25,000	-
TOTAL WATER SYSTEM FUND		1,893,390	4,624,620	3,726,062	3,674,836	(949,784)

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
FUND 81 WATER CONSTRUCTION						
081-0700-4138-7993	CIP - 2020 Water & Sewer CIP Project	-	1,729,254	1,312,792	416,461	(1,312,792)
081-0700-4144-7993	CIP - 2021 Water & Sewer CIP Project - Waterline Replacement	-	600,000	509,640	415,360	(184,640)
081-0700-????-7990	CIP - Water System Project WT011	-	-	-	800,000	800,000
081-0700-4139-7990	CIP - Well#16 Scada Integration and Upgrades	-	200,000	185,438	14,562	(185,438)
081-0300-5990-9000	Transfer Out	1,532,820	-	-	-	-
TOTAL WATER CONSTRUCTION FUND		1,532,820	2,529,254	2,007,870	1,646,383	(882,870)
FUND 84 AIRPORT						
084-0300-0840-7201	Accounting & Auditing	2,376	2,647	2,647	2,647	(0)
084-0300-0840-7213	Legal Fees	10,771	20,000	20,000	20,000	-
084-0300-0840-7215	DEBT ISSUANCE COSTS	5,857	-	-	-	-
084-0300-0840-7226	Printing	-	5,000	-	5,000	-
084-0300-0840-7228	Chemicals & Gases	6,656	7,000	7,000	10,000	3,000
084-0300-0840-7235	Conferences and meetings	75	1,000	100	1,000	-
084-0300-0840-7245	Contractual Services	36,517	39,460	39,460	45,000	5,540
084-0300-0840-7254	Debt Service - Principal	-	13,806	13,806	14,561	755
084-0300-0840-7255	Debt Service - Interest	5,546	4,522	4,522	4,232	(290)
084-0300-0840-7252	Property Tax	2,553	2,663	2,663	2,663	-
084-0300-0840-7272	Equipment Rental	1,760	1,500	1,500	1,500	-
084-0300-0840-7273	Equipment, (non-capital <\$5,000)	1,728	2,000	2,000	2,000	-
084-0300-0840-7277	Fuel & Mileage	1,397	1,775	1,775	3,000	1,225
084-0300-0840-7298	Flood & Fire Insurance	10,979	18,219	18,219	20,022	1,803
084-0300-0840-7307	Liability Insurance	8,947	9,534	9,534	10,831	1,297
084-0300-0840-7330	Janitorial Supplies	2,259	2,000	2,000	3,000	1,000
084-0300-0840-7340	Legal Notices/Publications	315	500	500	500	-
084-0300-0840-7352	M & R Machinery & Equipment	10,487	25,550	10,000	26,000	450
084-0300-0840-7355	M & R Real Property	5,623	15,000	15,000	10,000	(5,000)
084-0300-0840-7356	M & R Vehicles	4,235	3,000	3,000	3,000	-
084-0300-0840-7365	Membership Dues	-	500	500	500	-
084-0300-0840-7367	Misc. Services & Supplies	2,392	3,000	3,000	9,000	6,000
084-0300-0840-7369	Alarm Services	239	-	-	-	-
084-0300-0840-7372	Office Supplies & Materials	3	-	-	-	-
084-0300-0840-7381	Computer Software	2,261	3,209	3,209	1,199	(2,010)
084-0300-0840-7385	Permits & Licenses	5,221	4,800	4,800	4,800	-
084-0300-0840-7397	Postage	-	233	100	250	17
084-0300-0840-7415	Signs	1,524	2,500	1,500	2,500	-
084-0300-0840-7432	Telephone	10,405	16,500	16,500	16,500	-
084-0300-0840-7458	Utilities - PG&E	23,848	25,000	25,000	25,000	-
084-0300-0840-7459	Utilities - Water & Sewer (City Property)	4,758	5,100	5,100	5,100	-
084-0300-0840-7905	Capital Outlay - Mach & Equip	285	76,000	86,952	-	(76,000)
084-0300-7919-7990	Airport Improvement - Grant #19	68,579	-	-	-	-
084-0300-7920-7990	Airport Improvement - Grant #20	1,980	834,963	868,668	-	(834,963)
084-0300-5990-9000	Transfer Out - Interfund Loan Interest	-	19,079	19,079	2,726	(16,354)
TOTAL MUNICIPAL AIRPORT		239,576	1,166,062	1,188,135	252,531	(913,530)
FUND 85 BEACH DRIVE SEWER SYSTEM AND PLANT						
FUND 085 BEACH WWTP COLLECTION SYSTEM AND LIFT STATIONS						
085-0300-0850-7125	State Unemployment Insurance	1,536	1,650	1,650	1,650	-
085-0300-0850-7213	Legal Fees	-	4,000	1,000	10,000	6,000
085-0300-0850-7245	Contractual Services	170,735	15,000	15,000	74,000	59,000
085-0300-0850-7248	Veolia- Contractual services	-	119,557	119,557	121,068	1,511
085-0300-0850-7272	Equipment Rental	6,966	7,907	7,907	8,000	93
085-0300-0850-7273	Equipment (Non-Capital, <\$5,000)	1,735	1,500	1,500	2,000	500
085-0300-0850-7277	Fuel & Mileage	3,064	7,000	7,000	20,000	13,000

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
085-0300-0850-7298	Flood & Fire Insurance	124	206	206	227	21
085-0300-0850-7307	Liability Insurance	8,360	11,576	11,576	16,259	4,683
085-0300-0850-7323	Finance Charge - Collection fee	142	100	100	100	-
085-0300-0850-7352	M & R Machinery & Equipment	28,890	38,335	38,335	39,000	665
085-0300-0850-7355	M&R Real Property	20,740	25,000	25,000	25,000	-
085-0300-0850-7356	M&R Vehicles	2,357	2,500	2,500	3,000	500
085-0300-0850-7365	Membership Dues	-	700	700	700	-
085-0300-0850-7367	Misc. Services & Supplies	1,443	1,500	1,500	2,000	500
085-0300-0850-7372	Office Supplies & Materials	373	1,500	1,500	2,000	500
085-0300-0850-7385	Permits & Licenses	4,850	4,200	4,200	4,200	-
085-0300-0850-7397	Postage	-	100	100	-	(100)
085-0300-0850-7432	Telephone	2,599	4,521	4,521	5,000	479
085-0300-0850-7458	Utilities - PG&E	21,787	25,000	25,000	25,000	-
085-0300-0850-7358	Emergency Repairs	33,637	50,000	50,000	50,000	-
085-0300-0850-7254	Loan - Lease Payment - Principal	-	30,230	30,230	31,436	1,206
085-0300-0850-7255	Loan - Lease Payment - Interest	4,875	4,096	4,096	2,890	(1,206)
085-0300-0850-9000	Transfer Out	65,211	7,500	7,500	-	(7,500)
085-0300-0850-9000	Transfer Out to Fund 088 CIP	219,662	2,476,823	800,000	1,676,823	(800,000)
TOTAL SEWER SYSTEM		599,087	2,840,501	1,160,678	2,120,352	(720,148)
FUND 085 BEACH WWTP PLANT						
085-0300-0855-7201	Accounting & Auditing	7,444	8,298	8,298	8,298	0
085-0300-0855-7213	Legal Fees	-	2,000	2,000	2,000	-
085-0300-0855-7215	DEBT ISSUANCE COSTS	4,356	-	-	-	-
085-0300-0855-7228	Chemicals & Gases	42,314	50,000	50,000	50,000	-
085-0300-0855-7245	Contractual Services	896,758	67,287	67,287	67,012	(274)
085-0300-0855-7248	VEOLIA- Contractual Services	1,456	853,495	853,495	864,282	10,787
085-0300-0855-7272	Equipment Rental	5,403	4,721	4,721	4,700	(21)
085-0300-0855-7273	Equipment (Non-Capital,<\$5,000)	16,457	24,000	24,000	24,000	-
085-0300-0855-7277	Fuel and Mileage	-	500	500	800	300
085-0300-0855-7298	Flood & Fire Insurance	1,858	3,081	3,081	3,385	305
085-0300-0855-7307	Liability Insurance	27,697	38,830	38,830	54,356	15,526
085-0300-0855-7322	Interest Expense - Interfund Loan	4,703	-	-	-	-
085-0300-0855-7352	M & R Machinery & Equipment	7,649	8,703	8,703	9,000	297
085-0300-0855-7355	M & R Real Property	17,542	29,500	29,500	30,000	500
085-0300-0855-7372	Office Supplies & Materials	5,550	5,550	5,550	6,000	450
085-0300-0855-7380	Computer Hardware	-	-	-	-	-
085-0300-0855-7381	Computer Software	28,478	25,059	25,059	26,000	941
085-0300-0855-7385	Permits & Licenses	8,492	13,704	13,704	14,000	296
085-0300-0855-7397	Postage	1,551	1,508	1,508	1,600	92
085-0300-0855-7432	Telephone	9,468	13,000	13,000	15,000	2,000
085-0300-0855-7458	Utilities - PG&E	87,003	65,286	65,286	67,000	1,714
085-0300-0855-7255	Bond Interest Expense	31,268	22,779	22,779	22,563	(216)
085-0300-0855-7254	Bond Principal	-	10,271	10,271	10,833	562
085-0300-0855-7603	Bond Principal Retirement	-	70,000	70,000	70,000	-
085-0300-0855-7358	Emergency Repairs	-	50,000	50,000	50,000	-
085-0300-0855-7905	Capital Outlay - Mach & Equip	1,385	-	-	-	-
085-0300-0855-7905	Capital Outlay - Mach & Equip	-	8,000	9,229	-	(8,000)
085-0300-0855-7923	Capital Outlay - Vehicles	-	15,450	15,451	-	(15,450)
085-0300-0855-9000	Transfer Out	-	143,025	143,025	143,025	-
TOTAL SEWER TREATMENT PLANT		1,206,832	1,534,048	1,535,276	1,543,855	9,808
TOTAL BEACH DRIVE SEWER SYSTEM AND PLANT FUND		1,805,919	4,374,548	2,695,954	3,664,207	(710,341)
FUND 86 NW SEWER SYSTEM AND PLANT						
FUND 86 NW WWTP COLLECTION SYSTEM AND LIFT STATIONS						
086-0300-0860-7125	State Unemployment Insurance	1,537	1,650	1,650	1,650	-

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
086-0300-0860-7213	Legal Fees	470	2,000	1,000	2,000	-
086-0300-0860-7226	Printing	-	200	200	200	-
086-0300-0860-7245	Contractual Services	99,387	-	-	-	-
086-0300-0860-7248	VEOLIA -CONTRACTURAL SERVICES	30,858	78,141	78,141	79,129	988
086-0300-0860-7249	Evidence Expenses	-	17,000	-	17,000	-
086-0300-0860-7272	Equipment Rental	6,200	7,307	7,307	8,000	693
086-0300-0860-7273	Equipment (Non-Capital,<\$5,000)	850	1,500	1,500	2,000	500
086-0300-0860-7277	Fuel & Mileage	-	1,100	1,100	2,000	900
086-0300-0860-7298	Flood & Fire Insurance	1,910	3,169	3,169	3,483	314
086-0300-0860-7307	Liability Insurance	4,490	6,211	6,211	8,721	2,511
086-0300-0860-7323	Finance Charge - Collection fee	19	100	100	100	-
086-0300-0860-7352	M & R Machinery & Equipment	10,899	23,335	23,335	25,000	1,665
086-0300-0860-7355	M & R Real Property	9,102	5,000	5,000	10,000	5,000
086-0300-0860-7358	Emergency Repairs	22,809	50,000	50,000	50,000	-
086-0300-0860-7356	M&R Vehicles	4,431	3,500	3,500	4,000	500
086-0300-0860-7365	Membership Dues	483	1,100	1,100	1,100	-
086-0300-0860-7367	Misc. Services & Supplies	4,174	2,500	2,500	3,000	500
086-0300-0860-7372	Office Supplies & Materials	-	500	500	500	-
086-0300-0860-7385	Permits & Licenses & Testing	307	8,450	8,450	10,000	1,550
086-0300-0860-7432	Telephone	967	2,250	2,250	2,500	250
086-0300-0860-7458	Utilities - PG&E	48,238	41,000	41,000	41,000	-
086-0300-0860-7459	Utilities - City Water Services	1,052	1,032	1,032	1,100	68
086-0300-0860-7254	Loan - Lease Payment - Principal	-	30,230	30,230	31,436	1,206
086-0300-0860-7255	Loan - Lease Payment - Interest	4,875	4,096	4,096	2,890	(1,206)
086-0300-0860-9000	Transfer Out	167,500	7,500	7,500	-	(7,500)
TOTAL SEWER SYSTEM		420,558	298,871	280,871	306,809	7,938
SEWER TREATMENT PLANT						
086-0300-0865-7201	Accounting & Auditing	5,752	6,411	6,411	6,411	(0)
086-0300-0865-7213	Legal Fees	-	2,000	2,000	-	(2,000)
086-0300-0865-7215	Bond Issuance Costs	16,717	-	-	-	-
086-0300-0865-7228	Chemicals & Gases	23,245	23,641	23,641	23,641	-
086-0300-0865-7245	Contractual Services	672,750	57,218	57,218	60,378	3,160
086-0300-0865-7248	VEOLIA- CONTRACTURAL SERVICES	20,737	612,128	612,128	619,865	7,737
086-0300-0865-7252	Property Tax	4,198	3,907	3,907	3,907	-
086-0300-0865-7254	Debt Service - Principal	-	65,315	65,315	68,058	2,743
086-0300-0865-7255	Debt Service - Interest	30,382	26,628	26,628	25,211	(1,418)
086-0300-0865-7272	Equipment Rental	4,562	3,533	3,533	4,000	467
086-0300-0865-7273	Equipment (Non-Capital,<\$5,000)	540	25,000	25,000	25,000	-
086-0300-0865-7277	Fuel & Mileage	740	2,000	2,000	3,000	1,000
086-0300-0865-7298	Flood & Fire Insurance	14,549	24,143	24,143	26,532	2,389
086-0300-0865-7307	Liability Insurance	23,404	32,849	32,849	45,946	13,097
086-0300-0865-7340	Legal Notices & Publications	526	6,000	600	6,000	-
086-0300-0865-7352	M & R Machinery & Equip	114,050	140,000	140,000	150,000	10,000
086-0300-0865-7355	M & R Real Property	28,404	153,489	153,489	160,000	6,511
086-0300-0865-7372	Office Supplies & Materials	6,067	6,067	6,067	7,000	933
086-0300-0865-7381	Computer Software	26,865	22,771	22,771	25,000	2,229
086-0300-0865-7385	Permits & Licenses & Testing	10,094	12,960	12,960	35,000	22,040
086-0300-0865-7397	Postage	1,551	1,508	1,508	2,000	492
086-0300-0865-7432	Telephone	22,234	22,550	22,550	22,500	(50)
086-0300-0865-7458	Utilities - PG&E	159,157	50,000	50,000	50,000	-
086-0300-0865-7460	Solar Energy	140,214	110,000	110,000	110,000	-
086-0300-0865-7358	Emergency Repairs	14,793	30,000	30,000	50,000	20,000
086-0300-0865-7905	Capital Outlay - Mach & Equip	1,385	-	-	-	-
086-0300-0865-7905	Capital Outlay - Mach & Equip	-	8,000	9,229	-	(8,000)
086-0300-0865-7923	Capital Outlay - Vehicles	-	15,450	15,450	-	(15,450)

PUBLIC WORKS
FY 22-23 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Final Budget	FY 2021-22 Projected	FY 2022-23 Adopted Budget	Change
086-0300-5990-9000	Transfer Out to Fund 087 CIP	1,212,593	709,000	629,000	118,129	(590,871)
TOTAL SEWER TREATMENT PLANT		2,555,508	2,172,568	2,088,397	1,647,577	(524,991)
TOTAL NW SEWER SYSTEM AND PLANT FUND		2,976,066	2,471,439	2,369,268	1,954,386	(517,053)
FUND 87 NW SEWER - CAPITAL OUTLAY						
087-0700-4109-7990	ABM Citywide Energy Efficiency Program	-	-	-	70,590	70,590
087-0700-????-7990	CIP - Beach & NW Wastewater Plant Consolidation	-	-	-	50,000	50,000
087-0700-4141-7990	CIP - CCTV Trilogy Wastewater Lines	-	280,000	250,000	30,000	(250,000)
087-0700-4142-7990	Study - Wastewater Plant Audit/assessment	-	50,000	-	-	(50,000)
087-0300-5990-9000	Transfer Out	953,248	-	-	-	-
TOTAL NW SEWER - CAPITAL OUTLAY		953,248	330,000	250,000	150,590	(179,410)
FUND 88 BEACH SEWER - CAPITAL OUTLAY						
088-0700-4145-7990	CIP - Wastewater Collection System & Plant Upgrade	-	270,000	100,000	170,000	(100,000)
088-0700-????-7993	CIP - Beach & NW Wastewater Plant Consolidation	-	-	-	3,441,752	3,441,752
088-0700-4138-7993	CIP - 2020 Water & Sewer CIP Project	-	856,823	700,000	156,823	(700,000)
088-0700-4142-7990	Study - Wastewater Plant 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	-	1,200,000	-	-	(1,200,000)
088-0300-5990-9000	Transfer Out	324,553	-	-	-	-
TOTAL BEACH SEWER - CAPITAL OUTLAY		324,553	2,476,823	800,000	3,768,575	1,291,752
FUND 91 STREET PROJECTS						
091-0300-0910-7245	Contractual Services: (1) Study related to HWY Safety Improvement Program (\$40,000) (2) Asset Inventory and Condition Assessments (\$100,000)	-	-	-	140,000	140,000
TOTAL STREET PROJECTS		-	-	-	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 – 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 – These funds are created to record the expenses for Capital Improvement Projects in the Beach Drive Sewer System (88) and Northwest sewer system (87).

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. The funds are closed as of June 30, 2022.

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

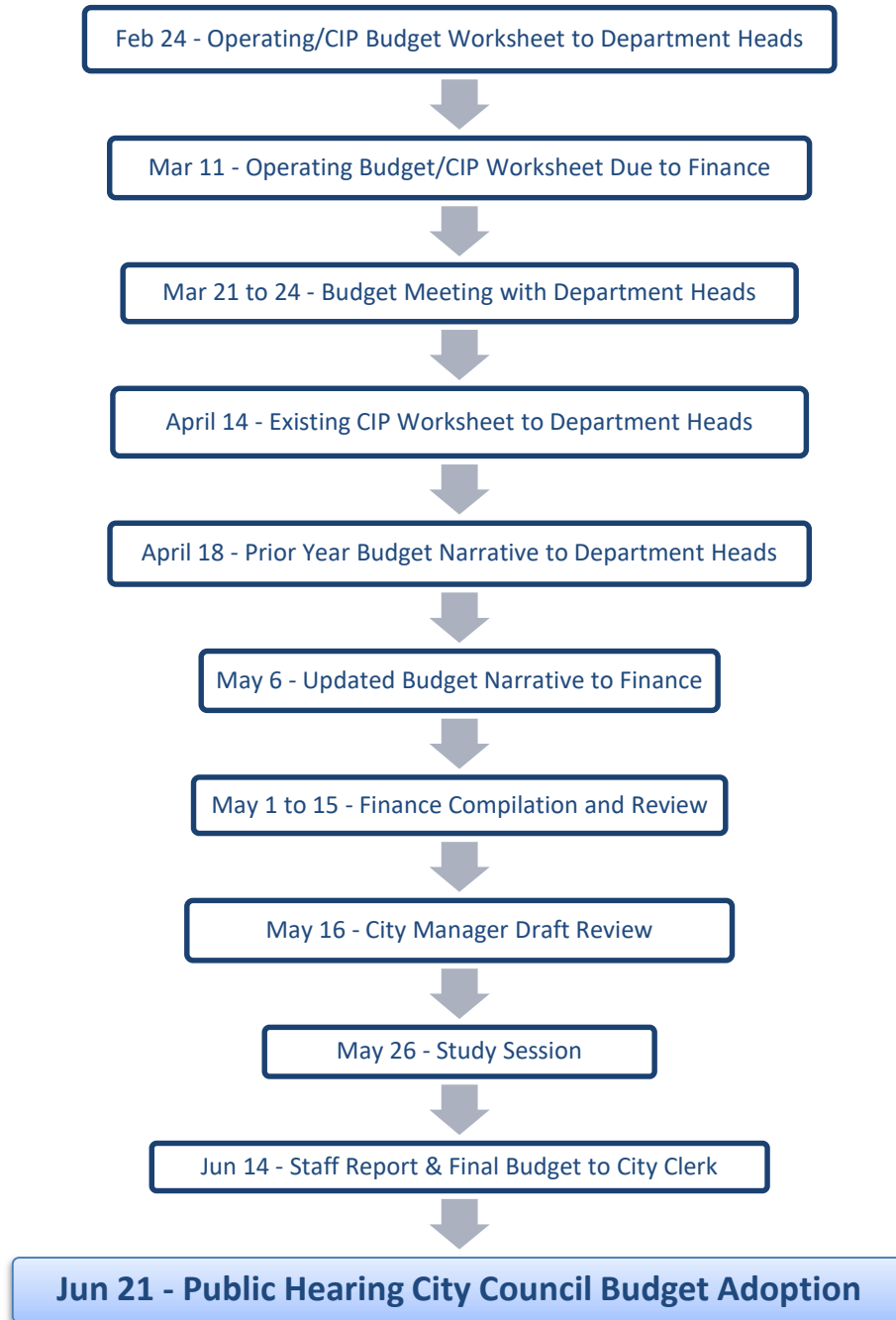
After submission of the budget by the City Manager, the City shall hold an open budget study session to the City Council and the Public. During the open budget study session, City staff will address City Council and the Public's concerns and questions. If needed, additional budget study session will 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 2022-23 budget process.



RESOLUTION NO. 2022-050

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA ADOPTING
THE BUDGET FOR FISCAL YEAR 2022-2023**

WHEREAS, the City Council held budget workshop on May 26, 2022; and

WHEREAS, the City Council has completed an open public process to review the Proposed Fiscal Year 2022-2023 budget for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on May 26, 2022, 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 2022-2023 by reference.

PASSED AND ADOPTED this 21ST day of **JUNE 2022**. I, **PAM CARONONGAN, INTERIM 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 Okamura, Stanish, Williams, VM Dolk and Mayor Kott

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Pam Caronongan, CMC, Interim City Clerk



RESOLUTION NO. 2022-041

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA APPROVING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2022/2023

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 2022-2023 appropriations limit and has performed the calculations for determining the amount of revenue that may be appropriated; and

WHEREAS, the City's FY 2022-2023 budget reflects a total of \$6,413,272 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 2022-2023 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 \$18,546,162.

PASSED AND ADOPTED this 7th day of **JUNE 2022**. I, **PAM CARONONGAN, INTERIM 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 Okamura, Stanish, Williams, VM Dolk and Mayor Kott

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Pam Caronongan, CMC, Interim City Clerk



SALARY & BENEFITS % ALLOCATION - BY FUND TYPE

FUND	DEPT	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
MEASURE O					\$ 1,382,016	
GENERAL FUND 010					2,459,941	\$ 3,841,957
AIRPORT	CITY MANAGER	CITY MANAGER		1.0%	2,483	
	FINANCE	ACCOUNTANT I		0.5%	522	
	FINANCE	ACCOUNTING SUPERVISOR		3.0%	4,402	
	FINANCE	FINANCE DIRECTOR		1.0%	1,909	
	FINANCE	SENIOR ACCOUNT CLERK		0.1%	136	
	PUBLIC WORKS	DIRECTOR OF PW		2.0%	4,473	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		1.0%	2,093	
	PUBLIC WORKS	PW ADMIN		3.0%	2,909	
	PUBLIC WORKS	PW SUPERINTENDENT		0.5%	1,102	
	PUBLIC WORKS	SENIOR MAINT WORKER A		25.0%	39,710	59,740
ARMY BASE	COMMUNITY DEVELOPMENT	CD ADMIN		5.0%	3,792	
	COMMUNITY DEVELOPMENT	PLANNING MANAGER		3.5%	5,913	
	FINANCE	ACCOUNTANT I		0.5%	522	
	FINANCE	ACCOUNTING SUPERVISOR		1.0%	1,467	
	FINANCE	SENIOR ACCOUNT CLERK		0.5%	679	12,373
ATOD	PUBLIC WORKS	PW ADMIN		6.8%	6,595	
	PUBLIC WORKS	DIRECTOR OF PW		1.0%	2,237	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		3.0%	6,280	15,111
BEACH SEWER	CITY CLERK	CITY CLERK	SEWER SYSTEM	11.0%	23,734	
	CITY MANAGER	CITY MANAGER	SEWER SYSTEM	10.0%	24,830	
	CITY MANAGER	HR ADMIN	SEWER SYSTEM	1.0%	1,482	
	FINANCE	ACCOUNT CLERK II	SEWER SYSTEM	13.3%	10,048	
	FINANCE	ACCOUNTANT I	SEWER SYSTEM	14.1%	14,709	
	FINANCE	ACCOUNTING SUPERVISOR	SEWER SYSTEM	11.5%	16,875	
	FINANCE	FINANCE DIRECTOR	SEWER SYSTEM	12.0%	22,906	
	FINANCE	PT TEMP ACCOUNT CLERK II	SEWER SYSTEM	13.3%	6,213	
	FINANCE	SENIOR ACCOUNT CLERK	SEWER SYSTEM	12.5%	16,980	
	PUBLIC WORKS	DIRECTOR OF PW	SEWER SYSTEM	13.0%	29,077	
	PUBLIC WORKS	MAINTENANCE WORKER I	SEWER SYSTEM	16.5%	16,232	
	PUBLIC WORKS	MAINTENANCE WORKER I B	SEWER SYSTEM	16.5%	12,899	
	PUBLIC WORKS	MAINTENANCE WORKER I C	SEWER SYSTEM	25.0%	17,519	
	PUBLIC WORKS	MAINTENANCE WORKER II	SEWER SYSTEM	24.5%	33,902	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	SEWER SYSTEM	15.0%	4,979	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN	SEWER SYSTEM	20.0%	3,240	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	SEWER SYSTEM	13.0%	27,212	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	SEWER SYSTEM	14.0%	18,422	
	PUBLIC WORKS	PW ADMIN	SEWER SYSTEM	12.0%	11,638	
	PUBLIC WORKS	PW SUPERINTENDENT	SEWER SYSTEM	29.0%	63,925	
	PUBLIC WORKS	SENIOR MAINT WORKER A	SEWER SYSTEM	9.0%	14,295	
	PUBLIC WORKS	SENIOR MAINT WORKER B	SEWER SYSTEM	9.0%	14,303	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	SEWER SYSTEM	9.0%	16,916	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN A	SEWER SYSTEM	32.0%	27,290	
	CITY CLERK	CITY CLERK	TREATMENT PLANT	11.0%	23,734	
	CITY MANAGER	CITY MANAGER	TREATMENT PLANT	10.0%	24,830	
	CITY MANAGER	HR ADMIN	TREATMENT PLANT	1.0%	1,482	
	FINANCE	ACCOUNT CLERK II	TREATMENT PLANT	13.3%	10,048	

SALARY & BENEFITS % ALLOCATION - BY FUND TYPE

FUND	DEPT	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	FINANCE	ACCOUNTANT I	TREATMENT PLANT	14.1%	14,709	
	FINANCE	ACCOUNTING SUPERVISOR	TREATMENT PLANT	12.0%	17,608	
	FINANCE	FINANCE DIRECTOR	TREATMENT PLANT	11.0%	20,997	
	FINANCE	PT TEMP ACCOUNT CLERK II	TREATMENT PLANT	13.3%	6,213	
	FINANCE	SENIOR ACCOUNT CLERK	TREATMENT PLANT	12.5%	16,980	
	PUBLIC WORKS	DIRECTOR OF PW	TREATMENT PLANT	12.5%	27,958	
	PUBLIC WORKS	MAINTENANCE WORKER I	TREATMENT PLANT	16.5%	14,982	
	PUBLIC WORKS	MAINTENANCE WORKER I B	TREATMENT PLANT	16.5%	12,899	
	PUBLIC WORKS	MAINTENANCE WORKER I C	TREATMENT PLANT	25.0%	17,519	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	TREATMENT PLANT	15.0%	4,979	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN	TREATMENT PLANT	20.0%	3,240	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	TREATMENT PLANT	12.5%	26,165	
	PUBLIC WORKS	PW ADMIN	TREATMENT PLANT	12.0%	11,638	705,609
BUSINESS PARK	CITY CLERK	CITY CLERK		5.0%	10,788	
	CITY MANAGER	CITY MANAGER		5.0%	12,415	
	CITY MANAGER	HR ADMIN		3.0%	4,445	
	FINANCE	ACCOUNTING SUPERVISOR		1.0%	1,467	
	FINANCE	FINANCE DIRECTOR		4.3%	8,227	
	FINANCE	SENIOR ACCOUNT CLERK		0.1%	136	
	PUBLIC WORKS	MAINTENANCE WORKER II A		1.0%	1,216	
	PUBLIC WORKS	PW SUPERINTENDENT		0.5%	1,102	
	COMMUNITY DEVELOPMENT	PLANNING MANAGER		5.0%	8,446	
	PUBLIC WORKS	DIRECTOR OF PW		2.0%	4,473	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		2.0%	4,186	56,903
CFD 2004-1	FINANCE	ACCOUNTING SUPERVISOR		1.3%	1,834	
	FINANCE	FINANCE DIRECTOR		1.3%	2,386	
	FINANCE	ACCOUNTING SUPERVISOR		1.3%	1,834	
	FINANCE	FINANCE DIRECTOR		1.3%	2,386	8,440
CFD LIBERTY	FINANCE	ACCOUNTING SUPERVISOR		1.3%	1,834	
	FINANCE	FINANCE DIRECTOR		1.3%	2,386	4,220
GAS TAX	PUBLIC WORKS	MAINTENANCE WORKER I		10.0%	9,080	
	PUBLIC WORKS	MAINTENANCE WORKER I B		8.0%	6,254	
	PUBLIC WORKS	MAINTENANCE WORKER II		5.0%	6,919	
	PUBLIC WORKS	MAINTENANCE WORKER II A		10.0%	12,156	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR		5.0%	6,579	
	PUBLIC WORKS	PW SUPERINTENDENT		9.0%	19,839	
	PUBLIC WORKS	SENIOR MAINT WORKER A		3.5%	5,559	
	PUBLIC WORKS	SENIOR MAINT WORKER B		1.0%	1,589	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN		4.5%	8,458	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT		5.0%	1,660	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN		5.0%	810	78,903
HAZARDOUS WASTE	CITY CLERK	CITY CLERK		2.0%	4,315	
	CITY MANAGER	CITY MANAGER		1.0%	2,483	
	CITY MANAGER	HR ADMIN		3.0%	4,445	
	FINANCE	ACCOUNTANT I		1.5%	1,567	
	FINANCE	ACCOUNTING SUPERVISOR		1.5%	2,201	
	FINANCE	FINANCE DIRECTOR		2.0%	3,818	
	FINANCE	SENIOR ACCOUNT CLERK		1.0%	1,291	

SALARY & BENEFITS % ALLOCATION - BY FUND TYPE

FUND	DEPT	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	PUBLIC WORKS	DIRECTOR OF PW		7.0%	15,657	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		5.0%	10,466	
	PUBLIC WORKS	PW ADMIN		7.7%	7,468	53,710
LANDFILL CLOSURE	CITY CLERK	CITY CLERK		2.0%	4,315	
	CITY MANAGER	CITY MANAGER		3.0%	7,449	
	CITY MANAGER	HR ADMIN		3.0%	4,445	
	FINANCE	ACCOUNTANT I		1.0%	1,045	
	FINANCE	ACCOUNTING SUPERVISOR		1.3%	1,908	
	FINANCE	FINANCE DIRECTOR		2.0%	3,818	
	FINANCE	SENIOR ACCOUNT CLERK		1.5%	2,038	
	PUBLIC WORKS	DIRECTOR OF PW		2.5%	5,592	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS CODE ENFORCE		100.0%	14,708	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		2.5%	5,233	
	PUBLIC WORKS	PW ADMIN		5.5%	5,334	55,884
LIBERTY MAIN & OPERATION	PUBLIC WORKS	MAINTENANCE WORKER I A		100.0%	67,974	
	PUBLIC WORKS	MAINTENANCE WORKER II A		20.0%	24,312	
	PUBLIC WORKS	SENIOR MAINT WORKER A		10.0%	16,384	
	PUBLIC WORKS	SENIOR MAINT WORKER B		9.0%	14,303	122,973
NW SEWER	CITY CLERK	CITY CLERK	SEWER SYSTEM	7.5%	16,182	
	CITY MANAGER	CITY MANAGER	SEWER SYSTEM	10.0%	24,830	
	CITY MANAGER	HR ADMIN	SEWER SYSTEM	1.0%	1,482	
	FINANCE	ACCOUNT CLERK II	SEWER SYSTEM	11.3%	8,532	
	FINANCE	ACCOUNTANT I	SEWER SYSTEM	14.1%	14,709	
	FINANCE	ACCOUNTING SUPERVISOR	SEWER SYSTEM	10.0%	14,673	
	FINANCE	FINANCE DIRECTOR	SEWER SYSTEM	11.0%	20,997	
	FINANCE	PT TEMP ACCOUNT CLERK II	SEWER SYSTEM	11.3%	5,275	
	FINANCE	SENIOR ACCOUNT CLERK	SEWER SYSTEM	5.0%	6,792	
	PUBLIC WORKS	DIRECTOR OF PW	SEWER SYSTEM	13.0%	29,077	
	PUBLIC WORKS	MAINTENANCE WORKER I	SEWER SYSTEM	7.5%	8,060	
	PUBLIC WORKS	MAINTENANCE WORKER I B	SEWER SYSTEM	10.0%	7,818	
	PUBLIC WORKS	MAINTENANCE WORKER II	SEWER SYSTEM	9.5%	13,146	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	SEWER SYSTEM	10.0%	3,319	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN	SEWER SYSTEM	10.0%	1,620	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	SEWER SYSTEM	12.0%	25,119	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	SEWER SYSTEM	2.0%	2,632	
	PUBLIC WORKS	PW ADMIN	SEWER SYSTEM	12.0%	11,638	
	PUBLIC WORKS	PW SUPERINTENDENT	SEWER SYSTEM	22.0%	48,495	
	PUBLIC WORKS	SENIOR MAINT WORKER A	SEWER SYSTEM	8.5%	13,501	
	PUBLIC WORKS	SENIOR MAINT WORKER B	SEWER SYSTEM	6.0%	9,535	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	SEWER SYSTEM	2.0%	3,759	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN A	SEWER SYSTEM	25.5%	21,747	
	CITY CLERK	CITY CLERK	TREATMENT PLANT	7.5%	16,182	
	CITY MANAGER	CITY MANAGER	TREATMENT PLANT	10.0%	24,830	
	CITY MANAGER	HR ADMIN	TREATMENT PLANT	1.0%	1,482	
	FINANCE	ACCOUNT CLERK II	TREATMENT PLANT	11.3%	8,532	
	FINANCE	ACCOUNTANT I	TREATMENT PLANT	14.1%	14,709	
	FINANCE	ACCOUNTING SUPERVISOR	TREATMENT PLANT	10.5%	15,407	
	FINANCE	FINANCE DIRECTOR	TREATMENT PLANT	10.0%	19,088	
	FINANCE	PT TEMP ACCOUNT CLERK II	TREATMENT PLANT	11.3%	5,275	
	FINANCE	SENIOR ACCOUNT CLERK	TREATMENT PLANT	5.0%	6,792	
	PUBLIC WORKS	DIRECTOR OF PW	TREATMENT PLANT	12.5%	27,958	

SALARY & BENEFITS % ALLOCATION - BY FUND TYPE

FUND	DEPT	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	PUBLIC WORKS	MAINTENANCE WORKER I	TREATMENT PLANT	7.5%	6,810	
	PUBLIC WORKS	MAINTENANCE WORKER I B	TREATMENT PLANT	10.0%	7,818	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	TREATMENT PLANT	10.0%	3,319	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN	TREATMENT PLANT	10.0%	1,620	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	TREATMENT PLANT	12.0%	25,119	
	PUBLIC WORKS	PW ADMIN	TREATMENT PLANT	12.0%	11,638	509,518
PERSONAL SERVICES DISTRICT	FIRE	FIRE BATTALION CHIEF		100.0%	161,417	
	FIRE	FIRE CHIEF		100.0%	217,997	379,415
RIVERVIEW POINT AD	FINANCE	ACCOUNTING SUPERVISOR		0.3%	367	
	FINANCE	FINANCE DIRECTOR		0.3%	477	844
STORM DRAIN	CITY CLERK	CITY CLERK		0.5%	1,079	
	CITY MANAGER	CITY MANAGER		0.1%	248	
	FINANCE	ACCOUNTANT I		1.0%	1,045	
	FINANCE	ACCOUNTING SUPERVISOR		0.2%	337	
	FINANCE	FINANCE DIRECTOR		0.2%	382	
	FINANCE	SENIOR ACCOUNT CLERK		0.1%	136	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN A		2.5%	2,132	5,359
TRANSIT	CITY MANAGER	CITY MANAGER		3.0%	7,449	
	FINANCE	ACCOUNTING SUPERVISOR		1.4%	2,054	
	FINANCE	FINANCE DIRECTOR		1.5%	2,844	
	FINANCE	SENIOR ACCOUNT CLERK		0.3%	340	
	PUBLIC WORKS	PW ADMIN		17.0%	16,487	29,174
WATER	PUBLIC WORKS	UTILITY WORKER TECHNICIAN A		40.0%	34,113	
	CITY CLERK	CITY CLERK		10.0%	21,576	
	CITY MANAGER	CITY MANAGER		20.0%	49,661	
	CITY MANAGER	HR ADMIN		2.0%	2,963	
	PUBLIC WORKS	DIRECTOR OF PW		30.0%	67,100	
	PUBLIC WORKS	MAINTENANCE WORKER I		30.0%	28,490	
	PUBLIC WORKS	MAINTENANCE WORKER I B		24.0%	18,763	
	PUBLIC WORKS	MAINTENANCE WORKER I C		50.0%	35,038	
	PUBLIC WORKS	MAINTENANCE WORKER II		60.0%	83,025	
	PUBLIC WORKS	MAINTENANCE WORKER II A		25.0%	30,390	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT		30.0%	9,957	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN		35.0%	5,671	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		32.0%	66,983	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR		72.5%	95,399	
	PUBLIC WORKS	PW ADMIN		10.0%	9,698	
	PUBLIC WORKS	PW SUPERINTENDENT		33.0%	72,742	
	PUBLIC WORKS	SENIOR MAINT WORKER A		30.5%	48,446	
	PUBLIC WORKS	SENIOR MAINT WORKER B		70.0%	111,246	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN		78.0%	146,601	
	FINANCE	ACCOUNT CLERK II		45.0%	34,127	
	FINANCE	ACCOUNTANT I		26.8%	28,008	
	FINANCE	ACCOUNTING SUPERVISOR		30.3%	44,431	
	FINANCE	FINANCE DIRECTOR		25.0%	47,721	
	FINANCE	PT TEMP ACCOUNT CLERK II		45.0%	21,100	
	FINANCE	SENIOR ACCOUNT CLERK		37.0%	50,262	1,163,513

TOTAL SALARIES & BENEFITS \$7,103,646

SALARY & BENEFITS % ALLOCATION - OTHER FUNDS BY DEPARTMENT

DEPT	FUND	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	MEASURE O				\$ 1,382,016	
	GENERAL FUND 010				2,459,941	\$ 3,841,957
CITY CLERK	BEACH SEWER	CITY CLERK	SEWER SYSTEM	11.0%	23,734	
	BEACH SEWER	CITY CLERK	TREATMENT PLANT	11.0%	23,734	
	BUSINESS PARK	CITY CLERK		5.0%	10,788	
	HAZARDOUS WASTE	CITY CLERK		2.0%	4,315	
	LANDFILL CLOSURE	CITY CLERK		2.0%	4,315	
	NW SEWER	CITY CLERK	SEWER SYSTEM	7.5%	16,182	
	NW SEWER	CITY CLERK	TREATMENT PLANT	7.5%	16,182	
	STORM DRAIN	CITY CLERK		0.5%	1,079	
	WATER	CITY CLERK		10.0%	21,576	121,904
CITY MANAGER	AIRPORT	CITY MANAGER		1.0%	2,483	
	BEACH SEWER	CITY MANAGER	SEWER SYSTEM	10.0%	24,830	
	BEACH SEWER	HR ADMIN	SEWER SYSTEM	1.0%	1,482	
	BEACH SEWER	CITY MANAGER	TREATMENT PLANT	10.0%	24,830	
	BEACH SEWER	HR ADMIN	TREATMENT PLANT	1.0%	1,482	
	BUSINESS PARK	CITY MANAGER		5.0%	12,415	
	BUSINESS PARK	HR ADMIN		3.0%	4,445	
	HAZARDOUS WASTE	CITY MANAGER		1.0%	2,483	
	HAZARDOUS WASTE	HR ADMIN		3.0%	4,445	
	LANDFILL CLOSURE	CITY MANAGER		3.0%	7,449	
	LANDFILL CLOSURE	HR ADMIN		3.0%	4,445	
	NW SEWER	CITY MANAGER	SEWER SYSTEM	10.0%	24,830	
	NW SEWER	HR ADMIN	SEWER SYSTEM	1.0%	1,482	
	NW SEWER	CITY MANAGER	TREATMENT PLANT	10.0%	24,830	
	NW SEWER	HR ADMIN	TREATMENT PLANT	1.0%	1,482	
	STORM DRAIN	CITY MANAGER		0.1%	248	
	TRANSIT	CITY MANAGER		3.0%	7,449	
	WATER	CITY MANAGER		20.0%	49,661	
	WATER	HR ADMIN		2.0%	2,963	203,735
COMMUNITY DEVELOPMENT	ARMY BASE	CD ADMIN		5.0%	3,792	
	ARMY BASE	PLANNING MANAGER		3.5%	5,913	
	BUSINESS PARK	PLANNING MANAGER		5.0%	8,446	18,151
FINANCE	AIRPORT	ACCOUNTANT I		0.5%	522	
	AIRPORT	ACCOUNTING SUPERVISOR		3.0%	4,402	
	AIRPORT	FINANCE DIRECTOR		1.0%	1,909	
	AIRPORT	SENIOR ACCOUNT CLERK		0.1%	136	
	ARMY BASE	ACCOUNTANT I		0.5%	522	
	ARMY BASE	ACCOUNTING SUPERVISOR		1.0%	1,467	
	ARMY BASE	SENIOR ACCOUNT CLERK		0.5%	679	
	BEACH SEWER	ACCOUNT CLERK II	SEWER SYSTEM	13.3%	10,048	
	BEACH SEWER	ACCOUNTANT I	SEWER SYSTEM	14.1%	14,709	
	BEACH SEWER	ACCOUNTING SUPERVISOR	SEWER SYSTEM	11.5%	16,875	
	BEACH SEWER	FINANCE DIRECTOR	SEWER SYSTEM	12.0%	22,906	
	BEACH SEWER	PT TEMP ACCOUNT CLERK II	SEWER SYSTEM	13.3%	6,213	
	BEACH SEWER	SENIOR ACCOUNT CLERK	SEWER SYSTEM	12.5%	16,980	
	BEACH SEWER	ACCOUNT CLERK II	TREATMENT PLANT	13.3%	10,048	
	BEACH SEWER	ACCOUNTANT I	TREATMENT PLANT	14.1%	14,709	

SALARY & BENEFITS % ALLOCATION - OTHER FUNDS BY DEPARTMENT

DEPT	FUND	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	BEACH SEWER	ACCOUNTING SUPERVISOR	TREATMENT PLANT	12.0%	17,608	
	BEACH SEWER	FINANCE DIRECTOR	TREATMENT PLANT	11.0%	20,997	
	BEACH SEWER	PT TEMP ACCOUNT CLERK II	TREATMENT PLANT	13.3%	6,213	
	BEACH SEWER	SENIOR ACCOUNT CLERK	TREATMENT PLANT	12.5%	16,980	
	BUSINESS PARK	ACCOUNTING SUPERVISOR		1.0%	1,467	
	BUSINESS PARK	FINANCE DIRECTOR		4.3%	8,227	
	BUSINESS PARK	SENIOR ACCOUNT CLERK		0.1%	136	
	CFD 2004-1	ACCOUNTING SUPERVISOR		1.3%	1,834	
	CFD 2004-1	FINANCE DIRECTOR		1.3%	2,386	
	CFD 2006-1	ACCOUNTING SUPERVISOR		1.3%	1,834	
	CFD 2006-1	FINANCE DIRECTOR		1.3%	2,386	
	CFD LIBERTY	ACCOUNTING SUPERVISOR		1.3%	1,834	
	CFD LIBERTY	FINANCE DIRECTOR		1.3%	2,386	
	HAZARDOUS WASTE	ACCOUNTANT I		1.5%	1,567	
	HAZARDOUS WASTE	ACCOUNTING SUPERVISOR		1.5%	2,201	
	HAZARDOUS WASTE	FINANCE DIRECTOR		2.0%	3,818	
	HAZARDOUS WASTE	SENIOR ACCOUNT CLERK		1.0%	1,291	
	LANDFILL CLOSURE	ACCOUNTANT I		1.0%	1,045	
	LANDFILL CLOSURE	ACCOUNTING SUPERVISOR		1.3%	1,908	
	LANDFILL CLOSURE	FINANCE DIRECTOR		2.0%	3,818	
	LANDFILL CLOSURE	SENIOR ACCOUNT CLERK		1.5%	2,038	
	NW SEWER	ACCOUNT CLERK II	SEWER SYSTEM	11.3%	8,532	
	NW SEWER	ACCOUNTANT I	SEWER SYSTEM	14.1%	14,709	
	NW SEWER	ACCOUNTING SUPERVISOR	SEWER SYSTEM	10.0%	14,673	
	NW SEWER	FINANCE DIRECTOR	SEWER SYSTEM	11.0%	20,997	
	NW SEWER	PT TEMP ACCOUNT CLERK II	SEWER SYSTEM	11.3%	5,275	
	NW SEWER	SENIOR ACCOUNT CLERK	SEWER SYSTEM	5.0%	6,792	
	NW SEWER	ACCOUNT CLERK II	TREATMENT PLANT	11.3%	8,532	
	NW SEWER	ACCOUNTANT I	TREATMENT PLANT	14.1%	14,709	
	NW SEWER	ACCOUNTING SUPERVISOR	TREATMENT PLANT	10.5%	15,407	
	NW SEWER	FINANCE DIRECTOR	TREATMENT PLANT	10.0%	19,088	
	NW SEWER	PT TEMP ACCOUNT CLERK II	TREATMENT PLANT	11.3%	5,275	
	NW SEWER	SENIOR ACCOUNT CLERK	TREATMENT PLANT	5.0%	6,792	
	RIVERVIEW POINT AD	ACCOUNTING SUPERVISOR		0.3%	367	
	RIVERVIEW POINT AD	FINANCE DIRECTOR		0.3%	477	
	STORM DRAIN	ACCOUNTANT I		1.0%	1,045	
	STORM DRAIN	ACCOUNTING SUPERVISOR		0.2%	337	
	STORM DRAIN	FINANCE DIRECTOR		0.2%	382	
	STORM DRAIN	SENIOR ACCOUNT CLERK		0.1%	136	
	TRANSIT	ACCOUNTING SUPERVISOR		1.4%	2,054	
	TRANSIT	FINANCE DIRECTOR		1.5%	2,844	
	TRANSIT	SENIOR ACCOUNT CLERK		0.3%	340	
	WATER	ACCOUNT CLERK II		45.0%	34,127	
	WATER	ACCOUNTANT I		26.8%	28,008	
	WATER	ACCOUNTING SUPERVISOR		30.3%	44,431	
	WATER	FINANCE DIRECTOR		25.0%	47,721	
	WATER	PT TEMP ACCOUNT CLERK II		45.0%	21,100	
	WATER	SENIOR ACCOUNT CLERK		37.0%	50,262	598,514
FIRE		PERSONAL SERVICES DISTRICT FIRE BATTALION CHIEF		100.0%	161,417	
		PERSONAL SERVICES DISTRICT FIRE CHIEF		100.0%	217,997	379,415
PUBLIC WORKS	AIRPORT	DIRECTOR OF PW		2.0%	4,473	

SALARY & BENEFITS % ALLOCATION - OTHER FUNDS BY DEPARTMENT

DEPT	FUND	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
AIRPORT		PUBLIC WORKS PROGRAM MANAGER		1.0%	2,093	
AIRPORT		PW ADMIN		3.0%	2,909	
AIRPORT		PW SUPERINTENDENT		0.5%	1,102	
AIRPORT		SENIOR MAINT WORKER A		25.0%	39,710	
ATOD		DIRECTOR OF PW		1.0%	2,237	
ATOD		PUBLIC WORKS PROGRAM MANAGER		3.0%	6,280	
ATOD		PW ADMIN		6.8%	6,595	
BEACH SEWER		DIRECTOR OF PW	SEWER SYSTEM	13.0%	29,077	
BEACH SEWER		MAINTENANCE WORKER I	SEWER SYSTEM	16.5%	16,232	
BEACH SEWER		MAINTENANCE WORKER I B	SEWER SYSTEM	16.5%	12,899	
BEACH SEWER		MAINTENANCE WORKER I C	SEWER SYSTEM	25.0%	17,519	
BEACH SEWER		MAINTENANCE WORKER II	SEWER SYSTEM	24.5%	33,902	
BEACH SEWER		PT TEMP PUBLIC WORKS ASSISTANT	SEWER SYSTEM	15.0%	4,979	
BEACH SEWER		PT TEMP PUBLIC WORKS INTERN	SEWER SYSTEM	20.0%	3,240	
BEACH SEWER		PUBLIC WORKS PROGRAM MANAGER	SEWER SYSTEM	13.0%	27,212	
BEACH SEWER		PUBLIC WORKS SUPERVISOR	SEWER SYSTEM	14.0%	18,422	
BEACH SEWER		PW ADMIN	SEWER SYSTEM	12.0%	11,638	
BEACH SEWER		PW SUPERINTENDENT	SEWER SYSTEM	29.0%	63,925	
BEACH SEWER		SENIOR MAINT WORKER A	SEWER SYSTEM	9.0%	14,295	
BEACH SEWER		SENIOR MAINT WORKER B	SEWER SYSTEM	9.0%	14,303	
BEACH SEWER		UTILITY WORKER TECHNICIAN	SEWER SYSTEM	9.0%	16,916	
BEACH SEWER		UTILITY WORKER TECHNICIAN A	SEWER SYSTEM	32.0%	27,290	
BEACH SEWER		DIRECTOR OF PW	TREATMENT PLANT	12.5%	27,958	
BEACH SEWER		MAINTENANCE WORKER I	TREATMENT PLANT	16.5%	14,982	
BEACH SEWER		MAINTENANCE WORKER I B	TREATMENT PLANT	16.5%	12,899	
BEACH SEWER		MAINTENANCE WORKER I C	TREATMENT PLANT	25.0%	17,519	
BEACH SEWER		PT TEMP PUBLIC WORKS ASSISTANT	TREATMENT PLANT	15.0%	4,979	
BEACH SEWER		PT TEMP PUBLIC WORKS INTERN	TREATMENT PLANT	20.0%	3,240	
BEACH SEWER		PUBLIC WORKS PROGRAM MANAGER	TREATMENT PLANT	12.5%	26,165	
BEACH SEWER		PW ADMIN	TREATMENT PLANT	12.0%	11,638	
BUSINESS PARK		DIRECTOR OF PW		2.0%	4,473	
BUSINESS PARK		MAINTENANCE WORKER II A		1.0%	1,216	
BUSINESS PARK		PUBLIC WORKS PROGRAM MANAGER		2.0%	4,186	
BUSINESS PARK		PW SUPERINTENDENT		0.5%	1,102	
GAS TAX		MAINTENANCE WORKER I		10.0%	9,080	
GAS TAX		MAINTENANCE WORKER I B		8.0%	6,254	
GAS TAX		MAINTENANCE WORKER II		5.0%	6,919	
GAS TAX		MAINTENANCE WORKER II A		10.0%	12,156	
GAS TAX		PT TEMP PUBLIC WORKS ASSISTANT		5.0%	1,660	
GAS TAX		PT TEMP PUBLIC WORKS INTERN		5.0%	810	
GAS TAX		PUBLIC WORKS SUPERVISOR		5.0%	6,579	
GAS TAX		PW SUPERINTENDENT		9.0%	19,839	
GAS TAX		SENIOR MAINT WORKER A		3.5%	5,559	
GAS TAX		SENIOR MAINT WORKER B		1.0%	1,589	
GAS TAX		UTILITY WORKER TECHNICIAN		4.5%	8,458	
HAZARDOUS WASTE		DIRECTOR OF PW		7.0%	15,657	
HAZARDOUS WASTE		PUBLIC WORKS PROGRAM MANAGER		5.0%	10,466	
HAZARDOUS WASTE		PW ADMIN		7.7%	7,468	
LANDFILL CLOSURE		DIRECTOR OF PW		2.5%	5,592	
LANDFILL CLOSURE		PT TEMP PUBLIC WORKS CODE ENFORCE		100.0%	14,708	
LANDFILL CLOSURE		PUBLIC WORKS PROGRAM MANAGER		2.5%	5,233	
LANDFILL CLOSURE		PW ADMIN		5.5%	5,334	
LIBERTY MAIN & OPERATION		MAINTENANCE WORKER I A		100.0%	67,974	
LIBERTY MAIN & OPERATION		MAINTENANCE WORKER II A		20.0%	24,312	

SALARY & BENEFITS % ALLOCATION - OTHER FUNDS BY DEPARTMENT

DEPT	FUND	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	LIBERTY MAIN & OPERATION	SENIOR MAINT WORKER A		10.0%	16,384	
	LIBERTY MAIN & OPERATION	SENIOR MAINT WORKER B		9.0%	14,303	
	NW SEWER	DIRECTOR OF PW	SEWER SYSTEM	13.0%	29,077	
	NW SEWER	MAINTENANCE WORKER I	SEWER SYSTEM	7.5%	8,060	
	NW SEWER	MAINTENANCE WORKER I B	SEWER SYSTEM	10.0%	7,818	
	NW SEWER	MAINTENANCE WORKER II	SEWER SYSTEM	9.5%	13,146	
	NW SEWER	PT TEMP PUBLIC WORKS ASSISTANT	SEWER SYSTEM	10.0%	3,319	
	NW SEWER	PT TEMP PUBLIC WORKS INTERN	SEWER SYSTEM	10.0%	1,620	
	NW SEWER	PUBLIC WORKS PROGRAM MANAGER	SEWER SYSTEM	12.0%	25,119	
	NW SEWER	PUBLIC WORKS SUPERVISOR	SEWER SYSTEM	2.0%	2,632	
	NW SEWER	PW ADMIN	SEWER SYSTEM	12.0%	11,638	
	NW SEWER	PW SUPERINTENDENT	SEWER SYSTEM	22.0%	48,495	
	NW SEWER	SENIOR MAINT WORKER A	SEWER SYSTEM	8.5%	13,501	
	NW SEWER	SENIOR MAINT WORKER B	SEWER SYSTEM	6.0%	9,535	
	NW SEWER	UTILITY WORKER TECHNICIAN	SEWER SYSTEM	2.0%	3,759	
	NW SEWER	UTILITY WORKER TECHNICIAN A	SEWER SYSTEM	25.5%	21,747	
	NW SEWER	DIRECTOR OF PW	TREATMENT PLANT	12.5%	27,958	
	NW SEWER	MAINTENANCE WORKER I	TREATMENT PLANT	7.5%	6,810	
	NW SEWER	MAINTENANCE WORKER I B	TREATMENT PLANT	10.0%	7,818	
	NW SEWER	PT TEMP PUBLIC WORKS ASSISTANT	TREATMENT PLANT	10.0%	3,319	
	NW SEWER	PT TEMP PUBLIC WORKS INTERN	TREATMENT PLANT	10.0%	1,620	
	NW SEWER	PUBLIC WORKS PROGRAM MANAGER	TREATMENT PLANT	12.0%	25,119	
	NW SEWER	PW ADMIN	TREATMENT PLANT	12.0%	11,638	
	STORM DRAIN	UTILITY WORKER TECHNICIAN A		2.5%	2,132	
	TRANSIT	PW ADMIN		17.0%	16,487	
	WATER	DIRECTOR OF PW		30.0%	67,100	
	WATER	MAINTENANCE WORKER I		30.0%	28,490	
	WATER	MAINTENANCE WORKER I B		24.0%	18,763	
	WATER	MAINTENANCE WORKER I C		50.0%	35,038	
	WATER	MAINTENANCE WORKER II		60.0%	83,025	
	WATER	MAINTENANCE WORKER II A		25.0%	30,390	
	WATER	PT TEMP PUBLIC WORKS ASSISTANT		30.0%	9,957	
	WATER	PT TEMP PUBLIC WORKS INTERN		35.0%	5,671	
	WATER	PUBLIC WORKS PROGRAM MANAGER		32.0%	66,983	
	WATER	PUBLIC WORKS SUPERVISOR		72.5%	95,399	
	WATER	PW ADMIN		10.0%	9,698	
	WATER	PW SUPERINTENDENT		33.0%	72,742	
	WATER	SENIOR MAINT WORKER A		30.5%	48,446	
	WATER	SENIOR MAINT WORKER B		70.0%	111,246	
	WATER	UTILITY WORKER TECHNICIAN		78.0%	146,601	
	WATER	UTILITY WORKER TECHNICIAN A		40.0%	34,113	1,939,970

TOTAL SALARIES & BENEFITS \$7,103,646

SALARY & BENEFITS % ALLOCATION - GENERAL FUND BY FUNCTION

FUNCTION	DEPT	POSITION	% SHARE	SALARIES & BENEFITS	TOTAL
MEASURE O FUNDED EMPLOYEES	FIRE	FIRE CAPTAIN 2	29%	\$ 92,661	\$ 1,382,016
	FIRE	FIRE CAPTAIN 3	100%	290,747	
	FIRE	FIRE ENGINEER 1	100%	255,996	
	FIRE	FIRE ENGINEER 2	100%	163,979	
	FIRE	FIRE ENGINEER 3	100%	190,781	
	FIRE	FIRE ENGINEER 4	100%	164,710	
	FIRE	FIRE ENGINEER 5	34%	64,974	
	PUBLIC WORKS	MAINTENANCE WORKER II A	10%	12,449	
	POLICE	PUBLIC SAFETY SUPPORT MANAGER	100%	145,717	
CITY COUNCIL	CITY COUNCIL	COUNCIL MEMBER 1	100%	7,224	41,285
	CITY COUNCIL	COUNCIL MEMBER 2	100%	7,224	
	CITY COUNCIL	COUNCIL MEMBER 3	100%	7,224	
	CITY COUNCIL	MAYOR	100%	12,391	
	CITY COUNCIL	VICE MAYOR	100%	7,224	
CITY MANAGER	CITY MANAGER	CITY MANAGER	23%	61,661	165,382
	CITY MANAGER	HR ADMIN	70%	103,720	
CITY CLERK	CITY CLERK	CITY CLERK	34%	72,279	145,814
	CITY CLERK	PT TEMP HR ADMIN	100%	40,344	
	CITY CLERK	PT TEMP CITY CLERK ASSISTANT	100%	33,191	
FINANCE	FINANCE	ACCOUNT CLERK II	6%	4,550	90,690
	FINANCE	ACCOUNTANT I	12%	12,923	
	FINANCE	ACCOUNTING SUPERVISOR	12%	18,034	
	FINANCE	FINANCE DIRECTOR	10%	19,088	
	FINANCE	PT TEMP ACCOUNT CLERK II	6%	2,813	
	FINANCE	SENIOR ACCOUNT CLERK	25%	33,281	
INFORMATION TECHNOLOGY	CITY MANAGER	CITY MANAGER	2%	4,966	60,221
	FINANCE	FINANCE DIRECTOR	6%	11,453	
	CITY CLERK	CITY CLERK	10%	21,576	
	CITY MANAGER	HR ADMIN	15%	22,226	
BUILDING DEPT	COMMUNITY DEVELOPMENT	BLDG INSPECTOR	80%	100,881	154,414
	COMMUNITY DEVELOPMENT	CD ADMIN	40%	30,335	
	PUBLIC WORKS	DIRECTOR OF PW	1%	1,118	
	COMMUNITY DEVELOPMENT	PLANNING MANAGER	9%	15,204	
	COMMUNITY DEVELOPMENT	PT TEMP ADMIN ASSISTANT	28%	6,876	
PLANNING	COMMUNITY DEVELOPMENT	CD ADMIN	40%	30,335	135,464
	PUBLIC WORKS	DIRECTOR OF PW	1%	1,118	
	COMMUNITY DEVELOPMENT	PLANNING MANAGER	58%	97,134	
	COMMUNITY DEVELOPMENT	PT TEMP ADMIN ASSISTANT	28%	6,876	
CODE ENFORCEMENT	COMMUNITY DEVELOPMENT	BLDG INSPECTOR	20%	25,095	59,885
	COMMUNITY DEVELOPMENT	CD ADMIN	15%	11,376	
	PUBLIC WORKS	DIRECTOR OF PW	1%	1,118	
	COMMUNITY DEVELOPMENT	PLANNING MANAGER	10%	16,893	
	COMMUNITY DEVELOPMENT	PT TEMP ADMIN ASSISTANT	22%	5,403	
ECONOMIC DEVELOPMENT	CITY MANAGER	CITY MANAGER	2%	4,966	36,826
	PUBLIC WORKS	DIRECTOR OF PW	1%	1,118	
	COMMUNITY DEVELOPMENT	PLANNING MANAGER	15%	25,339	
	COMMUNITY DEVELOPMENT	PT TEMP ADMIN ASSISTANT	22%	5,403	

SALARY & BENEFITS % ALLOCATION - GENERAL FUND BY FUNCTION

FUNCTION	DEPT	POSITION	% SHARE	SALARIES & BENEFITS	TOTAL
CITY HALL BLDG/GROUNDS	PUBLIC WORKS	MAINTENANCE WORKER I	1%	2,108	2,902
	PUBLIC WORKS	SENIOR MAINT WORKER A	1%	794	
SWIMMING POOL	PUBLIC WORKS	MAINTENANCE WORKER II	1%	1,384	10,952
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	2%	2,632	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	2%	3,759	
	PUBLIC WORKS	SENIOR MAINT WORKER A	1%	1,588	
	PUBLIC WORKS	SENIOR MAINT WORKER B	1%	1,589	
YOUTH CENTER	PUBLIC WORKS	SENIOR MAINT WORKER A	1%	1,588	1,588
CORPORATION YARD	PUBLIC WORKS	MAINTENANCE WORKER I	1%	908	6,856
	PUBLIC WORKS	MAINTENANCE WORKER I B	2%	1,564	
	PUBLIC WORKS	MAINTENANCE WORKER II A	2%	2,796	
	PUBLIC WORKS	SENIOR MAINT WORKER A	1%	1,588	
SENIOR CENTER	PUBLIC WORKS	SENIOR MAINT WORKER A	2%	3,177	3,177
PARKS	PUBLIC WORKS	MAINTENANCE WORKER I	3%	2,724	32,957
	PUBLIC WORKS	MAINTENANCE WORKER I B	4%	3,127	
	PUBLIC WORKS	MAINTENANCE WORKER II A	10%	12,156	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	2%	2,632	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	2%	3,759	
	PUBLIC WORKS	PW SUPERINTENDENT	1%	2,204	
	PUBLIC WORKS	SENIOR MAINT WORKER A	3%	4,765	
	PUBLIC WORKS	SENIOR MAINT WORKER B	1%	1,589	
	STREET	PUBLIC WORKS	MAINTENANCE WORKER I	7%	
PUBLIC WORKS		MAINTENANCE WORKER I B	9%	7,036	
PUBLIC WORKS		MAINTENANCE WORKER II A	20%	24,312	
PUBLIC WORKS		PUBLIC WORKS SUPERVISOR	3%	3,290	
PUBLIC WORKS		UTILITY WORKER TECHNICIAN	3%	4,699	
PUBLIC WORKS		PW SUPERINTENDENT	4%	8,817	
PUBLIC WORKS		SENIOR MAINT WORKER A	5%	7,942	
PUBLIC WORKS		SENIOR MAINT WORKER B	3%	4,768	
PUBLIC WORKS ADMIN	PUBLIC WORKS	DIRECTOR OF PW	3%	5,592	23,241
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	15%	4,979	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	5%	10,466	
	PUBLIC WORKS	PW SUPERINTENDENT	1%	2,204	
LIBRARY	PUBLIC WORKS	MAINTENANCE WORKER II A	2%	1,823	1,823
FIRE	FIRE	FIRE CAPTAIN 1	100%	308,864	1,283,561
	FIRE	FIRE CAPTAIN 2	71%	221,837	
	FIRE	FIRE ENGINEER 5	66%	124,496	
	FIRE	FIRE ENGINEER 6	100%	169,771	
	FIRE	PARAMEDIC/FIREFIGHTER 1	100%	144,232	
	FIRE	PARAMEDIC/FIREFIGHTER 2	100%	155,431	
	FIRE	PARAMEDIC/FIREFIGHTER 3	100%	158,930	
POLICE	POLICE	COMMUNITY SVC OFFICER	100%	90,015	126,309
	POLICE	PT TEMP COMMUNITY SVC OFFICER	83%	36,294	
RECREATION	PUBLIC WORKS	PW ADMIN	2%	1,940	9,373
	POLICE	PT TEMP COMMUNITY SVC OFFICER	17%	7,434	

TOTAL SALARIES & BENEFITS ALLOCATED TO GENERAL FUND \$3,841,957

SALARY & BENEFITS % ALLOCATION - GENERAL FUND BY DEPARTMENT

DEPT	FUNCTION	POSITION	% SHARE	SALARIES & BENEFITS	TOTAL
CITY COUNCIL	CITY COUNCIL	COUNCIL MEMBER 1	100%	\$ 7,224	41,285
	CITY COUNCIL	COUNCIL MEMBER 2	100%	7,224	
	CITY COUNCIL	COUNCIL MEMBER 3	100%	7,224	
	CITY COUNCIL	MAYOR	100%	12,391	
	CITY COUNCIL	VICE MAYOR	100%	7,224	
CITY CLERK	CITY CLERK	CITY CLERK	34%	72,279	167,390
	CITY CLERK	PT TEMP HR ADMIN	100%	40,344	
	CITY CLERK	PT TEMP CITY CLERK ASSISTANT	100%	33,191	
	INFORMATION TECHNOLOGY	CITY CLERK	10%	21,576	
CITY MANAGER	CITY MANAGER	CITY MANAGER	23%	61,661	197,540
	CITY MANAGER	HR ADMIN	70%	103,720	
	ECONOMIC DEVELOPMENT	CITY MANAGER	2%	4,966	
	INFORMATION TECHNOLOGY	CITY MANAGER	2%	4,966	
	INFORMATION TECHNOLOGY	HR ADMIN	15%	22,226	
COMMUNITY DEVELOPMENT	BUILDING DEPT	BLDG INSPECTOR	80%	100,881	377,150
	BUILDING DEPT	CD ADMIN	40%	30,335	
	BUILDING DEPT	PLANNING MANAGER	9%	15,204	
	BUILDING DEPT	PT TEMP ADMIN ASSISTANT	28%	6,876	
	CODE ENFORCEMENT	BLDG INSPECTOR	20%	25,095	
	CODE ENFORCEMENT	CD ADMIN	15%	11,376	
	CODE ENFORCEMENT	PLANNING MANAGER	10%	16,893	
	CODE ENFORCEMENT	PT TEMP ADMIN ASSISTANT	22%	5,403	
	ECONOMIC DEVELOPMENT	PLANNING MANAGER	15%	25,339	
	ECONOMIC DEVELOPMENT	PT TEMP ADMIN ASSISTANT	22%	5,403	
	PLANNING	CD ADMIN	40%	30,335	
	PLANNING	PLANNING MANAGER	58%	97,134	
	PLANNING	PT TEMP ADMIN ASSISTANT	28%	6,876	
	FINANCE	FINANCE	ACCOUNT CLERK II	6%	
FINANCE		ACCOUNTANT I	12%	12,923	
FINANCE		ACCOUNTING SUPERVISOR	12%	18,034	
FINANCE		FINANCE DIRECTOR	10%	19,088	
FINANCE		PT TEMP ACCOUNT CLERK II	6%	2,813	
FINANCE		SENIOR ACCOUNT CLERK	25%	33,281	
INFORMATION TECHNOLOGY		FINANCE DIRECTOR	6%	11,453	
FIRE	FIRE	FIRE CAPTAIN 1	100%	308,864	2,507,410
	FIRE	FIRE CAPTAIN 2	71%	221,837	
	FIRE	FIRE ENGINEER 5	66%	124,496	
	FIRE	FIRE ENGINEER 6	100%	169,771	
	FIRE	PARAMEDIC/FIREFIGHTER 1	100%	144,232	
	FIRE	PARAMEDIC/FIREFIGHTER 2	100%	155,431	
	FIRE	PARAMEDIC/FIREFIGHTER 3	100%	158,930	
	MEASURE O FUNDED EMPLOYEES	FIRE CAPTAIN 2	29%	92,661	
	MEASURE O FUNDED EMPLOYEES	FIRE CAPTAIN 3	100%	290,747	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 1	100%	255,996	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 2	100%	163,979	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 3	100%	190,781	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 4	100%	164,710	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 5	34%	64,974	
	POLICE	MEASURE O FUNDED EMPLOYEES	PUBLIC SAFETY SUPPORT MANAGER	100%	
POLICE		COMMUNITY SVC OFFICER	100%	90,015	
POLICE		PT TEMP COMMUNITY SVC OFFICER	83%	36,294	

SALARY & BENEFITS % ALLOCATION - GENERAL FUND BY DEPARTMENT

DEPT	FUNCTION	POSITION	% SHARE	SALARIES & BENEFITS	TOTAL
	RECREATION	PT TEMP COMMUNITY SVC OFFICER	17%	7,434	279,460
PUBLIC WORKS	BUILDING DEPT	DIRECTOR OF PW	1%	1,118	
	CITY HALL BLDG/GROUNDS	MAINTENANCE WORKER I	1%	2,108	
	CITY HALL BLDG/GROUNDS	SENIOR MAINT WORKER A	1%	794	
	CODE ENFORCEMENT	DIRECTOR OF PW	1%	1,118	
	CORPORATION YARD	MAINTENANCE WORKER I	1%	908	
	CORPORATION YARD	MAINTENANCE WORKER I B	2%	1,564	
	CORPORATION YARD	MAINTENANCE WORKER II A	2%	2,796	
	CORPORATION YARD	SENIOR MAINT WORKER A	1%	1,588	
	ECONOMIC DEVELOPMENT	DIRECTOR OF PW	1%	1,118	
	LIBRARY	MAINTENANCE WORKER II A	2%	1,823	
	MEASURE O FUNDED EMPLOYEES	MAINTENANCE WORKER II A	10%	12,449	
	PARKS	MAINTENANCE WORKER I	3%	2,724	
	PARKS	MAINTENANCE WORKER I B	4%	3,127	
	PARKS	MAINTENANCE WORKER II A	10%	12,156	
	PARKS	PUBLIC WORKS SUPERVISOR	2%	2,632	
	PARKS	UTILITY WORKER TECHNICIAN	2%	3,759	
	PARKS	PW SUPERINTENDENT	1%	2,204	
	PARKS	SENIOR MAINT WORKER A	3%	4,765	
	PARKS	SENIOR MAINT WORKER B	1%	1,589	
	PLANNING	DIRECTOR OF PW	1%	1,118	
	PUBLIC WORKS ADMIN	DIRECTOR OF PW	3%	5,592	
	PUBLIC WORKS ADMIN	PT TEMP PUBLIC WORKS ASSISTANT	15%	4,979	
	PUBLIC WORKS ADMIN	PUBLIC WORKS PROGRAM MANAGER	5%	10,466	
	PUBLIC WORKS ADMIN	PW SUPERINTENDENT	1%	2,204	
	RECREATION	PW ADMIN	2%	1,940	
	SENIOR CENTER	SENIOR MAINT WORKER A	2%	3,177	
	STREET	MAINTENANCE WORKER I	7%	6,356	
	STREET	MAINTENANCE WORKER I B	9%	7,036	
	STREET	MAINTENANCE WORKER II A	20%	24,312	
	STREET	PUBLIC WORKS SUPERVISOR	3%	3,290	
	STREET	UTILITY WORKER TECHNICIAN	3%	4,699	
	STREET	PW SUPERINTENDENT	4%	8,817	
	STREET	SENIOR MAINT WORKER A	5%	7,942	
	STREET	SENIOR MAINT WORKER B	3%	4,768	
	SWIMMING POOL	MAINTENANCE WORKER II	1%	1,384	
	SWIMMING POOL	PUBLIC WORKS SUPERVISOR	2%	2,632	
	SWIMMING POOL	UTILITY WORKER TECHNICIAN	2%	3,759	
	SWIMMING POOL	SENIOR MAINT WORKER A	1%	1,588	
	SWIMMING POOL	SENIOR MAINT WORKER B	1%	1,589	
	YOUTH CENTER	SENIOR MAINT WORKER A	1%	1,588	169,578

TOTAL SALARIES & BENEFITS ALLOCATED TO GENERAL FUND \$3,841,957

DEBT TO MATURITY SCHEDULES

PG&E RETROFIT LOAN – GAS TAX FUND 025

PG&E Retrofit Loan			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 2,423	\$ -	\$ 2,423
2023	2,423	-	2,423
2024	<u>1,414</u>	<u>-</u>	<u>1,414</u>
Total	\$ <u>6,260</u>	\$ <u>-</u>	\$ <u>6,260</u>

2013 LAND CAPITAL LEASE – WATER FUND 080

2013 Land Capital Lease			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 6,000	\$ -	\$ 6,000
2023	6,000	-	6,000
2024	6,000	-	6,000
2025	6,000	-	6,000
2026	6,000	-	6,000
2027 - 2031	30,000	-	30,000
2032 - 2033	<u>9,355</u>	<u>-</u>	<u>9,355</u>
Total	\$ <u>69,355</u>	\$ <u>-</u>	\$ <u>69,355</u>

WASTEWATER INSTALLMENT PURCHASE AGREEMENT – BEACH SEWER FUND 085

Wastewater Installment Purchase Agreement			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 70,000	\$ 21,521	\$ 91,521
2023	70,000	19,415	89,415
2024	75,000	17,308	92,308
2025	80,000	15,050	95,050
2026	80,000	12,642	92,642
2027 - 2030	<u>340,000</u>	<u>26,036</u>	<u>366,036</u>
Total	\$ <u>715,000</u>	\$ <u>111,972</u>	\$ <u>826,972</u>

WATER METER INSTALLMENT PURCHASE AGREEMENT – WATER FUND 080

Water Meter Installment Purchase Agreement			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 240,000	\$ 68,648	\$ 308,648
2023	255,000	62,755	317,755
2024	255,000	56,558	311,558
2025	260,000	50,301	310,301
2026	275,000	43,922	318,922
2027 - 2031	1,445,000	117,065	1,562,065
2032	<u>155,000</u>	<u>1,883</u>	<u>156,883</u>
Total	\$ <u>2,885,000</u>	\$ <u>401,132</u>	\$ <u>3,286,132</u>

PNC FIRE APPARATUSES LEASE PURCHASE AGREEMENT – VEHICLE REPLACE FUND 012

Fire Engines Lease			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 98,077	\$ 29,947	\$ 128,024
2023	101,882	26,141	128,023
2024	105,835	22,188	128,023
2025	109,942	18,082	128,024
2026	114,208	13,816	128,024
2027 - 2028	<u>241,880</u>	<u>14,167</u>	<u>256,047</u>
Total	\$ <u>771,824</u>	\$ <u>124,341</u>	\$ <u>896,165</u>

PHASE I ENERGY LEASE PURCHASE LOAN REFINANCED

GOVERNMENTAL FUND – GENERAL FUND (FUNDED BY MUNICIPAL IMPROVEMENT)

Phase I Energy Lease Purchase Loan Refinanced			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 50,426	\$ 16,516	\$ 66,942
2023	53,183	15,458	68,641
2024	56,038	14,342	70,380
2025	58,996	13,167	72,163
2026	62,059	11,930	73,989
2027 - 2031	360,172	38,772	398,944
2032 - 2033	<u>169,589</u>	<u>4,428</u>	<u>174,017</u>
Total	\$ <u>810,463</u>	\$ <u>114,613</u>	\$ <u>925,076</u>

PHASE I ENERGY LEASE PURCHASE LOAN REFINANCED

ENTERPRISE FUND – WATER, AIRPORT, BEACH SEWER AND NORTHWEST SEWER

Phase I Energy Lease Purchase Loan Refinanced

<u>For the Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 67,436	\$ 22,087	\$ 89,523
2023	71,123	20,672	91,795
2024	74,941	19,180	94,121
2025	78,897	17,608	96,505
2026	82,994	15,954	98,948
2027 - 2031	481,669	51,851	533,520
2032 - 2033	<u>226,797</u>	<u>5,922</u>	<u>232,719</u>
Total	<u>\$ 1,083,857</u>	<u>\$ 153,274</u>	<u>\$ 1,237,131</u>

POLICE RECORDS MANAGEMENT SYSTEM SOFTWARE – PUBLIC SAFETY FUND 039

Police Software

<u>For the Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 20,604	\$ 2,449	\$ 23,053
2023	20,603	2,449	23,052
2024	<u>20,603</u>	<u>2,449</u>	<u>23,052</u>
Total	<u>\$ 61,810</u>	<u>\$ 7,347</u>	<u>\$ 69,157</u>

VACTOR TRUCK FINANCE/OWNERSHIP CONTRACT – SEWER FUND 085 & 086

Vactor Truck Loan

<u>For the Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 60,459	\$ 8,192	\$ 68,651
2023	62,871	5,781	68,652
2024	65,379	3,273	68,652
2025	<u>33,647</u>	<u>665</u>	<u>34,312</u>
Total	<u>\$ 222,356</u>	<u>\$ 17,911</u>	<u>\$ 240,267</u>

CALIFORNIA ENERGY COMMISSION LOAN – GENERAL FUND

CEC Loan			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 21,950	\$ 3,991	\$ 25,941
2023	22,171	3,771	25,942
2024	22,383	3,559	25,942
2025	22,617	3,325	25,942
2026	22,844	3,098	25,942
2027 - 2031	117,694	12,017	129,711
2032 - 2036	123,714	5,997	129,711
2037 - 2038	<u>51,242</u>	<u>642</u>	<u>51,884</u>
Total	<u>\$ 404,615</u>	<u>\$ 36,400</u>	<u>\$ 441,015</u>

ENERGY SAVINGS PROJECT PHASE II - EQUIPMENT LEASE PURCHASE

GOVERNMENTAL FUND – GENERAL FUND (FUNDED BY MUNICIPAL IMPROVEMENT)

SNB Energy Savings Project Purchase Agreement			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 18,087	\$ 9,579	\$ 27,666
2023	18,498	9,166	27,664
2024	18,909	8,740	27,649
2025	19,320	8,309	27,629
2026	19,731	7,863	27,594
2027 - 2031	106,057	32,316	138,373
2032 - 2036	118,799	19,560	138,359
2037 - 2040	<u>105,234</u>	<u>5,464</u>	<u>110,698</u>
Total	<u>\$ 424,635</u>	<u>\$ 100,997</u>	<u>\$ 525,632</u>

ENTERPRISE FUND – NORTHWEST SEWER FUND 086

SNB Energy Savings Project Purchase Agreement			
For the Year Ending June 30,	Principal	Interest	Total
2022	\$ 25,913	\$ 13,723	\$ 39,636
2023	26,502	13,132	39,634
2024	27,091	12,521	39,612
2025	27,680	11,904	39,584
2026	28,268	11,266	39,534
2027 - 2031	151,944	46,298	198,242
2032 - 2036	170,201	28,023	198,224
2037 - 2040	<u>150,766</u>	<u>7,828</u>	<u>158,594</u>
Total	<u>\$ 608,365</u>	<u>\$ 144,695</u>	<u>\$ 753,060</u>

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

