



**ANNUAL BUDGET**  
**CITY OF RIO VISTA, CALIFORNIA**  
**FISCAL YEAR 2023-2024**





# Introduction





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# CITY OF RIO VISTA

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

DATE: July 1, 2023  
TO: Mayor, Council, and Citizens of Rio Vista  
FROM: Kristina Miller, City Manager  
  
SUBJECT: City of Rio Vista Fiscal Year 2023-24 Adopted Budget

## **Introduction**

On behalf of Staff, I am privileged to present the balanced budget for Fiscal Year 2023-24. I hope you find the budget informative, easy to read, and understand. The format provides a narrative discussion by department, information on adopted capital improvement projects, and charts and graphs to help clarify and provide perspective on aspects of the budget.

This annual budget sets forth the City's spending plan for the fiscal year starting July 1, 2023, and ending June 30, 2024, and represents the implementation plan for executing the City 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.

While the budget is balanced for the 2023-24 Fiscal Year, if the economy does not significantly improve, the following budget will need to reflect the degraded financial outlook and fiscal sustainability measures will 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 11<sup>th</sup> Unmodified Audit Opinion!

General Fund reserves are healthy. The General Fund balance is expected to be a healthy \$7,291,222 as of June 30, 2023, and \$6,854,883 as of June 30, 2024.

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 increase by 0.20% above the mid-year adjusted budget in FY 2022-23. These revenues are expected to increase by 2.50% 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 to March 31, 2027. The Measure O sales and use tax is projected at \$1,428,000 in FY 2023-24, which represents approximately 15.29% of the General Fund revenue. These funds are used primarily for funding fire positions.

### **Property Tax**

The City receives approximately 20% of the 1% countywide property tax collected in the City in FY 2022-23. Property taxes are the largest source of revenue to the City's General Fund, representing approximately \$2.3 million in FY 2022-23.

### **Development Fees (not including cannabis fees)**

There have been 42 active adult single-family dwelling permits issued in FY 2022-23 to date. We are expecting another 35 permits to be pulled by the end of June 2023, making the total number of home permits issued to be 77 for FY 2022-23. The projected revenue for FY 2023-24 of \$1.12 million (\$705,930 from General Fund) is based on the issuance of an estimated 112 new active adult single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits.

### **Cannabis Businesses Revenue**

There are eight cannabis businesses opened and in operations in FY 2022-23. Based on the gross sales data in recent receipts from these facilities, the city adopted \$340,000 budget revenues from the Gross Sales Fees, and \$123,951 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 2022-23, the City expects to receive \$984,132 in VLF fees that will comprise 10% 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 2023-24 are approximately \$8.33 million, 36.36% of total citywide revenue less agency fund, transfer in, and other financing sources. \$8.20 million of which is from enterprise fund revenue, which represents 62% of the enterprise fund revenue.

## **Expenditures**

### **Salaries**

Salaries and benefits make up 38% of the General Fund operating expenditures in the projected FY 2022-23 and 41% of the adopted budget year. Total salaries and benefits increase by 5.56% over the last adopted budget in June 2022. This increase is due to several issues, including the increase in the costs of living adjustment per MOUs, addition of Recreation Service Manager full-time position in Public Works, change of funding status to add back the Mechanic Position and remove the Planning Manager position, 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**

The City is currently making the lump-sum Annual Requirement payment for the Unfunded Accrued Liability (UAL) determined by the Actuarial Valuation every July to take advantage of 3.5% savings in comparing to monthly payments. In July 2021, CalPERS lowered its discount rate from 7% to 6.8% due to the Funding Risk Mitigation Policy, and the Board voted to keep the discount rate at 6.8% in 2022. There is an overall decrease of UAL annual prepayment in FY 2023-24 by 2% or \$11,658 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. No additional contribution is adopted in the budget year.

### **Self-Insurance Cost**

These costs are increasing by 27% for Liability coverage and by 11% for Workers Compensation. General Liability Insurance premium is calculated based on the Five-Year Average Losses. The 27% increase is mainly due to the number of claims and settlements in the recent years and the significant inflation rate recent year.

### **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 quarterly sales tax report in December 2022 shows the performance of car dealers and cannabis businesses have a negative percentage change in taxable transactions. 91% of the local sales tax is generated from the Top 25 businesses in town, including the car dealers and cannabis businesses. Due to this concentration and sensitivity, the sales tax revenue will decrease or increase significantly when there are shortages in vehicles or production slowdowns due to parts shortage, or revenue decrease in the cannabis businesses. Hopefully, the shortage issue can be resolved soon after other countries recover 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 fifth consecutive year from FY 2018-19 to 2022-23, and the Operating Budget Excellence Award by California Society of Municipal Finance Officers for the fourth consecutive year from FY 2019-20 to 2022-23, 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,



Kristina Miller  
City Manager

**ELECTED OFFICIALS**

Ronald Kott ..... Mayor  
Walt Stanish ..... Vice-Mayor  
Rick Dolk.....Council Member  
Sarah Donnelly.....Council Member  
Edwin Okamura.....Council Member

**EXECUTIVE TEAM**

Kristina Miller ..... City Manager  
Mona Ebrahimi..... City Attorney  
Jennifer Schultz ..... Assistant City Manager/Human Resources  
Pamela Caronongan..... City Clerk  
Jon Mazer .....Police Chief  
Jeffrey Armstrong ..... Fire Chief  
Robin Borre ..... Public Works Director  
Jen Lee..... Finance Director



**10,489**  
Total population living in  
7.1 square miles



**\$76,423**  
Median household income



**Ronald Kott**  
Mayor



**Walt Stanish**  
Vice-Mayor



**Edwin Okamura**  
Council Member



**Rick Dolk**  
Council Member



**Sarah Donnelly**  
Council Member





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Rio Vista  
California**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morrill*

**Executive Director**

*California Society of Municipal  
Finance Officers*

*Certificate of Award*

***Operating Budget Excellence Award  
Fiscal Year 2022-2023***

*Presented to the*

***CITY OF RIO VISTA***

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

*February 10, 2023*



*Scott Catlett*

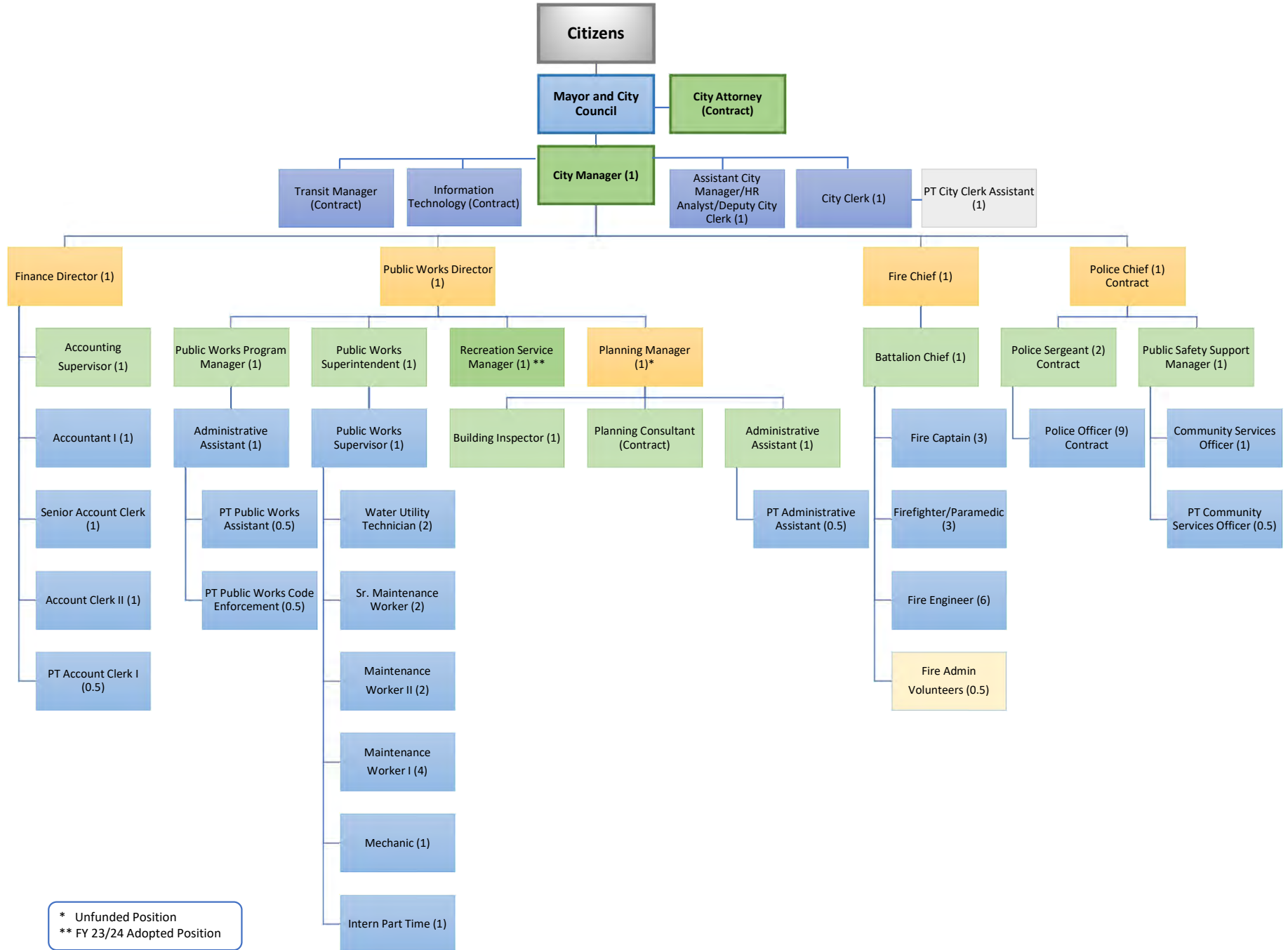
*Scott Catlett  
2022 CSMFO President*

*James Russell-Field*

*James Russell-Field, Chair  
Recognition Committee*

*Dedicated Excellence in Municipal Financial Reporting*

**CITY OF RIO VISTA ORGANIZATIONAL CHART**  
FISCAL YEAR 2023-2024



\* Unfunded Position  
\*\* FY 23/24 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 10,489 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 10,489 residents, Rio Vista is poised on the brink of even more rapid residential and commercial growth. According to the U.S. Census Bureau, between 2017 to 2021, approximately 41.0% 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 1.9% under 5 years old, 6.6% under 18 years old, 45.8% 65 years and over, and 55.6% Female. Among the 55.6% of Female residents, 38.2% 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, 2022)

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%
2017	9,009	22.40%
2018	9,188	1.99%
2019	9,594	4.42%
2020	9,990	4.13%
2021	9,925	-0.65%
2022	10,375	4.53%
2023	10,489	1.10%
Est. 2024	11,254	7.29%



**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 \$76,423 and per capita income in the past 12 months of \$44,012 in 2021 dollars.

**Computer and Internet Use**

Households with a computer	95.40%
Households with a broadband Internet subscription	88.90%

**Race/Hispanic Origin and Population Characteristics**

White alone	76.10%
Black or African American alone	12.40%
American Indian and Alaska Native alone	0.00%
Asian alone	4.50%
Native Hawaiian and Other Pacific Islander alone	0.30%
Two or More Races	4.60%
Hispanic or Latino	17.30%
Veterans, number of total population	1,307
Foreign born persons	11.10%

(Based on information from U.S. Census Bureau QuickFacts: Rio Vista City, California website as of July 1, 2022)

**Housing**

Within the City, there are approximately 5,025 housing units, with 82.00% owner-occupied housing unit rate with a median value of \$400,000 and median gross rent of \$1,394. 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, 2022)

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

Source: Avenue Insights & Analytics Rio Vista Economic Review of 2022 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**

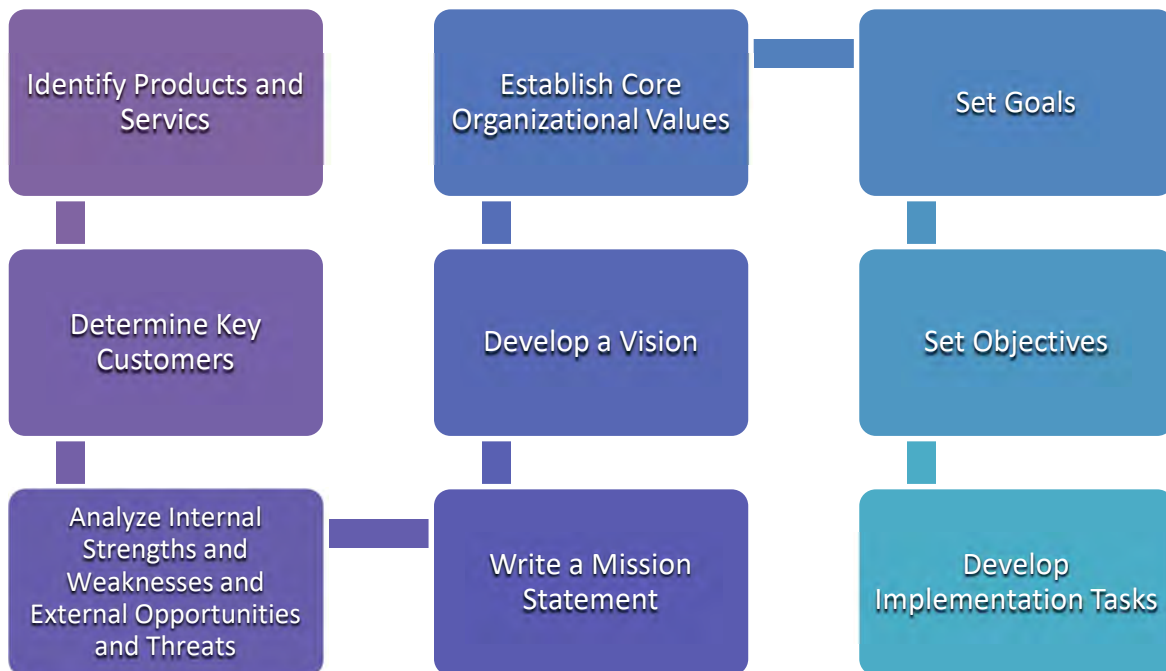
- Improve effectiveness and efficiency of maintenance and operations of City facilities and infrastructure
- Implement enhancements to the City's roadways, bicycle, and pedestrian routes
- Provide infrastructure that supports business attraction and expansion
- Improve parks and recreational opportunities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

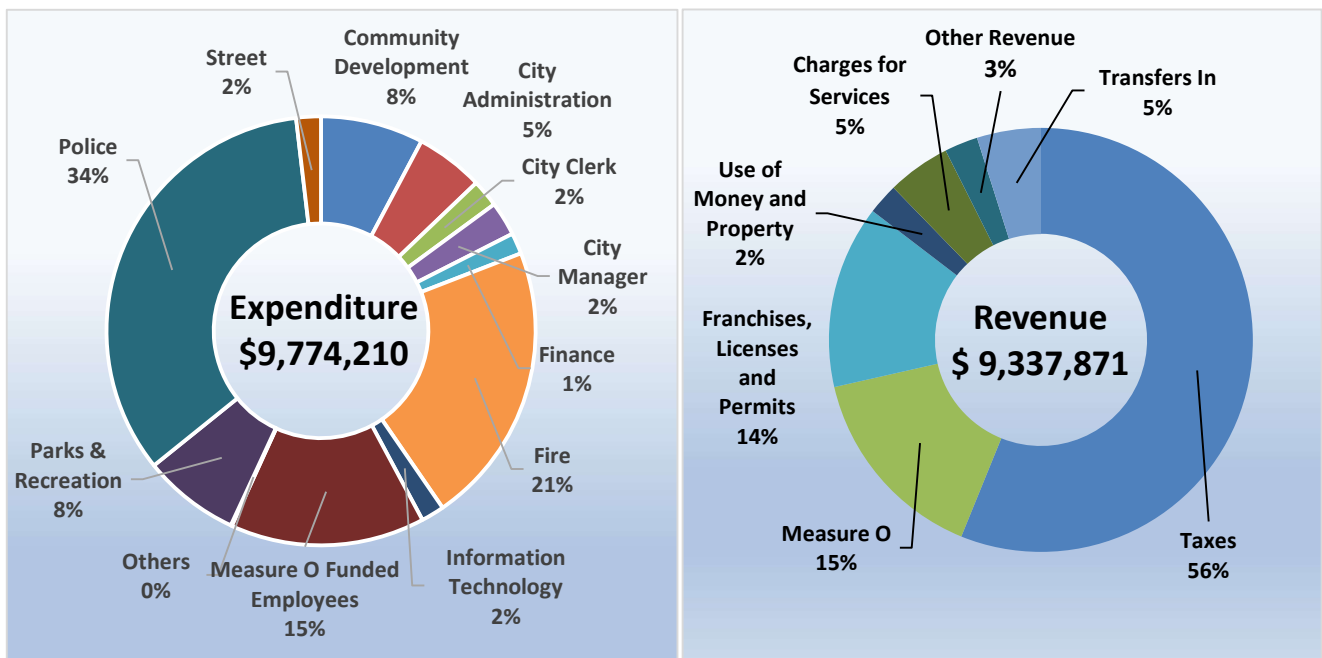
Priority Project	Goals Implemented by this Project/Action			
	Vibrant community and sustainable economy	Safe and resilient community	High performing organization	City Infrastructure
<b>Community Development</b>				
Comprehensive General Plan Update	X			X
Complete Well Replacement Plan	X			
Complete Wastewater Plant Audit & Assessment	X			
Complete Economic Development Strategic Plan & Implementation	X			
<b>Civic Amenities</b>				
LGI 18 Acre New Park Phase I	X			
Complete Water & Sewer Capital Improvement	X			X
Complete Bicycle Facility Upgrades	X			X
Complete Promenade Park Shade Structures	X			
Modular Fire Station		X	X	X
Well #16 Scada Integration and Upgrades	X			X
<b>Community Safety</b>				
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
<b>Transportation</b>				
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
<b>City Operations</b>				
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) 2023-24 is \$38.20 million. This budget will decrease the City’s fund balance by \$6.93 million mainly due to the infrastructure projects. The City of Rio Vista provides a full range of services, including police; fire; parks and recreation; public works; economic development; planning; building inspection; and general administrative services. The City of Rio Vista operates public water and wastewater utilities and provides refuse collection and disposal.

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

Overview of the General Fund Expenditure and Revenue:



### Revenues

The overall revenues in the General Fund are projected to decrease by 5.15% in comparison to the projected revenues in FY 2022-23. This is mainly due to the decrease in one-time transfers from the Landfill Closure Fund of \$280,000, from Army Base Fund of \$80,400 for interfund loan payment, and from Business Park Fund of \$100,000 for user fee study consultant service costs.

### Property Taxes

Property taxes are still increasing. By comparing the FY 2021-22 audited financial statements, the City is expecting a 9.13% increase with projected secured property tax in FY 2022-23. Due to the significant

increase in mortgage interest rate from 3% to 7% in 2022 which affected the housing market and the home sales in Rio Vista, the City is proposing a 5% increase in secured property taxes in the budget of FY 2023-24.

### **In-Lieu Vehicle License Fee**

Vehicle In-Lieu taxes are still increasing in the projected FY 2022-23, with an expected 7.87% increase in Net Assessed Value per VLF Growth Calculation provided by the County of Solano dated September 2022. This is consistent with the trend seen in prior years (a 4.17% increase in FY 2021-22; 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 the average growth rate in prior years, the City adopted the budget for FY 2023-24 with a 6.88% increase.

### **Sales and Use Tax**

Sales Tax revenues – including Measure O transactions and use tax – are projected to decrease by 0.04% below the projected FY 2022-23 budget. Based on the information provided by Muni Services Economic Review Report in the 4<sup>th</sup> Quarter of 2022, the projection of sales tax revenues in FY 2023-24 was decreased in comparison to the last quarterly report due to the poor performance of car dealers and cannabis businesses. The auto industry was affected by the chip shortages during the pandemic, which caused production slowdowns and fewer vehicles were available. The industry is expecting the supply of new vehicles climbing back up in 2023, so the incentives to purchase will return. 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 2022-23. 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, a decrease of 25% in FY 2021-22, and a decrease of 5.77% in FY 2022-23.

### **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 197 single-family dwelling permits issued in FY 2021-22. The current projection for FY 2022-23 is 77 permits based on the number of new home permits issued as of May 2023. Staff projects approximately 112 new single-family homes will be built in FY 2023-24.

## **Expenditures**

### **Salaries**

Salaries and benefits make up nearly 41% in FY 2023-24 of the City's General Fund operating expenditures and are expected to increase by 5% when compared to the FY 2022-23 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 2023-24 by 3.66% or \$38,460 from FY 2022-23, of which unfunded accrued liability annual prepayment decreased by 2% or \$11,658 and normal costs increased by 10.86% or \$50,118 from prior year. CalPERS rate continues to increase resulting from recent changes in mortality assumptions and lowered expectations for future investment returns. The normal costs of pension continue to increase over prior year adopted budget figures mainly due to the cost-of-living adjustments adopted in the MOUs and the new positions added in the adopted budget of FY 2023-24. The City expects the unfunded liability will continue to decrease or become stable as the City continues to contract the Police Services to the County Sheriff’s Office.

**Self-Insurance Costs**

Self-Insurance costs are increasing approximately 27% for Liability coverage and increasing by 11% for Workers Compensation over prior year budgeted values based on the actual claims experience.

**Long Term Debt Obligations**

As of June 30, 2022, the City had a total assessed property value of \$1,809,176,093, which gives the City’s debt limit capacity of \$54 million. There is no outstanding debt subject to this limit. In FY 2023-24, the City budgets 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 2023-24. 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 2023-24 Budget		
		Principal	Interest	Total
General Fund	1,455,399	97,330	26,641	123,971
Capital Outlay Funds	571,865	105,835	22,188	128,023
Special Revenue Funds	22,014	22,017	2,449	24,466
Enterprise Funds	4,622,629	503,412	108,840	612,251
<b>Total, Debt Service</b>	<b>\$ 6,671,907</b>	<b>\$ 728,594</b>	<b>\$ 160,118</b>	<b>\$ 888,711</b>

\*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.

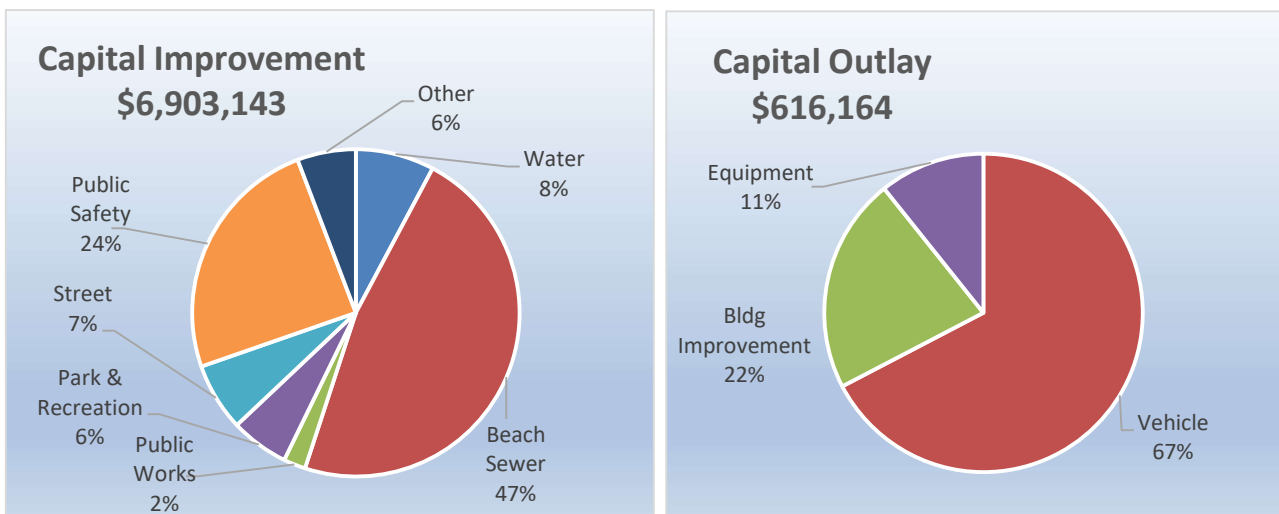
A capital project typically involves the purchase or construction of major fixed assets such as land, buildings and any permanent improvement including additions, replacements and major alterations having a long-life expectancy. Additionally, capital projects may apply to 1) expenditures which take place 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 2023-24, the City is appropriating \$9,957,841, for 11 projects in Capital Improvement, 8 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$6,903,143 in Capital Improvement, \$616,164 in Capital Outlay, and \$2,438,534 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 - \$3,262,712, 2) Highway Safety Improvement Programs - \$763,067, and 3) New Fire Modular Station - \$1,693,291.

The Beach and Northwest Wastewater Plants Consolidation will be funded by the Beach Facility Fund (\$1,250,000) and American Rescue Plan Act Fund (\$2,012,712). 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 Highway Safety Improvement Programs include three projects, Bicycle Facility Upgrades, Pedestrian Crossings at Airport Road and Front Street, and Pedestrian Crossing near schools. All of them will be funded by Highway Safety Improvement Program Federal Grants and Transportation Development Act Allocation. 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 detailed information, refer to the Capital Improvement, Capital Outlay, and Major Maintenance Program section on pages 137-160.



**Budgeting in the Time of Uncertainty**

Governor Gavin Newsom announces his May budget revision in Sacramento on May 12, 2023. After years of surpluses, the State is facing a \$32 billion shortfall for the next fiscal year. His outlook for California’s economy is slow growth, less inflation, but higher unemployment and a lot of uncertainty. The report sees the state’s unemployment rate at 4.4% in March, climbing to an average of 5.1% next year and 5.2% in 2025. The economy is expected to soften by late 2023, driven by a slowdown in consumer spending.

**IRS Section 115 Trust Contribution**

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 prefunding amount deposited in FY 2022-23 was \$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. No additional contributions are adopted in the budget of FY 2023-24.

**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. Total allocation approved and received by the City of Rio Vista is \$2,324,752. This allocation amount is included in the budget revenue under Capital Projects Fund 051 in FY 2021-22, FY 2022-23, and FY 2023-24. Appropriations for the use of this grant have been tentatively determined during the budget study session held on May 15, 2023. The following table shows a breakdown of the use:

Use of Funds	Expenditure
Essential Worker Premium Pay	\$ 78,000
Economic Development Strategic Plan - Consultant Services	55,000
Economic Development Plan Implementation	100,000
Code Enforcement Services	59,040
Recreation Program Activities	20,000
Sewer System Consolidation Project (SW012)	2,012,712
<b>Total ARPA Fund Allocation</b>	<b>\$ 2,324,752</b>

**Other Update**

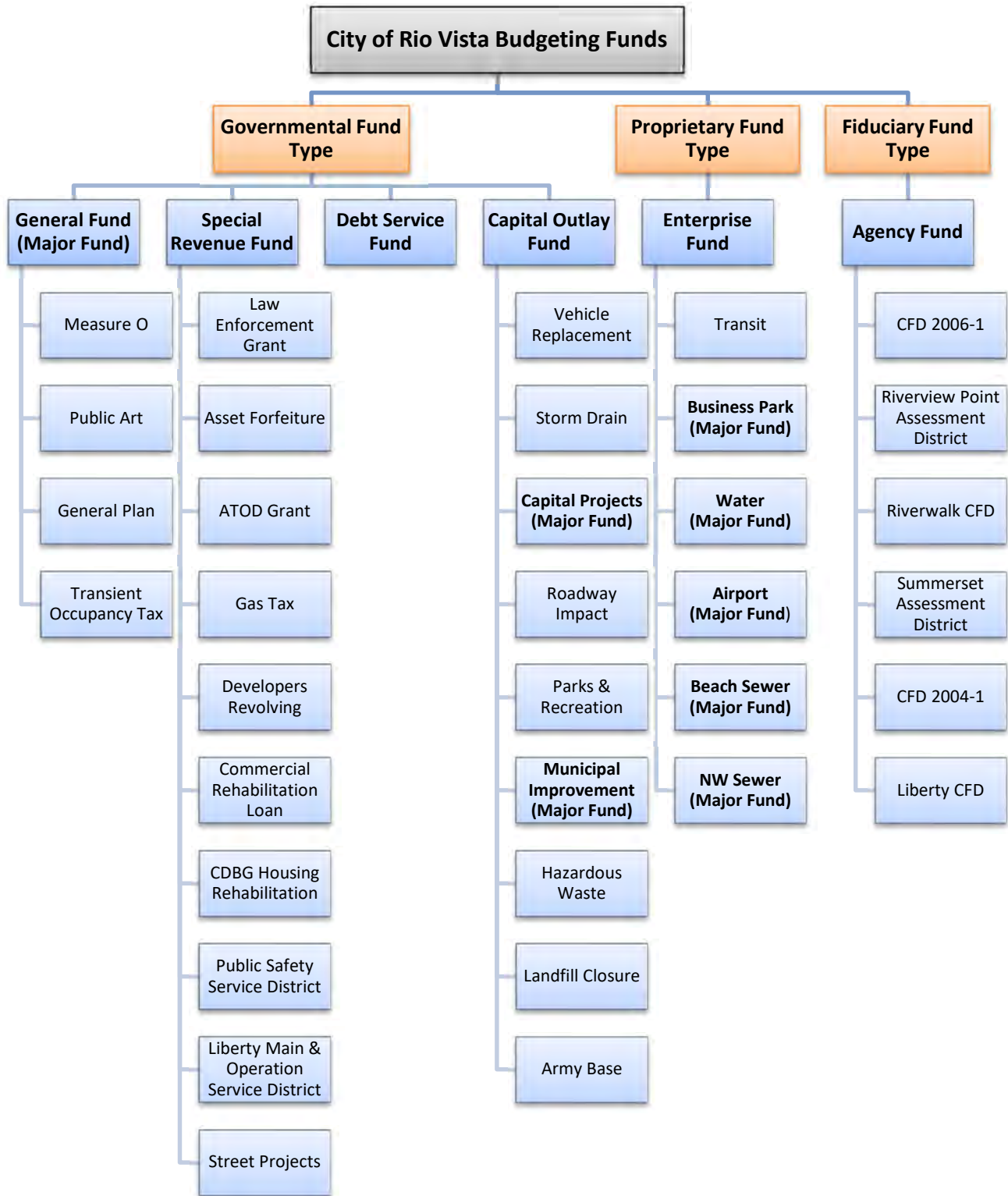
**Measure O Expenditure Plan & Extension**

On July 7<sup>th</sup>, 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 8<sup>th</sup>, 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 policies:

- **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 80% of annual General Fund 010 appropriations in both the projected FY 2022-23 and adopted budget FY 2023-24. The fund balance chart on the following pages summarize the total amount of fund balance – including both restricted and unassigned funds.

	FY 21/22 Audited	FY 22/23 Projected	FY 23/24 Adopted
General Fund	\$ 8,100,081	\$ 7,291,222	\$ 6,854,883
Capital Outlay Funds	12,914,312	13,234,145	9,376,424
Debt Service Fund	2,041	2,047	2,047
Special Revenue Funds	2,886,929	2,395,804	2,552,310
Enterprise Funds	8,077,323	4,748,575	1,977,928
Agency Funds	2,205,693	2,079,344	2,057,083
<b>Total Fund Balance</b>	<b>\$ 34,186,379</b>	<b>\$ 29,751,137</b>	<b>\$ 22,820,676</b>

### 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 7 funds, 3 governmental and 4 enterprise funds, that were classified as major in the FY 21-22 audited financial statements.

	FY 21/22 Audited	% Change	FY 22/23 Projected	% Change	FY 23/24 Adopted	% Change
<b>Governmental Funds:</b>						
General Fund	\$ 8,100,081	20%	\$ 7,291,222	-10%	\$ 6,854,883	-6%
Capital Projects Fund	1,298,821	439%	2,200,647	69%	32,935	-99%
Municipal Improvements Fund	7,136,538	14%	7,344,757	3%	5,888,088	-20%
<b>Enterprise Fund:</b>						
Water System & Capital Outlay	\$ 2,926,637	-29%	\$ 1,259,518	-57%	\$ 437,355	-65%
Airport	(804,584)	-7%	(862,840)	-7%	(952,456)	-10%
Beach Facility & Capital Outlay	2,911,743	-15%	2,604,541	-11%	1,374,991	-47%
NW Facility & Capital Outlay	1,234,272	-32%	854,089	-31%	516,837	-39%

### Discussion of Major Changes in Fund Balances

**General Fund** – The General Fund balance expects to decrease due to the budget deficit of \$436,339 in the adopted budget of FY 2023-24. The fund balance increases by 20% in FY 2021-22, decreases by 10% projected in FY 2022-23, and decreases by 6% adopted in FY 2023-24 budget. The significant reduction in the percentage change adopted in FY 23-24 compared to FY 21-22 is due to the increase in the law enforcement contract with the County Sheriff by 9% or \$266,419 from FY 22-23 and the reduction of 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 70%. 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 439% in FY 2021-22, increases by 69% projected in FY 2022-23, and decreases by 99% adopted in FY 2023-24 budget. The Senate passed the American Rescue Plan Act of 2021 in March 2021. The allocation of the City of Rio Vista, provided by the House Oversight and Reform Committee, is \$2,324,752, and the two allotments were received in July 2021 and 2022. This amount of federal grant is included in the fund balance of FY 2021-22 and the projected revenue in FY 2022-23, which significantly increases the projected fund balance in FY 2022-23. Use of funds have been tentatively determined by the City Council during the budget study session held on May 15, 2023, and included the appropriation in the adopted budget of FY 2023-24.

**Water System and Capital Outlay** – The fund balance of Water System and Capital Outlay decreases by 29% in FY 2021-22, decreases by 57% projected in FY 2022-23, and decreases by 65% adopted in FY 2023-24 budget. The significant deficit in FY 2023-24 is due to the one-time Capital Improvement Projects of \$537,274, Capital Outlay of \$142,500 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.

**Beach Facility and Capital Outlay** – The fund balance of Beach Facility and Capital Outlay decreases by 15% in FY 2021-22, decreases by 11% projected in FY 2022-23, and decreases by 47% adopted in FY 2023-24 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$1,250,000 and Capital Outlay of \$32,500. The Capital expenditures are focused on the 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 32% in FY 2021-22, decreases by 31% projected in FY 2022-23, and decreases by 39% adopted in FY 2023-24 budget. The significant deficit indicates the operating expenditure in maintaining the sewer system and facility is more than the operating revenue collected from the utility service fees. This shortfall is expected to be resolved through the upcoming Water and Wastewater Rate Study with an estimated completion date in March 2024. The adopted budget in FY 2023-24 is estimated based on the current utility rates. The current fund balances are sufficient to cover this shortage.

**Airport** – The fund balance deficit of Airport is caused by a \$1.03 million interfund advances in prior years. The increase of deficit by 10% in adopted FY 2023-24 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 to resolve this deficit in the near future.

**GOVERNMENTAL FUNDS**

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Projected	FY 23/24 Adopted
<b>Restricted</b>				
017 Law Enforcement Grant	\$ 93,282	\$ 68,619	\$ 56,454	\$ 47,454
018 Asset Forfeiture	1,284	1,288	1,293	1,298
025 Gas Tax	390,830	371,274	9,055	59,652
031 Developers Revolving	59,798	9,465	9,515	9,515
033 Commercial Rehabilitation Loan	62,665	75,232	254	254
034 CDBG Housing Rehabilitation	128,016	82,454	337	337
038 Personnel Services District - Fire	251,716	299,431	277,821	282,370
039 Personnel Services District - Police	184,774	133,172	82,602	78,442
040 Firehouse Bonds	2,032	2,041	2,047	2,047
051 Capital Projects	240,814	1,298,821	2,200,647	32,935
076 Army Base	(69,836)	103,749	32,571	32,928
<b>Total Restricted</b>	<b>1,345,376</b>	<b>2,445,547</b>	<b>2,672,597</b>	<b>547,233</b>
<b>Committed</b>				
012 Vehicle Replacement	132,617	80,606	99,188	59,415
<b>Total Committed</b>	<b>132,617</b>	<b>80,606</b>	<b>99,188</b>	<b>59,415</b>
<b>Assigned</b>				
002 Measure O	-	-	(16)	(0)
004 Public Art Fund	-	-	171,760	171,760
022 General Plan	160,810	142,611	7,178	9,388
050 Storm Drain	96,819	72,850	33,043	22,780
052 Transient Occupancy Tax	38,791	40,369	30,399	15,429
053 Roadway Impact	274,526	798,549	452,228	452,828
054 Parks and Recreation	794,299	625,897	631,667	640,314
055 Liberty Main & Operation Svc District	1,547,158	1,845,994	1,958,472	2,072,986
056 Municipal Improvements	6,277,564	7,136,538	7,344,757	5,888,088
060 Hazardous Waste	545,442	505,179	425,539	343,027
065 Landfill Closure	1,933,113	2,292,123	2,014,503	1,904,109
<b>Total Assigned</b>	<b>11,668,522</b>	<b>13,460,110</b>	<b>13,069,531</b>	<b>11,520,710</b>
<b>Unassigned</b>				
010 General Fund	6,568,973	7,917,100	7,081,901	6,658,306
<b>Total Unassigned</b>	<b>6,568,973</b>	<b>7,917,100</b>	<b>7,081,901</b>	<b>6,658,306</b>
Percent of Appropriations	<b>100.81%</b>	<b>118.92%</b>	<b>78.29%</b>	<b>80.35%</b>
<b>Total Governmental Fund Balance, End of Year</b>	<b>\$ 19,715,487</b>	<b>\$ 23,903,362</b>	<b>\$ 22,923,217</b>	<b>\$ 18,785,665</b>

**CITYWIDE FUND BALANCE SUMMARY**

Fund No.	Fund Name	Fund Balance at	FY 22/23 Projected		Fund Balance at	FY 23/24 Adopted		Fund Balance at
		6/30/22	Revenues	Expenditures	6/30/23	Revenues	Expenditures	6/30/24
<b>GENERAL FUND</b>								
002	Measure O	\$ -	\$ 1,432,000	\$ (1,432,016)	\$ (16)	\$ 1,428,000	\$ (1,427,984)	\$ (0)
004	Public Art Fund	-	171,760	-	171,760	17,000	(17,000)	171,760
010	General Fund	7,917,100	8,210,386	(9,045,586)	7,081,901	7,862,630	(8,286,225)	6,658,306
	<b>Subtotal General Fund</b>	<b>7,917,100</b>	<b>9,814,146</b>	<b>(10,477,602)</b>	<b>7,253,645</b>	<b>9,307,630</b>	<b>(9,731,210)</b>	<b>6,830,066</b>
022	General Plan	142,611	5,750	(141,183)	7,178	10,210	(8,000)	9,388
052	Transient Occupancy Tax	40,369	25,030	(35,000)	30,399	20,030	(35,000)	15,429
	<b>Total General Fund per Audit Report</b>	<b>8,100,081</b>	<b>9,844,926</b>	<b>(10,653,785)</b>	<b>7,291,222</b>	<b>9,337,871</b>	<b>(9,774,210)</b>	<b>6,854,883</b>
<b>CAPITAL OUTLAY FUNDS</b>								
012	Vehicle Replacement	80,606	458,021	(439,439)	99,188	128,250	(168,023)	59,415
050	Storm Drain	72,850	29,792	(69,599)	33,043	31,092	(41,355)	22,780
051	Capital Projects	1,298,821	1,733,760	(831,934)	2,200,647	3,103,157	(5,270,869)	32,935
053	Roadway Impact	798,549	53,679	(400,000)	452,228	600	-	452,828
054	Parks and Recreation	625,897	62,170	(56,400)	631,667	105,446	(96,799)	640,314
056	Municipal Improvements	7,136,538	367,175	(158,956)	7,344,757	510,593	(1,967,262)	5,888,088
060	Hazardous Waste	505,179	122,097	(201,737)	425,539	122,379	(204,891)	343,027
065	Landfill Closure	2,292,123	474,966	(752,585)	2,014,503	495,000	(605,394)	1,904,109
076	Army Base	103,749	34,398	(105,575)	32,571	29,985	(29,629)	32,928
	<b>Total Capital Outlay Funds</b>	<b>12,914,312</b>	<b>3,336,058</b>	<b>(3,016,225)</b>	<b>13,234,145</b>	<b>4,526,501</b>	<b>(8,384,221)</b>	<b>9,376,424</b>
<b>DEBT SERVICE FUND</b>								
040	Firehouse Bonds	2,041	6	-	2,047	-	-	2,047
	<b>Total Debt Service Fund</b>	<b>2,041</b>	<b>6</b>	<b>-</b>	<b>2,047</b>	<b>-</b>	<b>-</b>	<b>2,047</b>
<b>SPECIAL REVENUE FUNDS</b>								
017	Law Enforcement Grant	68,619	167,835	(180,000)	56,454	171,000	(180,000)	47,454
018	Asset Forfeiture	1,288	5	-	1,293	5	-	1,298
025	Gas Tax	371,274	482,088	(844,307)	9,055	539,158	(488,561)	59,652
031	Developers Revolving	9,465	124,667	(124,617)	9,515	-	-	9,515
033	Commercial Rehabilitation Loan	75,232	62,170	(137,148)	254	-	-	254
034	CDBG Housing Rehabilitation	82,454	470	(82,587)	337	-	-	337
038	Personnel Services District - Fire	299,431	537,368	(558,978)	277,821	564,843	(560,294)	282,370
039	Personnel Services District - Police	133,172	538,018	(588,588)	82,602	565,034	(569,193)	78,442
055	Liberty Main & Operation Svc District	1,845,994	658,451	(545,973)	1,958,472	698,749	(584,234)	2,072,986
091	Street Projects	0	140,000	(140,000)	0	-	-	0
	<b>Total Special Revenue Funds</b>	<b>2,886,929</b>	<b>2,711,072</b>	<b>(3,202,198)</b>	<b>2,395,804</b>	<b>2,538,789</b>	<b>(2,382,282)</b>	<b>2,552,310</b>
<b>ENTERPRISE FUNDS</b>								
032	Transit	529,936	936,426	(967,626)	498,736	915,851	(1,051,471)	363,116
075	Business Park	1,279,320	25,244	(910,032)	394,532	23,744	(180,190)	238,085
080	Water System	2,926,637	3,260,616	(4,927,734)	1,259,518	3,271,260	(4,093,423)	437,355
081	Water Project - Capital Outlay	-	1,355,461	(1,355,461)	-	401,360	(401,360)	-
084	Airport	(804,584)	293,622	(351,878)	(862,840)	252,488	(342,104)	(952,456)
085	Beach Facility	2,911,742	2,911,440	(3,218,641)	2,604,540	2,914,000	(4,143,549)	1,374,991
086	NW Facility	1,234,272	2,191,700	(2,571,882)	854,090	2,194,000	(2,531,253)	516,837
087	NW Sewer Project - Capital Outlay	-	150,590	(150,590)	-	-	-	-
088	Beach Sewer Project - Capital Outlay	-	426,823	(426,823)	-	3,262,712	(3,262,712)	-
	<b>Total Enterprise Funds</b>	<b>8,077,323</b>	<b>11,551,922</b>	<b>(14,880,670)</b>	<b>4,748,575</b>	<b>13,235,415</b>	<b>(16,006,062)</b>	<b>1,977,928</b>
<b>AGENCY FUNDS</b>								
041	Community Facilities District 2006-1	453,025	530,840	(526,609)	457,256	530,840	(530,947)	457,150
042	Riverview Point Assessment District	92,595	46,673	(139,268)	(0)	-	-	(0)
043	Riverview Point Bond Reserve	46,673	-	(46,673)	-	-	-	-
044	Riverwalk CFD	65,865	-	-	65,865	-	(12,000)	53,865
049	Community Facilities District 2004-1	236,297	304,213	(297,832)	242,678	304,213	(297,689)	249,202
095	Liberty CFD	1,311,239	811,881	(809,574)	1,313,545	796,593	(813,272)	1,296,867
	<b>Total Agency Funds</b>	<b>2,205,693</b>	<b>1,693,607</b>	<b>(1,819,956)</b>	<b>2,079,344</b>	<b>1,631,647</b>	<b>(1,653,908)</b>	<b>2,057,083</b>
<b>TOTAL FUNDS</b>		<b>\$ 34,186,379</b>			<b>\$ 29,751,137</b>			<b>\$ 22,820,676</b>

## CITYWIDE OPERATING BUDGET SUMMARY

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>Revenues</b>						
Taxes	\$ 9,469,997	\$ 9,701,957	\$ 10,075,430	\$ 10,081,185	\$ 10,429,183	3.51%
Licenses and Permits	2,762,841	3,856,277	2,162,492	1,957,541	2,195,684	1.53%
Fines, Forfeitures and Penalties	104,229	111,763	91,660	97,843	90,356	-1.42%
Use of Money and Property	3,551,097	492,902	501,126	590,402	644,433	28.60%
Intergovernmental Revenues	2,682,851	2,116,265	3,420,785	3,215,323	2,282,662	-33.27%
Charges for Services	8,752,264	9,167,153	8,832,914	8,916,702	8,840,846	0.09%
Other Revenue	180,633	134,853	74,675	392,577	60,175	-19.42%
<b>Total Revenues</b>	<b>27,503,912</b>	<b>25,581,169</b>	<b>25,159,080</b>	<b>25,251,572</b>	<b>24,543,339</b>	<b>-2.45%</b>
<b>Other Financing Sources</b>						
Proceeds from long-term debt	190,076	-	32,461	32,461	-	-100.00%
Transfers In	6,640,798	4,263,735	9,453,521	3,853,559	6,726,884	-28.84%
<b>Total Resources</b>	<b>34,334,786</b>	<b>29,844,904</b>	<b>34,645,062</b>	<b>29,137,592</b>	<b>31,270,223</b>	<b>-9.74%</b>
<b>Expenditures</b>						
Salaries & Benefits	5,800,331	6,187,197	7,064,706	7,064,706	7,498,602	6.14%
Insurance	282,472	424,879	639,641	639,641	812,640	27.05%
Professional Services	637,560	559,913	723,562	711,562	689,117	-4.76%
Contract Services	6,088,004	7,304,787	9,675,419	9,565,419	8,188,430	-15.37%
Lease/Rent Expense	83,205	29,239	98,214	98,214	96,878	-1.36%
Maintenance & Repair	880,170	1,135,945	1,649,621	1,560,941	1,419,761	-13.93%
Supplies & Materials	885,509	980,407	1,270,691	1,241,352	1,301,561	2.43%
Training, Conferences & Meetings	33,963	19,241	87,172	77,672	97,472	11.82%
Utilities	1,080,899	1,142,735	991,134	995,245	994,950	0.39%
Debt Service Expense	2,149,719	2,084,084	2,552,189	2,552,189	2,417,749	-5.27%
Misc. Expense	218,624	213,262	605,674	470,213	437,333	-27.79%
<b>Total Expenditures</b>	<b>18,140,455</b>	<b>20,081,689</b>	<b>25,358,023</b>	<b>24,977,153</b>	<b>23,954,494</b>	<b>-5.53%</b>
CIP & Capital Outlay	2,652,498	1,018,022	10,435,734	4,192,122	7,519,307	-27.95%
<b>Other Financing Uses</b>						
Transfers Out	6,640,798	4,263,735	9,453,521	3,853,559	6,726,884	-28.84%
Contribution Section 115 Trust	-	-	550,000	550,000	-	-100.00%
<b>Total Use of Resources</b>	<b>27,433,751</b>	<b>25,363,446</b>	<b>45,797,277</b>	<b>33,572,834</b>	<b>38,200,684</b>	<b>-16.59%</b>
<b>Annual Surplus (Shortfall)</b>	<b>\$ 6,901,035</b>	<b>\$ 4,481,458</b>	<b>\$ (11,152,215)</b>	<b>\$ (4,435,242)</b>	<b>\$ (6,930,461)</b>	<b>37.86%</b>
<b>Estimated Beg. Fund Balance</b>	<b>25,843,267</b>	<b>32,744,302</b>	<b>34,186,379</b>	<b>34,186,379</b>	<b>29,751,137</b>	<b>-12.97%</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 32,744,302</b>	<b>\$ 34,186,379</b>	<b>\$ 23,034,163</b>	<b>\$ 29,751,137</b>	<b>\$ 22,820,676</b>	<b>-0.93%</b>

## SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	Capital Outlay Funds	Fiduciary Funds	Total All Funds
<b>Revenues</b>							
Taxes	\$ 6,689,227	\$ -	\$ 2,108,739	\$ -	\$ -	\$ 1,631,217	\$ 10,429,183
Licenses and Permits	1,304,491	-	-	-	891,193	-	2,195,684
Fines, Forfeitures and Penalties	21,056	69,300	-	-	-	-	90,356
Use of Money and Property	221,024	305,632	13,095	-	104,252	430	644,433
Intergovernmental Revenues	186,789	910,851	416,955	-	768,067	-	2,282,662
Charges for Services	448,587	8,244,880	-	-	147,379	-	8,840,846
Other Revenue	10,000	-	-	-	50,175	-	60,175
<b>Total Revenues</b>	<b>8,881,174</b>	<b>9,530,663</b>	<b>2,538,789</b>	<b>-</b>	<b>1,961,066</b>	<b>1,631,647</b>	<b>24,543,339</b>
<b>Other Financing Sources</b>							
Proceeds from long-term debt	-	-	-	-	-	-	-
Transfers In	456,697	3,704,752	-	-	2,565,435	-	6,726,884
<b>Total Resources</b>	<b>9,337,871</b>	<b>13,235,415</b>	<b>2,538,789</b>	<b>-</b>	<b>4,526,501</b>	<b>1,631,647</b>	<b>31,270,223</b>
<b>Expenditures</b>							
Salaries & Benefits	4,001,388	2,652,833	693,120	-	137,152	14,109	7,498,602
Insurance	322,585	456,736	26,277	-	7,042	-	812,640
Professional Services	363,103	188,730	16,960	-	35,835	84,488	689,117
Contract Services	3,602,586	2,847,286	1,268,272	-	452,138	18,149	8,188,430
Lease/Rent Expense	33,908	49,500	600	-	12,870	-	96,878
Maintenance & Repair	401,850	957,911	52,500	-	7,500	-	1,419,761
Supplies & Materials	418,155	729,548	52,353	-	93,382	8,124	1,301,561
Training, Conferences & Meetings	61,172	26,000	-	-	10,300	-	97,472
Utilities	250,250	665,700	79,000	-	-	-	994,950
Debt Service Expense	123,971	612,251	24,466	-	128,023	1,529,038	2,417,749
Misc. Expense	187,242	237,970	12,071	-	50	-	437,333
<b>Total Expenditures</b>	<b>9,766,210</b>	<b>9,424,465</b>	<b>2,225,618</b>	<b>-</b>	<b>884,292</b>	<b>1,653,908</b>	<b>23,954,494</b>
CIP & Capital Outlay	-	4,297,486	78,664	-	3,143,157	-	7,519,307
<b>Other Financing Uses</b>							
Transfers Out	8,000	2,284,111	78,000	-	4,356,773	-	6,726,884
Contribution Section 115 Trust	-	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>9,774,210</b>	<b>16,006,062</b>	<b>2,382,282</b>	<b>-</b>	<b>8,384,221</b>	<b>1,653,908</b>	<b>38,200,684</b>
<b>Annual Surplus (Shortfall)</b>	<b>(436,339)</b>	<b>(2,770,647)</b>	<b>156,507</b>	<b>-</b>	<b>(3,857,720)</b>	<b>(22,261)</b>	<b>(6,930,461)</b>
Estimated Beg. Balance - 7/1/23	7,291,222	4,748,575	2,395,804	2,047	13,234,145	2,079,344	29,751,137
Estimated Fund Balance - 6/30/24	\$ 6,854,883	\$ 1,977,928	\$ 2,552,310	\$ 2,047	\$ 9,376,424	\$ 2,057,083	\$ 22,820,676



**SUMMARY OF ACTIVITIES  
GENERAL FUND**

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>Revenues</b>						
Taxes	\$ 5,951,877	\$ 6,247,488	\$ 6,451,838	\$ 6,457,593	\$ 6,689,227	3.68%
Licenses and Permits	1,808,491	1,974,733	1,340,504	1,193,396	1,304,491	-2.69%
Fines, Forfeitures and Penalties	19,858	22,958	26,056	21,056	21,056	-19.19%
Use of Money and Property	121,063	196,002	142,966	179,010	221,024	54.60%
Intergovernmental Revenues	123,311	5,000	-	-	186,789	100.00%
Charges for Services	699,421	672,212	637,917	557,229	448,587	-29.68%
Other Revenue	54,083	138,540	22,500	298,469	10,000	-55.56%
<b>Total Revenues</b>	<b>8,778,104</b>	<b>9,256,932</b>	<b>8,621,780</b>	<b>8,706,753</b>	<b>8,881,174</b>	<b>3.01%</b>
<b>Other Financing Sources</b>						
Proceeds from long-term debt	-	-	-	-	-	-
Transfers In	792,329	310,672	994,412	1,138,173	456,697	-54.07%
<b>Total Resources</b>	<b>9,570,433</b>	<b>9,567,604</b>	<b>9,616,192</b>	<b>9,844,926</b>	<b>9,337,871</b>	<b>-2.89%</b>
<b>Expenditures</b>						
Salaries & Benefits	3,282,609	3,436,356	3,818,972	3,818,972	4,001,388	4.78%
Insurance	69,721	120,428	257,163	257,163	322,585	25.44%
Professional Services	420,903	326,565	404,927	404,927	363,103	-10.33%
Contract Services	2,847,585	3,134,307	3,654,232	3,684,232	3,602,586	-1.41%
Lease/Rent Expense	33,142	14,375	35,398	35,398	33,908	-4.21%
Maintenance & Repair	303,764	239,637	551,780	503,100	401,850	-27.17%
Supplies & Materials	329,422	299,589	454,082	425,562	418,155	-7.91%
Training, Conferences & Meetings	20,546	17,149	56,172	46,672	61,172	8.90%
Utilities	212,530	253,303	251,759	254,670	250,250	-0.60%
Debt Service Expense	118,983	120,550	122,247	122,247	123,971	1.41%
Misc. Expense	159,184	155,538	358,923	359,082	187,242	-47.83%
<b>Total Expenditures</b>	<b>7,798,389</b>	<b>8,117,798</b>	<b>9,965,654</b>	<b>9,912,024</b>	<b>9,766,210</b>	<b>-2.00%</b>
CIP & Capital Outlay	-	118,299	40,000	40,000	-	-100.00%
<b>Other Financing Uses</b>						
Transfers Out	10,180	-	8,000	151,762	8,000	0.00%
Contribution Section 115 Trust	-	-	550,000	550,000	-	-100.00%
<b>Total Use of Resources</b>	<b>7,808,569</b>	<b>8,236,096</b>	<b>10,563,654</b>	<b>10,653,785</b>	<b>9,774,210</b>	<b>-7.47%</b>
<b>Annual Surplus (Shortfall)</b>	<b>\$ 1,761,864</b>	<b>\$ 1,331,508</b>	<b>\$ (947,461)</b>	<b>\$ (808,859)</b>	<b>\$ (436,339)</b>	<b>53.95%</b>
<b>Estimated Beg. Fund Balance</b>	<b>5,006,709</b>	<b>6,768,573</b>	<b>8,100,081</b>	<b>8,100,081</b>	<b>7,291,222</b>	<b>-9.99%</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 6,768,573</b>	<b>\$ 8,100,081</b>	<b>\$ 7,152,619</b>	<b>\$ 7,291,222</b>	<b>\$ 6,854,883</b>	<b>-4.16%</b>

**SUMMARY OF ACTIVITIES BY FUND  
GENERAL FUND**

	Measure O	Public Art Fund	General Fund	General Plan	Transient Occupancy Tax	Total General Funds
<b>Revenues</b>						
Taxes	\$ 1,428,000	\$ -	\$ 5,241,227	\$ -	\$ 20,000	\$ 6,689,227
Licenses and Permits	-	17,000	1,287,491	-	-	1,304,491
Fines, Forfeitures and Penalties	-	-	21,056	-	-	21,056
Use of Money and Property	-	-	220,894	100	30	221,024
Intergovernmental Revenues	-	-	186,789	-	-	186,789
Charges for Services	-	-	438,477	10,110	-	448,587
Other Revenue	-	-	10,000	-	-	10,000
<b>Total Revenues</b>	<b>1,428,000</b>	<b>17,000</b>	<b>7,405,934</b>	<b>10,210</b>	<b>20,030</b>	<b>8,881,174</b>
<b>Other Financing Sources</b>						
Proceeds from long-term debt	-	-	-	-	-	-
Transfers In	-	-	456,697	-	-	456,697
<b>Total Resources</b>	<b>1,428,000</b>	<b>17,000</b>	<b>7,862,630</b>	<b>10,210</b>	<b>20,030</b>	<b>9,337,871</b>
<b>Expenditures</b>						
Salaries & Benefits	1,427,984	-	2,573,404	-	-	4,001,388
Insurance	-	-	322,585	-	-	322,585
Professional Services	-	-	363,103	-	-	363,103
Contract Services	-	-	3,559,586	8,000	35,000	3,602,586
Lease/Rent Expense	-	-	33,908	-	-	33,908
Maintenance & Repair	-	17,000	384,850	-	-	401,850
Supplies & Materials	-	-	418,155	-	-	418,155
Training, Conferences & Meetings	-	-	61,172	-	-	61,172
Utilities	-	-	250,250	-	-	250,250
Debt Service Expense	-	-	123,971	-	-	123,971
Misc. Expense	-	-	187,242	-	-	187,242
<b>Total Expenditures</b>	<b>1,427,984</b>	<b>17,000</b>	<b>8,278,225</b>	<b>8,000</b>	<b>35,000</b>	<b>9,766,210</b>
CIP & Capital Outlay	-	-	-	-	-	-
<b>Other Financing Uses</b>						
Transfers Out	-	-	8,000	-	-	8,000
Contribution Section 115 Trust	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>1,427,984</b>	<b>17,000</b>	<b>8,286,225</b>	<b>8,000</b>	<b>35,000</b>	<b>9,774,210</b>
<b>Annual Surplus (Shortfall)</b>	<b>16</b>	<b>-</b>	<b>(423,595)</b>	<b>2,210</b>	<b>(14,970)</b>	<b>(436,339)</b>
<b>Estimated Beg. Balance -7/1/23</b>	<b>(16)</b>	<b>171,760</b>	<b>7,081,901</b>	<b>7,178</b>	<b>30,399</b>	<b>7,291,222</b>
<b>Estimated Fund Balance - 6/30/24</b>	<b>\$ (0)</b>	<b>\$ 171,760</b>	<b>\$ 6,658,306</b>	<b>\$ 9,388</b>	<b>\$ 15,429</b>	<b>\$ 6,854,883</b>

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

	Law Enforcement Grant	Asset Forfeiture	Gas Tax	Developers Revolving	Commercial Rehabilitation Loan	CDBG Housing Rehab	Personnel Services District Fire	Personnel Services District Police	Liberty M&O Svc District	Total Special Revenue Funds
<b>Revenues</b>										
Taxes	\$ -	\$ -	\$ 291,203	\$ -	\$ -	\$ -	\$ 564,393	\$ 564,394	\$ 688,749	\$ 2,108,739
Licenses and Permits	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	1,000	5	1,000	-	-	-	450	640	10,000	13,095
Intergovernmental Revenues	170,000	-	246,955	-	-	-	-	-	-	416,955
Charges for Services	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>171,000</b>	<b>5</b>	<b>539,158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>564,843</b>	<b>565,034</b>	<b>698,749</b>	<b>2,538,789</b>
<b>Other Financing Sources</b>										
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>171,000</b>	<b>5</b>	<b>539,158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>564,843</b>	<b>565,034</b>	<b>698,749</b>	<b>2,538,789</b>
<b>Expenditures</b>										
Salaries & Benefits	-	-	82,629	-	-	-	453,257	-	157,234	693,120
Insurance	-	-	7,463	-	-	-	7,178	11,636	-	26,277
Professional Services	-	-	10,000	-	-	-	730	730	5,500	16,960
Contract Services	180,000	-	281,955	-	-	-	4,234	402,083	400,000	1,268,272
Lease/Rent Expense	-	-	600	-	-	-	-	-	-	600
Maintenance & Repair	-	-	30,000	-	-	-	15,000	7,500	-	52,500
Supplies & Materials	-	-	4,500	-	-	-	1,895	45,958	-	52,353
Training, Conferences & Meetings	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	70,000	-	-	-	-	-	9,000	79,000
Debt Service Expense	-	-	1,414	-	-	-	-	23,052	-	24,466
Misc. Expense	-	-	-	-	-	-	-	12,071	-	12,071
<b>Total Expenditures</b>	<b>180,000</b>	<b>-</b>	<b>488,561</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>482,294</b>	<b>503,029</b>	<b>571,734</b>	<b>2,225,618</b>
CIP & Capital Outlay	-	-	-	-	-	-	-	66,164	12,500	78,664
<b>Other Financing Uses</b>										
Transfers Out	-	-	-	-	-	-	78,000	-	-	78,000
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>180,000</b>	<b>-</b>	<b>488,561</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560,294</b>	<b>569,193</b>	<b>584,234</b>	<b>2,382,282</b>
<b>Annual Surplus (Shortfall)</b>	<b>(9,000)</b>	<b>5</b>	<b>50,597</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,549</b>	<b>(4,160)</b>	<b>114,515</b>	<b>156,507</b>
<b>Estimated Beg. Balance -7/1/23</b>	<b>56,454</b>	<b>1,293</b>	<b>9,055</b>	<b>9,515</b>	<b>254</b>	<b>337</b>	<b>277,821</b>	<b>82,602</b>	<b>1,958,472</b>	<b>2,395,804</b>
<b>Estimated Fund Balance - 6/30/24</b>	<b>\$ 47,454</b>	<b>\$ 1,298</b>	<b>\$ 59,652</b>	<b>\$ 9,515</b>	<b>\$ 254</b>	<b>\$ 337</b>	<b>\$ 282,370</b>	<b>\$ 78,442</b>	<b>\$ 2,072,986</b>	<b>\$ 2,552,310</b>

**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
<b>Revenues</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	97,776	313,417	-	480,000	-	891,193
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	250	92	-	600	2,500	80,000	1,000	15,000	4,810	104,252
Intergovernmental Revenues	-	-	763,067	-	-	-	5,000	-	-	768,067
Charges for Services	-	31,000	-	-	-	-	116,379	-	-	147,379
Other Revenue	25,000	-	-	-	-	-	-	-	25,175	50,175
<b>Total Revenues</b>	<b>25,250</b>	<b>31,092</b>	<b>763,067</b>	<b>600</b>	<b>100,276</b>	<b>393,417</b>	<b>122,379</b>	<b>495,000</b>	<b>29,985</b>	<b>1,961,066</b>
<b>Other Financing Sources</b>										
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers In	103,000	-	2,340,090	-	5,170	117,175	-	-	-	2,565,435
<b>Total Resources</b>	<b>128,250</b>	<b>31,092</b>	<b>3,103,157</b>	<b>600</b>	<b>105,446</b>	<b>510,593</b>	<b>122,379</b>	<b>495,000</b>	<b>29,985</b>	<b>4,526,501</b>
<b>Expenditures</b>										
Salaries & Benefits	-	5,619	-	-	-	-	56,051	58,692	16,791	137,152
Insurance	-	3,236	-	-	-	-	2,020	1,230	555	7,042
Professional Services	-	500	-	-	-	-	5,000	30,272	63	35,835
Contract Services	-	12,000	155,000	-	-	-	110,000	175,000	138	452,138
Lease/Rent Expense	-	500	-	-	-	-	300	200	11,870	12,870
Maintenance & Repair	-	7,500	-	-	-	-	-	-	-	7,500
Supplies & Materials	-	12,000	-	-	-	-	21,220	60,000	162	93,382
Training, Conferences & Meetings	-	-	-	-	-	-	10,300	-	-	10,300
Utilities	-	-	-	-	-	-	-	-	-	-
Debt Service Expense	128,023	-	-	-	-	-	-	-	-	128,023
Misc. Expense	-	-	-	-	-	-	-	-	50	50
<b>Total Expenditures</b>	<b>128,023</b>	<b>41,355</b>	<b>155,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>204,891</b>	<b>325,394</b>	<b>29,629</b>	<b>884,292</b>
CIP & Capital Outlay	40,000	-	3,103,157	-	-	-	-	-	-	3,143,157
<b>Other Financing Uses</b>										
Transfers Out	-	-	2,012,712	-	96,799	1,967,262	-	280,000	-	4,356,773
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>168,023</b>	<b>41,355</b>	<b>5,270,869</b>	<b>-</b>	<b>96,799</b>	<b>1,967,262</b>	<b>204,891</b>	<b>605,394</b>	<b>29,629</b>	<b>8,384,221</b>
<b>Annual Surplus (Shortfall)</b>	<b>(39,773)</b>	<b>(10,263)</b>	<b>(2,167,712)</b>	<b>600</b>	<b>8,648</b>	<b>(1,456,669)</b>	<b>(82,512)</b>	<b>(110,394)</b>	<b>356</b>	<b>(3,857,720)</b>
<b>Estimated Beg. Balance - 7/1/23</b>	<b>99,188</b>	<b>33,043</b>	<b>2,200,647</b>	<b>452,228</b>	<b>631,667</b>	<b>7,344,757</b>	<b>425,539</b>	<b>2,014,503</b>	<b>32,571</b>	<b>13,234,145</b>
<b>Estimated Fund Balance - 6/30/24</b>	<b>\$ 59,415</b>	<b>\$ 22,780</b>	<b>\$ 32,935</b>	<b>\$ 452,828</b>	<b>\$ 640,314</b>	<b>\$ 5,888,088</b>	<b>\$ 343,027</b>	<b>\$ 1,904,109</b>	<b>\$ 32,928</b>	<b>\$ 9,376,424</b>

**SUMMARY OF ACTIVITIES BY FUND  
FIDUCIARY FUNDS**

	Community Facilities District 2006-1	Riverwalk CFD	Community Facilities District 2004-1	Liberty CFD 2018-1	Total Fiduciary Funds
<b>Revenues</b>					
Taxes	\$ 530,650	\$ -	\$ 304,123	\$ 796,443	\$ 1,631,217
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-
Use of Money and Property	190	-	90	150	430
Intergovernmental Revenues	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>530,840</b>	<b>-</b>	<b>304,213</b>	<b>796,593</b>	<b>1,631,647</b>
<b>Other Financing Sources (Uses)</b>					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Resources</b>	<b>530,840</b>	<b>-</b>	<b>304,213</b>	<b>796,593</b>	<b>1,631,647</b>
<b>Expenditures</b>					
Salaries & Benefits	5,291	-	4,409	4,409	14,109
Insurance	-	-	-	-	-
Professional Services	29,488	12,000	21,500	21,500	84,488
Contract Services	6,838	-	3,134	8,177	18,149
Lease/Rent Expense	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Supplies & Materials	3,061	-	1,403	3,660	8,124
Training, Conferences & Meetings	-	-	-	-	-
Utilities	-	-	-	-	-
Debt Service Expense	486,269	-	267,244	775,525	1,529,038
Misc. Expense	-	-	-	-	-
<b>Total Expenditures</b>	<b>530,947</b>	<b>12,000</b>	<b>297,689</b>	<b>813,272</b>	<b>1,653,908</b>
CIP & Capital Outlay	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
Transfers Out	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-
<b>Total Use of Resources</b>	<b>530,947</b>	<b>12,000</b>	<b>297,689</b>	<b>813,272</b>	<b>1,653,908</b>
<b>Annual Surplus (Shortfall)</b>	<b>(107)</b>	<b>(12,000)</b>	<b>6,524</b>	<b>(16,679)</b>	<b>(22,261)</b>
<b>Estimated Beg. Balance -7/1/23</b>	<b>457,256</b>	<b>65,865</b>	<b>242,678</b>	<b>1,313,545</b>	<b>2,079,344</b>
<b>Estimated Fund Balance - 6/30/24</b>	<b>\$ 457,150</b>	<b>\$ 53,865</b>	<b>\$ 249,202</b>	<b>\$ 1,296,867</b>	<b>\$ 2,057,083</b>

**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
<b>Revenues</b>										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	30,000	-	300	24,000	15,000	-	-	69,300
Use of Money and Property	500	23,744	30,000	-	221,388	20,000	10,000	-	-	305,632
Intergovernmental Revenues	900,851	-	-	-	10,000	-	-	-	-	910,851
Charges for Services	6,500	-	3,190,580	-	20,800	2,870,000	2,157,000	-	-	8,244,880
Other Revenue	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>907,851</b>	<b>23,744</b>	<b>3,250,580</b>	<b>-</b>	<b>252,488</b>	<b>2,914,000</b>	<b>2,182,000</b>	<b>-</b>	<b>-</b>	<b>9,530,663</b>
<b>Other Financing Sources</b>										
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers In	8,000	-	20,680	401,360	-	-	12,000	-	3,262,712	3,704,752
<b>Total Resources</b>	<b>915,851</b>	<b>23,744</b>	<b>3,271,260</b>	<b>401,360</b>	<b>252,488</b>	<b>2,914,000</b>	<b>2,194,000</b>	<b>-</b>	<b>3,262,712</b>	<b>13,235,415</b>
<b>Expenditures</b>										
Salaries & Benefits	31,008	75,129	1,202,122	-	62,606	754,597	527,372	-	-	2,652,833
Insurance	20,390	12,266	185,344	-	45,760	82,254	110,722	-	-	456,736
Professional Services	102,214	5,237	17,803	-	30,333	20,470	12,673	-	-	188,730
Contract Services	367,545	31,076	300,000	-	45,000	1,235,328	868,337	-	-	2,847,286
Lease/Rent Expense	2,800	500	20,000	-	1,500	12,700	12,000	-	-	49,500
Maintenance & Repair	16,400	-	236,000	-	50,511	206,000	449,000	-	-	957,911
Supplies & Materials	65,094	5,482	335,500	-	35,549	151,406	136,517	-	-	729,548
Training, Conferences & Meetings	-	-	25,000	-	1,000	-	-	-	-	26,000
Utilities	7,500	500	272,000	-	46,600	112,000	227,100	-	-	665,700
Debt Service Expense	-	-	323,080	-	19,269	140,970	128,932	-	-	612,251
Misc. Expense	136,520	-	71,800	-	1,250	2,300	26,100	-	-	237,970
<b>Total Expenditures</b>	<b>749,471</b>	<b>130,190</b>	<b>2,988,649</b>	<b>-</b>	<b>339,379</b>	<b>2,718,024</b>	<b>2,498,753</b>	<b>-</b>	<b>-</b>	<b>9,424,465</b>
CIP & Capital Outlay	290,000	-	278,414	401,360	-	32,500	32,500	-	3,262,712	4,297,486
<b>Other Financing Uses</b>										
Transfers Out	12,000	50,000	826,360	-	2,726	1,393,025	-	-	-	2,284,111
<b>Total Use of Resources</b>	<b>1,051,471</b>	<b>180,190</b>	<b>4,093,423</b>	<b>401,360</b>	<b>342,104</b>	<b>4,143,549</b>	<b>2,531,253</b>	<b>-</b>	<b>3,262,712</b>	<b>16,006,062</b>
<b>Annual Surplus (Shortfall)</b>	<b>(135,620)</b>	<b>(156,446)</b>	<b>(822,163)</b>	<b>-</b>	<b>(89,616)</b>	<b>(1,229,549)</b>	<b>(337,253)</b>	<b>-</b>	<b>-</b>	<b>(2,770,647)</b>
<b>Estimated Beg. Balance - 7/1/23</b>	<b>498,736</b>	<b>394,532</b>	<b>1,259,518</b>	<b>-</b>	<b>(862,840)</b>	<b>2,604,540</b>	<b>854,090</b>	<b>-</b>	<b>-</b>	<b>4,748,575</b>
<b>Estimated Fund Balance - 6/30/24</b>	<b>\$ 363,116</b>	<b>\$ 238,085</b>	<b>\$ 437,355</b>	<b>\$ -</b>	<b>\$ (952,456)</b>	<b>\$ 1,374,991</b>	<b>\$ 516,837</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,977,928</b>

**ENTERPRISE FUND OPERATING BUDGET SUMMARY  
FUND 80, 81 - WATER SYSTEM & CAPITAL OUTLAY**

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-	-
Fines, Forfeitures and Penalties	42,104	44,155	30,000	38,000	30,000	0.00%
Use of Money and Property	31,305	14,578	24,000	36,000	30,000	25.00%
Intergovernmental Revenues	22,500	-	-	-	-	-
Charges for Services	3,032,758	3,236,719	3,107,386	3,165,936	3,190,580	2.68%
Other Revenue	8,116	(121,852)	-	-	-	-
<b>Total Revenues</b>	<b>3,136,784</b>	<b>3,173,599</b>	<b>3,161,386</b>	<b>3,239,936</b>	<b>3,250,580</b>	<b>2.82%</b>
<b>Other Financing Sources</b>						
Proceeds from long-term debt	-	-	-	-	-	-
Transfers In	2,371,597	1,773,927	1,667,063	1,376,141	422,040	-74.68%
<b>Total Resources</b>	<b>5,508,381</b>	<b>4,947,526</b>	<b>4,828,449</b>	<b>4,616,077</b>	<b>3,672,620</b>	<b>-23.94%</b>
<b>Expenditures</b>						
Salaries & Benefits	877,855	965,204	1,163,513	1,163,513	1,202,122	3.32%
Insurance	77,742	112,756	143,151	143,151	185,344	29.48%
Professional Services	12,586	18,107	17,749	17,749	17,803	0.30%
Contract Services	111,333	213,944	286,720	286,720	300,000	4.63%
Lease/Rent Expense	22,130	4,668	20,000	20,000	20,000	0.00%
Maintenance & Repair	165,018	289,399	236,000	236,000	236,000	0.00%
Supplies & Materials	234,958	229,122	335,500	335,500	335,500	0.00%
Training, Conferences & Meetings	(12)	1,438	20,000	20,000	25,000	25.00%
Utilities	275,660	302,753	272,000	272,000	272,000	0.00%
Debt Service Expense	77,269	69,445	329,140	329,140	323,080	-1.84%
Misc. Expense	36,961	43,400	68,500	68,500	71,800	4.82%
<b>Total Expenditures</b>	<b>1,891,500</b>	<b>2,250,237</b>	<b>2,892,273</b>	<b>2,892,273</b>	<b>2,988,649</b>	<b>3.33%</b>
CIP & Capital Outlay	4,249	2,100,741	2,537,297	2,010,461	679,774	-73.21%
<b>Other Financing Uses</b>						
Transfers Out	2,408,316	1,789,243	2,071,383	1,380,461	826,360	-60.11%
Transfer to Reserves	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>4,304,065</b>	<b>6,140,221</b>	<b>7,500,954</b>	<b>6,283,196</b>	<b>4,494,783</b>	<b>-40.08%</b>
<b>Annual Surplus (Shortfall)</b>	<b>\$ 1,204,316</b>	<b>\$ (1,192,695)</b>	<b>\$ (2,672,504)</b>	<b>\$ (1,667,118)</b>	<b>\$ (822,163)</b>	<b>69.24%</b>
<b>Estimated Beg. Fund Balance</b>	<b>2,915,016</b>	<b>4,119,332</b>	<b>2,926,637</b>	<b>2,926,637</b>	<b>1,259,518</b>	<b>-56.96%</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 4,119,332</b>	<b>\$ 2,926,637</b>	<b>\$ 254,132</b>	<b>\$ 1,259,518</b>	<b>\$ 437,355</b>	<b>72.10%</b>

**ENTERPRISE FUND OPERATING BUDGET SUMMARY  
FUND 84 - AIRPORT**

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-	-
Fines, Forfeitures and Penalties	199	633	604	787	300	-50.31%
Use of Money and Property	218,739	197,524	221,467	222,215	221,388	-0.04%
Intergovernmental Revenues	91,250	794,333	10,000	21,175	10,000	0.00%
Charges for Services	29,235	32,973	20,800	20,800	20,800	0.00%
Other Revenue	-	-	2,000	28,645	-	-
<b>Total Revenues</b>	<b>339,422</b>	<b>1,025,463</b>	<b>254,871</b>	<b>293,622</b>	<b>252,488</b>	<b>-0.93%</b>
<b>Other Financing Sources</b>						
Proceeds from long-term debt	-	-	-	-	-	-
Transfers In	-	542	-	-	-	-
<b>Total Resources</b>	<b>339,422</b>	<b>1,026,005</b>	<b>254,871</b>	<b>293,622</b>	<b>252,488</b>	<b>-0.93%</b>
<b>Expenditures</b>						
Salaries & Benefits	52,333	59,420	59,740	59,740	62,606	4.80%
Insurance	19,926	27,753	35,674	35,674	45,760	28.27%
Professional Services	15,700	11,321	30,310	30,310	30,333	0.08%
Contract Services	36,757	40,780	45,000	45,000	45,000	0.00%
Lease/Rent Expense	1,760	985	1,500	1,500	1,500	0.00%
Maintenance & Repair	20,345	35,224	50,511	50,511	50,511	0.00%
Supplies & Materials	23,440	27,065	35,499	35,499	35,549	0.14%
Training, Conferences & Meetings	75	-	1,000	1,000	1,000	0.00%
Utilities	39,010	48,791	46,600	46,600	46,600	0.00%
Debt Service Expense	11,403	7,962	18,793	18,793	19,269	-
Misc. Expense	315	499	1,250	1,250	1,250	0.00%
<b>Total Expenditures</b>	<b>221,065</b>	<b>259,801</b>	<b>325,877</b>	<b>325,877</b>	<b>339,379</b>	<b>4.14%</b>
CIP & Capital Outlay	70,844	821,259	23,275	23,275	-	-100.00%
<b>Other Financing Uses</b>						
Transfers Out	-	-	2,726	2,726	2,726	-
Transfer to Reserves	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>291,909</b>	<b>1,081,060</b>	<b>351,878</b>	<b>351,878</b>	<b>342,104</b>	<b>-2.78%</b>
<b>Annual Surplus (Shortfall)</b>	<b>\$ 47,514</b>	<b>\$ (55,055)</b>	<b>\$ (97,007)</b>	<b>\$ (58,256)</b>	<b>\$ (89,616)</b>	<b>7.62%</b>
<b>Estimated Beg. Fund Balance</b>	<b>(797,043)</b>	<b>(749,529)</b>	<b>(804,584)</b>	<b>(804,584)</b>	<b>(862,840)</b>	<b>-7.24%</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ (749,529)</b>	<b>\$ (804,584)</b>	<b>\$ (901,591)</b>	<b>\$ (862,840)</b>	<b>\$ (952,456)</b>	<b>-5.64%</b>



**ENTERPRISE FUND OPERATING BUDGET SUMMARY  
FUND 85, 88 - BEACH FACILITY & CAPITAL OUTLAY**

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-	-
Fines, Forfeitures and Penalties	27,202	27,531	24,000	24,000	24,000	0.00%
Use of Money and Property	22,898	10,493	17,029	26,000	20,000	17.45%
Intergovernmental Revenues	11,250	-	-	-	-	-
Charges for Services	2,791,211	2,931,343	2,866,611	2,861,440	2,870,000	0.12%
Other Revenue	-	1,746	-	-	-	-
<b>Total Revenues</b>	<b>2,852,560</b>	<b>2,971,113</b>	<b>2,907,640</b>	<b>2,911,440</b>	<b>2,914,000</b>	<b>0.22%</b>
<b>Other Financing Sources</b>						
Proceeds from long-term debt	-	-	-	-	-	-
Transfers In	532,137	839,514	3,689,535	426,823	3,262,712	-11.57%
<b>Total Resources</b>	<b>3,384,697</b>	<b>3,810,626</b>	<b>6,597,174</b>	<b>3,338,263</b>	<b>6,176,712</b>	<b>85.03%</b>
<b>Expenditures</b>						
Salaries & Benefits	521,492	569,626	705,609	705,609	754,597	6.94%
Insurance	39,575	54,743	65,736	65,736	82,254	25.13%
Professional Services	7,586	8,099	20,398	20,398	20,470	0.35%
Contract Services	1,068,950	1,339,396	1,235,328	1,235,328	1,235,328	0.00%
Lease/Rent Expense	12,369	4,124	12,700	12,700	12,700	0.00%
Maintenance & Repair	110,814	187,984	206,000	206,000	206,000	0.00%
Supplies & Materials	112,756	185,826	151,000	151,000	151,406	0.27%
Training, Conferences & Meetings	-	-	-	-	-	-
Utilities	120,858	138,052	112,000	112,000	112,000	0.00%
Debt Service Expense	45,202	36,295	137,722	137,722	140,970	2.36%
Misc. Expense	1,551	1,463	2,300	2,300	2,300	0.00%
<b>Total Expenditures</b>	<b>2,041,152</b>	<b>2,525,608</b>	<b>2,648,794</b>	<b>2,648,794</b>	<b>2,718,024</b>	<b>2.61%</b>
CIP & Capital Outlay	1,385	967,784	3,689,535	426,823	3,295,212	-10.69%
<b>Other Financing Uses</b>						
Transfers Out	609,426	833,572	1,819,848	569,848	1,393,025	-23.45%
Transfer to Reserves	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>2,651,963</b>	<b>4,326,964</b>	<b>8,158,177</b>	<b>3,645,464</b>	<b>7,406,261</b>	<b>-9.22%</b>
<b>Annual Surplus (Shortfall)</b>	<b>\$ 732,733</b>	<b>\$ (516,337)</b>	<b>\$ (1,561,002)</b>	<b>\$ (307,202)</b>	<b>\$ (1,229,549)</b>	<b>21.23%</b>
<b>Estimated Beg. Fund Balance</b>	<b>2,695,346</b>	<b>3,428,080</b>	<b>2,911,742</b>	<b>2,911,742</b>	<b>2,604,540</b>	<b>-10.55%</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 3,428,080</b>	<b>\$ 2,911,742</b>	<b>\$ 1,350,740</b>	<b>\$ 2,604,540</b>	<b>\$ 1,374,991</b>	<b>1.80%</b>

**ENTERPRISE FUND OPERATING BUDGET SUMMARY  
FUND 86, 87 - NW FACILITY & CAPITAL OUTLAY**

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-	-
Fines, Forfeitures and Penalties	14,867	16,487	11,000	14,000	15,000	36.36%
Use of Money and Property	17,609	6,531	5,800	8,700	10,000	72.41%
Intergovernmental Revenues	11,250	-	-	-	-	-
Charges for Services	2,055,643	2,140,780	2,060,000	2,157,000	2,157,000	4.71%
Other Revenue	-	1,746	-	-	-	-
<b>Total Revenues</b>	<b>2,099,369</b>	<b>2,165,543</b>	<b>2,076,800</b>	<b>2,179,700</b>	<b>2,182,000</b>	5.07%
<b>Other Financing Sources</b>						
Proceeds from long-term debt	-	-	32,461	32,461	-	-
Transfers In	2,177,840	216,080	130,129	130,129	12,000	-90.78%
<b>Total Resources</b>	<b>4,277,210</b>	<b>2,381,623</b>	<b>2,239,390</b>	<b>2,342,290</b>	<b>2,194,000</b>	-2.03%
<b>Expenditures</b>						
Salaries & Benefits	386,273	418,678	509,518	509,518	527,372	3.50%
Insurance	45,890	67,422	85,346	85,346	110,722	29.73%
Professional Services	10,439	8,044	12,618	12,618	12,673	0.44%
Contract Services	823,732	821,587	868,337	868,337	868,337	0.00%
Lease/Rent Expense	10,762	2,722	12,000	12,000	12,000	0.00%
Maintenance & Repair	204,488	290,317	449,000	449,000	449,000	0.00%
Supplies & Materials	72,882	102,802	136,141	136,141	136,517	0.28%
Training, Conferences & Meetings	-	-	-	-	-	-
Utilities	371,862	324,026	227,100	227,100	227,100	0.00%
Debt Service Expense	51,974	29,979	127,594	127,594	128,932	-
Misc. Expense	2,559	1,197	26,100	26,100	26,100	0.00%
<b>Total Expenditures</b>	<b>1,980,861</b>	<b>2,066,774</b>	<b>2,453,754</b>	<b>2,453,754</b>	<b>2,498,753</b>	1.83%
CIP & Capital Outlay	1,385	320,235	150,590	150,590	32,500	-78.42%
<b>Other Financing Uses</b>						
Transfers Out	2,333,340	578,578	118,129	118,129	-	-
Transfer to Reserves	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>4,315,587</b>	<b>2,965,587</b>	<b>2,722,472</b>	<b>2,722,472</b>	<b>2,531,253</b>	-7.02%
<b>Annual Surplus (Shortfall)</b>	<b>\$ (38,377)</b>	<b>\$ (583,964)</b>	<b>\$ (483,082)</b>	<b>\$ (380,182)</b>	<b>\$ (337,253)</b>	30.19%
<b>Estimated Beg. Fund Balance</b>	<b>1,856,613</b>	<b>1,818,236</b>	<b>1,234,272</b>	<b>1,234,272</b>	<b>854,090</b>	-30.80%
<b>Estimated Ending Fund Balance</b>	<b>\$ 1,818,236</b>	<b>\$ 1,234,272</b>	<b>\$ 751,190</b>	<b>\$ 854,090</b>	<b>\$ 516,837</b>	-31.20%

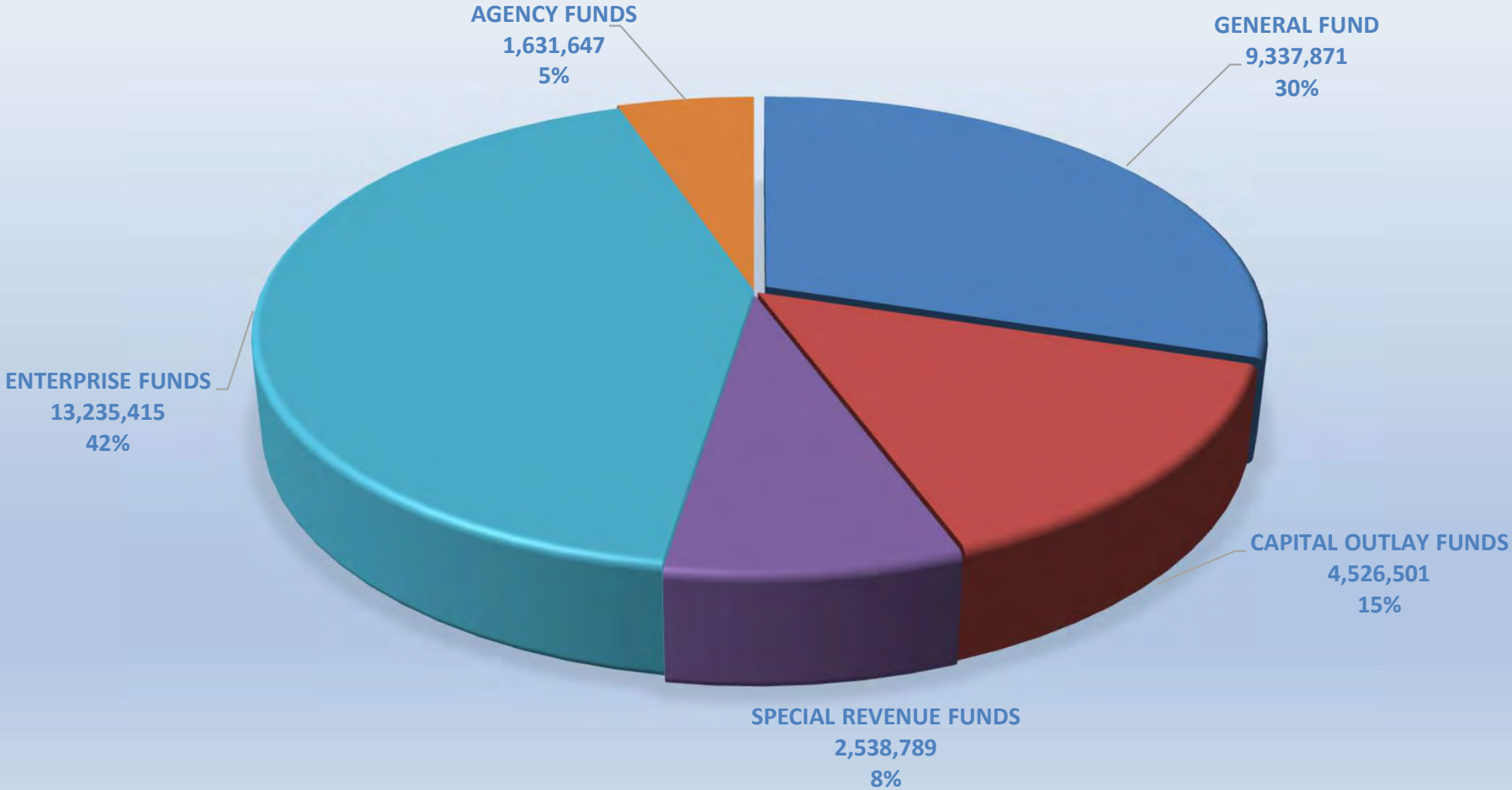


# Revenues



# CITYWIDE REVENUE BY FUND TYPE

**\$31,270,223**



## CITYWIDE REVENUE SUMMARY BY FUND

Fund No.	Fund Name	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>GENERAL FUND</b>							
002	Measure O	\$ 1,269,925	\$ 1,436,763	\$ 1,432,000	\$ 1,432,000	\$ 1,428,000	-0.28%
004	Public Art Fund	-	-	27,779	171,760	17,000	-38.80%
010	General Fund	8,270,014	8,080,897	8,126,666	8,210,386	7,862,630	-3.25%
	<b>Subtotal General Fund</b>	<b>9,539,940</b>	<b>9,517,659</b>	<b>9,586,445</b>	<b>9,814,146</b>	<b>9,307,630</b>	<b>-2.91%</b>
022	General Plan	9,867	17,896	9,717	5,750	10,210	5.07%
052	Transient Occupancy Tax	20,626	32,049	20,030	25,030	20,030	0.00%
	<b>Total General Fund per Audit Report</b>	<b>9,570,433</b>	<b>9,567,604</b>	<b>9,616,192</b>	<b>9,844,926</b>	<b>9,337,871</b>	<b>-2.89%</b>
<b>CAPITAL OUTLAY FUNDS</b>							
012	Vehicle Replacement	85,744	135,458	439,665	458,021	128,250	-70.83%
050	Storm Drain	123,701	30,467	29,792	29,792	31,092	4.36%
051	Capital Projects	2,240,104	847,853	4,145,877	1,733,760	3,103,157	-25.15%
053	Roadway Impact	(80,494)	537,603	52,879	53,679	600	98.87%
054	Parks and Recreation	199,018	378,272	97,143	62,170	105,446	8.55%
056	Municipal Improvements	526,430	931,780	431,811	367,175	510,593	18.24%
060	Hazardous Waste	166,775	118,110	107,100	122,097	122,379	14.27%
065	Landfill Closure	389,953	463,831	408,300	474,966	495,000	21.23%
076	Army Base	8,703	106,962	34,376	34,398	29,985	-12.77%
	<b>Total Capital Outlay Funds</b>	<b>3,659,934</b>	<b>3,550,336</b>	<b>5,746,942</b>	<b>3,336,058</b>	<b>4,526,501</b>	<b>-21.24%</b>
<b>DEBT SERVICE FUND</b>							
040	Firehouse Bonds	16	8	-	6	-	-
	<b>Total Debt Service Fund</b>	<b>16</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS</b>							
017	Law Enforcement Grant	157,346	161,566	150,300	167,835	171,000	13.77%
018	Asset Forfeiture	9	4	5	5	5	0.00%
019	ATOD Grant	43,162	30,660	-	-	-	-
025	Gas Tax	413,790	450,920	481,954	482,088	539,158	11.87%
031	Developers Revolving	109	41	124,617	124,667	-	-100.00%
033	Commercial Rehabilitation Loan	219	151,851	62,170	62,170	-	0.00%
034	CDBG Housing Rehabilitation	456	270	470	470	-	-100.00%
038	Personnel Services District - Fire	465,100	477,169	537,368	537,368	564,843	5.11%
039	Personnel Services District - Police	465,834	477,412	538,018	538,018	565,034	5.02%
055	Liberty Main & Operation Svc District	605,895	629,312	658,451	658,451	698,749	6.12%
091	Street Projects	0	-	140,000	140,000	-	-100.00%
	<b>Total Special Revenue Funds</b>	<b>2,151,920</b>	<b>2,379,206</b>	<b>2,693,353</b>	<b>2,711,072</b>	<b>2,538,789</b>	<b>-5.74%</b>
<b>ENTERPRISE FUNDS</b>							
032	Transit	551,379	539,666	966,426	936,426	915,851	-5.23%
075	Business Park	3,128,039	11,792	23,944	25,244	23,744	-0.84%
080	Water System	4,669,604	3,183,283	3,182,066	3,260,616	3,271,260	2.80%
081	Water Project - Capital Outlay	838,776	1,764,243	1,646,383	1,355,461	401,360	-75.62%
084	Airport	339,422	1,026,005	254,871	293,622	252,488	-0.93%
085	Beach Facility	3,177,112	2,977,055	2,907,640	2,911,440	2,914,000	0.22%
086	NW Facility	3,064,617	2,182,045	2,088,800	2,191,700	2,194,000	5.04%
087	NW Sewer Project - Capital Outlay	1,212,593	199,578	150,590	150,590	-	-100.00%
088	Beach Sewer Project - Capital Outlay	207,584	833,572	3,689,535	426,823	3,262,712	-11.57%
	<b>Total Enterprise Funds</b>	<b>17,189,128</b>	<b>12,717,239</b>	<b>14,910,255</b>	<b>11,551,922</b>	<b>13,235,415</b>	<b>-11.23%</b>

**CITYWIDE REVENUE SUMMARY BY FUND**

Fund No.	Fund Name	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>AGENCY FUNDS</b>							
041	Community Facilities District 2006-1	512,015	521,981	530,840	530,840	<b>530,840</b>	0.00%
042	Riverview Point Assessment District	146,439	153	46,673	46,673	-	-100.00%
043	Riverview Point Bond Reserve	93	49	-	-	-	-
044	Riverwalk CFD	-	-	-	-	-	-
045	Summerset Improvement	15	5	-	-	-	-
046	Summerset Assessment District	2	1	-	-	-	-
049	Community Facilities District 2004-1	299,885	299,353	304,213	304,213	<b>304,213</b>	0.00%
095	Liberty CFD	804,907	808,970	796,593	811,881	<b>796,593</b>	0.00%
	<b>Total Agency Funds</b>	<u>1,763,355</u>	<u>1,630,511</u>	<u>1,678,320</u>	<u>1,693,607</u>	<u><b>1,631,647</b></u>	<u>-2.78%</u>
	<b>TOTAL FUNDS</b>	<u><b>\$ 34,334,786</b></u>	<u><b>\$ 29,844,904</b></u>	<u><b>\$ 34,645,062</b></u>	<u><b>\$ 29,137,592</b></u>	<u><b>\$ 31,270,223</b></u>	<u><b>-9.74%</b></u>

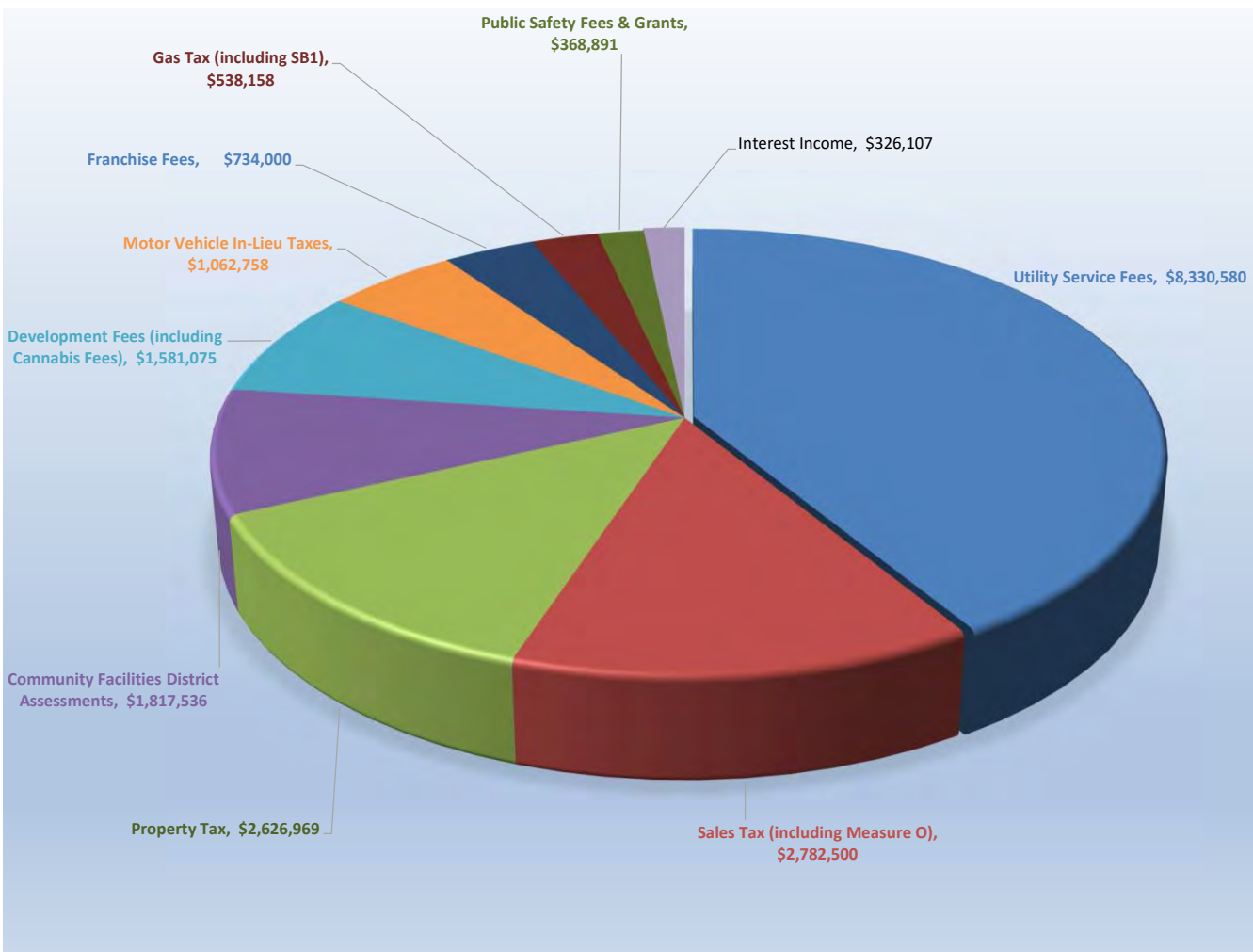




**MAJOR RECURRING REVENUE SOURCES**

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 Audited	% of Revenue	FY 22/23 Projected	% of Revenue	FY23/24 Budget	% of Total Revenue
Utility Service Fees	\$ 7,987,817	31.03%	\$ 8,390,523	35.03%	\$ 8,294,076	35.21%	\$ 8,330,580	36.36%
Sales Tax (including Measure O)	\$ 2,720,912	10.57%	\$ 2,822,796	11.79%	\$ 2,783,800	11.82%	\$ 2,782,500	12.14%
Property Tax	\$ 1,990,060	7.73%	\$ 2,107,073	8.80%	\$ 2,286,017	9.70%	\$ 2,626,969	11.47%
Community Facilities District Assessments	\$ 1,530,570	5.95%	\$ 1,578,058	6.59%	\$ 1,729,588	7.34%	\$ 1,817,536	7.93%
Development Fees (including Cannabis Fees)	\$ 2,356,411	9.15%	\$ 3,614,051	15.09%	\$ 1,398,325	5.94%	\$ 1,581,075	6.90%
Motor Vehicle In-Lieu Taxes	\$ 883,070	3.43%	\$ 923,908	3.86%	\$ 994,372	4.22%	\$ 1,062,758	4.64%
Franchise Fees	\$ 584,491	2.27%	\$ 666,082	2.78%	\$ 709,616	3.01%	\$ 734,000	3.20%
Gas Tax (including SB1)	\$ 411,584	1.60%	\$ 449,667	1.88%	\$ 479,454	2.04%	\$ 538,158	2.35%
Public Safety Fees & Grants	\$ 604,646	2.35%	\$ 316,209	1.32%	\$ 441,224	1.87%	\$ 368,891	1.61%
Interest Income	\$ 198,677	0.77%	\$ 112,270	0.47%	\$ 230,256	0.98%	\$ 326,107	1.42%
<b>Total Major Recurring Revenues</b>	<b>\$ 19,268,239</b>	<b>74.86%</b>	<b>\$ 20,868,367</b>	<b>87.60%</b>	<b>\$ 19,346,726</b>	<b>82.12%</b>	<b>\$ 20,168,574</b>	<b>88.03%</b>



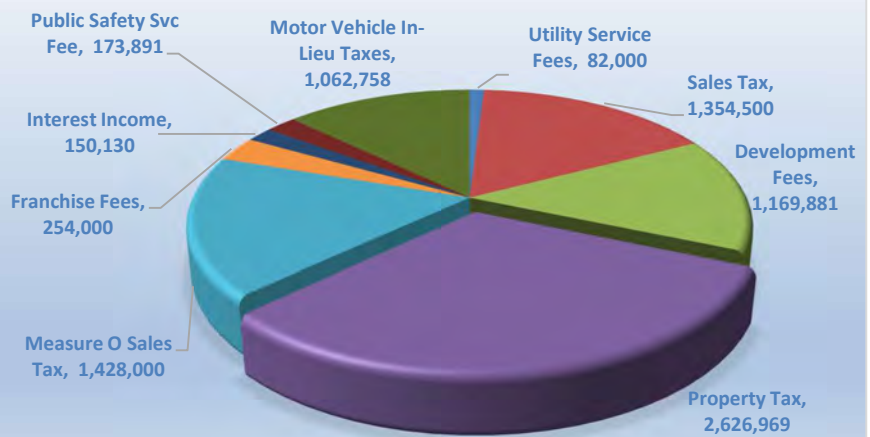
**MAJOR RECURRING REVENUES BY FUND TYPE**



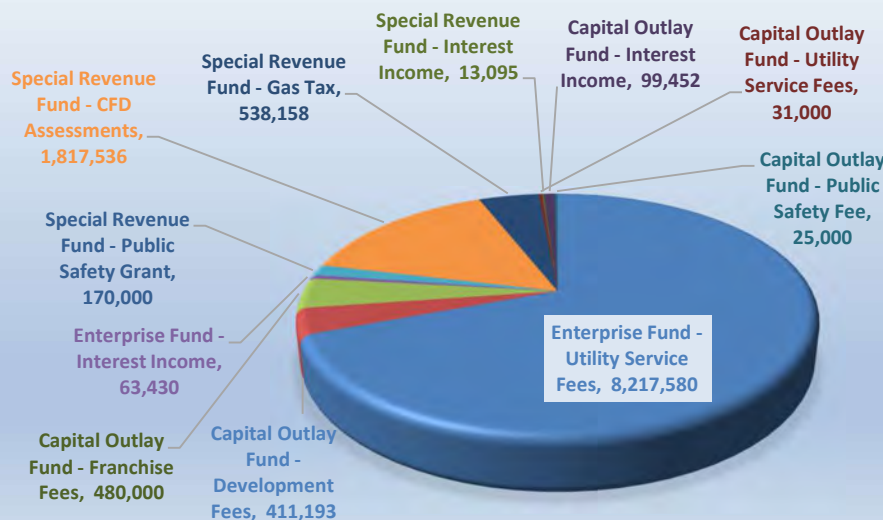
Among major recurring revenues, \$8,281,010, 41% of total major recurring revenues are from Enterprise Funds, \$8,302,129, 41% of total major recurring revenues are from General Funds, \$2,538,789, 13% of total major recurring revenues are from Special Revenue Funds, and \$1,046,645, 5% of total major recurring revenues are from Capital Outlay Funds.

Of \$20,168,574 major recurring revenues, \$8,302,129 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 \$20,168,574 major recurring revenues, \$11,866,444 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.

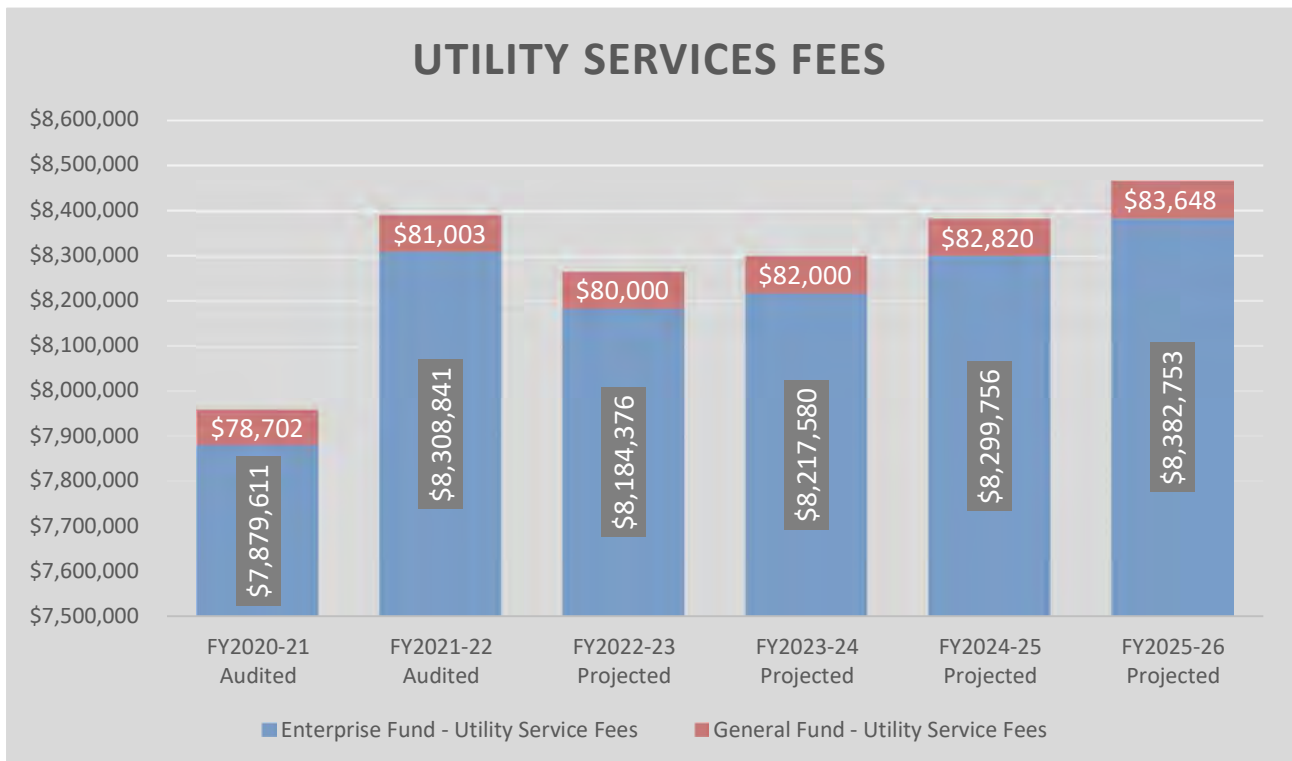
**Utility Services Fees**

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 \$82,000 in FY 2023-24, \$82,820 in FY 2024-25, and \$83,648 in FY 2025-26. Those increases are based on the assumption of an average of 1% increase in population for the new homes built within the city limits.

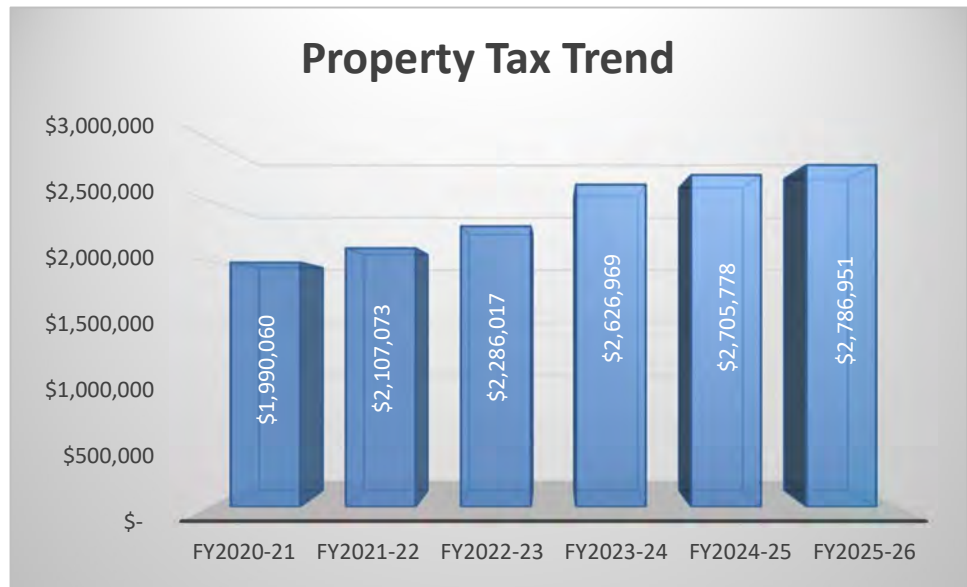
In the Enterprise Funds, the projected revenue is \$8,217,580 in FY 2023-24, \$8,299,756 in FY 2024-25, and \$8,382,753 in FY 2025-26. The increases are based on the assumption of an average of 1% increase in population of new user sign up for new homes built within the city limits and the actual usage 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. The City is currently working on the Water and Sewer Rate Study contracted with NBS with an estimated completion date of March 2024. The adopted budget is estimated based on the current utility rates.

The City is projecting 112 new homes to be built in FY 2023-24 and 100 new homes in both FY 2024-25 and FY 2025-26.



**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 20% 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 \$2.3 million, 9.70% of the total citywide major recurring revenues in FY 2022-23 projection.

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

Staff has reviewed property tax revenues from the past three years and taking into account the following: a.) resale activity b.) pricing and property owner tax appeals and adjustments by the County c.) new construction and d.) Proposition 13's annual inflation adjustment. The collection of secured property taxes is expected to increase by approximately 5%, not including the 11% of RDA Takeaway adjustment after the close out of Redevelopment Successor Agency in June 2023, and no change for unsecured property tax and other property taxes for FY 2023-24. Secured property taxes are projected to increase by 3% in FY 2024-25 and FY 2025-26 based on the recent activities in new home constructions and housing market.

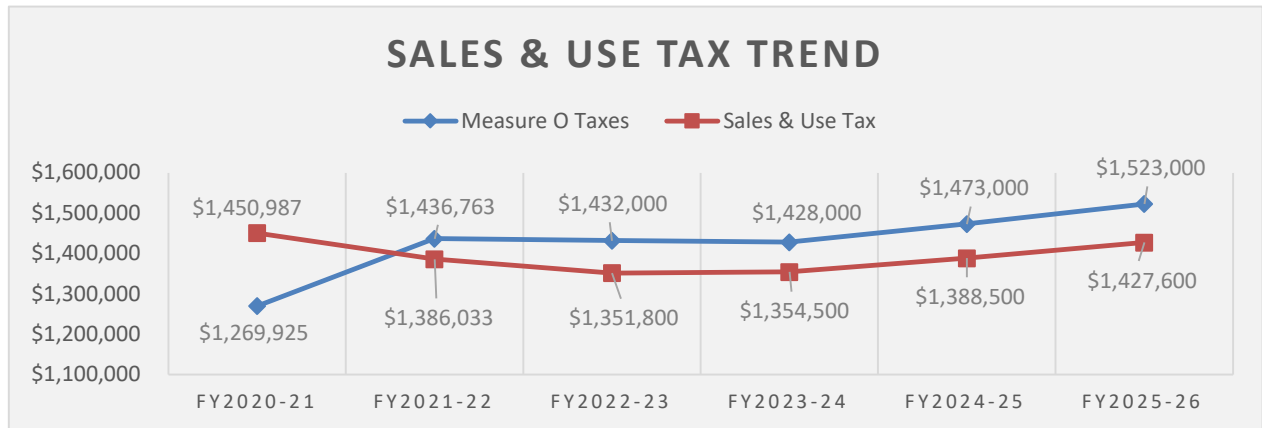
Property Tax revenues for FY 2023-24 are based on assessed values that were enrolled on January 1, 2023, which reflect the activities in 2022. The projected increase of 5% is estimated based on the 2% annual adjustment on accessed values, the assumption of housing market while the mortgage interest rates began to increase from 3% to 7% in October 2022, and the 121 new home permits issued in 2022. Per historical data, a higher percentage increase in property taxes would be expected for 121 new home permits; however, home sales were affected by the increased interest rate; to be conservative, only a 5% annual increase is adopted in the budget year.



**Sales and Use Tax (Not Including Measure O)**

The City is projecting approximately \$1.40 million in sales and use taxes in FY 2023-24. 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 0.2% for FY 2023-24 from FY 2022-23. 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. The City continues to expect an increase in sales and use tax revenues by 2.50% in FY 2024-25 and 2.80% in FY 2025-26, based on the increasing population through the new home building activities within the city limits to bring more purchase power.



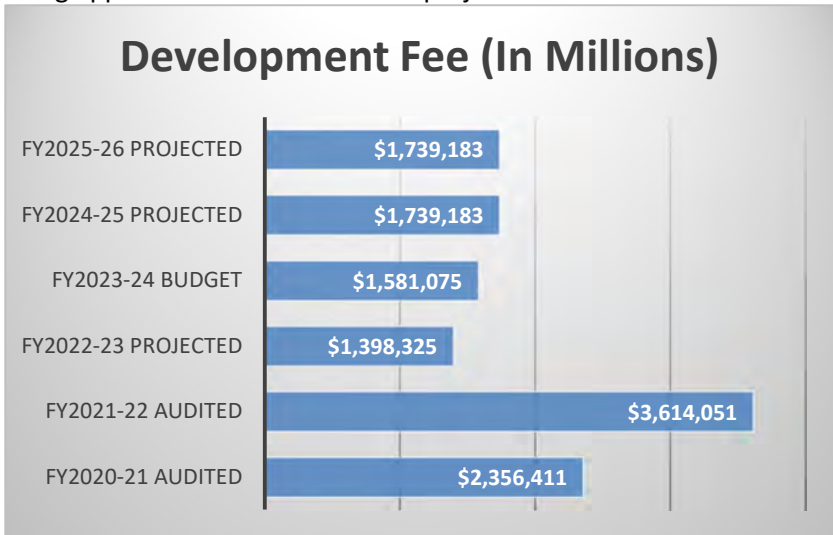
**Sales and Use Tax- Local Measure O**

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 \$1,428,000, which represents approximately 17% of the major General Fund recurring revenue.

Measure O tax revenue is projected to decrease by 0.28% in FY 2023-24 from the projected receipt in FY 2022-23. 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 graph shows, beginning from 2022, Measure O receipts are greater than local sales tax, and the trend expected to be continued.

**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 2022-23 shows a total of 77 permits to be issued by year end. The projected revenue for FY 2023-24 of \$1.58 million is based on the issuance of an estimated 112 new single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits. Citywide User Fee Study is underway with an estimated completion date of December 2023. A 10% increase in revenues is expected in FY 2024-25 and FY 2025-26 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.

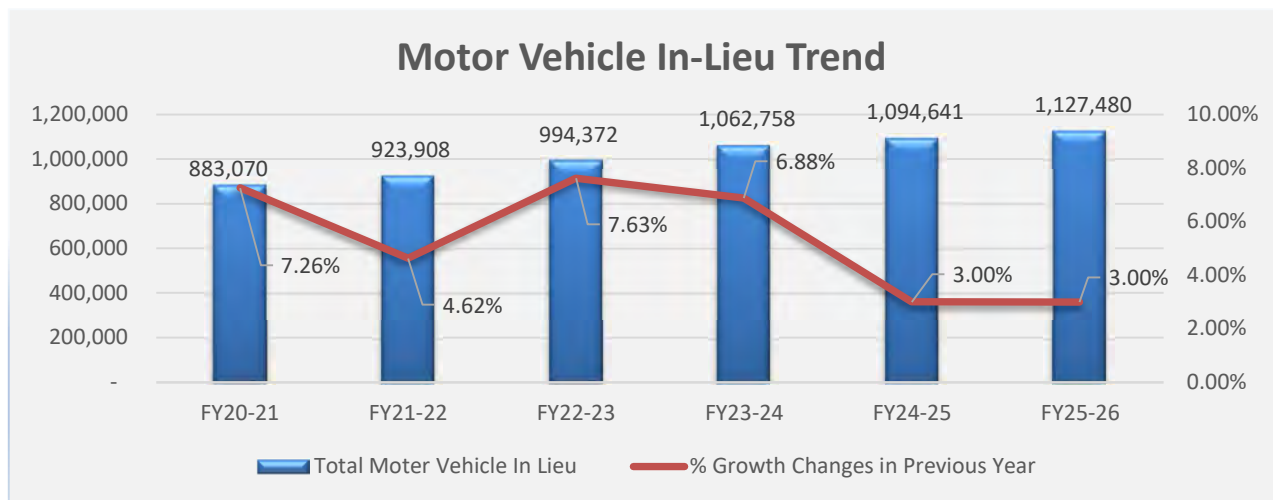
In June 2017, the first cannabis business, Rio Vista Farms, LLC started its operation. In Fall 2020, 6 more cannabis businesses were opened and in operations. At that time, the City was expecting a new source of revenue which would continue to grow in the coming years as the other businesses opened. 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 FY 2020-21, and anticipated a 47% decline from FY 2020-21 to FY 2023-24.

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 FY 2023-24 are \$463,951, in which \$123,951 for facilities, and \$340,000 for developer gross receipts. This projection is based on the actual receipts in FY 2022-23 and adjusted by the annual facility fees. The projected revenue remains the same for FY 2024-25 and FY 2025-26.



**Motor Vehicle In-Lieu Tax**

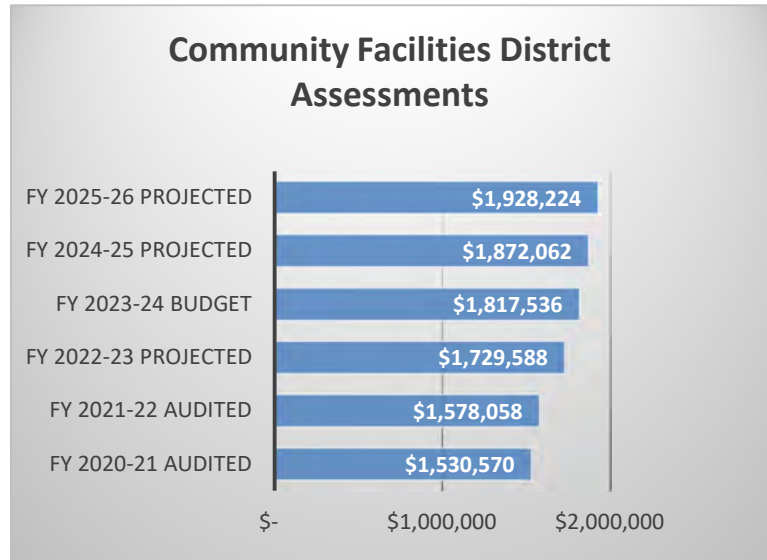
The Motor Vehicle License Fee (VLF) is a statewide tax on the ownership of registered vehicles in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the State Legislature controls the tax rate and the allocation among local governments. 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 2022-23 VLF Growth Calculation from the Solano County, dated September 20, 2022, the City of Rio Vista is projecting a 7.87% increase from FY 2021-22 in assessed valuation. The budget for FY 2023-24 is projected to increase by 6.88% from FY 2022-23 for a total of \$1,062,758 based on the expected increase in net assessed valuation. For FY 2024-25 and FY 2025-26, 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 2022-23, the projected allocation from property taxes for Public Safety Services is \$1,073,636 and Liberty Community Maintenance is \$655,951.

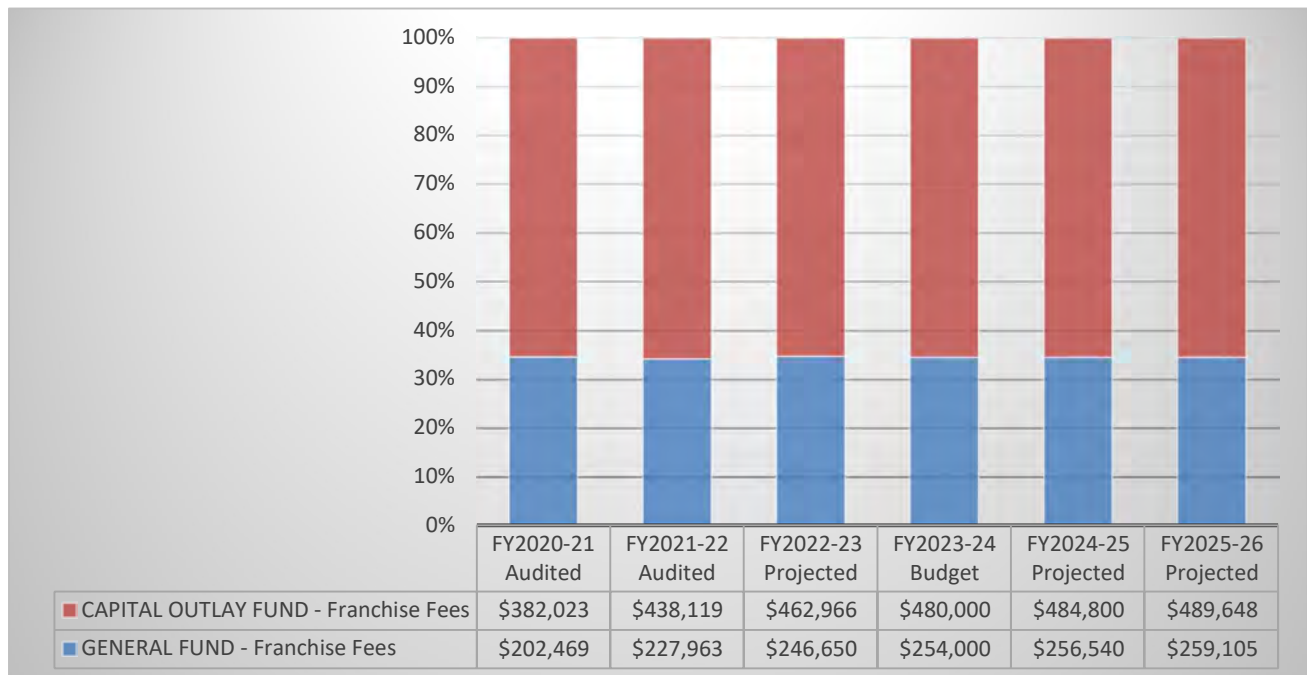
Budgeted growth in this revenue source is driven by new development in the City, plus an annual 2% inflation increase in the existing assessment amounts. Projected new development includes 112 single-family residential permits projected to be issued in FY 2023-24 and 100 single-family residential permits in both FY 2024-25 and FY 2025-26. Similar to unsecured property taxes, the City projects a 5% increase in FY 2023-24 and 3% for subsequent years.



### Franchise Fees

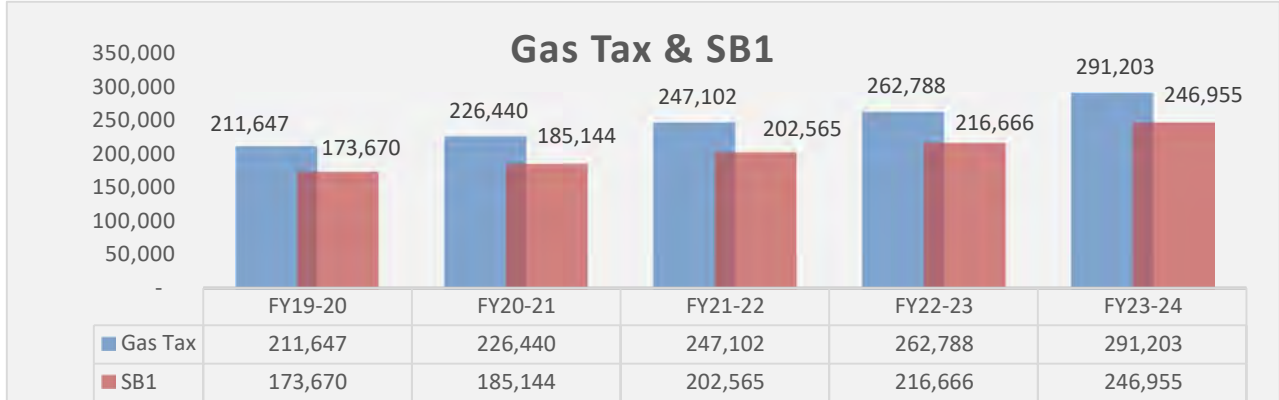
The City has Franchise agreements with several utility companies. Those companies pay the City a Franchise fee based on the percentage of their revenue earned within the City Limits. In the General Fund, the City collects Franchise Fees from PG&E and Comcast; and in the Capital Outlay Fund, the City 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 \$734,000 in FY 2023-24, \$741,340 in FY 2024-25 and \$748,753 in FY 2025-26.



**Gas Tax**

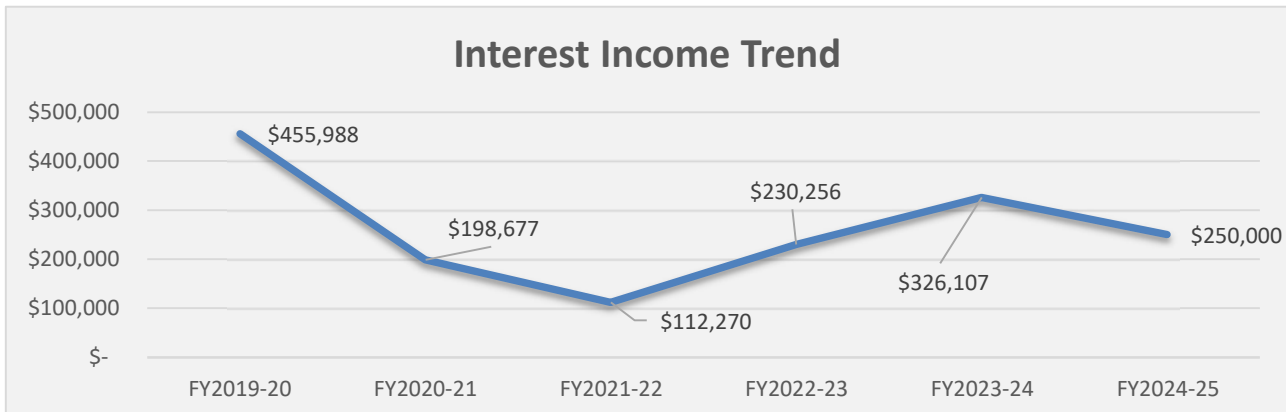
The State of California imposes a tax on motor vehicle and aircraft fuel, with a portion of these funds being allocated to cities to help fund street improvements and maintenance. These funds are commonly referred to as “Gas Tax” revenues. The City categorizes Gas Tax revenues as a Special Revenue Fund 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 FY 2023-24 proposed budget released on January 18, 2023. The projected increase in revenue for FY 2023-24 is 10.81% for HUTA and 13.98% for RMRA from FY 2022-23.

**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 had been reduced significantly by 43% from FY 2020-21 to FY 2021-22 due to the record low interest rate after the COVID-19 pandemic. With the record high inflation in 2022, which forced the Federal Reserve to raise the interest rates, the City projects an increase in interest income by 105% in FY 2022-23 from the prior year. Based on the estimated average cash balances, interest income/return on investments is projected to be approximately \$326,107 in FY 2023-24 and \$250,000 in FY 2024-25. The reduction estimated in FY 2024-25 is based on the significant amount of one-time Capital Improvement Projects budgeted in FY 2023-24, which decreases the cash balances.

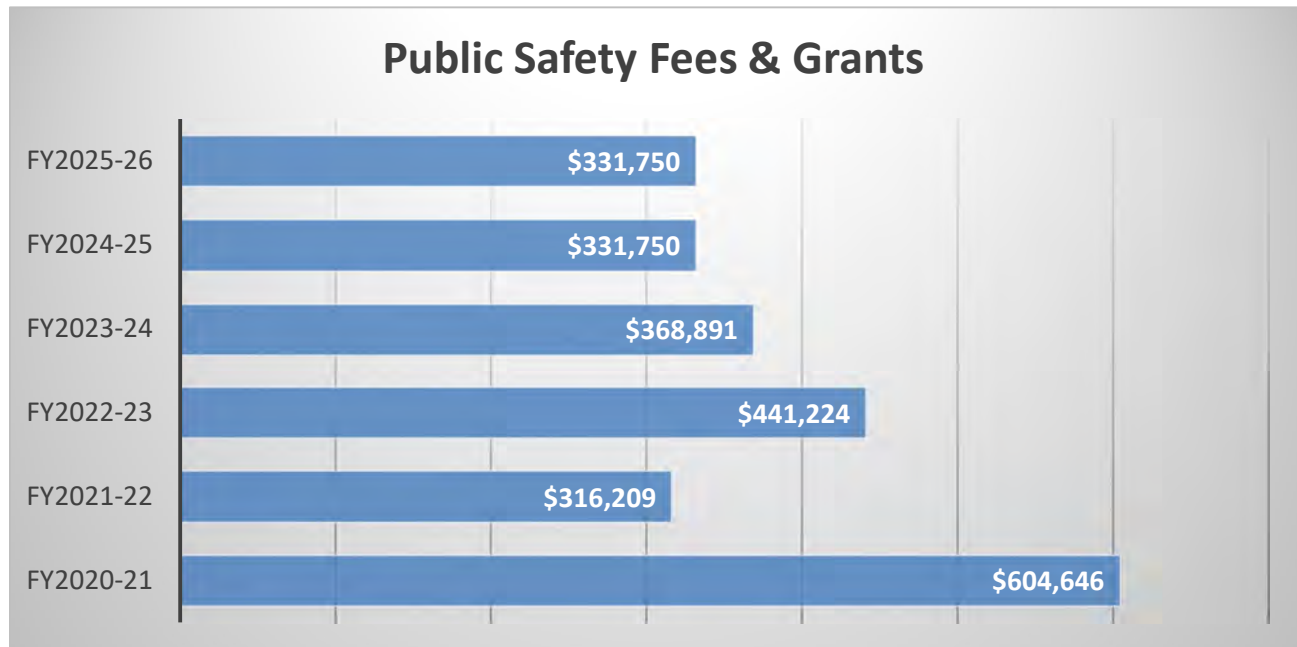


**Public Safety Fees & Grants**

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 \$38,891 one-time repayment of contractual obligation from Delta Fire Districts in FY 2023-24 based on the audit finding in FY 2021-22. 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 FY 2023-24. The city is projecting a 5% increase in FY 2024-25 and FY 2025-26 for Police and Fire Services fees through the User Fees Rate Study expected to be completed in December 2023.



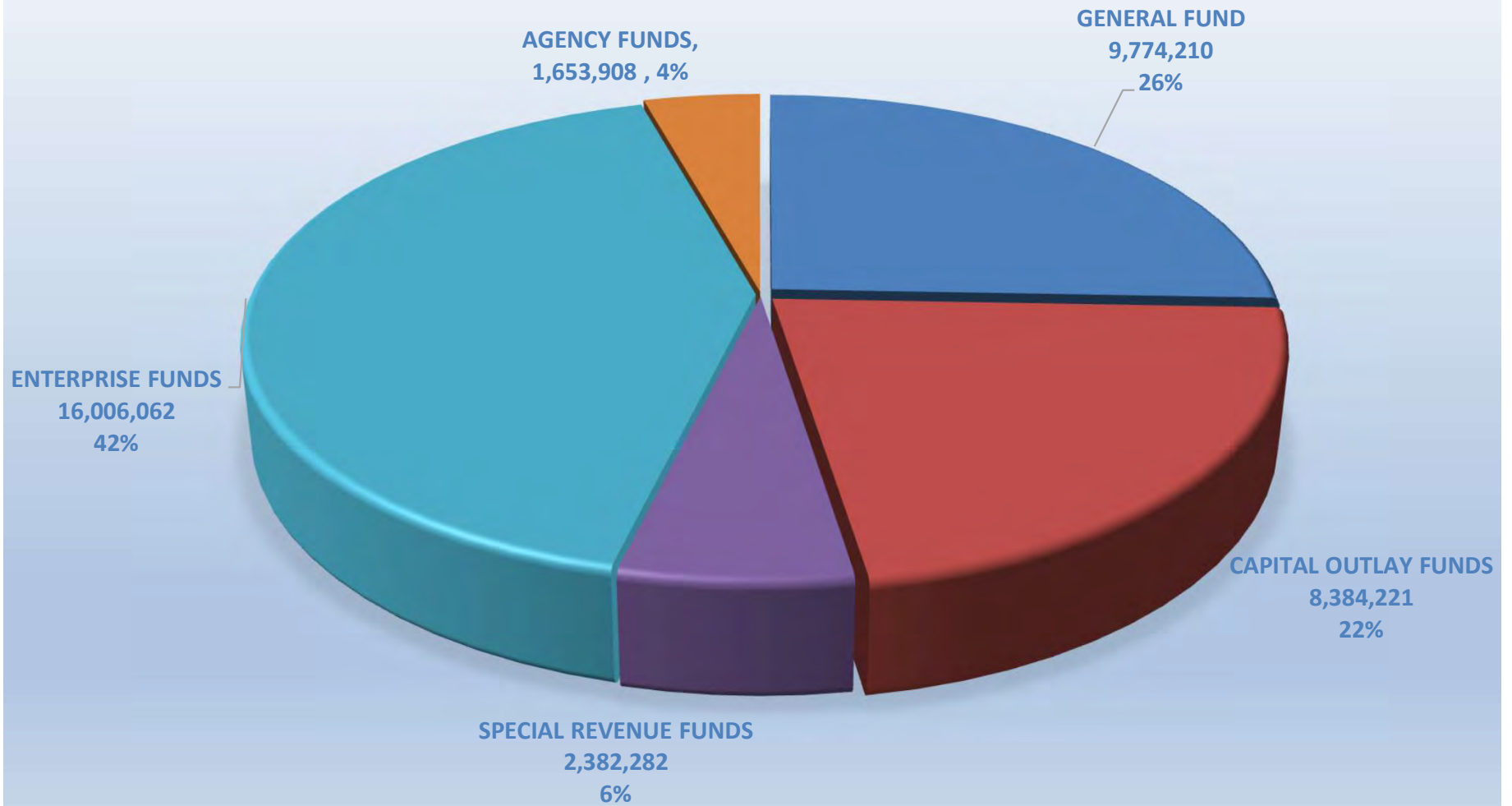


# Expenditures



## CITYWIDE EXPENDITURES BY FUND TYPE

**\$38,200,684**



CITYWIDE EXPENDITURE SUMMARY BY FUND

Fund No.	Fund Name	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>GENERAL FUND</b>							
002	Measure O	\$ 1,269,925	\$ 1,436,763	\$ 1,432,016	\$ 1,432,016	\$ 1,427,984	-0.28%
004	Public Art Fund	-	-	-	-	17,000	100.00%
010	General Fund	6,516,466	6,657,268	8,955,454	9,045,586	8,286,225	-7.47%
	<b>Subtotal General Fund</b>	<b>7,786,391</b>	<b>8,094,030</b>	<b>10,387,470</b>	<b>10,477,602</b>	<b>9,731,210</b>	<b>-6.32%</b>
022	General Plan	-	36,095	141,183	141,183	8,000	-94.33%
052	Transient Occupancy Tax	22,178	30,470	35,000	35,000	35,000	0.00%
	<b>Total General Fund per Audit Report</b>	<b>7,808,569</b>	<b>8,160,595</b>	<b>10,563,654</b>	<b>10,653,785</b>	<b>9,774,210</b>	<b>-7.47%</b>
<b>CAPITAL OUTLAY FUNDS</b>							
012	Vehicle Replacement	128,024	187,469	439,439	439,439	168,023	-61.76%
050	Storm Drain	18,415	54,436	69,599	69,599	41,355	-40.58%
051	Capital Projects	2,455,854	807,279	5,396,763	831,934	5,270,869	-2.33%
053	Roadway Impact	6,930	13,579	400,000	400,000	-	-100.00%
054	Parks and Recreation	259,971	551,675	153,199	56,400	96,799	-36.81%
056	Municipal Improvements	263,715	186,129	1,852,247	158,956	1,967,262	6.21%
060	Hazardous Waste	99,355	158,374	243,684	201,737	204,891	-15.92%
065	Landfill Closure	351,159	104,821	752,585	752,585	605,394	-19.56%
076	Army Base	7,396	13,189	105,575	105,575	29,629	-71.94%
	<b>Total Capital Outlay Funds</b>	<b>3,590,819</b>	<b>2,076,951</b>	<b>9,413,090</b>	<b>3,016,225</b>	<b>8,384,221</b>	<b>-10.93%</b>
<b>DEBT SERVICE FUND</b>							
040	Firehouse Bonds	-	-	-	-	-	-
	<b>Total Debt Service Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS</b>							
017	Law Enforcement Grant	180,000	186,229	180,000	180,000	180,000	0.00%
019	ATOD Grant	32,982	30,660	(0)	(0)	-	-100.00%
025	Gas Tax	469,651	470,476	844,307	844,307	488,561	-42.13%
031	Developers Revolving	-	50,375	124,617	124,617	-	-100.00%
033	Commercial Rehabilitation Loan	-	139,283	137,148	137,148	-	-100.00%
034	CDBG Housing Rehabilitation	-	45,831	82,587	82,587	-	-100.00%
038	Personnel Services District - Fire	436,130	429,455	599,797	558,978	560,294	-6.59%
039	Personnel Services District - Police	432,454	529,014	588,588	588,588	569,193	-3.30%
055	Liberty Main & Operation Svc District	162,124	330,476	545,973	545,973	584,234	7.01%
091	Street Projects	-	-	140,000	140,000	-	-100.00%
	<b>Total Special Revenue Funds</b>	<b>1,713,340</b>	<b>2,211,798</b>	<b>3,243,018</b>	<b>3,202,198</b>	<b>2,382,282</b>	<b>-26.54%</b>
<b>ENTERPRISE FUNDS</b>							
032	Transit	507,791	543,094	1,102,046	967,626	1,051,471	-4.59%
075	Business Park	472,266	83,567	910,032	910,032	180,190	-80.20%
080	Water System	2,771,244	4,057,740	5,854,570	4,927,734	4,093,423	-30.08%
081	Water Project - Capital Outlay	1,532,820	-	1,646,383	1,355,461	401,360	-75.62%
084	Airport	291,909	269,022	351,878	351,878	342,104	-2.78%
085	Beach Facility	2,327,410	3,359,180	4,468,642	3,218,641	4,143,549	-7.27%
086	NW Facility	3,362,339	2,645,352	2,571,882	2,571,882	2,531,253	-1.58%
087	NW Sewer Project - Capital Outlay	953,248	-	150,590	150,590	-	-100.00%
088	Beach Sewer Project - Capital Outlay	324,553	-	3,689,535	426,823	3,262,712	-11.57%
	<b>Total Enterprise Funds</b>	<b>12,543,581</b>	<b>10,957,955</b>	<b>20,745,560</b>	<b>14,880,670</b>	<b>16,006,062</b>	<b>-22.85%</b>

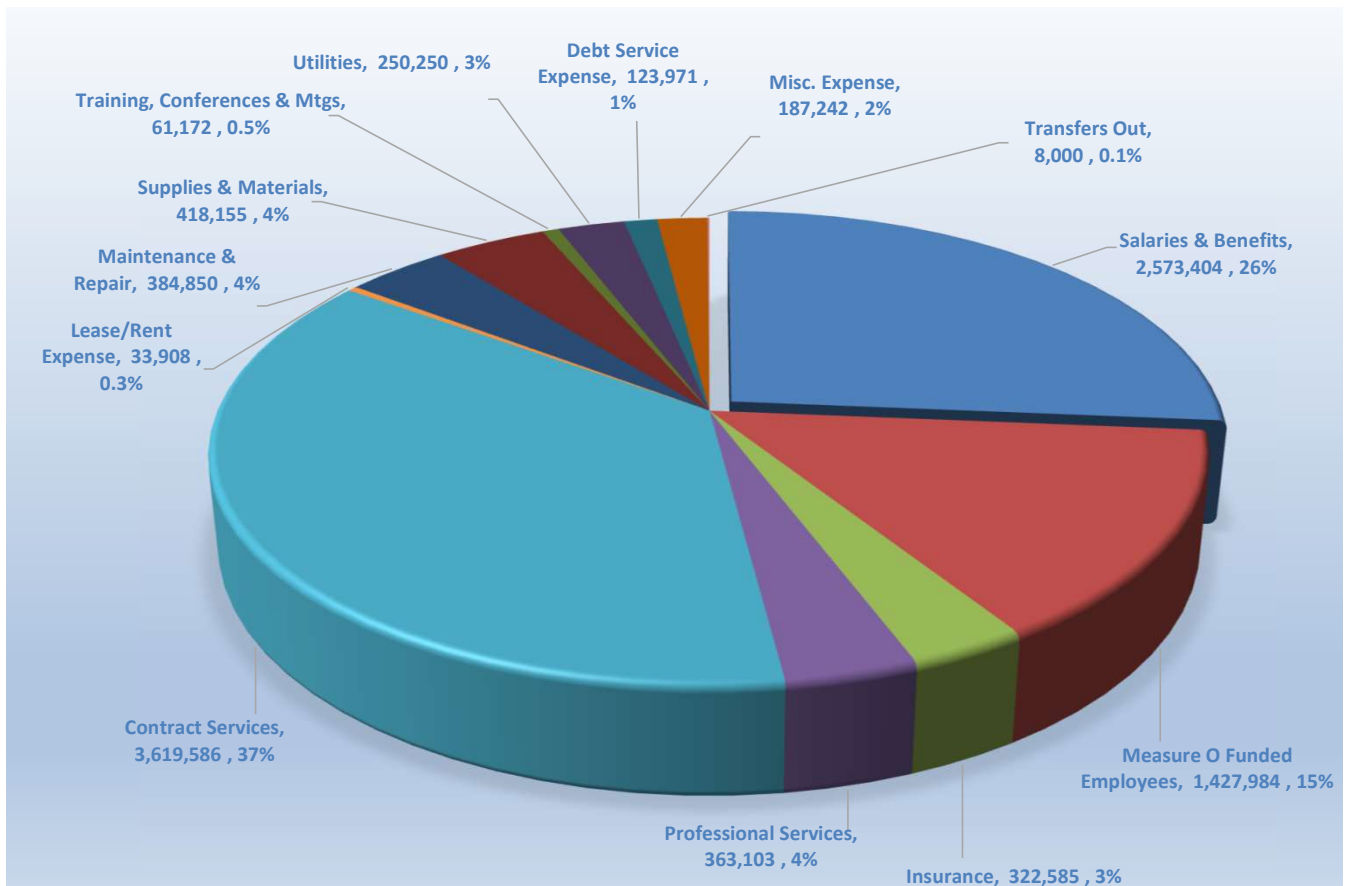


## CITYWIDE EXPENDITURE SUMMARY BY FUND

Fund No.	Fund Name	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>AGENCY FUNDS</b>							
041	Community Facilities District 2006-1	516,455	520,054	526,609	526,609	<b>530,947</b>	0.82%
042	Riverview Point Assessment District	150,967	151,398	139,268	139,268	-	-100.00%
043	Riverview Point Bond Reserve	-	-	46,673	46,673	-	-100.00%
044	Riverwalk CFD	-	-	12,000	-	<b>12,000</b>	0.00%
045	Summerset Improvement	-	154,603	-	-	-	-
046	Summerset Assessment District	-	17,405	-	-	-	-
049	Community Facilities District 2004-1	297,600	304,567	297,832	297,832	<b>297,689</b>	-0.05%
095	Liberty CFD	812,421	808,119	809,574	809,574	<b>813,272</b>	0.46%
	<b>Total Agency Funds</b>	<b>1,777,442</b>	<b>1,956,146</b>	<b>1,831,956</b>	<b>1,819,956</b>	<b>1,653,908</b>	<b>-9.72%</b>
	<b>TOTAL FUNDS</b>	<b>\$ 27,433,751</b>	<b>\$ 25,363,446</b>	<b>\$ 45,797,277</b>	<b>\$ 33,572,834</b>	<b>\$ 38,200,684</b>	<b>-16.59%</b>

**GENERAL FUND EXPENDITURE BY CATEGORY**

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
<b>Expenditures</b>						
Salaries & Benefits	\$ 2,012,684	\$ 1,999,594	\$ 2,386,956	\$ 2,386,956	\$ 2,573,404	7.81%
Measure O Funded Employees	1,269,925	1,436,763	1,432,016	1,432,016	1,427,984	-0.28%
Insurance	69,721	120,428	257,163	257,163	322,585	25.44%
Professional Services	420,903	326,565	404,927	404,927	363,103	-10.33%
Contract Services	2,847,585	3,134,307	3,654,232	3,684,232	3,619,586	-0.95%
Lease/Rent Expense	33,142	14,375	35,398	35,398	33,908	-4.21%
Maintenance & Repair	303,764	239,637	551,780	503,100	384,850	-30.25%
Supplies & Materials	329,422	299,589	454,082	425,562	418,155	-7.91%
Training, Conferences & Mtgs	20,546	17,149	56,172	46,672	61,172	8.90%
Utilities	212,530	253,303	251,759	254,670	250,250	-0.60%
Debt Service Expense	118,983	120,550	122,247	122,247	123,971	1.41%
Misc. Expense	159,184	155,538	358,923	359,082	187,242	-47.83%
<b>SUBTOTAL GENERAL FUND OPERATIONS</b>	<b>7,798,389</b>	<b>8,117,798</b>	<b>9,965,654</b>	<b>9,912,024</b>	<b>9,766,210</b>	<b>-2.00%</b>
Contribution Section 115 Trust	-	-	550,000	550,000	-	-100.00%
Capital Outlay	-	42,798	40,000	40,000	-	-100.00%
<b>TOTAL USE OF RESOURCES</b>	<b>7,798,389</b>	<b>8,160,595</b>	<b>10,555,654</b>	<b>10,502,024</b>	<b>9,766,210</b>	<b>-7.48%</b>
Transfers Out	10,180	-	8,000	151,762	8,000	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 7,808,569</b>	<b>\$ 8,160,595</b>	<b>\$10,563,654</b>	<b>\$ 10,653,785</b>	<b>\$ 9,774,210</b>	
<b>Annual Percentage Change</b>		<b>4.51%</b>		<b>30.55%</b>	<b>-7.47%</b>	



## GENERAL FUND EXPENDITURE BY FUNCTION

	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY23/24 Adopted	Budget % Change
Measure O Funded Employees	\$ 1,269,925	\$ 1,436,763	\$ 1,432,016	\$ 1,432,016	\$ 1,427,984	-0.28%
Public Art Fund	-	-	-	-	17,000	100.00%
City Council	96,424	93,817	102,723	102,723	101,268	-1.42%
City Manager	187,281	195,052	253,911	253,911	249,662	-1.67%
City Administration	185,361	159,218	559,546	559,546	289,090	-48.33%
City Clerk	162,525	217,481	215,665	215,665	201,449	-6.59%
Finance	114,191	131,596	148,438	148,438	155,037	4.45%
Information Technology	153,483	182,652	168,041	168,041	171,522	2.07%
Building Department	163,637	185,044	243,978	243,978	262,040	7.40%
Planning	278,740	421,426	346,482	346,482	332,947	-3.91%
Code Enforcement	62,691	57,502	164,208	164,208	85,354	-48.02%
Economic Development	13,145	9,789	27,746	27,746	14,312	-48.42%
City Hall Bldg/Grounds	54,399	65,432	79,497	79,497	79,298	-0.25%
Swimming Pool	90,124	89,410	169,335	169,335	174,747	3.20%
Youth Center	17,695	22,362	36,029	36,029	37,677	4.57%
Corporation Yard	96,564	129,519	117,881	117,881	129,232	9.63%
Senior Center	22,795	33,234	32,218	32,218	33,475	3.90%
Parks	144,639	162,954	224,247	224,247	211,794	-5.55%
Street	133,259	135,961	174,215	174,215	179,936	3.28%
Public Works Administration	25,574	18,155	80,588	80,588	28,579	-64.54%
Library	22,114	13,366	60,917	60,917	22,786	-62.60%
Fire	1,625,571	1,595,451	2,055,269	2,001,639	2,071,687	0.80%
Police	2,845,210	2,723,251	3,078,795	3,078,795	3,303,173	7.29%
Recreation	10,865	14,595	57,723	57,723	143,161	148.01%
Transient Occupancy Tax	22,178	30,470	35,000	35,000	35,000	0.00%
General Plan	-	36,095	141,183	141,183	8,000	-94.33%
Contribution Section 115 Trust	-	-	550,000	550,000	-	-100.00%
Transfers Out	10,180	-	8,000	151,762	8,000	0.00%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 7,808,569</b>	<b>\$ 8,160,595</b>	<b>\$ 10,563,654</b>	<b>\$ 10,653,785</b>	<b>\$ 9,774,210</b>	

Annual Percentage Change

4.51%

30.55%

-7.47%

**OPERATING EXPENDITURE - FIRE DEPARTMENT**

	FY 19/20 Audited	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Projected	FY23/24 Adopted
<b>Expenditures</b>					
<b>Salaries &amp; Benefits</b>					
Measure O Funded Employees	\$ 433,052	\$ 1,124,646	\$ 1,288,725	\$ 1,271,979	\$ 1,263,128
General Fund - Fund 010	1,153,997	946,640	1,037,416	1,283,561	1,404,395
Personnel Services District - Fund 038	314,319	391,060	336,210	379,415	453,257
<b>Subtotal Salaries &amp; Benefits</b>	<b>1,901,368</b>	<b>2,462,346</b>	<b>2,662,351</b>	<b>2,934,955</b>	<b>3,120,780</b>
<b>Annual Percentage Change</b>	<b>6.46%</b>	<b>29.50%</b>	<b>8.12%</b>	<b>10.24%</b>	<b>6.33%</b>
<b>Other Operating Costs</b>					
General Fund - Fund 010	506,690	678,931	558,035	718,078	667,292
Personnel Services District - Fund 038	62,667	10,070	8,245	101,563	29,037
<b>Subtotal Other Operating Costs</b>	<b>569,357</b>	<b>689,001</b>	<b>566,280</b>	<b>819,641</b>	<b>696,329</b>
<b>Debt Service Expense</b>					
Vehicle Replacement - Fund 12	128,024	128,024	128,024	128,024	128,024
<b>Transfers Out</b>					
Personnel Services District - Fund 038	35,000	35,000	85,000	78,000	78,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,633,749</b>	<b>\$ 3,314,371</b>	<b>\$ 3,441,655</b>	<b>\$ 3,960,620</b>	<b>\$ 4,023,133</b>

<b>General Fund Expenditures</b>					
General Fund - Fund 010	\$ 5,824,971	\$ 6,516,466	\$ 6,657,268	\$ 9,045,586	\$ 8,286,225
Measure O - Fund 002	1,031,077	1,269,925	1,436,763	1,432,016	1,427,984
<b>TOTAL EXPENDITURE OF GENERAL FUND</b>	<b>\$ 6,856,048</b>	<b>\$ 7,786,391</b>	<b>\$ 8,094,031</b>	<b>\$ 10,477,602</b>	<b>\$ 9,714,209</b>

**Percentage of Total General Fund (including Measure O)**

Salaries & Benefits funded by General Fund (including Measure O)	\$ 1,587,049	\$ 2,071,286	\$ 2,326,141	\$ 2,555,540	\$ 2,667,523
<b>% of Total General Fund</b>	<b>23.15%</b>	<b>26.60%</b>	<b>28.74%</b>	<b>24.39%</b>	<b>27.46%</b>

**OPERATING EXPENDITURE - POLICE DEPARTMENT**

	FY 19/20 Audited	FY 20/21 Audited	FY 21/22 Audited	FY22/23 Projected	FY23/24 Adopted
<b>Expenditures</b>					
<b>Salaries &amp; Benefits</b>					
Measure O Funded Employees	\$ 525,849	\$ 133,850	\$ 136,170	\$ 145,717	\$ 150,595
General Fund - Fund 010	928,202	215,220	81,250	126,309	95,672
Law Enforcement - Fund 017	102,161	-	-	-	-
Personnel Services District - Fund 039	66,913	-	-	-	-
<b>Subtotal Salaries &amp; Benefits</b>	<b>1,623,125</b>	<b>349,070</b>	<b>217,420</b>	<b>272,026</b>	<b>246,267</b>
<b>Solano County Sheriff Contract</b>					
General Fund - Fund 010	795,224	2,106,930	2,176,477	2,376,177	2,642,596
Law Enforcement - Fund 017	59,604	180,000	180,000	180,000	180,000
Personnel Services District - Fund 039	174,648	250,000	370,000	370,000	370,000
<b>Subtotal Sheriff Contract</b>	<b>1,029,477</b>	<b>2,536,930</b>	<b>2,726,477</b>	<b>2,926,177</b>	<b>3,192,596</b>
<b>TOTAL S&amp;B &amp; Sheriff Contract</b>	<b>2,652,601</b>	<b>2,886,000</b>	<b>2,943,897</b>	<b>3,198,203</b>	<b>3,438,863</b>
<b>Annual Percentage Change</b>	<b>26.08%</b>	<b>8.80%</b>	<b>2.01%</b>	<b>8.64%</b>	<b>7.52%</b>
<b>Other Operating Costs</b>					
General Fund - Fund 010	454,718	509,826	465,525	557,560	548,906
Law Enforcement - Fund 017	10,915	-	6,229	-	-
Personnel Services District - Fund 039	51,926	57,305	82,495	84,870	109,977
<b>Subtotal Other Operating Costs</b>	<b>517,559</b>	<b>567,131</b>	<b>554,249</b>	<b>642,430</b>	<b>658,883</b>
<b>Debt Service Expense</b>					
Personnel Services District - Fund 039	23,054	23,054	23,054	23,054	23,052
<b>Capital Outlay</b>					
General Fund - Fund 010	9,157	13,235	-	18,750	16,000
Personnel Services District - Fund 039	81,233	102,095	53,465	110,664	66,164
<b>Subtotal Capital Outlay</b>	<b>90,390</b>	<b>115,330</b>	<b>53,465</b>	<b>129,414</b>	<b>82,164</b>
<b>Transfers Out</b>					
Personnel Services District - Fund 039	104,043	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 3,387,647</b>	<b>\$ 3,591,514</b>	<b>\$ 3,574,665</b>	<b>\$ 3,993,101</b>	<b>\$ 4,202,962</b>
<b>General Fund Expenditures</b>					
General Fund - Fund 010	\$ 5,824,971	\$ 6,516,466	\$ 6,657,268	\$ 9,045,586	\$ 8,286,225
Measure O - Fund 002	1,031,077	1,269,925	1,436,763	1,432,016	1,427,984
<b>TOTAL EXPENDITURE OF GENERAL FUND</b>	<b>\$ 6,856,048</b>	<b>\$ 7,786,391</b>	<b>\$ 8,094,031</b>	<b>\$ 10,477,602</b>	<b>\$ 9,714,209</b>
<b>Percentage of Total General Fund (including Measure O)</b>					
Salaries/Benefits & Sheriff Contract funded by General Fund (including Measure O)	\$ 2,249,275	\$ 2,456,000	\$ 2,393,897	\$ 2,648,203	\$ 2,888,863
<b>% of Total General Fund</b>	<b>32.81%</b>	<b>31.54%</b>	<b>29.58%</b>	<b>25.27%</b>	<b>29.74%</b>



# Performance Budget

## LEGISLATIVE ORGANIZATIONAL CHART



**Ronald Kott**  
Mayor



**Walt Stanish**  
Vice-Mayor



**Edwin Okamura**  
Council Member



**Rick Dolk**  
Council Member



**Sarah Donnelly**  
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 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>General Fund</b>					
City Council	\$ 96,424	\$ 93,817	\$ 102,723	\$ 102,723	\$ 101,268
<b>Total</b>	<b>\$ 96,424</b>	<b>\$ 93,817</b>	<b>\$ 102,723</b>	<b>\$ 102,723</b>	<b>\$ 101,268</b>
Annual Percentage Change				9%	-1%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 40,087	\$ 40,428	\$ 41,285	\$ 41,285	\$ 41,377
Supplies and Services	56,337	53,389	61,438	61,438	59,891
<b>Total</b>	<b>\$ 96,424</b>	<b>\$ 93,817</b>	<b>\$ 102,723</b>	<b>\$ 102,723</b>	<b>\$ 101,268</b>

**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 a decrease of \$1,455 from the budget of FY 22-23 mainly due to the decrease in the budget of conferences and meetings.

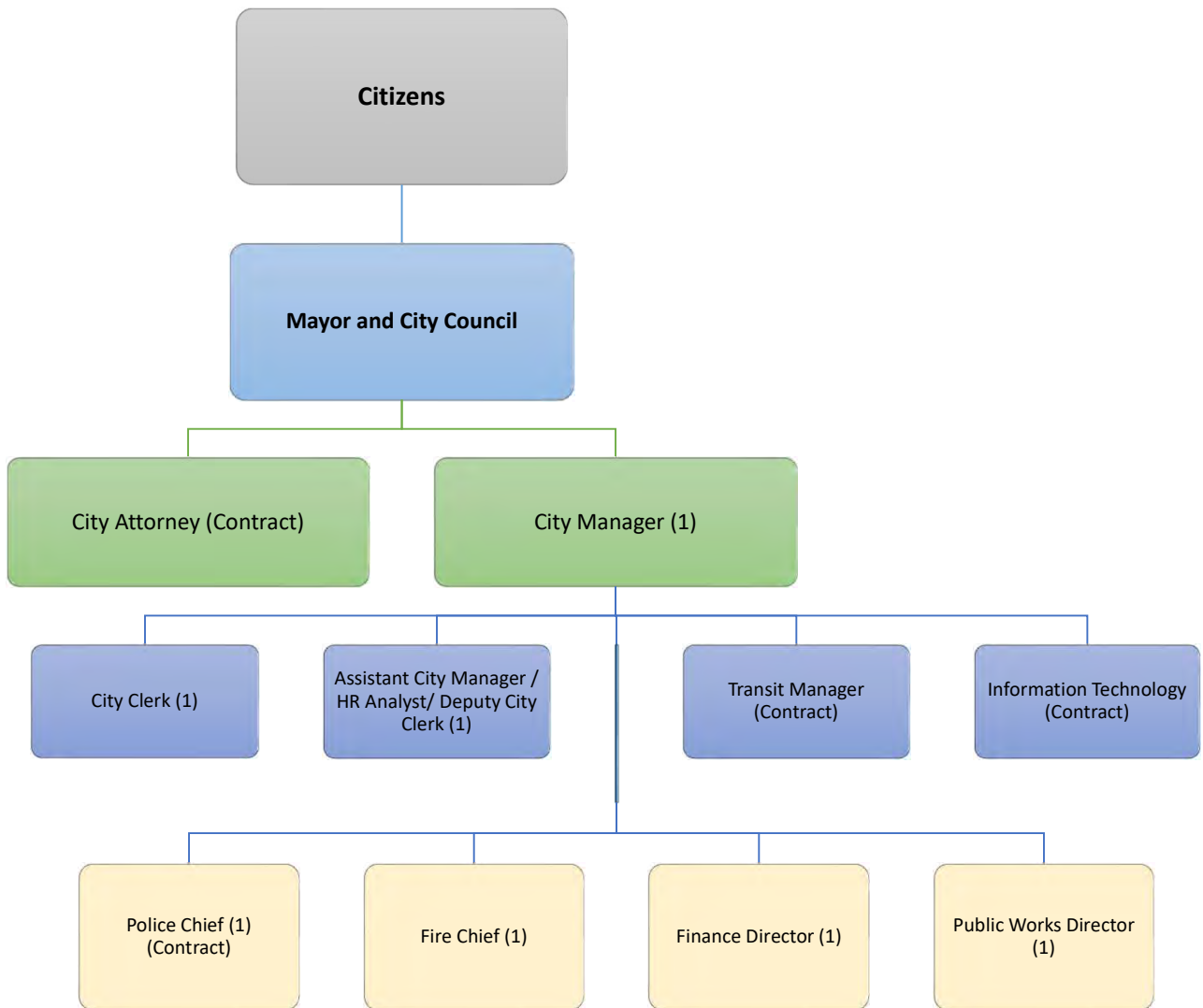
**STRATEGIC PLAN**

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	<b>Police:</b> 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	<b>Fire:</b> 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 installation of promenade park shade structures completed in June 2023, the park concerts held at the LGI neighborhood park, and the Annual Airport Day Event. A new boating dock is being installed in 2021 for Bass Fishing Derby in October, and additional support for Youth Services and activities. Council members are actively seeking to expand the services at the Swimming Pool.
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 2023-2024



**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 increased by \$3,444 compared to the FY 2022-23 budget. This increase is mainly due to the annual salary increment of \$15,000 for the new City Manager hired in June 2023. The overall salary and benefits are increased by \$87,947 per approved employment agreement.

**AUTHORIZED POSITIONS**

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

**DEPARTMENT BUDGET SUMMARY**

Expenditures by Division	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>General Fund</b>					
City Manager	\$ 187,281	\$ 195,052	\$ 253,911	\$ 253,911	\$ 249,662
City Administration	185,361	159,218	559,546	559,546	289,090
Information Technology	153,483	182,652	168,041	168,041	171,522
Transient Occupancy Tax	22,178	30,470	35,000	35,000	35,000
<b>Total</b>	<b>\$ 548,302</b>	<b>\$ 567,393</b>	<b>\$ 1,016,498</b>	<b>\$ 1,016,498</b>	<b>\$ 745,274</b>

Annual Percentage Change 79% -27%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 231,546	\$ 240,923	\$ 267,603	\$ 267,603	\$ 271,047
Supplies and Services	316,756	326,470	748,895	748,895	474,227
<b>Total</b>	<b>\$ 548,302</b>	<b>\$ 567,393</b>	<b>\$ 1,016,498</b>	<b>\$ 1,016,498</b>	<b>\$ 745,274</b>

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 48% 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 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>Enterprise Funds</b>					
Transit	\$ 507,791	\$ 543,094	\$ 1,102,046	\$ 967,626	\$ 1,051,471
<b>Total</b>	<b>\$ 507,791</b>	<b>\$ 543,094</b>	<b>\$ 1,102,046</b>	<b>\$ 967,626</b>	<b>\$ 1,051,471</b>

Annual Percentage Change 78% 9%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 25,485	\$ 28,602	\$ 29,174	\$ 29,174	\$ 31,008
Supplies and Services	470,306	502,492	705,872	571,452	718,463
Capital Outlay & Transfer Out	12,000	12,000	367,000	367,000	302,000
<b>Total</b>	<b>\$ 507,791</b>	<b>\$ 543,094</b>	<b>\$ 1,102,046</b>	<b>\$ 967,626</b>	<b>\$ 1,051,471</b>

Rio Vista Delta Breeze

**FY 2023-24 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**

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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
<b>Capital Expense</b>					
Capital - Vehicles	\$ -	\$ 155,000	\$ 319,300	\$ 165,000	\$ -
Capital: Bus Shelter	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Capital: Electrification	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Capital - Radio System, Tools, Equip.	\$ -	\$ -	\$ 45,000	\$ -	\$ -
<b>Capital Expense</b>	<b>\$ -</b>	<b>\$ 290,000</b>	<b>\$ 364,300</b>	<b>\$ 165,000</b>	<b>\$ -</b>
<b>Capital Revenue</b>					
FTA Funding	\$ -	\$ 133,802	\$ 203,209	\$ 132,000	\$ -
TDA	\$ -	\$ 126,198	\$ 121,091	\$ 33,000	\$ -
STAF	\$ -	\$ -	\$ -	\$ -	\$ -
Air District Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Insurance / Other	\$ -	\$ -	\$ 40,000	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 290,000</b>	<b>\$ 364,300</b>	<b>\$ 165,000</b>	<b>\$ -</b>

**(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

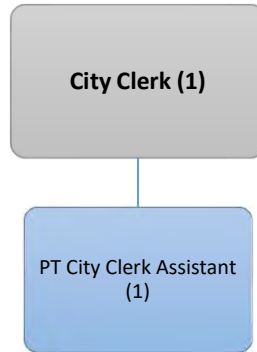
Month	Year	Passengers	Days of Service	Riders Per Day	Total Miles	Avg. Daily Miles
July	2022	241	20	12	3,697	185
August	2022	348	23	15	4,244	185
September	2022	288	21	14	4,490	214
October	2022	295	21	14	4,625	220
November	2022	302	20	15	4,414	221
December	2022	391	21	19	4,345	207
January	2023	402	20	20	4,242	212
February	2023	360	19	19	3,865	203
March	2023	356	24	15	4,698	196
April	2023	332	20	17	4,220	211

## FY 2022-23 ACCOMPLISHMENTS

In FY 2022-23, Rio Vista Delta Breeze:

- Partnered with Uber Transit to integrate the Rio Vista Delta Breeze on the Uber platform, which launched February 14, 2022.
- Issued a Request for Quotations (RFQ) to acquire a new mobile app provider since Uber is discontinuing partnering with transit operators.
- Issued a Request for Proposal (RFP) for a facilitator for the upcoming Rio Vista Community Based Transportation Plan that will be conducted in summer of FY 2023-24.
- Partnered with the California Air Resource Board (CARB) who is helping to subsidize the mobile application for the Rio Vista Delta Breeze.
- Installation of the first bus shelter designated to start construction in late summer or early fall of 2023.

**CITY CLERK ORGANIZATIONAL CHART**  
FISCAL YEAR 2023-2024



**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 titles is the Municipal Clerk, and the duties have expanded over the years. Municipal Clerks utilize a combination of “soft” and “hard” skills as they carry on their duties. Today, modern technology assists the Municipal Clerk with 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, gain new skills, and even undergo certification processes – all to give the best services possible!

Municipal Clerks are also known to wear a variety of figurative hats and lenses every day. Depending on previous professional experience, some Municipal Clerks perform additional analytical functions, complete special projects outside their current role and office, or carry a dual title. To a Municipal Clerk, these are much-welcomed opportunities to share their experiences, skills, and talents to support the City Manager and / or the City Council towards the betterment of the City that they all serve.

**DEPARTMENT BUDGET SUMMARY**

Expenditures by Division	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>General Fund</b>					
City Clerk	\$ 162,525	\$ 217,481	\$ 215,665	\$ 215,665	\$ 201,449
<b>Total</b>	<b>\$ 162,525</b>	<b>\$ 217,481</b>	<b>\$ 215,665</b>	<b>\$ 215,665</b>	<b>\$ 201,449</b>

Annual Percentage Change -1%                      -7%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 112,723	\$ 170,905	\$ 145,929	\$ 145,929	\$ 143,535
Supplies and Services	49,802	46,576	69,736	69,736	57,914
<b>Total</b>	<b>\$ 162,525</b>	<b>\$ 217,481</b>	<b>\$ 215,665</b>	<b>\$ 215,665</b>	<b>\$ 201,449</b>

**SALARY AND BENEFIT CHANGES**

The Personnel Services assigned to the General Fund decreases by \$2,394 due to the change of step budgeted for one of the part-time positions, and the overall salaries and benefits budget for the FY 2023-24 increases by \$3,212. The overall increases are due to the 3% costs of living adjustment through employment agreement amendment. 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	<ul style="list-style-type: none"> <li>• Schedule and complete workday(s) on annual or semi-annual basis for destruction of eligible records.</li> <li>• Schedule records eligible for off-site storage workday(s) on annually or semi-annually.</li> <li>• Monitor staff accountability on Council-sanctioned board e-records being stored/filed on network drive versus individual workstation drive(s).</li> <li>• 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.</li> <li>• Create inventory list of permanent records (deeds, easements, etc.) stored in Finance vault.</li> <li>• Maintain indices for Council adopted ordinances and resolutions, post on website— Posting going forward.</li> <li>• Development and implementation of taxonomy (city-wide standardized identification system/naming protocol for both e-records and hardcopy records;</li> <li>• Purchase, implementation, and training for records management software.</li> <li>• Examine savings opportunity for live streaming of Council/Planning Commission meetings and archiving of meeting records from Granicus competition vendors and make determination.</li> <li>• Examine advantages of purchasing contract management software to monitor expiration dates and other criteria and make determination – ongoing.</li> </ul>

<p>Objective 3.2 Continue to Improve City Transparency</p>	<ul style="list-style-type: none"> <li>• Post City Council, Planning Commission, and all other Council-sanctioned board agendas, minutes, and public hearing notices on the website—Accomplished.</li> <li>• Provide City Council and Planning Commission adopted resolutions on website; Accomplished – executed resolutions are posted to meeting agendas.</li> <li>• 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.</li> <li>• 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.</li> </ul>
<p>Objective 3.3 Elections and FPPC</p>	<ul style="list-style-type: none"> <li>• Every even-numbered year, provide the following Elections Official services:             <ul style="list-style-type: none"> <li>○ Prepare Candidate Guide and Write-In Candidate Guide.</li> <li>○ Prepare resolution and agenda report requesting consolidation of municipal election with November statewide general election and submit candidate statement policy for Council action.</li> <li>○ Coordinate needed Council action for any ballot measures.</li> <li>○ Prepare resolution and agenda report for placement of any measures on November ballot.</li> </ul> </li> <li>• Publish all required notices of election for candidates and measures.</li> <li>• Issue candidate papers to those requesting to pull papers.</li> <li>• Process candidate papers for those requesting to file papers.</li> <li>• Submit required document filing to Solano County Registrar of Voters and to FPPC.</li> <li>• Monitor required campaign filing through January following November election.</li> <li>• Prepare resolution and agenda report for certification of election for Council action.</li> <li>• Swear In and present Certificates of Election to newly elected officials first meeting in December following November election.</li> <li>• Perform Election Official duties in compliance with all regulations for write-in candidates, recalls, referendums and petition initiatives as they are filed and certified.</li> <li>• Fulfill annual Maddy Act requirement posting of Council-sanctioned Commission and Committee composition, terms, etc., by December 31 - Yearly task.</li> <li>• Conflict of Interest Code – Coordinate Biennial update and Council action Biennial updated on even-numbered years.</li> <li>• Ethics Training and Sexual Harassment Prevention Training – Notify Conflict of Interest filers of mandated ethics training and sexual harassment prevention training and monitor compliance - Ongoing.</li> <li>• 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.</li> </ul>
<p>Objective 3.4 Public Records Requests and Other Monitoring</p>	<ul style="list-style-type: none"> <li>• Coordinate gathering and provisions of the California Public Records Act via the new NextRequest online Public Records Act requests electronic system.</li> <li>• Maintain indices for:             <ul style="list-style-type: none"> <li>○ Master comprehensive list of contracts, agreements, and leases on file in records room-Ongoing.</li> <li>○ Council-sanctioned board member compliance to requirements (oaths of allegiance, ethics training, FPPC filing, term of appointments)</li> </ul> </li> </ul>

**KEY PERFORMANCE INDICATORS**

PERFORMANCE MEASURES/SERVICE INDICATORS	FY 21/22 Actual	FY 22/23 Projected	FY 23/24 Budget
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**Goal & Objective: Improve Access to City Information and Transparency**

**Key Measure: Effectiveness**

City Manager Weekly Update distributed to Council	30	52	52
General Plan Working Group Meetings	7	10	11
Planning Commission Meetings	7	9	10
Other Board, Commissions and Committees Meetings	5	21	25
Council Study Sessions held	1	3	5
% of Council documents posted to website within week of approval	98%	95%	100%
Monthly Report with Department performance and Program status distributed to Council	12	12	12
Report on City-wide properties with Code Enforcement/Building Issues	1	1	4
Revenue and Expenditure Report distributed to Council	36	36	36
Public Records Requests posted in Website	92	140	145
% of performance evaluations completed within 30 days of due date	70%	85%	90%

**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 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 2023-24 was adjusted to reflect an addition of total projected appropriations from \$25,523,425 to \$38,200,684, and an addition of total projected revenues from \$24,652,484 to \$31,270,223 of all funds, leaving a net variance of \$6,930,461. This variance will reduce the estimated overall fund balance to \$22,820,676.

Based on the discussion in the Study Session on May 15 and Public Hearing on June 20, 2023, the following table shows the changes identified and adjusted in the proposed budget.

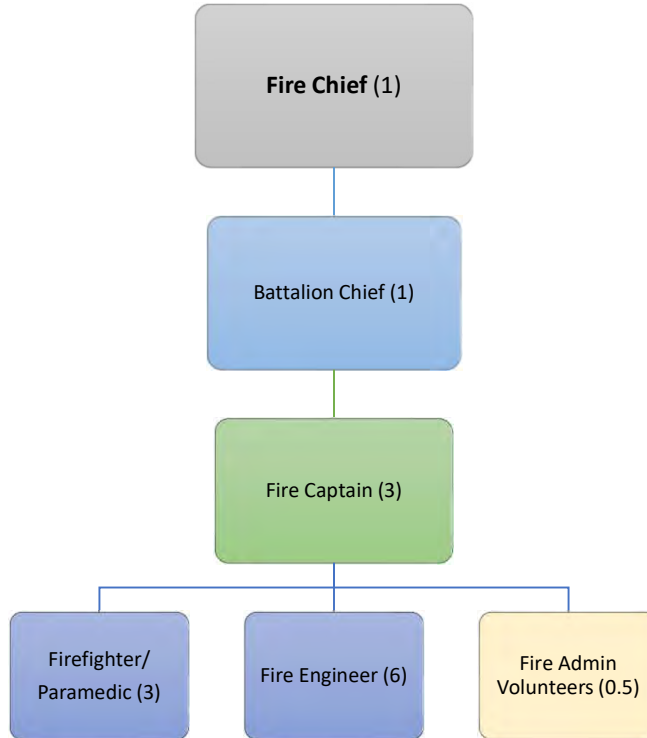
	Fund Balance Increase / (Decrease)	Estimated Fund Balance 6/30/24	Total Revenues	Total Expenditures
<b>Preliminary Budget - Presented in Budget Study Session</b>	\$ (870,941)	\$ 22,735,120	\$ 24,652,484	\$ 25,523,425
<b>Adjustments:</b>				
(1) Annual Salary of New City Manager increased by \$15,000	(16,352)	(16,352)	-	16,352
(2) Remove Park Master Plan Upgrade	150,000	150,000	-	(150,000)
(3) Capital Improvement Projects Carried Forward:				
CC004 - New Accounting System Software	(400,000)	-	400,000	800,000
PW022 - LGI - 18 Acre New Park Phase I	(96,799)	-	96,799	193,598
PW028 - Fire Modular New Station Building	(1,693,291)	-	1,693,291	3,386,582
WT007 - Well 16 SCADA Upgrade & Integration	(100,000)	-	100,000	200,000
WT009 - Water Well Replacement Plan	(135,914)	-	-	135,914
WT010 - Waterline Replacement	(301,360)	-	301,360	602,720
SW012 - Wastewater Plant Consolidation	(3,262,712)	-	3,262,712	6,525,424
PW026 - HSIP Cycle 10 - Pedestrian Crossing Near Schools	-	-	222,027	222,027
PW029 - HSIP Cycle 11 - Bike Facility Upgrades	-	-	299,210	299,210
PW030 - HSIP Cycle 11 - Pedestrian Crossings	-	-	241,830	241,830
(4) Expenditure Carried Forward:				
Economic Development Strategic Plan & Implementation	(155,000)	-	-	155,000
(5) Vehicle Insurance Adjustments per Actual	(3,602)	(3,602)	-	3,602
(6) Transit Revenue Adjustments	510	510	510	-
(7) Recreation Activity for extension of Pool Services	(45,000)	(45,000)	-	45,000
<b>Adopted Budget of Fiscal Year 2023-24 - TOTAL</b>	<b>\$ (6,930,461)</b>	<b>\$ 22,820,676</b>	<b>\$ 31,270,223</b>	<b>\$ 38,200,684</b>

**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.



**FIRE DEPARTMENT ORGANIZATIONAL CHART**  
FISCAL YEAR 2023-2024



**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, one State of California owned engine, 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 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>General Fund</b>					
Measure O Funded	\$ 1,124,646	\$ 1,288,725	\$ 1,271,979	\$ 1,271,979	\$ 1,263,128
Employees					
Fire	1,625,571	1,595,451	2,055,269	2,001,639	2,071,687
<b>Total</b>	<b>\$ 2,750,217</b>	<b>\$ 2,884,176</b>	<b>\$ 3,327,248</b>	<b>\$ 3,273,618</b>	<b>\$ 3,334,815</b>
<b>Annual Percentage Change</b>				14%	2%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 946,640	\$ 1,037,416	\$ 2,555,540	\$ 2,555,540	\$ 2,667,524
Supplies and Services	1,803,577	1,846,760	771,708	718,078	667,292
<b>Total</b>	<b>\$ 2,750,217</b>	<b>\$ 2,884,176</b>	<b>\$ 3,327,248</b>	<b>\$ 3,273,618</b>	<b>\$ 3,334,815</b>

**SALARY AND BENEFIT CHANGES**

The Personnel Services assigned to the General Fund for Fire Department increases by \$111,984 while the overall budget for the salaries and benefits in FY 2023-24 increases by \$233,956 compared to the adopted budget of FY 22-23 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 \$700 to \$750 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, three Fire Captains, six Fire Engineers and three Firefighter/Paramedics (full time employees). The Department will continue to see grant funding opportunities in the future, including those grants designed for personnel. The additional positions, if granted, 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. This will also set the foundation for the staffing needed at a second Fire Station.

## **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, memberships in County Teams, support of our Information Technology platforms, and the ongoing maintenance of our equipment and personal protective gear. Many of the large capital items were either purchased in the previous years or will be postponed due to the fiscal outlook.

## **DEPARTMENT ACCOMPLISHMENTS**

- Maintained staffing levels that will allow for response of two fire apparatus daily
- Maintained the fire inspection program in compliance with State mandates and SB1205
- Integrated technology to increase customer service, firefighter safety and situational awareness
- RVFD remains active in participation on 'Strike Teams' under California Master Mutual Aid
- The City's Emergency Operations Plan currently remains in draft form and ready for adoption
- Applied for grant funding for the installation of a diesel exhaust system (FEMA)
- Updated some equipment, such as gas meters and VHF radios

## PERFORMANCE MEASURES

### 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.

**KEY PERFORMANCE INDICATORS**

PERFORMANCE MEASURES/SERVICE INDICATORS	FY 21/22 Actual	FY 22/23 Projected	FY 23/24 Budget
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**Goal & Objective: Improve Community Engagement and Investment**

**Key Measure: Efficiency and Effectiveness**

Minutes of average response time to all incidents (National Standard average 5:20)	6.57	7.57	7.50
Fire prevention programs/classes provided	2	4	6
Community information releases	52	80	104
Training hours	192	195	200
Hydrant Tests/Inspections	510	620	650
Incident responses	2404	2691	2750
Structure Fires/Other Fires	78	106	80
Hazmat and other Hazards	39	39	40
False alarms response incidents	35	77	50
EMS/Other Rescue	1433	1712	1700
Good Intent and Service Calls	194	151	180
Emergency operation/mitigation plans updated	Yes	Yes	Yes
Fire Safety Inspections completed	387	535	650
% of outdoor warnings sirens tested without failure	100%	100%	100%
% of performance evaluations completed within 30 days of due date	100%	100%	100%

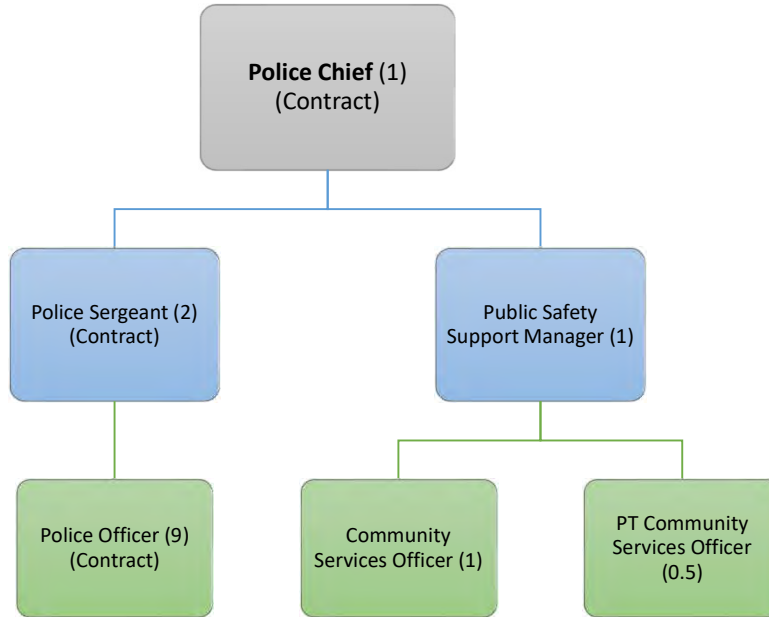
**OPERATIONS**

INCIDENT TYPE	2017	2018	2019	2020	2021	2022
False Alarm & False Call	36	67	64	34	35	77
Fire	61	99	76	104	78	106
Good Intent Call	146	208	191	185	194	151
Hazardous Condition (No Fire)	29	42	35	27	39	39
Overpressure Rupture, Explosion, Overheat (no fire)	0	4	1	0	1	0
Rescue & Emergency Medical Service Incident	1,306	1,377	1,385	1,287	1,433	1,712
Service Call	502	407	533	521	614	605
Severe Weather & Natural Disaster	6	1	1	0	8	0
Special Incident Type	2	11	1	3	2	1
<b>Total</b>	<b>2,088</b>	<b>2,216</b>	<b>2,287</b>	<b>2,161</b>	<b>2,404</b>	<b>2,691</b>

**FUTURE NEEDS**

In 2023, the Fire Chief developed a “Fire Department Operations Plan” to address the current and anticipated needs of the Rio Vista Fire Department. There are several options in this Plan that can relate to our budgeting methodology. This Plan seeks to outline costs as well as timeline options for the Council to consider. For 2023, the biggest change and largest financial impact will be the continuing funding of the Fire Department overtime budget, allowing the department to maintain the staffing for two (2) apparatus or engines per day.

**POLICE DEPARTMENT ORGANIZATIONAL CHART**  
FISCAL YEAR 2023-2024



**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 officers, two full-time and one part-time professional staff along with 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
2. **Administration** includes the Office of the Chief, Records, Property/Evidence, and part-time code enforcement.

**DEPARTMENT BUDGET SUMMARY**

Expenditures by Division	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>General Fund</b>					
Measure O Funded Employees	\$ 133,850	\$ 136,170	\$ 145,717	\$ 145,717	\$ 150,595
Police	2,845,210	2,723,251	3,078,795	3,078,795	3,303,173
<b>Total</b>	<b>\$ 2,979,060</b>	<b>\$ 2,859,421</b>	<b>\$ 3,224,512</b>	<b>\$ 3,224,512</b>	<b>\$ 3,453,768</b>

Annual Percentage Change 13% 7%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 349,070	\$ 217,420	\$ 272,026	\$ 272,026	\$ 246,267
Supplies and Services	2,629,990	2,642,002	2,952,487	2,952,487	3,207,502
<b>Total</b>	<b>\$ 2,979,060</b>	<b>\$ 2,859,421</b>	<b>\$ 3,224,512</b>	<b>\$ 3,224,512</b>	<b>\$ 3,453,768</b>

**SALARY AND BENEFIT CHANGES**

The contract governing the law enforcement services provided to the City by the County went into effect on February 1<sup>st</sup>, 2020. In June 2023, the City signed the Memorandum of Agreement with the Solano County Sheriff’s Office for another 36-month period from July 1, 2023 to June 30, 2026 for a total of \$10,055,148. Annual service amount in FY 23/24 is \$3,192,596, which includes salary and benefits, workers compensation, liability insurance, overtime/court appearances, and 2% indirect costs.

The personal services of the Police Department assigned to the General Fund for FY 2023-24 decreases by \$25,759 and the overall budget of salaries and benefits decrease by \$28,311, mainly due to the replacement of an experienced community services officer to a new hire.



## AUTHORIZED POSITIONS

The Police Department again requests one full-time permanent addition to assist with the front office and Records duties. 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 full-time Community Services Officer (CSO) and one part-time CSO serving as a Code Enforcement Officer. The part-time CSO serving as a Code Enforcement Officer took the previous part-time Records Technician allocation. We also have a small 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 prefers to have a full-time employee staffing the front window supplemented by volunteers rather than being dependent on them.

1. Add one permanent full-time Administrative Assistant or Records Technician to handle incoming calls, lobby walk-ins, and routine Records and clerical functions. These duties are currently performed by a cadre of 11 senior citizen volunteers and volunteer Chaplains throughout the week.

## SERVICES AND SUPPLIES

As the population of the City of Rio Vista grows, and will the police department need to in order to meet the demands of the city. The new pending contract renewal incorporates a shift in financial responsibility for the Axon contract covering data storage, in-car and body-worn cameras. Additional infrastructure costs include repairs and refurbishing the aging temporary police headquarters. There is currently a termite infestation in the structure as well as ongoing electrical and water leak issues.

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 accident investigation are still provided at a cost to the city, as they are examples of training that Deputy Sheriffs do not currently undergo unless assigned to the Rio Vista Police.

The police fleet was reduced by one administrative car (the Chief's) which was transferred to the Fire Department. The Police Department is in the process of outfitting four new 2023 Dodge Durango police vehicles. Once outfitting is complete, the total Police Department fleet will consist of:

- 12 marked patrol cars, per contract requirements
- Two unmarked emergency vehicles
- Two community services vehicles
  - 2014 pickup truck for the traffic/evidence CSO
  - 2017 compact for the code enforcement CSO

The police department is not requesting any new surveillance camera locations out of consideration of the budget deficit. The city began installing cameras in strategic locations in 2019. A camera network is very helpful as an investigative tool following crime. The maintenance costs are a mere \$1,200 annually. The police department's goal is to resume adding cameras when finances allow. 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. During FY22-23, in-car cameras were installed in marked vehicles. During contract negotiations with the Solano County Sheriff's Office, both parties tentatively agreed to shift the leases and data storage costs to the Sheriff's Office.

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 fully implemented.*

The current police headquarters was dedicated in 2002 as a temporary building and the modular structure had a previous (unknown in duration) life as the construction office of Disney's California Adventure Park. The temporary modular building has a life expectancy of 25 years, which conservative estimates indicate has run its course. Improvements to the building have been halted as the costs are expected to exceed the value due to the limited remaining life expectancy.

## DEPARTMENT ACCOMPLISHMENTS

- Increased community engagement and public events (two Coffee w/ a Cop, Downtown Concerts)
- Completed an in-house class room for in-person, online, or hybrid learning
- Hosted the first collaborative Rio Vista Police & Fire Citizens Academy
- Implemented the six pillars of the President's Task Force on 21<sup>st</sup> Century Policing (May 2015)

### 1. Building Trust & Legitimacy

The police department collaborated with the fire department to demonstrate culture of transparency & accountability by hosting a citizens' academy and engaging in two-way dialogues with community members

### 2. Policy and Oversight

Met through Sheriff's Professional Standards & Administrative Compliance

### 3. Technology & Social Media

Through the adoption of in-car cameras to supplement our body-worn camera systems and continuous reporting of notable incidents of community interest on social media

### 4. Community Policing & Crime Reduction

An ongoing effort to maintain relationships within the community including multiple coffee with a cop events and public speaking and listening events in Trilogy and a targeted neighborhood meeting after a critical incident.

**5. Training & Education**

Officers in Rio Vista attended multiple professional development training sessions to include Basic Traffic Accident Investigation, Arson Investigation, DUI Enforcement, and Foundations in Executive Leadership

**6. Officer Wellness & Safety**

Staff participate in mandatory Critical Incident Debriefs and have a variety of optional supplemental services. All are encouraged to maintain a healthy work-life balance.

**2023-24 STRATEGIC GOALS**

- Reconstitute a Neighborhood Watch program
- Host another Citizens Academy

**OPERATIONS**

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

Police Activity	2019	2020	2021	2022
Alarm Calls	344	317	411	434
Welfare Checks	317	294	351	496
Security Checks	383	646	1206	810
Citizen Assist	563	677	515	452
Civil Standby	150	98	106	161
Suspicious Person Stops	142	165	121	130
Motor Vehicle Theft/Recovery	60	43	34	62
Accident Calls	147	98	128	97
Ped/Bicyclist Stops	140	117	173	195
Suspicious Vehicle Stops	390	521	468	406
Driving Under the Influence Stops	64	46	64	44
Domestic Violence Calls	53	40	36	47
Disturbance Calls	288	402	375	421
Burglary Calls	83	89	56	32
Theft/Fraud Calls	191	172	201	91
Vandalism Calls	89	57	56	66
Traffic Stops	2,816	2,003	2,077	1,825
All Others	2,800	4,200	4,440	4,812
<b>Total Police Calls &amp; Incidents</b>	<b>9,020</b>	<b>9,985</b>	<b>10,818</b>	<b>10,581</b>

**KEY PERFORMANCE INDICATORS**

PERFORMANCE MEASURES/SERVICE INDICATORS	FY 21/22 Actual	FY 22/23 Projected	FY 23/24 Budget
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**Goal & Objective: Improve Community Engagement and Investment**

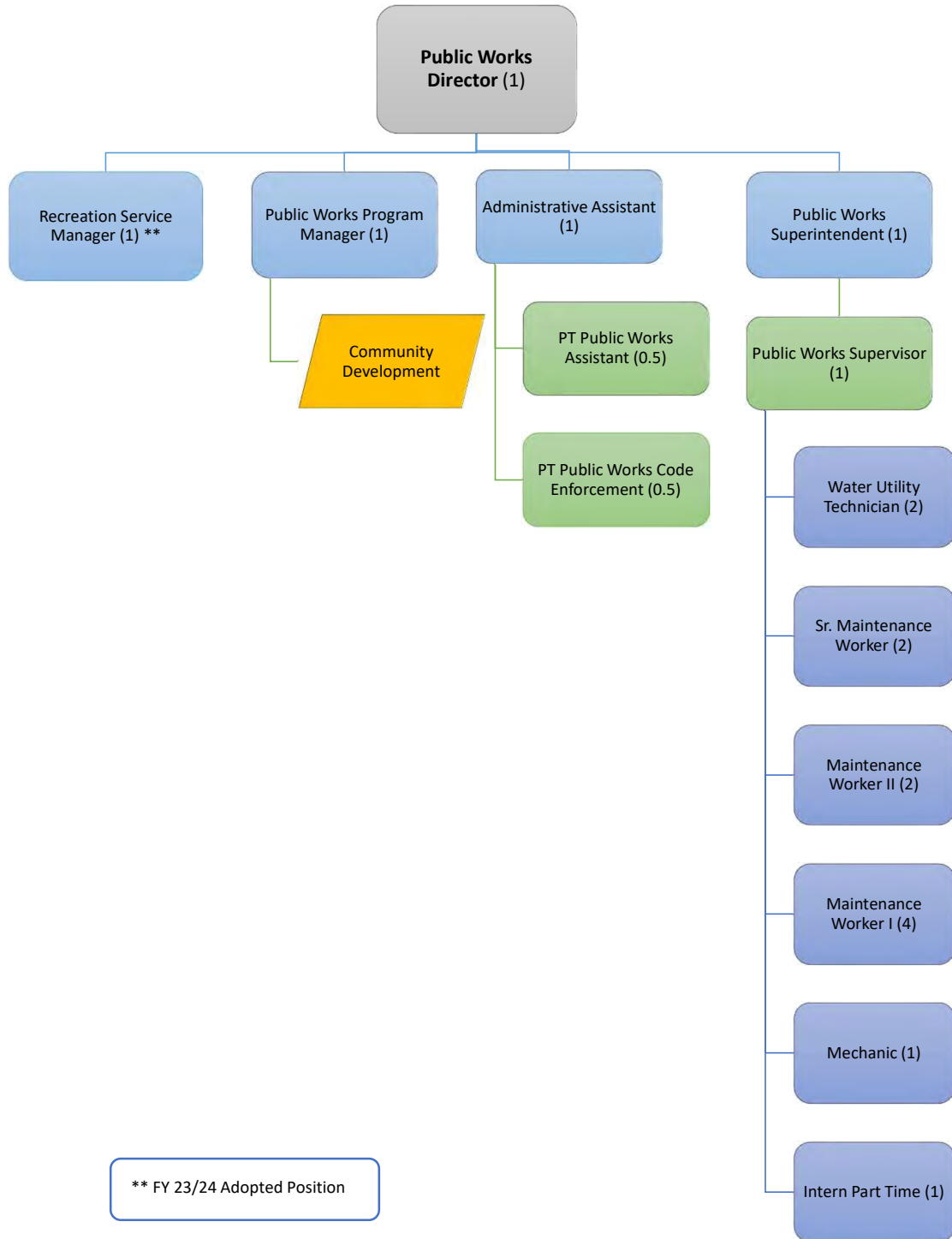
**Key Measure: Effectiveness**

Participants in Advanced Citizens' Academy of law enforcement	30	18	35
Police cadet program for community and dschool district youth	3	4	5
Community information releases	104	104	104
Public presentations	6	6	6
Traffic stops/enforcement efforts	2077	1825	2000
DUI arrests	64	44	50
Citizen and departmental commendations	515	452	500
Training hours	220	300	500
Accidents	128	97	100
Accidents resulting in injury	12	9	10
Traffic Accidents resulting in fatalities	3	6	5
Detective cases assigned	5	4	5
% of assigned cases cleared or closed (national average 33.34%)	49%	51%	50%
Animals picked up or trapped	12	8	15
% of performance evaluations completed within 30 days of due date	69%	72%	75%

**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 2023-2024



\*\* FY 23/24 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. Community Development has been incorporated into Public Works, however, it has its own section in the budget to retain consistency.

**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 has contracted 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 / Recreation
- 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, grants, airport oversight, household hazardous waste programs, recreation programs, contract management, capital improvement program, master plans, park development and transit.

**DEPARTMENT BUDGET SUMMARY**

Expenditures by Division	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>General Fund</b>					
Measure O Funded	\$ 11,429	\$ 11,868	\$ 14,320	\$ 14,320	\$ 14,261
Employees					
City Hall Bldg/Grounds	54,399	65,432	79,497	79,497	79,298
Swimming Pool	90,124	89,410	169,335	169,335	174,747
Youth Center	17,695	22,362	36,029	36,029	37,677
Corporation Yard	96,564	129,519	117,881	117,881	129,232
Senior Center	22,795	33,234	32,218	32,218	33,475
Parks	144,639	162,954	224,247	224,247	211,794
Street	133,259	135,961	174,215	174,215	179,936
Public Works Admin	25,574	18,155	80,588	80,588	28,579
Library	22,114	13,366	60,917	60,917	22,786
Recreation	10,865	14,595	57,723	57,723	143,161
<b>Total</b>	<b>\$ 629,457</b>	<b>\$ 696,857</b>	<b>\$ 1,046,972</b>	<b>\$ 1,046,972</b>	<b>\$ 1,054,945</b>

Annual Percentage Change 66% 1%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 164,883	\$ 149,492	\$ 180,309	\$ 180,309	\$ 288,948
Supplies and Services	464,575	547,365	866,662	866,662	765,997
<b>Total</b>	<b>\$ 629,457</b>	<b>\$ 696,857</b>	<b>\$ 1,046,972</b>	<b>\$ 1,046,972</b>	<b>\$ 1,054,945</b>

**SALARY AND BENEFIT CHANGES**

The Personnel Services assigned to the General Fund increases by \$108,639, and the overall salaries and benefits budget for Public Works Department in FY 2023-24 increases by \$227,462 primarily due to the 3% cost-of-living adjustment per MOU, adopted addition of Recreation Service Manager Position, and change in funding status of Mechanic Position. The majority allocation of the public works positions is funded by the Water and Sewer Funds.



The department will have a total of 17 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	1
Water Utility Technician	2
Senior Maintenance Worker	2
Maintenance Worker II	2
Maintenance Worker I	4
Recreation Service Manager	1
<b>Total</b>	<b>17</b>

**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 expenditure.

**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 at McCormack Road and Province Path
- 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 maintain 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 are working on community events and recreation.

**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

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

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

**FY 2022-2023 ACCOMPLISHMENTS**

**Grant Applications Submitted and Funding Received**

- CalRecycle Used Oil Grant 2022 - \$5,000
- TDA Article 3 Bicycle and Pedestrian - \$50,000
- EV Charging Stations - \$30,000
- HSIP 11 – Rio Vista Bike Facility Upgrades - \$249,210
- HSIP 11 – Pedestrian Crossing Enhancement - \$241,830
- California Automated Permit Processing Program - \$40,000

**Completed Items**

- Installation of awnings for the Senior Center
- Installation of Promenade Park shade structures
- 4th Street & Bruning Ave Drainage/ Pedestrian Improvement
- 2020/2021 Water and Wastewater CIP
- CCTV Trilogy Wastewater Lines
- Highway Safety Improvement Program - Pedestrian Crossing - Cycle 9
- Household Hazardous Waste Events in October and April
- McCormack Road paving
- Airport Road pavement
- 2022 Airport Day Wings and Wheels Event

**OPERATIONS**

The Public Works Operations and Maintenance crew completed an eminence 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, 2 Water Utility Technicians, a Mechanic, and Recreation Manager.

**KEY PERFORMANCE INDICATORS**

PERFORMANCE MEASURES/SERVICE INDICATORS	FY 21/22 Actual	FY 22/23 Projected	FY 23/24 Budget
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**Goal & Objective: Improve and Maintain City Infrastructure**

<b>Key Measure: Efficiency and Effectiveness</b>			
Safety-number of on-the-job or recordable injuries (goal=0)	0	0	0
Final costs of all major projects as % of budget (goal=<100%)	95%	90%	100%
% of inspection items in compliance on monthly checklist (goal=>95%)	90%	95%	100%
% of maintenance request completed (goal>=90%)	92%	98%	100%
% of Customer Service Requests closed within 20 working days	100%	100%	100%
% of Capital Improvement Projects completed on schedule	60%	90%	95%
Overtime Salaries as % of Regular Salaries - General Fund Public Works	13.46%	16.90%	16.43%
Overtime Salaries as % of Regular Salaries - Water	4.00%	5.00%	5.47%
Overtime Salaries as % of Regular Salaries - Beach Wastewater	2.97%	3.82%	4.69%
Overtime Salaries as % of Regular Salaries - Northwest Wastewater	2.68%	3.30%	3.32%
Number of violations issued by the States	0	0	0
Days lost to accidents	0	0	0
Miles of streets maintained	88	56	60
% of performance evaluations completed within 30 days of due date	70%	85%	100%

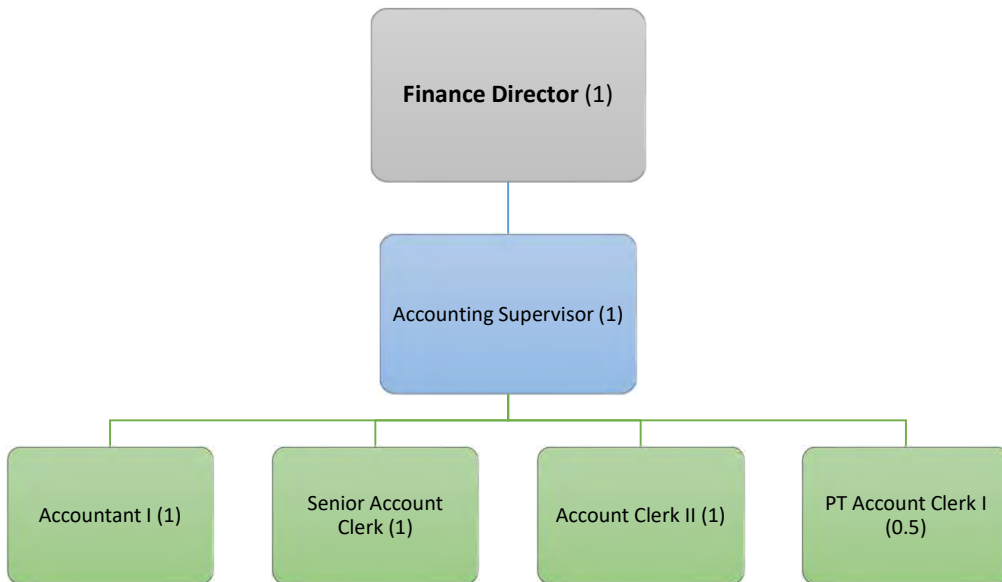
## FUTURE NEEDS

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. We review projects at our Airport Advisory Commission and our Park and Recreation Commission. We have incorporated the needed projects that will be in the upcoming Rate Studies. 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 are working on pre-design and will identify right-of-way which will be needed for the project. City staff are 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.



**FINANCE DEPARTMENT ORGANIZATIONAL CHART**  
FISCAL YEAR 2023-2024



## FINANCE

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

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

### DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>General Fund</b>					
Finance	\$ 114,191	\$ 131,596	\$ 148,438	\$ 148,438	\$ 155,037
<b>Total</b>	<b>\$ 114,191</b>	<b>\$ 131,596</b>	<b>\$ 148,438</b>	<b>\$ 148,438</b>	<b>\$ 155,037</b>

Annual Percentage Change	13%	4%
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Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 67,525	\$ 81,249	\$ 90,690	\$ 90,690	\$ 95,712
Supplies and Services	46,666	50,347	57,748	57,748	59,325
<b>Total</b>	<b>\$ 114,191</b>	<b>\$ 131,596</b>	<b>\$ 148,438</b>	<b>\$ 148,438</b>	<b>\$ 155,037</b>

**SALARY AND BENEFITS CHANGES**

The Personnel Services assigned to the General Fund increases by \$5,022 and the overall salaries and benefits budget for the Finance Department in FY 2023-24 increases by \$23,123. The increases are mainly due to the 3% annual costs of living adjustment approved in the Memorandum of Understanding adopted in July 2021. Other factors include the 5% step increase based on performance review and 2.5% longevity increase for the Finance Director. No changes to the number of employees in the budget of FY 2023-24.

**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 I/II. The Part-Time Temporary Account Clerk I was hired in January 2023, based on the experiences of the selected candidate for 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"> <li>• Encouraging Utility Customers in utilizing the Online Bill Pay system</li> <li>• Tracking shutoff notices and actual shutoffs</li> <li>• Placing liens on aged accounts when possible</li> <li>• Allocating expenses based on functions to departments and related funds</li> </ul>
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.

**2022-23 ACCOMPLISHMENTS**

- Completed the application and received the approval from the Federal Emergency Management Agency (FEMA) Public Assistance for the reimbursement of expenses related to the COVID-19 pandemic.
- 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 damages caused by the Storm in January 2023.
- Completed the annual audit process on time and received the highest possible rating, an “unmodified opinion”, for the eleventh consecutive year and received no audit findings for the seventh consecutive year.
- Continued to deliver Utility Billing to the customers on the 3<sup>rd</sup> 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 2022-23.
- Continued to participate and receive the Government Finance Officers Association Distinguished Budget Presentation Award for the budget of fiscal year 2022-23
- 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, 2021.

**OPERATIONS**

- As of May 31, 2023, a total of 2,750 utility accounts have signed up for online services, approximately 48% 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
June, 2022	5568	71	512	20	44
July, 2022	5550	48	588	10	30
August, 2022	5586	63	570	16	27
September 2022	5634	73	605	16	25
October 2022	5657	55	603	38	32
November 2022	5659	22	646	0*	20
December 2022	5673	56	548	25	42
January 2023	5685	35	608	18	23
February 2023	5691	54	663	16	48
March 2023	5713	69	562	16	47
April 2023	5705	58	688	24	66
May, 2023	5727	48	615	18	26

\* Shut offs were not performed due to holidays.

- Summary of Annual Audit Results for the past years

Fiscal Year	Opinion	Findings	Adjustments	Recommendation
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
2021/22	Clean	0	0	0

## KEY PERFORMANCE INDICATORS

### PERFORMANCE MEASURES/SERVICE INDICATORS

FY 21/22	FY 22/23	FY 23/24
Actual	Projected	Budget

#### Goal & Objective: Improve Financial Viability

##### Key Measure: Effectiveness

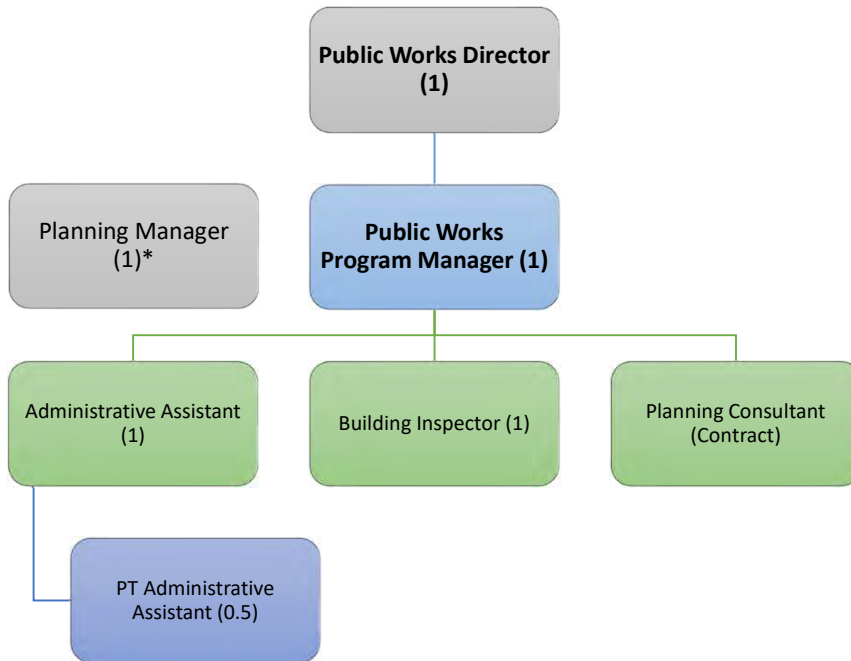
GFOA award recognition for financial reporting and budgeting	Awarded	Awarded	Awarded
CSMFO award recognition for operating budget	Awarded	Awarded	Awarded
% of financial transactions posted by 15th of the following month, excluding year-end adjustments	100%	100%	100%
Actual General Fund revenues as % of estimated General Fund revenue	100%	100%	100%
Budget performance: expended vs. budget	86%	90%	100%
% of active city utility accounts paid by Online Bill Pay System	41%	48%	52%
Number of closed utility accounts sent to collection	215	175	150
General Fund Reserve Balance as a % of Total General Fund Appropriation (Requirement: 15% per Financial Policy)	98%	68%	70%
Cash and Investment Balances Report distributed to Council	12	12	12
% of performance evaluations completed within 30 days of due date	100%	100%	100%

## 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 quotation presented by the potential system providers, the budget for the upgrade was increased by \$50,000 to \$400,000 in FY 2022-23 budget. The funding source of this Capital Improvement (CC004) will be provided by the Water Fund 080.

**COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART**  
FISCAL YEAR 2023-2024



\* Unfunded Position

## 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:** Works to facilitate affordable housing and new development and infill projects.
- 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 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
<b>General Fund</b>					
Building Department	\$ 163,637	\$ 185,044	\$ 243,978	\$ 243,978	\$ 262,040
Planning	278,740	421,426	346,482	346,482	332,947
Code Enforcement	62,691	57,502	164,208	164,208	85,354
Economic Development	13,145	9,789	27,746	27,746	14,312
General Plan	-	36,095	141,183	141,183	8,000
<b>Total</b>	<b>\$ 518,212</b>	<b>\$ 709,855</b>	<b>\$ 923,598</b>	<b>\$ 923,598</b>	<b>\$ 702,653</b>

Annual Percentage Change 30% -24%

Expenditures by Category	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Adopted
Personnel Services	\$ 245,489	\$ 209,800	\$ 265,590	\$ 265,590	\$ 246,978
Supplies and Services	272,723	500,056	658,008	658,008	455,675
<b>Total</b>	<b>\$ 518,212</b>	<b>\$ 709,855</b>	<b>\$ 923,598</b>	<b>\$ 923,598</b>	<b>\$ 702,653</b>

**SALARY AND BENEFIT CHANGES**

The Personnel Services assigned to the General Fund decreases by \$18,612 and the overall salaries and benefits of Community Department for FY 23-24 decreases by \$152,523 compared to the adopted budget of FY 22/23. The decrease represents the reallocation of costs from Salary/Benefits of the Planning Manager Position to Contractual Services of outside consultant.

**AUTHORIZED POSITIONS**

In the adopted budget of FY 2023-24, the Department is budgeted with a Building Inspector and 1.5 Administrative Assistant. The Planning Manager Position is unfunded, and the department is consolidated with Public Works in August 2022. Currently, the Public Works Program Manager oversees the building and planning division.

Planning Manager (Unfunded)	1
Building Inspector	1
Administrative Assistant	1.5

Goals and Initiatives

Goals 1.0 – Improve Customer Support	
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 2022-2023**

- Coordinated with General Plan Working Group, Planning Commission, and Planning Consultant in the General Plan Update of 2045.

**KEY PERFORMANCE INDICATORS**

PERFORMANCE MEASURES/SERVICE INDICATORS	FY 21/22 Actual	FY 22/23 Projected	FY 23/24 Budget
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**Goal & Objective: Improve Customer Support**

**Key Measure: Efficiency and Effectiveness**

Days to address a citizen complaint (goal=<14 days)	14	10	8
Utility/building code inspections	388	227	222
Cases filed through Municipal Court	0	0	0
Days for review and approval of business license (goal=<7 days)	7	6	5
% of performance evaluations completed within 30 days of due date	100%	100%	100%

**OPERATIONS**

Building Permits

Fiscal Year	New Home Permits (Single-Family)	Active Adult			All Other Permits
	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
2021/22	0	0	57	81	397

Business Licenses

Calendar Year	2017	2018	2019	2020	2021	2022
Issued	428	500	541	547	422	230



**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 2.5% increase in sales tax revenue
- 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 9% 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 and continue
- Assumed no changes in total number of employees

Inflation is threatening to stifle economic development. 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

On October 18, 2022, the City Council adopted Resolution 2022-082 to approve the Rate and Fee Study Consultant Contract with NBS. This contract includes the Fee and Rate Study for City Services, Development Impact Fee, and Water, Wastewater and Storm Drain. The estimated completion date for the Utility Rate Study is around March 2024 with an implementation date of July 1, 2024. As shown in the budget study session on May 15, 2023, the Water and Wastewater Fund Balances are not sufficient for the capital improvement programs required to maintain the operation of the systems. The approval of rate increase is critical for the continuous operation of the utility services. On March 7, the City established the Municipal Rates and Utilities Committee to improve transparency and public participation.

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 2023 CCTV sewer inspection project and the recent water system evaluation project to determine future sewer and water projects in the years of 2023 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 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected
<b>Water Enterprise Fund</b>					
Well #16 Scada Integration & Upgrades	\$ 100,000				
Well Replacement Plan - Study	135,914				
Waterline Replacement - Design for next phase	301,360				
Waterline Replacement - Various locations (Unfunded)		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Well 17 Development - Booster Station/Storage Tank (Unfunded)		1,860,000	1,860,000	1,860,000	1,860,000
Well 18 Development / Arsenic Treatment (Unfunded)				2,000,000	2,000,000
Water Main & Lead Service/Fitting Replacement (Unfunded)		362,400	362,400	362,400	362,400
Booster Pump Station - Amador Circle Storage Tank (Unfunded)					1,250,000
<b>Total Projected Water CIP</b>	<b>\$ 537,274</b>	<b>\$ 3,222,400</b>	<b>\$ 3,222,400</b>	<b>\$ 5,222,400</b>	<b>\$ 6,472,400</b>
<b>Wastewater Enterprise Fund</b>					
Wastewater Plants Consolidation	\$ 3,262,712	\$ 2,000,000	\$ 3,500,000	\$ 6,000,000	\$ 8,000,000
California Street Sewer Relocation (Unfunded)		500,000			
Rolling Green Dr & Virginia Dr Rehabilitation (Unfunded)			270,000		
Backup Lift Station Generators (Unfunded)			150,000		
St. Francis Way to River Rd Sewer Rehabilitation (Unfunded)			70,000		
CCTV Cleaning and Inspection (Unfunded)		400,000			
Recycled Water Project (Unfunded)		7,222,000			
Wastewater Treatment Plant Interim Improvement (Unfunded)			5,500,000		
Sewer Repairs, Replacements and Rehabilitation (based on Current CCTV Inspection Results)			310,000	800,000	800,000
<b>Total Projected Wastewater CIP</b>	<b>\$ 3,262,712</b>	<b>\$ 10,122,000</b>	<b>\$ 9,800,000</b>	<b>\$ 6,800,000</b>	<b>\$ 8,800,000</b>
<b>Other Improvement Project Plan</b>					
<b>Airport Fund</b>					
Runway 7-25 Reconstruction (Projects funded by Federal 90%, State 4.5% and Local 5.5%)	\$ 468,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>Park and Recreation Fund</b>					
LGI 18-Acre Community Park (Pending - Other Grant Opportunities - \$12 million)	\$ 96,799	-	12,000,000	-	-
Blackwelder Park - Rehabilitation of Park	-	-	2,000,000	-	-
<b>Municipal Improvement Fund</b>					
New Fire Modular Station (Pending - USDA Loan Program - \$5 million)	\$ 1,693,291	223,000	220,000	220,000	220,000
<b>Total Projected Other CIP</b>	<b>\$ 2,258,090</b>	<b>\$ 723,000</b>	<b>\$ 14,720,000</b>	<b>\$ 720,000</b>	<b>\$ 720,000</b>

# EXHIBIT A

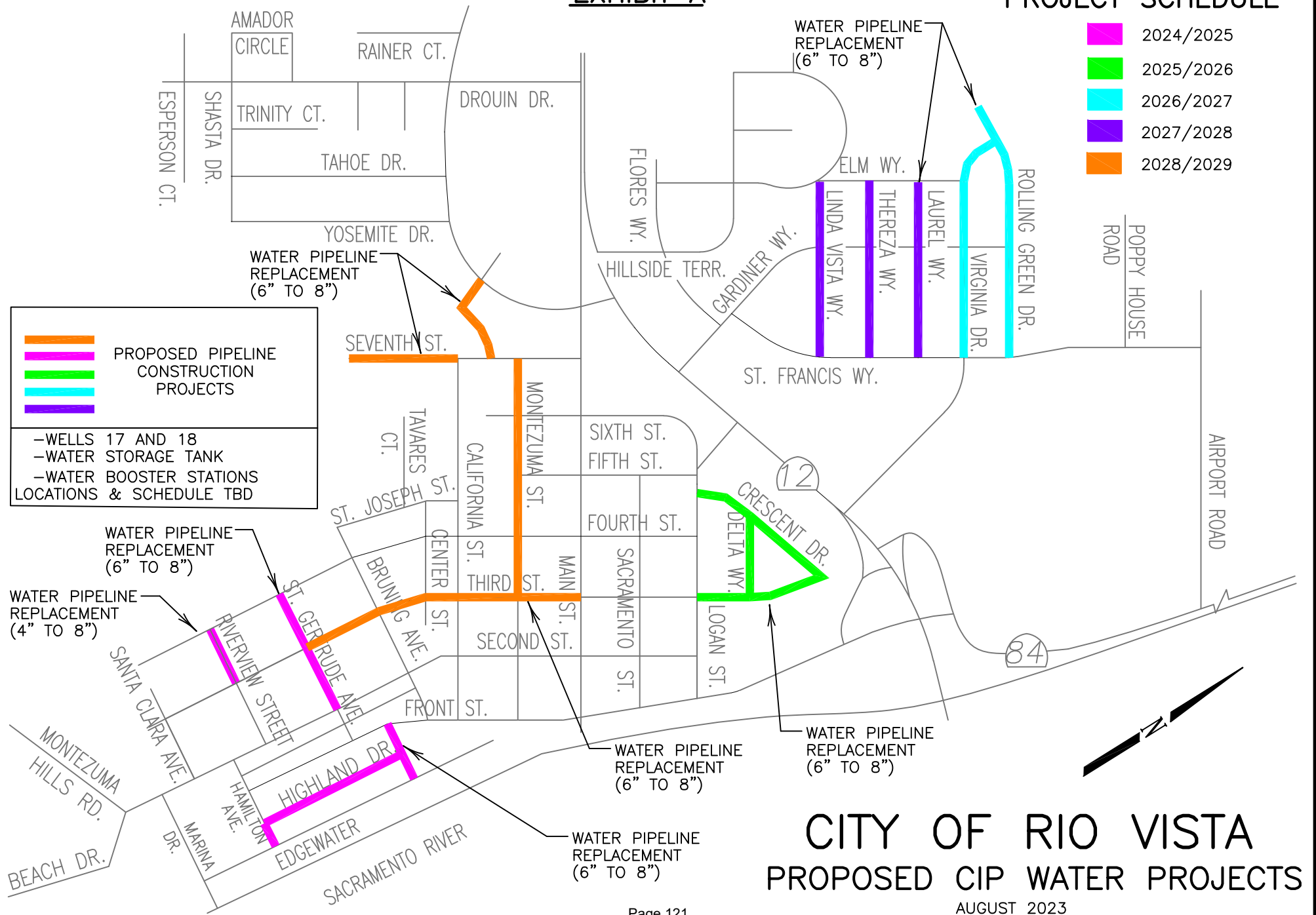
## PROPOSED CIP PROJECT SCHEDULE

- 2024/2025
- 2025/2026
- 2026/2027
- 2027/2028
- 2028/2029

**PROPOSED PIPELINE CONSTRUCTION PROJECTS**

- WELLS 17 AND 18
- WATER STORAGE TANK
- WATER BOOSTER STATIONS

LOCATIONS & SCHEDULE TBD



# CITY OF RIO VISTA PROPOSED CIP WATER PROJECTS

AUGUST 2023

# EXHIBIT B

## PROPOSED CIP PROJECT SCHEDULE

**PROPOSED PIPELINE PROJECTS**

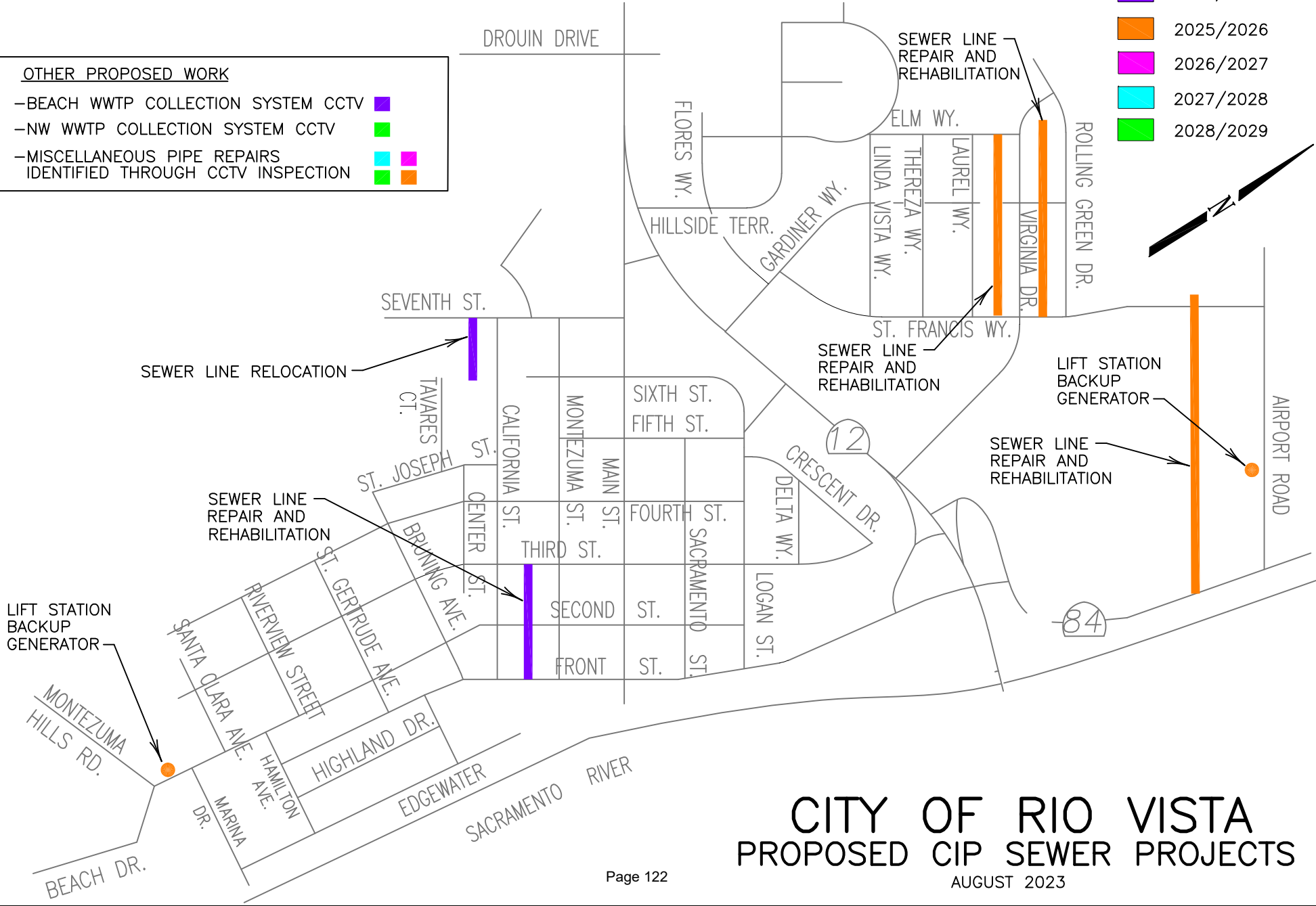
- PROPOSED PIPELINE PROJECTS

**OTHER PROPOSED WORK**

- BEACH WWTP COLLECTION SYSTEM CCTV
- NW WWTP COLLECTION SYSTEM CCTV
- MISCELLANEOUS PIPE REPAIRS IDENTIFIED THROUGH CCTV INSPECTION

**PROPOSED CIP PROJECT SCHEDULE**

- 2024/2025
- 2025/2026
- 2026/2027
- 2027/2028
- 2028/2029



# CITY OF RIO VISTA PROPOSED CIP SEWER PROJECTS

AUGUST 2023

**GENERAL FUND  
Five-Year Projections**

	<b>FY 23/24 Projected</b>	<b>FY 24/25 Projected</b>	<b>FY 25/26 Projected</b>	<b>FY 26/27 Projected</b>	<b>FY 27/28 Projected</b>
<b>Fund Balance - Beginning</b>	\$ 7,291,222	\$ 6,854,883	\$ 6,204,928	\$ 5,445,613	\$ 4,566,845
<b>Add:</b>					
Revenues	8,881,174	9,138,847	9,412,367	9,702,836	10,011,436
Transfers In	456,697	415,550	415,550	415,550	415,550
<b>Total Revenue</b>	<b>9,337,871</b>	<b>9,554,397</b>	<b>9,827,917</b>	<b>10,118,386</b>	<b>10,426,986</b>
<b>Less:</b>					
Operating Expenditures	9,642,239	10,000,114	10,382,994	10,792,916	11,232,089
Debt Service	123,971	124,238	124,238	124,238	124,238
Contribution Section 115 Trust	-	50,000	50,000	50,000	50,000
Operating Transfers Out	8,000	10,000	10,000	10,000	10,000
<b>Total Appropriations</b>	<b>9,774,210</b>	<b>10,184,352</b>	<b>10,567,232</b>	<b>10,977,154</b>	<b>11,416,327</b>
Revenue Over (Under) Appropriations	(436,339)	(629,955)	(739,315)	(858,768)	(989,341)
CIP & Capital Outlay	-	20,000	20,000	20,000	20,000
Revenue Over (Under) Appropriations	(436,339)	(649,955)	(759,315)	(878,768)	(1,009,341)
<b>Fund Balance - Ending</b>	<b>\$ 6,854,883</b>	<b>\$ 6,204,928</b>	<b>\$ 5,445,613</b>	<b>\$ 4,566,845</b>	<b>\$ 3,557,504</b>



## WATER ENTERPRISE FUND

### Five-Year Projections

	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected
<b>Fund Balance - Beginning</b>	\$ 1,259,518	\$ 437,355	\$ (2,464,630)	\$ (5,305,202)	\$ (10,082,520)
<b>Add:</b>					
Revenues	3,250,580	3,346,267	3,444,825	3,546,339	3,650,899
Transfers In	20,680	20,680	20,680	20,680	20,680
<b>Total Revenue</b>	<b>3,271,260</b>	<b>3,366,947</b>	<b>3,465,505</b>	<b>3,567,019</b>	<b>3,671,579</b>
<b>Less:</b>					
Expenditures	2,665,569	2,701,632	2,738,777	2,777,037	2,816,445
Debt Service	323,080	319,900	319,900	319,900	319,900
Transfers Out	425,000	25,000	25,000	25,000	25,000
<b>Total Appropriations</b>	<b>3,413,649</b>	<b>3,046,532</b>	<b>3,083,677</b>	<b>3,121,937</b>	<b>3,161,345</b>
Revenue Over (Under) Appropriations	(142,389)	320,415	381,828	445,082	510,234
Capital Outlay	142,500	-	-	-	-
CIP	537,274	3,222,400	3,222,400	5,222,400	6,472,400
Revenue Over (Under) Appropriations	(822,163)	(2,901,985)	(2,840,572)	(4,777,318)	(5,962,166)
<b>Fund Balance - Ending</b>	<b>\$ 437,355</b>	<b>\$ (2,464,630)</b>	<b>\$ (5,305,202)</b>	<b>\$ (10,082,520)</b>	<b>\$ (16,044,686)</b>

**NOTE:**

The unfunded projects are included in the total of CIP for fund balance projection purpose only. See future CIP listing for detail on **Page 120**.

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

	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected
<b>Fund Balance - Beginning</b>	\$ 3,458,630	\$ 1,891,828	\$ (8,361,296)	\$ (18,174,567)	\$ (24,866,449)
<b>Add:</b>					
Revenues	5,096,000	5,248,880	5,406,346	5,568,537	5,735,593
Transfers In	2,024,712	12,000	12,000	12,000	12,000
<b>Total Revenue</b>	7,120,712	5,260,880	5,418,346	5,580,537	5,747,593
<b>Less:</b>					
Expenditures	4,946,875	4,985,334	5,024,947	5,065,748	5,107,773
Debt Service	269,902	263,645	263,645	263,645	263,645
Operating Transfers Out	143,025	143,025	143,025	143,025	143,025
<b>Total Appropriations</b>	5,359,802	5,392,004	5,431,617	5,472,418	5,514,443
Revenue Over (Under) Appropriations	1,760,910	(131,124)	(13,271)	108,118	233,150
Capital Outlay	65,000	-	-	-	-
CIP	3,262,712	10,122,000	9,800,000	6,800,000	8,800,000
Revenue Over (Under) Appropriations	(1,566,802)	(10,253,124)	(9,813,271)	(6,691,882)	(8,566,850)
<b>Fund Balance - Ending</b>	<b>\$ 1,891,828</b>	<b>\$ (8,361,296)</b>	<b>\$ (18,174,567)</b>	<b>\$ (24,866,449)</b>	<b>\$ (33,433,299)</b>

**NOTE:**

The unfunded projects are included in the total of CIP for fund balance projection purpose only. See future CIP listing for detail on **Page 120**.



**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 2023-24, the City appropriates \$9,957,841, 11 projects in Capital Improvement, 8 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$6,903,143 in Capital Improvement, \$616,164 in Capital Outlay, and \$2,438,534 in Major Maintenance. In the Capital Improvement Projects, the City identified three significant, nonrecurring capital expenditures: (1) Beach and Northwest Wastewater Plants Consolidation - \$3,262,712, (2) Highway Safety Improvement Programs – \$763,067, and (3) New Fire Modular Station - \$1,693,291.

## 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
PW022	1B	LGI 18 Acre New Park Phase I	12,000,000	PF	Parks & Recreation
WT009	1B	Well Replacement Plan	200,000	FF	Water
PW026	1C	Highway Safety Improvement Program Cycle 10	250,000	FF	Street
WT010	1C	Waterline Replacement	1,390,000	PF	Water
PW029	1C	Highway Safety Improvement Program - Bike Facility Upgrades - Cycle 11	299,210	FF	Parks & Recreation
PW030	1C	Highway Safety Improvement Program - Pedestrian Crossings - Cycle 11	241,830	FF	Street
SW012	1D	Beach & NW Wastewater Plants Consolidation	50,000,000	PF	Sewer
CC002	2A	City Hall ADA Remodel - Council Chambers/Office	322,384	FF	Public Works
PW028	2A	New Fire Station - Modular Building & Pavement	6,000,000	PF	Public Safety
CC004	2C	New Accounting System	400,000	FF	Software
WT007	2C	Well #16 Scada Integration and Upgrades	360,438	FF	Water

**Future Improvements Section**

Priority	Project	Total Cost	Funding Status	Category
1D	Airport Road Improvement	5,000,000	UF	Street
2C	Water System 5 Year CIP Plan - 2024/25 to 2028/29	5,800,000	UF	Water
2C	Booster pump station - Amador tank	1,350,000	UF	Water
2C	Lead Service Replacement	1,812,000	UF	Water
2C	Well 17 Development - Booster Station/Storage Tank	9,300,000	UF	Water
2C	Well 18 Development / Arsenic Treatment	5,200,000	UF	Water
2C	Blackwelder Park - Rehabilitation of park	2,000,000	UF	Parks & Recreation
2C	Storm Drain Improvement 5 Year CIP Plan	1,800,000	UF	Public Works
2C	Drainage Improvements and Install Valley Gutter	3,250,000	UF	Public Works
2C	Remove/ Replace 6" Catch Basin/Lateral	650,000	UF	Public Works
2C	Wastewater Treatment Plant Interim Improvement	2,000,000	UF	Beach Sewer
2C	Wastewater Treatment Plant Interim Improvement	4,950,000	UF	Northwest Sewer
2C	Recycled Water Project	7,222,000	UF	Sewer
2C	Sewer System 5 Year CIP Plan - 2024/25 to 2028/29	3,250,000	UF	Sewer
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 comes 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:

<b>Future Annual O &amp; M Impact</b>				
	<b>Salary &amp; Benefits</b>	<b>Recurring Operational Costs</b>	<b>Recurring Annual Revenues</b>	<b>Total Annual Impact-Favorable / (Unfavorable)</b>
Public Safety	250,000	88,000	n/a	(338,000)
Water	n/a	55,000	n/a	(55,000)
Beach Sewer	n/a	27,500	n/a	(27,500)
Northwest Sewer	n/a	27,500	n/a	(27,500)
Public Works	5,150	8,800	n/a	(13,950)
Park & Recreation	15,000	35,000	n/a	(50,000)
Street	9,270	30,000	n/a	(39,270)

	Capital Project	Enterprise Funds			TOTALS
	Capital Projects	Water	Water CIP	Beach Sewer CIP	
<b>Revenues</b>					
Intergovernmental - Grants	763,067				763,067
American Rescue Plan Funding				2,012,712	2,012,712
	<u>763,067</u>	-	-	<u>2,012,712</u>	<u>2,775,779</u>
<b>Expenditures</b>					
To appropriate new funds					
CC002 City Hall ADA Remodel - Council Chambers/Office	150,000				150,000
CC004 New Accounting System	400,000				400,000
PW022 LGI 18 Acre New Park Phase I	96,799				96,799
PW026 Highway Safety Improvement Program - Pedestrian Crossing - Cycle 10 - Near School	222,027				222,027
PW028 New Fire Station - Modular Building & Pavement	1,693,291				1,693,291
PW029 Highway Safety Improvement Program - Bike Facility Upgrades - Cycle 11	299,210				299,210
PW030 Highway Safety Improvement Program - Pedestrian Crossings - Cycle 11	241,830				241,830
SW012 Beach & NW Wastewater Plants Consolidation				3,262,712	3,262,712
WT007 Well #16 Scada Integration and Upgrades			100,000		100,000
WT009 Well Replacement Plan - Study - CIP Preliminary		135,914			135,914
WT010 Waterline Replacement - Continue			301,360		301,360
	<u>3,103,157</u>	<u>135,914</u>	<u>401,360</u>	<u>3,262,712</u>	<u>6,903,143</u>
<b>Other Sources/Uses</b>					
Transfer in - Municipal Improvement	1,843,291				1,843,291
Transfer in - Park and Recreation	96,799				96,799
Transfer in - Water	400,000		401,360		801,360
Transfer in - Beach Facility				1,250,000	1,250,000
Water		135,914			135,914
	<u>2,340,090</u>	<u>135,914</u>	<u>401,360</u>	<u>1,250,000</u>	<u>4,127,364</u>
<b>Net Annual Activity</b>	-	-	-	-	-

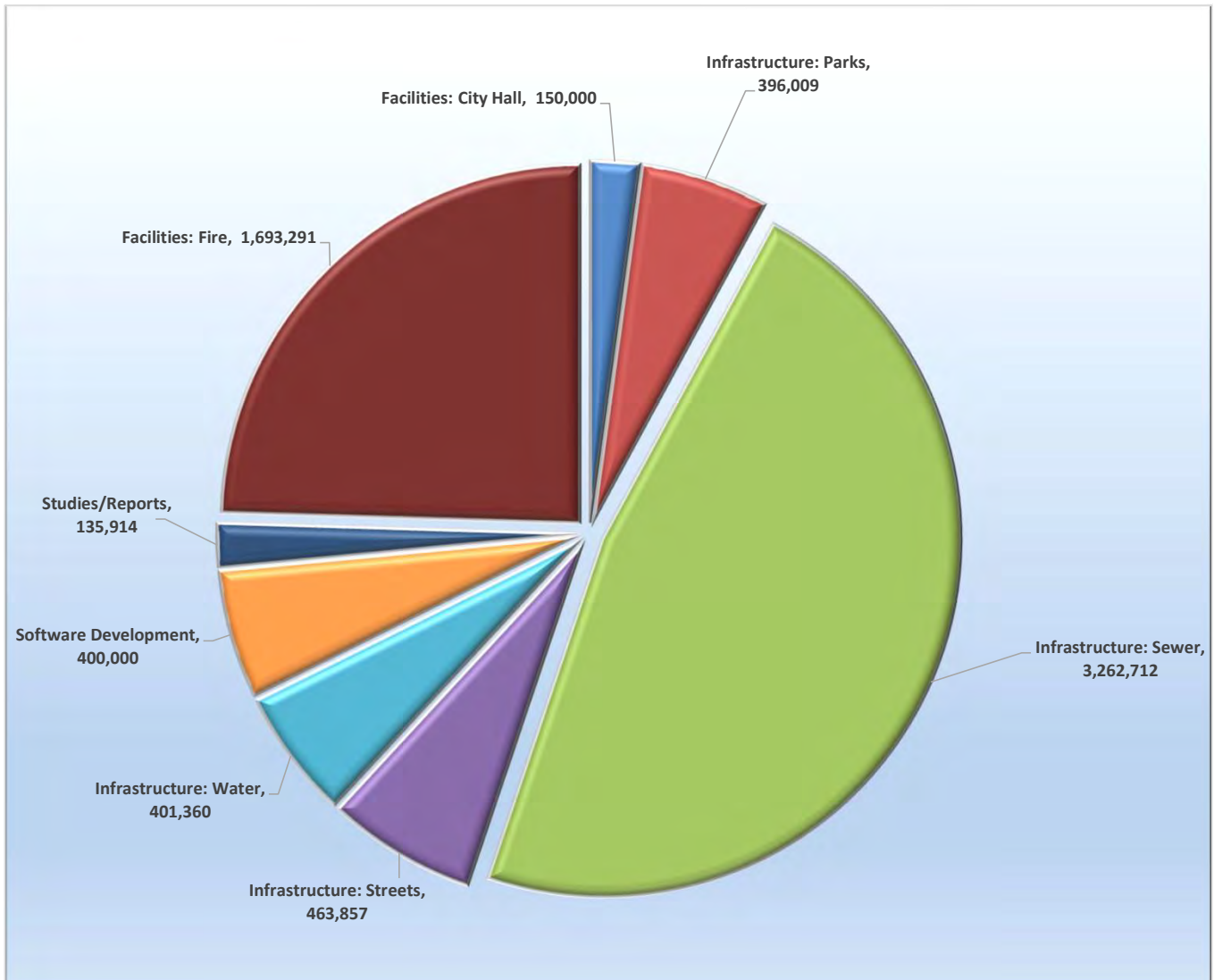


## PROJECTS BY COST

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 23-24	Total Project Cost
<b>CC002</b>		<b>172,384</b>	<b>150,000</b>	<b>322,384</b>
	<b>CITY HALL IMPROVEMENTS</b>			
	51-Other Costs	172,384	150,000	322,384
<b>CC004</b>		<b>-</b>	<b>400,000</b>	<b>400,000</b>
	<b>ACCOUNTING SOFTWARE</b>			
	51-Other Costs	-	400,000	400,000
<b>PW022</b>		<b>12,868</b>	<b>96,799</b>	<b>109,667</b>
	<b>LGI - 18 ACRE COMMUNITY PARK</b>			
	51-Design	12,868	96,799	109,667
<b>PW026</b>		<b>27,973</b>	<b>222,027</b>	<b>250,000</b>
	<b>HSIP PEDESTRIAN CROSSING - CYCLE 10</b>			
	51-Other Costs	27,973	222,027	250,000
<b>PW028</b>		<b>6,709</b>	<b>1,693,291</b>	<b>1,700,000</b>
	<b>NEW FIRE MODULAR STATION</b>			
	51-Construction	-	1,500,000	1,500,000
	51-Other Costs	-	100,000	100,000
	51-Prelim Design/Studies	6,709	93,291	100,000
<b>PW029</b>		<b>-</b>	<b>299,210</b>	<b>299,210</b>
	<b>HSIP CYCLE 11 - BIKE FACILITY UPGRADES</b>			
	51-Construction	-	249,210	249,210
	<b>HSIP CYCLE 11 PEDESTRIAN CROSSINGS</b>			
	51-Construction	-	241,830	241,830
<b>SW012</b>		<b>150,000</b>	<b>3,262,712</b>	<b>3,412,712</b>
	<b>WASTEWATER PLANTS CONSOLIDATION</b>			
	88-Other Costs	150,000	1,262,712	1,412,712
	88-Design	-	2,000,000	2,000,000
<b>WT007</b>		<b>260,438</b>	<b>100,000</b>	<b>360,438</b>
	<b>WELL # 16 SCADA INTEGRATION &amp; UPGRADES</b>			
	81-Construction	260,438	100,000	360,438
<b>WT009</b>		<b>64,086</b>	<b>135,914</b>	<b>200,000</b>
	<b>WELL REPLACEMENT PLAN</b>			
	80-Other Costs	64,086	135,914	200,000
<b>WT010</b>		<b>833,640</b>	<b>301,360</b>	<b>1,135,000</b>
	<b>WATERLINE REPLACEMENT</b>			
	81-Construction	509,640	90,360	600,000
	81-Design	324,000	211,000	535,000
<b>Grand Total</b>		<b>1,528,098</b>	<b>6,903,143</b>	<b>8,431,241</b>

PROJECTS BY CATEGORIES

Category	Adopted Funding FY 23-24
Facilities: City Hall	150,000
Infrastructure: Parks	396,009
Infrastructure: Sewer	3,262,712
Infrastructure: Streets	463,857
Infrastructure: Water	401,360
Software Development	400,000
Studies/Reports	135,914
Facilities: Fire	1,693,291
<b>Grand Total</b>	<b>6,903,143</b>

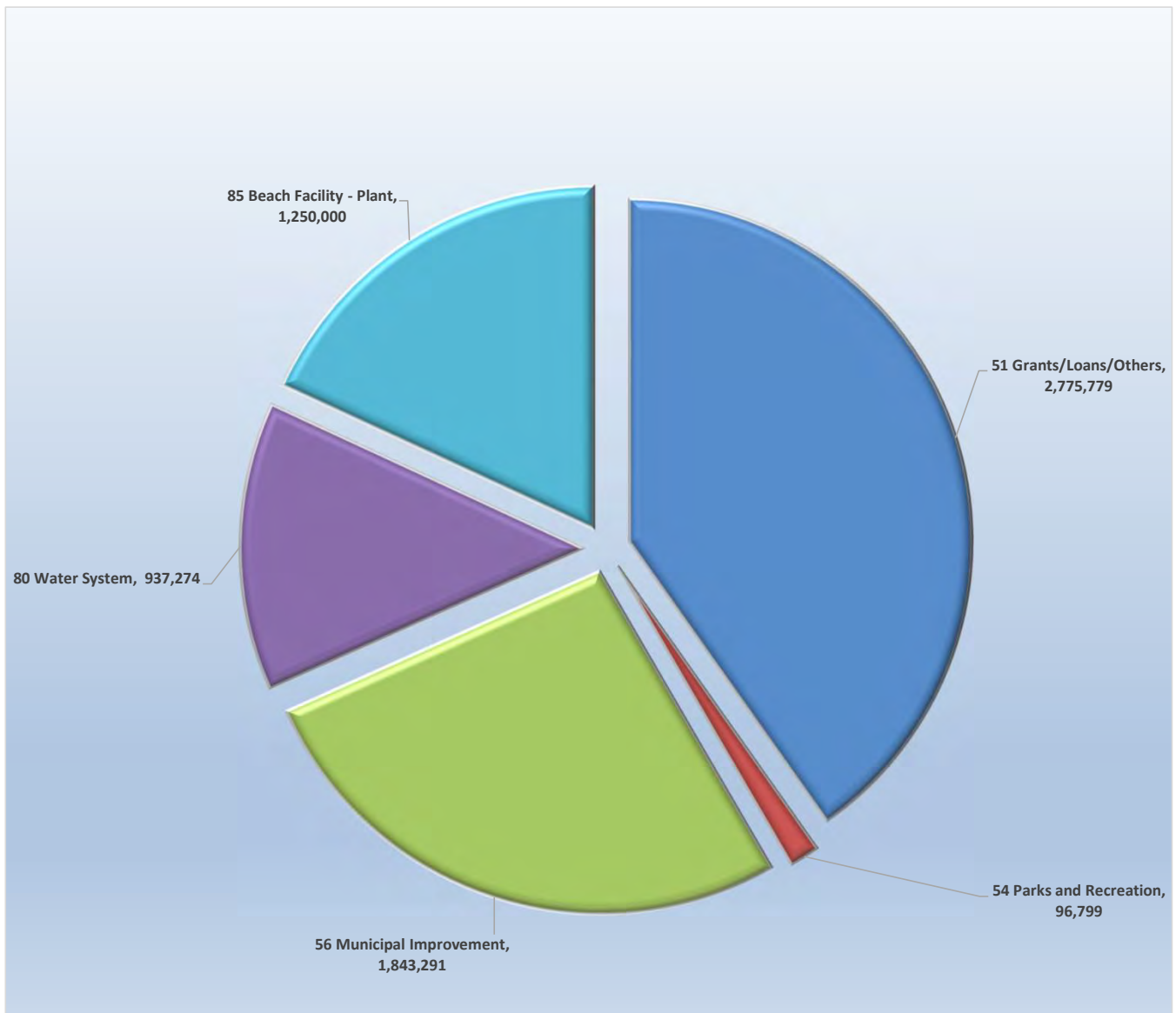


## PROJECTS BY CATEGORIES

Category	Project Name	Adopted Funding FY 23-24
<b>Facilities: City Hall</b>		<b>150,000</b>
CC002	CITY HALL IMPROVEMENTS	150,000
<b>Infrastructure: Parks</b>		<b>396,009</b>
PW022	LGI - 18 ACRE COMMUNITY PARK	96,799
PW029	HSIP CYCLE 11 - BIKE FACILITY UPGRADES	299,210
<b>Infrastructure: Sewer</b>		<b>3,262,712</b>
SW012	WASTEWATER PLANTS CONSOLIDATION	3,262,712
<b>Infrastructure: Streets</b>		<b>463,857</b>
PW026	HSIP PEDESTRIAN CROSSING - CYCLE 10	222,027
PW030	HSIP CYCLE 11 PEDESTRIAN CROSSINGS	241,830
<b>Infrastructure: Water</b>		<b>401,360</b>
WT007	WELL # 16 SCADA INTEGRATION & UPGRADES	100,000
WT010	WATERLINE REPLACEMENT	301,360
<b>Software Development</b>		<b>400,000</b>
CC004	ACCOUNTING SOFTWARE	400,000
<b>Studies/Reports</b>		<b>135,914</b>
WT009	WELL REPLACEMENT PLAN	135,914
<b>Facilities: Fire</b>		<b>1,693,291</b>
PW028	NEW FIRE MODULAR STATION	1,693,291
<b>Grand Total</b>		<b>6,903,143</b>

**PROJECTS BY FUNDING SOURCES**

Funding Sources	Adopted Funding FY 23-24
51 Grants/Loans/Others	2,775,779
54 Parks and Recreation	96,799
56 Municipal Improvement	1,843,291
80 Water System	937,274
85 Beach Facility - Plant	1,250,000
<b>Grand Total</b>	<b>6,903,143</b>



## PROJECTS BY FUNDING SOURCES

Funding Sources	Project #	Project Name	Adopted Funding FY 23-24
<b>51 Grants/Loans/Others</b>			<b>2,775,779</b>
	PW026	HSIP PEDESTRIAN CROSSING - CYCLE 10	222,027
	SW012	WASTEWATER PLANTS CONSOLIDATION	2,012,712
	PW029	HSIP CYCLE 11 - BIKE FACILITY UPGRADES	299,210
	PW030	HSIP CYCLE 11 PEDESTRIAN CROSSINGS	241,830
<b>54 Parks and Recreation</b>			<b>96,799</b>
	PW022	LGI - 18 ACRE COMMUNITY PARK	96,799
<b>56 Municipal Improvement</b>			<b>1,843,291</b>
	CC002	CITY HALL IMPROVEMENTS	150,000
	PW028	NEW FIRE MODULAR STATION	1,693,291
<b>80 Water System</b>			<b>937,274</b>
	CC004	ACCOUNTING SOFTWARE	400,000
	WT007	WELL # 16 SCADA INTEGRATION & UPGRADES	100,000
	WT009	WELL REPLACEMENT PLAN	135,914
	WT010	WATERLINE REPLACEMENT	301,360
<b>85 Beach Facility - Plant</b>			<b>1,250,000</b>
	SW012	WASTEWATER PLANTS CONSOLIDATION	1,250,000
<b>Grand Total</b>			<b>6,903,143</b>

Facilities: City Hall

<b>Project Name:</b>	<b>CITY HALL IMPROVEMENTS</b>	<b>Project # :</b>	<b>CC002</b>
<b>Project Budget:</b>	\$322,384		
<b>Status:</b>	Ongoing		
<b>Department:</b>	Public Works		
<b>Location:</b>	City Hall		
<b>Descriptions:</b>	Continuation of improvement at Council Chamber and City Hall facility.  FY 2023-24 - Technology Upgrade and Carpet Replacement		

Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
56 Municipal Improvement	172,384	150,000				322,384

<b>Total</b>	<b>172,384</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>322,384</b>
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51-Other Costs	172,384	150,000				322,384

<b>Total</b>	<b>172,384</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>322,384</b>
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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, FY21/22 = \$65,579, FY22/23 = \$30,000**

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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80 Water System	-	400,000				400,000

Total	0	400,000	0	0	0	400,000
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51-Other Costs	-	400,000				400,000

Total	0	400,000	0	0	0	400,000
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Remaining budget: -

**Comments :** Prior year 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.  
**No adjustment made in FY23/24**

Infrastructure: Sewer

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

**Project Budget:** \$3,412,712

**Status:** Ongoing

**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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51 Grants/Loans/Others	-	2,012,712				2,012,712
85 Beach Facility - Plant	100,000	1,250,000				1,350,000
86 NW Facility - Plant	50,000	-				50,000

<b>Total</b>	<b>150,000</b>	<b>3,262,712</b>				<b>3,412,712</b>
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
88-Design	-	2,000,000				2,000,000
88-Construction	-	-				
88-Other Costs	150,000	1,262,712				1,412,712

<b>Total</b>	<b>150,000</b>	<b>3,262,712</b>				<b>3,412,712</b>
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Remaining budget: -

Comments: Funding set aside for this consolidation project is not the total project costs.



Infrastructure: Water

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

**Project Budget:** \$360,438

**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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80 Water System	260,438	100,000				360,438
<b>Total</b>	<b>260,438</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360,438</b>
Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
81-Prelim Design/Studies	-	-				
81-Design	-	-				
81-Construction	260,438	100,000				360,438
<b>Total</b>	<b>260,438</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360,438</b>

Remaining budget: -

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

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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80 Water System	64,086.00	135,914				200,000

Total	64,086	135,914	0	0	0	200,000
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80-Other Costs	64,086.00	135,914				200,000

Total	64,086	135,914	0	0	0	200,000
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Remaining budget: -

Comments : This item will be completed in 2024.

Infrastructure: Water


<b>Project Name:</b>	<b>WATERLINE REPLACEMENT</b>	<b>Project # :</b>	<b>WT010</b>
<b>Project Budget:</b>	\$1,390,000		
<b>Status:</b>	Ongoing		
<b>Department:</b>	Public Works		
<b>Location:</b>	CityWide		
<b>Descriptions:</b>	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 (4) Bruning Avenue = \$120,000 (5) St. Gertrudes = \$200,000 (6) Riverview St. = \$100,000 (7) Hamilton Avenue = \$100,000		

Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80 Water System	833,640	301,360	100,000	155,000		1,390,000
<b>Total</b>	<b>833,640</b>	<b>301,360</b>	<b>100,000</b>	<b>155,000</b>		<b>1,390,000</b>
Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
81-Design	324,000	211,000				535,000
81-Construction	509,640	90,360	100,000	155,000		855,000
81-Construction Mgmt	-					
81-Construction Admin	-					
<b>Total</b>	<b>833,640</b>	<b>301,360</b>	<b>100,000</b>	<b>155,000</b>		<b>1,390,000</b>

Remaining budget: -

**Comments :** In FY22/23, only \$325,000 is budgeted for design for the next water line replacement projects and lead fitting replacement.  
 In FY23/24, only \$210,000 is added to this project from the budget savings of other completed projects.

Infrastructure: Parks

<b>Project Name:</b>	<b>LGI - 18 ACRE COMMUNITY PARK</b>	<b>Project # :</b>	<b>PW022</b>
<b>Project Budget:</b>	\$109,667		
<b>Status:</b>	Design		
<b>Department:</b>	Public Works		
<b>Location:</b>	Lincoln Landing and Park Place in LGI Community		
<b>Descriptions:</b>	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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
54 Parks and Recreation	12,868	96,799				109,667

<b>Total</b>	<b>12,868</b>	<b>96,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,667</b>
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51-Design	12,868	96,799				109,667
51-Construction		-				
51-Construction Mgmt		-				

<b>Total</b>	<b>12,868</b>	<b>96,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,667</b>
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Remaining budget: -

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

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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51 Grants/Loans/Others	27,973	222,027				250,000

<b>Total</b>	<b>27,973</b>	<b>222,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51-Other Costs	27,973	222,027				250,000

<b>Total</b>	<b>27,973</b>	<b>222,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>
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Remaining budget: -

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

Facilities: Fire

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

**Project Budget:** \$1,693,291

**Status:** Ongoing

**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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
56 Municipal Improvement	6,709.00	1,693,291	223,000	220,000	220,000	2,363,000

<b>Total</b>	<b>6,709</b>	<b>1,693,291</b>	<b>223,000</b>	<b>220,000</b>	<b>220,000</b>	<b>2,363,000</b>
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51-Other Costs	-	100,000	223,000	220,000	220,000	763,000
51-Construction		1,500,000				1,500,000
51-Prelim Design/Studies	6,709.00	93,291				100,000

<b>Total</b>	<b>6,709</b>	<b>1,693,291</b>	<b>223,000</b>	<b>220,000</b>	<b>220,000</b>	<b>2,363,000</b>
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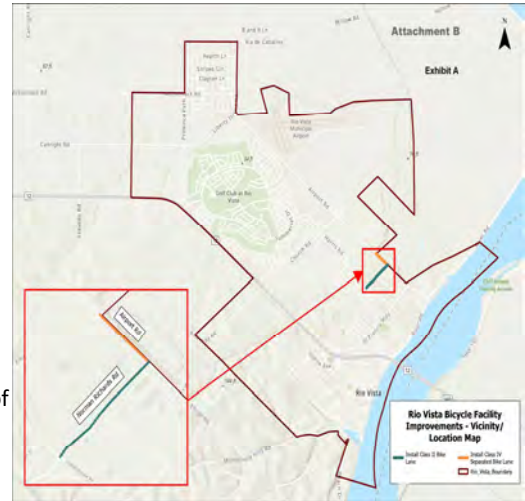
**Remaining budget:** -

**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

Infrastructure: Parks

**Project Name:** HSIP CYCLE 11 - BIKE FACILITY UPGRADES **Project # :** PW029

**Project Budget:** \$299,210  
**Status:** New  
**Department:** Public Works  
**Location:** Citywide  
**Descriptions:** HSIP Cycle 11 funding in the amount of \$249,210 will improve the Bicycle Facility Updates along Airport Road from Norman Richardson Drive to Harris Road extension. Additional bike lanes will be installed on Norman Richardson Drive connecting the existing facilities to the new facilities.



Additional funding from TDA Allocation in the amount of \$50,000 was approved.

Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51 Grants/Loans/Others	-	249,210				249,210
51 Grants/Loans/Others		50,000				50,000
<b>Total</b>	<b>0</b>	<b>299,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,210</b>

Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51-Design		50,000				50,000
51-Construction		249,210				249,210
<b>Total</b>	<b>0</b>	<b>299,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,210</b>

**Remaining budget:** -

**Comments :** HSIP Cycle 11 - Set A Side Funds = \$249,210  
 TDA Allocation 23001083 = \$50,000



Infrastructure: Streets

**Project Name:** HSIP CYCLE 11 PEDESTRIAN CROSSINGS **Project # :** PW030

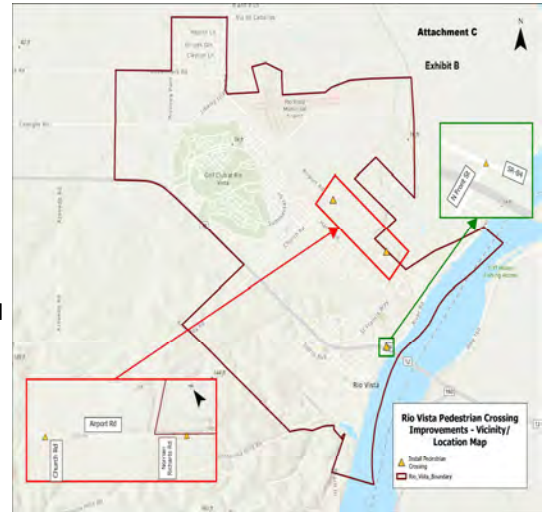
**Project Budget:** \$241,830

**Status:** New

**Department:** Public Works

**Location:** Citywide

**Descriptions:** HSIP Cycle 11 funding in the amount of \$241,830 will improve pedestrian safety at various non-signalized locations on Airport Road and at Front Street and Highway 84. High visibility crosswalks, striping, advanced warning signs and ADA ramps will be installed at three locations and at the Front Street location rapid flashing beacons will also be installed.



Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51 Grants/Loans/Others		241,830.00				241,830

Total	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
	0	241,830	0	0	0	241,830

Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
51-Construction		241,830				241,830

Total	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
	0	241,830	0	0	0	241,830

Remaining budget: -


Comments : (1) Federal Grant - HSIP Cycle 11 Funding - Construction = \$241,830



	Capital Outlay	Special Revenue		Enterprise Funds				TOTALS
	Vehicle Replacement	Personnel Services District Police	Liberty Main & Operation Svc District	Transit	Water	Beach Facility Plant	NW Facility Plant	
<b>Revenues</b>								
Intergovernmental - Grants				290,000				290,000
				290,000	-	-	-	290,000
<b>Expenditures</b>								
To appropriate new funds								
CO007 Vehicle - Transit Bus Replacement				155,000				155,000
CO008 Improvement - Transit Bus Shelter & Facility Electrification				135,000				135,000
CO010 Equipment - Citywide Surveillance Camera System		25,000						25,000
CO026 Equipment - Police AXON in-car Cameras Package - Five-Year Contract \$205,820.24		41,164						41,164
CO033 Vehicle - 1/4 Ton Ford Ranger Truck with Bed Liner, Toolbox, Rack and Ladder (Building)	40,000							40,000
CO034 Vehicle - 1/2 Ton Ford F150 Truck Bed Liner and Toolbox (Maintenance)			12,500		12,500	12,500	12,500	50,000
CO035 Vehicle - 3/4 Ton Truck with Utility Bed (Maintenance)					40,000	20,000	20,000	80,000
CO036 Vehicle - Valve Trailer					90,000			90,000
	40,000	66,164	12,500	290,000	142,500	32,500	32,500	616,164
<b>Other Sources/Uses</b>								
Personnel Svc District - Police		66,164						66,164
Vehicle Replacement Fund	40,000							40,000
Liberty Main & Operation Svc District			12,500					12,500
Water					142,500			142,500
Beach Facility Plant						32,500		32,500
NW Facility Plant							32,500	32,500
	40,000	66,164	12,500	-	142,500	32,500	32,500	326,164
<b>Net Annual Activity</b>								
	-	-	-	-	-	-	-	-

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 23-24	Total Project Cost
<b>CO007</b>	<b>TRANSIT BUS REPLACEMENT PROGRAM</b>	-	<b>155,000</b>	<b>155,000</b>
	32-Equipment/Vehicle	-	155,000	155,000
<b>CO008</b>	<b>TRANSIT BUS FACILITY IMPROVEMENT</b>	-	<b>135,000</b>	<b>135,000</b>
	32-Equipment/Vehicle	-	135,000	135,000
<b>CO010</b>	<b>CITYWIDE CAMERA SYSTEM</b>	<b>201,626</b>	<b>25,000</b>	<b>226,626</b>
	39-Equipment/Vehicle	201,626	25,000	226,626
<b>CO026</b>	<b>POLICE AXON BODY CAMERAS PACKAGE</b>	<b>72,336</b>	<b>41,164</b>	<b>113,500</b>
	39-Other Costs	72,336	41,164	113,500
<b>CO033</b>	<b>BUILDING 1/4 TON TRUCK</b>	-	<b>40,000</b>	<b>40,000</b>
	12-Vehicle Replacement	-	40,000	40,000
<b>CO034</b>	<b>PUBLIC WORKS 1/2 TON TRUCK</b>	-	<b>50,000</b>	<b>50,000</b>
	80-Equipment/Vehicle	-	12,500	
	85-Equipment/Vehicle	-	12,500	
	86-Equipment/Vehicle	-	12,500	
	55-Equipment/Vehicle	-	12,500	50,000
<b>CO035</b>	<b>PUBLIC WORKS 3/4 TON TRUCK</b>	-	<b>80,000</b>	<b>80,000</b>
	80-Equipment/Vehicle	-	40,000	
	85-Equipment/Vehicle	-	20,000	
	86-Equipment/Vehicle	-	20,000	80,000
<b>CO036</b>	<b>PUBLIC WORKS VALVE TRAILER</b>	-	<b>90,000</b>	<b>90,000</b>
	80-Equipment/Vehicle	-	90,000	90,000
<b>Grand Total</b>		<b>273,962</b>	<b>616,164</b>	<b>890,126</b>

Equipment / Vehicle

<b>Project Name:</b>	<b>TRANSIT BUS REPLACEMENT PROGRAM</b>	<b>Project # :</b>	<b>CO007</b>
<b>Project Budget:</b>	\$155,000		
<b>Status:</b>	New		
<b>Department:</b>	Public Works		
<b>Location:</b>	1 Harbor Center, Suite 130, Suisun City		
<b>Descriptions:</b>	<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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
32 Transit/Grants	-	155,000				155,000

<b>Total</b>	<b>0</b>	<b>155,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,000</b>
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
32-Equipment/Vehicle	-	155,000				155,000

<b>Total</b>	<b>0</b>	<b>155,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,000</b>
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Remaining budget: -

Comments : Two Transit Buses are budgeted for replacement in FY 2023/24

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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
32 Transit/Grants	-	135,000				135,000

Total	0	135,000	0	0	0	135,000
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
32-Equipment/Vehicle	-	135,000				135,000

Total	0	135,000	0	0	0	135,000
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Remaining budget: -

Comments :

Equipment / Vehicle

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

**Project Budget:** \$301,626  
**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 23-24	FY 24-25	FY 25-26	FY 26-27	Total
75 Business Park	115,000	0				115,000
39 Personal Service District	86,626	25,000	25,000	25,000	25,000	186,626

<b>Total</b>	<b>201,626</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>301,626</b>
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
39-Equipment/Vehicle	201,626	25,000	25,000	25,000	25,000	301,626

<b>Total</b>	<b>201,626</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>301,626</b>
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Remaining budget: -

Comments :

Equipment / Vehicle

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

**Project Budget:** \$236,992

**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. On February 21, 2023, Council approved resolution 2023-009 for a consolidated contract of the Body 3 and Fleet 3 Advanced camera system. Total costs for a five-year contract is \$205,820.24 or \$41,164 per annum.



Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
39 Personal Service District Fun	72,336	41,164	41,164	41,164	41,164	236,992
<b>Total</b>	<b>72,336</b>	<b>41,164</b>	<b>41,164</b>	<b>41,164</b>	<b>41,164</b>	<b>236,992</b>
Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
39-Other Costs	72,336	41,164	41,164	41,164	41,164	236,992
<b>Total</b>	<b>72,336</b>	<b>41,164</b>	<b>41,164</b>	<b>41,164</b>	<b>41,164</b>	<b>236,992</b>

Remaining budget: -

**Comments :** The City is currently negotiating with the County Sheriff's Office to have these devices covered by the annual payment of the law enforcement contract in FY 2023-24.

Equipment / Vehicle

**Project Name:** BUILIDING 1/4 TON TRUCK **Project # :** CO033

**Project Budget:** \$40,000

**Status:** New

**Department:** Community Dev/Building

**Location:** Citywide

**Descriptions:** 1/4 Ton Ford Ranger Truck with bed liner, toolbox, rack and ladder for the Building Division.



Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
12 Vehicle Replacement Fund	-	40,000				40,000

Total	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
	0	40,000	0	0	0	40,000

Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
12-Vehicle Replacement	-	40,000				40,000

Total	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
	0	40,000	0	0	0	40,000

Remaining budget: -

Comments :

Equipment / Vehicle

**Project Name:** PUBLIC WORKS 1/2 TON TRUCK **Project # :** CO034

**Project Budget:** \$50,000

**Status:** New

**Department:** Public Works

**Location:** Corp Yard

**Descriptions:** 1/2 Ton Ford F150 Truck with Bed Liner and Toolbox for Public Works maintenance services.



Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80 Water System	-	12,500				12,500
85 Beach Facility - Plant	-	12,500				12,500
86 NW Facility - Plant		12,500				12,500
55 Liberty Main & Operation Svc District		12,500				12,500

<b>Total</b>	0	50,000	0	0	0	50,000
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
55-Equipment/Vehicle	-	12,500				12,500
80-Equipment/Vehicle		12,500				12,500
85-Equipment/Vehicle		12,500				12,500
86-Equipment/Vehicle		12,500				12,500

<b>Total</b>	0	50,000	0	0	0	50,000
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Remaining budget: -

Comments :



Equipment / Vehicle

**Project Name:** PUBLIC WORKS 3/4 TON TRUCK **Project # :** CO035

**Project Budget:** \$80,000

**Status:** New

**Department:** Public Works

**Location:** Corp Yard

**Descriptions:** 3/4 Ton Truck with Utility Bed for Public Works maintenance services.



Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80 Water System	-	40,000				40,000
85 Beach Facility - Plant	-	20,000				20,000
86 NW Facility - Plant	-	20,000				20,000

<b>Total</b>	0	80,000	0	0	0	80,000
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80-Equipment/Vehicle	-	40,000				40,000
85-Equipment/Vehicle	-	20,000				20,000
86-Equipment/Vehicle	-	20,000				20,000

<b>Total</b>	0	80,000	0	0	0	80,000
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Remaining budget: -

Comments:

Equipment / Vehicle

**Project Name:** PUBLIC WORKS VALVE TRAILER **Project # :** CO036

**Project Budget:** \$90,000

**Status:** New

**Department:** Public Works

**Location:** Corp Yard

**Descriptions:** Valve Trailer to exercise water valves and expedite the work required for two Public Works staff members.



Cumulative Appropriation by Funding Source	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80 Water System	-	90,000				90,000

<b>Total</b>	0	90,000	0	0	0	90,000
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Expenditures	Prior years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Total
80-Equipment/Vehicle	-	90,000				90,000

<b>Total</b>	0	90,000	0	0	0	90,000
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Remaining budget: -

Comments :

## MAJOR MAINTENANCE BY COST

Project #	Project Name	Actual Cost FY 21-22	Projected Cost FY 22-23	Adopted Cost FY 23-24
<b>MM001</b>		<b>1,663,322</b>	<b>1,684,345</b>	<b>1,788,534</b>
	<b>WASTEWATER OPERATIONS, MAINTENANCE &amp; MANAGEMENT SERVICE CONTRACT</b>			
	85-Other Costs	973,052	985,351	1,046,302
	86-Other Costs	690,270	698,994	742,232
<b>MM002</b>		<b>742,205</b>	<b>797,093</b>	<b>650,000</b>
	<b>WASTEWATER OPERATION/MAINTENANCE - ADDITIONAL WORK</b>			
	85-Other Costs	317,652	271,934	250,000
	86-Other Costs	424,553	525,159	400,000
<b>Grand Total</b>		<b>2,405,527</b>	<b>2,481,438</b>	<b>2,438,534</b>

Facilities: Sewer

<b>Project Name:</b>	<b>WASTEWATER OPERATIONS, MAINTENANCE &amp; MANAGEMENT SERVICE CONTRACT</b>	<b>Project # :</b>	<b>MM001</b>
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**Calendar Year Budget:** \$1,788,534  
**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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
85 Beach Facility - Lift Station	958,490	952,017	973,052	985,351	1,046,302	4,915,212
86 NW Facility - Lift Station	638,992	675,347	690,270	698,994	742,232	3,445,835

<b>Total</b>	<b>1,597,482</b>	<b>1,627,364</b>	<b>1,663,322</b>	<b>1,684,345</b>	<b>1,788,534</b>	<b>8,361,047</b>
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Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
85-Other Costs	958,490	952,017	973,052	985,351	1,046,302	4,915,212
86-Other Costs	638,992	675,347	690,270	698,994	742,232	3,445,835

<b>Total</b>	<b>1,597,482</b>	<b>1,627,364</b>	<b>1,663,322</b>	<b>1,684,345</b>	<b>1,788,534</b>	<b>8,361,047</b>
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**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

<b>Project Name:</b>	<b>WASTEWATER OPERATION/MAINTENANCE - ADDITIONAL WORK</b>	<b>Project # :</b>	<b>MM002</b>
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**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 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
85 Beach Facility - Lift Station	202,340	288,075	317,652	271,934	250,000	1,330,001
86 NW Facility - Lift Station	409,658	429,639	424,553	525,159	400,000	2,189,009

<b>Total</b>	<b>611,998</b>	<b>717,714</b>	<b>742,205</b>	<b>797,093</b>	<b>650,000</b>	<b>3,519,010</b>
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Expenditures	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
85-Other Costs	202,340	288,075	317,652	271,934	250,000	1,330,001
86-Other Costs	409,658	429,639	424,553	525,159	400,000	2,189,009

<b>Total</b>	<b>611,998</b>	<b>717,714</b>	<b>742,205</b>	<b>797,093</b>	<b>650,000</b>	<b>3,519,010</b>
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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**
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- Appendix 11 Budget & Financial Policies**
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- Appendix 14 Resolution Approving An Appropriations Limit**
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- Appendix 17 Glossary Of Terms**

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 22/23 Adopted				FY23/24 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	
<b>Mayor/City Council</b>										
	MAYOR	6,420	4,800	1,171	12,391	6,420	4,800	1,189	12,409	0.15%
	VICE MAYOR	6,420	-	804	7,224	6,420	-	822	7,242	0.25%
	COUNCIL MEMBER 1	6,420	-	804	7,224	6,420	-	822	7,242	0.25%
	COUNCIL MEMBER 2	6,420	-	804	7,224	6,420	-	822	7,242	0.25%
	COUNCIL MEMBER 3	6,420	-	804	7,224	6,420	-	822	7,242	0.25%
	<b>Subtotal of Mayor/City Council</b>	<b>32,100</b>	<b>4,800</b>	<b>4,385</b>	<b>41,285</b>	<b>32,100</b>	<b>4,800</b>	<b>4,477</b>	<b>41,377</b>	<b>0.22%</b>
<b>Executive</b>										
<b>City Manager</b>										
	CITY MANAGER	207,204	4,800	41,099	253,103	215,000	4,800	67,676	287,476	13.58%
	ASSISTANT CITY MANAGER/HR ADMIN	-	-	-	-	116,433	-	85,312	201,745	100.00%
	HR ADMIN	77,687	5,602	64,882	148,172	-	-	-	-	-100.00%
	<b>Subtotal of City Manager</b>	<b>284,891</b>	<b>10,402</b>	<b>105,981</b>	<b>401,275</b>	<b>331,433</b>	<b>4,800</b>	<b>152,989</b>	<b>489,222</b>	<b>21.92%</b>
<b>City Clerk</b>										
	CITY CLERK	127,776	-	87,983	215,760	131,498	-	92,519	224,017	3.83%
	PT TEMP HR ADMIN	35,856	-	4,488	40,344	30,358	-	3,887	34,244	-15.12%
	PT TEMP CITY CLERK ASSISTANT	29,499	-	3,692	33,191	30,358	-	3,887	34,244	3.17%
	<b>Subtotal of City Clerk</b>	<b>193,130</b>	<b>-</b>	<b>96,164</b>	<b>289,294</b>	<b>192,213</b>	<b>-</b>	<b>100,292</b>	<b>292,506</b>	<b>1.11%</b>
<b>Finance</b>										
	FINANCE DIRECTOR	140,518	-	50,364	190,882	148,138	-	52,917	201,055	5.33%
	ACCOUNTING SUPERVISOR	98,931	-	47,804	146,735	101,812	-	49,867	151,679	3.37%
	ACCOUNTANT I	75,565	2,725	26,181	104,470	81,654	2,944	27,918	112,516	7.70%
	SENIOR ACCOUNT CLERK	75,346	2,717	57,780	135,842	77,540	2,796	60,758	141,094	3.87%
	ACCOUNT CLERK II	52,137	2,256	21,445	75,838	56,338	2,438	22,844	81,619	7.62%
	PT TEMP ACCOUNT CLERK I	-	-	-	-	31,751	-	4,065	35,816	100.00% **
	PT TEMP ACCOUNT CLERK II	41,673	-	5,216	46,890	-	-	-	-	-100.00% **
	<b>Subtotal of Finance</b>	<b>484,169</b>	<b>7,697</b>	<b>208,790</b>	<b>700,657</b>	<b>497,233</b>	<b>8,178</b>	<b>218,369</b>	<b>723,780</b>	<b>3.30%</b>
<b>Community Development</b>										
	PLANNING MANAGER	122,232	-	46,696	168,929	-	-	-	-	-100.00% **
	CD ADMIN	52,137	2,256	21,445	75,838	53,731	2,325	22,317	78,373	3.34%
	PT TEMP ADMIN ASSISTANT	21,826	-	2,732	24,558	30,358	-	3,887	34,244	39.44%
	BLDG INSPECTOR	83,352	3,462	39,162	125,977	85,817	3,551	40,793	130,161	3.32%
	<b>Subtotal of Economic Development</b>	<b>279,547</b>	<b>5,718</b>	<b>110,036</b>	<b>395,301</b>	<b>169,906</b>	<b>5,876</b>	<b>66,996</b>	<b>242,778</b>	<b>-38.58%</b>

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 22/23 Adopted				FY23/24 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	
<b>Fire</b>										
	FIRE CHIEF	153,932	2,000	62,065	217,997	158,416	2,000	64,908	225,324	3.36%
	FIRE BATTALION CHIEF	108,961	2,000	50,456	161,417	108,664	2,000	117,268	227,932	41.21%
	FIRE CAPTAIN 1	132,810	22,800	153,254	308,864	135,385	35,800	142,078	313,263	1.42%
	FIRE CAPTAIN 2	135,665	22,800	156,033	314,498	138,296	35,800	144,569	318,665	1.32%
	FIRE CAPTAIN 3	137,292	22,800	130,655	290,747	143,154	35,900	121,255	300,309	3.29%
	FIRE ENGINEER 1	103,095	22,800	130,101	255,996	105,087	32,000	122,019	259,106	1.21%
	FIRE ENGINEER 2	109,550	22,800	31,629	163,979	116,654	32,000	34,466	183,120	11.67%
	FIRE ENGINEER 3	109,995	22,800	57,986	190,781	112,587	32,000	61,306	205,893	7.92%
	FIRE ENGINEER 4	89,262	22,800	52,649	164,710	95,457	32,000	60,401	187,858	14.05%
	FIRE ENGINEER 5	105,157	22,800	61,513	189,471	110,061	32,000	64,460	206,521	9.00%
	FIRE ENGINEER 6	114,157	22,800	32,814	169,771	119,061	32,000	35,090	186,151	9.65%
	PARAMEDIC/FIREFIGHTER 1	87,997	22,800	33,434	144,232	92,138	32,000	37,832	161,969	12.30%
	PARAMEDIC/FIREFIGHTER 2	87,997	22,800	44,633	155,431	103,216	32,000	30,977	166,193	6.92%
	PARAMEDIC/FIREFIGHTER 3	98,296	22,800	37,834	158,930	105,242	32,000	41,234	178,476	12.30%
	<b>Subtotal of Fire</b>	<b>1,574,168</b>	<b>277,600</b>	<b>1,035,057</b>	<b>2,886,825</b>	<b>1,643,417</b>	<b>399,500</b>	<b>1,077,864</b>	<b>3,120,781</b>	<b>8.10%</b>
<b>Police *</b>										
	PUBLIC SAFETY SUPPORT MANAGER	96,918	1,300	47,500	145,717	99,740	1,300	49,554	150,595	3.35%
	COMMUNITY SVC OFFICER	53,604	3,233	33,177	90,015	47,654	3,018	21,161	71,834	-20.20%
	PT TEMP COMMUNITY SVC OFFICER	38,863	-	4,865	43,728	25,461	-	3,260	28,721	-34.32%
	<b>Subtotal of Police</b>	<b>189,385</b>	<b>4,533</b>	<b>85,542</b>	<b>279,460</b>	<b>172,856</b>	<b>4,318</b>	<b>73,975</b>	<b>251,149</b>	<b>-10.13%</b>
<b>Public Works</b>										
	DIRECTOR OF PW	137,091	-	86,577	223,668	150,872	600	95,669	247,141	10.49%
	PW SUPERINTENDENT	128,024	500	92,407	220,931	133,340	500	93,952	227,793	3.11%
	MECHANIC	-	-	-	-	61,084	500	23,640	85,223	100.00% **
	RECREATION SERVICE MANAGER	-	-	-	-	82,057	-	27,773	109,830	100.00% ***
	PUBLIC WORKS PROGRAM MANAGER	123,397	-	85,926	209,323	109,700	600	33,317	143,617	-31.39%
	PUBLIC WORKS SUPERVISOR	100,561	500	31,024	132,085	143,775	500	66,839	211,113	59.83%
	UTILITY WORKER TECHNICIAN	135,498	3,500	49,453	188,450	61,084	3,500	23,869	88,453	-53.06%
	UTILITY WORKER TECHNICIAN A	59,304	3,500	22,978	85,783	61,084	3,500	23,869	88,453	3.11%
	SENIOR MAINT WORKER A	82,697	7,500	69,141	159,338	90,311	7,500	70,717	168,528	5.77%
	SENIOR MAINT WORKER B	90,326	6,500	62,597	159,423	94,511	6,500	65,971	166,982	4.74%
	MAINTENANCE WORKER II	76,345	6,500	56,030	138,874	83,147	6,500	60,535	150,183	8.14%
	MAINTENANCE WORKER II A	79,396	7,500	35,166	122,062	84,592	7,500	37,603	129,695	6.25%



Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 22/23 Adopted				FY23/24 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	60,771	7,500	23,029	91,300	65,360	7,500	24,381	97,240	6.51%
	MAINTENANCE WORKER I A	52,950	3,500	11,524	67,974	52,843	3,500	21,585	77,929	14.65%
	MAINTENANCE WORKER I B	49,801	7,500	21,378	78,679	62,960	7,500	23,903	94,363	19.93%
	MAINTENANCE WORKER I C	42,453	3,500	24,623	70,576	55,059	3,500	25,365	83,924	18.91%
	PW ADMIN	60,355	2,176	34,451	96,981	62,112	2,240	35,978	100,330	3.45%
	PT TEMP PUBLIC WORKS INTERN	14,400	-	1,802	16,202	14,880	-	1,905	16,785	3.60%
	PT TEMP PUBLIC WORKS CODE ENFORCE	13,072	-	1,636	14,708	13,464	-	1,724	15,188	3.26%
	PT TEMP PUBLIC WORKS ASSISTANT	29,499	-	3,692	33,191	30,358	-	3,887	34,244	3.17%
	<b>Subtotal of Public Works</b>	<b>1,335,937</b>	<b>60,176</b>	<b>713,435</b>	<b>2,109,549</b>	<b>1,512,591</b>	<b>61,940</b>	<b>762,480</b>	<b>2,337,011</b>	<b>10.78%</b>
	<b>Total Salaries &amp; Benefits</b>	<b>4,373,329</b>	<b>370,927</b>	<b>2,359,390</b>	<b>7,103,646</b>	<b>4,551,748</b>	<b>489,412</b>	<b>2,457,442</b>	<b>7,498,602</b>	<b>5.56%</b>

\* Police Services was contracted to the County beginning March 2020 - In June 2023, the City signed the Memorandum of Agreement with the Solano County Sheriff's Office for another 36-month period from July 1, 2023 to June 30, 2026 for a total of \$10,055,148. Annual service amount in FY23/24 is \$3,192,596.

\*\* The funding status changed for these positions in FY23/24.

\*\*\* This is a new position adopted in FY23/24.

PERSONNEL SUMMARY BY DEPARTMENT

	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 Approved	2023/24 Approved
<b>City Manager</b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager/HR Analyst/Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
<b>City Manager FTE Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>City Clerk</b>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk/City Clerk Assistant - Part-time	0.73	0.46	0.92	0.92	0.92
<b>City Clerk FTE Total</b>	<b>1.73</b>	<b>1.46</b>	<b>1.92</b>	<b>1.92</b>	<b>1.92</b>
<b>Community Development/Planning</b>					
Director of Community Development *	1.00	0.00	0.00	0.00	0.00
Planning Manager	0.00	1.00	1.00	1.00	0.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.63	1.63	1.46	1.46	1.46
<b>Community Development/Planning FTE Total</b>	<b>3.63</b>	<b>3.63</b>	<b>3.46</b>	<b>3.46</b>	<b>2.46</b>
<b>Finance</b>					
Director of Finance	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00	1.00
Accountant I/II	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	1.00	1.00	1.00	1.00
Account Clerk I/II	2.73	2.45	2.45	1.73	1.73
<b>Finance FTE Total</b>	<b>6.73</b>	<b>6.45</b>	<b>6.45</b>	<b>5.73</b>	<b>5.73</b>
<b>Fire</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Batalion Chief	1.00	1.00	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00	3.00
Fire Engineer	3.00	6.00	6.00	6.00	6.00
Firefighter/Paramedic	3.00	3.00	3.00	3.00	3.00
<b>Fire FTE Total</b>	<b>11.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Police ***</b>					
Police Chief	1.00	0.00	0.00	0.00	0.00
Police Commander	1.00	0.00	0.00	0.00	0.00
Police Corporal	1.00	0.00	0.00	0.00	0.00
Police Sergeant	4.00	0.00	0.00	0.00	0.00
Police Officer	10.00	0.00	0.00	0.00	0.00
Police Investigator	1.01	0.00	0.00	0.00	0.00
Public Safety Support Manager **	1.00	1.00	1.00	1.00	1.00
Police Record Technician	0.69	1.00	0.73	0.00	0.00
Community Service Officer	1.00	1.00	1.00	1.73	1.46
<b>Police FTE Total</b>	<b>20.70</b>	<b>3.00</b>	<b>2.73</b>	<b>2.73</b>	<b>2.46</b>
<b>Public Works</b>					
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00
Public Works Program Manager	0.00	1.00	1.00	1.00	1.00
Public Works Supervisor	0.00	1.00	1.00	1.00	1.00
Recreation Service Manager	0.00	0.00	0.00	0.00	1.00
Utility Technician	2.00	2.00	2.00	2.00	2.00
Mechanic	1.00	1.00	0.00	0.00	1.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Maintenance Worker II	3.00	2.00	2.00	2.00	2.00
Maintenance Worker I	1.00	3.00	3.00	3.00	4.00
Administrative Assistant	1.00	1.73	1.00	1.46	1.46
Public Works Code Enforcement - Part-time	0.00	0.00	0.00	0.23	0.23
Intern - Part-time	0.46	0.46	0.46	0.46	0.46
<b>Public Works FTE Total</b>	<b>12.46</b>	<b>16.19</b>	<b>14.46</b>	<b>15.15</b>	<b>18.15</b>
<b>Grand FTE Total</b>	<b>58.24</b>	<b>46.73</b>	<b>45.02</b>	<b>44.98</b>	<b>46.72</b>

**PERSONNEL SUMMARY BY DEPARTMENT (Continued)**

	2019/20 Approved	2020/21 Approved	2021/22 Approved	2022/23 Approved	2023/24 Approved
<b>Legislative - Elected and Appointed Employees</b>					
Mayor	1.00	1.00	1.00	1.00	1.00
Vice Mayor	1.00	1.00	1.00	1.00	1.00
City Council	3.00	3.00	3.00	3.00	3.00
<b>FTE Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<b>TOTAL AUTHORIZED FULL-TIME EMPLOYEES</b>	<b>46.72</b>
<b>TOTAL ELECTED AND APPOINTED EMPLOYEES</b>	<b>5.00</b>
<b>GRAND TOTALS</b>	<b>51.72</b>

<b>Total Authorized New Personnel Requests (Included in Full-Time Employee Count Above)</b>		
Department	Description	2023/24 Budget
Public Works	Recreation Service Manager	1.00

<b>Total Unfunded Personnel in Fiscal Year 2023-24</b>		
Department	Description	2023/24 Unfunded
Community Development	Planning Manager	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 6/30/24	Fund Balance Increase /(Decrease)
	Estimated Fund Balance 7/1/23	Revenues	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
<b>GENERAL FUND</b>												
002 Measure O	(16)	1,428,000		1,428,000		(1,427,984)				(1,427,984)	(0)	16
004 Public Art Fund	171,760	17,000		17,000		(17,000)				(17,000)	171,760	-
010 General Fund	7,081,901	7,405,934	456,697	7,862,630	(8,000)	(8,154,254)	(123,971)	-	-	(8,286,225)	6,658,306	(423,595)
General Fund Subtotal	7,253,645	8,850,934	456,697	9,307,630	(8,000)	(9,599,239)	(123,971)	-	-	(9,731,210)	6,830,066	(423,579)
022 General Plan	7,178	10,210		10,210		(8,000)				(8,000)	9,388	2,210
052 Transient Occupancy Tax	30,399	20,030		20,030		(35,000)				(35,000)	15,429	(14,970)
Total General Fund per Audit Report	7,291,222	8,881,174	456,697	9,337,871	(8,000)	(9,642,239)	(123,971)	-	-	(9,774,210)	6,854,883	*** (436,339)
<b>CAPITAL OUTLAY FUNDS</b>												
012 Vehicle Replacement	99,188	25,250	103,000	128,250		-	(128,023)	(40,000)	-	(168,023)	59,415	(39,773)
050 Storm Drain	33,043	31,092		31,092	-	(41,355)			-	(41,355)	22,780	(10,263)
051 Capital Projects	2,200,647	763,067	2,340,090	3,103,157	(2,012,712)	(155,000)			(3,103,157)	(5,270,869)	32,935	(2,167,712)
053 Roadway Impact	452,228	600		600		-				-	452,828	600
054 Parks and Recreation	631,667	100,276	5,170	105,446	(96,799)	-			-	(96,799)	640,314	8,648
056 Municipal Improvements	7,344,757	393,417	117,175	510,593	(1,967,262)	-				(1,967,262)	5,888,088	(1,456,669)
060 Hazardous Waste	425,539	122,379		122,379		(204,891)				(204,891)	343,027	(82,512)
065 Landfill Closure	2,014,503	495,000		495,000	(280,000)	(325,394)				(605,394)	1,904,109	(110,394)
076 Army Base	32,571	29,985		29,985	-	(29,629)				(29,629)	32,928	356
Total Capital Outlay Funds	13,234,145	1,961,066	2,565,435	4,526,501	(4,356,773)	(756,269)	(128,023)	(40,000)	(3,103,157)	(8,384,221)	9,376,424	(3,857,720)
<b>DEBT SERVICE</b>												
040 Firehouse Bonds	2,047	-		-		-				-	2,047	-
Total Debt Service Fund	2,047	-		-		-				-	2,047	-
<b>SPECIAL REVENUE FUNDS</b>												
017 Law Enforcement Grant	56,454	171,000		171,000		(180,000)		-		(180,000)	47,454	(9,000)
018 Asset Forfeiture	1,293	5		5		-				-	1,298	5
025 Gas Tax	9,055	539,158	-	539,158	-	(487,147)	(1,414)	-		(488,561)	59,652	50,597
031 Developers Revolving	9,515	-		-		-				-	9,515	-
033 Commercial Rehabilitation Loan	254	-		-		-				-	254	-
034 CDBG Housing Rehabilitation	337	-		-		-				-	337	-
038 Personnel Services District - Fire	277,821	564,843		564,843	(78,000)	(482,294)				(560,294)	282,370	4,549
039 Personnel Services District - Police	82,602	565,034	-	565,034	-	(479,977)	(23,052)	(66,164)	-	(569,193)	78,442	(4,160)
055 Liberty Main & Operation Svc District	1,958,472	698,749		698,749		(571,734)		(12,500)		(584,234)	2,072,986	114,515
Total Special Revenue Funds	2,395,804	2,538,789	-	2,538,789	(78,000)	(2,201,152)	(24,466)	(78,664)	-	(2,382,282)	2,552,310	156,507

BUDGET SUMMARIES

Fund Description	Resources					Appropriations					Estimated Fund Balance 6/30/24	Fund Balance Increase / (Decrease)
	Estimated Fund Balance 7/1/23	Revenues	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
<b>ENTERPRISE FUNDS*</b>												
032 Transit	498,736	907,851	8,000	915,851	(12,000)	(749,470.90)		(290,000)	-	(1,051,471)	363,116	(135,620)
075 Business Park	394,532	23,744	-	23,744	(50,000)	(130,190)			-	(180,190)	238,085	(156,446)
080 Water System	1,259,518	3,250,580	20,680	3,271,260	(826,360)	(2,665,569)	(323,080)	(142,500)	(135,914)	(4,093,423)	437,355	(822,163)
081 Water Project - Capital Outlay	-	-	401,360	401,360	-				(401,360)	(401,360)	-	-
084 Airport	(862,840)	252,488	-	252,488	(2,726)	(320,109)	(19,269)	-	-	(342,104)	(952,456)**	(89,616)
085 Beach Facility	2,604,540	2,914,000		2,914,000	(1,393,025)	(2,577,054)	(140,970)	(32,500)	-	(4,143,549)	1,374,991	(1,229,549)
086 NW Facility	854,090	2,182,000	12,000	2,194,000	-	(2,369,821)	(128,932)	(32,500)	-	(2,531,253)	516,837	(337,253)
087 NW Sewer Project - Capital Outlay	-	-	-	-	-				-	-	-	-
088 Beach Sewer Project - Capital Outlay	-	-	3,262,712	3,262,712					(3,262,712)	(3,262,712)	-	-
<b>Total Enterprise Funds</b>	<b>4,748,575</b>	<b>9,530,663</b>	<b>3,704,752</b>	<b>13,235,415</b>	<b>(2,284,111)</b>	<b>(8,812,214)</b>	<b>(612,251)</b>	<b>(497,500)</b>	<b>(3,799,986)</b>	<b>(16,006,062)</b>	<b>1,977,928</b>	<b>(2,770,647)</b>
<b>AGENCY FUNDS</b>												
041 Community Facilities District 2006-1	457,256	530,840		530,840		(44,678)	(486,269)			(530,947)	457,150	(107)
044 Riverwalk CFD	65,865	-		-		(12,000)				(12,000)	53,865	(12,000)
049 Community Facilities District 2004-1	242,678	304,213		304,213		(30,446)	(267,244)			(297,689)	249,202	6,524
095 Liberty CFD	1,313,545	796,593		796,593		(37,747)	(775,525)			(813,272)	1,296,867	(16,679)
<b>Total Agency Funds</b>	<b>2,079,344</b>	<b>1,631,647</b>	<b>-</b>	<b>1,631,647</b>	<b>-</b>	<b>(124,870)</b>	<b>(1,529,038)</b>	<b>-</b>	<b>-</b>	<b>(1,653,908)</b>	<b>2,057,083</b>	<b>(22,261)</b>
<b>Grand Total</b>	<b>29,751,137</b>	<b>24,543,339</b>	<b>6,726,884</b>	<b>31,270,223</b>	<b>(6,726,884)</b>	<b>(21,536,745)</b>	<b>(2,417,749)</b>	<b>(616,164)</b>	<b>(6,903,143)</b>	<b>(38,200,684)</b>	<b>22,820,676</b>	<b>(6,930,461)</b>
<p>* 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.</p> <p>**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 FY2023/24, annual interest payments due to the General Fund are budgeted for a total of \$2,725.63.</p> <p>***General Fund Balance in Audited Financial Statements include Public Art, Transient Occupancy Tax, and General Plan funds.</p>												

## **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:

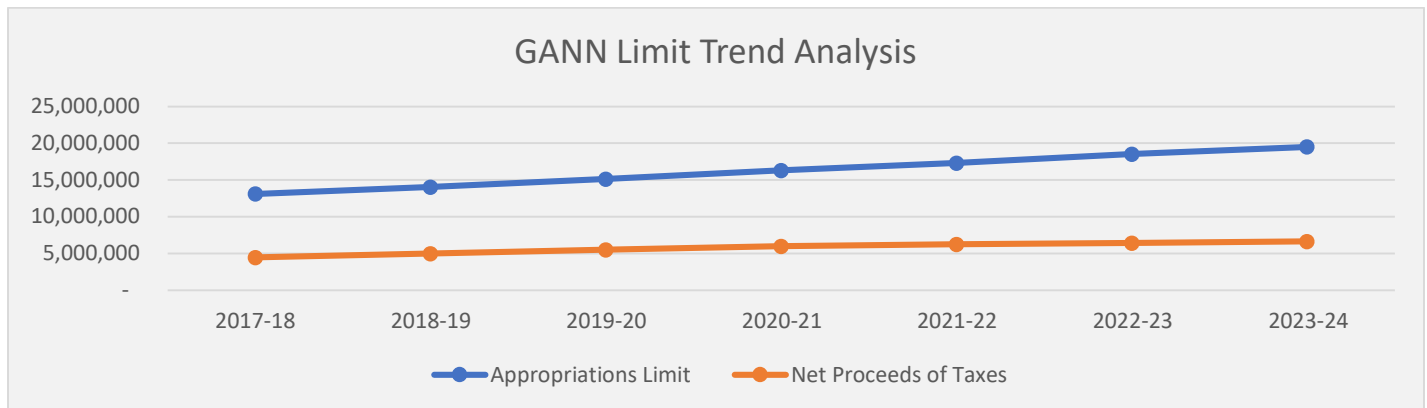
- The budget basis includes expenditures for capital outlay and principal payments on long-term debt, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis 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 22-23, 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. 2023-037 on June 20, 2023, as part of its annual operating budget.

For Fiscal Year 2023-24, the City’s appropriation limit is calculated to be \$19,510,562. Appropriations subject to limit have been determined to be \$6,663,727. This is \$12,846,835 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 \$12,846,835. 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	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Appropriations Limit	13,112,187	14,044,705	15,120,711	16,327,787	17,306,527	18,546,162	19,510,562
Net Proceeds of Taxes	4,478,333	4,973,898	5,509,700	5,975,523	6,259,334	6,413,272	6,663,727
Difference	8,633,854	9,070,807	9,611,011	10,352,264	11,047,193	12,132,890	12,846,835
% of Limit	34.2%	35.4%	36.4%	36.6%	36.2%	34.6%	34.2%

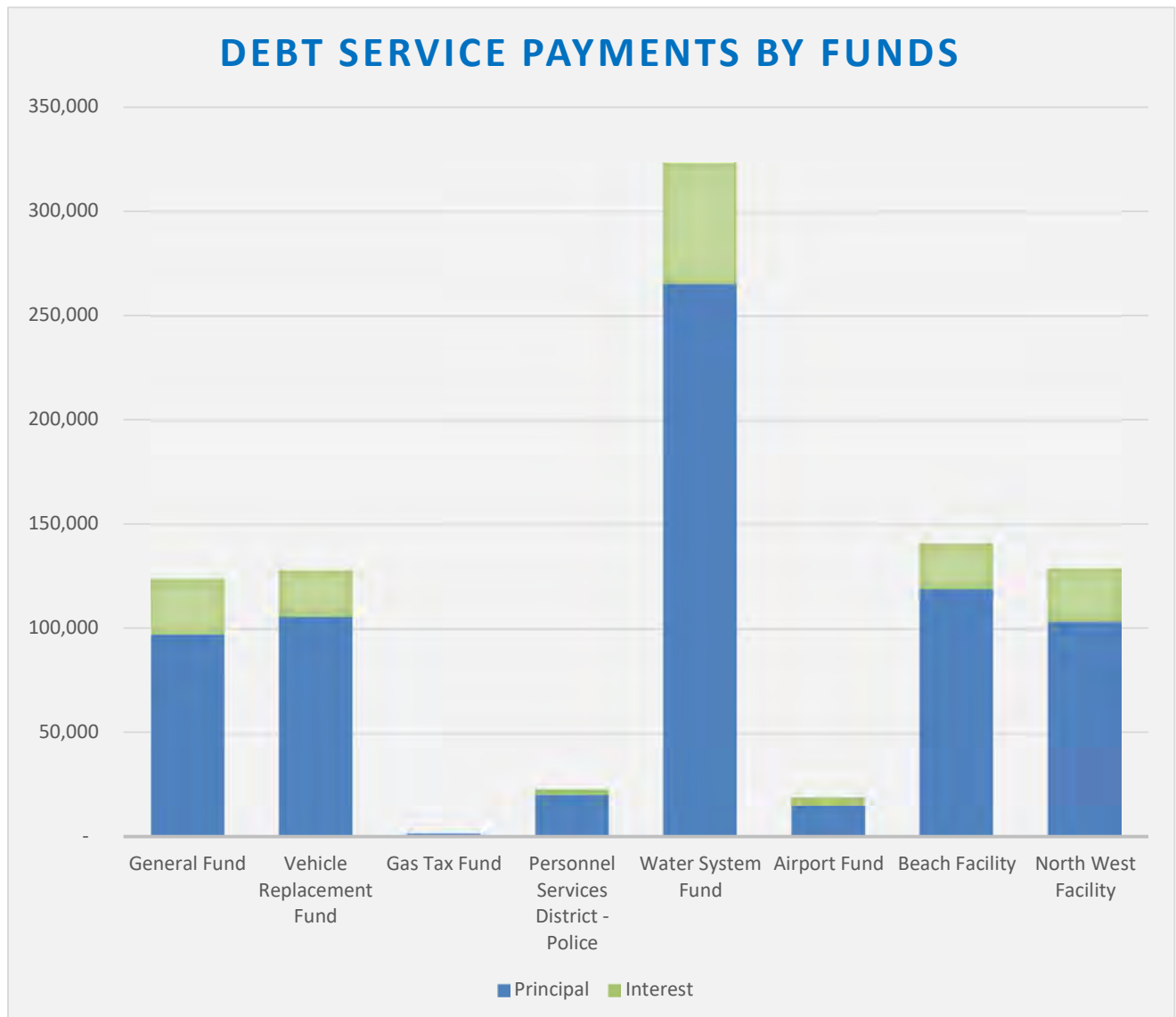
## DEBT LIMIT/OBLIGATION

### DEBT LIMIT

State Law sets the bonded limit for General Obligation bonds at 15% of the total assessed valuation of all real and personal property within the City. As of June 30, 2022, the City’s total debt limit capacity was \$54 million, but it has no outstanding debt subject to this limit.

### DEBT OBLIGATION

Below is the annual debt service payments budget for Fiscal Year 2023-24 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 6-30-2023	FY 2023-24 Budget		
		Principal	Interest	Total
<b>General Fund</b>				
Citywide Energy Saving Project Equip Lease Purchase	\$ 706,855	\$ 56,038	\$ 14,342	\$ 70,380
California Energy Commission Loan - Fire Station Solar	360,494	22,383	3,559	25,942
Lease Purchase Agreement - Phase II - Sterling National	388,050	18,909	8,740	27,649
<b>Subtotal, General Fund Debt</b>	<b>1,455,399</b>	<b>97,330</b>	<b>26,641</b>	<b>123,971</b>
<b>Vehicle Replacement Fund</b>				
PNC Fire Apparatuses Lease Purchase Agreement	571,865	105,835	22,188	128,023
<b>Subtotal, Vehicle Replacement Fund Debt</b>	<b>571,865</b>	<b>105,835</b>	<b>22,188</b>	<b>128,023</b>
<b>Gas Tax Fund</b>				
PG&E Retrofit Loan	1,414	1,414	-	1,414
<b>Subtotal, Gas Fund Debt</b>	<b>1,414</b>	<b>1,414</b>	<b>-</b>	<b>1,414</b>
<b>Personnel Services District - Police</b>				
Police Records Management System Software	20,600	20,603	2,449	23,052
<b>Subtotal, Gas Fund Debt</b>	<b>20,600</b>	<b>20,603</b>	<b>2,449</b>	<b>23,052</b>
<b>Water System Fund</b>				
Water Meter Installment Purchase Agreement	2,390,000	255,000	56,558	311,558
Citywide Energy Saving Project Equip Lease Purchase	55,460	4,397	1,125	5,522
2013 Land Capital Lease	57,355	6,000	-	6,000
<b>Subtotal, Water System Fund Debt</b>	<b>2,502,815</b>	<b>265,397</b>	<b>57,683</b>	<b>323,080</b>
<b>Airport Fund</b>				
Citywide Energy Saving Project Equip Lease Purchase	193,530	15,343	3,927	19,269
<b>Subtotal, Airport Fund Debt</b>	<b>193,530</b>	<b>15,343</b>	<b>3,927</b>	<b>19,269</b>
<b>Beach Facility</b>				
Waste Water Installment Purchase Agreement	575,000	75,000	17,308	92,308
Citywide Energy Saving Project Equip Lease Purchase	143,981	11,415	2,921	14,336
New Vactor Truck - KS StateBank	49,513	32,690	1,637	34,326
<b>Subtotal, Beach Facility Fund Debt</b>	<b>768,494</b>	<b>119,104</b>	<b>21,866</b>	<b>140,970</b>
<b>North West Facility</b>				
Citywide Energy Saving Project Equip Lease Purchase	552,327	43,787	11,207	54,994
Lease Purchase Agreement - Phase II - Sterling National	555,950	27,091	12,521	39,612
New Vactor Truck - KS StateBank	49,513	32,690	1,637	34,326
<b>Subtotal, North West Facility Fund Debt</b>	<b>1,157,790</b>	<b>103,568</b>	<b>25,364</b>	<b>128,932</b>
<b>Total, Debt Service</b>	<b>\$ 6,671,907</b>	<b>\$ 728,594</b>	<b>\$ 160,118</b>	<b>\$ 888,711</b> *

\* 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 22/23 Projected	FY23/24 Adopted
<b>Transfer Out</b>	<b>Transfer In</b>			
General Fund	Transit	Potential farebox penalty	8,000	<b>8,000</b>
General Fund	Public Art Fund	Set Up New Fund for Public Art Projects	143,762	-
Gas Tax	Capital Projects	4th and Bruning Intersection Improvement	125,000	-
Transit	NW Facility	Rental for Office Space	12,000	<b>12,000</b>
Personnel Services District - Fire	Vehicle Replacement	Fire Dept Vehicle Reserve	78,000	<b>78,000</b>
Riverview Point Bond Reserve	Riverview Point Assessment District	Fund Closeout - Final Payment for Bonds	46,673	-
Storm Drain	Capital Projects	4th and Bruning Intersection Improvement	29,150	-
Capital Projects	General Fund	Use of American Rescue Plan Fund - Code Enforcement	59,040	-
Capital Projects	General Fund	Use of American Rescue Plan Fund - Recreation Program	20,000	-
Capital Projects	Beach Sewer Project - Capital Outlay	Use of American Rescue Plan Fund - Wastewater Plants Consolidation Project (SW012)	-	<b>2,012,712</b>
Parks and Recreation	Capital Projects	LGI 18 Acre New Park Phase I	-	<b>96,799</b>
Municipal Improvements	General Fund	Energy Saving Project Loan Payment - City Hall	122,247	<b>123,971</b>
Municipal Improvements	Capital Projects	City Hall Improvement	30,000	<b>150,000</b>
Municipal Improvements	Capital Projects	New Fire Station - Modular Building & Pavement	6,709	<b>1,693,291</b>
Landfill Closure	General Fund	Excess Franchise Fee to fund General Operation	560,000	<b>280,000</b>
Business Park	General Fund	Additional support for Code Enforcement Services	20,000	<b>20,000</b>
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	5,000	-
Business Park	General Fund	Support for Youth Services and Youth Center	10,000	<b>10,000</b>
Business Park	General Fund	Recreational Activities at Parks	15,000	<b>20,000</b>
Business Park	Vehicle Replacement	Police Vehicle Replacement	311,415	-
Army Base	General Fund	Interfund loan repayment - Paid Off	80,400	-
Water	Vehicle Replacement	Fire Dept Vehicle Reserve	25,000	<b>25,000</b>
Water	Water Project - Capital Outlay	Funding Source for Water CIP Projects	1,355,461	<b>401,360</b>
Water	Capital Projects	Funding for New Accounting System Software	-	<b>400,000</b>
Airport	General Fund	Interfund loan repayment	2,726	<b>2,726</b>
Beach Facility	Water	Interfund loan repayment	20,680	<b>20,680</b>
Beach Facility	Parks and Recreation	Interfund loan repayment	5,170	<b>5,170</b>
Beach Facility	Municipal Improvements	Interfund loan repayment	117,175	<b>117,175</b>
Beach Facility	Beach Sewer Project - Capital Outlay	Funding Source for Beach Facility CIP Projects	426,823	<b>1,250,000</b>
NW Facility	NW Sewer Project - Capital Outlay	Funding Source for NW Facility CIP Projects	118,129	-
<b>Total Interfund Transfers</b>			<b>\$ 3,853,559</b>	<b>\$ 6,726,884</b>

**REVENUE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

REVENUES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
<b>FUND 002 MEASURE O</b>							
002-0530-5324	Measure O Taxes	1,269,925	1,436,763	1,432,000	1,432,000	1,428,000	(4,000)
<b>TOTAL 002 MEASURE O</b>		<b>1,269,925</b>	<b>1,436,763</b>	<b>1,432,000</b>	<b>1,432,000</b>	<b>1,428,000</b>	<b>(4,000)</b>
<b>FUND 004 PUBLIC ART FUND</b>							
004-0540-5427	Public Art Fee	-	-	27,779	27,999	17,000	(10,779)
004-0590-5990	Transfer In	-	-	-	143,762	-	-
<b>TOTAL 004 PUBLIC ART FUND</b>		<b>-</b>	<b>-</b>	<b>27,779</b>	<b>171,760</b>	<b>17,000</b>	<b>(10,779)</b>
<b>FUND 10 GENERAL FUND</b>							
010-0510-5101	Secured Property Tax	1,887,873	1,981,230	2,162,196	2,162,196	2,508,148	345,951
010-0510-5103	Unsecured Property Tax	75,274	73,142	74,369	74,369	74,369	-
010-0510-5105	Supplemental Property Tax	20,350	32,511	33,518	33,518	33,518	-
010-0510-5110	Unitary Taxes	35,297	35,748	38,763	38,763	38,763	-
010-0510-5120	Property Tax Prior Year Adjustment	(17,371)	879	(10,353)	(10,353)	(10,353)	-
010-0510-5126	Dist. From RDA Dissolution	134,146	142,022	173,403	173,403	-	(173,403)
010-0510-5199	Administration Charges by Solano County	(26,127)	(31,264)	(27,000)	(27,000)	(32,000)	(5,000)
010-0510-5702	Weed Abatement	10,028	-	-	-	-	-
010-0510-5704	Vehicle License Fee - SB1096 - Property Tax	875,745	912,263	984,132	984,132	1,053,021	68,889
010-0510-5708	Pilt-Payment in Lieu of Taxes	187	189	-	-	-	-
010-0510-5712	Homeowners Property Tax Relief	14,764	14,826	14,524	14,524	14,524	-
010-0510-5824	Police Service Fees - Admin Citations	-	-	1,337	1,337	-	(1,337)
010-0530-5301	Business License	70,465	53,066	57,000	57,000	57,000	-
010-0530-5306	Business License SB-1186	2,784	1,410	1,300	1,300	1,300	-
010-0530-5324	Sales & Use Tax	1,450,987	1,386,033	1,351,800	1,351,800	1,354,500	2,700
010-0530-5325	Real Property Transfer Tax	114,209	138,478	115,000	115,000	115,000	-
010-0530-5328	Municipal Service Tax	78,702	81,003	80,000	80,000	82,000	2,000
010-0540-5310	Franchise Fees - Cable TV	124,950	147,079	150,000	150,000	154,000	4,000
010-0540-5312	Franchise Fees - PG&E	77,519	80,884	80,000	96,650	100,000	20,000
010-0540-5400	Planning Application Fees	73,294	17,776	20,000	20,000	20,000	-
010-0540-5402	Dog License	14,996	14,246	14,246	14,246	14,246	-
010-0540-5408	Building Permits	250,190	439,558	270,000	150,000	232,082	(37,918)
010-0540-5410	Demolition Permits	430	405	350	503	350	-
010-0540-5412	Electrical Permits	44,883	72,660	45,000	25,000	37,781	(7,219)
010-0540-5413	Energy Permits	47,828	60,619	40,000	15,000	31,081	(8,919)
010-0540-5414	Grading Permits	-	260	4,918	8,788	2,000	(2,918)
010-0540-5418	Mechanical Permits	51,006	86,269	56,000	45,000	36,106	(19,894)
010-0540-5422	Plumbing Permits	45,115	77,304	50,000	25,000	38,956	(11,044)
010-0540-5423	Solar Electric	50,587	62,957	50,000	50,000	50,000	-
010-0540-5424	Special Events Permit/Application	5	200	150	150	150	-
010-0540-5426	Imaging Fee	7,568	12,212	5,658	5,658	6,076	418
010-0540-5427	Public Art Fee	21,320	60,800	-	-	-	-
010-0540-5428	Mapping Fee	7,697	12,198	5,658	5,658	6,076	418
010-0540-5429	Training Recovery Fee	8,371	15,302	7,430	7,430	7,980	550
010-0540-5430	Fire Code Inspections / Permits	948	11,520	4,000	4,000	4,000	-
010-0540-5850	Conditional Use Permit	-	-	3,944	3,944	-	(3,944)
010-0540-5862	Solar Plan Check	22,526	32,698	22,000	22,000	20,356	(1,644)
010-0540-5867	Encroachment Permit	4,300	5,300	4,000	4,000	4,000	-
010-0550-5501	Forfeitures/Penalties	1,457	1,132	1,056	1,056	1,056	-
010-0550-5503	Other Court Fines/Traffic	15,689	19,502	17,000	17,000	17,000	-
010-0550-5896	Parking Fines	2,712	2,324	8,000	3,000	3,000	(5,000)
010-0560-5303	Asset Sale	5,167	90,716	9,200	9,200	-	(9,200)
010-0560-5601	Interest Income	33,517	39,568	70,000	70,000	150,000	80,000
010-0560-5603	Rent - Real Property	25,440	27,608	25,788	25,788	26,000	212
010-0560-5605	Rental - Comcast	45,326	230	18,768	18,768	19,894	1,126
010-0560-5902	Natural Gas Royalties	10,890	37,467	18,580	54,475	25,000	6,420
010-0570-5704	Motor Vehicle In Lieu	7,325	11,645	9,485	10,240	9,737	252
010-0570-5740	Federal Grant - FTA CARES Act	123,311	-	-	-	-	-
010-0570-5753	Grant Revenue	-	5,000	-	-	186,789	186,789

**REVENUE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>REVENUES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
010-0580-5811	General Plan 2001 Reimb. Fee	6,905	13,235	6,838	3,000	7,582	744
010-0580-5818	Swimming Pool Fees	170	544	-	-	10,000	10,000
010-0580-5820	Recreation Programs	-	360	360	360	360	-
010-0580-5821	Boat Launch Fees	10,021	48,107	55,000	55,000	55,000	-
010-0580-5824	Police Service Fees	20,154	17,601	24,000	17,000	20,000	(4,000)
010-0580-5826	Fire Services Fees	4,313	12,323	26,356	26,356	15,000	(11,356)
010-0580-5828	Delta Fire District	398,453	100,000	205,833	205,833	138,891	(66,942)
010-0580-5831	Engineering & Inspection Fees	48,598	57,379	83,014	86,944	55,000	(28,014)
010-0580-5832	Cannabis Facility Fee	77,917	93,754	114,071	114,071	123,951	9,880
010-0580-5833	Cannabis Developer Fee	803,794	616,256	307,000	340,000	340,000	33,000
010-0580-5861	Plan Check Fees	195,385	398,511	219,662	150,000	130,244	(89,418)
010-0580-5895	New Home Construction (Fire)	6,210	5,940	6,000	6,000	6,000	-
010-0590-5920	Miscellaneous Revenue	54,083	138,540	10,000	285,869	10,000	-
010-0590-5921	Garage Sales	5	699	400	400	400	-
010-0590-5930	Donations	-	-	12,500	12,500	-	(12,500)
010-0590-5936	Donations - Fire Dept	-	-	-	100	-	-
010-0590-5990	Transfer In	792,329	310,672	351,287	351,287	173,971	(177,316)
010-0590-5990	Transfer In - Landfill Franchise Fee	-	-	560,000	560,000	280,000	(280,000)
010-0590-5990	Transfer In - Due from other Fund	-	-	83,125	83,125	2,726	(80,399)
<b>TOTAL FUND 010</b>		<b>8,270,014</b>	<b>8,080,897</b>	<b>8,126,666</b>	<b>8,210,386</b>	<b>7,862,630</b>	<b>(264,036)</b>
<b>SUBTOTAL GENERAL FUND - 002, 004 &amp; 010</b>		<b>9,539,940</b>	<b>9,517,659</b>	<b>9,586,445</b>	<b>9,814,146</b>	<b>9,307,630</b>	<b>(278,815)</b>
<b>FUND 22 GENERAL PLAN</b>							
022-0560-5601	Interest Income	660	384	600	750	100	(500)
022-0580-5807	General Plan Revision Fee	9,208	17,512	9,117	5,000	10,110	993
<b>TOTAL GENERAL PLAN FUND</b>		<b>9,867</b>	<b>17,896</b>	<b>9,717</b>	<b>5,750</b>	<b>10,210</b>	<b>493</b>
<b>FUND 52 TRANSIENT OCCUPANCY TAX</b>							
052-0530-5318	Transient Occupancy Tax	20,563	32,019	20,000	25,000	20,000	-
052-0560-5601	Interest Income	63	30	30	30	30	-
<b>TOTAL TRANSIENT OCCUPANCY TAX</b>		<b>20,626</b>	<b>32,049</b>	<b>20,030</b>	<b>25,030</b>	<b>20,030</b>	<b>-</b>
<b>TOTAL GENERAL FUND per Audit Report</b>		<b>9,570,433</b>	<b>9,567,604</b>	<b>9,616,192</b>	<b>9,844,926</b>	<b>9,337,871</b>	<b>(278,322)</b>
<b>FUND 12 VEHICLE REPLACEMENT FUND</b>							
012-0560-5601	Interest Income	744	458	250	250	250	-
012-0580-5827	Funding from Delta Fire District	25,000	25,000	25,000	25,000	25,000	-
012-0580-5829	Cal OES Reimbursement	-	-	-	18,356	-	-
012-0590-5990	Transfer In	60,000	110,000	414,415	414,415	103,000	(311,415)
<b>TOTAL VEHICLE REPLACEMENT FUND</b>		<b>85,744</b>	<b>135,458</b>	<b>439,665</b>	<b>458,021</b>	<b>128,250</b>	<b>(311,415)</b>
<b>FUND 17 LAW ENFORCEMENT GRANT</b>							
017-0560-5601	Interest Income	619	281	300	800	1,000	700
017-0570-5753	Grant Revenues	156,727	161,285	150,000	167,035	170,000	20,000
<b>TOTAL LAW ENFORCEMENT GRANT FUND</b>		<b>157,346</b>	<b>161,566</b>	<b>150,300</b>	<b>167,835</b>	<b>171,000</b>	<b>20,700</b>
<b>FUND 18 ASSET FORFEITURE</b>							
018-0560-5601	Interest Income	9	4	5	5	5	-
<b>TOTAL ASSET FORFEITURE</b>		<b>9</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
<b>FUND 19 ATOD GRANT</b>							
019-0570-5753	Grant Revenues	32,982	30,660	-	-	-	-
019-0590-5990	Transfer In	10,180	-	-	-	-	-
<b>TOTAL ATOD GRANT FUND</b>		<b>43,162</b>	<b>30,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 25 GAS TAX</b>							
025-0560-5601	Interest Income	2,206	1,254	2,500	2,634	1,000	(1,500)
025-0570-5717	Gas Tax - Section 2105	226,440	247,102	262,788	262,788	291,203	28,415
025-0570-5719	Road Main & Rehab Section 2032 (SB1)	185,144	202,565	216,666	216,666	246,955	30,289

**REVENUE DETAILS BY FUND  
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<b>REVENUES</b>							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
<b>TOTAL GAS TAX FUND</b>		<b>413,790</b>	<b>450,920</b>	<b>481,954</b>	<b>482,088</b>	<b>539,158</b>	<b>57,204</b>
<b>FUND 31 DEVELOPERS REVOLVING FUND</b>							
031-0560-5601	Interest Income	109	41	-	50	-	-
031-0570-5753	Grant Revenue	-	-	124,617	124,617	-	(124,617)
<b>TOTAL DEVELOPERS REVOLVING FUND</b>		<b>109</b>	<b>41</b>	<b>124,617</b>	<b>124,667</b>	<b>-</b>	<b>(124,617)</b>
<b>FUND 32 TRANSIT</b>							
032-0560-5601	Interest Income	477	333	500	500	500	-
032-0570-5728	TDA Grant	259,874	1,469	89,526	89,526	161,159	71,633
032-0570-5729	TDA Grant - Capital	-	-	137,990	137,990	107,990	(30,000)
032-0570-5755	Federal Grant - FTA 5311 Capital	-	-	187,010	187,010	133,802	(53,208)
032-0570-5756	Federal Grant - FTA Section 5311	-	248,049	250,000	250,000	230,000	(20,000)
032-0570-5759	Federal Grant - FTA Section 5310	140,207	192,722	150,000	150,000	150,000	-
032-0570-5760	STA FUND	-	-	15,000	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	10,891	10,500	10,500	6,500	(4,000)
032-0570-5731	TDA Planning & Administration	85,900	85,900	85,900	85,900	85,900	-
032-0570-5730	TDA From Other Recipients	-	-	2,000	2,000	2,000	-
032-0590-5990	Transfer In	-	302	8,000	8,000	8,000	-
<b>TOTAL TRANSIT FUND</b>		<b>551,379</b>	<b>539,666</b>	<b>966,426</b>	<b>936,426</b>	<b>915,851</b>	<b>(50,575)</b>
<b>FUND 33 COMMERCIAL REHABILITATION LOAN FUND</b>							
033-0560-5601	Interest Income	219	128	22	22	-	(22)
033-0570-5753	GRANT REVENUES	-	151,723	62,148	62,148	-	(62,148)
<b>TOTAL COM. REHABILITATION LOAN FUND</b>		<b>219</b>	<b>151,851</b>	<b>62,170</b>	<b>62,170</b>	<b>-</b>	<b>(62,170)</b>
<b>FUND 34 CDBG HOUSING REHABILITATION</b>							
034-0560-5601	Interest Income	456	270	470	470	-	(470)
<b>TOTAL CDBG HOUSING REHABILITATION FUND</b>		<b>456</b>	<b>270</b>	<b>470</b>	<b>470</b>	<b>-</b>	<b>(470)</b>
<b>FUND 38 PERSONNEL SERVICES - FIRE</b>							
038-0510-5101	Property Tax	469,061	481,474	542,240	542,240	569,352	27,112
038-0510-5199	ADMINISTRATION CHARGES BY SOLANO COUNTY	(4,691)	(4,815)	(5,422)	(5,422)	(4,959)	463
038-0560-5601	Interest Income	729	510	550	550	450	(100)
<b>TOTAL PERSONNEL SERVICES - FIRE</b>		<b>465,100</b>	<b>477,169</b>	<b>537,368</b>	<b>537,368</b>	<b>564,843</b>	<b>27,475</b>
<b>FUND 39 PERSONNEL SERVICES - POLICE</b>							
039-0510-5101	Property Tax	469,061	481,474	542,241	542,241	569,353	27,112
039-0510-5199	Administration Charges by Solano County	(4,691)	(4,815)	(5,422)	(5,422)	(4,959)	463
039-0560-5601	Interest Income	1,463	752	1,200	1,200	640	(560)
<b>TOTAL PERSONNEL SERVICES - POLICE</b>		<b>465,834</b>	<b>477,412</b>	<b>538,018</b>	<b>538,018</b>	<b>565,034</b>	<b>27,015</b>
<b>FUND 40 FIREHOUSE BONDS</b>							
040-0510-5120	Property Tax Prior Year Adj	13	6	-	0	-	-
040-0560-5601	Interest Income	4	2	-	6	-	-
<b>TOTAL FIREHOUSE BOND FUND</b>		<b>16</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>
<b>FUND 41 COMMUNITY FACILITIES DISTRICT 2006-1</b>							
041-0510-5101	Property Tax	512,871	523,437	532,731	532,731	532,731	-
041-0510-5199	Administration Charges by Solano County	(1,537)	(1,746)	(2,081)	(2,081)	(2,081)	-
041-0560-5601	Interest Income	681	290	190	190	190	-
<b>TOTAL COMMUNITY FACILITIES DISTRICT 2006-1</b>		<b>512,015</b>	<b>521,981</b>	<b>530,840</b>	<b>530,840</b>	<b>530,840</b>	<b>-</b>
<b>FUND 42 RIVERVIEW POINT ASSESSMENT DISTRICT</b>							
042-0510-5101	Property Tax	146,464	-	-	-	-	-
042-0510-5199	Administration Charges by Solano County	(380)	-	-	-	-	-



**REVENUE DETAILS BY FUND  
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REVENUES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
042-0590-5990	Transfer In	-	-	46,673	46,673	-	(46,673)
042-0560-5601	Interest Income	356	153	-	-	-	-
<b>TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT</b>		<b>146,439</b>	<b>153</b>	<b>46,673</b>	<b>46,673</b>	<b>-</b>	<b>(46,673)</b>
<b>FUND 43 RIVERVIEW POINT BOND RESERVE</b>							
043-0560-5601	Interest Income	93	49	-	-	-	-
<b>TOTAL RIVERVIEW POINT BOND RESERVE FUND</b>		<b>93</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 45 SUMMERSET IMPROVEMENT</b>							
045-0560-5601	Interest Income	15	5	-	-	-	-
<b>TOTAL SUMMERSET IMPROVEMENT FUND</b>		<b>15</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 46 SUMMERSET ASSESSMENT DISTRICT</b>							
046-0560-5601	Interest Income	2	1	-	-	-	-
<b>TOTAL SUMMERSET ASSESSMENT DISTRICT</b>		<b>2</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1</b>							
049-0510-5101	Property Tax	300,347	300,127	305,219	305,219	305,219	-
049-0510-5199	Administration Charges by Solano County	(810)	(920)	(1,096)	(1,096)	(1,096)	-
049-0560-5601	Interest Income	348	145	90	90	90	-
<b>TOTAL COMMUNITY FACILITIES DISTRICT 2004-1</b>		<b>299,885</b>	<b>299,353</b>	<b>304,213</b>	<b>304,213</b>	<b>304,213</b>	<b>-</b>
<b>FUND 50 STORM DRAIN</b>							
050-0560-5601	Interest Income	49	93	92	92	92	-
050-0570-5753	Grant Revenue	94,148	-	-	-	-	-
050-0580-5816	Utility Service Fee	29,504	30,375	29,700	29,700	31,000	1,300
<b>TOTAL STORM DRAIN FUND</b>		<b>123,701</b>	<b>30,467</b>	<b>29,792</b>	<b>29,792</b>	<b>31,092</b>	<b>1,300</b>
<b>FUND 51 CAPITAL GRANTS AND PROJECTS FUND</b>							
051-0560-5601	Interest Income	98	-	-	-	-	-
051-0570-5753	Grant Revenue	-	40,000	-	-	-	-
051-0570-5753	Grant Revenue	100,000	-	-	-	-	-
051-0570-5753	Grant Revenue - American Rescue Plan Act	-	39,000	1,162,376	1,162,376	-	(1,162,376)
051-0570-5753	Grant Revenue	1,214,038	115,943	-	-	-	-
051-0570-5753	Grant Revenue	39,177	21,626	424,600	202,573	763,067	338,467
051-0570-5753	Grant Revenue	-	-	177,952	177,952	-	(177,952)
051-0590-5425	Other Financing Source - Bank Loan	190,076	-	-	-	-	-
051-0590-5990	Transfer In - 4th and Bruning Intersection Improvement R2135 Project	-	17,177	154,150	154,150	-	(154,150)
051-0590-5990	Transfer In - Boat Launch Project	126,912	-	-	-	-	-
051-0590-5990	Transfer In - ADA Sidewalk Repair and Replacement	55,065	2,854	-	-	-	-
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	65,579	30,000	30,000	150,000	120,000
051-0590-5990	Transfer In - New Accounting System	-	-	400,000	-	400,000	-
051-0590-5990	Transfer In - Public Works Office & Corp Yard Improvement	256,509	-	-	-	-	-
051-0590-5990	Transfer In - LGI Dog and Neighborhood Park Improvement	199,169	501,777	-	-	-	-
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	6,709	1,693,291	(6,709)
051-0590-5990	Transfer In - Promenade Park Shade	-	43,898	-	-	-	-
<b>TOTAL CAPITAL GRANTS/PROJECTS FUND</b>		<b>2,240,104</b>	<b>847,853</b>	<b>4,145,877</b>	<b>1,733,760</b>	<b>3,103,157</b>	<b>(1,042,720)</b>
<b>FUND 53 ROADWAY IMPACT</b>							
053-0540-5409	Roadway Impact Fees	(81,909)	157,716	51,179	51,179	-	(51,179)



**REVENUE DETAILS BY FUND  
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<b>REVENUES</b>							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
053-0590-5990	Transfer In	-	379,000	-	-	-	-
053-0560-5601	Interest Income	1,415	886	1,700	2,500	600	(1,100)
<b>TOTAL ROADWAY IMPACT FUND</b>		<b>(80,494)</b>	<b>537,603</b>	<b>52,879</b>	<b>53,679</b>	<b>600</b>	<b>(52,279)</b>
<b>FUND 54 PARKS AND RECREATION</b>							
054-0540-5322	Development Fee	194,093	375,527	88,173	50,000	97,776	9,603
054-0560-5601	Interest Income	4,925	2,745	3,800	7,000	2,500	(1,300)
054-0590-5990	Transfer In	-	-	5,170	5,170	5,170	-
<b>TOTAL PARKS AND RECREATION FUND</b>		<b>199,018</b>	<b>378,272</b>	<b>97,143</b>	<b>62,170</b>	<b>105,446</b>	<b>8,303</b>
<b>FUND 55 MAIN &amp; OPERATION SVC DISTRICT - LIBERTY</b>							
055-0510-5101	Property Tax	607,908	631,050	662,577	662,577	695,706	33,129
055-0510-5199	Administration Charges by Solano County	(6,079)	(6,310)	(6,626)	(6,626)	(6,957)	(331)
055-0560-5601	Interest Income	4,066	2,487	2,500	2,500	10,000	7,500
055-0590-5990	Transfer In	-	2,085	-	-	-	-
<b>TOTAL MAIN &amp; OPERATION SVC DISTRICT - LIBERTY</b>		<b>605,895</b>	<b>629,312</b>	<b>658,451</b>	<b>658,451</b>	<b>698,749</b>	<b>40,298</b>
<b>FUND 56 MUNICIPAL IMPROVEMENT</b>							
056-0540-5304	Municipal Improvement Fee	466,902	910,181	282,635	200,000	313,417	30,782
056-0560-5601	Interest Income	59,528	21,598	32,000	50,000	80,000	48,000
056-0590-5990	Transfer In	-	-	117,175	117,175	117,175	-
<b>TOTAL MUNICIPAL IMPROVEMENT FUND</b>		<b>526,430</b>	<b>931,780</b>	<b>431,811</b>	<b>367,175</b>	<b>510,593</b>	<b>78,782</b>
<b>FUND 60 HAZARDOUS WASTE</b>							
060-0560-5601	Interest Income	2,111	1,250	2,100	3,000	1,000	(1,100)
060-0570-5753	Grant Revenue	55,000	5,000	5,000	5,000	5,000	-
060-0580-5801	HHW Collection Fee	109,664	111,860	100,000	114,097	116,379	16,379
<b>TOTAL HAZARDOUS WASTE FUND</b>		<b>166,775</b>	<b>118,110</b>	<b>107,100</b>	<b>122,097</b>	<b>122,379</b>	<b>15,279</b>
<b>FUND 65 LANDFILL CLOSURE</b>							
065-0540-5316	Franchise Fees - RV Sanitation	382,023	438,119	400,000	462,966	480,000	80,000
065-0560-5601	Interest Income	7,930	4,720	8,300	12,000	15,000	6,700
065-0570-5753	Grant Revenue	-	20,991	-	-	-	-
<b>TOTAL LANDFILL CLOSURE FUND</b>		<b>389,953</b>	<b>463,831</b>	<b>408,300</b>	<b>474,966</b>	<b>495,000</b>	<b>86,700</b>
<b>FUND 75 BUSINESS PARK</b>							
075-0560-5601	Interest Income	1,815	1,384	1,700	3,000	1,500	(200)
075-0560-5303	Land Sales	3,020,115	-	-	-	-	-
075-0560-5612	Rent - Business Park Hangars	4,000	-	-	-	-	-
075-0560-5615	Rent - Miscellaneous	22,244	20,544	22,244	22,244	22,244	-
075-0580-5832	Cannabis Facility Fee	(6,759)	-	-	-	-	-
075-0590-5917	Developer Reimbursement	57,644	(10,465)	-	-	-	-
075-0590-5920	Miscellaneous Revenue	28,980	-	-	-	-	-
075-0590-5990	Transfer In	-	329	-	-	-	-
<b>TOTAL BUSINESS PARK FUND</b>		<b>3,128,039</b>	<b>11,792</b>	<b>23,944</b>	<b>25,244</b>	<b>23,744</b>	<b>(200)</b>
<b>FUND 76 ARMY BASE</b>							
076-0560-5601	Interest Income	93	23	45	67	10	(35)
076-0560-5603	Rent - Real Property	1,800	6,800	9,156	9,156	4,800	(4,356)
076-0590-5920	Reimbursement - Dept of Water Resources	6,810	100,139	25,175	25,175	25,175	-
<b>TOTAL ARMY BASE FUND</b>		<b>8,703</b>	<b>106,962</b>	<b>34,376</b>	<b>34,398</b>	<b>29,985</b>	<b>(4,391)</b>
<b>FUND 80 WATER SYSTEM</b>							
080-0550-5501	Forfeitures/Penalties	42,104	44,155	30,000	38,000	30,000	-
080-0560-5601	Interest Income	31,305	14,118	24,000	36,000	30,000	6,000
080-0560-5303	Asset Sales	-	460	-	-	-	-
080-0570-5753	Grant Revenues	22,500	-	-	-	-	-
080-0580-5808	Utility Service Fees	3,032,608	3,147,712	3,100,000	3,158,000	3,189,580	89,580
080-0580-5810	Interim Water Fees - Construction	-	29,696	-	-	-	-

**REVENUE DETAILS BY FUND  
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REVENUES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
080-0580-5814	Water Reconnect Fee	150	59,311	7,386	7,936	1,000	(6,386)
080-0590-5920	Miscellaneous Revenue	8,116	(121,852)	-	-	-	-
080-0590-5990	Transfer In	1,532,820	9,684	-	-	-	-
080-0590-5990	Transfer In	-	-	20,680	20,680	20,680	-
<b>TOTAL WATER SYSTEM FUND</b>		<b>4,669,604</b>	<b>3,183,283</b>	<b>3,182,066</b>	<b>3,260,616</b>	<b>3,271,260</b>	<b>89,194</b>
<b>FUND 81 WATER CONSTRUCTION</b>							
081-0590-5990	Transfer In	838,776	1,764,243	1,646,383	1,355,461	401,360	(1,245,023)
<b>TOTAL WATER CONSTRUCTION FUND</b>		<b>838,776</b>	<b>1,764,243</b>	<b>1,646,383</b>	<b>1,355,461</b>	<b>401,360</b>	<b>(1,245,023)</b>
<b>FUND 84 AIRPORT</b>							
084-0550-5501	Forfeitures/Penalties	199	633	604	787	300	(304)
084-0560-5601	Interest Income	1,302	718	1,079	1,700	1,000	(79)
084-0560-5603	Rent - Real Property	30,181	10,371	35,559	35,559	35,559	-
084-0560-5608	Rent - Airport Hangars	185,670	184,749	183,530	183,530	183,530	-
084-0560-5610	Rent - Airport Tie-Downs	1,586	1,686	1,300	1,427	1,300	-
084-0570-5753	Grant Revenues	81,250	784,333	-	11,175	-	-
084-0570-5755	Grant Revenues - State Match	10,000	10,000	10,000	10,000	10,000	-
084-0580-5907	Sales - Airport Fuel	189,154	222,791	160,000	160,000	160,000	-
084-0580-5908	Cost of Sales - Fuel	(159,919)	(189,818)	(139,200)	(139,200)	(139,200)	-
084-0590-5990	Transfer In	-	542	-	-	-	-
084-0590-5930	Donation	-	-	2,000	2,000	-	(2,000)
084-0590-5920	Miscellaneous Revenue	-	-	-	26,645	-	-
<b>TOTAL AIRPORT FUND</b>		<b>339,422</b>	<b>1,026,005</b>	<b>254,871</b>	<b>293,622</b>	<b>252,488</b>	<b>(2,382)</b>
<b>FUND 85 BEACH DRIVE - SEWER SYSTEM</b>							
085-0550-5501	Forfeitures/Penalties	27,202	27,531	24,000	24,000	24,000	-
085-0560-5601	Interest Income	22,898	10,493	17,029	26,000	20,000	2,971
085-0570-5753	Grant Revenues	11,250	-	-	-	-	-
085-0580-5803	Utility Service Fees - Residential	2,415,771	2,424,503	2,410,000	2,421,732	2,420,000	10,000
085-0580-5804	Utility Service Fees - Commercial	375,440	499,262	450,000	433,097	450,000	-
085-0580-5806	Sewer Connection Fees	-	7,578	6,611	6,611	-	(6,611)
085-0590-5920	Miscellaneous Revenue	-	1,746	-	-	-	-
085-0590-5990	Transfer In	324,553	5,942	-	-	-	-
<b>TOTAL BEACH DRIVE SEWER SYSTEM FUND</b>		<b>3,177,112</b>	<b>2,977,055</b>	<b>2,907,640</b>	<b>2,911,440</b>	<b>2,914,000</b>	<b>6,360</b>
<b>FUND 86 NW - SEWER SYSTEM</b>							
086-0550-5501	Forfeitures/Penalties	14,867	16,487	11,000	14,000	15,000	4,000
086-0560-5601	Interest Income	17,609	6,531	5,800	8,700	10,000	4,200
086-0570-5753	Grant Revenues	11,250	-	-	-	-	-
086-0580-5803	Utility Service Fees - Residential	2,026,167	2,086,093	2,020,000	2,100,000	2,100,000	80,000
086-0580-5804	Utility Service Fees - Commercial	29,477	54,686	40,000	57,000	57,000	17,000
086-0590-5990	Transfer In	12,000	16,502	12,000	12,000	12,000	-
086-0590-5990	Transfer In	953,248	-	-	-	-	-
086-0590-5920	Misc Revenue	-	1,746	-	-	-	-
<b>TOTAL NW SEWER SYSTEM FUND</b>		<b>3,064,617</b>	<b>2,182,045</b>	<b>2,088,800</b>	<b>2,191,700</b>	<b>2,194,000</b>	<b>105,200</b>
<b>FUND 87 NW SEWER - CAPITAL OUTLAY</b>							
087-0590-5425	Other Financing Source - Bank Loan	-	-	32,461	32,461	-	(32,461)
087-0590-5990	Transfer In	1,212,593	199,578	118,129	118,129	-	(118,129)
<b>TOTAL NW SEWER - CAPITAL OUTLAY</b>		<b>1,212,593</b>	<b>199,578</b>	<b>150,590</b>	<b>150,590</b>	<b>-</b>	<b>(150,590)</b>
<b>FUND 88 BEACH SEWER - CAPITAL OUTLAY</b>							
088-0590-5990	Transfer In	207,584	833,572	3,689,535	426,823	3,262,712	(426,823)
<b>TOTAL BEACH SEWER - CAPITAL OUTLAY</b>		<b>207,584</b>	<b>833,572</b>	<b>3,689,535</b>	<b>426,823</b>	<b>3,262,712</b>	<b>(426,823)</b>
<b>FUND 91 STREET PROJECTS</b>							
091-0570-5753	Grant Revenue	-	-	140,000	140,000	-	(140,000)
<b>TOTAL STREET PROJECTS</b>		<b>0</b>	<b>-</b>	<b>140,000</b>	<b>140,000</b>	<b>-</b>	<b>(140,000)</b>

**REVENUE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>REVENUES</b>							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
<b>FUND 95 LIBERTY COMMUNITY FACILITIES DISTRICT</b>							
095-0560-5601	Interest Income	762	565	150	150	150	-
095-0510-5101	Property Tax	805,459	809,896	798,221	798,221	798,221	-
095-0510-5199	Administration Charges by Solano County	(1,314)	(1,492)	(1,778)	(1,778)	(1,778)	-
095-0590-5920	Misc Revenue- From Bond Proceeds	-	-	-	15,288	-	-
<b>TOTAL LIBERTY COMMUNITY FACILITIES DISTRICT</b>		<b>804,907</b>	<b>808,970</b>	<b>796,593</b>	<b>811,881</b>	<b>796,593</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>34,334,786</b>	<b>29,844,904</b>	<b>34,645,062</b>	<b>29,137,592</b>	<b>31,270,223</b>	<b>(3,374,839)</b>

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
<b>FUND 002 MEASURE O</b>							
002-0100-0200-7001	Salaries & Wages	555,663	686,690	730,242	730,242	737,032	6,790
002-0100-0200-7005	Overtime	295,180	229,184	167,975	167,975	168,124	149
002-0100-0200-7103	Dental Insurance	12,932	13,732	16,511	16,511	15,944	(567)
002-0100-0200-7105	Health Insurance	92,394	115,508	117,121	117,121	119,593	2,472
002-0100-0200-7108	Life Insurance	1,173	1,684	1,596	1,596	1,541	(55)
002-0100-0200-7109	Employee Assistance Program	146	178	200	200	194	(6)
002-0100-0200-7110	Vision Insurance	1,163	1,351	1,469	1,469	1,418	(50)
002-0100-0200-7117	PERS Retirement	221,072	273,890	289,879	289,879	271,411	(18,468)
002-0100-0200-7119	Social Security/FICA	53,778	63,042	59,055	59,055	62,796	3,741
002-0100-0200-7124	Workers Comp. Insurance	28,300	34,908	35,342	35,342	37,785	2,442
002-0100-0200-7126	Uniform Allowance	8,124	16,596	12,625	12,625	12,146	(479)
<b>TOTAL 002 MEASURE O</b>		<b>1,269,925</b>	<b>1,436,763</b>	<b>1,432,016</b>	<b>1,432,016</b>	<b>1,427,984</b>	<b>(4,031)</b>
<b>FUND 004 PUBLIC ART FUND</b>							
004-0100-0004-7283	Public Art Work Acquire/ Maintenance	-	-	-	-	17,000	17,000
<b>TOTAL 004 PUBLIC ART FUND</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>17,000</b>
<b>FUND 10 GENERAL FUND</b>							
<b>ADMINISTRATION</b>							
<b>CITY COUNCIL</b>							
010-0100-0100-7001	Salaries & Wages	31,068	31,177	32,100	32,100	32,100	-
010-0100-0100-7109	Employee Assistance Program	9	10	9	9	8	(0)
010-0100-0100-7119	Social Security/FICA	2,586	2,753	2,823	2,823	2,823	-
010-0100-0100-7124	Workers Comp Insurance	1,623	1,688	1,554	1,554	1,646	92
010-0100-0100-7128	Car Allowance	4,800	4,800	4,800	4,800	4,800	-
010-0100-0100-7205	Advertising	472	-	-	-	-	-
010-0100-0100-7213	Legal Fees	32,276	25,971	26,000	26,000	26,000	-
010-0100-0100-7226	Printing	184	162	600	600	600	-
010-0100-0100-7235	Conferences & Meetings	250	1,068	5,100	5,100	3,100	(2,000)
010-0100-0100-7272	Equipment Rental	217	179	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	1,816	1,816	2,269	453
010-0100-0100-7359	Meals	-	-	2,000	2,000	2,000	-
010-0100-0100-7365	Membership Dues	20,529	23,422	23,422	23,422	23,422	-
010-0100-0100-7367	Misc Services & Supplies	1,133	836	700	700	700	-
010-0100-0100-7426	Publications & Subscriptions	180	220	600	600	600	-
<b>TOTAL CITY COUNCIL</b>		<b>96,424</b>	<b>93,817</b>	<b>102,723</b>	<b>102,723</b>	<b>101,268</b>	<b>(1,455)</b>
<b>CITY MANAGER</b>							
010-0100-0105-7001	Salaries & Wages	108,423	114,417	146,831	146,831	130,738	(16,093)
010-0100-0105-7005	Overtime	3,123	4,802	922	922	-	(922)
010-0100-0105-7103	Dental Insurance	1,193	2,158	2,276	2,276	2,276	(0)
010-0100-0105-7105	Health Insurance	5,947	9,771	17,689	17,689	24,433	6,744
010-0100-0105-7108	Life Insurance	162	209	220	220	220	0
010-0100-0105-7109	Employee Assistance Program	17	16	28	28	34	7
010-0100-0105-7110	Vision Insurance	135	212	202	202	202	(0)
010-0100-0105-7117	PERS Retirement	13,496	17,845	22,721	22,721	32,770	10,049
010-0100-0105-7119	Social Security/FICA	7,275	7,848	6,765	6,765	8,578	1,813
010-0100-0105-7124	Workers Comp Insurance	6,048	5,984	4,928	4,928	6,702	1,774
010-0100-0105-7128	Car Allowance	4,800	4,800	4,800	4,800	4,800	-
010-0100-0105-7213	Legal Fees	12,059	10,530	32,000	32,000	7,000	(25,000)
010-0100-0105-7235	Conferences/ meetings	-	3,742	1,000	1,000	5,000	4,000
010-0100-0105-7245	Contractual services	14,845	-	-	-	12,500	12,500
010-0100-0105-7272	Equipment Rental	421	358	400	400	400	-
010-0100-0105-7277	Fuel & Mileage	-	279	250	250	250	-
010-0100-0105-7307	Liability Insurance	2,124	2,969	3,521	3,521	4,400	879
010-0100-0105-7359	Meals	-	1,298	2,000	2,000	2,000	-
010-0100-0105-7365	Membership Dues	4,449	5,203	4,750	4,750	4,750	-
010-0100-0105-7367	Misc Services & Supplies	(60)	-	-	-	-	-
010-0100-0105-7372	Office Supplies & Materials	1,089	271	500	500	500	-

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
010-0100-0105-7426	Publications & Subscriptions	(240)	195	350	350	350	-
010-0100-0105-7432	Telephone	1,974	2,145	1,758	1,758	1,758	-
<b>TOTAL CITY MANAGER</b>		<b>187,281</b>	<b>195,052</b>	<b>253,911</b>	<b>253,911</b>	<b>249,662</b>	<b>(4,249)</b>
<b>CITY ADMINISTRATION</b>							
010-0100-0107-7124	Workers Comp Insurance	29,687	9,069	-	-	-	-
010-0100-0107-7125	State Unemployment Insurance	2,701	3,622	5,000	5,000	5,000	-
010-0100-0107-7202	Retiree Health (OPEB)	32,972	34,698	24,669	24,669	24,669	-
010-0100-0107-7204	Health Administrative Fee	1,450	1,600	2,200	2,200	2,200	-
010-0100-0107-7211	Legal Fees - Potential Litigation	17,283	32,876	40,000	40,000	40,000	-
010-0100-0107-7213	Legal Fees	54,319	52,837	40,000	40,000	40,000	-
010-0100-0107-7245	Contractual services	5,529	6,602	103,000	103,000	3,000	(100,000)
010-0100-0107-7254	Debt Service - Principal	78,057	90,464	93,851	93,851	97,330	3,479
010-0100-0107-7255	Debt Service - Interest	40,926	30,086	28,395	28,395	26,641	(1,754)
010-0100-0107-7272	Equipment Rental	-	(14,327)	-	-	-	-
010-0100-0107-7307	Liability Insurance	(108,070)	(119,268)	-	-	-	-
010-0100-0107-7325	ROPS CLOSEOUT DISTRIBUTION	-	-	172,181	172,181	-	(172,181)
010-0100-0107-7330	Janitorial Supplies	1,190	1,287	4,000	4,000	4,000	-
010-0100-0107-7367	Misc Services & Supplies	1,565	2,067	1,500	1,500	1,500	-
010-0100-0107-7372	Office Supplies & Materials	5,375	4,448	10,650	10,650	10,650	-
010-0100-0107-7384	Personnel Hiring Costs	3,941	4,644	7,100	7,100	7,100	-
010-0100-0107-7397	Postage	11,650	10,719	18,400	18,400	18,400	-
010-0100-0107-7432	Telephone	6,786	7,793	8,600	8,600	8,600	-
<b>TOTAL CITY ADMINISTRATION</b>		<b>185,361</b>	<b>159,218</b>	<b>559,546</b>	<b>559,546</b>	<b>289,090</b>	<b>(270,457)</b>
<b>CITY CLERK</b>							
010-0100-0115-7001	Salaries & Wages	53,499	109,968	42,805	42,805	44,052	1,247
010-0100-0115-7002	Part-Time - Salaries & Wages	33,843	30,139	65,354	65,354	60,715	(4,639)
010-0100-0115-7005	Overtime	1,135	207	115	115	-	(115)
010-0100-0115-7103	Dental Insurance	821	752	821	821	821	0
010-0100-0115-7105	Health Insurance	-	-	8,465	8,465	9,025	560
010-0100-0115-7108	Life Insurance	75	86	79	79	79	0
010-0100-0115-7109	Employee Assistance Program	8	8	30	30	28	(2)
010-0100-0115-7110	Vision Insurance	73	79	73	73	73	0
010-0100-0115-7117	PERS Retirement	12,842	15,893	14,979	14,979	15,668	689
010-0100-0115-7119	Social Security/FICA	6,124	7,673	7,973	7,973	7,702	(271)
010-0100-0115-7124	Workers Comp Insurance	4,302	6,099	5,235	5,235	5,371	136
010-0100-0115-7213	Legal Fees	14,382	13,228	15,000	15,000	15,000	-
010-0100-0115-7235	Conferences and Meetings	1,605	2,164	2,522	2,522	7,522	5,000
010-0100-0115-7245	Contractual Services	12,978	14,925	16,344	16,344	16,344	-
010-0100-0115-7270	Election Expenses	8,655	1,506	22,640	22,640	5,000	(17,640)
010-0100-0115-7272	Equipment Rental	393	333	550	550	550	-
010-0100-0115-7277	Fuel and Mileage	335	443	500	500	500	-
010-0100-0115-7307	Liability Insurance	1,979	2,765	3,280	3,280	4,098	819
010-0100-0115-7340	Legal Notices/Publications	3,973	7,205	4,500	4,500	4,500	-
010-0100-0115-7365	Membership Dues	725	755	700	700	700	-
010-0100-0115-7372	Office Supplies & Materials	3,336	1,105	2,000	2,000	2,000	-
010-0100-0115-7367	Misc. Services & Supplies	74	-	-	-	-	-
010-0100-0115-7432	Telephone	895	1,653	1,100	1,100	1,100	-
010-0100-0115-7426	Publications & Subscriptions	473	495	600	600	600	-
<b>TOTAL CITY CLERK</b>		<b>162,525</b>	<b>217,481</b>	<b>215,665</b>	<b>215,665</b>	<b>201,449</b>	<b>(14,216)</b>
<b>FINANCE DEPARTMENT</b>							
010-0100-0135-7001	Salaries & Wages	44,253	53,261	59,646	59,646	62,980	3,334
010-0100-0135-7005	Overtime	41	610	1,138	1,138	1,195	57
010-0100-0135-7103	Dental Insurance	1,082	1,101	1,279	1,279	1,279	(0)
010-0100-0135-7105	Health Insurance	8,525	10,178	11,597	11,597	12,364	767
010-0100-0135-7108	Life Insurance	118	140	154	154	154	0
010-0100-0135-7109	Employee Assistance Program	17	16	16	16	17	0
010-0100-0135-7110	Vision Insurance	115	135	142	142	142	(0)
010-0100-0135-7117	PERS Retirement	6,769	8,820	9,577	9,577	9,891	314

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
010-0100-0135-7119	Social Security/FICA	3,583	3,847	4,253	4,253	4,461	208
010-0100-0135-7124	Workers Comp Insurance	3,023	3,140	2,887	2,887	3,229	342
010-0100-0135-7201	Accounting & Auditing	19,373	19,857	21,592	21,592	21,779	186
010-0100-0135-7213	Legal Fees	1,175	-	1,000	1,000	1,000	-
010-0100-0135-7226	Printing	-	90	-	-	-	-
010-0100-0135-7235	Conferences and Meetings	740	315	3,600	3,600	3,600	-
010-0100-0135-7245	Contractual Services	16,911	18,785	19,000	19,000	19,000	-
010-0100-0135-7272	Equipment Rental	667	566	600	600	600	-
010-0100-0135-7277	Fuel and Mileage	-	-	900	900	900	-
010-0100-0135-7307	Liability Insurance	3,361	4,697	5,571	5,571	6,961	1,391
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	1,185	560	560	560	-
010-0100-0135-7367	Misc. Services & Supplies	439	328	125	125	125	-
010-0100-0135-7372	Office Supplies & Materials	1,823	2,029	500	500	500	-
010-0100-0135-7395	Training	1,348	2,495	3,800	3,800	3,800	-
<b>TOTAL FINANCE DEPARTMENT</b>		<b>114,191</b>	<b>131,596</b>	<b>148,438</b>	<b>148,438</b>	<b>155,037</b>	<b>6,599</b>
<b>INFORMATION TECHNOLOGY</b>							
010-0100-0136-7001	Salaries & Wages	36,296	44,827	37,006	37,006	37,981	975
010-0100-0136-7005	Overtime	669	1,029	840	840	-	(840)
010-0100-0136-7103	Dental Insurance	524	708	808	808	686	(122)
010-0100-0136-7105	Health Insurance	2,271	3,176	7,484	7,484	7,118	(365)
010-0100-0136-7108	Life Insurance	59	76	78	78	66	(12)
010-0100-0136-7109	Employee Assistance Program	8	8	10	10	10	(0)
010-0100-0136-7110	Vision Insurance	53	71	72	72	61	(11)
010-0100-0136-7117	PERS Retirement	6,818	8,672	9,551	9,551	9,831	280
010-0100-0136-7119	Social Security/FICA	2,520	3,185	2,580	2,580	2,592	11
010-0100-0136-7124	Workers Comp Insurance	2,022	2,038	1,791	1,791	1,947	156
010-0100-0136-7205	Advertising	-	115	-	-	-	-
010-0100-0136-7245	Contractual Services	69,041	73,787	66,009	66,009	68,199	2,191
010-0100-0136-7380	Computer Hardware	8,726	14,609	12,500	12,500	12,500	-
010-0100-0136-7381	Computer Software	24,475	30,350	29,311	29,311	30,530	1,218
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>153,483</b>	<b>182,652</b>	<b>168,041</b>	<b>168,041</b>	<b>171,522</b>	<b>3,481</b>
<b>TRANSFERS OUT</b>							
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	-	(550,000)
010-0100-5990-9000	Transfer Out - To Public Art Fund	-	-	-	143,762	-	-
<b>TOTAL TRANSFERS OUT</b>		<b>10,180</b>	<b>-</b>	<b>558,000</b>	<b>701,762</b>	<b>8,000</b>	<b>(550,000)</b>
<b>COMMUNITY DEVELOPMENT</b>							
<b>BUILDING DEPARTMENT</b>							
010-0200-0130-7001	Salaries & Wages	93,623	65,340	80,334	80,334	99,400	19,066
010-0200-0130-7005	Overtime	852	588	3,272	3,272	3,371	99
010-0200-0130-7103	Dental Insurance	2,262	2,150	2,482	2,482	2,262	(220)
010-0200-0130-7105	Health Insurance	17,172	19,028	21,285	21,285	20,827	(457)
010-0200-0130-7108	Life Insurance	229	279	307	307	285	(21)
010-0200-0130-7109	Employee Assistance Program	33	32	29	29	26	(3)
010-0200-0130-7110	Vision Insurance	263	284	282	282	263	(20)
010-0200-0130-7117	PERS Retirement	11,374	10,428	8,180	8,180	7,192	(989)
010-0200-0130-7119	Social Security/FICA	5,922	4,710	7,646	7,646	7,177	(468)
010-0200-0130-7124	Workers Comp Insurance	5,582	5,546	5,098	5,098	5,096	(2)
010-0200-0130-7126	Boot/Uniform/Equipment Allowance	-	-	500	500	500	-
010-0200-0130-7213	Legal Fees	987	49	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	67,402	75,500	75,500	75,500	-
010-0200-0130-7272	Equipment Rental	516	438	600	600	600	-
010-0200-0130-7277	Fuel & Mileage	1,124	553	2,000	2,000	2,000	-
010-0200-0130-7307	Liability Insurance	2,603	3,637	4,314	4,314	5,391	1,077

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
010-0200-0130-7335	Laundry Service	-	-	1,000	1,000	1,000	-
010-0200-0130-7365	Membership Dues	-	-	200	200	200	-
010-0200-0130-7367	Misc Services & Supplies	1,080	173	17,500	17,500	17,500	-
010-0200-0130-7356	M&R Vehicles	833	2,464	3,000	3,000	3,000	-
010-0200-0130-7372	Office Supplies & Materials	73	795	450	450	450	-
010-0200-0130-7397	Postage	-	-	100	100	100	-
010-0200-0130-7426	Publications & Subscriptions	-	-	1,200	1,200	1,200	-
010-0200-0130-7432	Telephone	1,200	1,145	1,200	1,200	1,200	-
<b>TOTAL BUILDING DEPARTMENT</b>		<b>163,637</b>	<b>185,044</b>	<b>243,978</b>	<b>243,978</b>	<b>262,040</b>	<b>18,061</b>
<b>PLANNING</b>							
010-0200-0170-7001	Salaries & Wages	32,486	35,221	27,935	27,935	30,747	2,812
010-0200-0170-7005	Overtime	852	588	902	902	930	28
010-0200-0170-7103	Dental Insurance	302	354	1,710	1,710	302	(1,409)
010-0200-0170-7105	Health Insurance	3,503	4,593	5,162	5,162	4,248	(913)
010-0200-0170-7108	Life Insurance	50	90	232	232	96	(136)
010-0200-0170-7109	Employee Assistance Program	25	25	27	27	8	(19)
010-0200-0170-7110	Vision Insurance	88	110	214	214	88	(125)
010-0200-0170-7117	PERS Retirement	6,697	8,013	4,584	4,584	1,919	(2,665)
010-0200-0170-7119	Social Security/FICA	2,153	2,594	3,958	3,958	2,256	(1,702)
010-0200-0170-7124	Workers Comp Insurance	4,890	4,775	4,740	4,740	1,576	(3,164)
010-0200-0170-7213	Legal Fees	38,778	39,545	15,000	15,000	15,000	-
010-0200-0170-7220	SOFTWARE MAINTENANCE FEES	-	-	4,500	4,500	4,500	-
010-0200-0170-7245	Contractual Services	174,175	307,049	245,804	245,804	238,213	(7,591)
010-0200-0170-7272	Equipment Rental	647	549	600	600	600	-
010-0200-0170-7277	Fuel & Mileage	51	-	800	800	800	-
010-0200-0170-7283	Public Art Work Acquire/ Maintenance	-	4,935	-	-	-	-
010-0200-0170-7307	Liability Insurance	3,379	4,608	5,464	5,464	6,814	1,350
010-0200-0170-7340	Legal Notices/Publications	7,292	5,243	6,500	6,500	6,500	-
010-0200-0170-7359	Meals	-	-	200	200	200	-
010-0200-0170-7367	Misc Services & Supplies	589	2,581	5,100	5,100	5,100	-
010-0200-0170-7372	Office Supplies & Materials	2,785	514	10,750	10,750	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	-	40	200	200	200	-
<b>TOTAL PLANNING</b>		<b>278,740</b>	<b>421,426</b>	<b>346,482</b>	<b>346,482</b>	<b>332,947</b>	<b>(13,534)</b>
<b>CODE ENFORCEMENT</b>							
010-0200-0240-7001	Salaries & Wages	30,708	22,143	42,201	42,201	31,902	(10,300)
010-0200-0240-7005	Overtime	319	221	931	931	959	28
010-0200-0240-7103	Dental Insurance	611	589	856	856	598	(257)
010-0200-0240-7105	Health Insurance	4,784	5,388	7,386	7,386	5,699	(1,687)
010-0200-0240-7108	Life Insurance	64	82	108	108	83	(25)
010-0200-0240-7109	Employee Assistance Program	12	11	12	12	8	(3)
010-0200-0240-7110	Vision Insurance	77	86	99	99	76	(23)
010-0200-0240-7117	PERS Retirement	3,786	3,737	3,198	3,198	1,937	(1,261)
010-0200-0240-7119	Social Security/FICA	1,975	1,608	3,051	3,051	2,324	(728)
010-0200-0240-7124	Workers Comp Insurance	2,246	2,174	2,042	2,042	1,635	(407)
010-0200-0240-7212	Code enforcement emergencies	-	-	5,000	5,000	-	(5,000)
010-0200-0240-7213	Legal Fees	13,939	17,641	15,000	15,000	15,000	-
010-0200-0240-7245	Contractual Services	3,159	2,503	82,255	82,255	23,215	(59,040)
010-0200-0240-7272	Equipment Rental	167	142	170	170	170	-
010-0200-0240-7397	Postage	-	-	500	500	-	(500)
010-0200-0240-7307	Liability Insurance	844	1,179	1,398	1,398	1,747	349
<b>TOTAL CODE ENFORCEMENT</b>		<b>62,691</b>	<b>57,502</b>	<b>164,208</b>	<b>164,208</b>	<b>85,354</b>	<b>(78,854)</b>
<b>ECONOMIC DEVELOPMENT</b>							
010-0200-0765-7001	Salaries & Wages	9,916	6,493	17,966	17,966	10,979	(6,987)
010-0200-0765-7103	Dental Insurance	61	56	429	429	49	(380)
010-0200-0765-7105	Health Insurance	85	219	3,013	3,013	487	(2,526)



**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
010-0200-0765-7108	Life Insurance	6	5	41	41	5	(37)
010-0200-0765-7109	Employee Assistance Program	4	4	8	8	3	(5)
010-0200-0765-7110	Vision Insurance	5	5	38	38	4	(34)
010-0200-0765-7117	PERS Retirement	431	493	2,040	2,040	330	(1,709)
010-0200-0765-7119	Social Security/FICA	643	431	1,938	1,938	768	(1,171)
010-0200-0765-7124	Workers Comp Insurance	1,400	1,307	1,354	1,354	563	(791)
010-0200-0765-7272	Equipment Rental	98	83	100	100	100	-
010-0200-0765-7307	Liability Insurance	495	691	820	820	1,025	205
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>13,145</b>	<b>9,789</b>	<b>27,746</b>	<b>27,746</b>	<b>14,312</b>	<b>(13,434)</b>
<b>PUBLIC WORKS</b>							
<b>CITY HALL BLDG/GROUNDS</b>							
010-0300-0125-7001	Salaries & Wages	1,841	990	1,021	1,021	1,105	84
010-0300-0125-7005	Overtime	268	208	305	305	105	(200)
010-0300-0125-7103	Dental Insurance	34	18	19	19	19	0
010-0300-0125-7105	Health Insurance	468	231	245	245	241	(4)
010-0300-0125-7108	Life Insurance	8	4	4	4	4	0
010-0300-0125-7109	Employee Assistance Program	1	0	0	0	0	0
010-0300-0125-7110	Vision Insurance	8	3	3	3	3	(0)
010-0300-0125-7117	PERS Retirement	198	256	175	175	188	13
010-0300-0125-7119	Social Security/FICA	139	94	80	80	86	6
010-0300-0125-7124	Workers Compensation	96	51	49	49	57	7
010-0300-0125-7126	Boot/Uniform/Equipment Allowance	-	396	1,200	1,200	1,325	125
010-0300-0125-7228	Chemicals & Gases	-	-	200	200	200	-
010-0300-0125-7245	Contractual Services	10,000	16,573	15,000	15,000	10,000	(5,000)
010-0300-0125-7298	Flood & Fire Insurance	5,045	8,371	11,522	11,522	15,776	4,254
010-0300-0125-7307	Liability Insurance	1,281	1,782	2,113	2,113	2,639	526
010-0300-0125-7323	Finance Charge - Collection	3	-	10	10	-	(10)
010-0300-0125-7330	Janitorial Supplies	97	452	900	900	900	-
010-0300-0125-7352	M & R Machinery & Equipment	2,281	2,170	2,750	2,750	2,750	-
010-0300-0125-7355	M & R Real Property	4,029	5,578	10,000	10,000	10,000	-
010-0300-0125-7356	M & R Real Vehicles	4,828	3,861	4,000	4,000	4,000	-
010-0300-0125-7367	Misc. Services & Supplies	5,626	3,812	5,000	5,000	5,000	-
010-0300-0125-7385	Permits & Licenses	-	-	400	400	400	-
010-0300-0125-7458	Utilities - PG&E	15,604	11,895	15,000	15,000	15,000	-
010-0300-0125-7459	Utilities - Water & Sewer (City Property)	2,545	8,688	9,500	9,500	9,500	-
<b>TOTAL CITY HAL/BLDG/GROUNDS</b>		<b>54,399</b>	<b>65,432</b>	<b>79,497</b>	<b>79,497</b>	<b>79,298</b>	<b>(200)</b>
<b>SWIMMING POOL</b>							
010-0300-0155-7001	Salaries & Wages	4,441	4,589	7,215	7,215	6,777	(438)
010-0300-0155-7005	Overtime	324	356	250	250	250	-
010-0300-0155-7103	Dental Insurance	88	81	102	102	102	0
010-0300-0155-7105	Health Insurance	611	922	879	879	896	17
010-0300-0155-7108	Life Insurance	11	12	17	17	17	0
010-0300-0155-7109	Employee Assistance Program	2	2	2	2	2	(0)
010-0300-0155-7110	Vision Insurance	11	11	15	15	15	0
010-0300-0155-7117	PERS Retirement	999	1,247	1,589	1,589	1,909	320
010-0300-0155-7119	Social Security/FICA	365	420	534	534	498	(36)
010-0300-0155-7124	Workers Comp. Insurance	357	355	349	349	347	(2)
010-0300-0155-7228	Chemicals & Gases	16,079	15,767	25,000	25,000	25,000	-
010-0300-0155-7245	Contractual Services	-	-	-	-	45,000	45,000
010-0300-0155-7298	Flood & Fire Insurance	115	191	263	263	360	97
010-0300-0155-7307	Liability Insurance	1,102	1,535	1,820	1,820	2,274	454
010-0300-0155-7330	Janitorial Supplies	1,773	1,213	3,200	3,200	3,200	-
010-0300-0155-7337	Laboratory Testing	2,409	2,609	5,000	5,000	5,000	-
010-0300-0155-7352	M & R Machinery & Equipment	1,034	1,140	15,000	15,000	15,000	-
010-0300-0155-7355	M & R Real Property	13,382	8,815	20,000	20,000	20,000	-
010-0300-0155-7356	M & R Real Vehicles	1,480	1,357	1,500	1,500	1,500	-
010-0300-0155-7367	Misc. Services & Supplies	3,558	2,001	4,000	4,000	4,000	-
010-0300-0155-7385	Permits & Licenses	-	84	500	500	500	-
010-0300-0155-7409	Safety Equipment	1,808	157	1,500	1,500	1,500	-



**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
010-0300-0155-7432	Telephone	635	679	600	600	600	-
010-0300-0155-7458	Utilities - PG&E	39,540	45,867	40,000	40,000	40,000	-
010-0300-0155-7909	Capital outlay	-	-	40,000	40,000	-	(40,000)
<b>TOTAL SWIMMING POOL</b>		<b>90,124</b>	<b>89,410</b>	<b>169,335</b>	<b>169,335</b>	<b>174,747</b>	<b>5,412</b>
<b>YOUTH CENTER</b>							
010-0300-0160-7001	Salaries & Wages	800	814	827	827	903	76
010-0300-0160-7005	Overtime	170	226	270	270	70	(200)
010-0300-0160-7103	Dental Insurance	24	22	25	25	24	(0)
010-0300-0160-7105	Health Insurance	269	282	296	296	275	(21)
010-0300-0160-7108	Life Insurance	2	2	2	2	2	(0)
010-0300-0160-7109	Employee Assistance Program	0	0	0	0	0	0
010-0300-0160-7110	Vision Insurance	2	2	2	2	2	(0)
010-0300-0160-7117	PERS Retirement	185	228	264	264	289	25
010-0300-0160-7119	Social Security/FICA	67	90	62	62	68	6
010-0300-0160-7124	Workers Comp. Insurance	43	42	40	40	46	6
010-0300-0160-7228	Chemicals & Gases	-	-	100	100	100	-
010-0300-0160-7245	Contractual Services	8,475	7,200	14,800	14,800	14,800	-
010-0300-0160-7298	Flood & Fire Insurance	1,944	3,226	4,441	4,441	6,080	1,639
010-0300-0160-7307	Liability Insurance	283	395	468	468	585	117
010-0300-0160-7330	Janitorial Supplies	321	1,849	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	-	919	6,000	6,000	6,000	-
010-0300-0160-7367	Misc. Service & Supplies	-	240	1,000	1,000	1,000	-
010-0300-0160-7458	Utilities - PG&E	4,677	6,380	5,000	5,000	5,000	-
010-0300-0160-7459	Utilities - Water & Sewer (City Property)	432	444	432	432	432	-
<b>TOTAL YOUTH CENTER</b>		<b>17,695</b>	<b>22,362</b>	<b>36,029</b>	<b>36,029</b>	<b>37,677</b>	<b>1,648</b>
<b>CORPORATION YARD</b>							
010-0300-0180-7001	Salaries & Wages	6,792	4,244	4,257	4,257	7,139	2,882
010-0300-0180-7005	Overtime	829	994	941	941	385	(556)
010-0300-0180-7103	Dental Insurance	256	109	103	103	119	17
010-0300-0180-7105	Health Insurance	1,952	591	587	587	1,104	516
010-0300-0180-7108	Life Insurance	20	16	15	15	25	10
010-0300-0180-7109	Employee Assistance Program	5	6	1	1	2	1
010-0300-0180-7110	Vision Insurance	27	14	14	14	23	9
010-0300-0180-7117	PERS Retirement	2,707	809	895	895	1,004	109
010-0300-0180-7119	Social Security/FICA	772	397	337	337	533	196
010-0300-0180-7124	Workers Comp. Insurance	840	212	206	206	366	160
010-0300-0180-7228	Chemicals & Gases	3,014	1,920	3,000	3,000	3,000	-
010-0300-0180-7245	Contractual Services	20,246	10,462	10,000	10,000	10,000	-
010-0300-0180-7272	Equipment Rental	3,076	1,715	3,000	3,000	3,000	-
010-0300-0180-7273	Equipment (Non-Capital, <\$5,000)	2,303	2,385	5,000	5,000	7,500	2,500
010-0300-0180-7277	Fuel & Mileage	967	1,159	2,400	2,400	2,400	-
010-0300-0180-7298	Flood & Fire Insurance	1,035	1,717	2,363	2,363	3,236	873
010-0300-0180-7307	Liability Insurance	1,564	2,160	2,562	2,562	3,198	636
010-0300-0180-7330	Janitorial Supplies	1,877	2,786	4,000	4,000	4,000	-
010-0300-0180-7335	Laundry Service	12,214	11,622	12,000	12,000	12,000	-
010-0300-0180-7352	M & R Machinery & Equipment	1,079	3,093	3,000	3,000	3,000	-
010-0300-0180-7355	M&R Real Property	3,899	5,815	25,000	25,000	25,000	-
010-0300-0180-7356	M&R Vehicles	969	893	1,000	1,000	1,000	-
010-0300-0180-7367	Misc. Services & Supplies	5,000	4,704	6,000	6,000	6,000	-
010-0300-0180-7385	Permits & Licenses	32	-	2,000	2,000	2,000	-
010-0300-0180-7409	Safety Equipment	3,835	3,135	5,000	5,000	6,000	1,000
010-0300-0180-7432	Telephone	10,723	9,362	10,000	10,000	10,000	-
010-0300-0180-7458	Utilities - PG&E	7,025	7,661	7,000	7,000	10,000	3,000
010-0300-0180-7459	Utilities - Water & Sewer (City Property)	3,508	8,741	7,200	7,200	7,200	-
010-0300-0180-7905	Capital Outlay - Mach & Equip	-	42,798	-	-	-	-
<b>TOTAL CORPORATION YARD</b>		<b>96,564</b>	<b>129,519</b>	<b>117,881</b>	<b>117,881</b>	<b>129,232</b>	<b>11,352</b>
<b>SENIOR CENTER</b>							

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
010-0300-0181-7001	Salaries & Wages	1,601	1,628	1,654	1,654	1,806	152
010-0300-0181-7005	Overtime	340	452	440	440	140	(300)
010-0300-0181-7103	Dental Insurance	49	45	49	49	49	(0)
010-0300-0181-7105	Health Insurance	538	564	591	591	549	(42)
010-0300-0181-7108	Life Insurance	4	5	5	5	5	(0)
010-0300-0181-7109	Employee Assistance Program	1	1	0	0	0	0
010-0300-0181-7110	Vision Insurance	4	4	4	4	4	(0)
010-0300-0181-7117	PERS Retirement	369	457	528	528	578	50
010-0300-0181-7119	Social Security/FICA	133	179	125	125	136	11
010-0300-0181-7124	Workers Comp Insurance	86	84	80	80	93	13
010-0300-0181-7245	Contractual Services	10,245	10,104	10,000	10,000	10,000	-
010-0300-0181-7298	Flood & Fire Insurance	1,428	2,370	3,262	3,262	4,466	1,204
010-0300-0181-7307	Liability Insurance	411	573	679	679	849	169
010-0300-0181-7330	Janitorial Supplies	-	-	800	800	800	-
010-0300-0181-7355	M & R Real Property	569	7,627	4,000	4,000	4,000	-
010-0300-0181-7367	Misc Services & Supplies	-	379	1,000	1,000	1,000	-
010-0300-0181-7458	Utilities - PG&E	5,332	6,458	6,000	6,000	6,000	-
010-0300-0181-7459	Utilities - Water & Sewer (City Property)	1,685	2,304	3,000	3,000	3,000	-
<b>TOTAL SENIOR CENTER</b>		<b>22,795</b>	<b>33,234</b>	<b>32,218</b>	<b>32,218</b>	<b>33,475</b>	<b>1,257</b>
<b>PARKS</b>							
010-0300-0185-7001	Salaries & Wages	25,280	18,480	21,140	21,140	25,078	3,937
010-0300-0185-7005	Overtime	4,162	3,590	3,020	3,020	1,520	(1,500)
010-0300-0185-7101	Clothing & Work Boots	-	518	-	-	-	-
010-0300-0185-7103	Dental Insurance	706	426	447	447	483	36
010-0300-0185-7105	Health Insurance	3,437	2,296	2,252	2,252	2,756	504
010-0300-0185-7108	Life Insurance	73	58	62	62	73	12
010-0300-0185-7109	Employee Assistance Program	11	10	6	6	7	1
010-0300-0185-7110	Vision Insurance	77	54	57	57	68	11
010-0300-0185-7117	PERS Retirement	5,915	4,670	4,822	4,822	5,592	770
010-0300-0185-7119	Social Security/FICA	2,170	1,701	1,629	1,629	1,900	272
010-0300-0185-7124	Workers Comp. Insurance	1,779	1,049	1,023	1,023	1,286	262
010-0300-0185-7213	Legal Fees	-	319	-	-	-	-
010-0300-0185-7228	Chemicals & Gases	1,373	1,225	3,000	3,000	3,000	-
010-0300-0185-7245	Contractual Services	16,973	7,168	20,000	20,000	20,000	-
010-0300-0185-7272	Equipment Rental	1,064	1,937	2,500	2,500	4,000	1,500
010-0300-0185-7273	Equipment (Non-Capital, <\$5,000)	6,753	4,016	4,000	4,000	4,000	-
010-0300-0185-7277	Fuel & Mileage	4,024	7,465	6,000	6,000	6,000	-
010-0300-0185-7298	Flood & Fire Insurance	281	467	642	642	880	238
010-0300-0185-7307	Liability Insurance	2,482	3,414	4,049	4,049	5,052	1,004
010-0300-0185-7330	Janitorial Supplies	8,947	5,225	10,000	10,000	10,000	-
010-0300-0185-7352	M & R Machinery & Equipment	1,848	4,369	8,000	8,000	8,000	-
010-0300-0185-7355	M & R Real Property	27,370	33,560	70,000	70,000	50,000	(20,000)
010-0300-0185-7356	M & R Vehicles	2,765	1,381	2,500	2,500	2,500	-
010-0300-0185-7367	Misc. Services & Supplies	6,460	4,436	6,000	6,000	6,000	-
010-0300-0185-7373	Boat Launch Expenses	4,216	17,411	15,000	15,000	15,000	-
010-0300-0185-7385	Permits & Licenses	100	440	600	600	600	-
010-0300-0185-7409	Safety Equipment	902	1,966	2,000	2,000	2,500	500
010-0300-0185-7415	Signs	1,589	503	2,000	2,000	2,000	-
010-0300-0185-7458	Utilities - PG&E	7,450	10,249	7,500	7,500	7,500	-
010-0300-0185-7459	Utilities - Water & Sewer (City Property)	6,433	24,551	26,000	26,000	26,000	-
<b>TOTAL PARKS</b>		<b>144,639</b>	<b>162,954</b>	<b>224,247</b>	<b>224,247</b>	<b>211,794</b>	<b>(12,453)</b>
<b>STREETS</b>							
010-0300-0190-7001	Salaries & Wages	32,626	39,129	42,482	42,482	48,020	5,538
010-0300-0190-7005	Overtime	5,096	7,202	6,125	6,125	3,125	(3,000)
010-0300-0190-7103	Dental Insurance	885	908	936	936	972	36
010-0300-0190-7105	Health Insurance	5,310	5,045	5,043	5,043	5,528	485
010-0300-0190-7108	Life Insurance	99	122	125	125	137	12
010-0300-0190-7109	Employee Assistance Program	15	18	12	12	13	1
010-0300-0190-7110	Vision Insurance	104	113	116	116	126	11

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
010-0300-0190-7117	PERS Retirement	7,538	7,954	10,055	10,055	11,208	1,153
010-0300-0190-7119	Social Security/FICA	2,821	3,502	3,270	3,270	3,655	385
010-0300-0190-7124	Workers Comp. Insurance	2,361	2,110	2,056	2,056	2,462	406
010-0300-0190-7213	Legal Fees	-	319	-	-	-	-
010-0300-0190-7228	Chemicals & Gases	1,996	3,031	4,000	4,000	4,000	-
010-0300-0190-7245	Contractual Services	42,065	28,924	40,000	40,000	40,000	-
010-0300-0190-7272	Equipment Rental	2,175	425	2,500	2,500	2,500	-
010-0300-0190-7277	Fuel & Mileage	-	1,004	3,600	3,600	3,600	-
010-0300-0190-7307	Liability Insurance	1,710	2,358	2,796	2,796	3,490	694
010-0300-0190-7352	M & R Machinery & Equipment	4,668	6,900	7,600	7,600	7,600	-
010-0300-0190-7355	M & R Real Property	13,211	15,195	25,000	25,000	25,000	-
010-0300-0190-7356	M & R Vehicles	2,075	1,091	3,000	3,000	3,000	-
010-0300-0190-7367	Misc. Services & Supplies	3,751	1,035	1,500	1,500	1,500	-
010-0300-0190-7409	Safety Equipment	319	274	500	500	500	-
010-0300-0190-7415	Signs	4,433	9,301	13,500	13,500	13,500	-
<b>TOTAL STREETS</b>		<b>133,259</b>	<b>135,961</b>	<b>174,215</b>	<b>174,215</b>	<b>179,936</b>	<b>5,721</b>
<b>PUBLIC WORKS ADMINISTRATION</b>							
010-0300-0300-7001	Salaries & Wages	14,599	8,029	15,302	15,302	15,144	(158)
010-0300-0300-7005	Overtime	498	5	-	-	-	-
010-0300-0300-7103	Dental Insurance	86	149	208	208	122	(86)
010-0300-0300-7105	Health Insurance	716	733	2,045	2,045	1,311	(734)
010-0300-0300-7108	Life Insurance	8	11	20	20	20	0
010-0300-0300-7109	Employee Assistance Program	2	2	4	4	4	(0)
010-0300-0300-7110	Vision Insurance	8	14	19	19	19	0
010-0300-0300-7117	PERS Retirement	1,939	1,744	3,806	3,806	2,237	(1,569)
010-0300-0300-7119	Social Security/FICA	1,031	540	1,095	1,095	1,091	(4)
010-0300-0300-7124	Workers Comp. Insurance	881	527	741	741	776	36
010-0300-0300-7213	Legal Fees	94	-	-	-	-	-
010-0300-0300-7235	Conferences and Meetings	637	68	700	700	700	-
010-0300-0300-7245	Contractual Services	-	-	50,000	50,000	-	(50,000)
010-0300-0300-7272	Equipment Rental	3,078	3,297	2,500	2,500	2,500	-
010-0300-0300-7277	Fuel & Mileage	28	62	500	500	500	-
010-0300-0300-7307	Liability Insurance	1,258	1,727	2,048	2,048	2,555	507
010-0300-0300-7367	Misc. Services & Supplies	586	1,198	1,300	1,300	1,300	-
010-0300-0300-7372	Office Supplies & Materials	125	50	300	300	300	-
<b>TOTAL PUBLIC WORKS ADMINISTRATION</b>		<b>25,574</b>	<b>18,155</b>	<b>80,588</b>	<b>80,588</b>	<b>28,579</b>	<b>(52,009)</b>
<b>LIBRARY</b>							
010-0300-1550-7001	Salaries & Wages	1,117	1,170	1,191	1,191	1,269	78
010-0300-1550-7005	Overtime	310	331	305	305	105	(200)
010-0300-1550-7103	Dental Insurance	37	34	37	37	37	(0)
010-0300-1550-7108	Life Insurance	3	4	4	4	4	0
010-0300-1550-7109	Employee Assistance Program	0	0	0	0	0	0
010-0300-1550-7110	Vision Insurance	3	3	3	3	3	(0)
010-0300-1550-7117	PERS Retirement	224	283	331	331	355	23
010-0300-1550-7119	Social Security/FICA	95	110	95	95	100	6
010-0300-1550-7124	Workers Comp. Insurance	60	60	58	58	65	7
010-0300-1550-7307	Liability Insurance	190	263	312	312	390	78
010-0300-1550-7298	Flood & Fire Insurance	2,225	3,692	5,082	5,082	6,958	1,876
010-0300-1550-7355	M & R Real Property	16,096	6,037	50,000	50,000	10,000	(40,000)
010-0300-1550-7459	Utilities - Water & Sewer (City Property)	622	761	2,000	2,000	2,000	-
010-0300-1550-7367	Misc. Services & Supplies	1,132	618	1,500	1,500	1,500	-
<b>TOTAL LIBRARY</b>		<b>22,114</b>	<b>13,366</b>	<b>60,917</b>	<b>60,917</b>	<b>22,786</b>	<b>(38,132)</b>
<b>PUBLIC SAFETY</b>							
<b>FIRE DEPARTMENT</b>							
010-0400-0140-7001	Salaries & Wages	480,996	533,707	686,049	686,049	748,350	62,301
010-0400-0140-7005	Overtime	115,549	107,927	132,339	132,339	204,146	71,807
010-0400-0140-7103	Dental Insurance	11,234	8,822	12,134	12,134	12,721	587
010-0400-0140-7105	Health Insurance	80,045	69,899	88,092	88,092	84,705	(3,387)

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
010-0400-0140-7108	Life Insurance	1,232	1,279	1,506	1,506	1,563	57
010-0400-0140-7109	Employee Assistance Program	186	150	188	188	197	9
010-0400-0140-7110	Vision Insurance	1,165	1,196	1,387	1,387	1,439	52
010-0400-0140-7117	PERS Retirement	137,968	213,847	259,094	259,094	233,384	(25,710)
010-0400-0140-7119	Social Security/FICA	69,866	62,438	56,844	56,844	66,321	9,477
010-0400-0140-7124	Workers Comp. Insurance	31,604	27,908	33,203	33,203	38,365	5,161
010-0400-0140-7126	Boot/Uniform/Equipment Allowance	16,797	10,242	12,725	12,725	13,204	479
010-0400-0140-7213	Legal Fees	32,818	31,044	22,000	22,000	5,000	(17,000)
010-0400-0140-7226	Printing	254	340	1,000	1,000	1,000	-
010-0400-0140-7234	Dispatch Services	86,764	94,193	90,000	120,000	90,000	-
010-0400-0140-7235	Conferences & Meetings	695	-	5,000	2,500	2,500	(2,500)
010-0400-0140-7245	Contractual Services	42,274	37,485	43,900	43,900	45,000	1,100
010-0400-0140-7272	Equipment Rental	10,368	8,836	10,990	10,990	8,000	(2,990)
010-0400-0140-7273	Equipment (Non-Capital, <\$5,000)	8,230	9,075	16,723	16,723	10,000	(6,723)
010-0400-0140-7276	Firefighter Training	16,619	9,793	17,000	10,000	17,500	500
010-0400-0140-7277	Fuel & Mileage	24,778	38,187	25,000	25,000	35,000	10,000
010-0400-0140-7307	Liability Insurance	87,112	126,999	118,236	118,236	145,092	26,856
010-0400-0140-7330	Janitorial Supplies	2,657	1,591	3,000	3,000	3,000	-
010-0400-0140-7352	M & R Machinery & Equipment	772	3,147	32,180	5,000	12,000	(20,180)
010-0400-0140-7355	M & R Real Property	29,666	18,899	31,500	10,000	-	(31,500)
010-0400-0140-7356	M & R Vehicles	91,521	37,303	140,000	140,000	100,000	(40,000)
010-0400-0140-7358	Emergency Incident	38,707	7,591	10,000	10,000	-	(10,000)
010-0400-0140-7359	Meals	2,951	750	3,000	1,000	1,000	(2,000)
010-0400-0140-7363	Medical Svcs. & Supplies	42,216	11,324	44,520	35,000	45,000	480
010-0400-0140-7365	Membership Dues	1,625	1,090	11,000	11,000	37,000	26,000
010-0400-0140-7366	Cable TV	3,792	3,681	4,000	4,000	4,000	-
010-0400-0140-7367	Misc. Services & Supplies	14,396	10,241	15,250	15,250	15,000	(250)
010-0400-0140-7372	Office Supplies & Materials	4,637	4,743	4,900	4,900	4,500	(400)
010-0400-0140-7381	Computer Software	-	-	1,000	-	1,000	-
010-0400-0140-7384	Personnel Hiring Costs	19,350	9,631	13,000	13,000	3,000	(10,000)
010-0400-0140-7385	Permits & Licenses	49	-	100	100	100	-
010-0400-0140-7398	Volunteer Services	37,310	37,117	10,000	10,159	-	(10,000)
010-0400-0140-7400	Public Education	1,037	-	2,300	2,300	2,000	(300)
010-0400-0140-7409	Safety Equipment	38,516	16,247	41,000	25,000	30,000	(11,000)
010-0400-0140-7426	Publications & Subscriptions	696	-	2,000	2,000	2,000	-
010-0400-0140-7432	Telephone	29,440	20,663	37,000	37,000	37,000	-
010-0400-0140-7458	Utilities - PG&E	7,109	8,912	7,109	9,920	2,500	(4,609)
010-0400-0140-7459	Utilities - Water & Sewer (City Property)	2,573	9,154	9,000	9,100	9,100	100
<b>TOTAL FIRE DEPARTMENT</b>		<b>1,625,571</b>	<b>1,595,451</b>	<b>2,055,269</b>	<b>2,001,639</b>	<b>2,071,687</b>	<b>16,418</b>
<b>POLICE DEPARTMENT</b>							
010-0400-0165-7001	Salaries & Wages	160,009	60,624	85,861	85,861	68,787	(17,074)
010-0400-0165-7006	Night Shift Differential - Police	1,801	-	-	-	-	-
010-0400-0165-7005	Overtime	1,421	2,862	1,933	1,933	1,718	(215)
010-0400-0165-7103	Dental Insurance	1,447	321	2,450	2,450	723	(1,727)
010-0400-0165-7105	Health Insurance	15,355	5,165	19,438	19,438	10,362	(9,076)
010-0400-0165-7108	Life Insurance	645	118	237	237	237	-
010-0400-0165-7109	Employee Assistance Program	46	46	24	24	18	(5)
010-0400-0165-7110	Vision Insurance	418	91	218	218	218	-
010-0400-0165-7117	PERS Retirement	15,084	2,331	4,320	4,320	3,660	(660)
010-0400-0165-7119	Social Security/FICA	11,061	4,831	6,374	6,374	5,122	(1,251)
010-0400-0165-7124	Workers Comp. Insurance	4,682	4,135	4,156	4,156	3,526	(629)
010-0400-0165-7125	State Unemployment Insurance	10,796	-	-	-	-	-
010-0400-0165-7126	Boot/Uniform/Equipment Allowance	3,251	725	1,300	1,300	1,300	-
010-0400-0165-7208	Animal Control	88,460	29,688	80,656	80,656	80,656	-
010-0400-0165-7213	Legal Fees	58,716	13,308	55,000	55,000	55,000	-
010-0400-0165-7226	Printing	910	2,350	2,000	2,000	2,000	-
010-0400-0165-7234	Dispatch Service	109,476	126,994	110,000	110,000	110,000	-
010-0400-0165-7245	Contractual Services	2,142,957	2,206,343	2,401,297	2,401,297	2,676,315	275,018
010-0400-0165-7247	Report Forms	-	783	1,750	1,750	1,750	-
010-0400-0165-7249	Evidence & Investigation Expenses	10,267	12,406	11,000	11,000	11,000	-

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
010-0400-0165-7272	Equipment Rental	10,119	9,728	10,588	10,588	10,588	-
010-0400-0165-7273	Equipment (Non-Capital, <\$5,000)	29	-	-	-	-	-
010-0400-0165-7277	Fuel & Mileage	35,885	50,944	50,000	50,000	20,000	(30,000)
010-0400-0165-7298	Flood & Fire Insurance	2,480	4,116	5,665	5,665	7,756	2,091
010-0400-0165-7307	Liability Insurance	36,469	48,641	57,658	57,658	71,766	14,109
010-0400-0165-7330	Janitorial Supplies	382	98	-	-	-	-
010-0400-0165-7355	M & R Property	2,984	2,156	7,500	7,500	5,000	(2,500)
010-0400-0165-7356	M & R Vehicles	24,461	53,341	50,000	50,000	50,000	-
010-0400-0165-7359	Meals	583	1,163	1,000	1,000	1,000	-
010-0400-0165-7366	Cable TV	740	734	800	800	800	-
010-0400-0165-7367	Misc. Services & Supplies	2,624	-	-	-	-	-
010-0400-0165-7372	Office Supplies & Materials	4,164	3,496	4,000	4,000	4,000	-
010-0400-0165-7384	Personnel Hiring Costs	2,993	7,330	7,210	7,210	7,210	-
010-0400-0165-7398	Volunteer Services	99	-	100	100	100	-
010-0400-0165-7432	Telephone	38,976	37,939	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	18,246	15,000	15,000	15,000	-
010-0400-0165-7459	Utilities - Water & Sewer (City Property)	1,259	1,572	1,560	1,560	1,560	-
010-0400-0165-7466	Canine Services	6,878	2,325	7,500	7,500	7,500	-
010-0400-0165-7371	Security Services	5,661	4,428	10,000	10,000	10,000	-
010-0400-0165-7905	Capital Outlay - Equipment	13,235	-	18,750	18,750	16,000	(2,750)
010-0400-0165-7380	Computer Hardware	2,277	3,873	3,453	3,453	2,500	(953)
<b>TOTAL POLICE DEPARTMENT</b>		<b>2,845,210</b>	<b>2,723,251</b>	<b>3,078,795</b>	<b>3,078,795</b>	<b>3,303,173</b>	<b>224,378</b>
<b>RECREATION AND COMMUNITY SERVICES</b>							
<b>RECREATION ADMINISTRATION</b>							
010-0500-0150-7001	Salaries & Wages	1,114	1,197	7,814	7,814	80,239	72,426
010-0500-0150-7005	Overtime	0	-	44	44	197	154
010-0500-0150-7103	Dental Insurance	49	45	49	49	840	791
010-0500-0150-7105	Health Insurance	342	361	389	389	10,631	10,242
010-0500-0150-7108	Life Insurance	4	5	5	5	220	215
010-0500-0150-7109	Employee Assistance Program	5	5	2	2	21	19
010-0500-0150-7110	Vision Insurance	4	4	4	4	202	198
010-0500-0150-7117	PERS Retirement	127	95	97	97	6,251	6,153
010-0500-0150-7119	Social Security/FICA	104	84	592	592	5,616	5,024
010-0500-0150-7124	Workers Comp. Insurance	469	358	378	378	4,114	3,735
010-0500-0150-7245	Contractual Services	(834)	2,901	4,250	4,250	2,500	(1,750)
010-0500-0150-7245	Contractual Services	6,750	2,050	13,250	13,250	10,000	(3,250)
010-0500-0150-7272	Equipment Rental	135	115	100	100	100	-
010-0500-0150-7307	Liability Insurance	-	-	-	-	1,479	1,479
010-0500-0150-7372	Office Supplies & Materials	-	-	500	500	500	-
010-0500-0150-7406	Recreation Programs	-	-	20,250	20,250	20,250	-
<b>TOTAL RECREATION ADMINISTRATION</b>		<b>8,268</b>	<b>7,219</b>	<b>47,723</b>	<b>47,723</b>	<b>143,161</b>	<b>95,437</b>
<b>RECREATION - EDUCATION</b>							
010-0500-0151-7245	Contractual Services	2,597	7,376	10,000	10,000	-	(10,000)
<b>TOTAL RECREATION EDUCATION</b>		<b>2,597</b>	<b>7,376</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>
<b>TOTAL FUND 010</b>		<b>6,516,466</b>	<b>6,657,268</b>	<b>8,955,454</b>	<b>9,045,586</b>	<b>8,286,225</b>	<b>(669,229)</b>
<b>SUBTOTAL GENERAL FUND - 002, 004 &amp; 010</b>		<b>7,786,391</b>	<b>8,094,030</b>	<b>10,387,470</b>	<b>10,477,602</b>	<b>9,731,210</b>	<b>(656,260)</b>
<b>FUND 22 GENERAL PLAN REVISION FUND</b>							
022-0200-0220-7245	Contractual Services	-	36,095	141,183	141,183	8,000	(133,183)
<b>TOTAL GENERAL PLAN REVISION FUND</b>		<b>-</b>	<b>36,095</b>	<b>141,183</b>	<b>141,183</b>	<b>8,000</b>	<b>(133,183)</b>
<b>FUND 52 TRANSIENT OCCUPANCY TAX</b>							
052-0100-0520-7245	Contractual Services	22,178	30,470	35,000	35,000	35,000	-
<b>TOTAL TRANSIENT OCCUPANCY TAX</b>		<b>22,178</b>	<b>30,470</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>TOTAL GENERAL FUND per Audit Report</b>		<b>7,808,569</b>	<b>8,160,595</b>	<b>10,563,654</b>	<b>10,653,785</b>	<b>9,774,210</b>	<b>(789,444)</b>

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
<b>FUND 12 VEHICLE REPLACEMENT</b>							
012-0100-1120-7601	Debt Service-Interest	33,610	29,947	26,141	26,141	22,188	(3,953)
012-0100-1120-7603	Debt Service-Principal	94,414	98,077	101,882	101,882	105,835	3,953
012-0100-1120-7923	Capital Outlay - Vehicle	-	-	311,415	311,415	-	(311,415)
012-0100-1120-7923	Capital Outlay - Vehicle	-	-	-	-	40,000	40,000
012-0100-1120-7924	Capital Outlay - Fire Truck Vehicle	-	59,446	-	-	-	-
<b>TOTAL VEHICLE REPLACEMENT FUND</b>		<b>128,024</b>	<b>187,469</b>	<b>439,439</b>	<b>439,439</b>	<b>168,023</b>	<b>(271,416)</b>
<b>FUND 17 LAW ENFORCEMENT GRANT</b>							
017-0400-1170-7245	Contractual Services	-	6,229	-	-	-	-
017-0400-1171-7245	Contractual Services	180,000	180,000	180,000	180,000	180,000	-
<b>TOTAL LAW ENFORCEMENT GRANT FUND</b>		<b>180,000</b>	<b>186,229</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>
<b>FUND 19 ATOD GRANT</b>							
<b>ATOD PAYROLL</b>							
019-0500-1200-7001	Salaries & Wages	7,186	7,278	(0)	(0)	-	0
019-0500-1200-7005	Overtime	2	-	(0)	(0)	-	0
019-0500-1200-7103	Dental Insurance	282	217	(0)	(0)	-	0
019-0500-1200-7105	Health Insurance	1,965	1,407	(0)	(0)	-	0
019-0500-1200-7108	Life Insurance	26	20	(0)	(0)	-	0
019-0500-1200-7109	Employee Assistance Program	4	3	-	-	-	-
019-0500-1200-7110	Vision Insurance	25	18	-	-	-	-
019-0500-1200-7117	PERS Retirement	1,292	1,104	-	-	-	-
019-0500-1200-7119	Social Security/FICA	660	506	-	-	-	-
019-0500-1200-7124	Workers Comp. Insurance	558	449	-	-	-	-
019-0500-1200-7245	Contractual Services	11,049	10,361	-	-	-	-
019-0500-1200-7307	Liability Insurance	714	998	(0)	(0)	-	0
<b>TOTAL ATOD PAYROLL</b>		<b>23,763</b>	<b>22,361</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>0</b>
<b>ATOD GRANT ADMIN COSTS</b>							
019-0500-1210-7235	Conferences & Meetings	-	147	-	-	-	-
019-0500-1210-7359	Meals	1,000	-	-	-	-	-
019-0500-1210-7372	Office Supplies & Materials	936	1,293	-	-	-	-
<b>TOTAL ATOD GRANT ADMIN COSTS</b>		<b>1,936</b>	<b>1,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER PROGRAMMING</b>							
019-0500-1211-7404	Program Expenses	1,797	165	-	-	-	-
019-0500-1211-7213	Legal Fees	846	-	-	-	-	-
019-0500-1211-7235	Conferences & Meetings	4,252	342	-	-	-	-
019-0500-1211-7272	Equipment Rental	156	131	-	-	-	-
<b>TOTAL OTHER PROGRAMMING COSTS</b>		<b>7,051</b>	<b>638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parent Program &amp; Compliance Checks</b>							
019-0500-1212-7245	Media Campaign	233	6,220	-	-	-	-
<b>Total Compliance Checks</b>		<b>233</b>	<b>6,220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ATOD GRANT FUND</b>		<b>32,982</b>	<b>30,660</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>0</b>
<b>FUND 25 GAS TAX</b>							
025-0300-0250-7001	Salaries & Wages	48,036	47,649	40,458	40,458	52,495	12,037
025-0300-0250-7005	Overtime	4,396	4,900	2,700	2,700	2,700	-
025-0300-0250-7103	Dental Insurance	861	848	897	897	897	0
025-0300-0250-7105	Health Insurance	6,410	7,083	7,099	7,099	7,007	(91)
025-0300-0250-7108	Life Insurance	114	122	133	133	133	(0)
025-0300-0250-7109	Employee Assistance Program	14	15	14	14	14	(0)
025-0300-0250-7110	Vision Insurance	111	114	122	122	122	(0)
025-0300-0250-7117	PERS Retirement	7,494	9,470	11,240	11,240	12,636	1,396
025-0300-0250-7119	Social Security/FICA	3,453	3,537	3,799	3,799	3,934	134
025-0300-0250-7124	Workers Comp. Insurance	2,501	2,419	2,442	2,442	2,691	249
025-0300-0250-7210	Asphalt	4,158	3,962	10,000	10,000	10,000	-
025-0300-0250-7245	Contractual Services	49,307	27,810	59,445	59,445	35,000	(24,445)

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
025-0300-0250-7256	Loan Repayment - PG&E Retrofit Loan	2,423	2,423	2,423	2,423	1,414	(1,009)
025-0300-0250-7272	Equipment Rental	722	613	600	600	600	-
025-0300-0250-7307	Liability Insurance	3,638	5,040	5,977	5,977	7,463	1,486
025-0300-0250-7352	M & R Machinery & Equipment	8,338	16,799	20,000	20,000	20,000	-
025-0300-0250-7355	M&R Property	43,623	39,242	10,000	10,000	10,000	-
025-0300-0250-7367	Misc. Services & Supplies	2,649	9,167	4,500	4,500	4,500	-
025-0300-0250-7458	Utilities - PG&E	59,950	69,855	70,000	70,000	70,000	-
025-0300-0250-7909	Capital Outlay - Buildings & Imprvmts	16,387	66,554	-	-	-	-
025-0700-4133-7245	McCormick Road - RMRA (SB1) County Project OR RMRA Projects	150,000	150,000	467,459	467,459	246,955	(220,504)
025-0300-5990-9000	Transfer Out	55,065	2,854	125,000	125,000	-	(125,000)
<b>TOTAL GAS TAX FUND</b>		<b>469,651</b>	<b>470,476</b>	<b>844,307</b>	<b>844,307</b>	<b>488,561</b>	<b>(355,746)</b>
<b>FUND 31 DEVELOPERS REVOLVING FUND</b>							
031-0200-0310-7245	Contractual Services	-	50,375	124,617	124,617	-	(124,617)
<b>TOTAL DEVELOPERS REVOLVING FUND</b>		<b>-</b>	<b>50,375</b>	<b>124,617</b>	<b>124,617</b>	<b>-</b>	<b>(124,617)</b>
<b>FUND 32 TRANSIT</b>							
032-0300-0320-7001	Salaries & Wages	18,027	20,747	20,144	20,144	20,836	692
032-0300-0320-7005	Overtime	3	-	377	377	388	11
032-0300-0320-7103	Dental Insurance	533	505	567	567	567	0
032-0300-0320-7105	Health Insurance	3,202	3,577	3,996	3,996	4,991	995
032-0300-0320-7108	Life Insurance	49	52	55	55	55	(0)
032-0300-0320-7109	Employee Assistance Program	6	6	6	6	5	(0)
032-0300-0320-7110	Vision Insurance	47	49	50	50	50	(0)
032-0300-0320-7117	PERS Retirement	1,245	1,384	1,657	1,657	1,654	(2)
032-0300-0320-7119	Social Security/FICA	1,401	1,291	1,348	1,348	1,394	46
032-0300-0320-7124	Workers Comp. Insurance	971	992	975	975	1,068	93
032-0300-0320-7201	Accounting & Auditing	2,059	2,110	2,294	2,294	2,314	20
032-0300-0320-7205	Advertising	-	107	2,500	2,500	500	(2,000)
032-0300-0320-7213	Legal Fees	870	662	3,000	3,000	3,000	-
032-0300-0320-7226	Printing	-	-	1,000	1,000	500	(500)
032-0300-0320-7234	Dispatch services	1,764	1,470	5,345	5,345	1,800	(3,545)
032-0300-0320-7245	Contractual Services	329,393	342,820	363,205	363,205	365,745	2,539
032-0300-0320-7253	Management Consultant Services	85,645	79,255	85,900	85,900	85,900	-
032-0300-0320-7272	Equipment Rental	1,259	922	2,646	2,646	2,800	154
032-0300-0320-7277	Fuel & Mileage	27,219	42,709	51,975	51,975	57,200	5,225
032-0300-0320-7307	Liability Insurance	9,845	13,758	19,356	19,356	20,390	1,035
032-0300-0320-7340	Legal Notices/Publications	242	257	200	200	200	-
032-0300-0320-7356	M & R Vehicles	6,519	13,714	13,230	13,230	13,900	670
032-0300-0320-7358	Emergency Incident - COVID-19 Pandemic	-	-	5,000	5,000	-	(5,000)
032-0300-0320-7365	Membership Dues	-	-	560	560	600	40
032-0300-0320-7367	Misc. Services & Supplies	1,700	902	4,000	4,000	4,000	-
032-0300-0320-7372	Office Supplies & Materials	-	-	500	500	500	-
032-0300-0320-7377	Planning Studies	-	-	-	-	10,000	10,000
032-0300-0320-7381	Computer Software	1,959	2,892	3,066	3,066	3,194	127
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	915	3,675	3,675	3,900	225
032-0300-0320-7459	Utilities - Water & Sewer (City Property)	-	-	-	1,200	3,600	3,600
032-0300-0320-7923	Capital Outlay - Vehicles	-	-	220,000	220,000	155,000	(65,000)
032-0300-0320-7905	Capital Outlay - Bus Shelter & Facility Electrification	-	-	135,000	135,000	135,000	-
032-0300-0320-7325	TDA Return	-	-	135,620	-	135,620	-
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	12,000	-
<b>TOTAL TRANSIT FUND</b>		<b>507,791</b>	<b>543,094</b>	<b>1,102,046</b>	<b>967,626</b>	<b>1,051,471</b>	<b>(50,575)</b>
<b>FUND 33 COMMERCIAL REHABILITATION LOAN FUND</b>							



**EXPENDITURE DETAILS BY FUND  
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EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
033-0200-0330-7245	Contractual Services	-	-	50,000	50,000	-	(50,000)
033-0200-0330-7433	CDBG Pass Through Expense	-	139,283	87,148	87,148	-	
<b>TOTAL COM. REHABILITATION LOAN FUND</b>		-	<b>139,283</b>	<b>137,148</b>	<b>137,148</b>	-	<b>(137,148)</b>
<b>FUND 34 CDBG HOUSING REHABILITATION</b>							
034-0200-0340-7245	Contractual Services	-	45,831	82,587	82,587	-	(82,587)
<b>TOTAL CDBG HOUSING REHABILITATION FUND</b>		-	<b>45,831</b>	<b>82,587</b>	<b>82,587</b>	-	<b>(82,587)</b>
<b>FUND 38 PERSONNEL SERVICES DISTRICT</b>							
<b>Fire Department</b>							
038-0400-0140-7001	Salaries & Wages	255,315	147,745	151,476	151,476	267,080	115,604
038-0400-0140-7005	Overtime	30,750	157,667	111,417	111,417	-	(111,417)
038-0400-0140-7101	Clothing & Work Boots	17	-	-	-	-	-
038-0400-0140-7103	Dental Insurance	2,080	-	4,900	4,900	4,900	-
038-0400-0140-7105	Health Insurance	9,742	-	38,876	38,876	41,447	2,571
038-0400-0140-7108	Life Insurance	389	-	474	474	474	-
038-0400-0140-7109	Employee Assistance Program	51	50	72	72	70	(2)
038-0400-0140-7110	Vision Insurance	272	-	436	436	436	-
038-0400-0140-7117	PERS Retirement	62,896	4,610	37,568	37,568	103,187	65,619
038-0400-0140-7119	Social Security/FICA	11,992	11,299	17,472	17,472	17,971	498
038-0400-0140-7124	Workers Comp. Insurance	13,789	12,838	12,724	12,724	13,692	969
038-0400-0140-7125	State Unemployment Insurance	225	-	60	60	78	18
038-0400-0140-7126	Uniform Allowance	3,542	2,000	4,000	4,000	4,000	-
038-0400-0140-7201	Accounting & Auditing	649	665	724	724	730	6
038-0400-0140-7245	Contractual Services	1,552	1,673	4,098	4,098	4,234	136
038-0400-0140-7307	Liability Insurance	3,504	4,791	5,682	5,682	7,100	1,418
038-0400-0140-7355	M&R Property	3,746	205	80,000	40,000	15,000	(65,000)
038-0400-0140-7381	Computer Software	618	912	1,820	1,000	1,895	76
038-0700-0140-7909	Capital Outlay - Buildings & Imprvmts	-	-	50,000	50,000	-	(50,000)
038-0400-5990-9000	Transfer Out	35,000	85,000	78,000	78,000	78,000	-
<b>TOTAL FIRE DEPARTMENT</b>		<b>436,130</b>	<b>429,455</b>	<b>599,797</b>	<b>558,978</b>	<b>560,294</b>	<b>(39,503)</b>
<b>FUND 39 PERSONNEL SERVICES DISTRICT</b>							
<b>Police Department</b>							
039-0400-0165-7201	Accounting & Auditing	649	665	724	724	730	6
039-0400-0165-7207	Ammunition & Weapons	1,588	1,959	-	-	-	-
039-0400-0165-7245	Contractual Services	267,107	410,446	401,671	401,671	402,083	412
039-0400-0165-7254	Debt Services - Principal	20,605	20,605	20,605	20,605	20,603	(2)
039-0400-0165-7255	Debt Service - Interest	2,449	2,449	2,449	2,449	2,449	(0)
039-0400-0165-7273	Equipment (Non-Capital, <\$5,000)	7,380	396	5,000	5,000	5,000	-
039-0400-0165-7277	Fuel & Mileage	-	-	-	-	30,000	30,000
039-0400-0165-7307	Liability Insurance	3,879	5,421	6,429	6,429	11,636	5,207
039-0400-0165-7352	M&R Machinery & Equipment	6,710	17,647	18,100	18,100	7,500	(10,600)
039-0400-0165-7355	M&R Property	-	1,917	-	-	-	-
039-0400-0165-7381	Computer Software	618	912	8,876	8,876	8,958	82
039-0400-0165-7395	Police Officer Training	14,726	7,305	7,721	7,721	7,721	-
039-0400-0165-7398	Volunteer Services	2,412	3,284	3,500	3,500	3,500	-
039-0400-0165-7409	Safety Equipment	1,562	2,226	2,000	2,000	2,000	-
039-0400-0165-7426	Publications & Subscriptions	675	319	850	850	850	-
039-0400-0165-7909	Capital Outlay - Buildings & Imprvmts	43,033	13,945	17,500	17,500	-	(17,500)
039-0400-0165-7902	Capital Outlay - Software	-	-	-	-	-	-
039-0400-0165-7905	Capital Outlay - Mach & Equip	59,061	39,520	93,164	93,164	66,164	(27,000)
<b>TOTAL POLICE DEPARTMENT</b>		<b>432,454</b>	<b>529,014</b>	<b>588,588</b>	<b>588,588</b>	<b>569,193</b>	<b>(19,395)</b>
<b>FUND 41 COMMUNITY FACILITIES DISTRICT 2006-1</b>							
041-0100-0410-7001	Salaries & Wages	1,216	1,996	2,993	2,993	3,749	756
041-0100-0410-7103	Dental Insurance	24	35	61	61	73	12
041-0100-0410-7105	Health Insurance	171	320	559	559	715	156
041-0100-0410-7108	Life Insurance	2	4	6	6	7	1
041-0100-0410-7109	Employee Assistance Program	1	1	1	1	1	0
041-0100-0410-7110	Vision Insurance	2	3	5	5	7	1



**EXPENDITURE DETAILS BY FUND  
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EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
041-0100-0410-7117	PERS Retirement	102	147	241	241	288	47
041-0100-0410-7119	Social Security/FICA	86	142	209	209	259	50
041-0100-0410-7124	Workers Comp. Insurance	113	118	145	145	192	47
041-0100-0410-7201	Accounting & Auditing	3,486	3,573	3,885	3,885	4,488	603
041-0100-0410-7203	Administrative Expense	20,858	21,365	25,000	25,000	25,000	-
041-0100-0410-7245	Contractual Services	6,922	7,720	5,132	5,132	6,838	1,707
041-0100-0410-7381	Computer Software	2,853	4,212	2,279	2,279	3,061	782
041-0100-0410-7601	Bond Interest Expense	230,619	220,419	211,094	211,094	201,269	(9,825)
041-0100-0410-7603	Bond Principal Retirement	250,000	260,000	275,000	275,000	285,000	10,000
<b>TOTAL COMMUNITY FACILITIES DISTRICT 2006-1</b>		<b>516,455</b>	<b>520,054</b>	<b>526,609</b>	<b>526,609</b>	<b>530,947</b>	<b>4,338</b>
<b>FUND 42 RIVERVIEW POINT ASSESSMENT DISTRICT</b>							
042-0100-0420-7001	Salaries & Wages	1,216	1,996	(0)	(0)	-	0
042-0100-0420-7103	Dental Insurance	24	35	-	-	-	-
042-0100-0420-7105	Health Insurance	171	320	-	-	-	-
042-0100-0420-7108	Life Insurance	2	4	(0)	(0)	-	0
042-0100-0420-7109	Employee Assistance Program	1	1	(0)	(0)	-	0
042-0100-0420-7110	Vision Insurance	2	3	-	-	-	-
042-0100-0420-7117	PERS Retirement	102	147	-	-	-	-
042-0100-0420-7119	Social Security/FICA	86	142	(0)	(0)	-	0
042-0100-0420-7124	Workers Comp. Insurance	113	118	(0)	(0)	-	0
042-0100-0420-7201	Accounting & Auditing	507	519	-	-	-	-
042-0100-0420-7203	Administrative Expense	8,124	8,187	1,000	1,000	-	(1,000)
042-0100-0420-7245	Contractual Services	1,166	1,301	704	704	-	(704)
042-0100-0420-7381	Computer Software	480	322	660	660	-	(660)
042-0100-0420-7601	Bond Interest Expense	15,073	9,203	3,104	3,104	-	(3,104)
042-0100-0420-7603	Bond Principal Retirement	123,900	129,100	133,800	133,800	-	(133,800)
<b>TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT FUND</b>		<b>150,967</b>	<b>151,398</b>	<b>139,268</b>	<b>139,268</b>	<b>-</b>	<b>(139,268)</b>
<b>FUND 43 RIVERVIEW POINT BOND RESERVE</b>							
043-0100-5990-9000	Transfer out	-	-	46,673	46,673	-	(46,673)
<b>TOTAL RIVERVIEW POINT BOND RESERVE FUND</b>		<b>-</b>	<b>-</b>	<b>46,673</b>	<b>46,673</b>	<b>-</b>	<b>(46,673)</b>
<b>FUND 44 RIVERWALK COMMUNITY FACILITIES DISTRICT</b>							
044-0100-0440-7203	Administrative Exp	-	-	8,000	-	8,000	-
044-0100-0440-7213	Legal Fees	-	-	4,000	-	4,000	-
<b>TOTAL RIVERWALK COMMUNITY FACILITIES DISTRICT</b>		<b>-</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>-</b>
<b>FUND 45 SUMMERSET IMPROVEMENT</b>							
045-0100-0450-7245	Contractual Services	-	11,250	-	-	-	-
045-0100-5990-9000	Transfer out	-	143,353	-	-	-	-
<b>TOTAL SUMMERSET IMPROVEMENT FUND</b>		<b>-</b>	<b>154,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 46 SUMMERSET ASSESSMENT DISTRICT</b>							
046-0100-0460-7245	Contractual Services	-	1,250	-	-	-	-
046-0100-5990-9000	Transfer out	-	16,155	-	-	-	-
<b>TOTAL SUMMERSET ASSESSMENT DISTRICT</b>		<b>-</b>	<b>17,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1</b>							
049-0100-0490-7001	Salaries & Wages	1,216	1,996	2,993	2,993	3,124	131
049-0100-0490-7103	Dental Insurance	24	35	61	61	61	(0)
049-0100-0490-7105	Health Insurance	171	320	559	559	596	37
049-0100-0490-7108	Life Insurance	2	4	6	6	6	(0)
049-0100-0490-7109	Employee Assistance Program	1	1	1	1	1	0
049-0100-0490-7110	Vision Insurance	2	3	5	5	5	(0)
049-0100-0490-7117	PERS Retirement	102	147	241	241	240	(1)
049-0100-0490-7119	Social Security/FICA	86	142	209	209	215	7
049-0100-0490-7124	Workers Comp. Insurance	113	118	145	145	160	15
049-0100-0490-7201	Accounting & Auditing	3,825	3,922	4,263	4,263	4,300	37
049-0100-0490-7203	Administrative Expense	13,253	12,951	17,200	17,200	17,200	-
049-0100-0490-7245	Contractual Services	6,806	7,594	3,033	3,033	3,134	101

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FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
049-0100-0490-7381	Computer Software	2,805	4,141	1,347	1,347	1,403	56
049-0100-0490-7601	Bond Interest Expense	124,194	118,194	112,769	112,769	107,244	(5,525)
049-0100-0490-7603	Bond Principal Retirement	145,000	155,000	155,000	155,000	160,000	5,000
<b>TOTAL COMMUNITY FACILITIES DISTRICT 2004-1 FUND</b>		<b>297,600</b>	<b>304,567</b>	<b>297,832</b>	<b>297,832</b>	<b>297,689</b>	<b>(143)</b>
<b>FUND 50 STORM DRAIN</b>							
050-0300-0500-7001	Salaries & Wages	1,971	2,489	3,668	3,668	3,824	156
050-0300-0500-7005	Overtime	-	14	105	105	107	2
050-0300-0500-7103	Dental Insurance	29	30	53	53	53	0
050-0300-0500-7105	Health Insurance	137	176	583	583	646	63
050-0300-0500-7108	Life Insurance	4	5	11	11	11	0
050-0300-0500-7109	Employee Assistance Program	1	1	1	1	1	(0)
050-0300-0500-7110	Vision Insurance	4	5	10	10	10	(0)
050-0300-0500-7117	PERS Retirement	298	365	487	487	499	11
050-0300-0500-7119	Social Security/FICA	136	175	263	263	272	9
050-0300-0500-7124	Workers Comp Insurance	189	192	178	178	196	19
050-0300-0500-7226	PRINTING	-	-	500	500	500	-
050-0300-0500-7245	Contractual Services	-	9,251	12,000	12,000	12,000	-
050-0300-0500-7272	Equipment Rental	310	263	500	500	500	-
050-0300-0500-7307	Liability Insurance	1,563	2,184	2,590	2,590	3,236	646
050-0300-0500-7323	Finance Charge - Collection	1	-	-	-	-	-
050-0300-0500-7352	M&R Machinery & Equipment	1,203	1,613	2,000	2,000	2,000	-
050-0300-0500-7355	M & R Real Property	4,798	2,247	5,000	5,500	5,500	-
050-0300-0500-7367	Misc. Services & Supplies	1,617	75	1,000	1,000	1,000	-
050-0300-0500-7385	Permits & Licenses	5,854	18,176	11,000	11,000	11,000	-
050-0300-5990-9000	Transfer Out	-	17,177	29,150	29,150	-	(29,150)
050-0300-0500-7905	Capital Outlay - Mach & Equip	300	-	-	-	-	-
<b>TOTAL STORM DRAIN FUND</b>		<b>18,415</b>	<b>54,436</b>	<b>69,599</b>	<b>69,599</b>	<b>41,355</b>	<b>(28,244)</b>
<b>FUND 51 CAPITAL GRANTS AND PROJECT FUND</b>							
<b>GRANT ACTIVITY</b>							
<b>AMERICAN RESCUE PLAN ACT - FUND</b>							
051-0600-0510-7245	Contractual Services	-	-	39,000	39,000	-	(39,000)
051-0200-0765-7245	Contractual Services	-	-	140,000	-	155,000	15,000
<b>TOTAL HWY 12 LIGHTED CROSSWALK SAFE ROUTES 2 SCHOOL</b>		<b>-</b>	<b>-</b>	<b>179,000</b>	<b>39,000</b>	<b>155,000</b>	<b>(24,000)</b>
<b>IMPROVEMENTS</b>							
051-0600-1609-7909	Promenade Park - Shade Structures	-	105,648	177,952	177,952	-	(177,952)
051-0600-1611-7909	Boat Launch Project	1,443,947	-	-	-	-	-
051-0600-1612-7909	Drainage/Pedestrian Improvement R2135	-	17,177	159,150	159,150	-	(159,150)
051-0700-1620-7909	New Modular Fire Station at Airport Road	-	-	1,700,000	6,709	1,693,291	(6,709)
051-0700-4109-7990	ABM Citywide Energy Efficiency	312,408	-	137,510	137,510	-	(137,510)
051-0700-4122-7990	Bike & Ped Pathway Montezuma Hills	128,372	-	-	-	-	-
051-0700-4123-7990	ADA Sidewalk Repair and Replacement	55,065	42,854	-	-	-	-
051-0700-4124-7990	City Hall ADA Remodel - Council Chambers/CD Office	17,820	65,579	30,000	30,000	150,000	120,000
051-0700-4132-7990	New Accounting System Software	-	-	400,000	-	400,000	-
051-0700-4130-7990	HSIP Pedestrian Crossing	29,695	35,245	424,600	202,573	222,027	(202,573)
051-0600-4149-7909	HSIP 11 - Bike Facility Upgrades	-	-	-	-	299,210	299,210
051-0600-4150-7909	HSIP 11 - Pedestrian Crossings at Three Locations	-	-	-	-	241,830	241,830
051-0700-4134-7990	Public Works Office & Corp Yard Improvement	256,509	-	-	-	-	-
051-0700-4135-7990	LGI - Dog and Neighborhood Park Improvement	199,169	501,777	-	-	-	-
051-0700-4136-7990	LGI - 18 Acre New Park Phase I	12,869	-	96,799	-	96,799	-
051-0300-5990-9000	Transfer Out	-	39,000	2,091,752	79,040	2,012,712	(79,040)
<b>TOTAL IMPROVEMENTS</b>		<b>2,455,854</b>	<b>807,279</b>	<b>5,217,763</b>	<b>792,934</b>	<b>5,115,869</b>	<b>(101,894)</b>

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
<b>TOTAL CAPITAL GRANT/PROJECT FUND</b>		<b>2,455,854</b>	<b>807,279</b>	<b>5,396,763</b>	<b>831,934</b>	<b>5,270,869</b>	<b>(125,894)</b>
<b>FUND 53 ROADWAY IMPACT</b>							
053-0300-0530-7245	Contractual Services	6,930	13,579	400,000	400,000	-	(400,000)
<b>TOTAL ROADWAY IMPACT FUND</b>		<b>6,930</b>	<b>13,579</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>(400,000)</b>
<b>FUND 54 PARKS &amp; RECREATION</b>							
054-0300-0540-7245	Contractual Services	19,561	6,000	56,400	56,400	-	(56,400)
054-0300-5990-9000	Transfer Out	240,410	545,675	96,799	-	96,799	-
<b>TOTAL PARKS &amp; RECREATION FUND</b>		<b>259,971</b>	<b>551,675</b>	<b>153,199</b>	<b>56,400</b>	<b>96,799</b>	<b>(56,400)</b>
<b>FUND 55 MAIN &amp; OPERATION SVC DISTRICT - LIBERTY</b>							
055-0300-0550-7001	Salaries & Wages	30,657	87,597	95,228	95,228	102,570	7,342
055-0300-0550-7005	Overtime	6,751	16,419	5,640	5,640	5,640	-
055-0300-0550-7103	Dental Insurance	955	876	1,679	1,679	1,860	181
055-0300-0550-7105	Health Insurance	4,230	4,445	4,707	4,707	17,563	12,856
055-0300-0550-7108	Life Insurance	334	428	329	329	388	59
055-0300-0550-7109	Employee Assistance Program	35	35	23	23	27	4
055-0300-0550-7110	Vision Insurance	303	376	303	303	357	54
055-0300-0550-7117	PERS Retirement	9,887	11,897	13,359	13,359	14,885	1,526
055-0300-0550-7119	Social Security/FICA	2,937	7,842	6,580	6,580	7,686	1,105
055-0300-0550-7124	Workers Comp Insurance	3,855	4,334	4,125	4,125	5,258	1,133
055-0300-0550-7126	Uniform /Boots /Equipment	-	-	1,000	1,000	1,000	-
055-0300-0550-7245	Contractual Services	102,180	191,188	400,000	400,000	400,000	-
055-0300-0550-7458	UTILITIES-PG & E	-	-	-	-	1,500	1,500
055-0300-0550-7459	Utility Services - City Provided - Internal Services	-	5,041	7,500	7,500	7,500	-
055-0300-0550-7923	Capital Outlay - Vehicles	-	-	-	-	12,500	12,500
055-0300-0550-7203	Administrative Expense	-	-	5,500	5,500	5,500	-
<b>TOTAL MAIN &amp; OPERATION SVC DISTRICT - LIBERTY</b>		<b>162,124</b>	<b>330,476</b>	<b>545,973</b>	<b>545,973</b>	<b>584,234</b>	<b>38,261</b>
<b>FUND 56 MUNICIPAL IMPROVEMENT</b>							
056-0300-5990-9000	Transfer Out	225,953	120,550	122,247	122,247	123,971	1,724
056-0300-5990-9000	Transfer Out - City Hall ADA Remodel - Council Chambers/CD Office	28,061	65,579	30,000	30,000	150,000	120,000
056-0300-5990-9000	Transfer Out - Police & Fire Public Safety Facility	9,700	-	-	-	-	-
056-0300-5990-9000	Transfer Out - New Modular Fire Station	-	-	1,700,000	6,709	1,693,291	(6,709)
<b>TOTAL MUNICIPAL IMPROVEMENTS FUND</b>		<b>263,715</b>	<b>186,129</b>	<b>1,852,247</b>	<b>158,956</b>	<b>1,967,262</b>	<b>115,016</b>
<b>FUND 60 HAZARDOUS WASTE</b>							
060-0300-0600-7001	Salaries & Wages	22,443	30,730	33,515	33,515	36,307	2,792
060-0300-0600-7005	Overtime	517	948	402	402	243	(159)
060-0300-0600-7103	Dental Insurance	443	623	750	750	675	(74)
060-0300-0600-7105	Health Insurance	2,761	3,948	6,483	6,483	6,429	(53)
060-0300-0600-7108	Life Insurance	45	69	75	75	76	1
060-0300-0600-7109	Employee Assistance Program	7	8	9	9	10	0
060-0300-0600-7110	Vision Insurance	43	63	69	69	70	1
060-0300-0600-7117	PERS Retirement	5,039	5,613	8,451	8,451	7,857	(594)
060-0300-0600-7119	Social Security/FICA	1,662	2,155	2,335	2,335	2,521	187
060-0300-0600-7124	Workers Comp Insurance	1,573	1,691	1,622	1,622	1,861	239
060-0300-0600-7205	Advertising	1,038	1,104	2,000	2,000	2,000	-
060-0300-0600-7213	Legal Fees	-	466	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	5,300	300
060-0300-0600-7245	Contractual Services	32,808	94,500	110,000	110,000	110,000	-
060-0300-0600-7272	Equipment Rental	193	164	300	300	300	-
060-0300-0600-7307	Liability Insurance	975	1,363	1,617	1,617	2,020	404
060-0300-0600-7359	Meals	-	-	4,000	4,000	4,000	-
060-0300-0600-7385	Permits & Licenses	75	234	110	110	220	110
060-0300-0600-7367	Misc. Services & Supplies	22,428	14,695	17,000	17,000	17,000	-

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
060-0300-0600-7404	Grant Program Expenses	6,836	-	5,000	5,000	5,000	-
060-0300-0600-7905	Capital Outlay - Mach & Equip	-	-	41,947	-	-	(41,947)
<b>TOTAL HAZARDOUS WASTE FUND</b>		<b>99,355</b>	<b>158,374</b>	<b>243,684</b>	<b>201,737</b>	<b>204,891</b>	<b>(38,793)</b>
<b>FUND 65 LANDFILL CLOSURE</b>							
065-0300-0650-7001	Salaries & Wages	21,325	25,887	39,988	39,988	42,233	2,245
065-0300-0650-7005	Overtime	135	220	356	356	195	(161)
065-0300-0650-7103	Dental Insurance	428	489	578	578	535	(43)
065-0300-0650-7105	Health Insurance	2,300	2,765	4,556	4,556	5,173	617
065-0300-0650-7108	Life Insurance	43	51	58	58	58	0
065-0300-0650-7109	Employee Assistance Program	6	6	11	11	11	0
065-0300-0650-7110	Vision Insurance	41	49	53	53	53	0
065-0300-0650-7117	PERS Retirement	3,485	3,980	5,526	5,526	5,293	(233)
065-0300-0650-7119	Social Security/FICA	1,576	1,779	2,823	2,823	2,976	153
065-0300-0650-7124	Workers Comp Insurance	1,349	1,361	1,935	1,935	2,165	230
065-0300-0650-7245	Contractual Services	12,383	17,257	75,000	75,000	175,000	100,000
065-0300-0650-7272	Equipment Rental	147	125	200	200	200	-
065-0300-0650-7252	Property Tax	225	2,918	272	272	272	-
065-0300-0650-7213	Legal Fees	-	18,816	30,000	30,000	30,000	-
065-0300-0650-7307	Liability Insurance	742	1,037	1,230	1,230	1,230	0
065-0300-5990-9000	Transfer Out	280,000	-	560,000	560,000	280,000	(280,000)
065-0300-0650-7385	Permits and Licenses	26,974	28,081	30,000	30,000	60,000	30,000
<b>TOTAL LANDFILL CLOSURE FUND</b>		<b>351,159</b>	<b>104,821</b>	<b>752,585</b>	<b>752,585</b>	<b>605,394</b>	<b>(147,191)</b>
<b>FUND 75 BUSINESS PARK</b>							
075-0200-0750-7001	Salaries & Wages	26,182	33,807	38,956	38,956	52,188	13,232
075-0200-0750-7005	Overtime	362	427	241	241	73	(168)
075-0200-0750-7103	Dental Insurance	455	503	708	708	708	(0)
075-0200-0750-7105	Health Insurance	1,489	1,856	5,145	5,145	7,491	2,345
075-0200-0750-7108	Life Insurance	44	50	68	68	105	37
075-0200-0750-7109	Employee Assistance Program	7	7	11	11	14	3
075-0200-0750-7110	Vision Insurance	42	50	63	63	97	34
075-0200-0750-7117	PERS Retirement	4,588	5,372	7,212	7,212	8,247	1,035
075-0200-0750-7119	Social Security/FICA	1,966	2,382	2,613	2,613	3,531	918
075-0200-0750-7124	Workers Comp. Insurance	1,962	1,979	1,885	1,885	2,675	790
075-0200-0750-7201	Accounting & Auditing	211	216	235	235	237	2
075-0200-0750-7213	Legal Fees	917	-	5,000	5,000	5,000	-
075-0200-0750-7245	Contractual Services	14,175	14,323	370,912	370,912	31,076	(339,835)
075-0200-0750-7252	Property Tax	12	-	-	-	-	-
075-0200-0750-7272	Equipment Rental	200	100	500	500	500	-
075-0200-0750-7298	Flood & Fire Insurance	3,253	5,399	7,431	7,431	10,174	2,743
075-0200-0750-7307	Liability Insurance	1,010	1,412	1,674	1,674	2,092	418
075-0200-0750-7322	Interest Expense - Interfund Loan	21,364	-	-	-	-	-
075-0200-0750-7367	Misc. Services & Supplies	480	386	5,000	5,000	5,000	-
075-0200-0750-7381	Computer Software	201	297	463	463	482	19
075-0200-0750-7458	Utilities - PG&E	-	-	500	500	500	-
075-0200-5990-9000	Transfer Out	393,346	15,000	461,415	461,415	50,000	(411,415)
<b>TOTAL BUSINESS PARK FUND</b>		<b>472,266</b>	<b>83,567</b>	<b>910,032</b>	<b>910,032</b>	<b>180,190</b>	<b>(729,842)</b>
<b>FUND 76 ARMY BASE</b>							
076-0200-0760-7001	Salaries & Wages	3,791	5,324	8,629	8,629	10,322	1,693
076-0200-0760-7005	Overtime	107	80	140	140	145	5
076-0200-0760-7103	Dental Insurance	52	70	162	162	199	37
076-0200-0760-7105	Health Insurance	555	838	1,565	1,565	2,290	725
076-0200-0760-7108	Life Insurance	8	15	25	25	28	4
076-0200-0760-7109	Employee Assistance Program	3	3	2	2	3	0
076-0200-0760-7110	Vision Insurance	13	17	23	23	26	3
076-0200-0760-7117	PERS Retirement	915	1,139	797	797	2,524	1,728
076-0200-0760-7119	Social Security/FICA	281	389	613	613	724	111
076-0200-0760-7124	Workers Comp. Insurance	436	438	418	418	529	112
076-0200-0760-7201	Accounting & Auditing	56	57	62	62	63	1

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
076-0200-0760-7213	Legal Fees	47	3,455	-	-	-	-
076-0200-0760-7245	Contractual Services	129	145	134	134	138	4
076-0200-0760-7272	Equipment Rental	53	45	11,870	11,870	11,870	-
076-0200-0760-7307	Liability Insurance	268	375	527	527	555	28
076-0200-0760-7322	Interest Expense - Interfund Loan	588	588	-	-	-	-
076-0200-0760-7367	Misc. Services & Supplies	41	135	100	100	100	-
076-0200-0760-7381	Computer Software	53	78	59	59	62	2
076-0200-0760-7397	Postage	-	-	50	50	50	-
076-0200-5990-9000	Transfer Out	-	-	80,400	80,400	-	(80,400)
<b>TOTAL ARMY BASE REUSE FUND</b>		<b>7,396</b>	<b>13,189</b>	<b>105,575</b>	<b>105,575</b>	<b>29,629</b>	<b>(75,947)</b>
<b>FUND 80 WATER SYSTEM</b>							
080-0300-0800-7001	Salaries & Wages	569,172	615,430	761,829	761,829	783,084	21,255
080-0300-0800-7005	Overtime	24,992	30,900	23,586	23,586	23,650	64
080-0300-0800-7103	Dental Insurance	11,155	10,666	12,812	12,812	12,476	(335)
080-0300-0800-7105	Health Insurance	79,865	97,497	113,202	113,202	120,326	7,125
080-0300-0800-7108	Life Insurance	1,255	1,373	1,849	1,849	1,920	71
080-0300-0800-7109	Employee Assistance Program	205	206	209	209	206	(3)
080-0300-0800-7110	Vision Insurance	1,237	1,334	1,702	1,702	1,768	65
080-0300-0800-7117	PERS Retirement	105,540	122,240	155,004	155,004	160,316	5,312
080-0300-0800-7119	Social Security/FICA	42,426	45,779	55,199	55,199	56,454	1,255
080-0300-0800-7124	Workers Comp. Insurance	40,057	38,501	36,871	36,871	40,146	3,274
080-0300-0800-7126	Boot/Uniform/Equipment Allowance	1,951	1,278	1,250	1,250	1,775	525
080-0300-0800-7125	State Unemployment Insurance	3,074	1,517	3,300	3,300	3,300	-
080-0300-0800-7201	Accounting & Auditing	5,608	5,748	6,249	6,249	6,303	54
080-0300-0800-7205	Advertising	90	-	-	-	-	-
080-0300-0800-7213	Legal Fees	1,105	5,746	5,000	5,000	5,000	-
080-0300-0800-7215	DEBT ISSUANCE COSTS	1,679	-	-	-	-	-
080-0300-0800-7226	Printing	5,655	6,613	6,000	6,000	6,000	-
080-0300-0800-7228	Chemicals & Gases	80,758	66,416	150,000	150,000	150,000	-
080-0300-0800-7235	Conferences & Meetings	(12)	1,438	20,000	20,000	25,000	5,000
080-0300-0800-7245	Contractual Services	111,333	213,944	286,720	286,720	300,000	13,280
080-0300-0800-7255	Debt Service - Interest	75,591	69,445	63,968	63,968	57,683	(6,284)
080-0300-0800-7254	Debt Service - Principal	-	-	4,173	4,173	4,397	224
080-0300-0800-7272	Equipment Rental	22,130	4,668	20,000	20,000	20,000	-
080-0300-0800-7273	Equipment (Non-Capital,<\$5,000)	5,605	4,438	5,000	5,000	5,000	-
080-0300-0800-7277	Fuel & Mileage	22,118	12,352	30,000	30,000	30,000	-
080-0300-0800-7298	Flood & Fire Insurance	26,802	44,476	61,215	61,215	83,815	22,600
080-0300-0800-7307	Liability Insurance	47,866	66,763	78,636	78,636	98,230	19,594
080-0300-0800-7323	Finance Charge	128	-	500	500	500	-
080-0300-0800-7337	Laboratory Testing	26,693	36,258	50,000	50,000	50,000	-
080-0300-0800-7340	Legal Notices & Publications	2,594	714	6,000	6,000	6,000	-
080-0300-0800-7352	M & R Machinery & Equipment	18,707	22,518	40,000	40,000	40,000	-
080-0300-0800-7355	M & R Real Property	44,711	173,200	60,000	60,000	60,000	-
080-0300-0800-7356	M & R Vehicles	6,149	5,805	6,000	6,000	6,000	-
080-0300-0800-7365	Membership Dues	4,664	4,193	7,000	7,000	10,300	3,300
080-0300-0800-7367	Misc. Services & Supplies	31,313	32,257	30,000	30,000	30,000	-
080-0300-0800-7380	Computer Hardware	12,072	19,303	20,000	20,000	20,000	-
080-0300-0800-7372	Office Supplies & Materials	11,000	11,000	12,000	12,000	12,000	-
080-0300-0800-7381	Computer Software	29,919	38,764	25,000	25,000	25,000	-
080-0300-0800-7385	Permits & Licenses	38,131	41,866	60,000	60,000	60,000	-
080-0300-0800-7397	Postage	3,010	2,236	3,500	3,500	3,500	-
080-0300-0800-7409	Safety Equipment	4,043	2,726	3,500	3,500	3,500	-
080-0300-0800-7432	Telephone	13,052	11,612	12,000	12,000	12,000	-
080-0300-0800-7458	Utilities - PG&E	262,608	291,141	260,000	260,000	260,000	-
080-0300-0800-7603	Bond Principal	-	-	255,000	255,000	255,000	-
080-0300-0800-7281	Land Lease - Well#10	-	-	6,000	6,000	6,000	-
080-0300-0800-7358	Emergency Repairs	95,450	87,875	130,000	130,000	130,000	-
080-0300-0800-7900	Miscellaneous Expense	-	-	2,000	2,000	2,000	-
080-0700-0800-7990	Capital Construction	-	18,260	190,914	55,000	135,914	(55,000)
080-0700-4148-7993	CIP - WT012 Water Emergency Repair	-	-	700,000	600,000		

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
080-0300-0800-7905	Capital Outlay - Mach & Equip	4,249	-	-	-	-	-
080-0300-0800-7923	Capital Outlay - Vehicles	-	-	-	-	142,500	142,500
080-0300-5990-9000	Transfer Out	838,776	1,764,243	1,646,383	1,355,461	401,360	(1,245,023)
080-0300-5990-9000	Transfer Out	11,720	-	-	-	-	-
080-0300-5990-9000	Transfer Out	-	-	400,000	-	400,000	-
080-0300-5990-9000	Transfer Out	25,000	25,000	-	25,000	25,000	-
<b>TOTAL WATER SYSTEM FUND</b>		<b>2,771,244</b>	<b>4,057,740</b>	<b>5,854,570</b>	<b>4,927,734</b>	<b>4,093,423</b>	<b>(1,761,148)</b>
<b>FUND 81 WATER CONSTRUCTION</b>							
081-0700-4138-7993	CIP - 2020 Water & Sewer CIP Project	-	-	416,461	416,461	-	(416,461)
081-0700-4144-7993	CIP - 2021 Water & Sewer CIP Project - <b>Waterline Replacement</b>	-	-	415,360	324,000	301,360	(114,000)
081-0700-4147-7990	CIP - Water System Project	-	-	800,000	590,000	-	(800,000)
081-0700-4139-7990	CIP - Well#16 Scada Integration and Upgrades	-	-	14,562	25,000	100,000	85,438
081-0300-5990-9000	Transfer Out	1,532,820	-	-	-	-	-
<b>TOTAL WATER CONSTRUCTION FUND</b>		<b>1,532,820</b>	<b>-</b>	<b>1,646,383</b>	<b>1,355,461</b>	<b>401,360</b>	<b>(1,245,023)</b>
<b>FUND 84 AIRPORT</b>							
084-0300-0840-7001	Salaries & Wages	29,050	32,026	33,999	33,999	36,394	2,395
084-0300-0840-7005	Overtime	4,248	5,652	1,832	1,832	1,835	3
084-0300-0840-7103	Dental Insurance	802	786	900	900	883	(17)
084-0300-0840-7105	Health Insurance	7,960	8,757	9,787	9,787	9,473	(313)
084-0300-0840-7108	Life Insurance	74	84	88	88	88	(0)
084-0300-0840-7109	Employee Assistance Program	9	9	9	9	10	0
084-0300-0840-7110	Vision Insurance	72	77	81	81	81	(0)
084-0300-0840-7117	PERS Retirement	5,969	7,303	8,930	8,930	9,331	402
084-0300-0840-7119	Social Security/FICA	2,430	3,016	2,469	2,469	2,645	176
084-0300-0840-7124	Workers Comp. Insurance	1,718	1,709	1,646	1,646	1,866	220
084-0300-0840-7201	Accounting & Auditing	2,376	2,435	2,647	2,647	2,670	23
084-0300-0840-7213	Legal Fees	10,771	6,223	20,000	20,000	20,000	-
084-0300-0840-7215	DEBT ISSUANCE COSTS	5,857	-	-	-	-	-
084-0300-0840-7226	Printing	-	-	5,000	5,000	5,000	-
084-0300-0840-7228	Chemicals & Gases	6,656	7,966	10,000	10,000	10,000	-
084-0300-0840-7235	Conferences and meetings	75	-	1,000	1,000	1,000	-
084-0300-0840-7245	Contractual Services	36,517	40,780	45,000	45,000	45,000	1
084-0300-0840-7254	Debt Service - Principal	-	-	14,561	14,561	15,343	782
084-0300-0840-7255	Debt Service - Interest	5,546	4,451	4,232	4,232	3,927	(305)
084-0300-0840-7252	Property Tax	2,553	2,663	2,663	2,663	2,663	-
084-0300-0840-7272	Equipment Rental	1,760	985	1,500	1,500	1,500	-
084-0300-0840-7273	Equipment, (non-capital <\$5,000)	1,728	1,500	2,000	2,000	2,000	-
084-0300-0840-7277	Fuel & Mileage	1,397	1,680	3,000	3,000	3,000	-
084-0300-0840-7298	Flood & Fire Insurance	10,979	18,219	25,076	25,076	34,333	9,257
084-0300-0840-7307	Liability Insurance	8,947	9,534	10,598	10,598	11,427	828
084-0300-0840-7322	Interest Expense - Interfund Loan	-	3,511	-	-	-	-
084-0300-0840-7330	Janitorial Supplies	2,259	979	3,000	3,000	3,000	-
084-0300-0840-7340	Legal Notices/Publications	315	260	500	500	500	-
084-0300-0840-7352	M & R Machinery & Equipment	10,487	16,069	26,000	26,000	26,000	-
084-0300-0840-7355	M & R Real Property	5,623	14,403	21,511	21,511	21,511	0
084-0300-0840-7356	M & R Vehicles	4,235	4,753	3,000	3,000	3,000	-
084-0300-0840-7365	Membership Dues	-	239	500	500	500	-
084-0300-0840-7367	Misc. Services & Supplies	2,392	7,674	9,000	9,000	9,000	-
084-0300-0840-7369	Alarm Services	239	-	-	-	-	-
084-0300-0840-7372	Office Supplies & Materials	3	-	-	-	-	-
084-0300-0840-7381	Computer Software	2,261	3,337	1,199	1,199	1,249	50
084-0300-0840-7385	Permits & Licenses	5,221	3,929	4,800	4,800	4,800	-
084-0300-0840-7397	Postage	-	-	250	250	250	-
084-0300-0840-7415	Signs	1,524	-	2,500	2,500	2,500	-
084-0300-0840-7432	Telephone	10,405	12,321	16,500	16,500	16,500	-
084-0300-0840-7458	Utilities - PG&E	23,848	30,769	25,000	25,000	25,000	-
084-0300-0840-7459	Utilities - Water & Sewer (City Property)	4,758	5,701	5,100	5,100	5,100	-



**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

<b>EXPENDITURES</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Final Budget</b>	<b>FY 2022-23 Projected</b>	<b>FY 2023-24 Adopted Budget</b>	<b>Change</b>
084-0300-0840-7905	Capital Outlay - Mach & Equip	285	9,221	23,275	23,275	-	(23,275)
084-0300-7919-7990	Airport Improvement - Grant #19	68,579	-	-	-	-	-
084-0300-7920-7990	Airport Improvement - Grant #20	1,980	-	-	-	-	-
084-0300-5990-9000	Transfer Out	-	-	2,726	2,726	2,726	-
<b>TOTAL MUNICIPAL AIRPORT</b>		<b>291,909</b>	<b>269,022</b>	<b>351,878</b>	<b>351,878</b>	<b>342,104</b>	<b>(9,774)</b>
<b>FUND 85 BEACH DRIVE SEWER SYSTEM AND PLANT</b>							
<b>BEACH WWTP COLLECTION SYSTEM AND LIFT STATIONS</b>							
085-0300-0850-7001	Salaries & Wages	213,153	226,016	290,202	290,202	318,752	28,551
085-0300-0850-7005	Overtime	6,327	8,638	8,269	8,269	8,286	16
085-0300-0850-7103	Dental Insurance	4,409	4,177	5,119	5,119	5,075	(44)
085-0300-0850-7105	Health Insurance	35,434	39,904	50,627	50,627	54,270	3,643
085-0300-0850-7108	Life Insurance	478	522	729	729	788	59
085-0300-0850-7109	Employee Assistance Program	84	85	80	80	84	4
085-0300-0850-7110	Vision Insurance	479	506	671	671	725	54
085-0300-0850-7117	PERS Retirement	41,054	45,193	57,856	57,856	60,647	2,792
085-0300-0850-7119	Social Security/FICA	16,245	17,153	20,780	20,780	22,752	1,972
085-0300-0850-7124	Workers Comp. Insurance	15,548	14,460	14,045	14,045	16,341	2,296
085-0300-0850-7125	State Unemployment Insurance	1,536	1,050	1,650	1,650	1,650	-
085-0300-0850-7126	Boot/Uniform/Equipment Allowance	1,457	770	1,250	1,250	1,775	525
085-0300-0850-7213	Legal Fees	-	-	10,000	10,000	10,000	-
085-0300-0850-7245	Contractual Services	170,735	222,097	96,500	96,500	96,500	-
085-0300-0850-7248	Veolia- Contractual services	-	-	121,068	121,068	121,068	-
085-0300-0850-7272	Equipment Rental	6,966	(463)	8,000	8,000	8,000	-
085-0300-0850-7273	Equipment (Non-Capital,<\$5,000)	1,735	298	2,000	2,000	2,000	-
085-0300-0850-7277	Fuel & Mileage	3,064	17,457	20,000	20,000	20,000	-
085-0300-0850-7298	Flood & Fire Insurance	124	206	284	284	389	105
085-0300-0850-7307	Liability Insurance	8,360	11,576	13,727	13,727	17,141	3,414
085-0300-0850-7323	Finance Charge - Collection fee	142	-	100	100	100	-
085-0300-0850-7352	M & R Machinery & Equipment	28,890	29,596	39,000	39,000	39,000	-
085-0300-0850-7355	M&R Real Property	20,740	9,452	25,000	25,000	25,000	-
085-0300-0850-7356	M&R Vehicles	2,357	1,429	3,000	3,000	3,000	-
085-0300-0850-7365	Membership Dues	-	311	700	700	700	-
085-0300-0850-7367	Misc. Services & Supplies	1,443	1,076	2,000	2,000	2,000	-
085-0300-0850-7372	Office Supplies & Materials	373	-	2,000	2,000	2,000	-
085-0300-0850-7385	Permits & Licenses	4,850	3,814	4,200	4,200	4,200	-
085-0300-0850-7432	Telephone	2,599	3,879	5,000	5,000	5,000	-
085-0300-0850-7458	Utilities - PG&E	21,787	23,472	25,000	25,000	25,000	-
085-0300-0850-7358	Emergency Repairs	33,637	94,210	50,000	50,000	50,000	-
085-0300-0850-7923	Capital Outlay -Vehicles	-	-	-	-	32,500	32,500
085-0300-0850-7254	Loan - Lease Payment - Principal	-	-	31,436	31,436	32,690	1,254
085-0300-0850-7255	Loan - Lease Payment - Interest	4,875	3,700	2,890	2,890	1,637	(1,254)
085-0300-0850-9000	Transfer Out	65,211	-	-	-	-	-
085-0300-0850-9000	Transfer Out	219,662	833,572	1,676,823	426,823	1,250,000	(426,823)
<b>TOTAL SEWER SYSTEM</b>		<b>933,753</b>	<b>1,614,158</b>	<b>2,590,005</b>	<b>1,340,005</b>	<b>2,239,070</b>	<b>(350,935)</b>
<b>FUND 085 BEACH WWTP PLANT</b>							
085-0300-0855-7001	Salaries & Wages	127,932	142,245	171,335	171,335	180,360	9,025
085-0300-0855-7005	Overtime	2,681	4,820	4,399	4,399	4,416	16
085-0300-0855-7103	Dental Insurance	2,300	2,477	2,932	2,932	2,717	(216)
085-0300-0855-7105	Health Insurance	16,419	20,989	28,114	28,114	29,826	1,712
085-0300-0855-7108	Life Insurance	285	334	426	426	426	(0)
085-0300-0855-7109	Employee Assistance Program	45	46	47	47	48	1
085-0300-0855-7110	Vision Insurance	277	327	392	392	392	(0)
085-0300-0855-7117	PERS Retirement	18,945	21,805	27,921	27,921	24,915	(3,006)
085-0300-0855-7119	Social Security/FICA	9,314	10,602	12,125	12,125	12,756	631
085-0300-0855-7124	Workers Comp. Insurance	8,628	8,555	8,292	8,292	9,246	954
085-0300-0855-7201	Accounting & Auditing	7,444	7,633	8,298	8,298	8,370	72
085-0300-0855-7213	Legal Fees	-	466	2,000	2,000	2,000	-
085-0300-0855-7215	DEBT ISSUANCE COSTS	4,356	-	-	-	-	-
085-0300-0855-7228	Chemicals & Gases	42,314	74,418	50,000	50,000	50,000	-

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
085-0300-0855-7245	Contractual Services	896,758	1,115,446	153,477	153,477	153,477	(0)
085-0300-0855-7248	VEOLIA- Contractual Services	1,456	1,854	864,282	864,282	864,282	-
085-0300-0855-7272	Equipment Rental	5,403	4,587	4,700	4,700	4,700	-
085-0300-0855-7273	Equipment (Non-Capital,<\$5,000)	16,457	36,897	24,000	24,000	24,000	-
085-0300-0855-7277	Fuel and Mileage	-	434	800	800	800	-
085-0300-0855-7298	Flood & Fire Insurance	1,858	3,081	4,240	4,240	5,805	1,565
085-0300-0855-7307	Liability Insurance	27,697	38,830	45,835	45,835	57,269	11,434
085-0300-0855-7322	Interest Expense - Interfund Loan	4,703	4,703	-	-	-	-
085-0300-0855-7352	M & R Machinery & Equipment	7,649	15,286	9,000	9,000	9,000	-
085-0300-0855-7355	M & R Real Property	17,542	16,460	30,000	30,000	30,000	-
085-0300-0855-7372	Office Supplies & Materials	5,550	5,550	6,000	6,000	6,000	-
085-0300-0855-7381	Computer Software	28,478	34,060	26,000	26,000	26,406	406
085-0300-0855-7385	Permits & Licenses	8,492	11,822	14,000	14,000	14,000	-
085-0300-0855-7397	Postage	1,551	1,152	1,600	1,600	1,600	-
085-0300-0855-7432	Telephone	9,468	7,935	15,000	15,000	15,000	-
085-0300-0855-7458	Utilities - PG&E	87,003	102,766	67,000	67,000	67,000	-
085-0300-0855-7255	Bond Interest Expense	31,268	27,891	22,563	22,563	20,229	(2,334)
085-0300-0855-7254	Bond Principal	-	-	10,833	10,833	11,415	582
085-0300-0855-7603	Bond Principal Retirement	-	-	70,000	70,000	75,000	5,000
085-0300-0855-7358	Emergency Repairs	-	21,552	50,000	50,000	50,000	-
085-0300-0855-7905	Capital Outlay - Mach & Equip	1,385	-	-	-	-	-
085-0300-0855-9000	Transfer Out	-	-	143,025	143,025	143,025	-
<b>TOTAL SEWER TREATMENT PLANT</b>		<b>1,393,658</b>	<b>1,745,021</b>	<b>1,878,637</b>	<b>1,878,637</b>	<b>1,904,479</b>	<b>25,842</b>
							-
<b>TOTAL BEACH DRIVE SEWER SYSTEM AND PLANT FUND</b>		<b>2,327,410</b>	<b>3,359,180</b>	<b>4,468,642</b>	<b>3,218,641</b>	<b>4,143,549</b>	<b>(325,093)</b>
<b>FUND 86 NW SEWER SYSTEM AND PLANT</b>							
<b>NW WWTP COLLECTION SYSTEM AND LIFT STATIONS</b>							
086-0300-0860-7001	Salaries & Wages	154,265	164,877	202,901	202,901	213,548	10,647
086-0300-0860-7005	Overtime	4,140	5,441	4,665	4,665	4,672	7
086-0300-0860-7103	Dental Insurance	3,074	3,074	3,647	3,647	3,476	(171)
086-0300-0860-7105	Health Insurance	24,854	25,760	34,545	34,545	36,551	2,006
086-0300-0860-7108	Life Insurance	331	372	473	473	485	12
086-0300-0860-7109	Employee Assistance Program	51	52	56	56	56	1
086-0300-0860-7110	Vision Insurance	325	365	435	435	446	11
086-0300-0860-7117	PERS Retirement	27,611	31,837	40,805	40,805	39,350	(1,456)
086-0300-0860-7119	Social Security/FICA	11,538	12,264	14,339	14,339	15,074	734
086-0300-0860-7124	Workers Comp. Insurance	10,319	10,140	9,820	9,820	10,948	1,128
086-0300-0860-7125	State Unemployment Insurance	1,537	1,050	1,650	1,650	1,650	-
086-0300-0860-7126	Boot/Uniform/Equipment Allowance	998	996	1,250	1,250	1,775	525
086-0300-0860-7213	Legal Fees	470	196	2,000	2,000	2,000	-
086-0300-0860-7226	Printing	-	-	200	200	200	-
086-0300-0860-7245	Contractual Services	99,387	106,056	22,500	22,500	22,500	-
086-0300-0860-7248	VEOLIA -CONTRACTURAL SERVICES	30,858	-	79,129	79,129	79,129	-
086-0300-0860-7249	Evidence Expenses	-	-	17,000	17,000	17,000	-
086-0300-0860-7272	Equipment Rental	6,200	(1,151)	8,000	8,000	8,000	-
086-0300-0860-7273	Equipment (Non-Capital,<\$5,000)	850	321	2,000	2,000	2,000	-
086-0300-0860-7277	Fuel & Mileage	-	2,052	2,000	2,000	2,000	-
086-0300-0860-7298	Flood & Fire Insurance	1,910	3,169	4,362	4,362	5,972	1,610
086-0300-0860-7307	Liability Insurance	4,490	6,211	7,365	7,365	9,196	1,831
086-0300-0860-7323	Finance Charge - Collection fee	19	-	100	100	100	-
086-0300-0860-7352	M & R Machinery & Equipment	10,899	24,670	25,000	25,000	25,000	-
086-0300-0860-7355	M & R Real Property	9,102	3,313	10,000	10,000	10,000	-
086-0300-0860-7358	Emergency Repairs	22,809	41,069	50,000	50,000	50,000	-
086-0300-0860-7356	M&R Vehicles	4,431	897	4,000	4,000	4,000	-
086-0300-0860-7365	Membership Dues	483	-	1,100	1,100	1,100	-
086-0300-0860-7367	Misc. Services & Supplies	4,174	352	3,000	3,000	3,000	-
086-0300-0860-7372	Office Supplies & Materials	-	-	500	500	500	-
086-0300-0860-7385	Permits & Licenses & Testing	307	-	10,000	10,000	10,000	-
086-0300-0860-7432	Telephone	967	517	2,500	2,500	2,500	-
086-0300-0860-7458	Utilities - PG&E	48,238	21,043	41,000	41,000	41,000	-



**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
086-0300-0860-7459	Utilities - City Water Services	1,052	1,052	1,100	1,100	1,100	-
086-0300-0860-7923	Capital Outlay - Vehicles	-	-	-	-	32,500	32,500
086-0300-0860-7254	Loan - Lease Payment - Principal	-	-	31,436	31,436	32,690	1,254
086-0300-0860-7255	Loan - Lease Payment - Interest	4,875	3,700	2,890	2,890	1,637	(1,254)
086-0300-0860-9000	Transfer Out	167,500	-	-	-	-	-
<b>TOTAL SEWER SYSTEM</b>		<b>658,065</b>	<b>469,692</b>	<b>641,770</b>	<b>641,770</b>	<b>691,154</b>	<b>49,384</b>
<b>SEWER TREATMENT PLANT</b>							
086-0300-0865-7001	Salaries & Wages	102,523	112,583	133,595	133,595	138,513	4,918
086-0300-0865-7005	Overtime	1,607	2,623	2,315	2,315	2,322	7
086-0300-0865-7103	Dental Insurance	1,845	2,001	2,282	2,282	2,075	(207)
086-0300-0865-7105	Health Insurance	12,867	13,880	19,674	19,674	21,420	1,746
086-0300-0865-7108	Life Insurance	219	259	292	292	292	(0)
086-0300-0865-7109	Employee Assistance Program	31	31	37	37	37	(0)
086-0300-0865-7110	Vision Insurance	213	258	269	269	269	0
086-0300-0865-7117	PERS Retirement	15,231	17,143	22,342	22,342	19,309	(3,032)
086-0300-0865-7119	Social Security/FICA	7,564	8,182	9,309	9,309	9,653	344
086-0300-0865-7124	Workers Comp. Insurance	6,667	6,541	6,466	6,466	7,101	635
086-0300-0865-7201	Accounting & Auditing	5,752	5,895	6,411	6,411	6,466	55
086-0300-0865-7213	Legal Fees	-	196	-	-	-	-
086-0300-0865-7215	Bond Issuance Costs	16,717	-	-	-	-	-
086-0300-0865-7228	Chemicals & Gases	23,245	24,214	23,641	23,641	23,641	-
086-0300-0865-7245	Contractual Services	672,750	693,224	146,843	146,843	146,843	0
086-0300-0865-7248	VEOLIA- CONTRACTURAL SERVICES	20,737	22,307	619,865	619,865	619,865	-
086-0300-0865-7252	Property Tax	4,198	1,757	3,907	3,907	3,907	-
086-0300-0865-7254	Debt Service - Principal	-	-	68,058	68,058	70,878	2,821
086-0300-0865-7255	Debt Service - Interest	30,382	26,278	25,211	25,211	23,728	(1,483)
086-0300-0865-7272	Equipment Rental	4,562	3,873	4,000	4,000	4,000	-
086-0300-0865-7273	Equipment (Non-Capital,<\$5,000)	540	-	25,000	25,000	25,000	-
086-0300-0865-7277	Fuel & Mileage	740	3,180	3,000	3,000	3,000	-
086-0300-0865-7298	Flood & Fire Insurance	14,549	24,143	33,227	33,227	45,496	12,269
086-0300-0865-7307	Liability Insurance	23,404	32,849	38,742	38,742	48,408	9,666
086-0300-0865-7340	Legal Notices & Publications	526	-	6,000	6,000	6,000	-
086-0300-0865-7352	M & R Machinery & Equip	114,050	198,250	150,000	150,000	150,000	-
086-0300-0865-7355	M & R Real Property	28,404	18,748	160,000	160,000	160,000	-
086-0300-0865-7372	Office Supplies & Materials	6,067	6,067	7,000	7,000	7,000	-
086-0300-0865-7381	Computer Software	26,865	31,683	25,000	25,000	25,376	376
086-0300-0865-7385	Permits & Licenses & Testing	10,094	34,933	35,000	35,000	35,000	-
086-0300-0865-7397	Postage	1,551	1,197	2,000	2,000	2,000	-
086-0300-0865-7432	Telephone	22,234	19,156	22,500	22,500	22,500	-
086-0300-0865-7458	Utilities - PG&E	159,157	146,206	50,000	50,000	50,000	-
086-0300-0865-7460	Solar Energy	140,214	136,053	110,000	110,000	110,000	-
086-0300-0865-7358	Emergency Repairs	14,793	3,370	50,000	50,000	50,000	-
086-0300-0865-7905	Capital Outlay - Mach & Equip	1,385	-	-	-	-	-
086-0300-5990-9000	Transfer Out	1,212,593	578,578	118,129	118,129	-	(118,129)
<b>TOTAL SEWER TREATMENT PLANT</b>		<b>2,704,274</b>	<b>2,175,660</b>	<b>1,930,112</b>	<b>1,930,112</b>	<b>1,840,098</b>	<b>(90,014)</b>
<b>TOTAL NW SEWER SYSTEM AND PLANT FUND</b>		<b>3,362,339</b>	<b>2,645,352</b>	<b>2,571,882</b>	<b>2,571,882</b>	<b>2,531,253</b>	<b>(40,630)</b>
<b>FUND 87 NW SEWER - CAPITAL OUTLAY</b>							
087-0700-4109-7990	ABM Citywide Energy Efficiency	-	-	70,590	70,590	-	(70,590)
087-0700-4146-7990	CIP - Beach & NW Wastewater Plant Consolidation	-	-	50,000	50,000	-	(50,000)
087-0700-4141-7990	CIP - CCTV Trilogy Wastewater Lines	-	-	30,000	30,000	-	(30,000)
087-0300-5990-9000	Transfer Out	953,248	-	-	-	-	-
<b>TOTAL NW SEWER - CAPITAL OUTLAY</b>		<b>953,248</b>	<b>-</b>	<b>150,590</b>	<b>150,590</b>	<b>-</b>	<b>(150,590)</b>
<b>FUND 88 BEACH SEWER - CAPITAL OUTLAY</b>							
088-0700-4145-7990	CIP - Wastewater Collection System & Plant Upgrade	-	-	170,000	170,000	-	(170,000)

**EXPENDITURE DETAILS BY FUND  
FY 23-24 ADOPTED BUDGET**

EXPENDITURES							
Account Number	Account Name	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Final Budget	FY 2022-23 Projected	FY 2023-24 Adopted Budget	Change
088-0700-4146-7993	CIP - Beach & NW Wastewater Plant Consolidation	-	-	3,362,712	100,000	3,262,712	(100,000)
088-0700-4138-7993	CIP - 2020 Water & Sewer CIP Project	-	-	156,823	156,823	-	(156,823)
088-0300-5990-9000	Transfer Out	324,553	-	-	-	-	-
<b>TOTAL BEACH SEWER - CAPITAL OUTLAY</b>		<b>324,553</b>	<b>-</b>	<b>3,689,535</b>	<b>426,823</b>	<b>3,262,712</b>	<b>(426,823)</b>
<b>FUND 91 STREET PROJECTS</b>							
091-0300-0910-7245	Contractual Services	-	-	140,000	140,000	-	(140,000)
<b>TOTAL STREET PROJECTS</b>		<b>-</b>	<b>-</b>	<b>140,000</b>	<b>140,000</b>	<b>-</b>	<b>(140,000)</b>
<b>FUND 95 LIBERTY COMMUNITY FACILITIES DISTRICT</b>							
095-0100-0950-7001	Salaries & Wages	1,216	1,996	2,993	2,993	3,124	131
095-0100-0950-7103	Dental Insurance	24	35	61	61	61	(0)
095-0100-0950-7105	Health Insurance	171	320	559	559	596	37
095-0100-0950-7108	Life Insurance	2	4	6	6	6	(0)
095-0100-0950-7109	Employee Assistance Program	1	1	1	1	1	0
095-0100-0950-7110	Vision Insurance	2	3	5	5	5	(0)
095-0100-0950-7117	PERS Retirement	102	147	241	241	240	(1)
095-0100-0950-7119	Social Security/FICA	86	142	209	209	215	7
095-0100-0950-7124	Workers Comp. Insurance	113	118	145	145	160	15
095-0100-0950-7203	Administrative Expense	21,182	20,845	21,500	21,500	21,500	-
095-0100-0950-7245	Contractual Services	6,182	6,897	7,914	7,914	8,177	263
095-0100-0950-7381	Computer Software	2,548	3,763	3,514	3,514	3,660	146
095-0100-0950-7213	Legal Fees	141	-	-	-	-	-
095-0100-0950-7601	Bond Interest	560,500	553,850	547,425	547,425	540,525	(6,900)
095-0100-0950-7603	Bond Principal	220,150	220,000	225,000	225,000	235,000	10,000
<b>TOTAL LIBERTY COMMUNITY FACILITIES DISTRICT</b>		<b>812,421</b>	<b>808,119</b>	<b>809,574</b>	<b>809,574</b>	<b>813,272</b>	<b>3,698</b>
<b>TOTAL EXPENDITURES</b>		<b>27,433,751</b>	<b>25,363,446</b>	<b>45,797,277</b>	<b>33,572,834</b>	<b>38,200,684</b>	<b>(7,596,594)</b>

## 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 04 – PUBLIC ART FUND** – This fund records the public art fees received from building permits. The art fund shall be used for acquisition or maintenance of city-owned artwork, including all of the following: (1) city-sponsored public art exhibitions; (2) construction or improvement of artwork on public property; (3) maintenance of city artwork; (4) purchasing liability and property damage insurance; and (5) the maintenance of property purchased for the above, and utility charges solely related to the public art.

**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 6<sup>th</sup>, 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 1<sup>st</sup>, 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 30<sup>th</sup> 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

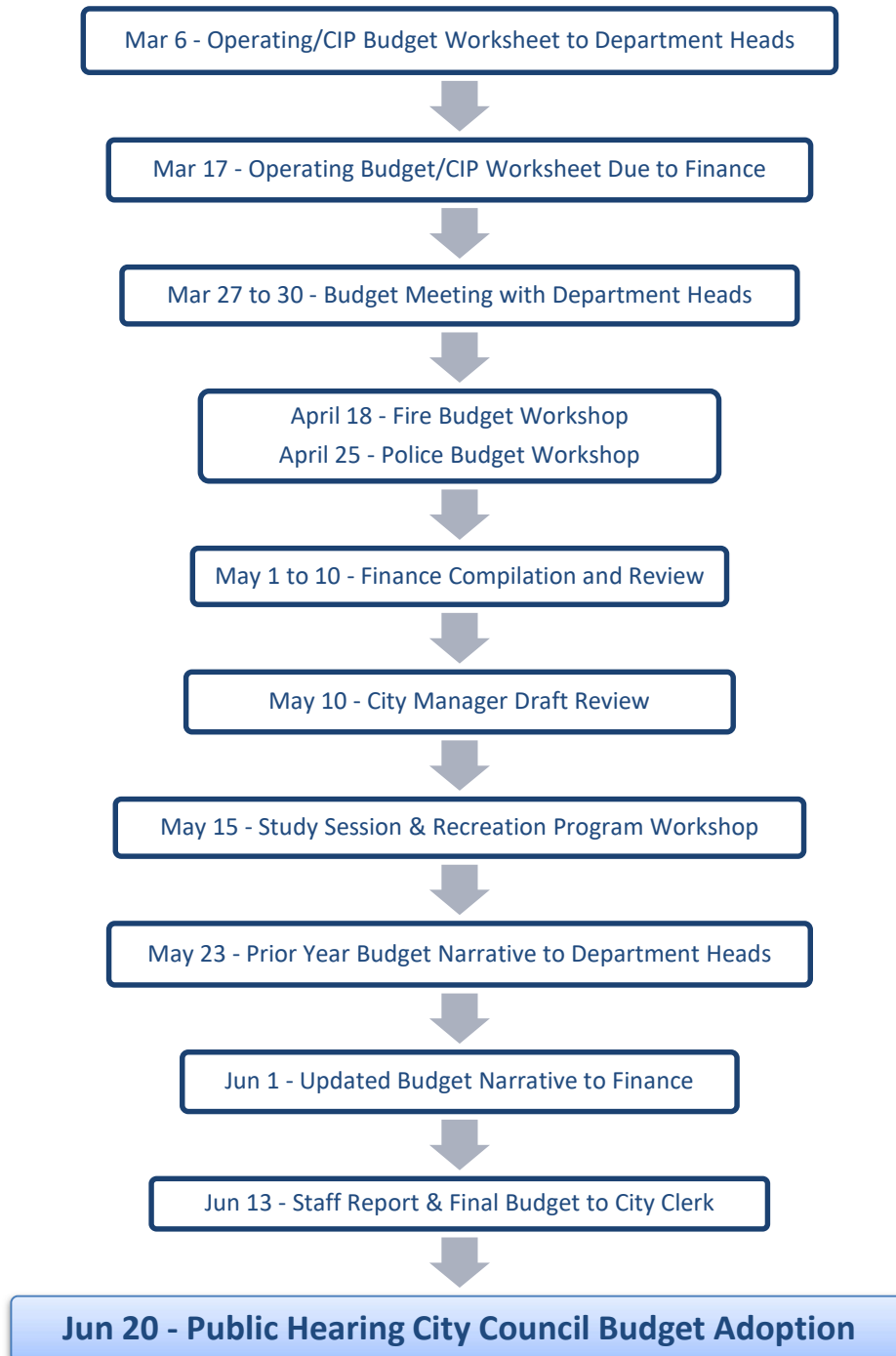
After submission of the budget by the City Manager, the City shall hold an open budget study session to the City Council and the Public. During the open budget study session, City staff will address City Council and the Public's concerns and questions. If needed, additional budget study session will 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 2023-24 budget process.



RESOLUTION NO. 2023-042

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA ADOPTING  
THE BUDGET FOR FISCAL YEAR 2023-2024**

**WHEREAS**, the City Council held budget workshop on May 15, 2023; and

**WHEREAS**, the City Council has completed an open public process to review the Proposed Fiscal Year 2023-2024 budget for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on May 15, 2023, 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 2023-2024 by reference.

**PASSED AND ADOPTED** this 20<sup>TH</sup> day of **JUNE 2023**. I, **PAM CARONONGAN, CITY CLERK OF THE CITY OF RIO VISTA, HEREBY CERTIFY** the foregoing resolution was introduced and passed at a regular meeting of the Rio Vista City Council by the following roll call vote:

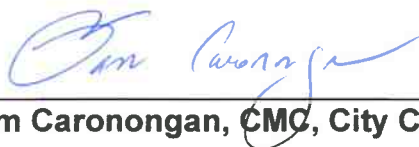
**AYES:** Council Members Dolk, Donnelly, Okamura, Vice Mayor Stanish and Mayor Kott

**NOES:** None

**ABSENT:** None

**ABSTAIN:** None

**ATTEST:**

  
\_\_\_\_\_  
Pam Caronongan, CMC, City Clerk



RESOLUTION NO. 2023-037

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA APPROVING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023/2024

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 2023-2024 appropriations limit and has performed the calculations for determining the amount of revenue that may be appropriated; and

WHEREAS, the City’s FY 2023-2024 budget reflects a total of \$6,663,727 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 2023-2024 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 \$19,510,562.

PASSED AND ADOPTED this 20<sup>th</sup> day of JUNE 2023. I, PAM CARONONGAN, CITY CLERK OF THE CITY OF RIO VISTA, HEREBY CERTIFY the foregoing resolution was introduced and passed at a regular meeting of the Rio Vista City Council by the following roll call vote:


AYES: Council Members Dolk, Donnelly, Okamura, Vice Mayor Stanish and Mayor Ron Kott

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:

  
Pam Caronongan, CMC, City Clerk



**SALARY & BENEFITS % ALLOCATION - BY FUND TYPE**

FUND	DEPT	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
MEASURE O					\$ 1,427,984	
GENERAL FUND 010					2,573,404	\$ 4,001,388
AIRPORT	CITY MANAGER	CITY MANAGER		1.00%	2,827	
	FINANCE	ACCOUNTANT I		0.50%	563	
	FINANCE	ACCOUNTING SUPERVISOR		3.00%	4,550	
	FINANCE	FINANCE DIRECTOR		1.00%	2,011	
	FINANCE	SENIOR ACCOUNT CLERK		0.10%	141	
	PUBLIC WORKS	DIRECTOR OF PW		2.00%	4,931	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		1.00%	1,430	
	PUBLIC WORKS	PW ADMIN		3.00%	3,010	
	PUBLIC WORKS	PW SUPERINTENDENT		0.50%	1,136	
	PUBLIC WORKS	SENIOR MAINT WORKER A		25.00%	42,007	62,606
ARMY BASE	COMMUNITY DEVELOPMENT	CD ADMIN		5.00%	3,919	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN		5.00%	10,087	
	FINANCE	ACCOUNTANT I		0.50%	563	
	FINANCE	ACCOUNTING SUPERVISOR		1.00%	1,517	
	FINANCE	SENIOR ACCOUNT CLERK		0.50%	705	16,791
BEACH SEWER	CITY CLERK	CITY CLERK	SEWER SYSTEM	11.00%	24,642	
	CITY MANAGER	CITY MANAGER	SEWER SYSTEM	10.00%	28,268	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN	SEWER SYSTEM	1.00%	2,017	
	FINANCE	ACCOUNT CLERK II	SEWER SYSTEM	13.25%	10,815	
	FINANCE	ACCOUNTANT I	SEWER SYSTEM	14.08%	15,842	
	FINANCE	ACCOUNTING SUPERVISOR	SEWER SYSTEM	11.50%	17,443	
	FINANCE	FINANCE DIRECTOR	SEWER SYSTEM	12.00%	24,127	
	FINANCE	PT TEMP ACCOUNT CLERK I	SEWER SYSTEM	11.25%	4,029	
	FINANCE	SENIOR ACCOUNT CLERK	SEWER SYSTEM	12.50%	17,637	
	PUBLIC WORKS	DIRECTOR OF PW	SEWER SYSTEM	13.00%	32,050	
	PUBLIC WORKS	MECHANIC	SEWER SYSTEM	25.00%	21,181	
	PUBLIC WORKS	MAINTENANCE WORKER I	SEWER SYSTEM	16.50%	17,737	
	PUBLIC WORKS	MAINTENANCE WORKER I B	SEWER SYSTEM	16.50%	15,487	
	PUBLIC WORKS	MAINTENANCE WORKER I C	SEWER SYSTEM	25.00%	20,856	
	PUBLIC WORKS	MAINTENANCE WORKER II	SEWER SYSTEM	24.50%	36,672	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	SEWER SYSTEM	15.00%	5,137	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN	SEWER SYSTEM	20.00%	3,357	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	SEWER SYSTEM	13.00%	18,592	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	SEWER SYSTEM	14.00%	29,486	
	PUBLIC WORKS	PW ADMIN	SEWER SYSTEM	12.00%	12,040	
	PUBLIC WORKS	PW SUPERINTENDENT	SEWER SYSTEM	29.00%	65,915	
	PUBLIC WORKS	SENIOR MAINT WORKER A	SEWER SYSTEM	9.00%	15,122	
	PUBLIC WORKS	SENIOR MAINT WORKER B	SEWER SYSTEM	9.00%	14,983	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	SEWER SYSTEM	9.00%	7,916	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN A	SEWER SYSTEM	32.00%	28,145	
	CITY CLERK	CITY CLERK	TREATMENT PLANT	11.00%	24,642	
	CITY MANAGER	CITY MANAGER	TREATMENT PLANT	10.00%	28,268	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN	TREATMENT PLANT	1.00%	2,017	
	FINANCE	ACCOUNT CLERK II	TREATMENT PLANT	13.25%	10,815	
	FINANCE	ACCOUNTANT I	TREATMENT PLANT	14.08%	15,842	
	FINANCE	ACCOUNTING SUPERVISOR	TREATMENT PLANT	12.00%	18,201	
	FINANCE	FINANCE DIRECTOR	TREATMENT PLANT	11.00%	22,116	
	FINANCE	PT TEMP ACCOUNT CLERK I	TREATMENT PLANT	11.25%	4,029	

**SALARY & BENEFITS % ALLOCATION - BY FUND TYPE**

FUND	DEPT	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	FINANCE	SENIOR ACCOUNT CLERK	TREATMENT PLANT	12.50%	17,637	
	PUBLIC WORKS	DIRECTOR OF PW	TREATMENT PLANT	12.50%	30,818	
	PUBLIC WORKS	MAINTENANCE WORKER I	TREATMENT PLANT	16.50%	15,962	
	PUBLIC WORKS	MAINTENANCE WORKER I B	TREATMENT PLANT	16.50%	15,487	
	PUBLIC WORKS	MAINTENANCE WORKER I C	TREATMENT PLANT	25.00%	20,856	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	TREATMENT PLANT	15.00%	5,137	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN	TREATMENT PLANT	20.00%	3,357	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	TREATMENT PLANT	12.50%	17,877	
	PUBLIC WORKS	PW ADMIN	TREATMENT PLANT	12.00%	12,040	754,597
BUSINESS PARK	CITY CLERK	CITY CLERK		5.00%	11,201	
	CITY MANAGER	CITY MANAGER		5.00%	14,134	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN		3.00%	6,052	
	FINANCE	ACCOUNTING SUPERVISOR		1.00%	1,517	
	FINANCE	FINANCE DIRECTOR		4.31%	8,665	
	FINANCE	SENIOR ACCOUNT CLERK		0.10%	141	
	PUBLIC WORKS	MAINTENANCE WORKER II A		1.00%	1,292	
	PUBLIC WORKS	PW SUPERINTENDENT		0.50%	1,136	
	PUBLIC WORKS	RECREATION SERVICE MANAGER		20.00%	21,966	
	PUBLIC WORKS	DIRECTOR OF PW		2.50%	6,164	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		2.00%	2,860	75,129
CFD 2004-1	FINANCE	ACCOUNTING SUPERVISOR		1.25%	1,896	
	FINANCE	FINANCE DIRECTOR		1.25%	2,513	4,409
CFD 2006-1	FINANCE	ACCOUNTING SUPERVISOR		1.50%	2,275	
	FINANCE	FINANCE DIRECTOR		1.50%	3,016	5,291
CFD LIBERTY	FINANCE	ACCOUNTING SUPERVISOR		1.25%	1,896	
	FINANCE	FINANCE DIRECTOR		1.25%	2,513	4,409
GAS TAX	PUBLIC WORKS	MAINTENANCE WORKER I		10.00%	9,674	
	PUBLIC WORKS	MAINTENANCE WORKER I B		8.00%	7,509	
	PUBLIC WORKS	MAINTENANCE WORKER II		5.00%	7,484	
	PUBLIC WORKS	MAINTENANCE WORKER II A		10.00%	12,919	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR		5.00%	10,531	
	PUBLIC WORKS	PW SUPERINTENDENT		9.00%	20,456	
	PUBLIC WORKS	SENIOR MAINT WORKER A		3.50%	5,881	
	PUBLIC WORKS	SENIOR MAINT WORKER B		1.00%	1,665	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN		4.50%	3,958	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT		5.00%	1,712	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN		5.00%	839	82,629
HAZARDOUS WASTE	CITY CLERK	CITY CLERK		2.00%	4,480	
	CITY MANAGER	CITY MANAGER		1.00%	2,827	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN		3.00%	6,052	
	FINANCE	ACCOUNTANT I		1.50%	1,688	
	FINANCE	ACCOUNTING SUPERVISOR		1.50%	2,275	
	FINANCE	FINANCE DIRECTOR		2.00%	4,021	
	FINANCE	SENIOR ACCOUNT CLERK		0.95%	1,340	
	PUBLIC WORKS	DIRECTOR OF PW		7.50%	18,491	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		5.00%	7,151	
	PUBLIC WORKS	PW ADMIN		7.70%	7,725	56,051



**SALARY & BENEFITS % ALLOCATION - BY FUND TYPE**

FUND	DEPT	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
LANDFILL CLOSURE	CITY CLERK	CITY CLERK		2.00%	4,480	
	CITY MANAGER	CITY MANAGER		3.00%	8,480	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN		3.00%	6,052	
	FINANCE	ACCOUNTANT I		1.00%	1,125	
	FINANCE	ACCOUNTING SUPERVISOR		1.30%	1,972	
	FINANCE	FINANCE DIRECTOR		2.00%	4,021	
	FINANCE	SENIOR ACCOUNT CLERK		1.50%	2,116	
	PUBLIC WORKS	DIRECTOR OF PW		2.50%	6,164	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS CODE ENFORCE		100.00%	15,188	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		2.50%	3,575	
	PUBLIC WORKS	PW ADMIN		5.50%	5,518	58,692
LIBERTY MAIN & OPERATION	PUBLIC WORKS	MAINTENANCE WORKER I A		100.00%	77,929	
	PUBLIC WORKS	MAINTENANCE WORKER II A		20.00%	25,839	
	PUBLIC WORKS	MECHANIC		25.00%	21,181	
	PUBLIC WORKS	SENIOR MAINT WORKER A		10.00%	17,303	
	PUBLIC WORKS	SENIOR MAINT WORKER B		9.00%	14,983	157,234
NW SEWER	CITY CLERK	CITY CLERK	SEWER SYSTEM	7.50%	16,801	
	CITY MANAGER	CITY MANAGER	SEWER SYSTEM	10.00%	28,268	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN	SEWER SYSTEM	1.00%	2,017	
	FINANCE	ACCOUNT CLERK II	SEWER SYSTEM	11.25%	9,182	
	FINANCE	ACCOUNTANT I	SEWER SYSTEM	14.08%	15,842	
	FINANCE	ACCOUNTING SUPERVISOR	SEWER SYSTEM	10.00%	15,168	
	FINANCE	FINANCE DIRECTOR	SEWER SYSTEM	11.00%	22,116	
	FINANCE	PT TEMP ACCOUNT CLERK I	SEWER SYSTEM	11.25%	4,029	
	FINANCE	SENIOR ACCOUNT CLERK	SEWER SYSTEM	5.00%	7,055	
	PUBLIC WORKS	DIRECTOR OF PW	SEWER SYSTEM	13.00%	32,050	
	PUBLIC WORKS	MECHANIC	SEWER SYSTEM	5.00%	4,236	
	PUBLIC WORKS	MAINTENANCE WORKER I	SEWER SYSTEM	7.50%	9,031	
	PUBLIC WORKS	MAINTENANCE WORKER I B	SEWER SYSTEM	10.00%	9,386	
	PUBLIC WORKS	MAINTENANCE WORKER II	SEWER SYSTEM	9.50%	14,220	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	SEWER SYSTEM	10.00%	3,424	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN	SEWER SYSTEM	10.00%	1,679	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	SEWER SYSTEM	12.00%	17,162	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	SEWER SYSTEM	2.00%	4,212	
	PUBLIC WORKS	PW ADMIN	SEWER SYSTEM	12.00%	12,040	
	PUBLIC WORKS	PW SUPERINTENDENT	SEWER SYSTEM	22.00%	50,004	
	PUBLIC WORKS	SENIOR MAINT WORKER A	SEWER SYSTEM	8.50%	14,282	
	PUBLIC WORKS	SENIOR MAINT WORKER B	SEWER SYSTEM	6.00%	9,989	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	SEWER SYSTEM	2.00%	1,759	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN A	SEWER SYSTEM	25.50%	22,428	
	CITY CLERK	CITY CLERK	TREATMENT PLANT	7.50%	16,801	
	CITY MANAGER	CITY MANAGER	TREATMENT PLANT	10.00%	28,268	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN	TREATMENT PLANT	1.00%	2,017	
	FINANCE	ACCOUNT CLERK II	TREATMENT PLANT	11.25%	9,182	
	FINANCE	ACCOUNTANT I	TREATMENT PLANT	14.08%	15,842	
	FINANCE	ACCOUNTING SUPERVISOR	TREATMENT PLANT	10.50%	15,926	
	FINANCE	FINANCE DIRECTOR	TREATMENT PLANT	10.00%	20,105	
	FINANCE	PT TEMP ACCOUNT CLERK I	TREATMENT PLANT	11.25%	4,029	
FINANCE	SENIOR ACCOUNT CLERK	TREATMENT PLANT	5.00%	7,055		
PUBLIC WORKS	DIRECTOR OF PW	TREATMENT PLANT	12.50%	30,818		
PUBLIC WORKS	MAINTENANCE WORKER I	TREATMENT PLANT	7.50%	7,256		
PUBLIC WORKS	MAINTENANCE WORKER I B	TREATMENT PLANT	10.00%	9,386		
PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	TREATMENT PLANT	10.00%	3,424		

**SALARY & BENEFITS % ALLOCATION - BY FUND TYPE**

FUND	DEPT	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN	TREATMENT PLANT	10.00%	1,679	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	TREATMENT PLANT	12.00%	17,162	
	PUBLIC WORKS	PW ADMIN	TREATMENT PLANT	12.00%	12,040	527,372
PERSONAL SERVICES DISTRICT	FIRE	FIRE BATTALION CHIEF		100.00%	227,932	
	FIRE	FIRE CHIEF		100.00%	225,324	453,257
STORM DRAIN	CITY CLERK	CITY CLERK		0.50%	1,120	
	CITY MANAGER	CITY MANAGER		0.10%	283	
	FINANCE	ACCOUNTANT I		1.00%	1,125	
	FINANCE	ACCOUNTING SUPERVISOR		0.23%	349	
	FINANCE	FINANCE DIRECTOR		0.20%	402	
	FINANCE	SENIOR ACCOUNT CLERK		0.10%	141	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN A		2.50%	2,199	5,619
TRANSIT	CITY MANAGER	CITY MANAGER		3.00%	8,480	
	FINANCE	ACCOUNTING SUPERVISOR		1.40%	2,124	
	FINANCE	FINANCE DIRECTOR		1.49%	2,996	
	FINANCE	SENIOR ACCOUNT CLERK		0.25%	353	
	PUBLIC WORKS	PW ADMIN		17.00%	17,056	31,008
WATER	PUBLIC WORKS	UTILITY WORKER TECHNICIAN A		40.00%	35,181	
	CITY CLERK	CITY CLERK		10.00%	22,402	
	CITY MANAGER	CITY MANAGER		20.00%	56,535	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN		2.00%	4,035	
	PUBLIC WORKS	DIRECTOR OF PW		30.00%	73,962	
	PUBLIC WORKS	MECHANIC		30.00%	25,417	
	PUBLIC WORKS	MAINTENANCE WORKER I		30.00%	30,797	
	PUBLIC WORKS	MAINTENANCE WORKER I B		24.00%	22,527	
	PUBLIC WORKS	MAINTENANCE WORKER I C		50.00%	41,712	
	PUBLIC WORKS	MAINTENANCE WORKER II		60.00%	89,810	
	PUBLIC WORKS	MAINTENANCE WORKER II A		25.00%	32,299	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT		30.00%	10,273	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS INTERN		35.00%	5,875	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER		32.00%	45,765	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR		72.50%	152,695	
	PUBLIC WORKS	PW ADMIN		10.00%	10,033	
	PUBLIC WORKS	PW SUPERINTENDENT		33.00%	75,007	
	PUBLIC WORKS	SENIOR MAINT WORKER A		30.50%	51,248	
	PUBLIC WORKS	SENIOR MAINT WORKER B		70.00%	116,537	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN		78.00%	68,603	
	FINANCE	ACCOUNT CLERK II		45.00%	36,729	
	FINANCE	ACCOUNTANT I		26.81%	30,166	
	FINANCE	ACCOUNTING SUPERVISOR		30.28%	45,928	
	FINANCE	FINANCE DIRECTOR		25.00%	50,264	
	FINANCE	PT TEMP ACCOUNT CLERK I		45.00%	16,117	
	FINANCE	SENIOR ACCOUNT CLERK		37.00%	52,205	1,202,122

**TOTAL SALARIES & BENEFITS \$7,498,602**

**SALARY & BENEFITS % ALLOCATION - OTHER FUNDS BY DEPARTMENT**

DEPT	FUND	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	MEASURE O				\$ 1,427,984	
	GENERAL FUND 010				2,573,404	\$ 4,001,388
CITY CLERK	BEACH SEWER	CITY CLERK	SEWER SYSTEM	11.00%	24,642	
	BEACH SEWER	CITY CLERK	TREATMENT PLANT	11.00%	24,642	
	BUSINESS PARK	CITY CLERK		5.00%	11,201	
	HAZARDOUS WASTE	CITY CLERK		2.00%	4,480	
	LANDFILL CLOSURE	CITY CLERK		2.00%	4,480	
	NW SEWER	CITY CLERK	SEWER SYSTEM	7.50%	16,801	
	NW SEWER	CITY CLERK	TREATMENT PLANT	7.50%	16,801	
	STORM DRAIN	CITY CLERK		0.50%	1,120	
	WATER	CITY CLERK		10.00%	22,402	126,570
CITY MANAGER	AIRPORT	CITY MANAGER		1.00%	2,827	
	ARMY BASE	ASSISTANT CITY MANAGER/HR ADMIN		5.00%	10,087	
	BEACH SEWER	CITY MANAGER	SEWER SYSTEM	10.00%	28,268	
	BEACH SEWER	ASSISTANT CITY MANAGER/HR ADMIN	SEWER SYSTEM	1.00%	2,017	
	BEACH SEWER	CITY MANAGER	TREATMENT PLANT	10.00%	28,268	
	BEACH SEWER	ASSISTANT CITY MANAGER/HR ADMIN	TREATMENT PLANT	1.00%	2,017	
	BUSINESS PARK	CITY MANAGER		5.00%	14,134	
	BUSINESS PARK	ASSISTANT CITY MANAGER/HR ADMIN		3.00%	6,052	
	HAZARDOUS WASTE	CITY MANAGER		1.00%	2,827	
	HAZARDOUS WASTE	ASSISTANT CITY MANAGER/HR ADMIN		3.00%	6,052	
	LANDFILL CLOSURE	CITY MANAGER		3.00%	8,480	
	LANDFILL CLOSURE	ASSISTANT CITY MANAGER/HR ADMIN		3.00%	6,052	
	NW SEWER	CITY MANAGER	SEWER SYSTEM	10.00%	28,268	
	NW SEWER	ASSISTANT CITY MANAGER/HR ADMIN	SEWER SYSTEM	1.00%	2,017	
	NW SEWER	CITY MANAGER	TREATMENT PLANT	10.00%	28,268	
	NW SEWER	ASSISTANT CITY MANAGER/HR ADMIN	TREATMENT PLANT	1.00%	2,017	
	STORM DRAIN	CITY MANAGER		0.10%	283	
	TRANSIT	CITY MANAGER		3.00%	8,480	
	WATER	CITY MANAGER		20.00%	56,535	
	WATER	ASSISTANT CITY MANAGER/HR ADMIN		2.00%	4,035	246,986
COMMUNITY DEVELOPMENT	ARMY BASE	CD ADMIN		5.00%	3,919	3,919
FINANCE	AIRPORT	ACCOUNTANT I		0.50%	563	
	AIRPORT	ACCOUNTING SUPERVISOR		3.00%	4,550	
	AIRPORT	FINANCE DIRECTOR		1.00%	2,011	
	AIRPORT	SENIOR ACCOUNT CLERK		0.10%	141	
	ARMY BASE	ACCOUNTANT I		0.50%	563	
	ARMY BASE	ACCOUNTING SUPERVISOR		1.00%	1,517	
	ARMY BASE	SENIOR ACCOUNT CLERK		0.50%	705	
	BEACH SEWER	ACCOUNT CLERK II	SEWER SYSTEM	13.25%	10,815	
	BEACH SEWER	ACCOUNTANT I	SEWER SYSTEM	14.08%	15,842	
	BEACH SEWER	ACCOUNTING SUPERVISOR	SEWER SYSTEM	11.50%	17,443	
	BEACH SEWER	FINANCE DIRECTOR	SEWER SYSTEM	12.00%	24,127	
	BEACH SEWER	PT TEMP ACCOUNT CLERK I	SEWER SYSTEM	11.25%	4,029	
	BEACH SEWER	SENIOR ACCOUNT CLERK	SEWER SYSTEM	12.50%	17,637	
	BEACH SEWER	ACCOUNT CLERK II	TREATMENT PLANT	13.25%	10,815	
	BEACH SEWER	ACCOUNTANT I	TREATMENT PLANT	14.08%	15,842	
	BEACH SEWER	ACCOUNTING SUPERVISOR	TREATMENT PLANT	12.00%	18,201	

**SALARY & BENEFITS % ALLOCATION - OTHER FUNDS BY DEPARTMENT**

DEPT	FUND	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	BEACH SEWER	FINANCE DIRECTOR	TREATMENT PLANT	11.00%	22,116	
	BEACH SEWER	PT TEMP ACCOUNT CLERK I	TREATMENT PLANT	11.25%	4,029	
	BEACH SEWER	SENIOR ACCOUNT CLERK	TREATMENT PLANT	12.50%	17,637	
	BUSINESS PARK	ACCOUNTING SUPERVISOR		1.00%	1,517	
	BUSINESS PARK	FINANCE DIRECTOR		4.31%	8,665	
	BUSINESS PARK	SENIOR ACCOUNT CLERK		0.10%	141	
	CFD 2004-1	ACCOUNTING SUPERVISOR		1.50%	2,275	
	CFD 2004-1	FINANCE DIRECTOR		1.50%	3,016	
	CFD 2006-1	ACCOUNTING SUPERVISOR		1.25%	1,896	
	CFD 2006-1	FINANCE DIRECTOR		1.25%	2,513	
	CFD LIBERTY	ACCOUNTING SUPERVISOR		1.25%	1,896	
	CFD LIBERTY	FINANCE DIRECTOR		1.25%	2,513	
	HAZARDOUS WASTE	ACCOUNTANT I		1.50%	1,688	
	HAZARDOUS WASTE	ACCOUNTING SUPERVISOR		1.50%	2,275	
	HAZARDOUS WASTE	FINANCE DIRECTOR		2.00%	4,021	
	HAZARDOUS WASTE	SENIOR ACCOUNT CLERK		0.95%	1,340	
	LANDFILL CLOSURE	ACCOUNTANT I		1.00%	1,125	
	LANDFILL CLOSURE	ACCOUNTING SUPERVISOR		1.30%	1,972	
	LANDFILL CLOSURE	FINANCE DIRECTOR		2.00%	4,021	
	LANDFILL CLOSURE	SENIOR ACCOUNT CLERK		1.50%	2,116	
	NW SEWER	ACCOUNT CLERK II	SEWER SYSTEM	11.25%	9,182	
	NW SEWER	ACCOUNTANT I	SEWER SYSTEM	14.08%	15,842	
	NW SEWER	ACCOUNTING SUPERVISOR	SEWER SYSTEM	10.00%	15,168	
	NW SEWER	FINANCE DIRECTOR	SEWER SYSTEM	11.00%	22,116	
	NW SEWER	PT TEMP ACCOUNT CLERK I	SEWER SYSTEM	11.25%	4,029	
	NW SEWER	SENIOR ACCOUNT CLERK	SEWER SYSTEM	5.00%	7,055	
	NW SEWER	ACCOUNT CLERK II	TREATMENT PLANT	11.25%	9,182	
	NW SEWER	ACCOUNTANT I	TREATMENT PLANT	14.08%	15,842	
	NW SEWER	ACCOUNTING SUPERVISOR	TREATMENT PLANT	10.50%	15,926	
	NW SEWER	FINANCE DIRECTOR	TREATMENT PLANT	10.00%	20,105	
	NW SEWER	PT TEMP ACCOUNT CLERK I	TREATMENT PLANT	11.25%	4,029	
	NW SEWER	SENIOR ACCOUNT CLERK	TREATMENT PLANT	5.00%	7,055	
	STORM DRAIN	ACCOUNTANT I		1.00%	1,125	
	STORM DRAIN	ACCOUNTING SUPERVISOR		0.23%	349	
	STORM DRAIN	FINANCE DIRECTOR		0.20%	402	
	STORM DRAIN	SENIOR ACCOUNT CLERK		0.10%	141	
	TRANSIT	ACCOUNTING SUPERVISOR		1.40%	2,124	
	TRANSIT	FINANCE DIRECTOR		1.49%	2,996	
	TRANSIT	SENIOR ACCOUNT CLERK		0.25%	353	
	WATER	ACCOUNT CLERK II		45.00%	36,729	
	WATER	ACCOUNTANT I		26.81%	30,166	
	WATER	ACCOUNTING SUPERVISOR		30.28%	45,928	
	WATER	FINANCE DIRECTOR		25.00%	50,264	
	WATER	PT TEMP ACCOUNT CLERK I		45.00%	16,117	
	WATER	SENIOR ACCOUNT CLERK		37.00%	52,205	616,005
FIRE	PERSONAL SERVICES DISTRICT	FIRE BATTALION CHIEF		100.00%	227,932	
	PERSONAL SERVICES DISTRICT	FIRE CHIEF		100.00%	225,324	453,257
PUBLIC WORKS	AIRPORT	DIRECTOR OF PW		2.00%	4,931	
	AIRPORT	PUBLIC WORKS PROGRAM MANAGER		1.00%	1,430	
	AIRPORT	PW ADMIN		3.00%	3,010	
	AIRPORT	PW SUPERINTENDENT		0.50%	1,136	

**SALARY & BENEFITS % ALLOCATION - OTHER FUNDS BY DEPARTMENT**

DEPT	FUND	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	AIRPORT	SENIOR MAINT WORKER A		25.00%	42,007	
	BEACH SEWER	DIRECTOR OF PW	SEWER SYSTEM	13.00%	32,050	
	BEACH SEWER	MECHANIC	SEWER SYSTEM	25.00%	21,181	
	BEACH SEWER	MAINTENANCE WORKER I	SEWER SYSTEM	16.50%	17,737	
	BEACH SEWER	MAINTENANCE WORKER I B	SEWER SYSTEM	16.50%	15,487	
	BEACH SEWER	MAINTENANCE WORKER I C	SEWER SYSTEM	25.00%	20,856	
	BEACH SEWER	MAINTENANCE WORKER II	SEWER SYSTEM	24.50%	36,672	
	BEACH SEWER	PT TEMP PUBLIC WORKS ASSISTANT	SEWER SYSTEM	15.00%	5,137	
	BEACH SEWER	PT TEMP PUBLIC WORKS INTERN	SEWER SYSTEM	20.00%	3,357	
	BEACH SEWER	PUBLIC WORKS PROGRAM MANAGER	SEWER SYSTEM	13.00%	18,592	
	BEACH SEWER	PUBLIC WORKS SUPERVISOR	SEWER SYSTEM	14.00%	29,486	
	BEACH SEWER	PW ADMIN	SEWER SYSTEM	12.00%	12,040	
	BEACH SEWER	PW SUPERINTENDENT	SEWER SYSTEM	29.00%	65,915	
	BEACH SEWER	SENIOR MAINT WORKER A	SEWER SYSTEM	9.00%	15,122	
	BEACH SEWER	SENIOR MAINT WORKER B	SEWER SYSTEM	9.00%	14,983	
	BEACH SEWER	UTILITY WORKER TECHNICIAN	SEWER SYSTEM	9.00%	7,916	
	BEACH SEWER	UTILITY WORKER TECHNICIAN A	SEWER SYSTEM	32.00%	28,145	
	BEACH SEWER	DIRECTOR OF PW	TREATMENT PLANT	12.50%	30,818	
	BEACH SEWER	MAINTENANCE WORKER I	TREATMENT PLANT	16.50%	15,962	
	BEACH SEWER	MAINTENANCE WORKER I B	TREATMENT PLANT	16.50%	15,487	
	BEACH SEWER	MAINTENANCE WORKER I C	TREATMENT PLANT	25.00%	20,856	
	BEACH SEWER	PT TEMP PUBLIC WORKS ASSISTANT	TREATMENT PLANT	15.00%	5,137	
	BEACH SEWER	PT TEMP PUBLIC WORKS INTERN	TREATMENT PLANT	20.00%	3,357	
	BEACH SEWER	PUBLIC WORKS PROGRAM MANAGER	TREATMENT PLANT	12.50%	17,877	
	BEACH SEWER	PW ADMIN	TREATMENT PLANT	12.00%	12,040	
	BUSINESS PARK	DIRECTOR OF PW		2.50%	6,164	
	BUSINESS PARK	MAINTENANCE WORKER II A		1.00%	1,292	
	BUSINESS PARK	PUBLIC WORKS PROGRAM MANAGER		2.00%	2,860	
	BUSINESS PARK	PW SUPERINTENDENT		0.50%	1,136	
	BUSINESS PARK	RECREATION SERVICE MANAGER		20.00%	21,966	
	GAS TAX	MAINTENANCE WORKER I		10.00%	9,674	
	GAS TAX	MAINTENANCE WORKER I B		8.00%	7,509	
	GAS TAX	MAINTENANCE WORKER II		5.00%	7,484	
	GAS TAX	MAINTENANCE WORKER II A		10.00%	12,919	
	GAS TAX	PT TEMP PUBLIC WORKS ASSISTANT		5.00%	1,712	
	GAS TAX	PT TEMP PUBLIC WORKS INTERN		5.00%	839	
	GAS TAX	PUBLIC WORKS SUPERVISOR		5.00%	10,531	
	GAS TAX	PW SUPERINTENDENT		9.00%	20,456	
	GAS TAX	SENIOR MAINT WORKER A		3.50%	5,881	
	GAS TAX	SENIOR MAINT WORKER B		1.00%	1,665	
	GAS TAX	UTILITY WORKER TECHNICIAN		4.50%	3,958	
	HAZARDOUS WASTE	DIRECTOR OF PW		7.50%	18,491	
	HAZARDOUS WASTE	PUBLIC WORKS PROGRAM MANAGER		5.00%	7,151	
	HAZARDOUS WASTE	PW ADMIN		7.70%	7,725	
	LANDFILL CLOSURE	DIRECTOR OF PW		2.50%	6,164	
	LANDFILL CLOSURE	PT TEMP PUBLIC WORKS CODE ENFORCE		100.00%	15,188	
	LANDFILL CLOSURE	PUBLIC WORKS PROGRAM MANAGER		2.50%	3,575	
	LANDFILL CLOSURE	PW ADMIN		5.50%	5,518	
	LIBERTY MAIN & OPERATION	MAINTENANCE WORKER I A		100.00%	77,929	
	LIBERTY MAIN & OPERATION	MAINTENANCE WORKER II A		20.00%	25,839	
	LIBERTY MAIN & OPERATION	SENIOR MAINT WORKER A		10.00%	17,303	
	LIBERTY MAIN & OPERATION	SENIOR MAINT WORKER B		9.00%	14,983	
	LIBERTY MAIN & OPERATION	MECHANIC		25.00%	21,181	
	NW SEWER	DIRECTOR OF PW	SEWER SYSTEM	13.00%	32,050	
	NW SEWER	MECHANIC	SEWER SYSTEM	5.00%	4,236	

**SALARY & BENEFITS % ALLOCATION - OTHER FUNDS BY DEPARTMENT**

DEPT	FUND	POSITION	FUNCTION	% SHARE	SALARIES & BENEFITS	TOTAL
	NW SEWER	MAINTENANCE WORKER I	SEWER SYSTEM	7.50%	9,031	
	NW SEWER	MAINTENANCE WORKER I B	SEWER SYSTEM	10.00%	9,386	
	NW SEWER	MAINTENANCE WORKER II	SEWER SYSTEM	9.50%	14,220	
	NW SEWER	PT TEMP PUBLIC WORKS ASSISTANT	SEWER SYSTEM	10.00%	3,424	
	NW SEWER	PT TEMP PUBLIC WORKS INTERN	SEWER SYSTEM	10.00%	1,679	
	NW SEWER	PUBLIC WORKS PROGRAM MANAGER	SEWER SYSTEM	12.00%	17,162	
	NW SEWER	PUBLIC WORKS SUPERVISOR	SEWER SYSTEM	2.00%	4,212	
	NW SEWER	PW ADMIN	SEWER SYSTEM	12.00%	12,040	
	NW SEWER	PW SUPERINTENDENT	SEWER SYSTEM	22.00%	50,004	
	NW SEWER	SENIOR MAINT WORKER A	SEWER SYSTEM	8.50%	14,282	
	NW SEWER	SENIOR MAINT WORKER B	SEWER SYSTEM	6.00%	9,989	
	NW SEWER	UTILITY WORKER TECHNICIAN	SEWER SYSTEM	2.00%	1,759	
	NW SEWER	UTILITY WORKER TECHNICIAN A	SEWER SYSTEM	25.50%	22,428	
	NW SEWER	DIRECTOR OF PW	TREATMENT PLANT	12.50%	30,818	
	NW SEWER	MAINTENANCE WORKER I	TREATMENT PLANT	7.50%	7,256	
	NW SEWER	MAINTENANCE WORKER I B	TREATMENT PLANT	10.00%	9,386	
	NW SEWER	PT TEMP PUBLIC WORKS ASSISTANT	TREATMENT PLANT	10.00%	3,424	
	NW SEWER	PT TEMP PUBLIC WORKS INTERN	TREATMENT PLANT	10.00%	1,679	
	NW SEWER	PUBLIC WORKS PROGRAM MANAGER	TREATMENT PLANT	12.00%	17,162	
	NW SEWER	PW ADMIN	TREATMENT PLANT	12.00%	12,040	
	STORM DRAIN	UTILITY WORKER TECHNICIAN A		2.50%	2,199	
	TRANSIT	PW ADMIN		17.00%	17,056	
	WATER	DIRECTOR OF PW		30.00%	73,962	
	WATER	MECHANIC		30.00%	25,417	
	WATER	MAINTENANCE WORKER I		30.00%	30,797	
	WATER	MAINTENANCE WORKER I B		24.00%	22,527	
	WATER	MAINTENANCE WORKER I C		50.00%	41,712	
	WATER	MAINTENANCE WORKER II		60.00%	89,810	
	WATER	MAINTENANCE WORKER II A		25.00%	32,299	
	WATER	PT TEMP PUBLIC WORKS ASSISTANT		30.00%	10,273	
	WATER	PT TEMP PUBLIC WORKS INTERN		35.00%	5,875	
	WATER	PUBLIC WORKS PROGRAM MANAGER		32.00%	45,765	
	WATER	PUBLIC WORKS SUPERVISOR		72.50%	152,695	
	WATER	PW ADMIN		10.00%	10,033	
	WATER	PW SUPERINTENDENT		33.00%	75,007	
	WATER	SENIOR MAINT WORKER A		30.50%	51,248	
	WATER	SENIOR MAINT WORKER B		70.00%	116,537	
	WATER	UTILITY WORKER TECHNICIAN		78.00%	68,603	
	WATER	UTILITY WORKER TECHNICIAN A		40.00%	35,181	2,050,479
<b>TOTAL SALARIES &amp; BENEFITS</b>					<b><u>\$7,498,602</u></b>	

**SALARY & BENEFITS % ALLOCATION - GENERAL FUND BY FUNCTION**

FUNCTION	DEPT	POSITION	% SHARE	SALARIES & BENEFITS	TOTAL
MEASURE O FUNDED EMPLOYEES	FIRE	FIRE CAPTAIN 2	39.80%	\$ 126,843	
	FIRE	FIRE CAPTAIN 3	100.00%	300,309	
	FIRE	FIRE ENGINEER 1	100.00%	259,106	
	FIRE	FIRE ENGINEER 2	100.00%	183,120	
	FIRE	FIRE ENGINEER 3	100.00%	205,893	
	FIRE	FIRE ENGINEER 4	100.00%	187,858	
	PUBLIC WORKS	MAINTENANCE WORKER II A	11.00%	14,261	
	POLICE	PUBLIC SAFETY SUPPORT MANAGER	100.00%	150,595	\$ 1,427,984
CITY COUNCIL	CITY COUNCIL	COUNCIL MEMBER 1	100.00%	7,242	
	CITY COUNCIL	COUNCIL MEMBER 2	100.00%	7,242	
	CITY COUNCIL	COUNCIL MEMBER 3	100.00%	7,242	
	CITY COUNCIL	MAYOR	100.00%	12,409	
	CITY COUNCIL	VICE MAYOR	100.00%	7,242	41,377
CITY MANAGER	CITY MANAGER	CITY MANAGER	22.90%	69,533	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN	70.00%	141,222	210,754
CITY CLERK	CITY CLERK	CITY CLERK	33.50%	75,046	
	CITY CLERK	PT TEMP HR ADMIN	100.00%	34,244	
	CITY CLERK	PT TEMP CITY CLERK ASSISTANT	100.00%	34,244	143,535
FINANCE	FINANCE	ACCOUNT CLERK II	6.00%	4,897	
	FINANCE	ACCOUNTANT I	12.37%	13,918	
	FINANCE	ACCOUNTING SUPERVISOR	12.29%	18,641	
	FINANCE	FINANCE DIRECTOR	10.00%	20,105	
	FINANCE	PT TEMP ACCOUNT CLERK I	10.00%	3,582	
	FINANCE	SENIOR ACCOUNT CLERK	24.50%	34,568	95,712
INFORMATION TECHNOLOGY	CITY MANAGER	CITY MANAGER	2.00%	5,654	
	FINANCE	FINANCE DIRECTOR	6.00%	12,063	
	CITY CLERK	CITY CLERK	10.00%	22,402	
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN	10.00%	20,175	60,293
BUILDING DEPT	COMMUNITY DEVELOPMENT	BLDG INSPECTOR	80.00%	104,228	
	COMMUNITY DEVELOPMENT	CD ADMIN	40.00%	31,349	
	PUBLIC WORKS	DIRECTOR OF PW	0.50%	1,233	
	COMMUNITY DEVELOPMENT	PT TEMP ADMIN ASSISTANT	28.00%	9,588	146,399
PLANNING	COMMUNITY DEVELOPMENT	CD ADMIN	40.00%	31,349	
	PUBLIC WORKS	DIRECTOR OF PW	0.50%	1,233	
	COMMUNITY DEVELOPMENT	PT TEMP ADMIN ASSISTANT	28.00%	9,588	42,170
CODE ENFORCEMENT	COMMUNITY DEVELOPMENT	BLDG INSPECTOR	20.00%	25,932	
	COMMUNITY DEVELOPMENT	CD ADMIN	15.00%	11,756	
	COMMUNITY DEVELOPMENT	PT TEMP ADMIN ASSISTANT	22.00%	7,534	45,222
ECONOMIC DEVELOPMENT	CITY MANAGER	CITY MANAGER	2.00%	5,654	
	COMMUNITY DEVELOPMENT	PT TEMP ADMIN ASSISTANT	22.00%	7,534	13,187
CITY HALL BLDG/GROUNDS	PUBLIC WORKS	MAINTENANCE WORKER I	1.00%	2,292	
	PUBLIC WORKS	SENIOR MAINT WORKER A	0.50%	840	3,133
SWIMMING POOL	PUBLIC WORKS	MAINTENANCE WORKER II	1.00%	1,497	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	2.00%	4,212	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	2.00%	1,759	
	PUBLIC WORKS	SENIOR MAINT WORKER A	1.00%	1,680	
	PUBLIC WORKS	SENIOR MAINT WORKER B	1.00%	1,665	10,813

**SALARY & BENEFITS % ALLOCATION - GENERAL FUND BY FUNCTION**

FUNCTION	DEPT	POSITION	% SHARE	SALARIES & BENEFITS	TOTAL
YOUTH CENTER	PUBLIC WORKS	SENIOR MAINT WORKER A	1.00%	1,680	1,680
CORPORATION YARD	PUBLIC WORKS	MAINTENANCE WORKER I	1.00%	967	
	PUBLIC WORKS	MAINTENANCE WORKER I B	2.00%	1,877	
	PUBLIC WORKS	MAINTENANCE WORKER II A	1.50%	1,938	
	PUBLIC WORKS	MECHANIC	5.00%	4,236	
	PUBLIC WORKS	SENIOR MAINT WORKER A	1.00%	1,680	10,699
SENIOR CENTER	PUBLIC WORKS	SENIOR MAINT WORKER A	2.00%	3,361	3,361
PARKS	PUBLIC WORKS	MAINTENANCE WORKER I	3.00%	2,902	
	PUBLIC WORKS	MAINTENANCE WORKER I B	4.00%	3,755	
	PUBLIC WORKS	MAINTENANCE WORKER II A	10.00%	12,919	
	PUBLIC WORKS	MECHANIC	5.00%	4,236	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	2.00%	4,212	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	2.00%	1,759	
	PUBLIC WORKS	PW SUPERINTENDENT	1.00%	2,273	
	PUBLIC WORKS	SENIOR MAINT WORKER A	3.00%	5,041	
	PUBLIC WORKS	SENIOR MAINT WORKER B	1.00%	1,665	38,762
STREET	PUBLIC WORKS	MAINTENANCE WORKER I	7.00%	6,772	
	PUBLIC WORKS	MAINTENANCE WORKER I B	9.00%	8,448	
	PUBLIC WORKS	MAINTENANCE WORKER II A	20.00%	25,839	
	PUBLIC WORKS	MECHANIC	5.00%	4,236	
	PUBLIC WORKS	PUBLIC WORKS SUPERVISOR	2.50%	5,265	
	PUBLIC WORKS	UTILITY WORKER TECHNICIAN	2.50%	2,199	
	PUBLIC WORKS	PW SUPERINTENDENT	4.00%	9,092	
	PUBLIC WORKS	SENIOR MAINT WORKER A	5.00%	8,401	
	PUBLIC WORKS	SENIOR MAINT WORKER B	3.00%	4,994	75,246
PUBLIC WORKS ADMIN	PUBLIC WORKS	DIRECTOR OF PW	2.50%	6,164	
	PUBLIC WORKS	PT TEMP PUBLIC WORKS ASSISTANT	15.00%	5,137	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	5.00%	7,151	
	PUBLIC WORKS	PW SUPERINTENDENT	1.00%	2,273	20,724
LIBRARY	PUBLIC WORKS	MAINTENANCE WORKER II A	1.50%	1,938	1,938
FIRE	FIRE	FIRE CAPTAIN 1	100.00%	313,263	
	FIRE	FIRE CAPTAIN 2	60.20%	191,822	
	FIRE	FIRE ENGINEER 5	100.00%	206,521	
	FIRE	FIRE ENGINEER 6	100.00%	186,151	
	FIRE	PARAMEDIC/FIREFIGHTER 1	100.00%	161,969	
	FIRE	PARAMEDIC/FIREFIGHTER 2	100.00%	166,193	
	FIRE	PARAMEDIC/FIREFIGHTER 3	100.00%	178,476	1,404,395
POLICE	POLICE	COMMUNITY SVC OFFICER	100.00%	71,834	
	POLICE	PT TEMP COMMUNITY SVC OFFICER	83.00%	23,838	95,672
RECREATION	PUBLIC WORKS	PW ADMIN	8.80%	8,829	
	PUBLIC WORKS	DIRECTOR OF PW	1.00%	2,465	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	3.00%	4,290	
	PUBLIC WORKS	RECREATION SERVICE MANAGER	80.00%	87,864	
	POLICE	PT TEMP COMMUNITY SVC OFFICER	17.00%	4,883	108,331

**TOTAL SALARIES & BENEFITS ALLOCATED TO GENERAL FUND \$4,001,388**



**SALARY & BENEFITS % ALLOCATION - GENERAL FUND BY DEPARTMENT**

DEPT	FUNCTION	POSITION	% SHARE	SALARIES & BENEFITS	TOTAL
CITY COUNCIL	CITY COUNCIL	COUNCIL MEMBER 1	100.00%	\$ 7,242	41,377
	CITY COUNCIL	COUNCIL MEMBER 2	100.00%	7,242	
	CITY COUNCIL	COUNCIL MEMBER 3	100.00%	7,242	
	CITY COUNCIL	MAYOR	100.00%	12,409	
	CITY COUNCIL	VICE MAYOR	100.00%	7,242	
CITY CLERK	CITY CLERK	CITY CLERK	33.50%	75,046	165,936
	CITY CLERK	PT TEMP HR ADMIN	100.00%	34,244	
	CITY CLERK	PT TEMP CITY CLERK ASSISTANT	100.00%	34,244	
	INFORMATION TECHNOLOGY	CITY CLERK	10.00%	22,402	
CITY MANAGER	CITY MANAGER	CITY MANAGER	22.90%	69,533	242,236
	CITY MANAGER	ASSISTANT CITY MANAGER/HR ADMIN	70.00%	141,222	
	ECONOMIC DEVELOPMENT	CITY MANAGER	2.00%	5,654	
	INFORMATION TECHNOLOGY	CITY MANAGER	2.00%	5,654	
	INFORMATION TECHNOLOGY	ASSISTANT CITY MANAGER/HR ADMIN	10.00%	20,175	
COMMUNITY DEVELOPMENT	BUILDING DEPT	BLDG INSPECTOR	80.00%	104,228	238,859
	BUILDING DEPT	CD ADMIN	40.00%	31,349	
	BUILDING DEPT	PT TEMP ADMIN ASSISTANT	28.00%	9,588	
	CODE ENFORCEMENT	BLDG INSPECTOR	20.00%	25,932	
	CODE ENFORCEMENT	CD ADMIN	15.00%	11,756	
	CODE ENFORCEMENT	PT TEMP ADMIN ASSISTANT	22.00%	7,534	
	ECONOMIC DEVELOPMENT	PT TEMP ADMIN ASSISTANT	22.00%	7,534	
	PLANNING	CD ADMIN	40.00%	31,349	
	PLANNING	PT TEMP ADMIN ASSISTANT	28.00%	9,588	
	FINANCE	FINANCE	ACCOUNT CLERK II	6.00%	
FINANCE		ACCOUNTANT I	12.37%	13,918	
FINANCE		ACCOUNTING SUPERVISOR	12.29%	18,641	
FINANCE		FINANCE DIRECTOR	10.00%	20,105	
FINANCE		PT TEMP ACCOUNT CLERK I	10.00%	3,582	
FINANCE		SENIOR ACCOUNT CLERK	24.50%	34,568	
INFORMATION TECHNOLOGY		FINANCE DIRECTOR	6.00%	12,063	
FIRE	FIRE	FIRE CAPTAIN 1	100.00%	313,263	2,667,524
	FIRE	FIRE CAPTAIN 2	60.20%	191,822	
	FIRE	FIRE ENGINEER 5	100.00%	206,521	
	FIRE	FIRE ENGINEER 6	100.00%	186,151	
	FIRE	PARAMEDIC/FIREFIGHTER 1	100.00%	161,969	
	FIRE	PARAMEDIC/FIREFIGHTER 2	100.00%	166,193	
	FIRE	PARAMEDIC/FIREFIGHTER 3	100.00%	178,476	
	MEASURE O FUNDED EMPLOYEES	FIRE CAPTAIN 2	39.80%	126,843	
	MEASURE O FUNDED EMPLOYEES	FIRE CAPTAIN 3	100.00%	300,309	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 1	100.00%	259,106	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 2	100.00%	183,120	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 3	100.00%	205,893	
	MEASURE O FUNDED EMPLOYEES	FIRE ENGINEER 4	100.00%	187,858	
	POLICE	MEASURE O FUNDED EMPLOYEES	PUBLIC SAFETY SUPPORT MANAGER	100.00%	
POLICE		COMMUNITY SVC OFFICER	100.00%	71,834	
POLICE		PT TEMP COMMUNITY SVC OFFICER	83.00%	23,838	
RECREATION		PT TEMP COMMUNITY SVC OFFICER	17.00%	4,883	
PUBLIC WORKS	BUILDING DEPT	DIRECTOR OF PW	0.50%	1,233	
	CITY HALL BLDG/GROUNDS	MAINTENANCE WORKER I	1.00%	2,292	
	CITY HALL BLDG/GROUNDS	SENIOR MAINT WORKER A	0.50%	840	
	CORPORATION YARD	MAINTENANCE WORKER I	1.00%	967	

**SALARY & BENEFITS % ALLOCATION - GENERAL FUND BY DEPARTMENT**

DEPT	FUNCTION	POSITION	% SHARE	SALARIES & BENEFITS	TOTAL
	CORPORATION YARD	MAINTENANCE WORKER I B	2.00%	1,877	
	CORPORATION YARD	MAINTENANCE WORKER II A	1.50%	1,938	
	CORPORATION YARD	MECHANIC	5.00%	4,236	
	CORPORATION YARD	SENIOR MAINT WORKER A	1.00%	1,680	
	LIBRARY	MAINTENANCE WORKER II A	1.50%	1,938	
	MEASURE O FUNDED EMPLOYEES	MAINTENANCE WORKER II A	11.00%	14,261	
	PARKS	MAINTENANCE WORKER I	3.00%	2,902	
	PARKS	MAINTENANCE WORKER I B	4.00%	3,755	
	PARKS	MAINTENANCE WORKER II A	10.00%	12,919	
	PARKS	MECHANIC	5.00%	4,236	
	PARKS	PUBLIC WORKS SUPERVISOR	2.00%	4,212	
	PARKS	UTILITY WORKER TECHNICIAN	2.00%	1,759	
	PARKS	PW SUPERINTENDENT	1.00%	2,273	
	PARKS	SENIOR MAINT WORKER A	3.00%	5,041	
	PARKS	SENIOR MAINT WORKER B	1.00%	1,665	
	PLANNING	DIRECTOR OF PW	0.50%	1,233	
	PUBLIC WORKS ADMIN	DIRECTOR OF PW	2.50%	6,164	
	PUBLIC WORKS ADMIN	PT TEMP PUBLIC WORKS ASSISTANT	15.00%	5,137	
	PUBLIC WORKS ADMIN	PUBLIC WORKS PROGRAM MANAGER	5.00%	7,151	
	PUBLIC WORKS ADMIN	PW SUPERINTENDENT	1.00%	2,273	
	RECREATION	PW ADMIN	8.80%	8,829	
	PUBLIC WORKS	DIRECTOR OF PW	1.00%	2,465	
	PUBLIC WORKS	PUBLIC WORKS PROGRAM MANAGER	3.00%	4,290	
	PUBLIC WORKS	RECREATION SERVICE MANAGER	80.00%	87,864	
	SENIOR CENTER	SENIOR MAINT WORKER A	2.00%	3,361	
	STREET	MAINTENANCE WORKER I	7.00%	6,772	
	STREET	MAINTENANCE WORKER I B	9.00%	8,448	
	STREET	MAINTENANCE WORKER II A	20.00%	25,839	
	STREET	MECHANIC	5.00%	4,236	
	STREET	PUBLIC WORKS SUPERVISOR	2.50%	5,265	
	STREET	UTILITY WORKER TECHNICIAN	2.50%	2,199	
	STREET	PW SUPERINTENDENT	4.00%	9,092	
	STREET	SENIOR MAINT WORKER A	5.00%	8,401	
	STREET	SENIOR MAINT WORKER B	3.00%	4,994	
	SWIMMING POOL	MAINTENANCE WORKER II	1.00%	1,497	
	SWIMMING POOL	PUBLIC WORKS SUPERVISOR	2.00%	4,212	
	SWIMMING POOL	UTILITY WORKER TECHNICIAN	2.00%	1,759	
	SWIMMING POOL	SENIOR MAINT WORKER A	1.00%	1,680	
	SWIMMING POOL	SENIOR MAINT WORKER B	1.00%	1,665	
	YOUTH CENTER	SENIOR MAINT WORKER A	1.00%	1,680	286,531

**TOTAL SALARIES & BENEFITS ALLOCATED TO GENERAL FUND \$4,001,388**

**DEBT TO MATURITY SCHEDULES**

**PG&E RETROFIT LOAN – GAS TAX FUND 025**

<b>PG&amp;E Retrofit Loan</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 2,423	\$ -	\$ 2,423
2024	<u>1,414</u>	<u>-</u>	<u>1,414</u>
<b>Total</b>	<b>\$ <u>3,837</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>3,837</u></b>

**2013 LAND CAPITAL LEASE – WATER FUND 080**

<b>2013 Land Capital Lease</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 6,000	\$ -	\$ 6,000
2024	6,000	-	6,000
2025	6,000	-	6,000
2026	6,000	-	6,000
2027	6,000	-	6,000
2028 - 2032	30,000	-	30,000
2033	<u>3,355</u>	<u>-</u>	<u>3,355</u>
<b>Total</b>	<b>\$ <u>63,355</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>63,355</u></b>

**WASTEWATER INSTALLMENT PURCHASE AGREEMENT – BEACH SEWER FUND 085**

<b>Wastewater Installment Purchase Agreement</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	80,000	10,234	90,234
2028 - 2030	<u>260,000</u>	<u>15,803</u>	<u>275,803</u>
<b>Total</b>	<b>\$ <u>645,000</u></b>	<b>\$ <u>90,452</u></b>	<b>\$ <u>735,452</u></b>

**WATER METER INSTALLMENT PURCHASE AGREEMENT – WATER FUND 080**

<b>Water Meter Installment Purchase Agreement</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 255,000	\$ 62,775	\$ 317,775
2024	255,000	56,558	311,558
2025	260,000	50,301	310,301
2026	275,000	43,922	318,922
2027	275,000	37,240	312,240
2028 - 2032	<u>1,325,000</u>	<u>81,709</u>	<u>1,406,709</u>
<b>Total</b>	<b>\$ <u>2,645,000</u></b>	<b>\$ <u>332,505</u></b>	<b>\$ <u>2,977,505</u></b>

**PNC FIRE APPARATUSES LEASE PURCHASE AGREEMENT – VEHICLE REPLACE FUND 012**

<b>Fire Engines Lease</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	118,638	9,385	128,023
2028	<u>123,242</u>	<u>4,782</u>	<u>128,024</u>
<b>Total</b>	<b>\$ <u>673,747</u></b>	<b>\$ <u>94,394</u></b>	<b>\$ <u>768,141</u></b>

**PHASE I ENERGY LEASE PURCHASE LOAN REFINANCED**

**GOVERNMENTAL FUND – GENERAL FUND (FUNDED BY MUNICIPAL IMPROVEMENT)**

<b>Phase I Energy Lease Purchase Loan Refinanced</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 53,182	\$ 15,458	\$ 68,640
2024	56,038	14,342	70,380
2025	58,996	13,167	72,163
2026	62,059	11,930	73,989
2027	65,233	10,628	75,861
2028 - 2032	377,785	31,225	409,010
2033	<u>86,744</u>	<u>1,347</u>	<u>88,091</u>
<b>Total</b>	<b>\$ <u>760,037</u></b>	<b>\$ <u>98,097</u></b>	<b>\$ <u>858,134</u></b>

**PHASE I ENERGY LEASE PURCHASE LOAN REFINANCED**

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

<b>Phase I Energy Lease Purchase Loan Refinanced</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 71,123	\$ 20,672	\$ 91,795
2024	74,942	19,180	94,122
2025	78,897	17,608	96,505
2026	82,994	15,954	98,948
2027	87,236	14,214	101,450
2028 - 2032	505,224	41,758	546,982
2033	<u>116,005</u>	<u>1,801</u>	<u>117,806</u>
Total	\$ <u>1,016,421</u>	\$ <u>131,187</u>	\$ <u>1,147,608</u>

**POLICE RECORDS MANAGEMENT SYSTEM SOFTWARE – PUBLIC SAFETY FUND 039**

<b>Police Software</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 20,603	\$ 2,449	\$ 23,052
2024	<u>20,602</u>	<u>2,449</u>	<u>23,051</u>
Total	\$ <u>41,205</u>	\$ <u>4,898</u>	\$ <u>46,103</u>

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

<b>Vactor Truck Loan</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 62,871	\$ 5,781	\$ 68,652
2024	65,379	3,273	68,652
2025	<u>33,662</u>	<u>665</u>	<u>34,327</u>
Total	\$ <u>161,912</u>	\$ <u>9,719</u>	\$ <u>171,631</u>

**CALIFORNIA ENERGY COMMISSION LOAN – GENERAL FUND**

<b>CEC Loan</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 22,171	\$ 3,772	\$ 25,943
2024	22,383	3,559	25,942
2025	22,617	3,325	25,942
2026	22,844	3,098	25,942
2027	23,073	2,869	25,942
2028 - 2032	118,870	10,841	129,711
2033 - 2037	124,959	4,752	129,711
2038	<u>25,748</u>	<u>193</u>	<u>25,941</u>
<b>Total</b>	<b>\$ <u>382,665</u></b>	<b>\$ <u>32,409</u></b>	<b>\$ <u>415,074</u></b>

**ENERGY SAVINGS PROJECT PHASE II - EQUIPMENT LEASE PURCHASE**

**GOVERNMENTAL FUND – GENERAL FUND (FUNDED BY MUNICIPAL IMPROVEMENT)**

<b>SNB Energy Savings Project Purchase Agreement</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	20,142	7,414	27,556
2028 - 2032	108,521	29,884	138,405
2033 - 2037	121,677	16,833	138,510
2038 - 2040	<u>79,750</u>	<u>3,210</u>	<u>82,960</u>
<b>Total</b>	<b>\$ <u>406,548</u></b>	<b>\$ <u>91,419</u></b>	<b>\$ <u>497,967</u></b>

**ENTERPRISE FUND – NORTHWEST SEWER FUND 086**

<b>SNB Energy Savings Project Purchase Agreement</b>			
<b>For the Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 26,502	\$ 13,132	\$ 39,634
2024	27,091	12,521	39,612
2025	27,680	11,904	39,584
2026	28,269	11,266	39,535
2027	28,858	10,621	39,479
2028 - 2032	155,478	42,814	198,292
2033 - 2037	174,322	24,116	198,438
2038 - 2040	<u>114,252</u>	<u>4,599</u>	<u>118,851</u>
<b>Total</b>	<b>\$ <u>582,452</u></b>	<b>\$ <u>130,973</u></b>	<b>\$ <u>713,425</u></b>



## 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%.



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