



ANNUAL BUDGET

CITY OF RIO VISTA, CALIFORNIA

FISCAL YEAR 2020-2021





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: June 24, 2020
TO: Mayor, Council, and Citizens of Rio Vista
FROM: Rob Hickey, City Manager
SUBJECT: City of Rio Vista Fiscal Year 2020-21 Adopted Budget

Introduction

On behalf Staff, I am privileged to present you the balanced budget for Fiscal Year 2020-21 and while the budget format is similar to last year's we continue to make adjustments to improve the readability of the budget. It is staff's hope that you find this format more informative, easier to read and easier to understand. The format provides a narrative discussion by department, includes more information on proposed capital improvement projects, adds charts and graphs to help clarify and provide perspective to aspects of the budget.

This annual budget sets forth the city's spending plan for the fiscal year starting July 1, 2020 and ending June 30, 2021 and represents the implementation plan for executing the Council's goals, policies, and objectives for the upcoming year. It addresses most of the known budgetary issues the City will be faced with over the coming fiscal year.

This past year, our nation and the world were engulfed by the COVID-19 Pandemic, the likes of which our country and the world has not seen since the 1918 Spanish Flu Pandemic. Our economy, both locally and globally has suffered greatly. Unemployment is at a point not seen since the Great Depression. While as a nation, we are starting to open and restart our economy, this will take some time and will have some stops and starts. We remain optimistic that the economy will recover quickly and are already seeing this starting to happen. This year's budget still has the City moving forward while recognizing the financial challenges we are facing from the pandemic.

While the economy contracted this past year, the City did enjoy a solid performance in the housing market and accompanying population growth. Trilogy is now built out and Summit is seeing a steady interest in housing and recently saw increase in housing sales. The City is still short of its affordable housing goals and is in need of more market rate housing.

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 8th Unmodified Audit Opinion!

General Fund reserves are healthy. The General Fund balance is expected to be a healthy \$4,693,109 as of June 30, 2020.

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

- Business development throughout the City
- Increasing our business license collection efforts
- Update our fee schedules
- Update our storm drain fees to support needed projects
- Reducing utility account aged amounts and ensuring overdue accounts are annually placed on a lien list and filed with the County
- Identify operational/procedural efficiencies
- Increase Airport revenues while decreasing expenses to eliminate the General Fund subsidy to this activity

The City will face challenges regarding:

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

Revenues - General Fund

Sales Tax

Sales tax revenues excluding Measure O are projected to decrease by 6% below the previously adopted budget in FY 2019-20. These revenues are also expected to decrease by 6% over the next fiscal year.

Sales and Use Tax- Local Measure O

In 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. The Measure O sales and use tax is projected at \$1,064,000 in FY 2019-20, which represents approximately 15.2% of the General Fund revenue. These funds are used primarily for funding fire positions. The extension of Measure O will be on the ballot this November during the 2020 general election.

Property Tax

The City receives approximately 20% of the 1% countywide property tax collected in the City in FY 2019-20. Property taxes are the largest source of revenue to the City's General Fund, representing approximately \$1.89 million in FY 2019-20.

Development Fees

There were 158 single-family dwelling permits issued in FY 2018-19. The current projection for FY 2019-20 shows a total of 64 permits to be issued by year end. The projected revenue for FY 2020-21 of \$1.40 million (\$1.12 million from General Fund) is based on the issuance of an estimated 70 new single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits.

Motor Vehicle In-Lieu Tax

The Vehicle License Fee (VLF) is a statewide tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. In FY 2019-20, the City expects to receive \$823,324 in VLF fees that will comprise 11.76% 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 2020-21 are approximately \$7.56 million, 33% of total citywide revenue less agency fund, transfer in, and other financing sources. \$7.45 million of which is from enterprise fund revenue, which represents 68% of the enterprise fund revenue.

Business Park Land Sales

In FY 2019-20, the city finalized the infrastructure projects and is moving forward with selling some parcels that may be used for Cannabis growing and manufacturing business; however, the Council at a joint planning and council study session this past January, signaled they would like to attract more conventional business within the park.

New Revenue Opportunities

The first Cannabis business has opened in the Business Park. They will be assessed an annual dollar amount based on the square footage of the business used in growing and producing Cannabis and Cannabis products (office space and warehouse storage space are excluded). The first business will, for the first year, be assessed \$8,000, the second year's payment will be \$16,000, and the third year's payment will be \$24,000. Additionally, the business will remit quarterly to the City 2% of gross sales to the City quarterly for the first year of operation. This will increase the second year to 3% and 4% the third year of operation.

There are several other businesses in the process of obtaining permits to build and operate at the Business Park; however, operational dates cannot be determined at this time.

Expenditures

Salaries

Salaries and benefits make up 52% of the General Fund operating expenditures in the projected FY 2019-20 and will decrease by 17% over last year's budget in the adopted budget of FY 2020-21. This is due to the 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 approaching a population of 10,000. The current approved staffing will reduce from 58 to 47, not including the 12 contracted Police Officers.

Pensions

Pension costs continue to increase and are up based on CalPERS rate increases resulting from change to mortality assumptions and lowered expectations for future investments. The projected increases will be phased in over the next three years. The increase of unfunded liability in FY 2020-21 is 19.52% or \$72,415 from prior year.

Self-Insurance Cost

These costs are increasing by 67% for Liability coverage and by 11% for Workers Compensation. This is based on historical claims experience.

Future Risks

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

Volatile revenue streams: Sales tax is one of the largest sources of the City's revenue source and for this City is also volatile. The top 25 sales tax-paying business produces over 50% of the City's sales tax revenue. The City is expecting a decrease in sales and use tax revenues in FY 2020-21, due to the COVID-19 pandemic.

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

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

In Summary

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

This budget was the work of Council, department leaders, and staff at all levels who working 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, and the Operating Budget Excellence Award by California Society of Municipal Finance Officers, for the budget format we have transition to. It is Staff's hope that you find the information provided to be a much clearer narrative of the annual revenues and expenditures that comprise the City budget.

Respectfully submitted,



Rob Hickey
City Manager

ELECTED OFFICIALS

Ron KottMayor
Hope Cohn Vice-Mayor
Don Roos..... Council Member
Dave Hampton Council Member
Rick Dolk Council Member

EXECUTIVE TEAM

Robert Hickey..... City Manager
Mona Ebrahimi..... City Attorney
Jose Jasso Assistant City Manager/City Clerk
Jackson Harris Police Chief
Jeff Armstrong..... Fire Chief
Robin Borre Public Works Director
Jen Lee Finance Director
Vacant Planning Manager



9,987
Total population living in
7.1 square miles



\$70,000
Median household income



Ron Kott
Mayor



Hope Cohn
Vice-Mayor



Don Roos
Council Member



Dave Hampton
Council Member



Rick Dolk
Council Member



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rio Vista
California**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2019-2020

Presented to the

City of Rio Vista

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

January 31, 2020



Steve Heide

Steve Heide
CSMFO President

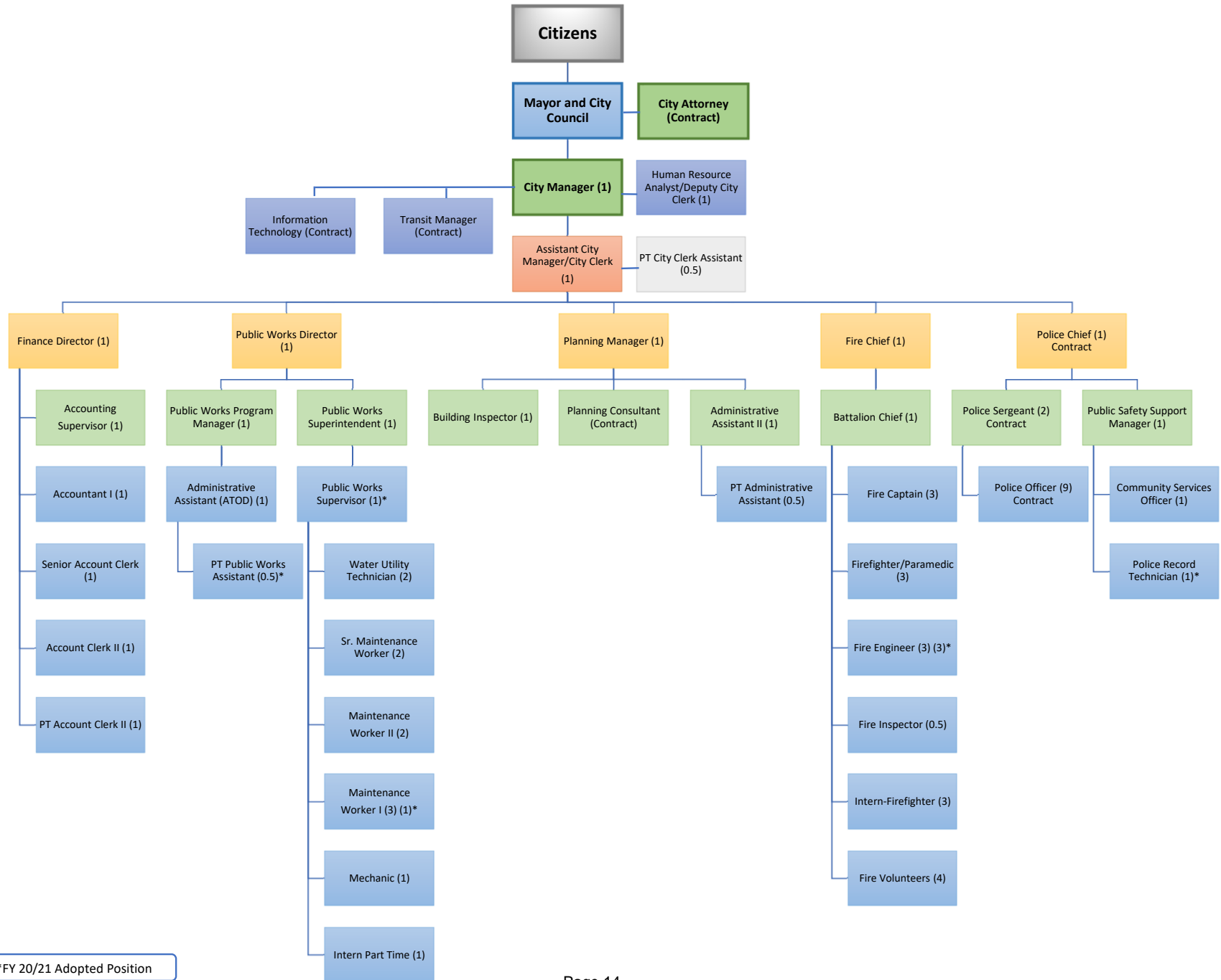
Yolanda Rodriguez

Yolanda Rodriguez, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

CITY OF RIO VISTA ORGANIZATIONAL CHART

FISCAL YEAR 2020-2021



*FY 20/21 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 9,987 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 9,987 residents, Rio Vista is poised on the brink of even more rapid residential and commercial growth. According to the U.S. Census Bureau, between 2014 to 2018, approximately 39.4% of the total population of age 16 years or older are in civilian labor force. The age and sex allocation of the population are approximately 1.7% under 5 years old, 9.9% under 18 years old, 44% 65 years and over, and 52.3% Female. Among the 52.3% of Female residents, 35.9% 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, 2019)

Historical Population by Census		
Census Year	Population	% Increase
1870	319	-
1880	666	108.78%
1890	648	-2.70%
1900	682	5.25%
1910	884	29.62%
1920	1,104	24.89%
1930	1,309	18.57%
1940	1,666	27.27%
1950	1,831	9.90%
1960	2,616	42.87%
1970	3,135	19.84%
1980	3,142	0.22%
1990	3,316	5.54%
2000	4,571	37.85%
2010	7,360	61.02%
2016	8,641	17.40%
2017	9,009	4.26%
2018	9,188	1.99%
2019	9,594	4.42%
2020	9,987	4.10%
Est. 2021	10,180	2.00%

Proximity to Markets

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

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

Income Distribution

Rio Vista is characterized as a middle-income suburban community with a median household income of \$70,000 and per capita income in the past 12 months of \$38,940 in 2018 dollars.

Computer and Internet Use

Households with a computer	92.70%
Households with a broadband Internet subscription	85.30%

Race/Hispanic Origin and Population Characteristics

White alone	83.10%
Black or African American alone	6.60%
American Indian and Alaska Native alone	0.20%
Asian alone	6.30%
Native Hawaiian and Other Pacific Islander alone	0.90%
Two or More Races	1.80%
Hispanic or Latino	8.40%
Veterans, number of total population	1,446
Foreign born persons	10.20%

(Based on information from U.S. Census Bureau QuickFacts: Rio Vista City, California website as of July 1, 2019)

Housing

Within the City, there are approximately 4,425 housing units, with 82.70% owner-occupied housing unit rate with a median value of \$322,400 and median gross rent of \$1,480. 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, 2019)

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 School (K-4)
- Riverview Elementary (5-8)
- Rio Vista High School (9-12)

Higher education facilities serving the area are:

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

Local Attractions

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

Climate

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

Source: U.S Weather Bureau and The Weather Channel

Local Business

Top 25 Sales Tax Generators (Alphabetical Order)	
ABEL AUTO COLLISION CENTER	POINT RESTAURANT
ABEL CHEVROLET PONTIAC BUICK	RAUL'S STRIPER CAFÉ
ACE HARDWARE	RESOURCE CEMENTING LLC
ASTA CONSTRUCTION COMPANY, INC.	RETAIL ALLIANCE, LLC
BURGERLICIOUS	RIO VISTA BAIT & TACKLE
CONTRA COSTA RADIATOR, INC.	RIO VISTA DODGE CHRYSLER JEEP
DOLK TRACTOR COMPANY	RIO VISTA DODGE CHRYSLER JEEP
ELITE GAMING	RIO VISTA FARMS LLC
FAMILY DOLLAR	RIO VISTA LIQUOR
KENTUCKY FRIED CHICKEN/TACO BELL	RIO VISTA PIZZA FACTORY
LIRA'S SUPERMARKET	SHELL SERVICE STATIONS
MCDONALD'S RESTAURANTS	STEWART INDUSTRIAL SUPPLY
	TRILOGY AT RIO VISTA MASTER ASSOCIATION

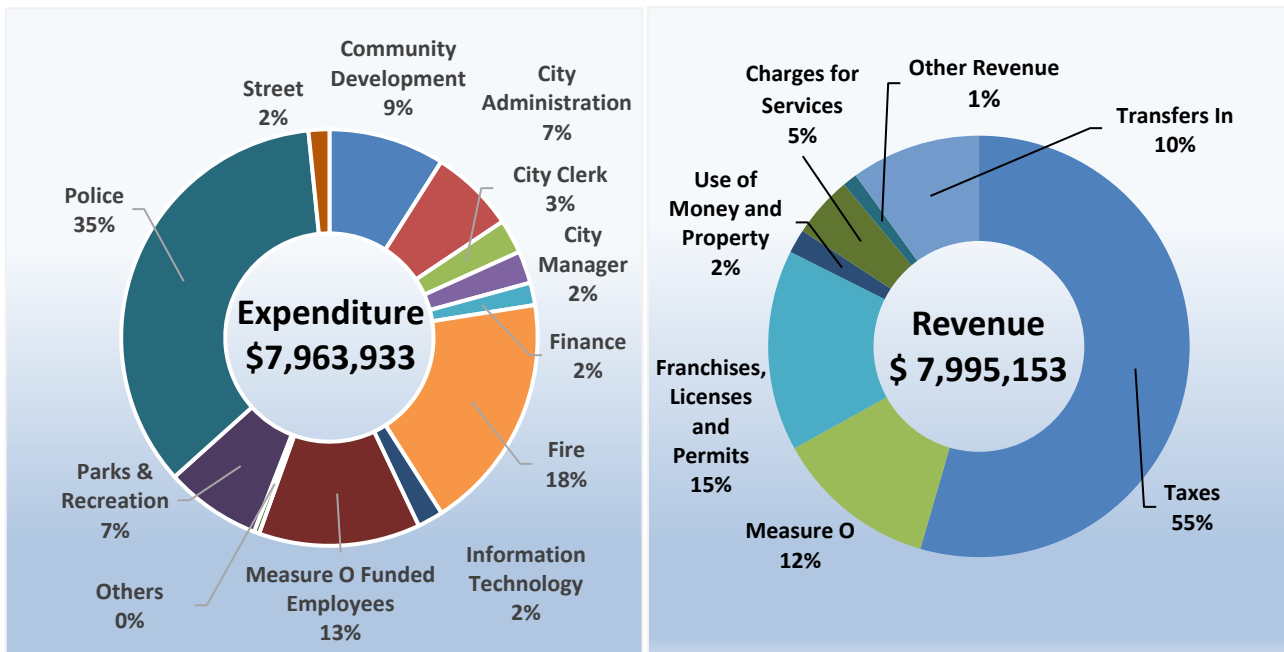
Source: Avenue Insights & Analytics Rio Vista Economic Review of 2020 Q1

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) 2020-21 is \$40.44 million. This budget will decrease the City’s fund balance by \$5.14 million mainly due to the infrastructure projects. The City of Rio Vista provides a full range of services, including police; fire; parks and recreation; public works; economic development; planning; building inspection; and general administrative services. The City of Rio Vista operates public water and wastewater utilities and provides refuse collection and disposal.

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

Overview of the General Fund Expenditure and Revenue:



Revenues

The overall revenues in the General Fund are projected to increase by 14.22% in comparison to the projected revenues in FY 2019-20. This is mainly due to the increase in transfers from the Landfill Closure Fund and Business Park Fund for a total of \$654,956, and the decrease in building permit fees projected in FY 2019-20 caused by COVID-19 Pandemic.

Property Taxes

Property taxes are still increasing. By comparing the FY2018-19 audited financial statements, the City is

expecting a 10.89% increase with projected secured property tax in FY2019-20. With the significant number of new dwelling units and home sales during 2019, the City is proposing a 10% increase in secured property taxes in the budget of FY2020-21.

In-Lieu Vehicle License Fee

Vehicle In-Lieu taxes are still increasing in the projected FY 2019-20, with an expected 10.62% increase in New Assessed Value per VLF Growth Calculation provided by the County of Solano dated October 2019. This is consistent with the trend seen in prior years (an 8.86% increase in FY 2018-19; 9.74% increase in FY 2017-18; 8.67% increase in FY 2016-17). However, due to the impact on recent pandemic, to be conservative, the City adopted the budget for FY 2020-21 to remain the same as the anticipated receipts in FY 2019-20.

Sales and Use Tax

Sales Tax revenues – including Measure O transactions and use tax – are projected to decrease by 6.05% below the projected FY 2019-20 budget. Based on the information provided by Muni Services Economic Review Report in the 1st Quarter of 2020, the City is expecting a significant impact on sales tax revenues due to the shelter-in-place and lockdown order, which caused the retail businesses to close during this period. The City adopted a 10% decrease in the original estimates and expect the revenue will resume after the businesses reopen in June. Besides, per inquiry and review of revenues provided by the cannabis business at the Business Park, there are no impact on their sales. With the 6 new dispensaries pending to open in FY 2020-21, the City is anticipating the performance of these sales tax generators can provide a new source of revenue.

Franchise Fees

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

Business License Tax

Due to the uncertainty of economic activities, this revenue source is expected to remain the same as the projection in FY 2019-20, which is adjusted based on the current impact of COVID-19. The record shows an increase of 5.4% in FY 2017-18, an increase of 14.44% in FY 2018-19, and a decrease of 7.65% in FY 2019-20.

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 158 single-family dwelling permits issued in FY 2018-19. The current projection for FY 2019-20 is projected at 64 permits to be issued by year end due to impact on housing market during the pandemic. Staff projects approximately 70 new single-family homes will be built in FY 2020-21.

Expenditures

Salaries

Salaries and benefits make up nearly 39% in FY 2020-21 of the City's General Fund operating expenditures and are expected to decrease by 22% when compared to the FY 2019-20 adopted Mid-Year Budget. With the Police Services being contracted to the Solano County Sheriff's Office, the costs of salaries and benefits have shifted to Contractual Services.

Pensions

Pension costs are decreasing slightly this year with the Police Services contracted to the Solano County Sheriff’s Office. CalPERS rate continues to increase resulting from recent changes in mortality assumptions and lowered expectations for future investment returns. The normal costs of pension decrease by roughly \$104,576 or 19.64%, over prior year adopted budget figures mainly due to the decrease in staffing at Police Department. There is an increase in the required contribution of unfunded liability by 19.52% or \$72,415 per the Annual Valuation Report provided by CalPERS in August 2019 due to the increase in employer payment for the Classic Safety Plan. The City expects to notice a reduction in unfunded liability in 2022 due to the contract of Police Services as the measurement date of CalPERS valuations are two-year behind the reporting year.

Self-Insurance Costs

Self-Insurance costs are increasing approximately 67% for Liability coverage and by 11% for Workers Compensation over prior year budgeted values based on the actual claims experience.

Long Term Debt Obligations

As of June 30, 2019, the City had a total assessed property value of \$1,466,950,596, which gives the City’s debt limit capacity of \$44 million. There is no outstanding debt subject to this limit. In FY 2019-20, the City entered into a lease purchase agreement for a New Vactor Truck in the amount of \$308,739 and an energy savings equipment lease purchase agreement in the amount of \$1,077,000. No new financing is expected in FY 2020-21. 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 6-30-2020	FY 2020-21 Budget		
		Principal	Interest	Total
General Fund	1,696,379	77,412	46,826	124,238
Capital Outlay Funds	866,238	94,414	33,610	128,024
Special Revenue Funds	91,099	23,028	2,449	25,477
Enterprise Funds	6,039,521	455,091	161,770	616,861
Total, Debt Service	\$ 8,693,237	\$ 649,944	\$ 244,655	\$ 894,599

*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.

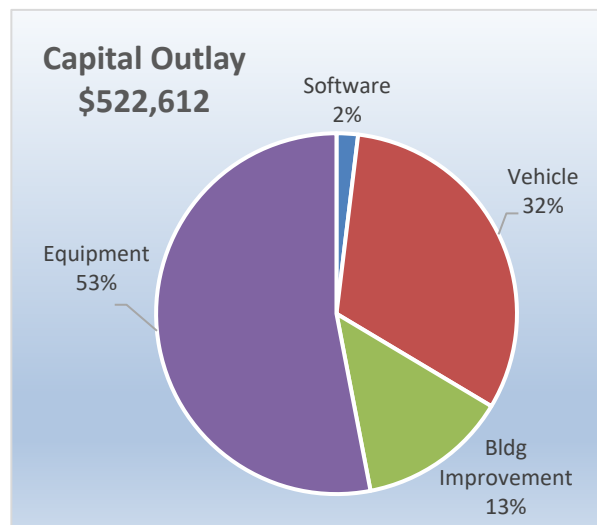
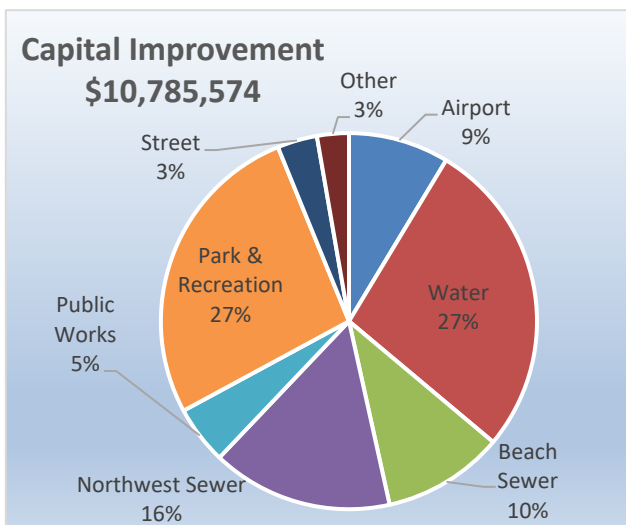
A capital project typically involves the purchase or construction of major fixed assets such as land, buildings and any permanent improvement including additions, replacements and major alterations having a long-life expectancy. Additionally, capital projects may apply to 1) expenditures which take place 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 2020-21, the City is appropriating \$13,585,550, for 25 projects in Capital Improvement, 15 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$10,785,574 in Capital Improvement, \$522,612 in Capital Outlay, and \$2,277,364 in Major Maintenance. In the Capital Improvement, Capital Outlay and Major Maintenance Program, the City identified three significant, nonrecurring capital expenditures: 1) Boat Launch Ramp Construction - \$1,690,000, 2) North West Wastewater Treatment Plant (NWWTP) membrane replacement - \$1,044,500, and 3) 2020 Water CIP Project - \$1,300,000.

The NWWTP membrane replacement project will be funded by the North West Facility Fund. The existing membrane for the filtration system was built in 2005 and reached its useful life; this project will replace the existing membrane to accommodate development in the city. The boat launch ramp project is to replace the existing boat launch ramp behind the City Hall. The City Engineer and other consultants have completed the design. The City recently received approval from the State for a grant of \$1.24 million for the construction work with the City match funded by Park and Recreation Fund and Municipal Improvement Fund. The 2020 Water CIP Project involves design, construction, and management of the Highway 12 and City Hall Parking Lot waterlines by the City Engineer. The project is funded by the Water Fund.

The chart below indicates the projects appropriations by categories. For the detailed information, refer to the Capital Improvement, Capital Outlay, and Major Maintenance Program section on pages 129-173.



Budgeting in the Time of COVID-19

While the City's overall potential outlook continues to be positive, with the reserve fund balance in the General Fund continue to grow and a record low unemployment rate in the past ten years, the U.S. Economy experienced a sharp decline due to COVID -19. With the shelter-in-place and lockdown order, local businesses must close, and residences have to stay at home.

Impact on Sales Tax

Traditional retail including autos, apparel, restaurants, equipment rental, and fuel are the most COVID-19 vulnerable, and the City notices impact on the Sales and Use Tax revenue (1% City General Fund) in the first quarter of 2020. Comparing to the first quarter in 2019, there is a 25% decrease in revenue. Although there is a significant increase in essential items, such as groceries, with most of the retail businesses closed, the increase is not high enough to cover the significant loss. Per *Avenu Insights*, monthly update issued by the Sales Tax Consultant, the first quarter allocations to local jurisdictions are down approximately 13% compared to the first quarter 2019. A portion of the decrease was reduced economic activity and a portion was due to the Extension/non-filers.

On April 2, 2020, Governor Newsom issued Executive Order N-40-20 that allowed businesses to delay their first quarter sales and use tax filings for 90 days. Another state program allows small businesses to defer up to \$50,000 of their sales and use tax liabilities until next fiscal year. This deferral is actually a good policy that can help City's local small businesses to survive during this difficult time. The effect to the City is minimal since the revenue will still be distributed later. Currently, the City has sufficient fund balance to offset this short-time gap.

Budget Items Postpone to Mid-Year

Due to the uncertainty during this difficult time, three items that are funded by the General Fund will be postponed until mid-year when more information becomes available. The three items are (1) 2 of the 3 new fire engineers for \$200,286, (2) Parks Master Plan Update for \$100,000, and (3) Master Fees Schedule Update for \$35,000. This \$335,286 of General Fund expenditure can prepare the City for any unanticipated changes in the economic condition.

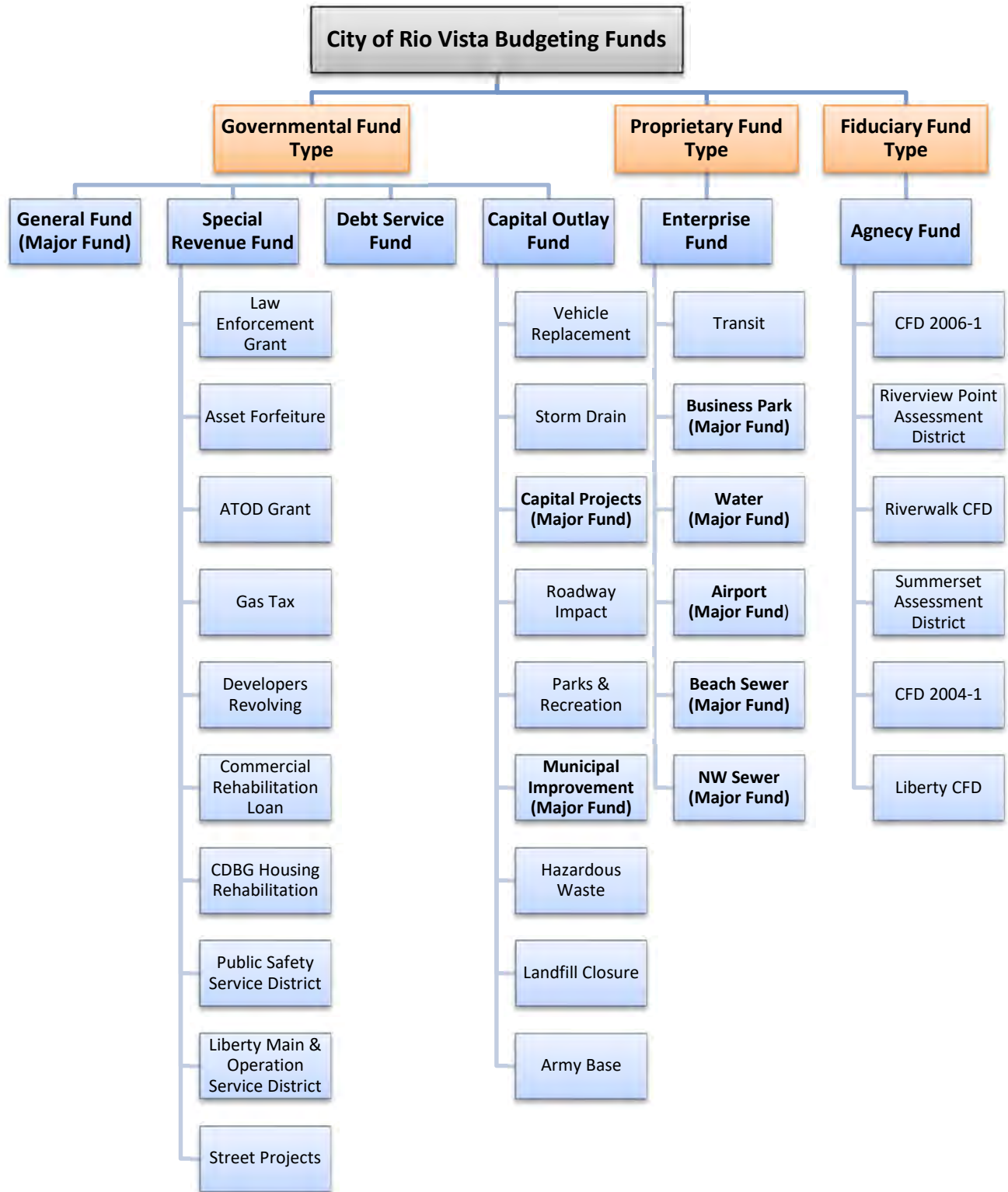
Other Update

Measure O Expenditure Plan & Extension

In this adopted budget of FY2020-21, the City includes a change in salaries and benefits allocation for the use of Measure O sales tax from the adopted policy in September 2016 of 42% Fire, 51% Police, and 7% Public Works, to 99% Public Safety and 1% Public Works. This update is mainly focus on the funding for the three new fire engineers added in the adopted budget. Besides, Public Works employees are providing services on Water and Sewer maintenance and operation. To better account for their services, the costs should be charged to the utilities service fees.

On April 19, 2017, the Board of Equalization accepted Ordinance No. 008-2016 for the extension of Measure O Sales Tax, which continues until March 31, 2022. The City officials are currently working on the extension for an additional five-years to 2027 in the upcoming election. Since Measure O is a voter-approved revenue source, it is not guaranteed to continue beyond its 5-year extension in 2022. 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 70% of annual General Fund 010 appropriations in both the projected FY 2019-20 and adopted budget FY 2020-21. The fund balance chart on the following pages summarize the total amount of fund balance – including both restricted and unassigned funds.

	FY 18/19 Audited	FY 19/20 Projected	FY20/21 Adopted
General Fund	\$ 4,938,409	\$ 4,693,109	\$ 4,724,328
Capital Outlay Funds	9,437,768	8,413,471	9,430,533
Debt Service Fund	1,976	2,015	2,015
Special Revenue Funds	1,815,679	2,065,157	2,126,818
Enterprise Funds	10,797,206	9,792,762	3,588,167
Agency Funds	2,436,868	2,510,713	2,464,577
Total Fund Balance	\$ 29,427,906	\$ 27,477,227	\$ 22,336,438

Major Fund Balances

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

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

The following table illustrates the percentage changes in the fund balances for 8 funds, 3 governmental and 5 enterprise funds, that were classified as major in the FY18-19 adopted audited financial statements.

	FY 18/19 Audited	% Change	FY 19/20 Projected	% Change	FY20/21 Adopted	% Change
Governmental Funds:						
General Fund	\$ 4,938,409	33%	\$ 4,693,109	-5%	\$ 4,724,328	1%
Capital Projects Fund	390,950	3511%	309,271	-21%	309,271	0%
Municipal Improvements Fund	5,544,989	25%	4,275,320	-23%	5,912,758	38%
Enterprise Fund:						
Water System & Capital Outlay	\$ 4,559,723	12%	\$ 4,282,208	-6%	\$ 1,338,959	-69%
Airport	(799,395)	3%	(747,278)	7%	(867,774)	-16%
Business Park	1,187,807	-55%	714,896	-40%	55,726	-92%
Beach Facility & Capital Outlay	2,560,928	-22%	2,623,750	2%	1,661,950	-37%
NW Facility & Capital Outlay	2,935,322	8%	2,566,366	-13%	1,046,486	-59%

Discussion of Major Changes in Fund Balances

General Fund – The General Fund balance continues to grow through preserving a balanced budget with a small decrease anticipated in FY 2019-20 due to COVID-19 Pandemic. The fund balance increases by 33% in FY 2018-19, decrease by 5% projected in FY 2019-20, and increases by 1% adopted in FY 2020-21 budget. The significant reduction in the percentage increase is due to the decrease in receipts from permit and license fees of new house construction. Total number of permits issued in FY 18-19 and adopted issuance in the budget of FY 20-21 reduce by an estimate of 56% from 158 to 70.

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 59%. City continues to maintain a separate line item in the General Fund Balance for Contingency Reserves.

Municipal Improvements Fund – The fund balance of municipal improvements increases by 25% in FY 2018-19, decreases by 23% projected in FY 2019-20, and increases by 38% adopted in FY 2020-21 budget. The City is in the process of renovating the Business Park to attract potential businesses in the near future. A share of funding in the amount of \$1,644,455 for this construction is provided by an interfund loan from municipal improvements fund to business park in FY 2019-20, which causes the decrease. The advances are anticipated to be repaid by revenue from land sales at the business park in FY 2020-21. This interfund loan is the major cause of the significant reduction and addition of fund balance.

Water System and Capital Outlay – The fund balance of Water System and Capital Outlay increases by 12% in FY 2018-19, decreases by 6% projected in FY 2019-20, and decreases by 69% adopted in FY 2020-21 budget. The significant deficit in FY 2020-21 is due to the one-time Capital Improvement Projects of \$2,961,111 and Capital Assets purchase of \$90,000. The Capital expenditures include purchase of vehicle and equipment, improvement in public works office, funding for utility billing software, water meter installation, installation of piezometer system, and waterline improvement. These projects are non-recurring and the current fund balances are sufficient to cover these costs.

Business Park – The fund balance of Business Park decreases by 55% in FY 2018-19, 40% projected in FY 2019-20, and 92% adopted in FY 2020-21 budget. Business Park is undergoing a construction project to install gas, electric, telephone and cable services, and requires an immediate funding source to pay for the construction costs. A total of \$1,644,455 interfund advances from Municipal Improvement is approved and included in the projection of FY 2019-20 with a repayment in FY 2020-21 adopted budget. The payment of project costs incurred and repayment of the interfund advances are non-recurring. The City is expecting to have the construction completed in 2020. With the projection of land sales in the amount of \$1.45 million in the adopted budget revenue, the City has sufficient fund balances to repay this advance and maintain a positive fund balance.

Beach Facility and Capital Outlay – The fund balance of Beach Facility and Capital Outlay decreases by 22% in FY 2018-19, increases by 2% projected in FY 2019-20, and decreases by 37% adopted in FY 2020-21 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$1,125,000 and Capital Assets purchase of \$45,000. The Capital expenditures include purchase of vehicles and equipment, improvement in public works office, expansion of existing lift station, and sewer rehabilitation. These projects are non-recurring and the current fund balances are sufficient to cover these costs.

NW Facility and Capital Outlay - The fund balance of NW Facility and Capital Outlay increases by 8% in FY 2018-19, decreases by 13% projected in FY 2019-20, and decreases by 59% adopted in FY 2020-21 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$1,678,778 and Capital Assets purchase of \$45,000. The Capital expenditures include purchase of vehicle and equipment, improvement in public works office, and membranes replacement. These projects are non-recurring and the current fund balances are sufficient to cover these costs.

Airport – The fund balance deficit of Airport is caused by a \$1.03 million interfund advances in prior years. The increase of deficit by 16% in adopted FY 2020-21 budget is due to the one-time Capital Assets purchase of \$66,000. The City Manager will work with the City Council in resolving this deficit in the near future.

GOVERNMENTAL FUNDS

	FY 18/19 Audited	FY 19/20 Projected	FY20/21 Adopted
Restricted			
017 Law Enforcement Grant	\$ 131,193	\$ 100,368	\$ 51,368
018 Asset Forfeiture	1,230	1,275	1,305
019 ATOD Grant	(366)	(37)	(0)
025 Gas Tax	322,232	212,827	62,580
031 Developers Revolving	63,523	58,063	7,363
033 Commercial Rehabilitation Loan	61,616	62,316	63,016
034 CDBG Housing Rehabilitation	125,844	127,344	128,844
038 Personnel Services District - Fire	215,531	222,690	248,975
039 Personnel Services District - Police	232,304	142,175	96,451
040 Firehouse Bonds	1,976	2,015	2,015
051 Capital Projects	390,950	309,271	309,271
076 Army Base	20,279	(68,653)	(68,653)
091 Street Projects	81,723	50,105	105
Total Restricted	1,648,035	1,219,757	902,639
Committed			
012 Vehicle Replacement	191,130	175,300	175,277
Total Committed	191,130	175,300	175,277
Assigned			
002 Measure O	-	0	(2)
022 General Plan	143,053	131,053	118,872
050 Storm Drain	35,691	28,330	21,230
052 Transient Occupancy Tax	57,270	34,996	20,296
053 Roadway Impact	282,108	535,340	557,840
054 Parks and Recreation	988,977	840,033	202,384
055 Liberty Main & Operation Svc District	580,848	1,088,033	1,466,813
056 Municipal Improvements	5,544,989	4,275,320	5,912,758
060 Hazardous Waste	430,157	447,691	419,688
065 Landfill Closure	1,553,489	1,870,840	1,900,740
Total Assigned	9,616,581	9,251,635	10,620,618
Unassigned			
010 General Fund	4,738,086	4,527,059	4,585,162
Total Unassigned	4,738,086	4,527,059	4,585,162
Percent of Appropriations	85.45%	73.94%	66.35%
Total Governmental Fund Balance, End of Year	\$ 16,193,832	\$ 15,173,752	\$ 16,283,695

CITYWIDE FUND BALANCE SUMMARY

Fund No.	Fund Name	Fund Balance at			Fund Balance at			Fund Balance at
		6/30/19	FY 19/20 Projected		6/30/20	FY 20/21 Adopted		
			Revenues	Expenditures		Revenues	Expenditures	
GENERAL FUND								
002	Measure O	\$ -	\$ 1,064,000	\$ (1,064,000)	\$ 0	\$ 998,100	\$ (998,102)	\$ (2)
010	General Fund	4,738,086	5,911,205	(6,122,232)	4,527,059	6,968,934	(6,910,831)	4,585,162
	Subtotal General Fund	4,738,086	6,975,205	(7,186,232)	4,527,059	7,967,034	(7,908,933)	4,585,159
022	General Plan	143,053	8,000	(20,000)	131,053	7,819	(20,000)	118,872
052	Transient Occupancy Tax	57,270	16,353	(38,627)	34,996	20,300	(35,000)	20,296
	Total General Fund per Audit Report	4,938,409	6,999,559	(7,244,859)	4,693,109	7,995,153	(7,963,933)	4,724,328
CAPITAL OUTLAY FUNDS								
012	Vehicle Replacement	191,130	225,194	(241,024)	175,300	128,000	(128,024)	175,277
050	Storm Drain	35,691	127,791	(135,152)	28,330	28,050	(35,150)	21,230
051	Capital Projects	390,950	645,178	(726,857)	309,271	4,013,222	(4,013,222)	309,271
053	Roadway Impact	282,108	653,232	(400,000)	535,340	22,500	-	557,840
054	Parks and Recreation	988,977	146,755	(295,699)	840,033	71,280	(708,929)	202,384
056	Municipal Improvements	5,544,989	476,175	(1,745,844)	4,275,320	2,022,517	(385,079)	5,912,758
060	Hazardous Waste	430,157	160,500	(142,966)	447,691	105,500	(133,503)	419,688
065	Landfill Closure	1,553,489	404,000	(86,649)	1,870,840	404,600	(374,700)	1,900,740
076	Army Base	20,279	13,253	(102,185)	(68,653)	13,529	(13,529)	(68,653)
	Total Capital Outlay Funds	9,437,768	2,852,077	(3,876,375)	8,413,471	6,809,198	(5,792,136)	9,430,533
DEBT SERVICE FUND								
040	Firehouse Bonds	1,976	39	-	2,015	-	-	2,015
	Total Debt Service Fund	1,976	39	-	2,015	-	-	2,015
SPECIAL REVENUE FUNDS								
017	Law Enforcement Grant	131,193	141,854	(172,679)	100,368	101,000	(150,000)	51,368
018	Asset Forfeiture	1,230	45	-	1,275	30	-	1,305
019	ATOD Grant	(366)	63,707	(63,378)	(37)	62,007	(61,970)	(0)
025	Gas Tax	322,232	421,571	(530,976)	212,827	397,535	(547,781)	62,580
031	Developers Revolving	63,523	540	(6,000)	58,063	300	(51,000)	7,363
033	Commercial Rehabilitation Loan	61,616	700	-	62,316	700	-	63,016
034	CDBG Housing Rehabilitation	125,844	1,500	-	127,344	1,500	-	128,844
038	Personnel Services District - Fire	215,531	418,676	(411,517)	222,690	460,731	(434,447)	248,975
039	Personnel Services District - Police	232,304	420,176	(510,306)	142,175	461,731	(507,455)	96,451
055	Liberty Main & Operation Svc District	580,848	603,228	(96,043)	1,088,033	600,228	(221,448)	1,466,813
091	Street Projects	81,723	105	(31,723)	50,105	-	(50,000)	105
	Total Special Revenue Funds	1,815,679	2,072,101	(1,822,623)	2,065,157	2,085,762	(2,024,101)	2,126,818
ENTERPRISE FUNDS								
032	Transit	352,821	621,499	(621,499)	352,821	683,365	(683,365)	352,820
075	Business Park	1,187,807	3,002,430	(3,475,341)	714,896	1,477,544	(2,136,715)	55,726
080	Water System	4,559,723	2,995,986	(3,273,502)	4,282,207	2,901,680	(5,844,929)	1,338,959
081	Water Project - Capital Outlay	(0)	1,007,255	(1,007,255)	0	2,911,111	(2,911,111)	0
084	Airport	(799,395)	288,916	(236,800)	(747,278)	1,127,390	(1,247,886)	(867,774)
085	Beach Facility	2,560,928	3,029,000	(2,966,178)	2,623,750	2,854,000	(3,815,799)	1,661,951
086	NW Facility	2,935,322	2,075,700	(2,444,656)	2,566,366	1,893,500	(3,413,381)	1,046,485
087	NW Sewer Project - Capital Outlay	0	147,001	(147,001)	0	1,678,778	(1,678,778)	0
088	Beach Sewer Project - Capital Outlay	(0)	261,280	(261,280)	(0)	1,125,000	(1,125,000)	(0)
	Total Enterprise Funds	10,797,206	13,429,068	(14,433,511)	9,792,762	16,652,368	(22,856,963)	3,588,167
AGENCY FUNDS								
041	Community Facilities District 2006-1	439,817	507,217	(493,724)	453,310	507,218	(519,803)	440,726
042	Riverview Point Assessment District	243,276	155,336	(151,821)	246,791	155,335	(152,107)	250,019
043	Riverview Point Bond Reserve	46,112	470	-	46,582	470	-	47,052
044	Riverwalk CFD	65,865	-	(12,000)	53,865	-	(12,000)	41,865
045	Summerset Improvement	154,534	41	-	154,576	-	-	154,576
046	Summerset Assessment District	17,397	5	-	17,401	-	-	17,401
049	Community Facilities District 2004-1	234,073	290,586	(289,806)	234,853	290,586	(304,470)	220,969
095	Liberty CFD	1,235,794	807,845	(740,305)	1,303,335	798,575	(809,940)	1,291,970
	Total Agency Funds	2,436,868	1,761,500	(1,687,655)	2,510,713	1,752,183	(1,798,319)	2,464,577
TOTAL FUNDS		\$ 29,427,906			\$ 27,477,227			\$ 22,336,438

CITYWIDE OPERATING BUDGET SUMMARY

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Revenues					
Taxes	\$ 7,776,287	\$ 8,982,535	\$ 8,849,770	\$ 8,864,085	-1.32%
Licenses and Permits	3,540,587	2,593,367	2,538,908	1,898,444	-26.80%
Fines, Forfeitures and Penalties	109,343	97,856	95,982	97,856	0.00%
Use of Money and Property	2,382,717	2,621,261	1,164,309	2,044,947	-21.99%
Intergovernmental Revenues	1,888,494	3,065,118	1,278,094	3,675,298	19.91%
Charges for Services	8,593,680	8,047,066	7,993,000	7,985,258	-0.77%
Other Revenue	296,248	580,635	585,175	94,219	-83.77%
Total Revenues	24,587,356	25,987,838	22,505,238	24,660,108	-5.11%
Other Financing Sources					
Proceeds from long-term debt	1,126,070	300,000	650,497	1,077,000	-
Transfers In	4,280,190	10,040,491	3,958,609	9,557,556	-4.81%
Total Resources	29,993,616	36,328,329	27,114,344	35,294,664	-2.85%
Expenditures					
Salaries & Benefits	6,632,017	7,019,087	7,015,087	6,261,919	-10.79%
Insurance	339,085	241,545	241,545	364,810	51.03%
Professional Services	666,646	669,322	690,438	654,764	-2.18%
Contract Services	2,850,237	4,759,877	4,661,843	6,156,366	29.34%
Lease/Rent Expense	59,039	65,929	63,667	81,794	24.06%
Maintenance & Repair	1,046,766	1,163,289	1,228,289	1,191,589	2.43%
Supplies & Materials	861,819	938,252	936,747	1,047,492	11.64%
Training, Conferences & Meetings	49,898	66,520	66,520	78,331	17.76%
Utilities	950,308	855,559	858,297	861,059	0.64%
Debt Service Expense	705,276	2,346,239	2,346,239	2,563,713	9.27%
Misc. Expense	3,886,024	332,151	320,984	307,873	-7.31%
Total Expenditures	18,047,114	18,457,770	18,429,658	19,569,710	6.02%
CIP & Capital Outlay	2,397,689	13,101,702	6,676,756	11,308,186	-13.69%
Other Financing Uses					
Transfers Out	4,280,190	10,040,491	3,958,609	9,557,556	4.81%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	24,724,993	41,599,963	29,065,023	40,435,452	-2.80%
Annual Surplus (Shortfall)	\$ 5,268,623	\$ (5,271,634)	\$ (1,950,679)	\$ (5,140,789)	2.48%
Estimated Beg. Fund Balance	24,159,284	29,427,906	29,427,906	27,477,227	-6.63%
Estimated Ending Fund Balance	\$ 29,427,906	\$ 24,156,272	\$ 27,477,227	\$ 22,336,438	-7.53%

SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	Capital Outlay Funds	Fiduciary Funds	Total All Funds
Revenues							
Taxes	\$ 5,374,226	\$ -	\$ 1,743,396	\$ -	\$ -	\$ 1,746,463	\$ 8,864,085
Licenses and Permits	1,233,849	-	-	-	664,596	-	1,898,444
Fines, Forfeitures and Penalties	29,056	68,800	-	-	-	-	97,856
Use of Money and Property	146,680	1,775,767	18,530	-	98,250	5,720	2,044,947
Intergovernmental Revenues	-	1,556,232	323,836	-	1,795,230	-	3,675,298
Charges for Services	375,148	7,482,110	-	-	128,000	-	7,985,258
Other Revenue	42,000	13,890	-	-	38,329	-	94,219
Total Revenues	7,200,959	10,896,799	2,085,762	-	2,724,405	1,752,183	24,660,108
Other Financing Sources							
Proceeds from long-term debt	-	634,278	-	-	442,722	-	1,077,000
Transfers In	794,194	5,121,291	-	-	3,642,071	-	9,557,556
Total Resources	7,995,153	16,652,368	2,085,762	-	6,809,198	1,752,183	35,294,664
Expenditures							
Salaries & Benefits	3,137,263	2,416,063	598,864	-	98,132	11,597	6,261,919
Insurance	160,120	189,712	11,482	-	3,495	-	364,810
Professional Services	351,398	171,342	37,298	-	6,213	88,513	654,764
Contract Services	2,986,589	2,215,865	810,536	-	121,137	22,240	6,156,366
Lease/Rent Expense	32,542	47,482	600	-	1,170	-	81,794
Maintenance & Repair	314,000	814,489	56,100	-	7,000	-	1,191,589
Supplies & Materials	386,633	557,641	36,976	-	54,684	11,559	1,047,492
Training, Conferences & Meetings	47,675	21,500	4,156	-	5,000	-	78,331
Utilities	180,152	610,907	70,000	-	-	-	861,059
Debt Service Expense	124,238	621,564	25,477	-	128,024	1,664,411	2,563,713
Misc. Expense	200,324	81,499	26,000	-	50	-	307,873
Total Expenditures	7,920,933	7,748,063	1,677,489	-	424,905	1,798,319	19,569,710
CIP & Capital Outlay	10,000	7,098,852	136,112	-	4,063,222	-	11,308,186
Other Financing Uses							
Transfers Out	33,000	8,010,048	210,500	-	1,304,008	-	9,557,556
Transfer to Reserves	-	-	-	-	-	-	-
Total Use of Resources	7,963,933	22,856,963	2,024,101	-	5,792,136	1,798,319	40,435,452
Annual Surplus (Shortfall)	31,220	(6,204,596)	61,661	-	1,017,062	(46,136)	(5,140,789)
Estimated Beg. Balance - 7/1/20	4,693,109	9,792,763	2,065,157	2,015	8,413,471	2,510,713	27,477,227
Estimated Fund Balance - 6/30/21	\$ 4,724,328	\$ 3,588,167	\$ 2,126,818	\$ 2,015	\$ 9,430,533	\$ 2,464,577	\$ 22,336,438

**SUMMARY OF ACTIVITIES
GENERAL FUND**

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Revenues					
Taxes	\$ 5,376,029	\$ 5,570,755	\$ 5,457,367	\$ 5,374,226	-3.53%
Licenses and Permits	1,363,281	871,606	772,911	1,233,849	41.56%
Fines, Forfeitures and Penalties	32,312	29,056	27,056	29,056	0.00%
Use of Money and Property	228,825	147,154	184,483	146,680	-0.32%
Intergovernmental Revenues	26,580	4,632	5,711	-	-100.00%
Charges for Services	703,279	399,146	349,174	375,148	-6.01%
Other Revenue	55,579	40,377	44,604	42,000	4.02%
Total Revenues	7,785,884	7,062,727	6,841,305	7,200,959	1.96%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	65,391	243,254	158,254	794,194	226.49%
Total Resources	7,851,276	7,305,981	6,999,559	7,995,153	9.43%
Expenditures					
Salaries & Benefits	4,130,581	3,801,643	3,797,643	3,137,263	-17.48%
Insurance	230,134	110,360	110,360	160,120	45.09%
Professional Services	485,439	388,617	398,536	351,398	-9.58%
Contract Services	603,745	1,547,051	1,578,801	2,986,589	93.05%
Lease/Rent Expense	26,061	35,542	35,542	32,542	-8.44%
Maintenance & Repair	401,478	294,000	354,000	314,000	6.80%
Supplies & Materials	342,685	312,531	312,531	386,633	23.71%
Training, Conferences & Meetings	36,668	40,550	40,550	47,675	17.57%
Utilities	186,658	180,152	180,152	180,152	0.00%
Debt Service Expense	49,191	68,917	68,917	124,238	80.27%
Misc. Expense	191,859	217,699	217,699	200,324	-7.98%
Total Expenditures	6,684,501	6,997,062	7,094,731	7,920,933	13.20%
CIP & Capital Outlay	26,589	75,000	15,000	10,000	-86.67%
Other Financing Uses					
Transfers Out	16,200	160,128	135,128	33,000	-79.39%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	6,727,290	7,232,190	7,244,859	7,963,933	10.12%
Annual Surplus (Shortfall)	\$ 1,123,985	\$ 73,791	\$ (245,301)	\$ 31,220	-57.69%
Estimated Beg. Fund Balance	3,814,424	4,938,409	4,938,409	4,693,109	-4.97%
Estimated Ending Fund Balance	\$ 4,938,409	\$ 5,012,200	\$ 4,693,109	\$ 4,724,328	-5.74%

**SUMMARY OF ACTIVITIES BY FUND
GENERAL FUND**

	Measure O	General Fund	General Plan	Transient Occupancy Tax	Total General Funds
Revenues					
Taxes	\$ 998,100	\$ 4,356,126	\$ -	\$ 20,000	\$ 5,374,226
Licenses and Permits	-	1,233,849	-	-	1,233,849
Fines, Forfeitures and Penalties	-	29,056	-	-	29,056
Use of Money and Property	-	144,880	1,500	300	146,680
Intergovernmental Revenues	-	-	-	-	-
Charges for Services	-	368,829	6,319	-	375,148
Other Revenue	-	42,000	-	-	42,000
Total Revenues	998,100	6,174,740	7,819	20,300	7,200,959
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	-	794,194	-	-	794,194
Total Resources	998,100	6,968,934	7,819	20,300	7,995,153
Expenditures					
Salaries & Benefits	998,102	2,139,160	-	-	3,137,263
Insurance	-	160,120	-	-	160,120
Professional Services	-	351,398	-	-	351,398
Contract Services	-	2,931,589	20,000	35,000	2,986,589
Lease/Rent Expense	-	32,542	-	-	32,542
Maintenance & Repair	-	314,000	-	-	314,000
Supplies & Materials	-	386,633	-	-	386,633
Training, Conferences & Meetings	-	47,675	-	-	47,675
Utilities	-	180,152	-	-	180,152
Debt Service Expense	-	124,238	-	-	124,238
Misc. Expense	-	200,324	-	-	200,324
Total Expenditures	998,102	6,867,831	20,000	35,000	7,920,933
CIP & Capital Outlay	-	10,000	-	-	10,000
Other Financing Uses					
Transfers Out	-	33,000	-	-	33,000
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	998,102	6,910,831	20,000	35,000	7,963,933
Annual Surplus (Shortfall)	(2)	58,103	(12,181)	(14,700)	31,220
Estimated Beg. Balance -7/1/20	0	4,527,059	131,053	34,996	4,693,109
Estimated Fund Balance - 6/30/21	\$ (2)	\$ 4,585,162	\$ 118,872	\$ 20,296	\$ 4,724,328

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

	Law Enforcement Grant	Asset Forfeiture	ATOD Grant	Gas Tax	Developers Revolving	Commercial Rehabilitation Loan	CDBG Housing Rehab	Personnel Services District Fire	Personnel Services District Police	Liberty M&O Svc District	Streets Projects	Total Special Revenue Funds
Revenues												
Taxes	\$ -	\$ -	\$ -	\$ 229,706	\$ -	\$ -	\$ -	\$ 459,231	\$ 459,231	\$ 595,228	\$ -	\$ 1,743,396
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	1,000	30	-	6,000	300	700	1,500	1,500	2,500	5,000	-	18,530
Intergovernmental Revenues	100,000	-	62,007	161,829	-	-	-	-	-	-	-	323,836
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	101,000	30	62,007	397,535	300	700	1,500	460,731	461,731	600,228	-	2,085,762
Other Financing Sources												
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Total Resources	101,000	30	62,007	397,535	300	700	1,500	460,731	461,731	600,228	-	2,085,762
Expenditures												
Salaries & Benefits	-	-	16,734	72,738	-	-	-	392,943	-	116,448	-	598,864
Insurance	-	-	704	3,581	-	-	-	3,377	3,821	-	-	11,482
Professional Services	-	-	6,250	8,600	1,000	-	-	724	15,724	5,000	-	37,298
Contract Services	150,000	-	32,300	210,339	50,000	-	-	1,581	266,316	100,000	-	810,536
Lease/Rent Expense	-	-	-	600	-	-	-	-	-	-	-	600
Maintenance & Repair	-	-	-	50,000	-	-	-	-	6,100	-	-	56,100
Supplies & Materials	-	-	1,826	4,000	-	-	-	822	30,328	-	-	36,976
Training, Conferences & Meetings	-	-	4,156	-	-	-	-	-	-	-	-	4,156
Utilities	-	-	-	70,000	-	-	-	-	-	-	-	70,000
Debt Service Expense	-	-	-	2,423	-	-	-	-	23,054	-	-	25,477
Misc. Expense	-	-	-	-	-	-	-	-	26,000	-	-	26,000
Total Expenditures	150,000	-	61,970	422,281	51,000	-	-	399,447	371,343	221,448	-	1,677,489
CIP & Capital Outlay	-	-	-	-	-	-	-	-	136,112	-	-	136,112
Other Financing Uses												
Transfers Out	-	-	-	125,500	-	-	-	35,000	-	-	50,000	210,500
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	150,000	-	61,970	547,781	51,000	-	-	434,447	507,455	221,448	50,000	2,024,101
Annual Surplus (Shortfall)	(49,000)	30	37	(150,246)	(50,700)	700	1,500	26,285	(45,724)	378,780	(50,000)	61,661
Estimated Beg. Balance -7/1/20	100,368	1,275	(37)	212,827	58,063	62,316	127,344	222,690	142,175	1,088,033	50,105	2,065,157
Estimated Fund Balance - 6/30/21	\$ 51,368	\$ 1,305	\$ (0)	\$ 62,580	\$ 7,363	\$ 63,016	\$ 128,844	\$ 248,975	\$ 96,451	\$ 1,466,813	\$ 105	\$ 2,126,818

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

	Vehicle Replacement	Storm Drain	Capital Projects	Roadway Impact	Parks and Recreation	Municipal Improvements	Hazardous Waste	Landfill Closure	Army Base	Total Capital Outlay Funds
Revenues										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	20,000	61,110	195,886	-	387,600	-	664,596
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	3,000	50	-	2,500	5,000	65,000	5,500	17,000	200	98,250
Intergovernmental Revenues	40,000	-	1,755,230	-	-	-	-	-	-	1,795,230
Charges for Services	-	28,000	-	-	-	-	100,000	-	-	128,000
Other Revenue	25,000	-	-	-	-	-	-	-	13,329	38,329
Total Revenues	68,000	28,050	1,755,230	22,500	66,110	260,886	105,500	404,600	13,529	2,724,405
Other Financing Sources										
Proceeds from long-term debt	-	-	442,722	-	-	-	-	-	-	442,722
Transfers In	60,000	-	1,815,270	-	5,170	1,761,631	-	-	-	3,642,071
Total Resources	128,000	28,050	4,013,222	22,500	71,280	2,022,517	105,500	404,600	13,529	6,809,198
Expenditures										
Salaries & Benefits	-	4,931	-	-	-	-	44,212	36,644	12,345	98,132
Insurance	-	1,539	-	-	-	-	961	731	264	3,495
Professional Services	-	579	-	-	-	-	5,000	572	62	6,213
Contract Services	-	10,000	-	-	20,000	-	63,000	28,000	137	121,137
Lease/Rent Expense	-	300	-	-	-	-	170	200	500	1,170
Maintenance & Repair	-	7,000	-	-	-	-	-	-	-	7,000
Supplies & Materials	-	10,800	-	-	-	-	15,160	28,553	171	54,684
Training, Conferences & Meetings	-	-	-	-	-	-	5,000	-	-	5,000
Utilities	-	-	-	-	-	-	-	-	-	-
Debt Service Expense	128,024	-	-	-	-	-	-	-	-	128,024
Misc. Expense	-	-	-	-	-	-	-	-	50	50
Total Expenditures	128,024	35,150	-	-	20,000	-	133,503	94,700	13,529	424,905
CIP & Capital Outlay	-	-	4,013,222	-	50,000	-	-	-	-	4,063,222
Other Financing Uses										
Transfers Out	-	-	-	-	638,929	385,079	-	280,000	-	1,304,008
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	128,024	35,150	4,013,222	-	708,929	385,079	133,503	374,700	13,529	5,792,136
Annual Surplus (Shortfall)	(24)	(7,100)	-	22,500	(637,649)	1,637,438	(28,003)	29,900	(0)	1,017,062
Estimated Beg. Balance - 7/1/20	175,300	28,330	309,271	535,340	840,033	4,275,320	447,691	1,870,840	(68,653)	8,413,471
Estimated Fund Balance - 6/30/21	\$ 175,277	\$ 21,230	\$ 309,271	\$ 557,840	\$ 202,384	\$ 5,912,758	\$ 419,688	\$ 1,900,740	\$ (68,653)	\$ 9,430,533

**SUMMARY OF ACTIVITIES BY FUND
FIDUCIARY FUNDS**

	Community Facilities District 2006-1	Riverview Point Assessment District	Riverview Point Bond Reserve	Riverwalk CFD	Summerset Improvement	Summerset Assessment District	Community Facilities District 2004-1	Liberty CFD 2018-1	Total Fiduciary Funds
Revenues									
Taxes	\$ 505,518	\$ 153,785	\$ -	\$ -	\$ -	\$ -	\$ 289,586	\$ 797,575	\$ 1,746,463
Licenses and Permits	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Use of Money and Property	1,700	1,550	470	-	-	-	1,000	1,000	5,720
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Total Revenues	507,218	155,335	470	-	-	-	290,586	798,575	1,752,183
Other Financing Sources (Uses)									
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Resources	507,218	155,335	470	-	-	-	290,586	798,575	1,752,183
Expenditures									
Salaries & Benefits	2,899	2,899	-	-	-	-	2,899	2,899	11,597
Insurance	-	-	-	-	-	-	-	-	-
Professional Services	25,185	8,365	-	12,000	-	-	21,463	21,500	88,513
Contract Services	7,304	1,230	-	-	-	-	7,181	6,524	22,240
Lease/Rent Expense	-	-	-	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-	-	-	-
Supplies & Materials	3,796	639	-	-	-	-	3,732	3,391	11,559
Training, Conferences & Meetings	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Debt Service Expense	480,619	138,973	-	-	-	-	269,194	775,625	1,664,411
Misc. Expense	-	-	-	-	-	-	-	-	-
Total Expenditures	519,803	152,107	-	12,000	-	-	304,470	809,940	1,798,319
CIP & Capital Outlay	-	-	-	-	-	-	-	-	-
Other Financing Sources (Uses)									
Transfers Out	-	-	-	-	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-	-
Total Use of Resources	519,803	152,107	-	12,000	-	-	304,470	809,940	1,798,319
Annual Surplus (Shortfall)	(12,585)	3,228	470	(12,000)	-	-	(13,884)	(11,365)	(46,136)
Estimated Beg. Balance - 7/1/20	453,310	246,791	46,582	53,865	154,576	17,401	234,853	1,303,335	2,510,713
Estimated Fund Balance - 6/30/21	\$ 440,726	\$ 250,019	\$ 47,052	\$ 41,865	\$ 154,576	\$ 17,401	\$ 220,969	\$ 1,291,970	\$ 2,464,577

**SUMMARY OF ACTIVITIES BY FUND
ENTERPRISE FUNDS**

	Transit	Business Park	Water System	Water Project Capital Outlay	Water Fixed Assets	Airport	Beach Facility	NW Facility	NW Sewer Capital Outlay	Beach Sewer Capital Outlay	Total Enterprise Funds
Revenues											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	35,000	-	-	300	24,000	9,500	-	-	68,800
Use of Money and Property	2,000	1,477,544	40,000	-	-	201,223	30,000	25,000	-	-	1,775,767
Intergovernmental Revenues	665,055	-	-	-	-	891,177	-	-	-	-	1,556,232
Charges for Services	8,310	-	2,806,000	-	-	20,800	2,800,000	1,847,000	-	-	7,482,110
Other Revenue	-	-	-	-	-	13,890	-	-	-	-	13,890
Total Revenues	675,365	1,477,544	2,881,000	-	-	1,127,390	2,854,000	1,881,500	-	-	10,896,799
Other Financing Sources											
Proceeds from long-term debt	-	-	-	-	-	-	-	-	634,278	-	634,278
Transfers In	8,000	-	20,680	2,911,111	-	-	-	12,000	1,044,500	1,125,000	5,121,291
Total Resources	683,365	1,477,544	2,901,680	2,911,111	-	1,127,390	2,854,000	1,893,500	1,678,778	1,125,000	16,652,368
Expenditures											
Salaries & Benefits	26,520	50,802	1,128,500	-	-	54,435	682,093	473,713	-	-	2,416,063
Insurance	9,698	3,984	74,839	-	-	17,976	38,976	44,238	-	-	189,712
Professional Services	94,694	5,235	12,249	-	-	30,147	14,398	14,618	-	-	171,342
Contract Services	322,696	10,515	85,000	-	-	38,136	1,030,156	729,361	-	-	2,215,865
Lease/Rent Expense	2,400	500	19,614	-	-	1,500	12,628	10,840	-	-	47,482
Maintenance & Repair	24,500	-	174,000	-	-	28,000	191,000	396,989	-	-	814,489
Supplies & Materials	56,806	5,267	229,601	-	-	26,083	133,882	106,001	-	-	557,641
Training, Conferences & Meetings	-	-	20,000	-	-	1,500	-	-	-	-	21,500
Utilities	2,700	1,000	242,000	-	-	31,600	107,807	225,800	-	-	610,907
Debt Service Expense	-	-	326,014	-	-	19,312	147,025	129,213	-	-	621,564
Misc. Expense	850	-	52,000	-	-	733	2,308	25,608	-	-	81,499
Total Expenditures	540,865	77,303	2,363,818	-	-	249,423	2,360,274	2,156,381	-	-	7,748,063
CIP & Capital Outlay	130,500	25,000	140,000	2,911,111	-	998,463	45,000	45,000	1,678,778	1,125,000	7,098,852
Other Financing Uses											
Transfers Out	12,000	2,034,412	3,341,111	-	-	-	1,410,525	1,212,000	-	-	8,010,048
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	683,365	2,136,715	5,844,929	2,911,111	-	1,247,886	3,815,799	3,413,381	1,678,778	1,125,000	22,856,963
Annual Surplus (Shortfall)	(0)	(659,171)	(2,943,249)	-	-	(120,496)	(961,799)	(1,519,881)	-	-	(6,204,596)
Estimated Beg. Balance -7/1/20	352,821	714,896	4,282,207	0	-	(747,278)	2,623,750	2,566,366	0	-	9,792,763
Estimated Fund Balance - 6/30/21	\$ 352,820	\$ 55,726	\$ 1,338,959	\$ 0	\$ -	\$ (867,774)	\$ 1,661,951	\$ 1,046,485	\$ 0	\$ -	\$ 3,588,167

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

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	38,356	35,000	35,000	35,000	0.00%
Use of Money and Property	72,509	40,000	60,000	40,000	0.00%
Intergovernmental Revenues	-	45,000	45,000	-	-
Charges for Services	2,936,752	2,816,000	2,835,306	2,806,000	-0.36%
Other Revenue	15,289	-	-	-	-
Total Revenues	3,062,905	2,936,000	2,975,306	2,881,000	-1.87%
Other Financing Sources					
Proceeds from long-term debt	-	-	17,351	-	-
Transfers In	1,704,354	2,771,696	1,010,585	2,931,791	5.78%
Total Resources	4,767,260	5,707,696	4,003,241	5,812,791	1.84%
Expenditures					
Salaries & Benefits	722,179	922,668	922,668	1,128,500	22.31%
Insurance	40,046	47,774	47,774	74,839	56.65%
Professional Services	10,723	12,689	12,689	12,249	-3.46%
Contract Services	76,542	85,000	85,000	85,000	0.00%
Lease/Rent Expense	9,546	9,000	9,000	19,614	117.93%
Maintenance & Repair	151,583	174,000	174,000	174,000	0.00%
Supplies & Materials	171,582	223,232	223,232	229,601	2.85%
Training, Conferences & Meetings	2,059	16,500	16,500	20,000	21.21%
Utilities	239,192	242,000	242,000	242,000	0.00%
Debt Service Expense	86,011	321,536	321,536	326,014	1.39%
Misc. Expense	31,065	44,120	44,120	52,000	17.86%
Total Expenditures	1,540,530	2,098,519	2,098,519	2,363,818	12.64%
CIP & Capital Outlay	54,170	2,851,094	1,107,333	3,051,111	7.02%
Other Financing Uses					
Transfers Out	1,729,354	3,111,016	1,074,905	3,341,111	7.40%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	3,324,054	8,060,628	4,280,757	8,756,040	8.63%
Annual Surplus (Shortfall)	\$ 1,443,206	\$ (2,352,933)	\$ (277,515)	\$ (2,943,249)	-25.09%
Estimated Beg. Fund Balance	3,116,517	4,559,723	4,559,723	4,282,208	-6.09%
Estimated Ending Fund Balance	\$ 4,559,723	\$ 2,206,790	\$ 4,282,208	\$ 1,338,959	-39.33%

**ENTERPRISE FUND OPERATING BUDGET SUMMARY
AIRPORT**

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	347	300	426	300	0.00%
Use of Money and Property	184,558	202,303	202,579	201,223	-0.53%
Intergovernmental Revenues	176,903	102,137	40,000	891,177	772.53%
Charges for Services	28,197	20,800	20,800	20,800	0.00%
Other Revenue	15,985	24,492	24,805	13,890	-
Total Revenues	405,990	350,032	288,610	1,127,390	222.08%
Other Financing Sources					
Proceeds from long-term debt	-	-	306	-	-
Transfers In	-	-	-	-	-
Total Resources	405,990	350,032	288,916	1,127,390	222.08%
Expenditures					
Salaries & Benefits	55,609	48,815	48,815	54,435	11.51%
Insurance	10,878	14,242	14,242	17,976	26.22%
Professional Services	4,798	13,330	24,038	30,147	126.16%
Contract Services	37,044	40,000	40,000	38,136	-4.66%
Lease/Rent Expense	1,630	1,500	2,113	1,500	0.00%
Maintenance & Repair	22,965	28,000	23,000	28,000	0.00%
Supplies & Materials	20,323	25,249	25,744	26,083	3.30%
Training, Conferences & Meetings	-	200	200	1,500	650.00%
Utilities	26,570	26,500	30,239	31,600	19.25%
Debt Service Expense	589	18,869	18,869	19,312	-
Misc. Expense	232	733	233	733	0.00%
Total Expenditures	180,639	217,438	227,494	249,423	14.71%
CIP & Capital Outlay	-	106,500	9,306	998,463	837.52%
Other Financing Uses					
Transfers Out	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	180,639	323,938	236,800	1,247,886	285.22%
Annual Surplus (Shortfall)	\$ 225,351	\$ 26,094	\$ 52,116	\$ (120,496)	561.77%
Estimated Beg. Fund Balance	(1,024,746)	(799,395)	(799,395)	(747,278)	6.52%
Estimated Ending Fund Balance	\$ (799,395)	\$ (773,301)	\$ (747,278)	\$ (867,774)	-12.22%

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

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	26,520	24,000	24,000	24,000	0.00%
Use of Money and Property	57,988	30,000	55,000	30,000	0.00%
Intergovernmental Revenues	-	-	-	-	-
Charges for Services	2,843,889	2,806,000	2,800,000	2,800,000	-0.21%
Other Revenue	-	-	-	-	-
Total Revenues	2,928,396	2,860,000	2,879,000	2,854,000	-0.21%
Other Financing Sources					
Proceeds from long-term debt	-	150,000	150,331	-	-
Transfers In	843,092	635,949	260,949	1,125,000	76.90%
Total Resources	3,771,488	3,645,949	3,290,280	3,979,000	20.93%
Expenditures					
Salaries & Benefits	461,073	608,308	608,308	682,093	12.13%
Insurance	20,375	24,086	24,086	38,976	61.82%
Professional Services	8,558	14,053	14,053	14,398	2.45%
Contract Services	990,210	1,042,469	1,042,469	1,030,156	-1.18%
Lease/Rent Expense	6,695	7,321	7,321	12,628	72.49%
Maintenance & Repair	127,561	191,000	191,000	191,000	0.00%
Supplies & Materials	150,560	131,268	131,268	133,882	1.99%
Training, Conferences & Meetings	-	-	-	-	-
Utilities	115,910	107,807	107,807	107,807	0.00%
Debt Service Expense	37,016	143,171	143,171	147,025	2.69%
Misc. Expense	2,198	2,308	2,308	2,308	0.00%
Total Expenditures	1,920,155	2,271,792	2,271,792	2,360,274	3.89%
CIP & Capital Outlay	-	926,362	551,693	1,170,000	26.30%
Other Financing Uses					
Transfers Out	863,092	2,378,974	403,974	1,410,525	-40.71%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	2,783,247	5,577,127	3,227,458	4,940,799	-11.41%
Annual Surplus (Shortfall)	\$ 988,241	\$ (1,931,179)	\$ 62,822	\$ (961,799)	50.20%
Estimated Beg. Fund Balance	1,572,687	2,560,927	2,560,927	2,623,749	2.45%
Estimated Ending Fund Balance	\$ 2,560,927	\$ 629,749	\$ 2,623,749	\$ 1,661,950	163.91%

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

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	11,808	9,500	9,500	9,500	0.00%
Use of Money and Property	51,637	25,000	45,000	25,000	0.00%
Intergovernmental Revenues	-	-	-	-	-
Charges for Services	1,931,137	1,860,000	1,847,000	1,847,000	-0.70%
Other Revenue	-	12,200	12,200	-	-100.00%
Total Revenues	1,994,582	1,906,700	1,913,700	1,881,500	-1.32%
Other Financing Sources					
Proceeds from long-term debt	-	150,000	297,001	634,278	-
Transfers In	733,206	1,056,500	12,000	1,056,500	0.00%
Total Resources	2,727,788	3,113,200	2,222,701	3,572,278	14.75%
Expenditures					
Salaries & Benefits	421,735	565,106	565,106	473,713	-16.17%
Insurance	24,253	28,081	28,081	44,238	57.54%
Professional Services	9,723	14,042	14,042	14,618	4.10%
Contract Services	694,360	697,518	697,518	729,361	4.57%
Lease/Rent Expense	4,785	5,533	5,533	10,840	95.92%
Maintenance & Repair	296,076	396,989	396,989	396,989	0.00%
Supplies & Materials	74,745	103,982	103,982	106,001	1.94%
Training, Conferences & Meetings	-	-	-	-	-
Utilities	310,778	225,800	225,800	225,800	0.00%
Debt Service Expense	6,884	87,696	87,696	129,213	-
Misc. Expense	18,757	25,608	25,608	25,608	0.00%
Total Expenditures	1,862,095	2,150,356	2,150,356	2,156,381	0.28%
CIP & Capital Outlay	-	1,338,800	441,301	1,723,778	28.76%
Other Financing Uses					
Transfers Out	730,206	1,538,000	-	1,212,000	-
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	2,592,301	5,027,156	2,591,656	5,092,159	1.29%
Annual Surplus (Shortfall)	\$ 135,487	\$ (1,913,955)	\$ (368,955)	\$ (1,519,881)	20.59%
Estimated Beg. Fund Balance	2,799,835	2,935,322	2,935,322	2,566,367	-12.57%
Estimated Ending Fund Balance	\$ 2,935,322	\$ 1,021,367	\$ 2,566,367	\$ 1,046,486	2.46%

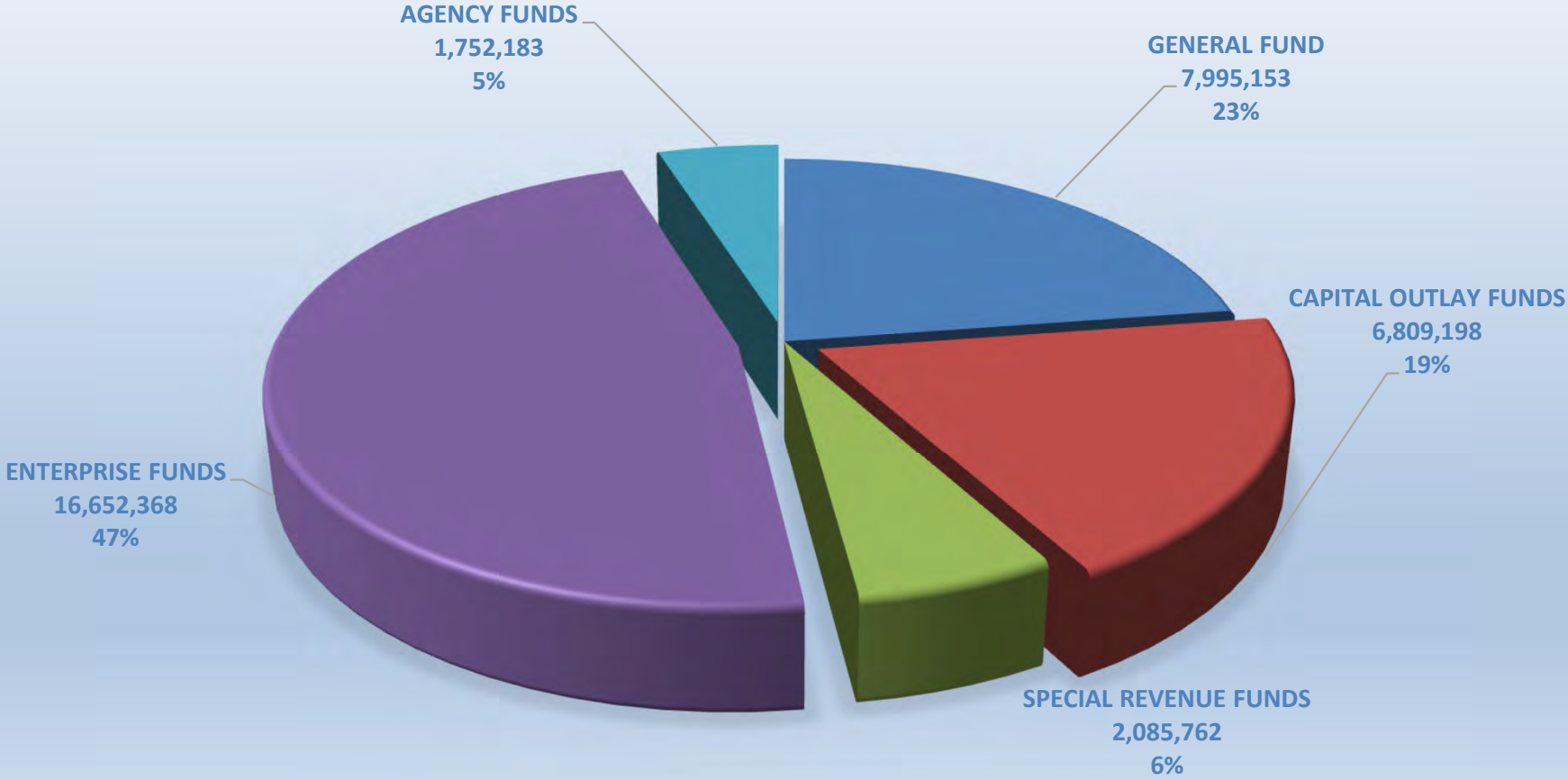


Revenues



CITYWIDE REVENUE BY FUND TYPE

\$35,294,664



CITYWIDE REVENUE SUMMARY BY FUND

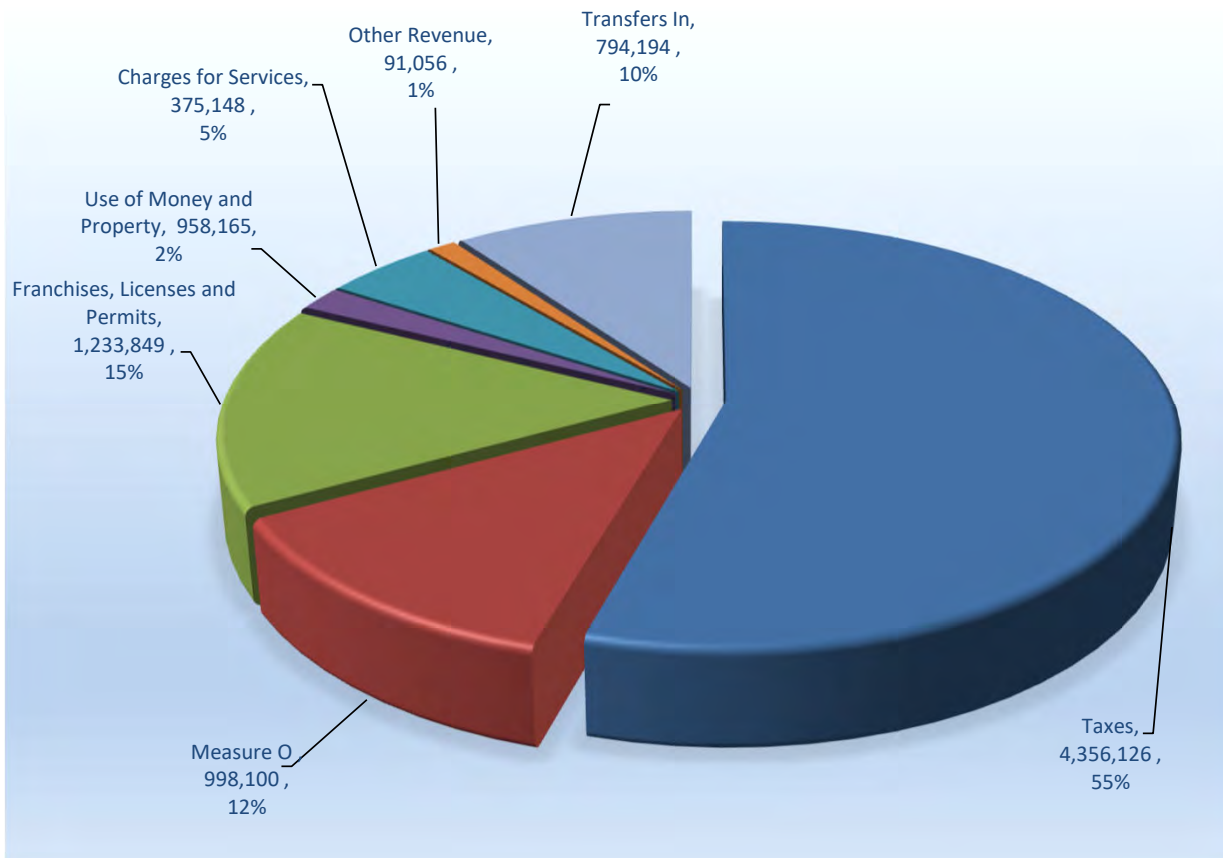
Fund No.	Fund Name	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
GENERAL FUND						
002	Measure O	\$ 1,153,687	\$ 1,068,000	\$ 1,064,000	\$ 998,100	-6.54%
010	General Fund	6,644,600	6,203,092	5,911,205	6,968,934	12.35%
	Subtotal General Fund	7,798,288	7,271,092	6,975,205	7,967,034	9.57%
022	General Plan	22,759	14,589	8,000	7,819	-46.41%
052	Transient Occupancy Tax	30,229	20,300	16,353	20,300	0.00%
	Total General Fund per Audit Report	7,851,276	7,305,981	6,999,559	7,995,153	9.43%
CAPITAL OUTLAY FUNDS						
012	Vehicle Replacement	300,076	241,000	225,194	128,000	-46.89%
050	Storm Drain	336,894	127,725	127,791	28,050	-78.04%
051	Capital Projects	2,215,934	3,093,171	645,178	4,013,222	29.74%
053	Roadway Impact	60,560	651,732	653,232	22,500	-96.55%
054	Parks and Recreation	672,049	138,905	146,755	71,280	-48.68%
056	Municipal Improvements	1,209,766	587,939	476,175	2,022,517	244.00%
060	Hazardous Waste	113,015	160,500	160,500	105,500	-34.27%
065	Landfill Closure	363,143	317,000	404,000	404,600	27.63%
076	Army Base	12,710	12,900	13,253	13,529	4.88%
	Total Capital Outlay Funds	5,284,146	5,330,872	2,852,077	6,809,198	27.73%
DEBT SERVICE FUND						
040	Firehouse Bonds	101.44	-	39.17	-	-
	Total Debt Service Fund	101.44	-	39.17	-	-
SPECIAL REVENUE FUNDS						
017	Law Enforcement Grant	160,651	101,000	141,854	101,000	0.00%
018	Asset Forfeiture	57	30	45	30	0.00%
019	ATOD Grant	33,390	63,744	63,707	62,007	-2.72%
025	Gas Tax	383,948	456,617	421,571	397,535	-12.94%
031	Developers Revolving	803	700	540	300	-57.14%
033	Commercial Rehabilitation Loan	994	700	700	700	0.00%
034	CDBG Housing Rehabilitation	2,054	1,500	1,500	1,500	0.00%
038	Personnel Services District - Fire	342,484	417,626	418,676	460,731	10.32%
039	Personnel Services District - Police	437,899	418,176	420,176	461,731	10.42%
055	Liberty Main & Operation Svc District	580,848	597,728	603,228	600,228	0.42%
091	Street Projects	21,692	-	105	-	0.00%
	Total Special Revenue Funds	1,964,821	2,057,821	2,072,101	2,085,762	1.36%
ENTERPRISE FUNDS						
032	Transit	480,412	657,166	621,499	683,365	3.99%
075	Business Park	1,776,304	6,401,920	3,002,430	1,477,544	-76.92%
080	Water System	3,943,165	2,956,680	2,995,986	2,901,680	-1.86%
081	Water Project - Capital Outlay	824,094	2,751,016	1,007,255	2,911,111	5.82%
082	Water Fixed Assets	-	-	-	-	-
084	Airport	405,990	350,032	288,916	1,127,390	222.08%
085	Beach Facility	2,928,396	3,010,000	3,029,000	2,854,000	-5.18%
086	NW Facility	2,167,287	2,068,700	2,075,700	1,893,500	-8.47%
087	NW Sewer Project - Capital Outlay	560,501	1,044,500	147,001	1,678,778	60.73%
088	Beach Sewer Project - Capital Outlay	843,092	635,949	261,280	1,125,000	76.90%
	Total Enterprise Funds	13,929,241	19,875,963	13,429,068	16,652,368	-16.22%

CITYWIDE REVENUE SUMMARY BY FUND

Fund No.	Fund Name	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
AGENCY FUNDS						
041	Community Facilities District 2006-1	509,831	506,217	507,217	507,218	0.20%
042	Riverview Point Assessment District	153,043	154,386	155,336	155,335	0.61%
043	Riverview Point Bond Reserve	91	210	470	470	123.81%
044	Riverwalk CFD	-	-	-	-	-
045	Summerset Improvement	61	35	41	-	-100.00%
046	Summerset Assessment District	7	4	5	-	-100.00%
049	Community Facilities District 2004-1	300,998	289,896	290,586	290,586	0.24%
095	Liberty CFD	-	806,945	807,845	798,575	-
	Total Agency Funds	<u>964,031</u>	<u>1,757,693</u>	<u>1,761,500</u>	<u>1,752,183</u>	<u>-0.31%</u>
	TOTAL FUNDS	<u>\$ 29,993,616</u>	<u>\$ 36,328,329</u>	<u>\$ 27,114,344</u>	<u>\$ 35,294,664</u>	<u>-2.85%</u>

GENERAL FUND REVENUE BY CATEGORY

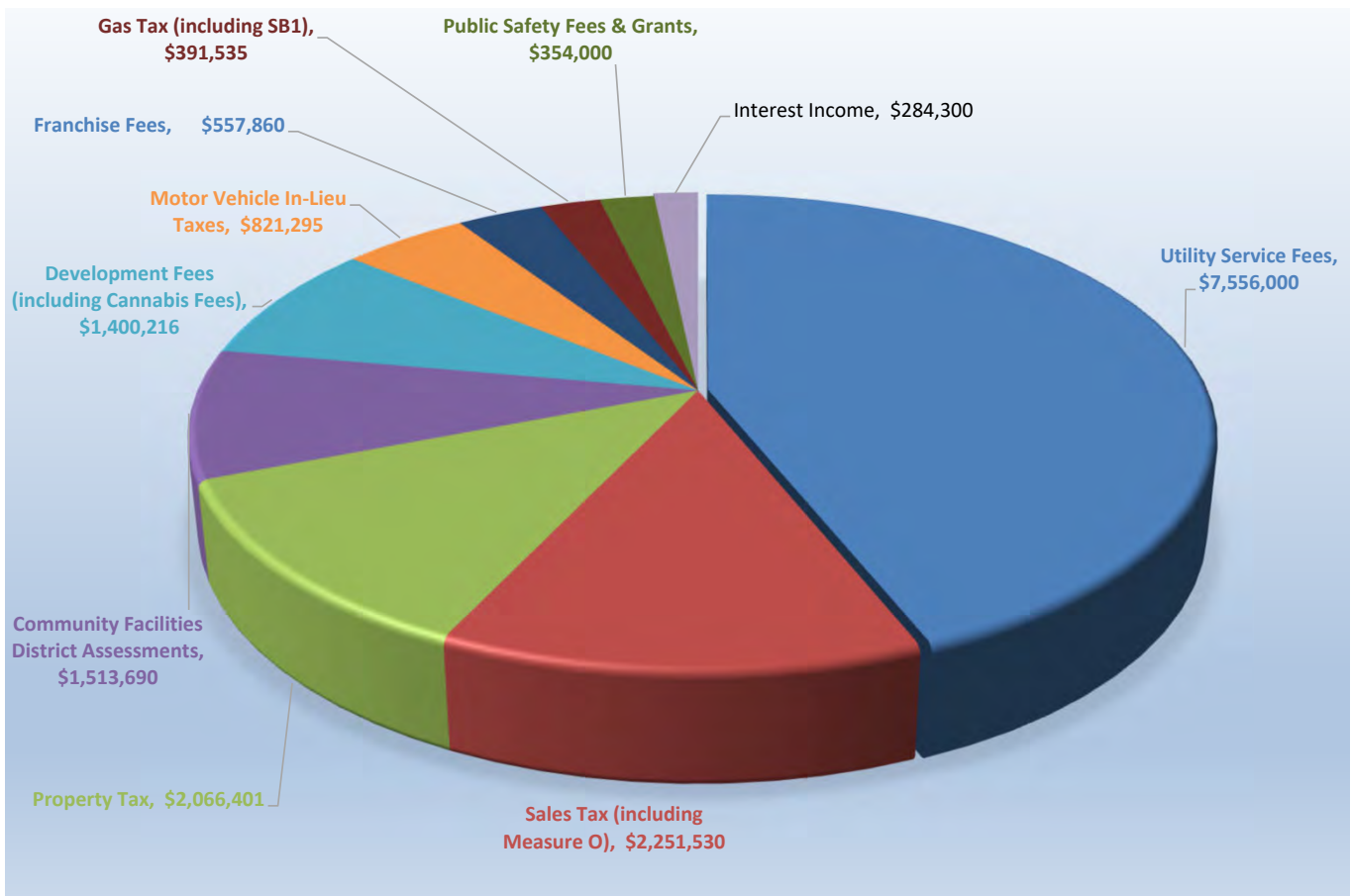
	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Taxes	\$ 4,192,789	\$ 4,482,755	\$ 4,377,367	\$ 4,356,126	-2.82%
Measure O	1,153,548	1,068,000	1,064,000	998,100	-6.54%
Transient Occupancy Tax	29,692	20,000	16,000	20,000	0.00%
Franchises, Licenses and Permits	1,363,281	871,606	772,911	1,233,849	41.56%
Fines, Forfeitures and Penalties	32,312	29,056	27,056	29,056	0.00%
Use of Money and Property	228,825	147,154	184,483	146,680	-0.32%
Intergovernmental Revenues	26,580	4,632	5,711	-	-100.00%
Charges for Services	703,279	399,146	349,174	375,148	-6.01%
Other Revenue	55,579	40,377	44,604	42,000	4.02%
SUBTOTAL GENERAL FUND RESOURCES	7,785,884	7,062,727	6,841,305	7,200,959	1.96%
Transfers In	65,391	243,254	158,254	794,194	
TOTAL GENERAL FUND RESOURCES	\$ 7,851,276	\$ 7,305,981	\$ 6,999,559	\$ 7,995,153	
Annual Percentage Change			-10.85%	9.43%	



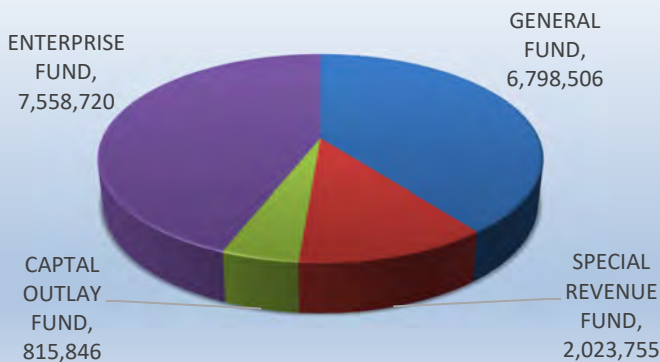
MAJOR RECURRING REVENUE SOURCES

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 18/19 Audited	% of Revenue	FY 19/20 Projected	% of Revenue	FY20/21 Budget	% of Total Revenue
Utility Service Fees	\$ 7,786,267	31.86%	\$ 7,556,000	35.06%	\$ 7,556,000	32.98%
Sales Tax (including Measure O)	\$ 2,572,434	10.53%	\$ 2,396,600	11.12%	\$ 2,251,530	9.83%
Property Tax	\$ 1,716,878	7.02%	\$ 1,890,730	8.77%	\$ 2,066,401	9.02%
Community Facilities District Assessments	\$ 1,261,697	5.16%	\$ 1,429,580	6.63%	\$ 1,513,690	6.61%
Development Fees (including Cannabis Fees)	\$ 3,472,867	14.21%	\$ 2,095,881	9.72%	\$ 1,400,216	6.11%
Motor Vehicle In-Lieu Taxes	\$ 744,251	3.05%	\$ 823,324	3.82%	\$ 821,295	3.59%
Franchise Fees	\$ 483,144	1.98%	\$ 554,260	2.57%	\$ 557,860	2.44%
Gas Tax (including SB1)	\$ 375,695	1.54%	\$ 383,748	1.78%	\$ 391,535	1.71%
Public Safety Fees & Grants	\$ 361,170	1.48%	\$ 292,664	1.36%	\$ 354,000	1.55%
Interest Income	\$ 517,509	2.12%	\$ 438,723	2.04%	\$ 284,300	1.24%
Total Major Recurring Revenues	\$ 19,291,912	78.93%	\$ 17,861,511	82.88%	\$ 17,196,827	75.07%



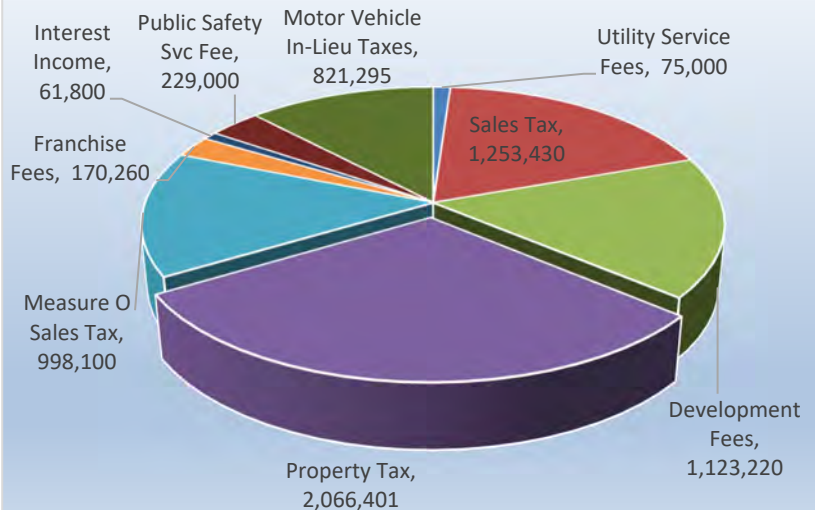
Major Recurring Revenues by Fund Type



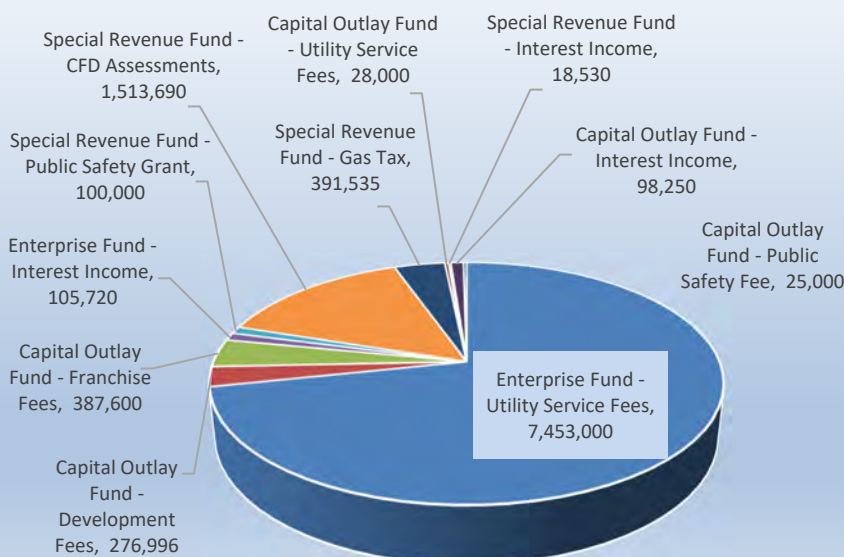
Among major recurring revenues, \$7,558,720, 44% of total major recurring revenues are from Enterprise Funds, 40% of total major recurring revenues are from General Funds, \$2,023,755, 12% of total major recurring revenues are from Special Revenue Funds, and \$815,846, 5% of total major recurring revenues are from Capital Outlay Funds.

Of \$17,196,827 major recurring revenues, \$6,798,506 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 \$17,196,827 major recurring revenues, \$10,398,321 are from Non-General Funds, including: (1) Utility Service Fees; (2) Development Fees; (3) CFD Assessments; (4) Gas Tax; (5) Franchise Fees; (6) Interest Income; and (7) Public Safety Fees.

Utility Services Fees

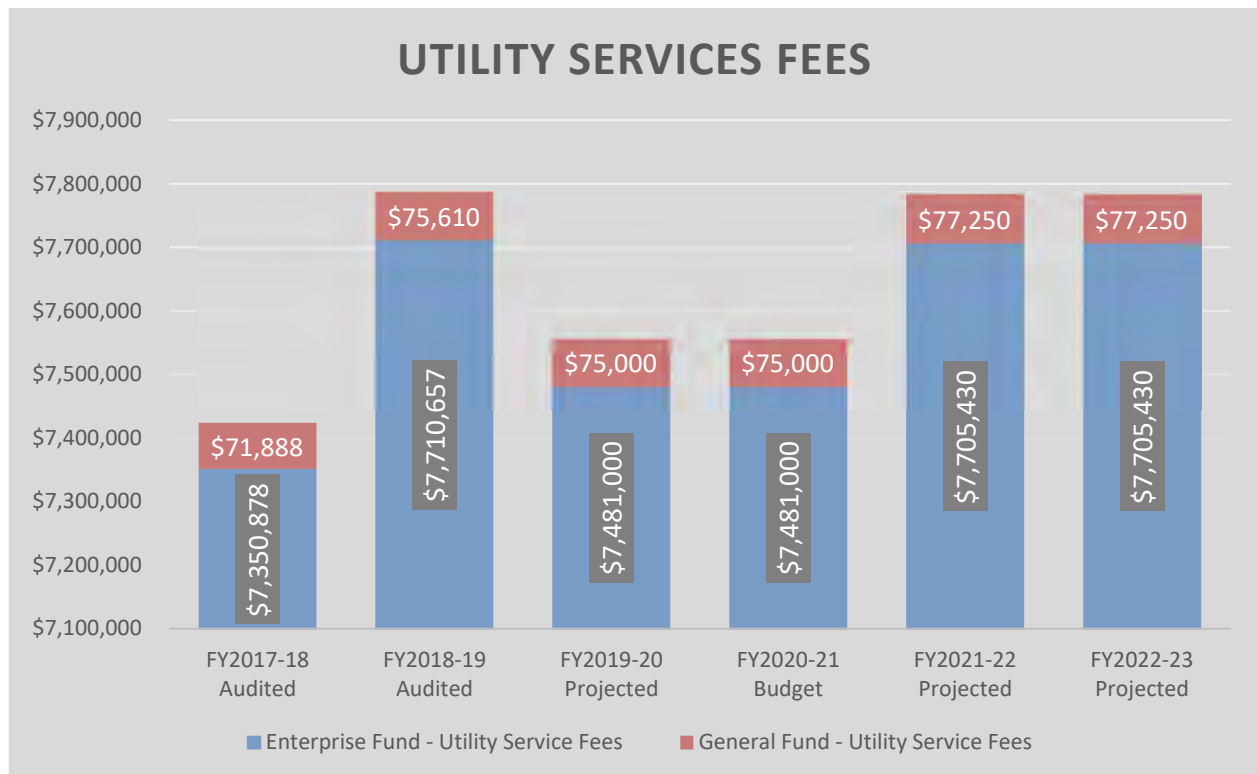
The City of Rio Vista provides water and sewer services for both residential and commercial customers within the city’s limits.

Due to the uncertainty of the housing market affected by the recent COVID-19 pandemic, we anticipate the home sales will stall in the next 6 months or longer. To be conservative, the projection in FY2019-20 and FY2020-21 are lower than the actual receipts in FY2018-19 as the City expects a delay in receipts of utilities payments based on the Executive Order issued by the Governor to prohibit disconnection for delinquent payment.

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 revenues in the General Fund is \$75,000 in FY 2020-21, \$77,250 in FY 2021-22, and \$77,250 in FY 2022-23. Those increases are based on the assumption of an average of 3% increase in population for the new homes built within the city limits.

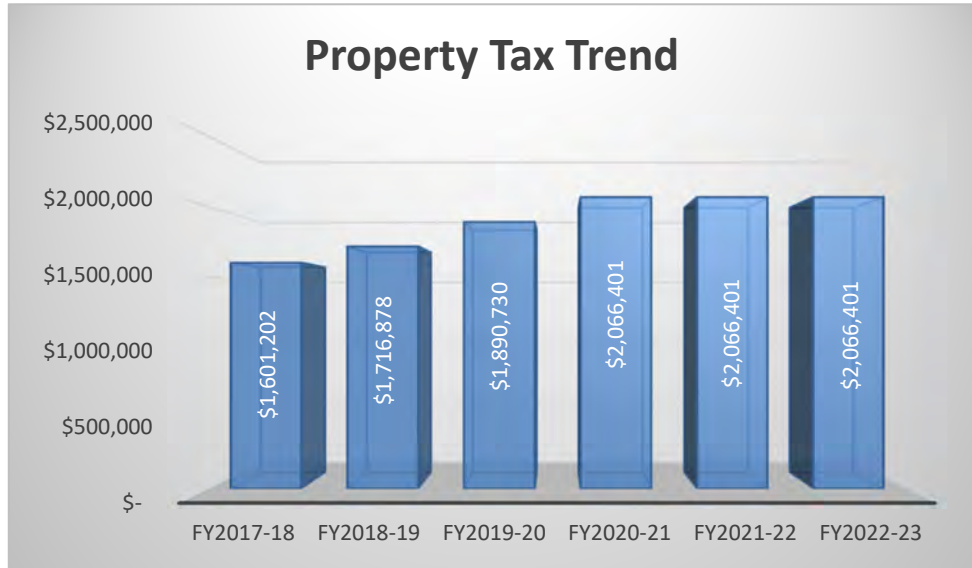
In the Enterprise Funds, the projected revenue is \$7,481,000 in FY 2020-21, \$7,705,430 in FY 2021-22, and \$7,705,430 in FY 2022-23. In FY 2019-20, the City continues to install water meters for its water users, converting flat rate water billing to metered unit-based billing. There is no indication the water or sewer rates will increase in the FY 2020-21. The increases are based on the assumption of an average of 3% increase in population of new user sign up for new homes built within the city limits and remaining water meter installations.

The City is projecting 70 new homes to be built in FY 2020-21 and 100 new homes in both FY 2021-22 and FY 2022-23.



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 20.17% of the 1% countywide property tax collected in the City. Property taxes are the



major source of revenue to the City's General Fund, representing approximately \$1.89 million, 11% of the total citywide major recurring revenues in FY2019-20 projection.

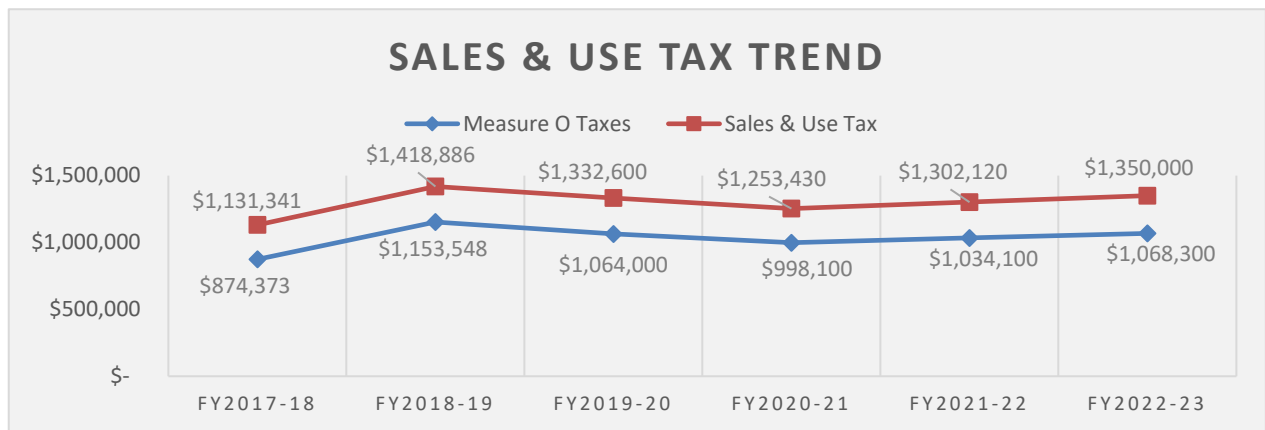
Property taxes are collected on both secured (real property) and unsecured property (such as boats). If a property changes ownership in the middle of a tax year, the reassessment appears on the tax rolls the following year. However, the property is reassessed for a pro-rata portion of the year of sale, 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 10%, and no change for unsecured property tax and other property taxes for FY 2020-21. Secured property taxes is projected to stay the same in FY 2021-22 and FY 2022-23 due to the uncertainty in housing market in the next 12 months. Because of the way taxable property is assessed, due and paid, property tax revenues are slow to respond to changes in economic conditions. To the extent, there is an effect of the immediate pandemic, associated changes in behavior, and economics on property values, we will not see this show up significantly in revenue allocations until FY2021-22. The anticipated 10% increase in the budget of FY2020-21 is based on the population increase, announced in May 2020 by the Department of Finance, from 3.67% in 2018 to 4.10% in 2019. Per historical data, a 3.67% population increase contributed a 10.89% increase in secured property taxes; therefore, an adopted 10% increase in secured property taxes revenue for a 4.10% increase in population is a reasonable assumption.

Sales and Use Tax (Not Including Measure O)

The City is projecting approximately \$1.25 million sales and use taxes in FY 2020-21. 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 decrease by approximately 6% for FY 2020-21 from FY 2019-20. The estimates are calculated based on the original forecast and adjusted by a reduction of 10% due to the recent pandemic. Even though, the City notices no impact to the sales in cannabis business and probably a significant increase in groceries, we anticipate a decrease in the sales of motor vehicle, fuel, dining, and equipment rental. The City continues to expect a decrease in sales and use tax revenues by 10% of the original estimates in FY 2021-22 and FY 2022-23 with an average annual increase by 3.5%, due to the new home building activities within the city limits, and increasing population brings more purchase power.



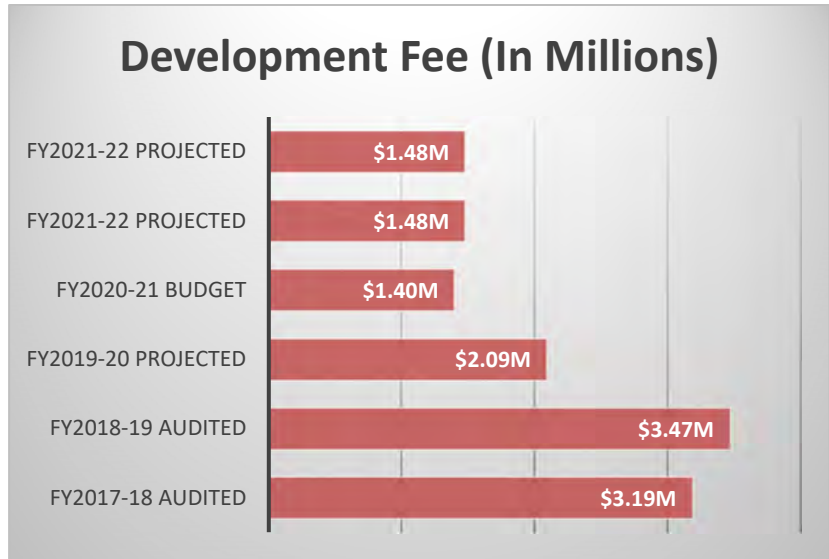
Sales and Use Tax- Local Measure O

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 officials are currently working on the extension for an additional five-years to 2027 in the upcoming election. The Measure O Sales and Use Tax is projected at \$998,100, which is representing approximately 14.68% of the major General Fund recurring revenue.

Local Measure O tax revenue is projecting to decrease by 6.19% in FY 2020-21 from the projected receipt in FY 2019-20 due to the COVID-19 pandemic started in the middle of March 2020. The City expects the effects of the pandemic and related economic conditions will have a fairly immediate effect on sales tax revenues and reduces the original estimate provided by the Consultant by 10%. Aside the overall reduction of 10%, there is approximately a 3.3% increase from FY 2021-22 to FY 2022-23.

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 2019-20 shows a total of 64 permits to be issued by year end. The projected revenue for FY 2020-21 of \$1.40 million is based on the issuance of an



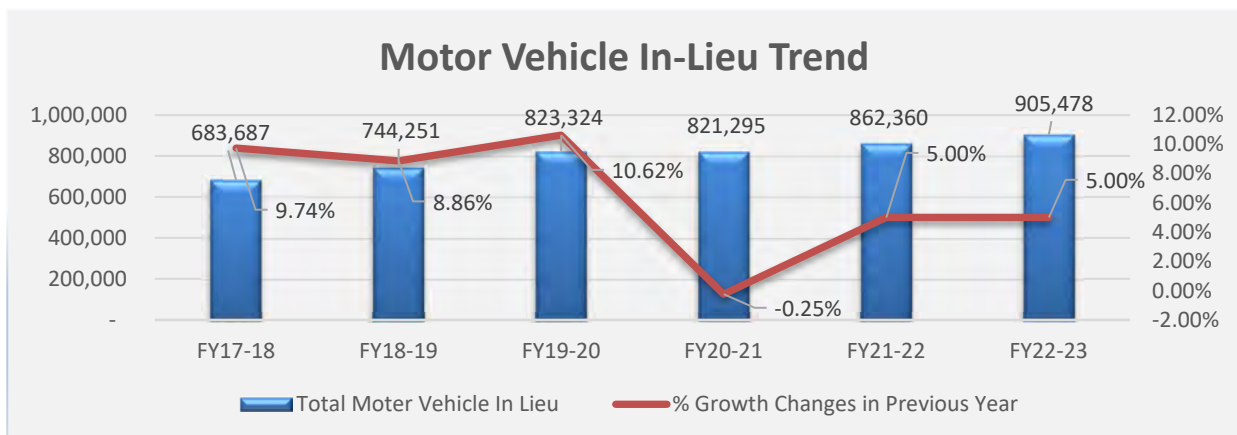
estimated 70 new single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits. FY 2021-22 and FY 2022-23 revenues are based on the issuance of an estimated 100 new single- Family dwelling permits, 100 building modification permits, and 10 commercial alternations permits.

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

In June 2017, the first cannabis business, Rio Vista Farms, LLC started its operation. This is a new source of revenues that the City is expecting to grow in the coming years as the other dispensaries open. Each developer is required to make an annual payment per square footage of the building area in addition to the quarterly payments calculated based on the reporting gross receipts from operations. The rate of fees is determined in the Development Agreement, and it varies among developers. The rate of the annual payment is ranging from one dollar to three dollars per square-foot, and the quarterly payments is ranging from 1% to 4% of Developer’s gross receipts. The City recorded a total revenue of \$106,733 from cannabis fees in FY2018-19, and a projected revenue of \$340,180 in FY2019-20. In Fall 2020, 6 more dispensaries are anticipated to open and in operations. Total estimated revenues in FY2020-21 are \$563,034, in which \$42,034 for facilities, and \$521,000 for developer gross receipts. The projected revenue remains the same for FY2021-22 and FY2022-23. Adjustments will be made during the mid-year as the businesses are in operation.

Motor Vehicle In-Lieu Tax

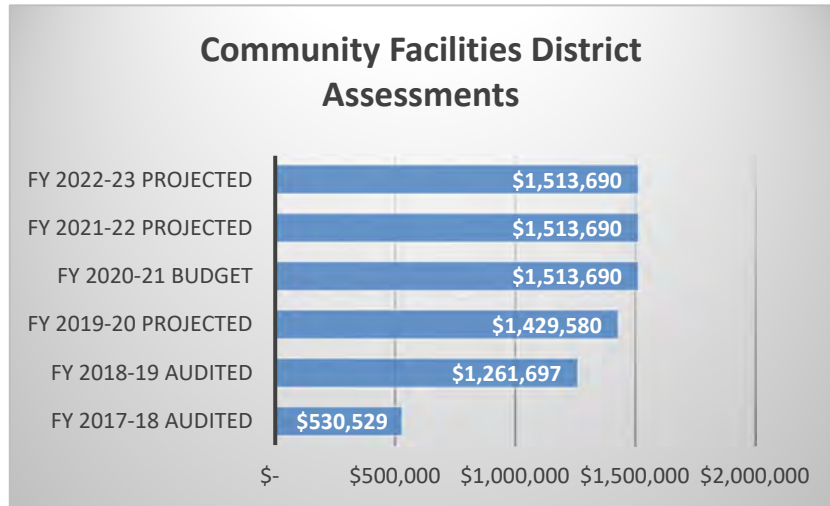
The Motor Vehicle License Fee (VLF) is a statewide tax on the ownership of registered vehicles in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the State Legislature controls the tax rate and the allocation among local governments. 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 2019-20 VLF Growth Calculation from the Solano County, dated October 29, 2019, the City of Rio Vista is projecting a 10.27% increase from FY 2018-19 in assessed valuation. The budget for FY 2020-21 remains the same as the amount received in FY2019-20 for a total of \$821,295 with a small reduction for the catch-up amount due to the uncertainty of the impact on the pandemic. For FY 2021-22 and FY 2022-23, the City is expecting a 5% 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 2019-20, the projected allocation from property taxes for Public Safety Services is \$834,353 and Liberty Community Maintenance is \$595,227.

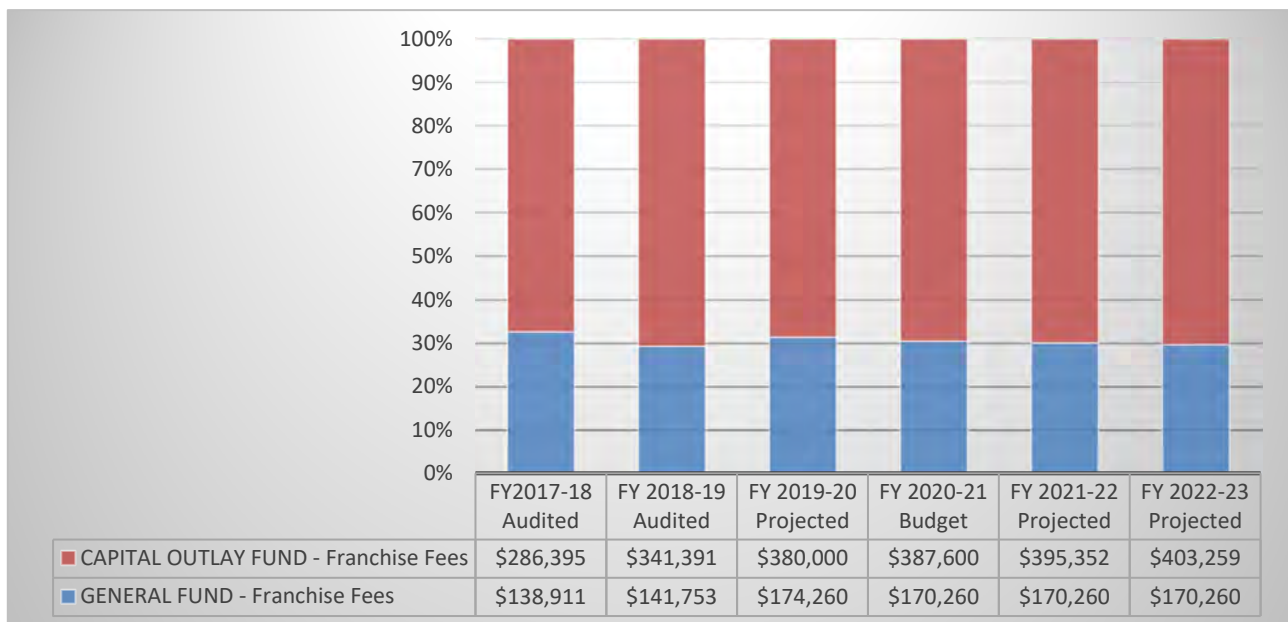
Budgeted growth in this revenue source is driven by new development in the City, plus an annual 2% inflation increase in the existing assessment amounts. Projected new development includes 70 single-family residential permits projected to be issued in FY 2020-21 and 100 single-family residential permits in both FY 2021-22 and FY 2022-23. Due to the recent pandemic and uncertainty in the economic environment, the City projects no growth at this point and will be adjusted in mid-year as the businesses start reopening and unemployment rate begins to drop.



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.

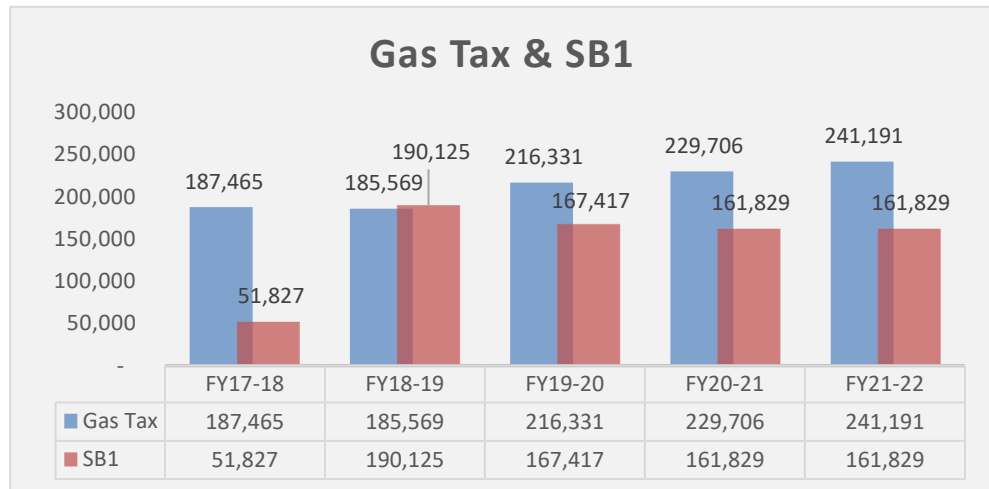
Staff projects no franchise fees increases from the General Fund and 2% annual increases from the Capital Outlay Fund per franchise agreement with Rio Vista Sanitation. The total projected revenues from both funds are \$557,860 in FY 2020-21, \$565,612 in FY 2021-22 and \$573,519 in FY 2022-23.



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.

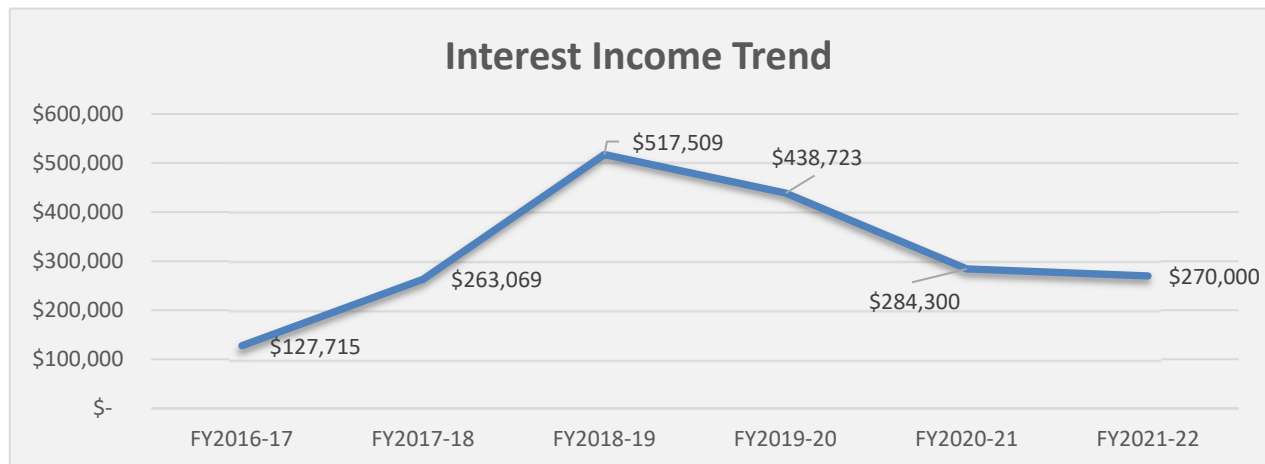
The estimated increases in revenue projected for FY 2020-21, and continuing into FY 2021-22, are due to a change in the allocation method used by the State for one of the gas



tax funds. In May 20, 2020, the projection published by the California Local Government Finance Almanac reduced the estimates provided in January 2020 by 5.68% for Gas Tax, and 9% for SB1 Fund based on the anticipated impact on COVID-19 pandemic. The adopted budget revenue of FY2020-21 reflected this update.

Interest Income

The City reviews its cash balance semi-annually and reinvests all its idle cash in accordance with the City's formal investment policy. The City's interest income has been minimal during the last few years due to a very low rate of return on City's investments as a result of low Federal Funds Rate. Based on estimated average cash balances, interest income/return on investments is projected to be approximately \$284,300 in FY 2020-21 and \$270,000 in FY 2021-22. The reduction is estimated based on the recent decrease in interest rate and significant amount of one-time Capital Outlay and Improvement Projects budgeted in FY 2020-21, which decreases the cash balances.

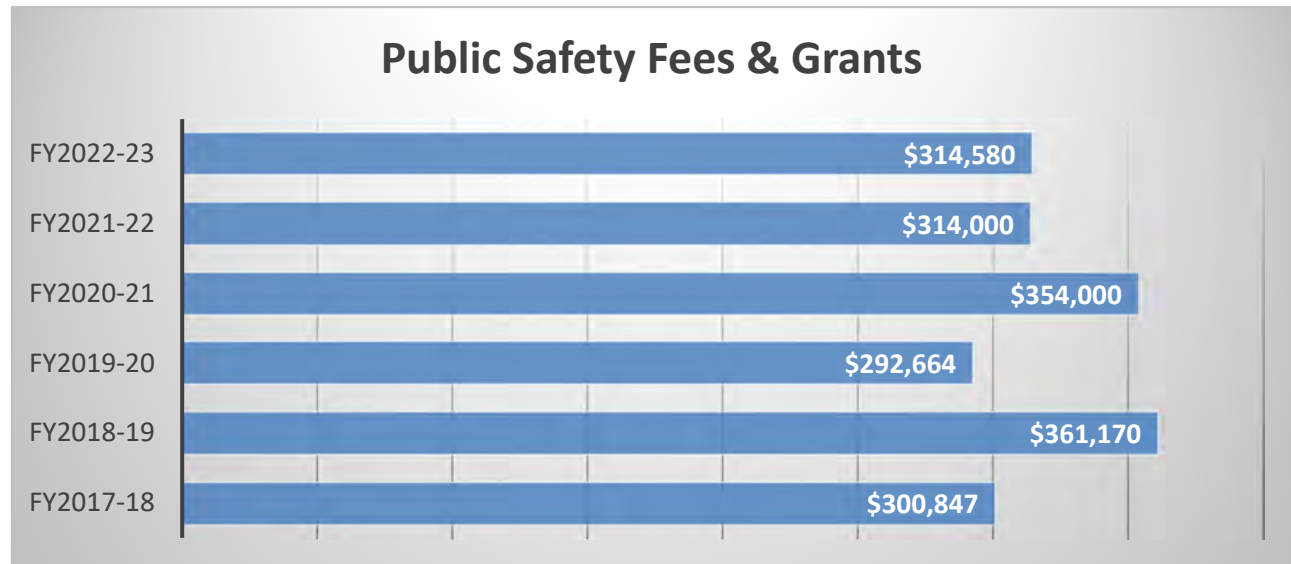


Public Safety Fees & Grants

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 to provide all fire prevention services, emergency medical responses and rescue services, hazardous material emergency response services, and any other services relating to the protection of lives and property. The District agrees to compensate the City by the annual payment amount of at least \$100,000 plus an additional \$25,000 for vehicle replacement fund.

The City is projecting an increase of \$60,000 additional funding from Delta Fire Districts to subsidize the adopted new fire engineer position in FY2020-21, and an approximate 2% increase in FY 2021-22 and FY 2022-23 for charges of services due to the increase in population and the number of new businesses at the Business Parks. The estimated \$40,000 decrease in FY 2021-22 is due to the reduction in grant funding for fire prevention programs.



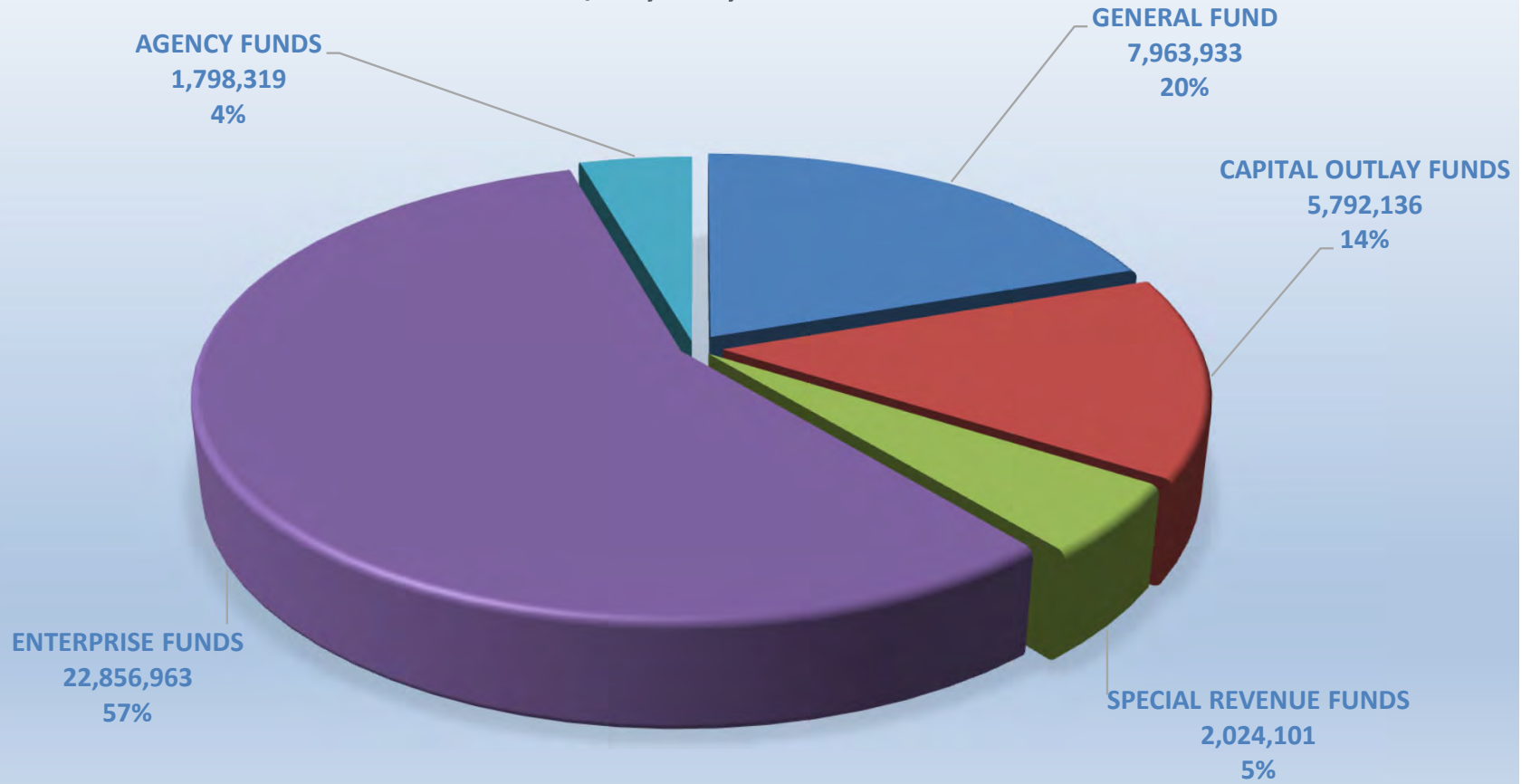


Expenditures



CITYWIDE EXPENDITURES BY FUND TYPE

\$40,435,452



CITYWIDE EXPENDITURE SUMMARY BY FUND

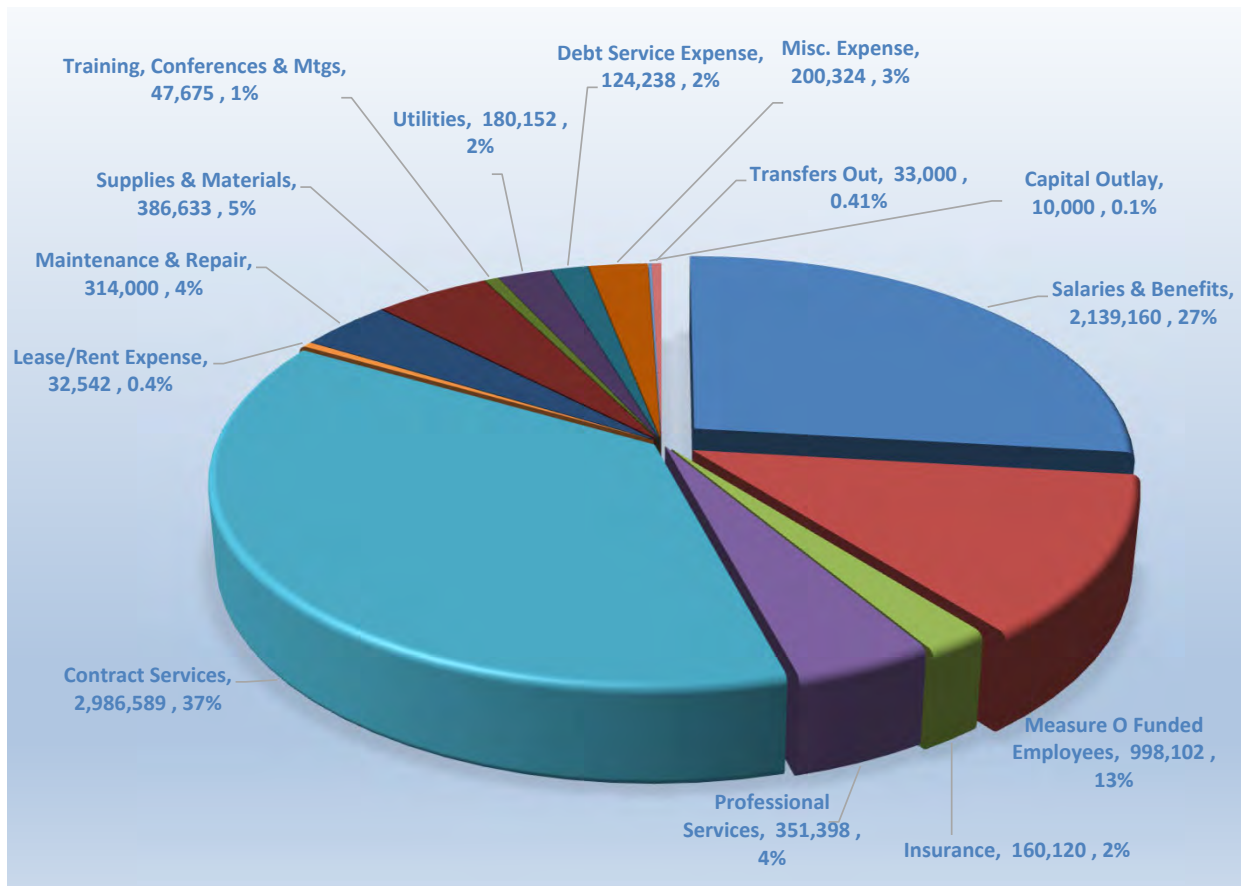
Fund No.	Fund Name	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
GENERAL FUND						
002	Measure O	\$ 1,153,687	\$ 1,068,000	\$ 1,064,000	\$ 998,102	-6.54%
010	General Fund	5,545,161	6,105,564	6,122,232	6,910,831	13.19%
	Subtotal General Fund	6,698,848	7,173,563	7,186,232	7,908,933	10.25%
022	General Plan	-	20,000	20,000	20,000	0.00%
052	Transient Occupancy Tax	28,442	38,627	38,627	35,000	-9.39%
	Total General Fund per Audit Report	6,727,290	7,232,190	7,244,859	7,963,933	10.12%
CAPITAL OUTLAY FUNDS						
012	Vehicle Replacement	353,649	241,024	241,024	128,024	-46.88%
050	Storm Drain	134,015	135,152	135,152	35,150	-73.99%
051	Capital Projects	1,875,811	3,093,170	726,857	4,013,222	29.74%
053	Roadway Impact	-	400,000	400,000	-	-100.00%
054	Parks and Recreation	153,306	334,628	295,699	708,929	111.86%
056	Municipal Improvements	226,995	1,986,685	1,745,844	385,079	-80.62%
060	Hazardous Waste	71,738	142,966	142,966	133,503	-6.62%
065	Landfill Closure	52,704	86,649	86,649	374,700	332.44%
076	Army Base	19,477	102,185	102,185	13,529	-86.76%
	Total Capital Outlay Funds	2,887,694	6,522,458	3,876,375	5,792,136	-11.20%
DEBT SERVICE FUND						
040	Firehouse Bonds	-	-	-	-	-
	Total Debt Service Fund	-	-	-	-	-
SPECIAL REVENUE FUNDS						
017	Law Enforcement Grant	139,091	172,679	172,679	150,000	-13.13%
019	ATOD Grant	33,390	63,378	63,378	61,970	-2.22%
025	Gas Tax	492,335	642,580	530,976	547,781	-14.75%
031	Developers Revolving	23,908	63,500	6,000	51,000	-19.69%
038	Personnel Services District - Fire	216,954	411,517	411,517	434,447	5.57%
039	Personnel Services District - Police	403,881	545,306	510,306	507,455	-6.94%
055	Liberty Main & Operation Svc District	-	181,043	96,043	221,448	22.32%
091	Street Projects	20,619	81,723	31,723	50,000	-38.82%
	Total Special Revenue Funds	1,330,179	2,161,727	1,822,623	2,024,101	-6.37%
ENTERPRISE FUNDS						
032	Transit	495,665	657,166	621,499	683,365	3.99%
075	Business Park	365,042	4,358,908	3,475,341	2,136,715	-50.98%
080	Water System	2,443,794	5,309,613	3,273,502	5,844,929	10.08%
081	Water Project - Capital Outlay	722,488	2,751,016	1,007,255	2,911,111	5.82%
082	Water Fixed Assets	157,772	-	-	-	-
084	Airport	180,639	323,938	236,800	1,247,886	285.22%
085	Beach Facility	2,783,247	4,941,179	2,966,178	3,815,799	-22.78%
086	NW Facility	2,422,596	3,982,656	2,444,656	3,413,381	-14.29%
087	NW Sewer Project - Capital Outlay	169,705	1,044,500	147,001	1,678,778	60.73%
088	Beach Sewer Project - Capital Outlay	-	635,949	261,280	1,125,000	76.90%
	Total Enterprise Funds	9,740,948	24,004,923	14,433,511	22,856,963	-4.78%

CITYWIDE EXPENDITURE SUMMARY BY FUND

Fund No.	Fund Name	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
AGENCY FUNDS						
041	Community Facilities District 2006-1	1,903,203	493,724	493,724	519,803	5.28%
042	Riverview Point Assessment District	148,687	151,535	151,821	152,107	0.38%
044	Riverwalk CFD	-	12,000	12,000	12,000	0.00%
049	Community Facilities District 2004-1	1,986,993	289,686	289,806	304,470	5.10%
095	Liberty CFD	361,917	731,721	740,305	809,940	10.69%
	Total Agency Funds	<u>4,400,800</u>	<u>1,678,666</u>	<u>1,687,655</u>	<u>1,798,319</u>	<u>7.13%</u>
	TOTAL FUNDS	<u>\$ 25,086,911</u>	<u>\$ 41,599,963</u>	<u>\$ 29,065,023</u>	<u>\$ 40,435,452</u>	<u>-2.80%</u>

GENERAL FUND EXPENDITURE BY CATEGORY

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Expenditures					
Salaries & Benefits	\$ 2,976,893	\$ 2,733,644	\$ 2,733,644	\$ 2,139,160	-21.75%
Measure O Funded Employees	1,153,687	1,068,000	1,064,000	998,102	-6.54%
Insurance	230,134	110,360	110,360	160,120	45.09%
Professional Services	485,439	388,617	398,536	351,398	-9.58%
Contract Services	603,745	1,547,051	1,578,801	2,986,589	93.05%
Lease/Rent Expense	26,061	35,542	35,542	32,542	-8.44%
Maintenance & Repair	401,478	294,000	354,000	314,000	6.80%
Supplies & Materials	342,685	312,531	312,531	386,633	23.71%
Training, Conferences & Mtgs	36,668	40,550	40,550	47,675	17.57%
Utilities	186,658	180,152	180,152	180,152	0.00%
Debt Service Expense	49,191	68,917	68,917	124,238	80.27%
Misc. Expense	191,859	217,699	217,699	200,324	-7.98%
SUBTOTAL GENERAL FUND OPERATIONS	6,684,501	6,997,062	7,094,731	7,920,933	13.20%
Capital Outlay	26,589	75,000	15,000	10,000	-86.67%
TOTAL USE OF RESOURCES	6,711,090	7,072,062	7,109,731	7,930,933	12.14%
Transfers Out	16,200	160,128	135,128	33,000	-79.39%
TOTAL GENERAL FUND EXPENDITURES	\$ 6,727,290	\$ 7,232,190	\$ 7,244,859	\$ 7,963,933	
Annual Percentage Change			7.69%	10.12%	



GENERAL FUND EXPENDITURE BY FUNCTION

	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted	Budget % Change
Measure O Funded Employees	\$ 1,153,687	\$ 1,068,000	\$ 1,064,000	\$ 998,102	-6.54%
City Council	86,867	92,238	92,238	93,125	0.96%
City Manager	86,001	93,315	93,315	199,427	113.71%
City Administration	481,692	311,519	304,823	354,304	13.73%
Assistant City Manager/ City Clerk	123,017	179,271	179,271	211,293	17.86%
Finance	112,977	133,674	133,674	138,957	3.95%
Information Technology	119,196	96,918	96,918	159,194	64.26%
Building Department	135,809	192,911	187,911	253,258	31.28%
Planning	290,318	284,324	337,939	290,310	2.11%
Code Enforcement	43,617	56,539	56,539	85,598	51.40%
Developers Liberty Project	2,205	7,000	-	-	-100.00%
Economic Development	10,121	12,647	12,647	33,921	168.22%
City Hall Bldg/Grounds	45,265	46,781	46,781	48,539	3.76%
Swimming Pool	61,838	103,584	103,584	107,444	3.73%
Youth Center	14,883	17,011	17,011	17,676	3.91%
Corporation Yard	81,143	71,780	71,780	81,910	14.11%
Senior Center	21,296	21,929	21,929	22,461	2.43%
Parks	91,759	154,187	154,187	247,371	60.44%
Street	183,292	156,265	106,265	128,626	-17.69%
Public Works Administration	26,614	30,241	30,241	28,501	-5.75%
Library	15,436	58,547	58,547	59,395	1.45%
Fire	1,622,323	1,473,360	1,533,360	1,469,095	-0.29%
Police	1,831,258	2,298,201	2,298,201	2,790,489	21.42%
Recreation	42,035	53,195	49,945	56,936	7.03%
Transient Occupancy Tax	28,442	38,627	38,627	35,000	-9.39%
General Plan	-	20,000	20,000	20,000	0.00%
Transfers Out	16,200	160,128	135,128	33,000	-79.39%
TOTAL GENERAL FUND EXPENDITURES	\$ 6,727,290	\$ 7,232,190	\$ 7,244,859	\$ 7,963,933	
Annual Percentage Change			7.69%	10.12%	



Performance Budget

LEGISLATIVE ORGANIZATIONAL CHART



Ron Kott
Mayor



Hope Cohn
Vice-Mayor



Don Roos
Council Member



Dave Hampton
Council Member



Rick Dolk
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 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
General Fund				
City Council	\$ 86,867	\$ 92,238	\$ 92,238	\$ 93,125
Total	\$ 86,867	\$ 92,238	\$ 92,238	\$ 93,125
Annual Percentage Change			6%	1%

Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 33,872	\$ 39,318	\$ 39,318	\$ 39,770
Supplies and Services	52,995	52,920	52,920	53,354
Total	\$ 86,867	\$ 92,238	\$ 92,238	\$ 93,125

SALARY AND BENEFIT CHANGES

Ordinance No. 010-2018, amending Section 2.04.020 of the Rio Vista Municipal Code relating to the compensation of the City Council, was adopted in December 2018. Commencing on December 1, 2018, the salaries of the members of the City Council are set at \$510 per month.

SERVICES AND SUPPLIES

There are no significant changes in the adopted budget of FY 2020-21.

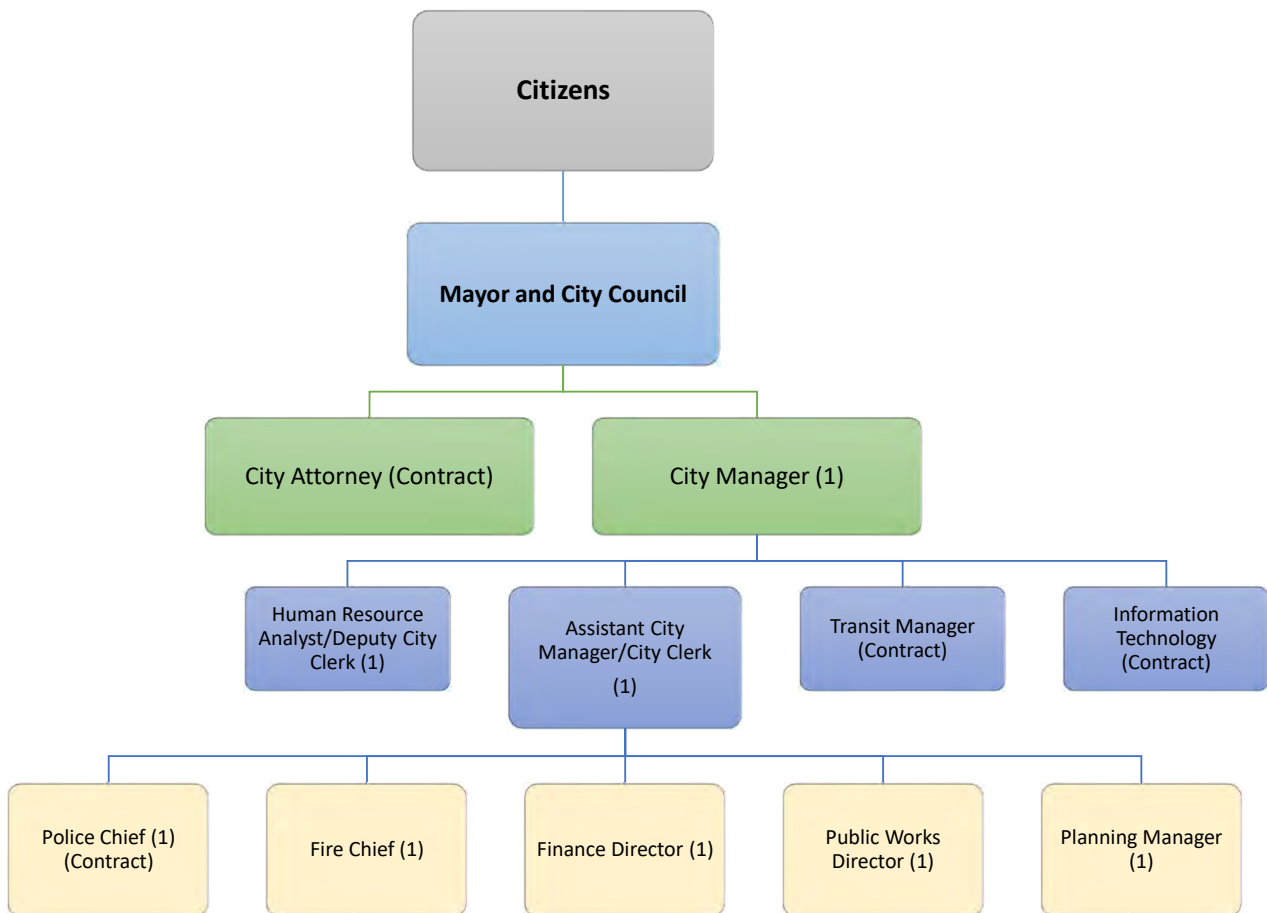
STRATEGIC PLAN

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

Goals and Initiatives

Goal 1.0: Improve Financial Viability	
Objective 1.1	The city will need to work with the Investment and Financial Review Committee to develop recommendations regarding the appropriate level of reserves. This would include reviewing and updating the city's investment policy and reviewing investment options for the city's cash balance.
Goal 2.0: Improve City Infrastructure	
Objective 1.1	The city has made significant water, wastewater and street infrastructure improvements throughout the downtown and older parts of town; however, more improvements need to be made. The City Council has approved the updated five-year Capital Improvement Plans (CIP) for water, wastewater, and for streets. Staff is working on a multi-year CIP for sidewalks that will need to be approved by Council.
Goal 3.0: Improve Organization of City Records and Documents	
Objective 1.1	A well-organized records and documentation process are important for operational efficiency and for transparency. The City has made great strides in organizing this area and will continue to make improvements by adopting a Records & Information Management (RIM) Governance Policy, posting of City Council, Planning Commission and all other Council-sanctioned board agendas, and public hearing notices on the website.
Goal 4.0: Improve Public Safety	
Objective 1.1	Police: The beginning of 2017 saw the department staffing drop to 50%. Since that time, the city has made significant progress in hiring officers and has increased staffing to 90% of authorized levels. This includes recruiting tenured and experienced officers, secured a new sergeant's position to improve supervision and the new canine team through the generous donations from the community. The department has also taken the lead in day-to-day code enforcement actions for the city, partnered with the fire department to develop public safety guidelines for the Cannabis industry and initiated enhanced training for officers in drug detection and DUI prosecution.
Objective 1.2	Fire: The department has improved their city response times and its public services by responding with a minimum of two personnel for EMS type incidents and respond with a minimum of four personnel to Fire and Special Operations type incidents. The ratio of 90% of incidents has a travel time of five minutes and between a 60 and 80 second turnaround, depending on the type of incident. The department implemented area-wide training that includes offering training positions to surrounding agencies. The department has improved its EMS cost recovery billing and dispatched teams to help fight fires throughout California (The city is reimbursed for these efforts).
Goal 5.0: Improve the Quality of Life for Rio Vista Residents	
Objective 1.1	The City will continue to provide opportunities to support recreation events such as the newly installed playground equipment in the park and the soon to be completed dog and skateboard parks. A new dock is being manufactured and scheduled for installation prior the 72nd Bass Fishing Derby, in October.
Goal 6.0: Enhance Economic Development and Attract New Business	
Objective 1.1	The City will partner with other organizations such as Rio Vision and the Chamber to support activities to promote tourism through special events, outdoor attractions and recreational opportunities.

CITY OF RIO VISTA ORGANIZATIONAL CHART
FISCAL YEAR 2020-2021



CITY MANAGER

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

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

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund is increased by \$150,948 compared to the FY 2019-20 budget. This increase is mainly due to the adjustment in allocating Human Resource Analyst’s time from Water and Sewer Funds to the General Fund based on the nature of duties for this position. The overall salary and benefit are increased by \$19,283 per approved employment agreement.

AUTHORIZED POSITIONS

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

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
General Fund				
City Manager	\$ 86,001	\$ 93,315	\$ 93,315	\$ 199,427
City Administration	481,692	311,519	304,823	354,304
Information Technology	119,196	96,918	96,918	159,194
Transient Occupancy Tax	28,442	38,627	38,627	35,000
Total	\$ 715,332	\$ 540,379	\$ 533,683	\$ 747,925
Annual Percentage Change			-25%	40%
Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 49,611	\$ 66,177	\$ 66,177	\$ 217,125
Supplies and Services	665,721	474,202	467,506	530,800
Total	\$ 715,332	\$ 540,379	\$ 533,683	\$ 747,925

Goals and Initiatives

Goal 1.0: Key Department Goals	
Objective 1.1	Supported Business development throughout the city
Objective 1.2	Continued to develop business in the Business Park to bring in necessary revenues and create employment opportunities
Objective 1.3	Increased business license collection efforts
Objective 1.4	Reduced utility account aged amounts and ensured overdue accounts are placed on a lien list and filed with the County
Objective 1.5	Identified operational and best practices
Objective 1.6	Supported training opportunities for staff
Objective 1.7	Provided outstanding customer support
Objective 1.8	Updated business-related ordinances as needed to support the growth of new businesses and jobs
Objective 1.9	Provided orientation training to new Planning Commissioners
Objective 2.0	Updated plans and checklists to aid in the growth of new businesses and future development
Goal 2.0: Upgrade Information Technology	
Objective 1.1	Upgraded computers and servers throughout the city
Objective 1.2	Standardized computer operating systems

PRIOR YEAR ACCOMPLISHMENTS

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

TRANSIT

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Enterprise Funds				
Transit	\$ 495,665	\$ 657,166	\$ 621,499	\$ 683,365
Total	\$ 495,665	\$ 657,166	\$ 621,499	\$ 683,365
Annual Percentage Change			25%	10%

Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 25,074	\$ 22,920	\$ 22,920	\$ 26,520
Supplies and Services	451,391	491,746	491,079	514,345
Capital Outlay & Transfer Out	19,200	142,500	107,500	142,500
Total	\$ 495,665	\$ 657,166	\$ 621,499	\$ 683,365

Rio Vista Delta Breeze

FY 2020-21 BUDGET DESCRIPTION

(1) **Mission** - The following are Rio Vista Delta Breeze transit system goals:

- **Service Goal**
 - Provide safe, reliable, and high-quality transportation
 - Evaluate, monitor, and improve transit services on an on-going basis
- **Ridership Goal**
 - Retain and attract new ridership
- **Customer Focus Goal**
 - Serve the transportation needs of the community
 - Undertake effective marketing, outreach, and public participation
- **Financial/Cost Efficiency Goal**
 - Operate an efficient and effective system that maximizes service and minimizes cost impacts

- **Community and Environment Goal**
 - Coordinate transit system development with community planning and development efforts and land-use policy
- **Coordination Goal**
 - Coordinate local and intercity transit services

(2) Budget Summaries and Five-Year Forecast – TRANSIT CAPITAL FUND and forecast comments (includes Grants and capital expenditures).

The following table provides an overview of the Rio Vista Delta Breeze 5-year capital plan. The primary expenditures are for replacing the fleet of four transit buses, which have a useful life of approximately 5 years.

Funds for the bus replacements are available from the Federal Transit Administration through competitive grants. These grants can fund from 80% to 100% of the cost of the bus, depending on the funding program. Rio Vista provides any necessary local matching funds from its Transportation Development Act (TDA) funds.

In addition to the fleet replacement, the capital plan includes limited expenditures for communication systems, tools, and other equipment. At this time, Rio Vista anticipates that these types of costs would be funded using TDA revenue.

The Rio Vista Delta Breeze and the Public Works Department successfully collaborated on a grant from the Yolo Solano Air Quality Management District for a bus shelter that will be installed by Public Works at Front and Main Street.

Rio Vista Delta Breeze Capital Plan

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Capital Expense					
Capital - Vehicles	\$ 90,807	\$ 95,500	\$ 188,600	\$ -	\$ 101,600
Capital: Bus Shelter	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Capital - Radio System, Tools, Equipment		\$ -	\$ 45,000	\$ -	\$ -
Capital Expense	\$ 90,807	\$ 130,500	\$ 233,600	\$ -	\$ 101,600
Capital Revenue					
FTA Funding	\$ 77,185	\$ 75,000	\$ 186,880	\$ -	\$ 81,280
TDA	\$ 13,622	\$ 25,500	\$ 46,720	\$ -	\$ 20,320
STAF	\$ -	\$ -	\$ -	\$ -	\$ -
Air District Grant	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Total Revenue	\$ 90,807	\$ 130,500	\$ 233,600	\$ -	\$ 101,600

(3) Program Description

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

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

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

- Deviated Fixed Route (Routes 50 and 52) intended to provide direct service from Rio Vista communities to health and social services agencies within Fairfield California and to access the BART commuter rail system in Antioch, that also allows deviations with advanced request; and
- 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

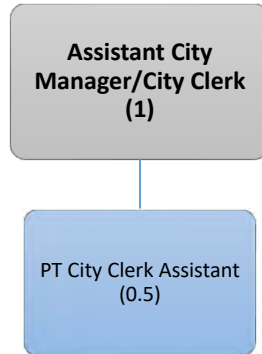
Month	Year	Passengers	Days of Service	Riders Per Day	Total Miles	Avg. Daily Miles
July	2019	905	22	41	8,294	377
August	2019	875	22	40	8,041	366
September	2019	847	20	40	7,580	356
October	2019	873	23	38	7,690	334
November	2019	794	19	42	7,009	368
December	2019	852	21	41	7,422	353
January	2020	873	21	42	7,453	355
February	2020	784	19	41	7,100	374

FY 2019-20 ACCOMPLISHMENT

In FY 2019-20, Rio Vista Delta Breeze:

- Received an FTA 5310 Operating Grant for future years
- Received a new bus
- Hosted the Rio Vista a Chamber Mixer
- Successful FTA/Caltrans Statewide Review
- Installed driver partitions to minimize exposure to patrons (COVID)
- Issued new safety/ cleaning procedures for the buses and facilities (COVID)

ASSISTANT CITY MANAGER/CITY CLERK ORGANIZATIONAL CHART
FISCAL YEAR 2020-2021



ASSISTANT CITY MANAGER/ CITY CLERK

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

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
General Fund				
City Clerk	\$ 123,017	\$ 204,271	\$ 179,271	\$ 236,293
Total	\$ 123,017	\$ 204,271	\$ 179,271	\$ 236,293

Annual Percentage Change 46% 32%

Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 85,723	\$ 96,832	\$ 96,832	\$ 105,514
Supplies and Services	37,294	82,440	82,440	105,779
Capital Outlay & Transfer Out	-	25,000	-	25,000
Total	\$ 123,017	\$ 204,271	\$ 179,271	\$ 236,293

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund increases by \$8,682 and the overall salaries and benefits budget for the FY 2020-21 increases by \$6,860. The General Fund increase is due to the change of percentage allocation for the Assistant City Manager/City Clerk Position from Water and Sewer Funds to the General Fund. The overall increase is mainly due to the 3% cost of living adjustment in FY 2019-20. No additional requests for an increase in the hours of part-time or temporary administrative support staff.

AUTHORIZED POSITIONS

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

SERVICES AND SUPPLIES

A new Records Retention Policy was approved earlier this year and the remaining milestones (onsite training and implementation) are on hold due to the COVID pandemic and will resume once operations normalize. This year’s budget includes a carry-over request of CIP Project CC001, for the purchase of an electronic data management software (EDMS) which would be implemented city wide. The recently approved retention policy will be a vital part of the future EDMS system. The City needs to have a centralized repository for records.

Goals and Initiatives

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

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

RECORDS MANAGEMENT

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

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

- Management of City Records
- Public Records Requests
- Certifies Records
- Bid Openings
- Council, Agency and Authority Agendas
- Administers Oaths and Affirmations
- Conducts Municipal Elections
- Legal Notices
- Claims/Subpoenas
- Municipal Code
- Contract Management
- Indexing all official actions of Council.
- Keepers of community history and vital records.
- Acts as key liaison between local government and its citizens.

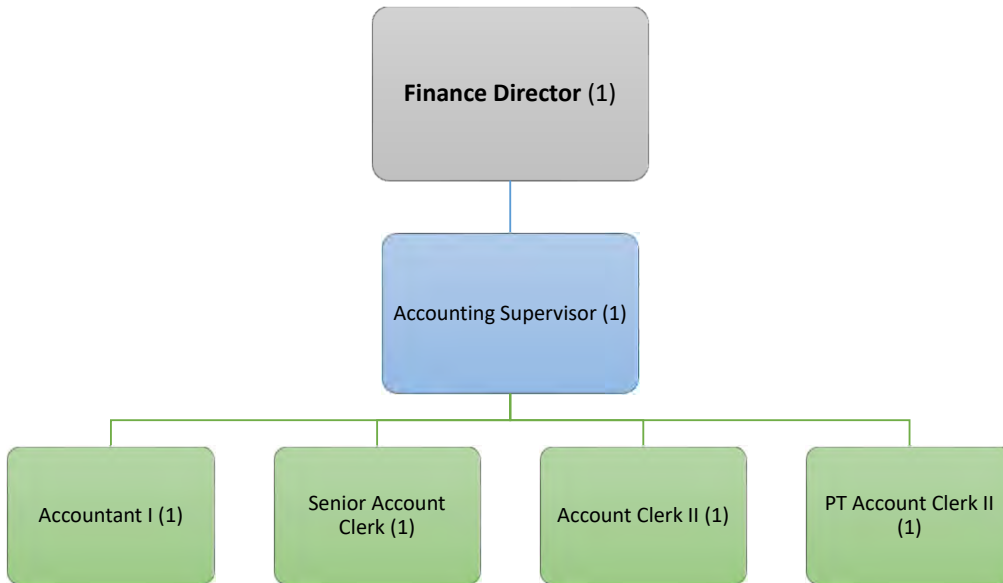
Filing Officer for:

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

FUTURE NEEDS

The demand for public records act is increasing and the staff time for such retrieval is a challenge at times. As the City continues to grow, the need to have data available for easy retrieval via an EDMS continues to be a priority.

FINANCE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2020-2021



FINANCE

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

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

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
General Fund				
Finance	\$ 112,977	\$ 133,674	\$ 133,674	\$ 138,957
Total	\$ 112,977	\$ 133,674	\$ 133,674	\$ 138,957

Annual Percentage Change 18% 4%

Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 70,563	\$ 81,454	\$ 81,454	\$ 83,469
Supplies and Services	42,414	52,220	52,220	55,488
Total	\$ 112,977	\$ 133,674	\$ 133,674	\$ 138,957

SALARY AND BENEFITS CHANGES

The Personnel Services assigned to the General Fund increases by \$2,015 and the overall salaries and benefits budget for the Finance Department in FY 2020-21 increases by \$5,912 is due to the 3% annual cost of living adjustments for FY2019-20 and FY2020-21 per adopted MOU in March 2020. In FY2019-20, the department hired a new Accountant I to replace the Accountant II resigned in October 2019, based on the experiences of the candidate. The shift to a lower range of the accountant position contributes an annual saving of \$15,596.

AUTHORIZED POSITIONS

The Finance Department is staffed with a Finance Director, Accounting Supervisor, Accountant I, Senior Account Clerk, Account Clerk II, and two Part-Time Temporary Account Clerk II. The Accounting Supervisor is currently vacant, and we plan to start the hiring process in FY2020-21. It may be replaced by an Accountant I/II depending on the experiences of the applicants of the position.

Goals and Initiatives

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

2019-20 ACCOMPLISHMENTS

- Supported the Emergency Operation Center by providing record keeping assistance during the COVID-19 pandemic.
- Participated and received the Operating Budget Excellence Award presented by California Society of Municipal Finance Officers for the budget of fiscal year 2019-20.
- Expanded the comparability with other local government agencies by preparing the City Comprehensive Annual Financial Report (CAFR) in the fiscal year ended June 30, 2019.
- Implementation of SB 998 to comply with the disconnection policy and shut-off procedures for Utility Services as required by the State of California.
- Unanimously adopted a healthy, balanced budget for the 2019-20 fiscal year.
- Completed the annual audit process on time and received the highest possible rating, an “unmodified opinion”, for the eighth consecutive year and received no audit findings for the fourth consecutive year.
- Continued to deliver Utility Billing to the customers on the 3rd working day of the month to reduce the past due receivables.
- Implemented the Financial Polices and Accounts Receivable Write off Policy adopted in prior year.
- Continued to participate and receive the Government Finance Officers Association Distinguished Budget Presentation Award for the budget of fiscal year 2019-20

OPERATIONS

- As of May 31, 2020, a total of 1,701 utility accounts have signed up for online services, approximately 30% 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
December, 2018	5137	97	562	0*	47
January, 2019	5131	48	447	57	37
February, 2019	5141	72	585	95	47
March, 2019	5125	74	564	72	64
April, 2019	5131	63	642	78	55
May, 2019	5177	106	480	53	60
June, 2019	5187	71	511	78	63
July, 2019	5215	86	526	65	63
August, 2019	5231	73	519	58	58
September, 2019	5242	55	500	54	41
October, 2019	5257	48	500	76	48
November, 2019	5253	73	556	0*	73
December, 2019	5290	37	588	0*	37
January, 2020	5284	49	696	51	40

* Shut offs were not performed in the month of November and December.

- Summary of Annual Audit Results for the past years

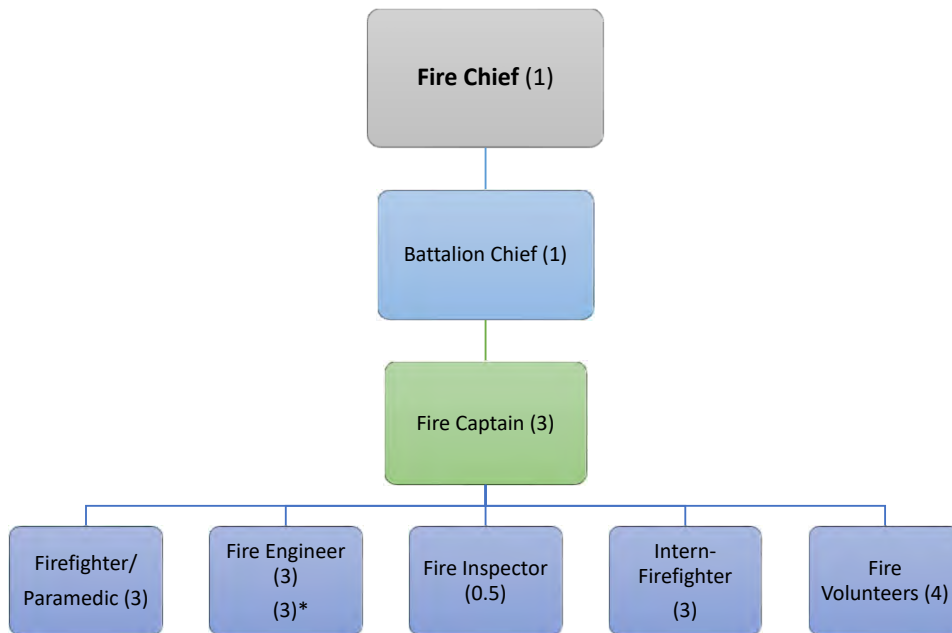
Fiscal Year	Opinion	Findings	Adjustments	Recommendation
2011/12	Clean	12	84	0
2012/13	Clean	6	2	2
2013/14	Clean	5	2	3
2014/15	Clean	1	0	4
2015/16	Clean	0	0	2
2016/17	Clean	0	0	1
2017/18	Clean	0	0	0
2018/19	Clean	0	0	0

FUTURE NEEDS

Accounting Software Upgrade

The Finance Department is looking for an integrated Enterprise Resource Planning (ERP) solutions that can provide financial management and utility billing customer information services specifically for the public sector as a multi-fund accounting system that can handle accounting, budgeting, and project performance needs. Based on the recent quotation presented by the current system provider, the budget for the upgrade is proposed to increase by \$100,000 to \$250,000 from FY2019-20 budget. The funding source of this Capital Improvement (CC004) will be provided by the Water Fund 080. We plan to issue a request for proposals for this upgrade in FY2020-21 to replace the current financial accounting software.

FIRE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2020-2021



*FY 20/21 Adopted Position

FIRE

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

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

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
General Fund				
Measure O Funded Employees	\$ 484,549	\$ 448,560	\$ 446,880	\$ 866,856
Fire	1,622,323	1,473,360	1,533,360	1,469,095
Total	\$ 2,106,872	\$ 1,921,920	\$ 1,980,240	\$ 2,335,952

Annual Percentage Change -6% 18%

Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 1,122,966	\$ 1,510,966	\$ 1,509,286	\$ 1,839,897
Supplies and Services	983,906	410,953	470,953	496,055
Total	\$ 2,106,872	\$ 1,921,920	\$ 1,980,240	\$ 2,335,952

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund for Fire Department increases by \$328,931 while the overall budget for the salaries and benefits in FY2020-21 increases by \$398,102. The significant increases are due to the adopted addition of three fire engineers, the 3% cost of living adjustment in FY2019-20 and FY2020-21 per the Fire MOU adopted in May 2020 of Union Members, and 3% in FY2019-20 for the Chief and Battalion Chief. Among the increases, \$300,429 reflected the additional salaries and benefits for the three adopted fire engineer positions.

AUTHORIZED POSITIONS

The Department is currently staffed with one Fire Chief, one Fire Battalion Chief, three Fire Captains, three Fire Engineers and three Firefighter/Paramedics (full time employees). The volunteer and intern-firefighter ranks fluctuate, due to “turnover” created by these individuals obtaining full time positions elsewhere. The budget reflects continuation of the volunteer program and supporting those positions with stipend pay and needed safety equipment. In FY 2020-2021, the Department seeks to add three full-time engineers (one for each shift) and reclassify the Fire Battalion Chief to Deputy Fire Chief. The additional positions and reclassification will allow for the Department to staff two fire apparatus and create a command structure that is commensurate to the current and future needs of the Organization.

SERVICES AND SUPPLIES

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

Other supplies included reflect the normal operations of the Fire Department. Much of the budget is consistent with previous years; however, there are several needs addressed this Fiscal Year. Those include: a fire station alerting system, upgraded Fire Station/EOC wireless internet, possible grant match for a Station diesel exhaust system and new technical rescue equipment (rope). Also addressed is new personal protective equipment (PPE) for the three adopted Fire Engineers, in the event these positions are not hired from within.

Goals and Initiatives	
Goal 1.0: Improve Fire Services and Maximize Funding Sources	
Objective 1.1	Apply for grant funding as available
Objective 1.2	Achieve staffing levels that will allow for response of two fire apparatus daily
Objective 1.3	Continue work on the Department Standard of Cover (postponed due to COVID-19)
Objective 1.4	Pursue International Accreditation from the Center for Public Safety Excellence.
Objective 1.5	Increase capabilities and infrastructure of the Emergency Operations Center (EOC)
Objective 1.6	Support County efforts to regionalize and improve service to the Fire Districts
Objective 1.7	Address facility needs in the City Fire Station
Objective 1.8	Develop a solution for water rescue in Rio Vista and the Delta Fire District

DEPARTMENT ACCOMPLISHMENTS

- Brought the Fire Inspection program into compliance with State mandates and SB1205
- Established a Fireground Accountability System that is shared with mutual aid partners
- Integrated technology to increase customer service, firefighter safety and situational awareness
- RVFD remains active in participation on ‘Strike Teams’ under California Master Mutual Aid

- Recruited and hired a second Chief Officer, increasing the capabilities of the Department
- Rewrote / updated the City’s Emergency Operations Plan
- Hosted the EOC and served as the lead Emergency Management Agency during the COVID-19 pandemic
- Integrated and embraced the concept of Community Risk Reduction (CRR)
- Until delayed by COVID-19, began the development of a Department Community Risk assessment: Standard of Cover (CRA/SOC)
- Completed major repairs on ‘Truck 55’ and brought it into compliance with NFPA and UL

OPERATIONS

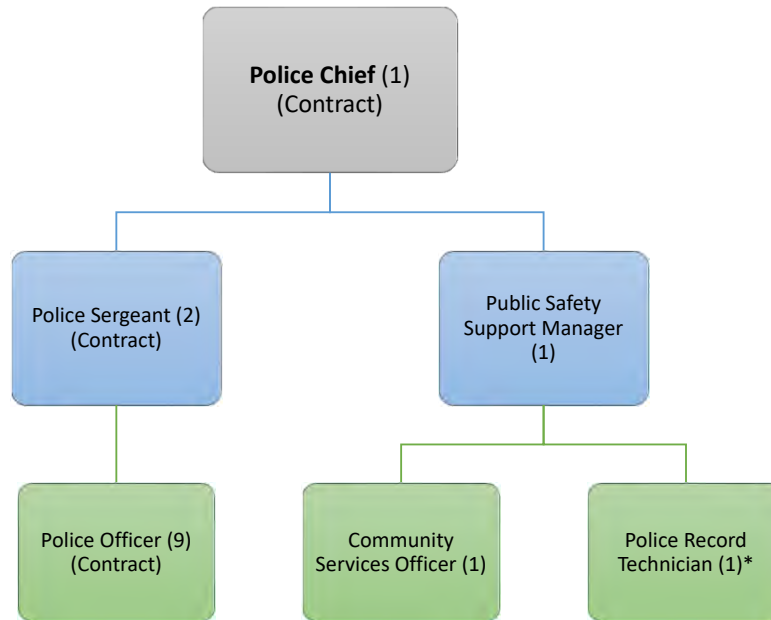
- 2,287 incidents in 2019, again marking the busiest year for RVFD since incident tracking began
- 577 “overlapping” incidents in 2019 (as defined by Emergency Reporting)

INCIDENT TYPE	2015	2016	2017	2018	2019
False Alarm & False Call	24	30	36	67	64
Fire	72	55	61	99	76
Good Intent Call	117	135	146	208	191
Hazardous Condition (No Fire)	14	19	29	42	35
Overpressure Rupture, Explosion, Overheat (no fire)	0	1	0	4	1
Rescue & Emergency Medical Service Incident	1,063	1,209	1,306	1,377	1,385
Service Call	273	324	502	407	533
Severe Weather & Natural Disaster	0	0	6	1	1
Special Incident Type	0	0	2	11	1
Total	1,563	1,773	2,088	2,216	2,287

FUTURE NEEDS

In 2018, the Fire Chief developed a “Staffing Analysis and Proposal” to address the future growth in the City. Growth is defined by increased demand for services (call-volume), and increased development (community risk). The demand for services in the Fire Department is increasing with population, development, and increased traffic on area Highways. Staffing increases will allow the Fire Department to staff two fire companies that can handle the current and future increased call-volume. Increased staffing, along with the two Chief Officers, will allow the Department to meet more closely the National Fire Protection Association (NFPA) Standard 1710, for staffing. With the requests in this budget (staffing), the Fire Department will be able to respond two Pumpers (Engines) and one chief officer to every structure fire (residential and commercial). On traffic accidents and technical rescue incidents, the Department will be able to respond an Engine and a Ladder Truck for needed equipment and personnel, while increasing highway safety.

POLICE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2020-2021



*FY 20/21 Adopted Position

POLICE

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

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

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
General Fund				
Measure O Funded Employees	\$ 588,380	\$ 544,680	\$ 542,640	\$ 120,437
Police	1,831,258	2,298,201	2,298,201	2,790,489
Total	\$ 2,419,638	\$ 2,842,881	\$ 2,840,841	\$ 2,910,927
Annual Percentage Change			17%	2%

Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 1,759,248	\$ 1,523,939	\$ 1,521,899	\$ 246,823
Supplies and Services	660,390	1,318,942	1,318,942	2,664,104
Total	\$ 2,419,638	\$ 2,842,881	\$ 2,840,841	\$ 2,910,927

SALARY AND BENEFIT CHANGES

The contract governing the law enforcement services provided to the city by the county went into effect on February 1, 2020 and is for a term of one year. The estimated cost of this contract is \$2,536,930 which includes a summary of regular pay, overtime and benefits. This contract is set to expire on January 31, 2021, unless chosen to be renewed. There are no anticipated additional costs for these services provided by the county.

The personal services of the Police Department assigned to the General Fund for FY 2020-21 decreases by \$1,277,116 as the costs for the public safety services provided by the county is budgeted under contractual services instead. In March 2020, the city council adopted the MOU for OPEIU members, and approved the 3% costs of living adjustment for the FY2019-20 and FY2020-21. In addition, the Police

Records Manager was upgraded to a Mid-Management Position and changed the named title to Public Safety Support Manager.

Currently, one of the non-sworn positions is a part-time police records technician. The department is proposed to upgrade this position to a full-time. Total salary and benefits for a full-time Police Record Technician is budgeted for \$64,957 in comparing to \$36,410 as a part-time position. An increase of \$28,547 will be fully funded by the General Fund. This is necessary due to the increase in clerical workload including public record requests, interfacing with the public and other clerical tasks. Those tasks are currently being divided between a Community Service Officer, Public Safety Support Manager and various volunteers. This has negatively affected the productivity of each of these classification's normal duties.

AUTHORIZED POSITIONS

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

SERVICES AND SUPPLIES

As the population and diversity of the City of Rio Vista grow, so does the complexity in order to police such a city. The department is anticipating adjustments in hiring costs and training, as well as additional spending to upkeep and partially replace an aging vehicle fleet, continuing to place city cameras in strategic locations, body camera and radio upgrades and refurbishing an aging police headquarters.

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

Six of our police vehicles were purchased in 2014. Two of them already have replacements here and should be equipped and in service before this fiscal year begins. The remaining fleet of vehicles gather at least 1,000 miles per month, and many are edging closer and closer to end of life. The department requests one new patrol vehicle for this fiscal year to replace an aging vehicle. The anticipated cost of this is \$58,000 to include the purchase and outfitting. With an alternating two vehicles in odd years and one vehicle in even years, this will allow the department to maintain dependable vehicles with updated equipment and technology.

The city began installing cameras in strategic locations in 2019. A camera network is very important in helping deter crime as well as an investigative tool following any crime. The goal for this department is

to continue to add cameras, including license plate readers at both ends of town. The estimated cost of continuing this project is \$50,000.

Body cameras were purchased years ago and have been a very valuable tool for law enforcement and an accountability check for citizen complaints. The data storage for this project is challenging and becoming costly. The goal of the department is to switch services to Axon body cameras. This company includes the data storage in their purchase price and stores it securely offsite. It also allows other forms of digital media to be stored in the same account. Currently, no in car camera system exists for our patrol vehicles. These cameras are important as body cameras cannot sometimes be activated and normally would not be activated until the officer exits the patrol car. Axon can remedy both situations under a five-year contract. Each year the cost is \$24,112.

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

The current police headquarters is 20 years old. The building is hardly recognizable as a police station when passing by. Our goal, for us and the public, is to take pride in our police headquarters and repair and beautify our building. Our recommendation is for \$35,000 for remodeling, specifically of the lobby, interior report writing area, evidence storage, and front face of the building.

2019-20 ACCOMPLISHMENTS

- Successful integration of Sheriff's Office personnel into Police Department
- Purchase of new radar trailer for traffic enforcement
- Trained four new Deputies in traffic enforcement school with zero cost to the city
- Re-apply canine program into patrol
- Creation of School Resource / Problem Oriented Policing Officer Program
- Created Safety Committee in Trilogy to liaison internal problems
- Increased police presence around the city through partnerships

2020-21 STRATEGIC GOALS

- Provide all sworn staff with enhanced drug recognition training
- Provide all staff with enhanced traffic and criminal investigations training
- Increase targeted traffic enforcement to enhance safety and reduce collisions
- Targeted enforcement to reduce thefts and stolen vehicles

- Upgrade body cameras and install cameras in patrol cars
- Enhance citywide camera project
- Reconstitute versions of neighborhood watch
- Increase presence in schools
- Increase community engagement and public events
- Create Cadet Program or R.O.T.C partnership
- Create traffic plan for prolonged traffic issues such as bridge closures or extended traffic collision scenes
- Continue to improve and beautify police headquarters

OPERATIONS

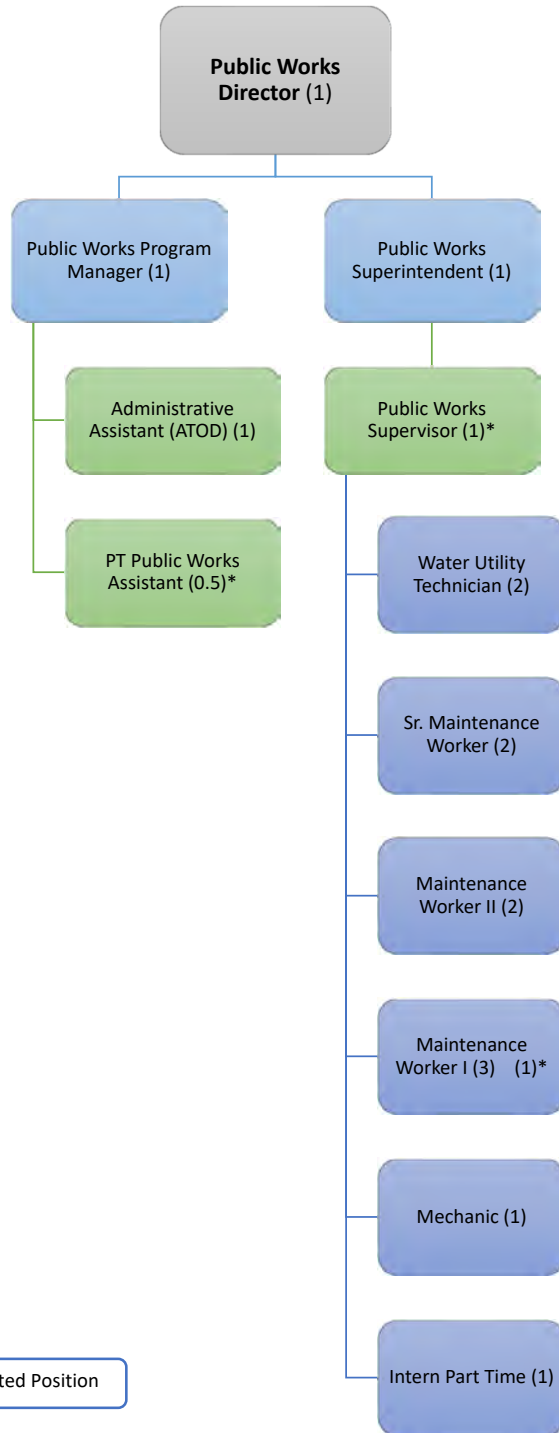
- Trend analysis of the police responses to the list of activities in the past four years

Police Activity	2016	2017	2018	2019
Alarm Calls	348	312	304	344
Welfare Checks	230	291	234	317
Security Checks	869	621	713	383
Citizen Assist	883	690	608	563
Civil Standby	126	122	160	150
Suspicious Person Stops	92	116	91	142
Motor Vehicle Theft/Recovery	31	35	43	60
Accident Calls	140	160	129	147
Ped/Bicyclist Stops	224	167	179	140
Suspicious Vehicle Stops	200	202	352	390
Driving Under the Influence Stops	46	84	60	64
Domestic Violence Calls	32	37	35	53
Disturbance Calls	373	357	307	288
Burglary Calls	52	52	75	83
Theft/Fraud Calls	88	73	68	191
Vandalism Calls	78	58	74	89
Miscellaneous Calls	3413	2,291	2,749	2,816
Total	12,214	9,207	9,417	9,020

FUTURE NEEDS

- Seek new technology to provide enhanced police services
- Continued replacement of police vehicles
- New police facility

PUBLIC WORKS ORGANIZATIONAL CHART
FISCAL YEAR 2020-2021



*FY 20/21 Adopted Position

PUBLIC WORKS

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

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

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

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

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

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

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
General Fund				
Measure O Funded Employees	\$ 80,758	\$ 74,760	\$ 74,480	\$ 10,808
City Hall Bldg/Grounds	45,265	46,781	46,781	48,539
Swimming Pool	61,838	103,584	103,584	107,444
Youth Center	14,883	17,011	17,011	17,676
Corporation Yard	81,143	71,780	71,780	81,910
Senior Center	21,296	21,929	21,929	22,461
Parks	91,759	154,187	154,187	247,371
Street	183,292	156,265	106,265	128,626
Public Works Administration	26,614	30,241	30,241	28,501
Library	15,436	58,547	58,547	59,395
Recreation	42,035	53,195	49,945	56,936
Total	\$ 664,319	\$ 788,279	\$ 734,749	\$ 809,668
Annual Percentage Change			11%	10%

Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 262,655	\$ 224,833	\$ 224,553	\$ 217,768
Supplies and Services	401,664	563,447	510,197	591,899
Total	\$ 664,319	\$ 788,279	\$ 734,749	\$ 809,668

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund decreases by \$7,065 due to reallocation of costs to the applicable funds based on the nature of job duties, and the overall salaries and benefits budget for Public Works Department in FY 2020-21 increases by \$480,126 primarily due to the 3% costs of living adjustments in FY2019-20 and FY2020-21 per approved MOUs, and the adopted addition of one full-time Maintenance Worker I, one full-time Public Works Supervisor, one part-time Public Works Assistant, and one full-time Program Manager, which was approved through Mid-Year Budget Adjustment. The majority allocation of these positions will be funded by the Water and Sewer Funds. Among the overall increases

on the salaries and benefits, \$401,326 is for the salaries and benefits of the three adopted positions in FY 2020-21, including Maintenance Worker I (\$62,827), Public Works Supervisor (\$111,554), and part-time assistant (\$49,389), and the mid-year approved Program Manager (\$177,556).

AUTHORIZED POSITIONS

This year’s budget reflects the adopted addition of two full-time positions and one part-time assistant position. The department will have a total of 16 full-time positions as outlined in the table below and does not reflect contract staffing for the Wastewater Treatment Plans, City Engineering and Inspection Services or Solid Waste Collections, the intern, and part-time assistant.

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
Total	16

* Adopted Full-Time Position in FY2020-21

SERVICES AND SUPPLIES

The adopted budget reflects several needs for the next FY. Staffing needs remain a top priority and our requests reflect new staff position to cover the additional maintenance needs throughout the City. Other top requests include additional equipment replacement and funding for repairs and improvements at City facilities.

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

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

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

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

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

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

- Buena Vista Park – 700 Main Street – A park that also contains several burial sites for passengers of the “New World Steamer” that sank in the Sacramento River, and the “Steamer Yosemite” that sank in 1866.
- Brunning Park – 300 California Street
- Crescent Park – 153 Crescent Drive
- Drouin Drive Park – 390 Drouin Drive
- Egbert Field – 700 St. Francis Way
- Homecoming Park
- Sierra Park – 25 Sierra Drive
- Sierra Drive Park
- Val de Flores Park, Dog Park, and Skateboard Park – 100 Scott Street
- Liberty CFD-2018 – Landscape areas
- Liberty Dog and Neighborhood Park – near completion
- Liberty 18 acre Community Park Site

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

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

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

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

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

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

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

- Boat Launch Ramp Design Grant
- ADA Sidewalk Repair and Replacement Project
- Piezometer System
- City Hall Lift Station
- Northwest Wastewater Treatment Plant Membrane Replacement
- Well #16 Acceptance and SCADA Integration
- HSIP Pedestrian Improvements
- Airport PAPI and REIL Replacement
- Airport Runway 7-25 Reconstruction
- Tie Down Payment Machine
- Upgrade AWOS
- Airport Security Upgrades
- 2020 Water and Wastewater CIP
- Well 9 Booster Pump for Tank
- New Well
- ERP System – Accounting/Work Order/CIP Budget/Utility Billing/Asset Management
- Lead Pipe Fitting Replacement
- LGI Neighborhood Park Improvements
- LGI Community Park Improvements
- Buena Vista Park Study and Design Improvements
- Egbert Field Play Structure
- Drouin Park Basketball Court
- Val DeFlores Park Playground

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

Fund 60 – Hazardous Waste – The City is required to offer the citizens of a community a way to collect or dispose of household hazardous per State Law – AB 939. The City has chosen to take funds from the Franchise Hauler Agreement for drop-off to comply with that requirement. Additionally, the Public Works department has established battery drop off locations at the Police Department, Fire Department, Library and City Hall. The City Hall location also accepts all light bulbs. We are planning HHW Drop Off events in April and October of each year and have contracted with Veolia Environmental.

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

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

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

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

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

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

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

Goals and Initiatives

Goal 1.0 - Improve City Infrastructure	
Objective 1.1 Water	<ul style="list-style-type: none"> • Develop a water main and fire hydrant flushing program in coordination with the Fire Department • Develop a water treatment equipment maintenance schedule • Develop a water well motor, pump and rebuilding schedule • Develop a valve replacement program with each CIP project • Complete Master Water System Plan for current and future needs • Complete the Lead Pipe Replacement Program • Plan for Well Replacement and other major infrastructure needs
Objective 1.2 Storm Drainage	<ul style="list-style-type: none"> • Develop an annual storm drain collection system video program • Develop a storm drain cleaning schedule Pre and Post Season • Develop a drain inlet inspection schedule to reduce plugged drain inlets • Submit the annual MS4 reports
Objective 1.3 Wastewater	<ul style="list-style-type: none"> • Continue to invest in improvements at both Beach and NWWTP's Plants • Develop an annual sewer main video inspection program • Develop a sewer lateral inspection program at time of sale • Develop a lift station motor and pump rebuilding schedule
Objective 1.4 Streets	<ul style="list-style-type: none"> • Partner with outside agencies to identify needed transportation infrastructure of regional significance • Improve sidewalks, streets and bike lanes
Objective 1.5 Parks	<ul style="list-style-type: none"> • Maintain existing city parks • Ensure future developments include new parks • Update the Park Master Plan
Objective 1.6 Walkability/Bike Friendly City	<ul style="list-style-type: none"> • Create an American Disability Act (ADA) Inventory of city curb ramps and sidewalks • Repairs and Replacement for damaged sidewalks and infill sidewalks at various locations
Objective 1.7 Public Buildings (City Hall, Fire,	<ul style="list-style-type: none"> • Revitalize appearance of City Hall and City Council Chambers • Establish location for City Civic Center • Complete the Corporation Yard Improvements

<p>Police, Public Works, Senior/Youth)</p>	<ul style="list-style-type: none"> • Complete energy efficiency upgrades at City Facilities
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FY 2019-2020 ACCOMPLISHMENTS

Grant Applications Submitted and Funding Received

- **Airport Design to Replace PADI and REIL systems and Associated Incidentals** – The City has applied for design funding for the next project at the Airport. The grant includes Design in FY2019-2020 and construction in FY2020-2021. Along with the replacement Construction Phase 1 will include replacing Runway 7-25 cabling, transformers, REILs, and PAPIs; replace Taxiway A and B cabling and transformers; replace non-standard signs. Construction Phase 2 will replace Runway 15-33 cabling, transformers, REILs, and PAPIs; replace airport-wide end of life signage. The Design authorization is for \$97,500 with a State match of \$4,387. There is no longer a match required for the design phase of this project.
- **Obligated HSIP Grant funding** – The City received an HSIP Grant in the amount of \$249,100 to improve four pedestrian crossings at South 2nd and Marina Drive (Riverview Junior High); DH White Elementary School and Thereza Way; DH White Elementary School and Laurel Way and South 7th Street and Main Street. There are no matching requirements for these funds. The project has received authorization to proceed with the design phase.
- **Cal Recycle HHW Grant** – Received \$50,000 for Household Hazardous Waste events and community outreach.
- **Yolo Solano Air Quality Management District Grant** – Received funding for Tractor Replacement in the amount of \$45,000. (There was a \$7,770 match for this grant).
- **Yolo Air District Grant** – Received funding for a Bus Shelter on Main and Front Street in the amount of \$30,000. (There is a \$5,000 match for this grant).
- **Yolo Solano Air Quality Management District Grant** – Received \$100,000 for Montezuma Hills Road Bicycle/Pedestrian Improvement Project. This project has a \$50,000 match requirement. This project is under construction.
- **Cal Recycle Beverage Container Grant** – Received \$5,000 to aid in the City’s recycling efforts. We will be applying for the next round of funding in July 2020.
- **Identified PG&E Rule 20A program area** – Staff has worked with PG&E to create the necessary zone to underground the rest of the electrical lines on Main Street as the priority phase of the zone. The City currently has about \$800,000 in credits. Staff is working on a one time allocation of funding to fully fund the remaining underground work on Main Street.
- **Submitted the Eligibility for the 2018 California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Bond Act (Proposition 68) Per Capita Grant Program** – the target area for these per capital funds will be for the Riverfront Promenade including

shade structures and other park improvements. The city is entitled to a minimum allocation of \$200,000. The final application is in process.

- **Submitted a grant application** for Monarch Butterfly Habitat in the amount \$45,000.
- **Submitted and received a \$36,000 Airport Grant for Operations and Maintenance** expenses as part of the CARES ACT funding.
- **Held Ribbon Cuttings** for completed projects Bruning Park Restroom and Basketball Court project and the Norman Richardson Road.
- **Completed Wastewater Operator** contract extension for 5 years.
- **Purchased** a new bus for Transit.
- **Completed** the 2018 Water and Sewer CIP project.
- **Completed** 2019 Water and Sewer CIP project.
- **Awarded** the construction for the Boat Launch Replacement Project.
- **Completed** the Business Park Improvements project.
- **Executed the funding agreement** for the Highway 12 Complete Streets project.
- **Executed the MOU** with the County to construct McCormick Road.
- **Leased** the remaining office space at the Airport.
- **Completed the Annual Storm Water Permit – MS4 Report.**
- **Completed upgrades** to City Hall Reception Areas and storage rooms.
- **Awarded** the Northwest Wastewater Membrane Replacement project.
- **Awarded** the Water Meter Phase 2 project.
- **Completed** the Egbert Field Baseball Field backstop replacement.
- **Upgraded the landscaping** along the promenade and installed benches.
- **Implemented Household Hazardous Waste (HHW) Collection** sites for Batteries and Lightbulbs and bi-annual drop off events for all HHW items.
- **Public Works Equipment and Vehicle Upgrades purchased:**
 - Vactor Truck
 - Enclosed Cab Tractor for the Northwest Wastewater Treatment Plant
 - Mini Excavator and Trailer
 - Ford Ranger
 - Chevy Silverado
 - Modular Office
 - Awarded the construction contract for the equipment building
- **Updated Social Host Ordinance.**
- **Updated Vaping/Smoking Ordinance.**
- **Held Capital Improvement Community Meetings.**
- **Awarded the Energy Efficiency Phase 2 Contract.**
- **Accepted the LGI Development Streets, Landscaping, Drainage Basins and Parks.**
- **COVID-19 response** including grocery delivery.

- **Contracted** to have the City Streets and Street Furniture inventory and condition assessment completed.
- **Successfully** hired 2 new staff members.

OPERATIONS

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

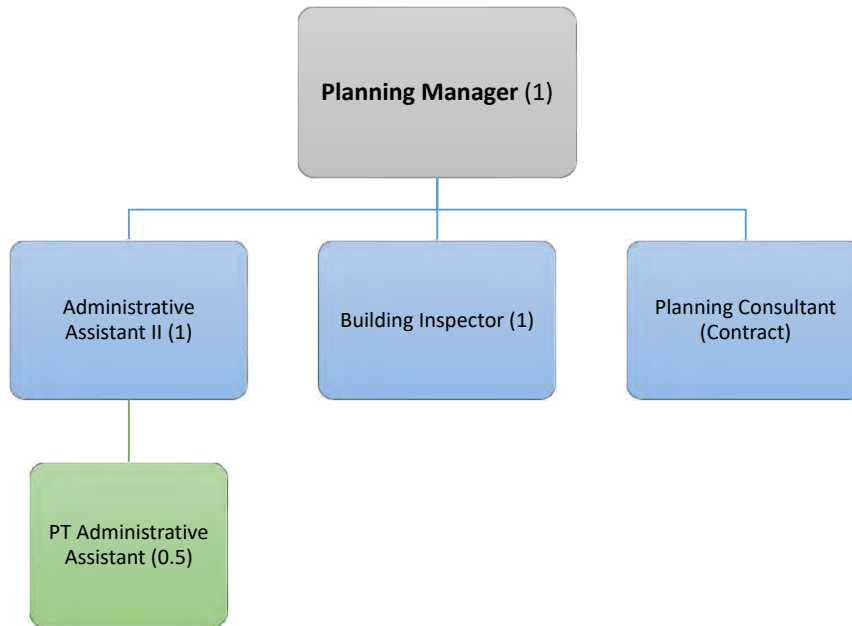
The Public Works Crew was an integral part of the successful COVID-19 response. They delivered groceries to the residents daily, for several months in addition to ensuring the City infrastructure remained in good working order. They have gone above and beyond to ensure the safety of themselves, their co-workers and the citizens of Rio Vista.

FUTURE NEEDS

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

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

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART
FISCAL YEAR 2020-2021



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. **The Planning Division** 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. **The Building Division's** 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. **The Housing & Economic Development Division** facilitates economic development, redevelopment, affordable housing, and assistance with planning the design of City-owned facilities.
4. **The Administration Division** staff processes business license applications and provide overall administrative support to the Department.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
General Fund				
Building Department	\$ 135,809	\$ 192,911	\$ 187,911	\$ 253,258
Planning	290,318	284,324	337,939	290,310
Code Enforcement	43,617	56,539	56,539	85,598
Developers Liberty Project	2,205	7,000	-	-
Economic Development	10,121	12,647	12,647	33,921
General Plan	-	20,000	20,000	20,000
Total	\$ 482,070	\$ 573,420	\$ 615,035	\$ 683,086

Annual Percentage Change 28% 11%

Expenditures by Category	FY 18/19 Audited	FY 19/20 Budget	FY 19/20 Projected	FY20/21 Adopted
Personnel Services	\$ 261,394	\$ 258,124	\$ 258,124	\$ 386,895
Supplies and Services	220,676	315,296	356,911	296,191
Total	\$ 482,070	\$ 573,420	\$ 615,035	\$ 683,086

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund increases by \$128,771 and the overall salaries and benefits of Community Department for FY2020-21 increases by \$9,860. The significant increases in the use of the General Fund is mainly due to the reallocation of salaries and benefit based on the recent evaluation of the job duties for the Administrative Assistant and Office Assistant in the department. Other factor includes the 3% cost of living adjustments per adopted MOUs for FY2019-20 and FY2020-21.

AUTHORIZED POSITIONS

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

Goals and Initiatives

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

ACCOMPLISHMENTS

- Amended the Cannabis Ordinance
- Sold parcels in the Business Park—collected over \$400,000 in sales
- Processed Cannabis-related businesses through the conditional use permit process—the first business is open and providing jobs and revenue
- Acquired building, business license, and community development software to increase efficiency and ensure the accurate fees were being collected.

OPERATIONS

Building Permits

	FY 2016/17		FY 2017/18		FY 2018/19		
	Trilogy	LGI	Trilogy	LGI	Trilogy	Summit	LGI
New Home Permits (Single-Family)	0	0	0	151	0	0	158
Active Adult	156	0	121	0	60	16	0
Revision Permits	539	0	474	0	399	0	0

Business Licenses

Calendar Year	2016	2017	2018	2019
Issued	481	428	500	541



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

LONG-RANGE PLANNING

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

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

- Average annual 5% increase in property taxes based on the number of new homes built
- Average annual 2.3% increase in sales tax revenue
- Average annual 2% increase in cost-of-living adjustment (COLA) for personnel costs
- Average annual 3% increase in utility services fees based on the continued growth in single family housing development and increase in population
- Costs of fully funded future water and sewer capital improvement program
- Assumed Local Measure O Sales Tax successfully extended in 2022
- Assumed no changes in total number of employees
- Assumed the projected revenues from Cannabis Business are the same as FY2020-21

The global economy continues to impact the long running economic recovery in the United States due to the effects of uncertainty caused by renegotiation of international trade agreements, potential tariffs, stock market crash, COVID-19 pandemic, and instability in the Middle East. These impacts are monitored by the City and addressed in the Fiscal Model by using conservative growth rates for revenues and low interest rate assumptions for investments.

Long-Term Concerns and Issues

In May 7, 2019, the City Council approved a list of future water and wastewater capital improvement projects through FY 2023-24. Public Works staff has updated this list in May 2020, based on the information gathered over the past year and anticipated that most of the streets will require paving repairs and/or replacement of pavement due to damages caused by the construction of those projects.

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

Capital Improvement Project Plan	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected
Water Enterprise Fund					
City Hall Parking Lot Waterline Relocation	\$ 1,300,000				
HWY 12 Waterline Replacement - Virginia Dr to Hillside Terrace		\$ 700,000			
HWY 12 Waterline Replacement - Drouin Dr to Main Street		320,000			
Booster Pump Station - Amador Circle Storage Tank			\$ 1,200,000		
Highland Dr. Waterline Replacement				\$ 220,000	
Bruning Ave Waterline Replacement - Front St. to Edgewater Dr.				100,000	
St. Gertrudes Waterline Replacement				160,000	
Riverview St. Waterline Replacement				80,000	
Hamilton Ave Waterline Replacement				80,000	
Lead Pipe Fitting Replacment			250,000	250,000	
New Additional Well	50,000				\$ 2,000,000
Total Projected Water CIP	\$ 1,350,000	\$ 1,020,000	\$ 1,450,000	\$ 890,000	\$ 2,000,000

Wastewater Enterprise Fund					
City Hall Lift Station	\$ 300,000				
NWWTP Membrane	1,044,500				
St. Francis Way to River Road Sewer Rehabilitation	700,000				
River Road Lift Station Reconstruction	50,000	\$ 1,200,000			
HWY 12 Sewer Repairs/Rehbilitation		250,000			
Alley Sewer Line Relocation/ Rehabilitation 7th to 4th St.			\$ 300,000		
Alley Sewer Rehabilitation 3rd to Front St.			120,000		
Backyard Sewer Rehabilitations - Elm St. to St. Francis Way			230,000		
Beach WWTP Collection System CCTV			220,000		
Sewer Repairs, Replacements and Rehabilitation (based on Current CCTV Inspection Results)				\$ 1,000,000	
Total Projected Wastewater CIP	\$ 2,094,500	\$ 1,450,000	\$ 870,000	\$ 1,000,000	\$ -

Other Improvement Project Plan	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected
Airport Fund					
Replace PAPI and REIL	\$ 932,463				
Runway 7-25 Reconstruction <i>(Projects funded by Federal 90%, State 4.5% and Local 5.5%)</i>		\$ 433,500	\$ 1,127,500	\$ 1,127,500	\$ 1,127,500
Park and Recreation Fund					
Egbert Field Play Structure		50,000			
Druin Park Basketball Court			50,000		
Val DeFlores Park - Playground				50,000	
Total Projected Other CIP	\$ 932,463	\$ 483,500	\$ 1,177,500	\$ 1,177,500	\$ 1,127,500

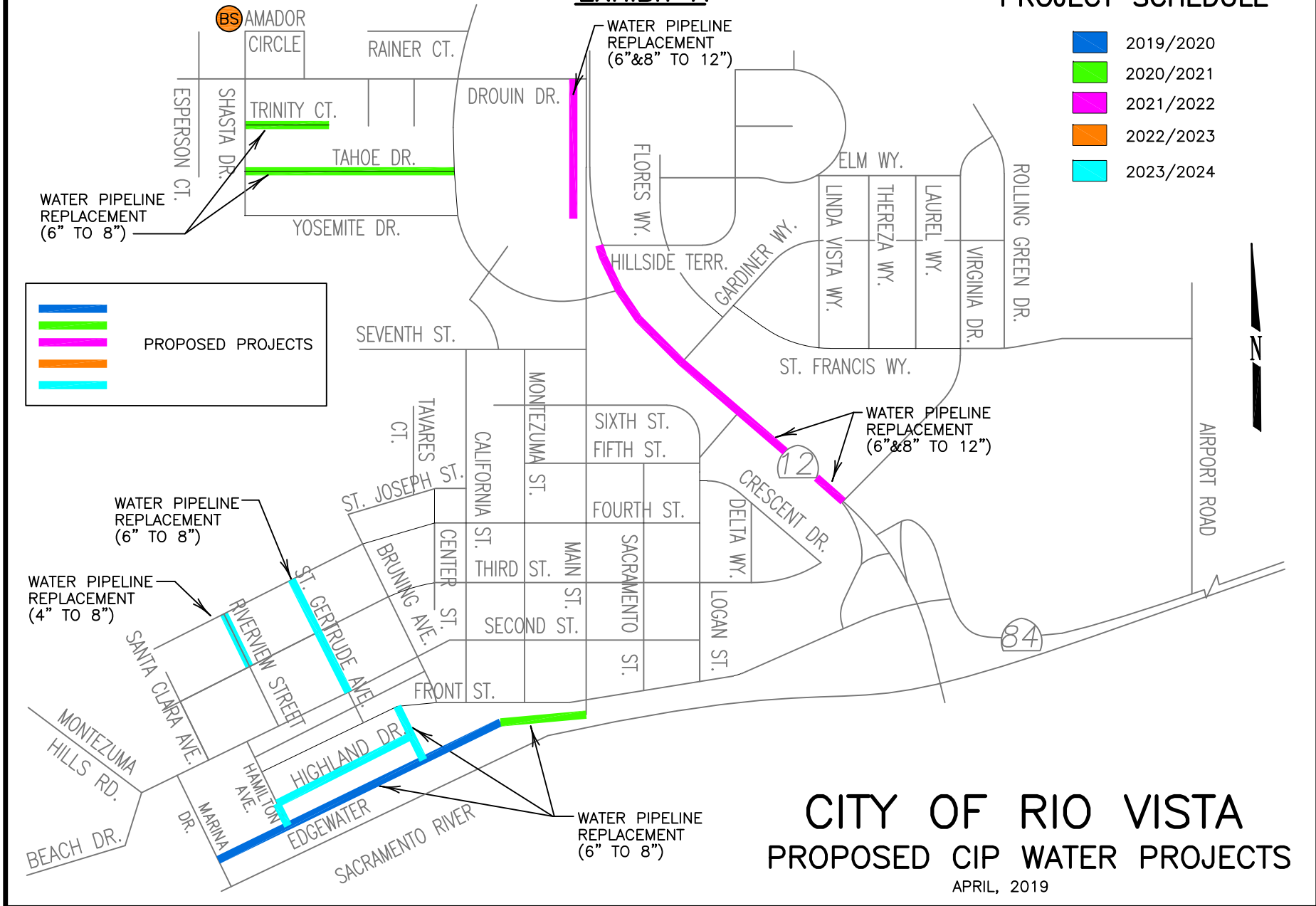
EXHIBIT A

PROPOSED CIP PROJECT SCHEDULE

- █ 2019/2020
- █ 2020/2021
- █ 2021/2022
- █ 2022/2023
- █ 2023/2024

PROPOSED PROJECTS

- ▬
- ▬
- ▬
- ▬
- ▬



CITY OF RIO VISTA PROPOSED CIP WATER PROJECTS

APRIL, 2019

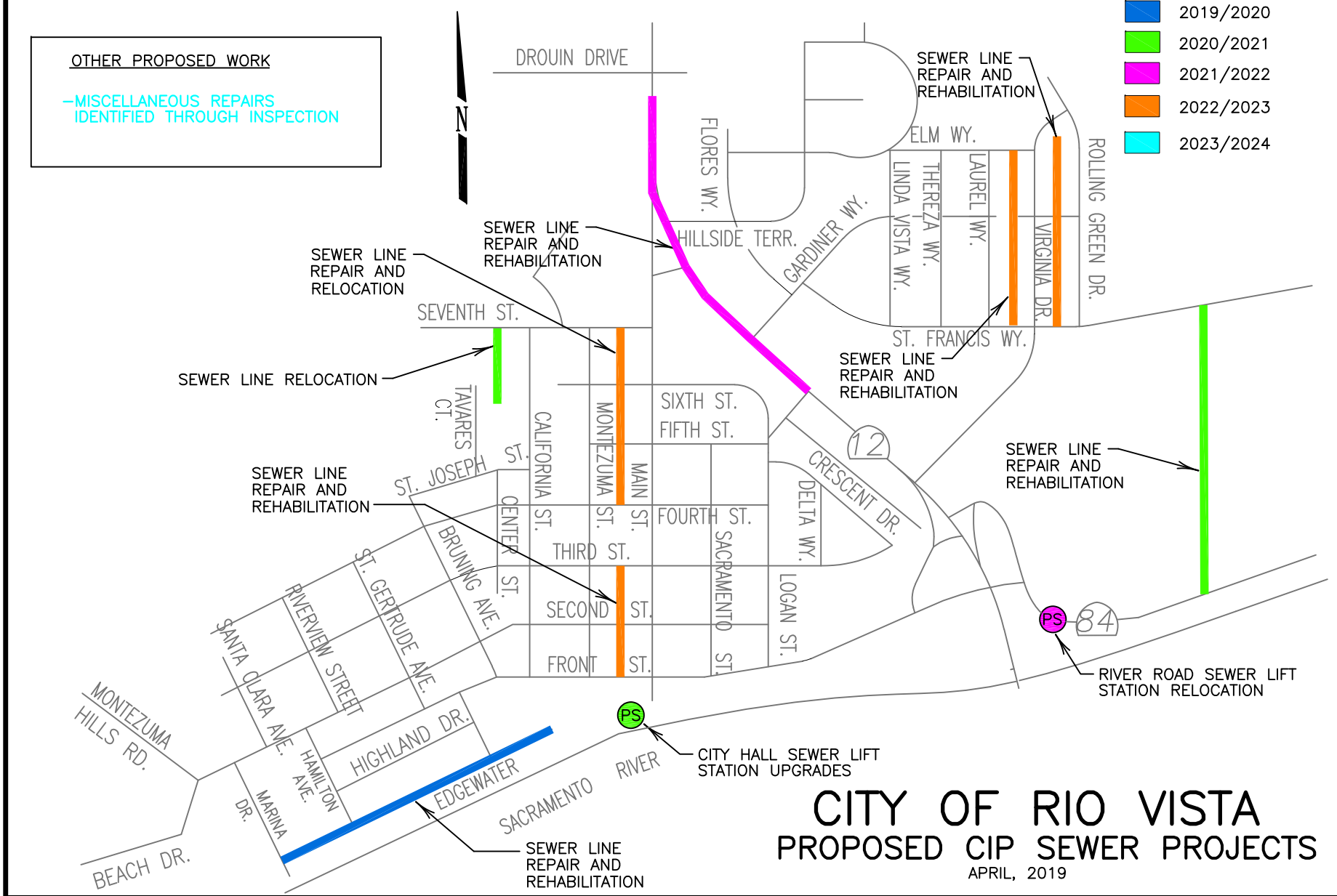
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EXHIBIT B

PROPOSED CIP PROJECT SCHEDULE

OTHER PROPOSED WORK
 - MISCELLANEOUS REPAIRS IDENTIFIED THROUGH INSPECTION

- 2019/2020
- 2020/2021
- 2021/2022
- 2022/2023
- 2023/2024



CITY OF RIO VISTA PROPOSED CIP SEWER PROJECTS APRIL, 2019

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GENERAL FUND
Five-Year Projections

	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected
Fund Balance - Beginning	\$ 4,693,109	\$ 4,724,328	\$ 4,419,251	\$ 4,204,599	\$ 4,085,384
Add:					
Revenues	7,200,959	7,349,363	7,503,789	7,664,505	7,831,794
Transfers In	794,194	404,238	404,238	404,238	404,238
Total Revenue	7,995,153	7,753,601	7,908,027	8,068,743	8,236,032
Less:					
Operating Expenditures	7,796,695	7,859,440	7,923,440	7,988,720	8,055,306
Debt Service	124,238	124,238	124,238	124,238	124,238
Operating Transfers Out	33,000	25,000	25,000	25,000	25,000
Total Appropriations	7,953,933	8,008,678	8,072,678	8,137,958	8,204,544
Revenue Over (Under) Appropriations	41,220	(255,077)	(164,651)	(69,215)	31,488
CIP & Capital Outlay	10,000	50,000	50,000	50,000	50,000
Revenue Over (Under) Appropriations	31,220	(305,077)	(214,651)	(119,215)	(18,512)
Fund Balance - Ending	\$ 4,724,328	\$ 4,419,251	\$ 4,204,599	\$ 4,085,384	\$ 4,066,873

WATER ENTERPRISE FUND
Five-Year Projections

	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected
Fund Balance - Beginning	\$ 4,282,207	\$ 1,338,959	\$ 893,431	\$ 81,587	\$ (104,432)
Add:					
Revenues	2,881,000	2,965,180	3,051,885	3,141,192	3,233,178
Transfers In	20,680	20,680	20,680	20,680	20,680
Total Revenue	2,901,680	2,985,860	3,072,565	3,161,872	3,253,858
Less:					
Expenditures	2,363,818	2,386,388	2,409,409	2,432,891	2,456,843
Transfers Out	430,000	25,000	25,000	25,000	25,000
Total Appropriations	2,793,818	2,411,388	2,434,409	2,457,891	2,481,843
Revenue Over (Under) Appropriations	107,862	574,472	638,156	703,981	772,015
CIP & Capital Outlay	3,051,111	1,020,000	1,450,000	890,000	2,000,000
Revenue Over (Under) Appropriations	(2,943,249)	(445,528)	(811,844)	(186,019)	(1,227,985)
Fund Balance - Ending	\$ 1,338,959	\$ 893,431	\$ 81,587	\$ (104,432)	\$ (1,332,417)

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

	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected
Fund Balance - Beginning	\$ 5,190,116	\$ 2,708,436	\$ 1,462,550	\$ 916,677	\$ 364,654
Add:					
Revenues	4,735,500	4,874,910	5,018,502	5,166,402	5,318,739
Other Financing Sources	634,278	-	-	-	-
Transfers In	12,000	12,000	12,000	12,000	12,000
Total Revenue	5,381,778	4,886,910	5,030,502	5,178,402	5,330,739
Less:					
Expenditures	4,516,655	4,539,771	4,563,350	4,587,400	4,611,931
Operating Transfers Out	453,025	143,025	143,025	143,025	143,025
Total Appropriations	4,969,680	4,682,796	4,706,375	4,730,425	4,754,956
Revenue Over (Under) Appropriations	412,098	204,114	324,127	447,977	575,783
CIP & Capital Outlay	2,893,778	1,450,000	870,000	1,000,000	-
Revenue Over (Under) Appropriations	(2,481,680)	(1,245,886)	(545,873)	(552,023)	575,783
Fund Balance - Ending	\$ 2,708,436	\$ 1,462,550	\$ 916,677	\$ 364,654	\$ 940,438



**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 2020-21, the City appropriates \$13,585,550, 25 projects in Capital Improvement, 15 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$10,785,574 in Capital Improvement, \$522,612 in Capital Outlay, and \$2,277,364 in Major Maintenance. In the Capital Improvement Projects, the City identified four significant, nonrecurring capital expenditures: (1) Northwest Wastewater Treatment Plant Membrane Replacement - \$1,044,500, (2) Boat Launch Ramp Improvement - \$1,690,000, (3) Citywide Energy Efficiency Program Phase II - \$1,077,000, and (4) 2020 Water & Sewer CIP - \$2,000,000.

	Capital Project		Enterprise Funds						TOTALS
	Parks & Recreation	Capital Projects	Water	Water CIP	Business Park	Airport	NW Sewer CIP	Beach Sewer CIP	
Revenues									
Intergovernmental - Grants		1,755,230				896,177			2,651,407
Miscellaneous						36,286			36,286
	-	1,755,230	-	-	-	932,463	-	-	2,687,693
Expenditures									
To appropriate new funds									
CC001 Laserfiche - EDMS		25,000							25,000
CC002 Council Chambers/CD Office ADA Remodel		20,000							20,000
CC004 New Accounting System		250,000							250,000
PW002 Boat Launch Ramp		1,690,000							1,690,000
PW006 Citywide Energy Efficiency Program - Phase II		442,722					634,278		1,077,000
PW011 Bike & Pedestrian Pathway		100,000							100,000
PW013 ADA Sidewalk Repair & Replacement		125,500							125,500
PW018 Highway Safety Improvement Program - Pedestrian Crossing		245,000							245,000
PW019 Public Works Office & Corp Yard Improvement		515,000							515,000
PW020 Airport - Replace PAPI and REIL - Design & Construction						932,463			932,463
PW021 LGI Dog and Neighborhood Park Improvement		300,000							300,000
PW022 LGI 18 Acre New Park Phase I		300,000							300,000
PW023 Buena Vista Park Study - CIP Preliminary	50,000								50,000
PW024 PG&E Underground Easement Quit Claim Preliminary Study - Business Park					25,000				25,000
SW001 City Hall Lift Station								300,000	300,000
SW003 NWWTP membrane							1,044,500		1,044,500
SW005 2019 Sewer CIP								75,000	75,000
SW006 2020 Sewer CIP								700,000	700,000
SW007 River Road Lift Station Preliminary - Design								50,000	50,000
WT007 Well #16 Scada Integration and Upgrades				50,000					50,000
WT002 Water Meter Installation				740,000					740,000
WT003 Piezometer System				211,111					211,111
WT006 2019 Water CIP				610,000					610,000
WT008 2020 Water CIP				1,300,000					1,300,000
WT009 Well Replacement Plan - Study - CIP Preliminary			50,000						50,000
	50,000	4,013,222	50,000	2,911,111	25,000	932,463	1,678,778	1,125,000	10,785,574
Other Sources/Uses									
Parks & Recreation	50,000								50,000
Other Financing Source - Loan		442,722					634,278		1,077,000
Transfer in - Gas Tax 2105		125,500							125,500
Transfer in - General Fund		25,000							25,000
Transfer in - Municipal Improvement		260,841							260,841
Transfer in - Parks and Recreation		638,929							638,929
Transfer in - Street Project		50,000							50,000
Transfer in - Water		405,000							405,000
Transfer in - Beach Facility		142,500							142,500
Transfer in - NW Facility		167,500							167,500
Business Park					25,000				25,000
Water			50,000	2,911,111					2,961,111
NW Facility- Plant							1,044,500		1,044,500
Beach Facility Plant								1,125,000	1,125,000
	50,000	2,257,992	50,000	2,911,111	25,000	-	1,678,778	1,125,000	8,097,881
Net Annual Activity									
	-	-	-	-	-	-	-	-	-

PROJECTS BY COST

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 20-21	Total Project Cost
CC001		-	25,000	25,000
	LASERFICHE - EDMS			
	51-Other Costs	-	25,000	25,000
CC002		53,695	20,000	73,695
	CITY HALL IMPROVEMENTS			
	51-Other Costs	53,695	20,000	73,695
CC004		-	250,000	250,000
	ACCOUNTING SOFTWARE			
	51-Other Costs	-	250,000	250,000
PW002		207,873	1,690,000	1,897,873
	BOAT LAUNCH RAMP PROJECT			
	51-Construction	42,000	1,650,000	1,692,000
	51-Construction Admin	-	30,000	30,000
	51-Design	119,640	10,000	129,640
	51-Prelim Design/Studies	46,233	-	46,233
PW006		2,405,076	1,077,000	3,482,076
	CITYWIDE ENERGY EFFICIENCY PROGRAM			
	51-Construction	1,216,465	442,722	1,659,187
	81-Construction	69,735	-	69,735
	84-Construction	243,343	-	243,343
	87-Construction	694,491	634,278	1,328,769
	88-Construction	181,042	-	181,042
PW011		57,500	100,000	157,500
	BIKE & PEDESTRIAN PATHWAY MONTEZUMA HILLS ROAD			
	51-Construction	41,500	96,000	137,500
	51-Construction Admin	2,000	2,000	4,000
	51-Construction Mgmt	5,000	2,000	7,000
	51-Design	9,000	-	9,000
PW013		22,000	125,500	147,500
	ADA SIDEWALK REPAIR AND REPLACEMENT			
	51-Construction	17,000	125,500	142,500
	51-Design	5,000	-	5,000
PW018		52,448	245,000	297,448
	HSIP PEDESTRIAN CROSSING			
	51-Construction	-	219,500	219,500
	51-Construction Admin	-	8,500	8,500
	51-Construction Mgmt	3,848	17,000	20,848
	51-Design	44,500	-	44,500
	51-Prelim Design/Studies	4,100	-	4,100
PW019		60,000	515,000	575,000
	PW OFFICE & CORP YARD IMPROVEMENT			
	51-Other Costs	60,000	515,000	575,000
PW020		-	932,463	932,463
	AIRPORT - REPLACE PAPI & REIL			
	84-Construction	-	834,963	834,963
	84-Design	-	97,500	97,500

PROJECTS BY COST

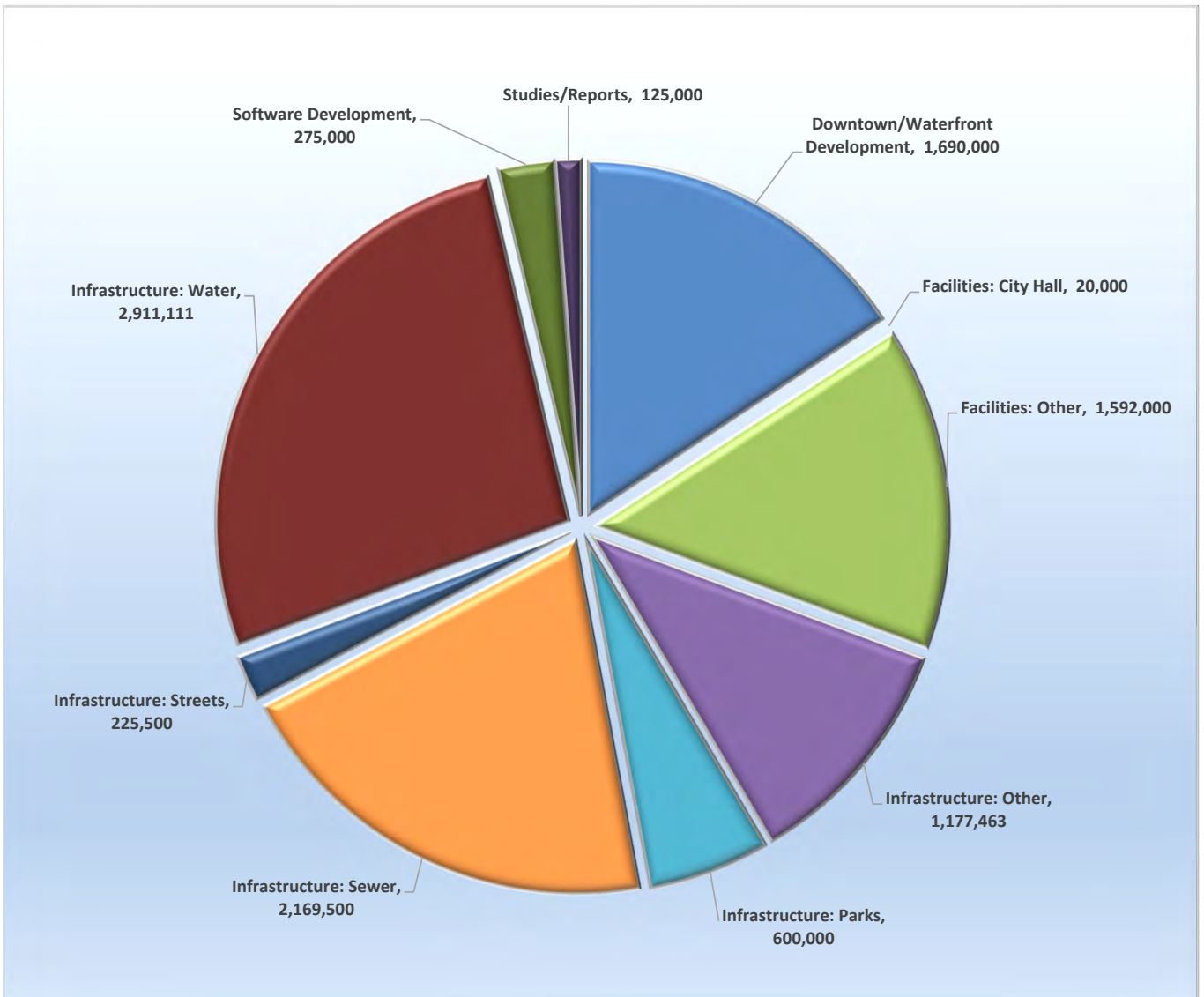
Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 20-21	Total Project Cost
PW021		-	300,000	300,000
	LGI DOG & NEIGHBORHOOD PARK IMPROVEMENT			
	51-Construction	-	250,000	250,000
	51-Construction Mgmt	-	30,000	30,000
	51-Design	-	20,000	20,000
PW022		-	300,000	300,000
	LGI - 18 ACRE COMMUNITY PARK			
	51-Construction	-	250,000	250,000
	51-Construction Mgmt	-	30,000	30,000
	51-Design	-	20,000	20,000
PW023		-	50,000	50,000
	BUENA VISTA PARK STUDY			
	54-Prelim Design/Studies	-	50,000	50,000
PW024		-	25,000	25,000
	PG&E UNDERGROUND EASEMENT STUDY			
	75-Prelim Design/Studies	-	25,000	25,000
SW001		-	300,000	300,000
	CITY HALL LIFT STATION			
	88-Construction	-	250,000	250,000
	88-Construction Admin	-	5,000	5,000
	88-Construction Mgmt	-	15,000	15,000
	88-Design	-	20,000	20,000
	88-Prelim Design/Studies	-	10,000	10,000
SW003		10,500	1,044,500	1,055,000
	NWWTP MEMBRANE			
	87-Construction	-	1,004,500	1,004,500
	87-Construction Mgmt	10,000	40,000	50,000
	87-Design Admin	500	-	500
SW005		231,416	75,000	306,416
	2019 SEWER CIP PROJECT			
	88-Construction	142,937	60,000	202,937
	88-Construction Admin	10,000	5,000	15,000
	88-Construction Mgmt	78,479	10,000	88,479
SW006		-	700,000	700,000
	2020 SEWER CIP PROJECT			
	88-Construction	-	546,520	546,520
	88-Construction Mgmt	-	104,680	104,680
	88-Design	-	48,800	48,800
SW007		-	50,000	50,000
	RIVER ROAD LIFT STATION			
	88-Design	-	50,000	50,000
WT002		3,507,343	740,000	4,247,343
	WATER METER INSTALLATION			
	81-Construction	3,037,044	650,000	3,687,044
	81-Construction Admin	124,000	26,000	150,000
	81-Construction Mgmt	271,893	64,000	335,893

PROJECTS BY COST

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 20-21	Total Project Cost
WT002	81-Design	74,406	-	74,406
WT003		-	211,111	211,111
	PIEZOMETER SYS - WTR WELL MONITORING			
	81-Construction	-	170,111	170,111
	81-Construction Admin	-	5,000	5,000
	81-Construction Mgmt	-	5,000	5,000
	81-Design	-	10,000	10,000
	81-Design Admin	-	5,000	5,000
	81-Prelim Design/Studies	-	16,000	16,000
WT006		393,513	610,000	1,003,513
	2019 WATER CIP PROJECT			
	81-Construction	212,532	564,000	776,532
	81-Construction Admin	33,705	12,000	45,705
	81-Construction Mgmt	83,276	34,000	117,276
	81-Design	64,000	-	64,000
WT007		-	50,000	50,000
	WELL # 16 SCADA INTEGRATION & UPGRADES			
	81-Construction	-	50,000	50,000
WT008		-	1,300,000	1,300,000
	2020 WATER CIP PROJECT			
	81-Construction	-	1,104,780	1,104,780
	81-Construction Mgmt	-	122,020	122,020
	81-Design	-	73,200	73,200
WT009		-	50,000	50,000
	WELL REPLACEMENT PLAN			
	81-Prelim Design/Studies	-	50,000	50,000
Grand Total		7,001,363	10,785,574	17,786,937

PROJECTS BY CATEGORIES

Category	Adopted Funding FY 20-21
Downtown/Waterfront Development	1,690,000
Facilities: City Hall	20,000
Facilities: Other	1,592,000
Infrastructure: Other	1,177,463
Infrastructure: Parks	600,000
Infrastructure: Sewer	2,169,500
Infrastructure: Streets	225,500
Infrastructure: Water	2,911,111
Software Development	275,000
Studies/Reports	125,000
Grand Total	10,785,574



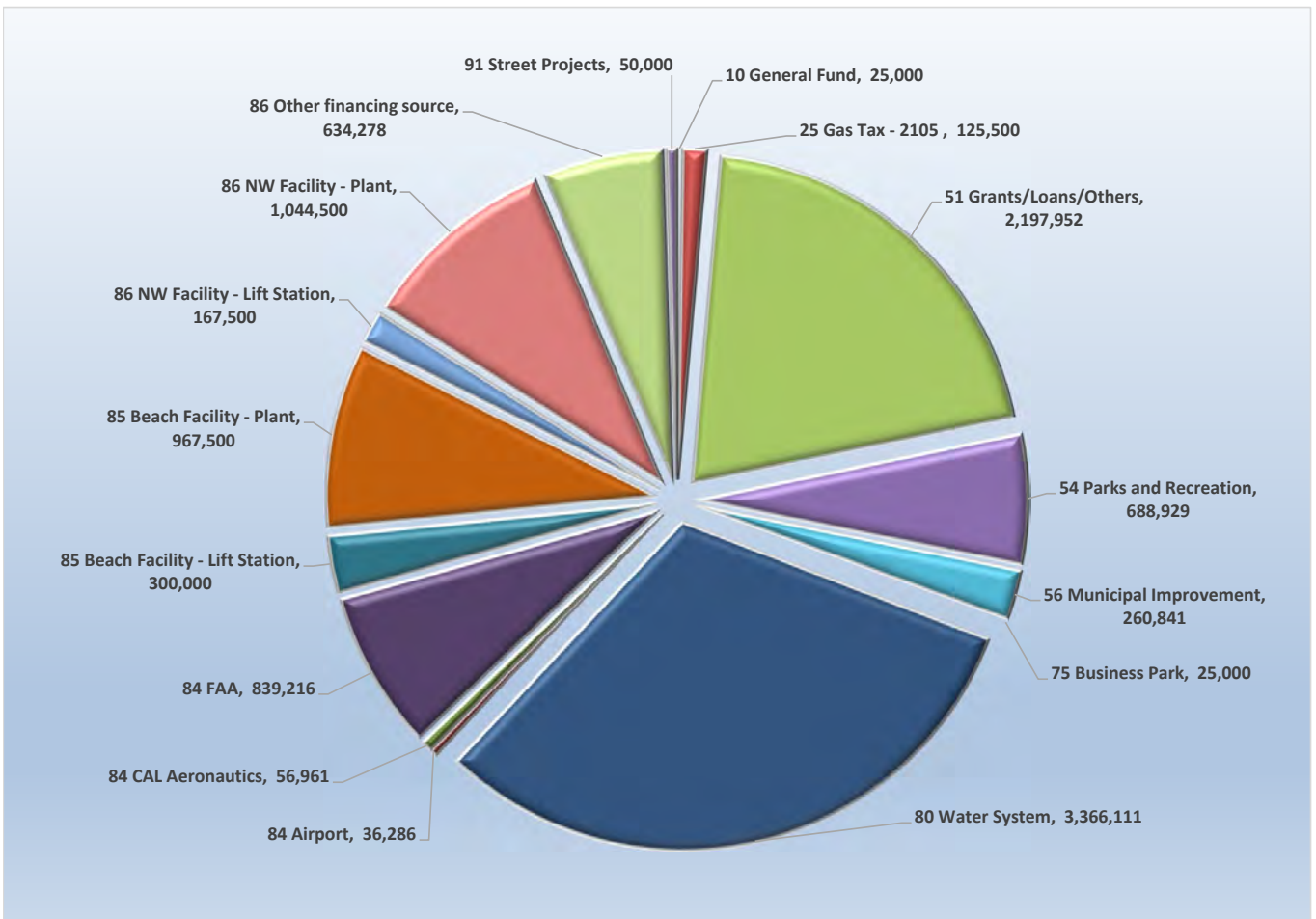
City of Rio Vista

Capital Improvement Projects

Category	Project Name	Adopted Funding FY 20-21
Downtown/Waterfront Development		1,690,000
PW002	BOAT LAUNCH RAMP PROJECT	1,690,000
Facilities: City Hall		20,000
CC002	CITY HALL IMPROVEMENTS	20,000
Facilities: Other		1,592,000
PW006		
PW019	CITYWIDE ENERGY EFFICIENCY PROGRAM	1,077,000
	PW OFFICE & CORP YARD IMPROVEMENT	515,000
Infrastructure: Other		1,177,463
PW018		
PW020	HSIP PEDESTRIAN CROSSING	245,000
	AIRPORT - REPLACE PAPI & REIL	932,463
Infrastructure: Parks		600,000
PW021		
PW022	LGI DOG & NEIGHBORHOOD PARK IMPROVEMENT	300,000
	LGI - 18 ACRE COMMUNITY PARK	300,000
Infrastructure: Sewer		2,169,500
SW001		
SW003	CITY HALL LIFT STATION	300,000
SW005	NWWTP MEMBRANE	1,044,500
SW006	2019 SEWER CIP PROJECT	75,000
SW007	2020 SEWER CIP PROJECT	700,000
	RIVER ROAD LIFT STATION	50,000
Infrastructure: Streets		225,500
PW011		
PW013	BIKE & PEDESTRIAN PATHWAY MONTEZUMA HILLS ROAD	100,000
	ADA SIDEWALK REPAIR AND REPLACEMENT	125,500
Infrastructure: Water		2,911,111
WT002		
WT003	WATER METER INSTALLATION	740,000
WT006	PIEZOMETER SYS - WTR WELL MONITORING	211,111
WT007	2019 WATER CIP PROJECT	610,000
WT008	WELL # 16 SCADA INTEGRATION & UPGRADES	50,000
	2020 WATER CIP PROJECT	1,300,000
Software Development		275,000
CC001		
CC004	LASERFICHE - EDMS	25,000
	ACCOUNTING SOFTWARE	250,000
Studies/Reports		125,000
PW023		
PW024	BUENA VISTA PARK STUDY	50,000
WT009	PG&E UNDERGROUND EASEMENT STUDY	25,000
	WELL REPLACEMENT PLAN	50,000
Grand Total		10,785,574

PROJECTS BY FUNDING SOURCES

Funding Sources	Adopted Funding FY 20-21
10 General Fund	25,000
25 Gas Tax - 2105	125,500
51 Grants/Loans/Others	2,197,952
54 Parks and Recreation	688,929
56 Municipal Improvement	260,841
75 Business Park	25,000
80 Water System	3,366,111
84 Airport	36,286
84 CAL Aeronautics	56,961
84 FAA	839,216
85 Beach Facility - Lift Station	300,000
85 Beach Facility - Plant	967,500
86 NW Facility - Lift Station	167,500
86 NW Facility - Plant	1,044,500
86 Other financing source	634,278
91 Street Projects	50,000
Grand Total	10,785,574




PROJECTS BY FUNDING SOURCES

Funding Sources	Project #	Project Name	Adopted Funding FY 20-21
10 General Fund			25,000
	CC001	LASERFICHE - EDMS	25,000
25 Gas Tax - 2105			125,500
	PW013	ADA SIDEWALK REPAIR AND REPLACEMENT	125,500
51 Grants/Loans/Others			2,197,952
	PW002	BOAT LAUNCH RAMP PROJECT	1,410,230
	PW006	CITYWIDE ENERGY EFFICIENCY PROGRAM	442,722
	PW011	BIKE & PEDESTRIAN PATHWAY MONTEZUMA HILLS ROAD	100,000
	PW018	HSIP PEDESTRIAN CROSSING	245,000
54 Parks and Recreation			688,929
	PW002	BOAT LAUNCH RAMP PROJECT	38,929
	PW021	LGI DOG & NEIGHBORHOOD PARK IMPROVEMENT	300,000
	PW022	LGI - 18 ACRE COMMUNITY PARK	300,000
	PW023	BUENA VISTA PARK STUDY	50,000
56 Municipal Improvement			260,841
	CC002	CITY HALL IMPROVEMENTS	20,000
	PW002	BOAT LAUNCH RAMP PROJECT	240,841
75 Business Park			25,000
	PW024	PG&E UNDERGROUND EASEMENT STUDY	25,000
80 Water System			3,366,111
	CC004	ACCOUNTING SOFTWARE	250,000
	PW019	PW OFFICE & CORP YARD IMPROVEMENT	155,000
	WT002	WATER METER INSTALLATION	740,000
	WT003	PIEZOMETER SYS - WTR WELL MONITORING	211,111
	WT006	2019 WATER CIP PROJECT	610,000
	WT007	WELL # 16 SCADA INTEGRATION & UPGRADES	50,000
	WT008	2020 WATER CIP PROJECT	1,300,000
	WT009	WELL REPLACEMENT PLAN	50,000

PROJECTS BY FUNDING SOURCES

Funding Sources	Project #	Project Name	Adopted Funding FY 20-21
84 Airport			36,286
	PW020		
		AIRPORT - REPLACE PAPI & REIL	36,286
84 CAL Aeronautics			56,961
	PW020		
		AIRPORT - REPLACE PAPI & REIL	56,961
84 FAA			839,216
	PW020		
		AIRPORT - REPLACE PAPI & REIL	839,216
85 Beach Facility - Lift Station			300,000
	SW001		
		CITY HALL LIFT STATION	300,000
85 Beach Facility - Plant			967,500
	PW019		
		PW OFFICE & CORP YARD IMPROVEMENT	142,500
	SW005		
		2019 SEWER CIP PROJECT	75,000
	SW006		
		2020 SEWER CIP PROJECT	700,000
	SW007		
		RIVER ROAD LIFT STATION	50,000
86 NW Facility - Lift Station			167,500
	PW019		
		PW OFFICE & CORP YARD IMPROVEMENT	167,500
86 NW Facility - Plant			1,044,500
	SW003		
		NWWTP MEMBRANE	1,044,500
86 Other financing source			634,278
	PW006		
		CITYWIDE ENERGY EFFICIENCY PROGRAM	634,278
91 Street Projects			50,000
	PW019		
		PW OFFICE & CORP YARD IMPROVEMENT	50,000
Grand Total			10,785,574

Software Development

Project Name:	LASERFICHE - EDMS	Project # :	CC001
Project Budget:	\$25,000		
Status:	New		
Department:	Administration		
Location:	City Hall		
Descriptions:	<p>This is an electronic database to manage the city's records. We are currently working on updating our Records Retention Policy that includes: Implementation/Destruction Procedures and Training, Records Taxonomy (Electronic & Paper)/ Standrds, e-mail Polices, annual updates. This system is vital second step for a centralized repository for citywide records. This project will significantly improve the retrieval of records and centralize processes enterprise wide in the City. This system is easily able to handle future expansions as the city grows.</p>		

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

Total	0	25,000	0	0	0	25,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Other Costs	-	25,000				25,000

Total	0	25,000	0	0	0	25,000
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Remaining budget: -

Comments : This project has been carried forward since FY2018/19.

Facilities: City Hall

Project Name: CITY HALL IMPROVEMENTS **Project # :** CC002

Project Budget: \$73,695

Status: Ongoing

Department: Public Works

Location: City Hall

Descriptions: FY2020/21 - Improve the Public Works storage closet by removal of old files and construct plan bin storage, relocate the utility payment drop box to a drive-up box located at the City Hall parking lot, and reconfigure chambers to accommodate for COVID-19 barriers.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
56 Municipal Improvement	53,695	20,000				73,695

Total	53,695	20,000	0	0	0	73,695
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Other Costs	53,695	20,000				73,695

Total	53,695	20,000	0	0	0	73,695
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Remaining budget: -

Comments : Upgrade in Prior Years - Replaced carpet, chairs, computer/monitor, and conference room/offices furniture.

Software Development

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

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



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	250,000	100,000			350,000
Total	0	250,000	100,000	0	0	350,000

Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Other Costs	-	250,000	100,000			350,000
Total	0	250,000	100,000	0	0	350,000

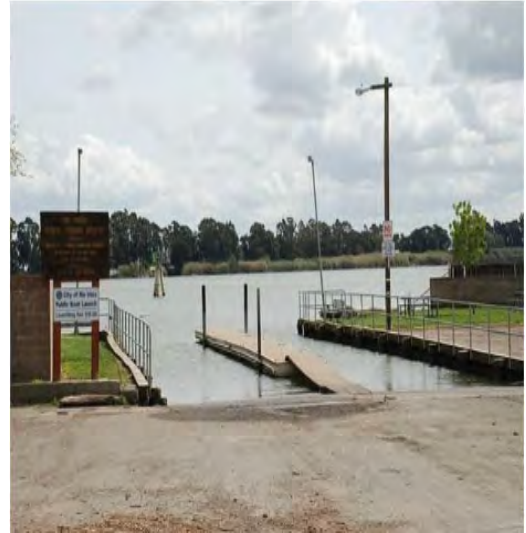
Remaining budget: -

Comments : Proposed budget increased from \$150,000 in FY19/20 to \$250,000 in FY20/21 based on the recent quotation from the current accounting software provider as a guideline for the market value of the services. The additional funding in future year is anticipated as more modules are added to the ERP system.

Downtown/Waterfront Development

Project Name: BOAT LAUNCH RAMP PROJECT **Project # :** PW002

Project Budget: \$1,897,873
Status: Construction
Department: Public Works
Location: Front Street behind City Hall
Descriptions: To replace the existing Boat Launch Ramp behind City Hall. The City Engineer and other consultants have completed the design, and the City staff has submitted the plans for another \$1,300,000 application for a grant for a construction grant to build a new Boat Launch Ramp in 2019.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51 Grants/Loans/Others	129,770	1,410,230				1,540,000
54 Parks and Recreation	78,103	38,929				117,032
56 Municipal Improvement		240,841				240,841

Total 207,873 1,690,000 0 0 0 1,897,873

Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Prelim Design/Studies	46,233	-				46,233
51-Design	119,640	10,000				129,640
51-Construction	42,000	1,650,000				1,692,000
51-Construction Admin		30,000				30,000

Total 207,873 1,690,000 0 0 0 1,897,873

Remaining budget: -

Comments : (1) C4122003 - Harbors and Water Craft Revolving Fund Planning Grant approved on 6/24/2014 for \$300,000 (Design = 129,770 & Construction = 170,230)
 (2) C4130053 - Harbors and Water Craft Revolving Fund Construction Grant approved on 9/21/2019 for \$1,240,000

Facilities: Other

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

Project Budget: \$3,577,199
Status: Ongoing
Department: Public Works
Location: Citywide
Descriptions: Citywide energy efficiency project is an equipment upgrade for city owned building and facilities in order to reduce its energy consumption. Both Phase I and II of this project are funded by bank loan.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51 Grants/Loans/Others	1,311,588	442,722				1,754,310
80 Other financing source	69,735					69,735
84 Other financing source	243,343					243,343
86 Other financing source	694,491	634,278				1,328,769
85 Other financing source	181,042					181,042
Total	2,500,199	1,077,000				3,577,199

Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Construction	1,216,465	442,722				1,659,187
81-Construction	69,735	-				69,735
84-Construction	243,343	-				243,343
87-Construction	694,491	634,278				1,328,769
88-Construction	181,042	-				181,042
Total	2,405,076	1,077,000				3,482,076

Remaining budget: 95,123

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

Infrastructure: Streets

Project Name: BIKE & PEDESTRIAN PATHWAY MONTEZUMA HILLS ROAD **Project # :** PW011

Project Budget: \$157,500
Status: Construction
Department: Public Works
Location: Montezuma Hills Road
Descriptions: Improve bike and pedestrian pathway along Montezuma Hills road for added public safety.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51 Grants/Loans/Others	-	100,000				100,000
54 Parks and Recreation	50,000	-				50,000
25 Gas Tax - 2105	7,500	-				7,500

Total	57,500	100,000	0	0	0	157,500
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Design	9000	-				9,000
51-Construction Mgmt	5,000	2,000				7,000
51-Construction Admin	2,000	2,000				4,000
51-Construction	41,500	96,000				137,500

Total	57,500	100,000	0	0	0	157,500
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Remaining budget: -

Comments : The \$100,000 of YSAQMD grant was received in FY19/20.

Infrastructure: Streets

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

Project Budget: \$147,500
Status: Ongoing
Department: Public Works
Location: Citywide
Descriptions: This project will significantly improve the ADA access and ramps and sidewalks citywide. It will address ADA accessibility to the ADA ramps and sidewalks.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
25 Gas Tax - 2105	22,000.00	125,500				147,500

Total	22,000	125,500	0	0	0	147,500
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Design	5,000	-				5,000
51-Construction	17,000	125,500				142,500

Total	22,000	125,500	0	0	0	147,500
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Remaining budget: -

Comments :

Infrastructure: Other

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

Project Budget: \$297,448
Status: Design
Department: Public Works
Location: Highway pedestrian crossing
Descriptions: Highway Safety Improvement Program pedestrian crossing



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
91 Street Projects	3,848	-				3,848
51 Grants/Loans/Others	48,600	245,000				293,600

Total	52,448	245,000	0	0	0	297,448
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Prelim Design/Studies	4,100	-				4,100
51-Design	44,500	-				44,500
51-Construction	-	219,500				219,500
51-Construction Mgmt	3,848	17,000				20,848
51-Construction Admin		8,500				8,500

Total	52,448	245,000	0	0	0	297,448
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Remaining budget: -

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

Facilities: Other

Project Name: PW OFFICE & CORP YARD IMPROVEMENT **Project # :** PW019

Project Budget: \$575,000

Status: Construction

Department: Public Works

Location: 789 St Francis Way

Descriptions: The corp yard needs paving to meet the states storm water requirements. A steel storage building is needed to house heavy equipment, dump trucks, generators, etc. Currently, all these expensive equipments are out in the elements. The equipments should be stored properly and valued as an asset.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
86 NW Facility - Lift Station	-	167,500				167,500
85 Beach Facility - Plant	-	142,500				142,500
80 Water System	60,000	155,000				215,000
91 Street Projects	-	50,000				50,000

Total	60,000	515,000	0	0	0	575,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Other Costs	60,000	515,000				575,000

Total	60,000	515,000	0	0	0	575,000
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Remaining budget: -

Comments : This project includes a 24-month lease agreement with Design Space for a 24 x 60 modular building with four offices and two restrooms at a monthly rate of \$1,768.98.

Infrastructure: Other

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

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



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
84 FAA	-	839,216				839,216
84 CAL Aeronautics		56,961				56,961
84 Airport		36,286				36,286

Total	0	932,463	0	0	0	932,463
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
84-Design	-	97,500				97,500
84-Construction		834,963				834,963

Total	0	932,463	0	0	0	932,463
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Remaining budget: -

Comments: Design Phase - 90% Federal Funds by FAA (87,750), 5% State Funds (\$4,387), and City Match by ENXCO (\$5,363).
 Construction Phase - 90% Federal Funds by FAA (751,466), 5% State Funds (\$37,574), Annual Credit from State (\$10,000 + \$5,000 = \$15,000), and City Match by ENXCO (\$30,923).

Infrastructure: Parks

Project Name: LGI DOG & NEIGHBORHOOD PARK IMPROVEMENT **Project # :** PW021

Project Budget: \$300,000
Status: New
Department: Public Works
Location: On the same parcel as LGI Dog Park
Descriptions: This project will construct the remaining infrastructure for the neighborhood park at the new LGI Community. The park amenities will include play ground equipment, picnic area with BBQs, a 1/2 court basketball court, a full size soccer field, restrooms and drinking fountains and landscaping.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
54 Parks and Recreation	-	300,000				300,000

Total	0	300,000	0	0	0	300,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Design	-	20,000				20,000
51-Construction		250,000				250,000
51-Construction Mgmt		30,000				30,000

Total	0	300,000	0	0	0	300,000
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Remaining budget: -

Comments :

Infrastructure: Parks

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

Project Budget: \$300,000
Status: New
Department: Public Works
Location: Lincoln Landing and Park Place in LGI Community
Descriptions: This project will design and construct phase 1 of the overall 18 acre park site. City staff will seek grant funding to leverage the limited local funding.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
54 Parks and Recreation	-	300,000				300,000

Total	0	300,000	0	0	0	300,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
51-Design	-	20,000				20,000
51-Construction		250,000				250,000
51-Construction Mgmt		30,000				30,000

Total	0	300,000	0	0	0	300,000
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Remaining budget: -

Comments:

Studies/Reports

Project Name:	BUENA VISTA PARK STUDY	Project # :	PW023
Project Budget:	\$50,000		
Status:	New		
Department:	Public Works		
Location:	Park located at Highway 12 and Main Street		
Descriptions:	The study will determine the location of any remaining grave sites and provide the city with optional uses of the Buena Vista Park.		

Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
54 Parks and Recreation	-	50,000				50,000

Total	0	50,000	0	0	0	50,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
54-Prelim Design/Studies	-	50,000				50,000

Total	0	50,000	0	0	0	50,000
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Remaining budget: -

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

Studies/Reports

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

Calendar Year Budget: \$25,000
Status: New
Department: Public Works
Location: Business Park
Descriptions: PG&E underground service easement study for quit claim.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
75 Business Park	-	25,000				25,000

Total	0	25,000	0	0	0	25,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
75-Prelim Design/Studies	-	25,000				25,000

Total	0	25,000	0	0	0	25,000
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Remaining budget: -

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

Infrastructure: Sewer

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

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



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
85 Beach Facility - Lift Station	-	300,000				300,000
Total	0	300,000	0	0	0	300,000

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

Remaining budget: -

Comments : This project has been carried forward since FY2018/19.

Infrastructure: Sewer

Project Name: NWWTP MEMBRANE **Project # :** SW003

Project Budget: \$1,055,000
Status: Ongoing
Department: Public Works
Location: 3000 Airport Road - NW plant
Descriptions: Replace existing membrane with new membrane for filtration system to filter affluent waste water system and has reach the end of its useful life. The NWWTP was built 2005-07 to accommodate development in the city.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
86 NW Facility - Plant	10,500	1,044,500				1,055,000

Total	10,500	1,044,500	-	-	-	1,055,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
87-Design Admin	500	-				500
87-Construction	-	1,004,500				1,004,500
87-Construction Mgmt	10,000	40,000				50,000

Total	10,500	1,044,500	-	-	-	1,055,000
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Remaining budget: -

Comments :

Infrastructure: Sewer

Project Name: 2019 SEWER CIP PROJECT **Project # :** SW005

Project Budget: \$306,416
Status: Construction
Department: Public Works
Location: CityWide
Descriptions: Edgewater Drive sewer rehabilitation



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
85 Beach Facility - Plant	231,416	75,000				306,416
Total	231,416	75,000	-	-	-	306,416

Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
88-Design	-					
88-Construction	142,937	60,000				202,937
88-Construction Mgmt	78,479	10,000				88,479
88-Construction Admin	10,000	5,000				15,000
Total	231,416	75,000	-	-	-	306,416

Remaining budget: -

Comments: The project is expected to complete in FY2020/21.

Infrastructure: Sewer

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

Project Budget: \$700,000

Status: Design

Department: Public Works

Location: Highway 12, City Hall and St. Francis/River Road area

Descriptions: The water project would be Highway 12 waterline and City Hall parking lot waterline. The sewer portion would be Highway 12 sewer line repair and rehabilitation, City Hall lift station expansion and some sewer line repair/rehab in the St. Francis and River road area.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
85 Beach Facility - Plant	-	700,000				700,000

Total	-	700,000	-	-	-	700,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
88-Design	-	48,800				48,800
88-Construction	-	546,520				546,520
88-Construction Mgmt	-	104,680				104,680

Total	-	700,000	-	-	-	700,000
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Remaining budget: -

Comments:

Infrastructure: Sewer

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

Project Budget: \$50,000
Status: Design
Department: Public Works
Location: River Road
Descriptions: River Road lift Station Reconstruction



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
85 Beach Facility - Plant	-	50,000				50,000

Total - 50,000 - - - 50,000

Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
88-Design	-	50,000				50,000
88-Construction	-	-				
88-Construction Mgmt	-	-				

Total - 50,000 - - - 50,000

Remaining budget: -

Comments: Preliminary - Design Phase

Infrastructure: Water

Project Name: WATER METER INSTALLATION **Project # :** WT002

Project Budget: \$4,247,343

Status: Construction

Department: Public Works

Location: Citywide

Descriptions: Installation of new meters and for the replacement old and inoperable meters with an Automated Meter Information (AMI) reading system.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	3,507,343	740,000				4,247,343

Total	3,507,343	740,000	0	0	0	4,247,343
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
81-Design	74,406	-				74,406
81-Construction	3,037,044	650,000				3,687,044
81-Construction Mgmt	271,893	64,000				335,893
81-Construction Admin	124,000	26,000				150,000

Total	3,507,343	740,000	0	0	0	4,247,343
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Remaining budget: -

Comments : Phase I was completed in August 2018 for a total project costs of \$3,431,328.50. Phase II was started in FY18/19, and is expected to complete in FY20/21.

Infrastructure: Water

Project Name: PIEZOMETER SYS - WTR WELL MONITORING **Project # :** WT003

Project Budget: \$211,111

Status: Construction

Department: Public Works

Location: CityWide

Descriptions: Install 8 piezometers for 8 wells to help monitor the level of the ground water to better understand the amount of groundwater being drawn down over time. These calculations will be help the City to determine where groundwater is being drawn down too quickly, and where future locations of water wells should located within the City. Four have been installed so far, and four more are planned to be installed in FY2020-21.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	211,111				211,111

Total	0	211,111	0	0	0	211,111
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
81-Prelim Design/Studies	-	16,000				16,000
81-Design Admin		5,000				5,000
81-Design		10,000				10,000
81-Construction		170,111				170,111
81-Construction Mgmt		5,000				5,000
81-Construction Admin		5,000				5,000

Total	0	211,111	0	0	0	211,111
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Remaining budget: -

Comments :

Infrastructure: Water

Project Name: 2019 WATER CIP PROJECT **Project # :** WT006

Project Budget: \$1,003,513
Status: Construction
Department: Public Works
Location: CityWide
Descriptions: Edgewater Drive and boat ramp parking lot waterlines



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	393,513	610,000				1,003,513

Total	393,513	610,000	-	-	-	1,003,513
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
81-Design	64,000	-				64,000
81-Construction	212,532	564,000				776,532
81-Construction Mgmt	83,276	34,000				117,276
81-Construction Admin	33,705	12,000				45,705

Total	393,513	610,000	-	-	-	1,003,513
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Remaining budget: -

Comments: The project is expected to complete in FY2020/21.

Infrastructure: Water

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

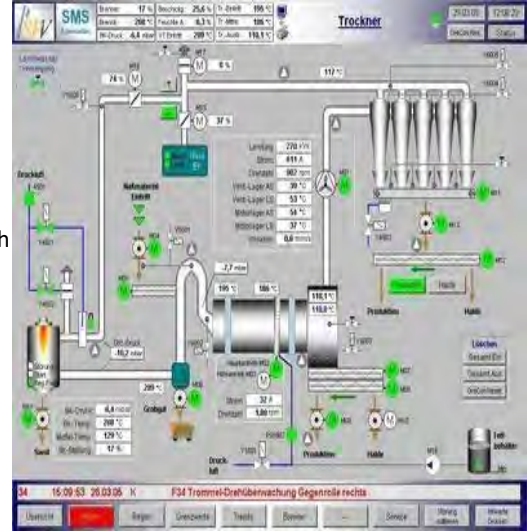
Project Budget: \$50,000

Status: New

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 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	50,000				50,000
Total	0	50,000	0	0	0	50,000

Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
81-Prelim Design/Studies	-	-				
81-Design	-	-				
81-Construction	-	50,000				50,000
81-Construction Mgmt	-	-				
81-Construction Admin	-	-				
Total	0	50,000	0	0	0	50,000

Remaining budget: -

Comments :

Infrastructure: Water

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

Project Budget: \$1,300,000

Status: Design

Department: Public Works

Location: Highway 12, City Hall and St. Francis/River Road area

Descriptions: The water project would be Highway 12 waterline and City Hall parking lot waterline. The sewer portion would be Highway 12 sewer line repair and rehabilitation, City Hall lift station expansion and some sewer line repair/rehab in the St. Francis and River road area.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	1,300,000				1,300,000

Total	0	1,300,000	0	0	0	1,300,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
81-Prelim Design/Studies	-	-				
81-Design		73,200				73,200
81-Construction		1,104,780				1,104,780
81-Construction Mgmt		122,020				122,020

Total	0	1,300,000	0	0	0	1,300,000
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Remaining budget: -

Comments :

Studies/Reports

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

Project Budget: \$50,000
Status: New
Department: Public Works
Location: Citywide
Descriptions: Complete a well replacement study and develop a replacement plan for the City wells. The city currently operates the domestic water system for the city. The plan will ensure the safe operation and distribution of drinking water to our citizens.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	50,000				50,000

Total	0	50,000	0	0	0	50,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
81-Prelim Design/Studies	-	50,000				50,000

Total	0	50,000	0	0	0	50,000
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Remaining budget: -

Comments :

	General Funds	Special Revenue	Enterprise Funds					TOTALS
	General Funds	Personnel Services District Police	Transit	Water	Airport	Beach Facility Plant	NW Facility Plant	
Revenues								
Intergovernmental - Grants			130,500					130,500
	-	-	130,500	-	-	-	-	130,500
Expenditures								
To appropriate new funds								
CO001 Software - Building Permit Module	10,000							10,000
CO007 Vehicle - Transit Bus Replacement			95,500					95,500
CO008 Improvement - Transit Bus Shelter			35,000					35,000
CO009 Improvement - Police Station Awning over Doors		35,000						35,000
CO010 Equipment - Citywide Surveillance Camera System		50,000						50,000
CO017 Equipment - Hangar Tie-Down Payment Machine					15,000			15,000
CO018 Equipment - AWOS Upgrade					15,000			15,000
CO019 Equipment - Airport Security Upgrade					36,000			36,000
CO020 Vehicle - Public Works 1/2 Tons Truck				25,000		12,500	12,500	50,000
CO021 Equipment - Public Works Dump Trailer				5,000		2,500	2,500	10,000
CO022 Vehicle - Public Works Kabota Utility Vehicle				10,000		5,000	5,000	20,000
CO023 Equipment - Public Works Chipper/Mulcher				5,000		2,500	2,500	10,000
CO024 Equipment - Public Works Corp Yard Generator				45,000		22,500	22,500	90,000
CO025 Equipment - Police JPA Radio System		27,000						27,000
CO026 Equipment - Police AXON Body Cameras Package		24,112						24,112
	10,000	136,112	130,500	90,000	66,000	45,000	45,000	522,612
Other Sources/Uses								
Personnel Svc District - Police		136,112						136,112
General Fund	10,000							10,000
Water				90,000				90,000
Airport					66,000			66,000
Beach Facility Plant						45,000		45,000
NW Facility Plant							45,000	45,000
	10,000	136,112	-	90,000	66,000	45,000	45,000	392,112
Net Annual Activity								
	-	-	-	-	-	-	-	-

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 20-21	Total Project Cost
CO001		10,000	10,000	20,000
	SOFTWARE - BUILDING PERMIT MODULE			
	10-General Fund	10,000	10,000	20,000
CO007		-	95,500	95,500
	TRANSIT BUS REPLACEMENT PROGRAM			
	32-Equipment/Vehicle	-	95,500	95,500
CO008		-	35,000	35,000
	TRANSIT BUS SHELTER IMPROVEMENT			
	32-Equipment/Vehicle	-	35,000	35,000
CO009		-	35,000	35,000
	POLICE STATION IMPROVEMENT			
	39-Other Costs	-	35,000	35,000
CO010		129,613	50,000	179,613
	CITYWIDE CAMERA SYSTEM			
	39-Equipment/Vehicle	129,613	50,000	179,613
CO017		-	15,000	15,000
	HANGAR TIE-DOWN PAYMENT MACHINE REPLACEMENT			
	84-Other Costs	-	15,000	15,000
CO018		-	15,000	15,000
	AWOS UPGRADE			
	84-Other Costs	-	15,000	15,000
CO019		-	36,000	36,000
	AIRPORT SECURITY UPGRADE			
	84-Other Costs	-	36,000	36,000
CO020		-	50,000	50,000
	PUBLIC WORKS 1/2 TONS TRUCK			
	80-Other Costs	-	25,000	25,000
	85-Other Costs	-	12,500	12,500
	86-Other Costs	-	12,500	12,500
CO021		-	10,000	10,000
	PUBLIC WORKS DUMP TRAILER			
	80-Other Costs	-	5,000	5,000
	85-Other Costs	-	2,500	2,500
	86-Other Costs	-	2,500	2,500
CO022		-	20,000	20,000
	PUBLIC WORKS KABOTA UTILITY VEHICLE			
	80-Other Costs	-	10,000	10,000
	85-Other Costs	-	5,000	5,000
	86-Other Costs	-	5,000	5,000
CO023		-	10,000	10,000
	PUBLIC WORKS CHIPPER/MULCHER			
	80-Other Costs	-	5,000	5,000
	85-Other Costs	-	2,500	2,500
	86-Other Costs	-	2,500	2,500
CO024		-	90,000	90,000
	PUBLIC WORKS CORP YARD GENERATOR			
	80-Other Costs	-	45,000	45,000
	85-Other Costs	-	22,500	22,500
	86-Other Costs	-	22,500	22,500
CO025		-	27,000	27,000
	POLICE JPA RADIO SYSTEM			
	39-Other Costs	-	27,000	27,000
CO026		-	24,112	24,112
	POLICE AXON BODY CAMERAS PACKAGE			
	39-Other Costs	-	24,112	24,112
Grand Total		139,613	522,612	662,225

Software Development

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

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



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

Total	10,000	10,000	0	0	0	20,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
10-General Fund	10,000	10,000				20,000

Total	10,000	10,000	0	0	0	20,000
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Remaining budget: -

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

Equipment / Vehicle

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

Project Budget: \$95,500

Status: New

Department: Public Works

Location: 1 Harbor Center, Suite 130, Suisun City

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



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
32 Transit/Grants	-	95,500				95,500

Total	0	95,500	0	0	0	95,500
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
32-Equipment/Vehicle	-	95,500				95,500

Total	0	95,500	0	0	0	95,500
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Remaining budget: -

Comments :

Equipment / Vehicle

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



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
32 Transit/Grants	-	35,000				35,000

Total	0	35,000	0	0	0	35,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
32-Equipment/Vehicle	-	35,000				35,000

Total	0	35,000	0	0	0	35,000
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Remaining budget: -

Comments :

Facilities: Police

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

Project Budget: \$35,000
Status: New
Department: Police
Location: 50 Poppy House
Descriptions: Improvement of police station awning over doors



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
39 Personal Service District Fur	-	35,000				35,000

Total	0	35,000	0	0	0	35,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
39-Other Costs	-	35,000				35,000

Total	0	35,000	0	0	0	35,000
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Remaining budget: -

Comments :

Equipment / Vehicle

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

Project Budget: \$240,000
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 20-21	FY 21-22	FY 22-23	FY 23-24	Total
75 Business Park	115,000	0				115,000
39 Personal Service District	75,000	50,000				125,000

Total	190,000	50,000	0	0	0	240,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
39-Equipment/Vehicle	129,613	50,000	50,000	10,000		239,613

Total	129,613	50,000	50,000	10,000	0	239,613
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Remaining budget: 387.00

Comments :

Equipment / Vehicle

Project Name: HANGAR TIE-DOWN PAYMENT MACHINE REPLACEMENT **Project # :** CO017

Project Budget: \$15,000

Status: New

Department: Public Works

Location: Rio Vista Airport O88

Descriptions: The existing payment box at the airport used to collect Tie Down and Transient Fees is in need of replacement. The current collection box only takes cash and the City needs to accept credit cards in addition to taking cash payment.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
84 Airport	-	15,000				15,000

Total	0	15,000	0	0	0	15,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
84-Other Costs	-	15,000				15,000

Total	0	15,000	0	0	0	15,000
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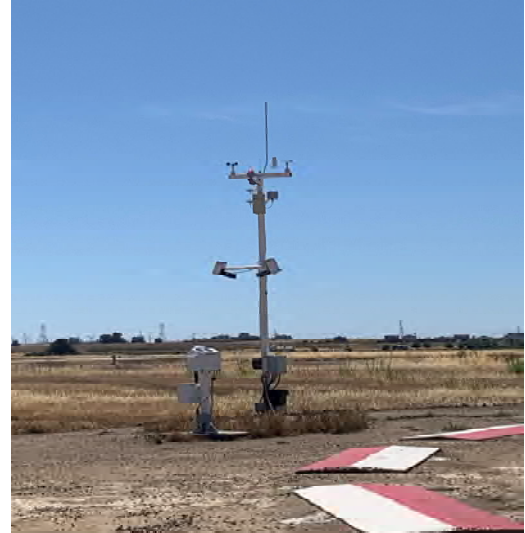
Remaining budget: -

Comments :

Equipment / Vehicle

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

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



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
84 Airport	-	15,000				15,000
Total	0	15,000	0	0	0	15,000

Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
84-Other Costs	-	15,000				15,000
Total	0	15,000	0	0	0	15,000

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: AIRPORT SECURITY UPGRADE **Project # :** CO019

Project Budget: \$36,000

Status: New

Department: Public Works

Location: Rio Vista Airport - O88

Descriptions: Security upgrades will include converting the entrance gates to key card access and remove the code entry. This will increase access control and stop unauthorized access to the runway/hanger areas of the airport. The project will include fence repairs, an additional man gate near the corporate hangers and possible key card access to the conference room and entry to the administration building.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
84 Airport	-	36,000				36,000

Total	0	36,000	0	0	0	36,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
84-Other Costs	-	36,000				36,000

Total	0	36,000	0	0	0	36,000
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Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS 1/2 TONS TRUCK **Project # :** CO020

Project Budget: \$50,000
Status: New
Department: Public Works
Location: Citywide
Descriptions: The Public Works Superintendent truck will be replaced and the old truck will be assigned to new staff.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	25,000				25,000
85 Beach Facility - Plant	-	12,500				12,500
86 NW Facility - Plant	-	12,500				12,500

Total	0	50,000	0	0	0	50,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80-Other Costs	-	25,000				25,000
85-Other Costs	-	12,500				12,500
86-Other Costs	-	12,500				12,500

Total	0	50,000	0	0	0	50,000
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Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS DUMP TRAILER **Project # :** CO021

Project Budget: \$10,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: A dump trailer is needed to haul and dump materials efficiently. The equipment/vehicles will be used by the maintenance crews to maintain city infrastructure.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	5,000				5,000
85 Beach Facility - Plant	-	2,500				2,500
86 NW Facility - Plant	-	2,500				2,500

Total	0	10,000	0	0	0	10,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80-Other Costs	-	5,000				5,000
85-Other Costs	-	2,500				2,500
86-Other Costs	-	2,500				2,500

Total	0	10,000	0	0	0	10,000
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Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS KABOTA UTILITY VEHICLE **Project # :** CO022

Project Budget: \$20,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: The Kabota Utility Vehicle will assist the operations and maintenance crews throughout the city. The equipment/vehicles will be used by the maintenance crews to maintain city infrastructure.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	10,000				10,000
85 Beach Facility - Plant	-	5,000				5,000
86 NW Facility - Plant	-	5,000				5,000

Total	0	20,000	0	0	0	20,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80-Other Costs	-	10,000				10,000
85-Other Costs	-	5,000				5,000
86-Other Costs	-	5,000				5,000

Total	0	20,000	0	0	0	20,000
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Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS CHIPPER/MULCHER **Project # :** CO023

Project Budget: \$10,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: The Chipper/Mulcher will allow the operations and maintenance crew to remove debris such as trees and branches and make their own mulch for city landscape areas. The equipment/vehicles will be used by the maintenance crews to maintain city infrastructure.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	5,000				5,000
86 NW Facility - Plant	-	2,500				2,500
86 NW Facility - Plant	-	2,500				2,500

Total	0	10,000	0	0	0	10,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80-Other Costs	-	5,000				5,000
85-Other Costs	-	2,500				2,500
86-Other Costs	-	2,500				2,500

Total	0	10,000	0	0	0	10,000
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Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS CORP YARD GENERATOR **Project # :** CO024

Project Budget: \$90,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: The City Corporation Yard needs a new standby generator to ensure city operations and maintenance crews are operational during power outages and emergencies.



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80 Water System	-	45,000				45,000
85 Beach Facility - Plant	-	22,500				22,500
86 NW Facility - Plant	-	22,500				22,500

Total	0	90,000	0	0	0	90,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
80-Other Costs	-	45,000				45,000
85-Other Costs	-	22,500				22,500
86-Other Costs	-	22,500				22,500

Total	0	90,000	0	0	0	90,000
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Remaining budget: -

Comments :

Equipment / Vehicle

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

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



Cumulative Appropriation by Funding Source	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
39 Personal Service District Fur	-	27,000				27,000

Total	0	27,000	0	0	0	27,000
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
39-Other Costs	-	27,000				27,000

Total	0	27,000	0	0	0	27,000
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Remaining budget: -

Comments :

Equipment / Vehicle

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

Project Budget: \$120,560

Status: New

Department: Police

Location: Citywide

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



Cumulative Appropriation by Funding Source

	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
39 Personal Service District Fur	-	24,112	24,112	24,112	48,224	120,560

Total	0	24,112	24,112	24,112	48,224	120,560
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Expenditures	Prior years	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Total
39-Other Costs	-	24,112	24,112	24,112	48,224	120,560

Total	0	24,112	24,112	24,112	48,224	120,560
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Remaining budget: -

Comments :

MAJOR MAINTENANCE BY COST

Project #	Project Name	Actual Cost FY 18-19	Projected Cost FY 19-20	Adopted Cost FY 20-21
MM001		1,502,189	1,597,482	1,627,364
	WASTEWATER OPERATIONS, MAINTENANCE & MANAGEMENT SERVICE CONTRACT			
	85-Other Costs	888,599	958,490	952,017
	86-Other Costs	613,590	638,992	675,347
MM002		741,204	611,998	650,000
	WASTEWATER OPERATION/MAINTENANCE - ADDITIONAL WORK			
	85-Other Costs	253,385	202,340	250,000
	86-Other Costs	487,819	409,658	400,000
Grand Total		2,243,393	2,209,480	2,277,364

Facilities: Sewer

Project Name:	WASTEWATER OPERATIONS, MAINTENANCE & MANAGEMENT SERVICE CONTRACT	Project # :	MM001
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Calendar Year Budget: \$1,627,364
Status: Ongoing
Department: Public Works
Location: Beach and Northwest lift stations and plants
Descriptions: The City Council approved a new rate structure in 2009-10 for the Beach and the Northwest lift stations and wastewater treatment plants for the ongoing maintenance and identified certain equipment be repaired and/or replaced each fiscal year.
 Northwest Lift Stations - Atlantic Pump Station clean out lift station each quarter, generator service, instrumentation controls upgrade, Supervisory Controls and Data Acquisition (SCADA) systems upgrade, and back up batteries (8). Riverwood Lift Station - clean out wet sump, emergency generator service, and instrumentation controls.



Cumulative Appropriation by Funding Source	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85 Beach Facility - Lift Station	932,960	888,599	958,490	952,017		3,732,066
86 NW Facility - Lift Station	604,700	613,590	638,992	675,347		2,532,629

Total	1,537,660	1,502,189	1,597,482	1,627,364	0	6,264,695
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Expenditures	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85-Other Costs	933,827	888,599	958,490	952,017		3,732,933
86-Other Costs	603,833	613,590	638,992	675,347		2,531,762

Total	1,537,660	1,502,189	1,597,482	1,627,364	0	6,264,695
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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

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

Calendar Year Budget: \$650,000
Status: Ongoing
Department: Public Works
Location: Beach and Northwest lift stations and plants
Descriptions: The City Council approved a new sewer rate structure in 2009-10 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 the Beach WWTP for F/Y 2018-19 - IPreiminary Treatment - new bar screen at the head works, Grit pump repairs, Grit screen (screw conveyor) repairs, new influent sampler, electrical instrumentation. Primary Treatment - overhaul Pumps 1, 2, and rebuild Pumps 1, and 2, and instrumentation upgrade.



Cumulative Appropriation by Funding Source	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85 Beach Facility - Lift Station	493,683	253,385	202,340	250,000		1,199,408
86 NW Facility - Lift Station	235,419	487,819	409,658	400,000		1,532,896

Total	729,102	741,204	611,998	650,000	0	2,732,304
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Expenditures	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85-Other Costs	493,683	253,385	202,340	250,000		1,199,408
86-Other Costs	235,419	487,819	409,658	400,000		1,532,896

Total	729,102	741,204	611,998	650,000	0	2,732,304
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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**
- Appendix 8 Revenue Details By Fund**
- Appendix 9 Contracts & Services Expenditure Details By Department**
- Appendix 10 Fund Descriptions**
- Appendix 11 Budget & Financial Policies**
- Appendix 12 Summary Of Budget Process**
- Appendix 13 Resolution Adopting The Budget For FY2020-21**
- Appendix 14 Resolution Approving An Appropriations Limit**
- Appendix 15 Glossary Of Terms**

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 19/20 Adopted				FY 20/21 Adopted				% Change
		Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	
Mayor/City Council										
	MAYOR	6,120	4,800	1,077	11,997	6,120	4,800	1,168	12,088	0.75%
	VICE MAYOR	6,120	-	710	6,830	6,120	-	801	6,921	1.33%
	COUNCIL MEMBER 1	6,120	-	710	6,830	6,120	-	801	6,921	1.33%
	COUNCIL MEMBER 2	6,120	-	710	6,830	6,120	-	801	6,921	1.33%
	COUNCIL MEMBER 3	6,120	-	710	6,830	6,120	-	801	6,921	1.33%
	Subtotal of Mayor/City Council	30,600	4,800	3,918	39,318	30,600	4,800	4,370	39,770	1.15%
Executive										
City Manager										
	CITY MANAGER	181,572	4,800	33,372	219,744	186,803	4,800	39,198	230,801	5.03%
	HR ADMIN	70,750	500	39,828	111,077	75,055	500	43,747	119,303	7.41%
	Subtotal of City Manager	252,322	5,300	73,200	330,821	261,858	5,300	82,945	350,104	5.83%
City Clerk										
	ASSISTANT CITY MGR/CITY CLERK	147,055	-	54,882	201,937	159,059	-	62,053	221,112	9.50%
	PT TEMP CITY CLERK ASSISTANT	39,208	-	4,549	43,757	27,804	-	3,637	31,442	-28.15%
	Subtotal of City Clerk	186,263	-	59,431	245,694	186,863	-	65,691	252,554	2.79%
Finance										
	FINANCE DIRECTOR	107,082	-	30,318	137,400	120,135	-	45,393	165,528	20.47%
	ACCOUNTING SUPERVISOR	87,888	-	39,208	127,096	93,249	-	31,160	124,409	-2.11%
	ACCOUNTANT II	77,748	2,803	16,995	97,546	-	-	-	-	-100.00%
	ACCOUNTANT I	-	-	-	-	64,606	2,330	15,015	81,950	100.00%
	SENIOR ACCOUNT CLERK	64,046	2,309	42,217	108,573	67,934	2,450	46,832	117,216	7.96%
	ACCOUNT CLERK II	54,902	1,980	46,490	103,372	58,239	2,100	51,261	111,600	7.96%
	ACCOUNT CLERK II (1)	53,244	-	12,328	65,572	-	-	-	-	100.00%
	PT TEMP ACCOUNT CLERK I	-	-	-	-	31,281	-	4,092	35,373	100.00%
	PT TEMP ACCOUNT CLERK II	29,484	-	3,421	32,905	37,407	-	4,894	42,301	28.55%
	Subtotal of Finance	474,395	7,092	190,977	672,464	472,850	6,879	198,647	678,376	0.88%
Community Development										
	DIRECTOR OF COMMUNITY DEVELOPMENT	137,796	-	27,691	165,487	-	-	-	-	-100.00%
	PLANNING MANAGER	-	-	-	-	101,605	-	32,898	134,503	100.00%
	CD ADMIN	57,728	2,498	39,699	99,925	61,250	2,650	44,047	107,947	8.03%
	PT TEMP ADMIN ASSISTANT	22,590	-	2,621	25,211	30,712	-	4,018	34,730	100.00%
	BLDG INSPECTOR	68,308	2,963	23,461	94,732	77,908	3,266	36,860	118,034	24.60%
	Subtotal of Economic Development	286,422	5,461	93,472	385,354	271,474	5,916	117,823	395,214	2.56%

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 19/20 Adopted				FY 20/21 Adopted				% Change
		Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	Total Salaries	Total Other Pay	Employer Paid Benefits	Total Salaries and Benefits	
Fire										
	FIRE CHIEF	136,676	1,150	51,499	189,324	152,298	2,000	43,137	197,436	4.28%
	FIRE BATTALION CHIEF	94,039	1,150	63,349	158,538	107,605	1,150	86,752	195,507	100.00%
	FIRE CAPTAIN 1	100,424	26,650	68,332	195,407	106,454	10,000	97,840	214,294	9.67%
	FIRE CAPTAIN 2	104,921	26,650	70,468	202,038	111,225	10,000	101,276	222,500	10.13%
	FIRE CAPTAIN 3	105,079	26,650	51,849	183,579	112,798	10,000	79,846	202,644	10.39%
	FIRE ENGINEER 1	79,568	26,650	63,069	169,287	84,319	10,000	87,084	181,403	7.16%
	FIRE ENGINEER 2	75,848	26,650	61,302	163,801	84,319	10,000	87,084	181,403	10.75%
	FIRE ENGINEER 3	81,968	26,650	44,878	153,496	88,819	10,000	50,086	148,904	-2.99%
	FIRE ENGINEER 4	-	-	-	-	69,635	2,000	28,794	100,429	100.00%
	FIRE ENGINEER 5	-	-	-	-	69,635	2,000	28,794	100,429	100.00%
	FIRE ENGINEER 6	-	-	-	-	69,635	2,000	28,794	100,429	100.00%
	PARAMEDIC/FIREFIGHTER 1	69,983	26,650	49,053	145,686	81,107	10,000	51,869	142,976	-1.86%
	PARAMEDIC/FIREFIGHTER 2	76,782	26,650	22,640	126,071	86,519	10,000	26,025	122,544	-2.80%
	PARAMEDIC/FIREFIGHTER 3	71,320	26,650	42,332	140,302	74,124	10,000	30,610	114,734	-18.22%
	Subtotal of Fire	996,608	242,150	588,771	1,827,528	1,298,490	99,150	827,990	2,225,630	21.78%
Police *										
	POLICE CHIEF	147,432	2,000	89,106	238,538	-	-	-	-	-100.00%
	POLICE COMMANDER	102,561	47,100	51,322	200,983	-	-	-	-	-100.00%
	POLICE SERGEANT 1	126,009	8,200	59,673	193,882	-	-	-	-	-100.00%
	POLICE SERGEANT 2	97,123	8,200	65,472	170,795	-	-	-	-	-100.00%
	POLICE SERGEANT 3	93,036	8,200	55,970	157,206	-	-	-	-	-100.00%
	POLICE SERGEANT 4	95,606	8,200	64,808	168,614	-	-	-	-	-100.00%
	POLICE CORPORAL	68,244	5,000	39,774	113,018	-	-	-	-	-100.00%
	POLICE OFFICER 1	74,385	8,200	41,589	124,173	-	-	-	-	-100.00%
	POLICE OFFICER 2	74,385	8,200	41,589	124,173	-	-	-	-	-100.00%
	POLICE OFFICER 3	83,241	8,200	22,487	113,928	-	-	-	-	-100.00%
	POLICE OFFICER 4	72,520	8,200	28,654	109,374	-	-	-	-	-100.00%
	POLICE OFFICER 5	78,289	8,200	42,519	129,008	-	-	-	-	-100.00%
	POLICE OFFICER 6	96,814	32,500	27,365	156,679	-	-	-	-	-100.00%
	POLICE OFFICER 7	76,028	8,200	40,565	124,793	-	-	-	-	-100.00%
	POLICE OFFICER 8	79,738	8,200	28,547	116,484	-	-	-	-	-100.00%
	POLICE OFFICER 9	78,289	8,200	42,519	129,008	-	-	-	-	-100.00%

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 19/20 Adopted				FY 20/21 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	
	POLICE RECORDS MANAGER	81,216	-	17,292	98,508	-	-	-	-	-100.00% **
	PUBLIC SAFETY SUPPORT MANAGER	-	-	-	-	82,867	1,300	42,926	127,092	100.00% **
	COMMUNITY SVC OFFICER	44,690	1,100	17,340	63,130	50,524	1,300	20,648	72,471	14.80%
	POLICE RECORD TECHNICIAN	-	-	-	-	45,462	-	19,495	64,957	100.00%
	PT TEMP POLICE INVESTIGATOR 1	32,693	-	3,793	36,486	-	-	-	-	-100.00%
	PT TEMP POLICE INVESTIGATOR 2	42,228	-	4,900	47,128	-	-	-	-	-100.00%
	PT TEMP POLICE OFFICER 1	42,228	-	4,900	47,128	-	-	-	-	-100.00%
	PT TEMP POLICE OFFICER 2	32,693	-	3,793	36,486	-	-	-	-	-100.00%
	PT TEMP POLICE RECORD TECHNICIAN	32,625	-	3,785	36,410	-	-	-	-	-100.00%
	Subtotal of Police	1,752,072	186,100	797,762	2,735,935	178,852	2,600	83,069	264,521	-90.33%
Public Works										
	DIRECTOR OF PW	121,472	-	63,059	184,531	129,218	-	70,314	199,532	8.13%
	PW SUPERINTENDENT	109,632	500	75,775	185,907	116,305	500	82,720	199,526	7.33%
	MECHANIC	74,755	500	50,486	125,740	79,297	500	56,037	135,834	8.03%
	PUBLIC WORKS PROGRAM MANAGER	-	-	-	-	113,365	-	64,191	177,556	100.00%
	PUBLIC WORKS SUPERVISOR	-	-	-	-	83,590	500	27,463	111,554	100.00%
	UTILITY WORKER TECHNICIAN	97,671	9,500	33,677	140,848	131,897	3,500	41,013	176,410	25.25%
	UTILITY WORKER TECHNICIAN A	72,756	9,500	32,031	114,287	56,728	3,500	22,106	82,335	-27.96%
	SENIOR MAINT WORKER A	77,006	7,500	45,408	129,914	80,618	7,500	59,621	147,739	13.72%
	SENIOR MAINT WORKER B	82,498	3,500	47,112	133,109	88,097	6,500	53,070	147,668	10.94%
	MAINTENANCE WORKER II	68,676	3,500	42,052	114,228	73,524	6,500	47,442	127,466	11.59%
	MAINTENANCE WORKER II A	72,489	7,500	26,033	106,022	75,294	7,500	28,622	111,416	5.09%
	MAINTENANCE WORKER II B	60,960	7,500	46,746	115,206	-	-	-	-	-100.00%
	MAINTENANCE WORKER I	40,161	7,500	18,733	66,394	53,843	7,500	21,251	82,594	24.40%
	MAINTENANCE WORKER I A	42,201	500	18,568	61,269	41,608	3,500	20,688	65,796	7.39%
	MAINTENANCE WORKER I B	-	-	-	-	43,203	7,500	23,639	74,342	100.00%
	MAINTENANCE WORKER I C	-	-	-	-	40,579	3,500	18,748	62,827	100.00%
	ATOD ADMIN	54,087	1,888	28,253	84,228	55,530	2,002	32,110	89,642	6.43%
	PT TEMP PUBLIC WORKS INTERN	12,489	-	1,449	13,938	12,489	-	1,634	14,123	1.33%
	PT TEMP PUBLIC WORKS ASSISTANT	-	-	-	-	43,676	-	5,714	49,389	100.00%
	Subtotal of Public Works	986,853	59,388	529,383	1,575,624	1,318,864	60,502	676,383	2,055,750	30.47%
	Total Salaries & Benefits	4,965,534	510,291	2,336,913	7,812,738	4,019,853	185,147	2,056,919	6,261,919	-19.85%

* Police Services was contracted to the County - In October 2019, the City entered into a Memorandum of Agreement with the Solano County Sheriff's Office for an annual service amount of \$2,536,931.
 ** This position was upgraded to a Mid-Management position, and changed the title to Public Safety Support Manager.

PERSONNEL SUMMARY BY DEPARTMENT

	2017/18 Approved	2018/19 Approved	2019/20 Approved	2020/21 Approved
City Manager				
City Manager	1.00	1.00	1.00	1.00
Human Resource Ananlyst/Deputy City Clerk	1.00	1.00	1.00	1.00
City Manager FTE Total	2.00	2.00	2.00	2.00
City Clerk				
Assistant City Manager / City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk/City Clerk Assistant - Part-time	0.10	0.73	0.73	0.46
City Clerk FTE Total	1.10	1.73	1.73	1.46
Community Development/Planning				
Director of Community Development *	1.00	1.00	1.00	0.00
Planning Manager	0.00	0.00	0.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	1.00	1.00
Office Assistant II - Part-time	0.00	0.00	0.63	0.63
Community Development/Planning FTE Total	2.00	2.00	3.63	3.63
Finance				
Director of Finance	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	1.00	1.00	1.00
Accountant I/II	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	1.00	1.00	1.00
Account Clerk I/II	1.64	1.73	2.73	2.45
Administrative Analyst	0.00	1.00	0.00	0.00
Finance FTE Total	5.64	6.73	6.73	6.45
Fire				
Fire Chief	1.00	1.00	1.00	1.00
Fire Batalion Chief	0.00	0.00	1.00	1.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Engineer	3.00	3.00	3.00	6.00
Firefighter/Paramedic	3.00	3.00	3.00	3.00
Fire FTE Total	10.00	10.00	11.00	14.00
Police ****				
Police Chief	1.00	1.00	1.00	0.00
Police Commander	0.29	1.00	1.00	0.00
Police Corporal	0.00	1.00	1.00	0.00
Police Sergeant	2.24	3.00	4.00	0.00
Police Officer	8.39	9.58	10.00	0.00
Police Investigator	0.41	0.44	1.01	0.00
Public Safety Support Manager **	1.00	1.00	1.00	1.00
Police Record Technician	0.00	0.60	0.69	1.00
Community Service Officer	0.92	1.00	1.00	1.00
Police FTE Total	14.25	18.62	20.70	3.00
Public Works				
Director of Public Works	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00
Public Works Program Manager	0.00	0.00	0.00	1.00
Public Works Supervisor	0.00	0.00	0.00	1.00
Utility Technician	1.71	2.00	2.00	2.00
Mechanic	1.00	1.00	1.00	1.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00
Maintenance Worker II	3.00	3.00	3.00	2.00
Maintenance Worker I	0.00	1.00	1.00	3.00
Administrative Assistant ***	1.93	2.00	1.00	1.73
Intern - Part-time	0.00	0.00	0.46	0.46
Public Works FTE Total	11.64	13.00	12.46	16.19
Grand FTE Total	46.63	54.07	58.23	46.72

PERSONNEL SUMMARY BY DEPARTMENT (Continued)

	2017/18 Approved	2018/19 Approved	2019/20 Approved	2020/21 Approved
Legislative - Elected and Appointed Employees				
Mayor	1.00	1.00	1.00	1.00
Vice Mayor	1.00	1.00	1.00	1.00
City Council	3.00	3.00	3.00	3.00
FTE Total	5.00	5.00	5.00	5.00

TOTAL AUTHORIZED FULL-TIME EMPLOYEES	46.72
TOTAL ELECTED AND APPOINTED EMPLOYEES	5.00
GRAND TOTALS	51.72

Total Authorized New Personnel Requests (Included in Full-Time Employee Count Above)		
Department	Description	2020/21 Budget
Fire	Fire Engineer	3.00
Police	Police Record Technician	1.00
Public Works	Public Works Supervisor	1.00
Public Works	Maintenance Worker I	1.00
Public Works	PT Temp Public Works Assistant	0.73

- * Planning Manager replaced Director of Community Development
- ** Previously called Police Records Manager
- *** Included new part-time public works assistant
- **** Police Services was contracted to the County in October 2019

BUDGET SUMMARIES

Fund Description	Resources						Appropriations					Estimated Fund Balance 6/30/21	Balance Increase / (Decrease)
	Estimated Fund Balance 7/1/20	Revenues	Other Financing Source	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
GENERAL FUND													
002 Measure O	0	998,100			998,100		(998,102)				(998,102)	(2)	(2)
010 General Fund	4,527,059	6,174,740		794,194	6,968,934	(33,000)	(6,743,593)	(124,238)	(10,000)	-	(6,910,831)	4,585,162	58,103
General Fund Subtotal	4,527,059	7,172,840	-	794,194	7,967,034	(33,000)	(7,741,695)	(124,238)	(10,000)	-	(7,908,933)	4,585,159	58,101
022 General Plan	131,053	7,819			7,819		(20,000)				(20,000)	118,872	(12,181)
052 Transient Occupancy Tax	34,996	20,300			20,300		(35,000)				(35,000)	20,296	(14,700)
Total General Fund per Audit Report	4,693,109	7,200,959	-	794,194	7,995,153	(33,000)	(7,796,695)	(124,238)	(10,000)	-	(7,963,933)	4,724,328	**** 31,220
CAPITAL OUTLAY FUNDS													
012 Vehicle Replacement	175,300	68,000	-	60,000	128,000		-	(128,024)	-	-	(128,024)	175,277	(24)
050 Storm Drain	28,330	28,050			28,050		(35,150)			-	(35,150)	21,230	(7,100)
051 Capital Projects	309,271	1,755,230	442,722	1,815,270	4,013,222				(4,013,222)	(4,013,222)		309,271	-
053 Roadway Impact	535,340	22,500			22,500		-			-		557,840	22,500
054 Parks and Recreation	840,033	66,110		5,170	71,280	(638,929)	(20,000)		(50,000)	(708,929)		202,384	(637,649)
056 Municipal Improvements	4,275,320	260,886		1,761,631	2,022,517	(385,079)	-			(385,079)		5,912,758	1,637,438
060 Hazardous Waste	447,691	105,500			105,500		(133,503)			(133,503)		419,688	(28,003)
065 Landfill Closure	1,870,840	404,600			404,600	(280,000)	(94,700)			(374,700)		1,900,740	29,900
076 Army Base	(68,653)	13,529			13,529	-	(13,529)			(13,529)		(68,653)	** (0)
Total Capital Outlay Funds	8,413,471	2,724,405	442,722	3,642,071	6,809,198	(1,304,008)	(296,882)	(128,024)	-	(4,063,222)	(5,792,136)	9,430,533	1,017,062
DEBT SERVICE													
040 Firehouse Bonds	2,015	-			-		-			-		2,015	-
Total Debt Service Fund	2,015	-	-	-	-	-	-	-	-	-	-	2,015	-
SPECIAL REVENUE FUNDS													
017 Law Enforcement Grant	100,368	101,000			101,000		(150,000)		-	(150,000)		51,368	(49,000)
018 Asset Forfeiture	1,275	30			30		-			-		1,305	30
019 ATOD Grant	(37)	62,007		-	62,007		(61,970)			(61,970)		(0)	37
025 Gas Tax	212,827	397,535		-	397,535	(125,500)	(419,858)	(2,423)	-	(547,781)		62,580	(150,246)
031 Developers Revolving	58,063	300			300		(51,000)			(51,000)		7,363	(50,700)
033 Commercial Rehabilitation Loan	62,316	700			700		-			-		63,016	700
034 CDBG Housing Rehabilitation	127,344	1,500			1,500		-			-		128,844	1,500
038 Personnel Services District - Fire	222,690	460,731			460,731	(35,000)	(399,447)			(434,447)		248,975	26,285
039 Personnel Services District - Police	142,175	461,731		-	461,731	-	(348,289)	(23,054)	(136,112)	(507,455)		96,451	(45,724)
055 Liberty Main & Operation Svc District	1,088,033	600,228			600,228		(221,448)			(221,448)		1,466,813	378,780
091 Street Projects	50,105	-			-	(50,000)	-			(50,000)		105	(50,000)
Total Special Revenue Funds	2,065,157	2,085,762	-	-	2,085,762	(210,500)	(1,652,012)	(25,477)	(136,112)	-	(2,024,101)	2,126,818	61,661

BUDGET SUMMARIES

Fund Description	Resources						Appropriations					Estimated Fund Balance 6/30/21	Balance Increase / (Decrease)
	Estimated Fund Balance 7/1/20	Revenues	Other Financing Source	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
ENTERPRISE FUNDS*													
032 Transit	352,821	675,365		8,000	683,365	(12,000)	(540,865.43)		(130,500)	-	(683,365)	352,820	(0)
075 Business Park	714,896	1,477,544		-	1,477,544	(2,034,412)	(77,303)			(25,000)	(2,136,715)	55,726	(659,171)
080 Water System	4,282,207	2,881,000		20,680	2,901,680	(3,341,111)	(2,037,804)	(326,014)	(90,000)	(50,000)	(5,844,929)	1,338,959	(2,943,249)
081 Water Project - Capital Outlay	0	-	-	2,911,111	2,911,111	-				(2,911,111)	(2,911,111)	0	0
082 Water Fixed Assets	-	-		-	-	-					-	-	-
084 Airport	(747,278)	1,127,390	-	-	1,127,390		(230,111)	(19,312)	(66,000)	(932,463)	(1,247,886)	(867,774)	*** (120,496)
085 Beach Facility	2,623,750	2,854,000	-	-	2,854,000	(1,410,525)	(2,217,951)	(142,322)	(45,000)	-	(3,815,799)	1,661,951	(961,799)
086 NW Facility	2,566,366	1,881,500	-	12,000	1,893,500	(1,212,000)	(2,027,168)	(129,213)	(45,000)	-	(3,413,381)	1,046,485	(1,519,881)
087 NW Sewer Project - Capital Outlay	0	-	634,278	1,044,500	1,678,778	-				(1,678,778)	(1,678,778)	0	0
088 Beach Sewer Project - Capital Outlay	(0)	-	-	1,125,000	1,125,000					(1,125,000)	(1,125,000)	(0)	0
Total Enterprise Funds	9,792,762	10,896,799	634,278	5,121,291	16,652,368	(8,010,048)	(7,131,203)	(616,861)	(376,500)	(6,722,352)	(22,856,963)	3,588,167	(6,204,596)
AGENCY FUNDS													
041 Community Facilities District 2006-1	453,310	507,218			507,218		(39,184)	(480,619)			(519,803)	440,726	(12,585)
042 Riverview Point Assessment District	246,791	155,335			155,335		(13,134)	(138,973)			(152,107)	250,019	3,228
043 Riverview Point Bond Reserve	46,582	470			470		-				-	47,052	470
044 Riverwalk CFD	53,865	-			-		(12,000)				(12,000)	41,865	(12,000)
045 Summerset Improvement	154,576	-			-		-				-	154,576	-
046 Summerset Assessment District	17,401	-			-		-				-	17,401	-
049 Community Facilities District 2004-1	234,853	290,586			290,586		(35,276)	(269,194)			(304,470)	220,969	(13,884)
095 Liberty CFD	1,303,335	798,575			798,575		(34,315)	(775,625)			(809,940)	1,291,970	(11,365)
Total Agency Funds	2,510,713	1,752,183	-	-	1,752,183	-	(133,909)	(1,664,411)	-	-	(1,798,319)	2,464,577	(46,136)
SUCCESSOR AGENCY FUND													
023 RDA Successor Agency Fund	-	-			-		-				-	-	-
024 Successor Agency Fund	-	-			-		-				-	-	-
Total Successor Agency Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	27,477,227	24,660,108	1,077,000	9,557,556	35,294,664	(9,557,556)	(17,010,700)	(2,559,010)	(522,612)	(10,785,574)	(40,435,452)	22,336,438	(5,140,789)

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

**Balance due to general fund of \$86,399.50 after repayment of five annual principal and accrued interest payments in FY2019/20.

***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.

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

BASIS OF ACCOUNTING AND BUDGETING

BASIS OF ACCOUNTING

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

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

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

BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

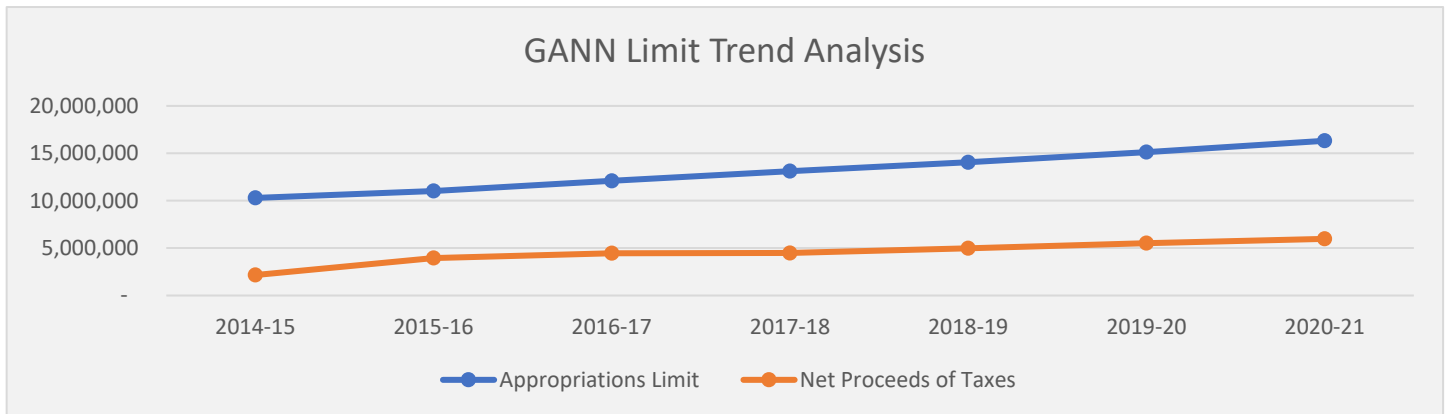
- The budget basis includes expenditures for capital outlay and principal payments on long-term debt, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis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

PROPOSITION 4 (GANN LIMIT) ANALYSIS

Section 7910 of the California Government Code and Article XIII B of the California Constitution (commonly referred to as the “Gann Limit”) restrict the amount of revenue that cities can appropriate in any fiscal year. Annually, the City must adopt a resolution to approve the appropriations limit based on actual appropriations in FY 19-20, 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. 2020-050 on June 16, 2020, as part of its annual operating budget.

For Fiscal Year 2020-21, the City’s appropriation limit is calculated to be \$16,327,787. Appropriations subject to limit have been determined to be \$5,975,523. This is \$10,352,264 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 \$10,352,264. 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	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Appropriations Limit	10,287,818	11,012,986	12,090,607	13,112,187	14,044,705	15,120,711	16,327,787
Net Proceeds of Taxes	2,152,197	3,939,200	4,449,805	4,478,333	4,973,898	5,509,700	5,975,523
Difference	8,135,621	7,073,786	7,640,802	8,633,854	9,070,807	9,611,011	10,352,264
% of Limit	20.9%	35.8%	36.8%	34.2%	35.4%	36.4%	36.6%

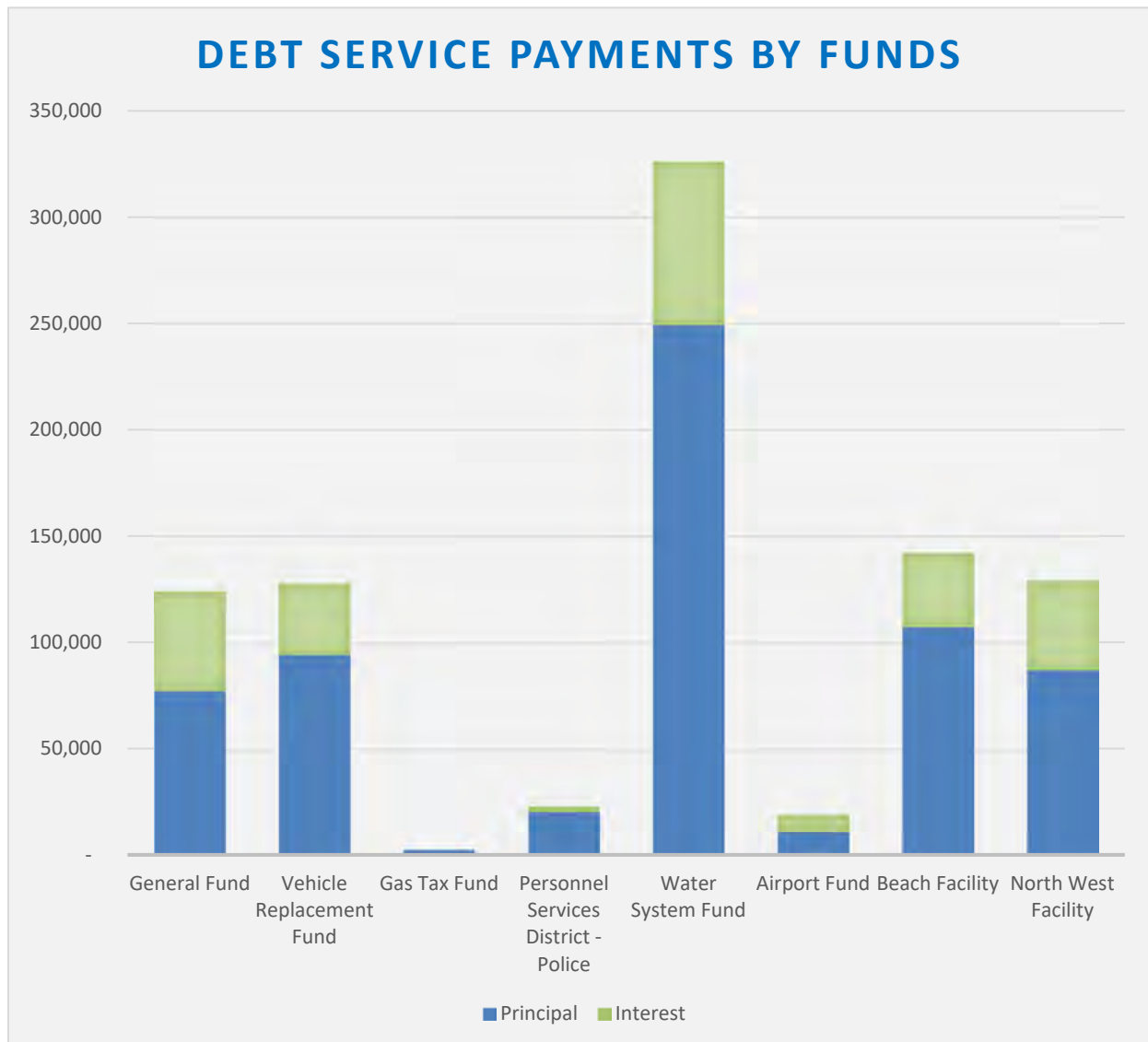
DEBT LIMIT/OBLIGATION

DEBT LIMIT

State Law sets the bonded limit for General Obligation bonds at 15% of the total assessed valuation of all real and personal property within the City. As of June 30, 2019, the City’s total debt limit capacity was \$44 million, but it has no outstanding debt subject to this limit.

DEBT OBLIGATION

Below is the annual debt service payments budget for Fiscal Year 2020-21 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 6-30-2020	FY 2020-21 Budget		
		Principal	Interest	Total
General Fund				
Citywide Energy Saving Project Equip Lease Purchase	\$ 830,872	\$ 41,155	\$ 29,380	\$ 70,535
California Energy Commission Loan - Fire Station Solar	422,785	18,170	7,773	25,942
Lease Purchase Agreement - Phase II - Sterling National	442,722	18,087	9,673	27,761
Subtotal, General Fund Debt	1,696,379	77,412	46,826	124,238
Vehicle Replacement Fund				
PNC Fire Apparatuses Lease Purchase Agreement	866,238	94,414	33,610	128,024
Subtotal, Vehicle Replacement Fund Debt	866,238	94,414	33,610	128,024
Gas Tax Fund				
PG&E Retrofit Loan	8,684	2,423	-	2,423
Subtotal, Gas Fund Debt	8,684	2,423	-	2,423
Personnel Services District - Police				
Police Records Management System Software	82,415	20,605	2,449	23,054
Subtotal, Gas Fund Debt	82,415	20,605	2,449	23,054
Water System Fund				
Water Meter Installment Purchase Agreement	3,125,000	240,000	74,480	314,480
Citywide Energy Saving Project Equip Lease Purchase	65,190	3,229	2,305	5,534
2013 Land Capital Lease	75,355	6,000	-	6,000
Subtotal, Water System Fund Debt	3,265,545	249,229	76,785	326,014
Airport Fund				
Citywide Energy Saving Project Equip Lease Purchase	227,484	11,268	8,044	19,312
Subtotal, Airport Fund Debt	227,484	11,268	8,044	19,312
Beach Facility				
Waste Water Installment Purchase Agreement	785,000	70,000	23,629	93,629
Citywide Energy Saving Project Equip Lease Purchase	169,243	8,383	5,985	14,368
New Vactor Truck - KS StateBank	154,370	29,070	5,256	34,326
Subtotal, Beach Facility Fund Debt	1,108,613	107,453	34,869	142,322
North West Facility				
Citywide Energy Saving Project Equip Lease Purchase	649,232	32,158	22,957	55,115
Lease Purchase Agreement - Phase II - Sterling National	634,278	25,913	13,859	39,772
New Vactor Truck - KS StateBank	154,370	29,070	5,256	34,326
Subtotal, North West Facility Fund Debt	1,437,880	87,141	42,072	129,213
Total, Debt Service	\$ 8,693,237	\$ 649,944	\$ 244,655	\$ 894,599 *

* 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

The City is looking for ways to reduce its energy consumption. Much of the equipment used to heat and cool city facilities are aged and consume more energy than newer, more energy efficient equipment would consume. In March 2018, the City entered into a lease purchase agreement in the amount of \$2,077,404 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 December through April 2033. Interest is charge at an effective annual rate of 3.58%.

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 19/20 Projected	FY20/21 Adopted
Transfer Out	Transfer In			
General Fund	Transit	Potential farebox penalty	18,667	8,000
General Fund	Capital Projects	Laserfiche EDMS Software	-	25,000
General Fund	Business Park	Cannabis Fees received in FY18/19 to fund construction	116,461	-
Gas Tax	Capital Projects	ADA Sidewalk Repair and Replacement	22,000	125,500
Transit	NW Facility	Rental for Office Space	12,000	12,000
Personnel Services District - Fire	Vehicle Replacement	Fire Dept Vehicle Reserve	35,000	35,000
Personnel Services District - Police	Capital Projects	Police Vehicle Replacement	113,000	-
Parks and Recreation	Capital Projects	Bike & Pedestrian Pathway Montezuma Hills Rd	50,000	-
Parks and Recreation	Capital Projects	Boat Launch Project - City Match	35,699	38,929
Parks and Recreation	Capital Projects	Bruning Park Restroom Replacement	210,000	-
Parks and Recreation	Capital Projects	LGI Dog and Neighborhood Park Improvement	-	300,000
Parks and Recreation	Capital Projects	LGI 18 Acre New Park Phase I	-	300,000
Municipal Improvements	General Fund	Energy Saving Project Loan Payment - City Hall	68,917	124,238
Municipal Improvements	Capital Projects	City Hall Improvement	22,771	20,000
Municipal Improvements	Capital Projects	Public Safety Facility Preliminary	9,700	-
Municipal Improvements	Capital Projects	Boat Launch Project - City Match	-	240,841
Municipal Improvements	Business Park	Interfund Loan - Business Park Improvement Project	1,644,456	-
Landfill Closure	General Fund	Excess Franchise Fee to fund General Operation	-	280,000
Business Park	Municipal Improvements	Interfund loan repayment	-	1,644,456
Business Park	General Fund	Additional support for Alcohol Tobacco & Other Drugs Education	-	15,000
Business Park	General Fund	Repayment of Cannabis Receipts in FY19/20 & FY18/19	-	374,956
Army Base	General Fund	Interfund loan repayment	89,337	-
Water	Vehicle Replacement	Fire Dept Vehicle Reserve	25,000	25,000
Water	Water Project - Capital Outlay	Funding Source for Water CIP Projects	989,905	2,911,111
Water	Capital Projects	Funding for New Accounting System Software	-	250,000
Water	Capital Projects	Public Works Office & Corp Yard Improvement	60,000	155,000
Beach Facility	Capital Projects	Public Works Office & Corp Yard Improvement	-	142,500
Beach Facility	Water	Interfund loan repayment	20,680	20,680
Beach Facility	Parks and Recreation	Interfund loan repayment	5,170	5,170
Beach Facility	Municipal Improvements	Interfund loan repayment	117,175	117,175
Beach Facility	Beach Sewer Project - Capital Outlay	Funding Source for Beach Facility CIP Projects	260,949	1,125,000
NW Facility	Capital Projects	Public Works Office & Corp Yard Improvement	-	167,500
NW Facility	NW Sewer Project - Capital Outlay	Funding Source for NW Facility CIP Projects	-	1,044,500
Street Project	Capital Projects	Public Works Office & Corp Yard Improvement	-	50,000
Street Project	Capital Projects	Highway Safety Improvement Program Pedestrian Crossing	900	-
Street Project	Gas Tax	Funding for Street Projects	30,823	-
Total Interfund Transfers			\$ 3,958,609	\$ 9,557,556

**REVENUE DETAILS BY FUND
FY 20-21 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 002 MEASURE O						
002-0530-5324	Measure O Taxes	1,153,548	1,068,000	1,064,000	998,100	(69,900)
002-0560-5601	Interest Income	139	-	-	-	-
TOTAL 002 MEASURE O		1,153,687	1,068,000	1,064,000	998,100	(69,900)
FUND 10 GENERAL FUND						
010-0510-5101	Secured Property Tax	1,584,215	1,765,232	1,756,704	1,932,374	167,143
010-0510-5103	Unsecured Property Tax	85,459	75,097	75,870	75,870	773
010-0510-5105	Supplemental Property Tax	43,007	39,909	39,909	39,909	(0)
010-0510-5110	Unitary Taxes	33,375	33,865	33,865	33,865	-
010-0510-5120	Property Tax Prior Year Adjustment	(21,795)	(7,058)	(7,058)	(7,058)	-
010-0510-5126	Dist. From RDA Dissolution	112,084	165,534	165,534	50,000	(115,534)
010-0510-5199	Administration Charges by Solano County	(21,404)	(22,000)	(22,928)	(22,928)	(928)
010-0510-5702	Weed Abatement	807	395	-	-	(395)
010-0510-5704	Vehicle License Fee - SB1096 - Property Tax	739,841	815,871	815,871	815,871	-
010-0510-5708	Pilt-Payment in Lieu of Taxes	460	179	179	-	(179)
010-0510-5712	Homeowners Property Tax Relief	14,022	13,722	14,369	14,369	647
010-0530-5301	Business License	61,186	57,000	57,000	57,000	-
010-0530-5306	Business License SB-1186	2,328	2,100	1,300	1,300	(800)
010-0530-5324	Sales & Use Tax	1,418,886	1,422,600	1,332,600	1,253,430	(169,170)
010-0530-5325	Real Property Transfer Tax	123,813	100,000	90,000	90,000	(10,000)
010-0530-5328	Municipal Service Tax	75,610	75,000	75,000	75,000	-
010-0540-5310	Franchise Fees - Cable TV	79,962	75,000	104,000	100,000	25,000
010-0540-5312	Franchise Fees - PG&E	61,791	62,000	70,260	70,260	8,260
010-0540-5400	Planning Application Fees	74,045	75,000	92,360	75,000	-
010-0540-5402	Dog License	11,180	12,966	12,966	12,966	(0)
010-0540-5408	Building Permits	479,270	290,030	190,000	158,330	(131,700)
010-0540-5410	Demolition Permits	396	350	1,200	350	-
010-0540-5412	Electrical Permits	85,625	46,460	36,000	26,735	(19,725)
010-0540-5413	Energy Permits	78,716	39,760	27,175	20,035	(19,725)
010-0540-5414	Grading Permits	1,662	-	1,938	-	-
010-0540-5418	Mechanical Permits	87,607	44,785	40,000	25,060	(19,725)
010-0540-5422	Plumbing Permits	87,074	47,635	34,843	27,910	(19,725)
010-0540-5423	Solar Electric	44,328	40,000	50,511	47,420	7,420
010-0540-5424	Special Events Permit/Application	210	200	75	200	-
010-0540-5426	Imaging Fee	13,833	7,330	6,000	4,480	(2,850)
010-0540-5427	Public Art Fee	33,913	12,000	3,000	5,000	(7,000)
010-0540-5428	Mapping Fee	12,913	7,330	6,000	4,480	(2,850)
010-0540-5429	Training Recovery Fee	16,391	21,230	7,301	11,480	(9,750)
010-0540-5430	Fire Code Inspections / Permits	408	3,000	3,000	3,000	-
010-0540-5862	Solar Plan Check	18,712	23,930	23,481	15,809	(8,121)
010-0540-5867	Encroachment Permit	5,000	3,500	4,500	4,000	500
010-0550-5501	Forfeitures/Penalties	1,562	1,056	1,056	1,056	-
010-0550-5503	Other Court Fines/Traffic	23,494	18,000	18,000	18,000	-
010-0550-5896	Parking Fines	7,256	10,000	8,000	10,000	-
010-0560-5303	Asset Sale	500	-	1,600	-	-
010-0560-5601	Interest Income	94,317	60,000	96,000	60,000	-
010-0560-5603	Rent - Real Property	34,568	31,000	31,000	31,000	-
010-0560-5605	Rental - Comcast	44,357	17,354	17,530	17,880	526
010-0560-5902	Natural Gas Royalties	52,512	37,000	36,000	36,000	(1,000)

**REVENUE DETAILS BY FUND
FY 20-21 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
010-0570-5704	Motor Vehicle In Lieu	4,410	4,410	7,452	5,424	1,014
010-0570-5734	POST Reimbursement	503	3,232	4,134	-	(3,232)
010-0570-5753	Grant Revenue	26,077	1,400	1,577	-	(1,400)
010-0580-5830	River Delta Fire District	6,000	-	-	-	-
010-0580-5811	General Plan 2001 Reimb. Fee	17,560	9,817	5,000	4,739	(5,078)
010-0580-5818	Swimming Pool Fees	10,578	10,000	10,000	10,000	-
010-0580-5820	Recreation Programs	971	-	-	-	-
010-0580-5821	Boat Launch Fees	40,272	45,000	35,000	45,000	-
010-0580-5824	Police Service Fees	35,734	24,000	20,000	24,000	-
010-0580-5826	Fire Services Fees	19,110	5,000	1,500	5,000	-
010-0580-5827	Fire Prevention Fees	-	-	-	40,000	40,000
010-0580-5828	Delta Fire District	100,000	100,000	100,000	160,000	60,000
010-0580-5831	Engineering & Inspection Fees	17,784	15,000	25,000	20,000	5,000
010-0580-5832	Cannabis Facility Fee	19,394	-	-	42,034	42,034
010-0580-5833	Cannabis Developer Fee	87,339	-	-	521,000	521,000
010-0580-5861	Plan Check Fees	413,477	161,990	140,000	89,840	(72,150)
010-0580-5895	New Home Construction (Fire)	20,430	15,000	6,500	10,000	(5,000)
010-0590-5904	Gifts & Donations	500	-	-	-	-
010-0590-5920	Miscellaneous Revenue	49,367	40,377	44,454	2,000	(38,377)
010-0590-5921	Garage Sales	498	250	174	250	-
010-0590-5930	Donations	100	-	-	-	-
010-0590-5936	Donations - Fire Dept	1,020	-	-	-	-
010-0590-5937	Donations - K-9	4,316	-	150	-	-
010-0590-5995	Asset Disposal	275	-	-	-	-
010-0590-5990	Transfer In - Loan Payments	65,391	153,917	68,917	139,238	(14,679)
010-0590-5990	Transfer In - Landfill Franchise Fee	-	-	-	280,000	280,000
010-0590-5990	Transfer In - Due from other Fund	-	89,337	89,337	374,956	285,619
TOTAL FUND 010		6,644,600	6,203,092	5,911,205	6,968,934	765,842
SUBTOTAL GENERAL FUND - 002 & 010		7,798,288	7,271,092	6,975,205	7,967,034	695,942
FUND 22 GENERAL PLAN						
022-0560-5601	Interest Income	1,895	1,500	2,000	1,500	-
022-0580-5807	General Plan Revision Fee	20,864	13,089	6,000	6,319	(6,770)
TOTAL GENERAL PLAN FUND		22,759	14,589	8,000	7,819	(6,770)
FUND 52 TRANSIENT OCCUPANCY TAX						
052-0530-5318	Transient Occupancy Tax	29,692	20,000	16,000	20,000	-
052-0560-5601	Interest Income	537	300	353	300	-
TOTAL TRANSIENT OCCUPANCY TAX		30,229	20,300	16,353	20,300	-
TOTAL GENERAL FUND per Audit Report		7,851,276	7,305,981	6,999,559	7,995,153	689,172
FUND 12 VEHICLE REPLACEMENT FUND						
012-0560-5601	Interest Income	3,677	3,000	3,000	3,000	-
012-0560-5303	Asset Sale	500	-	-	-	-
012-0580-5827	Funding from Delta Fire District	25,000	25,000	25,000	25,000	-
012-0580-5829	Cal OES Reimbursement	61,818	40,000	24,194	40,000	-
012-0590-5990	Transfer In	209,081	173,000	173,000	60,000	(113,000)
TOTAL VEHICLE REPLACEMENT FUND		300,076	241,000	225,194	128,000	(113,000)

**REVENUE DETAILS BY FUND
FY 20-21 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 17 LAW ENFORCEMENT GRANT						
017-0560-5601	Interest Income	1,405	1,000	1,400	1,000	-
017-0570-5755	PSEG - Safe Routes to School	10,499	-	-	-	-
017-0570-5753	Grant Revenues	148,747	100,000	140,454	100,000	-
TOTAL LAW ENFORCEMENT GRANT FUND		160,651	101,000	141,854	101,000	-
FUND 18 ASSET FORFEITURE						
018-0560-5601	Interest Income	57	30	45	30	-
TOTAL ASSET FORFEITURE		57	30	45	30	-
FUND 19 ATOD GRANT						
019-0560-5601	Interest Income	71	37	-	-	(37)
019-0570-5753	Grant Revenues	33,319	63,707	63,707	62,007	(1,700)
TOTAL ATOD GRANT FUND		33,390	63,744	63,707	62,007	(1,737)
FUND 25 GAS TAX						
025-0560-5601	Interest Income	8,253	6,000	7,000	6,000	-
025-0570-5707	Traffic Congestion Relief Prop 42 (SB1)	10,361	10,586	10,586	-	(10,586)
025-0570-5717	Gas Tax - Section 2105	185,569	235,736	216,331	229,706	(6,030)
025-0570-5719	Road Main & Rehab Section 2032 (SB1)	179,764	173,472	156,831	161,829	(11,643)
025-0590-5990	Transfer In	-	30,823	30,823	-	(30,823)
TOTAL GAS TAX FUND		383,948	456,617	421,571	397,535	(59,082)
FUND 31 DEVELOPERS REVOLVING FUND						
031-0560-5601	Interest Income	803	700	540	300	(400)
TOTAL DEVELOPERS REVOLVING FUND		803	700	540	300	(400)
FUND 32 TRANSIT						
032-0560-5601	Interest Income	2,873	2,500	1,675	2,000	(500)
032-0560-5303	Asset Sale	-	7,200	-	-	(7,200)
032-0570-5728	TDA Grant	207,506	270,890	141,734	91,605	(179,285)
032-0570-5729	TDA Grant - Capital	-	25,500	20,500	25,500	-
032-0570-5755	Federal Grant - FTA 5311 Capital	-	75,000	-	75,000	-
032-0570-5756	Federal Grant - FTA Section 5311	135,000	100,000	150,000	100,000	-
032-0570-5759	Federal Grant - FTA Section 5310	-	-	-	150,000	150,000
032-0570-5760	STA FUND	-	5,000	-	-	(5,000)
032-0570-5739	Capital Grant - YSAQMD	-	30,000	-	30,000	-
032-0570-5740	Federal Grant - FTA CARES Act	-	-	119,328	150,000	150,000
032-0580-5893	Transit Fares	17,156	16,620	12,220	8,310	(8,310)
032-0570-5766	Federal Grant - FTA Section 5339	-	-	77,486	-	-
032-0570-5731	TDA Planning & Administration	85,900	85,900	60,000	42,950	(42,950)
032-0570-5730	TDA From Other Recipients	12,633	19,273	19,273	-	(19,273)
032-0590-5920	Prior Year TDA to be Returned	-	116	116	-	(116)
032-0590-5926	Sutter Health - Delta Breeze Route	3,083	-	-	-	-
032-0590-5922	Intercity Taxi Scrip	60	500	500	-	(500)
032-0590-5990	Transfer In	16,200	18,667	18,667	8,000	(10,667)
TOTAL TRANSIT FUND		480,412	657,166	621,499	683,365	26,199
FUND 33 COMMERCIAL REHABILITATION LOAN FUND						
033-0560-5601	Interest Income	994	700	700	700	-

**REVENUE DETAILS BY FUND
FY 20-21 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
TOTAL COM. REHABILITATION LOAN FUND		994	700	700	700	-
FUND 34 CDBG HOUSING REHABILITATION						
034-0560-5601	Interest Income	2,054	1,500	1,500	1,500	-
TOTAL CDBG HOUSING REHABILITATION FUND		2,054	1,500	1,500	1,500	-
FUND 38 PERSONNEL SERVICES - FIRE						
038-0510-5101	Property Tax	344,961	421,390	421,390	463,529	42,139
038-0510-5199	Administration Charges by Solano County	(3,450)	(4,214)	(4,214)	(4,298)	(84)
038-0560-5601	Interest Income	972	450	1,500	1,500	1,050
TOTAL PERSONNEL SERVICES - FIRE		342,484	417,626	418,676	460,731	43,105
FUND 39 PERSONNEL SERVICES - POLICE						
039-0510-5101	Property Tax	344,961	421,390	421,390	463,529	42,139
039-0510-5199	Administration Charges by Solano County	(3,450)	(4,214)	(4,214)	(4,298)	(84)
039-0560-5601	Interest Income	2,668	1,000	3,000	2,500	1,500
039-0590-5990	Transfer In	93,719	-	-	-	-
TOTAL PERSONNEL SERVICES - POLICE		437,899	418,176	420,176	461,731	43,555
FUND 40 FIREHOUSE BONDS						
040-0510-5120	Property Tax Prior Year Adj	78	-	30	-	-
040-0510-5712	Homeowners Property Tax Relief	(3)	-	(1)	-	-
040-0560-5601	Interest Income	27	-	10	-	-
TOTAL FIREHOUSE BOND FUND		101	-	39	-	-
FUND 41 COMMUNITY FACILITIES DISTRICT 2006-1						
041-0510-5101	Property Tax	506,854	507,533	507,533	507,533	0
041-0510-5199	Administration Charges by Solano County	(1,462)	(2,016)	(2,016)	(2,016)	0
041-0560-5601	Interest Income	2,470	700	1,700	1,700	1,000
041-0590-5920	Miscellaneous Revenue	1,969	-	-	-	-
TOTAL COMMUNITY FACILITIES DISTRICT 2006-1		509,831	506,217	507,217	507,218	1,001
FUND 42 RIVERVIEW POINT ASSESSMENT DISTRICT						
042-0510-5101	Property Tax	153,043	154,297	154,297	154,297	(0)
042-0510-5199	Administration Charges by Solano County	(398)	(511)	(511)	(512)	(0)
042-0560-5601	Interest Income	397	600	1,550	1,550	950
TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT		153,043	154,386	155,336	155,335	949
FUND 43 RIVERVIEW POINT BOND RESERVE						
043-0560-5601	Interest Income	91	210	470	470	260
TOTAL RIVERVIEW POINT BOND RESERVE FUND		91	210	470	470	260
FUND 45 SUMMERSET IMPROVEMENT						
045-0560-5601	Interest Income	61	35	41	-	(35)
TOTAL SUMMERSET IMPROVEMENT FUND		61	35	41	-	(35)
FUND 46 SUMMERSET ASSESSMENT DISTRICT						
046-0560-5601	Interest Income	7	4	5	-	(4)
TOTAL SUMMERSET ASSESSMENT DISTRICT		7	4	5	-	(4)

**REVENUE DETAILS BY FUND
FY 20-21 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1						
049-0510-5101	Property Tax	289,738	290,676	290,676	290,676	0
049-0510-5199	Administration Charges by Solano County	(847)	(1,090)	(1,090)	(1,090)	(0)
049-0530-5101	Prepayment - Special Tax	5,988	-	-	-	-
049-0560-5601	Interest Income	3,824	310	1,000	1,000	690
049-0590-5920	Miscellaneous Revenue	2,294	-	-	-	-
TOTAL COMMUNITY FACILITIES DISTRICT 2004-1		300,998	289,896	290,586	290,586	690
FUND 50 STORM DRAIN						
050-0560-5601	Interest Income	49	34	100	50	16
050-0570-5753	Grant Revenue	308,499	99,691	99,691	-	(99,691)
050-0580-5816	Utility Service Fee	28,345	28,000	28,000	28,000	-
TOTAL STORM DRAIN FUND		336,894	127,725	127,791	28,050	(99,675)
FUND 51 CAPITAL GRANTS AND PROJECTS FUND						
051-0560-5601	Interest Income	9,372	-	-	-	-
051-0570-5753	Grant Revenue	-	100,000	-	100,000	-
051-0570-5753	Grant Revenue	465,345	1,410,230	-	1,410,230	-
051-0570-5753	Grant Revenue	-	249,100	48,600	245,000	(4,100)
051-0590-5425	Other Financing Source - Bank Loan	1,126,070	-	185,508	442,722	442,722
051-0590-5990	Transfer In - Laserfiche EDMS	-	25,000	-	25,000	-
051-0590-5990	Transfer In - Skate Park & Dog Park	51,565	-	-	-	-
051-0590-5990	Transfer In - Boat Dock Project	115,278	-	-	-	-
051-0590-5990	Transfer In - Boat Launch Project	17,060	315,470	35,699	279,770	(35,700)
051-0590-5990	Transfer In - ADA Sidewalk Repair and Replacement	2,615	155,000	22,000	125,500	(29,500)
051-0590-5990	Transfer In - Front St. Bike & Ped Improvement	319,922	-	-	-	-
051-0590-5990	Transfer In - Bruning Park Restroom Replacement	11,460	210,000	210,000	-	(210,000)
051-0590-5990	Transfer In - Bike & Ped Pathway Montezuma Hills Rd	4,056	50,000	50,000	-	(50,000)
051-0590-5990	Transfer In - City Hall Improvement	30,924	22,771	22,771	20,000	(2,771)
051-0590-5990	Transfer In - Business Park Health Center Study	-	10,000	-	-	(10,000)
051-0590-5990	Transfer In - New Accounting System Software	-	150,000	-	250,000	100,000
051-0590-5990	Transfer In - Sports Complex Project	39,919	-	-	-	-
051-0590-5990	Transfer In - HSIP Pedestrian Crossing	2,948	900	900	-	(900)
051-0590-5990	Transfer In - Police & Fire Public Safety Facility	19,400	9,700	9,700	-	(9,700)
051-0590-5990	Transfer In - Public Works Office & Corp Yard Improvement	-	385,000	60,000	515,000	130,000
051-0590-5990	Transfer In - LGI Dog and Neighborhood Park Improvement	-	-	-	300,000	300,000
051-0590-5990	Transfer In - LGI 18 Acre New Park Phase I	-	-	-	300,000	300,000
TOTAL CAPITAL GRANTS/PROJECTS FUND		2,215,934	3,093,171	645,178	4,013,222	920,051
FUND 53 ROADWAY IMPACT						
053-0540-5409	Roadway Impact Fees	56,609	649,232	649,232	20,000	(629,232)

**REVENUE DETAILS BY FUND
FY 20-21 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
053-0560-5601	Interest Income	3,951	2,500	4,000	2,500	-
TOTAL ROADWAY IMPACT FUND		60,560	651,732	653,232	22,500	(629,232)
FUND 54 PARKS AND RECREATION						
054-0540-5322	Development Fee	657,863	126,585	126,585	61,110	(65,475)
054-0560-5601	Interest Income	14,186	7,150	15,000	5,000	(2,150)
054-0590-5930	Donations - Plaque	-	-	-	-	-
054-0590-5990	Transfer In	-	5,170	5,170	5,170	-
TOTAL PARKS AND RECREATION FUND		672,049	138,905	146,755	71,280	(67,625)
FUND 55 MAIN & OPERATION SVC DISTRICT - LIBERTY						
055-0510-5101	Property Tax	584,519	601,240	601,240	601,240	-
055-0510-5199	Administration Charges by Solano County	(5,845)	(6,013)	(6,013)	(6,012)	0
055-0560-5601	Interest Income	2,174	2,500	8,000	5,000	2,500
TOTAL MAIN & OPERATION SVC DISTRICT - LIBERTY		580,848	597,728	603,228	600,228	2,500
FUND 56 MUNICIPAL IMPROVEMENT						
056-0540-5304	Municipal Improvement Fee	1,121,444	405,764	270,000	195,886	(209,878)
056-0560-5601	Interest Income	88,322	65,000	89,000	65,000	-
056-0590-5990	Transfer In	-	117,175	117,175	1,761,631	1,644,456
TOTAL MUNICIPAL IMPROVEMENT FUND		1,209,766	587,939	476,175	2,022,517	1,434,578
FUND 60 HAZARDOUS WASTE						
060-0560-5601	Interest Income	6,233	5,500	5,500	5,500	-
060-0570-5753	Grant Revenue	5,000	55,000	55,000	-	(55,000)
060-0580-5801	HHW Collection Fee	101,782	100,000	100,000	100,000	-
TOTAL HAZARDOUS WASTE FUND		113,015	160,500	160,500	105,500	(55,000)
FUND 65 LANDFILL CLOSURE						
065-0540-5316	Franchise Fees - RV Sanitation	341,391	300,000	380,000	387,600	87,600
065-0560-5601	Interest Income	21,753	17,000	24,000	17,000	-
TOTAL LANDFILL CLOSURE FUND		363,143	317,000	404,000	404,600	87,600
FUND 75 BUSINESS PARK						
075-0560-5601	Interest Income	32,810	20,000	4,276	500	(19,500)
075-0560-5303	Land Sales	1,535,823	2,000,000	410,184	1,450,000	(550,000)
075-0560-5612	Rent - Business Park Hangars	7,742	7,500	7,050	4,800	(2,700)
075-0560-5615	Rent - Miscellaneous	30,805	22,244	22,244	22,244	-
075-0580-5832	Cannabis Facility Fee	-	40,180	40,180	-	(40,180)
075-0580-5833	Cannabis Developer Fee	-	200,000	300,000	-	(200,000)
075-0590-5917	Developer Reimbursement	168,463	405,579	405,579	-	(405,579)
075-0590-5920	Miscellaneous Revenue	661	52,000	52,000	-	(52,000)
075-0590-5990	Transfer In	-	3,654,417	1,760,917	-	(3,654,417)
TOTAL BUSINESS PARK FUND		1,776,304	6,401,920	3,002,430	1,477,544	(4,924,376)
FUND 76 ARMY BASE						
076-0560-5601	Interest Income	1,101	400	753	200	(200)
076-0560-5603	Rent - Real Property	600	-	-	-	-
076-0590-5920	Reimbursement - Dept of Water Resources	11,009	12,500	12,500	13,329	829
TOTAL ARMY BASE FUND		12,710	12,900	13,253	13,529	629

**REVENUE DETAILS BY FUND
FY 20-21 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 80 WATER SYSTEM						
080-0550-5501	Forfeitures/Penalties	38,356	35,000	35,000	35,000	-
080-0560-5601	Interest Income	72,509	40,000	60,000	40,000	-
080-0570-5753	Grant Revenues	-	45,000	45,000	-	(45,000)
080-0580-5808	Utility Service Fees	2,854,720	2,800,000	2,800,000	2,800,000	-
080-0580-5810	Interim Water Fees - Construction	29,466	-	29,306	-	-
080-0580-5814	Water Reconnect Fee	52,566	16,000	6,000	6,000	(10,000)
080-0590-5920	Miscellaneous Revenue	15,289	-	-	-	-
080-0590-5990	Transfer In	880,260	-	-	-	-
080-0590-5990	Transfer In	-	20,680	20,680	20,680	-
TOTAL WATER SYSTEM FUND		3,943,165	2,956,680	2,995,986	2,901,680	(55,000)
FUND 81 WATER CONSTRUCTION						
081-0590-5425	Other Financing Source - Bank Loan	-	-	17,351	-	-
081-0590-5990	Transfer In	824,094	2,751,016	989,905	2,911,111	160,095
TOTAL WATER CONSTRUCTION FUND		824,094	2,751,016	1,007,255	2,911,111	160,095
FUND 84 AIRPORT						
084-0550-5501	Forfeitures/Penalties	347	300	426	300	-
084-0560-5601	Interest Income	5,472	2,500	2,600	2,500	-
084-0560-5603	Rent - Real Property	21,530	31,450	31,450	31,450	-
084-0560-5608	Rent - Airport Hangars	154,429	165,773	165,773	165,773	-
084-0560-5609	Parking Permit Revenue	1,585	1,080	891	-	(1,080)
084-0560-5610	Rent - Airport Tie-Downs	1,544	1,500	1,865	1,500	-
084-0570-5753	Grant Revenues	158,955	87,750	30,000	839,216	751,466
084-0570-5755	Grant Revenues - State Match	17,948	14,387	10,000	51,961	37,574
084-0580-5907	Sales - Airport Fuel	159,187	160,000	160,000	160,000	-
084-0580-5908	Cost of Sales - Fuel	(130,990)	(139,200)	(139,200)	(139,200)	-
084-0590-5425	Other Financing Source - Bank Loan	-	-	306	-	-
084-0590-5920	Miscellaneous Revenue	-	24,492	24,805	13,890	(10,602)
084-0590-5925	Enxco Contribution	15,985	-	-	-	-
TOTAL AIRPORT FUND		405,990	350,032	288,916	1,127,390	777,358
FUND 85 BEACH DRIVE - SEWER SYSTEM						
085-0550-5501	Forfeitures/Penalties	26,520	24,000	24,000	24,000	-
085-0560-5601	Interest Income	57,988	30,000	55,000	30,000	-
085-0580-5803	Utility Service Fees - Residential	2,407,735	2,400,000	2,400,000	2,400,000	-
085-0580-5804	Utility Service Fees - Commercial	414,387	400,000	400,000	400,000	-
085-0580-5806	Sewer Connection Fees	21,767	6,000	-	-	(6,000)
085-0590-5425	Other Financing Source - Bank Loan	-	150,000	150,000	-	(150,000)
TOTAL BEACH DRIVE SEWER SYSTEM FUND		2,928,396	3,010,000	3,029,000	2,854,000	(156,000)
FUND 86 NW - SEWER SYSTEM						
086-0550-5501	Forfeitures/Penalties	11,808	9,500	9,500	9,500	-
086-0560-5601	Interest Income	51,637	25,000	45,000	25,000	-
086-0580-5803	Utility Service Fees - Residential	1,869,828	1,800,000	1,800,000	1,800,000	-
086-0580-5804	Utility Service Fees - Commercial	61,309	60,000	47,000	47,000	(13,000)
086-0590-5425	Other Financing Source - Bank Loan	-	150,000	150,000	-	(150,000)
086-0590-5990	Transfer In	3,000	12,000	12,000	12,000	-

**REVENUE DETAILS BY FUND
FY 20-21 ADOPTED BUDGET**

REVENUES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
086-0590-5990	Transfer In	169,705	-	-	-	-
086-0590-5920	Misc Revenue	-	12,200	12,200	-	(12,200)
TOTAL NW SEWER SYSTEM FUND		2,167,287	2,068,700	2,075,700	1,893,500	(175,200)
FUND 87 NW SEWER - CAPITAL OUTLAY						
087-0590-5425	Other Financing Source - Bank Loan	-	-	147,001	634,278	634,278
087-0590-5990	Transfer In	560,501	1,044,500	-	1,044,500	-
TOTAL NW SEWER - CAPITAL OUTLAY		560,501	1,044,500	147,001	1,678,778	634,278
FUND 88 BEACH SEWER - CAPITAL OUTLAY						
088-0590-5425	Other Financing Source - Bank Loan	-	-	331	-	-
088-0590-5990	Transfer In	843,092	635,949	260,949	1,125,000	489,051
TOTAL BEACH SEWER - CAPITAL OUTLAY		843,092	635,949	261,280	1,125,000	489,051
FUND 91 STREET PROJECTS						
091-0560-5601	Interest Income	1,073	-	105	-	-
091-0570-5753	Grant Revenue	20,619	-	-	-	-
TOTAL STREET PROJECTS		21,692	-	105	-	-
FUND 95 LIBERTY COMMUNITY FACILITIES DISTRICT						
095-0560-5601	Interest Income	21,286	1,000	1,900	1,000	-
095-0510-5101	Property Tax	797,100	799,343	799,343	799,344	0
095-0510-5199	Administration Charges by Solano County	(924)	(1,769)	(1,769)	(1,769)	0
095-0590-5920	Misc Revenue- From Bond Proceeds	-	8,371	8,371	-	(8,371)
095-0590-5425	Other Financing Source - Bond Proceed	780,250	-	-	-	-
TOTAL LIBERTY COMMUNITY FACILITIES DISTRICT		1,597,711	806,945	807,845	798,575	(8,370)
TOTAL REVENUES		31,591,327	36,328,329	27,114,344	35,294,664	(1,033,666)

**CITY MANAGER
FY 20-21 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
CITY COUNCIL						
010-0100-0100-7205	Advertising	-	-	-	-	-
010-0100-0100-7213	Legal Fees	24,267	21,600	21,600	21,600	-
010-0100-0100-7226	Printing	184	600	600	600	-
010-0100-0100-7235	Conferences & Meetings	3,212	3,100	3,100	3,100	-
010-0100-0100-7272	Equipment Rental	156	200	200	200	-
010-0100-0100-7277	Fuel & Mileage	234	1,000	1,000	1,000	-
010-0100-0100-7307	Liability Insurance	491	645	645	1,079	434
010-0100-0100-7359	Meals	5,218	4,875	4,875	4,875	-
010-0100-0100-7365	Membership Dues	18,440	19,000	19,000	19,000	-
010-0100-0100-7367	Misc Services & Supplies	792	700	700	700	-
010-0100-0100-7426	Publications & Subscriptions	-	1,200	1,200	1,200	-
TOTAL CITY COUNCIL		52,995	52,920	52,920	53,354	434
CITY MANAGER						
010-0100-0105-7205	Advertising	45	-	-	-	-
010-0100-0105-7213	Legal Fees	-	2,000	2,000	2,000	-
010-0100-0105-7235	Conferences/ meetings	4,610	5,000	5,000	5,000	-
010-0100-0105-7245	Contractual services	211	17,896	17,896	17,896	-
010-0100-0105-7272	Equipment Rental	303	400	400	400	-
010-0100-0105-7277	Fuel & Mileage	213	250	250	250	-
010-0100-0105-7307	Liability Insurance	952	1,251	1,251	2,093	841
010-0100-0105-7359	Meals	1,205	2,000	2,000	2,000	-
010-0100-0105-7365	Membership Dues	4,514	4,514	4,514	4,514	-
010-0100-0105-7372	Office Supplies & Materials	182	500	500	500	-
010-0100-0105-7426	Publications & Subscriptions	255	350	350	350	-
010-0100-0105-7432	Telephone	2,103	1,758	1,758	1,758	-
TOTAL CITY MANAGER		14,593	35,919	35,919	36,761	841
CITY ADMINISTRATION						
010-0100-0107-7125	State Unemployment Insurance	-	5,000	5,000	5,000	-
010-0100-0107-7202	Retiree Health (OPEB)	18,370	17,952	19,256	20,016	2,064
010-0100-0107-7204	Health Administrative Fee	2,990	2,200	2,200	2,200	-
010-0100-0107-7211	Legal Fees - Potential Litigation	202,306	110,000	110,000	75,000	(35,000)
010-0100-0107-7213	Legal Fees	38,738	40,000	40,000	40,000	-
010-0100-0107-7245	Contractual services	23,807	18,000	10,000	38,000	20,000
010-0100-0107-7254	Debt Service - Principal	19,777	38,144	38,144	77,412	39,268
010-0100-0107-7255	Debt Service - Interest	29,414	30,773	30,773	46,826	16,053
010-0100-0107-7307	Liability Insurance	133,573	-	-	-	-
010-0100-0107-7330	Janitorial Supplies	1,795	4,000	4,000	4,000	-
010-0100-0107-7367	Misc Services & Supplies	2,431	1,100	1,100	1,100	-
010-0100-0107-7372	Office Supplies & Materials	4,771	10,650	10,650	10,650	-
010-0100-0107-7384	Personnel Hiring Costs	5,150	7,100	7,100	7,100	-
010-0100-0107-7397	Postage	11,870	18,000	18,000	18,400	400
010-0100-0107-7432	Telephone	9,375	8,600	8,600	8,600	-
010-0100-0107-7900	Miscellaneous Expense	5,018	-	-	-	-
TOTAL CITY ADMINISTRATION		509,385	311,519	304,823	354,304	42,785
INFORMATION TECHNOLOGY						
010-0100-0136-7245	Contractual Services	57,455	62,402	62,402	72,203	9,800

**CITY MANAGER
FY 20-21 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
010-0100-0136-7307	Liability Insurance	-	3	3	-	(3)
010-0100-0136-7380	Computer Hardware	9,075	8,000	8,000	8,000	-
010-0100-0136-7381	Computer Software	46,771	17,731	17,731	24,533	6,802
TOTAL INFORMATION TECHNOLOGY		113,301	88,137	88,137	104,736	16,599
FUND 52 TRANSIENT OCCUPANCY TAX						
052-0100-0520-7245	Contractual Services	28,442	38,627	38,627	35,000	(3,627)
TOTAL TRANSIENT OCCUPANCY TAX		28,442	38,627	38,627	35,000	(3,627)

TRANSIT
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 32 TRANSIT						
032-0300-0320-7201	Accounting & Auditing	1,938	2,088	2,088	2,294	206
032-0300-0320-7205	Advertising	411	2,500	2,500	2,500	-
032-0300-0320-7213	Legal Fees	1,035	3,000	3,000	3,000	-
032-0300-0320-7226	Printing	531	1,000	1,000	1,000	-
032-0300-0320-7234	Dispatch services	2,572	1,800	1,800	1,800	-
032-0300-0320-7245	Contractual Services	301,050	310,629	310,629	320,896	10,267
032-0300-0320-7253	Management Consultant Services	85,913	85,900	85,900	85,900	-
032-0300-0320-7272	Equipment Rental	798	1,260	1,260	2,400	1,140
032-0300-0320-7277	Fuel & Mileage	41,259	40,900	40,900	49,500	8,600
032-0300-0320-7307	Liability Insurance	4,413	5,502	5,502	9,698	4,196
032-0300-0320-7340	Legal Notices/Publications	-	200	200	200	-
032-0300-0320-7356	M & R Vehicles	7,753	13,700	13,700	12,000	(1,700)
032-0300-0320-7358	Emergency Incident - COVID-19 Pandemic	-	-	10,000	10,000	10,000
032-0300-0320-7365	Membership Dues	-	500	500	550	50
032-0300-0320-7367	Misc. Services & Supplies	1,600	4,000	4,000	4,000	-
032-0300-0320-7372	Office Supplies & Materials	-	500	500	500	-
032-0300-0320-7376	INTERCITY TAXI SCRIP	60	500	500	-	(500)
032-0300-0320-7381	Computer Software	-	1,884	1,884	2,606	723
032-0300-0320-7385	Permits & Licenses	-	100	100	100	-
032-0300-0320-7397	Postage	-	100	100	100	-
032-0300-0320-7415	Signs	-	100	100	100	-
032-0300-0320-7432	Telephone	2,058	2,300	2,300	2,700	400
032-0300-0320-7923	Capital Outlay - Vehicles	-	95,500	95,500	95,500	-
032-0300-0320-7905	Capital Outlay - Bus Shelter	-	35,000	-	35,000	-
032-0300-0320-7325	TDA Return	-	116	116	-	(116)
032-0300-0320-7324	Penalties	-	10,667	-	-	(10,667)
032-0300-0320-7352	Facility & Equipment Maintenance	-	2,500	2,500	2,500	-
032-0300-5990-9000	Transfer Out	19,200	12,000	12,000	12,000	-
TOTAL TRANSIT FUND		470,591	634,246	598,579	656,845	22,599

**ASSISTANT CITY MANAGER/ CITY CLERK
FY 20-21 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
CITY CLERK/ASSISTANT CITY MANAGER						
010-0100-0115-7213	Legal Fees	11,138	25,500	25,500	10,000	(15,500)
010-0100-0115-7235	Conferences and Meetings	7,286	7,700	7,700	9,325	1,625
010-0100-0115-7245	Contractual Services	11,450	36,604	36,604	36,604	-
010-0100-0115-7270	Election Expenses	1,096	4,000	4,000	35,936	31,936
010-0100-0115-7272	Equipment Rental	282	550	550	550	-
010-0100-0115-7277	Fuel and Mileage	517	500	500	500	-
010-0100-0115-7307	Liability Insurance	887	1,166	1,166	1,949	784
010-0100-0115-7340	Legal Notices/Publications	2,176	2,000	2,000	3,000	1,000
010-0100-0115-7365	Membership Dues	390	760	760	1,055	295
010-0100-0115-7372	Office Supplies & Materials	869	2,000	2,000	5,200	3,200
010-0100-0115-7432	Telephone	1,108	1,100	1,100	1,100	-
010-0100-0115-7426	Publications & Subscriptions	95	560	560	560	-
010-0100-5990-9000	Transfer Out	-	25,000	-	25,000	-
TOTAL CITY CLERK		37,294	107,440	82,440	130,779	23,340

FINANCE
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
FINANCE DEPARTMENT						
010-0100-0135-7201	Accounting & Auditing	18,239	19,655	19,655	21,592	1,938
010-0100-0135-7213	Legal Fees	1,170	1,000	1,000	1,000	-
010-0100-0135-7235	Conferences and Meetings	2,268	3,600	3,600	3,600	-
010-0100-0135-7245	Contractual Services	13,377	19,000	19,000	19,000	-
010-0100-0135-7272	Equipment Rental	479	600	600	600	-
010-0100-0135-7277	Fuel and Mileage	668	900	900	900	-
010-0100-0135-7307	Liability Insurance	1,507	1,980	1,980	3,311	1,331
010-0100-0135-7323	Finance Charge - Collection	-	200	200	200	-
010-0100-0135-7359	Meals	493	300	300	300	-
010-0100-0135-7365	Membership Dues	1,489	560	560	560	-
010-0100-0135-7367	Misc. Services & Supplies	29	125	125	125	-
010-0100-0135-7372	Office Supplies & Materials	644	500	500	500	-
010-0100-0135-7395	Training	2,051	3,800	3,800	3,800	-
TOTAL FINANCE DEPARTMENT		42,414	52,220	52,220	55,488	3,269

POLICE
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC SAFETY						
POLICE DEPARTMENT						
010-0400-0165-7125	State Unemployment Insurance	10,215	-	-	-	-
010-0400-0165-7126	Boot/Uniform/Equipment Allowance	20,480	24,715	24,715	1,300	(23,415)
010-0400-0165-7129	Equipment Allowance	303	-	-	-	-
010-0400-0165-7208	Animal Control	53,496	58,900	58,900	78,180	19,280
010-0400-0165-7213	Legal Fees	58,460	30,000	30,000	30,000	-
010-0400-0165-7226	Printing	1,749	3,000	3,000	3,000	-
010-0400-0165-7234	Dispatch Service	54,120	83,500	83,500	83,500	-
010-0400-0165-7244	Contractual Services - Labor	24,027	-	-	-	-
010-0400-0165-7245	Contractual Services	15,831	866,684	866,684	2,175,271	1,308,587
010-0400-0165-7247	Report Forms	-	1,000	1,000	1,500	500
010-0400-0165-7249	Evidence & Investigation Expenses	22,348	23,735	23,735	28,735	5,000
010-0400-0165-7272	Equipment Rental	8,745	13,242	13,242	13,242	-
010-0400-0165-7277	Fuel & Mileage	46,794	40,000	40,000	50,000	10,000
010-0400-0165-7298	Flood & Fire Insurance	1,281	1,508	1,508	2,278	771
010-0400-0165-7307	Liability Insurance	18,981	21,653	21,653	35,747	14,094
010-0400-0165-7330	Janitorial Supplies	53	400	400	400	-
010-0400-0165-7356	M & R Vehicles	43,050	35,000	35,000	35,000	-
010-0400-0165-7359	Meals	528	1,200	1,200	1,500	300
010-0400-0165-7366	Cable TV	801	1,280	1,280	800	(480)
010-0400-0165-7367	Misc. Services & Supplies	692	500	500	500	-
010-0400-0165-7372	Office Supplies & Materials	4,601	5,000	5,000	5,000	-
010-0400-0165-7384	Personnel Hiring Costs	29,738	19,890	19,890	5,000	(14,890)
010-0400-0165-7432	Telephone	40,902	30,000	30,000	30,000	-
010-0400-0165-7438	Booking Fees	10,659	15,000	15,000	15,000	-
010-0400-0165-7458	Utilities - PG&E	14,183	15,000	15,000	15,000	-
010-0400-0165-7459	Utilities - Water & Sewer (City Property)	6,873	10,800	10,800	10,800	-
010-0400-0165-7466	Canine Services	7,831	12,000	12,000	10,000	(2,000)
010-0400-0165-7371	Security Services	8,033	12,650	12,650	12,650	-
010-0400-0165-7905	Capital Outlay - Equipment	152,270	17,000	17,000	15,000	(2,000)
010-0400-0165-7923	Capital Outlay - Vehicle	23,069	-	-	-	-
010-0400-0165-7380	Computer Hardware	-	-	-	6,000	6,000
010-0400-0165-7381	Computer Software	1,063	-	-	-	-
TOTAL POLICE DEPARTMENT		1,831,258	2,298,201	2,298,201	2,790,489	492,288
FUND 17 LAW ENFORCEMENT GRANT						
017-0400-1170-7905	Capital Outlay - Mach & Equip	-	16,000	16,000	-	(16,000)
017-0400-1171-7005	Overtime	10,499	-	-	-	-
017-0400-1171-7245	Contractual Services	-	-	-	150,000	150,000
TOTAL LAW ENFORCEMENT GRANT FUND		139,091	172,679	172,679	150,000	(22,679)
FUND 39 PERSONNEL SERVICES DISTRICT						
Police Department						
039-0400-0165-7201	Accounting & Auditing	611	659	659	724	65
039-0400-0165-7207	Ammunition & Weapons	7,986	17,300	17,300	15,000	(2,300)
039-0400-0165-7245	Contractual Services	11,369	11,825	11,825	266,316	254,491
039-0400-0165-7254	Debt Services - Principal	20,605	20,605	20,605	20,605	-
039-0400-0165-7255	Debt Service - Interest	2,449	2,449	2,449	2,449	-
039-0400-0165-7273	Equipment (Non-Capital, <\$5,000)	8,866	21,000	21,000	21,000	-
039-0400-0165-7307	Liability Insurance	1,739	2,285	2,285	3,821	1,536
039-0400-0165-7352	M&R Machinery & Equipment	6,035	6,100	6,100	6,100	-
039-0400-0165-7381	Computer Software	1,394	7,500	7,500	7,728	228

POLICE
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
039-0400-0165-7395	Police Officer Training	27,707	24,000	24,000	20,000	(4,000)
039-0400-0165-7398	Volunteer Services	686	2,500	2,500	2,500	-
039-0400-0165-7409	Safety Equipment	1,052	1,600	1,600	1,600	-
039-0400-0165-7426	Publications & Subscriptions	3,472	3,500	3,500	3,500	-
039-0400-0165-9000	Transfer Out	-	113,000	113,000	-	(113,000)
039-0400-0165-7909	Capital Outlay - Buildings & Imprvmts	12,202	35,000	-	35,000	-
039-0400-0165-7905	Capital Outlay - Mach & Equip	81,518	75,000	75,000	101,112	26,112
TOTAL POLICE DEPARTMENT		187,690	344,323	309,323	507,455	163,132

FIRE
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC SAFETY						
FIRE DEPARTMENT						
010-0400-0140-7213	Legal Fees	11,809	9,000	9,000	4,000	(5,000)
010-0400-0140-7226	Printing	25	1,000	1,000	1,000	-
010-0400-0140-7234	Dispatch Services	55,706	50,000	50,000	50,000	-
010-0400-0140-7235	Conferences & Meetings	5,116	7,500	7,500	5,000	(2,500)
010-0400-0140-7245	Contractual Services	21,600	35,000	35,000	40,000	5,000
010-0400-0140-7272	Equipment Rental	6,736	8,500	8,500	5,500	(3,000)
010-0400-0140-7273	Equipment (Non-Capital, <\$5,000)	1,804	3,500	3,500	5,000	1,500
010-0400-0140-7276	Firefighter Training	12,953	12,000	12,000	20,000	8,000
010-0400-0140-7277	Fuel & Mileage	23,870	20,000	20,000	20,000	-
010-0400-0140-7307	Liability Insurance	46,860	59,453	59,453	80,255	20,801
010-0400-0140-7330	Janitorial Supplies	2,511	3,000	3,000	3,000	-
010-0400-0140-7352	M & R Machinery & Equipment	4,739	1,000	1,000	3,000	2,000
010-0400-0140-7355	M & R Real Property	9,675	10,000	10,000	45,000	35,000
010-0400-0140-7356	M & R Vehicles	99,717	50,000	50,000	35,000	(15,000)
010-0400-0140-7358	Emergency Incident	-	-	60,000	-	-
010-0400-0140-7359	Meals	1,686	2,000	2,000	3,000	1,000
010-0400-0140-7363	Medical Svcs. & Supplies	17,586	18,000	18,000	50,000	32,000
010-0400-0140-7365	Membership Dues	2,335	4,500	4,500	4,500	-
010-0400-0140-7366	Cable TV	3,223	3,200	3,200	-	(3,200)
010-0400-0140-7367	Misc. Services & Supplies	5,155	5,500	5,500	8,000	2,500
010-0400-0140-7372	Office Supplies & Materials	3,710	5,000	5,000	5,000	-
010-0400-0140-7381	Computer Software	54	1,000	1,000	1,000	-
010-0400-0140-7384	Personnel Hiring Costs	2,986	3,000	3,000	3,000	-
010-0400-0140-7385	Permits & Licenses	-	100	100	100	-
010-0400-0140-7398	Volunteer Services	34,140	35,000	35,000	30,000	(5,000)
010-0400-0140-7400	Public Education	1,238	1,200	1,200	1,200	-
010-0400-0140-7409	Safety Equipment	78,985	19,000	19,000	29,000	10,000
010-0400-0140-7426	Publications & Subscriptions	175	1,000	1,000	2,000	1,000
010-0400-0140-7432	Telephone	38,927	37,000	37,000	37,000	-
010-0400-0140-7458	Utilities - PG&E	6,036	5,500	5,500	5,500	-
TOTAL FIRE DEPARTMENT		499,357	410,953	470,953	496,055	85,101
FUND 12 VEHICLE REPLACEMENT						
012-0100-1120-7601	Debt Service-Interest	40,544	37,136	37,136	33,610	(3,526)
012-0100-1120-7603	Debt Service-Principal	90,642	90,887	90,887	94,414	3,526
012-0100-1120-7923	Capital Outlay - Vehicles	190,296	-	-	-	-
012-0100-1120-7923	Capital Outlay - Vehicle	-	113,000	113,000	-	(113,000)
012-0100-1120-7905	Capital Outlay - Equipment	22,275	-	-	-	-
012-0100-1120-7924	Capital Outlay - Fire Truck Vehicle	9,892	-	-	-	-
TOTAL VEHICLE REPLACEMENT FUND		353,649	241,024	241,024	128,024	(113,000)
FUND 38 PERSONNEL SERVICES DISTRICT						
Fire Department						
038-0400-0140-7201	Accounting & Auditing	612	659	659	724	65
038-0400-0140-7245	Contractual Services	1,277	57,090	57,090	1,581	(55,509)
038-0400-0140-7307	Liability Insurance	1,537	2,019	2,019	3,377	1,358
038-0400-0140-7355	M&R Property	-	-	-	-	-
038-0400-0140-7381	Computer Software	-	594	594	822	228
038-0400-5990-9000	Transfer Out	35,000	35,000	35,000	35,000	-
TOTAL FIRE DEPARTMENT		38,426	95,362	95,362	41,504	(53,859)

**COMMUNITY DEVELOPMENT
FY 20-21 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 10 GENERAL FUND						
COMMUNITY DEVELOPMENT						
BUILDING DEPARTMENT						
010-0200-0130-7125	State Unemployment Insurance	419	-	-	-	-
010-0200-0130-7213	Legal Fees	1,553	2,000	2,000	2,000	-
010-0200-0130-7220	SOFTWARE MAINTENANCE FEES	3,750	4,500	4,500	4,500	-
010-0200-0130-7235	Conferences & Meetings	430	1,000	1,000	1,000	-
010-0200-0130-7245	Contractual Services	20,174	50,500	50,500	50,500	-
010-0200-0130-7272	Equipment Rental	371	600	600	600	-
010-0200-0130-7277	Fuel & Mileage	1,596	2,000	2,000	2,000	-
010-0200-0130-7307	Liability Insurance	1,167	1,533	1,533	2,564	1,031
010-0200-0130-7335	Laundry Service	-	1,000	1,000	1,000	-
010-0200-0130-7365	Membership Dues	250	200	200	200	-
010-0200-0130-7367	Misc Services & Supplies	942	17,500	17,500	17,500	-
010-0200-0130-7356	M&R Vehicles	-	3,000	3,000	3,000	-
010-0200-0130-7372	Office Supplies & Materials	361	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	1,158	1,110	1,110	1,110	-
010-0200-0130-7902	Capital outlay - software	750	5,000	-	5,000	-
TOTAL BUILDING DEPARTMENT		32,921	91,693	86,693	92,724	1,031
PLANNING						
010-0200-0170-7125	State Unemployment Insurance	105	-	-	-	-
010-0200-0170-7213	Legal Fees	19,235	15,000	28,615	15,000	-
010-0200-0170-7220	SOFTWARE MAINTENANCE FEES	3,750	4,500	4,500	4,500	-
010-0200-0170-7245	Contractual Services	133,980	105,000	150,000	105,000	-
010-0200-0170-7272	Equipment Rental	540	600	600	600	-
010-0200-0170-7277	Fuel & Mileage	168	800	800	800	-
010-0200-0170-7307	Liability Insurance	1,604	1,985	1,985	3,320	1,334
010-0200-0170-7340	Legal Notices/Publications	7,405	6,500	6,500	6,500	-
010-0200-0170-7359	Meals	5	200	200	200	-
010-0200-0170-7367	Misc Services & Supplies	15	5,100	5,100	5,100	-
010-0200-0170-7372	Office Supplies & Materials	2,358	10,750	10,750	10,750	-
010-0200-0170-7395	Training	1,214	1,800	1,800	1,800	-
010-0200-0170-7397	Postage	-	200	200	200	-
010-0200-0170-7426	Publications & Subscriptions	-	100	100	100	-
010-0200-0170-7432	Telephone	-	200	200	200	-
010-0200-0170-7905	Capital Outlay - Mach & Equip	-	15,000	15,000	-	(15,000)
010-0200-0170-7902	Capital outlay - software	750	5,000	-	5,000	-
TOTAL PLANNING		171,127	172,735	226,350	159,070	(13,666)
CODE ENFORCEMENT						
010-0200-0240-7125	State Unemployment Insurance	105	-	-	-	-
010-0200-0240-7212	Code enforcement emergencies	-	5,000	5,000	5,000	-
010-0200-0240-7213	Legal Fees	13,422	15,000	15,000	15,000	-
010-0200-0240-7245	Contractual Services	-	2,329	2,329	2,329	-
010-0200-0240-7272	Equipment Rental	120	150	150	150	-
010-0200-0240-7397	Postage	-	500	500	500	-
010-0200-0240-7307	Liability Insurance	378	497	497	831	334
TOTAL CODE ENFORCEMENT		43,617	56,539	56,539	85,598	29,059
DEVELOPERS-GIBBS RANCH/LIBERTY PROJECT						
010-0200-0315-7213	Legal Fees	405	5,000	-	-	(5,000)

**COMMUNITY DEVELOPMENT
FY 20-21 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
010-0200-0315-7245	Contractual Services	1,800	2,000	-	-	(2,000)
TOTAL DEVELOPERS -GIBBS RANCH/LIBERTY PROJECT		2,205	7,000	-	-	(7,000)
ECONOMIC DEVELOPMENT						
010-0200-0765-7125	State Unemployment Insurance	105	-	-	-	-
010-0200-0765-7272	Equipment Rental	71	100	100	100	-
010-0200-0765-7307	Liability Insurance	222	291	291	487	196
TOTAL ECONOMIC DEVELOPMENT		397	391	391	587	196
FUND 22 GENERAL PLAN REVISION FUND						
022-0200-0220-7245	Contractual Services	-	20,000	20,000	20,000	-
TOTAL GENERAL PLAN REVISION FUND		-	20,000	20,000	20,000	-
FUND 31 DEVELOPERS REVOLVING FUND						
031-0200-0310-7213	Legal Fees - Riverwalk	-	1,000	1,000	1,000	-
031-0200-0310-7245	Contractual Services	23,908	62,500	5,000	50,000	(12,500)
TOTAL DEVELOPERS REVOLVING FUND		23,908	63,500	6,000	51,000	(12,500)
FUND 75 BUSINESS PARK						
075-0200-0750-7201	Accounting & Auditing	199	214	214	235	21
075-0200-0750-7213	Legal Fees	653	10,000	1,500	5,000	(5,000)
075-0200-0750-7245	Contractual Services	19,308	10,680	2,000	10,515	(166)
075-0200-0750-7272	Equipment Rental	144	3,375	500	500	(2,875)
075-0200-0750-7298	Flood & Fire Insurance	1,681	1,978	1,978	2,989	1,011
075-0200-0750-7307	Liability Insurance	453	595	595	995	400
075-0200-0750-7367	Misc. Services & Supplies	4,277	5,000	3,000	5,000	-
075-0200-0750-7381	Computer Software	-	193	193	267	74
075-0200-0750-7458	Utilities - PG&E	-	1,000	-	1,000	-
075-0700-4108-7990	CIP - Business Park Improvement	-	4,180,786	3,365,275	-	(4,180,786)
075-0700-XXXX-7990	Business Park Improvement -	-	-	-	25,000	25,000
075-0200-5990-9000	Transfer Out	230,599	45,000	-	2,034,412	1,989,412
TOTAL BUSINESS PARK FUND		257,314	4,258,822	3,375,255	2,085,913	(2,172,909)
FUND 76 ARMY BASE						
076-0200-0760-7201	Accounting & Auditing	52	57	57	62	6
076-0200-0760-7213	Legal Fees	45	-	-	-	-
076-0200-0760-7245	Contractual Services	110	181	181	137	(44)
076-0200-0760-7272	Equipment Rental	8,283	1,128	1,128	500	(628)
076-0200-0760-7307	Liability Insurance	120	150	150	264	114
076-0200-0760-7367	Misc. Services & Supplies	-	200	200	100	(100)
076-0200-0760-7381	Computer Software	-	51	51	71	20
076-0200-0760-7397	Postage	51	100	100	50	(50)
076-0200-5990-9000	Transfer Out	-	89,337	89,337	-	(89,337)
TOTAL ARMY BASE REUSE FUND		8,662	91,204	91,204	1,184	(90,020)

PUBLIC WORKS
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC WORKS						
CITY HALL BLDG/GROUNDS						
010-0300-0125-7228	Chemicals & Gases	85	200	200	200	-
010-0300-0125-7245	Contractual Services	5,800	10,000	10,000	10,000	-
010-0300-0125-7298	Flood & Fire Insurance	2,606	3,067	3,067	4,634	1,567
010-0300-0125-7307	Liability Insurance	580	754	754	1,261	507
010-0300-0125-7323	Finance Charge - Collection	1	10	10	10	-
010-0300-0125-7330	Janitorial Supplies	34	300	300	300	-
010-0300-0125-7352	M & R Machinery & Equipment	2,134	2,500	2,500	2,500	-
010-0300-0125-7355	M & R Real Property	6,941	5,000	5,000	5,000	-
010-0300-0125-7356	M & R Real Vehicles	3,146	3,500	3,500	3,500	-
010-0300-0125-7367	Misc. Services & Supplies	4,648	4,500	4,500	4,500	-
010-0300-0125-7385	Permits & Licenses	-	400	400	400	-
010-0300-0125-7458	Utilities - PG&E	11,634	12,000	12,000	12,000	-
010-0300-0125-7905	Capital Outlay - Mach & Equip	2,020	-	-	-	-
TOTAL CITY HAL/BLDG/GROUNDS		39,629	42,231	42,231	44,305	2,074
SWIMMING POOL						
010-0300-0155-7228	Chemicals & Gases	9,583	21,000	21,000	21,000	-
010-0300-0155-7298	Flood & Fire Insurance	59	70	70	106	36
010-0300-0155-7307	Liability Insurance	498	649	649	1,085	436
010-0300-0155-7330	Janitorial Supplies	1,200	1,200	1,200	1,200	-
010-0300-0155-7337	Laboratory Testing	2,803	2,000	2,000	2,000	-
010-0300-0155-7352	M & R Machinery & Equipment	6,582	14,000	14,000	14,000	-
010-0300-0155-7355	M & R Real Property	8,001	35,000	35,000	35,000	-
010-0300-0155-7356	M & R Real Vehicles	1,732	1,500	1,500	1,500	-
010-0300-0155-7367	Misc. Services & Supplies	3,295	3,000	3,000	3,000	-
010-0300-0155-7385	Permits & Licenses	-	500	500	500	-
010-0300-0155-7409	Safety Equipment	113	1,500	1,500	1,500	-
010-0300-0155-7432	Telephone	603	600	600	600	-
010-0300-0155-7458	Utilities - PG&E	13,922	16,000	16,000	16,000	-
TOTAL SWIMMING POOL		48,390	97,019	97,019	97,491	472
YOUTH CENTER						
010-0300-0160-7228	Chemicals & Gases	-	100	100	100	-
010-0300-0160-7245	Contractual Services	4,800	4,800	4,800	4,800	-
010-0300-0160-7298	Flood & Fire Insurance	1,004	1,182	1,182	1,786	604
010-0300-0160-7307	Liability Insurance	127	167	167	279	112
010-0300-0160-7330	Janitorial Supplies	1,000	1,500	1,500	1,500	-
010-0300-0160-7352	M&R Machinery & Equipment	42	500	500	500	-
010-0300-0160-7355	M & R Real Property	1,596	2,000	2,000	2,000	-
010-0300-0160-7367	Misc. Service & Supplies	246	1,000	1,000	1,000	-
010-0300-0160-7458	Utilities - PG&E	3,046	3,807	3,807	3,807	-
010-0300-0160-7459	Utilities - Water & Sewer (City Property)	444	432	432	432	-
TOTAL YOUTH CENTER		12,305	15,487	15,487	16,203	716
CORPORATION YARD						
010-0300-0180-7228	Chemicals & Gases	1,641	2,000	2,000	2,000	-
010-0300-0180-7245	Contractual Services	686	800	800	800	-
010-0300-0180-7272	Equipment Rental	2,510	3,000	3,000	3,000	-
010-0300-0180-7273	Equipment (Non-Capital, <\$5,000)	1,988	2,000	2,000	2,000	-
010-0300-0180-7298	Flood & Fire Insurance	534	629	629	950	321
010-0300-0180-7307	Liability Insurance	721	920	920	1,539	619

PUBLIC WORKS
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
010-0300-0180-7330	Janitorial Supplies	1,934	2,000	2,000	2,000	-
010-0300-0180-7335	Laundry Service	6,469	9,000	9,000	9,000	-
010-0300-0180-7352	M & R Machinery & Equipment	1,957	3,000	3,000	3,000	-
010-0300-0180-7353	M & R Machinery & Equipment (TOOLS)	160	-	-	-	-
010-0300-0180-7355	M&R Real Property	3,332	5,000	5,000	5,000	-
010-0300-0180-7356	M&R Vehicles	1,665	1,000	1,000	1,000	-
010-0300-0180-7367	Misc. Services & Supplies	4,813	5,000	5,000	5,000	-
010-0300-0180-7385	Permits & Licenses	1,881	2,000	2,000	2,000	-
010-0300-0180-7409	Safety Equipment	3,294	3,000	3,000	3,000	-
010-0300-0180-7432	Telephone	9,997	10,000	10,000	10,000	-
010-0300-0180-7458	Utilities - PG&E	5,783	5,000	5,000	5,000	-
TOTAL CORPORATION YARD		49,366	54,349	54,349	55,289	940
SENIOR CENTER						
010-0300-0181-7245	Contractual Services	6,600	6,500	6,500	6,500	-
010-0300-0181-7273	Equipment (Non-Capital, <\$5,000)	1,355	-	-	-	-
010-0300-0181-7298	Flood & Fire Insurance	738	868	868	1,312	444
010-0300-0181-7307	Liability Insurance	185	242	242	405	163
010-0300-0181-7330	Janitorial Supplies	433	800	800	800	-
010-0300-0181-7355	M & R Real Property	491	1,500	1,500	1,500	-
010-0300-0181-7367	Misc Services & Supplies	-	1,000	1,000	1,000	-
010-0300-0181-7458	Utilities - PG&E	5,523	6,000	6,000	6,000	-
010-0300-0181-7459	Utilities - Water & Sewer (City Property)	2,100	2,000	2,000	2,000	-
TOTAL SENIOR CENTER		17,426	18,910	18,910	19,517	606
PARKS						
010-0300-0185-7228	Chemicals & Gases	1,464	2,000	2,000	2,000	-
010-0300-0185-7245	Contractual Services	150	35,409	35,409	100,000	64,591
010-0300-0185-7272	Equipment Rental	1,470	2,500	2,500	2,500	-
010-0300-0185-7273	Equipment (Non-Capital, <\$5,000)	6,469	4,000	4,000	4,000	-
010-0300-0185-7277	Fuel & Mileage	3,330	4,000	4,000	4,000	-
010-0300-0185-7298	Flood & Fire Insurance	145	171	171	258	87
010-0300-0185-7307	Liability Insurance	1,156	1,460	1,460	2,441	981
010-0300-0185-7330	Janitorial Supplies	-	10,000	10,000	10,000	-
010-0300-0185-7352	M & R Machinery & Equipment	806	2,000	2,000	2,000	-
010-0300-0185-7355	M & R Real Property	13,310	30,000	30,000	30,000	-
010-0300-0185-7356	M & R Vehicles	2,089	2,500	2,500	2,500	-
010-0300-0185-7367	Misc. Services & Supplies	5,221	5,000	5,000	5,000	-
010-0300-0185-7373	Boat Launch Expenses	3,053	8,000	8,000	15,000	7,000
010-0300-0185-7385	Permits & Licenses	165	500	500	500	-
010-0300-0185-7409	Safety Equipment	1,378	1,500	1,500	1,500	-
010-0300-0185-7415	Signs	971	1,500	1,500	1,500	-
010-0300-0185-7458	Utilities - PG&E	7,752	7,500	7,500	7,500	-
010-0300-0185-7459	Utilities - Water & Sewer (City Property)	3,593	3,745	3,745	3,745	-
TOTAL PARKS		52,522	121,785	121,785	194,444	72,660
STREETS						
010-0300-0190-7228	Chemicals & Gases	5,956	3,000	3,000	3,000	-
010-0300-0190-7245	Contractual Services	102,425	25,000	25,000	25,000	-
010-0300-0190-7272	Equipment Rental	909	2,500	2,500	2,500	-
010-0300-0190-7277	Fuel & Mileage	1,756	3,000	3,000	3,000	-
010-0300-0190-7307	Liability Insurance	792	1,007	1,007	1,682	675
010-0300-0190-7352	M & R Machinery & Equipment	2,326	2,000	2,000	2,000	-
010-0300-0190-7355	M & R Real Property	27,661	12,000	12,000	12,000	-

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EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
010-0300-0190-7356	M & R Vehicles	1,280	3,000	3,000	3,000	-
010-0300-0190-7367	Misc. Services & Supplies	1,647	1,500	1,500	1,500	-
010-0300-0190-7409	Safety Equipment	245	400	400	400	-
010-0300-0190-7415	Signs	2,924	3,500	3,500	3,500	-
010-0300-0190-7905	Capital Outlay - Mach & Equip	-	50,000	-	-	(50,000)
TOTAL STREETS		147,921	106,907	56,907	57,582	(49,325)
PUBLIC WORKS ADMINISTRATION						
010-0300-0300-7125	State Unemployment Insurance	314	-	-	-	-
010-0300-0300-7213	Legal Fees	338	-	-	-	-
010-0300-0300-7235	Conferences and Meetings	543	400	400	400	-
010-0300-0300-7272	Equipment Rental	3,272	2,500	2,500	2,500	-
010-0300-0300-7277	Fuel & Mileage	166	500	500	500	-
010-0300-0300-7307	Liability Insurance	588	739	739	1,236	497
010-0300-0300-7367	Misc. Services & Supplies	394	300	300	300	-
010-0300-0300-7372	Office Supplies & Materials	77	-	-	300	300
TOTAL PUBLIC WORKS ADMINISTRATION		5,691	4,439	4,439	5,236	797
LIBRARY						
010-0300-1550-7307	Liability Insurance	87	112	112	187	75
010-0300-1550-7298	Flood & Fire Insurance	1,149	1,353	1,353	2,044	691
010-0300-1550-7355	M & R Real Property	6,776	52,000	52,000	52,000	-
010-0300-1550-7459	Utilities - Water & Sewer (City Property)	1,597	2,000	2,000	2,000	-
010-0300-1550-7367	Misc. Services & Supplies	1,300	1,500	1,500	1,500	-
TOTAL LIBRARY		10,910	56,964	56,964	57,731	766
RECREATION AND COMMUNITY SERVICES						
RECREATION ADMINISTRATION						
010-0500-0150-7245	Contractual Services	12,989	15,000	15,000	15,000	-
010-0500-0150-7245	Contractual Services	-	10,000	6,750	13,250	3,250
010-0500-0150-7272	Equipment Rental	97	100	100	100	-
010-0500-0150-7307	Liability Insurance	-	5	5	-	(5)
010-0500-0150-7372	Office Supplies & Materials	-	-	-	500	500
010-0500-0150-7406	Recreation Programs	250	250	250	250	-
TOTAL RECREATION ADMINISTRATION		13,336	25,355	22,105	29,100	3,745
RECREATION - EDUCATION						
010-0500-0151-7245	Contractual Services	4,169	20,000	20,000	15,000	(5,000)
TOTAL RECREATION EDUCATION		4,169	20,000	20,000	15,000	(5,000)
FUND 19 ATOD GRANT						
ATOD PAYROLL						
019-0500-1200-7245	Contractual Services	8,071	31,800	31,800	31,800	-
019-0500-1200-7307	Liability Insurance	320	399	399	704	304
TOTAL ATOD PAYROLL		8,391	32,199	32,199	32,504	304
ATOD GRANT ADMIN COSTS						
019-0500-1210-7277	Fuel & Mileage	505	300	300	726	426
019-0500-1210-7359	Meals	482	600	600	600	-
019-0500-1210-7372	Office Supplies & Materials	373	600	600	500	(100)
TOTAL ATOD GRANT ADMIN COSTS		1,360	1,500	1,500	1,826	326
OTHER PROGRAMMING						
019-0500-1211-7404	Program Expenses	1,546	-	-	-	-
019-0500-1211-7213	Legal Fees	-	6,250	6,250	6,250	-
019-0500-1211-7226	Printing/Advertising	2,102	-	-	-	-
019-0500-1211-7235	Conferences & Meetings	1,986	4,500	4,500	500	(4,000)

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EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
019-0500-1211-7272	Equipment Rental	111	-	-		-
019-0500-1211-7395	Training	545	-	-		-
TOTAL OTHER PROGRAMMING COSTS		6,290	10,750	10,750	6,750	(4,000)
Parent Program & Compliance Checks						
019-0500-1212-7245	Media Campaign	600	4,856	4,856	500	(4,356)
019-0500-1205-7404	Parant Project - Program Expenses	6,983	2,380	2,380	2,380	-
019-0500-1212-7404	Compliance Checks - Program Expenses	256	1,390	1,390	1,276	(114)
Total Compliance Checks		7,838	8,626	8,626	4,156	(4,470)
TOTAL ATOD GRANT FUND		23,880	53,075	53,075	45,236	(7,840)
FUND 25 GAS TAX						
025-0300-0250-7210	Asphalt	5,222	8,600	8,600	8,600	-
025-0300-0250-7245	Contractual Services	5,367	32,500	32,500	32,500	-
025-0300-0250-7256	Loan Repayment - PG&E Retrofit Loan	2,423	2,423	2,423	2,423	0
025-0300-0250-7272	Equipment Rental	519	600	600	600	-
025-0300-0250-7307	Liability Insurance	1,665	2,141	2,141	3,581	1,439
025-0300-0250-7352	M & R Machinery & Equipment	9,200	10,000	10,000	10,000	-
025-0300-0250-7355	M&R Property	22,281	40,000	40,000	40,000	-
025-0300-0250-7367	Misc. Services & Supplies	2,762	4,000	4,000	4,000	-
025-0300-0250-7458	Utilities - PG&E	69,141	70,000	70,000	70,000	-
025-0300-0250-7923	Capital Outlay - Vehicles	-	15,800	15,800	-	(15,800)
025-0300-0250-7909	Capital Outlay - Buildings & Imprvmts	-	45,000	45,000	-	(45,000)
025-0700-4133-7245	McCormick Road - RMRA (SB1) County	-	152,076	173,472	177,839	25,763
025-0300-5990-9000	Transfer Out	255,710	155,000	22,000	125,500	(29,500)
TOTAL GAS TAX FUND		374,291	538,140	426,536	475,043	(63,097)
FUND 50 STORM DRAIN						
050-0300-0500-7213	Legal Fees	-	79	79	79	-
050-0300-0500-7226	PRINTING	-	500	500	500	-
050-0300-0500-7245	Contractual Services	1,930	10,000	10,000	10,000	0
050-0300-0500-7245	Contractual Services - CIP PROJECT	124,936	99,691	99,691	-	(99,691)
050-0300-0500-7272	Equipment Rental	223	300	300	300	-
050-0300-0500-7307	Liability Insurance	700	920	920	1,539	619
050-0300-0500-7352	M&R Machinery & Equipment	312	2,000	2,000	2,000	-
050-0300-0500-7355	M & R Real Property	1,521	5,000	5,000	5,000	-
050-0300-0500-7367	Misc. Services & Supplies	499	1,000	1,000	1,000	-
050-0300-0500-7385	Permits & Licenses	617	9,800	9,800	9,800	-
TOTAL STORM DRAIN FUND		130,737	129,290	129,290	30,218	(99,072)
FUND 51 CAPITAL GRANTS AND PROJECT FUND						
IMPROVEMENTS						
051-0600-1610-7909	Boat Dock Project	320,138	-	-	-	-
051-0600-1611-7909	Boat Launch Project	17,060	1,725,699	35,699	1,690,000	(35,699)
051-0700-1615-7909	Dog Park Project	49,795	-	-	-	-
051-0700-1616-7909	Skate Park Project	36,770	-	-	-	-
051-0700-4120-7990	Laserfiche - EDMS	-	25,000	-	25,000	-
051-0700-4109-7990	ABM Citywide Energy Efficiency Program	808,384	-	259,687	442,722	442,722
051-0600-1619-7993	Front St Bike & Ped Improvement	532,343	-	-	-	-
051-0700-4121-7990	Bruning Park Restroom Replacement	11,460	210,000	210,000	-	(210,000)
051-0700-4122-7990	Bike & Ped Pathway Montezuma Hills Rd	4,056	157,500	57,500	100,000	(57,500)
051-0700-4123-7990	ADA Sidewalk Repair and Replacement	2,615	147,500	22,000	125,500	(22,000)
051-0700-4124-7990	City Hall Improvement	30,924	22,771	22,771	20,000	(2,771)
051-0700-4125-7990	Business Park Health Center Study	-	10,000	-	-	(10,000)
051-0700-4132-7990	New Accounting System Software	-	150,000	-	250,000	100,000

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EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
051-0700-4129-7990	Sports Complex Project	39,919	-	-	-	-
051-0700-4130-7990	HSIP Pedestrian Crossing	2,948	250,000	49,500	245,000	(5,000)
051-0700-4134-7990	Public Works Office & Corp Yard	-	385,000	60,000	515,000	130,000
051-0700-XXXX-7990	LGI - Dog and Neighborhood Park Improvement	-	-	-	300,000	300,000
051-0700-XXXX-7990	LGI - 18 Acre New Park Phase I	-	-	-	300,000	300,000
051-0700-4131-7990	Police & Fire Public Safety Facility	19,400	9,700	9,700	-	(9,700)
TOTAL IMPROVEMENTS		1,875,811	3,093,170	726,857	4,013,222	920,052
FUND 53 ROADWAY IMPACT						
053-0300-0530-7245	Contractual Services	-	400,000	400,000	-	(400,000)
TOTAL ROADWAY IMPACT FUND		-	400,000	400,000	-	(400,000)
FUND 54 PARKS & RECREATION						
054-0300-0540-7213	Legal Fees	90	-	-	-	-
054-0300-0540-7245	Contractual Services	-	-	-	20,000	20,000
054-0300-0540-7990	CIP - PRELIM DESIGN/STUDIES	-	-	-	50,000	50,000
054-0300-5990-9000	Transfer Out	153,216	334,628	295,699	638,929	304,301
TOTAL PARKS & RECREATION FUND		153,306	334,628	295,699	708,929	374,301
FUND 55 MAIN & OPERATION SVC DISTRICT - LIBERTY						
055-0300-0550-7245	Contractual Services	-	100,000	15,000	100,000	-
055-0300-0550-7203	Administrative Expense	-	5,000	5,000	5,000	-
TOTAL MAIN & OPERATION SVC DISTRICT - LIBERTY		-	105,000	20,000	105,000	-
FUND 56 MUNICIPAL IMPROVEMENT						
056-0300-5990-9000	Transfer Out	-	68,917	68,917	124,238	55,321
056-0300-5990-9000	Transfer Out - City Hall Improvements	-	22,771	22,771	20,000	(2,771)
056-0300-5990-9000	Transfer Out - Boat Launch Project	-	240,841	-	240,841	-
056-0300-5990-9000	Transfer Out - Police & Fire Public Safety Facility	-	9,700	9,700	-	(9,700)
056-0300-5990-9000	Transfer Out	226,995	1,644,456	1,644,456	-	(1,644,456)
TOTAL MUNICIPAL IMPROVEMENTS FUND		226,995	1,986,685	1,745,844	385,079	(1,601,606)
FUND 60 HAZARDOUS WASTE						
060-0300-0600-7205	Advertising	-	1,432	1,432	2,000	568
060-0300-0600-7213	Legal Fees	75	1,000	1,000	1,000	-
060-0300-0600-7226	Printing	-	1,000	1,000	2,000	1,000
060-0300-0600-7235	Conferences & Meetings	400	1,000	1,000	5,000	4,000
060-0300-0600-7245	Contractual Services	49,625	104,000	104,000	63,000	(41,000)
060-0300-0600-7272	Equipment Rental	139	170	170	170	-
060-0300-0600-7273	Equipment (Non-Capital < \$5,000)	2,181	-	-	-	-
060-0300-0600-7307	Liability Insurance	437	575	575	961	386
060-0300-0600-7359	Meals	-	60	60	60	-
060-0300-0600-7385	Permits & Licenses	-	100	100	100	-
060-0300-0600-7367	Misc. Services & Supplies	9,342	5,000	5,000	15,000	10,000
TOTAL HAZARDOUS WASTE FUND		62,199	114,337	114,337	89,291	(25,046)
FUND 65 LANDFILL CLOSURE						
065-0300-0650-7245	Contractual Services	7,702	28,000	28,000	28,000	-
065-0300-0650-7272	Equipment Rental	106	200	200	200	-
065-0300-0650-7252	Property Tax	212	272	272	272	-
065-0300-0650-7213	Legal Fees	-	300	300	300	-
065-0300-0650-7307	Liability Insurance	333	437	437	731	294

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EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
065-0300-5990-9000	Transfer Out	-	-	-	280,000	280,000
065-0300-0650-7385	Permits and Licenses	26,716	28,553	28,553	28,553	-
TOTAL LANDFILL CLOSURE FUND		35,069	57,762	57,762	338,056	280,294
FUND 80 WATER SYSTEM						
080-0300-0800-7125	State Unemployment Insurance	4,431	3,300	3,300	3,300	-
080-0300-0800-7201	Accounting & Auditing	5,279	5,689	5,689	6,249	561
080-0300-0800-7205	Advertising	2,034	-	-	-	-
080-0300-0800-7213	Legal Fees	3,344	1,500	1,500	1,500	-
080-0300-0800-7226	Printing	-	4,000	4,000	4,000	-
080-0300-0800-7228	Chemicals & Gases	83,024	90,000	90,000	90,000	-
080-0300-0800-7235	Conferences & Meetings	2,059	16,500	16,500	20,000	3,500
080-0300-0800-7245	Contractual Services	76,542	85,000	85,000	85,000	(0)
080-0300-0800-7255	Debt Service - Interest	86,011	82,543	82,543	76,785	(5,759)
080-0300-0800-7254	Debt Service - Principal	-	2,993	2,993	3,229	236
080-0300-0800-7272	Equipment Rental	9,546	9,000	9,000	19,614	10,614
080-0300-0800-7273	Equipment (Non-Capital,<\$5,000)	2,035	2,500	2,500	2,500	-
080-0300-0800-7277	Fuel & Mileage	16,790	15,000	15,000	15,000	-
080-0300-0800-7298	Flood & Fire Insurance	13,845	16,293	16,293	24,620	8,327
080-0300-0800-7307	Liability Insurance	21,770	28,181	28,181	46,919	18,738
080-0300-0800-7323	Finance Charge	67	1,500	1,500	500	(1,000)
080-0300-0800-7337	Laboratory Testing	26,737	35,000	35,000	35,000	-
080-0300-0800-7340	Legal Notices & Publications	-	120	120	5,000	4,880
080-0300-0800-7352	M & R Machinery & Equipment	11,306	20,000	20,000	20,000	-
080-0300-0800-7355	M & R Real Property	30,110	50,000	50,000	50,000	-
080-0300-0800-7356	M & R Vehicles	5,125	4,000	4,000	4,000	-
080-0300-0800-7365	Membership Dues	867	3,500	3,500	6,500	3,000
080-0300-0800-7367	Misc. Services & Supplies	12,549	27,000	27,000	30,000	3,000
080-0300-0800-7380	Computer Hardware	2,214	14,600	14,600	16,000	1,400
080-0300-0800-7372	Office Supplies & Materials	7,857	11,000	11,000	11,000	-
080-0300-0800-7381	Computer Software	18,113	20,132	20,132	22,101	1,969
080-0300-0800-7385	Permits & Licenses	26,305	40,000	40,000	40,000	-
080-0300-0800-7397	Postage	3,461	3,500	3,500	3,500	-
080-0300-0800-7409	Safety Equipment	2,696	3,000	3,000	3,000	-
080-0300-0800-7432	Telephone	14,481	12,000	12,000	12,000	-
080-0300-0800-7458	Utilities - PG&E	224,711	230,000	230,000	230,000	-
080-0300-0800-7603	Bond Principal	-	230,000	230,000	240,000	10,000
080-0300-0800-7281	Land Lease - Well#10	-	6,000	6,000	6,000	-
080-0300-0800-7358	Emergency Repairs	105,042	100,000	100,000	100,000	-
080-0300-0800-7900	Miscellaneous Expense	-	2,000	2,000	2,000	-
080-0700-0800-7990	Capital Construction	6,215	-	-	50,000	50,000
080-0300-0800-7905	Capital Outlay - Mach & Equip	47,955	93,278	93,278	50,000	(43,278)
080-0300-0800-7923	Capital Outlay - Vehicles	-	6,800	6,800	40,000	33,200
080-0300-5990-9000	Transfer Out - To Fund 081 CIP Funding	-	2,751,016	989,905	2,911,111	160,095
080-0300-5990-9000	Transfer Out	-	185,000	60,000	155,000	(30,000)
080-0300-5990-9000	Transfer Out - Accounting Software	-	150,000	-	250,000	100,000
080-0300-5990-9000	Transfer Out - To Fund 012 Fire Vehicle	849,094	25,000	25,000	25,000	-
TOTAL WATER SYSTEM FUND		1,721,615	4,386,945	2,350,834	4,716,428	329,483
FUND 81 WATER CONSTRUCTION						
081-0700-4109-7990	ABM Citywide Energy Efficiency Program	-	-	17,351	-	-
081-0700-4107-7993	CIP - 2018 Water & Sewer CIP Project	-	579,905	579,905	-	(579,905)
081-0700-4110-7993	CIP - 2019 Water & Sewer CIP Project	-	960,000	350,000	610,000	(350,000)
081-0700-XXXX-7993	CIP - 2020 Water & Sewer CIP Project	-	-	-	1,300,000	1,300,000

PUBLIC WORKS
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
081-0700-4104-7990	CIP - Piezometer System - WTR Well	-	211,111	-	211,111	(0)
081-0700-2037-7990	CIP - Water Meter Project	-	780,000	40,000	740,000	(40,000)
081-0700-2008-7990	CIP - Well#16 Rehabilitation	-	220,000	20,000	-	(220,000)
081-0700-XXXX-7990	CIP - Well#16 Scada Integration and	-	-	-	50,000	50,000
081-0300-5990-9000	Transfer Out	722,488	-	-	-	-
TOTAL WATER CONSTRUCTION FUND		722,488	2,751,016	1,007,255	2,911,111	160,095
FUND 82 WATER FIXED ASSETS						
082-0300-5990-9000	Transfer Out	157,772	-	-	-	-
TOTAL WATER FIXED ASSETS FUND		157,772	-	-	-	-
FUND 84 AIRPORT						
084-0300-0840-7201	Accounting & Auditing	2,236	2,410	2,410	2,647	238
084-0300-0840-7213	Legal Fees	158	8,120	18,828	20,000	11,880
084-0300-0840-7226	Printing	-	300	300	5,000	4,700
084-0300-0840-7228	Chemicals & Gases	8,064	7,000	7,000	7,000	-
084-0300-0840-7235	Conferences and meetings	-	200	200	1,500	1,300
084-0300-0840-7245	Contractual Services	37,058	40,000	40,000	38,136	(1,864)
084-0300-0840-7254	Debt Service - Principal	-	10,444	10,444	11,268	824
084-0300-0840-7255	Debt Service - Interest	589	8,425	8,425	8,044	(381)
084-0300-0840-7252	Property Tax	2,405	2,500	2,500	2,500	-
084-0300-0840-7272	Equipment Rental	1,630	1,500	2,113	1,500	-
084-0300-0840-7273	Equipment, (non-capital <\$5,000)	1,720	2,000	2,000	2,000	-
084-0300-0840-7277	Fuel & Mileage	1,625	1,775	1,775	1,775	-
084-0300-0840-7298	Flood & Fire Insurance	5,671	6,674	6,674	10,085	3,411
084-0300-0840-7307	Liability Insurance	5,207	7,568	7,568	7,891	323
084-0300-0840-7330	Janitorial Supplies	1,112	2,000	2,495	2,000	-
084-0300-0840-7340	Legal Notices/Publications	-	500	-	500	-
084-0300-0840-7352	M & R Machinery & Equipment	16,900	20,000	15,000	20,000	-
084-0300-0840-7355	M & R Real Property	3,782	5,000	5,000	5,000	-
084-0300-0840-7356	M & R Vehicles	2,284	3,000	3,000	3,000	-
084-0300-0840-7367	Misc. Services & Supplies	3,269	3,000	3,000	3,000	-
084-0300-0840-7369	Alarm Services	(14)	-	-	-	-
084-0300-0840-7381	Computer Software	8	2,174	2,174	3,008	834
084-0300-0840-7385	Permits & Licenses	3,823	4,800	4,800	4,800	-
084-0300-0840-7397	Postage	232	233	233	233	-
084-0300-0840-7415	Signs	704	2,500	2,500	2,500	-
084-0300-0840-7432	Telephone	751	1,500	1,500	1,500	-
084-0300-0840-7458	Utilities - PG&E	25,819	25,000	25,000	25,000	-
084-0300-0840-7459	Utilities - Water & Sewer (City Property)	-	-	3,739	5,100	5,100
084-0300-0840-7905	Capital Outlay - Mach & Equip	-	9,000	9,000	66,000	57,000
084-0300-7919-7990	Airport Improvement - Grant #19	-	97,500	-	97,500	-
084-0300-7920-7990	Airport Improvement - Grant #20	-	-	-	834,963	834,963
084-0700-4109-7990	ABM Citywide Energy Efficiency Program	-	-	306	-	-
TOTAL MUNICIPAL AIRPORT		125,030	275,123	187,985	1,193,451	918,328
FUND 85 BEACH DRIVE SEWER SYSTEM AND PLANT						
BEACH WWTP COLLECTION SYSTEM AND LIFT STATIONS						
085-0300-0850-7125	State Unemployment Insurance	3,058	1,650	1,650	1,650	-
085-0300-0850-7213	Legal Fees	1,449	4,000	4,000	4,000	-
085-0300-0850-7245	Contractual Services	33,253	15,000	15,000	15,000	-
085-0300-0850-7248	Veolia- Contractual services	109,044	115,019	115,019	116,972	1,954
085-0300-0850-7272	Equipment Rental	2,812	2,600	2,600	7,907	5,307
085-0300-0850-7273	Equipment (Non-Capital,<\$5,000)	559	1,500	1,500	1,500	-

PUBLIC WORKS
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
085-0300-0850-7277	Fuel & Mileage	4,042	7,000	7,000	7,000	-
085-0300-0850-7298	Flood & Fire Insurance	64	76	76	114	39
085-0300-0850-7307	Liability Insurance	3,832	4,919	4,919	8,227	3,307
085-0300-0850-7323	Finance Charge - Collection fee	100	500	500	100	(400)
085-0300-0850-7352	M & R Machinery & Equipment	32,826	30,000	30,000	30,000	-
085-0300-0850-7355	M&R Real Property	14,082	25,000	25,000	25,000	-
085-0300-0850-7356	M&R Vehicles	1,719	2,500	2,500	2,500	-
085-0300-0850-7365	Membership Dues	442	700	700	700	-
085-0300-0850-7367	Misc. Services & Supplies	1,369	1,500	1,500	1,500	-
085-0300-0850-7372	Office Supplies & Materials	650	1,500	1,500	1,500	-
085-0300-0850-7385	Permits & Licenses	3,691	4,200	4,200	4,200	-
085-0300-0850-7397	Postage	-	100	100	100	-
085-0300-0850-7432	Telephone	3,588	4,521	4,521	4,521	-
085-0300-0850-7458	Utilities - PG&E	27,975	25,000	25,000	25,000	-
085-0300-0850-7358	Emergency Repairs	57,766	50,000	50,000	50,000	-
085-0300-0850-7923	Capital Outlay -Vehicles	-	37,413	37,413	-	(37,413)
085-0300-0850-7923	Capital Outlay -Vehicles	-	150,000	150,000	-	(150,000)
085-0300-0850-7254	Loan - Lease Payment	-	33,845	33,845	34,326	481
085-0300-0850-9000	Transfer Out	-	100,000	-	142,500	42,500
085-0300-0850-9000	Transfer Out	863,092	635,949	260,949	1,125,000	489,051
TOTAL SEWER SYSTEM		1,165,413	1,254,491	779,491	1,609,317	354,826
FUND 085 BEACH WWTP PLANT						
085-0300-0855-7201	Accounting & Auditing	7,009	7,553	7,553	8,298	745
085-0300-0855-7213	Legal Fees	-	2,000	2,000	2,000	-
085-0300-0855-7228	Chemicals & Gases	61,610	50,000	50,000	50,000	-
085-0300-0855-7245	Contractual Services	68,149	68,980	68,980	63,139	(5,841)
085-0300-0855-7248	VEOLIA- Contractual Services	779,765	843,471	843,471	835,045	(8,426)
085-0300-0855-7272	Equipment Rental	3,883	4,721	4,721	4,721	-
085-0300-0855-7273	Equipment (Non-Capital,<\$5,000)	47,173	24,000	24,000	24,000	-
085-0300-0855-7277	Fuel and Mileage	1,028	500	500	500	-
085-0300-0855-7298	Flood & Fire Insurance	959	1,129	1,129	1,705	577
085-0300-0855-7307	Liability Insurance	12,462	16,313	16,313	27,280	10,967
085-0300-0855-7322	Interest Expense - Interfund Loan	4,703	4,703	4,703	4,703	-
085-0300-0855-7352	M & R Machinery & Equipment	2,988	4,000	4,000	4,000	-
085-0300-0855-7355	M & R Real Property	15,887	29,500	29,500	29,500	-
085-0300-0855-7372	Office Supplies & Materials	5,550	5,550	5,550	5,550	-
085-0300-0855-7381	Computer Software	11,302	21,814	21,814	24,428	2,614
085-0300-0855-7385	Permits & Licenses	13,584	13,704	13,704	13,704	-
085-0300-0855-7397	Postage	1,756	1,508	1,508	1,508	-
085-0300-0855-7432	Telephone	9,708	13,000	13,000	13,000	-
085-0300-0855-7458	Utilities - PG&E	74,638	65,286	65,286	65,286	-
085-0300-0855-7255	Bond Interest Expense	32,313	31,853	31,853	29,614	(2,240)
085-0300-0855-7254	Bond Principal	-	7,770	7,770	8,383	613
085-0300-0855-7603	Bond Principal Retirement	-	65,000	65,000	70,000	5,000
085-0300-0855-7358	Emergency Repairs	2,292	50,000	50,000	50,000	-
085-0300-0855-7905	Capital Outlay - Mach & Equip	-	25,000	25,000	25,000	-
085-0300-0855-7905	Capital Outlay - Mach & Equip	-	48,000	48,000	-	(48,000)
085-0300-0855-7923	Capital Outlay - Vehicles	-	30,000	30,000	20,000	(10,000)
085-0300-0855-9000	Transfer Out	-	1,643,025	143,025	143,025	(1,500,000)
TOTAL SEWER TREATMENT PLANT		1,156,761	3,078,379	1,578,379	1,524,389	(1,553,991)
TOTAL BEACH DRIVE SEWER SYSTEM AND PLANT FUND		2,322,174	4,332,871	2,357,870	3,133,706	(1,199,165)
FUND 86 NW SEWER SYSTEM AND PLANT						

PUBLIC WORKS
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
NW WWTP COLLECTION SYSTEM AND LIFT STATIONS						
086-0300-0860-7125	State Unemployment Insurance	1,697	1,650	1,650	1,650	-
086-0300-0860-7126	Boot/Uniform/Equipment Allowance	-	1,250	1,250	1,250	-
086-0300-0860-7213	Legal Fees	-	2,000	2,000	2,000	-
086-0300-0860-7226	Printing	-	200	200	200	-
086-0300-0860-7245	Contractual Services	2,693	-	-	-	-
086-0300-0860-7248	VEOLIA -CONTRACTURAL SERVICES	54,522	57,509	57,509	76,452	18,943
086-0300-0860-7249	Evidence Expenses	17,000	17,000	17,000	17,000	-
086-0300-0860-7272	Equipment Rental	1,006	2,000	2,000	7,307	5,307
086-0300-0860-7273	Equipment (Non-Capital,<\$5,000)	471	1,500	1,500	1,500	-
086-0300-0860-7277	Fuel & Mileage	1,053	1,100	1,100	1,100	-
086-0300-0860-7298	Flood & Fire Insurance	987	1,161	1,161	1,754	593
086-0300-0860-7307	Liability Insurance	2,062	2,642	2,642	4,418	1,776
086-0300-0860-7323	Finance Charge - Collection fee	-	100	100	100	-
086-0300-0860-7352	M & R Machinery & Equipment	14,859	15,000	15,000	15,000	-
086-0300-0860-7355	M & R Real Property	4,098	5,000	5,000	5,000	-
086-0300-0860-7358	Emergency Repairs	1,747	50,000	50,000	50,000	-
086-0300-0860-7356	M&R Vehicles	1,335	3,500	3,500	3,500	-
086-0300-0860-7365	Membership Dues	-	1,100	1,100	1,100	-
086-0300-0860-7367	Misc. Services & Supplies	2,657	2,500	2,500	2,500	-
086-0300-0860-7372	Office Supplies & Materials	35	500	500	500	-
086-0300-0860-7385	Permits & Licenses & Testing	7,624	8,450	8,450	8,450	-
086-0300-0860-7432	Telephone	593	2,250	2,250	2,250	-
086-0300-0860-7458	Utilities - PG&E	33,546	41,000	41,000	41,000	-
086-0300-0860-7923	Capital Outlay - Vehicles	-	24,300	24,300	-	(24,300)
086-0300-0860-7923	Capital Outlay -Vehicles	-	150,000	150,000	-	(150,000)
086-0300-0860-7254	Loan - Lease Payment	-	33,845	33,845	34,326	481
086-0300-0860-9000	Transfer Out	-	100,000	-	167,500	67,500
086-0300-0860-9000	Transfer Out	-	393,500	-	-	(393,500)
TOTAL SEWER SYSTEM		147,985	919,057	425,557	445,857	(473,200)
SEWER TREATMENT PLANT						
086-0300-0865-7125	State Unemployment Insurance	1,467	-	-	-	-
086-0300-0865-7201	Accounting & Auditing	5,416	5,835	5,835	6,411	575
086-0300-0865-7213	Legal Fees	400	2,000	2,000	2,000	-
086-0300-0865-7228	Chemicals & Gases	22,045	23,641	23,641	23,641	-
086-0300-0865-7245	Contractual Services	49,919	58,526	58,526	54,013	(4,512)
086-0300-0865-7248	VEOLIA- CONTRACTURAL SERVICES	587,226	581,483	581,483	598,896	17,412
086-0300-0865-7252	Property Tax	3,907	3,907	3,907	3,907	-
086-0300-0865-7254	Debt Service - Principal	-	29,805	29,805	58,071	28,266
086-0300-0865-7255	Debt Service - Interest	6,884	24,045	24,045	36,816	12,771
086-0300-0865-7272	Equipment Rental	3,779	3,533	3,533	3,533	-
086-0300-0865-7273	Equipment (Non-Capital,<\$5,000)	9,987	25,000	25,000	25,000	-
086-0300-0865-7277	Fuel & Mileage	2,699	2,000	2,000	2,000	-
086-0300-0865-7298	Flood & Fire Insurance	7,516	8,844	8,844	13,364	4,520
086-0300-0865-7307	Liability Insurance	10,524	13,784	13,784	23,052	9,268
086-0300-0865-7340	Legal Notices & Publications	-	6,000	6,000	6,000	-
086-0300-0865-7352	M & R Machinery & Equip	247,495	140,000	140,000	140,000	-
086-0300-0865-7355	M & R Real Property	25,990	153,489	153,489	153,489	-
086-0300-0865-7372	Office Supplies & Materials	6,058	6,067	6,067	6,067	-
086-0300-0865-7381	Computer Software	11,302	20,264	20,264	22,283	2,019
086-0300-0865-7385	Permits & Licenses & Testing	10,813	12,960	12,960	12,960	-
086-0300-0865-7397	Postage	1,757	1,508	1,508	1,508	-
086-0300-0865-7432	Telephone	21,877	22,550	22,550	22,550	-

PUBLIC WORKS
FY 20-21 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2018-19 Actual	FY 2019-20 Final Budget	FY 2019-20 Projected	FY 2020-21 Adopted Budget	Change
086-0300-0865-7458	Utilities - PG&E	140,486	50,000	50,000	50,000	-
086-0300-0865-7460	Solar Energy	114,276	110,000	110,000	110,000	-
086-0300-0865-7358	Emergency Repairs	550	30,000	30,000	30,000	-
086-0300-0865-7905	Capital Outlay - Mach & Equip	-	25,000	25,000	25,000	-
086-0300-0865-7905	Capital Outlay - Mach & Equip	-	60,000	60,000	-	(60,000)
086-0300-0865-7923	Capital Outlay - Vehicles	-	35,000	35,000	20,000	(15,000)
086-0300-5990-9000	Transfer Out	560,501	1,044,500	-	1,044,500	-
TOTAL SEWER TREATMENT PLANT		1,852,876	2,499,743	1,455,243	2,495,061	(4,682)
TOTAL NW SEWER SYSTEM AND PLANT FUND		2,000,861	3,418,800	1,880,800	2,940,918	(477,882)
FUND 87 NW SEWER - CAPITAL OUTLAY						
087-0700-4109-7990	ABM Citywide Energy Efficiency Program	-	-	147,001	634,278	634,278
087-0700-4127-7990	CIP - NWWTP Membrane	-	1,044,500	-	1,044,500	-
087-0300-5990-9000	Transfer Out	169,705	-	-	-	-
TOTAL NW SEWER - CAPITAL OUTLAY		169,705	1,044,500	147,001	1,678,778	634,278
FUND 88 BEACH SEWER - CAPITAL OUTLAY						
088-0700-4109-7990	ABM Citywide Energy Efficiency Program	-	-	331	-	-
088-0700-4126-7990	CIP - City Hall Lift Station	-	300,000	-	300,000	-
088-0700-4107-7993	CIP - 2018 Water & Sewer CIP Project	-	72,349	72,349	-	(72,349)
088-0700-4110-7993	CIP - 2019 Water & Sewer CIP Project	-	263,600	188,600	75,000	(188,600)
088-0700-XXXX-7993	CIP - 2020 Water & Sewer CIP Project	-	-	-	700,000	700,000
088-0700-XXXX-7993	CIP - River Road Lift Station Preliminary	-	-	-	50,000	50,000
TOTAL BEACH SEWER - CAPITAL OUTLAY		-	635,949	261,280	1,125,000	489,051
FUND 91 STREET PROJECTS						
091-0300-5990-9000	Transfer Out - Front St Bike & Ped	11,000	-	-	-	-
091-0300-5990-9000	Transfer Out - Funding for Street Projects	6,671	30,823	30,823	-	(30,823)
091-0300-5990-9000	Transfer Out - PW Corp Yard Improvement	-	50,000	-	50,000	-
091-0300-5990-9000	Transfer Out - HSIP Pedestrian Crossing	2,948	900	900	-	(900)
TOTAL STREET PROJECTS		20,619	81,723	31,723	50,000	(31,723)

FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

GENERAL FUND

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

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

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

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

CAPITAL PROJECT FUNDS

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

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

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

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

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

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

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

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

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

DEBT SERVICE FUNDS

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

PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

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

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

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

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

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

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

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

FIDUCIARY FUNDS

AGENCY FUNDS

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

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

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

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

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

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

BUDGET AND FINANCIAL POLICIES

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

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

BALANCED BUDGET

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

GENERAL FUND BUDGET SHORTFALL

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

CONTINGENCY RESERVES

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

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

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

COST RECOVERY THROUGH FEES

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

OPERATING CARRYOVER

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

USE OF "ONE-TIME" FUNDS

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

INTERGOVERNMENTAL LOAN FUND

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

CAPITAL IMPROVEMENT PROGRAM BUDGET

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

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

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

FACILITY MAINTENANCE

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

DONATIONS

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

GRANTS

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

INVENTORY and ACCOUNTS RECEIVABLE

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

CASH MANAGEMENT AND INVESTMENT

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

DEBT

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

AUTHORIZATION AND CONTROL OF EXPENDITURE

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

MIDYEAR BUDGET REVIEW

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

ACCOUNTING SYSTEM

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

AUDIT

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

BUDGET PROCESS

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

BUDGET GUIDELINES

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

BUDGET PRINCIPLES

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

LEVEL OF BUDGET CONTROL

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

COUNCIL APPROVAL

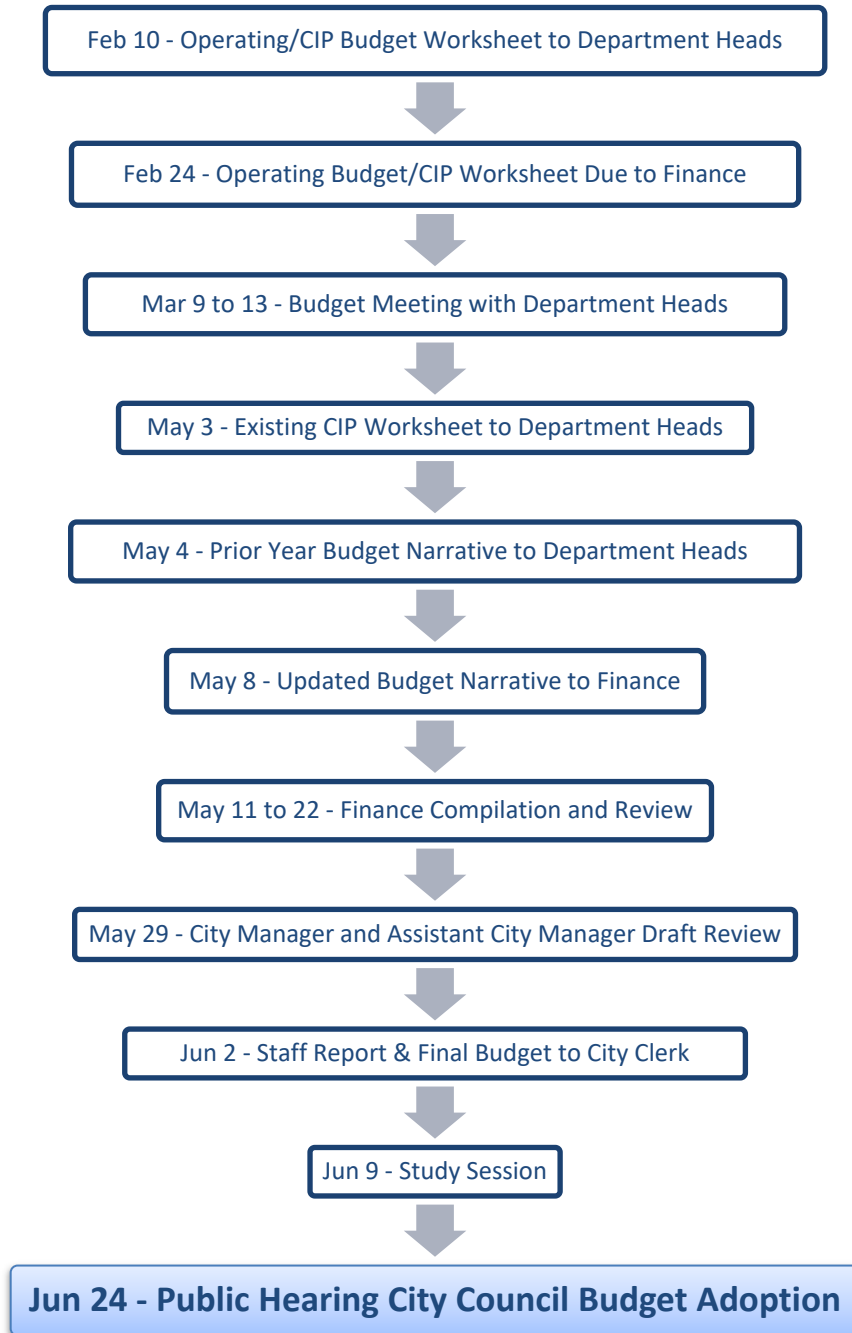
After submission of the budget by the City Manager, the City shall hold an open budget study session to the City Council and the Public. During the open budget study session, City staff will address City Council and the Public's concerns and questions. If needed, additional budget study session will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

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

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

BUDGET PROCESS FLOWCHART

The Budget process flowchart below represents key milestones that took place during the FY 2020-21 budget process.



RESOLUTION NO. 2020-061

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA ADOPTING
THE BUDGET FOR FISCAL YEAR 2020-2021**

WHEREAS, the City Council held budget workshop on June 9, 2020; and

WHEREAS, the City Council has completed an open public process to review the Proposed Fiscal Year 2020-2021 budget for the purposes of evaluating and discussing the Proposed Budget, and has concluded its deliberation/discussion with a public meeting held on June 9, 2020, 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 2020-2021 by reference.

PASSED AND ADOPTED this 24TH day of **JUNE 2020**. I, **JOSE JASSO, CITY CLERK OF THE CITY OF RIO VISTA, HEREBY CERTIFY** the foregoing resolution was introduced and passed at a special meeting of the Rio Vista City Council by the following roll call vote:

AYES: Council Members Dolk, Hampton, Roos, Vice Mayor Cohn and Mayor Kott

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Jose Jasso, MMC, City Clerk



RESOLUTION NO. 2020-050

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA
APPROVING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020/2021**

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 2020-2021 appropriations limit and has performed the calculations for determining the amount of revenue that may be appropriated; and

WHEREAS, the City's FY 2020-2021 budget reflects a total of \$5,975,523 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 2020-2021 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 \$16,327,787.

PASSED AND ADOPTED this 16th day of **JUNE 2020**. I, **JOSE JASSO, CITY CLERK OF THE CITY OF RIO VISTA, HEREBY CERTIFY** the foregoing resolution was introduced and passed at a regular meeting of the Rio Vista City Council by the following roll call vote:

AYES: Council Members Dolk, Hampton, Roos, Vice Mayor Cohn and Mayor Kott

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Jose Jasso, MMC, City Clerk



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance - The amount of financial resources immediately available for use. Generally, this represents the difference between unrestricted current assets over current liabilities.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not accounted for in another fund. Examples of departmental operations accounted for in the General Fund include the City Council, Police and Fire Departments, Library, Parks and Recreation, and others.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB (Governmental Accounting Standards Board).

Governmental Fund - A fund type to account for tax-supported activities. There are four different types of governmental funds: General Fund, special revenue funds, debt service funds, and capital projects funds.

Grant - Contributions of cash or other assets from another government entity to be used or expended for a specific purpose, activity, or facility.

Interfund Transfers - With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers is to reimburse a fund that has made expenditure on behalf of another fund. Less often, a transfer may be made to open or close a fund.

Liability - Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. That is, a financial obligation or claim of financial resources of a specific fund to be liquidated at a future date.

Long-term Debt - Debt with a maturity of more than one year after the date of issue.

Mission - The overriding purpose of the department, division, or program.

Municipal Code - A compilation of City Council approved ordinances currently in effect. The Code defines City policy in various categories, for example, Civil Service rules, traffic regulations, sanitation and health standards, building regulations, and planning and zoning regulations.

Operating Budget - The portion of the budget that pertains to the City's daily operations and activities engaged in to provide services to the community. The operating budget contains appropriations for such expenditures as personnel (salaries, wages and benefits), supplies and materials, utilities, travel and fuel.

Ordinance - A formal legislative enactment by City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law (State or Federal). An ordinance has a higher legal standing than a resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges are some examples of actions that would require the enactment of an ordinance.

Reserve - An account used to earmark a portion of fund balance to indicate that it is not available for expenditure or legally segregated for a specific future use.

Resolution - A special or temporary legislative order of the City Council/Agency/Authority. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City. A resolution requires less legal formality and has a lower legal status than an ordinance.

Revenue - Resources received by the government available for use in supporting services including such items as taxes, fees, permits, licenses, grants, and interest.

Sales Tax - A tax imposed by the government on retailers at the point of sale for the privilege of selling tangible personal property. It is usually calculated as a percentage of the selling price and collected by the retailer from the consumer. The rate in the City of Rio Vista is 8.125%.



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