
FY 2019-20 ADOPTED BUDGET

City of Rio Vista



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INTRODUCTION



CITY OF RIO VISTA

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

DATE: June 18, 2019
TO: Mayor, Council, and Citizens of Rio Vista
FROM: Rob Hickey, City Manager
SUBJECT: City of Rio Vista Fiscal Year 2019-20 Adopted Budget

Introduction

On behalf of the Staff, I am privileged to present you the balanced budget for Fiscal Year 2019-20 and as you can see, the format is very different for the City's previous budget format. It is staff's hope that you find this format more informative, easier to read and easier to understand. The new format discusses the City's 125-year history, 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, 2019 and ending June 30, 2020 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.

The City continues to improve from the last economic downturn and now known as the "Great Recession". However, Rio Vista, although a city that is "30 minutes to everywhere" is considered to be in a tertiary location as it concerns housing development. Even so, the City has enjoyed a modestly strong housing market and population growth with the Trilogy Subdivision. That will be coming to an end this year as Trilogy is expected to be built out by the end of 2019.

As Trilogy is winding down, the Liberty subdivision is ramping up and off to a strong start with over 200 building permits already pulled for family housing. This part of the Liberty project will see 220 family homes built. Staff is also working with the developer to finalize the final plans and approvals for the 850 active adult portion of the project and expects to see construction of these homes during 2019. A total of 16 permits have already been pulled. With the significantly affordably priced homes than in the surrounding cities and the bay area, Rio Vista will continue to benefit as people continue to see this city as attractive place to live.

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.

General Fund reserves are healthy the General Fund balance is expected to be a healthy \$4,050,373 as of June 30, 2019.

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 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 increase by 6.08% above the previous adopted budget. These revenues are also expected to increase by 2.24% over the next fiscal year.

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 Measure O sales and use tax is projected at \$1,031,000 in FY 2018-19, which represents approximately 14.82% of the General Fund revenue. These funds are used primarily for funding fire and police positions. Measure O will need to be reviewed by Council for re-adoption consideration in the 2020 general election.

Property Tax

The City receives approximately 20.17% of the 1% countywide property tax collected in the City in FY2018- 19. Property taxes are the largest source of revenue to the City's General Fund, representing approximately \$1.71 million in FY 2018-19.

Development Fees

There were 204 single-family dwelling permits issued in FY 2017-18. The current projection for FY 2018-19 shows a total of 163 permits to be issued by year end. The projected revenue for FY 2019-20 of \$1.56 million (\$1.01 million from General Fund) is based on the issuance of an estimated 145 new single-family dwelling permits, 100 building modification permits, and 10 commercial alternationspermits.

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 FY2018-19, the City expects to receive \$744,251 in VLF fees that will comprise 10.70% 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 2019-20 are approximately \$7.58 million, 33.99% of total citywide revenue less agency fund, transfer in, and other sources. \$7.48 million of which is from enterprise fund revenue, which represents 70.20% of the enterprise fund revenue.

Business Park Land Sales

In FY 2018-19, while there remains interest in the business park, staff's focus is to finalize the infrastructure projects in the park. Those are expected to be completed by early fall.

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 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 68% of the General Fund operating expenditures and will increase by 5.81% over last year's budget. This is due to negotiations and increasing positions throughout the City. It should be recognized that City staff was cut in half during the "Great Recession" when staff was cut from approximately 60 employees to 30. 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 go from 54 to 58.

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 employer normal costs rate increases from an average of 11.45% to 12.19% or by \$72,331 (15.72%) from FY 2018-19. There is a decrease in the annual employer payment of unfunded liability by \$112,624 (23%), mainly due to the reduction of the required contribution for the Classic Safety Plan in FY 2019-20. Per CalPERS annual valuation report released in August 2018, the City is expecting an increase of 15.65% of unfunded liability contribution in FY 2020-21.

Self-Insurance Cost

These costs are increasing \$6,771 (2%) over the prior year. 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. However, the City is expecting sales and use tax revenues increases in FY 2019-20, due to the new home building activities within the city limits, and increasing population brings more purchasing power.

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 willingly tossed out the old format in favor of the attached budget. The Finance Team deserves a special recognition for accepting and embracing the challenge to revise the City's budget format from a basic Excel spreadsheet to the publication you have before you. 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 Kott..... Mayor
Don Roos..... Vice-Mayor
Hope Cohn..... Council Member
Dave Hampton Council Member
James McCracken..... Council Member

EXECUTIVE TEAM

Robert Hickey City Manager
Mona Ebrahimi City Attorney
Jose Jasso..... Assistant City Manager/City Clerk
Dan Dailey Police Chief
Jeff Armstrong..... Fire Chief
Robin Borre Public Works Director
Vacant Community Development Director
Jen Lee..... Interim Finance Director



9,416
Total population living in
7.1 square miles



\$65,797
Median household income



Ron Kott
Mayor



Don Roos
Vice-Mayor



Hope Cohn
Council Member



Dave Hampton
Council Member



James McCracken
Council Member



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rio Vista
California**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

CITY OF RIO VISTA ORGANIZATIONAL CHART
FISCAL YEAR 2019-2020

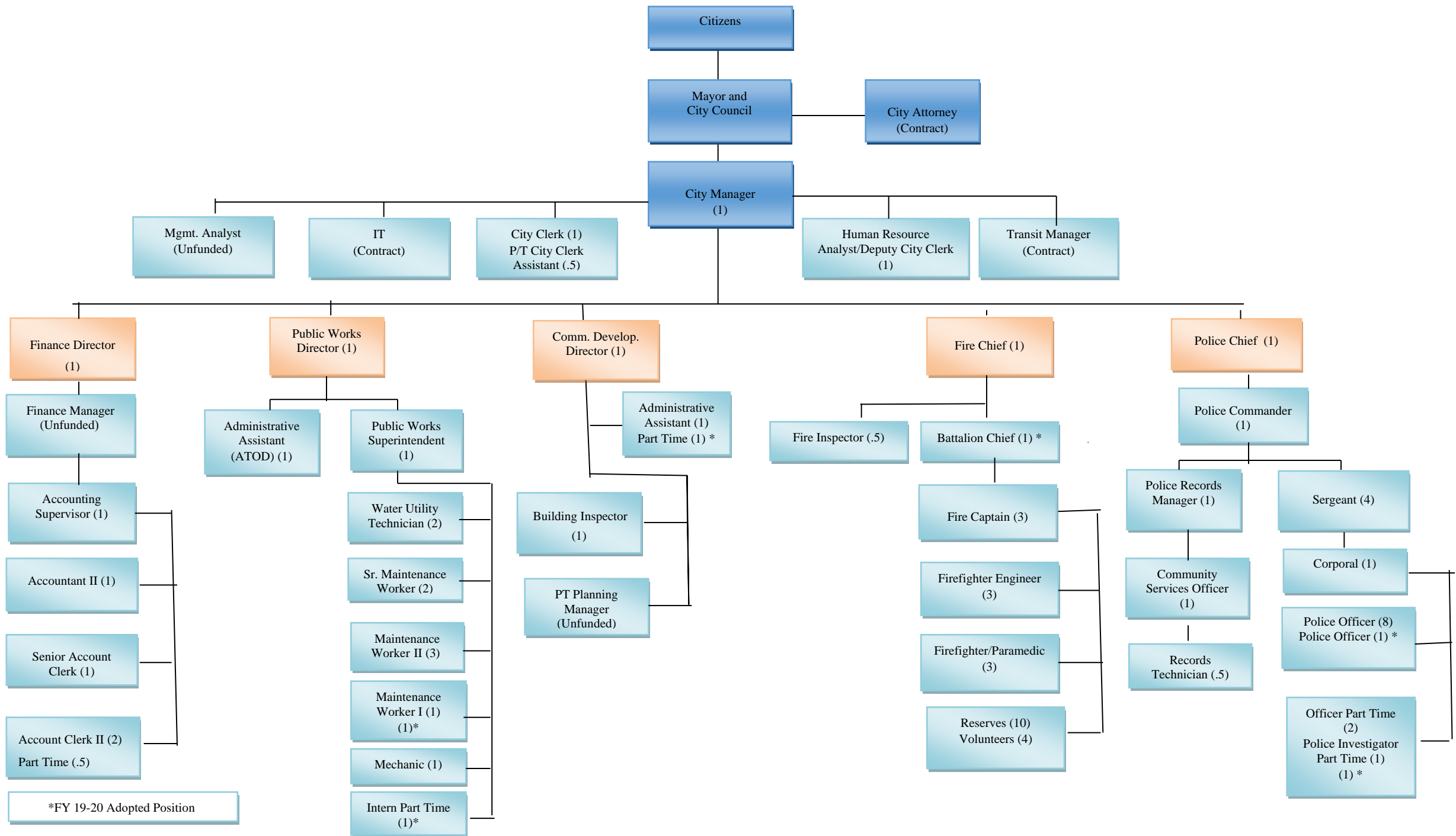


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A BRIEF HISTORY OF RIO VISTA

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”.

The historical population numbers show a growing community:

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	9,416	2.48%
	Est. 2020	10,000	6.20%

COMMUNITY PROFILE

The City of Rio Vista was incorporated on December 30, 1893. With a population of approximately 9,143 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 of 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 9,143 residents, Rio Vista is poised on the brink of even more rapid residential and commercial growth. According to the U.S. Census Bureau, between 2013 to 2017, approximately 40% 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 2.0% under 5 years old, 8.5% under 18 years old, 43.50% 65 years and over, and 51.30% Female. Among the 51.30% of Female residents, 37.60% are in the labor force with the age of 16 years or older. Unemployment in Rio Vista is approximately 3.9%. Within thirty miles, there is a diverse labor force including occupations as sales, executive, and managerial services, technical support, medical, professional, and other services.

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 \$65,797 and per capita income in the past 12 months of \$38,917 in 2017 dollars.

Computer and Internet Use

Households with a computer	91.90%
Households with a broadband Internet subscription	82.70%

Race/Hispanic Origin and Population Characteristics

White alone	81.30%
Black or African American alone	7.20%
American Indian and Alaska Native alone	0.20%
Asian alone	7.80%
Native Hawaiian and Other Pacific Islander alone	0.60%
Two or More Races	2.20%
Hispanic or Latino	5.70%
Veterans, number of total population	1,593
Foreign born persons	10.30%

(Based on information from U.S. Census Bureau QuickFacts: Rio Vista City, California website as of July 1, 2018)

Housing

Within the City, there are approximately 4,300 housing units, with a 78.90% owner-occupied housing unit rate with a median value of \$290,900 and median gross rent of \$1,399. The City's housing units are primarily single-family detached homes. Currently developers are working with the City to build approximately 1,000 new homes in the next six years.

(Based on information from U.S. Census Bureau QuickFacts: Rio Vista City, California website as of July 1, 2018)

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, Taxi Cab, 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)

The school district offers health screening, transportation, and food services.

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
January	53	38	2.72 in.
February	60	41	2.51 in.
March	65	44	2.16 in.
April	71	47	.73 in.
May	79	52	.47 in.
June	86	57	.09 in.
July	91	58	.03 in.
August	90	58	.03 in.
September	86	56	.24 in.
October	78	51	.76 in.
November	64	44	1.70 in.
December	54	37	1.89 in.
Yearly Average	73	49	13.33 in.

Prevailing Winds: West – Northwest, 12 knots

Elevation: 30 feet

Source: U.S. Weather Bureau and The Weather Channel

Local Business

The top 25 sales tax generators in Rio Vista, listed in alphabetical order are:

Sales Tax Generators

- Abel Chevrolet/Pontiac/Buick
- Rio Vista Dodge Chrysler Jeep
- Dolk Tractor Company
- Arco AM/PM Mini Marts
- Shell Service Stations
- Chevron Service Stations
- Lira's Supermarket
- McDonald's Restaurants
- Oilwell Materials Hardware
- Paul Graham Drilling & Service Co
- Stewart Industrial Supply
- Family Dollar Stores
- Point Waterfront Restaurant
- Kentucky Fried Chicken/Taco Bell
- Rio Vista Pizza Factory
- Weatherford U S LP
- Lucy's Café
- Foster's Bighorn
- Tomasa Garcia De Gonzalez
- MT2 Service Company
- Lindsay Transportation Solutions
- The Golf Club at Rio Vista
- Rio Vista Bait & Tackle
- San Rafael Rock Quarry
- HWY 12 Diner

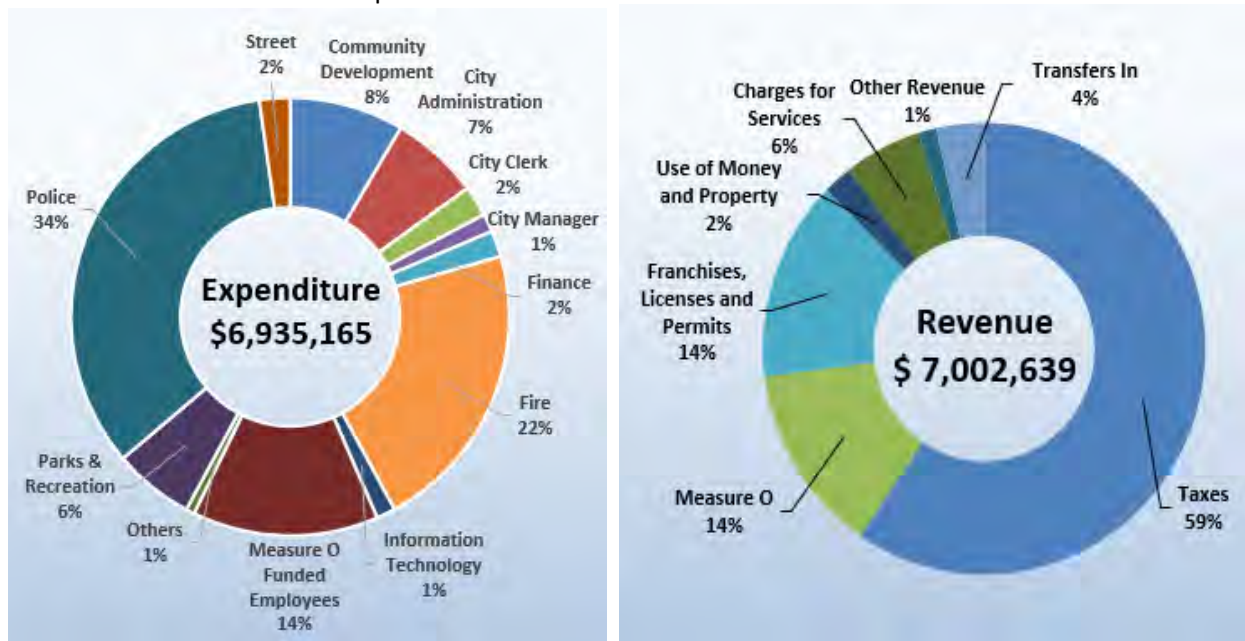
(Based on information from Avenue Insights & Analytics Rio Vista Economic Review of 2018 Q3)

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) 2019-20 is \$38.21 million. This budget will decrease the City's fund balance by 4.8 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 many 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 Revenues:



Revenues

The overall revenues in the General Fund are projected to decrease by \$5,328 in comparison to the projected revenues in FY 2018-19. This is mainly due to the decrease in building permit fees for the projected reduction of new single- Family dwelling units in FY 2019-20.

Property Taxes

Property taxes are still increasing. By comparing the FY2017-18 audited financial statements, the City is expecting a 10% increase with projected secured property tax and a 0.5% increase in unsecured property taxes in FY2018-19. With the significant number of new dwelling units and home sales during current year, the City is proposing a 12% increase in secured and 3% increase in unsecured property taxes in the budget of FY2019-20.

In-Lieu Vehicle License Fee

Vehicle In-Lieu taxes are still increasing – with an expected 8.97% increase in New Assessed Value per VLF Growth Calculation provided by the County of Solano. This is consistent with the trend seen in prior years (an 9.65% increase in FY 2017-18; 8.67% increase in FY 2016-17; 7.98% increase in FY 2015-16).

Sales Tax

Sales Tax revenues – excluding Measure O transactions and use tax – are projected to increase by 6.08% above adopted FY 2018-19 budget. Based on the information provided by Muni Services Economic Review Report in the 3rd Quarter of 2018, the City is expecting a slight increase of 2.24% during the next fiscal year, having the performance of the top 25 sales and use tax contributor being stable, and the increase in sales tax revenue from the cannabis businesses at the Business Park.

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 increased activity at the Business Park and population growth, this revenue source increased by 6% from FY 2017-18 to FY 2018-19 and is expected to remain the same 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, and planning application fees. There were 204 single-family dwelling permits issued in FY 2017-18. The current projection for FY 2018-19 is projected at 163 permits to be issued by year end. Staff projects approximately 145 new single- family homes will be built in FY 2019-20.

Expenditures

Salaries

Salaries and benefits make up nearly 68% of the City's General Fund operating expenditures and are expected to increase 5.81% when compared to the FY 2018-19 adopted Mid-Year Budget. The increases are mainly due to the contract negotiation with the City Manager and salary adjustments per existing MOU.

Pensions

Pension costs are increasing slightly this year. CalPERS rate increases resulting from recent changes in mortality assumptions and lowered expectations for future investment returns will be phased in over the next few years. The normal costs of pension increase by roughly \$72,331 or 15.72%, over prior year adopted budget figures mainly due to the increase in staffing at Public Safety. There is a decrease in the required contribution of unfunded liability by 23% or \$112,624 per the Annual Valuation Report provided by CalPERS in August 2018 due to the decrease in employer payment for the Classic Safety Plan.

Self-Insurance Costs

Self-Insurance costs are increasing approximately 25% for Liability coverage and decreasing by 7% for Workers Compensation over prior year budgeted values based on the actual claims experience.

Long Term Debt Obligations

As of June 30, 2018, the City had a total assessed property value of \$1,467,232,308, which gives the City’s debt limit capacity of \$44.39 million. There is no outstanding debt subject to this limit. In FY 2019-20, the City is proposed to enter a lease purchase agreement for a New Vactor Truck in the amount of \$300,000 for a 5-year term with a fixed interest rate for the Public Works Department in performing the sewer cleaning services. 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 6-30-2019	FY 2019-20 Budget		
		Principal	Interest	Total
General Fund	869,016	38,144	30,773	68,917
Capital Outlay Funds	957,125	90,887	37,136	128,024
Special Revenue Funds	114,127	23,028	2,449	25,477
Enterprise Funds	5,448,517	412,012	154,556	566,568
Total, Debt Service	\$ 7,388,785	\$ 564,071	\$ 224,915	\$ 788,986

*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.

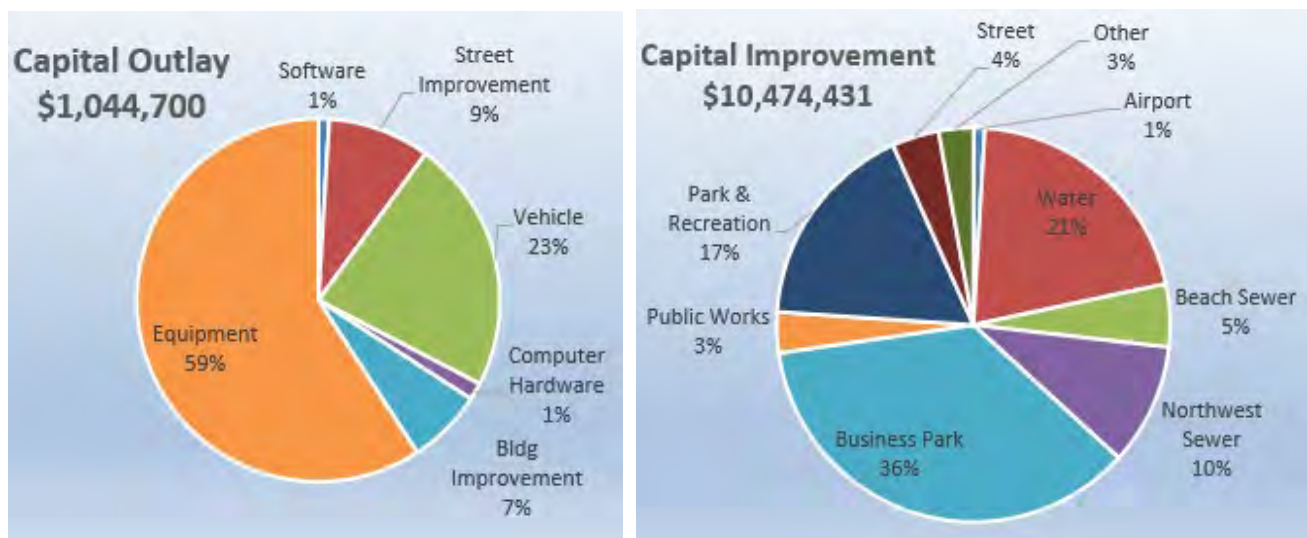
A capital project typically involves the purchase or construction of major fixed assets such as land, buildings and any permanent improvement including additions, replacements and major alterations having a long-life expectancy. Additionally, capital projects may apply to 1) expenditures which take place 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 2019-20, the City is appropriating \$13,616,613, for 20 projects in Capital Improvement, 16 projects in Capital Outlay, and 2 Major Maintenance Programs, of which, \$10,474,431 in Capital Improvement, \$1,044,700 in Capital Outlay, and \$2,097,482 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 - \$1,444,858, 2) North West Wastewater Treatment Plant (NWWTP) membrane replacement - \$1,044,500, and 3) Business Park Improvement Project - \$3,764,000.

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 \$1.2 million for the construction work with the City match funded by Park and Recreation Fund. The Business Park Improvement Project involves design, planning, construction, dry utility, and management from City Engineer. The project is mainly funded by the revenue received from land sales at the Business Park. Total revenue received from land sale since 2017 amounted to \$3,528,903.

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 107-158.



Future Risks

While the City's overall potential outlook continues to be positive, significant issues continue to require attention to ensure the long-term viability of City finances. Our continued prudence and careful, priority-based spending can help us address some of these issues, but others will require capital outlay to address.

Volatile Revenue Streams

The City of Rio Vista's revenue streams continue to be far more volatile than our expenditures. Subtle changes in revenues can have noteworthy impacts on our budget and the viability of some services.

Sales tax, for instance, is one of the City's largest (and most volatile) revenue sources and is highly concentrated in Rio Vista. The top 25 sales tax-paying businesses produce over 50% of the City's sales tax revenue; the top 30 businesses produce 60%. The City will remain vulnerable to negative revenue impacts if any of these businesses experience economic difficulties.

Competitive Compensation

We will need a strategy to remain competitive in attracting and retaining talented staff.

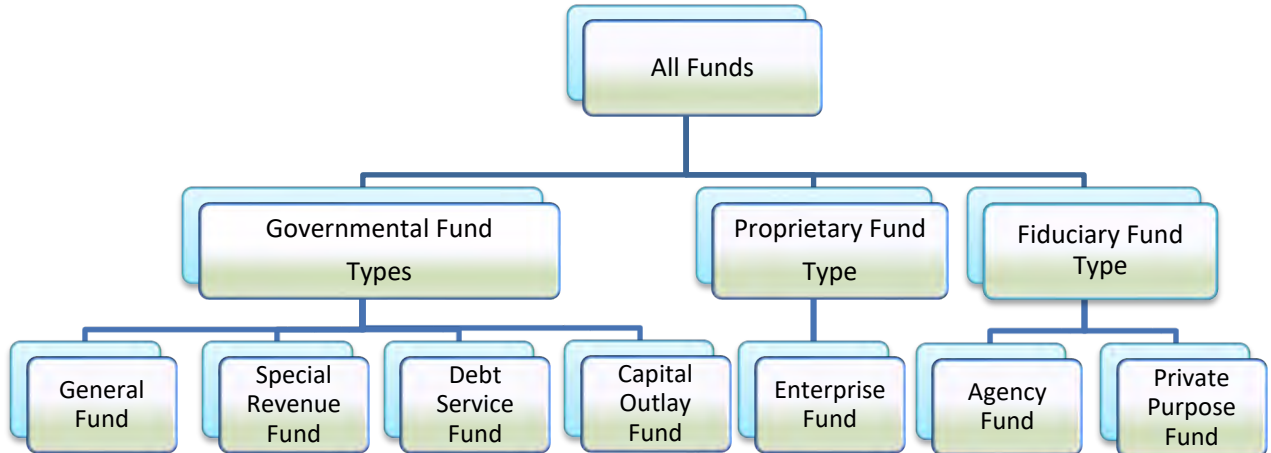
Measure O Expenditure Plan

Measure O sales tax income is used by the City to fund the salaries and benefits based on the following allocation per Measure O Funds Monitoring Policy adopted in September 2016: 42% Fire, 51% Police, and 7% for Park and Street Improvements. It represents 21% of total salaries and benefits expenditure assigned to the General Funds. The Board of Equalization accepted Ordinance No. 008-2016 on April 19, 2017 for the extension of Measure O Sales Tax which continues until March 31, 2022.

Since Measure O was a voter-approved revenue source, it was 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. The positions in Measure O are primarily supporting needed public safety efforts.

FUND STRUCTURE

Below is a graphic illustrating the City's 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 City functions or activities. 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 Types

General Fund

The primary operating fund of the City and accounts for all financial resources, except those required to be accounted for in another fund

Special Revenue Funds

Account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purpose

Debt Service Funds

Account for the accumulation of resources for and payment of, interest and principal on general long-term debt and related costs

Capital Outlay Funds

Account for financial resources segregated for the acquisition of major capital projects or facilities

Proprietary Fund Types

Enterprise Funds

Account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges

Fiduciary Fund Types

Agency Funds

Account for assets held by the City as trustee or agent for individuals, private organizations, other governmental units and/or other funds. These funds are custodial in nature (assets correspond with liabilities) and do not involve measurement of results of operations.

Private Purpose Fund

This fund was created as a result of the State order to dissolve California Redevelopment Agencies. As the Successor Agency, this fund is used to track the activity by the Oversight Board and the Department of Finance to dissolve the Agency.

Major Budgetary Fund

A fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget are considered major budgetary funds.

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 67% of annual General Fund 010 appropriations in both the projected FY2018-19 and adopted budget FY2019-20. The fund balance chart on the following pages summarize the total amount of fund balance – including both restricted and unassigned funds.

	FY 17/18 Audited	FY 18/19 Projected	FY 19/20 Adopted
General Fund	\$ 3,715,992	\$ 4,050,373	\$ 4,117,847
Capital Outlay Funds	6,764,066	8,355,499	7,287,682
Debt Service Fund	1,875	1,977	1,977
Special Revenue Funds	1,111,785	1,717,599	1,543,354
Enterprise Funds	12,299,293	10,757,146	7,060,187
Agency Funds	4,275,926	4,520,114	4,584,687
Total Fund Balance	\$ 28,168,936	\$ 29,402,707	\$ 24,595,734

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:

- 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).
- 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 9 funds, 4 governmental and 5 enterprise funds, that were classified as major in the FY17-18 adopted audited financial statements.

	FY 17/18 Audited	% Change	FY 18/19 Projected	% Change	FY 19/20 Adopted	% Change
Governmental Funds:						
General Fund	\$ 3,715,992	46%	\$ 4,050,373	9%	\$ 4,117,847	2%
Vehicle Replacement Fund	244,702	66%	198,579	-19%	198,555	0%
Capital Projects Fund	10,827	-106%	6,270	-42%	7,690	23%
Municipal Improvements Fund	4,447,330	17%	5,241,921	18%	4,103,716	-22%
Enterprise Fund:						
Water System & Capital Outlay	\$ 4,088,429	-39%	\$ 3,382,416	-17%	\$ 1,696,937	-50%
Airport	(824,868)	2%	(837,467)	2%	(815,955)	-3%
Business Park	2,655,130	251%	1,914,358	-28%	3,559,966	86%
Beach Facility & Capital Outlay	3,296,038	43%	3,244,566	-2%	1,458,090	-55%
NW Facility & Capital Outlay	2,718,378	7%	2,688,527	-1%	796,402	-70%

Discussion of Major Changes in Fund Balances

General Fund – The General Fund balance continues to grow through preserving a balanced budget. The fund balance increases by 46% in FY 2017-18, 9% projected in FY 2018-19, and 2% adopted in FY 2019-20 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 FY17-18 and adopted issuance in the budget of FY 19-20 reduce by an estimate of 19% from 163 to 145.

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 17% in FY 2017-18, 18% projected in FY 2018-19, and decreases by 22% adopted in FY2019-20 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. The advances will be repaid by future revenue from land sales at the business park. This interfund loan is the major cause of the significant reduction of fund balance.

Water System and Capital Outlay – The fund balance of Water System and Capital Outlay decreases by 39% in FY 2017-18, 17% projected in FY 2018-19, and 50% adopted in FY2019-20 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$2,471,111 and Capital Assets purchase of \$26,800. 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 increases by 251% in FY 2017-18, decreases by 28% projected in FY 2018-19, and increases by 86% adopted in FY2019-20 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 \$3,537,955 interfund advances from Municipal Improvement, Beach Facility, and NW Facility is approved and included in the adopted budget. At the same time, since the City is expecting to have the construction completed in 2019, an adopted budget revenue of \$2 million in land sales is expected in 2020. Interfund loan repayment is not included in the budget of FY2019-20; thus, this significant increases in fund balance is temporary.

Beach Facility and Capital Outlay – The fund balance of Beach Facility and Capital Outlay increases by 43% in FY 2017-18, decreases by 2% projected in FY 2018-19, and decreases by 55% adopted in FY2019-20 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$640,000, Capital Assets purchase of \$259,800, and Interfund Loan to Business Park of \$1,500,000. 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. The interfund advance of \$1.5 million will be repaid by the future land sales at Business Park.

NW Facility and Capital Outlay - The fund balance of NW Facility and Capital Outlay increases by 7% in FY 2017-18, decreases by 1% projected in FY 2018-19, and decreases by 70% adopted in FY2019-20 budget. The significant deficit is due to the one-time Capital Improvement Projects of \$1,144,500, Capital Assets purchase of \$276,800, and interfund loan to Business Park of \$393,500. 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. The interfund advance of \$393,500 will be repaid by the future land sales at Business Park.

GOVERNMENTAL FUNDS

	FY 17/18 Audited	FY 18/19 Projected	FY 19/20 Adopted
Restricted			
017 Law Enforcement Grant	\$ 109,633	\$ 112,365	\$ 40,686
018 Asset Forfeiture	1,173	1,218	1,248
019 ATOD Grant	(366)	(181)	9
025 Gas Tax	430,619	236,473	56,311
031 Developers Revolving	86,628	63,594	794
033 Commercial Rehabilitation Loan	60,621	61,621	62,321
034 CDBG Housing Rehabilitation	123,789	125,589	127,089
038 Personnel Services District - Fire	90,001	213,032	219,802
039 Personnel Services District - Police	197,911	225,715	54,261
040 Firehouse Bonds	1,875	1,977	1,977
051 Capital Projects	10,827	27,415	27,416
076 Army Base	(70,766)	(70,766)	(73,651)
091 Street Projects	11,773	98,269	(0)
Total Restricted	1,053,720	1,096,322	518,263
Committed			
012 Vehicle Replacement	244,702	198,579	198,555
Total Committed	244,702	198,579	198,555
Assigned			
002 Measure O	-	94	4
022 General Plan	120,294	141,773	136,362
050 Storm Drain	(186,738)	6,270	7,690
052 Transient Occupancy Tax	55,484	52,442	37,742
053 Roadway Impact	221,548	244,048	264,548
054 Parks and Recreation	465,233	806,144	610,421
055 Liberty Main & Operation Svc District	-	579,902	980,833
056 Municipal Improvements	4,447,330	5,241,921	4,103,716
060 Hazardous Waste	388,880	418,152	433,489
065 Landfill Closure	1,243,049	1,483,737	1,715,498
Total Assigned	6,755,080	8,974,482	8,290,302
Unassigned			
010 General Fund	3,540,214	3,856,064	3,943,740
Total Unassigned	3,540,214	3,856,064	3,943,740
Percent of Appropriations	61.90%	68.75%	66.53%
Total Governmental Fund Balance, End of Year	\$ 11,593,716	\$ 14,125,447	\$ 12,950,860

CITYWIDE FUND BALANCE SUMMARY

Fund No.	Fund Name	Fund Balance at 6/30/18	FY 18/19 Projected	
			Revenues	Expenditures
GENERAL FUND				
002	Measure O	\$ -	\$ 1,031,094	\$ (1,031,000)
010	General Fund	3,540,214	5,924,944	(5,609,093)
	Subtotal General Fund	3,540,214	6,956,038	(6,640,093)
022	General Plan	120,294	21,479	-
052	Transient Occupancy Tax	55,484	30,450	(33,492)
	Total General Fund per Audit Report	3,715,992	7,007,967	(6,673,585)
CAPITAL OUTLAY FUNDS				
012	Vehicle Replacement	244,702	300,818	(346,942)
050	Storm Drain	(186,738)	371,322	(178,314)
051	Capital Projects	10,827	2,233,961	(2,217,373)
053	Roadway Impact	221,548	22,500	-
054	Parks and Recreation	465,233	520,093	(179,183)
056	Municipal Improvements	4,447,330	1,064,704	(270,114)
060	Hazardous Waste	388,880	111,200	(81,928)
065	Landfill Closure	1,243,049	317,000	(76,313)
076	Army Base	(70,766)	17,685	(17,685)
	Total Capital Outlay Funds	6,764,066	4,959,284	(3,367,851)
DEBT SERVICE FUND				
040	Firehouse Bonds	1,875	102	-
	Total Debt Service Fund	1,875	102	-
SPECIAL REVENUE FUNDS				
017	Law Enforcement Grant	109,633	155,027	(152,295)
018	Asset Forfeiture	1,173	45	-
019	ATOD Grant	(366)	56,162	(55,977)
025	Gas Tax	430,619	356,245	(550,392)
031	Developers Revolving	86,628	874	(23,908)
033	Commercial Rehabilitation Loan	60,621	1,000	-
034	CDBG Housing Rehabilitation	123,789	1,800	-
038	Personnel Services District - Fire	90,001	342,061	(219,031)
039	Personnel Services District - Police	197,911	483,511	(455,707)
055	Liberty Main & Operation Svc District	-	579,902	-
091	Street Projects	11,773	90,596	(4,100)
	Total Special Revenue Funds	1,111,785	2,067,224	(1,461,410)
ENTERPRISE FUNDS				
032	Transit	366,186	570,694	(572,134)
075	Business Park	2,655,130	1,779,217	(2,519,989)
080	Water System	3,305,736	3,746,888	(3,670,209)
081	Water Project - Capital Outlay	624,921	1,817,073	(2,441,993)
082	Water Fixed Assets	157,772	-	(157,772)
084	Airport	(824,868)	622,232	(634,831)
085	Beach Facility	3,296,038	2,893,071	(2,944,543)
086	NW Facility	2,548,673	2,138,830	(1,998,976)
087	NW Sewer Project - Capital Outlay	169,705	704,991	(874,696)
088	Beach Sewer Project - Capital Outlay	-	887,192	(887,192)
	Total Enterprise Funds	12,299,293	15,160,188	(16,702,336)
AGENCY FUNDS				
041	Community Facilities District 2006-1	1,833,189	507,442	(891,263)
042	Riverview Point Assessment District	238,920	152,657	(150,143)
043	Riverview Point Bond Reserve	46,021	14	-
044	Riverwalk CFD	65,865	-	-
045	Summerset Improvement	154,474	46	-
046	Summerset Assessment District	17,390	5	-
049	Community Facilities District 2004-1	1,920,069	297,209	(876,329)
095	Liberty CFD	-	1,576,425	(371,875)
	Total Agency Funds	4,275,926	2,533,799	(2,289,610)
PRIVATE-PURPOSE FUND				
023	RDA Successor Agency	-	-	-
024	RDA Low/Mod Successor Agency	-	-	-
	Total Successor Agency Fund	-	-	-
	TOTAL FUNDS	\$ 28,168,936		

CITYWIDE FUND BALANCE SUMMARY

Fund Balance at 6/30/19	FY 19/20 Adopted		Fund Balance at 6/30/20
	Revenues	Expenditures	
\$ 94	\$ 952,000	\$ (952,091)	\$ 4
3,856,064	6,015,750	(5,928,074)	3,943,740
3,856,158	6,967,750	(6,880,165)	3,943,744
141,773	14,589	(20,000)	136,362
52,442	20,300	(35,000)	37,742
4,050,373	7,002,639	(6,935,165)	4,117,847
198,579	241,000	(241,024)	198,555
6,270	127,725	(126,305)	7,690
27,415	2,757,630	(2,757,629)	27,416
244,048	20,500	-	264,548
806,144	138,905	(334,628)	610,421
5,241,921	587,939	(1,726,144)	4,103,716
418,152	105,500	(90,162)	433,489
1,483,737	317,000	(85,239)	1,715,498
(70,766)	12,900	(102,185)	(73,651)
8,355,499	4,309,099	(5,463,315)	7,287,682
1,977	-	-	1,977
1,977	-	-	1,977
112,365	101,000	(172,679)	40,686
1,218	30	-	1,248
(181)	63,744	(63,554)	9
236,473	453,335	(633,497)	56,311
63,594	700	(63,500)	794
61,621	700	-	62,321
125,589	1,500	-	127,089
213,032	383,184	(376,414)	219,802
225,715	383,734	(555,189)	54,261
579,902	579,674	(178,743)	980,833
98,269	-	(98,269)	(0)
1,717,599	1,967,601	(2,141,845)	1,543,354
364,746	657,166	(657,166)	364,746
1,914,358	5,587,700	(3,942,091)	3,559,966
3,382,416	2,911,680	(4,597,159)	1,696,937
0	2,171,111	(2,171,111)	0
(0)	-	-	(0)
(837,467)	324,840	(303,328)	(815,955)
3,244,566	3,010,000	(4,796,476)	1,458,090
2,688,527	2,056,500	(3,948,625)	796,402
(0)	1,044,500	(1,044,500)	(0)
-	540,000	(540,000)	-
10,757,146	18,303,497	(22,000,456)	7,060,187
1,449,368	505,441	(493,724)	1,461,086
241,433	152,654	(151,535)	242,552
46,035	11	-	46,046
65,865	-	(12,000)	53,865
154,520	35	-	154,555
17,395	4	-	17,399
1,340,949	288,918	(289,686)	1,340,182
1,204,550	796,175	(731,721)	1,269,004
4,520,114	1,743,239	(1,678,666)	4,584,687
-	-	-	-
-	-	-	-
-	-	-	-
\$ 29,402,707			\$ 24,595,734

CITYWIDE OPERATING BUDGET SUMMARY

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY19/20 Proposed	Budget % Change
Revenues					
Taxes	\$ 7,671,780	\$ 8,156,484	\$ 8,218,855	\$ 8,459,904	3.72%
Licenses and Permits	2,815,282	2,583,416	2,815,322	1,855,349	-28.18%
Fines, Forfeitures and Penalties	96,057	101,900	99,852	97,856	-3.97%
Use of Money and Property	2,627,574	2,548,858	2,274,417	2,616,337	2.65%
Intergovernmental Revenues	1,215,796	2,273,625	2,044,476	2,900,765	27.58%
Charges for Services	8,584,980	8,000,023	8,311,665	8,047,066	0.59%
Other Revenue	629,760	107,230	261,842	79,616	-25.75%
Total Revenues	23,641,229	23,771,535	24,026,429	24,056,892	1.20%
Other Financing Sources					
Proceeds from long-term debt	1,188,846	3,122,020	3,078,686	300,000	-
Transfers In	1,511,960	11,027,095	4,623,449	8,969,182	-18.66%
Total Resources	26,342,035	37,920,650	31,728,563	33,326,075	-12.12%
Expenditures					
Salaries & Benefits	6,350,428	7,169,807	7,163,592	7,812,738	8.97%
Insurance	232,163	213,654	221,370	230,318	7.80%
Professional Services	486,789	630,519	648,872	623,272	-1.15%
Contract Services	3,293,653	3,126,897	2,794,025	3,377,013	8.00%
Lease/Rent Expense	58,574	60,808	56,902	56,929	-6.38%
Maintenance & Repair	747,961	817,409	934,348	1,120,289	37.05%
Supplies & Materials	989,883	893,574	862,313	910,427	1.89%
Training, Conferences & Meetings	34,057	46,017	46,542	55,920	21.52%
Utilities	936,715	765,587	913,435	853,959	11.54%
Debt Service Expense	2,528,216	1,383,246	1,406,248	2,346,239	69.62%
Misc. Expense	652,356	1,788,931	1,768,518	344,031	-80.77%
Total Expenditures	16,310,795	16,896,449	16,816,165	17,731,135	4.94%
CIP & Capital Outlay	2,789,230	16,901,443	9,055,178	11,519,131	-31.85%
Other Financing Uses					
Transfers Out	1,820,495	11,027,095	4,623,449	8,969,182	18.66%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	20,920,520	44,824,987	30,494,793	38,219,447	-14.74%
Annual Surplus (Shortfall)	\$ 5,421,516	\$ (6,904,337)	\$ 1,233,771	\$ (4,806,973)	30.38%
Estimated Beg. Fund Balance	22,747,420	28,168,936	28,168,936	29,402,707	4.38%
Estimated Ending Fund Balance	\$ 28,168,936	\$ 21,264,600	\$ 29,402,707	\$ 24,595,734	15.67%

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	\$ 5,135,129	\$ -	\$ 1,581,671	\$ -	\$ -	\$ 1,743,104	\$ 8,459,904
Licenses and Permits	1,005,000	-	-	-	850,349	-	1,855,349
Fines, Forfeitures and Penalties	29,056	68,800	-	-	-	-	97,856
Use of Money and Property	147,154	2,356,047	12,417	-	100,584	135	2,616,337
Intergovernmental Revenues	1,900	713,700	326,144	-	1,859,021	-	2,900,765
Charges for Services	399,146	7,519,920	-	-	128,000	-	8,047,066
Other Revenue	42,000	116	-	-	37,500	-	79,616
Total Revenues	6,759,385	10,658,583	1,920,232	-	2,975,454	1,743,239	24,056,892
Other Financing Sources							
Proceeds from long-term debt	-	300,000	-	-	-	-	300,000
Transfers In	243,254	7,344,914	47,369	-	1,333,645	-	8,969,182
Total Resources	7,002,639	18,303,497	1,967,601	-	4,309,099	1,743,239	33,326,075
Expenditures							
Salaries & Benefits	4,642,466	2,220,735	868,760	-	70,197	10,580	7,812,738
Insurance	102,732	119,062	6,541	-	1,983	-	230,318
Professional Services	350,367	151,017	39,468	-	4,640	77,781	623,272
Contract Services	653,042	2,188,597	413,792	-	92,181	29,401	3,377,013
Lease/Rent Expense	26,542	27,989	600	-	1,798	-	56,929
Maintenance & Repair	251,000	806,189	56,100	-	7,000	-	1,120,289
Supplies & Materials	298,531	525,908	41,669	-	35,964	8,354	910,427
Training, Conferences & Meetings	33,050	16,500	5,370	-	1,000	-	55,920
Utilities	180,152	603,807	70,000	-	-	-	853,959
Debt Service Expense	68,917	571,272	25,477	-	128,024	1,552,550	2,346,239
Misc. Expense	224,699	84,232	35,000	-	100	-	344,031
Total Expenditures	6,831,498	7,315,309	1,562,776	-	342,886	1,678,666	17,731,135
CIP & Capital Outlay	60,000	8,311,011	177,800	-	2,970,320	-	11,519,131
Other Financing Uses							
Transfers Out	43,667	6,374,137	401,269	-	2,150,109	-	8,969,182
Transfer to Reserves	-	-	-	-	-	-	-
Total Use of Resources	6,935,165	22,000,456	2,141,845	-	5,463,315	1,678,666	38,219,447
Annual Surplus (Shortfall)	67,474	(3,696,959)	(174,245)	-	(1,067,817)	64,573	(4,806,973)
Estimated Beg. Balance -7/1/19	4,050,373	10,757,146	1,717,599	1,977	8,355,499	4,520,114	29,402,707
Estimated Fund Balance - 6/30/20	\$ 4,117,847	\$ 7,060,187	\$ 1,543,354	\$ 1,977	\$ 7,287,682	\$ 4,584,687	\$ 24,595,734

SUMMARY OF ACTIVITIES GENERAL FUND

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY19/20 Adopted	Budget % Change
Revenues					
Taxes	\$ 4,623,372	\$ 4,954,380	\$ 5,015,297	\$ 5,135,129	3.65%
Licenses and Permits	1,388,390	1,179,998	1,120,870	1,005,000	-14.83%
Fines, Forfeitures and Penalties	27,636	26,700	31,052	29,056	8.82%
Use of Money and Property	147,929	118,264	179,864	147,154	24.43%
Intergovernmental Revenues	2,486	4,000	1	1,900	-52.50%
Charges for Services	1,051,005	564,872	579,745	399,146	-29.34%
Other Revenue	141,348	57,888	31,947	42,000	-27.45%
Total Revenues	7,382,167	6,906,102	6,958,775	6,759,385	-2.12%
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	-	84,191	49,191	243,254	188.93%
Total Resources	7,382,167	6,990,293	7,007,967	7,002,639	0.18%
Expenditures					
Salaries & Benefits	4,073,756	4,387,503	4,383,818	4,642,466	5.81%
Insurance	130,980	96,423	101,336	102,732	6.54%
Professional Services	271,603	346,094	402,907	350,367	1.23%
Contract Services	633,563	671,940	532,770	653,042	-2.81%
Lease/Rent Expense	28,956	25,863	25,492	26,542	2.63%
Maintenance & Repair	240,428	201,387	224,233	251,000	24.64%
Supplies & Materials	294,125	351,301	352,639	298,531	-15.02%
Training, Conferences & Meetings	27,988	30,050	30,242	33,050	9.98%
Utilities	198,132	174,022	195,066	180,152	3.52%
Debt Service Expense	75,251	49,191	49,191	68,917	40.10%
Misc. Expense	420,018	202,241	197,119	224,699	11.10%
Total Expenditures	6,394,799	6,536,016	6,494,813	6,831,498	4.52%
CIP & Capital Outlay	94,862	192,089	167,840	60,000	-68.76%
Other Financing Uses					
Transfers Out	126,711	43,286	10,931	43,667	0.88%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	6,616,372	6,771,391	6,673,585	6,935,165	2.42%
Annual Surplus (Shortfall)	\$ 765,796	\$ 218,902	\$ 334,382	\$ 67,474	-69.18%
Estimated Beg. Fund Balance	2,950,196	3,715,992	3,715,992	4,050,373	9.00%
Estimated Ending Fund Balance	\$ 3,715,992	\$ 3,934,894	\$ 4,050,373	\$ 4,117,847	4.65%

SUMMARY OF ACTIVITIES BY FUND GENERAL FUND

	Measure O	General Fund	General Plan	Transient Occupancy Tax	Total General Funds
Revenues					
Taxes	\$ 952,000	\$ 4,163,129	\$ -	\$ 20,000	\$ 5,135,129
Licenses and Permits	-	1,005,000	-	-	1,005,000
Fines, Forfeitures and Penalties	-	29,056	-	-	29,056
Use of Money and Property	-	145,354	1,500	300	147,154
Intergovernmental Revenues	-	1,900	-	-	1,900
Charges for Services	-	386,057	13,089	-	399,146
Other Revenue	-	42,000	-	-	42,000
Total Revenues	952,000	5,772,496	14,589	20,300	6,759,385
Other Financing Sources					
Proceeds from long-term debt	-	-	-	-	-
Transfers In	-	243,254	-	-	243,254
Total Resources	952,000	6,015,750	14,589	20,300	7,002,639
Expenditures					
Salaries & Benefits	952,091	3,690,375	-	-	4,642,466
Insurance	-	102,732	-	-	102,732
Professional Services	-	350,367	-	-	350,367
Contract Services	-	598,042	20,000	35,000	653,042
Lease/Rent Expense	-	26,542	-	-	26,542
Maintenance & Repair	-	251,000	-	-	251,000
Supplies & Materials	-	298,531	-	-	298,531
Training, Conferences & Meetings	-	33,050	-	-	33,050
Utilities	-	180,152	-	-	180,152
Debt Service Expense	-	68,917	-	-	68,917
Misc. Expense	-	224,699	-	-	224,699
Total Expenditures	952,091	5,824,407	20,000	35,000	6,831,498
CIP & Capital Outlay	-	60,000	-	-	60,000
Other Financing Uses					
Transfers Out	-	43,667	-	-	43,667
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	952,091	5,928,074	20,000	35,000	6,935,165
Annual Surplus (Shortfall)	(91)	87,676	(5,411)	(14,700)	67,474
Estimated Beg. Balance - 7/1/19	94	3,856,064	141,773	52,442	4,050,373
Estimated Fund Balance - 6/30/20	\$ 4	\$ 3,943,740	\$ 136,362	\$ 37,742	\$ 4,117,847

**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	\$ -	\$ -	\$ -	\$ 237,529	\$ -	\$ -	\$ -	\$ 382,734	\$ 382,734	\$ 578,674	\$ -	\$ 1,581,671
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	1,000	30	37	6,000	700	700	1,500	450	1,000	1,000	-	12,417
Intergovernmental Revenues	100,000	-	63,707	162,437	-	-	-	-	-	-	-	326,144
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	101,000	30	63,744	405,966	700	700	1,500	383,184	383,734	579,674	-	1,920,232
Other Financing Sources												
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	47,369	-	-	-	-	-	-	-	47,369
Total Resources	101,000	30	63,744	453,335	700	700	1,500	383,184	383,734	579,674	-	1,967,601
Expenditures												
Salaries & Benefits	156,679	-	16,760	104,440	-	-	-	316,155	200,983	73,743	-	868,760
Insurance	-	-	399	2,058	-	-	-	1,916	2,168	-	-	6,541
Professional Services	-	-	6,250	8,600	1,000	-	-	659	17,959	5,000	-	39,468
Contract Services	-	-	32,800	184,576	62,500	-	-	22,090	11,825	100,000	-	413,792
Lease/Rent Expense	-	-	-	600	-	-	-	-	-	-	-	600
Maintenance & Repair	-	-	-	50,000	-	-	-	-	6,100	-	-	56,100
Supplies & Materials	-	-	1,975	4,000	-	-	-	594	35,100	-	-	41,669
Training, Conferences & Meetings	-	-	5,370	-	-	-	-	-	-	-	-	5,370
Utilities	-	-	-	70,000	-	-	-	-	-	-	-	70,000
Debt Service Expense	-	-	-	2,423	-	-	-	-	23,054	-	-	25,477
Misc. Expense	-	-	-	-	-	-	-	-	35,000	-	-	35,000
Total Expenditures	156,679	-	63,554	426,697	63,500	-	-	341,414	332,189	178,743	-	1,562,776
CIP & Capital Outlay	16,000	-	-	51,800	-	-	-	-	110,000	-	-	177,800
Other Financing Uses												
Transfers Out	-	-	-	155,000	-	-	-	35,000	113,000	-	98,269	401,269
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	172,679	-	63,554	633,497	63,500	-	-	376,414	555,189	178,743	98,269	2,141,845
Annual Surplus (Shortfall)	(71,679)	30	190	(180,162)	(62,800)	700	1,500	6,770	(171,455)	400,931	(98,269)	(174,245)
Estimated Beg. Balance - 7/1/19	112,365	1,218	(181)	236,473	63,594	61,621	125,589	213,032	225,715	579,902	98,269	1,717,599
Estimated Fund Balance - 6/30/20	\$ 40,686	\$ 1,248	\$ 9	\$ 56,311	\$ 794	\$ 62,321	\$ 127,089	\$ 219,802	\$ 54,261	\$ 980,833	\$ (0)	\$ 1,543,354

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	-	-	-	18,000	126,585	405,764	-	300,000	-	850,349
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	3,000	34	-	2,500	7,150	65,000	5,500	17,000	400	100,584
Intergovernmental Revenues	40,000	99,691	1,719,330	-	-	-	-	-	-	1,859,021
Charges for Services	-	28,000	-	-	-	-	100,000	-	-	128,000
Other Revenue	25,000	-	-	-	-	-	-	-	12,500	37,500
Total Revenues	68,000	127,725	1,719,330	20,500	133,735	470,764	105,500	317,000	12,900	2,975,454
Other Financing Sources										
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers In	173,000	-	1,038,300	-	5,170	117,175	-	-	-	1,333,645
Total Resources	241,000	127,725	2,757,630	20,500	138,905	587,939	105,500	317,000	12,900	4,309,099
Expenditures										
Salaries & Benefits	-	5,862	-	-	-	-	25,855	27,499	10,981	70,197
Insurance	-	873	-	-	-	-	545	415	150	1,983
Professional Services	-	579	-	-	-	-	3,432	572	57	4,640
Contract Services	-	10,000	-	-	-	-	54,000	28,000	181	92,181
Lease/Rent Expense	-	300	-	-	-	-	170	200	1,128	1,798
Maintenance & Repair	-	7,000	-	-	-	-	-	-	-	7,000
Supplies & Materials	-	2,000	-	-	-	-	5,160	28,553	251	35,964
Training, Conferences & Meetings	-	-	-	-	-	-	1,000	-	-	1,000
Utilities	-	-	-	-	-	-	-	-	-	-
Debt Service Expense	128,024	-	-	-	-	-	-	-	-	128,024
Misc. Expense	-	-	-	-	-	-	-	-	100	100
Total Expenditures	128,024	26,614	-	-	-	-	90,162	85,239	12,847	342,886
CIP & Capital Outlay	113,000	99,691	2,757,629	-	-	-	-	-	-	2,970,320
Other Financing Uses										
Transfers Out	-	-	-	-	334,628	1,726,144	-	-	89,337	2,150,109
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	241,024	126,305	2,757,629	-	334,628	1,726,144	90,162	85,239	102,185	5,463,315
Annual Surplus (Shortfall)	(24)	1,420	1	20,500	(195,723)	(1,138,205)	15,338	231,761	(2,885)	(1,067,817)
Estimated Beg. Balance - 7/1/18	198,579	6,270	27,415	244,048	806,144	5,241,921	418,152	1,483,737	(70,766)	8,355,499
Estimated Fund Balance - 6/30/19	\$ 198,555	\$ 7,690	\$ 27,416	\$ 264,548	\$ 610,421	\$ 4,103,716	\$ 433,489	\$ 1,715,498	\$ (73,651)	\$ 7,287,682

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	\$ 505,391	\$ 152,646	\$ -	\$ -	\$ -	\$ -	\$ 288,891	\$ 796,175	\$ 1,743,104
Licenses and Permits	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-
Use of Money and Property	50	8	11	-	35	4	27	-	135
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Total Revenues	505,441	152,654	11	-	35	4	288,918	796,175	1,743,239
Other Financing Sources (Uses)									
Proceeds from long-term debt	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Resources	505,441	152,654	11	-	35	4	288,918	796,175	1,743,239
Expenditures									
Salaries & Benefits	2,645	2,645	-	-	-	-	2,645	2,645	10,580
Insurance	-	-	-	-	-	-	-	-	-
Professional Services	24,836	8,014	-	12,000	-	-	20,881	12,050	77,781
Contract Services	9,655	1,627	-	-	-	-	9,494	8,625	29,401
Lease/Rent Expense	-	-	-	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-	-	-	-
Supplies & Materials	2,744	462	-	-	-	-	2,698	2,451	8,354
Training, Conferences & Meetings	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Debt Service Expense	453,844	138,787	-	-	-	-	253,969	705,950	1,552,550
Misc. Expense	-	-	-	-	-	-	-	-	-
Total Expenditures	493,724	151,535	-	12,000	-	-	289,686	731,721	1,678,666
CIP & Capital Outlay	-	-	-	-	-	-	-	-	-
Other Financing Sources (Uses)									
Transfers Out	-	-	-	-	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-	-
Total Use of Resources	493,724	151,535	-	12,000	-	-	289,686	731,721	1,678,666
Annual Surplus (Shortfall)	11,717	1,119	11	(12,000)	35	4	(767)	64,454	64,573
Estimated Beg. Balance - 7/1/19	1,449,368	241,433	46,035	65,865	154,520	17,395	1,340,949	1,204,550	4,520,114
Estimated Fund Balance - 6/30/20	\$ 1,461,086	\$ 242,552	\$ 46,046	\$ 53,865	\$ 154,555	\$ 17,399	\$ 1,340,182	\$ 1,269,004	\$ 4,584,687

**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	9,700	2,049,744	40,000	-	-	201,603	30,000	25,000	-	-	2,356,047
Intergovernmental Revenues	611,563	-	-	-	-	102,137	-	-	-	-	713,700
Charges for Services	17,120	-	2,816,000	-	-	20,800	2,806,000	1,860,000	-	-	7,519,920
Other Revenue	116	-	-	-	-	-	-	-	-	-	116
Total Revenues	638,499	2,049,744	2,891,000	-	-	324,840	2,860,000	1,894,500	-	-	10,658,583
Other Financing Sources											
Proceeds from long-term debt	-	-	-	-	-	-	150,000	150,000	-	-	300,000
Transfers In	18,667	3,537,956	20,680	2,171,111	-	-	-	12,000	1,044,500	540,000	7,344,914
Total Resources	657,166	5,587,700	2,911,680	2,171,111	-	324,840	3,010,000	2,056,500	1,044,500	540,000	18,303,497
Expenditures											
Salaries & Benefits	22,920	100,086	904,911	-	-	47,705	594,158	550,956	-	-	2,220,735
Insurance	5,502	2,542	46,380	-	-	14,242	23,095	27,300	-	-	119,062
Professional Services	94,488	10,214	12,689	-	-	5,530	14,053	14,042	-	-	151,017
Contract Services	312,929	10,680	85,000	-	-	40,000	1,042,469	697,518	-	-	2,188,597
Lease/Rent Expense	1,260	3,375	9,000	-	-	1,500	7,321	5,533	-	-	27,989
Maintenance & Repair	16,200	-	174,000	-	-	28,000	191,000	396,989	-	-	806,189
Supplies & Materials	47,484	5,193	218,232	-	-	22,749	128,268	103,982	-	-	525,908
Training, Conferences & Meetings	-	-	16,500	-	-	-	-	-	-	-	16,500
Utilities	2,300	1,000	242,000	-	-	26,500	107,807	224,200	-	-	603,807
Debt Service Expense	-	-	321,536	-	-	18,869	143,171	87,696	-	-	571,272
Misc. Expense	11,583	-	44,000	-	-	733	2,308	25,608	-	-	84,232
Total Expenditures	514,666	133,091	2,074,248	-	-	205,828	2,253,651	2,133,825	-	-	7,315,309
CIP & Capital Outlay	130,500	3,764,000	26,800	2,171,111	-	97,500	259,800	276,800	1,044,500	540,000	8,311,011
Other Financing Uses											
Transfers Out	12,000	45,000	2,496,111	-	-	-	2,283,025	1,538,000	-	-	6,374,137
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Use of Resources	657,166	3,942,091	4,597,159	2,171,111	-	303,328	4,796,476	3,948,625	1,044,500	540,000	22,000,456
Annual Surplus (Shortfall)	0	1,645,609	(1,685,479)	-	-	21,512	(1,786,476)	(1,892,125)	-	-	(3,696,959)
Estimated Beg. Balance - 7/1/19	364,746	1,914,358	3,382,416	0	(0)	(837,467)	3,244,566	2,688,527	(0)	-	10,757,146
Estimated Fund Balance - 6/30/20	\$364,746	\$ 3,559,966	\$ 1,696,937	\$ 0	\$ (0)	\$ (815,955)	\$ 1,458,090	\$ 796,402	\$ (0)	\$ -	\$ 7,060,187

ENTERPRISE FUND OPERATING BUDGET SUMMARY WATER SYSTEM & CAPITAL OUTLAY

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	33,983	40,000	35,000	35,000	-12.50%
Use of Money and Property	44,333	39,939	60,000	40,000	0.15%
Intergovernmental Revenues	15,412	-	-	-	-
Charges for Services	2,768,872	2,760,000	2,833,227	2,816,000	2.03%
Other Revenue	8,841	659	15,289	-	-100.00%
Total Revenues	2,871,440	2,840,598	2,943,516	2,891,000	1.77%
Other Financing Sources					
Proceeds from long-term debt	-	69,735	69,735	-	-
Transfers In	5,000	3,569,010	2,550,711	2,191,791	-38.59%
Total Resources	2,876,440	6,479,343	5,563,962	5,082,791	-21.55%
Expenditures					
Salaries & Benefits	698,303	778,450	776,895	904,911	16.25%
Insurance	37,088	43,616	45,554	46,380	6.34%
Professional Services	9,107	18,693	14,224	12,689	-32.12%
Contract Services	85,278	86,462	85,000	85,000	-1.69%
Lease/Rent Expense	8,626	8,200	9,000	9,000	9.76%
Maintenance & Repair	158,237	151,490	149,000	174,000	14.86%
Supplies & Materials	185,013	182,774	177,809	218,232	19.40%
Training, Conferences & Meetings	3,667	7,500	7,500	16,500	120.00%
Utilities	240,225	210,000	212,000	242,000	15.24%
Debt Service Expense	65,049	325,578	325,578	321,536	-1.24%
Misc. Expense	53,970	40,500	40,500	44,000	8.64%
Total Expenditures	1,544,563	1,853,262	1,843,061	2,074,248	11.92%
CIP & Capital Outlay	25,487	2,890,183	1,871,883	2,197,911	-23.95%
Other Financing Uses					
Transfers Out	25,000	3,573,330	2,555,031	2,496,111	-30.15%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	1,595,050	8,316,775	6,269,974	6,768,270	-18.62%
Annual Surplus (Shortfall)	\$ 1,281,390	\$ (1,837,432)	\$ (706,013)	\$ (1,685,479)	8.27%
Estimated Beg. Fund Balance	2,807,039	4,088,429	4,088,429	3,382,416	-17.27%
Estimated Ending Fund Balance	\$ 4,088,429	\$ 2,250,997	\$ 3,382,416	\$ 1,696,937	-24.61%

ENTERPRISE FUND OPERATING BUDGET SUMMARY AIRPORT

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	664	700	300	300	-57.14%
Use of Money and Property	190,119	166,538	181,570	201,603	21.06%
Intergovernmental Revenues	378,547	187,962	176,903	102,137	-45.66%
Charges for Services	24,274	20,740	20,116	20,800	0.29%
Other Revenue	576	-	-	-	-
Total Revenues	594,180	375,940	378,889	324,840	-13.59%
Other Financing Sources					
Proceeds from long-term debt	-	243,343	243,343	-	-
Transfers In	-	7,355	-	-	-
Total Resources	594,180	626,638	622,232	324,840	-48.16%
Expenditures					
Salaries & Benefits	60,380	59,590	59,619	47,705	-19.94%
Insurance	11,170	11,907	10,904	14,242	19.61%
Professional Services	4,967	6,278	4,969	5,530	-11.92%
Contract Services	29,253	34,635	33,302	40,000	15.49%
Lease/Rent Expense	1,689	1,500	1,500	1,500	0.00%
Maintenance & Repair	22,628	22,224	24,833	28,000	25.99%
Supplies & Materials	17,452	18,475	19,459	22,749	23.13%
Training, Conferences & Meetings	-	667	-	-	-100.00%
Utilities	30,641	24,635	25,200	26,500	7.57%
Debt Service Expense	1,567	13,468	13,468	18,869	-
Misc. Expense	31	866	233	733	-15.36%
Total Expenditures	179,777	194,246	193,487	205,828	5.96%
CIP & Capital Outlay	860	431,664	441,344	97,500	-77.41%
Other Financing Uses					
Transfers Out	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	180,637	625,910	634,831	303,328	-51.54%
Annual Surplus (Shortfall)	\$ 413,542	\$ 728	\$ (12,598)	\$ 21,512	-2853.64%
Estimated Beg. Fund Balance	(1,238,411)	(824,868)	(824,868)	(837,467)	-1.53%
Estimated Ending Fund Balance	\$ (824,868)	\$ (824,140)	\$ (837,467)	\$ (815,955)	0.99%

ENTERPRISE FUND OPERATING BUDGET SUMMARY BEACH FACILITY & CAPITAL OUTLAY

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	23,799	25,000	24,000	24,000	-4.00%
Use of Money and Property	24,767	30,851	50,000	30,000	-2.76%
Intergovernmental Revenues	4,493	-	-	-	-
Charges for Services	2,771,553	2,752,611	2,819,071	2,806,000	1.94%
Other Revenue	967	-	-	-	-
Total Revenues	2,825,580	2,808,462	2,893,071	2,860,000	1.84%
Other Financing Sources					
Proceeds from long-term debt	-	181,041	181,041	150,000	-
Transfers In	5,000	976,340	706,151	540,000	-44.69%
Total Resources	2,830,580	3,965,843	3,780,263	3,550,000	-6.09%
Expenditures					
Salaries & Benefits	466,346	544,442	544,713	594,158	9.13%
Insurance	17,370	20,996	22,492	23,095	10.00%
Professional Services	9,353	17,343	12,043	14,053	-18.97%
Contract Services	1,157,682	967,179	967,749	1,042,469	7.78%
Lease/Rent Expense	6,070	7,321	7,321	7,321	0.00%
Maintenance & Repair	112,917	174,072	181,072	191,000	9.72%
Supplies & Materials	166,828	110,761	109,064	128,268	15.81%
Training, Conferences & Meetings	-	-	-	-	-
Utilities	130,387	96,419	105,807	107,807	11.81%
Debt Service Expense	40,479	102,114	102,114	143,171	40.21%
Misc. Expense	1,891	3,641	2,175	2,308	-36.61%
Total Expenditures	2,109,323	2,044,288	2,054,549	2,253,651	10.24%
CIP & Capital Outlay	640	1,187,381	908,010	799,800	-32.64%
Other Financing Uses					
Transfers Out	-	2,619,365	869,176	2,283,025	-12.84%
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	2,109,963	5,851,035	3,831,735	5,336,476	-8.79%
Annual Surplus (Shortfall)	\$ 720,616	\$ (1,885,192)	\$ (51,472)	\$ (1,786,476)	5.24%
Estimated Beg. Fund Balance	2,575,422	3,296,038	3,296,038	3,244,566	-1.56%
Estimated Ending Fund Balance	\$ 3,296,038	\$ 1,410,847	\$ 3,244,566	\$ 1,458,090	3.35%

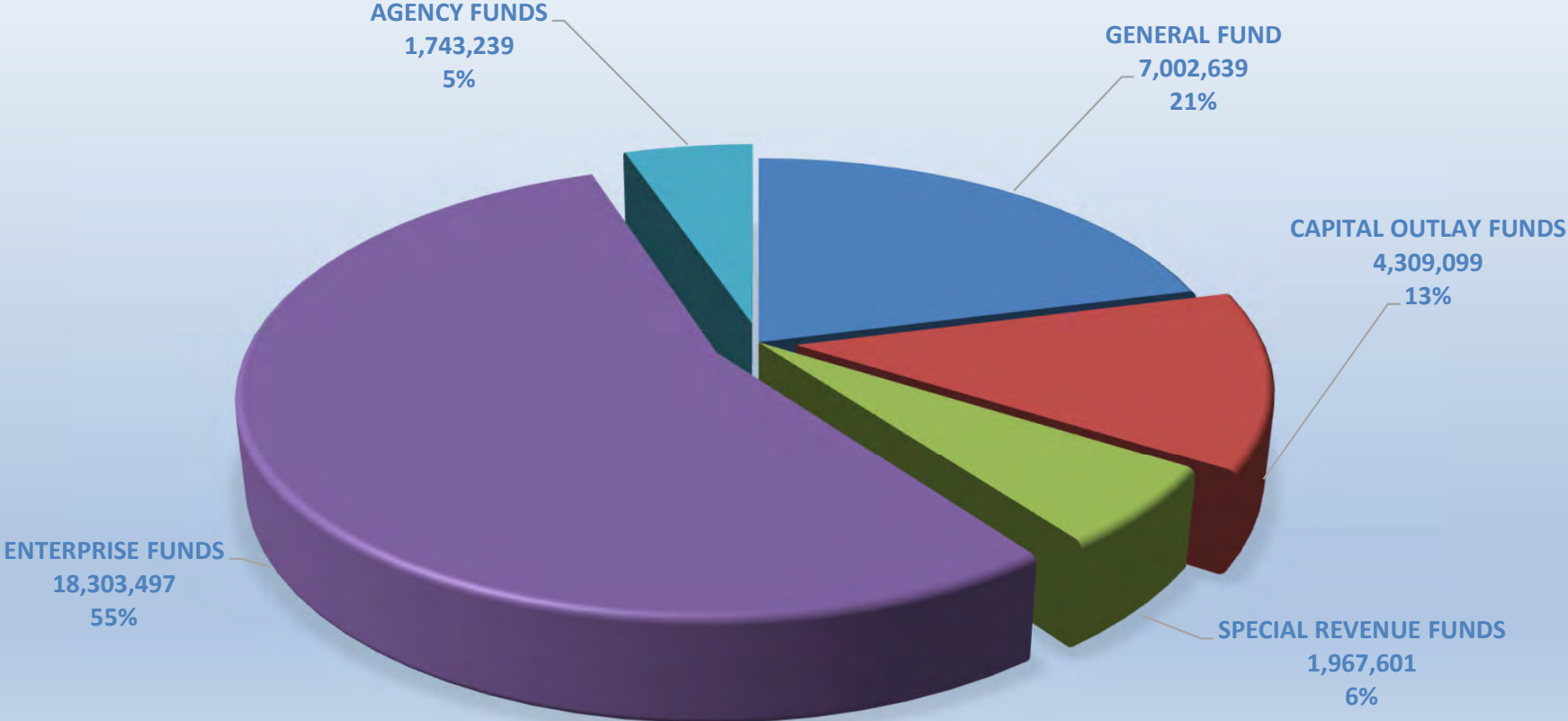
ENTERPRISE FUND OPERATING BUDGET SUMMARY NW FACILITY & CAPITAL OUTLAY

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-	-
Fines, Forfeitures and Penalties	9,855	9,500	9,500	9,500	0.00%
Use of Money and Property	23,749	21,208	45,000	25,000	17.88%
Intergovernmental Revenues	4,493	-	-	-	-
Charges for Services	1,810,453	1,761,000	1,911,625	1,860,000	5.62%
Other Revenue	-	200	-	-	-100.00%
Total Revenues	1,848,550	1,791,908	1,966,125	1,894,500	5.73%
Other Financing Sources					
Proceeds from long-term debt	-	694,491	694,491	150,000	-
Transfers In	6,921	1,227,705	183,205	1,056,500	-13.95%
Total Resources	1,855,471	3,714,104	2,843,821	3,101,000	-16.51%
Expenditures					
Salaries & Benefits	434,057	499,268	497,577	550,956	10.35%
Insurance	21,823	25,673	26,046	27,300	6.34%
Professional Services	10,016	14,034	10,784	14,042	0.06%
Contract Services	707,456	667,556	669,674	697,518	4.49%
Lease/Rent Expense	4,712	5,533	4,533	5,533	0.00%
Maintenance & Repair	154,687	204,536	303,489	396,989	94.09%
Supplies & Materials	52,631	97,690	91,912	103,982	6.44%
Training, Conferences & Meetings	-	-	-	-	-
Utilities	268,164	200,698	306,698	224,200	11.71%
Debt Service Expense	4,472	38,438	38,438	87,696	-
Misc. Expense	4,354	25,575	18,508	25,608	0.13%
Total Expenditures	1,662,371	1,779,001	1,967,659	2,133,825	19.95%
CIP & Capital Outlay	2,455	1,779,491	725,809	1,321,300	-25.75%
Other Financing Uses					
Transfers Out	-	1,618,205	180,205	1,538,000	-
Transfer to Reserves	-	-	-	-	-
Total Use of Resources	1,664,826	5,176,697	2,873,672	4,993,125	-3.55%
Annual Surplus (Shortfall)	\$ 190,645	\$ (1,462,593)	\$ (29,851)	\$ (1,892,125)	-29.37%
Estimated Beg. Fund Balance	2,527,733	2,718,378	2,718,378	2,688,527	-1.10%
Estimated Ending Fund Balance	\$ 2,718,378	\$ 1,255,785	\$ 2,688,527	\$ 796,402	-36.58%

REVENUES

CITYWIDE REVENUE BY FUND TYPE

\$33,326,075



CITYWIDE REVENUE SUMMARY BY FUND

Fund No.	Fund Name	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
GENERAL FUND						
002	Measure O	\$ 875,955	\$ 1,031,000	\$ 1,031,094	\$ 952,000	-7.66%
010	General Fund	6,456,994	5,918,586	5,924,944	6,015,750	1.64%
	Subtotal General Fund	7,332,949	6,949,586	6,956,038	6,967,750	0.26%
022	General Plan	22,332	20,429	21,479	14,589	-28.59%
052	Transient Occupancy Tax	26,886	20,278	30,450	20,300	0.11%
	Total General Fund per Audit Report	7,382,167	6,990,293	7,007,967	7,002,639	0.18%
CAPITAL OUTLAY FUNDS						
012	Vehicle Replacement	1,199,312	1,345,603	300,818	241,000	-82.09%
050	Storm Drain	84,117	264,773	371,322	127,725	-51.76%
051	Capital Projects	1,443,303	2,761,979	2,233,961	2,757,630	-0.16%
053	Roadway Impact	28,711	28,050	22,500	20,500	-26.92%
054	Parks and Recreation	351,090	426,473	520,093	138,905	-67.43%
056	Municipal Improvements	818,260	869,410	1,064,704	587,939	-32.37%
060	Hazardous Waste	100,536	99,329	111,200	105,500	6.21%
065	Landfill Closure	296,260	267,840	317,000	317,000	18.35%
076	Army Base	11,196	17,740	17,685	12,900	-27.28%
	Total Capital Outlay Funds	4,332,786	6,081,196	4,959,284	4,309,099	-29.14%
DEBT SERVICE FUND						
040	Firehouse Bonds	(232.20)	-	101.99	-	-
	Total Debt Service Fund	(232.20)	-	101.99	-	-
SPECIAL REVENUE FUNDS						
017	Law Enforcement Grant	148,986	111,189	155,027	101,000	-9.16%
018	Asset Forfeiture	19	30	45	30	0.00%
019	ATOD Grant	45,310	56,143	56,162	63,744	13.54%
025	Gas Tax	250,477	352,427	356,245	453,335	28.63%
031	Developers Revolving	576	446	874	700	56.95%
033	Commercial Rehabilitation Loan	713	410	1,000	700	0.00%
034	CDBG Housing Rehabilitation	26,494	804	1,800	1,500	86.57%
038	Personnel Services District - Fire	265,618	341,707	342,061	383,184	12.14%
039	Personnel Services District - Police	411,221	483,384	483,511	383,734	-20.62%
055	Liberty Main & Operation Svc District	-	578,674	579,902	579,674	0.17%
091	Street Projects	160	90,110	90,596	-	-100.00%
	Total Special Revenue Funds	1,149,573	2,015,324	2,067,224	1,967,601	-2.37%
ENTERPRISE FUNDS						
032	Transit	480,494	682,600	570,694	657,166	-3.73%
075	Business Park	2,065,768	5,613,180	1,779,217	5,587,700	-0.45%
080	Water System	2,866,051	3,643,971	3,746,888	2,911,680	-20.10%
081	Water Project - Capital Outlay	8,251	2,835,373	1,817,073	2,171,111	-23.43%
082	Water Fixed Assets	2,138	-	-	-	-
084	Airport	594,180	626,638	622,232	324,840	-48.16%
085	Beach Facility	2,830,580	2,808,462	2,893,071	3,010,000	7.18%
086	NW Facility	1,854,204	1,964,613	2,138,830	2,056,500	4.68%
087	NW Sewer Project - Capital Outlay	1,267	1,749,491	704,991	1,044,500	-40.30%
088	Beach Sewer Project - Capital Outlay	-	1,157,381	887,192	540,000	-53.34%
	Total Enterprise Funds	10,702,933	21,081,708	15,160,188	18,303,497	-13.18%

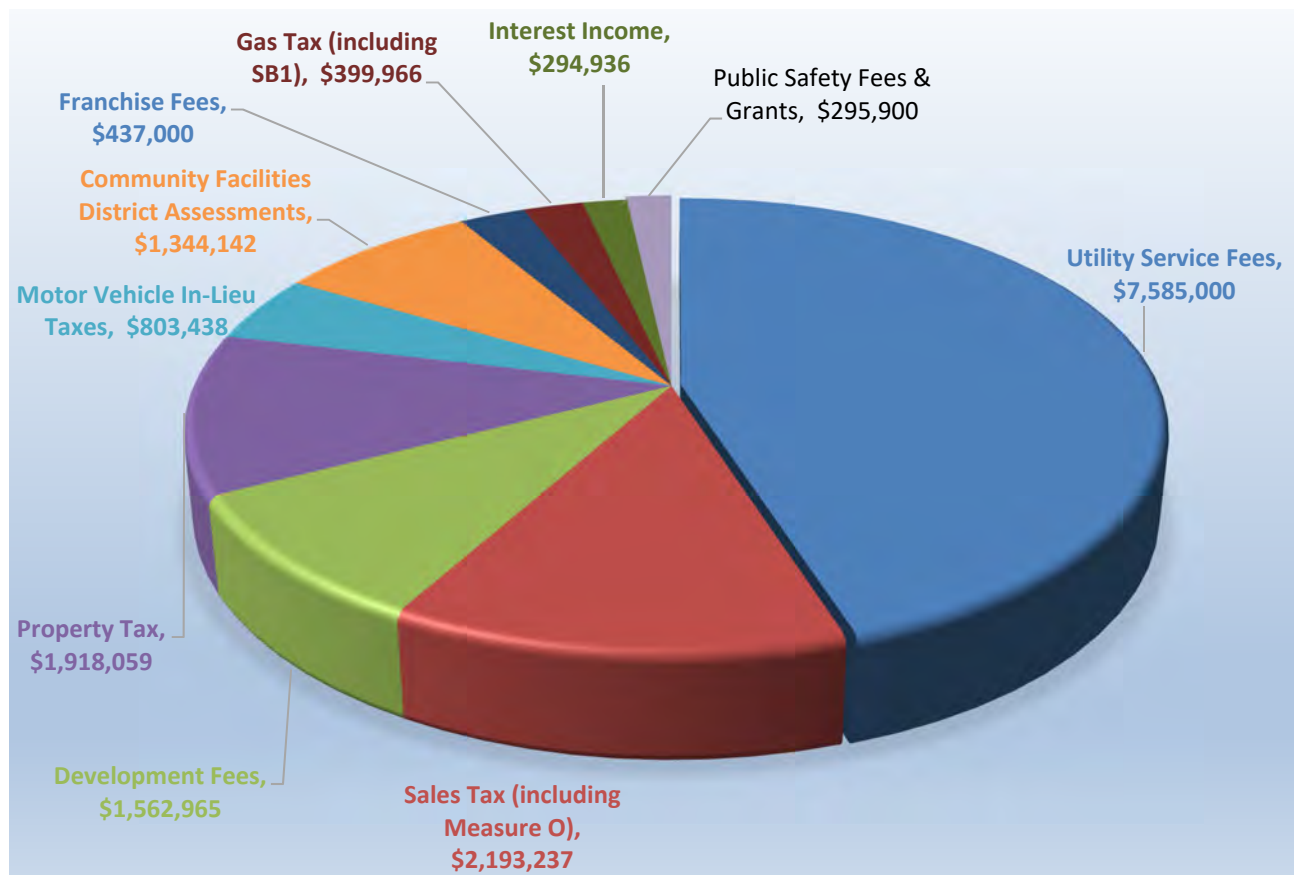
CITYWIDE REVENUE SUMMARY BY FUND

Fund No.	Fund Name	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
AGENCY FUNDS						
041	Community Facilities District 2006-1	1,051,689	507,393	507,442	505,441	-0.38%
042	Riverview Point Assessment District	151,317	151,310	152,657	152,654	0.89%
043	Riverview Point Bond Reserve	19	11	14	11	0.00%
044	Riverwalk CFD	-	-	-	-	-
045	Summerset Improvement	63	35	46	35	0.00%
046	Summerset Assessment District	7	4	5	4	0.00%
049	Community Facilities District 2004-1	1,339,297	297,201	297,209	288,918	-2.79%
095	Liberty CFD	-	796,175	1,576,425	796,175	-
	Total Agency Funds	2,542,392	1,752,129	2,533,799	1,743,239	-0.51%
SUCCESSOR AGENCY FUND						
023	RDA Successor Agency	229,659	-	-	-	-
024	RDA Low/Mod Successor Agency	2,758	-	-	-	-
	Total Successor Agency Fund	232,417	-	-	-	-
	TOTAL FUNDS	\$ 26,342,035	\$ 37,920,650	\$ 31,728,563	\$ 33,326,075	-12.12%

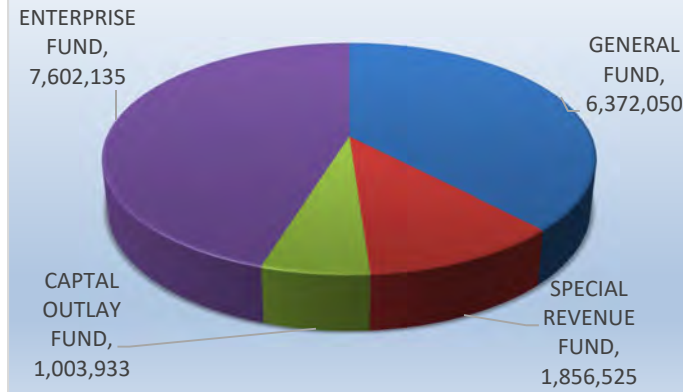
MAJOR RECURRING REVENUE SOURCES

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) Development Fees; 4) Property Taxes; 5) Motor Vehicle In-Lieu Taxes; 6) Community Facilities District Assessments; 7) Franchise Fees; 8) Gas Tax (including SB1), 9) Interest Income, and 10) Public Safety Fees & Grants.

Major Recurring Revenue Sources	FY 17/18 Audited	% of Revenue	FY 18/19 Projected	% of Revenue	FY 19/20 Budget	% of Total Revenue
Utility Service Fees	\$ 7,449,714	35.31%	\$ 7,667,355	33.24%	\$ 7,585,000	33.99%
Sales Tax (including Measure O)	\$ 2,005,714	9.51%	\$ 2,245,100	9.73%	\$ 2,193,237	9.83%
Development Fees	\$ 3,189,720	15.12%	\$ 2,681,102	11.62%	\$ 1,562,965	7.00%
Property Tax	\$ 1,601,202	7.59%	\$ 1,710,999	7.42%	\$ 1,918,059	8.60%
Motor Vehicle In-Lieu Taxes	\$ 683,687	3.24%	\$ 744,251	3.23%	\$ 803,438	3.60%
Community Facilities District Assessments	\$ 530,529	2.51%	\$ 1,261,697	5.47%	\$ 1,344,142	6.02%
Franchise Fees	\$ 425,306	2.02%	\$ 437,791	1.90%	\$ 437,000	1.96%
Gas Tax (including SB1)	\$ 239,293	1.13%	\$ 348,745	1.51%	\$ 399,966	1.79%
Interest Income	\$ 263,069	1.25%	\$ 434,679	1.88%	\$ 294,936	1.32%
Public Safety Fees & Grants	\$ 300,847	1.43%	\$ 321,228	1.39%	\$ 295,900	1.33%
Total Major Recurring Revenues	\$ 16,689,080	79.10%	\$ 17,852,948	77.39%	\$ 16,834,643	75.45%



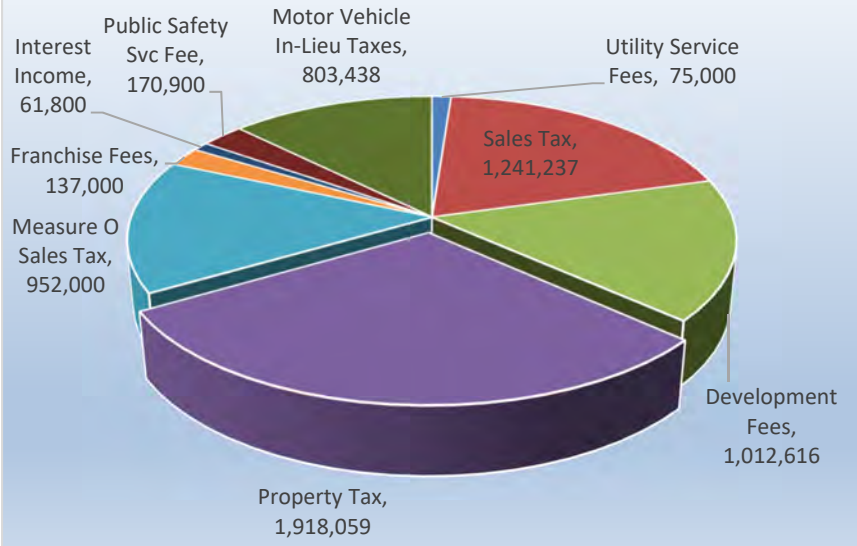
Major Recurring Revenues by Fund Type



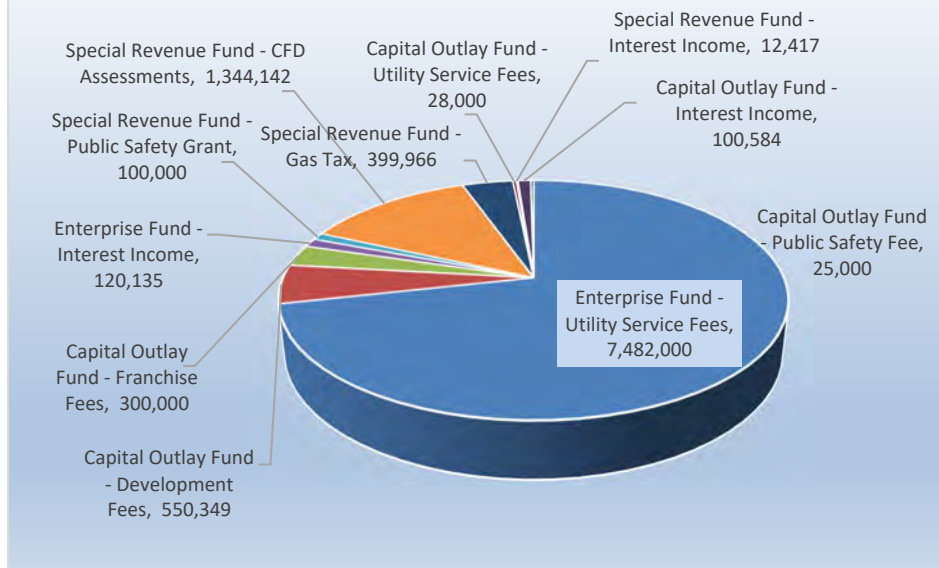
Among major recurring revenues, \$7,602,135, 45% of total major recurring revenues are from Enterprise Funds, \$6,372,050, 38% of total major recurring revenues are from General Funds, \$1,856,525, 11% of total major recurring revenues are from Special Revenue Funds, and \$1,003,933, 6% of total major recurring revenues are from Capital Outlay Funds.

Of \$16,834,643 major recurring revenues, \$6,372,050 are from General Funds, including (1) Property Taxes; (2) Development 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 \$16,834,643 major recurring revenues, \$10,462,593 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/Grant.

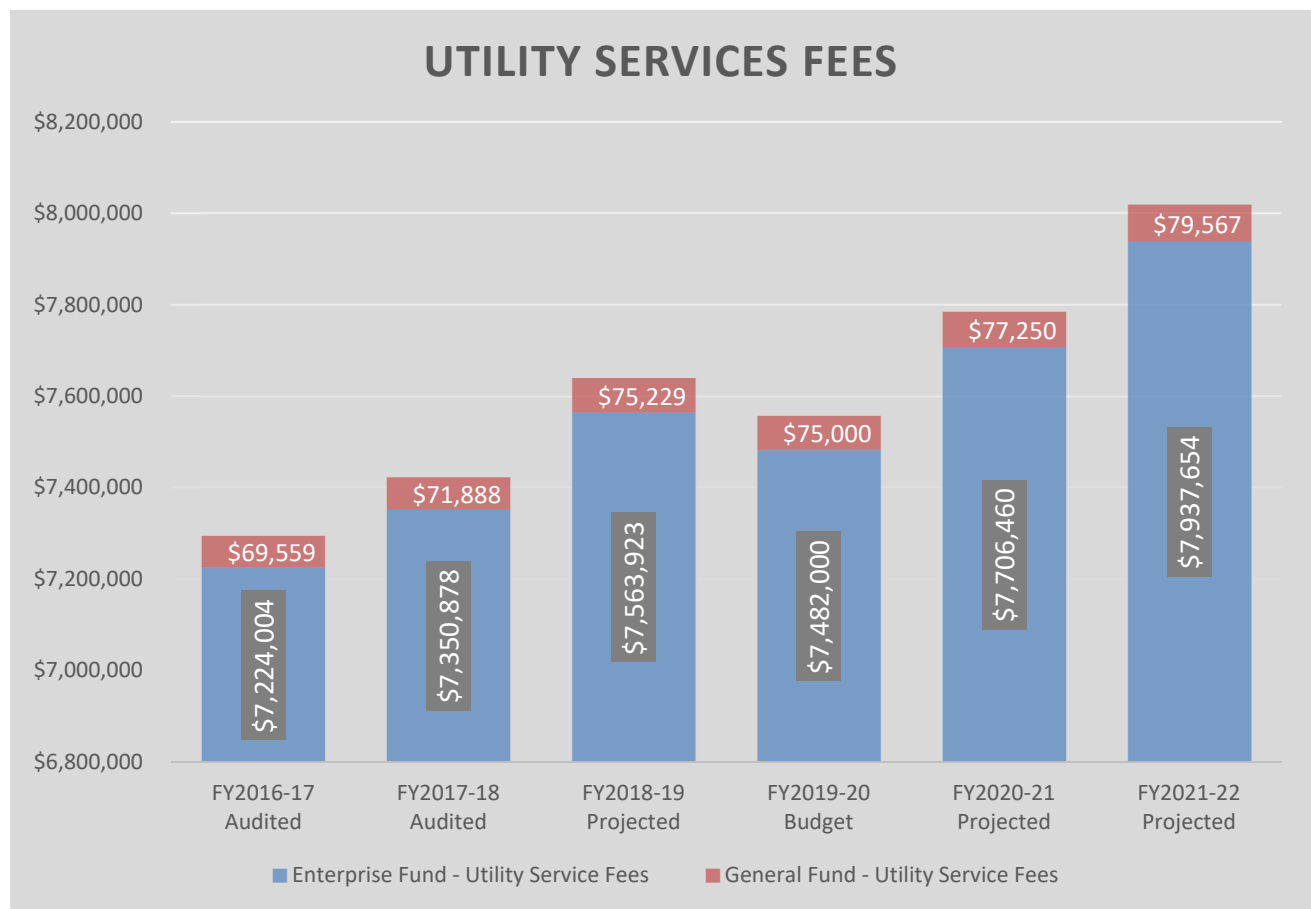
Utility Services Fees

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

In the General Fund, the City imposes a Utility Users Tax on all residential and commercial utility bills for properties within the city. The projected revenues in the General Fund is \$75,000 in FY 2019-20, \$77,250 in FY 2020-21, and \$79,567 in FY 2021-22. Those increases are based on the assumption of an average of 3% increase in population for the new homes built within the city limits.

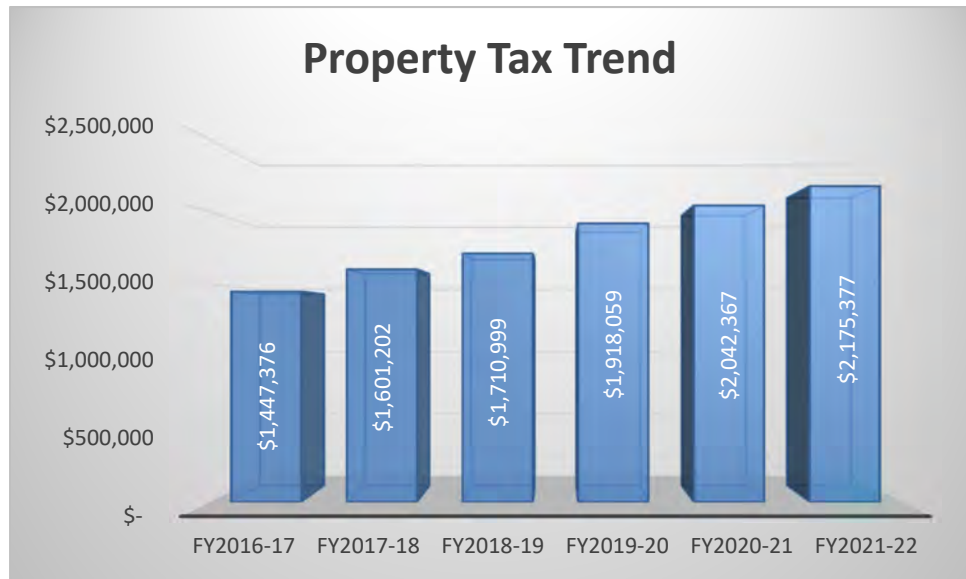
In the Enterprise Funds, the projected revenue is \$7,482,000 in FY 2019-20, \$7,706,460 in FY 2020-21, and \$7,937,654 in FY 2021-22. In FY 2018-19, the City continues to install water meters for its water users, converting flat rate water billing to metered unit-based billing. There is no indication the water or sewer rates will increase in the FY 2019-20. 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 145 new homes to be built in FY 2019-20 and 130 new homes in both FY 2020-21 and FY 2021-22.



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 \$1.71 million, 10% of the total citywide major recurring revenues in FY2018-19 projection.

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 12%, and 3% for unsecured property tax and other property taxes for FY 2019-20. Secured property taxes is projected to increase by 7% in FY 2020-21 and FY 2021-22 based on the reduced number of new homes built in these two fiscal years.

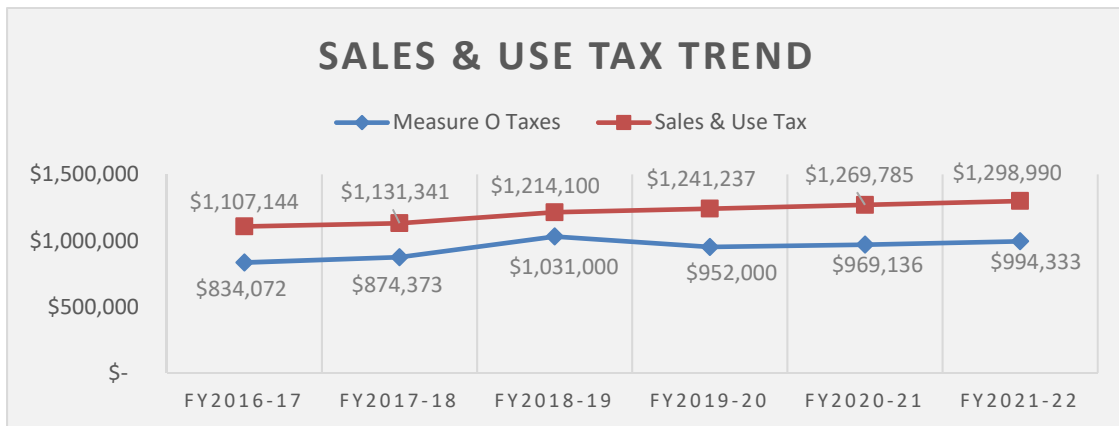
Property taxes are collected on both secured (real property) and unsecured property (such as boats). If a property changes ownership in the middle of a tax year, the reassessment appears on the tax rolls the following year. However, the property is reassessed for a pro-rata portion of the year of sale, 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.

Sales and Use Tax (Not Including Measure O)

The City is projecting approximately \$1.24 million sales and use taxes in FY 2019-20. The sales tax rate in Rio Vista is 8.125%, State of California is 7.25%, of which 1% is the "local" or City share. Also included in the 8.125% sales tax is the one-half cent sales tax approved by California voters in November 1993 (Proposition 172), which is designated for public safety. This sales tax is shared between the cities and the county.

Staff works with a sales tax consultant in projecting sales and use tax revenue, taking into account the following: a.) Real Gross Domestic Product (GDP); b.) Unemployment (California and US); c.) Historical Holiday Retail Sales; d.) Historical Sales and Use tax Collected; 5) Performance of Local Top 25 Sales and Use Tax Contributors. The collection of Sales and Use Tax is expected to increase by approximately 2.24% for FY 2019-20. This is due to the results of positive performance of local top 25 sales and use tax

contributors and new cannabis business. The City continues to expect an increase in sales and use tax revenues in FY 2020-21 and FY 2021-22 by 2.3%, 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

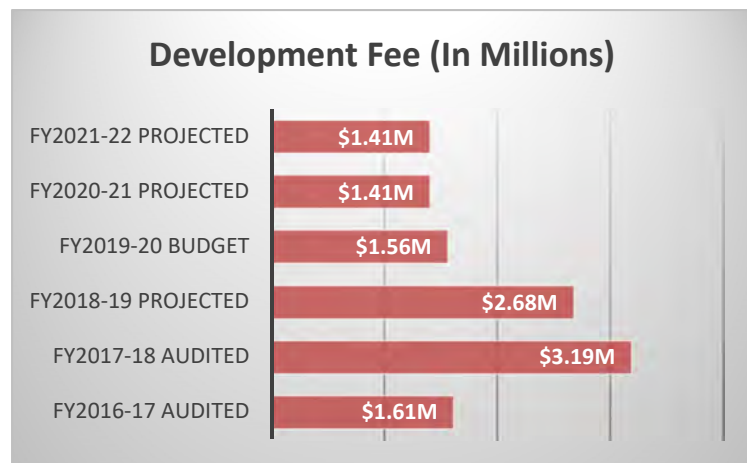
In June 21, 2016, the City passed the Ordinance No. 008-2016 extending the existing Measure O local 0.75% sales and use tax until March 31, 2022. The Measure O Sales and Use Tax is projected at \$952,000, which is representing approximately 14.94% of the major General Fund recurring revenue.

Local Measure O tax revenue is projecting to decrease by 7.66% in FY 2019-20 from the projected receipt in FY 2018-19 due to the one-time recovery of \$80,000 of taxes in FY 2018-19. Per Sales Tax Consultant, there is approximately a 1.8% to 2.6% increase from FY 2020-21 to FY 2021-22.

Development Fees

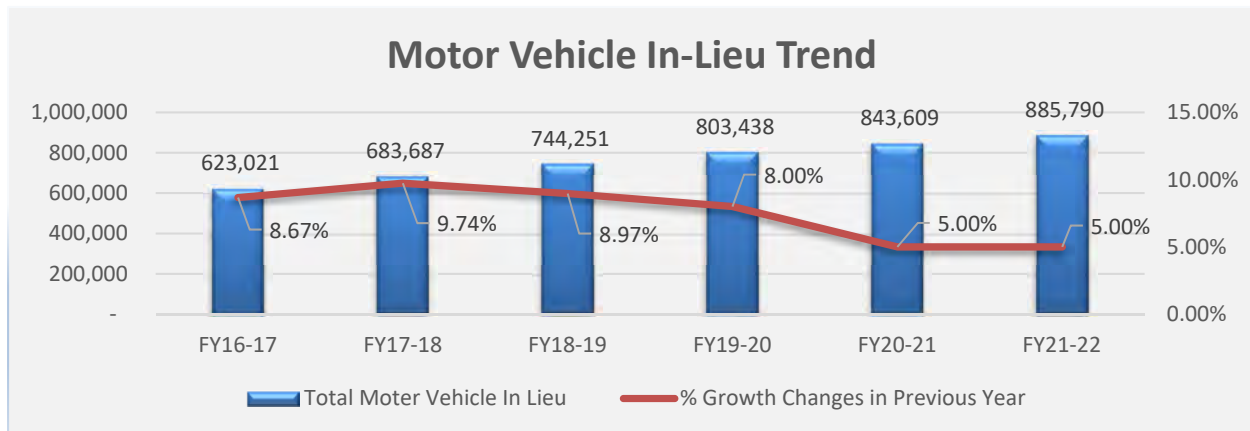
Development fees cover the cost of inspection; plan retention and review; record keeping; materials investigation; special inspection management and overhead of the Building and Planning Divisions. The largest sources of development revenue are building permits, building plan checking fees, and planning application fees. The current projection for FY 2018-19 shows a total of 163 permits to be issued by year end. The projected revenue for FY 2019-20 of \$1.56 million is based on the issuance of an estimated 145 new single-family dwelling permits, 100 building modification permits, and 10 commercial alternations permits. FY 2020-21 and FY 2021-22 revenues are based on the issuance of an estimated 130 new single- Family dwelling permits, 100 building modification permits, and 10 commercial alternations permits.

The City’s 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.



Motor Vehicle In-Lieu Tax

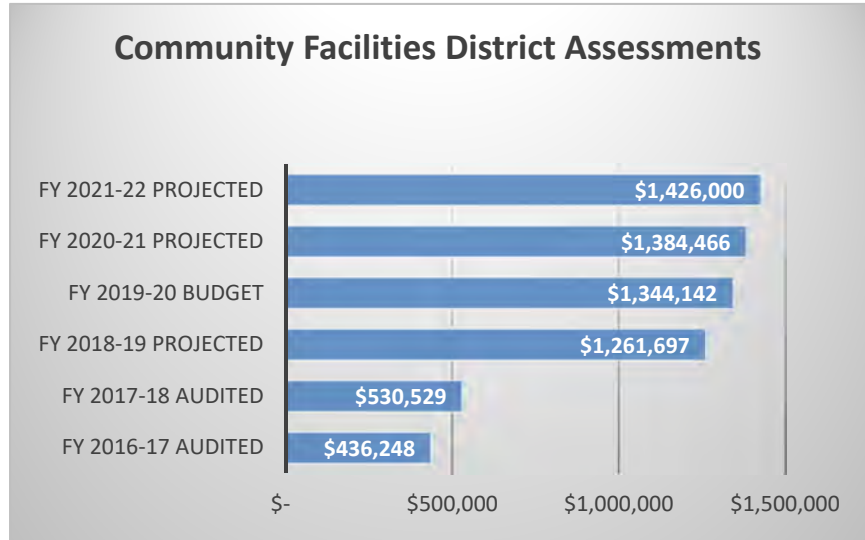
The Motor Vehicle License Fee (VLF) is a statewide tax on the ownership of registered vehicles in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the State Legislature controls the tax rate and the allocation among local governments. 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 2018-19 VLF Growth Calculation from the Solano County, dated October 17, 2018, the City of Rio Vista is projecting an 8.97% increase from FY 2017-18 in assessed valuation. The budget for FY 2019-20 includes an 8% increase for a total of \$803,438. For FY 2020-21 and FY 2021-22, 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 2018-19, the projected allocation from property taxes is \$578,674.

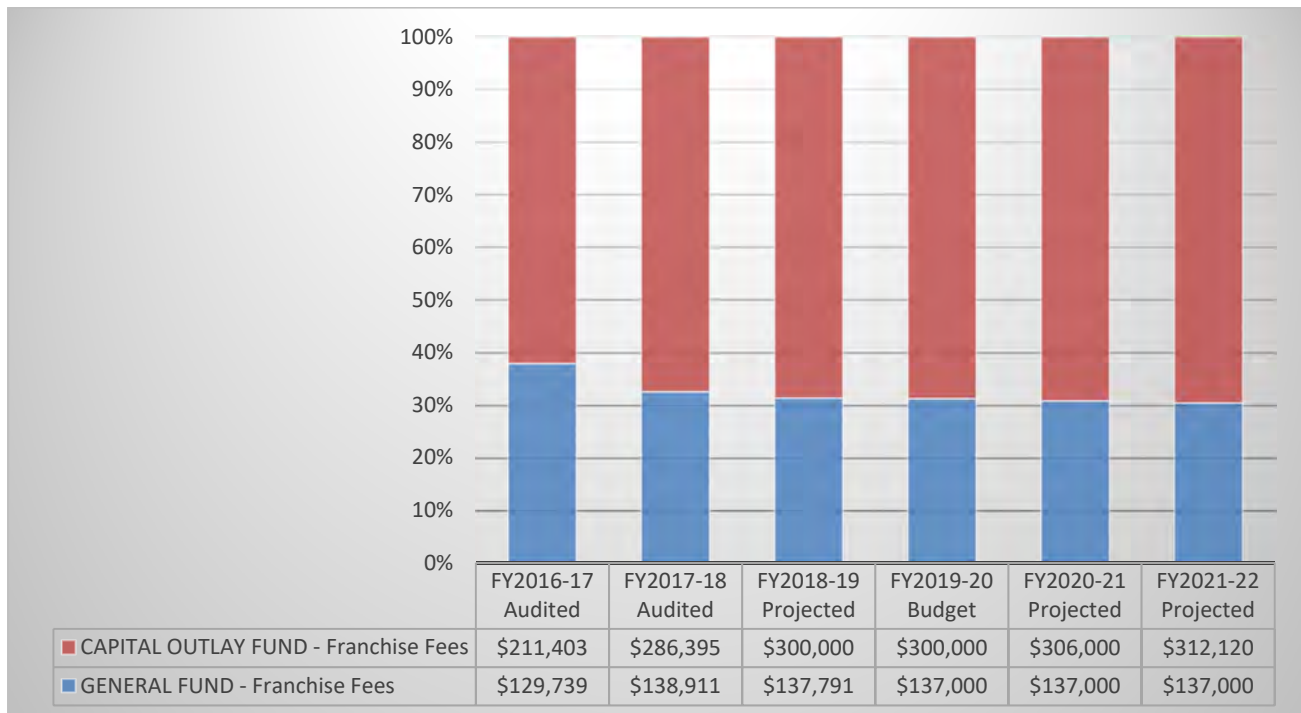
Budgeted growth in this revenue source is driven by new development in the City, plus an annual 2% inflation increase in the existing assessment amounts. Projected new development includes 145 single-family residential permits projected to be issued in FY 2019-20 and 130 single-family residential permits in both FY 2020-21 and FY 2021-22.



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.

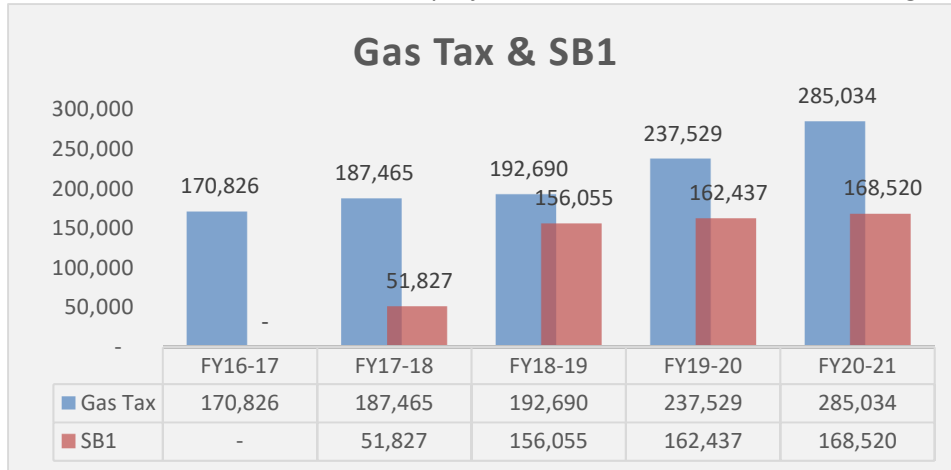
Staff projects no franchise fees increases from the General Fund and 2% annual increases from the Capital Outlay Fund per franchise agreement with Rio Vista Sanitation. The total projected revenues from both funds are \$437,000 in FY 2019-20, \$443,000 in FY 2020-21 and \$449,120 in FY 2021-22.



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.

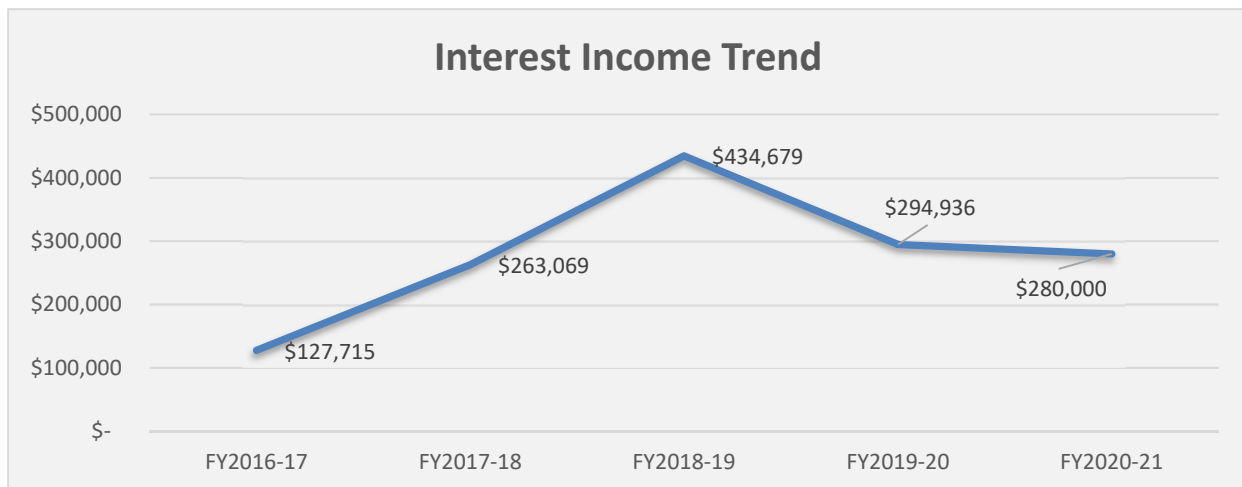
The estimated increases in revenue projected for FY 2019-20, and continuing into FY 2020-21, are due to



a change in the allocation method used by the State for one of the gas tax funds. The City has estimated the budgeted amounts for FY 2019-20 based on projections from the California Local Government Finance Almanac.

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 \$294,000 in FY 2019-20 and \$280,000 in FY 2020-21. The reduction is estimated based on the significant amount of one-time Capital Outlay and Improvement Projects budgeted in FY 2019-20, which decreases the cash balances.



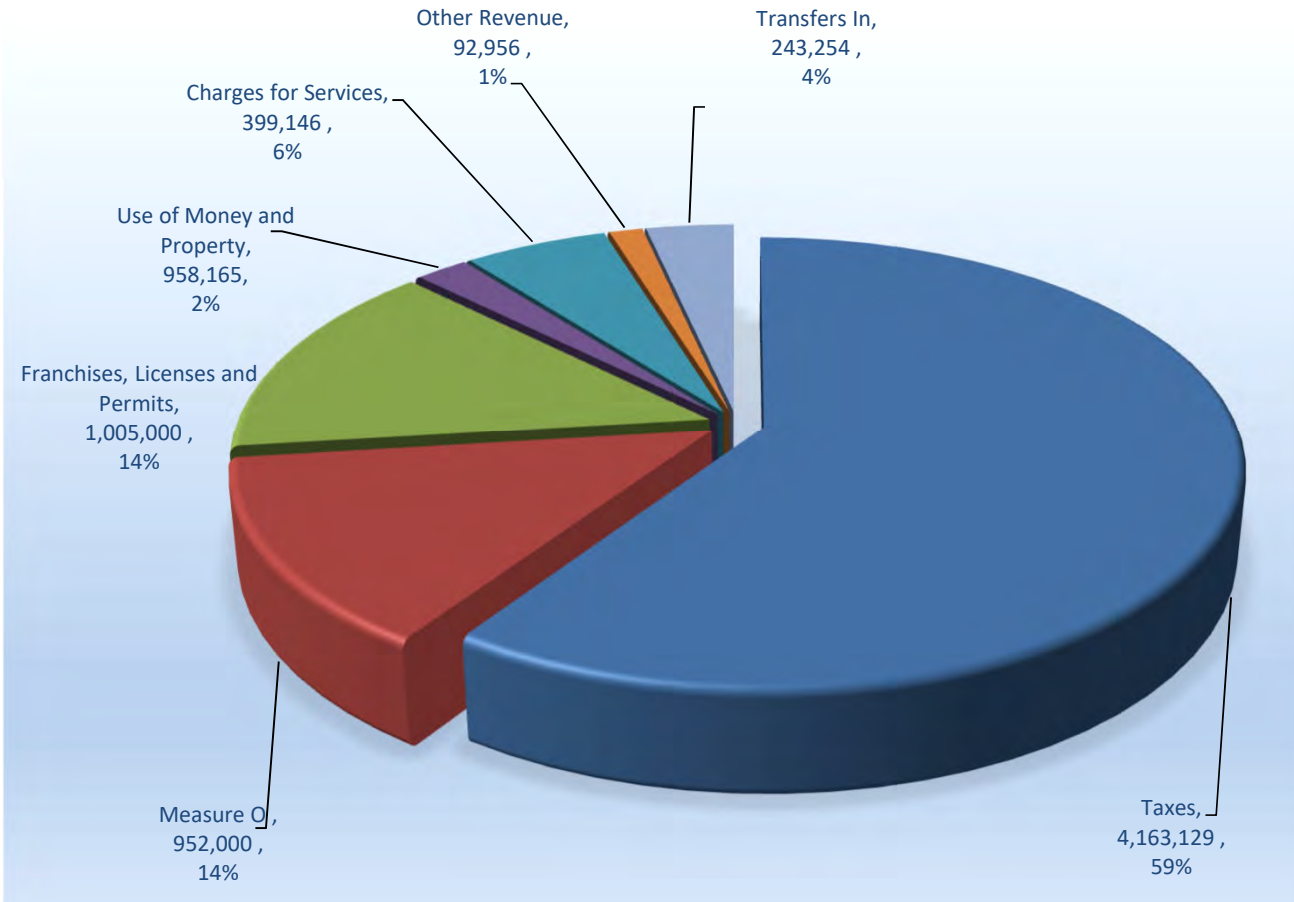
GENERAL FUND REVENUE BY CATEGORY

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
Taxes	\$ 3,722,400	\$ 3,903,380	\$ 3,954,297	\$ 4,163,129	6.65%
Measure O	874,373	1,031,000	1,031,000	952,000	-7.66%
Transient Occupancy Tax	26,600	20,000	30,000	20,000	0.00%
Franchises, Licenses and Permits	1,388,390	1,179,998	1,120,870	1,005,000	-14.83%
Fines, Forfeitures and Penalties	27,636	26,700	31,052	29,056	8.82%
Use of Money and Property	147,929	118,264	179,864	147,154	24.43%
Intergovernmental Revenues	2,486	4,000	1	1,900	-52.50%
Charges for Services	1,051,005	564,872	579,745	399,146	-29.34%
Other Revenue	141,348	57,888	31,947	42,000	-27.45%
SUBTOTAL GENERAL FUND RESOURCES	7,382,167	6,906,102	6,958,775	6,759,385	-2.12%
Transfers In	-	84,191	49,191	243,254	
TOTAL GENERAL FUND RESOURCES	\$ 7,382,167	\$ 6,990,293	\$ 7,007,967	\$ 7,002,639	

Annual Percentage Change

-5.07%

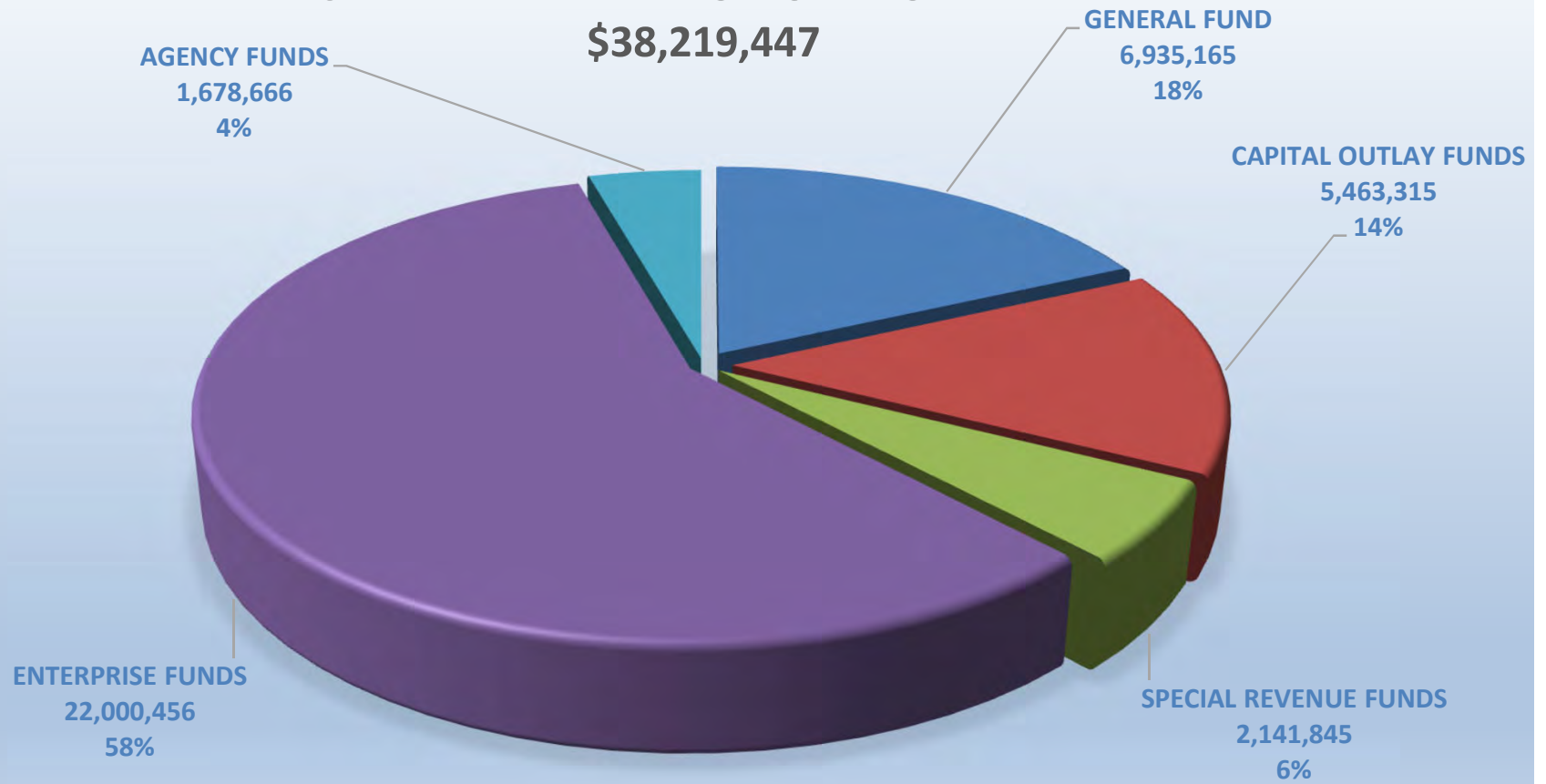
0.18%



EXPENDITURES

CITYWIDE EXPENDITURES BY FUND TYPE

\$38,219,447



CITYWIDE EXPENDITURE SUMMARY BY FUND

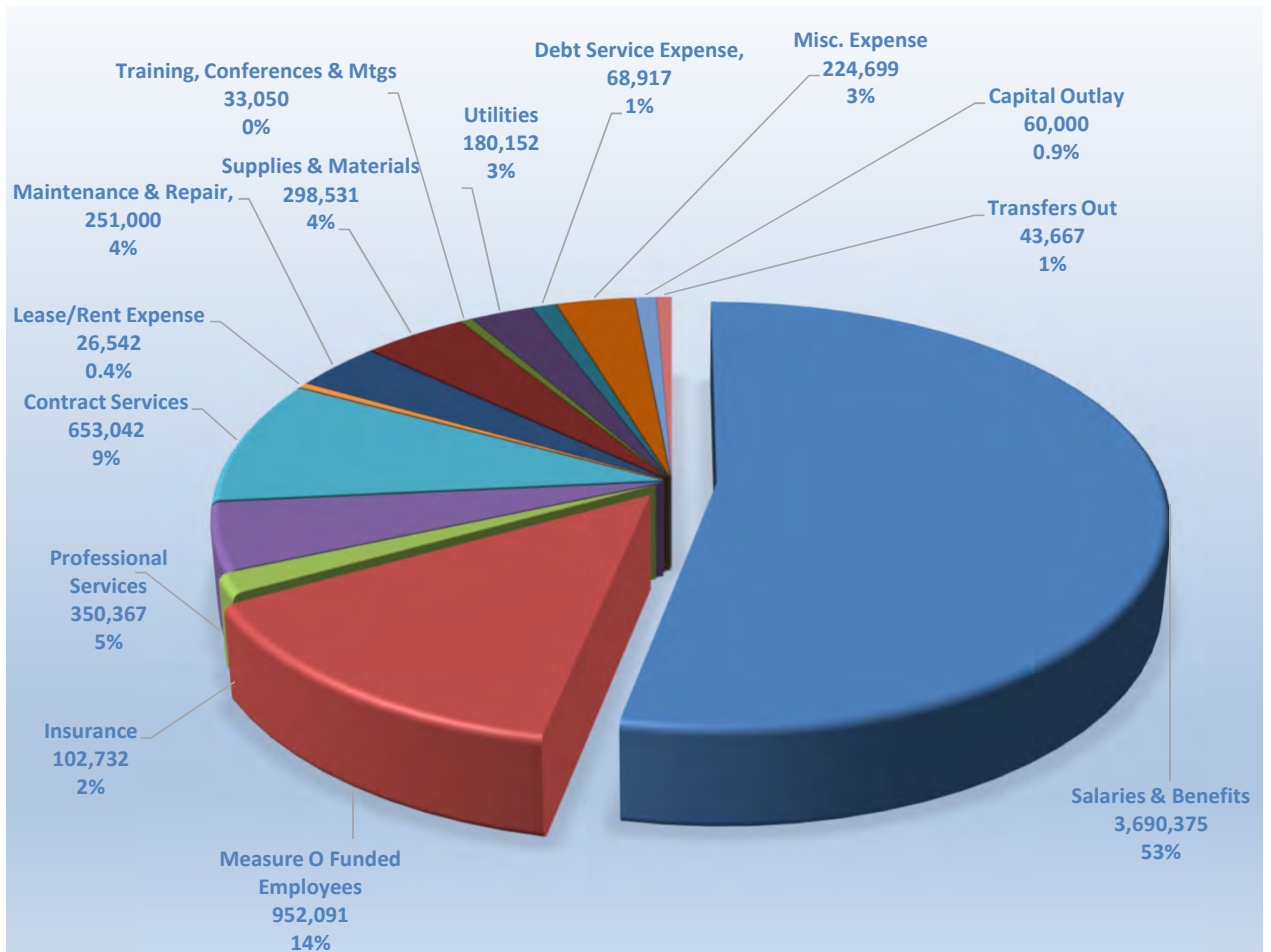
Fund No.	Fund Name	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
GENERAL FUND						
002	Measure O	\$ 877,655	\$ 1,031,000	\$ 1,031,000	\$ 952,091	-7.65%
010	General Fund	5,719,169	5,606,900	5,609,093	5,928,074	5.73%
	Subtotal General Fund	6,596,824	6,637,899	6,640,093	6,880,165	3.65%
022	General Plan	-	100,000	-	20,000	-80.00%
052	Transient Occupancy Tax	19,548	33,492	33,492	35,000	4.50%
	Total General Fund per Audit Report	6,616,372	6,771,391	6,673,585	6,935,165	2.42%
CAPITAL OUTLAY FUNDS						
012	Vehicle Replacement	1,102,249	1,391,533	346,942	241,024	-82.68%
050	Storm Drain	260,437	195,043	178,314	126,305	-35.24%
051	Capital Projects	1,174,514	2,760,285	2,217,373	2,757,629	-0.10%
053	Roadway Impact	38,499	191,196	-	-	-100.00%
054	Parks and Recreation	812,109	406,371	179,183	334,628	-17.65%
056	Municipal Improvements	295,242	1,936,966	270,114	1,726,144	-10.88%
060	Hazardous Waste	45,582	80,922	81,928	90,162	11.42%
065	Landfill Closure	57,431	76,301	76,313	85,239	11.71%
076	Army Base	7,516	17,685	17,685	102,185	477.80%
	Total Capital Outlay Funds	3,793,578	7,056,302	3,367,851	5,463,315	-22.58%
DEBT SERVICE FUND						
040	Firehouse Bonds	29,925	-	-	-	-
	Total Debt Service Fund	29,925	-	-	-	-
SPECIAL REVENUE FUNDS						
017	Law Enforcement Grant	159,001	152,225	152,295	172,679	13.44%
019	ATOD Grant	35,634	55,973	55,977	63,554	13.54%
025	Gas Tax	499,114	750,178	550,392	633,497	-15.55%
031	Developers Revolving	14,519	14,500	23,908	63,500	337.93%
038	Personnel Services District - Fire	230,638	218,936	219,031	376,414	71.93%
039	Personnel Services District - Police	417,530	481,550	455,707	555,189	15.29%
055	Liberty Main & Operation Svc District	-	-	-	178,743	-
091	Street Projects	-	30,000	4,100	98,269	227.56%
	Total Special Revenue Funds	1,356,436	1,703,362	1,461,410	2,141,845	25.74%
ENTERPRISE FUNDS						
032	Transit	571,492	681,940	572,134	657,166	-3.63%
075	Business Park	124,981	6,335,966	2,519,989	3,942,091	-37.78%
080	Water System	1,595,050	4,698,710	3,670,209	4,597,159	-2.16%
081	Water Project - Capital Outlay	-	3,460,293	2,441,993	2,171,111	-37.26%
082	Water Fixed Assets	-	157,772	157,772	-	-100.00%
084	Airport	180,637	625,910	634,831	303,328	-51.54%
085	Beach Facility	2,109,963	4,693,654	2,944,543	4,796,476	2.19%
086	NW Facility	1,664,826	3,257,501	1,998,976	3,948,625	21.22%
087	NW Sewer Project - Capital Outlay	-	1,919,196	874,696	1,044,500	-45.58%
088	Beach Sewer Project - Capital Outlay	-	1,157,381	887,192	540,000	-53.34%

CITYWIDE EXPENDITURE SUMMARY BY FUND

Fund No.	Fund Name	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
Total Enterprise Funds		6,246,950	26,988,323	16,702,336	22,000,456	-18.48%
AGENCY FUNDS						
041	Community Facilities District 2006-1	1,253,716	891,262	891,263	493,724	-44.60%
042	Riverview Point Assessment District	147,608	150,143	150,143	151,535	0.93%
044	Riverwalk CFD	-	12,000	-	12,000	0.00%
049	Community Facilities District 2004-1	1,167,401	876,328	876,329	289,686	-66.94%
095	Liberty CFD	-	375,875	371,875	731,721	94.67%
Total Agency Funds		2,568,725	2,305,608	2,289,610	1,678,666	-27.19%
SUCCESSOR AGENCY FUND						
023	Successor Agency Fund	-	-	-	-	-
Total Successor Agency Fund		-	-	-	-	-
TOTAL FUNDS		\$ 20,611,985	\$ 44,824,987	\$ 30,494,793	\$ 38,219,447	-14.74%

GENERAL FUND EXPENDITURE BY CATEGORY

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
Expenditures					
Salaries & Benefits	\$ 3,196,101	\$ 3,356,504	\$ 3,352,819	\$ 3,690,375	9.95%
Measure O Funded Employees	877,655	1,031,000	1,031,000	952,091	-7.65%
Insurance	130,980	96,423	101,336	102,732	6.54%
Professional Services	271,603	346,094	402,907	350,367	1.23%
Contract Services	633,563	671,940	532,770	653,042	-2.81%
Lease/Rent Expense	28,956	25,863	25,492	26,542	2.63%
Maintenance & Repair	240,428	201,387	224,233	251,000	24.64%
Supplies & Materials	294,125	351,301	352,639	298,531	-15.02%
Training, Conferences & Mtgs	27,988	30,050	30,242	33,050	9.98%
Utilities	198,132	174,022	195,066	180,152	3.52%
Debt Service Expense	75,251	49,191	49,191	68,917	40.10%
Misc. Expense	420,018	202,241	197,119	224,699	11.10%
SUBTOTAL GENERAL FUND OPERATIONS	6,394,799	6,536,016	6,494,813	6,831,498	4.52%
Capital Outlay	94,862	192,089	167,840	60,000	-68.76%
TOTAL USE OF RESOURCES	6,489,661	6,728,105	6,662,654	6,891,498	2.43%
Transfers Out	126,711	43,286	10,931	43,667	0.88%
TOTAL GENERAL FUND EXPENDITURES	\$ 6,616,372	\$ 6,771,391	\$ 6,673,585	\$ 6,935,165	
Annual Percentage Change			0.86%	2.42%	



GENERAL FUND EXPENDITURE BY FUNCTION

	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted	Budget % Change
Measure O Funded Employees	\$ 877,655	\$ 1,031,000	\$ 1,031,000	\$ 952,091	-7.65%
City Council	67,366	92,271	84,794	92,205	-0.07%
City Manager	100,092	104,075	89,227	93,251	-10.40%
City Administration	470,804	256,003	317,218	291,519	13.87%
Assistant City Manager/ City Clerk	90,308	143,978	123,084	157,211	9.19%
Finance	127,333	131,675	131,726	133,572	1.44%
Information Technology	111,101	113,732	106,078	96,918	-14.78%
Building Department	187,585	177,207	148,095	191,832	8.25%
Planning	414,257	253,926	285,244	264,289	4.08%
Planning-Seeno	-	5,000	-	-	-100.00%
Code Enforcement	41,345	51,610	46,731	54,184	4.99%
Developers Liberty Project	5,848	7,000	3,000	7,000	0.00%
Economic Development	13,135	10,852	11,039	12,632	16.40%
City Hall Bldg/Grounds	97,301	52,926	58,020	46,747	-11.68%
Swimming Pool	77,205	70,716	81,420	73,554	4.01%
Youth Center	15,303	18,101	18,096	16,773	-7.34%
Corporation Yard	73,350	79,010	83,849	79,777	0.97%
Senior Center	21,503	25,315	25,217	21,487	-15.12%
Parks	113,126	113,286	114,485	108,736	-4.02%
Street	69,692	92,777	103,075	156,231	68.39%
Public Works Administration	30,301	29,798	29,545	26,059	-12.55%
Developers Gibbs Ranch	-	1,000	-	-	-100.00%
Library	13,427	22,195	22,017	58,543	163.77%
Fire	1,618,974	1,573,744	1,587,597	1,494,580	-5.03%
Police	1,804,129	2,066,428	2,093,420	2,354,111	13.92%
Recreation	28,972	70,986	35,186	53,195	-25.06%
Transient Occupancy Tax	19,548	33,492	33,492	35,000	4.50%
General Plan	-	100,000	-	20,000	-80.00%
Transfers Out	126,711	43,286	10,931	43,667	0.88%
TOTAL GENERAL FUND EXPENDITURES	\$ 6,616,372	\$ 6,771,391	\$ 6,673,585	\$ 6,935,165	

Annual Percentage Change

0.86%

2.42%

PERFORMANCE BUDGETS

LEGISLATIVE



Ron Kott
Mayor



Don Roos
Vice-Mayor



Hope Cohn
Council Member



Dave Hampton
Council Member



Jim McCracken
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 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
General Fund				
City Council	\$ 67,366	\$ 92,271	\$ 84,794	\$ 92,205
Total	\$ 67,366	\$ 92,271	\$ 84,794	\$ 92,205
Annual Percentage Change			26%	9%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY19/20 Adopted
Personnel Services	\$ 24,574	\$ 39,448	\$ 33,154	\$ 39,318
Supplies and Services	42,793	52,823	51,640	52,887
Total	\$ 67,366	\$ 92,271	\$ 84,794	\$ 92,205

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 2019-20.

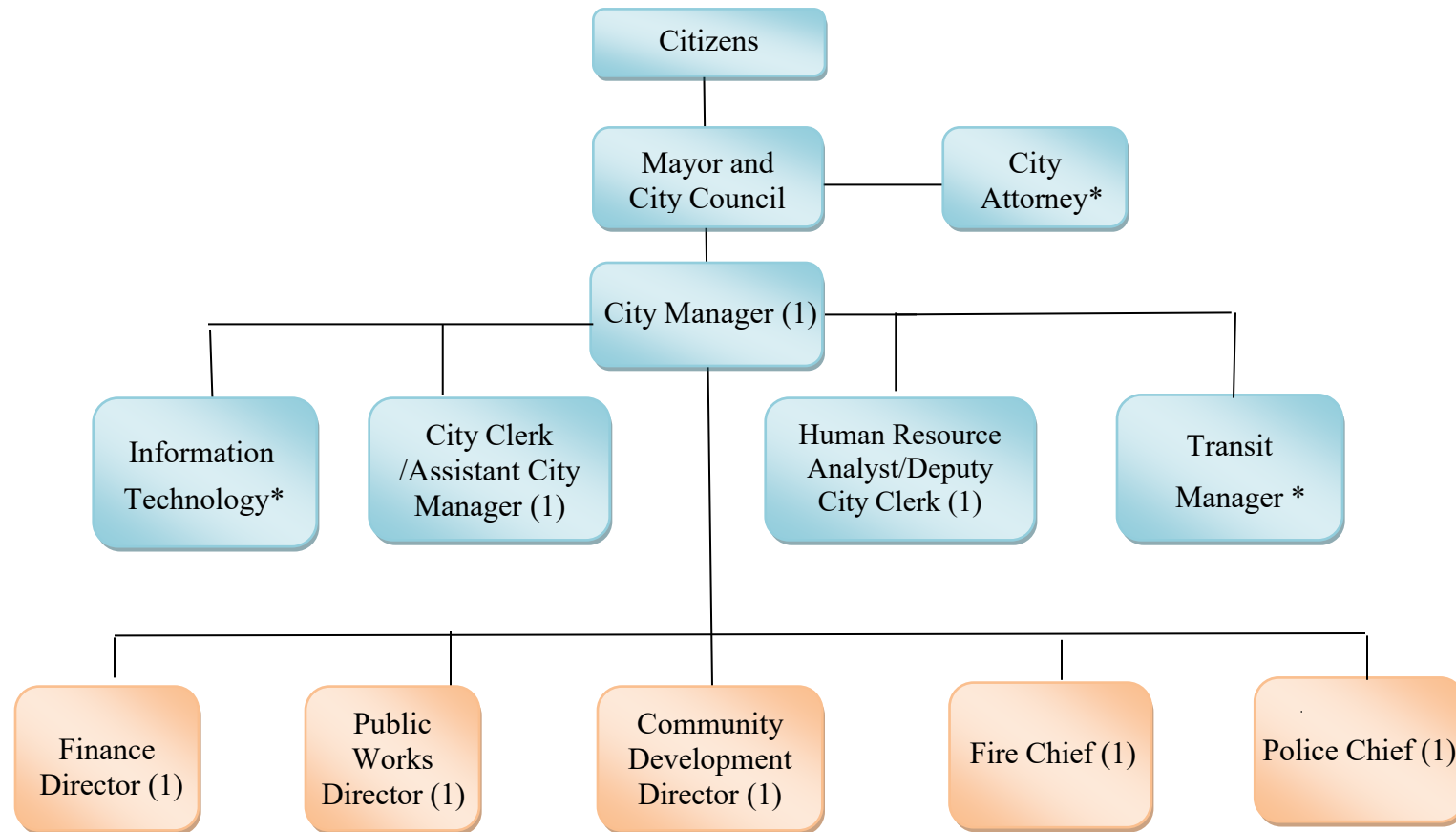
STRATEGIC PLAN

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 in March 2018. 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 2019-2020



*FY 19-20 Contract Position

CITY MANAGER

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



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

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund is decreased by \$18,671 compared to the FY 2018-19 budget. This decrease is mainly due to the adjustment in allocating City Manager’s time to Community Development, Public Works, and Business Park Development. The overall salary and benefit are increased by \$30,514 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 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
General Fund				
City Manager	\$ 100,092	\$ 104,075	\$ 89,227	\$ 93,251
City Administration	470,804	256,003	317,218	291,519
Information Technology	111,101	113,732	106,078	96,918
Transient Occupancy Tax	19,548	33,492	33,492	35,000
Total	\$ 701,545	\$ 507,303	\$ 546,015	\$ 516,688

Annual Percentage Change -22% -5%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY19/20 Adopted
Personnel Services	\$ 147,829	\$ 84,848	\$ 76,093	\$ 66,177
Supplies and Services	553,716	422,455	469,923	450,511
Total	\$ 701,545	\$ 507,303	\$ 546,015	\$ 516,688

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 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.
- Activated the online web portal for utility payments. Approximately 30% of customers have signed up.
- Improve City infrastructure
 - Worked 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.
 - Completed a Water Master Plan study to determine the future locations of the city water lines and water wells as the city grows.
 - The dog and skateboard park projects will be completed shortly and add much needed recreational opportunities
 - Improved fire and police facilities.
- Improved Public Safety
 - Received two new fire engines
 - Increased police officer staffing
 - Tracking police and fire response times and call volume

TRANSIT

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
Enterprise Funds				
Transit	\$ 571,492	\$ 681,940	\$ 572,134	\$ 657,166
Total	\$ 571,492	\$ 681,940	\$ 572,134	\$ 657,166
Annual Percentage Change			0%	15%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
Personnel Services	\$ 23,428	\$ 25,809	\$ 25,823	\$ 22,920
Supplies and Services	546,144	467,186	452,411	526,746
Capital Outlay & Transfer Out	1,921	188,945	93,900	107,500
Total	\$ 571,492	\$ 681,940	\$ 572,134	\$ 657,166

Rio Vista Delta Breeze

FY 2019-20 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.

Rio Vista Delta Breeze Capital Plan

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Capital Expense					
Capital - Vehicles	\$ 90,807	\$ 91,638	\$ 188,600	-	\$ 99,074
Capital - Radio System, Tools, Equipment		\$ 45,000			
Capital Expense	\$ 90,807	\$ 136,638	\$ 188,600	\$ -	\$ 99,074
Capital Revenue					
FTA Funding	\$ 77,185	\$ 73,310	\$ 150,880	\$ -	\$ 79,259
TDA	\$ 13,622	\$ 58,922	\$ 37,720		\$ 19,815
STAF		\$ 4,406			
Total Revenue	\$ 90,807	\$ 136,638	\$ 188,600	\$ -	\$ 99,074

(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 Pittsburg/Bay Point, 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 and VINE
- Solano Town Center (in Fairfield): FAST and SolTrans
- Suisun City Train Depot: VINE, FAST, Greyhound and Amtrak Capitol Corridor
- Antioch: The County Connection, Tri Delta Transit (and future eBART)
- Pittsburg/Bay Point BART Station: Tri Delta Transit, BART (and future eBART)

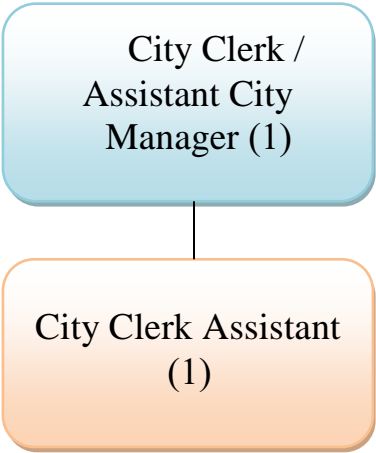
Rio Vista Delta Breeze is managed by the Transit Manager and operated by a transit contractor, Transportation Concepts.

FY 2018-19 ACCOMPLISHMENTS

In FY 2018-19, Rio Vista Delta Breeze:

- Is on track to provide 10,000 rides for Rio Vista residents and visitors.
- Will receive a Federal grant to replace one of its older vehicles.
- Was selected for a grant for a bus shelter for installation at Front and Main.
- Received a marketing grant from the Solano Transportation Authority.

CITY CLERK ORGANIZATIONAL CHART
FISCAL YEAR 2019-2020



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's 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 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
General Fund				
City Clerk	\$ 90,308	\$ 168,978	\$ 123,084	\$ 182,211
Total	\$ 90,308	\$ 168,978	\$ 123,084	\$ 182,211

Annual Percentage Change 36% 48%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
Personnel Services	\$ 53,371	\$ 85,265	\$ 88,489	\$ 96,832
Supplies and Services	36,936	58,713	34,595	60,380
Capital Outlay & Transfer Out	-	25,000	-	25,000
Total	\$ 90,308	\$ 168,978	\$ 123,084	\$ 182,211

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund increases by \$11,567 and the overall salaries and benefits budget for the FY 2019-20 increases by \$35,252. The increase is mainly due to the conversion from City Clerk to an Assistant City Manager/City Clerk Position. No other additional requests for an increase in the hours of part-time or temporary administrative support staff.

AUTHORIZED POSITIONS

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

SERVICES AND SUPPLIES

The current budget includes funds for updating the Records Retention Program, this project is currently in progress. The City Attorney's office has completed initial review of the new draft records retention schedule and staff is addressing findings. 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. This is a vital part of the Records Retention Program. 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 FFPC. • 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 Elections 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. • FFPC 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 FFPC.
<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, FFPC 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.

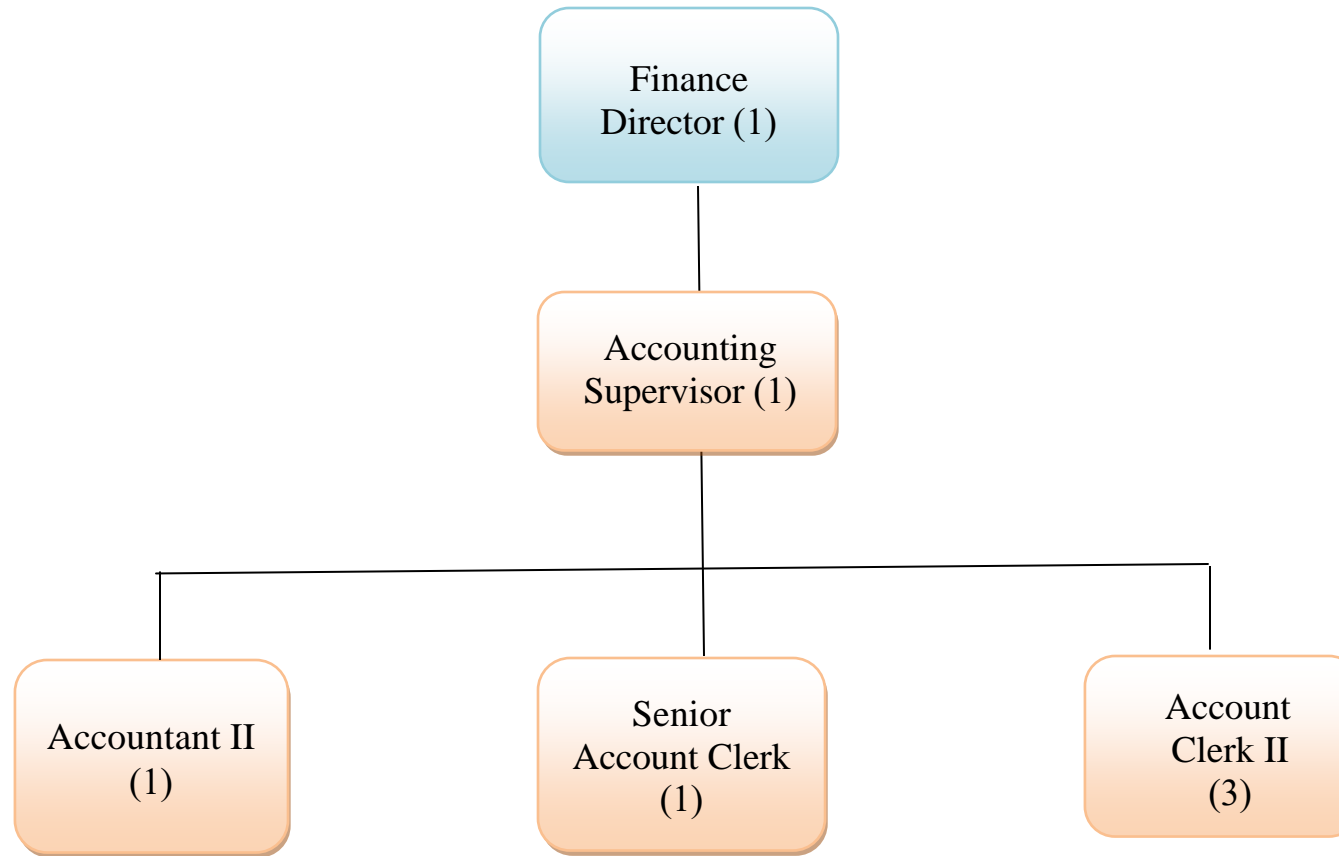
Filing Officer for:

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

FUTURE NEEDS

The demand for records 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 ORGANIZATIONAL CHART
FISCAL YEAR 2019-2020



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 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
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General Fund

Finance	\$ 127,333	\$ 131,675	\$ 131,726	\$ 133,572
Total	\$ 127,333	\$ 131,675	\$ 131,726	\$ 133,572

Annual Percentage Change 3% 1%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
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Personnel Services	\$ 79,371	\$ 79,803	\$ 79,842	\$ 81,454
Supplies and Services	47,963	51,872	51,885	52,118
Total	\$ 127,333	\$ 131,675	\$ 131,726	\$ 133,572

SALARY AND BENEFITS CHANGES

The Personnel Services assigned to the General Fund increases by \$1,651 and the overall salaries and benefits budget for the Finance Department in FY 2019-20 increases by \$15,411 are due to the annual step increase, longevity compensation, and the replacement from a full-time Administrative Analyst Position to an Account Clerk II position, which will focus on customer service support, utility billing receipt processing, opening new utility billing accounts, and provide assistance in preparing the Annual Budget Book. The full-time Administrative Analyst Position converted from a part-time Account Clerk position in the budget of FY18/19 is replaced by a full-time Account Clerk II position. Total increase for this replacement is \$2,568, and the increase is being allocated to the Utility Services.

AUTHORIZED POSITIONS

The Finance Department is staffed with a Finance Director, Accounting Supervisor, Accountant II, Senior Account Clerk, Account Clerk II, and two Part-Time Temporary Account Clerk II. We are recommending the conversion of one part-time Account Clerk position to a full-time Account Clerk II position and the elimination of the Administrative Analyst 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	Expand the comparability with other local government agencies by preparing the City Comprehensive Annual Financial Report (CAFR) beginning in the fiscal year ending in June 30, 2019.
Objective 1.7	Update Master Fees Schedule to ensure all fees are accurately capturing the cost to provide any specific service provided.

2018-19 ACCOMPLISHMENTS

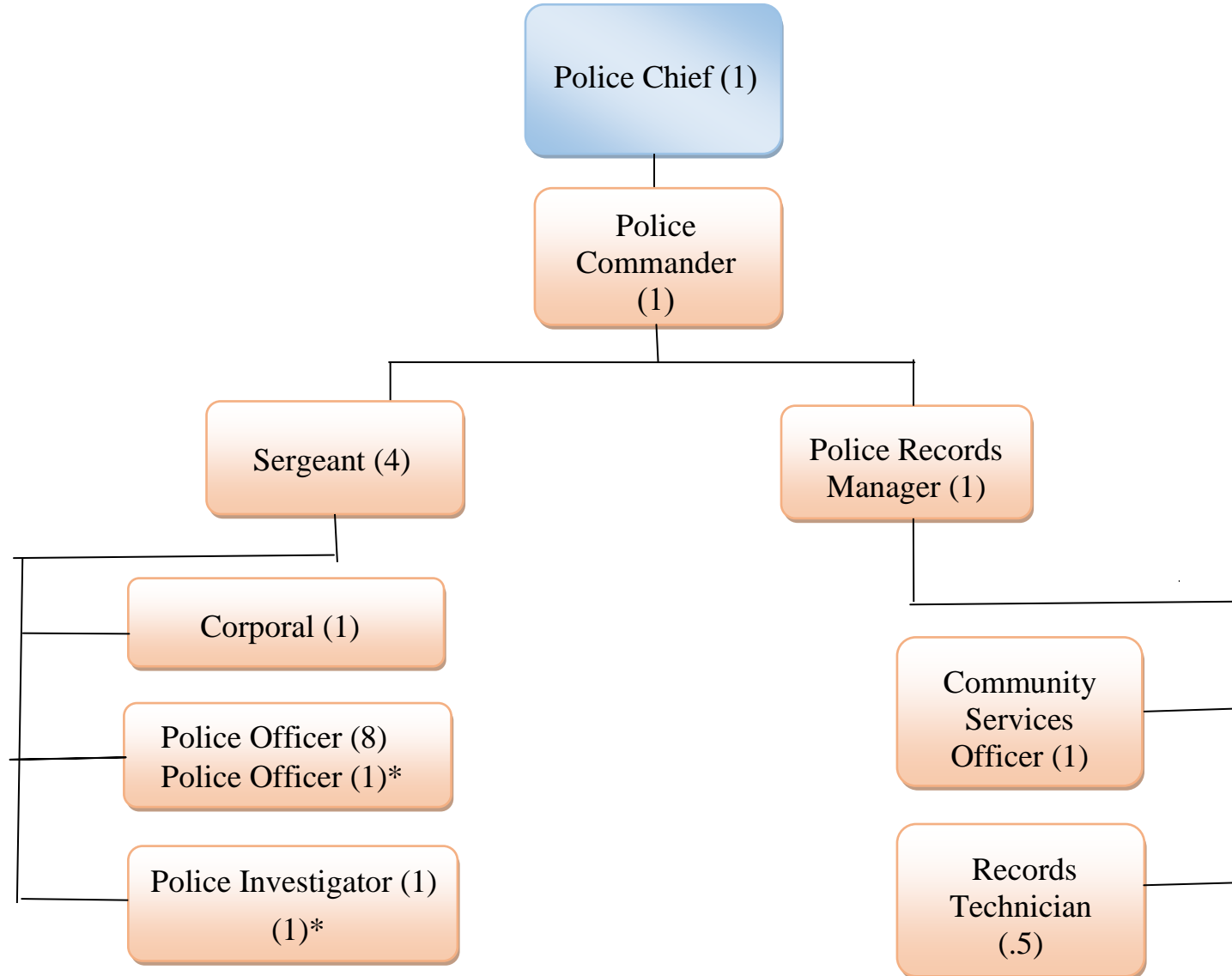
- Implementation of Online and Phone Payment System for Utility Billing with the ability to set-up recurring payment through bank account or credit card.
- Unanimously adopted a healthy, balanced budget for the 2018-19 fiscal year.
- Completed the annual audit process on time and received the highest possible rating, an “unmodified opinion”, for the seventh consecutive year.
- Continued to deliver Utility Billing to the customers on the 3rd working day of the month to reduce the past due receivables.
- Assisted in the rental rate increase at the Airport, which helped in balancing the budget for the Airport Fund in FY2019-20.
- Implemented the Financial Polices and Accounts Receivable Write off Policy adopted in prior year.
- Updated the billable rate schedule that was last adopted in July 2014 to ensure the services provided by City staffs are accurately reflect the cost of providing services.
- Participated and received the Government Finance Officers Association Distinguished Budget Presentation Award for the budget of fiscal year 2018-19

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. This FY 2019-20 budget includes \$150,000 Capital Improvement (CC004) funding from the Water Fund. We hope to issue a request for proposals to replace the current financial accounting software.

POLICE ORGANIZATIONAL CHART
FISCAL YEAR 2019-2020



POLICE

The Rio Vista Police Department (RVPD) is a full-service law enforcement agency founded in 1893. The 15 sworn and two non-sworn personnel along with our volunteers, serve the residents of the City of Rio Vista and provide mutual aid assistance to surrounding jurisdictions including Solano County, Sacramento County and the City of Isleton. Rio Vista participates in the countywide Mobile Field Force and will in the future serve on the regional SWAT team.



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 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY19/20 Adopted
General Fund				
Measure O Funded Employees	\$ -	\$ 525,810	\$ 525,810	\$ 485,566
Police	1,804,129	2,066,428	2,093,420	2,354,111
Total	\$ 1,804,129	\$ 2,592,238	\$ 2,619,230	\$ 2,839,678
Annual Percentage Change			45%	8%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY19/20 Adopted
Personnel Services	\$ 1,179,818	\$ 1,995,796	\$ 1,996,611	\$ 2,369,630
Supplies and Services	624,311	596,442	622,618	470,048
Total	\$ 1,804,129	\$ 2,592,238	\$ 2,619,230	\$ 2,839,678

SALARY AND BENEFIT CHANGES

The department proposes to add one new position for a police officer in the budget of FY 2019-20 to augment staffing on the day shift. Calls for service have increased to an average of 200 per week, the majority occurring on the day shift. Currently both the Chief and Commander regularly augment day shift patrol in order to keep up with calls for service.

With the addition of the fourth sergeant during the mid-year adjustment, this additional officer will allow the day shift teams to be staffed by a sergeant and three officers each day. Nights will continue to be staffed with a sergeant and two officers. Minimum staffing will now increase from two cars to three. The increase in staffing will alleviate the problem of leaving only one officer to cover the city when the other officer is required to take a person to jail or the hospital.

The department is also proposing an addition of another part-time temporary Police Investigator to assist the current part-time detective in investigating crimes occurring in Rio Vista. RVPD has seen a significant increase in major crime cases such as armed robberies involving firearms, identity theft and burglaries which require time and expertise beyond what patrol can provide. Patrol staff has a limited amount of time available to conduct follow-up investigations and due to their primary responsibilities, they cannot leave the city for extended periods of time to conduct follow-up investigations. This detective will also be responsible for monitoring the cannabis industry in Rio Vista and as such should be funded from the proceeds received by the City from the business park and Liberty Island commercial zone.

The personal services of the Police Department assigned to the General Fund for FY 2019-20 will increase by \$373,834. The overall salaries and benefits budget for the Police Department increases by \$335,408 primarily due to the propose addition of a sergeant, police officer, part-time temporary Police Investigator, and promotion of records manager to a management classification. Pursuant to the existing MOU with the Police Officer's Association, sworn officers will receive a 2% adjustment increase on July 1.

AUTHORIZED POSITIONS

The Police Department proposes to add a police officer and part-time police investigator. This brings the police department staffing to 15 full time sworn officers, two reserve officers, two part time detective, two full time non-sworn and one part time records technician. We also have a dedicated group of volunteers who are invaluable in assisting the police department in many areas.

SERVICES AND SUPPLIES

As the department's staff and responsibilities increase, there will be an increase in fuel costs, vehicle maintenance, safety equipment, office supplies, firearms and ammunition for training and qualifications. We are also adding camera equipment throughout the city to be able to monitor problems in real time. The first two areas of the city, the police department and city hall had cameras installed in March. The remaining cameras in Phase 1 are due to be installed throughout the city in May and June.

Community outreach will continue to be a high priority for the department through programs such as the Pink Patch Program. The department will continue to provide officers for school reading programs, Safe Routes to School and numerous other community functions throughout the year.

The department has a need to replace two patrol cars in the vehicle fleet as they are reaching 100,000 miles and are no longer covered by any warranty. Increased costs for maintenance have depleted our vehicle maintenance budget. One patrol car has a blown motor and the repairs would be over \$5,000. Both replacement patrol vehicles will be hybrid vehicles designed to save money on fuel and be benefit the environment. The small increase in price will be offset by fuelsavings.

The remaining patrol cars from the original fleet of six patrol vehicles were purchased at the same time. By adding replacing two vehicles this year, the department will be able to continue to develop a vehicle replacement plan that will allow for the partial replacement of existing patrol cars at a rate of two or three vehicles per year as they reach 100,000 miles. Three of our current patrol vehicles have in excess of 90,000 miles.

With the addition of the new cannabis related businesses in the city, officers will be required to attend additional training related to the enforcement of marijuana laws, driving under the influence of drugs and determining when a person is under the influence of drugs. The courts require this specialized training for officers to have the expertise necessary to testify in drug influence cases. With most of the department personnel being new to law enforcement, there will be a need to add basic training during the next year related to firearms, collision investigation, standardized field sobriety testing and legal updates. Supervisors and managers will need to attend the same basic training course and advanced supervisor training courses.

The department's records staff will be required to conduct "Live Scan" fingerprinting on all employees and owners of cannabis related businesses in the city. There has been a large surge in Live Scan prints as businesses begin hiring and when employment needs change. We experienced 17 live scans in one day recently. This will be in addition to the Live Scan work currently being accomplished by our Records Manager and Community Service Officer.

Legalized possession and the use of marijuana is now the law in California; combined with the illegal use of other drugs, the police department expects an increase in the number of persons driving under the influence. Purchasing a new preliminary drug screening device will enable more effective detection of persons driving under the influence of drugs.

Due to an increase in the number of heroin related cases we are seeing in Rio Vista, police officers will be trained by RVFD and will carry Naloxone on their person to assist in the event of an opioid overdose or exposure.

2018-19 ACCOMPLISHMENTS

- Increased staffing to 90% of authorized levels
- Recruited tenured and experienced officers
- Secured new sergeant position
- Completed repairs to existing police facility
- Continued Safe Streets grant efforts for school safety
- Solved several robbery and burglary cases
- Continued enhanced training for new officers in drug detection and DUI prosecution
- Continued with Code Enforcement tasks for the city – implemented Main Star computer case tracking
- Secured additional grant funds for four new portable radios
- Upgraded in-car computer systems to laptop-based hardware and software
- Install and begin using new records management system

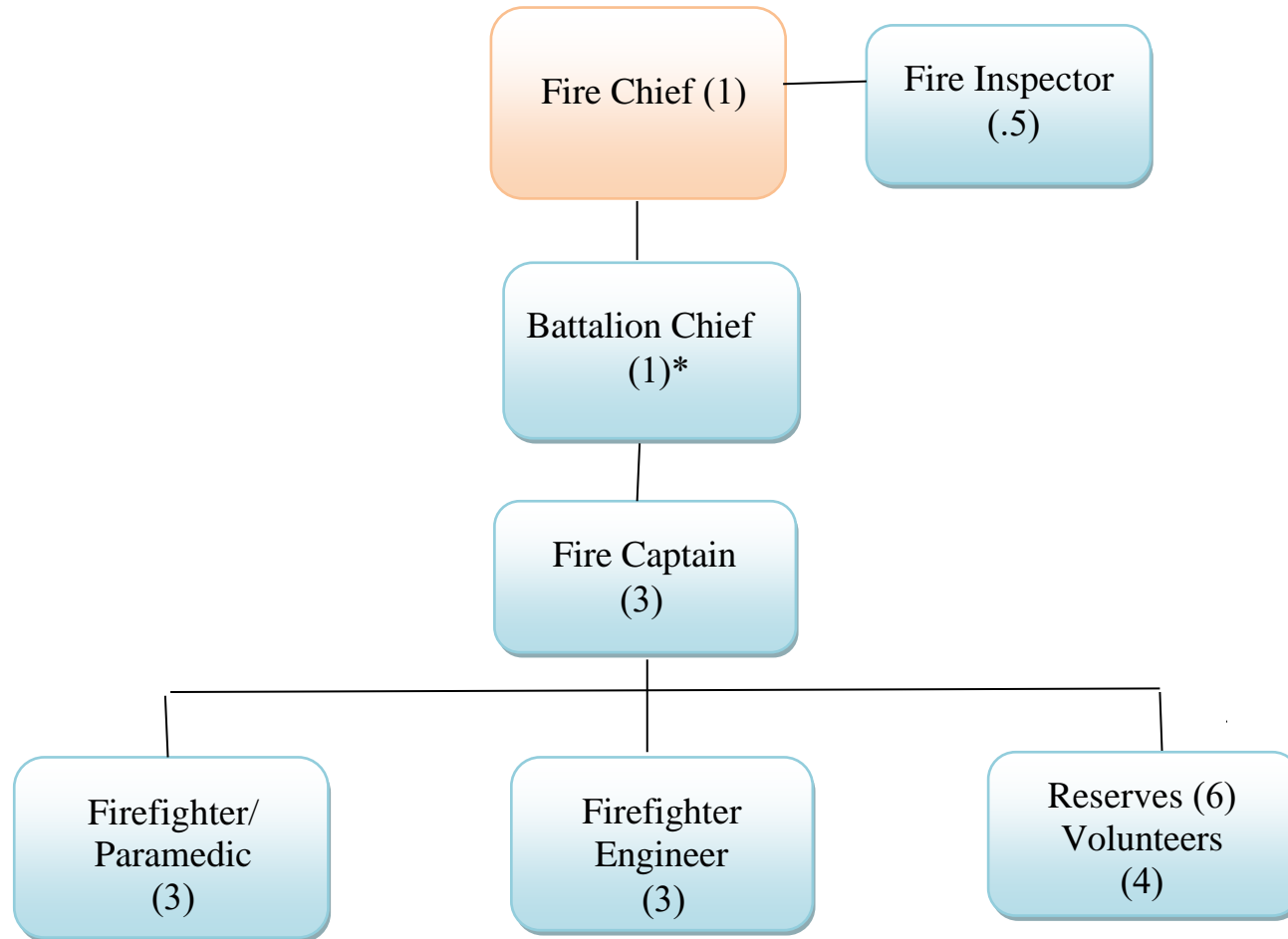
2019-20 STRATEGIC GOALS

- Complete recruiting for vacant sergeant and vacant police officer positions
- Provide all officers with enhanced drug recognition training
- Provide all new officers with enhanced traffic and criminal case investigations training
- Increase traffic enforcement in order to reduce collisions

FUTURE NEEDS

- Add full time detective to manage cannabis business investigations and major crimes
- Add two police officers for night shifts to keep up with growth in business park and residential areas
- Replace two patrol vehicles in aging our fleet
- Update mobile radios and mobile data terminals for regional interoperability – new Countywide system live in April 2019 -Done, radios on order
- Seek new types of technology to enhance our ability to provide service
 - Citywide camera system - in progress
 - RVPD mobile app available to the public – Citizens RIMS live May 1, 2019
 - Obtain new Preliminary Intoxication Detection equipment for drug detection on DUI cases
 - Research the use of “in car cameras” to augment body worn cameras
- New police facility – design process has begun

FIRE DEPARTMENT ORGANIZATIONAL CHART
FISCAL YEAR 2019-2020



EIRE

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 (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 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
General Fund				
Measure O Funded Employees	\$ -	\$ 433,020	\$ 433,020	\$ 399,878
Fire	1,618,974	1,573,744	1,587,597	1,494,580
Total	\$ 1,618,974	\$ 2,006,764	\$ 2,020,617	\$ 1,894,458
Annual Percentage Change			25%	-6%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
Personnel Services	\$ 1,218,397	\$ 1,568,007	\$ 1,568,435	\$ 1,511,005
Supplies and Services	400,577	438,757	452,181	383,453
Total	\$ 1,618,974	\$ 2,006,764	\$ 2,020,617	\$ 1,894,458

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund for Fire Department decreases by \$57,002 while the overall budget for the salaries and benefits in FY2019-20 increases by \$101,245. The decrease in the General Fund salaries and benefits Budget is due to the reduction of unfunded liability shared by the Classic Safety Plan in FY2019-20 per CalPERS annual valuation report released in August 2018 and the decrease in the premium of worker’s compensation. The overall increases reflected the funding of a full-time position of Fire Battalion Chief.

AUTHORIZED POSITIONS

The Department is currently staffed with one Fire Chief, three Fire Captains, three Fire Engineers and three Firefighter/Paramedics (full time employees). In FY 2019/20, the Department proposes to add one position of full time Fire Battalion Chief. The volunteer firefighter ranks fluctuate, and the budget reflects supporting those positions with stipend pay and needed safety equipment. The newly approved intern-Firefighter program is also supported by the budget and those three (3) volunteer / training positions should be filled in late 2019.

SERVICES AND SUPPLIES

The adopted budget reflects several needs for the next fiscal year. Integration of technology is a high priority and this budget reflects the proposed integration of First Due Size-up and Lexipol Policy Manual. Our needs also include several low-cost projects on the Fire Station.

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 needed include reflect the normal operations of the Department. Much of the budget is fairly consistent with previous years; however, the Fire Apparatus repair budget (M&R Vehicles) will see a decrease request for funding as we place new apparatus in-service.

The Council recently approved the pursuit of International accreditation and some associated costs are reflected in this FY Budget.

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	Implement an improved Firefighter Accountability System (PASSPORT).
Objective 1.3	Gain compliance with SB 1205 for fire inspections
Objective 1.4	Bring Fire Marshal activities and inspections into compliance with Codes for mandated / required inspections (Title 19).
Objective 1.5	Create an easily monitored company inspection process.
Objective 1.6	Monitor Cannabis Industry impact on Fire & Life Safety and enforce requirements.
Objective 1.7	Continue to provide inspection services to Shea Homes (Trilogy).
Objective 1.8	Prepare for impact of Liberty Home development and required inspections.
Objective 1.9	Maintain state of readiness for state-wide responses under the CFAA (Strike Teams).
Objective 1.10	Continue to improve accountability and documentation for apparatus repairs.
Objective 1.11	Pursue International Accreditation from the Center for Public Safety Excellence.

DEPARTMENT ACCOMPLISHMENTS

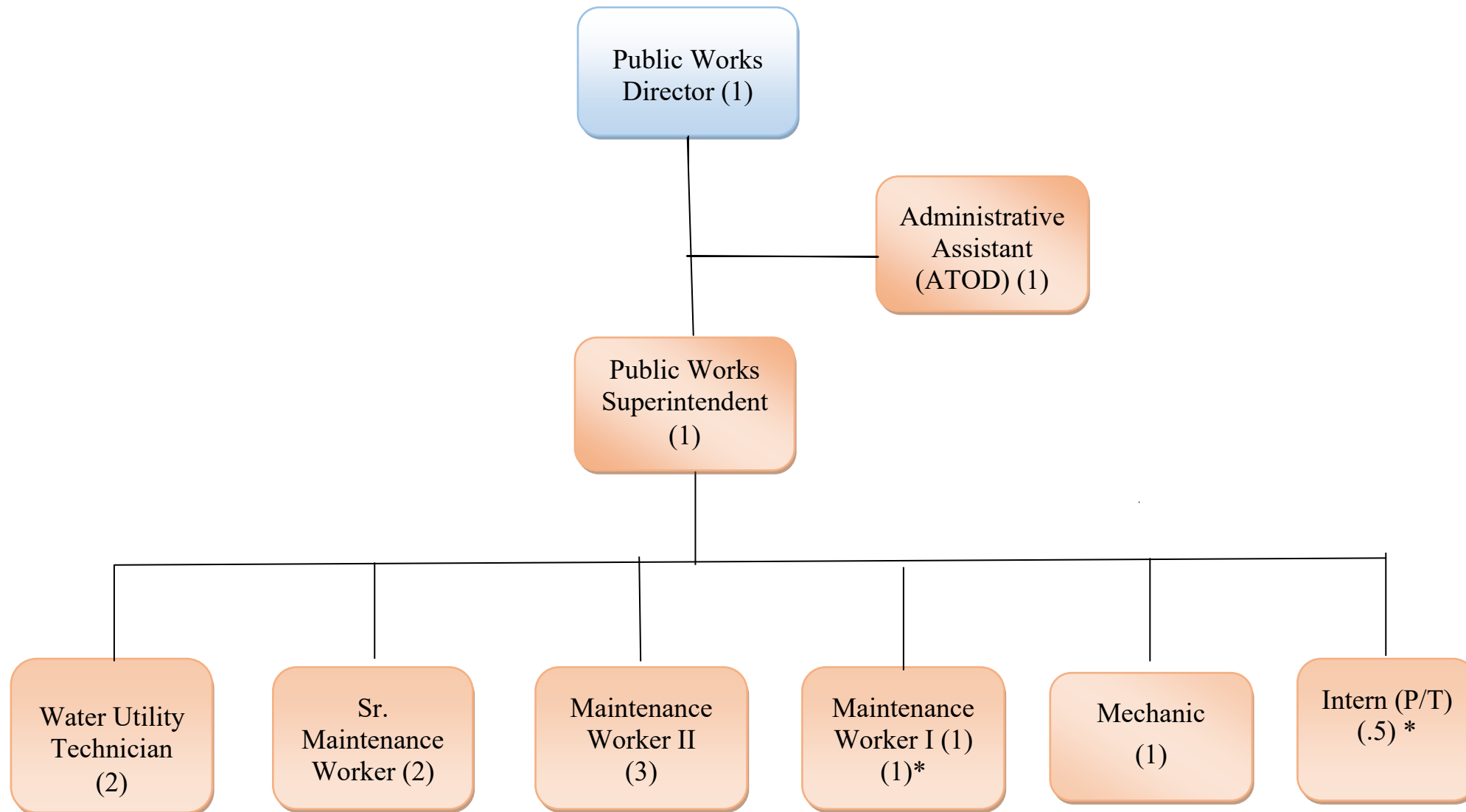
- RVFD became active in participation on Strike Teams under California Master Mutual Aid.
- Remodel of Station 55 began, including private dorm rooms and a new shower room.
- New Fire Apparatus placed in-service.
- Joint Training opportunities
- Fire & Life Safety requirements for the Cannabis Industry developed.
- Successful recruitment and hiring for vacant positions.
- Delta Fire Protection District funded a new Cardiac Monitor for Paramedic Response.
- Truck academy hosted in Rio Vista; focused on the specialized use of Truck 55.
- New reporting software selected resulting in decreased costs and more streamlined Fire and Patient Care Reports.
- Department Succession / Progression Plan developed to address training needs and promotions.

FUTURE NEEDS

The Fire Chief recently submitted a Staffing Analysis and Proposal to address the future growth in the City. The demand for services in the Fire Department is increasing, with population, development and increased traffic on area Highways. Staffing increases will be needed in order to staff two fire companies that can handle the increased call-volume. The Fire Chief continues to apply for grants to help off-set costs of this staffing increase. If awarded, matching funds will be required a request will come before Council before acceptance.

In early 2019, the Fire Chief assumed the role of Fire Marshal with the resignation of our volunteer Fire Marshal. In addition to administrative oversight, he will fill the role of Fire Marshal and provide supervision to the volunteer inspectors. The adopted position of Fire Battalion Chief will assist the Fire Chief by taking on the oversight of Operations and Training, making his role as Fire Marshal permanent.

PUBLIC WORKS ORGANIZATIONAL CHART
FISCAL YEAR 2019-2020



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
- Infrastructure Master Plans
- Project Management and Inspection
- CIP Project Development and Delivery
- New Development and Plan review
- Grading and Encroachment Permits
- 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:

- Boat Dock and Boat Launch Ramp Area
- City Buildings
- City Landfill
- Hazardous Waste, Recycling, and Solid Waste (garbage contract) Program
- Parks and Landscaping
- Wastewater Collection and Treatment including the Sanitary Sewer Management Plan (SSMP) and National Pollutant Discharge and Efficient System (NPDES)
- Street and Sidewalk Maintenance
- Storm Drain Maintenance
- Swimming Pool
- Airport
- Domestic Water System
- Fleet Vehicles and Equipment
- Hazardous waste drop-off events
- Recycling of green waste drop-off at the Corporation Yard
- Street Sweeping
- Graffiti Abatement

Administration and Funding is responsible for overall department operations, strategic priorities, alternative funding sources and the City’s Alliance and Alcohol, Tobacco, and Other Drugs (ATOD) Program.

DEPARTMENT BUDGET SUMMARY

Expenditures by Division	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
General Fund				
Measure O Funded Employees	\$ -	\$ 72,170	\$ 72,170	\$ 66,646
City Hall Building/Grounds	97,301	52,926	58,020	46,747
Swimming Pool	77,205	70,716	81,420	73,554
Youth Center	15,303	18,101	18,096	16,773
Corporation Yard	73,350	79,010	83,849	79,777
Senior Center	21,503	25,315	25,217	21,487
Parks	113,126	113,286	114,485	108,736
Street	69,692	92,777	103,075	156,231
Public Works Administration	30,301	29,798	29,545	26,059
Library	13,427	22,195	22,017	58,543
Recreation	28,972	70,986	35,186	53,195
Total	\$ 540,180	\$ 647,281	\$ 643,079	\$ 707,749

Annual Percentage Change 19% 10%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
Personnel Services	\$ 191,495	\$ 197,900	\$ 203,506	\$ 153,280
Supplies and Services	348,685	449,381	439,572	554,469
Total	\$ 540,180	\$ 647,281	\$ 643,079	\$ 707,749

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund decreases by \$44,620 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 2019-20 increases by \$91,518 primarily due to a propose addition of one Maintenance Worker I, which will be fully funded by the Liberty Maintenance and Operating Services District Fund 055. Also, the Public Works Department proposes to add a part-time public works intern, providing opportunities to high school students to gain work experiences. The total increases on the salaries and benefits are \$42,201 for salaries and \$18,568 for benefits of the adopted Maintenance Worker I, and \$13,938 for the intern.

AUTHORIZED POSITIONS

This year’s budget reflects a propose addition of one full-time position. This position is a Maintenance Worker I to help with the new area covered by the CFD-2018. The department will have a total of 13 positions as outlined in the table below and does not reflect contract staffing for the Wastewater Treatment Plans, City Engineering and Inspection Services or Solid Waste Collections and the adopted intern.

Director of Public Works	1
Administrative Assistant	1
Public Works Superintendent	1
Mechanic	1
Water Utility Technician	2
Senior Maintenance Worker	2
Maintenance Worker II	3
Maintenance Worker I	2
Total	13

SERVICES AND SUPPLIES

The adopted budget reflects several needs for the next FY. Staffing needs are a top priority and our requests reflect new staff position to cover the additional area in the new development part of the city. This position is funded through the CFD-2018. 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. There is a need to replace the existing 1999 single wide trailer that is currently being used as a breakroom and office area. There is a need to build a new equipment storage unit to keep equipment out of the rain and sun to extend the life of the equipment.

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 – needs a new restroom

Crescent Park – 153 Crescent Drive – needs a new drinking fountain

Drouin Drive Park – 390 Drouin Drive – needs a new drinking fountain

Egbert Field – 700 St. Francis Way – needs new ballfield lights, and a new drinking fountain

Homecoming Park – needs a new drinking fountain

Sierra Park – 25 Sierra Drive – needs a new bench

Sierra Drive Park – 121 Sierra Drive

Val de Flores Park, Dog Park, and Skateboard Park – 100 Scott Street

Liberty CFD-2018 – Landscape areas

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 Grants and Project Fund – These funds are used to fund a variety of projects each year. The projects adopted for FY 2019-20 are:

1. Boat Launch Ramp Design Grant (PW002)– City staff wrote and received a grant of \$300,000 for the design of a new Boat Launch Ramp facility. The City Engineer has updated the design and the construction should be done over the summer.
2. The Brunning Park Restroom Placement Project (PW010) – Vandals damaged the restrooms that now need to be replaced and made Americans with Disabilities Act (ADA) of 1990 compliant. This project was awarded in FY2018-19 and will be completed in the summer of 2019.
3. Bike and Pedestrian Pathway on Montezuma Hills Road (PW011) – City staff received a grant from the YSAQMD for \$100,000 to add a pathway from the Riverview Jr. High to the entrance of the Vineyard Bluffs subdivision. Work to be done in FY 2019-20.
4. ADA Sidewalk Repair and Replacement Project (PW013) – The City will prioritize the sidewalks to be repaired and/or replaced per the recent ADA Sidewalk Inventory and Survey as completed by the Inter West Group in 2017.
5. 2019 Water and Sewer CIP project (SW005 & WT006) will complete replacements on Edgewater.
6. 2018 Water and Sewer CIP project was started in 2018 and will be completed in early 2019.

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. Once the plans are approved by Caltrans, they will be used as part of the new “Gap Project” to be built by Caltrans between Drouin Drive and Summerset Road in 2020-22.

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.

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 February 2014. The contract will expire in December 2019.

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	<p>Develop a water main and fire hydrant flushing program in coordination with the Fire Department</p> <p>Develop a fire hydrant replacement/rebuilding program as part of the Capital Improvement Program (CIP)</p> <p>Develop a water treatment equipment maintenance schedule</p> <p>Develop a water well motor, pump and rebuilding schedule</p> <p>Develop a valve replacement program with each CIP project</p> <p>Complete Master Water System Plan for current and future needs</p>
Objective 1.2 Storm Drainage	<p>Develop an annual storm drain collection system video program</p> <p>Develop a storm drain cleaning schedule Pre and Post Season</p> <p>Develop a drain inlet inspection schedule to reduce plugged drain inlets</p>
Objective 1.3 Wastewater	<p>Continue to invest in improvements at both Beach and NWWTP's Plants</p> <p>Develop an annual sewer main video inspection program</p> <p>Develop a sewer lateral inspection program at time of sale</p> <p>Develop a lift station motor and pump rebuilding schedule</p>
Objective 1.4 Streets	<p>Partner with outside agencies to identify needed transportation infrastructure of regional significance</p> <p>Improve sidewalks, streets and bike lanes</p>
Objective 1.5 Parks	<p>Maintain existing city parks</p> <p>Ensure future developments include new parks</p>
Objective 1.6 Walkability/Bike Friendly City	<p>Create an American Disability Act (ADA) Inventory of city curb ramps and sidewalks</p> <p>Repairs and Replacement for damaged sidewalks and infill sidewalks at various locations</p>
Objective 1.7 Public Buildings (City Hall, Fire, Police, Public Works, Senior/Youth)	<p>Revitalize appearance of City Hall and City Council Chambers</p> <p>Establish locations for future Fire and Police Departments</p>

FY 2018-19 ACCOMPLISHMENTS

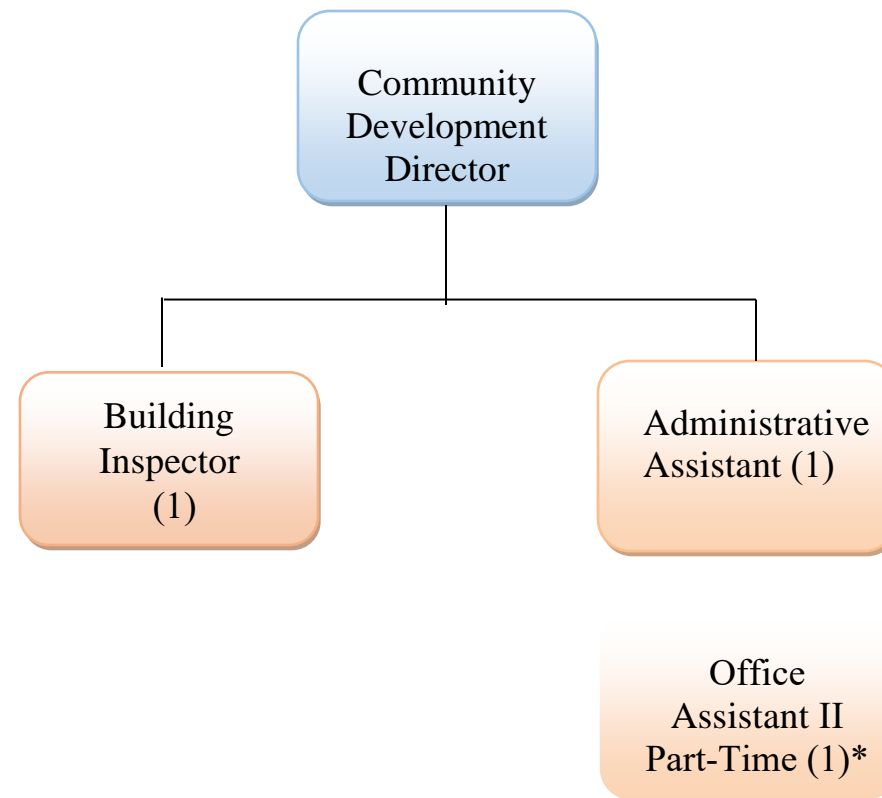
Grant Applications Submitted and Funding Received

- **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 two phases of construction in FY2020-2021 and FY2021-2022. 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 application is for \$87,750 with a State and Local match of \$4,387 and \$5,363 respectively.
- **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 is in the design phase.
- **Cal Recycle HHW Grant** – Applied for \$50,000 for Household Hazardous Waste events and community outreach.
- **Yolo Solano Air Quality Management District Grant** – Tractor Replacement in the amount of \$45,000. (There was a \$7,770 match for this grant).
- **Yolo Air District Grant** – 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 in the design phase.
- **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 2019.
- **Identified PG&E Rule 20A program area** – Staff is working 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.
- **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.

FUTURE NEEDS

During FY 2019-20 Public Works staff will be 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. Once the list is created it will provide staff with a roadmap to seek grant funding and to assist in long range financial and resource planning. The plan will be used to allocate the first year of funding and plan for the outer four years of funding. Some projects may extend past five years and will be represented in a collective Post FY column.

COMMUNITY DEVELOPMENT ORGANIZATIONAL CHART
FISCAL YEAR 2019-2020



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 helps 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 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
General Fund				
Building Department	\$ 187,585	\$ 177,207	\$ 148,095	\$ 191,832
Planning	414,257	253,926	285,244	264,289
Planning-Seeno	-	5,000	-	-
Code Enforcement	41,345	51,610	46,731	54,184
Developers Liberty Project	5,848	7,000	3,000	7,000
Economic Development	13,135	10,852	11,039	12,632
Developers Gibbs Ranch	-	1,000	-	-
General Plan	-	100,000	-	20,000
Total	\$ 662,170	\$ 606,596	\$ 494,109	\$ 549,937

Annual Percentage Change

-25%

11%

Expenditures by Category	FY 17/18 Audited	FY 18/19 Budget	FY 18/19 Projected	FY 19/20 Adopted
Personnel Services	\$ 301,247	\$ 264,267	\$ 265,518	\$ 258,124
Supplies and Services	360,923	342,329	228,591	291,813
Total	\$ 662,170	\$ 606,596	\$ 494,109	\$ 549,937

SALARY AND BENEFIT CHANGES

The Personnel Services assigned to the General Fund decreases by \$6,143 and the overall salaries and benefits budget of Community Department for FY 2019-20 increases by \$33,713 mainly due to the adopted addition of one part-time temporary office assistant II to assist in the increased workload of the department.

AUTHORIZED POSITIONS

The Department is currently staffed with one Community Development Director, one Building Inspector, one Administrative Assistant and one contract Planning Manager. Addition of one part-time temporary Office Assistant II is adopted in the budget of FY 2019-20.

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 six parcels in the Business Park—collected over \$2 million in sales
- Processed six 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.

**CAPITAL IMPROVEMENT, CAPITAL OUTLAY &
MAJOR MAINTENANCE PROGRAM**

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 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 10 years).

In FY 2019-20, the City appropriates \$13,616,613, 38 projects in Capital Improvement, Capital Outlay and Major Maintenance Program, of which, \$10,474,431 in Capital Improvement, \$1,044,700 in Capital Outlay and \$2,097,482 in Major Maintenance. In the Capital Improvement Program, the City identified three significant, nonrecurring capital expenditures: 1) Business Park - \$3,764,000, 2) North West Wastewater Treatment Plant (NWWTP) membrane replacement - \$1,044,500, and 3) Boat Launch Ramp 2014 Design Grant - \$1,444,858.

	Capital Project		Enterprise Funds					TOTALS
	Storm Drain	Capital Projects	Business Park	Water CIP	Airport	NW Sewer CIP	Beach Sewer CIP	
Revenues								
Intergovernmental - Grants	99,691	1,719,330			92,137			1,911,158
Miscellaneous			226,044		5,363			231,407
	99,691	1,719,330	226,044	-	97,500	-	-	2,142,565
Expenditures								
To appropriate new funds								
CC001 Laserfiche - EDMS		25,000						25,000
CC002 Council Chambers/CD Office ADA Remodel		12,771						12,771
CC003 Business Park Health Center Study		10,000						10,000
CC004 New Accounting System		150,000						150,000
SW001 City Hall Lift Station						300,000		300,000
SW003 NWWTP membrane					1,044,500			1,044,500
SW005 2019 Sewer CIP						240,000		240,000
WT001 Well #16 rehabilitation				220,000				220,000
WT002 Water Meter Installation				780,000				780,000
WT003 Piezometer System				211,111				211,111
WT006 2019 Water CIP				960,000				960,000
PW002 Boat Launch Ramp		1,444,858						1,444,858
PW009 Business Park Improvement			3,764,000					3,764,000
PW010 Brunning Park Restroom		210,000						210,000
PW011 Bike & Pedestrian Pathway		150,000						150,000
PW012 Flood Control Feasibility Study	99,691							99,691
PW013 ADA Sidewalk Repair & Replacement		155,000						155,000
PW018 Highway Safety Improvement Program - Pedestrian Crossing		250,000						250,000
PW019 Public Works Office & Corp Yard Improvement		350,000						350,000
PW020 Airport - Replace PAPI and REIL - Design					97,500			97,500
	99,691	2,757,629	3,764,000	2,171,111	97,500	1,044,500	540,000	10,474,431
Other Sources/Uses								
Transfer in - Street Project Fund		900						900
Transfer in - Gas Tax 2105		155,000						155,000
Transfer in - General Fund		25,000						25,000
Transfer in - Municipal Improvement		12,771						12,771
Transfer in - Parks and Recreation		334,628						334,628
Transfer in - Business Park		10,000						10,000
Transfer in - Water		300,000						300,000
Transfer in - Beach Facility		100,000						100,000
Transfer in - NW Facility		100,000						100,000
Interfund Loan - Municipal Improvement			1,644,456					1,644,456
Interfund Loan - Beach Facility			1,500,000					1,500,000
Interfund Loan - NW Facility			393,500					393,500
Water				2,171,111				2,171,111
NW Facility- Plant					1,044,500			1,044,500
Beach Facility Plant						540,000		540,000
	-	1,038,299	3,537,956	2,171,111	-	1,044,500	540,000	8,331,866
Net Annual Activity								
	-	-	-	-	-	-	-	-

The City's current Capital Improvement Projects (CIP) are presented on the following pages. Several summary tables and charts preface the actual project description, which are presented by the appropriate project categories:

- Downtown/Waterfront Development
- Facilities: Police
- Facilities: Fire
- Facilities: Sewer
- Facilities: Water
- Facilities: Other
- Facilities: City Hall
- Infrastructure: Other
- Infrastructure: Streets
- Infrastructure: Water
- Infrastructure: Sewer
- Studies/Reports
- Software Development

Following the summary, charts and tables, descriptions of all projects include the individual Capital Improvement Projects in detail.

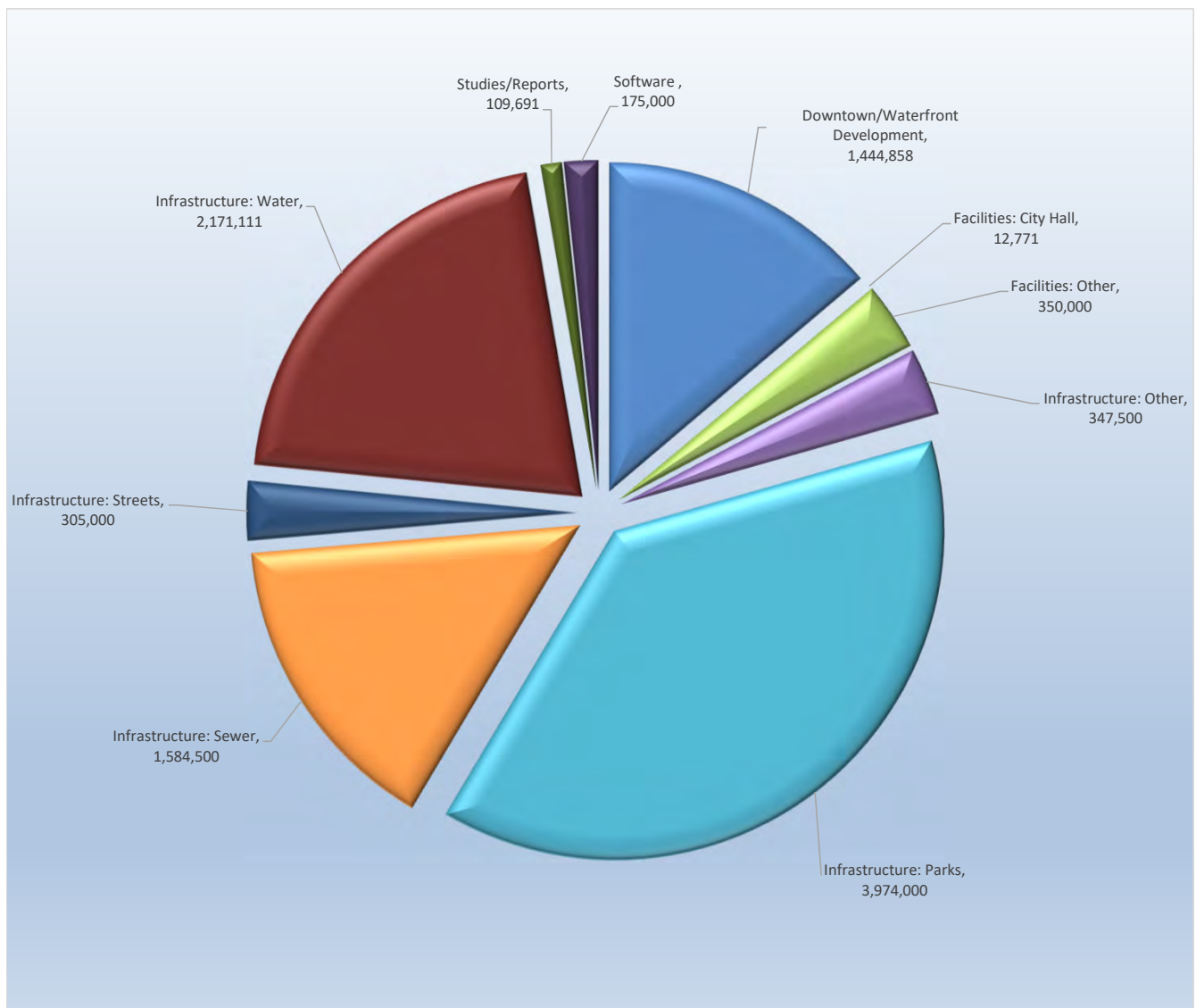
PROJECTS BY COST

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 19-20	Total Project Cost
CC001	LASERFICHE - EDMS	-	25,000	25,000
	51-Other Costs	-	25,000	25,000
CC002	COUNCIL CHAMBERS ADA REMODEL/OTHERS	26,229	12,771	39,000
	51-Other Costs	26,229	12,771	39,000
CC003	BUSINESS PARK HEALTH CENTER STUDY	1,780	10,000	11,780
	51-Prelim Design/Studies	1,780	10,000	11,780
CC004	ACCOUNTING SOFTWARE	-	150,000	150,000
	51-Other Costs	-	150,000	150,000
PW002	BOAT LAUNCH RAMP 2014 DESIGN GRANT	194,804	1,444,858	1,639,662
	51-Construction	42,000	1,414,858	1,456,858
	51-Construction Admin	-	20,000	20,000
	51-Design	106,571	10,000	116,571
	51-Prelim Design/Studies	46,233	-	46,233
PW009	BUSINESS PARK	2,173,956	3,764,000	5,937,956
	75-Design	164,000	-	164,000
	75-Construction	1,731,956	3,700,000	5,431,956
	75-Construction Mgmt	162,000	43,000	205,000
	75-Construction Admin	116,000	21,000	137,000
PW010	BRUNING PARK RESTROOM REPLACEMENT	4,568	210,000	214,568
	51-Construction	-	195,000	195,000
	51-Construction Admin	-	3,000	3,000
	51-Construction Mgmt	4,568	7,000	11,568
	51-Other Costs	-	5,000	5,000
	51-Prelim Design/Studies	-	-	-
	51-Design Admin	-	-	-
PW011	BIKE & PEDESTRIAN PATHWAY MONTEZUMA HILLS ROAD	-	150,000	150,000
	51-Construction	-	130,000	130,000
	51-Construction Admin	-	4,000	4,000
	51-Construction Mgmt	-	7,000	7,000
	51-Design	-	9,000	9,000
PW012	FLOOD CONTROL FEASIBILITY STUDY	400,214	99,691	499,905
	50-Prelim Design/Studies	400,214	99,691	499,905
PW013	ADA SIDEWALK REPAIR AND REPLACEMENT	-	155,000	155,000
	51-Construction	-	150,000	150,000
	51-Design	-	5,000	5,000
PW018	HSIP PEDESTRIAN CROSSING	4,100	250,000	254,100
	51-Construction	-	180,000	180,000
	51-Construction Admin	-	8,500	8,500
	51-Construction Mgmt	-	17,000	17,000
	51-Design	-	43,500	43,500
	51-Prelim Design/Studies	4,100	1,000	5,100

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 19-20	Total Project Cost
PW019	PW OFFICE & CORP YARD IMPROVEMENT	-	350,000	350,000
	51-Other Costs	-	350,000	350,000
PW020	AIRPORT - REPLACE PAPI & REIL	-	97,500	97,500
	84-Construction	-	97,500	97,500
SW001	CITY HALL LIFT STATION	-	300,000	300,000
	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
SW003	NWWTP MEMBRANE	10,500	1,044,500	1,055,000
	87-Design Admin	500	-	500
	87-Construction	-	1,004,500	1,004,500
	87-Construction Mgmt	10,000	40,000	50,000
SW005	2019 SEWER CIP PROJECT	29,811	240,000	269,811
	88-Design	-	-	-
	88-Construction	-	173,400	173,400
	88-Construction Mgmt	29,811	44,400	74,211
	88-Construction Admin	-	22,200	22,200
WT001	WELL # 16 REHABILITAION	220,005	220,000	440,005
	81-Design	44,000	10,000	54,000
	81-Construction	90,070	200,000	290,070
	81-Construction Mgmt	44,935	10,000	54,935
	81-Construction Admin	9,000	-	9,000
	81-Prelim Design/Studies	32,000	-	32,000
WT002	WATER METER INSTALLATION	3,705,000	780,000	4,485,000
	81-Design	74,406	52,000	126,406
	81-Construction	3,234,701	650,000	3,884,701
	81-Construction Mgmt	271,893	52,000	323,893
	81-Construction Admin	124,000	26,000	150,000
WT003	PIEZOMETER SYS - WTR WELL MONITORING	-	211,111	211,111
	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
	81-Prelim Design/Studies	-	16,000	16,000
	81-Design Admin	-	5,000	5,000
WT006	2019 WATER CIP PROJECT	29,811	960,000	989,811
	81-Design	-	64,000	64,000
	81-Construction	-	800,000	800,000
	81-Construction Mgmt	19,995	64,000	83,995
	81-Construction Admin	9,816	32,000	41,816
Grand Total		6,800,778	10,474,431	17,275,209

PROJECTS BY CATEGORIES

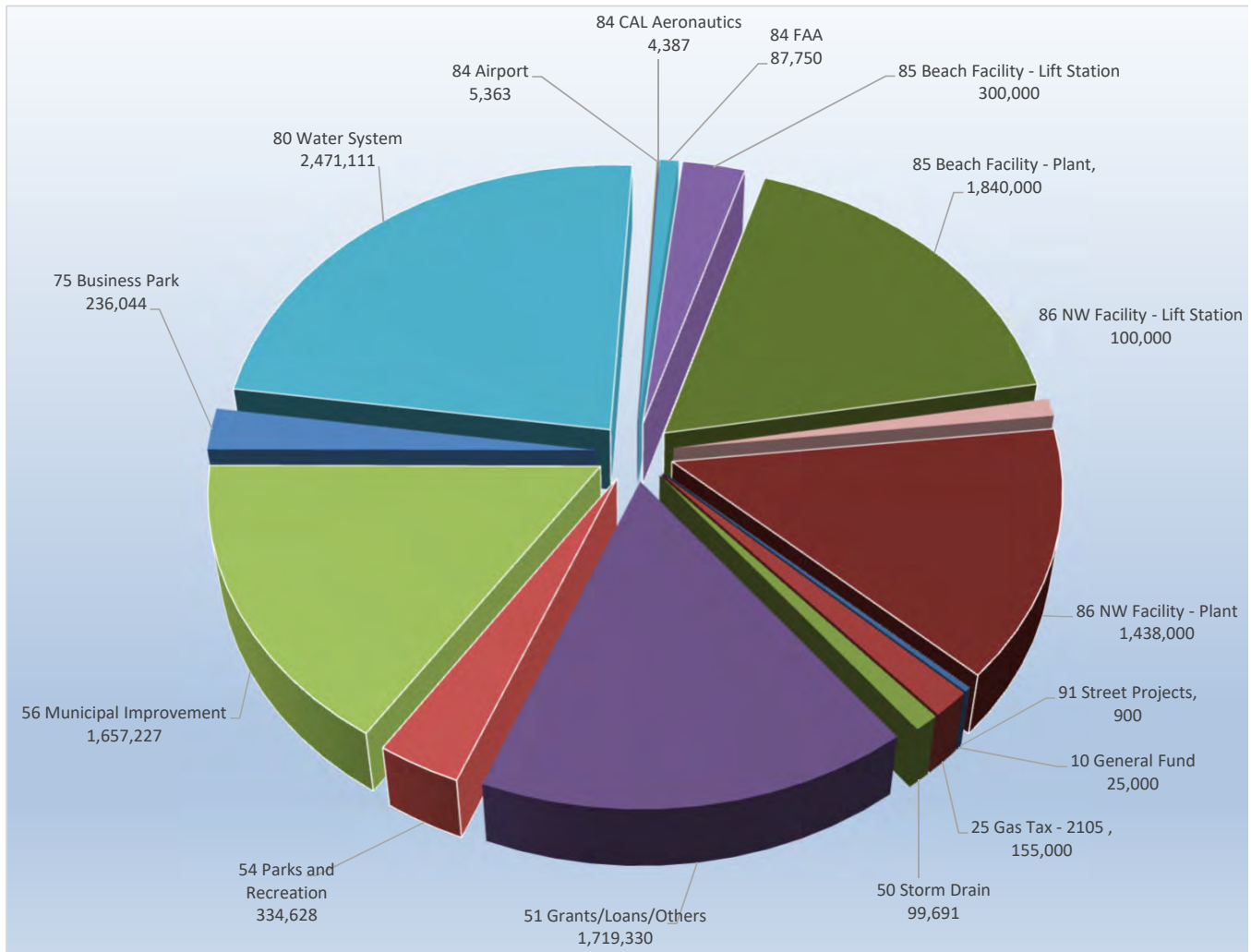
Category	Adopted Funding FY 19-20
Downtown/Waterfront Development	1,444,858
Facilities: City Hall	12,771
Facilities: Other	350,000
Infrastructure: Other	347,500
Infrastructure: Parks	3,974,000
Infrastructure: Sewer	1,584,500
Infrastructure: Streets	305,000
Infrastructure: Water	2,171,111
Studies/Reports	109,691
Software	175,000
Grand Total	10,474,431



Category	Project Name	Adopted Funding FY 19-20
Downtown/Waterfront Development		1,444,858
PW002		1,444,858
	BOAT LAUNCH RAMP 2014 DESIGN GRANT	1,444,858
Facilities: City Hall		12,771
CC002		12,771
	COUNCIL CHAMBERS ADA REMODEL/OTHERS	12,771
Facilities: Other		350,000
PW019		350,000
	PW OFFICE & CORP YARD IMPROVEMENT	350,000
Infrastructure: Other		347,500
PW018		250,000
	HSIP PEDESTRIAN CROSSING	250,000
PW020		97,500
	AIRPORT - REPLACE PAPI & REIL	97,500
Infrastructure: Parks		3,974,000
PW009		3,764,000
	BUSINESS PARK	3,764,000
PW010		210,000
	BRUNING PARK RESTROOM REPLACEMENT	210,000
Infrastructure: Sewer		1,584,500
SW001		300,000
	CITY HALL LIFT STATION	300,000
SW003		1,044,500
	NWWTP MEMBRANE	1,044,500
SW005		240,000
	2019 SEWER CIP PROJECT	240,000
Infrastructure: Streets		305,000
PW011		150,000
	BIKE & PEDESTRIAN PATHWAY MONTEZUMA HILLS ROAD	150,000
PW013		155,000
	ADA SIDEWALK REPAIR AND REPLACEMENT	155,000
Infrastructure: Water		2,171,111
WT001		220,000
	WELL # 16 REHABILITAION	220,000
WT002		780,000
	WATER METER INSTALLATION	780,000
WT003		211,111
	PIEZOMETER SYS - WTR WELL MONITORING	211,111
WT006		960,000
	2019 WATER CIP PROJECT	960,000
Studies/Reports		109,691
CC003		10,000
	BUSINESS PARK HEALTH CENTER STUDY	10,000
PW012		99,691
	FLOOD CONTROL FEASIBILITY STUDY	99,691
Software		175,000
CC001		25,000
	LASERFICHE - EDMS	25,000
CC004		150,000
	ACCOUNTING SOFTWARE	150,000
Grand Total		10,474,431

PROJECTS BY FUNDING SOURCES

Funding Sources	Adopted Budget FY 19-20
10 General Fund	25,000
25 Gas Tax - 2105	155,000
50 Storm Drain	99,691
51 Grants/Loans/Others	1,719,330
54 Parks and Recreation	334,628
56 Municipal Improvement	1,657,227
75 Business Park	236,044
80 Water System	2,471,111
84 Airport	5,363
84 CAL Aeronautics	4,387
84 FAA	87,750
85 Beach Facility - Lift Station	300,000
85 Beach Facility - Plant	1,840,000
86 NW Facility - Lift Station	100,000
86 NW Facility - Plant	1,438,000
91 Street Projects	900
Grand Total	10,474,431



PROJECTS BY FUNDING SOURCES

Funding Sources	Project #	Project Name	Adopted Funding FY 19-20
10 General Fund			25,000
	CC001	LASERFICHE - EDMS	25,000
25 Gas Tax - 2105			155,000
	PW013	ADA SIDEWALK REPAIR AND REPLACEMENT	155,000
50 Storm Drain			99,691
	PW012	FLOOD CONTROL FEASIBILITY STUDY	99,691
51 Grants/Loans/Others			1,719,330
	PW002	BOAT LAUNCH RAMP 2014 DESIGN GRANT	1,370,230
	PW011	BIKE & PEDESTRIAN PATHWAY MONTEZUMA HILLS ROAD	100,000
	PW018	HSIP PEDESTRIAN CROSSING	249,100
54 Parks and Recreation			334,628
	PW002	BOAT LAUNCH RAMP 2014 DESIGN GRANT	74,628
	PW010	BRUNING PARK RESTROOM REPLACEMENT	210,000
	PW011	BIKE & PEDESTRIAN PATHWAY MONTEZUMA HILLS ROAD	50,000
56 Municipal Improvement			1,657,227
	PW009	BUSINESS PARK	1,644,456
	CC002	COUNCIL CHAMBERS ADA REMODEL/OTHERS	12,771
75 Business Park			236,044
	PW009	BUSINESS PARK	226,044
	CC003	BUSINESS PARK HEALTH CENTER STUDY	10,000
80 Water System			2,471,111
	WT001	WELL # 16 REHABILITAION	220,000
	WT002	WATER METER INSTALLATION	780,000
	WT003	PIEZOMETER SYS - WTR WELL MONITORING	211,111
	WT006	2019 WATER CIP PROJECT	960,000
	CC004	ACCOUNTING SOFTWARE	150,000
	PW019	PW OFFICE & CORP YARD IMPROVEMENT	150,000
84 Airport			5,363
	PW020	AIRPORT - REPLACE PAPI & REIL	5,363
84 CAL Aeronautics			4,387
	PW020	AIRPORT - REPLACE PAPI & REIL	4,387

Funding Sources	Project #	Project Name	Adopted Funding FY 19-20
84 FAA			87,750
	PW020		
		AIRPORT - REPLACE PAPI & REIL	87,750
85 Beach Facility - Lift Station			300,000
	SW001		
		CITY HALL LIFT STATION	300,000
85 Beach Facility - Plant			1,840,000
	PW009		
		BUSINESS PARK	1,500,000
	SW005		
		2019 SEWER CIP PROJECT	240,000
	PW019		
		PW OFFICE & CORP YARD IMPROVEMENT	100,000
86 NW Facility - Lift Station			100,000
	PW019		
		PW OFFICE & CORP YARD IMPROVEMENT	100,000
86 NW Facility - Plant			1,438,000
	PW009		
		BUSINESS PARK	393,500
	SW003		
		NWWTP MEMBRANE	1,044,500
91 Street Projects			900
	PW018		
		HSIP PEDESTRIAN CROSSING	900
Grand Total			10,474,431

Equipment / Vehicle

Project Name: LASERFICHE - EDMS **Project # :** CC001

Project Budget: \$25,000
Status: New
Department: Administration
Location: City Hall
Descriptions: 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.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
10 General Fund	-	25,000				25,000

Total		25,000				25,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Other Costs	-	25,000				25,000

Total		25,000				25,000
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Remaining budget: -

Comments :

Facilities: City Hall

Project Name: COUNCIL CHAMBERS ADA REMODEL/OTHERS **Project # :** CC002

Project Budget: \$39,000

Status: New

Department: Public Works

Location: City Hall

Descriptions: Replace the carpet, chairs, and sound system to meet ADA requirements and possible redesign of City Council Chambers. Carpeting, paint and shelving of director's, manager's offices, conference room and common area. Manager's new desk, computer and monitor. Update copy and postal machines.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
56 Municipal Improvement	26,229	12,771				39,000

Total	26,229	12,771				39,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Other Costs	26,229	12,771				39,000

Total	26,229	12,771				39,000
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Remaining budget: -

Comments: Council Chambers - \$24,000; Community Development Offices - \$15,000

Studies/Reports

Project Name: BUSINESS PARK HEALTH CENTER STUDY **Project # :** CC003

Project Budget: \$11,780

Status: New

Department: Public Works

Location: Business Park

Descriptions: City is seeking the possibility of building a health center at business park. In FY 2018-19, request for proposal will be published.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
75 Business Park	1,780	10,000				11,780

Total	1,780	10,000				11,780
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Prelim Design/Studies	1,780	10,000				11,780

Total	1,780	10,000				11,780
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Remaining budget: -

Comments :

Equipment / Vehicle

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

Project Budget: \$150,000
Status: New
Department: Finance
Location: City Hall
Descriptions: Replace old and outdated accounting software.

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
80 Water System	-	150,000				150,000

Total		150,000				150,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Other Costs	-	150,000				150,000

Total		150,000				150,000
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Remaining budget: -

Comments :

Downtown/Waterfront Development

Project Name: BOAT LAUNCH RAMP 2014 DESIGN GRANT **Project # :** PW002

Project Budget: \$1,639,662
Status: Design
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 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51 Grants/Loans/Others	140,115	1,370,230				1,510,345
54 Parks and Recreation	54,689	74,628				129,317
Total	194,804	1,444,858				1,639,662

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Prelim Design/Studies	46,233	-				46,233
51-Design	106,571	10,000				116,571
51-Construction	42,000	1,414,858				1,456,858
51-Construction Admin		20,000				20,000
Total	194,804	1,444,858				1,639,662

Remaining budget: 0

Comments : Design and Permitting Phase; 95% design complete; waiting for state approval of grant application

Infrastructure: Parks

Project Name: BUSINESS PARK **Project # :** PW009

Project Budget: \$5,937,956
Status: New
Department: Public Works
Location: Business Park
Descriptions: The City needs to have certain design work done for the eventual undergrounding of gas, electric, telephone, and cable services and PG&E planning lead times are excessive and do not meet the needs of the city.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
75 Business Park	94,000	0				94,000
75 Business Park	70,000	0				70,000
75 Business Park	2,009,956	226,044				2,236,000
85 Beach Facility - Plant		1,500,000				1,500,000
86 NW Facility - Plant		393,500				393,500
56 Municipal Improvement		1,644,456				1,644,456
Total	2,173,956	3,764,000				5,937,956

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
75-Design	94,000	0				94,000
75-Design	70,000	0				70,000
75-Construction	1,731,956	3,700,000				5,431,956
75-Construction Mgmt	162,000	43,000				205,000
75-Construction Admin	116,000	21,000				137,000
Total	2,173,956	3,764,000				5,937,956

Remaining budget: -

Comments : Design - Sonny Antonio of Sunshine Designs (\$94,000) and Dillon & Murphy (\$70,000); CA/CM does not apply to dry utility construction

Infrastructure: Parks

Project Name: BRUNING PARK RESTROOM REPLACEMENT **Project # :** PW010

Project Budget: \$214,568
Status: New
Department: Public Works
Location: Bruning Park
Descriptions: Replace existing aged, inoperative restroom with new ADA compliant restroom and install new ADA accessible sidewalk from the playground to the restroom.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
54 Parks and Recreation	4,568	210,000				214,568

Total	4,568	210,000				214,568
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Prelim Design/Studies		0				
51-Design Admin		0				
51-Construction		195,000				195,000
51-Construction Mgmt	4,568	7,000				11,568
51-Construction Admin		3,000				3,000
51-Other Costs		5,000				5,000

Total	4,568	210,000				214,568
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Remaining budget: -

Comments :

Infrastructure: Streets

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

Project Budget: \$150,000
Status: New
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 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51 Grants/Loans/Others	-	100,000				100,000
54 Parks and Recreation		50,000				50,000
Total		150,000				150,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Design	-	9,000				9,000
51-Construction Mgmt		7,000				7,000
51-Construction Admin		4,000				4,000
51-Construction		130,000				130,000
Total		150,000				150,000

Remaining budget: 0

Comments : Grant application in process; Cost of Grant Application \$1,001 FY17/18

Studies/Reports

Project Name: FLOOD CONTROL FEASIBILITY STUDY **Project # :** PW012

Project Budget: \$499,905
Status: New
Department: Public Works
Location: Citywide
Descriptions: Received a grant from the Department of Water Resources (DWR) for a feasibility study that will evaluate a suite of structural and nonstructural actions to reduce the risk of flooding to the city.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
50 Storm Drain	400,214	99,691				499,905

Total	400,214	99,691				499,905
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
50-Prelim Design/Studies	400,214	99,691				499,905

Total	400,214	99,691				499,905
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Remaining budget: -

Comments :

Infrastructure: Streets

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

Project Budget: \$155,000
Status: New
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 19-20	FY 20-21	FY 21-22	FY 22-23	Total
25 Gas Tax - 2105	-	155,000				155,000

Total		155,000				155,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Design	-	5,000				5,000
51-Construction		150,000				150,000

Total		155,000				155,000
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Remaining budget: -

Comments :

Infrastructure: Other

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

Project Budget: \$254,100
Status: New
Department: Public Works
Location: Highway pedestrian crossing
Descriptions: Highway Safety Improvement Program pedestrian crossing

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
91 Street Projects	4,100	900				5,000
51 Grants/Loans/Others		249,100				249,100
Total	4,100	250,000				254,100

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Prelim Design/Studies	4,100	1,000				5,100
51-Design		43,500				43,500
51-Construction		180,000				180,000
51-Construction Mgmt		17,000				17,000
51-Construction Admin		8,500				8,500
Total	4,100	250,000				254,100

Remaining budget: 0

Comments :

Facilities: Other

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

Project Budget: \$350,000

Status: New

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., today all this expensive equipment is out in the elements, the equipment should be stored properly and valued as an asset.

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
86 NW Facility - Lift Station	-	100,000				100,000
85 Beach Facility - Plant		100,000				100,000
80 Water System		150,000				150,000

Total 350,000 350,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
51-Other Costs	-	350,000				350,000

Total 350,000 350,000

Remaining budget: -

Comments :

Infrastructure: Other

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

Project Budget: \$97,500
Status: New
Department: Public Works
Location: Airport Road
Descriptions: Replace PAPI and REIL funded by FAA, CAL State and City



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
84 FAA	-	87,750				87,750
84 CAL Aeronautics		4,387				4,387
84 Airport		5,363				5,363
Total		97,500				97,500

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
84-Construction	-	97,500				97,500
Total		97,500				97,500

Remaining budget: -

Comments :

Infrastructure: Sewer

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

Project Budget: \$300,000
Status: Design
Department: Public Works
Location: 1 Main Street, Rio Vista
Descriptions: This project is design for expansion of existing lift station.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85 Beach Facility - Lift Station	-	300,000				300,000
Total		300,000				300,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	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		300,000				300,000

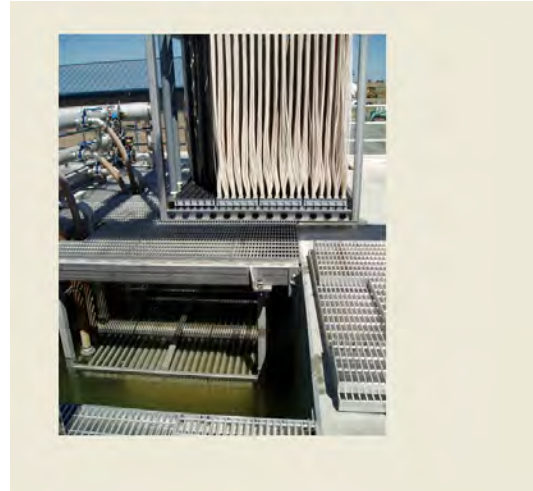
Remaining budget: -

Comments: Preliminary Design

Infrastructure: Sewer

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

Project Budget: \$1,055,000
Status: New
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 19-20	FY 20-21	FY 21-22	FY 22-23	Total
86 NW Facility - Plant	10,500	1,044,500				1,055,000
Total	10,500	1,044,500				1,055,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	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

Remaining budget: -

Comments :

Infrastructure: Sewer

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

Project Budget: \$269,811
Status: Design
Department: Public Works
Location: CityWide
Descriptions: Edgewater Drive sewer rehabilitation



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85 Beach Facility - Plant	29,811	240,000				269,811
Total	29,811	240,000				269,811

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
88-Design	-					
88-Construction	-	173,400				173,400
88-Construction Mgmt	29,811	44,400				74,211
88-Construction Admin	-	22,200				22,200
Total	29,811	240,000				269,811

Remaining budget: -

Comments : Construction Phase

Infrastructure: Water

Project Name: WELL # 16 REHABILITATION **Project # :** WT001

Project Budget: \$440,005
Status: Ongoing
Department: Public Works
Location: 35 Augusta Ct.
Descriptions: This project is to replace Well 16 generators.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
80 Water System	220,005	220,000				440,005

Total 220,005 220,000 440,005

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
81-Prelim Design/Studies	32,000					32,000
81-Design	44,000	10,000				54,000
81-Construction	90,070	200,000				290,070
81-Construction Mgmt	44,935	10,000				54,935
81-Construction Admin	9,000					9,000

Total 220,005 220,000 440,005

Remaining budget: -

Comments : Well #12 Completed, Generator Installed

Infrastructure: Water

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

Project Budget: \$4,485,000
Status: Construction
Department: Public Works
Location: Citywide
Descriptions: Installation of new meters and for the replacement of old and inoperable meters with an Automated Meter Information (AMI) reading system.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
80 Water System	3,705,000	780,000				4,485,000

Total	3,705,000	780,000				4,485,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
81-Design	74,406	52,000				126,406
81-Construction	3,234,701	650,000				3,884,701
81-Construction Mgmt	271,893	52,000				323,893
81-Construction Admin	124,000	26,000				150,000

Total	3,705,000	780,000				4,485,000
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Remaining budget: -

Comments : 90% Complete

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 help the City to determine where groundwater is being drawn down too quickly, and where future locations of water wells should be located within the City. Three (3) have been installed so far, and three (3) more are planned to be installed in 2018-19.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
80 Water System	-	211,111				211,111

Total		211,111				211,111
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	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		211,111				211,111
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Remaining budget: -

Comments : FY 17-18 approved four wells

Infrastructure: Water

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

Project Budget: \$989,811
Status: Design
Department: Public Works
Location: CityWide
Descriptions: Edgewater Drive and boat ramp parking lot waterlines



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
80 Water System	29,811	960,000				989,811
Total	29,811	960,000				989,811

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
81-Design	-	64,000				64,000
81-Construction		800,000				800,000
81-Construction Mgmt	19,995	64,000				83,995
81-Construction Admin	9,816	32,000				41,816
Total	29,811	960,000				989,811

Remaining budget: -

Comments : Design Phase

	General Funds	Capital Outlay	Special Revenue			Enterprise Funds				TOTALS
	General Funds	Vehicle Replacement	Gas Tax	Personnel Services District Police	Law Enforcement Grant	Transit	Water	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
CO002 Street Improvement - McCormick Road Gravel and Grade	50,000									50,000
CO003 Vehicle - Police Vehicle Replacement		113,000								113,000
CO004 Computer - Police GETC Laptop Computers					16,000					16,000
CO005 Vehicle - Public Works Ford Ranger L 2WD SuperCab			6,800				6,800	6,800	6,800	27,200
CO006 Street Improvement - Fire Station Alley Paving			45,000							45,000
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 Phase 2 - Parks				75,000						75,000
CO011 Equipment - Public Works Forklift							20,000	25,000	25,000	70,000
CO012 Equipment - Public Works Vector Truck								150,000	150,000	300,000
CO013 Equipment -Beach Sewer Airport Road Emergency Generator								25,000		25,000
CO014 Equipment - Beach Sewer Blower VFD								23,000		23,000
CO015 Equipment - Public Works Boat and Trailer								30,000	35,000	65,000
CO016 Equipment - NW Sewer Loader									60,000	60,000
	60,000	113,000	51,800	110,000	16,000	130,500	26,800	259,800	276,800	1,044,700
Other Sources/Uses										
Transfer in - Street Project Fund	50,000									50,000
Personnel Svc District - Police		113,000		110,000						223,000
General Fund	10,000									10,000
Law Enforcement Grant					16,000					16,000
Gas Tax 2105			51,800							51,800
Financing / Loans								150,000	150,000	300,000
Water							26,800			26,800
Beach Facility Plant								109,800		109,800
NW Facility- Plant									126,800	126,800
	60,000	113,000	51,800	110,000	16,000	-	26,800	259,800	276,800	914,200
Net Annual Activity										
	-	-	-	-	-	-	-	-	-	-

Project #	Project Name	Sum of Prior years-cost	Adopted Cost FY 19-20	Total Project Cost
CO001	SOFTWARE - BUILDING PERMIT MODULE	10,000	10,000	20,000
	10-General Fund	10,000	10,000	20,000
CO002	STREET IMPROVEMENT	-	50,000	50,000
	10-General Fund	-	50,000	50,000
CO003	POLICE VEHICLE REPLACEMENT	149,000	113,000	262,000
	12-Vehicle Replacement	149,000	113,000	262,000
CO004	POLICE GETC LAPTOP COMPUTERS	-	16,000	16,000
	17 Law Enforcement Grant	-	16,000	16,000
CO005	FORD RANGER XL & 2WD SUPERCAB	-	27,200	27,200
	85-Other Costs	-	6,800	6,800
	86-Other Costs	-	6,800	6,800
	25 Gas Tax - 2105	-	6,800	6,800
	80-Other Costs	-	6,800	6,800
CO006	STREET IMPROVEMENT	-	45,000	45,000
	25 Gas Tax - 2105	-	45,000	45,000
CO007	TRANSIT BUS REPLACEMENT PROGRAM	-	95,500	95,500
	32-Equipment/Vehicle	-	95,500	95,500
CO008	TRANSIT BUS SHELTER IMPROVEMENT	-	35,000	35,000
	32-Equipment/Vehicle	-	35,000	35,000
CO009	POLICE STATION IMPROVEMENT	-	35,000	35,000
	39-Other Costs	-	35,000	35,000
CO010	CITYWIDE CAMERA SYSTEM - PHASE 2	-	75,000	75,000
	39-Equipment/Vehicle	-	75,000	75,000
CO011	PUBLIC WORKS FORKLIFT	-	70,000	70,000
	85-Other Costs	-	25,000	25,000
	86-Other Costs	-	25,000	25,000
	80-Other Costs	-	20,000	20,000
CO012	PUBLIC WORKS VACTOR TRUCK	-	300,000	300,000
	85-Other Costs	-	150,000	150,000
	86-Other Costs	-	150,000	150,000
CO013	EMERGENCY GENERATOR	-	25,000	25,000
	85-Equipment/Vehicle	-	25,000	25,000
CO014	BLOWER VFD	-	23,000	23,000
	85-Equipment/Vehicle	-	23,000	23,000
CO015	BOAT AND TRAILER	-	65,000	65,000
	85-Equipment/Vehicle	-	30,000	30,000
	86-Equipment/Vehicle	-	35,000	35,000
CO016	NW SEWER LOADER	-	60,000	60,000
	86-Equipment/Vehicle	-	60,000	60,000
Grand Total		159,000	1,044,700	1,203,700

Infrastructure: Other

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

Project Budget: \$20,000
Status: New
Department: Public Works
Location: 1 MAIN ST
Descriptions: Building permit module software

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
10 General Fund	10,000.00	10,000				20,000

Total	10,000	10,000				20,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
10-General Fund	10,000.00	10,000				20,000

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

Comments :

Infrastructure: Streets

Project Name:	STREET IMPROVEMENT	Project # :	CO002
Project Budget:	\$50,000		
Status:	New		
Department:	Public Works		
Location:	McCormick Road Gravel and Grade		
Descriptions:	Street improvement of McCormick Road gravel and grade		

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
91 Street Projects	-	50,000				50,000
Total		50,000				50,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
10-General Fund	-	50,000				50,000
Total		50,000				50,000

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: POLICE VEHICLE REPLACEMENT **Project # :** CO003

Calendar Year Budget: \$113,000
Status: New
Department: Police
Location: Police Department
Descriptions: New patrol vehicles for patrol officers and supervisors to augment existing fleet. These two new vehicles will allow PD to extend the life of the existing fleet by one year. The unmarked will be a hybrid unmarked Ford Fusion police sedan for the Chief. The existing unmarked SUV will be reassigned to the commander. Plan is to replace two vehicles per year.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
75 Business Park	150,000.00					150,000
39 Personal Service District		113,000	110,000	110,000		333,000
Total	150,000	113,000	110,000	110,000		483,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
12-Vehicle Replacement	149,000.00	113,000	84,000	84,000		430,000
Total	149,000	113,000	84,000	84,000		430,000

Remaining budget: 53,000

Comments : Proposed future fiscal year budgets are not accounted for in the project budget.

Equipment / Vehicle

Project Name: POLICE GETC LAPTOP COMPUTERS **Project # :** CO004

Project Budget: \$16,000
Status: New
Department: Police
Location: 50 Poppy House
Descriptions: Police GETC laptop computers

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
17 Law Enforcement Grant	-	16,000				16,000

Total		16,000				16,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
17 Law Enforcement Grant	-	16,000				16,000

Total		16,000				16,000
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Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: FORD RANGER XL & 2WD SUPERCAB **Project # :** CO005

Project Budget: \$27,200
Status: New
Department: Public Works
Location: Citywide
Descriptions: Purchase of new public works vehicle



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
25 Gas Tax - 2105	-	6,800				6,800
80 Water System	-	6,800				6,800
85 Beach Facility - Plant		6,800				6,800
86 NW Facility - Plant		6,800				6,800
Total		27,200				27,200

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
25 Gas Tax - 2105	-	6,800				6,800
80-Other Costs		6,800				6,800
85-Other Costs		6,800				6,800
86-Other Costs		6,800				6,800
Total		27,200				27,200

Remaining budget: -

Comments :

Infrastructure: Streets

Project Name: FIRE STATION ALLEY IMPROVEMENT **Project # :** CO006

Project Budget: \$45,000
Status: New
Department: Public Works
Location: Fire Station Alley
Descriptions: Street improvement of Fire Station Alley

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
25 Gas Tax - 2105	-	45,000				45,000

Total 45,000 45,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
25 Gas Tax - 2105	-	45,000				45,000

Total 45,000 45,000

Remaining budget: -

Comments :

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: Replaced bus #24



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
32 Transit/Grants	-	95,500				95,500

Total		95,500				95,500
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
32-Equipment/Vehicle	-	95,500				95,500

Total		95,500				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 19-20	FY 20-21	FY 21-22	FY 22-23	Total
32 Transit/Grants	-	35,000				35,000
Total		35,000				35,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
32-Equipment/Vehicle	-	35,000				35,000
Total		35,000				35,000

Remaining budget: -

Comments :

Equipment / Vehicle

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 19-20	FY 20-21	FY 21-22	FY 22-23	Total
39 Personal Service District Func	-	35,000				35,000

Total		35,000				35,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
39-Other Costs	-	35,000				35,000

Total		35,000				35,000
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Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: CITYWIDE CAMERA SYSTEM - PHASE 2 **Project # :** CO010

Project Budget: \$75,000
Status: New
Department: Police/Fire
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 19-20	FY 20-21	FY 21-22	FY 22-23	Total
39 Personal Service District	-	75,000				75,000

Total		75,000				75,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
39-Equipment/Vehicle	-	75,000				75,000

Total		75,000				75,000
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Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS FORKLIFT **Project # :** CO011

Project Budget: \$70,000
Status: New
Department: Public Works
Location: Citywide
Descriptions: Purchase of new public works forklift



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
80 Water System	-	20,000				20,000
85 Beach Facility - Plant		25,000				25,000
86 NW Facility - Plant		25,000				25,000
Total		70,000				70,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
80-Other Costs		20,000				20,000
85-Other Costs		25,000				25,000
86-Other Costs		25,000				25,000
Total		70,000				70,000

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: PUBLIC WORKS VACTOR TRUCK **Project # :** CO012

Project Budget: \$300,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: Combination Single Engine Sewer Cleaner with Positive Displacement Vacuum System Mounted on a Heavy - Duty Truck Chassis



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85 Other financing source	-	150,000				150,000
86 Other financing source		150,000				150,000
Total		300,000				300,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85-Other Costs	-	150,000				150,000
86-Other Costs		150,000				150,000
Total		300,000				300,000

Remaining budget: -

Comments : The City spends between \$20k to \$30k yearly, not including staff standby hiring out the emergency work in sewer and storm drain.

Equipment / Vehicle

Project Name: EMERGENCY GENERATOR **Project # :** CO013

Project Budget: \$25,000
Status: New
Department: Public Works
Location: Airport Road
Descriptions: Emergency generator for Beach Sewer Airport Road

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85 Beach Facility - Plant	-	25,000				25,000
Total		25,000				25,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85-Equipment/Vehicle	-	25,000				25,000
Total		25,000				25,000

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: BLOWER VFD **Project # :** CO014

Project Budget: \$23,000
Status: New
Department: Public Works
Location: Corp Yard
Descriptions: Beach Sewer Blower VFD

Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85 Beach Facility - Plant	-	23,000				23,000
Total		23,000				23,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85-Equipment/Vehicle	-	23,000				23,000
Total		23,000				23,000

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: BOAT AND TRAILER **Project # :** CO015

Project Budget: \$65,000

Status: New

Department: Public Works

Location: Corp Yard

Descriptions: The City can clean the water front, remove debris, and check for the storm drain outlets pipes for blockage and keep the city streets safe during rain events. The city owns a municipal boat dock and boat launch ramp that does not have a current way to remove debris and to comply with sampling requirements. There is a need for on-going access to the river.



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85 Beach Facility - Plant	-	30,000				30,000
86 NW Facility - Plant		35,000				35,000
Total		65,000				65,000

Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
85-Equipment/Vehicle	-	30,000				30,000
86-Equipment/Vehicle		35,000				35,000
Total		65,000				65,000

Remaining budget: -

Comments :

Equipment / Vehicle

Project Name: NW SEWER LOADER **Project # :** CO016

Project Budget: \$60,000
Status: New
Department: Public Works
Location: Corp Yard
Descriptions: NW LA1055 front sewer loader



Cumulative Appropriation by Funding Source	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
86 NW Facility - Plant	-	60,000				60,000

Total		60,000				60,000
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Expenditures	Prior years	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Total
86-Equipment/Vehicle	-	60,000				60,000

Total		60,000				60,000
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Remaining budget: -

Comments :

MAJOR MAINTENANCE BY COST

Project #	Project Name	Sum of Prior years- cost	Adopted Cost FY 19-20	Total Project Cost
MM001		1,537,660	1,597,482	3,039,849
	BEACH/NW LIFT STATIONS AND PLANT			
	85-Other Costs	933,827	958,490	1,822,426
	86-Other Costs	603,833	638,992	1,217,423
MM002		474,965	500,000	922,464
	BEACH/NW LIFT STATIONS & PL ADD'L WORKS			
	85-Other Costs	264,159	300,000	529,110
	86-Other Costs	210,806	200,000	393,354
Grand Total		2,012,625	2,097,482	3,962,313

Facilities: Sewer

Project Name: BEACH/NW LIFT STATIONS AND PLANT **Project # :** MM001

Calendar Year Budget: \$1,597,482
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	Prior years	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85 Beach Facility - Lift Station	932,960	888,599	958,490			2,780,049
86 NW Facility - Lift Station	604,700	613,590	638,992			1,857,282
Total	1,537,660	1,502,189	1,597,482			4,637,331

Expenditures	Prior years	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85-Other Costs	933,827	888,599	958,490			2,780,916
86-Other Costs	603,833	613,590	638,992			1,856,415
Total	1,537,660	1,502,189	1,597,482			4,637,331

Remaining budget: -

Comments : List of equipment to be repaired or replaced include for Beach collection System in F/Y 2018-19 - 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: BEACH/NW LIFT STATIONS & PL ADD'L WORKS **Project # :** MM002

Calendar Year Budget: \$500,000
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 - IPreiiminary 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	Prior years	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85 Beach Facility - Lift Station	264,159	264,951	300,000			829,110
86 NW Facility - Lift Station	210,806	182,548	200,000			593,354
Total	474,965	447,499	500,000			1,422,464

Expenditures	Prior years	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
85-Other Costs	264,159	264,951	300,000			829,110
86-Other Costs	210,806	182,548	200,000			593,354
Total	474,965	447,499	500,000			1,422,464

Remaining budget: -

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 AND BENEFITS
LISTING BY DEPARTMENT**

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 18/19 Budget				FY 19/20 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	1,103	12,023	6,120	4,800	1,077	11,997	-0.21%
	VICE MAYOR	6,120	-	736	6,856	6,120	-	710	6,830	-0.38%
	COUNCIL MEMBER 1	6,120	-	736	6,856	6,120	-	710	6,830	-0.38%
	COUNCIL MEMBER 2	6,120	-	736	6,856	6,120	-	710	6,830	-0.38%
	COUNCIL MEMBER 3	6,120	-	737	6,857	6,120	-	710	6,830	-0.39%
	Subtotal of Mayor/City Council	30,600	4,800	4,048	39,448	30,600	4,800	3,918	39,318	-0.33%
Executive										
City Manager										
	CITY MANAGER	158,090	4,800	30,653	193,543	181,572	4,800	33,372	219,744	13.54%
	HR ADMIN	70,750	500	35,514	106,764	70,750	500	39,828	111,077	4.04%
	Subtotal of City Manager	228,840	5,300	66,167	300,307	252,322	5,300	73,200	330,821	10.16%
City Clerk										
	ASSISTANT CITY MGR/CITY CLERK	123,576	-	42,930	166,506	147,055	-	54,882	201,937	21.28%
	PT TEMP CITY CLERK ASSISTANT	39,208	-	4,728	43,936	39,208	-	4,549	43,757	-0.41%
	Subtotal of City Clerk	162,784	-	47,658	210,442	186,263	-	59,431	245,694	16.75%
Finance										
	FINANCE DIRECTOR	110,537	-	44,097	154,634	107,082	-	30,318	137,400	-11.14%
	ACCOUNTING SUPERVISOR	87,888	-	25,528	113,416	87,888	-	39,208	127,096	12.06%
	ACCOUNTANT II	74,388	1,609	16,512	92,509	77,748	2,803	16,995	97,546	5.44%
	ADMINISTRATIVE ANALYST	50,940	-	12,064	63,004	-	-	-	-	-100.00%
	SENIOR ACCOUNT CLERK	64,046	1,386	40,490	105,922	64,046	2,309	42,217	108,573	2.50%
	ACCOUNT CLERK II	54,104	1,171	39,253	94,528	54,902	1,980	46,490	103,372	9.36%
	ACCOUNT CLERK II (1)	-	-	-	-	53,244	-	12,328	65,572	100.00%
	PT TEMP ACCOUNT CLERK II	29,484	-	3,556	33,040	29,484	-	3,421	32,905	-0.41%
	Subtotal of Finance	471,387	4,166	181,500	657,053	474,395	7,092	190,977	672,464	2.35%
Community Development										
	DIRECTOR OF COMMUNITY DEVELOPMENT	137,167	-	27,930	165,097	137,796	-	27,691	165,487	0.24%
	CD ADMIN	57,647	600	38,070	96,317	57,728	2,498	39,699	99,925	3.75%
	PT TEMP OFFICE ASSISTANT II	-	-	-	-	22,590	-	2,621	25,211	100.00%
	BLDG INSPECTOR	65,052	2,170	23,005	90,227	68,308	2,963	23,461	94,732	4.99%
	Subtotal of Economic Development	259,866	2,770	89,005	351,641	286,422	5,461	93,472	385,354	9.59%

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 18/19 Budget				FY 19/20 Adopted				% Change
		Total Salaries	Total Other Pay	Employer		Total Salaries	Total Other Pay	Employer		
				Paid Benefits	Total Salaries and Benefits			Paid Benefits	Total Salaries and Benefits	
Fire										
	FIRE CHIEF	129,564	1,150	49,412	180,126	136,676	1,150	51,499	189,324	5.11%
	FIRE BATALION CHIEF	-	-	-	-	94,039	1,150	63,349	158,538	100.00%
	FIRE CAPTAIN 1	100,424	26,650	89,448	216,522	100,424	26,650	68,332	195,407	-9.75%
	FIRE CAPTAIN 2	104,921	26,650	92,513	224,084	104,921	26,650	70,468	202,038	-9.84%
	FIRE CAPTAIN 3	103,862	26,650	70,923	201,435	105,079	26,650	51,849	183,579	-8.86%
	FIRE ENGINEER 1	79,568	26,650	79,983	186,201	79,568	26,650	63,069	169,287	-9.08%
	FIRE ENGINEER 2	72,307	26,650	75,034	173,991	75,848	26,650	61,302	163,801	-5.86%
	FIRE ENGINEER 3	81,968	26,650	44,884	153,502	81,968	26,650	44,878	153,496	0.00%
	PARAMEDIC/FIREFIGHTER 1	78,235	26,650	42,286	147,171	69,983	26,650	49,053	145,686	-1.01%
	PARAMEDIC/FIREFIGHTER 2	73,656	26,650	21,552	121,858	76,782	26,650	22,640	126,071	3.46%
	PARAMEDIC/FIREFIGHTER 3	67,603	26,650	27,140	121,393	71,320	26,650	42,332	140,302	15.58%
	Subtotal of Fire	892,108	241,000	593,175	1,726,283	996,608	242,150	588,771	1,827,528	5.86%
Police										
	POLICE CHIEF	144,070	2,000	117,785	263,855	147,432	2,000	89,106	238,538	-9.60%
	POLICE COMMANDER	107,367	2,000	70,872	180,239	102,561	47,100	51,322	200,983	11.51%
	POLICE SERGEANT 1	125,376	12,558	81,396	219,330	126,009	8,200	59,673	193,882	-11.60%
	POLICE SERGEANT 2	110,289	12,759	49,501	172,549	97,123	8,200	65,472	170,795	-1.02%
	POLICE SERGEANT 3	106,139	12,558	48,728	167,425	93,036	8,200	55,970	157,206	-6.10%
	POLICE SERGEANT 4	-	-	-	-	95,606	8,200	64,808	168,614	100.00%
	POLICE CORPORAL	52,682	12,559	78,033	143,274	68,244	5,000	39,774	113,018	-21.12%
	POLICE OFFICER 1	74,561	12,559	28,557	115,677	74,385	8,200	41,589	124,173	7.34%
	POLICE OFFICER 2	81,615	12,558	21,770	115,943	74,385	8,200	41,589	124,173	7.10%
	POLICE OFFICER 3	66,680	12,559	42,410	121,649	83,241	8,200	22,487	113,928	-6.35%
	POLICE OFFICER 4	69,656	12,558	25,975	108,189	72,520	8,200	28,654	109,374	1.10%
	POLICE OFFICER 5	87,698	12,559	30,386	130,643	78,289	8,200	42,519	129,008	-1.25%
	POLICE OFFICER 6	95,034	12,559	24,695	132,288	96,814	32,500	27,365	156,679	18.44%
	POLICE OFFICER 7	87,048	12,559	44,426	144,033	76,028	8,200	40,565	124,793	-13.36%
	POLICE OFFICER 8	91,271	12,558	32,076	135,905	79,738	8,200	28,547	116,484	-14.29%
	POLICE OFFICER 9	-	-	-	-	78,289	8,200	42,519	129,008	100.00%
	POLICE RECORDS MANAGER	74,652	-	16,323	90,975	81,216	-	17,292	98,508	8.28%
	COMMUNITY SVC OFFICER	42,560	1,100	17,100	60,760	44,690	1,100	17,340	63,130	3.90%
	PT TEMP POLICE INVESTIGATOR 1	32,049	-	3,866	35,915	32,693	-	3,793	36,486	1.59%
	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	32,049	-	3,865	35,914	32,693	-	3,793	36,486	1.59%
	PT TEMP POLICE RECORD TECHNICIAN	23,170	-	2,794	25,964	32,625	-	3,785	36,410	40.23%
	Subtotal of Police	1,503,966	156,003	740,558	2,400,527	1,752,072	186,100	797,762	2,735,935	13.97%

Authorized Positions Salary and Benefits Listing by Department

Department	Authorized Position Title	FY 18/19 Budget				FY 19/20 Adopted				% Change
		Total Salaries	Total Other Pay	Employer		Total Salaries	Total Other Pay	Employer		
				Paid Benefits	Total Salaries and Benefits			Paid Benefits	Total Salaries and Benefits	
Public Works										
	DIRECTOR OF PW	134,119	-	43,789	177,908	121,472	-	63,059	184,531	3.72%
	PW SUPERINTENDENT	104,412	-	78,162	182,574	109,632	500	75,775	185,907	1.83%
	MECHANIC	74,755	500	48,601	123,856	74,755	500	50,486	125,740	1.52%
	UTILITY WORKER TECHNICIAN	95,504	9,500	30,484	135,488	97,671	9,500	33,677	140,848	3.96%
	UTILITY WORKER TECHNICIAN A	76,368	9,500	16,983	102,851	72,756	9,500	32,031	114,287	11.12%
	SENIOR MAINT WORKER A	77,006	7,500	43,625	128,131	77,006	7,500	45,408	129,914	1.39%
	SENIOR MAINT WORKER B	82,498	3,500	45,156	131,154	82,498	3,500	47,112	133,109	1.49%
	MAINTENANCE WORKER II	68,178	3,500	40,365	112,043	68,676	3,500	42,052	114,228	1.95%
	MAINTENANCE WORKER II A	72,268	7,500	24,284	104,052	72,489	7,500	26,033	106,022	1.89%
	MAINTENANCE WORKER II B	60,960	7,500	38,030	106,490	60,960	7,500	46,746	115,206	8.19%
	MAINTENANCE WORKER I	53,147	7,500	29,335	89,982	40,161	7,500	18,733	66,394	-26.21%
	MAINTENANCE WORKER I A	-	-	-	-	42,201	500	18,568	61,269	100.00%
	ATOD ADMIN	51,338	110	28,427	79,875	54,087	1,888	28,253	84,228	5.45%
	PT TEMP PUBLIC WORKS INTERN	-	-	-	-	12,489	-	1,449	13,938	100.00%
	PT TEMP PUBLIC WORKS ADMIN	8,658	-	1,044	9,702	-	-	-	-	-100.00%
	Subtotal of Public Works	959,211	56,610	468,285	1,484,106	986,853	59,388	529,383	1,575,624	6.17%
	Total Salaries & Benefits	4,508,762	470,649	2,190,396	7,169,807	4,965,534	510,291	2,336,913	7,812,738	8.97%

APPENDIX 2: FULL TIME EQUIVALENT (FTE)

PERSONNEL SUMMARY BY DEPARTMENT

	2016/17 Approved	2017/18 Approved	2018/19 Approved	2019/20 Adopted
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				
City Clerk / Assistant City Manager *	1.00	1.00	1.00	1.00
Deputy City Clerk/City Clerk Assistant - Part-time	0.03	0.10	0.73	0.73
City Clerk FTE Total	1.03	1.10	1.73	1.73
Community Development/Planning				
Director of Community Development	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Administrative Assistant **	0.00	0.00	0.00	1.00
Office Assistant II - Part-time	0.00	0.00	0.00	0.63
Planning Manager	0.11	0.00	0.00	0.00
Community Development/Planning FTE Total	2.11	2.00	2.00	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 II	1.33	1.64	1.73	2.73
Administrative Analyst ***	0.00	0.00	1.00	0.00
Finance FTE Total	5.33	5.64	6.73	6.73
Fire				
Fire Chief	1.00	1.00	1.00	1.00
Fire Batalion Chief	0.00	0.00	0.00	1.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Engineer	3.00	3.00	3.00	3.00
Firefighter/Paramedic	3.00	3.00	3.00	3.00
Fire FTE Total	10.00	10.00	10.00	11.00
Police				
Police Chief	1.00	1.00	1.00	1.00
Police Commander	0.66	0.29	1.00	1.00
Police Corporal	0.00	0.00	1.00	1.00
Police Sergeant	2.00	2.24	3.00	4.00
Police Officer	7.27	8.39	9.58	10.00
Police Investigator	0.21	0.41	0.44	1.01
Police Records Manager/Technician	1.00	1.00	1.60	1.69
Community Service Officer	0.49	0.92	1.00	1.00
Police FTE Total	12.63	14.25	18.62	20.70
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
Utility Technician	2.00	1.71	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	2.00	3.00	3.00	3.00
Maintenance Worker I	1.00	0.00	1.00	1.00
Administrative Assistant **	1.84	1.93	2.00	1.00
Intern - Part-time	0.00	0.00	0.00	0.46
Public Works FTE Total	11.84	11.64	13.00	12.46
Grand FTE Total	44.94	46.63	54.07	58.23

PERSONNEL SUMMARY BY DEPARTMENT continued

	2016/17 Approved	2017/18 Approved	2018/19 Approved	2019/20 Adopted
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	58.23
TOTAL ELECTED AND APPOINTED EMPLOYEES	5.00
GRAND TOTALS	63.23

Total Authorized New Personnel Requests (Included in Full-Time Employee Count Above)		
Department	Description	2019/20 Budget
Police	Sergeant & Officer	1.00
Fire	Fire Batalion Chief	1.00
Finance	Account Clerk II - Full-time from Part-time***	0.00
Comm Dev	Office Assistant II - Part-time	0.63
Public Works	Intern - Part-time	0.46

* City Clerk added the Assistant City Manager to its position

**Administrative Assistant transferred from Public Works to Community Development

***Admin Analyst was removed

APPENDIX 3: BUDGET SUMMARIES

BUDGET SUMMARIES

Fund Description	Resources						Appropriations					Estimated Fund Balance 6/30/20	Fund Balance Increase / (Decrease)
	Estimated Fund Balance 7/1/19	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	94	952,000			952,000		(952,091)				(952,091)	4	(91)
010 General Fund	3,856,064	5,772,496		243,254	6,015,750	(43,667)	(5,755,490)	(68,917)	(60,000)	-	(5,928,074)	3,943,740	87,676
General Fund Subtotal	3,856,158	6,724,496	-	243,254	6,967,750	(43,667)	(6,707,581)	(68,917)	(60,000)	-	(6,880,165)	3,943,744	87,585
022 General Plan	141,773	14,589			14,589		(20,000)				(20,000)	136,362	(5,411)
052 Transient Occupancy Tax	52,442	20,300			20,300		(35,000)				(35,000)	37,742	(14,700)
Total General Fund per Audit Report	4,050,373	6,759,385	-	243,254	7,002,639	(43,667)	(6,762,581)	(68,917)	(60,000)	-	(6,935,165)	4,117,847	**** 67,474
CAPITAL OUTLAY FUNDS													
012 Vehicle Replacement	198,579	68,000	-	173,000	241,000		-	(128,024)	(113,000)	-	(241,024)	198,555	(24)
050 Storm Drain	6,270	127,725			127,725		(26,613.93)			(99,691)	(126,305)	7,690	1,420
051 Capital Projects	27,415	1,719,330	-	1,038,300	2,757,630					(2,757,629)	(2,757,629)	27,416	1
053 Roadway Impact	244,048	20,500			20,500		-				-	264,548	20,500
054 Parks and Recreation	806,144	133,735		5,170	138,905	(334,628)	-				(334,628)	610,421	(195,723)
056 Municipal Improvements	5,241,921	470,764		117,175	587,939	(1,726,144)	-				(1,726,144)	4,103,716	(1,138,205)
060 Hazardous Waste	418,152	105,500			105,500		(90,162)				(90,162)	433,489	15,338
065 Landfill Closure	1,483,737	317,000			317,000		(85,239)				(85,239)	1,715,498	231,761
076 Army Base	(70,766)	12,900			12,900	(89,337)	(12,847)				(102,185)	(73,651)**	(2,885)
Total Capital Outlay Funds	8,355,499	2,975,454	-	1,333,645	4,309,099	(2,150,109)	(214,862)	(128,024)	(113,000)	(2,857,320)	(5,463,315)	7,287,682	(1,067,817)
DEBT SERVICE													
040 Firehouse Bonds	1,977	-			-		-				-	1,977	-
Total Debt Service Fund	1,977	-	-	-	-	-	-	-	-	-	-	1,977	-
SPECIAL REVENUE FUNDS													
017 Law Enforcement Grant	112,365	101,000			101,000		(156,679.44)		(16,000)		(172,679)	40,686	(71,679)
018 Asset Forfeiture	1,218	30			30		-				-	1,248	30
019 ATOD Grant	(181)	63,744		-	63,744		(63,554)				(63,554)	9	190
025 Gas Tax	236,473	405,966		47,369	453,335	(155,000)	(424,274)	(2,423)	(51,800)		(633,497)	56,311	(180,162)
031 Developers Revolving	63,594	700			700		(63,500)				(63,500)	794	(62,800)
033 Commercial Rehabilitation Loan	61,621	700			700		-				-	62,321	700
034 CDBG Housing Rehabilitation	125,589	1,500			1,500		-				-	127,089	1,500
038 Personnel Services District - Fire	213,032	383,184			383,184	(35,000)	(341,413.62)				(376,414)	219,802	6,770
039 Personnel Services District - Police	225,715	383,734		-	383,734	(113,000)	(309,134.65)	(23,054)	(110,000)		(555,189)	54,261	(171,455)
055 Liberty Main & Operation Svc District	579,902	579,674			579,674		(178,743)				(178,743)	980,833	400,931
091 Street Projects	98,269	-			-	(98,269)	-				(98,269)	(0)	(98,269)
Total Special Revenue Funds	1,717,599	1,920,232	-	47,369	1,967,601	(401,269)	(1,537,299)	(25,477)	(177,800)	-	(2,141,845)	1,543,354	(174,245)

BUDGET SUMMARIES

Fund Description	Resources						Appropriations					Estimated Fund Balance 6/30/20	Fund Balance Increase / (Decrease)
	Estimated Fund Balance 7/1/19	Revenues	Other Financing Source	Transfers In	Total Revenues	Transfers Out	Operating Expenses	Debt Service	Capital Outlay	Capital Improvements	Total Expenditures		
ENTERPRISE FUNDS*													
032 Transit	364,746	638,499		18,667	657,166	(12,000)	(514,665.92)		(130,500)	-	(657,166)	364,746	0
075 Business Park	1,914,358	2,049,744		3,537,956	5,587,700	(45,000)	(133,091)			(3,764,000)	(3,942,091)	3,559,966	1,645,609
080 Water System	3,382,416	2,891,000		20,680	2,911,680	(2,496,111)	(1,752,712)	(321,536)	(26,800)	-	(4,597,159)	1,696,937	(1,685,479)
081 Water Project - Capital Outlay	0	-	-	2,171,111	2,171,111	-				(2,171,111)	(2,171,111)	0	0
082 Water Fixed Assets	(0)	-			-	-	-				-	(0)	-
084 Airport	(837,467)	324,840	-	-	324,840		(186,959)	(18,869)		(97,500)	(303,328)	(815,955)***	21,512
085 Beach Facility	3,244,566	2,860,000	150,000		3,010,000	(2,283,025)	(2,115,183)	(138,468)	(259,800)	-	(4,796,476)	1,458,090	(1,786,476)
086 NW Facility	2,688,527	1,894,500	150,000	12,000	2,056,500	(1,538,000)	(2,046,129)	(87,696)	(276,800)	-	(3,948,625)	796,402	(1,892,125)
087 NW Sewer Project - Capital Outlay	(0)	-	-	1,044,500	1,044,500	-				(1,044,500)	(1,044,500)	(0)	0
088 Beach Sewer Project - Capital Outlay	-	-	-	540,000	540,000					(540,000)	(540,000)	-	-
Total Enterprise Funds	10,757,146	10,658,583	300,000	7,344,914	18,303,497	(6,374,137)	(6,748,740)	(566,569)	(693,900)	(7,617,111)	(22,000,456)	7,060,187	(3,696,959)
AGENCY FUNDS													
041 Community Facilities District 2006-1	1,449,368	505,441			505,441		(39,880)	(453,844)			(493,724)	1,461,086	11,717
042 Riverview Point Assessment District	241,433	152,654			152,654		(12,748)	(138,787)			(151,535)	242,552	1,119
043 Riverview Point Bond Reserve	46,035	11			11		-				-	46,046	11
044 Riverwalk CFD	65,865	-			-		(12,000)				(12,000)	53,865	(12,000)
045 Summerset Improvement	154,520	35			35		-				-	154,555	35
046 Summerset Assessment District	17,395	4			4		-				-	17,399	4
049 Community Facilities District 2004-1	1,340,949	288,918			288,918		(35,717)	(253,969)			(289,686)	1,340,182	(767)
095 Liberty CFD	1,204,550	796,175			796,175		(25,771)	(705,950)			(731,721)	1,269,004	64,454
Total Agency Funds	4,520,114	1,743,239	-	-	1,743,239	-	(126,116)	(1,552,550)	-	-	(1,678,666)	4,584,687	64,573
SUCCESSOR AGENCY FUND													
023 RDA Successor Agency Fund	-	-			-		-				-	-	-
024 Successor Agency Fund	-	-			-		-				-	-	-
Total Successor Agency Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	29,402,707	24,056,892	300,000	8,969,182	33,326,075	(8,969,182)	(15,389,599)	(2,341,536)	(1,044,700)	(10,474,431)	(38,219,447)	24,595,734	(4,806,973)

* 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 budgeted 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. 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.

APPENDIX 4:

BASIS OF ACCOUNTING

BASIS OF ACCOUNTING

The accounting policies of the City conform to "Generally Accepted Accounting Principles" (GAAP) Accounts of the City are organized on the basis of funds, 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 provisions.

All governmental funds (i.e. General, Special Revenue, Capital Projects, 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 subject to accrual (generally 60 days after year-end) are recognized when due. Expenditures are recorded in the accounting period when the liability is incurred.

Proprietary Funds (i.e. Enterprise Funds) and Fiduciary Funds (i.e. Agency and Private Purpose Funds) are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, while expenses are recognized when the liability is incurred.

The Annual Audited Financial Report shows the status of the City's finances on GAAP basis. The City's budget are adopted on a basis substantially consistent with GAAP, with the following exceptions:

- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, but are expended on a Budget basis.
- Capital Outlay within Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only.

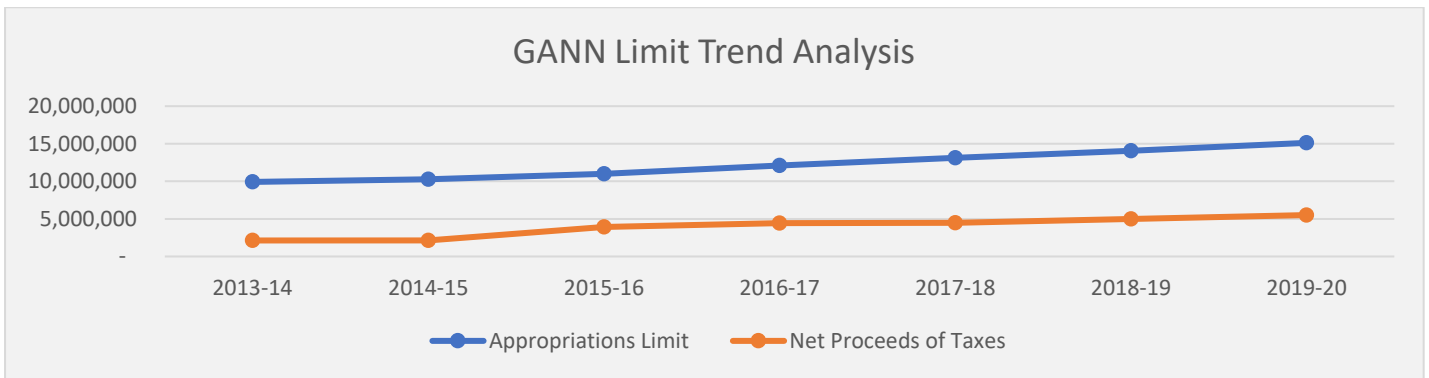
APPENDIX 5: PROPOSITION 4 (GANN LIMIT) ANALYSIS

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. 2019-023 on June 4, 2019, as part of its annual operating budget.

For Fiscal Year 2019-20, the City’s appropriation limit is calculated to be \$15,120,711. Appropriations subject to limit have been determined to be \$5,509,700. This is \$9,611,011 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 \$9,611,011. 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 five years shows that the City will remain under its appropriations limit in the future.



Description	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Appropriations Limit	9,924,480	10,287,818	11,012,986	12,090,607	13,112,187	14,044,705	15,120,711
Net Proceeds of Taxes	2,131,393	2,152,197	3,939,200	4,449,805	4,478,333	4,973,898	5,509,700
Difference	7,793,087	8,135,621	7,073,786	7,640,802	8,633,854	9,070,807	9,611,011
% of Limit	21.5%	20.9%	35.8%	36.8%	34.2%	35.4%	36.4%

APPENDIX 6:

DEBT LIMIT/OBLIGATION

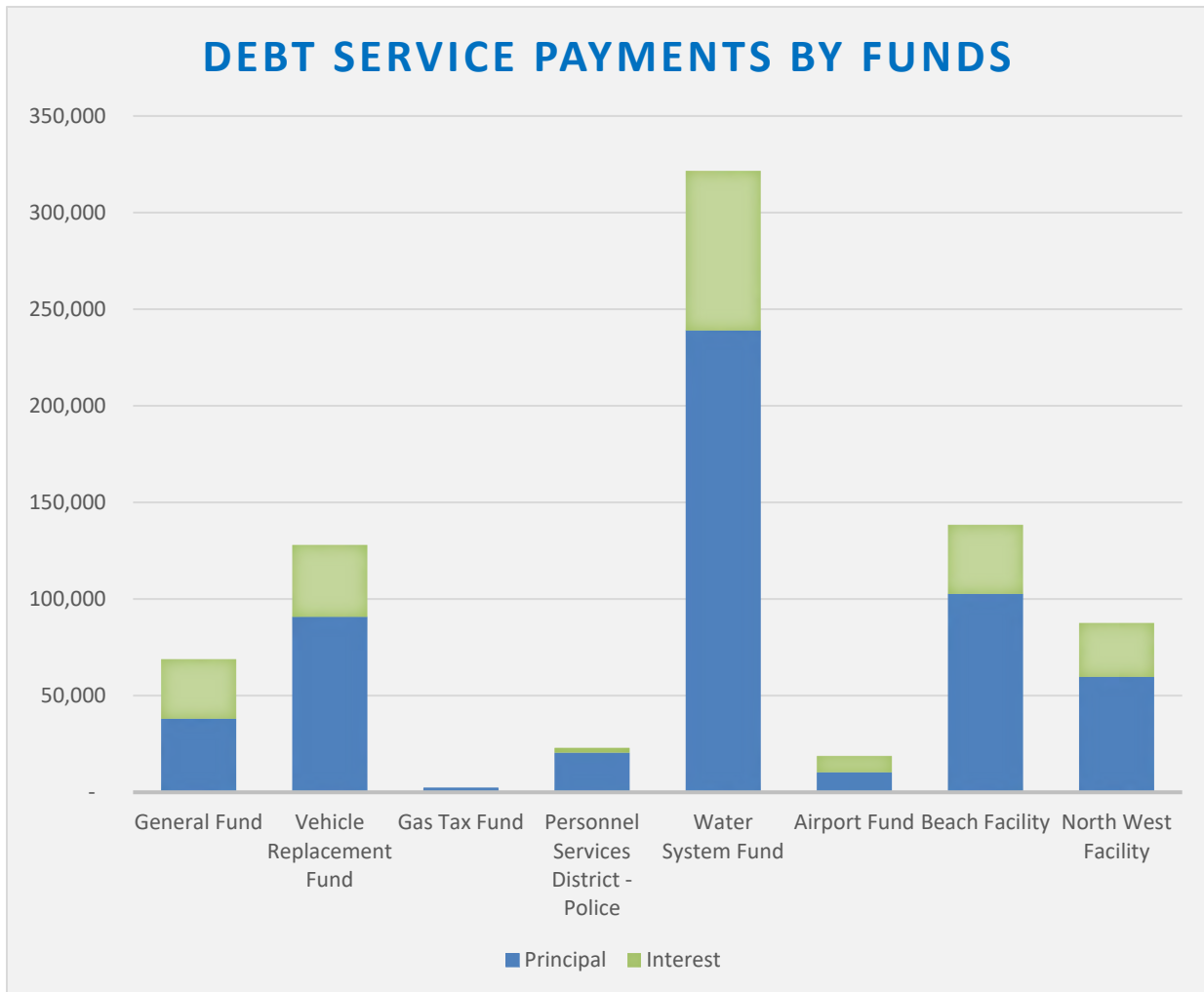
DEBT LIMIT/OBLIGATION

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, 2018, the City’s total debt limit capacity was \$44.39 million, but it has no outstanding debt subject to this limit.

DEBT OBLIGATION

Below is the annual debt service payments budget for Fiscal Year 2019-20 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 6-30-2019	FY 2019-20 Budget		
		Principal	Interest	Total
General Fund				
Citywide Energy Saving Project Equip Lease Purchase	\$ 869,016	\$ 38,144	\$ 30,773	\$ 68,917
Subtotal, General Fund Debt	869,016	38,144	30,773	68,917
Vehicle Replacement Fund				
PNC Fire Apparatuses Lease Purchase Agreement	957,125	90,887	37,136	128,024
Subtotal, Vehicle Replacement Fund Debt	957,125	90,887	37,136	128,024
Gas Tax Fund				
PG&E Retrofit Loan	11,107	2,423	-	2,423
Subtotal, Gas Fund Debt	11,107	2,423	-	2,423
Personnel Services District - Police				
Police Records Management System Software	103,020	20,605	2,449	23,054
Subtotal, Gas Fund Debt	103,020	20,605	2,449	23,054
Water System Fund				
Water Meter Installment Purchase Agreement	3,355,000	230,000	80,129	310,129
Citywide Energy Saving Project Equip Lease Purchase	68,183	2,993	2,414	5,407
2013 Land Capital Lease	81,355	6,000	-	6,000
Subtotal, Water System Fund Debt	3,504,538	238,993	82,543	321,536
Airport Fund				
Citywide Energy Saving Project Equip Lease Purchase	237,928	10,444	8,425	18,869
Subtotal, Airport Fund Debt	237,928	10,444	8,425	18,869
Beach Facility				
Wastewater Installment Purchase Agreement	850,000	65,000	25,585	90,585
Citywide Energy Saving Project Equip Lease Purchase	177,013	7,770	6,268	14,038
New Vactor Truck - Baystone Government Finance	-	30,000	3,845	33,845
Subtotal, Beach Facility Fund Debt	1,027,013	102,770	35,698	138,468
North West Facility				
Citywide Energy Saving Project Equip Lease Purchase	679,037	29,805	24,045	53,850
New Vactor Truck - Baystone Government Finance	-	30,000	3,845	33,845
Subtotal, North West Facility Fund Debt	679,037	59,805	27,890	87,695
Total, Debt Service	\$ 7,388,785	\$ 564,071	\$ 224,915	\$ 788,986

*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.

WASTE WATER 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. 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 with ABM Building Solutions to upgrade several selected City's facilities. The installment payments of principal and interest are due semi-annually on 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 (CO012)

Public Works proposes to purchase a new vactor truck in the budget of FY2019/20 to perform the combination of sewer cleaning, catch basin cleaning, jetters and hydro excavation services. The purchase will be financed through Baystone Government Finance at a fixed interest rate of 4.510% for a five year term with Semi-Annual payments in the amount of \$33,845.10. The total principal payment will be \$300,000.

APPENDIX 7: SCHEDULE OF INTERFUND TRANSFERS

SCHEDULE OF INTERFUND TRANSFERS

Transfer Out from Fund	Transfer In to Fund	Purpose	FY 18/19 Projected	FY 19/20 Adopted
Transfer Out	Transfer In			
General Fund	Transit	Potential farebox penalty	10,931	18,667
General Fund	Capital Projects	Laserfiche EDMS Software	-	25,000
Gas Tax	Capital Projects	ADA Sidewalk Repair and Replacement	-	155,000
Gas Tax	Capital Projects	Front St. Bike & Pedestrian Improvement	266,710	-
Transit	NW Facility	Rental for Office Space	3,000	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	Dog Park & Skate Park	86,564	-
Parks and Recreation	Capital Projects	Boat Launch Project - City Match	8,338	74,629
Parks and Recreation	Capital Projects	Bruning Park Restroom Replacement	4,568	210,000
Parks and Recreation	Capital Projects	Front St. Bike & Pedestrian Improvement	33,212	-
Parks and Recreation	Capital Projects	Sports Complex Project	46,500	-
Municipal Improvements	General Fund	ABM Loan Payment - City Hall	49,191	68,917
Municipal Improvements	Personnel Services District - Police	Replace Police Dobby Doors	40,000	-
Municipal Improvements	Capital Projects	Boat Dock Project - City Match	115,893	-
Municipal Improvements	Capital Projects	City Hall ADA Remodel - Council Chambers/CD Office	26,229	12,771
Municipal Improvements	Capital Projects	Public Safety Facility Preliminary	38,800	-
Municipal Improvements	Business Park	Interfund Loan - Business Park Improvement Project	-	1,644,455
Business Park	Vehicle Replacement	Police Vehicle Replacement	150,000	-
Business Park	General Fund	Consultant Services for Rebranding	-	15,000
Business Park	General Fund	Additional support for Alcohol Tobacco & Other Drugs Education	-	20,000
Business Park	Personnel Services District - Police	Citywide Camera System	100,000	-
Business Park	Capital Projects	Business Park Health Center Study	-	10,000
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	1,747,338	2,171,111
Water	Capital Projects	Funding for New Accounting System Software	-	150,000
Water	Capital Projects	Public Works Office & Corp Yard Improvement	-	150,000
Water Project - Capital Outlay	Water	Closed Fund Balance to Water	624,920	-
Water Fixed Assets	Water	Closed Fund Balance to Water	157,772	-
Beach Facility	Capital Projects	Public Works Office & Corp Yard Improvement	-	100,000
Beach Facility	Business Park	Interfund Loan - Business Park Improvement Project	-	1,500,000
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	706,152	540,000
Beach Facility	Capital Projects	Front St. Bike & Pedestrian Improvement	20,000	-
NW Facility	Capital Projects	Public Works Office & Corp Yard Improvement	-	100,000
NW Facility	Business Park	Interfund Loan - Business Park Improvement Project	-	393,500
NW Facility	NW Sewer Project - Capital Outlay	Funding Source for NW Facility CIP Projects	10,500	1,044,500
NW Sewer Project - Capital Outlay	NW Facility	Closed Fund Balance to NW Facility	169,705	-
Street Project	General Fund	Funding Source for McCormick Road Repair	-	50,000
Street Project	Capital Projects	Highway Safety Improvement Program Pedestrian Crossing	4,100	900
Street Project	Gas Tax	Funding for Street Projects	-	47,369
Total Interfund Transfers			\$ 4,623,449	\$ 8,969,182

APPENDIX 8:

REVENUE DETAILS BY FUND

REVENUES
FY 19-20 ADOPTED BUDGET

REVENUES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 002 MEASURE O						
002-0530-5324	Measure O Taxes	874,373	1,031,000	1,031,000	952,000	(79,000)
002-0560-5601	Interest Income	1,583	-	94	-	-
TOTAL 002 MEASURE O		875,955	1,031,000	1,031,094	952,000	(79,000)
FUND 10 GENERAL FUND						
010-0510-5101	Secured Property Tax	1,438,512	1,586,592	1,585,569	1,775,837	189,245
010-0510-5103	Unsecured Property Tax	86,012	86,399	86,399	88,991	2,592
010-0510-5105	Supplemental Property Tax	37,784	33,775	33,775	33,775	-
010-0510-5110	Unitary Taxes	32,735	34,475	33,778	34,792	316
010-0510-5120	Property Tax Prior Year Adjustment	13,782	(19,000)	(20,840)	(7,058)	11,942
010-0510-5126	Dist. From RDA Dissolution	139,328	96,466	96,466	25,000	(71,466)
010-0510-5199	Administration Charges by Solano County	(21,467)	(22,000)	(21,404)	(22,000)	-
010-0510-5702	Weed Abatement	-	404	791	395	(9)
010-0510-5704	Vehicle License Fee - SB1096 - Property Tax	678,940	712,887	739,841	799,028	86,141
010-0510-5705	Fish & Wildlife Tax Distribution	115	115	-	-	(115)
010-0510-5708	Pilt-Payment in Lieu of Taxes	-	460	460	-	(460)
010-0510-5712	Homeowners Property Tax Relief	13,728	13,722	13,722	13,722	-
010-0530-5301	Business License	53,767	62,000	57,000	57,000	(5,000)
010-0530-5306	Business License SB-1186	1,734	1,300	2,167	2,100	800
010-0530-5324	Sales & Use Tax	1,131,341	1,214,100	1,214,100	1,241,237	27,137
010-0530-5325	Real Property Transfer Tax	94,953	89,000	112,000	100,000	11,000
010-0530-5328	Municipal Service Tax	71,888	71,000	75,229	75,000	4,000
010-0540-5310	Franchise Fees - Cable TV	73,619	70,000	76,000	75,000	5,000
010-0540-5312	Franchise Fees - PG&E	65,292	65,292	61,791	62,000	(3,292)
010-0540-5400	Planning Application Fees	273,633	100,000	66,000	60,000	(40,000)
010-0540-5402	Dog License	-	11,180	11,180	11,180	-
010-0540-5408	Building Permits	448,827	418,218	400,000	290,030	(128,188)
010-0540-5410	Demolition Permits	100	350	396	350	-
010-0540-5412	Electrical Permits	76,317	65,659	65,659	46,460	(19,199)
010-0540-5413	Energy Permits	85,561	58,959	59,720	39,760	(19,199)
010-0540-5414	Grading Permits	-	260	260	-	(260)
010-0540-5418	Mechanical Permits	87,139	63,984	67,642	44,785	(19,199)
010-0540-5422	Plumbing Permits	69,956	66,834	66,834	47,635	(19,199)
010-0540-5423	Solar Electric	28,373	30,000	32,164	30,000	-
010-0540-5424	Special Events Permit/Application	360	200	100	200	-
010-0540-5426	Imaging Fee	12,690	10,104	10,458	7,330	(2,774)
010-0540-5427	Public Art Fee	16,990	25,000	12,000	12,000	(13,000)
010-0540-5428	Mapping Fee	14,239	10,104	10,104	7,330	(2,774)
010-0540-5429	Training Recovery Fee	41,160	30,720	14,000	21,230	(9,490)
010-0540-5430	Fire Code Inspections / Permits	3,676	5,000	2,000	3,000	(2,000)
010-0540-5862	Solar Plan Check	21,372	31,834	16,000	23,930	(7,904)
010-0540-5867	Encroachment Permit	3,100	4,000	4,000	3,500	(500)
010-0550-5501	Forfeitures/Penalties	1,061	700	1,052	1,056	356
010-0550-5503	Other Court Fines/Traffic	16,869	16,000	20,000	18,000	2,000
010-0550-5896	Parking Fines	9,707	10,000	10,000	10,000	-
010-0560-5303	Asset Sale	-	-	500	-	-
010-0560-5601	Interest Income	32,334	33,607	91,000	60,000	26,393
010-0560-5603	Rent - Real Property	34,489	27,000	29,391	31,000	4,000
010-0560-5605	Rental - Comcast	43,719	16,629	16,629	17,354	725
010-0560-5902	Natural Gas Royalties	34,388	40,000	40,000	37,000	(3,000)
010-0570-5704	Motor Vehicle In Lieu	4,747	4,985	4,410	4,410	(575)
010-0570-5734	POST Reimbursement	575	4,000	1	500	(3,500)
010-0570-5753	Grant Revenue	1,911	-	-	1,400	1,400

REVENUES
FY 19-20 ADOPTED BUDGET

REVENUES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
010-0580-5830	River Delta Fire District	7,000	12,000	6,000	-	(12,000)
010-0580-5811	General Plan 2001 Reimb. Fee	15,522	14,758	14,758	9,817	(4,941)
010-0580-5818	Swimming Pool Fees	10,408	10,000	10,578	10,000	-
010-0580-5821	Boat Launch Fees	50,684	54,000	42,000	45,000	(9,000)
010-0580-5824	Police Service Fees	22,465	36,019	24,000	24,000	(12,019)
010-0580-5826	Fire Services Fees	4,059	23,000	23,000	5,000	(18,000)
010-0580-5827	Fire Prevention Fees	420	44,515	-	40,000	(4,515)
010-0580-5828	Delta Fire District	100,000	100,000	100,000	100,000	-
010-0580-5831	Engineering & Inspection Fees	21,664	25,000	11,000	15,000	(10,000)
010-0580-5832	Cannabis Facility Fee	8,000	-	19,394	40,180	40,180
010-0580-5833	Cannabis Developer Fee	1,728	49,000	66,000	120,000	71,000
010-0580-5861	Plan Check Fees	778,690	256,216	313,090	161,990	(94,226)
010-0580-5862	Solar Plan Check	758	-	-	-	-
010-0580-5895	New Home Construction (Fire)	18,810	13,950	15,390	15,000	1,050
010-0590-5899	Maps & Publications	-	15	-	-	(15)
010-0590-5920	Miscellaneous Revenue	94,611	8,618	26,236	2,000	(6,618)
010-0590-5921	Garage Sales	501	250	250	250	-
010-0590-5930	Donations	0	100	100	-	(100)
010-0590-5936	Donations - Fire Dept	-	1,020	1,020	-	(1,020)
010-0590-5937	Donations - K-9	46,317	3,620	4,316	-	(3,620)
010-0590-5995	Asset Disposal	-	-	275	-	-
010-0590-5990	Transfer In	-	84,191	49,191	153,917	69,726
010-0590-5990	Transfer In - Fund Balance fr Fund 002	154,267	-	-	-	-
010-0590-5990	Transfer In - Due from other Fund	-	-	-	89,337	89,337
TOTAL FUND 010		6,611,262	5,918,586	5,924,944	6,015,750	97,164
SUBTOTAL GENERAL FUND - 002 & 010		7,487,217	6,949,586	6,956,038	6,967,750	18,164
FUND 22 GENERAL PLAN						
022-0560-5601	Interest Income	1,130	750	1,800	1,500	750
022-0580-5807	General Plan Revision Fee	21,202	19,679	19,679	13,089	(6,590)
TOTAL GENERAL PLAN FUND		22,332	20,429	21,479	14,589	(5,840)
FUND 52 TRANSIENT OCCUPANCY TAX						
052-0530-5318	Transient Occupancy Tax	26,600	20,000	30,000	20,000	-
052-0560-5601	Interest Income	286	278	450	300	22
TOTAL TRANSIENT OCCUPANCY TAX		26,886	20,278	30,450	20,300	22
TOTAL GENERAL FUND per Audit Report		7,536,435	6,990,293	7,007,967	7,002,639	12,346
FUND 12 VEHICLE REPLACEMENT FUND						
012-0560-5601	Interest Income	2,259	2,164	3,500	3,000	836
012-0560-5303	Asset Sale	-	500	500	-	(500)
012-0580-5827	Funding from Delta Fire District	25,000	25,000	25,000	25,000	-
012-0580-5829	Cal OES Reimbursement	47,436	63,322	61,818	40,000	(23,322)
012-0570-5753	Grant Revenue	20,000	-	-	-	-
012-0590-5425	Other Financing Source - Lease Purchase Agreement	1,044,617	1,044,617	-	-	(1,044,617)
012-0590-5990	Transfer In	60,000	210,000	210,000	173,000	(37,000)
TOTAL VEHICLE REPLACEMENT FUND		1,199,312	1,345,603	300,818	241,000	(1,104,603)

REVENUES
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REVENUES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 17 LAW ENFORCEMENT GRANT						
017-0560-5601	Interest Income	682	689	1,300	1,000	311
017-0570-5755	PSEG - Safe Routes to School	8,888	10,500	10,499	-	(10,500)
017-0570-5753	Grant Revenues	139,416	100,000	143,228	100,000	-
TOTAL LAW ENFORCEMENT GRANT FUND		148,986	111,189	155,027	101,000	(10,189)
FUND 18 ASSET FORFEITURE						
018-0560-5601	Interest Income	19	30	45	30	-
TOTAL ASSET FORFEITURE		19	30	45	30	-
FUND 19 ATOD GRANT						
019-0560-5601	Interest Income	85	37	56	37	-
019-0570-5753	Grant Revenues	45,225	56,106	56,106	63,707	7,601
TOTAL ATOD GRANT FUND		45,310	56,143	56,162	63,744	7,601
FUND 23 SUCCESSOR REDEVELOPMENT						
023-0590-5920	Misc. Revenue	229,659	-	-	-	-
TOTAL SUCCESSOR REDEVELOPMENT		229,659	-	-	-	-
FUND 24 RDA LOW/MOD SUCCESSOR AGENCY						
024-0590-5920	Misc. Revenue	2,758	-	-	-	-
TOTAL SUCCESSOR REDEVELOPMENT		2,758	-	-	-	-
FUND 25 GAS TAX						
025-0560-5601	Interest Income	6,184	3,682	7,500	6,000	2,318
025-0570-5707	Traffic Congestion Relief Prop 42 (SB1)	10,253	10,361	10,361	10,361	-
025-0570-5717	Gas Tax - Section 2105	187,465	192,690	192,690	237,529	44,839
025-0570-5719	Road Main & Rehab Section 2032 (SB1)	41,574	145,694	145,694	152,076	6,382
025-0590-5990	Transfer In	5,000	-	-	47,369	47,369
TOTAL GAS TAX FUND		250,477	352,427	356,245	453,335	100,908
FUND 31 DEVELOPERS REVOLVING FUND						
031-0560-5601	Interest Income	461	446	874	700	254
031-0580-5831	Engineering & Inspection Fees	115	-	-	-	-
TOTAL DEVELOPERS REVOLVING FUND		576	446	874	700	254
FUND 32 TRANSIT						
032-0560-5601	Interest Income	2,322	2,045	3,146	2,500	455
032-0560-5303	Asset Sale	14,400	7,200	-	7,200	-
032-0570-5728	TDA Grant	225,068	218,576	207,506	270,890	52,314
032-0570-5729	TDA Grant - Capital	-	33,621	13,714	25,500	(8,121)
032-0570-5755	Federal Grant - FTA 5311 Capital	-	75,000	-	75,000	-
032-0570-5756	Federal Grant - FTA Section 5311	35,000	135,000	135,000	100,000	(35,000)
032-0570-5760	STA FUND	-	5,000	5,000	5,000	-
032-0570-5739	Capital Grant - YSAQMD	-	-	-	30,000	30,000
032-0580-5893	Transit Fares	16,032	17,200	16,455	16,620	(580)
032-0570-5766	Federal Grant - FTA Section 5339	-	77,185	77,186	-	(77,185)
032-0570-5731	TDA Planning & Administration	90,900	85,900	85,900	85,900	-
032-0570-5730	TDA From Other Recipients	77,543	12,633	12,633	19,273	6,640

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REVENUES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
032-0590-5920	Prior Year TDA to be Returned	-	1,409	-	116	(1,293)
032-0590-5926	Sutter Health - Delta Breeze Route	18,334	-	3,083	-	-
032-0590-5920	Miscellaneous Revenue	775	-	-	-	-
032-0590-5922	Intercity Taxi Scrip	120	900	140	500	(400)
032-0590-5990	Transfer In	-	10,931	10,931	18,667	7,736
TOTAL TRANSIT FUND		480,494	682,600	570,694	657,166	(25,434)
FUND 33 COMMERCIAL REHABILITATION LOAN FUND						
033-0560-5601	Interest Income	713	410	1,000	700	290
TOTAL COM. REHABILITATION LOAN FUND		713	410	1,000	700	290
FUND 34 CDBG HOUSING REHABILITATION						
034-0560-5601	Interest Income	1,449	804	1,800	1,500	696
034-0580-5920	Loan Revenue - Housing Rehabilitation	25,045	-	-	-	-
TOTAL CDBG HOUSING REHABILITATION FUND		26,494	804	1,800	1,500	696
FUND 38 PERSONNEL SERVICES - FIRE						
038-0510-5101	Property Tax	267,944	344,962	344,961	386,357	41,395
038-0510-5199	Administration Charges by Solano County	(2,679)	(3,450)	(3,450)	(3,623)	(173)
038-0560-5601	Interest Income	353	195	550	450	255
TOTAL PERSONNEL SERVICES - FIRE		265,618	341,707	342,061	383,184	41,477
FUND 39 PERSONNEL SERVICES - POLICE						
039-0510-5101	Property Tax	267,944	344,961	344,961	386,357	41,395
039-0510-5199	Administration Charges by Solano County	(2,679)	(3,450)	(3,450)	(3,623)	(173)
039-0560-5601	Interest Income	1,728	1,873	2,000	1,000	(873)
039-0590-5425	Other Finance Source - Lease Software	144,229	-	-	-	-
039-0590-5900	Transfer In	-	140,000	140,000	-	(140,000)
TOTAL PERSONNEL SERVICES - POLICE		411,221	483,384	483,511	383,734	(99,651)
FUND 40 FIREHOUSE BONDS						
040-0510-5105	Supplemental Property Tax	16	-	0	-	-
040-0510-5120	Property Tax Prior Year Adj	(276)	-	81	-	-
040-0510-5712	Homeowners Property Tax Relief	(5)	-	(2)	-	-
040-0560-5601	Interest Income	32	-	22	-	-
TOTAL FIREHOUSE BOND FUND		(232)	-	102	-	-
FUND 41 COMMUNITY FACILITIES DISTRICT 2006-1						
041-0510-5101	Property Tax	1,041,281	506,854	506,854	506,854	-
041-0510-5199	Administration Charges by Solano County	(1,493)	(1,493)	(1,462)	(1,462)	31
041-0560-5601	Interest Income	11,900	63	82	50	(13)
041-0590-5920	Miscellaneous Revenue	-	1,969	1,969	-	(1,969)
TOTAL COMMUNITY FACILITIES DISTRICT 2006-1		1,051,689	507,393	507,442	505,441	(1,951)
FUND 42 RIVERVIEW POINT ASSESSMENT DISTRICT						
042-0510-5101	Property Tax	151,660	151,660	153,043	153,043	1,383
042-0510-5199	Administration Charges by Solano County	(358)	(358)	(398)	(398)	(40)
042-0560-5601	Interest Income	15	8	11	8	-
TOTAL RIVERVIEW POINT ASSESSMENT DISTRICT		151,317	151,310	152,657	152,654	1,344
FUND 43 RIVERVIEW POINT BOND RESERVE						
043-0560-5601	Interest Income	19	11	14	11	-
TOTAL RIVERVIEW POINT BOND RESERVE FUND		19	11	14	11	-

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REVENUES						
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FUND 44 RIVERWALK COMMUNITY FACILITES DISTRICT						
044-0560-5601	Interest Income	-	-	-	-	-
TOTAL RIVERWALK COMMUNITY FACILITES DISTRICT		-	-	-	-	-
FUND 45 SUMMERSET IMPROVEMENT						
045-0560-5601	Interest Income	63	35	46	35	-
TOTAL SUMMERSET IMPROVEMENT FUND		63	35	46	35	-
FUND 46 SUMMERSET ASSESSMENT DISTRICT						
046-0560-5601	Interest Income	7	4	5	4	-
TOTAL SUMMERSET ASSESSMENT DISTRICT		7	4	5	4	-
FUND 49 COMMUNITY FACILITIES DISTRICT 2004-1						
049-0510-5101	Property Tax	1,140,937	289,738	289,738	289,738	(0)
049-0510-5199	Administration Charges by Solano County	(1,351)	(847)	(847)	(847)	-
049-0530-5101	Prepayment - Special Tax	-	5,988	5,988	-	(5,988)
049-0560-5601	Interest Income	12,547	27	36	27	-
049-0590-5920	Miscellaneous Revenue	187,164	2,294	2,294	-	(2,294)
TOTAL COMMUNITY FACILITIES DISTRICT 2004-1		1,339,297	297,201	297,209	288,918	(8,282)
FUND 50 STORM DRAIN						
050-0560-5601	Interest Income	41	34	34	34	-
050-0570-5753	Grant Revenue	57,129	238,039	343,085	99,691	(138,348)
050-0580-5816	Utility Service Fee	26,948	26,700	28,203	28,000	1,300
TOTAL STORM DRAIN FUND		84,117	264,773	371,322	127,725	(137,048)
FUND 51 CAPITAL GRANTS AND PROJECTS FUND						
051-0560-5601	Interest Income	1,333	6,695	7,876	-	(6,695)
051-0570-5753	Grant Revenue	-	195,000	195,000	-	(195,000)
051-0570-5753	Grant Revenue	-	100,000	-	100,000	-
051-0570-5753	Grant Revenue	-	225,000	225,000	-	(225,000)
051-0570-5753	Grant Revenue	11,931	170,230	10,345	1,370,230	1,200,000
051-0570-5753	Grant Revenue	-	-	-	249,100	249,100
051-0570-5753	Grant Revenue	-	35,000	35,000	-	(35,000)
051-0590-5425	Other Financing Source - Bank Loan	-	888,793	1,109,826	-	(888,793)
051-0590-5990	Transfer In - Laserfiche EDMS	-	25,000	-	25,000	-
051-0590-5990	Transfer In - Skate Park & Dog Park	724,337	171,533	86,564	-	(171,533)
051-0590-5990	Transfer In - Boat Dock Project	25,317	115,519	115,893	-	(115,519)
051-0590-5990	Transfer In - Boat Launch Project	10,966	8,338	8,338	74,629	66,291
051-0590-5990	Transfer In - ADA Sidewalk Repair and Replacement	-	155,000	-	155,000	-
051-0590-5990	Transfer In - Front St. Bike & Ped Improvement	51,827	271,571	319,922	-	(271,571)
051-0590-5990	Transfer In - Bruning Park Restroom Replacement	-	180,000	4,568	210,000	30,000
051-0590-5990	Transfer In - Bike & Ped Pathway Montezuma Hills Rd	-	50,000	-	50,000	-
051-0590-5990	Transfer In - City Hall ADA Remodel - Council Chambers/CD Office	-	39,000	26,229	12,771	(26,229)
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	150,000
051-0590-5990	Transfer In - Airport Road Bike Lane	-	30,000	-	-	(30,000)

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REVENUES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
051-0590-5990	Transfer In - Sports Complex Project	-	46,500	46,500	-	(46,500)
051-0590-5990	Transfer In - HSIP Pedestrian Crossing	-	-	4,100	900	900
051-0590-5990	Transfer In - Police & Fire Public Safety Facility	-	38,800	38,800	-	(38,800)
051-0590-5990	Transfer In - Public Works Office & Corp Yard Improvement	-	-	-	350,000	350,000
051-0590-5990	Transfer In - Police Mold Remediation Project	241,868	-	-	-	-
051-0590-5990	Transfer In - Fire Station Remodel	115,134	-	-	-	-
051-0590-5990	Transfer In	260,590	-	-	-	-
TOTAL CAPITAL GRANTS/PROJECTS FUND		1,443,303	2,761,979	2,233,961	2,757,630	(4,349)
FUND 53 ROADWAY IMPACT						
053-0540-5409	Roadway Impact Fees	26,411	26,000	19,000	18,000	(8,000)
053-0560-5601	Interest Income	2,300	2,050	3,500	2,500	450
TOTAL ROADWAY IMPACT FUND		28,711	28,050	22,500	20,500	(7,550)
FUND 54 PARKS AND RECREATION						
054-0540-5322	Development Fee	343,601	414,153	502,923	126,585	(287,568)
054-0560-5601	Interest Income	7,489	7,150	12,000	7,150	-
054-0590-5990	Transfer In	-	5,170	5,170	5,170	-
TOTAL PARKS AND RECREATION FUND		351,090	426,473	520,093	138,905	(287,568)
FUND 55 MAIN & OPERATION SVC DISTRICT - LIBERTY						
055-0510-5101	Property Tax	-	584,519	584,519	584,519	-
055-0510-5199	Administration Charges by Solano County	-	(5,845)	(5,845)	(5,845)	-
055-0560-5601	Interest Income	-	-	1,228	1,000	1,000
TOTAL MAIN & OPERATION SVC DISTRICT - LIBERTY		-	578,674	579,902	579,674	1,000
FUND 56 MUNICIPAL IMPROVEMENT						
056-0540-5304	Municipal Improvement Fee	770,485	708,265	872,529	405,764	(302,501)
056-0560-5601	Interest Income	47,775	43,970	75,000	65,000	21,030
056-0590-5990	Transfer In	-	117,175	117,175	117,175	-
TOTAL MUNICIPAL IMPROVEMENT FUND		818,260	869,410	1,064,704	587,939	(281,471)
FUND 60 HAZARDOUS WASTE						
060-0560-5601	Interest Income	3,262	3,329	6,200	5,500	2,171
060-0570-5753	Grant Revenue	-	-	5,000	-	-
060-0580-5801	HHW Collection Fee	97,274	96,000	100,000	100,000	4,000
TOTAL HAZARDOUS WASTE FUND		100,536	99,329	111,200	105,500	6,171
FUND 65 LANDFILL CLOSURE						
065-0540-5316	Franchise Fees - RV Sanitation	286,395	255,000	300,000	300,000	45,000
065-0560-5601	Interest Income	9,866	12,840	17,000	17,000	4,160
TOTAL LANDFILL CLOSURE FUND		296,260	267,840	317,000	317,000	49,160
FUND 75 BUSINESS PARK						
075-0550-5501	Forfeitures/Penalties	120	-	-	-	-
075-0560-5601	Interest Income	19,537	34,545	34,545	20,000	(14,545)
075-0560-5303	Land Sales	1,990,297	2,000,000	1,537,242	2,000,000	-
075-0560-5612	Rent - Business Park Hangars	23,296	7,500	7,500	7,500	-
075-0560-5615	Rent - Miscellaneous	32,518	32,518	30,806	22,244	(10,274)

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REVENUES						
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075-0590-5917	Developer Reimbursement	-	-	168,463	-	-
075-0590-5920	Miscellaneous Revenue	-	661	661	-	(661)
075-0590-5990	Transfer In	-	3,537,956	-	3,537,956	-
TOTAL BUSINESS PARK FUND		2,065,768	5,613,180	1,779,217	5,587,700	(25,480)
FUND 76 ARMY BASE						
076-0560-5601	Interest Income	569	590	866	400	(190)
076-0560-5603	Rent - Real Property	3,000	-	600	-	-
076-0590-5920	Reimbursement - Dept of Water Resources	7,627	17,150	16,219	12,500	(4,650)
TOTAL ARMY BASE FUND		11,196	17,740	17,685	12,900	(4,840)
FUND 80 WATER SYSTEM						
080-0550-5501	Forfeitures/Penalties	33,983	40,000	35,000	35,000	(5,000)
080-0560-5601	Interest Income	33,943	39,939	60,000	40,000	61
080-0570-5753	Grant Revenues	15,412	-	-	-	-
080-0580-5808	Utility Service Fees	2,737,339	2,735,000	2,817,227	2,800,000	65,000
080-0580-5814	Water Reconnect Fee	31,533	25,000	16,000	16,000	(9,000)
080-0590-5920	Miscellaneous Revenue	8,841	659	15,289	-	(659)
080-0590-5990	Transfer In	5,000	-	-	-	-
080-0590-5990	Transfer In	-	782,693	782,693	-	(782,693)
080-0590-5990	Transfer In	-	20,680	20,680	20,680	-
TOTAL WATER SYSTEM FUND		2,866,051	3,643,971	3,746,888	2,911,680	(732,291)
FUND 81 WATER CONSTRUCTION						
081-0560-5601	Interest Income	8,251	-	0	-	-
081-0590-5425	Other Financing Source - Bank Loan	-	69,735	69,735	-	(69,735)
081-0590-5990	Transfer In	-	2,765,638	1,747,338	2,171,111	(594,526)
TOTAL WATER CONSTRUCTION FUND		8,251	2,835,373	1,817,073	2,171,111	(664,261)
FUND 82 WATER FIXED ASSETS						
082-0560-5601	Interest Income	2,138	-	-	-	-
TOTAL WATER FIXED ASSETS FUND		2,138	-	-	-	-
FUND 84 AIRPORT						
084-0550-5501	Forfeitures/Penalties	664	700	300	300	(400)
084-0560-5601	Interest Income	1,721	2,855	5,000	2,500	(355)
084-0560-5603	Rent - Real Property	25,708	21,370	21,370	31,450	10,080
084-0560-5608	Rent - Airport Hangars	160,294	139,674	152,665	165,773	26,099
084-0560-5609	Parking Permit Revenue	756	1,039	1,400	1,080	41
084-0560-5610	Rent - Airport Tie-Downs	1,640	1,600	1,135	800	(800)
084-0570-5753	Grant Revenues	352,368	169,488	158,955	87,750	(81,738)
084-0570-5755	Grant Revenues - State Match	26,179	18,474	17,948	14,387	(4,087)
084-0580-5907	Sales - Airport Fuel	175,857	159,000	154,740	160,000	1,000
084-0580-5908	Cost of Sales - Fuel	(151,584)	(138,260)	(134,624)	(139,200)	(940)
084-0590-5425	Other Financing Source - Bank Loan	-	243,343	243,343	-	(243,343)
084-0590-5990	Transfer In	-	7,355	-	-	(7,355)
084-0590-5920	Miscellaneous Revenue	576	-	-	-	-
TOTAL AIRPORT FUND		594,180	626,638	622,232	324,840	(301,798)

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REVENUES						
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FUND 85 BEACH DRIVE - SEWER SYSTEM						
085-0550-5501	Forfeitures/Penalties	23,799	25,000	24,000	24,000	(1,000)
085-0560-5601	Interest Income	24,767	30,851	50,000	30,000	(851)
085-0570-5753	Grant Revenues	4,493	-	-	-	-
085-0580-5803	Utility Service Fees - Residential	2,406,871	2,400,000	2,406,189	2,400,000	-
085-0580-5804	Utility Service Fees - Commercial	352,121	346,000	406,271	400,000	54,000
085-0580-5806	Sewer Connection Fees	12,561	6,611	6,611	6,000	(611)
085-0590-5920	Miscellaneous Revenue	967	-	-	-	-
085-0590-5425	Other Financing Source - Bank Loan	-	-	-	150,000	150,000
085-0590-5990	Transfer In	5,000	-	-	-	-
TOTAL BEACH DRIVE SEWER SYSTEM FUND		2,830,580	2,808,462	2,893,071	3,010,000	201,538
FUND 86 NW - SEWER SYSTEM						
086-0550-5501	Forfeitures/Penalties	9,855	9,500	9,500	9,500	-
086-0560-5601	Interest Income	22,481	21,208	45,000	25,000	3,792
086-0570-5753	Grant Revenues	4,493	-	-	-	-
086-0580-5803	Utility Service Fees - Residential	1,753,677	1,701,000	1,851,625	1,800,000	99,000
086-0580-5804	Utility Service Fees - Commercial	56,776	60,000	60,000	60,000	-
086-0590-5425	Other Financing Source - Bank Loan	-	-	-	150,000	150,000
086-0590-5990	Transfer In	1,921	3,000	3,000	12,000	9,000
086-0590-5990	Transfer In	5,000	-	-	-	-
086-0590-5990	Transfer In	-	169,705	169,705	-	(169,705)
086-0590-5920	Misc Revenue	-	200	-	-	(200)
TOTAL NW SEWER SYSTEM FUND		1,854,204	1,964,613	2,138,830	2,056,500	91,887
FUND 87 NW SEWER - CAPITAL OUTLAY						
087-0560-5601	Interest Income	1,267	-	0	-	-
087-0590-5425	Other Financing Source - Bank Loan	-	694,491	694,491	-	(694,491)
087-0590-5990	Transfer In	-	1,055,000	10,500	1,044,500	(10,500)
TOTAL NW SEWER - CAPITAL OUTLAY		1,267	1,749,491	704,991	1,044,500	(704,991)
FUND 88 BEACH SEWER - CAPITAL OUTLAY						
088-0590-5425	Other Financing Source - Bank Loan	-	181,041	181,041	-	(181,041)
088-0590-5990	Transfer In	-	976,340	706,151	540,000	(436,340)
TOTAL BEACH SEWER - CAPITAL OUTLAY		-	1,157,381	887,192	540,000	(617,381)
FUND 91 STREET PROJECTS						
091-0560-5601	Interest Income	160	614	1,100	-	(614)
091-0570-5753	Grant Revenue	-	89,496	89,496	-	(89,496)
TOTAL STREET PROJECTS		160	90,110	90,596	-	(90,110)
FUND 95 LIBERTY COMMUNITY FACILITIES DISTRICT						
095-0590-5920	Misc Revenue- From Bond Proceeds	-	-	-	-	-
095-0510-5101	Property Tax	-	797,100	797,100	797,100	-
095-0510-5199	Administration Charges by Solano County	-	(924)	(924)	(924)	-
095-0590-5425	Other Financing Source - Bond Proceed	-	-	780,250	-	-
TOTAL LIBERTY COMMUNITY FACILITIES DISTRICT		-	796,175	1,576,425	796,175	-
TOTAL REVENUES		26,496,303	37,920,650	31,728,563	33,326,075	(4,594,576)

APPENDIX 9:

CONTRACTS AND SERVICES EXPENDITURE DETAILS

BY DEPARTMENT

**CITY MANAGER
FY 19-20 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
CITY COUNCIL						
010-0100-0100-7205	Advertising	-	-	-	-	-
010-0100-0100-7213	Legal Fees	17,572	21,600	21,600	21,600	-
010-0100-0100-7226	Printing	233	600	300	600	-
010-0100-0100-7235	Conferences & Meetings	3,050	3,100	3,100	3,100	-
010-0100-0100-7245	Contractual services	-	-	-	-	-
010-0100-0100-7272	Equipment Rental	183	200	200	200	-
010-0100-0100-7277	Fuel & Mileage	254	1,000	300	1,000	-
010-0100-0100-7307	Liability Insurance	496	548	548	612	65
010-0100-0100-7359	Meals	1,768	4,875	5,300	4,875	-
010-0100-0100-7365	Membership Dues	18,139	19,000	19,000	19,000	-
010-0100-0100-7367	Misc Services & Supplies	1,003	700	792	700	-
010-0100-0100-7426	Publications & Subscriptions	96	1,200	500	1,200	-
TOTAL CITY COUNCIL		42,793	52,823	51,640	52,887	65
CITY MANAGER						
010-0100-0105-7201	Accounting & Auditing	-	-	-	-	-
010-0100-0105-7205	Advertising	-	-	45	-	-
010-0100-0105-7213	Legal Fees	-	2,000	-	2,000	-
010-0100-0105-7235	Conferences/ meetings	4,811	5,000	5,000	5,000	-
010-0100-0105-7245	Contractual services	-	17,896	3,000	17,896	-
010-0100-0105-7254	Debt Service-Principal	-	-	-	-	-
010-0100-0105-7255	Debt Service - Interest	-	-	-	-	-
010-0100-0105-7272	Equipment Rental	458	400	400	400	-
010-0100-0105-7277	Fuel & Mileage	235	250	250	250	-
010-0100-0105-7282	Vehicle Warranty	-	-	-	-	-
010-0100-0105-7307	Liability Insurance	966	952	952	1,187	235
010-0100-0105-7359	Meals	1,912	2,000	2,000	2,000	-
010-0100-0105-7365	Membership Dues	5,326	4,514	4,514	4,514	-
010-0100-0105-7367	Misc Services & Supplies	-	-	-	-	-
010-0100-0105-7372	Office Supplies & Materials	422	500	500	500	-
010-0100-0105-7426	Publications & Subscriptions	-	350	350	350	-
010-0100-0105-7432	Telephone	1,220	1,300	2,104	1,758	458
TOTAL CITY MANAGER		15,351	35,162	19,115	35,855	693
CITY ADMINISTRATION						
010-0100-0107-7125	State Unemployment Insurance	14,720	5,000	-	5,000	-
010-0100-0107-7202	Retiree Health (OPEB)	16,474	16,140	18,370	17,952	1,812
010-0100-0107-7204	Health Administrative Fee	1,963	2,200	2,994	2,200	-
010-0100-0107-7211	Legal Fees - Potential Litigation	21,533	90,000	132,194	90,000	-
010-0100-0107-7213	Legal Fees	52,241	40,000	40,000	40,000	-
010-0100-0107-7245	Contractual services	-	6,395	23,807	18,000	11,605
010-0100-0107-7254	Debt Service - Principal	-	19,777	19,777	38,144	18,367
010-0100-0107-7255	Debt Service - Interest	-	29,414	29,414	30,773	1,359
010-0100-0107-7272	Equipment Rental	-	-	-	-	-
010-0100-0107-7307	Liability Insurance	45,009	-	-	-	-
010-0100-0107-7330	Janitorial Supplies	3,380	4,000	3,500	4,000	-
010-0100-0107-7367	Misc Services & Supplies	-	1,100	1,100	1,100	-
010-0100-0107-7372	Office Supplies & Materials	7,334	10,650	10,650	10,650	-
010-0100-0107-7384	Personnel Hiring Costs	8,202	7,100	7,100	7,100	-
010-0100-0107-7397	Postage	11,538	10,932	15,000	18,000	7,068
010-0100-0107-7432	Telephone	7,295	8,295	8,295	8,600	305

**CITY MANAGER
FY 19-20 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
010-0100-0107-7900	Miscellaneous Expense	233,375	5,000	5,018	-	(5,000)
TOTAL CITY ADMINISTRATION		423,065	256,003	317,218	291,519	35,516
INFORMATION TECHNOLOGY						
010-0100-0136-7201	Accounting & Auditing	-	-	-	-	-
010-0100-0136-7245	Contractual Services	43,157	43,370	45,094	62,402	19,033
010-0100-0136-7307	Liability Insurance	3	3	3	3	-
010-0100-0136-7380	Computer Hardware	8,740	8,000	8,000	8,000	-
010-0100-0136-7381	Computer Software	43,853	46,425	47,000	17,731	(28,694)
TOTAL INFORMATION TECHNOLOGY		95,753	97,798	100,097	88,137	(9,661)
FUND 52 TRANSIENT OCCUPANCY TAX						
052-0100-0520-7245	Contractual Services	19,548	33,492	33,492	35,000	1,508
TOTAL TRANSIENT OCCUPANCY TAX		19,548	33,492	33,492	35,000	1,508

TRANSIT
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 32 TRANSIT						
032-0300-0320-7201	Accounting & Auditing	2,068	2,085	2,085	2,088	3
032-0300-0320-7205	Advertising	-	500	1,300	2,500	2,000
032-0300-0320-7213	Legal Fees	2,217	3,000	1,000	3,000	-
032-0300-0320-7226	Printing	133	1,000	750	1,000	-
032-0300-0320-7234	Dispatch services	2,099	2,100	2,719	1,800	(300)
032-0300-0320-7245	Contractual Services	282,984	287,100	287,100	310,629	23,529
032-0300-0320-7253	Management Consultant Services	87,764	85,900	85,900	85,900	-
032-0300-0320-7272	Equipment Rental	1,031	1,260	800	1,260	-
032-0300-0320-7277	Fuel & Mileage	37,071	40,900	37,200	40,900	-
032-0300-0320-7307	Liability Insurance	4,462	4,922	4,922	5,502	580
032-0300-0320-7340	Legal Notices/Publications	157	200	-	200	-
032-0300-0320-7356	M & R Vehicles	23,382	13,700	13,700	13,700	-
032-0300-0320-7365	Membership Dues	485	485	-	500	15
032-0300-0320-7367	Misc. Services & Supplies	1,550	4,000	1,600	4,000	-
032-0300-0320-7372	Office Supplies & Materials	191	500	-	500	-
032-0300-0320-7376	INTERCITY TA I SCRIP	140	900	140	500	(400)
032-0300-0320-7377	Planning Studies	-	-	-	-	-
032-0300-0320-7381	Computer Software	-	1,593	-	1,884	291
032-0300-0320-7385	Permits & Licenses	-	100	50	100	-
032-0300-0320-7397	Postage	-	100	50	100	-
032-0300-0320-7415	Signs	-	100	-	100	-
032-0300-0320-7432	Telephone	2,162	1,900	2,164	2,300	400
032-0300-0320-7603	STA Loan Repayment	-	-	-	-	-
032-0300-0320-7923	Capital Outlay - Vehicles	-	185,945	90,900	95,500	(90,445)
032-0300-0320-7905	Capital Outlay - Bus Shelter	-	-	-	35,000	35,000
032-0300-0320-7325	TDA Return	95,800	1,409	-	116	(1,293)
032-0300-0320-7324	Penalties	-	10,931	10,931	10,667	(264)
032-0300-0320-7352	Facility & Equipment Maintenance	2,448	2,500	-	2,500	-
032-0300-5990-9000	Transfer Out	1,921	3,000	3,000	12,000	9,000
TOTAL TRANSIT FUND		548,065	656,131	546,311	634,246	(21,884)

**ASSISTANT CITY MANAGER/ CITY CLERK
FY 19-20 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
ASSISTANT CITY MANAGER/ CITY CLERK						
010-0100-0115-7201	Accounting & Auditing	-	-	-		-
010-0100-0115-7213	Legal Fees	3,623	5,500	8,500	5,500	-
010-0100-0115-7235	Conferences and Meetings	1,811	5,700	3,643	7,700	2,000
010-0100-0115-7245	Contractual Services	24,047	36,404	15,732	36,604	200
010-0100-0115-7270	Election Expenses	543	3,000	1,096	2,000	(1,000)
010-0100-0115-7272	Equipment Rental	434	550	500	550	-
010-0100-0115-7277	Fuel and Mileage	1,088	500	408	500	-
010-0100-0115-7307	Liability Insurance	896	989	989	1,106	117
010-0100-0115-7340	Legal Notices/Publications	915	2,000	632	2,000	-
010-0100-0115-7365	Membership Dues	409	410	410	760	350
010-0100-0115-7372	Office Supplies & Materials	2,137	2,000	1,490	2,000	-
010-0100-0115-7432	Telephone	624	1,100	1,100	1,100	-
010-0100-0115-7426	Publications & Subscriptions	409	560	95	560	-
010-0100-5990-9000	Transfer Out	-	25,000	-	25,000	-
TOTAL CITY CLERK		36,936	83,713	34,595	85,380	1,667

FINANCE
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 10 GENERAL FUND						
ADMINISTRATION						
FINANCE DEPARTMENT						
010-0100-0135-7201	Accounting & Auditing	19,469	19,627	19,627	19,655	28
010-0100-0135-7213	Legal Fees	-	1,000	1,013	1,000	-
010-0100-0135-7235	Conferences and Meetings	170	3,600	3,600	3,600	-
010-0100-0135-7245	Contractual Services	13,002	19,000	19,000	19,000	-
010-0100-0135-7272	Equipment Rental	665	600	600	600	-
010-0100-0135-7277	Fuel and Mileage	138	900	900	900	-
010-0100-0135-7307	Liability Insurance	1,526	1,680	1,680	1,878	198
010-0100-0135-7323	Finance Charge - Collection	139	200	200	200	-
010-0100-0135-7359	Meals	108	300	300	300	-
010-0100-0135-7365	Membership Dues	620	540	540	560	20
010-0100-0135-7367	Misc. Services & Supplies	-	125	125	125	-
010-0100-0135-7372	Office Supplies & Materials	9,710	500	500	500	-
010-0100-0135-7427	Use Tax Expense	-	-	-	-	-
010-0100-0135-7395	Training	2,415	3,800	3,800	3,800	-
TOTAL FINANCE DEPARTMENT		47,963	51,872	51,885	52,118	246

POLICE
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC SAFETY						
POLICE DEPARTMENT						
010-0400-0165-7125	State Unemployment Insurance	3,150	-	8,865	-	-
010-0400-0165-7201	Accounting & Auditing	-	-	-	-	-
010-0400-0165-7208	Animal Control	50,939	53,000	53,000	55,650	2,650
010-0400-0165-7213	Legal Fees	37,675	40,000	56,000	40,000	-
010-0400-0165-7226	Printing	1,164	2,200	2,200	3,000	800
010-0400-0165-7234	Dispatch Service	40,872	45,000	45,000	83,500	38,500
010-0400-0165-7244	Contractual Services - Labor	-	23,170	23,170	-	(23,170)
010-0400-0165-7245	Contractual Services	82,991	21,040	21,040	21,040	-
010-0400-0165-7247	Report Forms	-	1,500	1,500	1,500	-
010-0400-0165-7249	Evidence & Investigation Expenses	14,598	28,735	28,735	28,735	-
010-0400-0165-7254	Debt Service-Principal	65,980	-	-	-	-
010-0400-0165-7255	Debt Service - Interest	3,431	-	-	-	-
010-0400-0165-7272	Equipment Rental	9,121	7,242	7,242	7,242	-
010-0400-0165-7277	Fuel & Mileage	36,188	40,000	40,000	40,000	-
010-0400-0165-7298	Flood & Fire Insurance	1,415	1,508	1,508	1,508	-
010-0400-0165-7307	Liability Insurance	18,286	19,859	19,859	21,653	1,795
010-0400-0165-7323	Finance Charge	105	-	-	-	-
010-0400-0165-7330	Janitorial Supplies	138	200	200	400	200
010-0400-0165-7355	M & R Property	32	-	-	-	-
010-0400-0165-7356	M & R Vehicles	29,305	25,000	32,000	30,000	5,000
010-0400-0165-7359	Meals	608	1,000	1,000	1,200	200
010-0400-0165-7366	Cable TV	748	780	780	780	-
010-0400-0165-7367	Misc. Services & Supplies	6	500	500	500	-
010-0400-0165-7372	Office Supplies & Materials	4,678	4,000	4,000	5,000	1,000
010-0400-0165-7384	Personnel Hiring Costs	35,952	24,890	28,000	24,890	-
010-0400-0165-7397	Postage	-	-	-	-	-
010-0400-0165-7426	Publications & Subscriptions	-	-	-	-	-
010-0400-0165-7432	Telephone	36,274	30,000	32,000	30,000	-
010-0400-0165-7438	Booking Fees	-	10,000	10,000	15,000	5,000
010-0400-0165-7458	Utilities - PG&E	16,654	15,000	15,000	15,000	-
010-0400-0165-7459	Utilities - Water & Sewer (City Property)	5,512	10,800	10,800	10,800	-
010-0400-0165-7466	Canine Services	24,403	5,800	7,500	15,000	9,200
010-0400-0165-7371	Security Services	5,302	17,650	5,700	17,650	-
010-0400-0165-7905	Capital Outlay - Equipment	59,913	141,000	142,751	-	(141,000)
010-0400-0165-7923	Capital Outlay - Vehicle	34,949	23,069	23,069	-	(23,069)
010-0400-0165-7380	Computer Hardware	826	-	-	-	-
010-0400-0165-7381	Computer Software	3,097	3,500	1,200	-	(3,500)
TOTAL POLICE DEPARTMENT		624,311	596,442	622,618	470,048	(126,394)
FUND 17 LAW ENFORCEMENT GRANT						
017-0400-1170-7905	Capital Outlay - Mach & Equip	27,695	-	-	16,000	16,000
017-0400-1171-7001	Salaries & Wages	1,312	-	-	-	-
017-0400-1171-7005	Overtime	2,277	-	-	-	-
017-0400-1171-7273	Equipment (Non-Capital, \$5,000)	(506)	-	-	-	-
TOTAL LAW ENFORCEMENT GRANT FUND		30,777	-	-	16,000	16,000
FUND 39 PERSONNEL SERVICES DISTRICT						
Police Department						
039-0400-0165-7201	Accounting & Auditing	652	658	658	659	1
039-0400-0165-7207	Ammunition & Weapons	11,549	15,500	15,500	17,300	1,800
039-0400-0165-7245	Contractual Services	12,965	34,242	10,946	11,825	(22,416)
039-0400-0165-7254	Debt Services - Principal	20,605	-	20,605	20,605	20,605

POLICE
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
039-0400-0165-7255	Debt Service - Interest	2,449	-	2,449	2,449	2,449
039-0400-0165-7273	Equipment (Non-Capital, \$5,000)	8,976	18,300	10,000	26,000	7,700
039-0400-0165-7307	Liability Insurance	1,756	1,939	1,939	2,168	229
039-0400-0165-7352	M&R Machinery & Equipment	4,918	6,100	6,100	6,100	-
039-0400-0165-7355	M&R Property	310	-	-	-	-
039-0400-0165-7381	Computer Software	1,542	5,900	2,500	7,500	1,600
039-0400-0165-7395	Police Officer Training	12,078	27,000	27,056	29,000	2,000
039-0400-0165-7398	Volunteer Services	543	2,000	1,000	2,500	500
039-0400-0165-7409	Safety Equipment	775	1,600	1,000	1,600	-
039-0400-0165-7426	Publications & Subscriptions	2,343	2,980	3,343	3,500	520
039-0400-0165-9000	Transfer Out	-	-	-	113,000	113,000
039-0400-0165-9000	Transfer Out	123,515	-	-	-	-
039-0400-0165-7909	Capital Outlay - Buildings & Imprvmts	6,000	40,000	12,202	35,000	(5,000)
039-0400-0165-7902	Capital Outlay - Software	144,229	-	-	-	-
039-0400-0165-7905	Capital Outlay - Mach & Equip	-	100,000	115,000	75,000	(25,000)
TOTAL POLICE DEPARTMENT		355,204	256,219	230,298	354,206	97,987

FIRE
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC SAFETY						
FIRE DEPARTMENT						
010-0400-0140-7213	Legal Fees	7,131	4,000	4,500	4,000	-
010-0400-0140-7226	Printing	108	1,000	-	1,000	-
010-0400-0140-7234	Dispatch Services	57,612	45,000	45,000	50,000	5,000
010-0400-0140-7235	Conferences & Meetings	4,463	5,000	5,000	5,000	-
010-0400-0140-7245	Contractual Services	24,862	22,500	22,500	30,000	7,500
010-0400-0140-7272	Equipment Rental	7,720	6,500	5,500	5,500	(1,000)
010-0400-0140-7273	Equipment (Non-Capital, \$5,000)	150	3,500	3,500	3,500	-
010-0400-0140-7276	Firefighter Training	10,266	6,000	9,149	7,000	1,000
010-0400-0140-7277	Fuel & Mileage	24,382	19,500	19,500	22,000	2,500
010-0400-0140-7307	Liability Insurance	29,163	49,610	49,610	52,453	2,843
010-0400-0140-7330	Janitorial Supplies	1,864	4,000	3,000	3,000	(1,000)
010-0400-0140-7352	M & R Machinery & Equipment	2,609	4,000	2,500	3,000	(1,000)
010-0400-0140-7355	M & R Real Property	10,034	8,672	10,000	25,000	16,328
010-0400-0140-7356	M & R Vehicles	64,681	60,000	75,000	35,000	(25,000)
010-0400-0140-7359	Meals	1,352	2,000	1,500	2,000	-
010-0400-0140-7363	Medical Svcs. & Supplies	17,242	18,000	18,000	18,000	-
010-0400-0140-7365	Membership Dues	1,703	2,500	2,500	3,500	1,000
010-0400-0140-7366	Cable TV	241	1,400	3,200	3,200	1,800
010-0400-0140-7367	Misc. Services & Supplies	3,257	5,000	5,000	8,000	3,000
010-0400-0140-7372	Office Supplies & Materials	3,411	3,500	3,500	3,500	-
010-0400-0140-7381	Computer Software	124	1,000	54	1,000	-
010-0400-0140-7384	Personnel Hiring Costs	7,055	3,000	3,800	3,000	-
010-0400-0140-7385	Permits & Licenses	49	100	95	100	-
010-0400-0140-7398	Volunteer Services	30,267	25,000	30,000	25,000	-
010-0400-0140-7400	Public Education	3,021	1,000	1,098	1,200	200
010-0400-0140-7409	Safety Equipment	42,165	80,000	86,000	25,000	(55,000)
010-0400-0140-7426	Publications & Subscriptions	401	1,500	175	1,000	(500)
010-0400-0140-7432	Telephone	38,387	37,000	37,000	37,000	-
010-0400-0140-7458	Utilities - PG&E	6,857	2,475	5,500	5,500	3,025
010-0400-0140-7905	Capital Outlay - Mach & Equip	-	16,000	-	-	(16,000)
TOTAL FIRE DEPARTMENT		400,577	438,757	452,181	383,453	(55,304)
FUND 12 VEHICLE REPLACEMENT						
012-0100-1120-7601	Debt Service-Interest	1,062	40,543	40,544	37,136	(3,406)
012-0100-1120-7603	Debt Service-Principal	36,570	90,617	90,642	90,887	270
012-0100-1120-7923	Capital Outlay - Vehicles	1,044,617	1,044,617	-	-	(1,044,617)
012-0100-1120-7923	Capital Outlay - Vehicle	-	150,000	150,000	113,000	(37,000)
012-0100-1120-7923	Capital Outlay - Vehicle	-	41,179	41,179	-	(41,179)
012-0100-1120-7905	Capital Outlay - Equipment	-	24,578	24,578	-	(24,578)
012-0100-5990-9000	Transfer Out	20,000	-	-	-	-
TOTAL VEHICLE REPLACEMENT FUND		1,102,249	1,391,533	346,942	241,024	(1,150,510)
FUND 38 PERSONNEL SERVICES DISTRICT						
Fire Department						
038-0400-0140-7201	Accounting & Auditing	652	658	658	659	1
038-0400-0140-7245	Contractual Services	1,040	1,453	1,453	22,090	20,638
038-0400-0140-7307	Liability Insurance	1,552	1,714	1,714	1,916	202
038-0400-0140-7355	M&R Property	6,000	-	-	-	-
038-0400-0140-7381	Computer Software	-	-	-	594	594
038-0400-5990-9000	Transfer Out	49,227	35,000	35,000	35,000	-
TOTAL FIRE DEPARTMENT		58,471	38,825	38,825	60,259	21,434

**COMMUNITY DEVELOPMENT
FY 19-20 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 10 GENERAL FUND						
COMMUNITY DEVELOPMENT						
BUILDING DEPARTMENT						
010-0200-0130-7125	State Unemployment Insurance	-	-	419	-	-
010-0200-0130-7201	Accounting & Auditing	-	-	-	-	-
010-0200-0130-7213	Legal Fees	-	2,000	2,000	2,000	-
010-0200-0130-7220	SOFTWARE MAINTENANCE FEES	1,500	4,500	4,500	4,500	-
010-0200-0130-7235	Conferences & Meetings	-	1,000	500	1,000	-
010-0200-0130-7245	Contractual Services	55,795	50,500	27,081	50,500	-
010-0200-0130-7254	Debt Service-Principal	5,551	-	-	-	-
010-0200-0130-7255	Debt Service - Interest	289	-	-	-	-
010-0200-0130-7272	Equipment Rental	538	600	600	600	-
010-0200-0130-7277	Fuel & Mileage	2,238	2,000	2,000	2,000	-
010-0200-0130-7307	Liability Insurance	1,181	1,301	1,301	1,455	153
010-0200-0130-7335	Laundry Service	-	-	-	1,000	1,000
010-0200-0130-7365	Membership Dues	188	200	250	200	-
010-0200-0130-7367	Misc Services & Supplies	383	700	500	19,500	18,800
010-0200-0130-7372	Office Supplies & Materials	416	450	450	450	-
010-0200-0130-7397	Postage	-	100	-	100	-
010-0200-0130-7426	Publications & Subscriptions	122	1,200	100	1,200	-
010-0200-0130-7432	Telephone	1,080	1,110	1,110	1,110	-
010-0200-0130-7902	Capital outlay - software	-	5,000	-	5,000	-
TOTAL BUILDING DEPARTMENT		69,281	70,661	40,812	90,615	19,953
PLANNING						
010-0200-0170-7125	State Unemployment Insurance	-	-	105	-	-
010-0200-0170-7213	Legal Fees	26,502	10,000	15,000	15,000	5,000
010-0200-0170-7220	SOFTWARE MAINTENANCE FEES	1,500	4,500	4,500	4,500	-
010-0200-0170-7245	Contractual Services	237,733	105,000	135,000	105,000	-
010-0200-0170-7272	Equipment Rental	649	600	600	600	-
010-0200-0170-7277	Fuel & Mileage	817	800	800	800	-
010-0200-0170-7307	Liability Insurance	1,617	1,768	1,768	1,950	182
010-0200-0170-7340	Legal Notices/Publications	7,179	6,000	6,500	6,500	500
010-0200-0170-7359	Meals	109	700	100	200	(500)
010-0200-0170-7365	Membership Dues	-	980	-	-	(980)
010-0200-0170-7367	Misc Services & Supplies	-	100	100	100	-
010-0200-0170-7372	Office Supplies & Materials	103	-	2,358	10,750	10,750
010-0200-0170-7395	Training	1,025	1,800	1,800	1,800	-
010-0200-0170-7397	Postage	16	200	20	200	-
010-0200-0170-7426	Publications & Subscriptions	-	100	-	100	-
010-0200-0170-7432	Telephone	-	200	-	200	-
010-0200-0170-7902	Capital outlay - software	-	5,000	-	5,000	-
TOTAL PLANNING		277,250	137,748	168,651	152,700	14,952
PLANNING SEENO						
010-0200-0171-7910	Plan checks and inspections	-	5,000	-	-	(5,000)
TOTAL PLANNING SEENO		-	5,000	-	-	(5,000)
CODE ENFORCEMENT						
010-0200-0240-7125	State Unemployment Insurance	-	-	105	-	-
010-0200-0240-7212	Code enforcement emergencies	-	5,000	-	5,000	-
010-0200-0240-7213	Legal Fees	7,714	15,000	15,000	15,000	-
010-0200-0240-7272	Equipment Rental	142	150	150	150	-
010-0200-0240-7397	Postage	-	-	-	500	500
010-0200-0240-7307	Liability Insurance	382	422	422	472	50
TOTAL CODE ENFORCEMENT		8,238	20,572	15,677	21,122	550
DEVELOPERS-GIBBS RANCH/LIBERTY PROJECT						
010-0200-0315-7213	Legal Fees	3,718	5,000	1,000	5,000	-
010-0200-0315-7245	Contractual Services	2,130	2,000	2,000	2,000	-
TOTAL DEVELOPERS -GIBBS RANCH/LIBERTY PROJECT		5,848	7,000	3,000	7,000	-

**COMMUNITY DEVELOPMENT
FY 19-20 ADOPTED EXPENDITURE BUDGET**

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
ECONOMIC DEVELOPMENT						
010-0200-0765-7125	State Unemployment Insurance	-	-	105	-	-
010-0200-0765-7272	Equipment Rental	83	100	100	100	-
010-0200-0765-7307	Liability Insurance	224	247	247	276	29
TOTAL ECONOMIC DEVELOPMENT		307	347	452	376	29
DEVELOPERS-GIBBS RANCH						
010-0300-0315-7213	Legal Fees	-	1,000	-	-	(1,000)
TOTAL DEVELOPERS-GIBBS RANCH		-	1,000	-	-	(1,000)
FUND 22 GENERAL PLAN REVISION FUND						
022-0200-0220-7245	Contractual Services	-	100,000	-	20,000	(80,000)
022-0200-0220-7397	Postage	-	-	-	-	-
TOTAL GENERAL PLAN REVISION FUND		-	100,000	-	20,000	(80,000)
FUND 31 DEVELOPERS REVOLVING FUND						
031-0200-0310-7213	Legal Fees - Riverwalk	-	1,103	-	1,000	(103)
031-0200-0310-7245	Contractual Services	14,519	13,397	23,908	62,500	49,103
TOTAL DEVELOPERS REVOLVING FUND		14,519	14,500	23,908	63,500	49,000
FUND 75 BUSINESS PARK						
075-0200-0750-7201	Accounting & Auditing	213	214	214	214	0
075-0200-0750-7213	Legal Fees	11,542	10,000	5,000	10,000	-
075-0200-0750-7245	Contractual Services	60,142	5,473	16,000	10,680	5,208
075-0200-0750-7272	Equipment Rental	2,639	3,375	500	3,375	-
075-0200-0750-7298	Flood & Fire Insurance	1,856	1,978	1,978	1,978	-
075-0200-0750-7307	Liability Insurance	460	505	505	565	60
075-0200-0750-7365	Membership Dues	-	3,400	-	-	(3,400)
075-0200-0750-7367	Misc. Services & Supplies	1,340	5,000	5,000	5,000	-
075-0200-0750-7381	Computer Software	-	-	-	193	193
075-0200-0750-7458	Utilities - PG&E	1,307	1,500	-	1,000	(500)
075-0700-4108-7990	CIP - Business Park Improvement	-	5,899,066	2,130,266	3,764,000	(2,135,066)
075-0200-5990-9000	Transfer Out	-	295,000	250,000	45,000	(250,000)
TOTAL BUSINESS PARK FUND		79,497	6,225,510	2,409,463	3,842,005	(2,383,505)
FUND 76 ARMY BASE						
076-0200-0760-7201	Accounting & Auditing	56	57	57	57	0
076-0200-0760-7245	Contractual Services	90	126	126	181	55
076-0200-0760-7272	Equipment Rental	3,651	6,346	6,346	1,128	(5,218)
076-0200-0760-7307	Liability Insurance	121	134	134	150	16
076-0200-0760-7367	Misc. Services & Supplies	53	200	200	200	-
076-0200-0760-7381	Computer Software	-	43	43	51	8
076-0200-0760-7397	Postage	-	100	100	100	-
076-0200-5990-9000	Transfer Out	-	-	-	89,337	89,337
TOTAL ARMY BASE REUSE FUND		3,971	7,005	7,005	91,204	84,198

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
RECREATION - EDUCATION						
010-0500-0151-7245	Contractual Services	-	20,000	50	20,000	-
TOTAL RECREATION EDUCATION		-	20,000	50	20,000	-
FUND 19 ATOD GRANT						
ATOD PAYROLL						
019-0500-1200-7245	Contractual Services	15,776	22,239	22,239	31,800	9,561
019-0500-1200-7307	Liability Insurance	326	357	357	399	42
019-0500-1200-9000	Transfer Out	-	-	-	-	-
TOTAL ATOD PAYROLL		16,101	22,596	22,596	32,199	9,603
RESPONSIBLE BEVER. SERV						
019-0500-1209-7245	Contractual Services	-	-	-	-	-
019-0500-1209-7359	Meals	-	-	-	-	-
TOTAL BEV SERV		-	-	-	-	-
ATOD GRANT ADMIN COSTS						
019-0500-1210-7277	Fuel & Mileage	216	580	580	775	195
019-0500-1210-7359	Meals	432	545	545	600	55
019-0500-1210-7372	Office Supplies & Materials	693	450	450	600	150
TOTAL ATOD GRANT ADMIN COSTS		1,341	1,575	1,575	1,975	400
OTHER PROGRAMMING						
019-0500-1211-7404	Program Expenses	1,802	1,450	1,450	-	(1,450)
019-0500-1211-7213	Legal Fees	450	4,500	4,500	6,250	1,750
019-0500-1211-7226	Printing/Advertising	600	-	-	-	-
019-0500-1211-7235	Conferences & Meetings	-	500	500	1,600	1,100
019-0500-1211-7272	Equipment Rental	39	140	140	-	(140)
019-0500-1211-7395	Training	-	4,000	4,000	-	(4,000)
TOTAL OTHER PROGRAMMING COSTS		2,891	10,590	10,590	7,850	(2,740)
Parent Program & Compliance Checks						
019-0500-1212-7245	Media Campaign	-	1,000	1,000	1,000	-
019-0500-1205-7404	Parant Project - Program Expenses	-	4,460	4,460	2,380	(2,080)
019-0500-1212-7404	Compliance Checks - Program Expenses	-	1,390	1,390	1,390	-
Total Compliance Checks		-	6,850	6,850	4,770	(2,080)
TOTAL ATOD GRANT FUND		20,333	41,611	41,611	46,794	5,183
FUND 25 GAS TAX						
025-0300-0250-7210	Asphalt	8,063	8,600	8,600	8,600	-
025-0300-0250-7213	Legal fees	-	-	-	-	-
025-0300-0250-7245	Contractual Services	28,680	32,500	32,500	32,500	-
025-0300-0250-7256	Loan Repayment - PG&E Retrofit Loan	2,423	2,500	2,423	2,423	(77)
025-0300-0250-7272	Equipment Rental	610	600	600	600	-
025-0300-0250-7307	Liability Insurance	1,712	1,850	1,850	2,058	208
025-0300-0250-7352	M & R Machinery & Equipment	7,460	8,000	8,000	10,000	2,000
025-0300-0250-7355	M&R Property	6,748	22,000	22,000	40,000	18,000
025-0300-0250-7367	Misc. Services & Supplies	4,794	4,000	4,000	4,000	-
025-0300-0250-7458	Utilities - PG&E	65,698	56,413	66,500	70,000	13,587
025-0300-0250-7905	Capital Outlay - Mach & Equip	-	-	-	-	-
025-0300-0250-7923	Capital Outlay - Vehicles	8,681	-	-	6,800	6,800
025-0300-0250-7909	Capital Outlay - Buildings & Imprvmts	17,771	-	-	45,000	45,000
025-0700-4102-7245	2017 CIP - Water & Sewer/California 4th St Waterline	61,074	-	-	-	-
025-0700- -7245	McCormick Road - RMRA (SB1) County Project	-	-	-	152,076	152,076
025-0300-5990-9000	Transfer Out	162,865	476,571	266,710	155,000	(321,571)
TOTAL GAS TAX FUND		376,579	613,034	413,183	529,057	(83,977)
FUND 50 STORM DRAIN						
050-0300-0500-7001	Salaries & Wages	4,333	5,324	5,324	4,077	(1,247)
050-0300-0500-7005	Overtime	34	469	469	258	(211)

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 10 GENERAL FUND						
PUBLIC WORKS						
CITY HALL BLDG/GROUNDS						
010-0300-0125-7201	Accounting & Auditing	-	-	-	-	-
010-0300-0125-7228	Chemicals & Gases	-	200	200	200	-
010-0300-0125-7245	Contractual Services	8,950	7,933	8,950	10,000	2,067
010-0300-0125-7298	Flood & Fire Insurance	2,878	3,067	3,067	3,067	-
010-0300-0125-7307	Liability Insurance	584	646	646	720	74
010-0300-0125-7323	Finance Charge - Collection	27	27	27	10	(17)
010-0300-0125-7330	Janitorial Supplies	200	300	300	300	-
010-0300-0125-7352	M & R Machinery & Equipment	775	2,500	2,500	2,500	-
010-0300-0125-7355	M & R Real Property	57,924	6,330	8,000	5,000	(1,330)
010-0300-0125-7356	M & R Real Vehicles	1,540	3,500	3,500	3,500	-
010-0300-0125-7367	Misc. Services & Supplies	2,648	4,000	4,500	4,500	500
010-0300-0125-7369	ALARM SERVICES	-	-	-	-	-
010-0300-0125-7373	Boat Launch Expenses	75	-	-	-	-
010-0300-0125-7385	Permits & Licenses	-	400	400	400	-
010-0300-0125-7458	Utilities - PG&E	17,337	11,803	16,640	12,000	197
010-0300-0125-7459	Utilities - Water & Sewer (City Property)	-	2,935	-	-	(2,935)
010-0300-0125-7923	Capital Outlay - Vehicles	-	-	-	-	-
010-0300-0125-7905	Capital Outlay - Mach & Equip	-	2,020	2,020	-	(2,020)
TOTAL CITY HAL/BLDG/GROUNDS		92,939	45,661	50,750	42,197	(3,464)
SWIMMING POOL						
010-0300-0155-7201	Accounting & Auditing	-	-	-	-	-
010-0300-0155-7213	Legal Fees	-	-	-	-	-
010-0300-0155-7228	Chemicals & Gases	9,887	10,500	10,500	11,000	500
010-0300-0155-7245	Contractual Services	-	-	-	-	-
010-0300-0155-7298	Flood & Fire Insurance	69	70	70	70	-
010-0300-0155-7307	Liability Insurance	502	555	555	619	64
010-0300-0155-7330	Janitorial Supplies	1,252	1,200	1,200	1,200	-
010-0300-0155-7337	Laboratory Testing	2,044	2,000	2,000	2,000	-
010-0300-0155-7352	M & R Machinery & Equipment	4,091	6,000	6,000	14,000	8,000
010-0300-0155-7355	M & R Real Property	14,957	14,000	14,000	15,000	1,000
010-0300-0155-7356	M & R Real Vehicles	1,546	1,500	1,700	1,500	-
010-0300-0155-7367	Misc. Services & Supplies	3,059	3,000	3,000	3,000	-
010-0300-0155-7385	Permits & Licenses	-	500	500	500	-
010-0300-0155-7409	Safety Equipment	10	1,500	1,500	1,500	-
010-0300-0155-7432	Telephone	595	528	600	600	72
010-0300-0155-7458	Utilities - PG&E	26,296	15,572	26,000	16,000	428
010-0300-0155-7909	Capital outlay	-	-	-	-	-
TOTAL SWIMMING POOL		64,308	56,925	67,625	66,989	10,064
YOUTH CENTER						
010-0300-0160-7201	Accounting & Auditing	-	-	-	-	-
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	1,109	1,182	1,182	1,182	-
010-0300-0160-7307	Liability Insurance	127	142	142	159	17
010-0300-0160-7330	Janitorial Supplies	628	1,000	1,500	1,500	500
010-0300-0160-7352	M&R Machinery & Equipment	-	576	500	500	(76)
010-0300-0160-7355	M & R Real Property	1,171	2,000	2,000	2,000	-
010-0300-0160-7367	Misc. Service & Supplies	126	1,500	1,000	1,000	(500)
010-0300-0160-7458	Utilities - PG&E	4,497	3,807	3,807	3,807	-
010-0300-0160-7459	Utilities - Water & Sewer (City Property)	228	432	432	432	-
TOTAL YOUTH CENTER		12,687	15,539	15,463	15,479	(59)
CORPORATION YARD						

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
010-0300-0180-7228	Chemicals & Gases	1,239	2,000	2,000	2,000	-
010-0300-0180-7245	Contractual Services	596	641	800	800	159
010-0300-0180-7272	Equipment Rental	3,380	3,000	3,000	3,000	-
010-0300-0180-7273	Equipment (Non-Capital, \$5,000)	1,094	1,500	2,000	2,000	500
010-0300-0180-7277	Fuel & Mileage	159	61	-	-	(61)
010-0300-0180-7298	Flood & Fire Insurance	590	629	629	629	-
010-0300-0180-7307	Liability Insurance	745	800	800	888	88
010-0300-0180-7330	Janitorial Supplies	1,883	2,000	2,000	2,000	-
010-0300-0180-7335	Laundry Service	7,329	6,500	7,600	9,000	2,500
010-0300-0180-7352	M & R Machinery & Equipment	1,536	2,005	2,005	3,000	995
010-0300-0180-7353	M & R Machinery & Equipment (TOOLS)	-	-	-	-	-
010-0300-0180-7355	M&R Real Property	133	4,628	4,628	5,000	372
010-0300-0180-7356	M&R Vehicles	1,368	1,000	1,000	1,000	-
010-0300-0180-7367	Misc. Services & Supplies	4,332	3,837	4,500	5,000	1,163
010-0300-0180-7385	Permits & Licenses	1,369	2,000	2,000	2,000	-
010-0300-0180-7409	Safety Equipment	1,493	2,000	2,500	3,000	1,000
010-0300-0180-7432	Telephone	9,955	8,000	9,500	10,000	2,000
010-0300-0180-7458	Utilities - PG&E	5,995	4,537	5,000	5,000	463
010-0300-0180-7923	Capital Outlay - Vehicles	-	-	-	-	-
010-0300-0180-7905	Capital Outlay - Mach & Equip	-	-	-	-	-
TOTAL CORPORATION YARD		43,196	45,138	49,962	54,317	9,179
SENIOR CENTER						
010-0300-0181-7245	Contractual Services	6,550	5,800	6,100	6,500	700
010-0300-0181-7273	Equipment (Non-Capital, \$5,000)	-	5,000	5,000	-	(5,000)
010-0300-0181-7298	Flood & Fire Insurance	868	868	868	868	-
010-0300-0181-7307	Liability Insurance	186	207	207	231	24
010-0300-0181-7330	Janitorial Supplies	-	700	700	800	100
010-0300-0181-7355	M & R Real Property	561	1,576	800	1,500	(76)
010-0300-0181-7367	Misc Services & Supplies	602	-	-	1,000	1,000
010-0300-0181-7369	ALARM SERVICES	-	-	-	-	-
010-0300-0181-7458	Utilities - PG&E	6,783	5,320	5,600	6,000	680
010-0300-0181-7459	Utilities - Water & Sewer (City Property)	2,028	2,000	2,000	2,000	-
010-0300-0181-7905	Capital Outlay	-	-	-	-	-
TOTAL SENIOR CENTER		17,579	21,471	21,275	18,899	(2,572)
PARKS						
010-0300-0185-7226	Printing	92	-	-	-	-
010-0300-0185-7228	Chemicals & Gases	2,111	2,000	2,000	2,000	-
010-0300-0185-7245	Contractual Services	88	150	7,150	-	(150)
010-0300-0185-7272	Equipment Rental	1,423	1,500	1,500	2,500	1,000
010-0300-0185-7273	Equipment (Non-Capital, \$5,000)	5,869	6,650	3,850	4,000	(2,650)
010-0300-0185-7277	Fuel & Mileage	7,034	3,300	3,300	4,000	700
010-0300-0185-7298	Flood & Fire Insurance	171	171	171	171	-
010-0300-0185-7307	Liability Insurance	1,219	1,279	1,279	1,417	138
010-0300-0185-7352	M & R Machinery & Equipment	880	2,000	2,000	2,000	-
010-0300-0185-7355	M & R Real Property	30,514	27,500	27,500	30,000	2,500
010-0300-0185-7356	M & R Vehicles	1,733	2,000	2,000	2,500	500
010-0300-0185-7367	Misc. Services & Supplies	2,692	4,500	4,500	5,000	500
010-0300-0185-7373	Boat Launch Expenses	6,636	8,000	4,000	8,000	-
010-0300-0185-7385	Permits & Licenses	410	500	500	500	-
010-0300-0185-7409	Safety Equipment	2,111	1,200	1,200	1,500	300
010-0300-0185-7415	Signs	881	1,500	1,500	1,500	-
010-0300-0185-7432	Telephone	-	-	-	-	-
010-0300-0185-7458	Utilities - PG&E	7,193	6,020	7,000	7,500	1,480
010-0300-0185-7459	Utilities - Water & Sewer (City Property)	1,854	3,745	3,745	3,745	-
010-0300-0185-7923	Capital Outlay - Vehicles	-	-	-	-	-

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
010-0300-0185-7905	Capital Outlay - Mach & Equip	-	-			-
TOTAL PARKS		72,910	72,015	73,195	76,333	4,318
STREETS						
010-0300-0190-7213	Legal Fees	180	-			-
010-0300-0190-7228	Chemicals & Gases	2,294	3,000	3,000	3,000	-
010-0300-0190-7245	Contractual Services	3,550	25,000	28,909	25,000	-
010-0300-0190-7272	Equipment Rental	1,819	2,500	2,500	2,500	-
010-0300-0190-7277	Fuel & Mileage	3,070	2,519	2,519	3,000	481
010-0300-0190-7298	Flood & Fire Insurance	-	-	-	-	-
010-0300-0190-7307	Liability Insurance	824	878	878	973	96
010-0300-0190-7352	M & R Machinery & Equipment	1,313	2,000	2,000	2,000	-
010-0300-0190-7355	M & R Real Property	5,791	10,000	10,000	12,000	2,000
010-0300-0190-7356	M & R Vehicles	3,030	2,600	2,600	3,000	400
010-0300-0190-7367	Misc. Services & Supplies	585	1,500	1,500	1,500	-
010-0300-0190-7409	Safety Equipment	-	400	400	400	-
010-0300-0190-7415	Signs	4,128	3,500	3,500	3,500	-
010-0300-0190-7923	Capital Outlay - Vehicles	-	-	-	-	-
010-0300-0190-7905	Capital Outlay - Mach & Equip	-	-	-	50,000	50,000
TOTAL STREETS		26,584	53,897	57,806	106,873	52,977
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	170	400	-	400	-
010-0300-0300-7245	Contractual Services	25	-			-
010-0300-0300-7272	Equipment Rental	2,124	1,821	2,500	2,500	679
010-0300-0300-7277	Fuel & Mileage	767	559	100	500	(59)
010-0300-0300-7307	Liability Insurance	624	588	588	720	131
010-0300-0300-7367	Misc. Services & Supplies	1,156	-	300	300	300
010-0300-0300-7372	Office Supplies & Materials	136	-			-
TOTAL PUBLIC WORKS ADMINISTRATION		5,001	3,368	4,140	4,420	1,051
LIBRARY						
010-0300-1550-7307	Liability Insurance	91	97	97	108	11
010-0300-1550-7298	Flood & Fire Insurance	1,353	1,353	1,353	1,353	-
010-0300-1550-7355	M & R Real Property	4,903	12,000	12,000	52,000	40,000
010-0300-1550-7459	Utilities - Water & Sewer (City Property)	1,468	2,043	1,833	2,000	(43)
010-0300-1550-7367	Misc. Services & Supplies	600	1,500	1,500	1,500	-
TOTAL LIBRARY		8,414	16,992	16,782	56,960	39,968
RECREATION AND COMMUNITY SERVICES						
RECREATION ADMINISTRATION						
010-0500-0150-7245	Contractual Services	-	25,000	10,000	15,000	(10,000)
010-0500-0150-7245	Contractual Services	-	-	-	10,000	10,000
010-0500-0150-7272	Equipment Rental	216	100	100	100	-
010-0500-0150-7307	Liability Insurance	5	5	5	5	-
010-0500-0150-7365	Membership Dues	-	-	-		-
010-0500-0150-7367	Misc. Services & Supplies	1,100	-	-		-
010-0500-0150-7372	Office Supplies & Materials	500	-	-		-
010-0500-0150-7397	Postage	-	-	-		-
010-0500-0150-7404	Program Expense	3,095	-	-		-
010-0500-0150-7406	Recreation Programs	150	250	250	250	-
010-0500-0150-7432	Telephone	-	-	-		-
TOTAL RECREATION ADMINISTRATION		5,067	25,355	10,355	25,355	-
SENIOR PROGRAMMING						
010-0500-1330-7245	Contractual Services	-	850	-	-	(850)
TOTAL SENIOR PROGRAMMING		-	850	-	-	(850)

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
050-0300-0500-7101	Clothing & Work Boots	13	25	25	-	(25)
050-0300-0500-7103	Dental Insurance	125	162	162	117	(46)
050-0300-0500-7105	Health Insurance	248	103	103	488	385
050-0300-0500-7108	Life Insurance	26	31	31	22	(9)
050-0300-0500-7109	Employee Assistance Program	2	2	2	1	(1)
050-0300-0500-7110	Vision Insurance	12	15	15	10	(4)
050-0300-0500-7117	PERS Retirement	289	331	331	422	91
050-0300-0500-7119	Social Security/FICA	338	421	421	306	(115)
050-0300-0500-7124	Workers Comp Insurance	212	233	233	160	(73)
050-0300-0500-7213	Legal Fees	101	79	-	79	-
050-0300-0500-7226	PRINTING	-	500	-	500	-
050-0300-0500-7245	Contractual Services	7,924	7,900	7,900	10,000	2,100
050-0300-0500-7245	Contractual Services - CIP PROJECT	241,419	174,966	158,795	99,691	(75,275)
050-0300-0500-7272	Equipment Rental	262	300	300	300	-
050-0300-0500-7307	Liability Insurance	708	781	781	873	92
050-0300-0500-7323	Finance Charge - Collection	10	-	-	-	-
050-0300-0500-7352	M&R Machinery & Equipment	388	400	400	2,000	1,600
050-0300-0500-7355	M & R Real Property	3,157	1,000	1,521	5,000	4,000
050-0300-0500-7367	Misc. Services & Supplies	383	1,000	1,000	1,000	-
050-0300-0500-7385	Permits & Licenses	454	1,000	500	1,000	-
TOTAL STORM DRAIN FUND		260,437	195,043	178,314	126,305	(68,738)
FUND 51 CAPITAL GRANTS AND PROJECT FUND						
IMPROVEMENTS						
051-0600-1610-7909	Boat Dock Project	37,345	340,519	320,753	-	(340,519)
051-0600-1611-7909	Boat Launch Project	14,123	178,568	42,000	1,444,858	1,266,290
051-0600-1612-7909	Contractual Services	190	-	-	-	-
051-0700-1618-7909	Police Mold Remediation Project	241,868	-	-	-	-
051-0700-1620-7909	Fire Station Remodel	115,134	-	-	-	-
051-0700-1615-7909	Dog Park Project	254,362	56,506	49,795	-	(56,506)
051-0700-1616-7909	Skate Park Project	469,974	150,027	36,770	-	(150,027)
051-0700-4120-7990	Laserfiche - EDMS	-	25,000	-	25,000	-
051-0700-4109-7990	ABM Citywide Energy Efficiency Program	3,208	888,793	1,109,826	-	(888,793)
051-0600-1619-7993	Front St Bike & Ped Improvement	34,407	466,571	532,343	-	(466,571)
051-0700-4121-7990	Bruning Park Restroom Replacement	-	180,000	4,568	210,000	30,000
051-0700-4122-7990	Bike & Ped Pathway Montezuma Hills Rd	75	150,000	-	150,000	-
051-0700-4123-7990	ADA Sidewalk Repair and Replacement	-	155,000	-	155,000	-
051-0700-4124-7990	City Hall ADA Remodel - Council Chambers/CD Office	-	39,000	26,229	12,771	(26,229)
051-0700-4125-7990	Business Park Health Center Study	-	10,000	1,780	10,000	-
051-0700- -7990	New Accounting System Software	-	-	-	150,000	150,000
051-0700-4128-7990	Airport Road Bike Lane	3,828	30,000	3,909	-	(30,000)
051-0700-4129-7990	Sports Complex Project	-	46,500	46,500	-	(46,500)
051-0700-4130-7990	HSIP Pedestrian Crossing	-	5,000	4,100	250,000	245,000
051-0700- -7990	Public Works Office & Corp Yard Improvement	-	-	-	350,000	350,000
051-0700-4131-7990	Police & Fire Public Safety Facility	-	38,800	38,800	-	(38,800)
TOTAL IMPROVEMENTS		1,174,514	2,760,285	2,217,373	2,757,629	(2,656)
FUND 53 ROADWAY IMPACT						
053-0300-0530-7245	Contractual Services	38,499	191,196	-	-	(191,196)
TOTAL ROADWAY IMPACT FUND		38,499	191,196	-	-	(191,196)
FUND 54 PARKS & RECREATION						
054-0300-0540-7245	Contractual Services	76,806	-	-	-	-
054-0300-5990-9000	Transfer Out	735,303	406,371	179,183	334,628	(71,743)
TOTAL PARKS & RECREATION FUND		812,109	406,371	179,183	334,628	(71,743)

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 55 MAIN & OPERATION SVC DISTRICT - LIBERTY						
055-0300-0550-7245	Contractual Services	-	-	-	100,000	100,000
055-0300-0550-7203	Administrative Expense	-	-	-	5,000	5,000
TOTAL MAIN & OPERATION SVC DISTRICT - LIBERTY		-	-	-	105,000	105,000
FUND 56 MUNICIPAL IMPROVEMENT						
056-0300-0500-7203	Administrative Expense - ABM Loan	642	-	-	-	-
056-0300-0500-7213	Legal Fees	-	-	-	-	-
056-0300-0500-7245	Contractual Services	22,927	-	-	-	-
056-0300-0500-7355	M & R Real Property	4,254	10,000	-	-	(10,000)
056-0300-5990-9000	Transfer Out	-	89,191	89,191	68,917	(20,274)
056-0300-5990-9000	Transfer Out - Boat Dock Project	25,317	115,519	115,893	-	(115,519)
056-0300-5990-9000	Transfer Out - City Hall ADA Remodel - Council Chambers/CD Office	-	39,000	26,229	12,771	(26,229)
056-0300-5990-9000	Transfer Out - Police & Fire Public Safety Facility	-	38,800	38,800	-	(38,800)
056-0300-5990-9000	Transfer Out	242,102	1,644,456	-	1,644,456	-
TOTAL MUNICIPAL IMPROVEMENTS FUND		295,242	1,936,966	270,114	1,726,144	(210,822)
FUND 60 HAZARDOUS WASTE						
060-0300-0600-7205	Advertising	1,074	1,432	1,432	1,432	-
060-0300-0600-7213	Legal Fees	-	1,000	1,000	1,000	-
060-0300-0600-7226	Printing	825	1,000	1,000	1,000	-
060-0300-0600-7235	Conferences & Meetings	600	-	1,000	1,000	1,000
060-0300-0600-7245	Contractual Services	27,761	54,000	54,000	54,000	-
060-0300-0600-7272	Equipment Rental	164	170	170	170	-
060-0300-0600-7273	Equipment (Non-Capital \$5,000)	-	2,000	2,000	-	(2,000)
060-0300-0600-7307	Liability Insurance	443	488	488	545	57
060-0300-0600-7359	Meals	45	60	60	60	-
060-0300-0600-7385	Permits & Licenses	75	100	100	100	-
060-0300-0600-7367	Misc. Services & Supplies	5,000	10,000	10,000	5,000	(5,000)
TOTAL HAZARDOUS WASTE FUND		35,986	70,250	71,250	64,307	(5,943)
FUND 65 LANDFILL CLOSURE						
065-0300-0650-7245	Contractual Services	14,476	28,000	28,000	28,000	-
065-0300-0650-7272	Equipment Rental	124	200	200	200	-
065-0300-0650-7252	Property Tax	204	272	272	272	-
065-0300-0650-7213	Legal Fees	293	300	300	300	-
065-0300-0650-7307	Liability Insurance	337	371	371	415	44
065-0300-0650-7385	Permits and Licenses	23,586	28,553	28,553	28,553	-
TOTAL LANDFILL CLOSURE FUND		39,020	57,696	57,696	57,740	44
FUND 80 WATER SYSTEM						
080-0300-0800-7125	State Unemployment Insurance	-	3,300	5,238	3,300	-
080-0300-0800-7201	Accounting & Auditing	5,635	5,681	5,681	5,689	8
080-0300-0800-7203	Administrative Expense - ABM Loan	50	-	-	-	-
080-0300-0800-7205	Advertising	-	6,667	-	-	(6,667)
080-0300-0800-7213	Legal Fees	859	1,145	3,344	1,500	355
080-0300-0800-7226	Printing	1,291	3,700	3,700	4,000	300
080-0300-0800-7228	Chemicals & Gases	90,125	90,000	90,000	90,000	-
080-0300-0800-7235	Conferences & Meetings	3,667	7,500	7,500	16,500	9,000
080-0300-0800-7245	Contractual Services	85,278	86,462	85,000	85,000	(1,462)
080-0300-0800-7255	Debt Service - Interest	65,049	88,026	88,026	82,543	(5,483)
080-0300-0800-7254	Debt Service - Principal	-	1,552	1,552	2,993	1,441
080-0300-0800-7272	Equipment Rental	8,626	8,200	9,000	9,000	800
080-0300-0800-7273	Equipment (Non-Capital, \$5,000)	3,055	2,500	2,500	2,500	-
080-0300-0800-7277	Fuel & Mileage	12,587	14,309	14,309	15,000	691
080-0300-0800-7298	Flood & Fire Insurance	15,291	16,293	16,293	16,293	-

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EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
080-0300-0800-7307	Liability Insurance	21,797	24,023	24,023	26,787	2,764
080-0300-0800-7323	Finance Charge	1,272	1,500	1,500	1,500	-
080-0300-0800-7337	Laboratory Testing	46,769	33,500	33,500	35,000	1,500
080-0300-0800-7340	Legal Notices & Publications	428	-	-	-	-
080-0300-0800-7352	M & R Machinery & Equipment	9,128	12,000	15,000	20,000	8,000
080-0300-0800-7355	M & R Real Property	85,911	35,190	30,000	50,000	14,810
080-0300-0800-7356	M & R Vehicles	1,599	4,300	4,000	4,000	(300)
080-0300-0800-7365	Membership Dues	3,090	3,500	3,500	3,500	-
080-0300-0800-7367	Misc. Services & Supplies	16,038	15,000	10,000	27,000	12,000
080-0300-0800-7380	Computer Hardware	3,873	3,000	3,000	9,600	6,600
080-0300-0800-7372	Office Supplies & Materials	10,790	11,000	11,000	11,000	-
080-0300-0800-7381	Computer Software	15,147	14,965	15,000	20,132	5,167
080-0300-0800-7385	Permits & Licenses	32,409	30,000	30,000	40,000	10,000
080-0300-0800-7397	Postage	3,670	3,500	3,500	3,500	-
080-0300-0800-7409	Safety Equipment	991	2,000	2,000	3,000	1,000
080-0300-0800-7432	Telephone	10,557	10,000	12,000	12,000	2,000
080-0300-0800-7458	Utilities - PG&E	229,668	200,000	200,000	230,000	30,000
080-0300-0800-7603	Bond Principal	-	230,000	230,000	230,000	-
080-0300-0800-7281	Land Lease - Well#10	-	6,000	6,000	6,000	-
080-0300-0800-7358	Emergency Repairs	61,598	100,000	100,000	100,000	-
080-0300-0800-7900	Miscellaneous Expense	12	-	-	2,000	2,000
080-0700-0800-7990	Capital Construction	12,754	54,810	54,810	-	(54,810)
080-0700-4109-7997	ABM Citywide Energy Efficiency Program	246	-	-	-	-
080-0300-0800-7905	Capital Outlay - Mach & Equip	12,487	-	-	20,000	20,000
080-0300-0800-7923	Capital Outlay - Vehicles	-	-	-	6,800	6,800
080-0300-5990-9000	Transfer Out	-	2,765,638	1,747,338	2,171,111	(594,526)
080-0300-5990-9000	Transfer Out	-	-	-	150,000	150,000
080-0300-5990-9000	Transfer Out	-	-	-	150,000	150,000
080-0300-5990-9000	Transfer Out	25,000	25,000	25,000	25,000	-
TOTAL WATER SYSTEM FUND		896,747	3,920,260	2,893,313	3,692,248	(228,011)
FUND 81 WATER CONSTRUCTION						
081-0700-4109-7990	ABM Citywide Energy Efficiency Program	-	69,735	69,735	-	(69,735)
081-0700-4107-7993	CIP - 2018 Water & Sewer CIP Project	-	1,235,704	1,235,704	-	(1,235,704)
081-0700-4110-7993	CIP - 2019 Water & Sewer CIP Project	-	-	29,811	960,000	960,000
081-0700-4104-7990	CIP - Piezometer System - WTR Well Monitoring	-	211,111	-	211,111	-
081-0700-2037-7990	CIP - Water Meter Project	-	1,248,823	468,823	780,000	(468,823)
081-0700-2008-7990	CIP - Well#16 Rehabilitation	-	70,000	13,000	220,000	150,000
081-0300-5990-9000	Transfer Out	-	624,920	624,920	-	(624,920)
TOTAL WATER CONSTRUCTION FUND		-	3,460,293	2,441,993	2,171,111	(1,289,182)
FUND 82 WATER FIXED ASSETS						
082-0300-5990-9000	Transfer Out	-	157,772	157,772	-	(157,772)
TOTAL WATER FIXED ASSETS FUND		-	157,772	157,772	-	(157,772)
FUND 84 AIRPORT						
084-0300-0840-7201	Accounting & Auditing	2,387	2,406	2,406	2,410	3
084-0300-0840-7203	Administrative Expense - ABM Loan	176	-	-	-	-
084-0300-0840-7213	Legal Fees	90	120	158	120	-
084-0300-0840-7226	Printing	-	667	-	500	(167)
084-0300-0840-7228	Chemicals & Gases	5,296	6,000	6,576	7,000	1,000
084-0300-0840-7235	Conferences and meetings	-	667	-	-	(667)
084-0300-0840-7245	Contractual Services	29,253	33,302	33,302	40,000	6,698
084-0300-0840-7254	Debt Service - Principal	-	5,415	5,415	10,444	5,029
084-0300-0840-7255	Debt Service - Interest	1,567	8,053	8,053	8,425	372
084-0300-0840-7252	Property Tax	2,314	3,085	2,405	2,500	(585)

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EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
084-0300-0840-7272	Equipment Rental	1,689	1,500	1,500	1,500	-
084-0300-0840-7273	Equipment, (non-capital \$5,000)	1,798	1,500	1,800	2,000	500
084-0300-0840-7277	Fuel & Mileage	2,164	1,775	1,775	1,775	-
084-0300-0840-7298	Flood & Fire Insurance	6,264	6,674	5,671	6,674	-
084-0300-0840-7307	Liability Insurance	4,906	5,233	5,233	7,568	2,335
084-0300-0840-7330	Janitorial Supplies	2,155	2,000	2,000	2,000	-
084-0300-0840-7340	Legal Notices/Publications	-	500	-	500	-
084-0300-0840-7352	M & R Machinery & Equipment	14,976	16,000	18,000	20,000	4,000
084-0300-0840-7355	M & R Real Property	3,667	4,224	4,800	5,000	776
084-0300-0840-7356	M & R Vehicles	3,985	2,000	2,033	3,000	1,000
084-0300-0840-7365	Membership Dues	-	133	-	-	(133)
084-0300-0840-7367	Misc. Services & Supplies	1,587	2,000	2,500	3,000	1,000
084-0300-0840-7369	Alarm Services	-	1,333	-	-	(1,333)
084-0300-0840-7372	Office Supplies & Materials	2	-	-	-	-
084-0300-0840-7381	Computer Software	353	-	8	2,174	2,174
084-0300-0840-7385	Permits & Licenses	4,096	4,800	4,800	4,800	-
084-0300-0840-7397	Postage	31	233	233	233	-
084-0300-0840-7415	Signs	-	400	-	-	(400)
084-0300-0840-7432	Telephone	1,301	1,429	1,200	1,500	71
084-0300-0840-7458	Utilities - PG&E	29,340	23,206	24,000	25,000	1,794
084-0300-7918-7990	Airport Improvement - Grant #18	-	188,321	198,001	-	(188,321)
084-0300-7919-7990	Airport Improvement - Grant #19	-	-	-	97,500	97,500
084-0700-4109-7990	ABM Citywide Energy Efficiency Program	860	243,343	243,343	-	(243,343)
TOTAL MUNICIPAL AIRPORT		120,258	566,320	575,212	255,623	(310,697)
FUND 85 BEACH DRIVE SEWER SYSTEM AND PLANT						
BEACH WWTP COLLECTION SYSTEM AND LIFT STATIONS						
085-0300-0850-7125	State Unemployment Insurance	-	1,650	3,315	1,650	-
085-0300-0850-7203	Administrative Expense - ABM Loan	131	-	-	-	-
085-0300-0850-7213	Legal Fees	-	4,000	4,000	4,000	-
085-0300-0850-7245	Contractual Services	33,602	14,607	15,177	15,000	393
085-0300-0850-7248	Veolia- Contractual services	164,005	109,180	109,180	115,019	5,838
085-0300-0850-7272	Equipment Rental	1,505	2,600	2,600	2,600	-
085-0300-0850-7273	Equipment (Non-Capital, \$5,000)	200	500	500	1,500	1,000
085-0300-0850-7277	Fuel & Mileage	3,790	2,956	4,000	4,000	1,044
085-0300-0850-7298	Flood & Fire Insurance	76	76	76	76	-
085-0300-0850-7307	Liability Insurance	3,934	4,254	4,254	4,730	476
085-0300-0850-7323	Finance Charge - Collection fee	1,741	1,800	500	500	(1,300)
085-0300-0850-7352	M & R Machinery & Equipment	18,770	25,000	32,000	30,000	5,000
085-0300-0850-7355	M&R Real Property	28,665	19,072	19,072	25,000	5,928
085-0300-0850-7356	M&R Vehicles	781	2,000	2,000	2,500	500
085-0300-0850-7365	Membership Dues	-	667	667	700	33
085-0300-0850-7367	Misc. Services & Supplies	1,336	1,500	500	1,500	-
085-0300-0850-7372	Office Supplies & Materials	948	1,500	350	1,500	-
085-0300-0850-7385	Permits & Licenses	4,873	4,200	4,200	4,200	-
085-0300-0850-7397	Postage	-	133	-	100	(33)
085-0300-0850-7432	Telephone	3,499	4,521	4,521	4,521	-
085-0300-0850-7458	Utilities - PG&E	16,861	13,127	25,000	25,000	11,873
085-0300-0850-7358	Emergency Repairs	8,004	50,000	50,000	50,000	-
085-0300-0850-7923	Capital Outlay -Vehicles	-	-	-	6,800	6,800
085-0300-0850-7923	Capital Outlay -Vehicles	-	-	-	150,000	150,000
085-0300-0850-7254	Loan - Lease Payment	-	-	-	33,845	33,845
085-0700-2036-7245	River Road Life Station - CIP Project Cancelled	20,121	-	-	-	-
085-0700-4109-7997	ABM Citywide Energy Efficiency Program	640	-	-	-	-
085-0300-0850-9000	Transfer Out	-	-	20,000	-	-
085-0300-0850-9000	Transfer Out	-	-	-	100,000	100,000
085-0300-0850-9000	Transfer Out	-	976,340	706,151	540,000	(436,340)
TOTAL SEWER SYSTEM		313,480	1,239,683	1,008,062	1,124,740	(114,943)

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
FUND 085 BEACH WWTP PLANT						
085-0300-0855-7201	Accounting & Auditing	7,481	7,543	7,543	7,553	11
085-0300-0855-7213	Legal Fees	-	4,000	-	2,000	(2,000)
085-0300-0855-7228	Chemicals & Gases	63,406	40,757	45,000	50,000	9,243
085-0300-0855-7245	Contractual Services	97,564	63,973	63,973	68,980	5,007
085-0300-0855-7248	VEOLIA- Contractual Services	842,390	779,418	779,418	843,470	64,052
085-0300-0855-7272	Equipment Rental	4,565	4,721	4,721	4,721	-
085-0300-0855-7273	Equipment (Non-Capital, \$5,000)	69,442	23,797	24,860	24,000	203
085-0300-0855-7277	Fuel and Mileage	-	1,333	400	500	(833)
085-0300-0855-7298	Flood & Fire Insurance	941	1,129	959	1,129	-
085-0300-0855-7307	Liability Insurance	12,420	13,888	13,888	15,511	1,623
085-0300-0855-7322	Interest Expense - Interfund Loan	4,703	4,703	4,703	4,703	-
085-0300-0855-7340	Legal Notices/Publications	-	1,333	-	-	(1,333)
085-0300-0855-7352	M & R Machinery & Equipment	5,026	4,000	4,000	4,000	-
085-0300-0855-7355	M & R Real Property	37,262	24,000	24,000	29,500	5,500
085-0300-0855-7372	Office Supplies & Materials	5,517	5,550	5,550	5,550	-
085-0300-0855-7380	Computer Hardware	-	-	-	-	-
085-0300-0855-7381	Computer Software	6,682	14,964	10,000	21,814	6,850
085-0300-0855-7385	Permits & Licenses	10,635	13,704	13,704	13,704	-
085-0300-0855-7397	Postage	1,891	1,508	1,508	1,508	-
085-0300-0855-7432	Telephone	15,110	13,485	11,000	13,000	(485)
085-0300-0855-7458	Utilities - PG&E	94,917	65,286	65,286	65,286	-
085-0300-0855-7255	Bond Interest Expense	35,776	33,382	33,382	31,853	(1,529)
085-0300-0855-7254	Bond Principal	-	4,029	4,029	7,770	3,741
085-0300-0855-7603	Bond Principal Retirement	-	60,000	60,000	65,000	5,000
085-0300-0855-7358	Emergency Repairs	14,409	50,000	50,000	50,000	-
085-0300-0855-7905	Capital Outlay - Mach & Equip	-	-	-	25,000	25,000
085-0300-0855-7905	Capital Outlay - Mach & Equip	-	-	-	48,000	48,000
085-0300-0855-7923	Capital Outlay - Vehicles	-	30,000	20,818	30,000	-
085-0300-0855-9000	Transfer Out	-	1,643,025	143,025	1,643,025	0
TOTAL SEWER TREATMENT PLANT		1,330,138	2,909,528	1,391,768	3,077,578	168,050
TOTAL BEACH DRIVE SEWER SYSTEM AND PLANT FUND		1,643,618	4,149,212	2,399,830	4,202,319	53,107
FUND 86 NW SEWER SYSTEM AND PLANT						
NW WWTP COLLECTION SYSTEM AND LIFT STATIONS						
086-0300-0860-7125	State Unemployment Insurance	-	1,650	3,525	1,650	-
086-0300-0860-7203	Administration Exp - ABM Loan	501	-	-	-	-
086-0300-0860-7213	Legal Fees	-	2,000	-	2,000	-
086-0300-0860-7226	Printing	-	200	-	200	-
086-0300-0860-7245	Contractual Services	3,584	-	2,118	-	-
086-0300-0860-7248	VEOLIA - CONTRACTURAL SERVICES	62,355	54,590	54,590	57,509	2,919
086-0300-0860-7249	Evidence Expenses	-	17,000	17,000	17,000	-
086-0300-0860-7272	Equipment Rental	857	2,000	1,000	2,000	-
086-0300-0860-7273	Equipment (Non-Capital, \$5,000)	1,067	1,500	1,000	1,500	-
086-0300-0860-7277	Fuel & Mileage	-	1,067	1,067	1,100	33
086-0300-0860-7298	Flood & Fire Insurance	1,029	1,161	987	1,161	-
086-0300-0860-7307	Liability Insurance	2,128	2,289	2,289	2,544	255
086-0300-0860-7323	Finance Charge - Collection fee	53	100	50	100	-
086-0300-0860-7352	M & R Machinery & Equipment	12,677	15,000	15,000	15,000	-
086-0300-0860-7355	M & R Real Property	1,667	5,000	5,000	5,000	-
086-0300-0860-7358	Emergency Repairs	-	50,000	50,000	50,000	-
086-0300-0860-7356	M&R Vehicles	887	3,500	1,000	3,500	-
086-0300-0860-7365	Membership Dues	-	1,067	-	1,100	33
086-0300-0860-7367	Misc. Services & Supplies	639	2,500	1,000	2,500	-
086-0300-0860-7372	Office Supplies & Materials	-	500	-	500	-
086-0300-0860-7385	Permits & Licenses & Testing	7,024	8,413	8,413	8,450	37
086-0300-0860-7432	Telephone	631	627	627	650	23

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
086-0300-0860-7458	Utilities - PG&E	41,365	40,206	41,000	41,000	794
086-0300-0860-7923	Capital Outlay - Vehicles	-	-	-	6,800	6,800
086-0300-0860-7923	Capital Outlay - Vehicles	-	-	-	150,000	150,000
086-0300-0860-7254	Loan - Lease Payment	-	-	-	33,845	33,845
086-0700-4105-7900	Solar Project - Cancelled	2,463	-	-	-	-
086-0700-4109-7997	ABM Citywide Energy Efficiency Program	2,455	-	-	-	-
086-0300-0860-9000	Transfer Out	-	-	-	100,000	100,000
086-0300-0860-9000	Transfer Out	-	393,500	-	393,500	-
TOTAL SEWER SYSTEM		141,381	603,870	205,666	898,609	294,739
SEWER TREATMENT PLANT						
086-0300-0865-7201	Accounting & Auditing	5,780	5,827	5,827	5,835	8
086-0300-0865-7213	Legal Fees	-	2,000	1,000	2,000	-
086-0300-0865-7228	Chemicals & Gases	22,853	23,641	23,641	23,641	-
086-0300-0865-7245	Contractual Services	89,931	53,966	53,966	58,526	4,560
086-0300-0865-7248	VEOLIA- CONTRACTURAL SERVICES	551,586	559,000	559,000	581,483	22,483
086-0300-0865-7252	Property Tax	3,682	3,907	3,907	3,907	-
086-0300-0865-7254	Debt Service - Principal	-	15,454	15,454	29,805	14,351
086-0300-0865-7255	Debt Service - Interest	4,472	22,984	22,984	24,045	1,061
086-0300-0865-7272	Equipment Rental	3,855	3,533	3,533	3,533	-
086-0300-0865-7273	Equipment (Non-Capital, \$5,000)	-	25,000	20,000	25,000	-
086-0300-0865-7277	Fuel & Mileage	-	1,078	2,800	2,000	922
086-0300-0865-7298	Flood & Fire Insurance	8,180	8,844	7,516	8,844	-
086-0300-0865-7307	Liability Insurance	10,486	11,729	11,729	13,101	1,373
086-0300-0865-7340	Legal Notices & Publications	-	6,000	-	6,000	-
086-0300-0865-7352	M & R Machinery & Equip	85,279	68,547	170,000	140,000	71,453
086-0300-0865-7355	M & R Real Property	38,403	32,489	32,489	153,489	121,000
086-0300-0865-7372	Office Supplies & Materials	4,262	6,067	6,067	6,067	-
086-0300-0865-7380	Computer Hardware	-	-	-	-	-
086-0300-0865-7381	Computer Software	6,682	14,964	14,964	20,264	5,300
086-0300-0865-7385	Permits & Licenses & Testing	10,103	12,960	12,960	12,960	-
086-0300-0865-7397	Postage	1,891	1,508	1,508	1,508	-
086-0300-0865-7432	Telephone	21,588	22,550	22,550	22,550	-
086-0300-0865-7458	Utilities - PG&E	72,000	27,315	132,521	50,000	22,685
086-0300-0865-7460	Solar Energy	132,580	110,000	110,000	110,000	-
086-0300-0865-7358	Emergency Repairs	15,773	30,000	30,000	30,000	-
086-0300-0865-7905	Capital Outlay - Mach & Equip	-	-	-	25,000	25,000
086-0300-0865-7905	Capital Outlay - Mach & Equip	-	-	-	60,000	60,000
086-0300-0865-7923	Capital Outlay - Vehicles	-	30,000	20,818	35,000	5,000
086-0300-5990-9000	Transfer Out	-	1,055,000	10,500	1,044,500	(10,500)
TOTAL SEWER TREATMENT PLANT		1,089,388	2,154,363	1,295,733	2,499,060	344,697
TOTAL NW SEWER SYSTEM AND PLANT FUND		1,230,769	2,758,233	1,501,399	3,397,669	639,436
FUND 87 NW SEWER - CAPITAL OUTLAY						
087-0700-4109-7990	ABM Citywide Energy Efficiency Program	-	694,491	694,491	-	(694,491)
087-0700-4127-7990	CIP - NWWTP Membrane	-	1,055,000	10,500	1,044,500	(10,500)
087-0300-5990-9000	Transfer Out	-	169,705	169,705	-	(169,705)
TOTAL NW SEWER - CAPITAL OUTLAY		-	1,919,196	874,696	1,044,500	(874,696)
FUND 88 BEACH SEWER - CAPITAL OUTLAY						
088-0700-4109-7990	ABM Citywide Energy Efficiency Program	-	181,041	181,041	-	(181,041)
088-0700-4126-7990	CIP - City Hall Lift Station	-	300,000	-	300,000	-
088-0700-4107-7993	CIP - 2018 Water & Sewer CIP Project	-	676,340	676,340	-	(676,340)
088-0700-4110-7993	CIP - 2019 Water & Sewer CIP Project	-	-	29,811	240,000	240,000
TOTAL BEACH SEWER - CAPITAL OUTLAY		-	1,157,381	887,192	540,000	(617,381)
FUND 91 STREET PROJECTS						
091-0300-5990-9000	Transfer Out - Funding for Street Projects	-	-	-	47,369	47,369

PUBLIC WORKS
FY 19-20 ADOPTED EXPENDITURE BUDGET

EXPENDITURES						
Account Number	Account Name	FY 2017-18 Actual	FY 2018-19 Final Budget	FY 2018-19 Projected	FY 2019-20 Adopted Budget	Change
091-0300-5990-9000	Transfer Out - GF Street - McCormick Road	-	-	-	50,000	50,000
091-0300-5990-9000	Transfer Out - HSIP Pedestrian Crossing	-	-	4,100	900	900
091-0300-5990-9000	Transfer Out - Airport Road Bike Lane	-	30,000	-	-	(30,000)
TOTAL STREET PROJECTS		-	30,000	4,100	98,269	68,269

APPENDIX 10: BUDGETARY CONTROL AND BUDGETARY ACCOUNTING

BUDGETARY CONTROL AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Each May, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen's comments.
3. The budget is legally enacted by City Council resolution.
4. All budget adjustments over \$30,000 and transfers between funds must be approved by the City Council by resolution during the fiscal year. The City Manager is authorized to transfer any unencumbered appropriations within a fund or department and may authorize encumbrances under \$30,000. The Department heads are authorized to transfer any unencumbered appropriations within their department and may authorize encumbrances under \$2,500. The legally adopted budget requires that expenditures not exceed total appropriations within each fund.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for governmental funds. Budgets are adopted for the General Fund, all Special Revenue Funds except the Asset Forfeiture Fund, all Capital Projects Funds, and the Debt Service Fund.
6. Formal budgetary integration is employed as a management control device during the year for all budgeted funds.
7. Budgeted amounts are as originally adopted, or as amended by the City Council. Individual amendments were not material in relation to the original appropriations which were amended.

APPENDIX 11: FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

GENERAL FUND

Fund 02 – Measure “O”

This is an extension of the three-quarters (0.75%) transactions and use tax which was previously approved by the voters in 2012, for an additional period of five years.

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 ways 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 – Transit Occupancy Tax

Per Resolution No. 2015-001, adopted on January 6, 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 was created to account for the revenues and expenditures associated with the funding of one Police Officer and one Community Services Officer. The revenue from the grant and the actual expenditures incurred are tracked in the fund.

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. The 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.

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 was created to begin building reserves for the replacement and addition of capital assets in the water system.

Fund 84 - Municipal Airport

This fund is used to allocate staff time and available resources from leases at municipal 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 - NW 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 NW sewer system and plant.

Fund 87/88 - Sewer Capital Assets

This fund was created to begin building reserves for the replacement and addition of capital assets for the sewer system.

FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds are fiduciary funds which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The specific agency funds used by the City are shown below:

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.

PRIVATE PURPOSE FUND**Fund 23/24 - Private Purpose Fund**

This fund was created as a result of the State order to dissolve California Redevelopment Agencies. As the Successor Agency, this fund is used to track the activity by the Oversight Board and the Department of Finance to dissolve the Agency.

APPENDIX 12: BUDGET AND FINANCIAL POLICIES

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 adopted 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.

APPENDIX 13: SUMMARY OF BUDGET PROCESS

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.

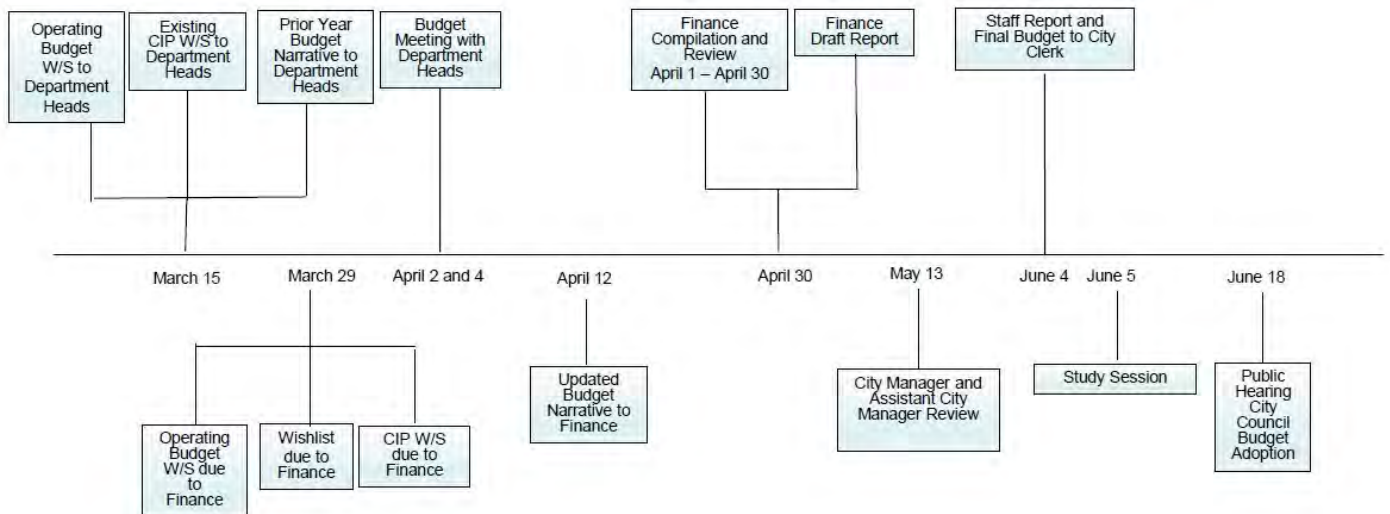
After the budget study session, the Council may revise the budget in any manner if necessary and shall adopt a budget for the ensuing fiscal year no later than the last day of the current fiscal year.

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 2019-20 budget process.

FY 2019-20 Budget Process Timeline



APPENDIX 14: RESOLUTION ADOPTING THE BUDGET FOR FY 2019-20

RESOLUTION NO. 2019-030

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA ADOPTING
THE BUDGET FOR FISCAL YEAR 2019-2020**

WHEREAS, the City Council held budget workshop on June 5, 2019; and

WHEREAS, the City Council has completed an open public process to review the Proposed Fiscal Year 2019-2020 budget for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 5, 2019, 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 2019-2020 by reference.

PASSED AND ADOPTED this 18TH day of **JUNE 2019**. 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 Hampton, Cohn, McCracken Vice Mayor Roos & Mayor Kott

NOES: None

ABSENT: None

ABSTAIN: None

ATTEST:



Jose Jasso, MMC, City Clerk



APPENDIX 15: RESOLUTION APPROVING AN APPROPRIATIONS LIMIT

RESOLUTION NO. 2019-023

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA APPROVING AN APPROPRIATIONS LIMIT FOR FISCAL YEAR 2019/2020

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 2019-2020 appropriations limit and has performed the calculations for determining the amount of revenue that may be appropriated; and,

WHEREAS, the City's FY 2019-2020 budget reflects a total of \$5,509,700 in taxes levied on behalf of the City that are subject to the limitation; and

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 2019-2020 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 \$15,120,711.

PASSED AND ADOPTED this 4TH day of **JUNE 2019**. 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:

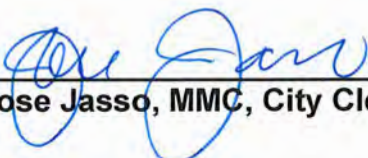
AYES: Council Members Hampton, McCracken, Vice Mayor Roos, & Mayor Kott

NOES: None

ABSENT: Council Member Cohn

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 five different types of governmental funds: the 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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