



City of  
**Rio Vista**

**Rio Vista, California**

*A friendly community in which  
to live, work and play.*



*Adopted Budget*

*Fiscal Years 2016/17 and 2017/18*



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**CITY OF RIO VISTA  
ADOPTED BUDGET  
FISCAL YEARS 2016/17 AND 2017/18**

**CITY COUNCIL**

**Mayor – Norman Richardson**

**Vice-Mayor – James McCracken**

**Council Member – Constance Boulware**

**Council Member – David Hampton**

**Council Member – Ronald Kott**

**INTERIM CITY MANAGER – Greg Bowman**

**DIRECTOR OF FINANCE – Donna K. Lee**

**RESOLUTION NO. 2016-050**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO VISTA  
AUTHORIZING THE REVISED BUDGET FOR FISCAL YEAR 2016-17 AND  
AUTHORIZING AND ADOPTING THE BUDGET FOR  
FISCAL YEAR 2017-18**

**WHEREAS**, the City Council held budget workshops on May 17, June 7 and June 16, 2016; and

**WHEREAS**, the City Council has completed an open public process to review the Proposed Fiscal Years 2016-17 and 2017-18 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 21, 2016, for the purpose of providing additional opportunity for Council and public discussion; and

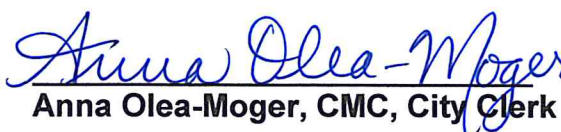
**WHEREAS**, changes to the Proposed Budget have been identified and will be included in the Adopted Budget;

**NOW, THEREFORE, BE IT RESOLVED THAT** the City Council of the City of Rio Vista approves the budgets for Fiscal Years 2016-17 and 2017-18 as summarized in the Budget Summaries. The Fiscal Year 2016-17 revenue budget is \$20,123,638. The Fiscal Year 2016-17 appropriations budget is \$19,387,365. The Fiscal Year 2017-18 revenue budget is \$18,803,856. The Fiscal Year 2017-18 appropriations budget is \$16,338,138.

**PASSED AND ADOPTED** this 21<sup>ST</sup> day of **JUNE, 2016**. I, **ANNA OLEA-MOGER, 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 Boulware, Hampton, Kott, Vice Mayor McCracken & Mayor Richardson  
**NOES:** None  
**ABSENT:** None  
**ABSTAIN:** None

**ATTEST:**

  
Anna Olea-Moger, CMC, City Clerk



City of Rio Vista  
Budget Summary  
FY 2016-17 Revised Budget

Fund Description	Resources				Appropriations			Estimated Fund Balance 6/30/17	Fund Balance Increase/(Decrease)
	Estimated Fund Balance 7/1/16	Revenues	Transfers In	Transfers Out	Operating Expenses	Debt Service	Capital Improvements (Governmental Funds)		
<b>GENERAL FUND</b>									
002 Measure O	2,192,082	784,400						2,976,482	
010 General Fund	1,446,108	4,872,386	4,000		(5,568,336)	(79,900)		674,258	
Total General Fund	3,638,190	5,656,786	4,000	-	(5,568,336)	(79,900)	-	3,650,740	12,550
<b>CAPITAL OUTLAY FUNDS</b>									
012 Vehicle Replacement	136,798	87,690	60,000	(62,000)	-	(37,700)		184,788	47,990
050 Storm Drain	19,886	24,900	15,500	-	(97,120)			(36,834)	(56,720)
051 Capital Projects	(260,590)	752,603	903,696		-		(1,656,299)	(260,590)	-
053 Roadway Impact	321,696	1,800			(100,000)			223,496	(98,200)
054 Parks and Recreation	708,167	121,055	5,170	(624,696)	(2,000)			207,696	(500,471)
056 Municipal Improvements	4,521,175	485,680	117,175	(259,000)	(63,200)			4,801,830	280,655
060 Hazardous Waste	331,067	109,100			(64,370)			375,797	44,730
065 Landfill Closure	332,399	196,900			(46,312)			482,987	150,588
076 Army Base	(96,377)	35,200			(37,999)			(99,176)	(2,799)
<b>DEBT SERVICE</b>									
040 Firehouse Bonds	62,259	200			-	(30,700)		31,759	(30,500)
<b>SPECIAL REVENUE FUNDS</b>									
017 Law Enforcement Grant	44,880	100,260			(70,753)			74,387	29,507
018 Asset Forfeiture	855	-			-			855	-
019 ATOD Grant	11,050	58,100		(4,000)	(54,100)			11,050	0
022 General Plan	47,943	13,831			-			61,774	13,831
025 Gas Tax	688,520	176,581		(20,000)	(234,828)	(2,400)		607,873	(80,647)
031 Developers Revolving	105,417	5,050			(15,000)			95,467	(9,950)
033 Commercial Rehabilitation Loan	58,905	500			-			59,405	500
034 CDBG Housing Rehabilitation	96,626	300			-			96,926	300
037 FEMA - SAFER Grant	216,006	216,006			(215,834)			216,178	172
038 Personnel Services District - Fire	218,204	183,800		(35,000)	(285,774)		(20,000)	61,230	(156,974)
039 Personnel Services District - Police	176,092	183,800			(262,653)			97,239	(78,853)
052 Transit Occupancy Tax	12,083	52,160			(52,100)			12,143	60
091 Street Projects	417	-			-			417	
<b>ENTERPRISE FUNDS*</b>									
032 Transit	530,942	649,322		(3,000)	(646,322)			530,942	(0)
075 Business Park	672,651	94,600			(99,533)			667,718	(4,933)
080 Water System	3,731,785	2,434,511	36,180	(25,000)	(1,382,458)	(265,694)		4,529,324	797,539
081 Water Construction	581,516	2,000	51,853		-			635,369	53,853
082 Water Fixed Assets	154,562	500			-			155,062	500
084 Airport	51,519	644,600			(551,773)			144,346	92,827
085 Beach Facility	2,770,736	2,504,700	67,353	(143,025)	(1,933,040)	(88,652)		3,178,072	407,336
086 NW Facility	2,904,055	1,611,000	18,500		(1,719,648)	(120,620)		2,693,287	(210,768)
087 Sewer Fixed Asset	167,735	600			-			168,335	600
<b>AGENCY FUNDS</b>									
041 Community Facilities District 2006-1	2,027,591	1,037,700			(24,306)	(1,003,000)		2,037,985	10,394
042 Riverview Point Assessment District	233,163	149,700			(10,206)	(139,300)		233,357	194
043 Riverview Point Bond Reserve	45,950	200			-			46,150	200
045 Summerset Improvement	154,200	500			-			154,700	500
046 Summerset Assessment District	17,360	70			-			17,430	70
049 Community Facilities District 2004-1	1,735,416	1,148,200			(23,406)	(1,102,600)		1,757,610	22,194
<b>SUCCESSOR AGENCY FUND</b>									
023 Successor Agency Fund	(272,091)	103,706		(103,706)	-			(272,091)	-

\* 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 \$260,590 carried forward since FY 11/12.

\*\*\*Balance due to general fund of \$172,799. Per City Council direction on 3/15/16, principal and interest payments are waived until such time it is deemed the Army Base Fund has sufficient funds available for repayment.

\*\*\*\*Negative fund balance due to repayment made to General Fund of \$388,229 for revenue erroneously credited to the Successor Agency Fund. Funds expected to be recuperated from the State Department of Finance in FY 17/18.

\*\*\*\*\*Negative fund balance due to addition of Utility Worker position.

**City of Rio Vista  
Capital Improvement Program  
Project Expenditure by Category  
FY 2016-17**

**FY 2016-17**

<u>Project Expenditure by Fund</u>	<u>Cost</u>	<u>Revenue Source</u>
<b>051 Grants/Projects</b>		
Lighted Crosswalk	\$ 200,330	\$100,000 STA grant; \$70,330 YSAQMD; \$30,000 TDA Grant
Boat Dock	300,000	\$225,000 BIG grant; \$59,000 City match from Municipal Improvement Fund and \$16,000 citizen donations
Boat Launch Ramp Design	234,969	\$220,273 grant; \$14,696 from Parks and Recreation Fund
Bicycle and Pedestrian Master Plan	50,000	\$30,000 grant; \$20,000 City match from Gas Tax Fund
Priority Development Area (PDA)	61,000	PDA grant
City Hall Parking Lot	200,000	Municipal Improvement Fund
Ball Field Lights	410,000	Parks and Recreation Fund
Dog Park	100,000	Parks and Recreation Fund
Skate Park	100,000	Parks and Recreation Fund
<b>Total Fund 051 CIP</b>	<b>\$ 1,656,299</b>	
<b>080 Water System</b>		
Water Meter Project	\$ 3,888,018	Bank Financing
St. Francis Water Line Replacement	783,648	Water System Fund Balance
Well 7 - New Chemical/Bldg	457,000	Water System Fund Balance
Piezometer System (4 wells)	165,000	Water System Fund Balance
<b>Total Fund 080 CIP</b>	<b>\$ 5,293,666</b>	
<b>085 Beach Facility</b>		
St. Francis Way Sewer Relocation	\$ 386,748	Beach Facility Fund Balance
Lift Station Improvements	205,000	Beach Facility Fund Balance
<b>Total Fund 085 CIP</b>	<b>\$ 591,748</b>	
<b>086 NorthWest Facility</b>		
Solar Project	\$ 1,320,031	Power Purchase Agreement
<b>Total Fund 085 CIP</b>	<b>\$ 1,320,031</b>	

**City of Rio Vista  
FY 16-17 Budget**

**FUND SUMMARY - ALL CITY FUNDS**

Fund No.:	002, 10	32, 75, 80, 81, 82, 84, 85, 86, 87	17, 18, 19, 22, 25, 31, 33, 34, 37, 38,39,52, 91	40	12, 50, 53, 51, 54, 56, 60, 65, 76	23, 41, 42, 43, 45, 46, 49	
	General Fund	Proprietary Funds	Special Revenue Funds	Debt Service Fund	Capital Outlay Funds	Fiduciary Funds	Total All Funds
<b>Est. Fund Balance 7/1/16</b>	<b>\$ 3,638,190</b>	<b>\$ 11,565,501</b>	<b>\$ 1,676,998</b>	<b>\$ 62,259</b>	<b>\$ 6,014,221</b>	<b>\$ 3,941,589</b>	<b>\$ 26,898,758</b>
<b>Revenues</b>							
Taxes	4,284,374	-	591,431	-	313,155	2,435,806	7,624,766
Licenses and Permits	840,617	-	-	-	377,780	-	1,218,397
Fines, Forfeitures and Penalties	22,510	83,200	-	-	-	-	105,710
Use of Money and Property	104,970	310,700	6,660	200	21,890	4,270	448,690
Intergovernmental Revenues	7,000	1,010,522	374,106	-	798,603	-	2,190,231
Charges for Services	376,655	6,534,661	13,541	-	132,500	-	7,057,357
Other Revenue	20,660	2,750	4,650	-	171,000	-	199,060
<b>Total Revenues</b>	<b>5,656,786</b>	<b>7,941,833</b>	<b>990,388</b>	<b>200</b>	<b>1,814,928</b>	<b>2,440,076</b>	<b>18,844,211</b>
Transfers In	4,000	173,886	-	-	1,101,541	-	1,279,427
Transfers Out	-	171,025	59,000	-	945,696	103,706	1,279,427
Transfer to Reserves	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>9,298,976</b>	<b>19,510,195</b>	<b>2,608,386</b>	<b>62,459</b>	<b>7,984,994</b>	<b>6,277,959</b>	<b>45,742,969</b>
<b>Expenditures</b>							
Salaries & Benefits	3,720,724	1,373,726	834,838	-	67,591	8,119	6,004,997
Insurance	88,863	76,523	45	-	1,194	-	166,625
Professional Services	389,024	147,000	38,850	-	13,600	49,800	638,274
Contract Services	348,347	2,329,160	124,000	-	246,000	-	3,047,507
Lease/Rent Expense	37,800	11,300	3,000	-	4,300	-	56,400
Maintenance & Repair	176,100	706,650	51,300	-	27,700	-	961,750
Supplies & Materials	294,225	424,400	23,050	-	22,700	-	764,375
Training, Conferences & Meetings	38,334	8,000	2,460	-	-	-	48,794
Utilities	189,900	547,400	60,000	-	-	-	797,300
Debt Service Expense	79,900	539,966	2,400	30,700	37,700	2,244,900	2,935,566
Misc. Expense	155,562	59,800	26,500	-	100	-	241,962
<b>Total Expenditures</b>	<b>5,518,779</b>	<b>6,223,925</b>	<b>1,166,443</b>	<b>30,700</b>	<b>420,885</b>	<b>2,302,819</b>	<b>15,663,550</b>
CIP & Capital Outlay	129,457	583,816	47,000	-	1,684,115	-	2,444,388
<b>Total Use of Resources</b>	<b>5,648,236</b>	<b>6,807,741</b>	<b>1,213,443</b>	<b>30,700</b>	<b>2,105,000</b>	<b>2,302,819</b>	<b>18,107,938</b>
<b>Annual Surplus (Shortfall)</b>	<b>12,550</b>	<b>1,136,953</b>	<b>(282,055)</b>	<b>(30,500)</b>	<b>(134,227)</b>	<b>33,551</b>	<b>736,273</b>
<b>Est. Fund Balance 6/30/17</b>	<b>\$ 3,650,740</b>	<b>\$ 12,702,454</b>	<b>\$ 1,394,943</b>	<b>\$ 31,759</b>	<b>\$ 5,879,994</b>	<b>\$ 3,975,140</b>	<b>\$ 27,635,031</b>

**City of Rio Vista  
FY 16-17 Budget  
GENERAL FUND**

Fund No. :	10 002 General Fund
<b>Est. Fund Balance 7/1/16</b>	<b>\$ 3,638,190</b>
<b>Revenues</b>	
Taxes	4,284,374
Franchises, Licenses and Permits	840,617
Fines, Forfeitures and Penalties	22,510
Use of Money and Property	104,970
Intergovernmental Revenues	7,000
Charges for Services	376,655
Other Revenue	20,660
<b>Total Revenues</b>	<b>5,656,786</b>
<b>Resources</b>	
Transfers In	4,000
Transfers Out	-
Transfer to Reserves	-
<b>Total Resources</b>	<b>9,298,976</b>
<b>Expenditures</b>	
Salaries & Benefits	3,720,724
Insurance	88,863
Professional Services	389,024
Contract Services	348,347
Lease/Rent Expense	37,800
Maintenance & Repair	176,100
Supplies & Materials	294,225
Training, Conferences & Mtgs	38,334
Utilities	189,900
Debt Service Expense	79,900
Misc. Expense	155,562
<b>Total Expenditures</b>	<b>5,518,779</b>
Capital Outlay	129,457
<b>Total Use of Resources</b>	<b>5,648,236</b>
<b>Annual Surplus (Shortfall)</b>	<b>12,550</b>
<b>Est. Fund Balance 6/30/17</b>	<b>\$ 3,650,740</b>
Less Reserved for Advances	1,062,932
Less Economic Uncertainty Reserve	416,936
Less Innovation Reserve	10,000
Less Replacement Reserve	50,000
Less Compensated Absence Reserve	102,000
<b>Est. Available Fund Balance 6/30/17</b>	<b>\$ 2,008,872</b>

**City of Rio Vista  
FY 16-17 Budget**

**PROPRIETARY FUNDS**

Fund No. :	32	75	80	81	82	84	85	86	87	Total
	Transit	Business Park	Water System	Water System Construction	Water Fixed Assets	Rio Vista Municipal Airport	Beach Drive Sewer System	NW Sewer System	Sewer Fixed Asset Replacement	Proprietary Funds
<b>Est. Fund Balance 7/1/16</b>	<b>\$ 530,942</b>	<b>\$ 672,651</b>	<b>\$ 3,731,785</b>	<b>\$ 581,516</b>	<b>\$ 154,562</b>	<b>\$ 51,519</b>	<b>\$ 2,770,736</b>	<b>\$ 2,904,055</b>	<b>\$ 167,735</b>	<b>\$ 11,565,501</b>
<b>Revenues:</b>										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	200	45,000	-	-	4,000	26,000	8,000	-	83,200
Use of Money and Property	1,400	93,800	16,000	2,000	500	171,100	13,000	12,300	600	310,700
Intergovernmental Revenues	600,322	-	-	-	-	410,200	-	-	-	1,010,522
Charges for Services	47,600	-	2,373,161	-	-	58,500	2,465,700	1,589,700	-	6,534,661
Other Revenue	-	600	350	-	-	800	-	1,000	-	2,750
<b>Total Revenues</b>	<b>649,322</b>	<b>94,600</b>	<b>2,434,511</b>	<b>2,000</b>	<b>500</b>	<b>644,600</b>	<b>2,504,700</b>	<b>1,611,000</b>	<b>600</b>	<b>7,941,833</b>
Transfers In	-	-	36,180	51,853	-	-	67,353	18,500	-	173,886
Transfers Out	3,000	-	25,000	-	-	-	143,025	-	-	171,025
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>1,177,264</b>	<b>767,251</b>	<b>6,177,476</b>	<b>635,369</b>	<b>155,062</b>	<b>696,119</b>	<b>5,199,764</b>	<b>4,533,555</b>	<b>168,335</b>	<b>19,510,195</b>
<b>Expenditures</b>										
Salaries & Benefits	16,113	37,233	638,165	-	-	64,692	385,255	232,268	-	1,373,726
Insurance	1,809	1,900	17,718	-	-	6,742	24,540	23,814	-	76,523
Professional Services	49,300	19,200	31,600	-	-	11,400	19,000	16,500	-	147,000
Contract Services	269,700	25,000	41,000	-	-	395,360	869,500	728,600	-	2,329,160
Lease/Rent Expense	1,400	3,200	1,000	-	-	1,400	4,000	300	-	11,300
Maintenance & Repair	21,100	2,000	184,850	-	-	14,000	279,700	205,000	-	706,650
Supplies & Materials	39,500	7,000	129,900	-	-	12,400	111,600	124,000	-	424,400
Training, Conferences & Meetings	-	2,500	5,000	-	-	500	-	-	-	8,000
Utilities	1,400	1,500	264,500	-	-	36,900	98,300	144,800	-	547,400
Debt Service Expense	65,000	-	265,694	-	-	-	88,652	120,620	-	539,966
Misc. Expense	1,000	-	33,500	-	-	2,700	8,100	14,500	-	59,800
<b>Total Expenditures</b>	<b>466,322</b>	<b>99,533</b>	<b>1,612,927</b>	<b>-</b>	<b>-</b>	<b>546,094</b>	<b>1,888,647</b>	<b>1,610,402</b>	<b>-</b>	<b>6,223,925</b>
Capital Outlay	180,000	-	35,225	-	-	5,679	133,045	229,866	-	583,816
<b>Total Use of Resources</b>	<b>646,322</b>	<b>99,533</b>	<b>1,648,152</b>	<b>-</b>	<b>-</b>	<b>551,773</b>	<b>2,021,692</b>	<b>1,840,268</b>	<b>-</b>	<b>6,807,741</b>
<b>Annual Surplus (Shortfall)</b>	<b>(0)</b>	<b>(4,933)</b>	<b>797,539</b>	<b>53,853</b>	<b>500</b>	<b>92,827</b>	<b>407,336</b>	<b>(210,768)</b>	<b>600</b>	<b>1,136,953</b>
<b>Est. Fund Balance 6/30/17</b>	<b>\$ 530,942</b>	<b>\$ 667,718</b>	<b>\$ 4,529,324</b>	<b>\$ 635,369</b>	<b>\$ 155,062</b>	<b>\$ 144,346</b>	<b>\$ 3,178,072</b>	<b>\$ 2,693,287</b>	<b>\$ 168,335</b>	<b>\$ 12,702,454</b>
Less Reserved Fund Balance	-	-	-	-	-	-	-	-	-	-
<b>Est. Available Fund Balance 6/30/17</b>	<b>\$ 530,942</b>	<b>\$ 667,718</b>	<b>\$ 4,529,324</b>	<b>\$ 635,369</b>	<b>\$ 155,062</b>	<b>\$ 144,346</b>	<b>\$ 3,178,072</b>	<b>\$ 2,693,287</b>	<b>\$ 168,335</b>	<b>\$ 12,702,454</b>



**City of Rio Vista  
FY 16-17 Budget**

**SPECIAL REVENUE FUNDS**

Fund No. :	17	18	19	22	25	31	33	34	37	38	39	52	91	Total Special Revenue Funds
	Law Enforcement	Asset Forfeiture	ATOD	General Plan Revision	Gas Tax Funds	Developers Revolving Fund	Commercial Imprvmt Loan Program	CDBG Housing Rehab	FEMA Safer Grant	Personnel Services - FIRE	Personnel Services - POLICE	Transient Occupancy Tax	Streets Projects	
<b>Est. Fund Balance 7/1/16</b>	<b>\$ 44,880</b>	<b>\$ 855</b>	<b>\$ 11,050</b>	<b>\$ 47,943</b>	<b>\$ 688,520</b>	<b>\$ 105,417</b>	<b>\$ 58,905</b>	<b>\$ 96,626</b>	<b>\$ 216,006</b>	<b>\$ 218,204</b>	<b>\$ 176,092</b>	<b>\$ 12,083</b>	<b>\$ 417</b>	<b>\$ 1,676,998</b>
<b>Revenues</b>														
Taxes	-	-	-	-	173,331	-	-	-	-	183,000	183,000	52,100	-	591,431
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	260	-	-	290	3,250	400	500	300	-	800	800	60	-	6,660
Intergovernmental Revenues	100,000	-	58,100	-	-	-	-	-	216,006	-	-	-	-	374,106
Charges for Services	-	-	-	13,541	-	-	-	-	-	-	-	-	-	13,541
Other Revenue	-	-	-	-	-	4,650	-	-	-	-	-	-	-	4,650
<b>Total Revenues</b>	<b>100,260</b>	<b>-</b>	<b>58,100</b>	<b>13,831</b>	<b>176,581</b>	<b>5,050</b>	<b>500</b>	<b>300</b>	<b>216,006</b>	<b>183,800</b>	<b>183,800</b>	<b>52,160</b>	<b>-</b>	<b>990,388</b>
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	4,000	-	20,000	-	-	-	-	35,000	-	-	-	59,000
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>145,140</b>	<b>855</b>	<b>65,150</b>	<b>61,774</b>	<b>845,101</b>	<b>110,467</b>	<b>59,405</b>	<b>96,926</b>	<b>432,012</b>	<b>367,004</b>	<b>359,892</b>	<b>64,243</b>	<b>417</b>	<b>2,608,386</b>
<b>Expenditures</b>														
Salaries & Benefits	70,753	-	18,840	-	103,083	-	-	-	215,834	259,774	166,553	-	-	834,838
Insurance	-	-	-	-	45	-	-	-	-	-	-	-	-	45
Professional Services	-	-	2,850	-	15,000	5,000	-	-	-	-	16,000	-	-	38,850
Contract Services	-	-	28,600	-	32,500	10,000	-	-	-	-	800	52,100	-	124,000
Lease/Rent Expense	-	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000
Maintenance & Repair	-	-	-	-	17,200	-	-	-	-	23,000	11,100	-	-	51,300
Supplies & Materials	-	-	1,350	-	7,000	-	-	-	-	-	14,700	-	-	23,050
Training, Conferences & Mtgs	-	-	2,460	-	-	-	-	-	-	-	-	-	-	2,460
Utilities	-	-	-	-	60,000	-	-	-	-	-	-	-	-	60,000
Debt Service Expense	-	-	-	-	2,400	-	-	-	-	-	-	-	-	2,400
Misc. Expense	-	-	-	-	-	-	-	-	-	-	26,500	-	-	26,500
<b>Total Expenditures</b>	<b>70,753</b>	<b>-</b>	<b>54,100</b>	<b>-</b>	<b>237,228</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>215,834</b>	<b>285,774</b>	<b>235,653</b>	<b>52,100</b>	<b>-</b>	<b>1,166,443</b>
CIP & Capital Outlay	-	-	-	-	-	-	-	-	-	20,000	27,000	-	-	47,000
<b>Total Use of Resources</b>	<b>70,753</b>	<b>-</b>	<b>54,100</b>	<b>-</b>	<b>237,228</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>215,834</b>	<b>305,774</b>	<b>262,653</b>	<b>52,100</b>	<b>-</b>	<b>1,213,443</b>
<b>Annual Surplus (Shortfall)</b>	<b>29,507</b>	<b>-</b>	<b>0</b>	<b>13,831</b>	<b>(80,647)</b>	<b>(9,950)</b>	<b>500</b>	<b>300</b>	<b>172</b>	<b>(156,974)</b>	<b>(78,853)</b>	<b>60</b>	<b>-</b>	<b>(282,055)</b>
<b>Est. Fund Balance 6/30/17</b>	<b>\$ 74,387</b>	<b>\$ 855</b>	<b>\$ 11,050</b>	<b>\$ 61,774</b>	<b>\$ 607,873</b>	<b>\$ 95,467</b>	<b>\$ 59,405</b>	<b>\$ 96,926</b>	<b>\$ 216,178</b>	<b>\$ 61,230</b>	<b>\$ 97,239</b>	<b>\$ 12,143</b>	<b>\$ 417</b>	<b>\$ 1,394,943</b>
Less Nonspendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Est. Available Fund Balance 6/30/17</b>	<b>\$ 74,387</b>	<b>\$ 855</b>	<b>\$ 11,050</b>	<b>\$ 61,774</b>	<b>\$ 607,873</b>	<b>\$ 95,467</b>	<b>\$ 59,405</b>	<b>\$ 96,926</b>	<b>\$ 216,178</b>	<b>\$ 61,230</b>	<b>\$ 97,239</b>	<b>\$ 12,143</b>	<b>\$ 417</b>	<b>\$ 1,394,943</b>

**City of Rio Vista  
FY 16-17 Budget**

**DEBT SERVICE FUND**

Fund No. :	40
	1977 Firehouse General Obligation Bonds
<b>Est. Fund Balance 7/1/16</b>	<b>\$ 62,259</b>
<b>Revenues</b>	
Taxes	-
Licenses and Permits	-
Fines, Forfeitures and Penalties	-
Use of Money and Property	200
Intergovernmental Revenues	-
Charges for Services	-
Other Revenue	-
<b>Total Revenues</b>	<b>200</b>
Transfers In	-
Transfers Out	-
Transfer to Reserves	-
<b>Total Available Resources</b>	<b>62,459</b>
<b>Expenditures</b>	
Salaries & Benefits	-
Insurance	-
Professional Services	-
Contract Services	-
Lease/Rent Expense	-
Maintenance & Repair	-
Supplies & Materials	-
Training, Conferences & Meetings	-
Utilities	-
Debt Service Expense	30,700
Misc. Expense	-
<b>Total Expenditures</b>	<b>30,700</b>
CIP & Capital Outlay	-
<b>Total Use of Resources</b>	<b>30,700</b>
<b>Annual Surplus (Shortfall)</b>	<b>(30,500)</b>
<b>Est. Fund Balance 6/30/17</b>	<b>\$ 31,759</b>

**City of Rio Vista  
FY 16-17 Budget**

**CAPITAL OUTLAY FUNDS**

Fund No. :	12	50	51	53	54	56	60	65	76	Total Capital Outlay Funds
	Vehicle Replacement	Storm Drain	Capital Grants	Roadway Impact	Parks and Recreation	Municipal Improvements	Hazardous Waste	Landfill Closure	Army Base Reuse	
<b>Est. Fund Balance 7/1/16</b>	<b>\$ 136,798</b>	<b>\$ 19,886</b>	<b>\$ (260,590)</b>	<b>\$ 321,696</b>	<b>\$ 708,167</b>	<b>\$ 4,521,175</b>	<b>\$ 331,067</b>	<b>\$ 332,399</b>	<b>\$ (96,377)</b>	<b>\$ 6,014,221</b>
<b>Revenues:</b>										
Taxes	-	-	-	-	117,855	-	-	195,300	-	313,155
Licenses and Permits	-	-	-	-	-	377,780	-	-	-	377,780
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	690	300	-	1,800	3,200	7,900	1,200	1,600	5,200	21,890
Intergovernmental Revenues	62,000	-	736,603	-	-	-	-	-	-	798,603
Charges for Services	-	24,600	-	-	-	-	107,900	-	-	132,500
Other Revenue	25,000	-	16,000	-	-	100,000	-	-	30,000	171,000
<b>Total Revenues</b>	<b>87,690</b>	<b>24,900</b>	<b>752,603</b>	<b>1,800</b>	<b>121,055</b>	<b>485,680</b>	<b>109,100</b>	<b>196,900</b>	<b>35,200</b>	<b>1,814,928</b>
Transfers In	60,000	15,500	903,696	-	5,170	117,175	-	-	-	1,101,541
Transfers Out	62,000	-	-	-	624,696	259,000	-	-	-	945,696
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>222,488</b>	<b>60,286</b>	<b>1,395,709</b>	<b>323,496</b>	<b>209,696</b>	<b>4,865,030</b>	<b>440,167</b>	<b>529,299</b>	<b>(61,177)</b>	<b>7,984,994</b>
<b>Expenditures</b>										
Salaries & Benefits	-	26,583	-	-	-	-	8,042	5,771	27,195	67,591
Insurance	-	21	-	-	-	-	28	41	1,104	1,194
Professional Services	-	500	-	-	2,000	500	6,300	-	4,300	13,600
Contract Services	-	21,000	-	100,000	-	50,000	50,000	25,000	-	246,000
Lease/Rent Expense	-	-	-	-	-	-	-	-	4,300	4,300
Maintenance & Repair	-	15,000	-	-	-	12,700	-	-	-	27,700
Supplies & Materials	-	6,200	-	-	-	-	-	15,500	1,000	22,700
Training, Conferences & Meetings	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Debt Service Expense	37,700	-	-	-	-	-	-	-	-	37,700
Misc. Expense	-	-	-	-	-	-	-	-	100	100
<b>Total Expenditures</b>	<b>37,700</b>	<b>69,304</b>	<b>-</b>	<b>100,000</b>	<b>2,000</b>	<b>63,200</b>	<b>64,370</b>	<b>46,312</b>	<b>37,999</b>	<b>420,885</b>
CIP & Capital Outlay	-	27,816	1,656,299	-	-	-	-	-	-	1,684,115
<b>Total Use of Resources</b>	<b>37,700</b>	<b>97,120</b>	<b>1,656,299</b>	<b>100,000</b>	<b>2,000</b>	<b>63,200</b>	<b>64,370</b>	<b>46,312</b>	<b>37,999</b>	<b>2,105,000</b>
<b>Annual Surplus (Shortfall)</b>	<b>47,990</b>	<b>(56,720)</b>	<b>-</b>	<b>(98,200)</b>	<b>(500,471)</b>	<b>280,655</b>	<b>44,730</b>	<b>150,588</b>	<b>(2,799)</b>	<b>(134,227)</b>
<b>Est. Fund Balance 6/30/17</b>	<b>\$ 184,788</b>	<b>\$ (36,834)</b>	<b>\$ (260,590)</b>	<b>\$ 223,496</b>	<b>\$ 207,696</b>	<b>\$ 4,801,830</b>	<b>\$ 375,797</b>	<b>\$ 482,987</b>	<b>\$ (99,176)</b>	<b>\$ 5,879,994</b>
Less Nonspendable Fund Balance	-	-	-	-	40,000	1,060,087	-	-	-	1,100,087
<b>Est. Available Fund Balance 6/30/17</b>	<b>\$ 184,788</b>	<b>\$ (36,834)</b>	<b>\$ (260,590)</b>	<b>\$ 223,496</b>	<b>\$ 167,696</b>	<b>\$ 3,741,743</b>	<b>\$ 375,797</b>	<b>\$ 482,987</b>	<b>\$ (99,176)</b>	<b>\$ 4,779,907</b>

**City of Rio Vista  
FY 16-17 Budget**

**FIDUCIARY FUNDS**

Fund No. :	23	41	42	43	45	46	49	
	RDA Successor Agency	Community Facilities District 2006-1	Riverview Point Assessment District	Riverview Point Bond Reserve	Summerset Improvement	Summerset Assessment District	Community Facilities District 2004-1	<b>Total Fiduciary Funds</b>
<b>Est. Fund Balance 7/1/16</b>	\$ (272,091)	\$ 2,027,591	\$ 233,163	\$ 45,950	\$ 154,200	\$ 17,360	\$ 1,735,416	\$ 3,941,589
<b>Revenues:</b>								
Taxes	103,706	1,035,600	149,200	-	-	-	1,147,300	2,435,806
Licenses and Permits	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-
Use of Money and Property	-	2,100	500	200	500	70	900	4,270
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>103,706</b>	<b>1,037,700</b>	<b>149,700</b>	<b>200</b>	<b>500</b>	<b>70</b>	<b>1,148,200</b>	<b>2,440,076</b>
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	103,706	-	-	-	-	-	-	103,706
Transfer to Reserves	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>(272,091)</b>	<b>3,065,291</b>	<b>382,863</b>	<b>46,150</b>	<b>154,700</b>	<b>17,430</b>	<b>2,883,616</b>	<b>6,277,959</b>
<b>Expenditures</b>								
Salaries & Benefits	-	2,706	2,706	-	-	-	2,706	8,119
Insurance	-	-	-	-	-	-	-	-
Professional Services	-	21,600	7,500	-	-	-	20,700	49,800
Contract Services	-	-	-	-	-	-	-	-
Lease/Rent Expense	-	-	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Training, Conferences & Meetings	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Debt Service Expense	-	1,003,000	139,300	-	-	-	1,102,600	2,244,900
Misc. Expense	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,027,306</b>	<b>149,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,126,006</b>	<b>2,302,819</b>
CIP & Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>-</b>	<b>1,027,306</b>	<b>149,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,126,006</b>	<b>2,302,819</b>
<b>Annual Surplus (Shortfall)</b>	<b>-</b>	<b>10,394</b>	<b>194</b>	<b>200</b>	<b>500</b>	<b>70</b>	<b>22,194</b>	<b>33,551</b>
<b>Est. Fund Balance 6/30/17</b>	<b>\$ (272,091)</b>	<b>\$ 2,037,985</b>	<b>\$ 233,357</b>	<b>\$ 46,150</b>	<b>\$ 154,700</b>	<b>\$ 17,430</b>	<b>\$ 1,757,610</b>	<b>\$ 3,975,140</b>
Less Nonspendable Fund Balance	-	-	-	-	-	-	-	-
<b>Est. Available Fund Balance 6/30/17</b>	<b>\$ (272,091)</b>	<b>\$ 2,037,985</b>	<b>\$ 233,357</b>	<b>\$ 46,150</b>	<b>\$ 154,700</b>	<b>\$ 17,430</b>	<b>\$ 1,757,610</b>	<b>\$ 3,975,140</b>

City of Rio Vista  
Budget Summary  
FY 2017-18 Proposed Budget

Fund Description	Resources				Appropriations			Estimated Fund Balance 6/30/18	Fund Balance Increase/(Decrease)
	Estimated Fund Balance 7/1/17	Revenues	Transfers In	Transfers Out	Operating Expenses	Debt Service	Capital Improvements (Governmental Funds)		
<b>GENERAL FUND</b>									
002 Measure O	2,976,482	800,088						3,776,570	
010 General Fund	674,258	4,944,676		(10,000)	(5,670,176)	(79,976)		(141,217)	
Total General Fund	3,650,740	5,744,764	-	(10,000)	(5,670,176)	(79,976)	-	3,635,353	(15,387)
<b>CAPITAL OUTLAY FUNDS</b>									
012 Vehicle Replacement	184,788	25,690	60,000		-	(38,672)		231,806	47,018
050 Storm Drain	(36,834)	24,750			(70,222)			(82,305)	**** (45,472)
051 Capital Projects	(260,590)	-			-			(260,590)	** -
053 Roadway Impact	223,496	1,800			-			225,296	1,800
054 Parks and Recreation	207,696	121,055	5,170		(2,000)			331,921	124,225
056 Municipal Improvements	4,801,830	385,680	117,175		(50,500)			5,254,185	452,355
060 Hazardous Waste	375,797	109,100			(60,640)			424,257	48,460
065 Landfill Closure	482,987	196,800			(46,108)			633,679	150,692
076 Army Base	(99,176)	5,340			(16,674)			(110,510)	*** (11,334)
<b>DEBT SERVICE</b>									
040 Firehouse Bonds	31,759	200			-	(29,924)		2,035	(29,724)
<b>SPECIAL REVENUE FUNDS</b>									
017 Law Enforcement Grant	74,387	100,260			(73,865)			100,782	26,395
018 Asset Forfeiture	855	-			-			855	-
019 ATOD Grant	11,050	40,200	10,000		(50,200)			11,050	(0)
022 General Plan	61,774	13,831			(101,000)			(25,395)	(87,169)
025 Gas Tax	607,873	171,250			(223,752)	(2,500)		552,872	(55,002)
031 Developers Revolving	95,467	4,900			(15,000)			85,367	(10,100)
033 Commercial Rehabilitation Loan	59,405	-			-			59,405	-
034 CDBG Housing Rehabilitation	96,926	390			-			97,316	390
037 FEMA - SAFER Grant	216,178	-			-			216,178	-
038 Personnel Services District - Fire	61,230	192,950		(35,000)	(177,994)			41,186	(20,044)
039 Personnel Services District - Police	97,239	192,950			(241,060)			49,128	(48,110)
052 Transit Occupancy Tax	12,143	52,160			(52,100)			12,203	60
091 Street Projects	417	-			-			417	
<b>ENTERPRISE FUNDS*</b>									
032 Transit	530,942	611,909		(3,000)	(608,909)			530,942	0
075 Business Park	667,718	94,600			(62,805)			699,514	31,795
080 Water System	4,529,324	2,409,511	20,680	(25,000)	(1,327,253)	(315,000)		5,292,262	762,938
081 Water Construction	635,369	2,000	6,383		-			643,752	8,383
082 Water Fixed Assets	155,062	600			-			155,662	600
084 Airport	144,346	1,346,200			(706,243)			784,303	639,957
085 Beach Facility	3,178,072	2,504,700	6,383	(143,025)	(1,976,161)	(94,348)		3,475,620	297,549
086 NW Facility	2,693,287	1,611,000	3,000		(1,590,222)	(119,824)		2,597,241	(96,046)
087 Sewer Fixed Asset	168,335	650			-			168,985	650
<b>AGENCY FUNDS</b>									
041 Community Facilities District 2006-1	2,037,985	1,036,300			(24,286)	(1,005,630)		2,044,369	6,384
042 Riverview Point Assessment District	233,357	150,600			(10,186)	(136,362)		237,409	4,052
043 Riverview Point Bond Reserve	46,150	200			-			46,350	200
045 Summerset Improvement	154,700	600			-			155,300	600
046 Summerset Assessment District	17,430	70			-			17,500	70
049 Community Facilities District 2004-1	1,757,610	1,137,200			(23,386)	(1,106,373)		1,765,051	7,441
<b>SUCCESSOR AGENCY FUND</b>									
023 Successor Agency Fund	(272,091)	284,856		(12,765)	-			-	272,091

\* 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 \$260,590 carried forward since FY 11/12.

\*\*\*Balance due to general fund of \$172,799. Per City Council direction on 3/15/16, principal and interest payments are waived until such time it is deemed the Army Base Fund has sufficient funds available for repayment.

\*\*\*\*Negative fund balance due to addition of Utility Worker position.

**City of Rio Vista  
Capital Improvement Program  
Project Expenditure by Category  
FY 2017-18**

**FY 2017-18**

<u>Project Expenditure by Fund</u>	<u>Cost</u>	<u>Revenue Source</u>
<b><i>080 Water System</i></b>		
Piezometer System (4 wells)	\$ 165,000	Water System Fund Balance
Sierra/Drouin Area Waterline Replacement	1,100,000	Water System Fund Balance
<b><i>Total Fund 080 CIP</i></b>	\$ 1,265,000	

**City of Rio Vista  
FY 17-18 Budget**

**FUND SUMMARY - ALL CITY FUNDS**

Fund No.:	002, 10	32, 75, 80, 81, 82, 84, 85, 86, 87	17, 18, 19, 22, 25, 31, 33, 34, 37, 38,39,52, 91	40	12, 50, 53, 51, 54, 56, 60, 65, 76	23, 41, 42, 43, 45, 46, 49	
	General Fund	Proprietary Funds	Special Revenue Funds	Debt Service Fund	Capital Outlay Funds	Fiduciary Funds	Total All Funds
<b>Est. Fund Balance 7/1/17</b>	<b>\$ 3,650,740</b>	<b>\$ 12,702,454</b>	<b>\$ 1,394,943</b>	<b>\$ 31,759</b>	<b>\$ 5,879,994</b>	<b>\$ 3,975,140</b>	<b>\$ 27,635,031</b>
<b>Revenues</b>							
Taxes	4,427,702	-	604,400	-	313,155	2,605,356	7,950,613
Licenses and Permits	785,417	-	-	-	377,780	-	1,163,197
Fines, Forfeitures and Penalties	22,510	83,200	-	-	-	-	105,710
Use of Money and Property	104,970	317,550	6,100	200	21,780	4,470	455,070
Intergovernmental Revenues	7,000	1,666,809	140,200	-	-	-	1,814,009
Charges for Services	376,505	6,510,861	13,541	-	132,500	-	7,033,407
Other Revenue	20,660	2,750	4,650	-	25,000	-	53,060
<b>Total Revenues</b>	<b>5,744,764</b>	<b>8,581,170</b>	<b>768,891</b>	<b>200</b>	<b>870,215</b>	<b>2,609,826</b>	<b>18,575,066</b>
<b>Transfers</b>							
Transfers In	-	36,445	10,000	-	182,345	-	228,790
Transfers Out	10,000	171,025	35,000	-	-	12,765	228,790
Transfer to Reserves	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>9,385,505</b>	<b>21,149,044</b>	<b>2,138,834</b>	<b>31,959</b>	<b>6,932,554</b>	<b>6,572,201</b>	<b>46,210,097</b>
<b>Expenditures</b>							
Salaries & Benefits	4,097,470	1,344,538	539,195	-	46,983	8,057	6,036,243
Insurance	90,173	71,710	-	-	1,060	-	162,943
Professional Services	290,164	125,700	38,750	-	10,000	49,800	514,414
Contract Services	315,212	2,530,300	224,000	-	146,000	-	3,215,512
Lease/Rent Expense	38,100	11,300	3,000	-	4,300	-	56,700
Maintenance & Repair	153,100	706,544	13,300	-	15,000	-	887,944
Supplies & Materials	290,425	427,400	22,950	-	22,700	-	763,475
Training, Conferences & Meetings	30,200	5,500	2,076	-	-	-	37,776
Utilities	189,600	447,500	60,000	-	-	-	697,100
Debt Service Expense	79,976	529,172	2,500	29,924	38,672	2,248,365	2,928,609
Misc. Expense	160,732	58,600	31,700	-	100	-	251,132
<b>Total Expenditures</b>	<b>5,735,152</b>	<b>6,258,264</b>	<b>937,471</b>	<b>29,924</b>	<b>284,815</b>	<b>2,306,222</b>	<b>15,551,848</b>
<b>Capital Outlay</b>							
CIP & Capital Outlay	15,000	542,500	-	-	-	-	557,500
<b>Total Use of Resources</b>	<b>5,750,152</b>	<b>6,800,764</b>	<b>937,471</b>	<b>29,924</b>	<b>284,815</b>	<b>2,306,222</b>	<b>16,109,348</b>
<b>Annual Surplus (Shortfall)</b>	<b>(15,387)</b>	<b>1,645,826</b>	<b>(193,580)</b>	<b>(29,724)</b>	<b>767,745</b>	<b>290,839</b>	<b>2,465,719</b>
<b>Est. Fund Balance 6/30/18</b>	<b>\$ 3,635,353</b>	<b>\$ 14,348,280</b>	<b>\$ 1,201,363</b>	<b>\$ 2,035</b>	<b>\$ 6,647,739</b>	<b>\$ 4,265,979</b>	<b>\$ 30,100,749</b>

**City of Rio Vista  
FY 17-18 Budget  
GENERAL FUND**

Fund No. :	10 002 General Fund
<b>Est. Fund Balance 7/1/17</b>	<b>\$ 3,650,740</b>
<b>Revenues</b>	
Taxes	4,427,702
Franchises, Licenses and Permits	785,417
Fines, Forfeitures and Penalties	22,510
Use of Money and Property	104,970
Intergovernmental Revenues	7,000
Charges for Services	376,505
Other Revenue	20,660
<b>Total Revenues</b>	<b>5,744,764</b>
<b>Transfers In</b>	
Transfers In	-
Transfers Out	10,000
Transfer to Reserves	-
<b>Total Resources</b>	<b>9,385,505</b>
<b>Expenditures</b>	
Salaries & Benefits	4,097,470
Insurance	90,173
Professional Services	290,164
Contract Services	315,212
Lease/Rent Expense	38,100
Maintenance & Repair	153,100
Supplies & Materials	290,425
Training, Conferences & Mtgs	30,200
Utilities	189,600
Debt Service Expense	79,976
Misc. Expense	160,732
<b>Total Expenditures</b>	<b>5,735,152</b>
Capital Outlay	15,000
<b>Total Use of Resources</b>	<b>5,750,152</b>
<b>Annual Surplus (Shortfall)</b>	<b>(15,387)</b>
<b>Est. Fund Balance 6/30/18</b>	<b>\$ 3,635,353</b>
Less Reserved for Advances	1,062,932
Less Economic Uncertainty Reserve	416,936
Less Innovation Reserve	10,000
Less Replacement Reserve	50,000
Less Compensated Absence Reserve	102,000
<b>Est. Available Fund Balance 6/30/18</b>	<b>\$ 1,993,485</b>



**City of Rio Vista  
FY 17-18 Budget**

**PROPRIETARY FUNDS**

Fund No. :	32	75	80	81	82	84	85	86	87	Total
	Transit	Business Park	Water System	Water System Construction	Water Fixed Assets	Rio Vista Municipal Airport	Beach Drive Sewer System	NW Sewer System	Sewer Fixed Asset Replacement	Proprietary Funds
<b>Est. Fund Balance 7/1/17</b>	<b>\$ 530,942</b>	<b>\$ 667,718</b>	<b>\$ 4,529,324</b>	<b>\$ 635,369</b>	<b>\$ 155,062</b>	<b>\$ 144,346</b>	<b>\$ 3,178,072</b>	<b>\$ 2,693,287</b>	<b>\$ 168,335</b>	<b>\$ 12,702,454</b>
<b>Revenues:</b>										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	200	45,000	-	-	4,000	26,000	8,000	-	83,200
Use of Money and Property	1,400	93,800	16,000	2,000	600	177,800	13,000	12,300	650	317,550
Intergovernmental Revenues	561,709	-	-	-	-	1,105,100	-	-	-	1,666,809
Charges for Services	48,800	-	2,348,161	-	-	58,500	2,465,700	1,589,700	-	6,510,861
Other Revenue	-	600	350	-	-	800	-	1,000	-	2,750
<b>Total Revenues</b>	<b>611,909</b>	<b>94,600</b>	<b>2,409,511</b>	<b>2,000</b>	<b>600</b>	<b>1,346,200</b>	<b>2,504,700</b>	<b>1,611,000</b>	<b>650</b>	<b>8,581,170</b>
Operating Transfers In	-	-	20,680	6,383	-	-	6,383	3,000	-	36,445
Transfer Out to Other Funds	3,000	-	25,000	-	-	-	143,025	-	-	171,025
Transfer Out to Reserve Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>1,139,851</b>	<b>762,318</b>	<b>6,934,515</b>	<b>643,752</b>	<b>155,662</b>	<b>1,490,546</b>	<b>5,546,129</b>	<b>4,307,287</b>	<b>168,985</b>	<b>21,149,044</b>
<b>Expenditures</b>										
Salaries & Benefits	16,200	37,013	623,224	-	-	63,126	376,931	228,045	-	1,344,538
Insurance	1,809	1,892	15,679	-	-	6,767	22,786	22,777	-	71,710
Professional Services	49,500	5,200	30,600	-	-	4,900	19,000	16,500	-	125,700
Contract Services	309,700	5,000	39,000	-	-	564,000	876,300	736,300	-	2,530,300
Lease/Rent Expense	1,400	3,200	1,000	-	-	1,400	4,000	300	-	11,300
Maintenance & Repair	25,000	2,000	184,850	-	-	10,050	279,644	205,000	-	706,544
Supplies & Materials	43,000	7,000	129,900	-	-	12,400	111,100	124,000	-	427,400
Training, Conferences & Meetings	-	-	5,000	-	-	500	-	-	-	5,500
Utilities	1,500	1,500	264,500	-	-	36,900	98,300	44,800	-	447,500
Debt Service Expense	-	-	315,000	-	-	-	94,348	119,824	-	529,172
Misc. Expense	800	-	33,500	-	-	2,700	8,100	13,500	-	58,600
<b>Total Expenditures</b>	<b>448,909</b>	<b>62,805</b>	<b>1,642,253</b>	<b>-</b>	<b>-</b>	<b>702,743</b>	<b>1,890,509</b>	<b>1,511,046</b>	<b>-</b>	<b>6,258,264</b>
Capital Outlay	160,000	-	-	-	-	3,500	180,000	199,000	-	542,500
<b>Total Use of Resources</b>	<b>608,909</b>	<b>62,805</b>	<b>1,642,253</b>	<b>-</b>	<b>-</b>	<b>706,243</b>	<b>2,070,509</b>	<b>1,710,046</b>	<b>-</b>	<b>6,800,764</b>
Annual Surplus (Shortfall)	0	31,795	762,938	8,383	600	639,957	297,549	(96,046)	650	1,645,826
<b>Est. Fund Balance 6/30/18</b>	<b>\$ 530,942</b>	<b>\$ 699,514</b>	<b>\$ 5,292,262</b>	<b>\$ 643,752</b>	<b>\$ 155,662</b>	<b>\$ 784,303</b>	<b>\$ 3,475,620</b>	<b>\$ 2,597,241</b>	<b>\$ 168,985</b>	<b>\$ 14,348,280</b>
Less Reserved Fund Balance	-	-	-	-	-	-	-	-	-	-
<b>Est. Available Fund Balance 6/30/18</b>	<b>\$ 530,942</b>	<b>\$ 699,514</b>	<b>\$ 5,292,262</b>	<b>\$ 643,752</b>	<b>\$ 155,662</b>	<b>\$ 784,303</b>	<b>\$ 3,475,620</b>	<b>\$ 2,597,241</b>	<b>\$ 168,985</b>	<b>\$ 14,348,280</b>

**City of Rio Vista  
FY 17-18 Budget**

**SPECIAL REVENUE FUNDS**

Fund No. :	17	18	19	22	25	31	33	34	37	38	39	52	91	Total Special Revenue Funds
	Law Enforcement	Asset Forfeiture	ATOD	General Plan Revision	Gas Tax Funds	Developers Revolving Fund	Commercial Imprvmt Loan Program	CDBG Housing Rehab	FEMA Safer Grant	Personnel Services	Personnel Services	Transient Occupancy Tax	Streets Projects	
<b>Est. Fund Balance 7/1/17</b>	\$ 74,387	\$ 855	\$ 11,050	\$ 61,774	\$ 607,873	\$ 95,467	\$ 59,405	\$ 96,926	\$ 216,178	\$ 61,230	\$ 97,239	\$ 12,143	\$ 417	\$ 1,394,943
<b>Revenues</b>														
Taxes	-	-	-	-	168,000	-	-	-	-	192,150	192,150	52,100	-	604,400
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	260	-	-	290	3,250	250	-	390	-	800	800	60	-	6,100
Intergovernmental Revenues	100,000	-	40,200	-	-	-	-	-	-	-	-	-	-	140,200
Charges for Services	-	-	-	13,541	-	-	-	-	-	-	-	-	-	13,541
Other Revenue	-	-	-	-	-	4,650	-	-	-	-	-	-	-	4,650
<b>Total Revenues</b>	<b>100,260</b>	<b>-</b>	<b>40,200</b>	<b>13,831</b>	<b>171,250</b>	<b>4,900</b>	<b>-</b>	<b>390</b>	<b>-</b>	<b>192,950</b>	<b>192,950</b>	<b>52,160</b>	<b>-</b>	<b>768,891</b>
Transfers In	-	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Transfers Out	-	-	-	-	-	-	-	-	-	35,000	-	-	-	35,000
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>174,647</b>	<b>855</b>	<b>61,250</b>	<b>75,605</b>	<b>779,123</b>	<b>100,367</b>	<b>59,405</b>	<b>97,316</b>	<b>216,178</b>	<b>219,180</b>	<b>290,189</b>	<b>64,303</b>	<b>417</b>	<b>2,138,834</b>
<b>Expenditures</b>														
Salaries & Benefits	73,865	-	15,724	-	100,552	-	-	-	-	174,994	174,060	-	-	539,195
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Services	-	-	2,750	-	15,000	5,000	-	-	-	-	16,000	-	-	38,750
Contract Services	-	-	28,600	100,000	32,500	10,000	-	-	-	-	800	52,100	-	224,000
Lease/Rent Expense	-	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000
Maintenance & Repair	-	-	-	-	8,700	-	-	-	-	-	4,600	-	-	13,300
Supplies & Materials	-	-	1,050	-	7,000	-	-	-	-	-	14,900	-	-	22,950
Training, Conferences & Mtgs	-	-	2,076	-	-	-	-	-	-	-	-	-	-	2,076
Utilities	-	-	-	-	60,000	-	-	-	-	-	-	-	-	60,000
Debt Service Expense	-	-	-	-	2,500	-	-	-	-	-	-	-	-	2,500
Misc. Expense	-	-	-	1,000	-	-	-	-	-	-	30,700	-	-	31,700
<b>Total Expenditures</b>	<b>73,865</b>	<b>-</b>	<b>50,200</b>	<b>101,000</b>	<b>226,252</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,994</b>	<b>241,060</b>	<b>52,100</b>	<b>-</b>	<b>937,471</b>
CIP & Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>73,865</b>	<b>-</b>	<b>50,200</b>	<b>101,000</b>	<b>226,252</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>177,994</b>	<b>241,060</b>	<b>52,100</b>	<b>-</b>	<b>937,471</b>
<b>Annual Surplus (Shortfall)</b>	<b>26,395</b>	<b>-</b>	<b>(0)</b>	<b>(87,169)</b>	<b>(55,002)</b>	<b>(10,100)</b>	<b>-</b>	<b>390</b>	<b>-</b>	<b>(20,044)</b>	<b>(48,110)</b>	<b>60</b>	<b>-</b>	<b>(193,580)</b>
<b>Est. Fund Balance 6/30/18</b>	<b>\$ 100,782</b>	<b>\$ 855</b>	<b>\$ 11,050</b>	<b>\$ (25,395)</b>	<b>\$ 552,872</b>	<b>\$ 85,367</b>	<b>\$ 59,405</b>	<b>\$ 97,316</b>	<b>\$ 216,178</b>	<b>\$ 41,186</b>	<b>\$ 49,128</b>	<b>\$ 12,203</b>	<b>\$ 417</b>	<b>\$ 1,201,363</b>
Less Nonspendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Est. Available Fund Balance 6/30/18</b>	<b>\$ 100,782</b>	<b>\$ 855</b>	<b>\$ 11,050</b>	<b>\$ (25,395)</b>	<b>\$ 552,872</b>	<b>\$ 85,367</b>	<b>\$ 59,405</b>	<b>\$ 97,316</b>	<b>\$ 216,178</b>	<b>\$ 41,186</b>	<b>\$ 49,128</b>	<b>\$ 12,203</b>	<b>\$ 417</b>	<b>\$ 1,201,363</b>

**City of Rio Vista  
FY 17-18 Budget**

**DEBT SERVICE FUND**

Fund No. :	40
	1977 Firehouse General Obligation Bonds
<b>Est. Fund Balance 7/1/17</b>	<b>\$ 31,759</b>
<b>Revenues</b>	
Taxes	-
Licenses and Permits	-
Fines, Forfeitures and Penalties	-
Use of Money and Property	200
Intergovernmental Revenues	-
Charges for Services	-
Other Revenue	-
<b>Total Revenues</b>	<b>200</b>
Transfers In	-
Transfers Out	-
Transfer to Reserves	-
<b>Total Available Resources</b>	<b>31,959</b>
<b>Expenditures</b>	
Salaries & Benefits	-
Insurance	-
Professional Services	-
Contract Services	-
Lease/Rent Expense	-
Maintenance & Repair	-
Supplies & Materials	-
Training, Conferences & Meetings	-
Utilities	-
Debt Service Expense	29,924
Misc. Expense	-
<b>Total Expenditures</b>	<b>29,924</b>
CIP & Capital Outlay	-
<b>Total Use of Resources</b>	<b>29,924</b>
<b>Annual Surplus (Shortfall)</b>	<b>(29,724)</b>
<b>Est. Fund Balance 6/30/18</b>	<b>\$ 2,035</b>

**City of Rio Vista  
FY 17-18 Budget**

**CAPITAL OUTLAY FUNDS**

Fund No. :	12	50	51	53	54	56	60	65	76	Total Capital Outlay Funds
	Vehicle Replacement	Storm Drain	Capital Grants	Roadway Impact	Parks and Recreation	Municipal Improvements	Hazardous Waste	Landfill Closure	Army Base Reuse	
<b>Est. Fund Balance 7/1/17</b>	<b>\$ 184,788</b>	<b>\$ (36,834)</b>	<b>\$ (260,590)</b>	<b>\$ 223,496</b>	<b>\$ 207,696</b>	<b>\$ 4,801,830</b>	<b>\$ 375,797</b>	<b>\$ 482,987</b>	<b>\$ (99,176)</b>	<b>\$ 5,879,994</b>
<b>Revenues:</b>										
Taxes	-	-	-	-	117,855	-	-	195,300	-	313,155
Licenses and Permits	-	-	-	-	-	377,780	-	-	-	377,780
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	690	150	-	1,800	3,200	7,900	1,200	1,500	5,340	21,780
Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	24,600	-	-	-	-	107,900	-	-	132,500
Other Revenue	25,000	-	-	-	-	-	-	-	-	25,000
<b>Total Revenues</b>	<b>25,690</b>	<b>24,750</b>	<b>-</b>	<b>1,800</b>	<b>121,055</b>	<b>385,680</b>	<b>109,100</b>	<b>196,800</b>	<b>5,340</b>	<b>870,215</b>
Transfers In	60,000	-	-	-	5,170	117,175	-	-	-	182,345
Transfers Out	-	-	-	-	-	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>270,478</b>	<b>(12,084)</b>	<b>(260,590)</b>	<b>225,296</b>	<b>333,921</b>	<b>5,304,685</b>	<b>484,897</b>	<b>679,787</b>	<b>(93,836)</b>	<b>6,932,554</b>
<b>Expenditures</b>										
Salaries & Benefits	-	27,522	-	-	-	-	7,940	5,608	5,914	46,983
Insurance	-	-	-	-	-	-	-	-	1,060	1,060
Professional Services	-	500	-	-	2,000	500	2,700	-	4,300	10,000
Contract Services	-	21,000	-	-	-	50,000	50,000	25,000	-	146,000
Lease/Rent Expense	-	-	-	-	-	-	-	-	4,300	4,300
Maintenance & Repair	-	15,000	-	-	-	-	-	-	-	15,000
Supplies & Materials	-	6,200	-	-	-	-	-	15,500	1,000	22,700
Training, Conferences & Meetings	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Debt Service Expense	38,672	-	-	-	-	-	-	-	-	38,672
Misc. Expense	-	-	-	-	-	-	-	-	100	100
<b>Total Expenditures</b>	<b>38,672</b>	<b>70,222</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>50,500</b>	<b>60,640</b>	<b>46,108</b>	<b>16,674</b>	<b>284,815</b>
CIP-Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>38,672</b>	<b>70,222</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>50,500</b>	<b>60,640</b>	<b>46,108</b>	<b>16,674</b>	<b>284,815</b>
<b>Annual Surplus (Shortfall)</b>	<b>47,018</b>	<b>(45,472)</b>	<b>-</b>	<b>1,800</b>	<b>124,225</b>	<b>452,355</b>	<b>48,460</b>	<b>150,692</b>	<b>(11,334)</b>	<b>767,745</b>
<b>Est. Fund Balance 6/30/18</b>	<b>\$ 231,806</b>	<b>\$ (82,305)</b>	<b>\$ (260,590)</b>	<b>\$ 225,296</b>	<b>\$ 331,921</b>	<b>\$ 5,254,185</b>	<b>\$ 424,257</b>	<b>\$ 633,679</b>	<b>\$ (110,510)</b>	<b>\$ 6,647,739</b>
Less Nonspendable Fund Balance	-	-	-	-	35,000	946,765	-	-	-	981,765
<b>Est. Available Fund Balance 6/30/18</b>	<b>\$ 231,806</b>	<b>\$ (82,305)</b>	<b>\$ (260,590)</b>	<b>\$ 225,296</b>	<b>\$ 296,921</b>	<b>\$ 4,307,420</b>	<b>\$ 424,257</b>	<b>\$ 633,679</b>	<b>\$ (110,510)</b>	<b>\$ 5,665,974</b>

**City of Rio Vista  
FY 17-18 Budget**

**FIDUCIARY FUNDS**

Fund No. :	23	41	42	43	45	46	49	Total Fiduciary Funds
	RDA Successor Agency	Community Facilities District 2006-1	Riverview Point Assessment District	Riverview Point Bond Reserve	Summerset Improvement	Summerset Assessment District	Community Facilities District 2004-1	
<b>Est. Fund Balance 7/1/17</b>	<b>\$ (272,091)</b>	<b>\$ 2,037,985</b>	<b>\$ 233,357</b>	<b>\$ 46,150</b>	<b>\$ 154,700</b>	<b>\$ 17,430</b>	<b>\$ 1,757,610</b>	<b>\$ 3,975,140</b>
<b>Revenues:</b>								
Taxes	284,856	1,034,200	150,000	-	-	-	1,136,300	2,605,356
Licenses and Permits	-	-	-	-	-	-	-	-
Fines, Forfeitures and Penalties	-	-	-	-	-	-	-	-
Use of Money and Property	-	2,100	600	200	600	70	900	4,470
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>284,856</b>	<b>1,036,300</b>	<b>150,600</b>	<b>200</b>	<b>600</b>	<b>70</b>	<b>1,137,200</b>	<b>2,609,826</b>
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	12,765	-	-	-	-	-	-	12,765
Transfer to Reserves	-	-	-	-	-	-	-	-
<b>Total Resources</b>	<b>-</b>	<b>3,074,285</b>	<b>383,957</b>	<b>46,350</b>	<b>155,300</b>	<b>17,500</b>	<b>2,894,810</b>	<b>6,572,201</b>
<b>Expenditures</b>								
Salaries & Benefits	-	2,686	2,686	-	-	-	2,686	8,057
Insurance	-	-	-	-	-	-	-	-
Professional Services	-	21,600	7,500	-	-	-	20,700	49,800
Contract Services	-	-	-	-	-	-	-	-
Lease/Rent Expense	-	-	-	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Training, Conferences & Meetings	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Debt Service Expense	-	1,005,630	136,362	-	-	-	1,106,373	2,248,365
Misc. Expense	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,029,916</b>	<b>146,548</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,129,759</b>	<b>2,306,222</b>
CIP & Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Use of Resources</b>	<b>-</b>	<b>1,029,916</b>	<b>146,548</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,129,759</b>	<b>2,306,222</b>
<b>Annual Surplus (Shortfall)</b>	<b>272,091</b>	<b>6,384</b>	<b>4,052</b>	<b>200</b>	<b>600</b>	<b>70</b>	<b>7,441</b>	<b>290,839</b>
<b>Est. Fund Balance 6/30/18</b>	<b>\$ -</b>	<b>\$ 2,044,369</b>	<b>\$ 237,409</b>	<b>\$ 46,350</b>	<b>\$ 155,300</b>	<b>\$ 17,500</b>	<b>\$ 1,765,051</b>	<b>\$ 4,265,979</b>
Less Nonspendable Fund Balance	-	-	-	-	-	-	-	-
<b>Est. Available Fund Balance 6/30/18</b>	<b>\$ -</b>	<b>\$ 2,044,369</b>	<b>\$ 237,409</b>	<b>\$ 46,350</b>	<b>\$ 155,300</b>	<b>\$ 17,500</b>	<b>\$ 1,765,051</b>	<b>\$ 4,265,979</b>