

"We Care for Our Residents by Working Together to Build a Better Community for Today and Tomorrow"

City of Rohnert Park Adopted Budget

FY 2021-2022



City of
Rohnert Park
California



CITY OF ROHNERT PARK

ADOPTED OPERATING BUDGET

FISCAL YEAR 2021-22



Submitted to the

CITY COUNCIL

by

**Darrin Jenkins
City Manager**

June 8, 2021

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THE OFFICE OF THE CITY MANAGER

City of Rohnert Park, 130 Avram Avenue, Rohnert Park, CA 94928 . [707] 588-2226 . Fax: [707] 792-1876

TO: City Council
FROM: Darrin Jenkins, City Manager
DATE: June 8, 2021
RE: Fiscal Year 2021-22 Budget

Transmitted with this letter is the Fiscal Year 2021-22 Budget. The City's fiscal year is from July to June each year. The annual budget sets the priorities for our organization for the coming year. The budget is balanced, meaning revenues and expenditures are equal and the City is not spending down or adding to its reserves.

We are now just over one year into the COVID-19 Global Pandemic. After a difficult wave of infections from November to January, the pandemic appears to be waning. The budget assumes that starting in July 2021, after vaccines have been made available, most of life will be back to pre-pandemic normal. People will travel to Northern California and stay in hotels. They will enjoy restaurants and bars. They will attend performances (later in the year). They will return to gyms, community classes, and other activities. The budget takes a fairly optimistic view of revenue recovery, starting in July 2021 and continuing throughout the following twelve months.

This budget also includes updates from direction given at the Council Budget session hearings on April 12 and April 22, 2021, and it sets aside funding for Council directed priorities, which include climate change, police community relations and accountability, services for unhoused people, labor negotiations, infrastructure maintenance and beautification, and funding towards reducing the City's unfunded liability. This budget also includes \$1 million for a new program that will provide social work and medical expertise to respond to some public requests for help, now handled by Public Safety Officers.

GENERAL FUND BUDGET HIGHLIGHTS FOR FY 2021-22

The FY 2021-22 General Fund Budget includes anticipated revenues including operating transfers-in of \$44.8 million, and an equal amount in General Fund expenditures and transfers-out. This represents a 28.8% increase from the FY 2020-21 adopted budget. Compared to the FY 2019-20 actual revenue, a more relevant comparison, the FY 2021-22 General Fund budget represents an increase of 0.4%.

Increased Revenues

Not including transfers-in, the General Fund revenue is assumed to increase by 22.7% compared to the FY 2020-21 budget.

The budget assumes hotel taxes increase from a budgeted \$2.5 million in FY 2020-21 to \$4.0 million in FY 2021-22. This increase reflects a 61% increase in Transient Occupancy Tax revenues. For historical context, the actual receipts in FY 2018-19 were \$4.6 million.

Sales taxes are assumed to be up 10% from FY 2019-20 actuals. There remains a lot of stimulus money circulating in our local economy. Also, the sales of gasoline is expected to rebound as people return to work and school.

Property taxes are up 13% compared to FY 2020-21 adopted budget and 3.2% higher than FY 2019-20 actual receipts. The housing market is strong and we continue to deliver new homes, which contributes new property taxes to the City.

Charges for Services are assumed to be up 80%, partially due to renewed activity and partly due to an accounting change in how we budget revenue for services to support projects. The budget projections assume that Spreckels Performing Arts Center's full production of live performances do not resume before December 2021. If we are pleasantly surprised and can resume these activities in earnest earlier, then we may need to revisit that budget at mid-year.

In the revenue category of licenses and permits, the assumption is that revenue will increase by 18.8% from \$2.5 million to \$3 million. This assumes most construction is restored relatively early compared to other functions.

Staffing Changes

The FY 2020-21 budget did not add any new positions and actually eliminated three vacant positions. Since then we requested, and the council restored, the Information Systems Technician position. The proposed FY 2021-22 budget restores the Community Services Manager position and the Custodian position. In addition, in FY 2020-21, staff requested and council created a Public Works Inspector position to reduce costs spent on consultants for inspection of development and City projects. This budget includes that position.

The budget includes the addition of several positions to meet the needs of the community and business operations of the organization. In Public Safety, we are adding a sergeant position to restore a sergeant position converted to a Support Services Manager in 2019. We have become very young as a department and we need sufficient supervisory positions to grow and develop our young officers. This position will assist in that effort. Also in the Public Safety Department, we are converting a part-time animal shelter position to a full-time position. We are finding it exceedingly difficult to retain part-time

personnel in the current position. Also, we need to think about succession planning at the Animal Shelter and this full-time position would help with that.

The budget includes an allowance for a new position needed to implement the Council's direction to educate the community and the employees on climate change. It also includes a Planner needed to process the large and small development projects. This will reduce the use of outside consultants, lowering the cost for development, and improving the responsiveness of the department.

The City's software systems for planning, building, code enforcement, and utility billing all rely on a property database and mapping system. In addition, Public Works is seeking to implement a computerized maintenance system, primarily in the water and sewer enterprises to better manage the upkeep of these important systems. We do not have adequate capacity to maintain this property system to meet the organization's business needs. We are adding a position to better manage our geographic information systems.

Vehicles and Equipment

After not budgeting to buy new vehicles in last year's budget, we are buying five vehicles this year, four vehicles out of the City's Vehicle Replacement Fund, and one vehicle out of the Traffic Safety Fund. These are three police interceptors, one public works truck, and one Building Inspector vehicle.

Capital Projects Program

Typically, during the budget process we select and bring forward a slate of new projects for approval. This year in an effort to deal with the impacts of the pandemic and the replacement of our enterprise software system, we postponed the selection and approval of new capital projects to fall of 2021.

The City needs to be reinvesting in our buildings, parks, roads and other facilities to maintain the high level of quality our residents are accustomed to. Over the last two years, due to COVID-19, we have used only \$300,000 from the General Fund to support these activities via budget actions. Without COVID, we may have otherwise invested \$4 to \$6 million during this time-period. Lack of investment in infrastructure is a true impact of COVID on our community. Ideally, we need to be reinvesting at least \$3 million per year. This budget goes a long way to restoring infrastructure funding by investing \$2.7 million. As mentioned above, selection of new projects to be funded is projected to occur in the fall of this year.

Long Term Unfunded Liabilities

Funding for long-term employment liabilities for retiree health care costs and CalPERS retirement continues to be a concern. Combined, the City owes more than \$60 million for pensions and retiree health care costs. Like prior budgets where the City paid down

unfunded pension liability or invested in the retirement trust fund, this budget sets aside contributions towards the City’s pension liabilities.

Retiree Health Care

A draft valuation of the post-retirement health care program as of June 30, 2020 indicates an unfunded liability of \$8.7 million. The total liability was \$23.4 million. Trust fund assets were at \$14.7 million.

The FY 2021-22 proposed general fund budget includes pay-as-you-go (pay-go) appropriations of \$1.4 million for retiree health care. These are premiums and cost reimbursements for retirees. After the general fund is reimbursed from the water and sewer funds, the general fund’s net “pay-go” costs are \$1.2 million.

The City previously contributed to a retiree medical prefunding program known as the California Employer’s Retiree Benefit Trust (CERBT). The pre-funding program provides earnings on deposits to help fund future retiree health costs. The CERBT investment program is expected to earn approximately 6.5% per year over the long-term, but the investment returns are not guaranteed and are subject to losses like other bond and equity market investments. The City has completed the prefunding per the retiree medical funding plan adopted by the City Council in February 2016.

The retiree medical valuation determines an “actuarially determined contribution” as the appropriate funding level for a retiree medical program. Taking the actuarially determined contribution minus the pay-go, the City is paying down its current year retiree medical obligations by \$0.5 million in FY 2021-22 (\$0.3 million from General Fund). The information is summarized in the table below:

Table 1: Retiree Medical Funding – General Fund Only (Millions)

Actuarially Determined Contribution	(\$0.9)
<u>Cash Payments “pay-go”</u>	<u>\$1.2</u>
Net Funding FY 2021-22 (Shortfall)	\$0.3

In the coming years, the City will be able to pull money out of the CERBT to offset retiree medical costs.

CalPERS Retirement

The City uses the California Public Employee Retirement System (CalPERS) to provide employee pensions.

CalPERS projects unfunded liability of approximately \$52 million for Rohnert Park’s retirement benefits in June 30, 2021. The City has a retirement trust fund with a balance of around \$6 million. That leaves a net unfunded liability of \$46 million.

Amortizing the unfunded liability, we can calculate that we should be investing \$4.5 million to pay down the CalPERS liability. Because of CalPERS policies related to ramping/smoothing, they are only charging us \$3.5 million. In the past, we have made additional budgeted contributions to pay down this liability. As part of the Council directed strategic priorities, the City will be paying an additional \$2.9 million to CalPERS with \$2.5 million in onetime payment¹ and a projected \$400,000 in potentially ongoing contributions.

Table 2: Retirement Funding – All Funds (millions)

Estimated Amortization of Unfunded Liability	\$(4.5)
Cash Payments “pay go”	3.5
<u>Additional Payments</u>	<u>2.9</u>
Net Funding FY 2021-22 (Shortfall)	\$ 1.9

Deferred Maintenance

In 2011, staff conducted an assessment of the City’s unfunded liabilities. One aspect of the evaluation was a determination of the annual shortfall in funding for buildings, streets and drains, parks, and recreation. The total annual shortfall for those general fund functions was \$6.1 million. This year’s budget includes about \$4 million toward maintenance and replacement projects. So to keep pace, the City would really need to contribute about \$2.1 million more to deferred maintenance than we are able to currently.

The information is summarized in the table below:

Table 3: City Facility Funding – General Fund Only (Millions)

Needs: Buildings	\$(1.6)
Streets & Storm Drains	(4.0)
Parks & Recreation	(0.5)
<u>Budgeted FY 2021-22</u>	<u>4.0</u>
Net Funding FY 2021-22 (Shortfall)	\$(2.1)

ALL-IN BUDGET

When we combine the proposed general fund budget and the unfunded liability net funding and shortfalls, an “all-in budget” can be shown to more accurately reflect the City’s true resource needs. This is an emerging practice in local government budgeting, at the

¹ As of the publishing of this budget book, the City plans to make an advance onetime payment of \$2.5 million to CalPERS in June 2021 to incur projected savings in its FY21-22 unfunded accrued liability contributions.

leading edge of openness and transparency in municipal finance. The table below presents an “all-in budget” for FY 2021-22.

Table 4: “All-In” General Fund Budget (Millions)

Proposed Sources (Revenues)	\$ 44.8
<u>Proposed Uses (Expenditures)</u>	<u>(44.8)</u>
Net Operating	\$ (0.0)
Retiree Health Care	\$ 0.3
Retirement Liability	1.9
<u>City Facility Funding</u>	<u>(2.1)</u>
Unfunded Liabilities Pay Down (Shortfall)	\$ 0.1
All-In Budget Surplus (Shortfall)	\$ 0.1

The “all-in” analysis shows that for the coming year the City is gaining ground on progress towards its liabilities. While we won’t necessarily feel the \$2 million shortfall in facility funding immediately, over time our facilities will age and degrade. And some facilities will cost far more to renovate than they would have costed to do preventative maintenance.

MUNICIPAL SOLVENCY

We have identified four areas of municipal solvency. We want to achieve all four levels to ensure the provision of service meets the community’s needs now and in the future. The areas are described below.

1. Cash Solvency, represents the City’s ability to fund operations from current revenues, without resorting to borrowing funds. **Achieved**
2. Budgetary Solvency, represents an operating budget in which revenues equal or exceed expenses. The last seven budgets have all been balanced. Even with changes in revenue due to the COVID-19 pandemic, this budget is balanced as well. **Achieved**
3. Long-term Financial Solvency, represents long-term sustainability that includes the ability to sufficiently fund operating and capital expenses while maintaining an appropriate level of reserves. The City’s extensive unfunded liabilities and slow growth in revenues compared to expenses create major challenges in this area. Constant assumption changes from CalPERS and resulting increasing pension costs continue to threaten this level of solvency. Also, there is uncertainty going forward on the level of revenue impacts from COVID-19 and any resulting sluggishness in the coming years. Finally, over the next few years the City will need to increase its investment of General

Fund money in infrastructure—buildings, streets, and park amenities. In spite of the long-term challenges, this budget sets aside adequate funding this year to achieve long-term solvency by reducing the City’s unfunded pension liability in this year, offsetting City facility funding needs in later years.

Achieved

4. Service Level Solvency, or the ability to maintain or increase the level of services to the residents and businesses of Rohnert Park while remaining financially sustainable, is the ultimate goal of financial management. The list of wants and desires of our constituents is endless. Due to inadequate resources, we are unable to meet all of the service level desires of the community. **Unachieved**

The City remains on a strong financial footing and is not under immediate threat of not achieving Cash and Budgetary Solvency. The Long-term Financial Solvency is difficult under California’s municipal finance structure without significant local taxes. The voters have adopted half of the 1% sales tax that they could adopt locally. Adopting the other half, would bring the City to the level where it will reach Long-term Financial Solvency. The City still faces major long-term challenges and uncertainty to Service Level Solvency.

CONCLUSION

The hard work undertaken over the last seven years to better manage our finances is paying off. We have weathered the COVID pandemic without dramatic service reductions to our community. However, this budget may need to be revisited more than once this year as the economic after-effects of the pandemic become more clear.

A special “thank you” goes to Finance Director Nishil Bali, Accounting Supervisor Manuel Orozco, Accountants Yosselyn Valencia, Lori Newzell, and Marilyn Weller who worked tirelessly to bring together this high quality budget on time during difficult circumstances. The budget staff and department directors deserve kudos as well this year for working on the budget while also dealing with the major disruptions of replacing our enterprise software system and addressing COVID.

Meet the City Council



Gerard Giudice, Mayor

Term Expires: December 2024



Jackie Elward, Vice Mayor

Term Expires: December 2024



Susan Adams, Councilmember

Term Expires: December 2022



Pam Stafford, Councilmember

Term Expires: December 2022



Willy Linares, Councilmember

Term Expires: December 2024

CITY OFFICIALS

City Council

Gerard Giudice, Mayor
Jackie Elward, Vice Mayor
Susan Adams
Pam Stafford
Willy Linares

City Staff

City Manager.....Darrin Jenkins
Assistant City ManagerDon Schwartz
City AttorneyMichelle Marchetta Kenyon
(Burke, Williams & Sorensen, LLP)
City ClerkSylvia Lopez
Finance Director.....Nishil Bali
Director of Public SafetyTim Mattos
Director of Public WorksVanessa Garrett
Director of Community Services.....Cindy Bagley
Director of Development Services.....Mary Grace Pawson
Director of Human Resources.....Victoria Perrault

City Council Commissions, Committees, and Boards

City of Rohnert Park Foundation
Building Board of Appeals
Bicycle and Pedestrian Advisory Committee
Mobile Home Parks Rent Appeals Board
Parks & Recreation Commission
Planning Commission
Senior Citizens Advisory Commission
Sister Cities Relations Committee

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FY 2021-22 GENERAL FUND ADOPTED BUDGET

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Property Taxes*	\$ 10,275,249	\$ 9,376,566	\$ 10,600,196	\$ 1,223,630
Sales & Use Tax	12,920,781	10,807,000	14,184,804	3,377,804
Transient Occupancy Tax	3,600,766	2,500,000	4,026,000	1,526,000
Franchise Fees	2,910,746	2,467,680	2,606,013	138,333
Intergovernmental & Grants	688,375	377,200	473,382	96,182
Interest & Rents	2,148,454	889,891	788,337	(101,554)
Charges for Current Services	1,560,274	1,537,540	2,766,300	1,228,760
Community Services Fees	1,005,950	766,025	975,788	209,763
Cost Allocation Plan Revenue	2,224,497	2,819,286	2,408,763	(410,523)
Licenses & Permits	3,258,230	2,491,962	2,961,713	469,751
Fines & Forfeitures	126,859	66,000	65,000	(1,000)
Donations & Miscellaneous	200,863	141,551	141,100	(451)
TOTAL REVENUE	\$ 40,921,043	\$ 34,240,701	\$ 41,997,396	\$ 7,756,695
Transfers In from Other Funds	3,708,721	531,825	2,806,867	2,275,042
TOTAL SOURCES	\$ 44,629,763	\$ 34,772,526	\$ 44,804,263	\$ 10,031,737
EXPENDITURES				
Administration	\$ 2,940,746	\$ 2,571,567	\$ 2,993,871	\$ 422,304
Finance	1,674,678	2,046,732	2,133,525	86,793
Development Services	3,626,314	3,626,953	5,191,567	1,564,614
Public Safety - Police & Fire	18,173,529	18,208,634	18,418,011	209,377
Animal Services	601,671	600,678	744,500	143,822
Public Works	2,977,264	2,975,193	3,435,260	460,067
Community Services	2,094,613	2,200,185	2,638,225	438,040
Performing Arts Center	830,894	797,238	811,928	14,690
Retiree Medical	1,365,026	1,515,000	1,449,000	(66,000)
Other General Government	14,972,931	225,347	4,183,376	3,958,029
SUB-TOTAL EXPENDITURES	\$ 49,257,667	\$ 34,767,526	\$ 41,999,263	\$ 7,231,737
Transfers Out to Other Funds	677,324	5,000	2,805,000	2,800,000
TOTAL EXPENDITURES	\$ 49,934,990	\$ 34,772,526	\$ 44,804,263	\$ 10,031,737
NET BUDGET RESULT	\$ (5,305,227)	\$ 0	\$ 0	\$ (0)
Less Addition to Operating Reserves	0	0	0	0
TOTAL BUDGETARY BALANCE	\$ (5,305,227)	\$ 0	\$ 0	\$ (0)

*Property Tax includes Real Property Transfer Tax for presentation purpose and comparability.

OVERVIEW

General Fund revenues provide essential funding for City services, and support a wide array of programs and services that benefit the entire community. These services include the maintenance of parks, facilities and infrastructure, general services, public safety, recreation programs, and the Performing Arts Center. The following discussion outlines the City’s primary General Fund revenues. All amounts are rounded for discussion purposes.

The City’s financial outlook changed dramatically in March 2020 due to the stark and immediate impact of the COVID-19 health emergency. This budget assumes that most business and activities will generally move back to the pre-pandemic normal as the local and regional population gets vaccinated. The FY 21-22 revenues are estimated at \$42.0M, excluding transfers in from other funds. The budgeted revenues are estimated to increase 22.6% over budgeted FY 20-21 revenues of \$34.2M. Of the projected \$7.7M increase, \$3.4M is due to projected increase in Sales and Use Tax, \$1.5M due to increase in Transient Occupancy Tax, and \$1.2M due to increase in Charges for Current Services. An increase of \$1.2M is attributed to Property Taxes, \$470,000 to Licenses and Permits, and \$210,000 to Community Services Fees, with an offset decrease of \$411,000 related to Cost Allocation Plan and a decrease of \$102,000 in Interest and Rents. The remaining balance is made up of the Franchise Fees, Intergovernmental & Grants, Donations & Miscellaneous, and Fines & Forfeitures.

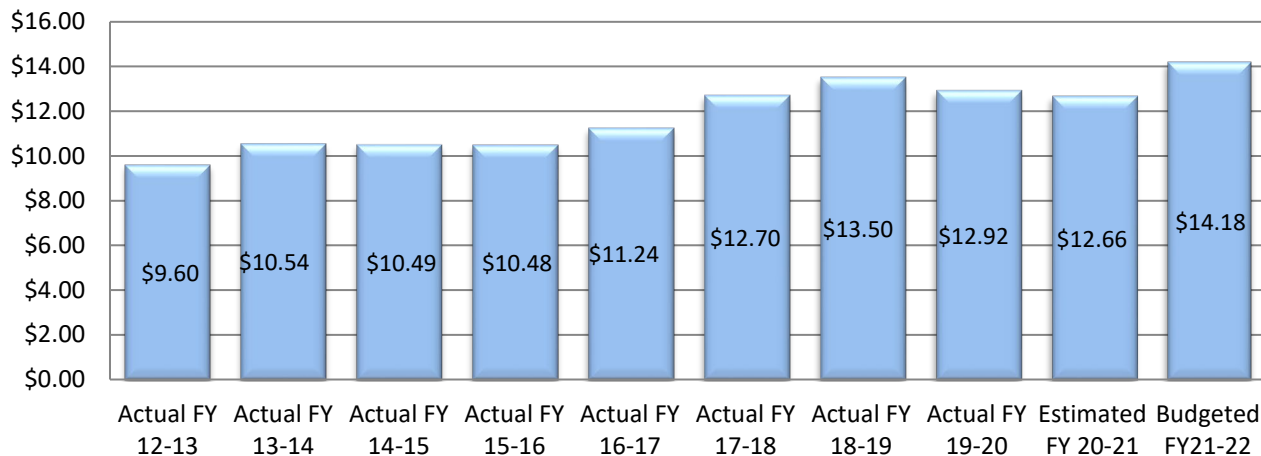
SALES TAX

Sales Tax revenue is the City’s largest revenue source, providing approximately 33.8% of General Fund revenue. Sales Tax revenue is projected to increase in FY 21-22 by approximately \$3.4M or 31.2% over prior year budget, for a total of \$14.2M. Revenue from sales tax estimates is projected to increase due to the re-opening of the city business, the increase in county pool share due to sales activity within the city limits, and citizens heavily relying on internet retailers.

Included in this category along with the State Sales Tax is the 2010 voter approved Measure E which added a 0.5% increase in sales tax for a period of five years and the subsequent passage of Measure A which continues the tax indefinitely. The FY 21-22 Sales Tax Budget is based on projections calculating different tax categories and creating estimates based on a recovery percentage using a forecast model provided by Avenue Insights, the City’s sales tax consultant.

The following chart depicts the 10-year history of Sales Tax revenue, inclusive of Measure E and Measure A revenues.

Sales Tax Revenue

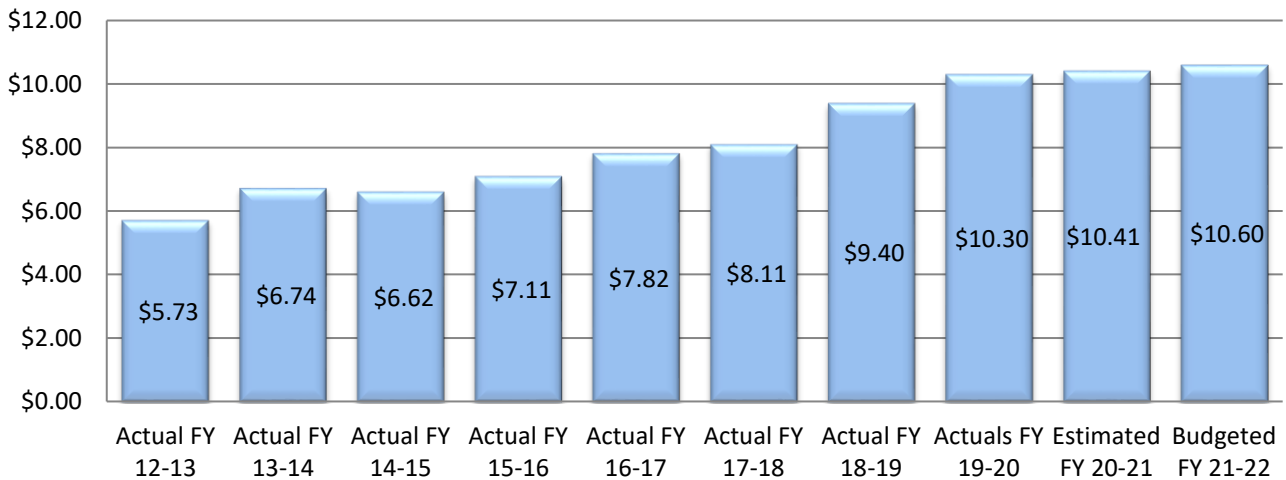


PROPERTY TAX

Property Tax is the City’s second largest revenue source, providing 25.2% of the General Fund revenue. The City is estimating a budgeted Property Tax revenue increase of \$1.2M or 13.0% over the prior year budget. The City projects a \$318,000 increase in Secure Property Taxes, a \$394,000 increase in Redevelopment Property Tax Fund (RPTTF) residual distribution revenue with the remaining from net increases in Secured Property Tax, Unsecured Property Tax and In Lieu Motor Vehicle License Fees.

The following chart depicts the 10-year history of Property Tax revenue and reflects the reclassification of MVLFF revenue from the Intergovernmental & Grants classification to Property Tax revenue. MVLFF replaces a revenue stream that was part of a state-mandated shift of monies for schools in exchange for these vehicle license fee revenues and is projected at \$4.5M.

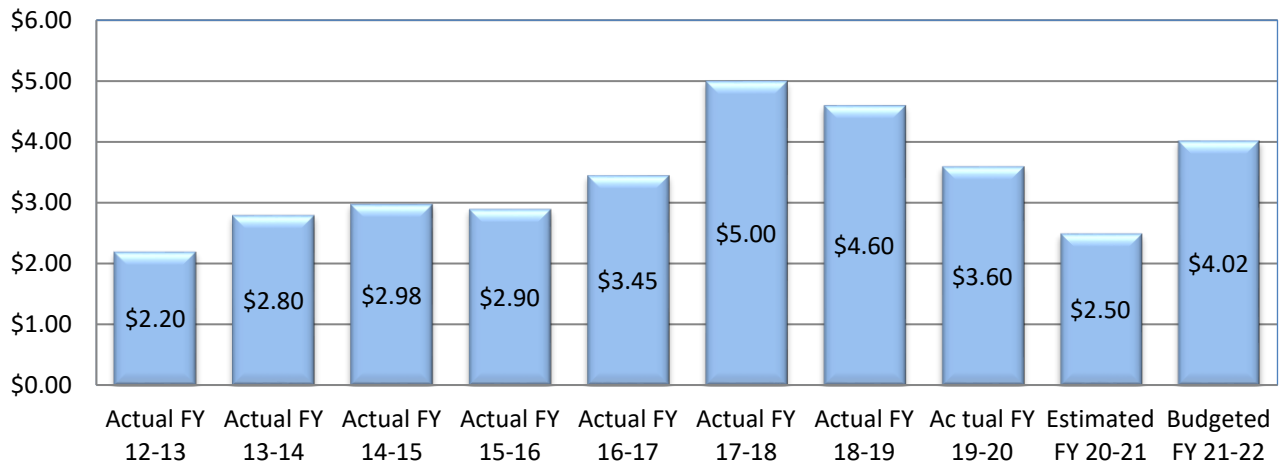
Property Tax Revenue



TRANSIENT OCCUPANCY TAX

Transient Occupancy Tax (TOT) revenue is the City’s third largest revenue source and approximately 9.6% of the General Fund Revenue, During the COVID-19 Pandemic Shutdown this particular revenue stream dropped dramatically in the beginning of FY 20-21. This drop is not expected to continue as the actual revenues in the second half of FY 20-21 are higher than the first half of the fiscal year. FY 21-22 TOT revenue is projected to increase from the prior year budget by \$1.5 million, for a total of \$4.0M. This is primarily due to a projected economic recovery phase after an extended shutdown. The following chart depicts the 10-year history of Transient Occupancy Tax (TOT) revenue:

Transient Occupancy Tax Revenue



LICENSES & PERMITS

License and Permit revenue is projected at \$3.0M for FY 21-22. This projection reflects an increase of \$470,000 over the FY 20-21 budget. This is mostly due to a projected increase of \$306,000 for building permit fees, \$150,000 for plan check fire inspections, and \$80,000 for business license fees, offset by projected reductions of \$43,000 in engineering permit fees, and \$32,000 in zoning and subdivision fees based on development projections.

FRANCHISE FEES

Franchise fees are paid to the City by Gas and Electric, Cable Television, and Refuse operators for the use of public streets. Franchise Fee revenue is projected to increase by \$138,000 for FY 21-22. Franchise Fee revenue provides approximately 6.2% of General Fund revenue.

The projected Franchise Fee revenue from Pacific Gas & Electric is projected to increase slightly for FY 21-22 by \$20,000. The City receives 1% of the gross gas revenue and 1% of the gross electric revenue and is therefore subject to the fluctuations in energy rates and usage. As PG&E costs rise, the City revenue increases accordingly.

The projected Franchise Fee revenue from Pacific Bell Telephone Company/AT&T California (AT&T) and Comcast Cable Communications Group is \$544,000. Comcast Cable Communications Group and AT&T have entered into a State Video Service Franchise Agreement whereby the City receives Franchise Fee revenue of 5% of gross receipts per the California Public Utility Code Section 5840(q)(1). The fee is subject to fluctuations in cable rates and subscriptions.

The City has an exclusive franchise agreement with Recology Sonoma Marin for refuse hauling service (garbage, recycling, compost and street sweeping). Additionally, the City has non-exclusive agreements with Recology Sonoma Marin, M&M Services, and N Leasing (Republic Services) to provide and haul temporary construction and demolition debris boxes. The City receives a 15% Franchise Fee based on gross receipts for each of these services. The total projected Franchise Fee revenue from Recology Sonoma Marin, M&M Services, and N Leasing (Republic Services) is approximately \$1.6M for FY 21-22.

CHARGES FOR SERVICES

Charges for Services are projected at \$2.8M for FY 21-22. The projection reflects an increase of \$1.2M over the FY 20-21 budget. This is primarily due to a projected increase of \$680,000 in developer services revenue and an increase of \$565,000 in cost recovery charges for planning and building.

COST ALLOCATION PLAN

Cost Allocation Plan revenue is estimated at \$ 2.4M and is based upon FY 19-20 costs plus a COLA for FY 20-21, including a true-up of FY 19-20 costs that rolled forward into the allocation. This revenue is collected from Enterprise and Internal Service Funds for their fair share of City costs such as those attributed to the City Manager's Office, Finance, and Human Resources.

COMMUNITY SERVICES

Community Services revenue is projected at \$976,000, an increase of \$210,000 from FY 20-21 budget. This is mainly due to the COVID-19 Pandemic re-opening phase, which has projected revenue slowly recovering in the FY 20-21 from Sport Center classes and memberships.

INTEREST & RENTS

The City's cash is primarily invested with the Sonoma County Investment Pool, and the State's Local Agency Investment Fund (LAIF). These investment pools meet the City's investment policy and provide for the security of principal and liquidity. The City also maintains other investments such as Certificates of Deposit and Government Agency Bonds. Projected Revenue for FY 21-22 interest is approximately \$150,000 lower due to interest rates being lower.

Rental revenue is generated from various leases of City property such as the digital billboard, cell tower land leases, and other items. Projected revenue for FY 21-22 rentals is approximately \$640,000 with a slight decrease from FY 20-21 budget.

INTERGOVERNMENTAL & GRANTS

This category represents funds received from federal, state, and other local governments in the form of grants or other/shared revenues. The projected revenue is approximately \$473,000, an increase of \$96,000 from the FY 20-21 budget. During the COVID-19 Health Emergency, the City has received multiple grants including funding from the CARES act and reimbursements for fires. However, the City does not typically budget for grants until there is an executed grant agreement and budget is usually added by a specified action in City Council meetings.

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CITY COUNCIL

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0
Cost Allocation Plan Revenue	15,752	15,017	(1,720)	(16,737)
General Fund	154,049	150,957	225,204	74,247
TOTAL SOURCES	\$ 169,801	\$ 165,974	\$ 223,484	\$ 57,510
<u>EXPENDITURES</u>				
Salaries	\$ 29,043	\$ 29,044	\$ 29,044	\$ 0
Benefits	50,901	53,700	65,827	12,127
Operational Expense	83,602	93,669	150,668	56,999
Contractual/Professional Svc	21,249	20,500	21,525	1,025
Information Technology	7,888	5,734	2,308	(3,426)
Reimbursement	(22,882)	(36,673)	(45,888)	(9,215)
TOTAL EXPENDITURES	\$ 169,801	\$ 165,974	\$ 223,484	\$ 57,510
	\$ 0	\$ 0	\$ 0	\$ 0

City Council

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1100	City Council					
001-1100-300-3622	CAP Revenue - CC	15,752	15,017	1,720	(13,297)	(111.45%)
	341 CAP Revenue	15,752	15,017	1,720	(13,297)	(111.45%)
001-1100-400-4101	Salaries - CC	29,043	29,044	29,044	0	0.00%
	400 Salaries	29,043	29,044	29,044	0	0.00%
001-1100-400-4901	PERS Employer - CC	7,340	7,463	7,353	(110)	(1.47%)
001-1100-400-4905	Alt Bene Nationwide - CC	4,200	4,200	4,200	0	0.00%
001-1100-400-4906	Alt Bene ICMA - CC	12,600	12,600	12,600	0	0.00%
001-1100-400-4908	RHSA Plan - CC	6,000	6,000	6,000	0	0.00%
001-1100-400-4920	REMIF Health Ins - CC	12,390	12,720	12,720	0	0.00%
001-1100-400-4921	Kaiser Health Ins - CC	0	0	12,720	12,720	N/A
001-1100-400-4923	Eye Care - CC	980	770	770	0	0.00%
001-1100-400-4924	Dental - CC	4,678	5,133	5,133	0	0.00%
001-1100-400-4925	Medicare - CC	421	422	421	(1)	(0.24%)
001-1100-400-4930	Life Ins - CC	0	1,156	1,156	0	0.00%
001-1100-400-4931	LTD Disability - CC	0	172	171	(1)	(0.58%)
001-1100-400-4932	STD Disability - CC	0	95	94	(1)	(1.05%)
001-1100-400-4933	EAP - CC	179	171	170	(1)	(0.58%)
001-1100-400-4950	Workers Comp - CC	2,113	2,798	2,319	(479)	(17.12%)
	450 Benefits	50,901	53,700	65,827	12,127	22.58%
001-1100-400-5210	Spec Dept Exp - CC	94	200	50,200	50,000	25000.00%
001-1100-400-5260	Dues & Subscription - CC	60,725	61,600	64,680	3,080	5.00%
001-1100-400-5330	Equipment under 5k-CC	0	2,500	0	(2,500)	(100.00%)
001-1100-400-5332	Softwr License & Maint - CC	18,887	18,700	19,920	1,220	6.52%
001-1100-400-6423	Liability Ins Premium - CC	652	1,069	1,268	199	18.62%
001-1100-400-6600	Meetings & Travel-CC	266	600	600	0	0.00%
001-1100-400-6601	City Representation Jul-Dec	436	750	750	0	0.00%
001-1100-400-6602	City Representation Jan-June	0	750	750	0	0.00%
001-1100-400-6606	Exp Stafford - CC	180	1,500	2,500	1,000	66.67%
001-1100-400-6611	Exp - Mackenzie - CC	517	1,500	0	(1,500)	(100.00%)
001-1100-400-6612	Exp Belforte - CC	1,500	1,500	0	(1,500)	(100.00%)
001-1100-400-6613	Exp Callinan - CC	75	1,500	0	(1,500)	(100.00%)
001-1100-400-6615	Exp Hollingsworth Adams	270	1,500	2,500	1,000	66.67%
001-1100-400-6616	Exp Dist3 Giudice - CC	0	0	2,500	2,500	N/A
001-1100-400-6617	Exp Dist1 Linares - CC	0	0	2,500	2,500	N/A
001-1100-400-6618	Exp Dist4 Elward - CC	0	0	2,500	2,500	N/A
	500 Operational Expense	83,602	93,669	150,668	56,999	60.85%
001-1100-400-6101	Contract Svcs- CC	21,249	20,500	21,525	1,025	5.00%
	510 Contract-Profess Services	21,249	20,500	21,525	1,025	5.00%
001-1100-400-6424	IT Services - CC	7,888	5,734	2,308	(3,426)	(59.75%)
	520 Information Technology	7,888	5,734	2,308	(3,426)	(59.75%)
001-1100-400-6899	Reimb fr Gen Fund-CC	(22,882)	(36,673)	(45,888)	(9,215)	25.13%

City Council

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
	689 Reimb fr GF	(22,882)	(36,673)	(45,888)	(9,215)	25.13%
	Revenue Total	15,752	15,017	1,720	(13,297)	(88.55%)
	Expenditure Total	169,801	165,974	223,484	57,510	34.65%
	General Fund Net Cost	154,049	150,957	225,204	74,247	49.18%

CITY MANAGER'S OFFICE

DEPARTMENT SERVICES MODEL

MANDATED

- Serve as administrative head of the City under the direction of the City Council
- Implement all policy decisions and directives of the City Council
- Enforce all laws and ordinances of the City
- Ensure all franchises, contracts, permits and privileges granted by the City Council are faithfully observed
- Appoint and oversee all executive management positions
- Oversee all operations of the City

CORE

- Coordinate the preparation of agenda for City Council meetings
- In consultation with City Council, develop City's annual budget
- Oversee preparation of City's long term capital improvement plans and financing strategy
- Develop and manage programs to assure economic development and financial vitality of the City
- Represent City Council with employees, community groups, individual members of the public, and other governmental agencies
- Oversee negotiation and management of service contracts and leasing agreements
- Serve as City's representative on a variety of boards and commissions
- Evaluate City operations to maximize delivery of City services
- Implement long-term Strategic Plan
- Oversee public communications including website, social media, press releases, and community meetings

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2020-21

- ✓ Managed expenses and maintained a high quality of customer service during the COVID-19 Pandemic.
- ✓ Held a series of community listening sessions focused on equity in City policies and practices.
- ✓ Successfully transitioned to by-district elections, welcoming three new district Councilmembers with a collaborative spirit.
- ✓ Worked with the Council to develop new Strategic Priorities and immediately began working on those new priorities.

MAJOR GOALS FOR FISCAL YEAR 2021-22

GOAL 1: Assist the Council in achieving its Strategic Priorities.

GOAL 2: Hold the second class of Leadership Rohnert Park.

CITY CLERK

DEPARTMENT SERVICES MODEL

MANDATED

- Serve as Clerk of the City Council and Secretary to the Successor Agency to the Community Development Commission, Rohnert Park Financing Authority, Rohnert Park District, Rohnert Park Civic Commission, and City of Rohnert Park Foundation
- Record and maintain proceedings of City Council meetings
- Log, coordinate, and respond to requests for records under Public Records Act
- Attest, index, and file resolutions, ordinances, minutes, and contracts
- Post and publish legal notices
- Administer Oaths of Office
- Serve as Elections Official
- Custodian of city records and provide certification of copies
- Serve as filing officer and filing official under the Political Reform Act (FPPC filing official/City filing officer)
- Maintain Local Appointments List and conduct recruitment in accordance with the Maddy Act for City commissions, committees, and boards
- Maintain Council Chamber calendar and process requests for use
- Accept, process, and track tort claims, subpoenas, and other documents related to litigation matters

CORE

- Assist City Manager with planning, preparation, and posting of agendas in compliance with the Ralph M. Brown Act
- Prepare and coordinate proclamations and certificates of recognition on behalf of the Mayor and City Council
- Develop and maintain records management program including managing ACT (agreement contract tracking system)
- Maintain City Council and City Manager Policies
- Notarize city documents
- Respond to staff and community inquiries
- Maintain and distribute updates to the Municipal Code
- Records Manager – City policy, retention schedule, staff training
- Open competitive bids
- Process civilian complaints
- Provide administrative support to City Council, City Manager, City of Rohnert Park Foundation, and City Council Committees
- Mayors' and Councilmembers' Association contact
- Emergency Management EOC team members
- Assist with maintaining and troubleshooting city website, intranet, Laserfiche, and social media tools
- Participation on City staff committees and taskforces
- Coordinate City Hall building repair and maintenance issues
- Event Management (town hall meetings, farmers' market, Founder's Day, Employee Appreciation lunch, etc.)

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2020-2021

- ✓ Transitioned to virtual City Council Meetings by developing processes to maximize public safety while still maintaining transparency and public access during the COVID-19 Pandemic
- ✓ Updated City Clerk's webpages to include Spanish candidate, voter and election information and conducted district election outreach, in both English and Spanish, through social media channels, channel 26, farmers' market attendance, distribution of flyers and postcards as well as briefings during City Council Meetings
- ✓ Completed an Electronic Candidate Orientation Guide and conducted one-on-one orientations with all Councilmember candidates
- ✓ Collaborated with Sonoma County Register of Voters to secure mail-in ballot drop boxes and polling locations for the City as well as conducting November 2020 General Municipal Election for the election of three District Councilmembers
- ✓ Coordinated Ethics Training (AB1234) and Brown Act Training for City Council, Department Heads, City Attorney, Planning Commission and other all designated positions
- ✓ Created a webpage to allow public access to campaign forms in compliance with AB2151
- ✓ Completed City Manager/City Clerk and Housing file plans in the City's electronic records management system

MAJOR GOALS FOR FISCAL YEAR 2021-2022

- GOAL 1: Conduct re-districting outreach, update website, processes, policies and procedures to Redraw District lines in compliance with the Fair and Inclusive Redistricting for Municipalities and Political Subdivisions (FAIR MAPS)
- GOAL 2: Continue overhaul of the Records Management Program which includes updating Records Management Policy, assist departments with implementing department file plans, and process to make records readily available and eventually eliminate many paper records
- GOAL 3: Continued to develop staff knowledge and cross training of the City Clerk's Office staff to ensure a consistent and reliable level of service
- GOAL 4: Transition back to Live City Council Meetings

CITY MANAGER'S OFFICE

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Cost Allocation Plan Revenue	\$ 498,594	\$ 561,336	\$ 484,620	\$ (76,716)
Donations and Miscellaneous	14,000	80,000	90,000	10,000
General Fund	527,106	566,608	679,713	113,105
TOTAL SOURCES	\$ 1,039,700	\$ 1,207,944	\$ 1,254,333	\$ 46,389
<u>EXPENDITURES</u>				
Salaries	\$ 642,851	\$ 760,024	\$ 714,190	\$ (45,834)
Benefits	316,301	364,685	344,565	(20,120)
Operational Expense	43,059	55,557	63,976	8,419
Contractual/Professional Svc	54,226	75,000	110,000	35,000
Information Technology	50,325	58,571	71,640	13,069
Utilities	1,186	1,295	2,590	1,295
Reimbursement	(68,248)	(107,188)	(52,628)	54,560
TOTAL EXPENDITURES	\$ 1,039,700	\$ 1,207,944	\$ 1,254,333	\$ 46,389
	\$ 0	\$ 0	\$ 0	\$ 0

City Manager

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001	City Manager					
001-1200-300-3622	CAP Revenue - CM	498,594	561,336	484,620	(76,716)	(13.67%)
	341 CAP Revenue	498,594	561,336	484,620	(76,716)	(13.67%)
001-1200-300-3928	RPF Donations - CM	14,000	80,000	90,000	10,000	12.50%
	370 Donations and Misc	14,000	80,000	90,000	10,000	12.50%
001-1200-400-4101	Salaries - CM	633,596	759,424	713,590	(45,834)	(6.04%)
001-1200-400-4201	1000 hr NonPersable - CM	7,322	0	0	0	N/A
001-1200-400-4401	OT Salaries - CM	1,333	0	0	0	N/A
001-1200-400-4512	Education Stipend - CM	600	600	600	0	0.00%
	400 Salaries	642,851	760,024	714,190	(45,834)	(6.03%)
001-1200-400-4520	Admin Payoff - CM	4,507	7,809	6,606	(1,203)	(15.41%)
001-1200-400-4901	PERS Employer - CM	200,852	236,676	215,956	(20,720)	(8.75%)
001-1200-400-4904	Def Comp/City - CM	9,696	12,044	12,405	361	3.00%
001-1200-400-4906	Alt Bene ICMA - CM	11,571	12,600	8,400	(4,200)	(33.33%)
001-1200-400-4908	RHSA Plan - CM	4,936	5,400	5,400	0	0.00%
001-1200-400-4921	Kaiser Hlth Ins - CM	21,083	24,360	37,080	12,720	52.22%
001-1200-400-4923	Eye Care - CM	1,211	847	847	0	0.00%
001-1200-400-4924	Dental - CM	5,789	5,647	5,646	(1)	(0.02%)
001-1200-400-4925	Medicare - CM	9,907	11,038	10,373	(665)	(6.02%)
001-1200-400-4928	Sutter Hlth Ins - CM	11,577	12,720	12,720	0	0.00%
001-1200-400-4930	Life Ins - CM	1,762	1,964	1,964	0	0.00%
001-1200-400-4931	LTD Disability - CM	3,735	4,336	4,196	(140)	(3.23%)
001-1200-400-4932	STD Disability - CM	2,061	2,393	2,315	(78)	(3.26%)
001-1200-400-4933	EAP - CM	198	188	187	(1)	(0.53%)
001-1200-400-4935	Auto Allowance - CM	15,738	15,734	10,489	(5,245)	(33.34%)
001-1200-400-4950	Workers Comp - CM	11,677	10,929	9,981	(948)	(8.67%)
	450 Benefits	316,301	364,685	344,565	(20,120)	(5.52%)
001-1200-400-5100	Office Supplies - CM	1,953	3,250	3,251	1	0.03%
001-1200-400-5135	Printing Services - CM	196	0	0	0	N/A
001-1200-400-5210	Spec Dept Exp - CM	766	10,253	10,252	(1)	(0.01%)
001-1200-400-5215	License Permit & Fees - CM	423	180	180	0	0.00%
001-1200-400-5240	Advertising - CM	200	0	0	0	N/A
001-1200-400-5260	Dues & Subscription - CM	3,386	3,445	7,445	4,000	116.11%
001-1200-400-5330	Equipment under 5K - CM	4,176	0	0	0	N/A
001-1200-400-5332	Softwr License & Maint - CM	5,135	900	1,600	700	77.78%
001-1200-400-5340	Office Equip - CM	656	0	0	0	N/A
001-1200-400-6423	Liability Ins Premium - CM	16,153	27,141	28,060	919	3.39%
001-1200-400-6600	Meetings & Travel - CM	945	2,000	2,000	0	0.00%
001-1200-400-6610	Training & Travel - CM	9,070	8,388	11,188	2,800	33.38%
001-1200-400-6710	Community Promo - CM	0	0	0	0	N/A
	500 Operational Expense	43,059	55,557	63,976	8,419	15.15%
001-1200-400-6101	Contract Svcs - CM	54,226	75,000	110,000	35,000	46.67%
	510 Contract-Profess Services	54,226	75,000	110,000	35,000	46.67%

City Manager

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-1200-400-6424	IT Services -CM 520 Information Technology	50,326 50,326	58,571 58,571	71,640 71,640	13,069 13,069	22.31% 22.31%
001-1200-400-5231	Cell Phone - CM 550 Utilities	1,186 1,186	1,295 1,295	2,590 2,590	1,295 1,295	100.00% 100.00%
001-1200-400-6899	Reimb fr General Fund-CM 689 Reimb fr GF	(68,248) (68,248)	(107,188) (107,188)	(52,628) (52,628)	54,560 54,560	(50.90%) (50.90%)
Revenue Total		512,594	641,336	574,620	(66,716)	(10.40%)
Expenditure Total		1,039,700	1,207,944	1,254,333	46,389	3.84%
General Fund Net Cost		527,106	566,608	679,713	113,105	19.96%

ECONOMIC DEVELOPMENT

DEPARTMENT SERVICES MODEL

CORE

- Achieve objectives of the Economic Development Framework
- Emphasize economic development in all City programs
- Business Retention and Expansion/Outreach: Attend meetings with existing businesses arranged by the Chamber and assist them in finding capital, managing their business, expanding their markets and creating jobs
- Business Attraction/Marketing the City: Maintain marketing web site. Host events to promote a positive image of the City to prospective businesses, commercial real estate brokers, and bankers
- Business Attraction/Connecting Businesses with Sites: Recruit businesses for specific sites, and assist businesses in finding appropriate sites
- Tourism/Regional Marketing: Maintain presence in regional tourism marketing efforts in collaboration with Sonoma County Tourism. Promote Rohnert Park as a desired destination point for visitors to Sonoma County by showcasing our community's special qualities and amenities
- Tourism/Events: Attract and market tourist and community-focused events in partnership with other community organizations
- Tourism/Additional Venues: Encourage development of additional venues attractive to tourists, such as restaurants and hotels

MAJOR ACCOMPLISHMENTS COMPLETED IN FY 2020-2021

- ✓ Opened two new hotels (Cambria and Fairfield Inn).
- ✓ Increased the supply of housing to attract and retain employees.
- ✓ Led by the Recovery Team, provided extensive support to local businesses as part of COVID response, focused on linking businesses to grants, loans, and other resources as well as support for outdoor operations.
- ✓ In collaboration with the United Way and Rohnert Park Health Center, continued the Earn It, Keep It, Save It program to promote access to Federal tax credits for low and moderate income families; participants obtain tax credits worth over \$2,000 on average.

MAJOR GOALS FOR FISCAL YEAR 2020-21

- GOAL 1: Continue to support local businesses through the pandemic by linking them to resources.
- GOAL 2: Continue building housing to retain and attract employees.
- GOAL 3: Advocate for expansion of health and human services in Rohnert Park, when there are significant opportunities for leveraging City staff time.
- GOAL 4: Assess and respond to economic development opportunities as the pandemic ends, including potential for attracting new businesses and filling vacant office spaces.

ECONOMIC DEVELOPMENT

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
General Fund	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL SOURCES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES				
Salaries	\$ 43,562	\$ 66,338	\$ 66,337	\$ (1)
Benefits	19,445	29,392	29,013	(379)
Operational Expense	14,943	31,990	31,917	(73)
Contractual/Professional Svc	12,669	-	-	0
Information Technology	0	6,782	8,070	1,288
Cost Allocation Plan	7,534	(2,316)	(1,496)	820
Reimbursement	(98,153)	(132,186)	(133,841)	(1,655)
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	FY 20-21	FY 21-22	\$ INCREASE/ (DECREASE)
Informational Purposes Only:			
Reimbursement from Casino Funds	\$ 132,186	\$ 133,841	\$ 1,655
Total Resources Provided for Economic Development	<u>\$ 132,186</u>	<u>\$ 133,841</u>	<u>\$ 1,655</u>

Economic Development

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001	City Attorney					
001-1250-400-4101	Salaries - ED	42,508	66,338	66,337	(1)	(0.00%)
001-1250-400-4202	PT Persable - ED	1,054	0	0	0	N/A
	400 Salaries	43,562	66,338	66,337	(1)	(0.00%)
001-1250-400-4901	PERS Employer - ED	13,791	21,307	20,993	(314)	(1.47%)
001-1250-400-4906	Alt Bene ICMA - ED	2,578	3,150	3,150	0	0.00%
001-1250-400-4908	RHSA Plan - ED	723	900	900	0	0.00%
001-1250-400-4920	REMIF Health Ins - ED	0	636	636	0	0.00%
001-1250-400-4923	Eye Care - ED	0	131	131	0	0.00%
001-1250-400-4924	Dental - ED	709	873	873	0	0.00%
001-1250-400-4925	Medicare - ED	635	962	962	0	0.00%
001-1250-400-4930	Life Ins - ED	111	197	196	(1)	(0.51%)
001-1250-400-4931	LTDDisability - ED	257	380	391	11	2.89%
001-1250-400-4932	STDisability - ED	142	210	216	6	2.86%
001-1250-400-4933	EAP - ED	31	29	29	0	0.00%
001-1250-400-4950	Workers Comp - ED	469	617	536	(81)	(13.13%)
	450 Benefits	19,445	29,392	29,013	(379)	(1.29%)
001-1250-400-5100	Office Supplies - ED	0	1,000	1,000	0	0.00%
001-1250-400-5110	Paper Supplies - ED	230	1,000	1,000	0	0.00%
001-1250-400-5135	Printing Services - EcDev	0	1,000	1,000	0	0.00%
001-1250-400-5210	Spec Dept Exp - ED	42	0	0	0	N/A
001-1250-400-5240	Advertising - ED	5,675	8,524	8,516	(8)	(0.09%)
001-1250-400-5260	Dues & Subscription - ED	141	2,000	2,000	0	0.00%
001-1250-400-5332	Softwr License & Maint - ED	1,864	3,992	4,000	8	0.20%
001-1250-400-6423	Liability Ins Premium - ED	1,068	1,974	1,901	(73)	(3.70%)
001-1250-400-6600	Meetings & Travel - ED	1,645	5,600	5,600	0	0.00%
001-1250-400-6610	Training & Travel - ED	3,560	1,900	1,900	0	0.00%
001-1250-400-6710	Community Promo - ED	718	5,000	5,000	0	0.00%
	500 Operational Expense	14,943	31,990	31,917	(73)	(0.23%)
001-1250-400-6101	Contract Svcs - ED	12,669	0	0	0	N/A
	510 Contract-Profess Services	12,669	0	0	0	N/A
001-1250-400-6424	IT Services - ED	0	6,782	8,070	1,288	18.99%
	520 Information Technology	0	6,782	8,070	1,288	18.99%
001-1250-400-6425	CAP Expense - Ec Dev	7,534	(2,316)	(1,496)	820	(35.41%)
	600 Cost Allocation Plan	7,534	(2,316)	(1,496)	820	(35.41%)
001-1250-400-6983	Reimb Fr RPSC SRF	(98,153)	(132,186)	(133,841)	(1,655)	1.48%
	699 Reimbursements	(98,153)	(132,186)	(133,841)	(1,655)	1.48%
Revenue Total		0	0	0	0	N/A
Expenditure Total		0	0	0	0	N/A
General Fund Net Cost		0	0	0	0	N/A

CITY ATTORNEY

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Cost Allocation Plan Revenue	\$ 222,323	\$ 639,137	\$ 369,327	\$ (269,810)
General Fund	811,290	(148,424)	388,566	536,990
TOTAL SOURCES	\$ 1,033,613	\$ 490,713	\$ 757,893	\$ 267,180
<u>EXPENDITURES</u>				
Operational Expense	\$ 0	\$ 2,700	\$ 200	\$ (2,500)
Contractual/Professional Svc	1,064,044	600,000	800,000	200,000
Reimbursement	(30,431)	(111,987)	(42,307)	69,680
TOTAL EXPENDITURES	\$ 1,033,613	\$ 490,713	\$ 757,893	\$ 267,180
	\$ 0	\$ 0	\$ 0	\$ 0

City Attorney

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1500	City Attorney					
001-1500-300-3622	CAP Rev - Legal	222,323	639,137	369,327	(269,810)	(42.21%)
	341 CAP Revenue	222,323	639,137	369,327	(269,810)	(42.21%)
001-1500-400-5130	Postage & Shipping - Legal	0	200	200	0	0.00%
001-1500-400-6610	Training & Travel- Legal	0	2,500	0	(2,500)	(100.00%)
	500 Operational Expense	0	2,700	200	(2,500)	(92.59%)
001-1500-400-6110	Legal Svcs - Legal	1,064,044	500,000	800,000	300,000	60.00%
001-1500-400-6111	Labor Negotiation Attorney Fees	0	100,000	0	(100,000)	(100.00%)
	510 Contract-Profess Services	1,064,044	600,000	800,000	200,000	33.33%
001-1500-400-6899	Reimb fr General Fund-Legal	(30,431)	(111,987)	(42,307)	69,680	(62.22%)
	689 Reimb fr GF	(30,431)	(111,987)	(42,307)	69,680	(62.22%)
Revenue Total		222,323	639,137	369,327	(269,810)	(42.21%)
Expenditure Total		1,033,613	490,713	757,893	267,180	54.45%
General Fund Net Cost		811,290	148,424	388,566	240,142	161.79%

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CASINO WILFRED JEP A MAINTENANCE SPECIAL REVENUE FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest & Rentals	\$ 13,618	\$ 12,000	\$ 4,000	\$ (8,000)
Donations and Miscellaneous	349,382	356,215	367,415	11,200
TOTAL SOURCES	\$ 363,000	\$ 368,215	\$ 371,415	\$ 3,200
EXPENDITURES				
Salaries	\$ 59,743	\$ 73,995	\$ 75,545	\$ 1,550
Benefits	45,378	47,841	49,682	1,841
Operational Expense	2,749	22,581	20,108	(2,473)
Contractual/Professional Svc	13,338	13,300	15,000	1,700
Information Technology	0	1,204	485	(719)
Vehicle Expenses	8,539	8,973	9,087	114
Utilities	10,053	9,036	10,000	964
Cost Allocation Plan	9,447	32,759	30,875	(1,884)
TOTAL EXPENDITURES	\$ 149,247	\$ 209,689	\$ 210,782	\$ 1,093
Net Increase (Decrease)	\$ 213,753	\$ 158,526	\$ 160,633	\$ 2,107
 Projected Fund Balance, End of Year			 \$ 328,424	

Casino Wilfred JEP A Special Reserve Maintenance Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
177	Wilfred Widening Maintenc JEP A					
177-0000-300-3410	Interest Alloc-Wilfred JEP A	13,618	12,000	4,000	(8,000)	(66.67%)
	330 Interest & Rentals	13,618	12,000	4,000	(8,000)	(66.67%)
177-0000-300-3930	Donations-Wilfred JEP A	349,382	356,215	367,415	11,200	3.14%
	370 Donations and Misc	349,382	356,215	367,415	11,200	3.14%
177-0000-400-4201	1000 hr NonPersa -Wilfred JEP A	10,056	0	0	0	N/A
177-3300-400-4101	Salaries - Wilfred JEP A	46,310	56,131	56,131	0	0.00%
177-3300-400-4110	Longevity - Wilfred JEP A	640	664	664	0	0.00%
177-3300-400-4201	1000Hr NonPersable-WilfredJEP A	2,240	16,750	17,750	1,000	5.97%
177-3300-400-4401	OT Salaries - Wilfred JEP A	498	450	1,000	550	122.22%
	400 Salaries	59,743	73,995	75,545	1,550	2.09%
177-0000-400-4925	Medicare - Wilfred JEP A	138	0	0	0	N/A
177-3300-400-4520	Admin Payoff- Wilfred JEP A	0	88	88	0	0.00%
177-3300-400-4901	PERS Employer - Wilfred JEP A	14,861	18,242	17,973	(269)	(1.47%)
177-3300-400-4906	Alt Ben ICMA - Wilfred JEP A	194	210	210	0	0.00%
177-3300-400-4908	RHSA Plan - Wilfred JEP A	1,123	1,200	1,200	0	0.00%
177-3300-400-4921	Kaiser Hlth Ins - Wilfred JEP A	16,326	18,000	18,000	0	0.00%
177-3300-400-4923	Eye Care - Wilfred JEP A	240	162	162	0	0.00%
177-3300-400-4924	Dental - Wilfred JEP A	1,147	1,078	1,078	0	0.00%
177-3300-400-4925	Medicare - Wilfred JEP A	664	824	1,076	252	30.58%
177-3300-400-4930	Life Ins - Wilfred JEP A	234	255	254	(1)	(0.39%)
177-3300-400-4931	LTDisability - Wilfred JEP A	277	321	331	10	3.12%
177-3300-400-4932	STDisability - Wilfred JEP A	153	178	182	4	2.25%
177-3300-400-4933	EAP - Wilfred JEP A	37	36	36	0	0.00%
177-3300-400-4935	Auto Allowance- Wilfred JEP A	262	263	262	(1)	(0.38%)
177-3300-400-4950	Workers Comp - Wilfred JEP A	9,722	6,984	8,830	1,846	26.43%
	450 Benefits	45,378	47,841	49,682	1,841	3.85%
177-0000-400-5210	Supplies - Wilfred JEP A	1,228	13,900	10,000	(3,900)	(28.06%)
177-0000-400-5222	Contingency - Wilfred JEP A	0	7,500	7,500	0	0.00%
177-0000-400-6423	Liability Ins Prem-Wilfrd JEP A	1,521	1,181	2,608	1,427	120.83%
	500 Operational Expense	2,749	22,581	20,108	(2,473)	(10.95%)
177-0000-400-6101	Contractual Svcs -Wilfred JEP A	13,338	13,000	15,000	2,000	15.38%
177-0000-400-6210	Recruitment - Wilfred JEP A	0	300	0	(300)	(100.00%)
	510 Contract-Profess Services	13,338	13,300	15,000	1,700	12.78%
177-0000-400-6424	IT Svcs - Wilfred JEP A	0	1,204	485	(719)	(59.72%)
	520 Information Technology	0	1,204	485	(719)	(59.72%)
177-0000-400-5270	Gas & Oil - Wilfred JEP A	1,654	2,000	2,000	0	0.00%
177-0000-400-6421	Auto Ins - Wilfred JEP A	100	121	165	44	36.36%
177-0000-400-6426	Fleet Svcs - Wilfred JEP A	2,457	2,524	2,594	70	2.77%
177-0000-400-6428	Vehicle Rplcmnt Chrg-WilfrdJEP A	4,328	4,328	4,328	0	0.00%

Casino Wilfred JEP A Special Reserve Maintenance Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
	530 Vehicle Expenses	8,539	8,973	9,087	114	1.27%
177-0000-400-5220	PG&E - Wilfred JEP A	10,053	9,036	10,000	964	10.67%
	550 Utilities	10,053	9,036	10,000	964	10.67%
177-0000-400-6425	CAP Expense - Wilfred JEP A	9,447	32,759	30,875	(1,884)	(5.75%)
	600 Cost Allocation Plan	9,447	32,759	30,875	(1,884)	(5.75%)
Revenue Total		363,000	368,215	371,415	3,200	0.87%
Expenditure Total		149,247	209,689	210,782	1,093	0.52%
Net Increase (Decrease) Fund Balance		213,753	158,526	160,633	2,107	1.33%

CASINO MITIGATION NON-GUARANTEED SPECIAL REVENUE FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest & Rentals	\$ 34,117	\$ 13,000	\$ 15,000	\$ 2,000
Charges for Services	23,631	24,390	22,890	(1,500)
Donations and Miscellaneous*	2,972,699	0	4,990,392	4,990,392
TOTAL SOURCES	\$ 3,030,447	\$ 37,390	\$ 5,028,282	\$ 4,990,892
EXPENDITURES				
Salaries	\$ 71,441	\$ 103,079	\$ 89,826	\$ (13,253)
Benefits	47,269	48,653	43,915	(4,738)
Operational Expense	2,571,150	98,037	3,718,176	3,620,139
Contractual/Professional Svc	123,041	125,000	1,019,017	894,017
Information Technology	0	1,147	0	(1,147)
Vehicle Expenses	1,438	5,871	0	(5,871)
Utilities	975	1,891	0	(1,891)
Transfers Out	1,176,646	0	1,100,000	1,100,000
TOTAL EXPENDITURES	\$ 3,991,959	\$ 383,678	\$ 5,970,934	\$ 5,587,256
Net Increase (Decrease) Fund Balance	\$ (961,512)	\$ (346,288)	\$ (942,652)	\$ (596,364)
Projected Fund Balances, End of Year				
Casino Neighborhood Upgrade Work Force Housing			\$ 1,828	
Rohnert Park Foundation			967,269	
*Total			\$ 969,097	

*The Rohnert Park Foundation Fund is included in this summary to represent the Casino contribution.

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
176	CRPUSD Recur Non-Guarantee Fnd					
176-0000-300-3930	CRPUSD Non-Guarantee Revenue	892,024	0	1,247,598	1,247,598	N/A
	370 Donations and Misc	892,024	0	1,247,598	1,247,598	N/A
176-0000-400-5450	Casino CRPUSD NonGuarnt Dstrb	892,024	0	1,247,598	1,247,598	N/A
	500 Operational Expense	892,024	0	1,247,598	1,247,598	N/A
Revenue Total		892,024	0	1,247,598	1,247,598	N/A
Expenditure Total		892,024	0	1,247,598	1,247,598	N/A
Net Increase (Decrease) Fund Balance		0	0	0	0	N/A

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
188	Tribe Charity Recur Non-Grnt F					
188-0000-300-3930	Tribe Charity Recur Non-Grnt	892,024	0	1,247,598	1,247,598	N/A
	370 Donations and Misc	892,024	0	1,247,598	1,247,598	N/A
188-0000-400-5450	Tribe Charity Non-Guar Distrib	1,471,204	0	1,247,598	1,247,598	N/A
	500 Operational Expense	1,471,204	0	1,247,598	1,247,598	N/A
Revenue Total		892,024	0	1,247,598	1,247,598	N/A
Expenditure Total		1,471,204	0	1,247,598	1,247,598	N/A
Net Increase (Decrease) Fund Balance		(579,180)	0	0	0	N/A

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
189	Neighbrhd Upgrd WkFrce Hsng					
189-0000-300-3410	Interest Allocation - NUWH	22,784	9,000	5,000	(4,000)	(44.44%)
	330 Interest & Rentals	22,784	9,000	5,000	(4,000)	(44.44%)
189-0000-300-3930	Neighbrhd Upgrd Wkf Hsng	892,024	0	1,247,598	1,247,598	N/A
	370 Donations and Misc	892,024	0	1,247,598	1,247,598	N/A
189-1600-400-4101	Salaries - NUWH	69,954	102,079	87,234	(14,845)	(14.54%)
189-1600-400-4401	OT Salaries - NUWF	1,487	1,000	2,592	1,592	(100.00%)
	400 Salaries	71,441	103,079	89,826	(13,253)	(15.37%)
189-1600-400-4901	PERS Employer - NUWH	22,110	25,881	22,949	(2,932)	(11.33%)
189-1600-400-4908	RHSA Plan - NUWH	827	1,200	1,200	0	0.00%
189-1600-400-4921	Kaiser Hlth Ins - NUWH	8,550	12,720	12,720	0	0.00%
189-1600-400-4923	Eye Care - NUWH	166	154	0	(154)	(100.00%)
189-1600-400-4924	Dental - NUWH	802	1,027	0	(1,027)	(100.00%)
189-1600-400-4925	Medicare - NUWH	1,014	1,481	1,265	(216)	(14.58%)
189-1600-400-4930	Life Ins - NUWH	167	232	0	(232)	(100.00%)
189-1600-400-4931	LT Disability- NUWH	411	584	0	(584)	(100.00%)
189-1600-400-4932	STDisability - NUWH	227	323	0	(323)	(100.00%)
189-1600-400-4933	EAP - NUWH	36	35	0	(35)	(100.00%)
189-1600-400-4950	Worker Comp - NUWH	12,958	5,016	5,781	765	15.25%
	450 Benefits	47,269	48,653	43,915	(4,738)	(9.74%)
189-1600-400-5100	Office Supplies - NUWH	174	200	0	(200)	(100.00%)
189-1600-400-5135	Printing Services - NUWH/DS	88	1,500	0	(1,500)	(100.00%)
189-1600-400-5210	Spec Dept Exp-NUWH Code Cmplnc	299	0	0	0	N/A
189-1600-400-5222	Contingeny - NUWH	3,600	50,000	0	(50,000)	(100.00%)
189-1600-400-5250	Uniform Purchases - NUWH	313	200	0	(200)	(100.00%)
189-1600-400-5260	Dues & Subscription - NUWH	0	200	0	(200)	(100.00%)
189-1600-400-5330	Equipment under \$5k - NUWH	500	0	0	0	N/A
189-1600-400-5332	Softwr License & Maint-NUWH	69	3,000	0	(3,000)	(100.00%)
189-1600-400-5340	Office Equip - NUWH	1,111	0	0	0	N/A
189-1600-400-5350	Sm Tools & Equip - NUWH	35	0	0	0	N/A
189-1600-400-6423	Liability Ins- NUWH	0	2,072	0	(2,072)	(100.00%)
189-1600-400-6600	Meetings & Travel - NUWH	0	250	0	(250)	(100.00%)
189-1600-400-6610	Training & Travel - NUWH	0	2,000	0	(2,000)	(100.00%)
189-4020-400-5210	Spec Dept Exp - NUWH Hmlss	736	0	0	0	N/A
	500 Operational Expense	6,925	59,422	0	(59,422)	(100.00%)
189-1600-400-6210	Recruitment - NUWH	121	0	0	0	N/A
189-4020-400-6101	Contract Srvc- NUWH Hmlss	109,119	125,000	964,017	839,017	671.21%
189-4020-400-6110	Legal Srvc- NUWH Hmlss	13,491	0	0	0	N/A
	510 Contract-Profess Services	122,730	125,000	964,017	839,017	671.21%
189-0000-400-6424	IT Services- NUWH	0	1,147	0	(1,147)	(100.00%)
	520 Information Technology	0	1,147	0	(1,147)	(100.00%)
189-1600-400-5270	Gas & Oil - NUWH	1,438	2,500	0	(2,500)	(100.00%)
189-1600-400-5320	Veh Repair & Maint - NUWH	0	400	0	(400)	(100.00%)

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
189-1600-400-6421	Auto Insurance - NUWH	0	103	0	(103)	(100.00%)
189-1600-400-6428	Vehicle Rplcmt Charges- NUWH	0	2,868	0	(2,868)	(100.00%)
	530 Vehicle Expenses	1,438	5,871	0	(5,871)	(100.00%)
189-0000-400-5231	Cell Phone - NUWH	519	0	0	0	N/A
189-1600-400-5231	Cell Phone - DS/NUWH	456	1,891	0	(1,891)	(100.00%)
	550 Utilities	975	1,891	0	(1,891)	(100.00%)
189-1722-400-8310	TransferOutTo Sw/Crk Pth Rplct	984,392	0	650,000	650,000	N/A
189-1814-400-8310	Trans Out to Bball Crt S Park	4,719	0	0	0	N/A
189-1818-400-8310	Trans Out to Court S&F Golis	1,660	0	0	0	N/A
189-1819-400-8310	Trans Out to Crt Srfcs Alicia	9,133	0	0	0	N/A
189-1821-400-8310	TransOutTo Plrgrnd Rplc Mgnla	132,000	0	0	0	N/A
189-1826-400-8310	TransOutTo Wd Pole Light Rplcm	30,827	0	150,000	150,000	N/A
189-1837-400-8310	Trans Out to CC Monument Signs	8,439	0	0	0	N/A
189-1924-400-8310	TransOut LdyBg Pool Bldng Demo	5,477	0	0	0	N/A
	800 Transfers Out	1,176,646	0	800,000	800,000	N/A
Revenue Total		914,808	9,000	1,252,598	1,243,598	13817.76%
Expenditure Total		1,427,424	345,063	1,897,758	1,552,695	449.97%
Net Increase (Decrease) Fund Balance		(512,615)	(336,063)	(645,160)	(309,097)	91.98%

Casino Mitigation Non-Guaranteed Special Revenue Funds City of Rohnert Park Foundation

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
710	RP Fountation Trust Fund					
710-0000-300-3410	Interest Alloc - RP Fnd	11,332	4,000	10,000	6,000	150.00%
	330 Interest & Rentals	11,332	4,000	10,000	6,000	150.00%
710-6210-300-3890	Concessions-Non Taxabe -RPF	11,680	12,332	12,332	0	0.00%
710-6210-300-3891	Concessions-Taxable Sales RPF	11,951	10,558	10,558	0	0.00%
710-6210-300-3892	Taxable Sales - PAC/RPF	0	1,500	0	(1,500)	(100.00%)
	340 Charges for Services	23,631	24,390	22,890	(1,500)	(6.15%)
710-0000-300-3941	Graton Contributions-RPF	289,588	0	1,247,598	1,247,598	N/A
710-6210-300-3918	Donations-Non Cash Revenue RPF	7,039	0	0	0	N/A
	370 Donations and Misc	296,627	0	1,247,598	1,247,598	N/A
710-0000-400-5100	Office Supplies - RPF	146	0	0	0	N/A
710-0000-400-5211	Specific Expenses - RPF	14,000	0	0	0	N/A
710-0000-400-5215	License, Permits & Fees - RPF	80	0	0	0	N/A
710-0000-400-5240	Advertising - RP Foundation	200	0	0	0	N/A
710-0000-400-6116	Fee Waiver Program Grants RPF	5,641	0	15,000	15,000	N/A
710-0000-400-6117	Small Grants Program - RPF	97,500	0	700,000	700,000	N/A
710-0000-400-6119	Municipal Projects Grants - RP	0	0	400,000	400,000	N/A
710-0000-400-6600	Meetings & Travel - RPF	152	0	0	0	N/A
710-1200-400-6118	Donation Exp to CM - RPF	0	0	90,000	90,000	N/A
710-1816-400-6118	Donation to Ladybug Courts	1,107	0	0	0	N/A
710-1817-400-6118	Donation to Rainbow Courts	1,107	0	0	0	N/A
710-1933-400-6118	Donation to Eagle & Benicia	32,061	0	0	0	N/A
710-6210-400-5150	Bank Charges PAC - RPFnd	0	480	480	0	0.00%
710-6210-400-5210	Spec Dept Exp for PAC - RPF	256	250	0	(250)	(100.00%)
710-6210-400-5215	Lic Permits & Fees PAC-RP Foud	810	1,000	1,000	0	0.00%
710-6210-400-5218	Donations-Non Cash Expense RPF	7,039	0	0	0	N/A
710-6210-400-5280	Concessions Purchases PAC- RPF	11,085	15,000	15,000	0	0.00%
710-6210-400-5281	Souvenir Exp - PAC/RPF	0	1,500	1,500	0	0.00%
710-6210-400-5330	Equipment under 5K - RPF	0	2,000	0	(2,000)	(100.00%)
710-6210-400-6118	Donations to PAC - RPF	29,814	18,385	0	(18,385)	(100.00%)
	500 Operational Expense	200,997	38,615	1,222,980	1,184,365	3067.11%
710-0000-400-6101	Contract Services- RPF	0	0	55,000	55,000	N/A
710-0000-400-6110	Legal Svcs - RPF	311	0	0	0	N/A
	510 Contract-Profess Services	311	0	55,000	55,000	N/A
710-0000-400-8001	Transfer Out to GF	0	0	300,000	300,000	N/A
	800 Transfers Out	0	0	300,000	300,000	N/A
Revenue Total		331,590	28,390	1,280,488	1,252,098	4410.35%
ExpenseTotal		201,307	38,615	1,577,980	1,539,365	3986.44%
Net Increase (Decrease) Fund Balance		130,283	(10,225)	(297,492)	(287,267)	2809.46%

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
Casino Mitigation Non-Guaranteed Contribution SRF						
	Revenue Total	3,030,447	37,390	5,028,282	4,990,892	13348.20%
	Expenditure Total	3,991,959	383,678	5,970,934	5,587,256	1456.24%
	Net Increase (Decrease) Fund Balance	(961,512)	(346,288)	(942,652)	(961,509)	277.66%

CASINO MITIGATION RECURRING CONTRIBUTION FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest & Rentals	\$ 93,038	\$ 42,300	\$ 25,346	\$ (16,954)
Donations and Miscellaneous	9,598,410	7,268,955	10,035,681	2,766,726
Transfers In	1,153,572	3,413,931	2,991,497	(422,434)
TOTAL SOURCES	\$ 10,845,020	\$ 10,725,186	\$ 13,052,524	\$ 2,327,338
EXPENDITURES				
Salaries	\$ 2,052,699	\$ 2,341,006	\$ 2,845,683	\$ 504,677
Benefits	1,172,583	1,100,024	1,342,879	242,855
Operational Expenses	70,323	95,970	195,594	99,624
Contractual/Professional Svcs	180,937	254,900	360,600	105,700
Information Technology	5,943	28,688	17,352	(11,336)
Vehicle Expenses	170,131	173,644	195,135	21,491
Utility Expenses	0	0	3,191	3,191
Cost Allocation Plan	317,325	495,166	406,261	(88,905)
Capital Outlay	96,981	0	0	0
Reimbursement Expenditure	1,565,963	1,320,929	1,430,523	109,594
Transfers Out	4,518,632	5,638,931	4,991,497	(647,434)
TOTAL EXPENDITURES	\$ 10,151,517	\$ 11,449,258	\$ 11,788,715	\$ 339,457
Net Increase (Decrease) Fund Balance	\$ 693,503	\$ (724,072)	\$ 1,263,809	\$ 1,987,881
Projected Fund Balances, End of Year				
Casino Law Enforcement Fund			\$ 97,626	
Casino Problem Gambling Fund			463,772	
Casino Waterway Fund			113,506	
Casino Public Services Contribution Fund			13,231	
Casino Mitigation Reserve Fund			5,011,375	
Total			\$ 5,699,510	

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
175	Casino LERC Fund					
175-0000-300-3410	Interest Alloc- LERC	(1,291)	300	6	(294)	(98.00%)
	330 Interest & Rentals	(1,291)	300	6	(294)	(98.00%)
175-0000-300-3930	Donations - LERC	596,622	451,824	623,799	171,975	38.06%
	370 Donations and Misc	596,622	451,824	623,799	171,975	38.06%
175-2100-400-4101	Salaries - LERC	225,959	236,424	234,191	(2,233)	(0.94%)
175-2100-400-4102	Personnel Shift Diff - LERC	153	3,074	3,044	(30)	(0.98%)
175-2100-400-4124	Personnel Stiped - LERC	5,339	5,347	0	(5,347)	(100.00%)
175-2100-400-4126	Personnel Emrt Pay - LERC	0	0	11,654	11,654	N/A
175-2100-400-4127	Personnel POST - LERC	18,908	18,477	11,654	(6,823)	(36.93%)
175-2100-400-4128	Uniform Allowance- LERC	2,160	2,290	2,290	0	0.00%
175-2100-400-4132	Motorcycle Stipend- LERC	11,298	11,822	11,710	(112)	(0.95%)
175-2100-400-4401	OT Salaries - LERC	4,207	0	40,000	40,000	N/A
175-2100-400-4501	Holiday Pay - LERC	12,822	17,659	16,716	(943)	(5.34%)
	400 Salaries	280,845	295,093	331,259	36,166	12.26%
175-2100-400-4901	PERS Employer - LERC	112,387	222,761	153,508	(69,253)	(31.09%)
175-2100-400-4908	RHSA Plan - LERC	0	0	1,200	1,200	N/A
175-2100-400-4920	REMIF Health Ins - LERC	15,883	18,000	18,000	0	0.00%
175-2100-400-4921	Kaiser Health-LERC	0	0	18,000	18,000	N/A
175-2100-400-4923	Eye Care- LERC	467	308	308	0	0.00%
175-2100-400-4924	Dental - LERC	2,232	2,054	2,053	(1)	(0.05%)
175-2100-400-4925	Medicare - LERC	2,477	4,279	4,054	(225)	(5.26%)
175-2100-400-4928	Sutter Hlth - LERC	17,450	18,000	0	(18,000)	(100.00%)
175-2100-400-4930	Life Ins - LERC	448	463	462	(1)	(0.22%)
175-2100-400-4932	STDisability - LERC	899	746	761	15	2.01%
175-2100-400-4933	EAP - LERC	71	69	68	(1)	(1.45%)
175-2100-400-4950	Workers Comp - LERC	26,921	21,965	19,139	(2,826)	(12.87%)
	450 Benefits	179,236	288,645	217,553	(71,092)	(24.63%)
175-2200-400-6423	Liability Ins Premium - LERC	7,254	11,281	12,259	978	8.67%
	500 Operational Expense	7,254	11,281	12,259	978	8.67%
175-2200-400-6424	IT Services - LERC	0	2,294	923	(1,371)	(59.76%)
	520 Information Technology	0	2,294	923	(1,371)	(59.76%)
175-2200-400-5320	Vehicle Repair & Maint - LERC	0	3,000	3,000	0	0.00%
175-2200-400-6421	Auto Ins - LERC	285	345	468	123	35.65%
175-2200-400-6428	Vehicle Rplcmnt Charges-SEA	15,833	15,833	15,833	0	0.00%
	530 Vehicle Expenses	16,118	19,178	19,301	123	0.64%
175-2200-400-6425	CAP Expense - LERC	60,056	100,469	52,890	(47,579)	(47.36%)
	600 Cost Allocation Plan	60,056	100,469	52,890	(47,579)	(47.36%)
175-1900-400-6999	Reimb to LERC PS Overhead	0	0	0	0	N/A
175-2200-400-6999	Reimb to PS Overhead LERC	195,708	169,821	0	(169,821)	(100.00%)
	699 Reimbursements	195,708	169,821	0	(169,821)	(100.00%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
175-0000-300-7183	Transfer In fr F183- LERC	0	0	0	0	N/A
175-0000-300-7184	Trans In fr F184- LERC	215,538	426,538	0	(426,538)	(100.00%)
175-0000-300-7186	Transfer in fr CVC-LERC	0	0	0	0	N/A
	700 Transfers In	215,538	426,538	0	(426,538)	(100.00%)
	Revenue Total	810,869	878,662	623,805	(254,857)	(29.01%)
	Expenditure Total	739,217	886,781	634,185	(252,596)	(28.48%)
	Net Increase (Decrease) Fund Balance	71,652	(8,119)	(10,380)	(2,261)	27.85%

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
181	Casino Problem Gambling Fund					
181-0000-300-3410	Interest Alloc-Casino Prob Gam	4,975	3,000	1,500	(1,500)	(50.00%)
	330 Interest & Rentals	4,975	3,000	1,500	(1,500)	(50.00%)
181-0000-300-3930	Contributions from FIGR	149,155	112,950	155,950	43,000	38.07%
	370 Donations and Misc	149,155	112,950	155,950	43,000	38.07%
181-0000-400-6101	Contract Svcs - Casino Prob Ga	76,708	134,000	125,000	(9,000)	(6.72%)
	510 Contract-Profess Services	76,708	134,000	125,000	(9,000)	(6.72%)
Revenue Total		154,130	115,950	157,450	41,500	35.79%
Expenditure Total		76,708	134,000	125,000	(9,000)	(6.72%)
Net Increase (Decrease) Fund Balance		77,422	(18,050)	32,450	50,500	(279.78%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
182	Casino Waterway Fund					
182-0000-300-3410	Interest Alloc-Casino WtrWay	1,979	500	460	(40)	(8.00%)
	330 Interest & Rentals	1,979	500	460	(40)	(8.00%)
182-0000-300-3930	Graton Contrib Waterway Recurr	59,663	45,180	62,380	17,200	38.07%
	370 Donations and Misc	59,663	45,180	62,380	17,200	38.07%
182-3300-400-4101	Salaries - PW WRC	8,361	9,395	9,394	(1)	(0.01%)
	400 Salaries	8,361	9,395	9,394	(1)	(0.01%)
182-3300-400-4520	Admin Payoff - PW WRC	0	91	90	(1)	(1.10%)
182-3300-400-4901	PERS Employer - PW WRC	2,648	2,382	2,471	89	3.74%
182-3300-400-4908	RHSA Plan- PW WRC	112	120	120	0	0.00%
182-3300-400-4921	Kaiser HealthIns - PW WRC	1,623	1,800	1,800	0	0.00%
182-3300-400-4923	Eye Care - PW WRC	23	16	15	(1)	(6.25%)
182-3300-400-4924	Dental - PW WRC	109	103	103	0	0.00%
182-3300-400-4925	Medicare - PW WRC	117	137	136	(1)	(0.73%)
182-3300-400-4930	Life Insurance - PW WRC	21	24	23	(1)	(4.17%)
182-3300-400-4931	LT Disability - PW WRC	49	54	55	1	1.85%
182-3300-400-4932	ST Disability - PW WRC	27	30	31	1	3.33%
182-3300-400-4933	EAP - PW WRC	3	4	3	(1)	(25.00%)
182-3300-400-4950	Workers Comp - PW WRC	1,232	943	878	(65)	(6.89%)
	450 Benefits	5,965	5,704	5,725	21	0.37%
182-0000-400-5210	Spec Dept Exp - WRC	13,885	3,750	8,750	5,000	133.33%
182-0000-400-6423	Liability Ins Premium - WRC	308	0	365	365	N/A
	500 Operational Expense	14,193	3,750	9,115	5,365	143.07%
182-0000-400-6101	Contract Svcs - WRC	45,856	40,000	40,000	0	0.00%
	510 Contract-Profess Services	45,856	40,000	40,000	0	0.00%
182-0000-400-6424	IT Services - WRC	0	115	46	(69)	(60.00%)
	520 Information Technology	0	115	46	(69)	(60.00%)
182-0000-400-5231	Cell Phone - WRC	0	0	300	300	N/A
	550 Utilities	0	0	300	300	N/A
Revenue Total		61,641	45,680	62,840	17,160	37.57%
Expenditure Total		74,375	58,964	64,580	5,616	9.52%
Net Increase (Decrease) Fund Balance		(12,733)	(13,284)	(1,740)	11,544	(86.90%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
183	Casino Public Service Fund					
183-0000-300-3410	Interest Alloc - Casino PS	8,008	6,500	380	(6,120)	(94.15%)
	330 Interest & Rentals	8,008	6,500	380	(6,120)	(94.15%)
183-0000-300-3930	Graton Cont Public Services	2,826,788	2,140,749	2,955,560	814,811	38.06%
	370 Donations and Misc	2,826,788	2,140,749	2,955,560	814,811	38.06%
183-0000-400-4101	Salaries - RPSC	146,000	145,589	346,221	200,632	137.81%
183-0000-400-4102	Personnel Shift Diff - RPSC	98	0	0	0	N/A
183-0000-400-4128	Uniform Allowance - RPSC	135	0	0	0	N/A
183-0000-400-4201	1000 hr NonPersable - RPSC	10,034	0	0	0	N/A
183-0000-400-4202	PT Persable - RPSC	567	0	0	0	N/A
183-0000-400-4401	OT Salaries - RPSC	274	0	0	0	N/A
183-0000-400-4501	Holiday Pay - RPSC	1,778	0	0	0	N/A
183-0000-400-4512	Education Stipend - RPSC	600	600	600	0	0.00%
183-1600-400-4101	Salaries DS -RPSC	101,857	134,309	150,665	16,356	12.18%
183-1600-400-4401	OT - Casino	140	0	0	0	N/A
183-2100-400-4101	Salaries PS -RPSC	1,122,475	1,352,801	1,488,625	135,824	10.04%
183-2100-400-4102	Personnel Shift Diff PS-RPSC	10,038	16,049	17,814	1,765	11.00%
183-2100-400-4121	Fire FLSA OT- PS	3,684	0	0	0	N/A
183-2100-400-4124	Personnel Stiped PS-RPSC	18,950	20,804	20,954	150	0.72%
183-2100-400-4127	Personnel POST PS -RPSC	25,057	29,715	42,244	12,529	42.16%
183-2100-400-4128	Uniform Allowance PS -RPSC	12,150	14,280	15,425	1,145	8.02%
183-2100-400-4129	Detective Pay - RPSC PS	120	0	0	0	N/A
183-2100-400-4130	Court Time PS-RPSC	5,936	0	0	0	N/A
183-2100-400-4138	Detective Pay "COPS" Unit	9,170	9,760	10,053	293	3.00%
183-2100-400-4139	Acting Srgnt - PS	21,371	0	0	0	N/A
183-2100-400-4401	OT - Casino	174,821	200,000	200,000	0	0.00%
183-2100-400-4501	Holiday Pay - PS	75,873	84,171	93,828	9,657	11.47%
183-2100-400-4512	Education Stipend - RPSC	600	600	600	0	0.00%
183-3300-400-4101	Salaries PW -RPSC	19,187	22,488	112,062	89,574	398.32%
183-3300-400-4110	Longevity PW-RPSC	635	664	664	0	0.00%
183-3300-400-4201	1000 hr NonPersable PW-RPSC	1,796	4,188	4,775	588	14.03%
183-3300-400-4401	OT - Casino	148	500	500	0	0.00%
	400 Salaries	1,763,493	2,036,518	2,505,030	468,513	23.01%
183-0000-400-4520	Admin Payoff - RPSC	1,129	1,163	1,162	(1)	(0.09%)
183-0000-400-4901	PERS Employer - RPSC	46,985	37,065	38,624	1,559	4.21%
183-0000-400-4908	RHSA Plan - RPSC	1,950	1,800	1,800	0	0.00%
183-0000-400-4921	Kaiser Hlth Ins - RPSC	7,929	6,360	6,360	0	0.00%
183-0000-400-4923	Eye Care - RPSC	408	231	231	0	0.00%
183-0000-400-4924	Dental - RPSC	1,944	1,540	1,540	0	0.00%
183-0000-400-4925	Medicare - RPSC	2,280	2,120	2,129	9	0.42%
183-0000-400-4930	Life Ins - RPSC	376	347	347	0	0.00%
183-0000-400-4931	LTDisability - RPSC	775	833	861	28	3.36%
183-0000-400-4932	STDisability - RPSC	482	460	475	15	3.26%
183-0000-400-4933	EAP - RPSC	54	52	51	(1)	(1.92%)
183-0000-400-4950	Workers Comp - RPSC	899	1,154	1,012	(142)	(12.31%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
183-1600-400-4901	PERS Employer DS RPSC	32,248	37,079	42,143	5,064	13.66%
183-1600-400-4908	RHSA Plan - DS	1,513	1,800	1,800	0	0.00%
183-1600-400-4920	REMIF Health Ins - DS	2,575	0	0	0	N/A
183-1600-400-4921	Kaiser Hlth Ins - DS	2,932	3,180	15,900	12,720	400.00%
183-1600-400-4923	Eye Care - DS	306	231	385	154	66.67%
183-1600-400-4924	Dental DS -RPSC	1,472	1,540	2,567	1,027	66.69%
183-1600-400-4925	Medicare DS -RPSC	1,465	1,948	2,185	237	12.17%
183-1600-400-4928	Sutter Hlth Ins DS - RPSC	2,310	6,360	6,360	0	0.00%
183-1600-400-4930	Life Ins DS - RPSC	282	347	578	231	66.57%
183-1600-400-4931	LTDisability DS - RPSC	600	769	1,415	646	84.01%
183-1600-400-4932	STDisability DS - RPSC	331	424	781	357	84.20%
183-1600-400-4933	EAP DS - RPSC	54	52	85	33	63.46%
183-1600-400-4950	Workers Comp - DS RPSC	17,564	2,189	5,838	3,649	166.70%
183-2100-400-4520	Admin Payoff PS -RPSC	5,000	0	0	0	N/A
183-2100-400-4901	PERS Employer PS RPSC	511,987	318,803	543,613	224,810	70.52%
183-2100-400-4908	RHSA Plan - PS	15,427	17,400	17,400	0	0.00%
183-2100-400-4920	REMIF Health Ins - PS	2,865	3,180	12,180	9,000	283.02%
183-2100-400-4921	Kaiser Hlth Ins - PS	133,851	155,160	178,440	23,280	15.00%
183-2100-400-4923	Eye Care - PS	3,221	2,233	2,386	153	6.85%
183-2100-400-4924	Dental PS -RPSC	15,052	14,886	15,912	1,026	6.89%
183-2100-400-4925	Medicare PS -RPSC	21,014	22,198	24,538	2,340	10.54%
183-2100-400-4928	Sutter Hlth Ins - PS/RPSC	11,772	12,720	12,720	0	0.00%
183-2100-400-4930	Life Ins PS - RPSC	2,920	3,352	3,582	230	6.86%
183-2100-400-4931	LTDisability PS - RPSC	570	662	681	19	2.87%
183-2100-400-4932	STDisability PS - RPSC	4,165	4,261	4,829	568	13.33%
183-2100-400-4933	EAP PS - RPSC	502	495	528	33	6.67%
183-2100-400-4950	Workers Comp - PS RPSC	116,989	128,687	121,902	(6,785)	(5.27%)
183-3300-400-4520	Admin Payoff - PW RPSC	0	88	88	0	0.00%
183-3300-400-4901	PERS Employer PW RPSC	6,276	6,364	30,045	23,681	372.11%
183-3300-400-4906	Alt Ben ICMA - PW RPSC	194	210	210	0	0.00%
183-3300-400-4908	RHSA Plan - PW RPSC	337	360	1,560	1,200	333.33%
183-3300-400-4920	REMIF Health Ins - PW RPSC	420	0	0	0	N/A
183-3300-400-4921	Kaiser Hlth Ins - PW RPSC	1,739	1,908	1,908	0	0.00%
183-3300-400-4923	Eye Care - PW RPSC	80	54	54	0	0.00%
183-3300-400-4924	Dental - PW RPSC	382	360	359	(1)	(0.28%)
183-3300-400-4925	Medicare - PW RPSC	318	336	1,698	1,362	405.36%
183-3300-400-4928	Sutter Health PW/RPSC	0	0	6,360	6,360	N/A
183-3300-400-4930	Life Ins - PW RPSC	86	93	92	(1)	(1.08%)
183-3300-400-4931	LTDisability - PW RPSC	117	129	132	3	2.33%
183-3300-400-4932	STDisability - PW RPSC	64	71	73	2	2.82%
183-3300-400-4933	EAP - PW RPSC	12	12	12	0	0.00%
183-3300-400-4935	Auto Allow - PW RPSC	262	263	262	(1)	(0.38%)
183-3300-400-4950	Workers Comp - PW RPSC	2,899	2,346	3,408	1,062	45.27%
450 Benefits		987,382	805,675	1,119,601	313,926	38.96%
183-0000-400-5100	Office Supplies - RPSC	126	500	500	0	0.00%
183-0000-400-5210	Supplies - RPSC	10,060	7,500	10,000	2,500	33.33%
183-0000-400-5222	Contingency - RPSC	0	20,000	20,000	0	0.00%
183-0000-400-5240	Advertising - RPSC	0	888	0	(888)	(100.00%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
183-0000-400-5260	Dues & Sudscriptions - RPSC	313	109	475	366	335.78%
183-0000-400-5330	Equipment under 5K - RPSC	1,302	0	0	0	N/A
183-0000-400-5340	Office Equip - RPSC	887	0	0	0	N/A
183-0000-400-6423	Liability Ins Premium - RPSC	32,219	41,442	76,977	35,535	85.75%
183-0000-400-6600	Meetings & Travel - RPSC	20	500	500	0	0.00%
183-0000-400-6610	Training & Travel - RPSC	484	2,500	2,500	0	0.00%
183-1600-400-5100	Office Supplies- RPSC	0	0	750	750	N/A
183-1600-400-5135	Printing Services- RPSC	0	0	2,000	2,000	N/A
183-1600-400-5222	Contingency- RPSC	0	0	45,000	45,000	N/A
183-1600-400-5332	Software Lic. & Maint- RPSC	0	0	3,000	3,000	N/A
183-1600-400-6423	Liability Insurance Prem- RPSC	0	0	3,118	3,118	N/A
183-2200-400-5210	Supplies - PS-RPSC	51	50	500	450	900.00%
183-2200-400-5260	Dues & Subscription - RPSC	1,250	1,250	3,400	2,150	172.00%
183-2200-400-5330	Equipment under 5K PS - RPSC	109	0	0	0	N/A
183-2200-400-5332	Softwr License & Maint PS-RPSC	0	3,700	5,000	1,300	35.14%
183-2200-400-6610	Training & Travel- RPSC	2,056	2,500	500	(2,000)	(80.00%)
	500 Operational Expense	48,876	80,939	174,220	93,281	115.25%
183-0000-400-6101	Contract Svcs - RPSC	2,072	0	0	0	N/A
183-0000-400-6110	Legal Svcs - RPSC	11,156	12,000	20,000	8,000	66.67%
183-0000-400-6210	Recruitment - RPSC	129	300	0	(300)	(100.00%)
183-1600-400-6101	Contract Services- RPSC	0	0	5,000	5,000	N/A
183-2100-400-6210	Recruitment- PS RPSC	0	3,000	0	(3,000)	(100.00%)
183-2200-400-6101	Contracted Svcs PS- RPSC	0	600	600	0	0.00%
183-3420-400-6101	Contract Srvc - RPSC	45,017	65,000	170,000	105,000	161.54%
	510 Contract-Profess Services	58,374	80,900	195,600	114,700	141.78%
183-0000-400-6424	IT Services - RPSC	5,943	26,279	15,919	(10,360)	(39.42%)
183-1600-400-6424	IT Services- RPSC	0	0	464	464	N/A
	520 Information Technology	5,943	26,279	16,383	(9,896)	(37.66%)
183-0000-400-5270	Gas & Oil- RPSC	3,113	3,500	3,500	0	0.00%
183-0000-400-6421	Auto Ins - RPSC	823	999	1,431	432	43.24%
183-0000-400-6426	Fleet Services - RPSC	0	0	8,658	8,658	N/A
183-1600-400-5270	Gas & Oil- RPSC	0	0	2,500	2,500	N/A
183-1600-400-5320	Vehicle Repair & Maint- RPSC	0	0	1,000	1,000	N/A
183-1600-400-6421	Auto Ins- RPSC	0	0	139	139	N/A
183-1600-400-6428	Vehicle Replacement- RPSC	0	0	2,718	2,718	N/A
183-2200-400-6426	Fleet Exp - Casino	7,222	7,113	0	(7,113)	(100.00%)
183-2200-400-6428	Vehicle Rplcmnt Charges-RPSC	142,855	142,854	155,888	13,034	9.12%
	530 Vehicle Expenses	154,014	154,466	175,834	21,368	13.83%
183-1600-400-5231	Cell Phone- RPSC	0	0	2,891	2,891	N/A
	550 Utilities	0	0	2,891	2,891	N/A
183-0000-400-6425	CAP Expense -	257,269	394,697	353,371	(41,326)	(10.47%)
	600 Cost Allocation Plan	257,269	394,697	353,371	(41,326)	(10.47%)
183-2300-400-9610	Vehicles - Fire	96,981	0	0	0	N/A

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
	620 Capital Outlay	96,981	0	0	0	N/A
183-1250-400-6999	Reimb to RPSC ED	98,153	132,186	133,841	1,655	1.48%
183-1900-400-6999	Reimb to RPSC NonDept	0	1,018,922	1,296,682	277,760	27.26%
183-2200-400-6984	Reimb fr 184 for PS OH	(1,272,102)	(1,018,922)	(1,296,682)	(277,760)	27.26%
183-2200-400-6999	Police Overhead Expense - RPSC	1,272,102	0	0	0	N/A
	699 Reimbursements	98,153	132,186	133,841	1,655	1.25%
183-0000-300-7184	Trans In fr F184- RPSC	457,270	1,635,593	1,091,497	(544,096)	(33.27%)
	700 Transfers In	457,270	1,635,593	1,091,497	(544,096)	(33.27%)
Revenue Total		3,292,067	3,782,842	4,047,437	264,595	6.99%
Expenditure Total		3,470,484	3,711,660	4,676,771	965,112	26.00%
Net Increase (Decrease) Fund Balance		(178,417)	71,183	(629,334)	(700,517)	(984.11%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
184	Casino Mitigation Supplemntl					
184-0000-300-3410	Interest Alloc - CasinoSuppl	9,556	11,000	4,000	(7,000)	(63.64%)
	330 Interest & Rentals	9,556	11,000	4,000	(7,000)	(63.64%)
184-0000-300-3930	Donations-Mitigation Supplmntl	5,966,182	4,518,252	6,237,992	1,719,740	38.06%
	370 Donations and Misc	5,966,182	4,518,252	6,237,992	1,719,740	38.06%
184-2200-400-6999	Reimb to CasinoSuppl PSOverhead	1,272,102	1,018,922	1,296,682	277,760	27.26%
	699 Reimbursements	1,272,102	1,018,922	1,296,682	277,760	27.26%
184-0000-300-7187	Transfer In frm - CAS Resrv	0	1,351,800	0	(1,351,800)	(100.00%)
184-0000-300-7310	Tranfer In fr City Capital	30,764	0	0	0	N/A
	700 Transfers In	30,764	1,351,800	0	(1,351,800)	(100.00%)
184-0000-400-8001	Transfer Out to GF	0	0	1,500,000	1,500,000	N/A
184-0000-400-8175	Transfer out to F175	215,538	426,538	0	(426,538)	(100.00%)
184-0000-400-8183	Transfer Out to F183	457,270	1,635,593	1,091,497	(544,096)	(45.49%)
184-0000-400-8187	Trans Out to FIGR Resr-RPSC	450,000	0	1,900,000	1,900,000	N/A
184-0000-400-8310	Transfer Out to CIP F310	0	0	500,000	500,000	N/A
184-1607-400-8310	Trans Out Traffic Signal Sys	418,337	0	0	0	N/A
184-1707-400-8310	Trans Out Com Blvd & SW Blvd	0	560,000	0	(560,000)	(100.00%)
184-1722-400-8310	Trans Out Sdwlk/Crkpth Rplcmnt	350,000	650,000	0	(650,000)	(100.00%)
184-1829-400-8310	TransOutTo Emrgncy Preemp Impl	173,991	0	0	0	N/A
184-1830-400-8310	Trans Out P/P Sgnl Head Conv	93,840	0	0	0	N/A
184-1832-400-8310	Trans Out To GC/Redwd Reconfig	359,656	0	0	0	N/A
184-1900-400-8001	Transfer Out to GF NonDept	2,000,000	0	0	0	N/A
184-1928-400-8310	TransOut Traffic Sgnl Sys Rplc	0	175,000	0	(175,000)	(100.00%)
184-2019-400-8310	TransOut ATMS Signal Integratn	0	100,000	0	(100,000)	(100.00%)
184-2025-400-8310	TransOut Traffic Sgnl Infrstrc	0	150,000	0	(150,000)	(100.00%)
184-2026-400-8310	TranOut Video Detection Rplcmn	0	60,000	0	(60,000)	(100.00%)
184-2027-400-8310	TranOut Battery Backup/Rplcmnt	0	30,000	0	(30,000)	(100.00%)
184-2028-400-8310	TranOut RPX/Cmmrce Ped Safety	0	500,000	0	(500,000)	(100.00%)
	800 Transfers Out	4,518,632	4,287,131	4,991,497	704,366	16.43%
Revenue Total		6,006,502	5,881,052	6,241,992	360,940	6.14%
Expenditure Total		5,790,734	5,306,053	6,288,179	982,126	18.51%
Net Increase (Decrease) Fund Balance		215,769	574,999	(46,187)	(621,186)	(108.03%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
187	Casino Reserve Fund					
187-0000-300-3410	Interest Income -Casino Resrve	69,811	21,000	19,000	(2,000)	(9.52%)
	330 Interest & Rentals	69,811	21,000	19,000	(2,000)	(9.52%)
187-0000-300-7184	Trans In fr RPSC-FIGR Reserve	450,000	0	1,900,000	1,900,000	N/A
	700 Transfers In	450,000	0	1,900,000	1,900,000	N/A
187-0000-400-8184	Transfer Out to CAS Resrv	0	1,351,800	0	(1,351,800)	(100.00%)
	800 Transfers Out	0	1,351,800	0	(1,351,800)	(100.00%)
Revenue Total		519,811	21,000	1,919,000	1,898,000	9038.10%
Expenditure Total		0	1,351,800	0	(1,351,800)	(100.00%)
Net Increase (Decrease) Fund Balance		519,811	(1,330,800)	1,919,000	3,249,800	(244.20%)
Total Casino Mitigation Recurring Contribution SRF						
Revenue Total		10,845,020	10,725,186	13,052,524	2,327,338	21.70%
Expenditure Total		10,151,517	11,449,258	11,788,715	339,458	2.96%
Net Increase (Decrease) Fund Balance		693,503	(724,072)	1,263,809	1,987,881	(274.54%)

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FINANCE DEPARTMENT

DEPARTMENT SERVICES MODEL

MANDATED

- Prepare Annual City Budget
- Prepare Audited Financial Reports
- Prepare Federal, State & County Reports
- Administer Bond Requirements
- Administer Utility Billings, Collections, and Accounts Payables
- Manage the City's Cash & Investments
- Administer Animal & Business Licensing
- Respond to Public Records Requests
- Comply with Federal and State Regulations

CORE

- Ensure that internal controls are in place, regularly monitored for compliance, and are strong enough to protect the assets of the City
- Maintain the City's financial systems, and structure for accuracy and efficiency of reporting
- Comply with Federal, State, and Local regulations
- Administer and monitor the annual budget
- Ensure all financial transactions are made in accordance with GAAP
- Review new programs and contracts and identify fiscal impacts
- Prepare Long-Range Financial Plans
- Prepare Cost Allocation Plans
- Administer Utility Billing Operation and provide excellent customer service
- Process Accounts Payable/Receivable
- Process Cash Receipts
- Perform Treasury Management including monthly reconciliation of bank statements
- Administer Purchasing Function
- Perform Financial Analysis
- Prepare regular reports for Council on the financial condition of the City
- Manage the City's Cash & Investments Pool
- Provide Excellent Customer Service

DISCRETIONARY

- Perform Internal/External Audits
- Perform Feasibility and Cost-Benefit Studies

REVENUE OPPORTUNITIES

- Review business and animal license fee compliance
- Audit or review leased assets and franchise contracts

- Audit or review Transient Occupancy Taxes
- Continue to Develop Cost Allocation Plans City-wide and within Departments so that the full cost of providing services can be identified
- Review cost reimbursement agreements to ensure that administrative costs are included in the cost to provide service
- Monitor sales tax reports for accuracy

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2020-21

- ✓ Managed implementation of Phases 1 and 2 of the City's new financial system (Tyler) while handling baseline operations
- ✓ Translated utility billing and business licensing forms for new businesses into Spanish
- ✓ Developed new City policy and process for notifying and administering unclaimed cash and credits from vendors in accordance with State code
- ✓ Developed applications for reimbursement claims related to CARES and FEMA in response to pandemic, as well as claims related to Wildfires/Public Safety Shut-off events
- ✓ Rationalized City's phone tree structure related to billing, licensing, and citywide/council customer service lines for enhanced response to residents
- ✓ Initiated streamlining of City's business licensing and permitting interface to decrease application turnaround times through regular collaboration with Development Services and remote processing of business license payments

MAJOR GOALS FOR FISCAL YEAR 2021-22

- GOAL 1: Transition City's financials and budgeting to the new financial system and manage Phase 3 (Billing) of Tyler system implementation
- GOAL 2: Research and propose options to reduce the City's unfunded pension liability
- GOAL 3: Survey and select alternative investments to increase return on the City's Maintenance Annuity Fund
- GOAL 4: Examine and implement ways to integrate and automate City's license application process
- GOAL 5: Propose policies for improving financial management of City inventory and assets in conjunction with a new financial system
- GOAL 6: Initiate new rate study for the City's Water fees

FINANCE

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Charges for Services	\$ 31,197	\$ 23,940	\$ 5,000	\$ (18,940)
Cost Allocation Plan Revenue	1,099,585	995,516	987,675	(7,841)
License, Permit Fees	538,386	400,839	485,000	84,161
General Fund	5,510	626,437	655,850	29,413
TOTAL SOURCES	\$ 1,674,678	\$ 2,046,732	\$ 2,133,525	\$ 86,793
<u>EXPENDITURES</u>				
Salaries	\$ 1,025,692	\$ 1,266,516	\$ 1,320,045	\$ 53,529
Benefits	534,204	553,828	594,777	40,949
Operational Expense	95,557	108,708	163,121	54,413
Contractual/Professional Svc	179,463	115,100	154,375	39,275
Information Technology	91,923	96,896	113,768	16,872
Reimbursement	(252,161)	(94,316)	(212,561)	(118,245)
TOTAL EXPENDITURES	\$ 1,674,678	\$ 2,046,732	\$ 2,133,525	\$ 86,793
	\$ 0	\$ 0	\$ 0	\$ 0

Finance

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1300	Finance					
001-1300-300-3620	NSF Fees	(90)	0	0	0	N/A
001-1300-300-3621	Chgs for Svc REMIF- FIN	16,050	14,040	0	(14,040)	(100.00%)
001-1300-300-3623	BIA Chgs for Svc - FIN	15,056	9,900	5,000	(4,900)	(49.49%)
	340 Charges for Services	31,197	23,940	5,000	(18,940)	(79.11%)
001-1300-300-3622	CAP Rev - FIN	1,099,585	995,516	987,675	(7,841)	(0.79%)
	341 CAP Revenue	1,099,585	995,516	987,675	(7,841)	(0.79%)
001-1300-300-3210	Business License Rev - FIN	413,690	300,000	380,000	80,000	26.67%
001-1300-300-3211	Bus Lic-Landlord-Rental Prop	106,895	90,839	95,000	4,161	4.58%
001-1300-300-3215	Bus License Penalties-FIN	17,802	10,000	10,000	0	0.00%
	350 License Permits & Fees	538,386	400,839	485,000	84,161	21.00%
001-1300-400-4101	Salaries - FIN	997,855	1,241,614	1,295,054	53,440	4.30%
001-1300-400-4110	Longevity - FIN	8,231	8,942	8,941	(1)	(0.01%)
001-1300-400-4401	OT Salaries - FIN	18,653	15,000	15,000	0	0.00%
001-1300-400-4512	Education Stipend - FIN	953	960	1,050	90	9.38%
	400 Salaries	1,025,692	1,266,516	1,320,045	53,529	4.23%
001-1300-400-4520	Admin Payoff - FIN	39,901	2,155	4,201	2,046	94.94%
001-1300-400-4802	Tuition Reimbursement - FIN	596	0	0	0	N/A
001-1300-400-4901	PERS Employer - FIN	318,709	341,694	363,583	21,889	6.41%
001-1300-400-4905	Alt Bene Nationwide - FIN	13,115	12,600	12,600	0	0.00%
001-1300-400-4906	Alt Bene ICMA - FIN	9,631	10,920	11,550	630	5.77%
001-1300-400-4908	RHSA Plan - FIN	13,290	15,120	15,600	480	3.17%
001-1300-400-4921	Kaiser Hlth Ins - FIN	45,789	68,880	83,700	14,820	21.52%
001-1300-400-4923	Eye Care - FIN	2,786	2,094	2,155	61	2.91%
001-1300-400-4924	Dental - FIN	13,948	13,962	14,372	410	2.94%
001-1300-400-4925	Medicare - FIN	15,300	18,165	18,941	776	4.27%
001-1300-400-4928	Sutter Health Ins- Fin	35,275	36,000	36,000	0	0.00%
001-1300-400-4930	Life Ins - FIN	3,034	3,375	3,467	92	2.73%
001-1300-400-4931	LTD Disability - FIN	5,931	7,094	7,621	527	7.43%
001-1300-400-4932	STD Disability - FIN	3,273	3,914	4,205	291	7.43%
001-1300-400-4933	EAP - FIN	502	464	477	13	2.80%
001-1300-400-4935	Auto Allowance - FIN	2,841	5,245	5,244	(1)	(0.02%)
001-1300-400-4950	Workers Comp - FIN	10,283	12,146	11,061	(1,085)	(8.93%)
	450 Benefits	534,204	553,828	594,777	40,949	7.39%
001-1300-400-5100	Office Supplies - Finance	791	2,500	2,500	0	0.00%
001-1300-400-5130	Postage & Shipping - FIN	4,882	200	5,200	5,000	2500.00%
001-1300-400-5135	Printing Services - Finance	6,437	8,000	3,000	(5,000)	(62.50%)
001-1300-400-5150	Bank Charges - FIN	10,947	13,000	15,250	2,250	17.31%
001-1300-400-5152	Cash Long or Short - FIN	(8)	0	0	0	N/A
001-1300-400-5210	Spec Dept Exp - FIN	3,436	4,500	45,000	40,500	900.00%
001-1300-400-5240	Advertising - Fin	865	1,000	1,000	0	0.00%
001-1300-400-5260	Dues & Subscription - FIN	1,394	1,400	1,400	0	0.00%
001-1300-400-5330	Equipment under 5K - FIN	815	0	0	0	N/A
001-1300-400-5332	Softwr License & Maint - FIN	27,937	30,000	38,000	8,000	26.67%
001-1300-400-5340	Office Equip - FIN	3,828	0	2,000	2,000	N/A

Finance

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-1300-400-6423	Liability Ins Premium - FIN	27,178	43,108	44,771	1,663	3.86%
001-1300-400-6600	Meetings & Travel - FIN	2,604	0	0	0	N/A
001-1300-400-6610	Training & Travel - FIN	4,452	5,000	5,000	0	0.00%
	500 Operational Expense	95,557	108,708	163,121	54,413	50.05%
001-1300-400-6101	Contract Svcs - FIN	178,766	114,300	153,575	39,275	34.36%
001-1300-400-6210	Recruitment - FIN	697	800	800	0	0.00%
	510 Contract-Profess Services	179,463	115,100	154,375	39,275	34.12%
001-1300-400-6424	IT Services -FIN	91,923	96,896	113,768	16,872	17.41%
	520 Information Technology	91,923	96,896	113,768	16,872	17.41%
001-1300-400-6899	Reimb fr General Fund-Fin	(116,811)	39,608	(72,627)	(112,235)	(283.36%)
	689 Reimb fr GF	(116,811)	39,608	(72,627)	(112,235)	(283.36%)
001-1300-400-6964	Reimb fr 3% PFF Admin SRF-FIN	(135,349)	(133,924)	(139,934)	(6,010)	4.49%
	699 Reimbursements	(135,349)	(133,924)	(139,934)	(6,010)	4.49%
Revenue Total		1,669,168	1,420,295	1,477,675	57,380	4.04%
Expenditure Total		1,674,678	2,046,732	2,133,525	86,793	4.24%
General Fund Net Cost		(5,510)	(626,437)	(655,850)	(29,413)	4.70%

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HUMAN RESOURCES

DEPARTMENT SERVICES MODEL

MANDATED

- Ensure compliance with federal and state-mandated requirements
- Administer City's labor and employee relations program
- Administer employee medical leaves
- Administer compensation and benefits
- Administer hiring processes

CORE

- Design and conduct recruitment and selection procedures
- Provide notice to employees of medical leave and benefits rights under law
- Resolve return to work, risk management, and safety issues with supervisors and managers
- Coordinate with oversight and benefit administration organizations
- Design and maintain classification and compensation structures
- Provide direction to payroll staff
- Coordinate the provision of mandatory supervisory training, and of non-mandatory supervisory and managerial training related to legal compliance in employment practices
- Confer with and coach employees at all levels to identify and resolve workplace concerns
- Conduct formal investigations into alleged violations of employee rights, report findings, recommend and implement resolutions
- Coordinate activities and communications related to formal grievance or discipline processing
- Compile and maintain official personnel records for all employees
- Maintain, update and disseminate employment-related City policies and procedures
- Administer and maintain records for health and safety programs

DISCRETIONARY

- Administer fringe benefits programs for employees
- General risk management policy formulation, training and medical exam notification
- Act as the City's California Public Employees' Retirement System elections official
- Perform a variety of HR and compensation administration services for Redwood Empire Municipal Insurance Fund (REMIF)

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2020-2021

- ✓ Concluded Classification and Compensation Study implementation
- ✓ Concluded Implementation of initial Modules of Tyler/Munis Human Capital Management
- ✓ Supported employees through COVID-19 Pandemic
- ✓ Concluded Labor Negotiations prior to FY 21-22

MAJOR GOALS FOR FISCAL YEAR 2021-2022

- GOAL 1: Implement additional Modules of Tyler/Munis Human Capital Management
- GOAL 2: Revise personnel rules and regulations
- GOAL 3: Evaluate, recommend and implement Hybrid Working Model, based on lessons learned from COVID-19 Pandemic

HUMAN RESOURCES

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Cost Allocation Plan Revenue	\$ 188,650	\$ 226,438	\$ 233,312	\$ 6,874
General Fund	508,982	480,498	524,849	44,351
TOTAL SOURCES	\$ 697,632	\$ 706,936	\$ 758,161	\$ 51,225
EXPENDITURES				
Salaries	\$ 436,676	\$ 486,316	\$ 501,539	\$ 15,223
Benefits	238,460	229,660	237,540	7,880
Operational Expense	26,048	37,297	41,186	3,889
Contractual/Professional Svc	28,775	9,650	25,000	15,350
Information Technology	29,711	34,484	40,582	6,098
Utilities	922	1,000	1,100	100
Reimbursement	(62,960)	(91,470)	(88,786)	2,684
TOTAL EXPENDITURES	\$ 697,632	\$ 706,936	\$ 758,161	\$ 51,224
	\$ 0	\$ 0	\$ 0	\$ 0

Human Resources

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001	Human Resources					
001-1700-300-3622	CAP Rev - HR	188,650	226,438	233,312	6,874	3.04%
	341 CAP Revenue	188,650	226,438	233,312	6,874	3.04%
001-1700-400-4101	Salaries - HR	433,069	484,716	499,939	15,223	3.14%
001-1700-400-4110	Longevity - HR	2,818	0	0	0	N/A
001-1700-400-4401	OT Salaries - HR	514	1,000	1,000	0	0.00%
001-1700-400-4512	Education Stipend - HR	275	600	600	0	0.00%
	400 Salaries	436,676	486,316	501,539	15,223	3.13%
001-1700-400-4511	Residency Allowance - HR	720	720	0	(720)	(100.00%)
001-1700-400-4520	Admin Payoff - HR	7,208	3,091	3,090	(1)	(0.03%)
001-1700-400-4901	PERS Employer - HR	138,026	135,151	137,213	2,062	1.53%
001-1700-400-4908	RHSA Plan - HR	3,858	4,500	6,000	1,500	33.33%
001-1700-400-4921	Kaiser Hlth Ins - HR	51,624	56,940	61,440	4,500	7.90%
001-1700-400-4923	Eye Care - HR	1,134	732	770	38	5.19%
001-1700-400-4924	Dental - HR	5,416	4,877	5,133	256	5.25%
001-1700-400-4925	Medicare - HR	6,948	7,038	7,258	220	3.13%
001-1700-400-4928	Sutter Hlth Ins - HR	5,150	0	0	0	N/A
001-1700-400-4930	Life Ins - HR	1,188	1,329	1,386	57	4.29%
001-1700-400-4931	LTDIsability - HR	2,569	2,772	2,945	173	6.24%
001-1700-400-4932	STDisability - HR	1,418	1,530	1,625	95	6.21%
001-1700-400-4933	EAP - HR	170	162	170	8	4.94%
001-1700-400-4935	Auto Allowance - HR	5,246	5,245	5,244	(1)	(0.02%)
001-1700-400-4950	Workers Comp - HR	7,785	5,573	5,266	(307)	(5.51%)
	450 Benefits	238,460	229,660	237,540	7,880	3.43%
001-1700-400-5100	Office Supplies - HR	425	0	0	0	N/A
001-1700-400-5130	Postage & Shipping - HR	12	0	0	0	N/A
001-1700-400-5210	Spec Dept Exp - HR	264	1,250	1,250	0	0.00%
001-1700-400-5260	Dues & Subscription - HR	0	375	375	0	0.00%
001-1700-400-5332	Softwr License & Maint - HR	13,365	14,375	15,000	625	4.35%
001-1700-400-5340	Office Equip - HR	1,292	0	0	0	N/A
001-1700-400-6423	Liability Ins Premium - HR	9,782	16,297	19,061	2,764	16.96%
001-1700-400-6600	Meetings & Travel - HR	749	2,000	1,000	(1,000)	(50.00%)
001-1700-400-6610	Training & Travel - HR	159	3,000	4,500	1,500	50.00%
	500 Operational Expense	26,048	37,297	41,186	3,889	10.43%
001-1700-400-6101	Contract Svcs - HR	28,457	9,650	25,000	15,350	159.07%
001-1700-400-6210	Recruitment- HR	318	0	0	0	N/A
	510 Contract-Profess Services	28,775	9,650	25,000	15,350	159.07%
001-1700-400-6424	IT Services -HR	29,712	34,483	40,582	6,099	17.69%
	520 Information Technology	29,712	34,483	40,582	6,099	17.69%
001-1700-400-5231	Cell Phone - HR	922	1,000	1,100	100	10.00%
	550 Utilities	922	1,000	1,100	100	10.00%
001-1700-400-6899	Reimb fr General Fund-HR	(62,960)	(91,470)	(88,786)	2,684	(2.93%)
	689 Reimb fr GF	(62,960)	(91,470)	(88,786)	2,684	(2.93%)

Human Resources

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
Revenue Total		188,650	226,438	233,312	6,874	3.04%
Expense Total		697,632	706,936	758,161	51,225	7.25%
General Fund Net Cost		508,982	480,498	524,849	44,351	9.23%

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DEVELOPMENT SERVICES

DEPARTMENT SERVICES MODEL

MANDATED

- Comply with state and federal laws
- Comply with permit streamlining requirements
- Ensure safe, sustainable, resilient buildings and infrastructure
- Ensure adequate water supply and wastewater treatment capacity and prevent future flooding
- Support delivery of housing consistent with RHNA allocations

CORE

- Customer service and responsiveness
- Cost recovery
- Assist in the creation of economically vibrant development that brings amenities and benefit to citizens and businesses
- Protect property rights & enhance property values
- Support initiatives to reduce homelessness and respond to climate change

DISCRETIONARY

- Extra assistance to help with incomplete permit applications
- Extra research and response to informal developer inquiries
- Response to public inquiries and requests beyond core and mandated services
- Other regional coordination and partnerships

REVENUE OPPORTUNITIES

- New and amended Development Agreements and CFDs
- Maintenance of fee schedules to capture service costs adequately and appropriately
- Grants

MAJOR TASKS COMPLETED IN FISCAL YEAR 2021-22

- ✓ Responded to COVID Pandemic with new Recovery Unit focused on businesses, free Temporary Use Permits for outdoor operations and significantly enhanced online permitting and remote inspection tools (while upgrading electronic permit system – again)
- ✓ Issued the same number of permits as 2019-20 with staff working remotely and standing up new program initiatives because of COVID-19
- ✓ Revised department budget and processes to support implementation of the enterprise financial system
- ✓ Processed the modified entitlements for Sonoma Mountain Village
- ✓ Delivered Westside Park, Westside Fire Station and Water Tank 8

- ✓ Supported developer's efforts to complete two new hotels, a 218 unit affordable apartment complex, sixteen affordable ownership homes and Keiser Avenue
- ✓ Completed records review, scanning and destruction project for Housing Program files
- ✓ Continued to provide leadership for City's interdepartmental homeless initiatives
- ✓ Updated Party House Ordinance

MAJOR GOALS FOR FISCAL YEAR 2021-22

- GOAL 1: Build on pandemic-progress and continue to expand and improve online permitting and virtual customer service tools
- GOAL 2: Complete updates of the City's General Plan and Public Facilities Finance Plan
- GOAL 3: Grow GIS capacity and engage actively in the development of the City's Central Property File in order to ensure better service and deeper understanding of the City's embedded institutional knowledge
- GOAL 4: Transition the staffing of planning, building, development engineering and housing divisions to a more resilient, less consultant-reliant service model

DEVELOPMENT SERVICES

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Charges for Services	\$ 755,245	\$ 880,000	\$ 1,570,000	\$ 690,000
Planning Cost Recovery Fees	56,201	100,000	665,000	565,000
Engineering Cost Recovery Fees	154,725	145,000	0	(145,000)
Zoning & Subdivision Fees	106,733	60,000	27,656	(32,344)
Home Occupancy Planning Clearance	18,896	18,000	20,000	2,000
Plan Check Fees	283,722	280,000	297,396	17,396
Building Permits	1,299,130	1,003,490	1,308,308	304,818
Engineering Permit Fees	229,088	200,000	156,720	(43,280)
Fines & Forfeitures	9,155	0	0	0
Other Income	35,240	0	0	0
General Fund	678,179	940,463	1,146,487	206,024
TOTAL SOURCES	\$ 3,626,314	\$ 3,626,953	\$ 5,191,567	\$ 1,564,614
EXPENDITURES				
Salaries	\$ 1,405,417	\$ 1,592,765	\$ 1,537,651	\$ (55,114)
Benefits	677,268	698,236	691,814	(6,422)
Operational Expense	540,263	281,714	362,333	80,619
Contractual/Professional Svc	1,508,758	1,144,000	1,892,160	748,160
Information Technology	165,649	204,015	253,012	48,997
Vehicle Expenses	18,724	25,647	28,060	2,413
Utilities	4,981	4,000	2,880	(1,120)
Cost Allocation Plan	533,748	618,620	543,130	(75,490)
Capital Outlay	0	0	0	0
Reimbursement	(1,228,494)	(942,044)	(119,473)	822,571
TOTAL EXPENDITURES	\$ 3,626,314	\$ 3,626,953	\$ 5,191,567	\$ 1,564,614
	\$ 0	\$ 0	\$ 0	\$ 0

	FY 20-21	FY 21-22	\$ INCREASE/ (DECREASE)
Informational Purposes Only:			
Development Services Budget	\$ 3,626,953	\$ 5,191,567	\$ 1,564,614
Labor Reimbursement from Other Funds	850,000	0	(850,000)
Reimbursement from Gas Tax Admin	6,000	0	(6,000)
Reimbursement from Public Facility Financing Plan Admin Fee	86,044	119,473	33,429
	\$ 4,568,997	\$ 5,311,040	\$ 742,043

Development Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1600	Development Services					
001-1600-300-3297	2297 Revenue - DS	729,302	850,000	1,530,000	680,000	80.00%
001-1600-300-3611	Cost Recovery - Labor	56,201	100,000	495,000	395,000	395.00%
001-1600-300-3612	Cost Recovery - Admin Fee	0	0	170,000	170,000	N/A
001-1600-300-3621	Charges for Services-RAB	25,944	30,000	40,000	10,000	33.33%
001-1600-300-3644	Cost Recovery Engineering - DS	154,725	145,000	0	(145,000)	(100.00%)
	340 Charges for Services	966,172	1,125,000	2,235,000	1,110,000	98.67%
001-1600-300-3230	Bldg Permit Fees - DS	1,299,130	1,002,790	1,308,308	305,518	30.47%
001-1600-300-3231	Strong Motion Fees Cat 1 - DS	0	400	0	(400)	(100.00%)
001-1600-300-3232	Strong Motion Cat 2 - DS	0	300	0	(300)	(100.00%)
001-1600-300-3235	Building Plan Check Fees - DS	283,722	280,000	297,396	17,396	6.21%
001-1600-300-3610	Zoning & Subv Fees - DS	106,733	60,000	27,656	(32,344)	(53.91%)
001-1600-300-3617	Home Occ Clr & Bus Lic Res-DS	18,896	18,000	20,000	2,000	11.11%
001-1600-300-3640	Eng. Permit Fees - DS	229,088	200,000	156,720	(43,280)	(21.64%)
	350 License Permits & Fees	1,937,569	1,561,490	1,810,080	248,590	15.92%
001-1600-300-3693	Building-Violations&Correct-DS	1,855	0	0	0	N/A
001-1600-300-3981	Code Compliance Fine Rev - DS	7,300	0	0	0	N/A
	360 Fines Forfeits Penalties	9,155	0	0	0	N/A
001-1600-300-3940	Other Income - DS	35,900	0	0	0	N/A
001-1600-300-3983	Prior Year Revenue - DS	661	0	0	0	N/A
	370 Donations and Misc	35,240	0	0	0	N/A
001-1600-400-4101	Salaries - DS	1,310,118	1,516,609	1,476,951	(39,658)	(2.61%)
001-1600-400-4201	1000 hr NonPersable - DS	80,119	64,000	60,100	(3,900)	(6.09%)
001-1600-400-4202	PT Persable- DS	883	0	0	0	N/A
001-1600-400-4401	OT Salaries - DS	13,521	11,556	0	(11,556)	(100.00%)
001-1600-400-4512	Education Stipend - DS	775	600	600	0	0.00%
	400 Salaries	1,405,417	1,592,765	1,537,651	(55,114)	(3.46%)
001-1600-400-4520	Admin Payoff - DS	7,557	8,500	5,992	(2,508)	(29.51%)
001-1600-400-4802	Tuition Reimburse - DS	2,210	6,000	8,499	2,499	41.65%
001-1600-400-4901	PERS Employer - DS	411,366	417,458	415,000	(2,458)	(0.59%)
001-1600-400-4905	Alt Bene Nationwide - DS	7,490	7,896	7,896	0	0.00%
001-1600-400-4906	Alt Bene ICMA - DS	16,016	16,800	16,800	0	0.00%
001-1600-400-4908	RHSA Plan - DS	11,676	13,368	12,888	(480)	(3.59%)
001-1600-400-4920	REMIF Health Ins- DS	13,416	18,444	12,084	(6,360)	(34.48%)
001-1600-400-4921	Kaiser Hlth Ins - DS	46,041	52,781	66,773	13,992	26.51%
001-1600-400-4923	Eye Care - DS	3,352	2,442	2,827	385	15.77%
001-1600-400-4924	Dental - DS	16,029	16,282	18,848	2,566	15.76%
001-1600-400-4925	Medicare - DS	20,721	23,891	21,442	(2,449)	(10.25%)
001-1600-400-4928	Sutter Hlth Ins - DS	26,487	25,822	25,822	0	0.00%
001-1600-400-4930	Life Ins - DS	4,202	4,520	5,098	578	12.79%
001-1600-400-4931	LTDDisability - DS	7,675	8,666	10,636	1,970	22.73%
001-1600-400-4932	STDDisability - DS	4,237	4,782	5,869	1,087	22.73%
001-1600-400-4933	EAP - DS	530	541	626	85	15.71%
001-1600-400-4935	Auto Allowance - DS	18,645	19,405	14,684	(4,721)	(24.33%)

Development Services

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
001-1600-400-4950	Workers Comp - DS	59,618	50,638	40,030	(10,608)	(20.95%)
	450 Benefits	677,268	698,236	691,814	(6,422)	(0.92%)
001-1600-400-5100	Office Supplies - DS	5,502	6,000	4,320	(1,680)	(28.00%)
001-1600-400-5130	Postage & Shipping - DS	3,879	5,000	1,080	(3,920)	(78.40%)
001-1600-400-5135	Printing Services	762	1,000	1,080	80	8.00%
001-1600-400-5140	Books/Pamphlets - DS	310	2,500	1,800	(700)	(28.00%)
001-1600-400-5150	Bank Charges - DS	123,466	100,000	160,000	60,000	60.00%
001-1600-400-5152	Cash Long or Short - DS	150	0	0	0	N/A
001-1600-400-5210	Spec Dept Exp -DS	286,180	0	0	0	N/A
001-1600-400-5240	Advertising - DS	2,335	1,500	2,016	516	34.40%
001-1600-400-5250	Uniform Purchases- DS	158	500	360	(140)	(28.00%)
001-1600-400-5260	Dues & Subscription - DS	1,798	3,000	1,800	(1,200)	(40.00%)
001-1600-400-5332	Softwr License & Maint - DS	64,503	80,000	110,000	30,000	37.50%
001-1600-400-5340	Office Equip - DS	6,926	7,000	5,040	(1,960)	(28.00%)
001-1600-400-6310	Equip Lease - DS	0	1,000	0	(1,000)	(100.00%)
001-1600-400-6420	Self Insured Losses - DS	108	1,500	1,080	(420)	(28.00%)
001-1600-400-6423	Liability Ins Premium - DS	33,067	52,714	64,757	12,043	22.85%
001-1600-400-6600	Meetings & Travel - DS	484	5,000	1,800	(3,200)	(64.00%)
001-1600-400-6610	Training & Travel - DS	10,636	15,000	7,200	(7,800)	(52.00%)
	500 Operational Expense	540,263	281,714	362,333	80,619	28.62%
001-1600-400-6101	Contract Svcs - DS	777,351	290,000	360,000	70,000	24.14%
001-1600-400-6110	Legal Svcs - DS	0	1,000	0	(1,000)	(100.00%)
001-1600-400-6210	Recruitment - DS	2,105	3,000	2,160	(840)	(28.00%)
001-1600-400-6297	2297 Expenses - DS	729,302	850,000	1,530,000	680,000	80.00%
	510 Contract-Profess Services	1,508,758	1,144,000	1,892,160	748,160	65.40%
001-1600-400-6424	IT Services - DS	165,649	204,015	253,012	48,997	24.02%
	520 Information Technology	165,649	204,015	253,012	48,997	24.02%
001-1600-400-5270	Gas & Oil - DS	2,453	4,500	3,240	(1,260)	(28.00%)
001-1600-400-5320	Vehicle Rep & Maint - DS	112	150	108	(42)	(28.00%)
001-1600-400-6421	Auto Insurance- DS	191	334	659	325	97.31%
001-1600-400-6426	Fleet Services - DS	12,638	14,536	17,926	3,390	23.32%
001-1600-400-6428	Vehicle Rplcmnt Charges-DS	3,331	6,127	6,127	0	0.00%
	530 Vehicle Expenses	18,724	25,647	28,060	2,413	9.41%
001-1600-400-5231	Cell Phone - DS	4,981	4,000	2,880	(1,120)	(28.00%)
	550 Utilities	4,981	4,000	2,880	(1,120)	(28.00%)
001-1600-400-6425	CAP Expense	533,748	618,620	543,130	(75,490)	(12.20%)
	600 Cost Allocation Plan	533,748	618,620	543,130	(75,490)	(12.20%)
001-1600-400-4999	Labor Reimbursement - DS	(1,050,973)	(850,000)	0	850,000	(100.00%)
001-1600-400-6931	Reimb fr Gas Tax Admin SRF -DS	(10,584)	(6,000)	0	6,000	(100.00%)
001-1600-400-6964	Reimb fr Fund 164 - DS	(166,937)	(86,044)	(119,473)	(33,429)	38.85%
	699 Reimbursements	(1,228,494)	(942,044)	(119,473)	822,571	(87.32%)

Development Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
	Revenue Total	2,948,135	2,686,490	4,045,080	1,358,590	50.57%
	Expense Total	3,626,314	3,626,953	5,191,567	1,564,614	43.14%
	General Fund Net Cost	678,179	940,463	1,146,487	206,024	21.91%

PUBLIC SAFETY - POLICE SERVICES

DEPARTMENT SERVICES MODEL

MANDATED

- Dispatch
- Patrol Services
- POST Training-Reporting
- Property / Evidence
- Records

CORE

- Abandoned Vehicles / Neighborhood Blight
- Animal Control
- Community Service Officers
- Investigations
- K9
- Sonoma County Public Safety Consortium (CAD – RMS)
- Traffic/Motors
- Volunteers-PSA
- Community Outreach Events/C-CORP, Bicycle Rodeo, Special Olympics

DISCRETIONARY

- Civilian Academy
- National Night Out

REVENUE OPPORTUNITIES

- Review and update department fee schedules

MAJOR ACCOMPLISHMENTS FOR FISCAL YEAR 2020-21

- ✓ Increased Social Media Presence
- ✓ Developed COVID response plan for patrol
- ✓ Increased Field Training Officers
- ✓ Partnered with Catholic Charities for homeless services
- ✓ Amended policies regarding Use of Force
- ✓ Staffed motorcycle officer position

MAJOR GOALS FOR FISCAL YEAR 2021-22

- GOAL 1: Publish agency strategic plan
- GOAL 2: Increase training in Implicit Bias and De-Escalation
- GOAL 3: Racial and Identity Profiling Act (RIPA) compliance
- GOAL 4: Restore community events

PUBLIC SAFETY - FIRE SERVICES

DEPARTMENT SERVICES MODEL

MANDATED

- Fire Response/Suppression
- Medical Aid Response
- Fire Prevention
- Training
- Dispatch
- Records
- Auto-Aid

CORE

- Emergency Medical Services
- Fire Suppression
- Public Education
- HAZ-MAT
- Mutual Aid - In County Wild Land Fire Response

DISCRETIONARY

- Mutual Aid - Out of County Wild Land Fire Response

MAJOR ACCOMPLISHMENTS FOR FISCAL YEAR 2020-21

- ✓ Implemented EMT expanded scope
- ✓ Implemented equipment accountability
- ✓ Supported construction of West Side station
- ✓ Implemented mobile/paperless fire inspections
- ✓ Established Designated Infection Control Officer (DICO), and Respiratory Protection Program
- ✓ Nine officers completed the fire academy

MAJOR GOALS FOR FISCAL YEAR 2021-22

GOAL 1: Streamline captain, engineer, and firefighter task books and skills sheets

GOAL 2: Review and Update Policies and Procedures

GOAL 3: Verify and validate monthly fire training through mock scenarios

GOAL 4: Distribute monthly fire safety topic through social media/City's website

GOAL 5: Produce and distribute electronic emergency preparedness handbook

PUBLIC SAFETY

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
P.O.S.T. Reimbursement	\$ 138,987	\$ 40,000	\$ 40,000	\$ 0
Prop 172 Augmentation	287,568	280,000	280,000	0
State & Federal Grants	86,096	10,000	10,000	0
Public Safety Services	59,243	24,000	40,000	16,000
Plan Check Fees	714,893	454,300	606,300	152,000
Fines & Forfeitures	117,704	66,000	65,000	(1,000)
Donations and Miscellaneous	13,375	2,500	0	(2,500)
Other Financing	219	0	0	0
Transfers In	363,824	0	245,000	245,000
General Fund	16,391,620	17,331,834	17,131,711	(200,123)
TOTAL SOURCES	\$ 18,173,529	\$ 18,208,634	\$ 18,418,011	\$ 209,377
EXPENDITURES				
Salaries	\$ 9,531,592	\$ 10,371,241	\$ 10,339,379	\$ (31,862)
Benefits	6,576,944	5,680,002	5,742,182	62,180
Operational Expense	878,657	1,081,306	1,315,077	233,771
Contractual/Professional Svc	512,804	533,600	556,100	22,500
Information Technology	421,326	448,202	500,835	52,633
Vehicle Expenses	914,177	892,996	953,732	60,736
Facilities	101,379	130,610	161,487	30,877
Utilities	227,098	207,442	234,231	26,789
Capital Outlay	6,501	0	81,100	81,100
Debt Services	42,064	42,500	42,064	(436)
Reimbursement	(1,039,012)	(1,179,265)	(1,508,176)	(328,911)
TOTAL EXPENDITURES	\$ 18,173,529	\$ 18,208,634	\$ 18,418,011	\$ 209,377
	\$ 0	\$ 0	\$ 0	\$ 0

	FY 20-21	FY 21-22	\$ INCREASE/ (DECREASE)
Informational Purposes Only:			
Public Safety Budget	\$ 18,208,634	\$ 18,418,011	\$ 209,377
Reimbursement from Measure M Fire	675,000	700,000	25,000
Reimbursement from Supplemental Law Enforcement Svc	100,000	150,000	50,000
State Asset Forfeiture	0	150,000	150,000
Traffic Safety - Vehicle Purchase	0	60,000	60,000
Southeast Specific Plan	0	458,176	458,176
Westside Residential Services CFD	0	200,000	200,000
Casino Mitigation Program	3,189,775	3,575,437	385,662
Total Resources Provided for Public Safety	\$ 22,173,409	\$ 23,711,624	\$ 1,538,215

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2100	Public Safety Salaries					
001-2100-400-4101	Salaries - PS	7,429,056	8,219,353	8,226,151	6,798	0.08%
001-2100-400-4102	Personnel Shift Diff - PS	89,288	79,623	79,866	243	0.31%
001-2100-400-4110	Longevity - PS	9,128	9,397	9,396	(1)	(0.01%)
001-2100-400-4121	Fire FLSA OT - PS	34,124	40,000	40,000	0	0.00%
001-2100-400-4124	Personnel Stiped - PS	22,139	17,875	21,730	3,855	21.57%
001-2100-400-4125	Fire Captain - PS	472	0	0	0	N/A
001-2100-400-4127	Personnel POST - PS	269,081	287,767	265,311	(22,456)	(7.80%)
001-2100-400-4128	Uniform Allowance - PS	65,070	67,460	65,170	(2,290)	(3.39%)
001-2100-400-4129	Detective Pay - PS	23,941	26,683	16,446	(10,237)	(38.37%)
001-2100-400-4130	Court Time - PS	25,183	32,000	25,000	(7,000)	(21.88%)
001-2100-400-4131	Acting Watch - PS	4,187	0	0	0	N/A
001-2100-400-4134	Canine Handler - PS	3,125	3,209	3,298	89	2.77%
001-2100-400-4139	Acting Srgnt - PS	15,845	0	0	0	N/A
001-2100-400-4201	1000 hr NonPersable - PS	40,508	15,450	15,448	(2)	(0.01%)
001-2100-400-4202	PT Persable - PS	84,120	41,500	41,507	7	0.02%
001-2100-400-4401	OT Salaries - PS	1,038,676	1,116,000	1,116,000	0	0.00%
001-2100-400-4501	Holiday Pay - PS	366,359	414,324	413,456	(868)	(0.21%)
001-2100-400-4512	Education Stipend - PS	400	600	600	0	0.00%
	400 Salaries	9,520,703	10,371,241	10,339,379	(31,862)	(0.31%)
001-2100-400-4513	In-District Stipend - PS	9,000	9,000	9,000	0	0.00%
001-2100-400-4520	Admin Payoff - PS	74,073	17,401	17,520	119	0.68%
001-2100-400-4801	PS MOA Benefit	960	0	0	0	N/A
001-2100-400-4802	Tuition Reimburse - PS	1,183	0	0	0	N/A
001-2100-400-4901	PERS Employer - PS	4,481,949	3,615,528	3,781,613	166,085	4.59%
001-2100-400-4905	Alt Bene Nationwide - PS	12,422	12,600	12,600	0	0.00%
001-2100-400-4906	Alt Bene ICMA - PS	16,330	12,600	12,600	0	0.00%
001-2100-400-4908	RHSA Plan - PS	73,260	75,600	77,280	1,680	2.22%
001-2100-400-4920	REMIF Health Ins - PS	57,865	61,440	61,440	0	0.00%
001-2100-400-4921	Kaiser Hlth Ins - PS	749,680	831,480	778,368	(53,112)	(6.39%)
001-2100-400-4923	Eye Care - PS	20,978	12,779	13,302	523	4.09%
001-2100-400-4924	Dental - PS	94,495	85,208	88,698	3,490	4.10%
001-2100-400-4925	Medicare - PS	134,178	133,547	132,897	(650)	(0.49%)
001-2100-400-4928	Sutter Hlth Ins - PS	101,508	97,440	121,800	24,360	25.00%
001-2100-400-4930	Life Ins - PS	20,175	21,261	22,047	786	3.70%
001-2100-400-4931	LTDDisability - PS	11,376	11,939	12,514	575	4.82%
001-2100-400-4932	STDisability - PS	26,587	25,914	27,272	1,358	5.24%
001-2100-400-4933	EAP - PS	2,955	2,829	2,945	116	4.10%
001-2100-400-4935	Auto Allowance - PS	2,405	5,245	5,244	(1)	(0.02%)
001-2100-400-4950	Workers Comp - PS	685,406	648,191	565,042	(83,149)	(12.83%)
	450 Benefits	6,576,786	5,680,002	5,742,182	62,180	1.09%
001-2100-400-6210	Recruitment - PS	2,033	0	0	0	N/A
	510 Contract-Profess Services	2,033	0	0	0	N/A
001-2100-400-6972	Reimb fr SLESF	(175,000)	(100,000)	(150,000)	(50,000)	50.00%
001-2100-400-6983	Reimb fr Casino - PS	0	0	0	0	N/A
	699 Reimbursements	(175,000)	(100,000)	(150,000)	(50,000)	50.00%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
Revenue Total		0	0	0	0	0.00%
Expense Total		15,924,522	15,951,243	15,931,561	(19,682)	(0.12%)
2100	Public Safety Salaries, net	15,924,522	15,951,243	15,931,561	(19,682)	(0.12%)

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2200	Police Services & Supplies					
001-2200-300-3534	Prop 172 PS Augmentation-PS	287,568	280,000	280,000	0	0.00%
001-2200-300-3541	PS- Fed Grant Revenue	9,417	10,000	10,000	0	0.00%
001-2200-300-3550	State & POST Revenue-PS	138,987	40,000	40,000	0	0.00%
	320 Intergovernmental	435,972	330,000	330,000	0	0.00%
001-2200-300-3630	PS Chrg for Services	59,243	24,000	40,000	16,000	66.67%
	340 Charges for Services	59,243	24,000	40,000	16,000	66.67%
001-2200-300-3212	Alarm License Revenue - PS	4,800	4,000	6,000	2,000	50.00%
001-2200-300-3217	Alarm License Penalty - PS	360	300	300	0	0.00%
	350 License Permits & Fees	5,160	4,300	6,300	2,000	46.51%
001-2200-300-3311	Parking Fines - PS	39,848	35,000	35,000	0	0.00%
001-2200-300-3320	Other Court Fines-PS	7,389	1,000	8,000	7,000	700.00%
001-2200-300-3980	DUI Cost Recovery-Police	13,467	10,000	12,000	2,000	20.00%
001-2200-300-3981	Fireworks Infraction	57,000	20,000	10,000	(10,000)	(50.00%)
	360 Fines Forfeits Penalties	117,704	66,000	65,000	(1,000)	(1.52%)
001-2200-300-3930	Donation Revenue - Police	5,100	0	0	0	N/A
001-2200-300-3931	K-9 Donations - Police	0	2,500	0	(2,500)	(100.00%)
001-2200-300-3940	Other Income - Public Safety	7,516	0	0	0	N/A
001-2200-300-3983	Prior Year Revenue - PS	249	0	0	0	N/A
	370 Donations and Misc	12,865	2,500	0	(2,500)	(100.00%)
001-2200-400-5100	Office Supplies - Police	14,577	15,000	14,000	(1,000)	(6.67%)
001-2200-400-5130	Postage & Shipping - Police	5,195	6,000	6,000	0	0.00%
001-2200-400-5135	Printing Services - Police	2,088	1,500	2,500	1,000	66.67%
001-2200-400-5140	Books Pamphlets - Police	1,440	300	300	0	0.00%
001-2200-400-5150	Bank Charges - PS	604	0	0	0	N/A
001-2200-400-5210	Spec Dept Exp -Police	6,087	15,500	114,500	99,000	638.71%
001-2200-400-5211	Police ID - Police	1,395	2,500	2,500	0	0.00%
001-2200-400-5212	Police Armory - Police	37,908	47,000	47,000	0	0.00%
001-2200-400-5215	License Permits & Fees-Police	0	500	500	0	0.00%
001-2200-400-5250	Uniform Purchases - Police	37,983	50,500	50,500	0	0.00%
001-2200-400-5260	Dues & Subscription - Police	6,661	5,000	5,000	0	0.00%
001-2200-400-5312	Repair & Maint Equip - Police	229	1,000	1,000	0	0.00%
001-2200-400-5330	Equipment under 5K - Police	31,544	70,281	77,763	7,482	10.65%
001-2200-400-5332	Softw License & Maint- PS	72,361	47,250	56,141	8,891	18.82%
001-2200-400-5340	Office Equip - Police	4,143	12,000	4,109	(7,891)	(65.76%)
001-2200-400-5350	SmTools & Equip - Police	79	0	0	0	N/A
001-2200-400-6107	Son Cty Jail BookingFee-Police	0	6,000	6,000	0	0.00%
001-2200-400-6310	Equip Lease - Police	29,637	31,086	31,086	0	0.00%
001-2200-400-6420	Self Insured Losses - Police	61,646	0	0	0	N/A
001-2200-400-6423	Liability Ins Premium - Police	270,111	479,923	548,412	68,489	14.27%
001-2200-400-6600	Meetings & Travel - Police	5,056	3,000	3,000	0	0.00%
001-2200-400-6610	Training & Travel - Police	133,587	85,000	85,000	0	0.00%
	500 Operational Expense	722,331	879,340	1,055,311	175,971	20.01%

Public Safety

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
001-2200-400-6101	Contract Svcs - Police	413,777	408,000	423,000	15,000	3.68%
001-2200-400-6102	S A Exams - Police	21,900	18,600	18,600	0	0.00%
001-2200-400-6131	K-9 Vet Svcs - Police	0	2,500	0	(2,500)	(100.00%)
001-2200-400-6210	Recruitment - Police	26,132	20,000	30,000	10,000	50.00%
	510 Contract-Profess Services	461,809	449,100	471,600	22,500	5.01%
001-2200-400-6424	IT Services - Police	421,326	448,202	500,835	52,633	11.74%
	520 Information Technology	421,326	448,202	500,835	52,633	11.74%
001-2200-400-5270	Gas & Oil - Police	134,580	113,737	113,737	0	0.00%
001-2200-400-5320	Vehicle Rep & Maint - Police	4,879	4,000	6,500	2,500	62.50%
001-2200-400-6421	Auto Insurance- Police	7,443	10,820	14,768	3,948	36.49%
001-2200-400-6426	Fleet Services - Police	203,593	210,174	243,881	33,707	16.04%
001-2200-400-6428	Vehicle Rplcmnt Charges-PS	306,791	330,997	335,870	4,873	1.47%
	530 Vehicle Expenses	657,286	669,728	714,756	45,028	6.72%
001-2200-400-5231	Cell Phone - Police	47,168	42,700	46,989	4,289	10.04%
	550 Utilities	47,168	42,700	46,989	4,289	10.04%
001-2200-400-9510	Equip over 5K - Police	0	0	11,100	11,100	N/A
001-2200-400-9610	Vehicles - Police	740	0	0	0	N/A
	620 Capital Outlay	740	0	11,100	11,100	N/A
001-2200-300-3920	Sale Of Real-Pers Prop-Police	219	0	0	0	N/A
	675 Other Fincng Sources&Uses	219	0	0	0	N/A
001-2200-400-6993	Reimb frm SESP CFD	(216,635)	(404,265)	(458,176)	(53,911)	13.34%
001-2200-400-6997	Reimb frm Westside CFD	0	0	(200,000)	(200,000)	N/A
	699 Reimbursements	(216,635)	(404,265)	(658,176)	(253,911)	62.81%
001-2200-300-7184	Transfer In fr Suppl- PS	0	0	100,000	100,000	N/A
001-2200-300-7193	Transfer in frm SESP CFD	363,824	0	0	0	N/A
001-2200-300-7194	Transfer In frm SESP Addtl PS	0	0	145,000	145,000	N/A
	700 Transfers In	363,824	0	245,000	245,000	N/A
Revenue Total		994,986	426,800	686,300	259,500	60.80%
Expense Total		2,094,024	2,084,805	2,142,415	57,610	2.76%
2200	Police Services & Supplies, net	(1,099,037)	(1,658,005)	(1,456,115)	201,890	(12.18%)

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2300	Fire Services and Supplies					
001-2300-300-3550	State Reimbursements - Fire	34,109	0	0	0	N/A
	320 Intergovernmental	34,109	0	0	0	N/A
001-2300-300-3237	Plan Check Fire Inspection	709,733	450,000	600,000	150,000	33.33%
	350 License Permits & Fees	709,733	450,000	600,000	150,000	33.33%
001-2300-300-3940	Other Income - Fire	510	0	0	0	N/A
	370 Donations and Misc	510	0	0	0	N/A
001-2300-400-5100	Office Supplies - Fire	1,345	1,500	1,500	0	0.00%
001-2300-400-5125	First Aid Supp - Fire	10,684	16,000	16,000	0	0.00%
001-2300-400-5140	Books/Pamphlets - Fire	862	1,500	500	(1,000)	(66.67%)
001-2300-400-5152	Cash Long or Short - Fire	250	0	0	0	N/A
001-2300-400-5210	Spec Dept Exp - Fire	6,633	7,500	7,500	0	0.00%
001-2300-400-5215	License, Permits & Fees-Fire	2,249	500	500	0	0.00%
001-2300-400-5250	Uniform Purchases - Fire	10,382	9,000	9,000	0	0.00%
001-2300-400-5260	Dues & Subscription - Fire	900	1,600	1,600	0	0.00%
001-2300-400-5312	Repair & Maint Equip - Fire	3,768	3,000	3,000	0	0.00%
001-2300-400-5314	Haz Material - Fire	0	1,500	1,500	0	0.00%
001-2300-400-5330	Equipment under 5K - Fire	50,699	75,250	125,250	50,000	66.45%
001-2300-400-5332	Softwr License & Maint - Fire	(51)	5,500	4,300	(1,200)	(21.82%)
001-2300-400-5340	Office Equip - Fire	3,387	1,500	1,500	0	0.00%
001-2300-400-5350	SmTools & Equip - Fire	185	1,000	0	(1,000)	(100.00%)
001-2300-400-6410	Insurance Other - Fire	4,624	0	0	0	N/A
001-2300-400-6420	Self Insured Losses - Fire	6,210	0	0	0	N/A
001-2300-400-6423	Liability Ins Premium-Fire	32	0	0	0	N/A
001-2300-400-6600	Meetings & Travel - Fire	(1,308)	2,247	5,447	3,200	142.41%
001-2300-400-6610	Training & Travel - Fire	30,758	43,655	43,655	0	0.00%
	500 Operational Expense	131,610	171,252	221,252	50,000	29.20%
001-2300-400-6101	Contract Svcs - Fire	44,221	49,500	49,500	0	0.00%
001-2300-400-6210	Recruitment - Fire	(81)	0	0	0	N/A
	510 Contract-Profess Services	44,141	49,500	49,500	0	0.00%
001-2300-400-5270	Gas & Oil - Fire	24,646	28,500	28,500	0	0.00%
001-2300-400-5320	Vehicle Rep & Maint - Fire	41,370	0	0	0	N/A
001-2300-400-6421	Auto Ins- Fire	9,409	11,599	15,906	4,307	37.13%
001-2300-400-6426	Fleet Services - Fire	92,842	85,873	98,680	12,807	14.91%
001-2300-400-6428	Vehicle Rplcmnt Charges-Fire	88,624	97,296	95,890	(1,406)	(1.45%)
	530 Vehicle Expenses	256,892	223,268	238,976	15,708	7.04%
001-2300-400-5221	Water Costs-Fire	0	1,900	0	(1,900)	(100.00%)
001-2300-400-5231	Cell Phone - Fire	13,839	18,000	18,000	0	0.00%
	550 Utilities	13,839	19,900	18,000	(1,900)	(9.55%)
001-2300-400-9510	Equip over 5K - Fire	0	0	70,000	70,000	N/A
001-2300-400-9610	Vehicles - Fire	5,760	0	0	0	N/A
	620 Capital Outlay	5,760	0	70,000	70,000	N/A

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-2300-400-6970	Reimb fr Meas M Fire	(647,377)	(675,000)	(700,000)	(25,000)	3.70%
	699 Reimbursements	(647,377)	(675,000)	(700,000)	(25,000)	3.70%
	Revenue Total	744,353	450,000	600,000	150,000	33.33%
	Expense Total	(195,136)	(211,080)	(102,272)	108,808	(51.55%)
2300	Fire Services and Supplies, net	939,488	661,080	702,272	41,192	6.23%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2510	PS Bldg Main Station					
001-2510-400-5210	Supplies Exp- PS Main Station	5,719	3,500	5,400	1,900	54.29%
001-2510-400-5215	License Permit & Fees -PS Main	356	0	0	0	N/A
001-2510-400-5314	Haz Materials-PS Main	2,360	350	350	0	0.00%
	500 Operational Expense	8,435	3,850	5,750	1,900	49.35%
001-2510-400-6101	Contract Svcs - PS Main	4,822	5,000	5,000	0	0.00%
	510 Contract-Profess Services	4,822	5,000	5,000	0	0.00%
001-2510-400-5310	Repairs & Maint Routine-PSMain	8,216	11,500	11,500	0	0.00%
001-2510-400-5313	Rpr & Maint Non-Routine-PSMain	27,286	17,800	17,800	0	0.00%
001-2510-400-6106	Janitorial Svc-PS Main Station	30,650	26,500	30,500	4,000	15.09%
001-2510-400-6418	Property Ins Premium- PS Main	16,380	46,073	59,840	13,767	29.88%
	540 Facilities	82,531	101,873	119,640	17,767	17.44%
001-2510-400-5220	PG&E - PS Main Station	119,754	103,342	119,342	16,000	15.48%
001-2510-400-5221	Water Costs - PS Main	3,586	6,600	6,600	0	0.00%
001-2510-400-5230	Telephone & Interne- PS Main	13,229	14,400	14,400	0	0.00%
	550 Utilities	136,569	124,342	140,342	16,000	12.87%
001-2510-400-9000	Debt Svcs Principal - PS Main	42,064	42,500	42,064	(436)	(1.03%)
	646 Debt Service	42,064	42,500	42,064	(436)	(1.03%)
Revenue Total		0	0	0	0	0.00%
Expense Total		274,421	277,565	312,796	35,231	12.69%
2510	PS Bldg Main Station, net	274,421	277,565	312,796	35,231	12.69%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2600	PS Bldg-North					
001-2600-400-5210	Spec Dept Exp - PS Bldg-North	4,968	5,600	5,600	0	0.00%
001-2600-400-5330	Equipment under 5K - PS Bldg-N	0	1,700	1,700	0	0.00%
	500 Operational Expense	4,968	7,300	7,300	0	0.00%
001-2600-400-5310	Repairs & Maint Routine - PS-N	520	4,775	4,275	(500)	(10.47%)
001-2600-400-5313	Rpr & Maint Non-Routine - PS N	11,043	9,650	9,650	0	0.00%
001-2600-400-6418	Property Ins Premium - PS Nort	1,906	3,847	5,007	1,160	30.15%
	540 Facilities	13,470	18,272	18,932	660	3.61%
001-2600-400-5220	PG&E - PS Bldg-North	12,260	13,000	13,000	0	0.00%
001-2600-400-5221	Water Costs - PS Bldg-N	2,769	0	0	0	N/A
001-2600-400-5230	Telephone & Intern - PS Bldg-N	6,925	2,500	3,000	500	20.00%
	550 Utilities	21,955	15,500	16,000	500	3.23%
Revenue Total		0	0	0		
Expense Total		40,392	41,072	42,232	1,160	2.82%
2600	PS Bldg-North, net	40,392	41,072	42,232	1,160	2.82%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2610	PS Bldg-South					
001-2610-400-5210	Spec Dept Exp - PS Bldg-South	3,110	4,500	3,500	(1,000)	(22.22%)
001-2610-400-5330	Equipment under 5K - PS Bldg-S	0	4,200	3,800	(400)	(9.52%)
001-2610-400-5340	Office Equip-PS Bldg-S	450	0	0	0	N/A
	500 Operational Expense	3,560	8,700	7,300	(1,400)	(16.09%)
001-2610-400-5310	Repairs & Maint Routine - PS-S	367	3,000	3,000	0	0.00%
001-2610-400-5313	Rpr & Maint Non-Routine -PS S	1,088	5,590	5,590	0	0.00%
001-2610-400-6418	Property Ins Premium- PS South	3,924	1,875	2,433	558	29.76%
	540 Facilities	5,378	10,465	11,023	558	5.33%
001-2610-400-5220	PG&E - PS Bldg-South	2,952	3,000	3,000	0	0.00%
001-2610-400-5221	Water Costs - PS Bldg-South	909	0	0	0	N/A
001-2610-400-5230	Telephone & Intern - PS Bldg-S	3,707	2,000	3,400	1,400	70.00%
	550 Utilities	7,569	5,000	6,400	1,400	28.00%
Revenue Total		0	0	0	0	0.00%
Expense Total		16,507	24,165	24,723	558	2.31%
2610	PS Bldg-South, net	16,507	24,165	24,723	558	2.31%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2620	PS Bldg- West					
001-2620-400-5210	Spec Dept Exp = PS Bldg West	0	0	5,600	5,600	N/A
001-2620-400-5330	Equipment under 5K - PS Bldg-W	0	0	1,700	1,700	N/A
	500 Operational Expense	0	0	7,300	7,300	N/A
001-2620-400-5310	Rpr & Maint Routin-PS BldgWest	0	0	1,000	1,000	N/A
001-2620-400-5313	Rpr & Maint Non-Routin-PS West	0	0	1,000	1,000	N/A
001-2620-400-6418	Property Ins Prmn-PS Bldg W	0	0	9,892	9,892	N/A
	540 Facilities	0	0	11,892	11,892	N/A
001-2620-400-5220	PG&E - PS Bldg West	0	0	3,500	3,500	N/A
001-2620-400-5230	Telephone & Intrn-PS Bldg West	0	0	3,000	3,000	N/A
	550 Utilities	0	0	6,500	6,500	N/A
Revenue Total		0	0	0	0	0.00%
Expense Total		0	0	25,692	25,692	0.00%
2620	PS Bldg- West, net	0	0	25,692	25,692	0.00%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2700	Civil Defense					
001-2700-400-5210	Spec Dept Exp - Civil Defense	0	3,000	3,000	0	0.00%
001-2700-400-5330	Equipment under 5K - Civil Def	3,880	4,864	4,864	0	0.00%
001-2700-400-6610	Training & Travel-CivilDefense	0	3,000	3,000	0	0.00%
	500 Operational Expense	3,880	10,864	10,864	0	0.00%
001-2700-400-6101	Contract Servs- Civil Defense	0	30,000	30,000	0	0.00%
	510 Contract-Profess Services	0	30,000	30,000	0	0.00%
Revenue Total		0	0	0	0	0.00%
Expense Total		3,880	40,864	40,864	0	0.00%
2700	Civil Defense, net	3,880	40,864	40,864	0	0.00%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
P210	ABC-Mini-Grant					
001-P210-300-3550	State Revenue -ABC Mini-Grant	30,694	0	0	0	N/A
	320 Intergovernmental	30,694	0	0	0	N/A
001-P210-400-4402	OT Salaries - ABC Mini Grant	1,316	0	0	0	N/A
	400 Salaries	1,316	0	0	0	N/A
001-P210-400-4925	Medicare - ABC Mini Grant	43	0	0	0	N/A
	450 Benefits	43	0	0	0	N/A
001-P210-400-5330	Equip under 5k = ABC Grant	1,680	0	0	0	N/A
001-P210-400-6610	Training & Travel - ABC Grant	1,067	0	0	0	N/A
	500 Operational Expense	2,747	0	0	0	N/A
Revenue Total		30,694	0	0	0	0.00%
Expense Total		4,106	0	0	0	0.00%
P210	ABC-Mini-Grant, net	26,588	0	0	0	0.00%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
P213	OTS STEP Grant FY18-19					
001-P213-300-3550	State Grants-OTS#PT19102	4,544	0	0	0	N/A
	320 Intergovernmental	4,544	0	0	0	N/A
001-P213-400-4402	OT Salaries-OTS STEP FY18-19	965	0	0	0	N/A
	400 Salaries	965	0	0	0	N/A
001-P213-400-4925	Medicare-OTS STEP FY18-19	14	0	0	0	N/A
	450 Benefits	14	0	0	0	N/A
Revenue Total		4,544	0	0	0	0.00%
Expense Total		979	0	0	0	0.00%
P213	OTS STEP Grant FY18-19,net	3,565	0	0	0	0.00%

Public Safety

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
P214	OTS STEP PT20147					
001-P214-300-3550	State Grant OTS-STEP PT-20147	7,332	0	0	0	N/A
	320 Intergovernmental	7,332	0	0	0	N/A
001-P214-400-4402	OT Salaries- OTS Grant PT20147	8,607	0	0	0	N/A
	400 Salaries	8,607	0	0	0	N/A
001-P214-400-4925	Medicare- OTS Grant PT20147	101	0	0	0	N/A
	450 Benefits	101	0	0	0	N/A
001-P214-400-6610	Training & Travel- OTS PT20147	1,126	0	0	0	N/A
	500 Operational Expense	1,126	0	0	0	N/A
Revenue Total		7,332	0	0	0	0.00%
Expense Total		9,835	0	0	0	0.00%
P214	OTS STEP PT20147	(2,503)	0	0	0	0.00%
Total Public Safety						
Revenue Total		1,781,909	876,800	1,286,300	409,500	46.70%
Expense Total		18,173,529	18,208,634	18,418,011	209,377	1.15%
General Fund Net Cost		16,391,620	17,331,834	17,131,711	(200,123)	-1.15%

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ANIMAL SERVICES

DEPARTMENT SERVICES MODEL

MANDATED

- Animal Control/Sick/Injured/Stray
- Animal Licensing
- Microchipping of Reclaimed/Adopted
- Spay/Neuter of Adopted

CORE

- Animal Shelter Facility
- Low-Cost Spay/Neuter
- Adoptions/Redemptions
- Veterinary Services

DISCRETIONARY

- Foster Care Programs
- Summer Camps
- Community Marketing Programs/Events

MAJOR ACCOMPLISHMENTS FOR FISCAL YEAR 2020-21

- ✓ Installed portals in rear cat cages
- ✓ Brought the Fix-It Clinic program in-house
- ✓ Completed the clinic remodel
- ✓ Implemented COVID-safe virtual adoption processes
- ✓ Implemented online lost-and-found reporting

MAJOR GOALS FOR FISCAL YEAR 2021-22

- GOAL 1: Expand animal behavioral assessment/modification practices
- GOAL 2: Implement paperless application processes
- GOAL 3: Complete Fear Free Animal Shelter training program

ANIMAL SERVICES

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Animal Licenses	\$ 65,843	\$ 75,000	\$ 60,000	\$ (15,000)
Animal Shelter Fee	80,449	85,000	80,000	(5,000)
Animal Shelter Donations	31,050	18,500	16,100	(2,400)
General Fund	424,330	422,178	588,400	166,222
TOTAL SOURCES	\$ 601,671	\$ 600,678	\$ 744,500	\$ 143,822
EXPENDITURES				
Salaries	\$ 262,226	\$ 282,345	\$ 355,886	\$ 73,541
Benefits	112,032	103,492	158,973	55,481
Operational Expense	86,561	78,040	81,666	3,626
Contractual/Professional Svc	40,876	39,500	39,500	0
Information Technology	39,177	31,329	39,312	7,983
Vehicle Expenses	13,894	14,438	15,019	581
Facilities	27,843	30,048	32,208	2,160
Utilities	19,062	21,486	21,936	450
TOTAL EXPENDITURES	\$ 601,671	\$ 600,678	\$ 744,500	\$ 143,822
Net Increase/(Decrease)	\$ 0	\$ 0	\$ 0	\$ 0

Informational Purposes Only:	FY 20-21	FY 21-22	\$ INCREASE/ (DECREASE)
Animal Services Budget	\$ 600,678	\$ 744,500	\$ 143,822
Spay & Neuter Special Revenue Fund	13,000	16,000	3,000
Total Resources Provided for Animal Services	\$ 613,678	\$ 760,500	\$ 146,822

Animal Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2400	Animal Services					
001-2400-300-3631	Animal Shelter Fees - AS	80,449	85,000	80,000	(5,000)	(5.88%)
	340 Charges for Services	80,449	85,000	80,000	(5,000)	(5.88%)
001-2400-300-3220	Animal License Revenue -AS	62,613	75,000	60,000	(15,000)	(20.00%)
001-2400-300-3632	Training Fees - AS	3,230	0	0	0	N/A
	350 License Permits & Fees	65,843	75,000	60,000	(15,000)	(20.00%)
001-2400-300-3918	Donations-Non Cash Revenue-AS	11,040	5,000	5,000	0	0.00%
001-2400-300-3937	Donations - AS	506	500	500	0	0.00%
001-2400-300-3940	Other Income - AS	19,503	13,000	10,600	(2,400)	(18.46%)
	370 Donations and Misc	31,050	18,500	16,100	(2,400)	(12.97%)
001-2400-400-4101	Salaries - AS	134,642	146,745	213,229	66,484	45.31%
001-2400-400-4201	1000 hr NonPersable - AS	88,760	85,000	86,373	1,373	1.62%
001-2400-400-4202	PT Persable - AS	37,997	50,000	55,684	5,684	11.37%
001-2400-400-4401	OT Salaries - AS	228	0	0	0	N/A
001-2400-400-4512	Education Stipnd - AS	600	600	600	0	0.00%
	400 Salaries	262,226	282,345	355,886	73,541	26.05%
001-2400-400-4520	Admin Payoff - AS	790	866	866	0	0.00%
001-2400-400-4901	PERS Employer - AS	54,796	47,326	78,767	31,441	66.43%
001-2400-400-4908	RHS - AS	0	0	1,200	1,200	N/A
001-2400-400-4921	Kaiser Hlth Ins - AS	24,595	25,440	38,160	12,720	50.00%
001-2400-400-4923	Eye Care - AS	486	308	462	154	50.00%
001-2400-400-4924	Dental - AS	2,321	2,054	3,080	1,026	49.95%
001-2400-400-4925	Medicare - AS	3,736	4,108	5,160	1,052	25.61%
001-2400-400-4930	Life Ins - AS	461	463	693	230	49.68%
001-2400-400-4931	LTDisability - AS	796	840	1,202	362	43.10%
001-2400-400-4932	STDisability - AS	439	464	663	199	42.89%
001-2400-400-4933	EAP - AS	71	69	102	33	47.83%
001-2400-400-4936	Cell phone allowance - AS	600	0	0	0	N/A
001-2400-400-4950	Workers Comp - AS	22,940	21,554	28,618	7,064	32.77%
	450 Benefits	112,032	103,492	158,973	55,481	53.61%
001-2400-400-5100	Office Supplies - AS	754	1,200	1,000	(200)	(16.67%)
001-2400-400-5130	Postage & Shipping - AS	272	200	200	0	0.00%
001-2400-400-5150	Bank Charges - AS	1,899	1,500	1,500	0	0.00%
001-2400-400-5152	Cash Long or Short - AS	(10)	0	0	0	N/A
001-2400-400-5210	Spec Dept Exp - AS	13,813	11,000	11,000	0	0.00%
001-2400-400-5211	Shelter Food - AS	10,413	9,000	9,000	0	0.00%
001-2400-400-5212	Clinic expens NOT Sp&NtrElgble	32,860	33,700	33,700	0	0.00%
001-2400-400-5218	Donations-Non Cash Expense- AS	11,040	5,000	5,000	0	0.00%
001-2400-400-5260	Dues & Subscription - AS	60	50	160	110	220.00%
001-2400-400-5330	Equipment under 5K - AS	3,210	1,000	1,000	0	0.00%
001-2400-400-5332	Softwr License & Maint - AS	0	1,500	1,500	0	0.00%
001-2400-400-5340	Office Equip - AS	1,511	500	500	0	0.00%
001-2400-400-6310	Equip Lease - AS	4,009	3,360	3,360	0	0.00%
001-2400-400-6423	Liability Ins Premium - AS	6,407	10,030	11,446	1,416	14.12%

Animal Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-2400-400-6610	Training & Travel - AS	40	0	600	600	N/A
	500 Operational Expense	86,279	78,040	79,966	1,926	2.47%
001-2400-400-6101	Contract Svcs - AS	40,080	38,500	38,500	0	0.00%
001-2400-400-6104	Community Outreach Exp - AS	443	0	0	0	N/A
001-2400-400-6210	Recruitment - AS	354	1,000	1,000	0	0.00%
	510 Contract-Profess Services	40,876	39,500	39,500	0	0.00%
001-2400-400-6424	IT Services -AS	39,177	31,329	39,312	7,983	25.48%
	520 Information Technology	39,177	31,329	39,312	7,983	25.48%
001-2400-400-5270	Gas & Oil - AS	205	500	400	(100)	(20.00%)
001-2400-400-6421	Auto Ins - AS	157	190	386	196	103.16%
001-2400-400-6426	Fleet Services - AS	9,023	9,237	9,723	486	5.26%
001-2400-400-6428	Vehicle Rplcmnt Charges-AS	4,510	4,511	4,510	(1)	(0.02%)
	530 Vehicle Expenses	13,894	14,438	15,019	581	4.02%
001-2400-400-5231	Cell Phone - AS	624	450	900	450	100.00%
	550 Utilities	624	450	900	450	100.00%
Revenue Total		177,342	178,500	156,100	(22,400)	(12.55%)
Expense Total		555,108	549,594	689,556	139,962	25.47%
2400	Animal Services, net	(377,766)	(371,094)	(533,456)	(162,362)	43.75%

Animal Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2410	Animal Shelter Building					
001-2410-400-5152	Cash Long or Short - AS Bldg	60	0	0	0	N/A
001-2410-400-5210	Supplies - AS Bldg	222	0	200	200	N/A
001-2410-400-5330	Equipment under 5K - AS Bldg	0	0	1,500	1,500	N/A
	500 Operational Expense	282	0	1,700	1,700	N/A
001-2410-400-5310	Repairs & Maint Routine-ASBldg	2,649	4,000	4,000	0	0.00%
001-2410-400-5313	Rpr & Maint Non-Routine-ASBldg	13,009	13,100	13,100	0	0.00%
001-2410-400-6106	Janitorial Svcs - AS	7,875	7,715	8,300	585	7.58%
001-2410-400-6418	Property Ins Premium - AS	4,310	5,233	6,808	1,575	30.10%
	540 Facilities	27,843	30,048	32,208	2,160	7.19%
001-2410-400-5220	PGE - AS Bldg	17,285	17,936	17,936	0	0.00%
001-2410-400-5221	Water Costs - AS	0	1,900	1,900	0	0.00%
001-2410-400-5230	Telephone & Internet - AS Bldg	1,154	1,200	1,200	0	0.00%
	550 Utilities	18,438	21,036	21,036	0	0.00%
Revenue Total		0	0	0	0	0.00%
Expense Total		46,563	51,084	54,944	3,860	0.00%
2410	Animal Shelter Building, net	(46,563)	(51,084)	(54,944)	(3,860)	0.00%
Total Animal Services						
Revenue Total		177,342	178,500	156,100	(22,400)	(12.55%)
Expense Total		601,671	600,678	744,500	143,822	23.94%
General Fund Net Cost		424,330	422,178	588,400	166,222	39.37%

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PUBLIC WORKS

DEPARTMENT SERVICES MODEL

MANDATED/CORE

- Water Utility Services
 - Water Production
 - Water Treatment
 - Water Distribution
 - Meter Service
 - Quality Control
 - Sampling and Analysis
 - Cross Connection Control
- Wastewater Utility Services
 - Sewer System Management Plan (SSMP)
 - Emergency Response/repair
 - System Improvement Projects
- Recycled Water
 - Sampling and Reporting
 - Distribution System Operation
 - Meter Service
- Storm Water
 - MS4 NPDES Permit
 - Best Management Practices (BMP's)
 - Storm drain system repair (emergency response)
 - Track 2 Trash Provision
 - Public Outreach and Education
- Streets
 - Traffic Signals
 - Street Lighting
 - Sidewalks
 - Asphalt
 - Signage
 - Striping
 - Streetscape (including medians & trees)
- Buildings
 - Preventative Maintenance and Repair of major building components including:
 - HVAC
 - Electrical
 - Plumbing
- Parks/Pools
 - Tree/Shrub/Turf Maintenance
 - Chemical Treatment
 - Playground Maintenance & Inspections
 - Pedestrian Bridges
 - Lighting
 - Bike and Pedestrian Paths

- Irrigation
- Sports Courts
- Integrated Pest Management Program
- Restroom Maintenance
- Administration
 - Customer service response/tracking/follow-up
 - Cash handling
 - Injury & Illness Prevention Program
 - Reporting and Records Management
 - Warehouse
 - Service agreements
 - Purchasing
- Citywide
 - Beautification and enhancements of entryways
 - Graffiti Abatement
 - Weed Abatement
 - Vandalism Repair
- Effective and On-Time Capital Improvement Projects Program Delivery
 - Streets/Sidewalks/Streetlights
 - Traffic Signals and associated appurtenances
 - Facilities
 - Parks/Pools/Courts
 - Water
 - Sewer
 - Recycled Water

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2020-2021

- ✓ Completed resiliency plan for water system
- ✓ Developed COVID-19 Exposure Control and Disease Preparedness Response Plan and companion computer based training module
- ✓ Replaced Meadow Pines playground equipment including accessibility upgrades
- ✓ Replaced Eagle and Benicia sports lights with state-of-the-art LED fixtures
- ✓ Rehabilitated the front lobby counter, painted and replaced the flooring at the Public Safety Main building
- ✓ Replaced the Gold Ridge Multi-Use Building roof
- ✓ Constructed Pickleball courts at Sunrise Park
- ✓ Constructed a Mini-Pitch/Futsal Court at Alicia Park
- ✓ Immediately restored core operations amidst COVID-19 impacts

MAJOR GOALS FOR FISCAL YEAR 2021-2022

GOAL 1: Develop environmental services youth outreach campaign

GOAL 2: Implement SB 1383, including solid waste franchise agreement amendment

- GOAL 3: Complete design of a new Pump Station administration building
- GOAL 4: Complete design of the Honeybee Pool Rehabilitation Project
- GOAL 5: Complete the Senior Center Restroom Rehabilitation Project
- GOAL 6: Replace the roof at the Northern Fire Station building
- GOAL 7: Update SSMP for South East Specific Plan area
- GOAL 8: Develop Water System Emergency Response Plan
- GOAL 9: Develop water meter replacement strategy

PUBLIC WORKS

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Intergovernmental Revenue	\$ 7,927	\$ 0	\$ 0	\$ 0
Library Grounds Maintenance	8,382	0	8,382	8,382
License, Permits and fees	1,538	333	333	0
Donations and Miscellaneous	7,298	11,000	10,000	(1,000)
General Fund	2,955,962	2,968,860	3,421,545	452,685
TOTAL SOURCES	\$ 2,981,107	\$ 2,980,193	\$ 3,440,260	\$ 460,067
EXPENDITURES				
Salaries	\$ 1,160,288	\$ 1,468,425	\$ 1,952,609	\$ 484,184
Benefits	746,693	774,207	1,013,228	239,021
Operational Expense	331,950	322,383	402,470	80,087
Contractual/Professional Svc	430,285	302,987	612,007	309,020
Information Technology	107,686	155,353	185,361	30,008
Vehicle Expenses	307,957	315,763	327,995	12,232
Facilities	48,537	60,753	77,978	17,225
Utilities	331,911	330,450	333,105	2,655
Capital Outlay	11,260	5,000	5,000	0
Debt Services	149,689	153,507	153,507	0
Reimbursement	(648,993)	(913,635)	(1,628,000)	(714,365)
Transfers Out	3,843	5,000	5,000	0
TOTAL EXPENDITURES	\$ 2,981,107	\$ 2,980,193	\$ 3,440,260	\$ 460,067
	\$ 0	\$ 0	\$ 0	\$ 0

Informational Purposes Only:	FY 20-21	FY 21-22	\$ INCREASE/ (DECREASE)
Public Works Budget	\$ 2,980,193	\$ 3,440,260	\$ 460,067
Reimbursement from Gas Tax	650,000	705,000	55,000
Reimbursement from SESP CFD	178,635	145,000	(33,635)
Reimbursement from Westside Res Svc CFD	0	20,000	20,000
Labor Reimbursement from CIP	85,000	758,000	673,000
Total Resources Provided for Public Works	\$ 3,893,828	\$ 5,068,260	\$ 1,174,432

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
3300	Public Works					
001-3300-300-3550	State Grant - PW	7,927	0	0	0	N/A
	320 Intergovernmental	7,927	0	0	0	N/A
001-3300-300-3640	Fee Revenue - PW	650	0	0	0	N/A
	350 License Permits & Fees	650	0	0	0	N/A
001-3300-300-3983	Prior Year Revenue - PW	565	0	0	0	N/A
	370 Donations and Misc	565	0	0	0	N/A
001-3300-400-4101	Salaries - PW	195,783	262,721	753,186	490,465	175.98%
001-3300-400-4110	Longevity - PW	640	664	664	0	0.00%
001-3300-400-4150	Standby Wkend - PW	432	0	432	432	N/A
001-3300-400-4151	Standby Wknight - PW	526	600	600	0	0.00%
001-3300-400-4201	1000 hr NonPersable - PW	37,845	61,000	61,738	738	1.21%
001-3300-400-4202	PT Persable - PW	9,427	36,000	34,250	(1,750)	(4.86%)
001-3300-400-4401	OT Salaries - PW	1,923	2,000	2,000	0	0.00%
001-3300-400-4512	Education Stipend - PW	3,031	3,661	3,525	(136)	(3.71%)
	400 Salaries	249,607	366,646	856,395	489,749	125.91%
001-3300-400-4520	Admin Payoff - PW	0	522	3,484	2,962	481.03%
001-3300-400-4802	Tuition Reimburse - PW	3,250	0	0	0	N/A
001-3300-400-4901	PERS Employer - PW	64,481	71,412	213,184	141,772	185.37%
001-3300-400-4906	Alt Bene ICMA - PW	194	210	210	0	0.00%
001-3300-400-4908	RHSA Plan - PW	3,111	3,420	9,420	6,000	171.93%
001-3300-400-4920	REMIF Health Ins - PW	6,371	7,200	13,560	6,360	88.33%
001-3300-400-4921	Kaiser Hlth Ins - PW	36,560	41,568	78,432	36,864	85.62%
001-3300-400-4923	Eye Care - PW	972	470	470	0	0.00%
001-3300-400-4924	Dental - PW	3,247	3,132	3,131	(1)	(0.03%)
001-3300-400-4925	Medicare - PW	3,384	4,672	11,771	7,099	143.21%
001-3300-400-4928	Sutter Hlth Ins - PW	0	0	954	954	N/A
001-3300-400-4930	Life Ins - PW	664	717	716	(1)	(0.14%)
001-3300-400-4931	LTD Disability - PW	1,174	1,503	1,583	80	5.32%
001-3300-400-4932	STD Disability - PW	647	829	873	44	5.31%
001-3300-400-4933	EAP - PW	145	104	104	0	0.00%
001-3300-400-4935	Auto Allowance - PW	262	263	6,031	5,768	1794.30%
001-3300-400-4950	Workers Comp - PW	38,802	24,442	56,530	32,088	130.39%
	450 Benefits	163,264	160,464	400,453	239,989	141.51%
001-3300-400-5100	Office Supplies - PW	1,485	1,500	1,680	180	12.00%
001-3300-400-5130	Postage & Shipping - PW	221	140	620	480	342.86%
001-3300-400-5135	Printing Services - PW	0	0	420	420	N/A
001-3300-400-5140	Books and Pamphelts- PW	0	0	700	700	N/A
001-3300-400-5209	Janitorial Supplies - PW	25,224	28,000	28,000	0	0.00%
001-3300-400-5210	Spec Dept Exp - PW	8,378	8,000	8,000	0	0.00%
001-3300-400-5215	License, Permits & Fees - PW	292	292	550	258	88.36%
001-3300-400-5240	Advertising- PW	0	0	784	784	N/A
001-3300-400-5250	Uniform Purchases - PW	1,788	3,500	3,640	140	4.00%
001-3300-400-5251	Uniform Laundry Svcs-PW	1,642	2,200	2,200	0	0.00%

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-3300-400-5260	Dues & Subscription - PW	0	0	700	700	N/A
001-3300-400-5314	Haz Materials - PW	1,175	250	250	0	0.00%
001-3300-400-5330	Equipment under 5K - PW	337	0	0	0	N/A
001-3300-400-5340	Office Equip - PW	587	0	1,960	1,960	N/A
001-3300-400-5350	SmTools & Equip - PW	2,889	1,500	1,500	0	0.00%
001-3300-400-6310	Equip Lease - PW	4,532	4,500	4,500	0	0.00%
001-3300-400-6420	Self Insured Losses - PW	14,462	0	420	420	N/A
001-3300-400-6423	Liability Ins Premium - PW	12,343	13,904	20,741	6,837	49.17%
001-3300-400-6600	Meetings & Travel - PW	0	0	700	700	N/A
001-3300-400-6610	Training & Travel - PW	174	1,000	5,300	4,300	430.00%
	500 Operational Expense	75,529	64,786	82,665	17,879	27.60%
001-3300-400-6101	Contract Svcs - PW	5,893	4,085	254,085	250,000	6119.95%
001-3300-400-6110	Legal Svcs - PW	515	0	0	0	N/A
001-3300-400-6210	Recruitment - PW	75	0	1,090	1,090	N/A
	510 Contract-Profess Services	6,483	4,085	255,175	251,090	6146.63%
001-3300-400-6424	IT Services -PW	59,056	104,225	132,739	28,514	27.36%
	520 Information Technology	59,056	104,225	132,739	28,514	27.36%
001-3300-400-5270	Gas & Oil - PW	6,922	6,000	7,260	1,260	21.00%
001-3300-400-5320	Vehicle Rep & Maint - PW	384	500	1,842	1,342	268.40%
001-3300-400-6421	Auto Ins-PW	1,337	2,008	2,800	792	39.44%
001-3300-400-6426	Fleet Services - PW	18,441	18,612	23,963	5,351	28.75%
001-3300-400-6428	Vehicle Rplcmnt Charges-PW	6,535	13,070	12,883	(187)	(1.43%)
	530 Vehicle Expenses	33,619	40,190	48,748	8,558	21.29%
001-3300-400-5310	Repairs & Maint Routine - PW	6,451	2,000	5,000	3,000	150.00%
001-3300-400-6106	Janitorial Svcs- PW	5,955	4,000	4,000	0	0.00%
001-3300-400-6418	Property Ins Premium- PW	4,844	9,481	12,309	2,828	29.83%
	540 Facilities	17,250	15,481	21,309	5,828	37.65%
001-3300-400-5220	PG&E - PW	18,685	22,930	22,000	(930)	(4.06%)
001-3300-400-5221	Water Costs - PW	701	1,500	1,500	0	0.00%
001-3300-400-5230	Telephone & Internet - PW	3,144	3,200	3,200	0	0.00%
001-3300-400-5231	Cell Phone - PW	1,899	3,600	4,000	400	11.11%
	550 Utilities	24,428	31,230	30,700	(530)	(1.70%)
001-3300-400-9510	Equip over 5k - PW	6,423	0	0	0	N/A
	620 Capital Outlay	6,423	0	0	0	N/A
001-3300-400-4999	Labor Reimbursement - PW	(68,993)	(85,000)	(758,000)	(673,000)	791.76%
001-3300-400-6993	Reimb frm SESP CFD	0	(178,635)	0	178,635	(100.00%)
	699 Reimbursements	(68,993)	(263,635)	(758,000)	(494,365)	187.52%
Revenue Total		8,012	0	0	0	0.00%
Expenditure Total		566,666	523,472	1,070,184	546,712	104.44%
3300	Public Works, net	558,654	523,472	1,070,184	546,712	104.44%

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
3420	Streets & Bike					
001-3420-400-4101	Salaries - Streets	407,321	526,865	526,840	(25)	(0.00%)
001-3420-400-4110	Longevity - Streets	2,637	3,465	3,417	(48)	(1.39%)
001-3420-400-4150	Standby Wkend - Streets	0	1,500	1,500	0	0.00%
001-3420-400-4151	Standby Wknight - Streets	5,548	6,500	6,500	0	0.00%
001-3420-400-4201	1000 hr NonPersable - Streets	2,252	0	0	0	N/A
001-3420-400-4401	OT Salaries - Streets	5,949	7,400	6,298	(1,102)	(14.89%)
001-3420-400-4512	Education Stipend - Streets	6,138	7,277	6,298	(979)	(13.45%)
	400 Salaries	429,846	553,007	550,853	(2,154)	(0.39%)
001-3420-400-4520	Admin Payoff - Streets	219	625	627	2	0.32%
001-3420-400-4901	PERS Employer - Streets	131,552	161,717	161,280	(437)	(0.27%)
001-3420-400-4906	Alt Bene ICMA - Streets	3,546	3,990	4,410	420	10.53%
001-3420-400-4908	RHSA Plan - Streets	5,163	6,180	6,180	0	0.00%
001-3420-400-4920	REMIF Health Ins - Streets	239	0	0	0	N/A
001-3420-400-4921	Kaiser Hlth Ins - Streets	44,230	54,888	61,248	6,360	11.59%
001-3420-400-4923	Eye Care - Streets	1,578	1,063	1,062	(1)	(0.09%)
001-3420-400-4924	Dental - Streets	6,880	7,084	7,084	0	0.00%
001-3420-400-4925	Medicare - Streets	6,104	7,796	7,780	(16)	(0.21%)
001-3420-400-4928	Sutter Hlth Ins - Streets	2,318	2,862	0	(2,862)	(100.00%)
001-3420-400-4930	Life Ins - Streets	1,403	1,664	1,664	0	0.00%
001-3420-400-4931	LTDisability - Streets	2,446	3,013	3,103	90	2.99%
001-3420-400-4932	STDIsability - Streets	1,351	1,663	1,712	49	2.95%
001-3420-400-4933	EAP - Streets	246	236	235	(1)	(0.42%)
001-3420-400-4935	Auto Allowance - Streets	1,312	1,574	1,573	(1)	(0.06%)
001-3420-400-4950	Workers Comp - Streets	61,905	55,014	50,573	(4,441)	(8.07%)
	450 Benefits	270,491	309,369	308,531	(838)	(0.27%)
001-3420-400-5100	Office Supplies - Streets	35	0	0	0	N/A
001-3420-400-5210	Spec Dept Exp - Streets	72,415	70,000	72,000	2,000	2.86%
001-3420-400-5215	License Permit & Fees -Streets	2,442	2,500	2,500	0	0.00%
001-3420-400-5250	Uniform Purchases - Streets	3,534	3,500	3,500	0	0.00%
001-3420-400-5251	Uniform Laundry Svcs-Street	2,801	3,400	2,000	(1,400)	(41.18%)
001-3420-400-5312	Repair & Maint Equip - Streets	1,304	1,500	2,000	500	33.33%
001-3420-400-5314	Haz Materials - Streets	1,934	1,500	1,500	0	0.00%
001-3420-400-5330	Equipment under 5K - Streets	2,428	0	0	0	N/A
001-3420-400-5350	SmTools & Equip - Street	7,598	5,000	5,000	0	0.00%
001-3420-400-5370	Equipment Rental - Streets	7,994	10,000	12,000	2,000	20.00%
001-3420-400-6420	Self Insured Losses -Streets	2,711	8,500	8,500	0	0.00%
001-3420-400-6423	Liability Ins Premium- Streets	9,606	17,812	18,809	997	5.60%
001-3420-400-6610	Training & Travel - Streets	190	1,000	1,440	440	44.00%
	500 Operational Expense	114,991	124,712	129,249	4,537	3.64%
001-3420-400-6101	Contract Svcs - Streets	265,026	170,000	230,000	60,000	35.29%
001-3420-400-6210	Recruitment - Streets	458	0	0	0	N/A
	510 Contract-Profess Services	265,484	170,000	230,000	60,000	35.29%
001-3420-400-6424	IT Services - Streets	29,712	25,335	26,219	884	3.49%

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
	520 Information Technology	29,712	25,335	26,219	884	3.49%
001-3420-400-5270	Gas & Oil - Streets	8,467	3,000	6,500	3,500	116.67%
001-3420-400-5320	Veh Rep & Maint- Streets	77	0	160	160	N/A
001-3420-400-6421	Auto Ins- Streets	644	781	1,059	278	35.60%
001-3420-400-6426	Fleet Services - Streets	32,381	37,153	34,356	(2,797)	(7.53%)
001-3420-400-6428	Vehicle Rplcmnt Charges-Street	34,483	30,413	34,534	4,121	13.55%
	530 Vehicle Expenses	76,052	71,347	76,609	5,262	7.38%
001-3420-400-5220	PG&E - Streets	132,672	132,500	132,500	0	0.00%
001-3420-400-5221	Water Costs- Streets	38,852	30,000	22,000	(8,000)	(26.67%)
001-3420-400-5231	Cell Phone - Streets	2,774	3,300	3,300	0	0.00%
	550 Utilities	174,298	165,800	157,800	(8,000)	(4.83%)
001-3420-400-9000	Debt Srvcs Principal - Streets	107,699	107,700	107,700	0	0.00%
	646 Debt Service	107,699	107,700	107,700	0	0.00%
001-3420-400-6930	Reimb from Gas Tax SRF	(580,000)	(650,000)	(705,000)	(55,000)	8.46%
001-3420-400-6993	Reimb frm SESP	0	0	(10,000)	(10,000)	N/A
	699 Reimbursements	(580,000)	(650,000)	(715,000)	(65,000)	10.00%
Revenue Total		0	0	0	0	0.00%
Expenditure Total		888,573	877,270	871,961	(5,309)	(0.61%)
3420	Streets & Bike, net	888,573	877,270	871,961	(5,309)	(0.61%)

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
3910	Storm Drains					
001-3910-300-3940	Misc Revenue-Storm Drains	766	1,000	0	(1,000)	(100.00%)
	370 Donations and Misc	(766)	(1,000)	0	1,000	(100.00%)
001-3910-400-4101	Salaries - Storm Drains	55,461	65,812	66,763	951	1.45%
001-3910-400-4150	Standby Wkend - Storm Drains	0	100	100	0	0.00%
001-3910-400-4151	Standby Wknight - Storm Drains	146	100	100	0	0.00%
001-3910-400-4401	OT Salaries - Storm Drains	582	500	500	0	0.00%
001-3910-400-4512	Education Stipend Storm Drains	454	482	492	10	2.07%
	400 Salaries	56,643	66,994	67,955	961	1.43%
001-3910-400-4520	Admin Payoff - Storm Drains	109	395	404	9	2.28%
001-3910-400-4901	PERS Employer - Storm Drains	17,690	18,021	18,648	627	3.48%
001-3910-400-4906	Alt Bene ICMA-Storm Drain	190	210	210	0	0.00%
001-3910-400-4908	RHSA Plan - Storm Drains	833	900	900	0	0.00%
001-3910-400-4921	Kaiser Hlth Ins - Storm Drains	6,460	6,570	6,570	0	0.00%
001-3910-400-4923	Eye Care - Storm Drains	192	124	123	(1)	(0.81%)
001-3910-400-4924	Dental - Storm Drains	918	822	821	(1)	(0.12%)
001-3910-400-4925	Medicare - Storm Drains	819	962	975	13	1.35%
001-3910-400-4930	Life Ins - Storm Drains	180	197	196	(1)	(0.51%)
001-3910-400-4931	LTDIsability - Storm Drains	328	377	393	16	4.24%
001-3910-400-4932	STDIsability - Storm Drains	182	208	217	9	4.33%
001-3910-400-4933	EAP - Storm Drains	29	28	27	(1)	(3.57%)
001-3910-400-4935	Auto Allowance - Storm Drains	262	263	262	(1)	(0.38%)
001-3910-400-4950	Workers Comp - Storm Drains	6,228	4,731	4,325	(406)	(8.58%)
	450 Benefits	34,422	33,808	34,071	263	0.78%
001-3910-400-5210	Spec Dept Exp - Storm Drains	337	750	1,000	250	33.33%
001-3910-400-5215	License Permit & Fees-Strm Drn	14,230	14,525	15,500	975	6.71%
001-3910-400-5310	Repairs & Maint Routine-StormD	4,254	2,250	1,500	(750)	(33.33%)
001-3910-400-5370	Equipment Renal - Storm Drains	0	500	500	0	0.00%
001-3910-400-6423	Liability Ins Premium - SW	922	2,319	2,472	153	6.60%
001-3910-400-6610	Training & Travel - StrmDrn	1,038	500	1,500	1,000	200.00%
	500 Operational Expense	20,781	20,844	22,472	1,628	7.81%
001-3910-400-6101	Contract Svcs - Storm Drains	47,367	47,000	15,000	(32,000)	(68.09%)
001-3910-400-6103	Monitoring Storm Wtr-Storm Dra	7,952	8,170	7,000	(1,170)	(14.32%)
001-3910-400-6104	Public Outreach Exp - Storm	0	0	12,000	12,000	N/A
001-3910-400-6110	Legal Svcs - Storm Drains	887	1,000	2,500	1,500	150.00%
	510 Contract-Profess Services	56,206	56,170	36,500	(19,670)	(35.02%)
001-3910-400-6424	IT Services- Storm Drains	0	917	369	(548)	(59.76%)
	520 Information Technology	0	917	369	(548)	(59.76%)
001-3910-400-5270	Gas & Oil- Storm Drains	18	0	0	0	N/A
001-3910-400-6426	Fleet Services - Storm Drains	3,436	5,430	4,959	(471)	(8.67%)
	530 Vehicle Expenses	3,454	5,430	4,959	(471)	(8.67%)

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-3910-400-5231	Cell Phone - Storm Drains	490	720	720	0	0.00%
	550 Utilities	490	720	720	0	0.00%
001-3910-400-6993	Reimb frm SESP CFD	0	0	(10,000)	(10,000)	N/A
001-3910-400-6997	Reimb fr Westside CFD-StrDrain	0	0	(5,000)	(5,000)	N/A
	699 Reimbursements	0	0	(15,000)	(15,000)	N/A
Revenue Total		766	1,000	0	(1,000)	(100.00%)
Expenditure Total		171,994	184,883	152,046	(32,837)	(17.76%)
3910	Storm Drains, net	171,229	183,883	152,046	(31,837)	(17.31%)

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
4001	Parks					
001-4001-300-3625	Tree Permit Clearance Fee-Park	888	333	333	0	0.00%
	350 License Permits & Fees	888	333	333	0	0.00%
001-4001-300-3626	Tree In Lieu Revenue - Parks	7,097	10,000	10,000	0	0.00%
	370 Donations and Misc	7,097	10,000	10,000	0	0.00%
001-4001-400-4101	Salaries - Parks	401,467	465,666	462,026	(3,640)	(0.78%)
001-4001-400-4110	Longevity - Parks	3,196	3,319	3,318	(1)	(0.03%)
001-4001-400-4150	Standby Wkend - Parks	0	850	850	0	0.00%
001-4001-400-4151	Standby Wknight - Parks	2,462	2,150	1,500	(650)	(30.23%)
001-4001-400-4201	1000 hr NonPersable - Parks	5,091	0	2,000	2,000	N/A
001-4001-400-4202	PT Persable- Parks	1,362	0	0	0	N/A
001-4001-400-4401	OT Salaries - Parks	5,822	5,000	4,000	(1,000)	(20.00%)
001-4001-400-4512	Education Stipend - Parks	4,792	4,793	3,712	(1,081)	(22.55%)
	400 Salaries	424,192	481,778	477,406	(4,372)	(0.91%)
001-4001-400-4520	Admin Payoff - Parks	682	1,018	1,024	6	0.59%
001-4001-400-4901	PERS Employer - Parks	129,944	137,261	136,921	(340)	(0.25%)
001-4001-400-4906	Alt Bene ICMA - Parks	4,856	5,250	5,250	0	0.00%
001-4001-400-4908	RHSA Plan - Parks	6,482	6,960	6,960	0	0.00%
001-4001-400-4920	REMIF Health Ins - Parks	291	0	0	0	N/A
001-4001-400-4921	Kaiser Hlth Ins - Parks	45,120	45,612	53,244	7,632	16.73%
001-4001-400-4923	Eye Care - Parks	2,395	994	993	(1)	(0.10%)
001-4001-400-4924	Dental - Parks	7,253	6,622	6,622	0	0.00%
001-4001-400-4925	Medicare - Parks	6,102	6,870	6,801	(69)	(1.00%)
001-4001-400-4928	Sutter Hlth Ins - Parks	2,832	3,498	0	(3,498)	(100.00%)
001-4001-400-4930	Life Ins - Parks	1,506	1,607	1,606	(1)	(0.06%)
001-4001-400-4931	LTDIsability - Parks	2,410	2,663	2,721	58	2.18%
001-4001-400-4932	STDIsability - Parks	1,329	1,470	1,502	32	2.18%
001-4001-400-4933	EAP - Parks	233	220	220	0	0.00%
001-4001-400-4935	Auto Allowance - Parks	2,656	2,623	2,622	(1)	(0.04%)
001-4001-400-4950	Workers Comp - Parks	64,423	47,898	43,687	(4,211)	(8.79%)
	450 Benefits	278,516	270,566	270,173	(393)	(0.15%)
001-4001-400-5100	Office Supplies - Parks	363	0	0	0	N/A
001-4001-400-5210	Spec Dept Exp - Parks	70,635	60,000	110,000	50,000	83.33%
001-4001-400-5215	License Permit & Fees - Parks	124	160	160	0	0.00%
001-4001-400-5250	Uniforms- Parks	4,810	7,000	7,000	0	0.00%
001-4001-400-5251	Uniform Laundry Svcs -Parks	8,716	6,500	9,000	2,500	38.46%
001-4001-400-5260	Dues & Subscription - Parks	222	1,776	1,776	0	0.00%
001-4001-400-5312	Repair & Maint Equip - Parks	4,794	4,000	6,500	2,500	62.50%
001-4001-400-5314	Haz Materials - Parks	2,968	1,000	1,000	0	0.00%
001-4001-400-5330	Equipment under 5K - Parks	941	0	0	0	N/A
001-4001-400-5350	SmTools & Equip - Parks	4,287	4,000	4,000	0	0.00%
001-4001-400-5370	Equipment Rental - Parks	533	1,000	500	(500)	(50.00%)
001-4001-400-6420	Self Insured Losses-Parks	9,305	5,000	5,000	0	0.00%
001-4001-400-6423	Liability Ins Premium- Parks	12,479	20,559	21,148	589	2.86%

Public Works

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
001-4001-400-6610	Training & Travel - Parks	374	1,046	2,000	954	91.20%
	500 Operational Expense	120,552	112,041	168,084	56,043	50.02%
001-4001-400-6101	Contract Svcs - Parks	77,045	72,400	90,000	17,600	24.31%
001-4001-400-6210	Recruitment - Parks	335	332	332	0	0.00%
	510 Contract-Profess Services	77,380	72,732	90,332	17,600	24.20%
001-4001-400-6424	IT Services -Parks	18,919	24,876	26,034	1,158	4.66%
	520 Information Technology	18,919	24,876	26,034	1,158	4.66%
001-4001-400-5270	Gas & Oil - Parks	39,974	30,000	30,000	0	0.00%
001-4001-400-5320	Vehicle Rep & Maint - Parks	581	500	1,000	500	100.00%
001-4001-400-6421	Auto Ins - Parks	570	793	1,848	1,055	133.04%
001-4001-400-6426	Fleet Services - Parks	103,216	118,430	116,909	(1,521)	(1.28%)
001-4001-400-6428	Vehicle Rplcmnt Charges-Parks	50,491	49,073	47,922	(1,151)	(2.35%)
	530 Vehicle Expenses	194,832	198,796	197,679	(1,117)	(0.56%)
001-4001-400-5310	Repairs & Maint Routine -Parks	4,305	7,500	7,500	0	0.00%
001-4001-400-5313	Rpr & Maint Non-Routine -Parks	271	0	0	0	N/A
001-4001-400-6418	Property Ins Premium- Parks	20,077	17,749	24,202	6,453	36.36%
	540 Facilities	24,652	25,249	31,702	6,453	25.56%
001-4001-400-5220	PG&E - Parks	40,051	40,500	50,000	9,500	23.46%
001-4001-400-5221	Water Costs-Parks	83,681	85,000	85,000	0	0.00%
001-4001-400-5230	Telephone & Internet- Parks	0	0	1,685	1,685	N/A
001-4001-400-5231	Cell Phone - Parks	8,963	7,200	7,200	0	0.00%
	550 Utilities	132,695	132,700	143,885	11,185	8.43%
001-4001-400-9000	Debt Svcs Principal - Parks	41,990	45,807	45,807	0	0.00%
	646 Debt Service	41,990	45,807	45,807	0	0.00%
001-4001-400-6993	Reimb frm SESP CFD	0	0	(125,000)	(125,000)	N/A
001-4001-400-6997	Reimb fr Westside-Parks	0	0	(15,000)	(15,000)	N/A
	699 Reimbursements	0	0	(140,000)	(140,000)	N/A
001-4001-400-8560	Trans Out to Golf Course	3,843	5,000	5,000	0	0.00%
	800 Transfers Out	3,843	5,000	5,000	0	0.00%
Revenue Total		7,985	10,333	10,333	0	0.00%
Expenditure Total		1,317,571	1,369,545	1,316,102	(53,443)	-3.90%
4001	Parks, net	1,309,586	1,359,212	1,305,769	(53,443)	-3.93%

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
4010	Library					
001-4010-300-3655	JPA Ground Main Rev - Library	(8,382)	0	(8,382)	(8,382)	N/A
	320 Intergovernmental	(8,382)	0	(8,382)	(8,382)	N/A
001-4010-400-5210	Spec Dept Exp - Library	98	0	0	0	N/A
	500 Operational Expense	98	0	0	0	N/A
001-4010-400-5313	Rpr & Maint Non-Routin-Library	0	3,500	3,500	0	0.00%
001-4010-400-6418	Property Ins Premium - Library	6,635	16,523	21,467	4,944	29.92%
	540 Facilities	6,635	20,023	24,967	4,944	24.69%
001-4010-400-9300	Improvmnts over 5K - Library	4,837	5,000	5,000	0	0.00%
	620 Capital Outlay	4,837	5,000	5,000	0	0.00%
Revenue Total		8,382	0	8,382	8,382	0.00%
Expenditure Total		11,570	25,023	29,967	4,944	19.76%
4010	Library, net	3,188	25,023	21,585	(3,438)	(13.74%)

Public Works

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
4020	Hmlss Cleanup					
001-4020-400-6101	Contract Srvc - Hmlss Cleanup	24,732	0	0	0	N/A
	510 Contract-Profess Services	24,732	0	0	0	N/A
Revenue Total		0	0	0	0	0.00%
Expenditure Total		24,732	0	0	0	0.00%
4020	Hmlss Cleanup, net	24,732	0	0	0	0.00%
Total Public Works						
Revenue Total		25,145	11,333	18,715	7,382	65.14%
Expenditure Total		2,981,107	2,980,193	3,440,260	460,067	15.44%
General Fund Net Cost		2,955,962	2,968,860	3,421,545	452,685	15.25%

COMMUNITY SERVICES

DEPARTMENT SERVICES MODEL

MANDATED

- Pool safety/water quality
- Risk assessment and avoidance
- ADA Compliance

CORE

- Recreation Centers
 - Sports Center
 - Public Pools
 - Community Center
 - Senior Center
 - Burton Ave, Gold Ridge, Ladybug Recreation Centers
- Recreation Programs
 - Programs, Classes and Services
 - Summer Camps and Programs
 - Community Events
- Parks
 - Athletic Fields and Amenities
 - Programs/Services
 - Volunteer Programs
 - Court and Picnic Rentals
- Administration
 - Customer Services
 - Cash Handling
 - Records Management
 - Service/Contractual Agreements
 - Revenue & Expense Allocation and Tracking
 - Performance Monitoring
 - Staff Recruitment and Training
 - Program Management
 - Oversight of Commissions/Committees
 - Grant Development/Administration

DISCRETIONARY

- Youth and Adult Sports Programs (adult and youth softball, baseball, football, cheerleading, soccer, lacrosse, basketball, volleyball, swimming)
- Specialty Recreation Classes (fitness, music, dance, sports, martial arts, cooking, crafting)
- Senior Center excursions and special events

REVENUE OPPORTUNITIES

- Enhanced marketing and promotion of programs and facilities
- Add new programs, classes, services and events
- Development of Sponsorship program to receive donations
- Pursue grant funding opportunities
- Adjust fees for facility use and programs to market rate
- Expansion of facility fees

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2020-21

- ✓ Partnered with the Department of Public Safety to provide “Birthday Parades” using public safety vehicles for resident youth during the COVID-19 Shelter in Place order.
- ✓ Re-vamped the Honeybee Pool lap swim program to accommodate more swimmers during the pandemic.
- ✓ Created and implemented outdoor and/or virtual special events to include Halloween Drive-in Movies, Drive-thru Photos with Santa, Virtual Arts and Crafts Faire, and the I Heart Rohnert Park Mini-Series.
- ✓ Developed the “Senior Wellness Check” phone call program, monthly Senior e-newsletter, and drive-thru special events to connect with Seniors during the pandemic.
- ✓ Implemented outdoor childcare programs to include RP Summer Camp, RP Recreation Station, and RP Holiday Break Camps to create in-person social opportunities.
- ✓ Developed protocols based on evolving health orders for youth sports organizations to follow in order to be permitted to utilize City Sports fields.

MAJOR GOALS FOR FISCAL YEAR 2021-22

- GOAL 1: Implement inventory controls at the Sports Center and Pools
- GOAL 2: Install new flooring in the cardio room at the Sports Center
- GOAL 3: Create and implement new milestone special events to include - the City’s first Independence Day Celebration; Celebration of the City’s 60th Anniversary; and Celebration of the Callinan Sports and Fitness Center’s 35th Anniversary

COMMUNITY SERVICES

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Gold Ridge	\$ 23,138	\$ 20,500	\$ 26,603	\$ 6,103
Senior Center	49,451	4,600	32,455	27,855
Swimming Pools	110,484	41,800	122,450	80,650
Sports Center	462,952	400,500	400,500	0
Community Centers	359,925	298,625	393,780	95,155
General Fund	1,088,663	1,434,160	1,661,949	227,789
TOTAL SOURCES	\$ 2,094,613	\$ 2,200,185	\$ 2,637,737	\$ 437,552
EXPENDITURES				
Salaries	\$ 884,304	\$ 1,007,909	\$ 1,210,023	\$ 202,114
Benefits	333,879	389,057	464,551	75,494
Operational Expense	200,185	187,030	211,509	24,479
Contractual/Professional Svc	181,932	142,146	185,795	43,649
Information Technology	75,672	83,062	102,858	19,796
Vehicle Expenses	19,807	21,225	24,977	3,752
Facilities	95,613	98,225	123,443	25,218
Utilities	267,192	271,531	301,581	30,050
Capital Outlay	13,227	0	13,000	13,000
One-Time Expenditures	22,800	0	0	0
TOTAL EXPENDITURES	\$ 2,094,613	\$ 2,200,185	\$ 2,637,737	\$ 437,552
	\$ 0	\$ 0	\$ 0	\$ 0

	FY 20-21	FY 21-22	\$ INCREASE/ (DECREASE)
Informational Purposes Only:			
Community Service Budget	\$ 2,200,185	\$ 2,637,737	\$ 437,552
Community Services Facility Fund	15,000	15,000	0
Sport Center Capital Facility Fund	62,350	77,350	15,000
Senior Center Bingo	46,700	39,100	(7,600)
Total Resources Provided for Community Services	\$ 2,324,235	\$ 2,769,187	\$ 444,952

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
5400	Gold Ridge					
001-5400-300-3821	Contract Classes - Gold Ridge	7,800	5,500	7,290	1,790	32.55%
001-5400-300-3825	Rentals - Gold Ridge	15,338	15,000	19,313	4,313	28.75%
	340 Charges for Services	23,138	20,500	26,603	6,103	29.77%
001-5400-400-4101	Salaries - Gold Ridge	22,779	24,674	25,369	695	2.82%
001-5400-400-4110	Longevity - Gold Ridge	640	664	664	0	0.00%
001-5400-400-4150	Standby Wkend - Gold Ridge	0	0	100	100	N/A
001-5400-400-4151	Standby Wknight - Gold Ridge	153	0	0	0	N/A
001-5400-400-4201	1000 hr NonPersa - Gold Ridge	79	0	0	0	N/A
001-5400-400-4202	PT Persable - Gold Ridge	530	0	0	0	N/A
001-5400-400-4401	OT Salaries - Gold Ridge	290	1,800	1,800	0	0.00%
001-5400-400-4512	Education Stipend - Gold Ridge	273	288	306	18	6.25%
	400 Salaries	24,745	27,426	28,239	813	2.96%
001-5400-400-4520	Admin Payoff - Gold Ridge	245	168	172	4	2.38%
001-5400-400-4901	PERS Employer - Gold Ridge	7,666	8,231	8,335	104	1.26%
001-5400-400-4906	Alt Bene ICMA -Gold Ridge	385	420	420	0	0.00%
001-5400-400-4908	RHSA Plan - Gold Ridge	143	120	120	0	0.00%
001-5400-400-4921	Kaiser Hlth Ins - Gold Ridge	2,384	2,172	900	(1,272)	(58.56%)
001-5400-400-4923	Eye Care - Gold Ridge	64	39	38	(1)	(2.56%)
001-5400-400-4924	Dental - Gold Ridge	303	257	257	0	0.00%
001-5400-400-4925	Medicare - Gold Ridge	373	394	382	(12)	(3.05%)
001-5400-400-4928	Sutter Hlth Ins - GR	0	0	636	636	N/A
001-5400-400-4930	Life Ins - Gold Ridge	82	81	81	0	0.00%
001-5400-400-4931	LTDDisability - Gold Ridge	140	142	149	7	4.93%
001-5400-400-4932	STDDisability - Gold Ridge	77	78	82	4	5.13%
001-5400-400-4933	EAP - Gold Ridge	11	9	9	0	0.00%
001-5400-400-4935	Auto Allowance- Gold Ridge	558	525	524	(1)	(0.19%)
001-5400-400-4950	Workers Comp - Gold Rdg	2,000	1,972	1,656	(316)	(16.02%)
	450 Benefits	14,430	14,608	13,761	(847)	(5.80%)
001-5400-400-5210	Spec Dept Exp - Gold Ridge	227	500	500	0	0.00%
001-5400-400-6423	Liability Ins Premium-GR	700	1,128	1,080	(48)	(4.26%)
	500 Operational Expense	927	1,628	1,580	(48)	(2.95%)
001-5400-400-6101	Contract Svcs - Gold Ridge	1,018	500	1,200	700	140.00%
001-5400-400-6103	Contract Instructors-Gold Ridg	5,073	7,150	4,739	(2,411)	(33.72%)
001-5400-400-6210	Recruitment-Goldridge	4	0	0	0	N/A
	510 Contract-Profess Services	6,094	7,650	5,939	(1,711)	(22.37%)
001-5400-400-5310	Repairs & Maint Routine-GldRdg	4,327	1,500	1,500	0	0.00%
001-5400-400-6418	Property Ins Premium - GR	2,604	4,696	6,095	1,399	29.79%
	540 Facilities	6,931	6,196	7,595	1,399	22.58%
001-5400-400-5220	PG&E - Gold Ridge	15,268	20,000	16,000	(4,000)	(20.00%)
001-5400-400-5221	Water Costs - Gold Ridge	14,690	9,000	15,000	6,000	66.67%
	550 Utilities	29,958	29,000	31,000	2,000	6.90%
Revenue Total		23,138	20,500	26,603	6,103	29.77%

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
Expenditure Total		83,086	86,508	88,114	1,606	1.86%
5400	Gold Ridge, net	59,948	66,008	61,511	(4,497)	(6.81%)

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
5501	Senior Center					
001-5501-300-3490	Rents & Royalties - SrC	29,421	0	21,932	21,932	N/A
001-5501-300-3656	Memberships - SrC	3,260	0	825	825	N/A
001-5501-300-3821	Contract Classes - SrC	3,516	0	1,500	1,500	N/A
001-5501-300-3833	Excursions - SrC	1,282	0	803	803	N/A
001-5501-300-3835	Special Activies - SrC	6,661	0	2,035	2,035	N/A
001-5501-300-3902	Ad Revenue-SCAN - SrC	0	0	540	540	N/A
001-5501-300-3905	Mini Bus - SrC	749	0	220	220	N/A
	340 Charges for Services	44,888	0	27,855	27,855	N/A
001-5501-300-3930	Donations - SrC	4,317	3,000	3,000	0	0.00%
001-5501-300-3960	Charges for services - SrC	245	1,600	1,600	0	0.00%
	370 Donations and Misc	4,562	4,600	4,600	0	0.00%
001-5501-400-4100	Munis Supplemental Earnings	0	0	488	488	N/A
001-5501-400-4101	Salaries - SrC	64,423	93,515	91,320	(2,195)	(2.35%)
001-5501-400-4151	Standby Wknight - SrC	77	0	0	0	N/A
001-5501-400-4201	1000 hr NonPersable - SrC	24,327	0	10,238	10,238	N/A
001-5501-400-4202	PT Persable - SrC	0	0	24,577	24,577	N/A
001-5501-400-4401	OT Salaries - SrC	971	1,300	1,300	0	0.00%
001-5501-400-4512	Education Stipend - SrC	98	100	108	8	8.00%
	400 Salaries	89,895	94,915	128,031	33,116	34.89%
001-5501-400-4520	Admin Payoff - SrC	0	160	168	8	5.00%
001-5501-400-4901	PERS Employer - SrC	21,755	24,908	31,489	6,581	26.42%
001-5501-400-4908	RHSA Plan - SrC	1,090	1,260	1,260	0	0.00%
001-5501-400-4921	Kaiser Hlth Ins - SrC	12,163	14,466	13,566	(900)	(6.22%)
001-5501-400-4923	Eye Care - SrC	233	170	169	(1)	(0.59%)
001-5501-400-4924	Dental - SrC	1,116	1,130	1,129	(1)	(0.09%)
001-5501-400-4925	Medicare - SrC	1,346	2,004	1,831	(173)	(8.63%)
001-5501-400-4928	Sutter Hlth Ins - SrC	0	0	318	318	N/A
001-5501-400-4930	Life Ins - SrC	247	278	277	(1)	(0.36%)
001-5501-400-4931	LTDDisability - SrC	380	535	538	3	0.56%
001-5501-400-4932	STDDisability - SrC	210	296	297	1	0.34%
001-5501-400-4933	EAP - SrC	37	38	37	(1)	(2.63%)
001-5501-400-4935	Auto Allowance - SrC	525	525	524	(1)	(0.19%)
001-5501-400-4950	Workers Comp - SrC	2,488	11,860	10,306	(1,554)	(13.10%)
	450 Benefits	41,590	57,630	61,909	4,279	7.42%
001-5501-400-5100	Office Supplies - SrC	442	800	800	0	0.00%
001-5501-400-5130	Postage & Shipping - SrC	1,045	1,250	625	(625)	(50.00%)
001-5501-400-5152	Cash Long or Short - SrC	60	0	0	0	N/A
001-5501-400-5210	Spec Dept Exp - SrC	3,011	0	0	0	N/A
001-5501-400-5216	Publicity - SrC	959	0	0	0	N/A
001-5501-400-5217	Special Event - SrC	1,025	0	0	0	N/A
001-5501-400-5219	Excursions - SrC	(77)	0	0	0	N/A
001-5501-400-5260	Dues & Subscription - SrC	155	0	0	0	N/A
001-5501-400-6310	Equip Lease - SrC	4,162	4,496	4,496	0	0.00%
001-5501-400-6423	Liability Ins Premium - SrC	2,469	4,540	3,924	(616)	(13.57%)
001-5501-400-6610	Training & Travel - SrC	55	0	0	0	N/A

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
	500 Operational Expense	13,307	11,086	9,845	(1,241)	(11.19%)
001-5501-400-6101	Contract Svcs - SrC	3,205	0	0	0	N/A
001-5501-400-6103	Contract Instructors - SrC	2,259	2,300	2,300	0	0.00%
001-5501-400-6210	Recruitment - SrC	48	200	200	0	0.00%
	510 Contract-Profess Services	5,511	2,500	2,500	0	0.00%
001-5501-400-6424	IT Services -SrC	13,462	12,876	15,863	2,987	23.20%
	520 Information Technology	13,462	12,876	15,863	2,987	23.20%
001-5501-400-5270	Gas & Oil - SrC	846	0	0	0	N/A
001-5501-400-5320	Vehicle Rep & Maint - SrC	75	0	0	0	N/A
001-5501-400-6421	Auto Ins - Sr C	210	254	345	91	35.83%
001-5501-400-6426	Fleet Services - SrC	7,822	9,637	9,431	(206)	(2.14%)
001-5501-400-6428	Vehicle Rplcmnt Charges-SrC	3,785	3,786	3,785	(1)	(0.03%)
	530 Vehicle Expenses	12,737	13,677	13,561	(116)	(0.85%)
001-5501-400-5310	Repairs & Maint Routine - SrC	3,890	0	0	0	N/A
001-5501-400-5313	Rpr & Maint Non-Routine - SrC	2,284	200	200	0	0.00%
001-5501-400-6106	Janitorial Svcs - SrC	2,700	0	0	0	N/A
	540 Facilities	8,875	200	200	0	0.00%
001-5501-400-5220	PG&E - SrC	21,496	10,000	15,000	5,000	50.00%
001-5501-400-5221	Water Costs- SrC	6,221	4,000	4,000	0	0.00%
001-5501-400-5230	Telephone & Internet - SrC	698	641	641	0	0.00%
001-5501-400-5231	Cell Phone - SrC	260	280	280	0	0.00%
	550 Utilities	28,675	14,921	19,921	5,000	33.51%
Revenue Total		49,451	4,600	32,455	27,855	605.54%
Expenditure Total		214,052	207,805	251,830	44,025	21.19%
5501	Senior Center, net	164,601	203,205	219,375	16,170	7.96%

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
5740	Aquatics					
001-5740-300-3810	Admissions - Lap Swim	6,044	2,300	25,000	22,700	986.96%
001-5740-300-3811	Admissions - Rec Swim	26,199	7,000	5,500	(1,500)	(21.43%)
001-5740-300-3812	Concessions - Aquatics	3,910	1,500	950	(550)	(36.67%)
001-5740-300-3813	Rentals - Aquatics	15,105	11,000	26,000	15,000	136.36%
001-5740-300-3814	Lessons - Aquatics	58,342	20,000	65,000	45,000	225.00%
001-5740-300-3821	Contracted Classes - Aquatics	884	0	0	0	N/A
	340 Charges for Services	110,484	41,800	122,450	80,650	192.94%
001-5740-400-4101	Salaries - Aquatics	69,764	76,663	77,493	830	1.08%
001-5740-400-4110	Longevity - Aquatics	1,280	1,328	1,327	(1)	(0.08%)
001-5740-400-4151	Standby Wknight - Aquatics	307	0	0	0	N/A
001-5740-400-4201	1000 hr NonPersable - Aquatics	146,567	167,000	201,574	34,574	20.70%
001-5740-400-4401	OT Salaries - Aquatics	638	4,400	4,400	0	0.00%
001-5740-400-4512	Education Stipend - Aquatics	1,007	1,098	1,126	28	2.55%
	400 Salaries	219,562	250,489	285,920	35,431	14.14%
001-5740-400-4520	Admin Payoff - Aquatics	734	415	427	12	2.89%
001-5740-400-4901	PERS Employer - Aquatics	22,796	25,402	25,300	(102)	(0.40%)
001-5740-400-4906	Alt Bene ICMA - Aquatics	388	420	420	0	0.00%
001-5740-400-4908	RHSA Plan - Aquatics	654	600	600	0	0.00%
001-5740-400-4921	Kaiser Hlth Ins - Aquatics	11,724	11,544	9,000	(2,544)	(22.04%)
001-5740-400-4923	Eye Care - Aquatics	202	124	123	(1)	(0.81%)
001-5740-400-4924	Dental - Aquatics	965	822	821	(1)	(0.12%)
001-5740-400-4925	Medicare - Aquatics	3,197	4,580	4,082	(498)	(10.87%)
001-5740-400-4928	Sutter Hlth Ins - Aquatics	0	0	1,272	1,272	N/A
001-5740-400-4930	Life Ins - Aquatics	251	243	243	0	0.00%
001-5740-400-4931	LTDIsability - Aquatics	425	439	456	17	3.87%
001-5740-400-4932	STDIsability - Aquatics	234	242	252	10	4.13%
001-5740-400-4933	EAP - Aquatics	66	28	27	(1)	(3.57%)
001-5740-400-4935	Auto Allowance- Aquatics	1,410	1,312	1,311	(1)	(0.08%)
001-5740-400-4950	Workers Comp - Aquatics	24,477	33,181	35,998	2,817	8.49%
	450 Benefits	67,522	79,352	80,332	980	1.24%
001-5740-400-5152	Cash Long or Short - Aquatics	200	0	0	0	N/A
001-5740-400-5210	Spec Dept Exp - Aquatics	5,813	8,000	8,000	0	0.00%
001-5740-400-5211	Pool Chemicals - Aquatics	948	0	0	0	N/A
001-5740-400-5212	Pool Chemicals - Aquatics	23,961	27,000	27,000	0	0.00%
001-5740-400-5215	License, Permits Fees-Aquatics	3,092	5,600	5,600	0	0.00%
001-5740-400-5216	Publicity - Aquatics	7,480	0	0	0	N/A
001-5740-400-5280	Concession Purchases-Aquatics	1,317	1,000	1,000	0	0.00%
001-5740-400-5330	Equipment under 5K-Aquatics	5,476	1,700	2,500	800	47.06%
001-5740-400-5340	Office Equip - Aquatics	911	0	0	0	N/A
001-5740-400-6423	Liability Ins Premium-Aquatics	8,327	12,759	9,584	(3,175)	(24.88%)
001-5740-400-6610	Training & Travel - Aquatics	825	3,500	3,500	0	0.00%
	500 Operational Expense	58,351	59,559	57,184	(2,375)	(3.99%)
001-5740-400-6101	Contract Svcs - Aquatics	7,554	5,000	5,000	0	0.00%
001-5740-400-6210	Recruitment - Aquatics	11	1,400	1,400	0	0.00%
	510 Contract-Profess Services	7,565	6,400	6,400	0	0.00%

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-5740-400-6424	IT Services - Aquatics	5,942	6,897	8,116	1,219	17.67%
	520 Information Technology	5,942	6,897	8,116	1,219	17.67%
001-5740-400-5310	Repairs & Maint Routine-Aquati	15,319	0	0	0	N/A
001-5740-400-5313	Rpr & Maint Non-Routine-Aquati	953	18,000	18,000	0	0.00%
001-5740-400-6418	Property Ins Premium- Aquatics	3,539	5,348	6,998	1,650	30.85%
	540 Facilities	19,811	23,348	24,998	1,650	7.07%
001-5740-400-5220	PG&E - Aquatics	56,196	55,000	70,000	15,000	27.27%
001-5740-400-5221	Water Costs - Aquatics	8,651	9,000	18,000	9,000	100.00%
001-5740-400-5230	Telephone & Interne-Aquatics	6,036	660	6,660	6,000	909.09%
	550 Utilities	70,884	64,660	94,660	30,000	46.40%
001-5740-400-9510	Equip over 5K - Aquatics	13,227	0	13,000	13,000	N/A
	620 Capital Outlay	13,227	0	13,000	13,000	N/A
	Revenue Total	110,484	41,800	122,450	80,650	192.94%
	Expenditure Total	462,864	490,705	570,610	79,905	16.28%
5740	Aquatics, net	352,380	490,705	448,160	(745)	(0.15%)

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
5810	Sports Center					
001-5810-300-3845	Facility Rental - SpC	23,208	29,000	28,000	(1,000)	(3.45%)
	330 Interest & Rentals	23,208	29,000	28,000	(1,000)	(3.45%)
001-5810-300-3821	Contract Svc - SpC	48,602	25,000	2,000	(23,000)	(92.00%)
001-5810-300-3826	Other Drop-In fee -SpC	3,199	2,000	2,000	0	0.00%
001-5810-300-3831	Adult Registrat - SpC	33,416	25,000	30,000	5,000	20.00%
001-5810-300-3840	Memberships - SpC	318,299	300,000	305,000	5,000	1.67%
001-5810-300-3843	Open Gym - SpC	23,376	14,000	22,000	8,000	57.14%
001-5810-300-3846	Concession Sales - SpC	11,976	5,000	11,000	6,000	120.00%
001-5810-300-3848	Drop-In Child Cr - SpC	876	500	500	0	0.00%
	340 Charges for Services	439,744	371,500	372,500	1,000	0.27%
001-5810-400-4101	Salaries - SpC	106,617	124,997	116,794	(8,203)	0.94%
001-5810-400-4110	Longevity - SpC	640	664	664	0	0.00%
001-5810-400-4151	Standby Wknight - SpC	77	0	0	0	N/A
001-5810-400-4201	1000 hr NonPersable - SpC	91,313	121,421	137,055	15,634	12.88%
001-5810-400-4202	PT Persable - SpC	47,086	58,362	49,155	(9,207)	(15.78%)
001-5810-400-4401	OT Salaries - SpC	584	3,000	3,000	0	0.00%
001-5810-400-4512	Education Stipend - SpC	508	599	612	13	2.17%
	400 Salaries	246,824	309,044	307,280	(1,764)	2.46%
001-5810-400-4520	Admin Payoff - SpC	354	520	423	(97)	3.08%
001-5810-400-4901	PERS Employer - SpC	50,085	40,279	50,068	9,789	31.67%
001-5810-400-4906	Alt Bene ICMA - SpC	194	210	210	0	0.00%
001-5810-400-4908	RHSA Plan - SpC	1,504	1,560	1,500	(60)	0.00%
001-5810-400-4921	Kaiser Hlth Ins - SpC	13,994	14,460	12,606	(1,854)	(8.42%)
001-5810-400-4923	Eye Care - SpC	341	216	216	0	0.00%
001-5810-400-4924	Dental - SpC	1,629	1,438	1,437	(1)	(0.07%)
001-5810-400-4925	Medicare - SpC	3,604	4,643	4,412	(231)	(2.05%)
001-5810-400-4928	Sutter Hlth Ins - SpC	0	0	318	318	N/A
001-5810-400-4930	Life Ins - SpC	385	393	393	0	0.00%
001-5810-400-4931	LTDDisability - SpC	634	715	743	28	3.92%
001-5810-400-4932	STDDisability - SpC	349	395	410	15	3.80%
001-5810-400-4933	EAP - SpC	52	48	48	0	0.00%
001-5810-400-4935	Auto Allowance- SpC	1,607	1,574	1,311	(263)	(0.06%)
001-5810-400-4950	Workers Comp - SpC	7,091	33,615	37,899	4,284	13.56%
	450 Benefits	81,823	100,066	111,994	11,928	16.37%
001-5810-400-5100	Office Supplies - SpC	1,473	2,000	2,000	0	0.00%
001-5810-400-5130	Postage & Shipping - SpC	167	250	250	0	0.00%
001-5810-400-5150	Bank Charges - SpC	10,317	5,200	12,500	7,300	140.38%
001-5810-400-5152	Cash Long or Short - SpC	3	0	0	0	N/A
001-5810-400-5210	Spec Dept Exp - SpC	1,173	1,200	1,200	0	0.00%
001-5810-400-5214	Sports Supplies - SpC	2,682	2,914	2,914	0	0.00%
001-5810-400-5216	Publicity - SpC	6,161	0	0	0	N/A
001-5810-400-5260	Dues & Subscription - SpC	195	0	0	0	N/A
001-5810-400-5280	Concession Purchases - SpC	5,734	5,750	5,750	0	0.00%
001-5810-400-5340	Office Equip - SpC	504	0	0	0	N/A
001-5810-400-6200	Community Events-Sports Center	0	0	8,000	8,000	N/A

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-5810-400-6310	Equip Lease - SpC	3,283	3,300	3,300	0	0.00%
001-5810-400-6423	Liability Ins Premium - SpC	6,747	11,341	10,774	(567)	(5.00%)
001-5810-400-6610	Training & Travel - SpC	240	0	0	0	N/A
	500 Operational Expense	38,679	31,955	46,688	14,733	46.11%
001-5810-400-6101	Contract Svcs - SpC	11,473	14,500	24,900	10,400	71.72%
001-5810-400-6103	Contract Instructors - SpC	30,235	21,000	1,600	(19,400)	(92.38%)
001-5810-400-6210	Recruitment - SpC	333	1,000	1,000	0	0.00%
	510 Contract-Profess Services	42,041	36,500	27,500	(9,000)	(24.66%)
001-5810-400-6424	IT Services - SpC	25,346	24,891	31,381	6,490	26.07%
	520 Information Technology	25,346	24,891	31,381	6,490	26.07%
001-5810-400-5270	Gas & Oil - SpC	233	200	200	0	0.00%
001-5810-400-6426	Fleet Services - SpC	3,711	2,674	0	(2,674)	(100.00%)
	530 Vehicle Expenses	3,944	2,874	200	(2,674)	(93.04%)
001-5810-400-5310	Repairs & Maint Routine - SpC	6,495	0	12,000	12,000	N/A
001-5810-400-5313	Rpr & Maint Non-Routine -SpC	7	0	0	0	N/A
001-5810-400-6106	Janitorial Svcs - SpC	360	0	0	0	N/A
001-5810-400-6418	Property Ins Premium - SpC	7,693	20,747	26,905	6,158	29.68%
	540 Facilities	14,555	20,747	38,905	18,158	87.52%
001-5810-400-5220	PG&E - SpC	53,487	73,000	65,000	(8,000)	(10.96%)
001-5810-400-5221	Water Costs - SpC	9,487	9,900	10,200	300	3.03%
001-5810-400-5230	Telephone & Internet - SpC	7,671	7,000	8,000	1,000	14.29%
	550 Utilities	70,644	89,900	83,200	(6,700)	(7.45%)
	Revenue Total	462,952	400,500	400,500	0	0.00%
	Expenditure Total	523,855	615,977	647,148	31,171	5.06%
5810	Sports Center	60,903	215,477	246,648	31,171	14.47%

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
5830	RP Community Center					
001-5830-300-3824	Facility Rentals - RPCC	66,668	76,500	72,000	(4,500)	(5.88%)
	330 Interest & Rentals	66,668	76,500	72,000	(4,500)	(5.88%)
001-5830-300-3807	Pottery Class - RPCC	11,102	7,000	11,250	4,250	60.71%
001-5830-300-3821	Contract Class - RPCC	155,992	125,000	194,000	69,000	55.20%
001-5830-300-3831	Field Fees - RPCC	26,181	19,875	31,030	11,155	56.13%
001-5830-300-3835	Community Event Revenue	11,695	9,000	9,000	0	0.00%
	340 Charges for Services	204,971	160,875	245,280	84,405	52.47%
001-5830-300-3928	RPF Donation - RPCC	5,641	0	0	0	N/A
001-5830-300-3940	Other Income - RPCC	12,150	0	0	0	N/A
	370 Donations and Misc	17,791	0	0	0	N/A
001-5830-400-4101	Salaries - RPCC	156,882	179,917	310,259	130,342	63.97%
001-5830-400-4110	Longevity - RPCC	1,280	1,328	1,327	(1)	(0.08%)
001-5830-400-4151	Standby Wknight - RPCC	215	0	0	0	N/A
001-5830-400-4201	1000 hr NonPersable - RPCC	68,705	40,000	48,146	8,146	20.37%
001-5830-400-4202	PT Persable - RPCC	11,390	33,000	24,138	(8,862)	(26.85%)
001-5830-400-4401	OT Salaries - RPCC	862	3,600	3,600	0	0.00%
001-5830-400-4512	Education Stipd - RPCC	1,269	1,687	1,441	(246)	(14.58%)
	400 Salaries	240,602	259,532	388,911	129,379	49.85%
001-5830-400-4520	Admin Payoff - RPCC	2,665	880	2,054	1,174	158.98%
001-5830-400-4901	PERS Employer - RPCC	53,938	54,538	85,288	30,750	67.27%
001-5830-400-4906	Alt Ben ICMA - RPCC	388	420	420	0	0.00%
001-5830-400-4908	RHSA Plan - RPCC	2,405	2,280	3,360	1,080	52.63%
001-5830-400-4921	Kaiser Hlth Ins - RPCC	24,833	21,930	31,524	9,594	49.55%
001-5830-400-4923	Eye Care - RPCC	549	316	470	154	48.73%
001-5830-400-4924	Dental - RPCC	2,618	2,105	3,131	1,026	48.74%
001-5830-400-4925	Medicare - RPCC	3,546	3,492	5,094	1,602	53.67%
001-5830-400-4928	Sutter Hlth Ins - RPCC	0	0	318	318	N/A
001-5830-400-4930	Life Ins - RPCC	610	590	1,051	461	78.14%
001-5830-400-4931	LTDisability - RPCC	937	1,029	1,738	709	68.90%
001-5830-400-4932	STDisability - RPCC	517	568	959	391	68.84%
001-5830-400-4933	EAP - RPCC	71	70	104	34	48.57%
001-5830-400-4935	Auto Allowance - RPCC	2,951	2,623	7,342	4,719	199.92%
001-5830-400-4950	Workers Comp - RPCC	9,236	21,489	28,020	6,531	32.94%
	450 Benefits	105,264	112,330	170,873	58,543	60.04%
001-5830-400-5100	Office Supplies - RPCC	1,298	1,500	1,500	0	0.00%
001-5830-400-5130	Postage & Shipping - RPCC	113	600	500	(100)	(16.67%)
001-5830-400-5150	Bank Charges - RPCC	7,448	4,870	5,000	130	2.67%
001-5830-400-5152	Cash Long or Short - RPCC	(32)	0	0	0	N/A
001-5830-400-5207	Pottery Exp - RPCC	5,059	10,500	11,000	500	4.76%
001-5830-400-5210	Spec Dept Exp - RPCC	2,458	5,100	5,100	0	0.00%
001-5830-400-5215	License Permit & Fees - RPCC	256	1,500	1,500	0	0.00%
001-5830-400-5216	Publicity - RPCC	17,589	11,000	11,000	0	0.00%
001-5830-400-5260	Dues & Subscription - RPCC	1,005	0	800	800	N/A
001-5830-400-5332	Softwr License & Maint - RPCC	19,040	19,040	19,040	0	0.00%

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-5830-400-5350	SmTools & Equip - RPCC	44	0	0	0	N/A
001-5830-400-6200	Community Event Expenses -RPCC	5,922	0	0	0	N/A
001-5830-400-6310	Equip Lease - RPCC	8,068	8,034	8,034	0	0.00%
001-5830-400-6423	Liability Ins Premium- RPCC	8,910	10,234	10,502	268	2.62%
001-5830-400-6600	Meetings & Travel - RPCC	2,123	0	0	0	N/A
001-5830-400-6610	Training & Travel - RPCC	134	0	3,500	3,500	N/A
	500 Operational Expense	79,436	72,378	77,476	5,098	7.04%
001-5830-400-6101	Contract Svcs - RPCC	12,045	5,600	5,600	0	0.00%
001-5830-400-6103	Contract Instructors - RPCC	103,835	81,250	135,800	54,550	67.14%
001-5830-400-6210	Recruitment - RPCC	995	1,200	1,000	(200)	(16.67%)
	510 Contract-Profess Services	116,876	88,050	142,400	54,350	61.73%
001-5830-400-6424	IT Services - RPCC	30,921	38,398	47,498	9,100	23.70%
	520 Information Technology	30,921	38,398	47,498	9,100	23.70%
001-5830-400-5270	Gas & Oil - RPCC	318	2,000	500	(1,500)	(75.00%)
001-5830-400-6426	Fleet Services - RPCC	2,808	2,674	6,216	3,542	132.46%
001-5830-400-6428	Vehicle Replamt Charges- RPCC	0	0	4,155	4,155	N/A
	530 Vehicle Expenses	3,126	4,674	11,216	6,542	139.97%
001-5830-400-5310	Repairs & Maint Routine -RPCC	8,603	11,000	11,000	0	0.00%
001-5830-400-5313	Rpr & Maint Non-Routine - RPCC	879	0	0	0	N/A
001-5830-400-6106	Janitorial Services - ComCtr	8,300	9,000	7,100	(1,900)	(21.11%)
001-5830-400-6418	Property Ins Premium RPCC	10,406	14,374	18,694	4,320	30.05%
	540 Facilities	28,188	34,374	36,794	2,420	7.04%
001-5830-400-5220	PG&E - RPCC	34,792	40,000	38,000	(2,000)	(5.00%)
001-5830-400-5221	Water Costs - RPCC	9,357	7,800	9,500	1,700	21.79%
001-5830-400-5230	Telephone & Internet - RPCC	3,480	0	0	0	N/A
001-5830-400-5231	Cell Phone - RPCC	484	500	500	0	0.00%
	550 Utilities	48,112	48,300	48,000	(300)	(0.62%)
001-5830-400-5400	One-Time Expenditure - RPCC	22,800	0	0	0	N/A
	610 Other Expenses	22,800	0	0	0	N/A
Revenue Total		289,430	237,375	317,280	79,905	33.66%
Expenditure Total		675,325	658,036	923,168	265,132	40.29%
5830	RP Community Center	(385,895)	(420,661)	(605,888)	(185,227)	44.03%

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
5840	Burt Ave Rec Center					
001-5840-300-3825	Rental Revenue - BARC	25,340	21,250	25,000	3,750	17.65%
	330 Interest & Rentals	25,340	21,250	25,000	3,750	17.65%
001-5840-300-3437	Summer Camp Rev - BARC	34,773	28,500	40,000	11,500	40.35%
	340 Charges for Services	34,773	28,500	40,000	11,500	40.35%
001-5840-300-3940	Other Income - BARC	6	0	0	0	N/A
	370 Donations and Misc	6	0	0	0	N/A
001-5840-400-4101	Salaries - BARC	29,473	30,551	31,082	531	1.74%
001-5840-400-4151	Standby Wknight - BARC	76	0	0	0	N/A
001-5840-400-4201	1000 hr NonPersable - BARC	27,281	31,000	35,863	4,863	15.69%
001-5840-400-4401	OT Salaries - BARC	202	800	800	0	0.00%
001-5840-400-4512	Education Stipend - BARC	94	100	108	8	8.00%
	400 Salaries	57,127	62,451	67,853	5,402	8.65%
001-5840-400-4520	Admin Payoff - BARC	734	80	84	4	5.00%
001-5840-400-4901	PERS Employer - BARC	9,530	8,495	8,805	310	3.65%
001-5840-400-4908	RHSA Plan - BARC	552	480	480	0	0.00%
001-5840-400-4921	Kaiser Hlth Ins - BARC	4,769	3,762	3,126	(636)	(16.91%)
001-5840-400-4923	Eye Care - BARC	125	70	69	(1)	(1.43%)
001-5840-400-4924	Dental - BARC	594	462	462	0	0.00%
001-5840-400-4925	Medicare - BARC	839	893	971	78	8.73%
001-5840-400-4928	Sutter Hlth Ins - BARC	0	0	318	318	N/A
001-5840-400-4930	Life Ins - BARC	128	116	116	0	0.00%
001-5840-400-4931	LTDDisability - BARC	174	175	183	8	4.57%
001-5840-400-4932	STDDisability - BARC	96	97	101	4	4.12%
001-5840-400-4933	EAP - BARC	11	16	15	(1)	(6.25%)
001-5840-400-4935	Auto Allowance - RPCC	361	263	262	(1)	(0.38%)
001-5840-400-4950	Workers Comp - BARC	1,405	7,629	8,446	817	10.71%
	450 Benefits	19,319	22,538	23,438	900	3.99%
001-5840-400-5210	Spec Dept Exp -BARC	7,053	7,750	16,000	8,250	106.45%
001-5840-400-5280	Concession Purchases- BARC	563	0	0	0	N/A
001-5840-400-6423	Liability Ins Premium - BARC	1,699	2,361	2,494	133	5.63%
	500 Operational Expense	9,315	10,111	18,494	8,383	82.91%
001-5840-400-6101	Contract Svcs - BARC	1,572	940	950	10	1.06%
001-5840-400-6103	Contract Instructors - BARC	2,107	0	0	0	N/A
001-5840-400-6210	Recruitment - BARC	59	0	0	0	N/A
	510 Contract-Profess Services	3,739	940	950	10	1.06%
001-5840-400-5310	Repairs & Maint Routine -BARC	692	0	0	0	N/A
001-5840-400-5313	Rpr & Maint Non-Routine -BARC	0	3,000	3,000	0	0.00%
001-5840-400-6106	Janitorial Services - BARC	5,760	4,500	4,500	0	0.00%
001-5840-400-6418	Property Ins Premium - BARC	8,773	4,530	5,874	1,344	29.67%
	540 Facilities	15,225	12,030	13,374	1,344	11.17%
001-5840-400-5220	PG&E - BARC	8,108	10,700	10,700	0	0.00%

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-5840-400-5221	Water Costs - BERC	7,717	9,000	9,000	0	0.00%
001-5840-400-5230	Telephone & Internet - BARC	253	300	350	50	16.67%
	550 Utilities	16,078	20,000	20,050	50	0.25%
	Revenue Total	60,119	49,750	65,000	15,250	30.65%
	Expenditure Total	120,803	128,070	144,159	16,089	12.56%
5840	Burt Ave Rec Center, net	60,684	78,320	79,159	839	1.07%

Community Services

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
5860	Ladybug Rec Bldg					
001-5860-300-3826	Rental Revenue - LBRC	10,376	11,500	11,500	0	0.00%
	330 Interest & Rentals	10,376	11,500	11,500	0	0.00%
001-5860-400-4101	Salaries - LBRC	5,282	3,952	4,152	200	5.06%
001-5860-400-4151	Standby Wknight - LBRC	77	0	0	0	N/A
001-5860-400-4401	OT Salaries - LBRC	93	0	17	17	N/A
001-5860-400-4512	Education Stipend - LBRC	98	100	108	8	8.00%
	400 Salaries	5,550	4,052	4,277	225	5.55%
001-5860-400-4520	Admin Payoff -LBRC	245	0	0	0	N/A
001-5860-400-4901	PERS Employer - LBRC	1,702	1,302	1,348	46	3.53%
001-5860-400-4908	RHSA Plan - LBRC	30	0	0	0	N/A
001-5860-400-4921	Kaiser Hlth Ins - LBRC	1,015	636	0	(636)	(100.00%)
001-5860-400-4923	Eye Care - LBRC	18	8	8	0	0.00%
001-5860-400-4924	Dental - LBRC	84	52	51	(1)	(1.92%)
001-5860-400-4925	Medicare - LBRC	81	59	62	3	5.08%
001-5860-400-4928	Sutter Hlth Ins - LBRC	0	0	318	318	N/A
001-5860-400-4930	Life Ins - LBRC	17	12	12	0	0.00%
001-5860-400-4931	LTDIsability - LBRC	32	23	24	1	4.35%
001-5860-400-4932	STDisability - LBRC	17	13	13	0	0.00%
001-5860-400-4933	EAP - LBRC	3	2	2	0	0.00%
001-5860-400-4935	Auto Allowance - LBRC	33	0	0	0	N/A
001-5860-400-4950	Workers Comp - LBRC	656	426	406	(20)	(4.69%)
	450 Benefits	3,932	2,533	2,244	(289)	(11.41%)
001-5860-400-6423	Liability Ins Premium - LBRC	171	313	242	(71)	(22.68%)
	500 Operational Expense	171	313	242	(71)	(22.68%)
001-5860-400-6101	Contract Svcs - LBRC	106	106	106	0	0.00%
	510 Contract-Profess Services	106	106	106	0	0.00%
001-5860-400-5310	Repairs & Maint Routine -LBRC	1,383	500	500	0	0.00%
001-5860-400-6418	Property Ins Premium - Ladybug	646	830	1,077	247	29.76%
	540 Facilities	2,029	1,330	1,577	247	18.57%
001-5860-400-5220	PG&E LBRC	2,840	4,750	4,750	0	0.00%
	550 Utilities	2,840	4,750	4,750	0	0.00%
Revenue Total		10,376	11,500	11,500	0	0.00%
Expenditure Total		14,629	13,084	13,196	112	0.86%
5860	Ladybug Rec Bldg, net	4,252	1,584	1,696	112	7.07%
Revenue Total		1,005,950	766,025	975,788	209,763	27.38%
Expenditure Total		2,094,613	2,200,185	2,638,225	438,040	19.91%
General Fund Net Cost		(1,088,663)	(1,434,160)	(1,662,437)	(228,277)	15.92%

PERFORMING ARTS CENTER

DEPARTMENT SERVICES MODEL

MANDATED

- Facility maintenance
- Risk assessment & avoidance

CORE

- In-house theatre productions
- Administration
- Customer service
- Cash handling
- Records management
- Service/contractual agreements
- Expense allocation and tracking
- Program/production management
- Marketing
- Rentals

REVENUE OPPORTUNITIES

- Spreckels Education Program camps/productions/classes
- Ticket sales/Subscription program
- Co-productions
- Membership program
- Co-marketing business program
- Fundraisers
- Raffles
- Costume rental

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2020-21

- ✓ Major Renovations: Converted copy room to costume accessory storage, completed box office remodel, and renovated the costume loft.
- ✓ Accepted costume donation of more than 17,000 pieces. Transported, sorted, cleaned, labeled, and organized by period and purpose. Costumes will be used by Spreckels and available to rent.
- ✓ Created extensive 3-Year Audience Engagement Plan for Spreckels Theatre Company.
- ✓ Developed Inventory Control Plan for Concessions.
- ✓ Addressed dozens of facility maintenance needs such as updating, painting, repairing, cleaning, and organizing all four floors of the facility.
- ✓ Honored by the Marquee Theatre Journalists Association Awards, receiving 30 nominations and winning in 11 of the 18 award categories.

MAJOR GOALS FOR FISCAL YEAR 2021-22

- GOAL 1: Implement year one of the three-year marketing plan to increase ticket sales and better serve the community.
- GOAL 2: Implement costume rental program.
- GOAL 3: Implement Inventory Control Plan for Concessions.
- GOAL 3: Change staffing of shows to be in compliance with current legislation

PERFORMING ARTS CENTER

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Box Office Fees	\$ 6,189	\$ 0	\$ 5,000	\$ 5,000
Rental Fees	54,989	0	50,000	50,000
Ticket Sales	95,945	50,000	100,000	50,000
Workshop Admission Fees	29,475	0	22,000	22,000
Donations and Miscellaneous	40,542	24,551	20,000	(4,551)
General Fund	603,754	722,687	614,928	(107,759)
TOTAL SOURCES	\$ 830,894	\$ 797,238	\$ 811,928	\$ 14,690
EXPENDITURES				
Salaries	\$ 323,338	\$ 368,032	\$ 333,508	\$ (34,524)
Benefits	132,486	155,819	165,922	10,103
Operational Expense	146,167	105,747	116,814	11,067
Contractual/Professional Svc	100,672	38,909	54,409	15,500
Information Technology	40,087	44,262	55,199	10,937
Vehicle Expenses	3,087	3,074	3,643	569
Facilities	25,729	24,995	26,033	1,038
Utilities	59,330	56,400	56,400	0
TOTAL EXPENDITURES	\$ 830,894	\$ 797,238	\$ 811,928	\$ 14,690
	\$ 0	\$ 0	\$ 0	\$ 0

	FY 20-21	FY 21-22	\$ INCREASE/ (DECREASE)
Informational Purposes Only:			
Performing Arts Center Budget	\$ 797,238	\$ 811,928	\$ 14,690
PAC Capital Facility Fund	0	17,500	17,500
Spreckels Donation Permanent Fund	20,000	0	(20,000)
Total Resources Provided for Performing Arts Center	\$ 817,238	\$ 829,428	\$ 12,190

Performing Arts Center

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
6210	PAC					
001-6210-300-3865	Capital Facility Fee - PAC	6,189	0	5,000	5,000	N/A
001-6210-300-3875	Rentals - PAC	54,989	0	50,000	50,000	N/A
	340 Charges for Services	61,178	0	55,000	55,000	N/A
001-6210-300-3928	RPF Donations - PAC	29,814	11,551	12,000	449	3.89%
001-6210-300-3930	Donations - PAC	7,728	10,000	5,000	(5,000)	(50.00%)
001-6210-300-3942	Sponsorships - PAC	3,000	3,000	3,000	0	0.00%
	370 Donations and Misc	40,542	24,551	20,000	(4,551)	(18.54%)
001-6210-400-4101	Salaries - PAC	206,830	251,946	237,050	(14,896)	(2.19%)
001-6210-400-4201	1000 hr NonPersable - PAC	28,147	24,816	26,455	1,639	6.60%
001-6210-400-4202	PT Persable - PAC	53,308	59,500	45,000	(14,500)	(24.37%)
001-6210-400-4401	OT Salaries - PAC	1,650	1,500	1,000	(500)	(33.33%)
	400 Salaries	289,936	337,762	309,505	(28,257)	(5.59%)
001-6210-400-4520	Admin Payoff - PAC	109	1,133	1,027	(106)	0.62%
001-6210-400-4901	PERS Employer - PAC	82,526	74,874	87,093	12,219	20.28%
001-6210-400-4908	RHSA Plan - PAC	2,414	2,580	2,520	(60)	0.00%
001-6210-400-4921	Kaiser Hlth Ins - PAC	24,861	26,796	26,160	(636)	0.00%
001-6210-400-4923	Eye Care - PAC	729	485	485	0	0.00%
001-6210-400-4924	Dental - PAC	3,487	3,234	3,234	0	0.00%
001-6210-400-4925	Medicare - PAC	4,138	5,552	4,750	(802)	(12.00%)
001-6210-400-4928	Sutter Hlth Ins - PAC	5,601	6,360	6,360	0	0.00%
001-6210-400-4930	Life Ins - PAC	721	763	763	0	0.00%
001-6210-400-4931	LTD Disability - PAC	1,218	1,441	1,451	10	0.69%
001-6210-400-4932	STD Disability - PAC	672	795	801	6	0.75%
001-6210-400-4933	EAP - PAC	113	108	107	(1)	(0.93%)
001-6210-400-4935	Auto Allowance - PAC	787	787	524	(263)	0.00%
001-6210-400-4950	Workers Comp - PAC	4,626	30,386	26,603	(3,783)	(11.55%)
	450 Benefits	132,002	155,294	161,878	6,584	7.11%
001-6210-400-5100	Office Supplies - PAC	1,509	1,500	1,500	0	0.00%
001-6210-400-5120	Box Office - PAC	1,597	2,500	2,500	0	0.00%
001-6210-400-5130	Postage & Shipping - PAC	3,375	500	500	0	0.00%
001-6210-400-5149	Transaction Fees - PAC	6,004	8,500	5,000	(3,500)	(41.18%)
001-6210-400-5150	Bank Charges - PAC	7,962	7,250	6,500	(750)	(10.34%)
001-6210-400-5152	Cash Long or Short - PAC	150	0	0	0	N/A
001-6210-400-5210	Spec Dept Exp -PAC	5,941	4,000	4,000	0	0.00%
001-6210-400-5215	License Permit & Fee- PAC	511	0	0	0	N/A
001-6210-400-5240	Advertising - PAC	5,040	0	1,500	1,500	N/A
001-6210-400-5260	Dues & Subscription - PAC	666	725	725	0	0.00%
001-6210-400-6310	Equip Lease - PAC	5,286	5,400	5,400	0	0.00%
001-6210-400-6423	Liability Ins Premium - PAC	8,594	12,956	12,656	(300)	(2.32%)
001-6210-400-6712	Front House P - PAC	127	0	0	0	N/A
001-6210-400-6820	Fundraising Expense - PAC	3,124	3,000	3,000	0	0.00%
	500 Operational Expense	49,887	46,331	43,281	(3,050)	(6.58%)

Performing Arts Center

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
001-6210-400-6101	Contract Svcs - PAC	1,074	1,000	2,000	1,000	100.00%
001-6210-400-6210	Recruitment - PAC	577	900	900	0	0.00%
	510 Contract-Profess Services	1,651	1,900	2,900	1,000	52.63%
001-6210-400-6424	IT Services - PAC	40,087	44,262	55,199	10,937	24.71%
	520 Information Technology	40,087	44,262	55,199	10,937	24.71%
001-6210-400-5270	Gas & Oil - PAC	179	300	300	0	0.00%
001-6210-400-6421	Auto Insurance- PAC	0	0	180	180	N/A
001-6210-400-6426	Fleet Services - PAC	2,908	2,774	3,163	389	14.02%
	530 Vehicle Expenses	3,087	3,074	3,643	569	18.51%
001-6210-400-5310	Repairs & Maint Routine-PAC	6,349	6,000	6,000	0	0.00%
001-6210-400-5313	Rpr & Maint Non-Routine - PAC	1,033	1,500	1,500	0	0.00%
001-6210-400-6106	Janitorial Svcs - PAC	15,999	14,000	14,000	0	0.00%
001-6210-400-6418	Property Ins Premium - PAC	2,347	3,495	4,533	1,038	29.70%
	540 Facilities	25,729	24,995	26,033	1,038	4.15%
001-6210-400-5220	PG&E - PAC	51,293	50,000	50,000	0	0.00%
001-6210-400-5221	Water Costs - PAC	6,229	4,400	4,400	0	0.00%
001-6210-400-5230	Telephone & Internet- PAC	1,808	2,000	2,000	0	0.00%
	550 Utilities	59,330	56,400	56,400	0	0.00%
Revenue Total		101,721	24,551	75,000	50,449	205.49%
Expenditure Total		601,707	670,018	658,839	(11,179)	(1.67%)
6210	PAC, net	(499,987)	(645,467)	(583,839)	61,628	(9.55%)

Performing Arts Center

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
P600	PAC Productions					
001-P600-300-3860	Production/Theatre Admissions	95,945	50,000	100,000	50,000	100.00%
	340 Charges for Services	95,945	50,000	100,000	50,000	100.00%
001-P600-400-4201	1000 hr NonPersab - Production	33,402	30,270	24,003	(6,267)	(20.70%)
	400 Salaries	33,402	30,270	24,003	(6,267)	(20.70%)
001-P600-400-4925	Medicare - Production	484	525	348	(177)	(33.71%)
001-P600-400-4950	Workers Comp - PAC Productions	0	0	3,696	3,696	N/A
	450 Benefits	484	525	4,044	3,519	670.29%
001-P600-400-5130	Postage & Shipping -Production	9,491	2,800	2,800	0	0.00%
001-P600-400-5210	Spec Dept Exp - Production	1,158	3,000	3,000	0	0.00%
001-P600-400-5240	Advertising - Productions	17,825	9,000	23,500	14,500	161.11%
001-P600-400-6423	Liability Ins Premium-PAC Prod	824	1,841	1,458	(383)	(20.80%)
001-P600-400-6820	Productions - Production	58,650	33,500	33,500	0	0.00%
	500 Operational Expense	87,949	50,141	64,258	14,117	28.15%
001-P600-400-6101	Contract Svcs - Production	76,198	27,759	42,259	14,500	52.24%
	510 Contract-Profess Services	76,198	27,759	42,259	14,500	52.24%
Revenue Total		95,945	50,000	100,000	50,000	100.00%
Expenditure Total		198,034	108,695	134,564	25,869	23.80%
P600	PAC Productions, net	(102,090)	(58,695)	(34,564)	24,131	(41.11%)

Performing Arts Center

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
P607	PAC Children Workshop					
001-P607-300-3821	Contract Classes - PAC Prorams	1,650	0	0	0	N/A
001-P607-300-3850	PAC Summer Youth Prgrm Revenue	12,580	0	15,000	15,000	N/A
001-P607-300-3851	PAC Winter Youth Prgrm Revenue	15,245	0	7,000	7,000	N/A
	340 Charges for Services	29,475	0	22,000	22,000	N/A
001-P607-400-5240	Advertising - Youth Prgrms PAC	1,714	1,775	1,775	0	0.00%
001-P607-400-6820	Production - Youth Prgrms PAC	6,616	7,500	7,500	0	0.00%
	500 Operational Expense	8,330	9,275	9,275	0	0.00%
001-P607-400-6101	Contract Svcs -Youth Prog PAC	22,823	9,250	9,250	0	0.00%
	510 Contract-Profess Services	22,823	9,250	9,250	0	0.00%
Revenue Total		29,475	0	22,000	22,000	N/A
Expenditure Total		31,153	18,525	18,525	0	0.00%
P607	PAC Children Workshop, net	(1,678)	(18,525)	3,475	22,000	(118.76%)
Total Performing Arts Center						
Revenue Total		227,140	74,551	197,000	122,449	164.25%
Expenditure Total		830,894	797,238	811,928	14,690	1.84%
General Fund Net Cost		(603,754)	(722,687)	(614,928)	107,759	(14.91%)

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OTHER GENERAL GOVERNMENT

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Tax Revenue	\$ 29,707,541	\$ 25,151,246	\$ 31,417,013	\$ 6,265,767
Intergovernmental Revenue	159,415	47,200	135,000	87,800
Interest and Rentals	2,148,454	889,891	788,337	(101,554)
Charges for Services	236,615	229,600	229,300	(300)
Cost Allocation Plan	199,593	381,842	335,549	(46,293)
Donations and Miscellaneous	59,140	5,000	5,000	0
Transfers In	3,344,897	531,825	2,561,867	2,030,042
TOTAL SOURCES	\$ 35,855,654	\$ 27,236,604	\$ 35,472,066	\$ 8,235,462
<u>EXPENDITURES</u>				
Salaries	\$ 1,175,006	\$ 333,466	\$ 2,119,437	\$ 1,785,971
Benefits	15,521,992	1,638,131	2,028,158	390,027
Operational Expense	605,190	734,720	1,224,370	489,650
Contractual/Professional Svc	571,896	283,800	1,539,050	1,255,250
Information Technology	0	14,481	16,510	2,029
Vehicle Expenses	1,058	0	500	500
Facilities	69,808	79,541	88,047	8,506
Utilities	103,596	154,830	151,140	(3,690)
Reimbursement	(1,710,590)	(1,498,622)	(1,534,836)	(36,214)
Transfers Out	673,481	0	2,800,000	2,800,000
TOTAL EXPENDITURES	\$ 17,011,437	\$ 1,740,347	\$ 8,432,376	\$ 6,692,029
Net Increase/(Decrease)	\$ 18,844,217	\$ 25,496,257	\$ 27,039,690	\$ (1,543,433)

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1315	New System Development					
001-1315-400-4101	Salaries-Systm Dvlpmnt	103,209	303,825	411,633	107,808	35.48%
001-1315-400-4401	OT Salaries - Sys Dvlpmnt	957	0	2,300	2,300	N/A
001-1315-400-4512	Ed Stipend - Systm Dvlpmnt	175	0	300	300	N/A
001-1315-400-4906	Alt Ben ICMA - Sys Dvlpmnt	1,400	4,200	4,200	0	0.00%
	400 Salaries	105,741	308,025	418,433	110,408	35.84%
001-1315-400-4520	Admin Payoff-Systm Dvlpmnt	1,567	0	0	0	N/A
001-1315-400-4901	PERS ER-Systm Dvlpmnt	35,697	77,032	108,288	31,256	40.58%
001-1315-400-4905	Alt Bene Nationwide - Sys Dvlp	961	0	0	0	N/A
001-1315-400-4908	RHSA Plan - Systm Dvlpmnt	1,275	4,200	5,400	1,200	28.57%
001-1315-400-4921	Kaiser-Systm Dvlpmnt	6,946	21,720	47,160	25,440	117.13%
001-1315-400-4923	Eye Care - Systm Dvlpmnt	304	539	385	(154)	(28.57%)
001-1315-400-4924	Dental - Systm Dvlpmnt	1,483	3,594	2,567	(1,027)	(28.58%)
001-1315-400-4925	Medicare-Systm Dvlpmnt	1,502	4,406	5,969	1,563	35.47%
001-1315-400-4930	Life Ins - Systm Dvlpmnt	301	809	578	(231)	(28.55%)
001-1315-400-4931	LTDIsability-Systm Dvlpmnt	609	1,738	1,290	(448)	(25.78%)
001-1315-400-4932	STDIsability - Systm Dvlpmnt	336	959	712	(247)	(25.76%)
001-1315-400-4933	EAP - Systm Dvlpmnt	18	120	85	(35)	(29.17%)
001-1315-400-4950	Worker Comp-Systm Dvlpmnt	311	2,610	2,974	364	13.95%
	450 Benefits	51,309	117,727	175,408	57,681	49.00%
001-1315-400-5210	Spec Dept Exp-Systm Dvlpmnt	11,266	10,000	10,000	0	0.00%
001-1315-400-5332	Softwr Lic & Maint- Systm Dvlp	67,704	116,064	116,064	0	0.00%
001-1315-400-5340	Office Equip - Systm Dvlpmnt	27,923	0	0	0	N/A
001-1315-400-6423	Liability Insurance	0	0	4,616	4,616	N/A
001-1315-400-6600	Meetings & Travel-Systm Dvlpmnt	18	0	0	0	N/A
	500 Operational Expense	106,912	126,064	130,680	4,616	3.66%
001-1315-400-6101	Contract Svcs-Systm Dvlpmnt	220,491	0	100,000	100,000	N/A
001-1315-400-6110	Legal Svcs - Systm Dvlpmnt	7,431	0	0	0	N/A
001-1315-400-6210	Recruitment - Systm Dvlpmnt	815	0	0	0	N/A
	510 Contract-Profess Services	228,737	0	100,000	100,000	N/A
001-1315-400-6424	IT Services-System Development	0	14,481	16,510	2,029	14.01%
	520 Information Technology	0	14,481	16,510	2,029	14.01%
001-1315-300-7611	Trans-In from IT Rsrve	492,698	340,825	622,617	281,792	82.68%
	700 Transfers In	492,698	340,825	622,617	281,792	82.68%
Revenue Total		492,698	340,825	622,617	281,792	82.68%
Expenditure Total		492,698	566,297	841,031	274,734	48.51%
1315	New System Development, net	0	225,472	218,414	(7,058)	(3.13%)

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1800	City Hall					
001-1800-300-3622	CAP Rev - CH	13,351	(1,539)	(1,975)	(436)	28.33%
	341 CAP Revenue	13,351	(1,539)	(1,975)	(436)	28.33%
001-1800-400-4101	Salaries - CH	16,224	24,657	25,800	1,143	4.64%
001-1800-400-4150	Standby Wkend - CH	0	40	40	0	0.00%
001-1800-400-4151	Standby Wknight - CH	77	76	76	0	0.00%
001-1800-400-4401	OT Salaries - CH	132	200	200	0	0.00%
001-1800-400-4512	Education Stipend - CH	317	468	502	34	7.26%
	400 Salaries	16,749	25,441	26,618	1,177	4.63%
001-1800-400-4901	PERS Employer - CH	5,224	6,917	7,367	450	6.51%
001-1800-400-4908	RHSA Plan - CH	266	300	300	0	0.00%
001-1800-400-4921	Kaiser Hlth Ins - CH	3,962	4,554	2,226	(2,328)	(51.12%)
001-1800-400-4923	Eye Care - CH	66	47	46	(1)	(2.13%)
001-1800-400-4924	Dental - CH	314	308	308	0	0.00%
001-1800-400-4925	Medicare - CH	228	365	381	16	4.38%
001-1800-400-4928	Sutter Hlth Ins - CH	0	0	318	318	N/A
001-1800-400-4930	Life Ins - CH	64	70	69	(1)	(1.43%)
001-1800-400-4931	LTDisability - CH	97	141	152	11	7.80%
001-1800-400-4932	STDisability - CH	54	78	84	6	7.69%
001-1800-400-4933	EAP - CH	11	11	10	(1)	(9.09%)
001-1800-400-4950	Workers Comp - CH	3,349	2,613	2,489	(124)	(4.75%)
	450 Benefits	13,637	15,404	13,750	(1,654)	(10.74%)
001-1800-400-5100	Office Supplies - CH	9,951	12,000	12,000	0	0.00%
001-1800-400-5130	Postage & Shipping - CH	9,843	10,000	10,000	0	0.00%
001-1800-400-5150	Bank/Late Charges - CH	17	0	0	0	N/A
001-1800-400-5210	Spec Dept Exp - CH	4,901	4,000	4,000	0	0.00%
001-1800-400-5215	License Permit & Fees - CH	0	75	75	0	0.00%
001-1800-400-6310	Equip Lease - CH	43,614	45,000	45,000	0	0.00%
001-1800-400-6423	Liability Ins Premium - CH	609	697	731	34	4.88%
	500 Operational Expense	68,935	71,772	71,806	34	0.05%
001-1800-400-6101	Contract Svcs - CH	19,611	20,000	20,000	0	0.00%
	510 Contract-Profess Services	19,611	20,000	20,000	0	0.00%
001-1800-400-5270	Gas & Oil- CH	1,058	0	500	500	N/A
	530 Vehicle Expenses	1,058	0	500	500	N/A
001-1800-400-5310	Repairs & Maint Routine - CH	5,665	10,000	10,000	0	0.00%
001-1800-400-5313	Rpr & Maint Non-Routine - CH	3,082	3,000	3,000	0	0.00%
001-1800-400-6106	Janitorial Services - CH	14,854	15,312	15,775	463	3.02%
001-1800-400-6418	Property Ins Premium - CH	10,724	15,971	20,712	4,741	29.69%
	540 Facilities	34,325	44,283	49,487	5,204	11.75%
001-1800-400-5220	PG&E - CH	34,578	36,500	35,980	(520)	(1.42%)
001-1800-400-5221	Water Costs - CH	3,913	6,000	6,000	0	0.00%
001-1800-400-5230	Telephone & Internet - CH	25,133	30,000	29,500	(500)	(1.67%)

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
001-1800-400-5231	Cell Phone - CH	456	500	500	0	0.00%
	550 Utilities	64,080	73,000	71,980	(1,020)	(1.40%)
001-1800-400-6899	Reimb fr Gen Fund-CH	(218,016)	(22,711)	14,950	37,661	(165.83%)
	689 Reimb fr GF	(218,016)	(22,711)	14,950	37,661	(165.83%)
Revenue Total		13,351	(1,539)	(1,975)	(436)	28.33%
Expenditure Total		379	227,189	269,091	41,902	18.44%
1800	City Hall, net	12,972	228,728	271,066	42,338	18.51%

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1810	City Hall Annex					
001-1810-300-3455	OADS Lease - CHA	37,800	41,100	41,100	0	0.00%
	330 Interest & Rentals	37,800	41,100	41,100	0	0.00%
001-1810-300-3622	CAP Revenue - CHA	11,883	11,769	22,167	10,398	88.35%
	341 CAP Revenue	11,883	11,769	22,167	10,398	88.35%
001-1810-400-5152	Cash Long or Short - CHA	150	0	0	0	N/A
	500 Operational Expense	150	0	0	0	N/A
001-1810-400-6101	Contract Srvs - CHA	1,136	900	6,150	5,250	583.33%
	510 Contract-Profess Services	1,136	900	6,150	5,250	583.33%
001-1810-400-5310	Repairs & Maint Routine - CHA	214	2,000	2,000	0	0.00%
001-1810-400-5313	Rpr & Maint Non-Routine - CHA	5,058	1,100	1,100	0	0.00%
001-1810-400-6418	Property Ins Premium-CHA	7,338	7,415	9,617	2,202	29.70%
	540 Facilities	12,610	10,515	12,717	2,202	20.94%
001-1810-400-5220	PG&E - CHA	14,554	16,480	15,010	(1,470)	(8.92%)
001-1810-400-5221	Water Costs- CHA	2,074	3,600	2,400	(1,200)	(33.33%)
	550 Utilities	16,627	20,080	17,410	(2,670)	(13.30%)
Revenue Total		49,683	52,869	63,267	10,398	19.67%
Expenditure Total		30,524	31,495	36,277	4,782	15.18%
1810	City Hall Annex, net	19,159	21,374	26,990	5,616	26.27%

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1815	6250 State Farm Dr					
001-1815-300-3453	Rents - StFarm	38,280	38,280	0	(38,280)	(100.00%)
	330 Interest & Rentals	38,280	38,280	0	(38,280)	(100.00%)
001-1815-400-5210	Spec Dept Exp - StFarm	431	320	320	0	0.00%
001-1815-400-6310	Equip Lease - StFarm	5,526	5,686	5,686	0	0.00%
001-1815-400-6311	Property/Possessory Tax-StFarm	0	1,485	1,485	0	0.00%
	500 Operational Expense	5,957	7,491	7,491	0	0.00%
001-1815-400-6101	Contract Svcs - StFrm	1,934	3,000	3,000	0	0.00%
	510 Contract-Profess Services	1,934	3,000	3,000	0	0.00%
001-1815-400-5310	Repairs & Maint Routine-StFrm	2,900	2,000	2,000	0	0.00%
001-1815-400-5313	Rpr & Maint Non-Routine-StFrm	0	2,000	2,000	0	0.00%
001-1815-400-6106	Janatorial Services - StFrm	19,039	17,520	17,520	0	0.00%
001-1815-400-6418	Property Ins Premium-StFrm	933	3,223	4,323	1,100	34.13%
	540 Facilities	22,873	24,743	25,843	1,100	4.45%
001-1815-400-5220	PG&E - StFrm	14,806	15,000	15,000	0	0.00%
001-1815-400-5221	Water Costs - StFrm	5,357	9,750	9,750	0	0.00%
001-1815-400-5230	Telephone & Internet - StFrm	2,726	7,000	7,000	0	0.00%
	550 Utilities	22,889	31,750	31,750	0	0.00%
Revenue Total		38,280	38,280	0	(38,280)	(100.00%)
Expenditure Total		53,653	66,984	68,084	1,100	1.64%
1815	6250 State Farm Dr, net	15,373	28,704	68,084	39,380	137.19%

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1900	Non-Department					
001-1900-300-3010	Secured Property Taxes	3,880,544	3,950,462	4,268,598	318,136	7.23%
001-1900-300-3011	Suppl Secured Prop Tax	123,849	60,000	140,000	80,000	110.00%
001-1900-300-3020	Unsecured Prop Tax	216,200	180,000	190,000	10,000	5.56%
001-1900-300-3030	Hoptr - Home Owner Prop Tx Rel	40,770	40,000	40,000	0	0.00%
001-1900-300-3060	RPTTF ROPS Resid Dist	1,637,705	846,104	1,240,098	393,994	46.57%
001-1900-300-3110	Real Prop Transfer Tax	244,749	200,000	227,000	27,000	13.50%
001-1900-300-3120	General Sales Tax	8,284,290	7,060,000	9,105,911	2,045,911	23.94%
001-1900-300-3122	Sales Tax In Lieu	152	0	0	0	N/A
001-1900-300-3123	Sales Tax Measure A	4,636,339	3,747,000	5,078,893	1,331,893	27.92%
001-1900-300-3130	Transit Occupancy Tax	3,600,766	2,500,000	4,026,000	1,526,000	61.04%
001-1900-300-3140	PG & E Franchise Fees	488,571	455,000	475,000	20,000	4.40%
001-1900-300-3141	AT&T Brdbnd/Cable TV Franchise	545,498	527,680	543,510	15,830	3.00%
001-1900-300-3142	Refuse Franchise Fees	1,876,677	1,485,000	1,587,503	102,503	6.90%
001-1900-300-3510	In Lieu MVLF Swap (Semi-Annul)	4,131,432	4,100,000	4,494,500	394,500	0.77%
	310 Taxes	29,707,541	25,151,246	31,417,013	6,265,767	24.91%
001-1900-300-3511	State MVLF Annual Excess	34,301	22,200	20,000	(2,200)	(9.91%)
001-1900-300-3583	Mandated Cost Reimb	22,637	25,000	15,000	(10,000)	(40.00%)
001-1900-300-3592	Misc Rev fr Other Agencies	55,008	0	100,000	100,000	N/A
	320 Intergovernmental	111,946	47,200	135,000	87,800	186.02%
001-1900-300-3410	Allocated Interest - Gen Fnd	581,247	174,240	145,000	(29,240)	(16.78%)
001-1900-300-3411	GF Dedicated Interest Income	16,253	6,273	5,440	(833)	(13.28%)
001-1900-300-3413	Interest MaintAnnuF151&511Loan	0	54,000	0	(54,000)	(100.00%)
001-1900-300-3417	Interest-PARS DONT BUDGET	900,312	0	0	0	N/A
001-1900-300-3445	Digital Freeway Sign Revenue	194,188	180,000	206,800	26,800	14.89%
001-1900-300-3450	Billboard/Land Rentals-NonDept	9,611	10,640	1,800	(8,840)	(83.08%)
001-1900-300-3451	Rent-Land - NonDept	5,596	5,669	5,806	137	2.42%
001-1900-300-3453	Rent Building - NonDept	12,540	12,554	13,547	993	7.91%
001-1900-300-3457	Cell Tower Income - NonDept	352,628	367,135	368,844	1,709	0.47%
	330 Interest & Rentals	2,072,374	810,511	747,237	(63,274)	(7.81%)
001-1900-300-3250	Parking Permit - Residential	1,740	2,100	1,800	(300)	(14.29%)
001-1900-300-3621	Charges for Services	234,841	227,500	227,500	0	0.00%
001-1900-300-3651	Sale of Maps, Minutes, Etc	34	0	0	0	N/A
	340 Charges for Services	236,615	229,600	229,300	(300)	(0.13%)
001-1900-300-3622	CAP Revenue - NonDept	174,359	371,612	315,357	(56,255)	(15.14%)
	341 CAP Revenue	174,359	371,612	315,357	(56,255)	(15.14%)
001-1900-300-3920	Sale or Real or Personal Prope	195	0	0	0	N/A
001-1900-300-3930	Donations - NonDept	208	0	0	0	N/A
001-1900-300-3940	Other Income - NonDept	15,819	5,000	5,000	0	0.00%
001-1900-300-3950	Misc Insurance Recovery	39,541	0	0	0	N/A
001-1900-300-3983	Prior Year Revenue - NonDept	3,377	0	0	0	N/A
	370 Donations and Misc	59,140	5,000	5,000	0	0.00%
001-1900-400-4111	Other Payroll - Non Dept	0	0	1,708,386	1,708,386	N/A

Other General Government

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
	400 Salaries	0	0	1,708,386	1,708,386	N/A
001-1900-400-4901	PERS Employer - NonDept	13,586,325	0	0	0	N/A
001-1900-400-4987	PARS Contr - NonDept	0	0	400,000	400,000	N/A
	450 Benefits	13,586,325	0	400,000	400,000	N/A
001-1900-400-5135	Printing Svcs - NonDept	6,697	9,500	9,500	0	0.00%
001-1900-400-5150	Bank fees - NonDept	3,045	3,045	3,045	0	0.00%
001-1900-400-5210	Spec Dept Exp - NonDept	24,434	7,500	7,500	0	0.00%
001-1900-400-5222	Contingency - NonDept	0	100,000	100,000	0	0.00%
001-1900-400-5240	Advertising - NonDept	5,304	8,000	8,000	0	0.00%
001-1900-400-5332	Softwr License & Maint-NonDept	500	500	25,500	25,000	5000.00%
001-1900-400-6311	Property Tax - NonDept	2,392	2,464	2,464	0	0.00%
001-1900-400-6419	Cyber Ins & Sfty Training-NonD	2,950	3,629	3,629	0	0.00%
001-1900-400-6420	Self Insured Losses-NonDept	230,398	334,755	754,755	420,000	125.46%
001-1900-400-6830	Elections Expense-NonDept	39,024	60,000	100,000	40,000	66.67%
	500 Operational Expense	314,743	529,393	1,014,393	485,000	91.61%
001-1900-400-6101	Contract Svcs - NonDept	105,591	23,900	1,173,900	1,150,000	4811.72%
001-1900-400-6203	Prop&Sales Tax Admin Fee-NonD	175,360	226,000	226,000	0	0.00%
	510 Contract-Profess Services	280,952	249,900	1,399,900	1,150,000	460.18%
001-1900-400-5221	Water Costs-NonDept	0	30,000	30,000	0	0.00%
	550 Utilities	0	30,000	30,000	0	0.00%
001-1900-400-6899	Reimb fr General Fund-NonDept	(24,764)	(287,168)	(253,104)	34,064	(11.86%)
	689 Reimb fr GF	(24,764)	(287,168)	(253,104)	34,064	(11.86%)
001-1900-400-6975	Reimb fr LERC	(195,708)	(169,821)	0	169,821	(100.00%)
001-1900-400-6983	Reimb fr Supplemental	0	(1,018,922)	(1,296,682)	(277,760)	27.26%
001-1900-400-6984	Reimb fr Supplemental	(1,272,102)	0	0	0	N/A
	699 Reimbursements	(1,467,810)	(1,188,743)	(1,296,682)	(107,939)	9.08%
001-1900-300-7151	Transfr-In from F151	105,348	0	42,250	42,250	N/A
001-1900-300-7184	Trans In fr Casino Supplmetl	2,000,000	0	1,400,000	1,400,000	N/A
001-1900-300-7620	Transfer In frm VRF	540,000	0	0	0	N/A
001-1900-300-7710	Transfer In fr Foundation-NonD	0	0	300,000	300,000	N/A
	700 Transfers In	2,645,348	0	1,742,250	1,742,250	N/A
001-1900-400-8620	Transfer Out to VRF	205,008	0	100,000	100,000	N/A
001-1900-400-8640	Trans Out to Infrastructure Fd	300,000	0	2,700,000	2,700,000	N/A
001-1900-400-8911	Trans Out to Housing	168,473	0	0	0	N/A
	800 Transfers Out	673,481	0	2,800,000	2,800,000	N/A
	Revenue Total	35,007,323	26,615,169	34,591,157	7,975,988	29.97%
	Expenditure Total	13,362,926	(666,618)	5,802,893	6,469,511	(970.50%)
1900	Non-Department, net	21,644,397	27,281,787	28,788,264	1,506,477	5.52%

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
1910	Retiree Medical					
001-1910-400-4918	500 Monthly Reimb-Retiree Med	80,652	120,000	120,000	0	0.00%
001-1910-400-4919	Kaiser Senior Advantage-RetMed	229,361	155,000	160,000	5,000	3.23%
001-1910-400-4920	REMIF Health Ins -Retiree Med	171,453	233,000	215,000	(18,000)	(7.73%)
001-1910-400-4921	Kaiser Hlth Ins - Retiree Med	167,924	260,000	202,000	(58,000)	(22.31%)
001-1910-400-4922	AmWINS Group-Ret Med	380,361	430,000	410,000	(20,000)	(4.65%)
001-1910-400-4923	Eye Care - Retiree Med	22,985	20,000	30,000	10,000	50.00%
001-1910-400-4924	Dental - Retiree Med	167,665	155,000	150,000	(5,000)	(3.23%)
001-1910-400-4928	Sutter Health- Retiree Med	3,567	10,000	12,000	2,000	20.00%
001-1910-400-4930	Life Ins - Retiree Med	19,586	22,000	20,000	(2,000)	(9.09%)
001-1910-400-4933	EAP - Retiree Med	(52)	0	0	0	N/A
001-1910-400-4970	Mgmt Med Reimb- Retiree Med	113,878	100,000	120,000	20,000	20.00%
	450 Benefits	1,357,380	1,505,000	1,439,000	(66,000)	(4.39%)
001-1910-400-6101	Contract Svcs - Ret Med	7,646	10,000	10,000	0	0.00%
	510 Contract-Profess Services	7,646	10,000	10,000	0	0.00%
001-1910-300-7510	Trans In fr WW Retiree Med	72,450	68,000	70,000	2,000	2.94%
001-1910-300-7511	Transfer In fr Wtr Retiree Med	134,400	123,000	127,000	4,000	3.25%
	700 Transfers In	206,850	191,000	197,000	6,000	3.14%
Revenue Total		206,850	191,000	197,000	6,000	3.14%
Expenditure Total		1,365,026	1,515,000	1,449,000	(66,000)	(4.36%)
1910	Retiree Medical, net	1,158,176	1,324,000	1,252,000	(72,000)	(5.44%)

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2000	EOC					
001-2000-300-3541	CESF Federal Grant - EOC	47,469	0	0	0	N/A
	320 Intergovernmental	47,469	0	0	0	N/A
001-2000-400-4101	Salaries - EOC	864,271	0	0	0	N/A
001-2000-400-4201	1000 hr NonPersable - EOC	21,340	0	0	0	N/A
001-2000-400-4401	OT Salaries - EOC	5,414	0	0	0	N/A
	400 Salaries	891,025	0	0	0	N/A
001-2000-400-4901	PERS Employer - EOC	322,623	0	0	0	N/A
001-2000-400-4904	Def Comp/City - EOC	2,243	0	0	0	N/A
001-2000-400-4905	Alt Bene Nationwide - EOC	1,390	0	0	0	N/A
001-2000-400-4906	Alt Bene ICMA - EOC	4,514	0	0	0	N/A
001-2000-400-4908	RHSA Plan - EOC	10,227	0	0	0	N/A
001-2000-400-4920	REMIF Health Ins - EOC	6,442	0	0	0	N/A
001-2000-400-4921	Kaiser Hlth Ins - EOC	91,418	0	0	0	N/A
001-2000-400-4923	Eye Care - EOC	2,722	0	0	0	N/A
001-2000-400-4924	Dental - EOC	12,714	0	0	0	N/A
001-2000-400-4925	Medicare - EOC	12,664	0	0	0	N/A
001-2000-400-4928	Sutter Health Ins - EOC	10,739	0	0	0	N/A
001-2000-400-4930	Life Ins - EOC	2,590	0	0	0	N/A
001-2000-400-4931	LTDisability - EOC	3,254	0	0	0	N/A
001-2000-400-4932	STDisability - EOC	2,721	0	0	0	N/A
	450 Benefits	486,261	0	0	0	N/A
001-2000-400-5130	Postage & Shipping - EOC	702	0	0	0	N/A
001-2000-400-5210	Spec Dept Exp - EOC	64,921	0	0	0	N/A
001-2000-400-5330	Equipment under 5K - EOC	26,408	0	0	0	N/A
	500 Operational Expense	92,031	0	0	0	N/A
001-2000-400-6101	Contracted Svcs - EOC	31,880	0	0	0	N/A
	510 Contract-Profess Services	31,880	0	0	0	N/A
Revenue Total		47,469	0	0	0	N/A
Expenditure Total		1,501,197	0	0	0	N/A
2000	EOC, net	1,453,728	0	0	0	N/A

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2001	EOC1					
001-2001-400-4101	Salaries - EOC	37,178	0	0	0	N/A
001-2001-400-4150	Standby Wkend - EOC	1,080	0	0	0	N/A
001-2001-400-4201	1000 hr NonPersable - EOC	373	0	0	0	N/A
001-2001-400-4202	PT Persable - EOC	363	0	0	0	N/A
001-2001-400-4401	OT Salaries - EOC	74,029	0	0	0	N/A
	400 Salaries	113,022	0	0	0	N/A
001-2001-400-4901	PERS Employer - EOC	3,801	0	0	0	N/A
001-2001-400-4904	Def Comp/City - EOC	104	0	0	0	N/A
001-2001-400-4905	Alt Bene Nationwide - EOC	76	0	0	0	N/A
001-2001-400-4906	Alt Bene ICMA - EOC	477	0	0	0	N/A
001-2001-400-4908	RHSA Plan - EOC	561	0	0	0	N/A
001-2001-400-4920	REMIF Helath Ins - EOC	447	0	0	0	N/A
001-2001-400-4921	Kaiser Hlth Ins - EOC	6,009	0	0	0	N/A
001-2001-400-4923	Eye Care - EOC	170	0	0	0	N/A
001-2001-400-4924	Dental - EOC	790	0	0	0	N/A
001-2001-400-4925	Medicare - EOC	1,595	0	0	0	N/A
001-2001-400-4928	Sutter Health Ins - EOC	723	0	0	0	N/A
001-2001-400-4930	Life Ins - EOC	231	0	0	0	N/A
001-2001-400-4931	LTDisability - EOC	42	0	0	0	N/A
001-2001-400-4932	STDisability - EOC	34	0	0	0	N/A
	450 Benefits	15,061	0	0	0	N/A
001-2001-400-5210	Special Dept Exp - EOC	10,294	0	0	0	N/A
001-2001-400-5300	Equip Rentals - EOC	5,054	0	0	0	N/A
	500 Operational Expense	15,348	0	0	0	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		143,431	0	0	0	N/A
2001	EOC1, net	143,431	0	0	0	N/A

Other General Government

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
2002	EOC2					
001-2002-400-4101	Salaries - EOC2	27,950	0	0	0	N/A
001-2002-400-4102	Personnel Shift Diff - EOC2	145	0	0	0	N/A
001-2002-400-4201	1000 hr NonPersable - EOC2	1,897	0	0	0	N/A
001-2002-400-4202	PT Persable - EOC2	849	0	0	0	N/A
001-2002-400-4401	OT Salaries - EOC2	17,628	0	0	0	N/A
	400 Salaries	48,468	0	0	0	N/A
001-2002-400-4901	PERS Employer - EOC2	10,017	0	0	0	N/A
001-2002-400-4905	Alt Bene Nationwide - EOC2	16	0	0	0	N/A
001-2002-400-4906	Alt Bene ICMA - EOC2	252	0	0	0	N/A
001-2002-400-4908	RHSA Plan - EOC2	27	0	0	0	N/A
001-2002-400-4921	Kaiser Hlth Ins - EOC2	526	0	0	0	N/A
001-2002-400-4923	Eye Care - EOC2	13	0	0	0	N/A
001-2002-400-4924	Dental - EOC2	59	0	0	0	N/A
001-2002-400-4925	Medicare - EOC2	699	0	0	0	N/A
001-2002-400-4928	Sutter Health Ins - EOC2	89	0	0	0	N/A
001-2002-400-4930	Life Ins - EOC2	115	0	0	0	N/A
001-2002-400-4931	LTDisability - EOC2	122	0	0	0	N/A
001-2002-400-4932	STDIsability - EOC2	84	0	0	0	N/A
	450 Benefits	12,021	0	0	0	N/A
001-2002-400-5210	Spec Dept Exp - EOC2	1,115	0	0	0	N/A
	500 Operational Expense	1,115	0	0	0	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		61,604	0	0	0	N/A
2002	EOC2, net	61,604	0	0	0	N/A
Total Other General Government						
Revenue Total		35,855,654	27,236,604	35,472,066	8,235,462	30.24%
Expenditure Total		17,011,437	1,740,347	8,466,376	6,726,029	386.48%
General Fund Net Cost		18,844,217	25,496,257	27,005,690	1,509,433	5.92%

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SPECIAL REVENUE FUNDS

The following summarizes the City's Special Revenue Funds:

Alcoholic Beverage Sales Ordinance (ABSO) Fund - Annual permit fee that is received from all businesses that sell alcohol in the City pursuant to City's Ordinance No. 780. The permit from the ordinance requires the business owner to comply with operational standards and training requirements and creates conditions and requirements upon the local alcohol sales licenses for the purpose of law enforcement compliance checks, police services necessary to monitor and enforce operational stands established with the license.

Abandoned Vehicle Abatement Fund - Revenues received from the Sonoma County Abandoned Vehicle Abatement Program, pursuant to the terms of an agreement with the Service Authority authorized by City Council Resolution No. 95-16, providing for the abatement of abandoned vehicles in the City.

Traffic Safety Fund - Revenues received pursuant to Vehicle Code Section 42200 for the purpose of maintenance of traffic control devices and traffic law enforcement and traffic accident prevention.

General Plan Maintenance Fund - Revenues received from a surcharge pursuant to City's Resolution No. 2008-03 on certain building permits and based on a percentage of project valuation, for the purpose of updating and maintaining the Rohnert Park General Plan.

Spay and Neuter Fund – Revenues received from \$2 of each animal license, pursuant to City's Resolution 2008-03, for the purpose of supplementing the costs of spay and neuter activities.

Refuse Road Impact Fee Fund - Revenues received from Rohnert Park Disposal pursuant to the Second Amended and Restated Agreement between the City and Rohnert Park Disposal, Inc. for expenses incurred by the City for repairing and maintaining the City's public streets cause by normal and ongoing use of Rohnert Park Disposal's collection vehicles.

State Gasoline Tax Fund - Revenues received pursuant to Street and Highway Code Sections 2105, 2106, 2107, 2107.5, 2031, and Senate Bill 1-Road Repair and Accountability Act of 2017, and other funds for the purpose of maintenance and construction of the City streets.

Measure M Traffic Fund - Revenues received from County of Sonoma on one quarter cent sales tax for street improvements.

Sunrise Park Fee Fund – Facility field fee revenue received for the recreation use of Sunrise Park. Fees will be deposited for maintenance and replacement of Sunrise Park all-weather fields.

Traffic Signals Fee Fund - Revenues received from fees imposed on developers for the purpose of constructing traffic signals.

Supplemental Law Enforcement Services Fund - Revenues received from the State of California pursuant to AB 3229 for the purpose of ensuring public safety.

DIVCA PEG Fee (AB 2987) Fund – Revenues received pursuant to Assembly Bill 2987 for activities related to public, educational and governmental access channels.

Graton Mitigation School Contribution Fund – Accounts for contributions pass-through to the Cotati-Rohnert Park Unified School District pursuant to Section 4.1 of the memorandum of understanding (MOU) between the Federated Indians of the Graton Rancheria (Tribe) and the City.

Graton Mitigation Law Enforcement Fund - Accounts for contributions and related activities for special law enforcement pursuant to Section 3.1 of the MOU between the Tribe and the City.

Graton Mitigation Public Safety Building Fund - Accounts for contributions and related activities for the

construction of a new public safety building pursuant to Section 2.3.1 of the MOU between the Tribe and the City.

Graton Mitigation Problem Gambling Fund - Accounts for contributions and related activities for mitigation of social impacts pursuant to Section 3.2 of the MOU between the Tribe and the City. The City shall grant such payment to an organization dedicated to the treatment and prevention of problem gambling or pathological gambling disorders.

Graton Mitigation Waterway Fund - Accounts for contributions and related activities for storm water drainage pursuant to Section 3.3 of the MOU between the Tribe and the City.

Graton Mitigation Public Services Fund - Accounts for contributions and related activities for public services pursuant to Section 3.4.2 of the MOU between the Tribe and the City.

Graton Mitigation Wilfred Maintenance Fund - Accounts for contributions and related activities for the maintenance of the Wilfred Avenue pursuant to Section 6.6 of the Joint Exercise of Powers Agreement for implementation of mitigation measure for widening Wilfred Avenue between the Tribe and the City.

Graton City Vehicle Contribution Fund - Accounts for contributions and related activities for the purchase of public safety and/or other City vehicles pursuant to Section 2.3.3 of the MOU between the Tribe and the City.

Measure M Fire Benefit Assessment Fund - Revenues received pursuant to the voter approved fire benefit assessment district. Purpose is to finance enhancements of fire suppression activities.

Mobile Home Rent Appeals Board Fund - Revenues received pursuant to City of Rohnert Park Ordinance 494 authorizing the collection of registration fees from mobile home parks. Purpose is to fund the Mobile Home Rent Appeals Board.

Copeland Creek Drainage Facility Fund - Revenues received from fees imposed on developers in a specific area serviced by the Copeland Creek drainage improvements. Purpose is to repay the costs of the Copeland Creek drainage improvements.

Asset Forfeiture Fund - Revenues received from assets seizures returned after Federal and State seized asset court cases have been adjudicated and finalized.

Performing Arts Center Facility Capital Reserve Fund - Revenues received from the assessment of two dollars per ticket sold which is set aside for improvements at the Performing Arts Center.

Sports Center Facility Capital Reserve Fund - Revenues received from the assessment of between two to five dollars per sports center memberships which is set aside for improvements at the Sports Center.

Explorer Fund— Revenues received from Public Safety Explorer Scouts' fundraising activities that can only be used for Explorer Scouts program goods and services.

California Disability Access Fee Fund - Revenues received on each business licenses pursuant to SB1186 for costs associated with hiring a Certified Access Specialists and other related costs.

Affordable Linkage Fee Fund – Revenues received pursuant to Ordinance 771 which established fees to be imposed upon nonresidential development to be used for land acquisition, construction, rehabilitation, subsidization, assistance to other governments, private organizations or individuals to expand affordable housing opportunities to low and moderate income households.

UDSP Regional Traffic Fee Fund - Revenues received pursuant to a developer agreement in the University District Specific Plan area for the purpose of mitigating the regional traffic impacts of the development.

Building Standards SB 1473 Fund – Revenues received pursuant to Senate Bill 1473 which imposed fees on building permit applicants for the purpose of funding the development of State building standards. 90% of the fees are remitted to the State, and 10% is retained by the City for administrative costs and code enforcement education.

Rohnert Park Foundation Fund - Revenues received from donations in connection with the development of civic projects in the City. Also accounts for Tribe charitable contributions pursuant to Section 4.2.1 of the MOU between the Tribe and the City.

Wilfred Dowdell Public Safety Mitigation Fund - Revenues received pursuant to City Resolution 14-129 which imposes fees on developers to mitigate impacts to the Public Safety Department as a result of development in the Wilfred Dowdell Specific Plan Area.

Senior Center Bingo Fund – Revenues received through “Friends of the Rohnert Park Senior Center” Bingo games. Revenues collected are for the benefit of Senior Citizens administered by the Rohnert Park Senior Center program for senior programs and building enhancements.

UDSP Maintenance Annuity Fund – Revenues received pursuant to a development agreement with the University District Specific Plan Area for the purpose of funding cost increases for municipal services resulting from new residential development in this specific plan area. Fees received are invested in a segregated annuity or investment account for the purpose of creating a stream of income to mitigate the development impacts to the residential units.

Graton Mitigation Tribe Charity Fund – Accounts for tribe charitable contributions and related activities pursuant to Section 4.2.2 of the MOU between the Tribe and the City. Contributions are paid to organizations designated by the Tribe per the MOU.

Graton Mitigation Neighborhood Upgrade Fund – Accounts for contributions and related activities for City’s neighborhood upgrade or workforce housing programs pursuant to Section 4.3 of the MOU between the Tribe and the City.

Affordable Housing Resident Fee Fund – Revenue received pursuant to Ordinance 17.07.020.N, from developers of single-family, for sale projects, in lieu of building affordable units onsite. This fee is in furtherance of the City’s inclusionary ordinance to increase and improve the supply of housing affordable to households of moderate, low and very low income.

California Strong Motion Instrumentation Fee Fund – This fee was established pursuant to California Code Chapter 8 Section 2700. The fee is assessed on every building permit where a building discipline inspector is required as part of the field inspection, and a portion of the fee is remitted to the State. The fee is to be used for data utilization, seismic education, and for improving the preparation for damage assessment within the City’s jurisdiction.

Graton Mitigation Reserve Fund – Accounts for a reserve established per City Policy 2.03.001 for the purpose of mitigating any cash flow interruptions or changes in contributions from the Tribe.

South East Specific Plan Fund – Revenues received pursuant to a development agreement with the South East Specific Plan (SESP) Area for the purpose of funding cost increases for municipal services resulting from new residential development in this specific plan area. Funds are to be for additional personnel, City services and to mitigate traffic regionally and locally within the SESP Area.

Community Service Facility Fee Fund – Revenues received pursuant to City Resolution 18-108 which imposes fees on rental at the community service centers for funding of equipment replacements and facility improvements.

Measure M Parks Fund – Revenues received pursuant to the voter approved sales tax to support improvements and protections for regional and neighborhood parks, waterways, and natural area effective April 1, 2019.

UDSP Reimbursement Fee Fund – Revenues received pursuant to City Resolution 18-126 which imposes fees when building permits are granted during the development of the University District Specific Plan.

Five Creeks Specific Plan Fund – Revenues received pursuant to a development agreement with the Five Creeks Specific Plan (FCSP) Area for the purpose of offsetting the fiscal deficit to the City's general fund created by the new residential development within the FCSP Area.

PERMANENT FUND

The following summarizes the City's Permanent Funds:

Performing Arts Center Spreckels Donation & Endowment Permanent Funds - Capital donated to support the City's Dorothy Rohnert Spreckels Performing Arts Center. The interest earnings generated from the corpus is used for operating and capital costs at the Performing Arts Center.

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>100</u>	<u>101</u>	<u>102</u>
	Alcohol Beverage Sales Ordinance	Abandoned Vehicle Abatement	Traffic Safety
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 46,697	\$ 228,441	\$ 168,611
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	300	900	0
Charges for services	0	60,000	0
Licenses, permit and fees	25,425	0	0
Fines, forfeitures & penalties	0	0	61,000
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 25,725</u>	<u>\$ 60,900</u>	<u>\$ 61,000</u>
<u>EXPENDITURES</u>			
Salaries	\$ 62,000	\$ 65,620	\$ 0
Benefits	600	35,255	0
Operational Expenses	9,596	5,670	0
Contractual/Professional Svc	0	9,000	0
Information Technology	0	462	0
Vehicle Expenses	0	6,314	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	60,000
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	<u>\$ 72,196</u>	<u>\$ 122,321</u>	<u>\$ 60,000</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ (46,471)</u>	<u>\$ (61,421)</u>	<u>\$ 1,000</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 226</u>	<u>\$ 167,020</u>	<u>\$ 169,611</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>103</u>	<u>104</u>	<u>105</u>
	General Plan Maintenance	Spay and Neuter	Federal Asset Forfeiture
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 408,762	\$ 66,244	\$ 9
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	1,100	300	0
Charges for services	0	0	0
Licenses, permit and fees	265,076	15,500	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 266,176</u>	<u>\$ 15,800</u>	<u>\$ 0</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	9,500	0
Contractual/Professional Svc	0	6,500	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	650,000	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	<u>\$ 650,000</u>	<u>\$ 16,000</u>	<u>\$ 0</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ (383,824)</u>	<u>\$ (200)</u>	<u>\$ 0</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 24,938</u>	<u>\$ 66,044</u>	<u>\$ 9</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	106	108	109
	State Asset Forfeiture	PAC Capital Facility	Sports Center Capital Facility
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 165,943	\$ 124,208	\$ 117,887
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	0	500
Charges for services	0	20,000	72,000
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 0	\$ 20,000	\$ 72,500
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	150,000	0	36,950
Contractual/Professional Svc	0	0	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	17,500	10,400
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	30,000
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 150,000	\$ 17,500	\$ 77,350
INCREASE (USE) OF FUND BALANCE	\$ (150,000)	\$ 2,500	\$ (4,850)
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 15,943	\$ 126,708	\$ 113,037

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	110	111	112
	Water Development Improvement	Community Services Facility Fee	Measure M Parks
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 24,225	\$ 18,440	\$ 405,454
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 450,000
Intergovernmental	0	0	0
Interest and rentals	0	100	0
Charges for services	0	15,000	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 0	\$ 15,100	\$ 450,000
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 132,327
Benefits	0	0	63,658
Operational Expenses	0	0	167,534
Contractual/Professional Svc	0	0	5,600
Information Technology	0	0	923
Vehicle Expenses	0	0	0
Facilities	0	15,000	0
Utilities	0	0	720
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	35,400
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 15,000	\$ 406,162
INCREASE (USE) OF FUND BALANCE	\$ 0	\$ 100	\$ 43,838
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 24,225	\$ 18,540	\$ 449,292

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	113	125	130
	Recreation Facility Use Fee	Refuse Road Impact Fee	State Gasoline Tax
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 36,410	\$ 0	\$ 17,956
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	1,083,739
Interest and rentals	50	0	3,000
Charges for services	39,000	0	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 39,050	\$ 0	\$ 1,086,739
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	0	0	70,000
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	705,000
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 775,000
INCREASE (USE) OF FUND BALANCE	\$ 39,050	\$ 0	\$ 311,739
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 75,460	\$ 0	\$ 329,695

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	131	132	135
	State Gasoline Tax- Admin	Gas Tax SB-1 RMRA	Measure M Traffic
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 28,856	\$ 62,295	\$ 67,601
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	6,000	847,047	344,036
Interest and rentals	100	3,000	2,700
Charges for services	0	0	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 6,100	\$ 850,047	\$ 346,736
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	25,000	0	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 25,000	\$ 0	\$ 0
INCREASE (USE) OF FUND BALANCE	\$ (18,900)	\$ 850,047	\$ 346,736
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 9,956	\$ 912,342	\$ 414,337

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	140	147	148
	Senior Center Bingo	Affordable Linkage Fee	Affordable Housing Residential Fee
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 111,364	\$ 168,222	\$ 89,908
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	600	300
Charges for services	0	0	0
Licenses, permit and fees	0	181,369	341,952
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	352,815	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 352,815	\$ 181,969	\$ 342,252
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	324,402	85,922	0
Contractual/Professional Svc	0	0	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	16,000	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	50,000	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 390,402	\$ 85,922	\$ 0
INCREASE (USE) OF FUND BALANCE	\$ (37,587)	\$ 96,047	\$ 342,252
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 73,777	\$ 264,269	\$ 432,160

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	150	151	152
	Traffic Signal Fee	UDSP Maintenance Annuity	UDSP Regional Traffic Fee
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 10,062	\$ 7,322,236	\$ 85,807
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	3,000	42,520	858
Charges for services	0	0	0
Licenses, permit and fees	0	1,622,481	413,000
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	96,200	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 3,000	\$ 1,761,201	\$ 413,858
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	413,000
Contractual/Professional Svc	0	0	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	9,000,000	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	3,000	42,250	0
TOTAL EXPENDITURES	\$ 3,000	\$ 9,042,250	\$ 413,000
INCREASE (USE) OF FUND BALANCE	\$ 0	\$ (7,281,049)	\$ 858
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 10,062	\$ 41,187	\$ 86,665

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	155	156	157
	Explorer Scouts	Strong Motion	California Disability Act Fee
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 10,996	\$ 5,875	\$ 44,663
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	59	160
Charges for services	0	0	0
Licenses, permit and fees	0	700	3,700
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 0	\$ 759	\$ 3,860
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	5,000
Contractual/Professional Svc	0	0	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 5,000
INCREASE (USE) OF FUND BALANCE	\$ 0	\$ 759	\$ (1,140)
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 10,996	\$ 6,634	\$ 43,523

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>158</u>	<u>164</u>	<u>165</u>
	Building Standards Fee	PFF 3% Admin Fee	Public Facilities Financing Plan Fee
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 1,886	\$ 907,944	\$ 3,011,429
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	15	4,000	12,000
Charges for services	0	0	0
Licenses, permit and fees	193	0	5,154,855
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	154,646	0
TOTAL SOURCES	<u>\$ 208</u>	<u>\$ 158,646</u>	<u>\$ 5,166,855</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	0	0	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	750,000
Reimbursements To Other Funds	0	259,407	0
Transfers Out	0	0	329,014
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 259,407</u>	<u>\$ 1,079,014</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ 208</u>	<u>\$ (100,761)</u>	<u>\$ 4,087,841</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u><u>\$ 2,094</u></u>	<u><u>\$ 807,183</u></u>	<u><u>\$ 7,099,270</u></u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>170</u>	<u>172</u>	<u>173</u>
	Measure M Fire Assessment	Supplemental Law Enforcement Services	DIVCA PEG Fee
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 63,719	\$ 118,468	\$ 518,450
<u>SOURCES</u>			
Taxes	\$ 718,739	\$ 0	\$ 55,000
Intergovernmental	0	150,000	0
Interest and rentals	450	0	2,700
Charges for services	0	0	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 719,189</u>	<u>\$ 150,000</u>	<u>\$ 57,700</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	10,000
Contractual/Professional Svc	7,000	0	10,000
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	10,000
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	75,000
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	700,000	150,000	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	<u>\$ 707,000</u>	<u>\$ 150,000</u>	<u>\$ 105,000</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ 12,189</u>	<u>\$ 0</u>	<u>\$ (47,300)</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 75,908</u>	<u>\$ 118,468</u>	<u>\$ 471,150</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>175</u>	<u>176</u>	<u>177</u>
	Casino Law Enforcement Recurring Cont	Cotati-RP Unified School District	Casino Wilfred Maintenance JEPA
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 108,006	\$ 0	\$ 167,790
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	6	0	4,000
Charges for services	0	0	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	623,799	1,247,598	367,415
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 623,805</u>	<u>\$ 1,247,598</u>	<u>\$ 371,415</u>
<u>EXPENDITURES</u>			
Salaries	\$ 331,259	\$ 0	\$ 75,545
Benefits	217,553	0	49,682
Operational Expenses	12,259	1,247,598	20,108
Contractual/Professional Svc	0	0	15,000
Information Technology	923	0	485
Vehicle Expenses	19,301	0	9,087
Facilities	0	0	0
Utilities	0	0	10,000
Cost Allocation Plan	52,890	0	30,875
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	<u>\$ 634,185</u>	<u>\$ 1,247,598</u>	<u>\$ 210,782</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ (10,380)</u>	<u>\$ 0</u>	<u>\$ 160,633</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 97,626</u>	<u>\$ 0</u>	<u>\$ 328,423</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>178</u>	<u>181</u>	<u>182</u>
	Casino Public Safety Building	Casino Problem Gambling	Casino Wilfred Waterway
PROJECTED FUND BALANCE AS OF 6-30-21	\$ (0)	\$ 431,323	\$ 115,247
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	1,500	460
Charges for services	0	0	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	155,950	62,380
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 0</u>	<u>\$ 157,450</u>	<u>\$ 62,840</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 9,394
Benefits	0	0	5,725
Operational Expenses	0	0	9,115
Contractual/Professional Svc	0	125,000	40,000
Information Technology	0	0	46
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	300
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 125,000</u>	<u>\$ 64,580</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ 0</u>	<u>\$ 32,450</u>	<u>\$ (1,740)</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 0</u>	<u>\$ 463,773</u>	<u>\$ 113,507</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	183	184	186
	Casino Public Service	Casino Mitigation Supplemental	Casino City Vehicle
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 642,862	\$ 46,188	\$ (0)
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	380	4,000	0
Charges for services	0	0	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	2,955,560	6,237,992	0
Other Financing Sources & Uses	0	0	0
Transfers In	1,091,497	0	0
TOTAL SOURCES	\$ 4,047,437	\$ 6,241,992	\$ 0
<u>EXPENDITURES</u>			
Salaries	\$ 2,505,030	\$ 0	\$ 0
Benefits	1,119,601	0	0
Operational Expenses	174,220	0	0
Contractual/Professional Svc	195,600	0	0
Information Technology	16,383	0	0
Vehicle Expenses	175,834	0	0
Facilities	0	0	0
Utilities	2,891	0	0
Cost Allocation Plan	353,371	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	134,138	1,296,682	0
Transfers Out	0	4,991,497	0
TOTAL EXPENDITURES	\$ 4,677,068	\$ 6,288,179	\$ 0
INCREASE (USE) OF FUND BALANCE	\$ (629,631)	\$ (46,187)	\$ 0
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 13,231	\$ (0)	\$ (0)

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>187</u>	<u>188</u>	<u>189</u>
	Casino Mitigation Reserve	Tribe Charity	Neighborhood Upgrade Workforce Housing
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 3,092,375	\$ 0	\$ 646,988
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	19,000	0	5,000
Charges for services	0	0	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	1,247,598	1,247,598
Other Financing Sources & Uses	0	0	0
Transfers In	1,900,000	0	0
TOTAL SOURCES	<u>\$ 1,919,000</u>	<u>\$ 1,247,598</u>	<u>\$ 1,252,598</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 89,826
Benefits	0	0	43,915
Operational Expenses	0	1,247,598	0
Contractual/Professional Svc	0	0	964,017
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	0	800,000
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 1,247,598</u>	<u>\$ 1,897,758</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ 1,919,000</u>	<u>\$ 0</u>	<u>\$ (645,160)</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 5,011,375</u>	<u>\$ 0</u>	<u>\$ 1,828</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>190</u>	<u>191</u>	<u>193</u>
	Rent Appeals Board	Copeland Creek Drainage	SESP Community Facilities District
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 345,568	\$ 2,265	\$ 477,984
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 509,479
Intergovernmental	0	0	0
Interest and rentals	0	0	2,000
Charges for services	60,000	0	0
Licenses, permit and fees	39,831	0	99,455
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 99,831</u>	<u>\$ 0</u>	<u>\$ 610,934</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	116,876	0	0
Contractual/Professional Svc	15,000	0	10,000
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	(1,244)	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	600,176
Transfers Out	0	2,265	0
TOTAL EXPENDITURES	<u>\$ 130,632</u>	<u>\$ 2,265</u>	<u>\$ 610,176</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ (30,801)</u>	<u>\$ (2,265)</u>	<u>\$ 758</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 314,767</u>	<u>\$ 0</u>	<u>\$ 478,742</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>194</u>	<u>195</u>	<u>196</u>
	SESP Add'l Svc Personnel Fee	SESP Regional Traffic Fee	SESP Valley House Mitigation
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 113,903	\$ 690,267	\$ 179,240
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	300	2,400	600
Charges for services	0	0	0
Licenses, permit and fees	50,288	150,000	74,000
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 50,588</u>	<u>\$ 152,400</u>	<u>\$ 74,600</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	0	0	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	145,000	500,000	0
TOTAL EXPENDITURES	<u>\$ 145,000</u>	<u>\$ 500,000</u>	<u>\$ 0</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ (94,412)</u>	<u>\$ (347,600)</u>	<u>\$ 74,600</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 19,491</u>	<u>\$ 342,667</u>	<u>\$ 253,840</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	<u>197</u>	<u>430</u>	<u>431</u>
	Westside Residential Svc Community Facilities District	Spreckels Donation Permanent	Spreckels Endowment Permanent
PROJECTED FUND BALANCE AS OF 6-30-21	\$ 178,426	\$ 361,913	\$ 130,000
<u>SOURCES</u>			
Taxes	\$ 61,465	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	400	18,600	0
Charges for services	0	0	0
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	25,000	35,000
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 61,865</u>	<u>\$ 43,600</u>	<u>\$ 35,000</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	0	0	0
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	223,000	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	<u>\$ 223,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ (161,135)</u>	<u>\$ 43,600</u>	<u>\$ 35,000</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u>\$ 17,291</u>	<u>\$ 405,513</u>	<u>\$ 165,000</u>

**SPECIAL REVENUE FUNDS
2021-2022 ADOPTED BUDGETS**

	Total Special Revenue and Permanent Funds
PROJECTED FUND BALANCE AS OF 6-30-21	<u>\$ 100,064,228</u>
<u>SOURCES</u>	
Taxes	\$ 1,794,683
Intergovernmental	2,430,822
Interest and rentals	137,358
Charges for services	266,000
Licenses, permit and fees	8,437,825
Fines, forfeitures & penalties	61,000
Donations and miscellaneous	14,498,705
Other Financing Sources & Uses	156,200
Transfers In	3,146,143
TOTAL SOURCES	<u>\$ 30,928,736</u>
<u>EXPENDITURES</u>	
Salaries	\$ 3,271,001
Benefits	1,535,989
Operational Expenses	4,045,348
Contractual/Professional Svc	1,497,717
Information Technology	19,222
Vehicle Expenses	210,536
Facilities	68,900
Utilities	13,911
Cost Allocation Plan	435,892
Capital Outlay	9,250,400
Non-Capital Outlay	650,000
SubRegional LTP Expense	750,000
Reimbursements To Other Funds	4,068,403
Transfers Out	6,813,026
TOTAL EXPENDITURES	<u>\$ 32,630,345</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ (1,701,609)</u>
PROJECTED FUND BALANCE AS OF 6-30-22	<u><u>\$ 98,362,619</u></u>

Alcohol Beverage Sales Ordinance Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
100	Alcohol Beverage Sales-ABSO					
100-0000-300-3410	Interest Alloc - ABSO	1,234	561	300	(261)	(46.52%)
	330 Interest & Rentals	1,234	561	300	(261)	(46.52%)
100-0000-300-3639	ABSO Revenue	36,075	35,000	25,425	(9,575)	(27.36%)
	350 License Permits & Fees	36,075	35,000	25,425	(9,575)	(27.36%)
100-2100-400-4402	OT Salaries - ABSO	33,128	52,400	62,000	9,600	18.32%
	400 Salaries	33,128	52,400	62,000	9,600	18.32%
100-2100-400-4925	Medicare - ABSO	480	600	600	0	0.00%
	450 Benefits	480	600	600	0	0.00%
100-0000-400-6423	Liability Ins Premium - ABSO	522	1,275	1,446	171	13.41%
100-2200-400-5100	Office Supplies - ABSO	36	500	250	(250)	(50.00%)
100-2200-400-5130	Postage & Shipping - ABSO	320	300	300	0	0.00%
100-2200-400-5140	Books & Pamphlets-ABSO	0	2,000	500	(1,500)	(75.00%)
100-2200-400-5210	Special Dep Expense-ABSO	0	1,000	1,500	500	50.00%
100-2200-400-6600	Meetings & Travel - ABSO	120	200	600	400	200.00%
100-2200-400-6610	Training & Travel - ABSO	0	5,000	5,000	0	0.00%
	500 Operational Expense	998	10,275	9,596	(679)	(6.61%)
Revenue Total		37,309	35,561	25,725	(9,836)	(27.66%)
Expenditure Total		34,605	63,275	72,196	8,921	14.10%
Net Increase (Decrease) Fund Balance		2,704	(27,714)	(46,471)	(18,757)	67.68%

Abandoned Vehicle Abatement Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
101	Abandoned Veh Abatement-AVA					
101-0000-300-3410	Interest Allocation - AVA	3,864	2,000	900	(1,100)	(55.00%)
	330 Interest & Rentals	3,864	2,000	900	(1,100)	(55.00%)
101-0000-300-3634	Vehicle Abatement Revenue	57,728	50,000	60,000	10,000	20.00%
	340 Charges for Services	57,728	50,000	60,000	10,000	20.00%
101-2100-400-4101	Salaries- AVA	55,796	64,902	60,376	(4,526)	(6.97%)
101-2100-400-4102	Personnel Shift Diff - AVA	138	844	785	(59)	(6.99%)
101-2100-400-4128	Uniform Allowance- AVA	540	540	540	0	0.00%
101-2100-400-4401	OT AVA	(727)	0	0	0	N/A
101-2100-400-4501	Holiday Pay-AVA	5,423	4,213	3,919	(294)	(6.98%)
	400 Salaries	61,171	70,499	65,620	(4,879)	(6.92%)
101-2100-400-4901	PERS Employer- AVA	19,398	17,875	17,262	(613)	(3.43%)
101-2100-400-4908	RHSA Plan- AVA	1,126	1,200	1,200	0	0.00%
101-2100-400-4920	REMIF Medical - AVA	2,865	3,180	12,180	9,000	283.02%
101-2100-400-4921	Kaiser Hlth Ins - AVA	2,941	6,360	0	(6,360)	(100.00%)
101-2100-400-4923	Eye Care - AVA	236	154	154	0	0.00%
101-2100-400-4924	Dental - AVA	1,106	1,027	1,027	0	0.00%
101-2100-400-4925	Medicare- AVA	868	1,023	951	(72)	(7.04%)
101-2100-400-4930	Life Ins - AVA	215	232	231	(1)	(0.43%)
101-2100-400-4932	STDisability	199	205	196	(9)	(4.39%)
101-2100-400-4933	EAP - AVA	36	35	34	(1)	(2.86%)
101-2100-400-4950	Workers Comp - AVA	4,744	2,234	2,020	(214)	(9.58%)
	450 Benefits	33,734	33,525	35,255	1,730	5.16%
101-0000-400-6423	Liability Ins Premium - AVA	1,462	2,045	2,670	625	30.56%
101-2200-400-5250	Uniforms-AVA	284	0	0	0	N/A
101-2200-400-5330	Equipment under 5K - AVA	3,451	2,000	2,000	0	0.00%
101-2200-400-6610	Training & Travel-AVA	0	1,000	1,000	0	0.00%
	500 Operational Expense	5,197	5,045	5,670	625	12.39%
101-2200-400-6101	Contract Svc - AVA	9,050	5,000	9,000	4,000	80.00%
	510 Contract-Profess Services	9,050	5,000	9,000	4,000	80.00%
101-0000-400-6424	IT Services- AVA	0	1,147	462	(685)	(59.72%)
	520 Information Technology	0	1,147	462	(685)	(59.72%)
101-0000-400-5270	Gas & Oil- AVA	275	0	0	0	N/A
101-2200-400-6426	Fleet Services - AVA	5,215	5,349	6,314	965	18.04%
	530 Vehicle Expenses	5,490	5,349	6,314	965	18.04%
Revenue Total		61,592	52,000	60,900	8,900	17.12%
Expenditure Total		114,642	120,565	122,321	1,756	1.46%
Net Increase (Decrease) Fund Balance		(53,050)	(68,565)	(61,421)	7,144	(10.42%)

Traffic Safety Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
102	Traffic Safety Fund					
102-0000-300-3410	Interest Alloc -Traffic Safety	2,775	0	0	0	N/A
	330 Interest & Rentals	2,775	0	0	0	N/A
102-0000-300-3310	Vehicle Code Fines	65,070	50,000	50,000	0	0.00%
102-0000-300-3313	Impound Fees	7,085	11,000	11,000	0	0.00%
	360 Fines Forfeits Penalties	72,155	61,000	61,000	0	0.00%
102-2200-400-9610	Vehicles - Traffic Safety Fd	77,314	0	60,000	60,000	N/A
	620 Capital Outlay	77,314	0	60,000	60,000	N/A
Revenue Total		74,931	61,000	61,000	0	0.00%
Expenditure Total		77,314	0	60,000	60,000	N/A
Net Increase (Decrease) Fund Balance		(2,383)	61,000	1,000	(60,000)	(98.36%)

General Plan Maintenance Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
103	Gen Plan Maintenance Fee Fund					
103-0000-300-3410	Interest Alloc-Gen Maint Fund	5,717	3,700	1,100	(2,600)	(70.27%)
	330 Interest & Rentals	5,717	3,700	1,100	(2,600)	(70.27%)
103-0000-300-3615	Gen Plan Maint Fee Revenue	336,929	292,454	265,076	(27,378)	(9.36%)
	350 License Permits & Fees	336,929	292,454	265,076	(27,378)	(9.36%)
103-0000-400-5901	GP Update-Contract & DSLabor	0	0	550,000	550,000	N/A
103-1805-400-5901	General Plan & Labor Project	528,702	0	100,000	100,000	N/A
	615 Non-Capital Outlay	528,702	0	650,000	650,000	N/A
Revenue Total		342,646	296,154	266,176	(29,978)	(10.12%)
Expenditure Total		528,702	0	650,000	650,000	N/A
Net Increase (Decrease) Fund Balance		(186,056)	296,154	(383,824)	(679,978)	(229.60%)

Spay and Neuter Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
104	Spay and Neuter Fund					
104-0000-300-3410	Interest Alloc - Spay & Neuter	1,475	500	300	(200)	(40.00%)
	330 Interest & Rentals	1,475	500	300	(200)	(40.00%)
104-0000-300-3225	Spay, Neuter & Impund Fees	13,473	17,000	15,500	(1,500)	(8.82%)
	350 License Permits & Fees	13,473	17,000	15,500	(1,500)	(8.82%)
104-0000-300-3930	Donations Rev - AS Spay&Neuter	0	20,000	0	(20,000)	(100.00%)
	370 Donations and Misc	0	20,000	0	(20,000)	(100.00%)
104-0000-400-5210	Spec Dept Exp- Spay & Neuter	110	1,000	500	(500)	(50.00%)
104-0000-400-5212	Meds for Clinic- Spay & Neuter	1,542	5,000	9,000	4,000	80.00%
	500 Operational Expense	1,651	6,000	9,500	3,500	58.33%
104-0000-400-6101	Contract Svcs - Spay & Neuter	4,985	7,000	6,500	(500)	(7.14%)
	510 Contract-Profess Services	4,985	7,000	6,500	(500)	(7.14%)
104-1836-400-8310	Trans Out to AS Clinic Remodel	27,689	0	0	0	N/A
	800 Transfers Out	27,689	0	0	0	N/A
Revenue Total		14,948	37,500	15,800	(21,700)	(57.87%)
Expenditure Total		34,325	13,000	16,000	3,000	23.08%
Net Increase (Decrease) Fund Balance		(19,377)	24,500	(200)	(24,700)	(100.82%)

Federal Asset Forfeiture Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
105	Federal Asset Forfeiture SRF					
105-0000-300-3410	Interest Allocation - FAF	0	0	0	0	N/A
	330 Interest & Rentals	0	0	0	0	N/A
105-0000-300-3592	Fed Asset Forf. Revenue	0	0	0	0	N/A
	360 Fines Forfeits Penalties	0	0	0	0	N/A
105-0000-400-5210	Spec Dept Exp - FAF-PS	0	0	0	0	N/A
105-0000-400-5330	Equipment under 5K - FAF-SRF	0	0	0	0	N/A
105-2200-400-5250	Uniforms-Fed AssetForft BPVest	0	0	0	0	N/A
	500 Operational Expense	0	0	0	0	N/A
105-2200-400-8001	Transfer Out to PS	0	0	0	0	N/A
	800 Transfers Out	0	0	0	0	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		0	0	0	0	N/A

State Asset Forfeiture Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
106	State Asset Forfeiture SRF					
106-0000-300-3410	Interest Allocation - SAF	7,859	0	0	0	N/A
	330 Interest & Rentals	7,859	0	0	0	N/A
106-2200-400-5330	Equipment under 5K - SAF	139,407	0	150,000	150,000	N/A
	500 Operational Expense	139,407	0	150,000	150,000	N/A
106-2200-400-9510	Equip over 5K - SAF	15,916	0	0	0	N/A
106-2200-400-9610	Vehicles - SAF	52,840	0	0	0	N/A
	620 Capital Outlay	68,756	0	0	0	N/A
Revenue Total		7,859	0	0	0	N/A
Expenditure Total		208,163	0	150,000	150,000	N/A
Net Increase (Decrease)		(200,304)	0	(150,000)	(150,000)	N/A

PAC Capital Facility Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
108	PAC Facility Capital Rsrv Fund					
108-0000-300-3410	Interest Income Allocated-PAC	1,623	0	0	0	N/A
	330 Interest & Rentals	1,623	0	0	0	N/A
108-6210-300-3865	Capital Facility Fee - PAC	28,214	15,000	20,000	5,000	33.33%
	340 Charges for Services	28,214	15,000	20,000	5,000	33.33%
108-0000-400-5330	Equipment under 5k-PAC Facility	(2,037)	0	0	0	N/A
	500 Operational Expense	(2,037)	0	0	0	N/A
108-0000-400-5313	Rpr & Maint Non-Routine - PAC	16,740	0	17,500	17,500	N/A
	540 Facilities	16,740	0	17,500	17,500	N/A
108-6210-400-9510	Equip over 5K-PAC Capt'l Faci	5,442	0	0	0	N/A
	620 Capital Outlay	5,442	0	0	0	N/A
108-1505-300-7310	Trans In PAC HVAC Replacement	65,721	0	0	0	N/A
108-1508-300-7310	Trans In Frm PAC Roof Rplcmnt	14,268	0	0	0	N/A
	700 Transfers In	79,989	0	0	0	N/A
Revenue Total		109,826	15,000	20,000	5,000	33.33%
Expenditure Total		20,146	0	17,500	17,500	N/A
Net Increase (Decrease) Fund Balance		89,681	15,000	2,500	(12,500)	(83.33%)

Sports Center Capital Facility Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
109	Sports Ctr Capitl Facility Rsrv					
109-0000-300-3410	Interest Alloc-SpC Facility	1,939	1,000	500	(500)	(50.00%)
	330 Interest & Rentals	1,939	1,000	500	(500)	(50.00%)
109-0000-300-3865	Capital Facility Fee - SpC	79,575	94,000	72,000	(22,000)	(23.40%)
	340 Charges for Services	79,575	94,000	72,000	(22,000)	(23.40%)
109-0000-400-5330	Equipment under 5K -SpC Captia	8,197	15,000	0	(15,000)	(100.00%)
109-0000-400-6310	Equip Lease- SpC Captl	16,191	36,950	36,950	0	0.00%
	500 Operational Expense	24,388	51,950	36,950	(15,000)	(28.87%)
109-0000-400-5313	Rpr & Maint Non-Routine - SpC	0	10,400	10,400	0	0.00%
	540 Facilities	0	10,400	10,400	0	0.00%
109-0000-400-9510	Equipment over 5K-	0	0	30,000	30,000	N/A
	620 Capital Outlay	0	0	30,000	30,000	N/A
Revenue Total		81,514	95,000	72,500	(22,500)	(23.68%)
Expenditure Total		24,388	62,350	77,350	15,000	24.06%
Net Increase (Decrease) Fund Balance		57,126	32,650	(4,850)	(37,500)	(114.85%)

Water Development Improvement Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
110	Water Development Imprvmt					
110-0000-300-3410	Interest Alloc-Devlpmt Imprvmt	368	0	0	0	N/A
	330 Interest & Rentals	368	0	0	0	N/A
Revenue Total		368	0	0	0	N/A
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		368	0	0	0	N/A

Community Services Facility Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
111	Community Srvcs Facility Fee					
111-0000-300-3410	Interest Allocation- ComSrvcs	348	0	100	100	N/A
	330 Interest & Rentals	348	0	100	100	N/A
111-0000-300-3865	Capital Facility Fee - CommSvc	17,286	18,000	15,000	(3,000)	(16.67%)
	340 Charges for Services	17,286	18,000	15,000	(3,000)	(16.67%)
111-0000-400-5330	Equipment under 5K-CS Fac Fee	13,279	0	0	0	N/A
	500 Operational Expense	13,279	0	0	0	N/A
111-0000-400-5313	Rpr & Maint Non-Routin ComSrvcs	110	15,000	15,000	0	0.00%
	540 Facilities	110	15,000	15,000	0	0.00%
Revenue Total		17,634	18,000	15,100	(2,900)	(16.11%)
Expenditure Total		13,389	15,000	15,000	0	0.00%
Net Increase (Decrease) Fund Balance		4,245	3,000	100	(2,900)	(96.67%)

Measure M Parks Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
112	Measure M Parks					
112-0000-300-3751	Measure M Parks	496,577	320,000	450,000	130,000	40.63%
	310 Taxes	496,577	320,000	450,000	130,000	40.63%
112-0000-300-3410	Interest Alloc-Measure M Parks	770	0	0	0	N/A
	330 Interest & Rentals	770	0	0	0	N/A
112-4001-400-4101	Salaries - Meas M Parks	33,571	47,138	47,137	(1)	(0.00%)
112-4001-400-4401	OT Salaries - Measure M Parks	800	0	0	0	N/A
112-4001-400-4512	Education Stipend -Meas M Park	1,418	3,946	4,028	82	2.08%
112-5830-400-4101	Salries - Meas M Parks RPCC	54,409	77,240	73,562	(3,678)	(4.76%)
112-5830-400-4201	1000 hr NonPersable-MeasM Park	1,707	6,800	6,800	0	0.00%
112-5830-400-4401	OT - Meas M Parks RPCC	3,260	800	800	0	0.00%
	400 Salaries	95,164	135,924	132,327	(3,597)	(2.65%)
112-4001-400-4901	PERS Employer- Meas M Parks	11,077	12,952	13,460	508	3.92%
112-4001-400-4908	RHSA Plan - Meas M Parks	1,026	1,200	1,200	0	0.00%
112-4001-400-4921	Kaiser Hlth Ins-Meas M Parks	5,296	6,360	6,360	0	0.00%
112-4001-400-4923	Eye Care-Meas M Parks	208	154	154	0	0.00%
112-4001-400-4924	Dental - Meas M Parks	998	1,027	1,027	0	0.00%
112-4001-400-4925	Medicare - Meas M Parks	505	741	742	1	0.13%
112-4001-400-4930	Life Ins - Meas M Parks	191	232	231	(1)	(0.43%)
112-4001-400-4931	LTDisability - Meas M Parks	206	270	278	8	2.96%
112-4001-400-4932	STDisability - Meas M Parks	114	149	153	4	2.68%
112-4001-400-4933	EAP - Meas M Parks	36	35	34	(1)	(2.86%)
112-4001-400-4950	Workers Comp - Meas M Parks	9,594	6,569	5,923	(646)	(9.83%)
112-5830-400-4901	PERS Employer-MeasM Parks RPCC	17,006	19,584	19,352	(232)	(1.18%)
112-5830-400-4908	RHSA Plan - Meas M Parks RPCC	1,093	1,200	1,200	0	0.00%
112-5830-400-4921	Kaiser Hlth Ins-MeasMPark RPCC	5,643	6,360	6,360	0	0.00%
112-5830-400-4923	Eye Care - Meas M Parks RPCC	222	154	154	0	0.00%
112-5830-400-4924	Dental - Meas M Parks RPCC	1,064	1,027	1,027	0	0.00%
112-5830-400-4925	Medicare - Meas M Parks RPCC	846	1,120	1,067	(53)	(4.73%)
112-5830-400-4930	Life Ins - Meas M Parks RPCC	214	232	231	(1)	(0.43%)
112-5830-400-4931	LTDisability-Meas M Parks RPCC	316	442	433	(9)	(2.04%)
112-5830-400-4932	STDisability-Meas M Parks RPCC	175	244	239	(5)	(2.05%)
112-5830-400-4933	EAP - Meas M Parks RPCC	36	35	34	(1)	(2.86%)
112-5830-400-4950	Workers Comp-Meas M Park RPCC	540	4,693	3,999	(694)	(14.79%)
	450 Benefits	56,406	64,780	63,658	(1,122)	(1.73%)
112-0000-400-6423	Liablity Ins Premium- M Parks	0	0	4,154	4,154	N/A
112-4001-400-5210	Spec Dept Exp-Meas M Parks	43,938	40,000	40,000	0	0.00%
112-4001-400-5250	Uniforms - Meas M Parks	0	700	700	0	0.00%
112-4001-400-5251	Uniform Laundry Svcs - M Parks	0	680	680	0	0.00%
112-4001-400-5310	Repairs & Maint Routine-MeasM	1,091	2,000	2,000	0	0.00%
112-4001-400-5330	Equipment Under 5K- M Parks	1,951	0	0	0	N/A
112-5830-400-6200	Community Events MeasM - Parks	26,218	45,000	120,000	75,000	166.67%
	500 Operational Expense	73,198	88,380	167,534	79,154	89.56%

Measure M Parks Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
112-4001-400-6210	Recruitment - Meas M Parks	88	0	0	0	N/A
112-5840-400-6101	ContractServ-Meas M Parks BARC	0	5,600	5,600	0	0.00%
	510 Contract-Profess Services	88	5,600	5,600	0	0.00%
112-0000-400-6424	IT Services- Parks Measure M	0	2,294	923	(1,371)	(59.76%)
	520 Information Technology	0	2,294	923	(1,371)	(59.76%)
112-4001-400-5231	Cell Phone - Meas M Parks	0	0	720	720	N/A
	550 Utilities	0	0	720	720	N/A
112-4001-400-9510	Equip over 5k- Meas M Parks	25,023	0	35,400	35,400	N/A
	620 Capital Outlay	25,023	0	35,400	35,400	N/A
Revenue Total		497,347	320,000	450,000	130,000	40.63%
Expenditure Total		249,878	296,978	406,162	109,184	36.77%
Net Increase (Decrease) Fund Balance		247,469	23,022	43,838	20,816	90.42%

Recreation Facility Use Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
113	Sunrise Park Fee					
113-0000-300-3410	Interest Alloc-Sunrise Pk Fee	0	0	50	50	N/A
	330 Interest & Rentals	0	0	50	50	N/A
113-0000-300-3831	Field Fee - Sunrise Pk	7,260	27,500	39,000	11,500	41.82%
	340 Charges for Services	7,260	27,500	39,000	11,500	41.82%
Revenue Total		7,260	27,500	39,050	11,550	29.58%
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		7,260	27,500	39,050	11,550	29.58%

Refuse Road Impact Fee

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
125	Refuse Road Impact Fee Fund					
125-0000-300-3142	Refuse Franchise Fee-Road Impt	681,821	315,000	0	(315,000)	(100.00%)
	310 Taxes	681,821	315,000	0	(315,000)	(100.00%)
125-0000-300-3410	Interest Alloc-RefuseRd Impact	17,545	6,000	0	(6,000)	(100.00%)
	330 Interest & Rentals	17,545	6,000	0	(6,000)	(100.00%)
125-0000-400-6101	Contract Svcs - Ref Rd Imp	0	6,000	0	(6,000)	(100.00%)
	510 Contract-Profess Services	0	6,000	0	(6,000)	(100.00%)
125-1511-400-5901	Pavement Repairs - Non-Capital	215,024	20,000	0	(20,000)	(100.00%)
	615 Non-Capital Outlay	215,024	20,000	0	(20,000)	(100.00%)
125-1717-400-8310	Trans Out East Cotati Paving	157,596	0	0	0	N/A
125-1833-400-8310	TransOutTo J&L Sc Pvmnt Prsrv	863,868	0	0	0	N/A
125-2021-400-8310	TransOut 20-21 Vrs St Prv Mant	0	555,000	0	(555,000)	(100.00%)
	800 Transfers Out	1,021,464	555,000	0	(555,000)	(100.00%)
Revenue Total		699,366	321,000	0	(321,000)	(100.00%)
Expenditure Total		1,236,488	581,000	0	(581,000)	(100.00%)
Net Increase (Decrease) Fund Balance		(537,122)	(260,000)	0	260,000	(100.00%)

State Gasoline Tax Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
130	Gas Tax Fund-2105-2106-2107					
130-0000-300-3520	Gas Tax Section 2107	279,150	276,357	293,429	17,072	6.18%
130-0000-300-3522	GasTax- Section 2106	141,478	152,183	157,988	5,805	3.81%
130-0000-300-3523	Gas Tax - Section 2105	221,076	229,721	249,469	19,748	8.60%
130-0000-300-3525	Gas Tax Section 2103	0	366,181	382,853	16,672	4.55%
130-0000-300-3526	Loan repayment rev HUTA-Gastx	48,723	0	0	0	N/A
130-0000-300-3527	R&T7360 Prop 42 Swap	298,838	0	0	0	N/A
	320 Intergovernmental	989,266	1,024,442	1,083,739	59,297	5.79%
130-0000-300-3410	Interest Income Alloc - GasTax	31,488	3,000	3,000	0	0.00%
	330 Interest & Rentals	31,488	3,000	3,000	0	0.00%
130-0000-400-6101	Contract Svcs - Gas Tax	89,597	60,000	70,000	10,000	16.67%
	510 Contract-Profess Services	89,597	60,000	70,000	10,000	16.67%
130-3420-400-6999	Reimb to Gas Tax Streets	580,000	650,000	705,000	55,000	8.46%
	699 Reimbursements	580,000	650,000	705,000	55,000	8.46%
130-0000-300-7174	Transfer In fr Traff Cong F174	(49,166)	0	0	0	N/A
130-1302-300-7310	Trans In Street Smart RP	(38,978)	0	0	0	N/A
	700 Transfers In	(88,144)	0	0	0	N/A
130-1401-400-8310	Trans Out Snyder Ln Non-Cptl	6,507	0	0	0	N/A
130-1608-400-8310	TransferOutTo St Frm Rehab P1	130,424	0	0	0	N/A
130-1720-400-8310	Trans Out 101 Bike/Ped Study	16,459	0	0	0	N/A
130-1721-400-8310	Trans Out ADA Cmplnce Rdwd/Com	3,242	0	0	0	N/A
130-1722-400-8310	TransferOutTo Sw/CrkPth Rplcmt	407,825	0	0	0	N/A
130-1826-400-8310	Trans Out Wood Pole Light Rplc	0	50,000	0	(50,000)	(100.00%)
130-1833-400-8310	TransOutTo J&L Sc Pvmnt Prsrv	234,332	0	0	0	N/A
130-1928-400-8310	TransOut Traffic Sgnls Sys Rpl	71,076	0	0	0	N/A
130-2012-400-8310	TransOut Railroad Safety Imprv	0	300,000	0	(300,000)	(100.00%)
130-2021-400-8310	TransOut 20-21 Vrs St Prv Mant	0	50,000	0	(50,000)	(100.00%)
130-2022-400-8310	TransOut Local Road Safety Pln	0	8,000	0	(8,000)	(100.00%)
	800 Transfers Out	869,864	408,000	0	(408,000)	(100.00%)
Revenue Total		1,108,897	1,027,442	1,086,739	59,297	5.77%
Expenditure Total		1,539,461	1,118,000	775,000	(343,000)	(30.68%)
Net Increase (Decrease) Fund Balance		(430,564)	(90,558)	311,739	402,297	(444.24%)

State Gasoline Tax-Admin Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
131	Gas Tax 2107.5 - Admin and Eng					
131-0000-300-3521	2107.5 Gas Tax	6,000	6,000	6,000	0	0.00%
	320 Intergovernmental	6,000	6,000	6,000	0	0.00%
131-0000-300-3410	Interest Alloc - Gas Tax Admin	586	180	100	(80)	(44.44%)
131-0000-300-3420	Gas Tax G&A Int Alloc	0	0	0	0	N/A
	330 Interest & Rentals	586	180	100	(80)	(44.44%)
131-0000-400-6101	Contract Svcs - Gas Tax Admin	0	0	25,000	25,000	N/A
	510 Contract-Profess Services	0	0	25,000	25,000	N/A
131-1600-400-6999	Reimb to Gas Tax Admin	10,584	6,000	0	(6,000)	(100.00%)
	699 Reimbursements	10,584	6,000	0	(6,000)	(100.00%)
Revenue Total		6,586	6,180	6,100	(80)	(1.29%)
Expenditure Total		10,584	6,000	25,000	19,000	316.67%
Net Increase (Decrease) Fund Balance		(3,998)	180	(18,900)	(19,080)	(10600.00%)

State Gasoline Tax SB1 RMRA Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
132	Gas Tax SB1 RMRA					
132-0000-300-3528	Gas Tax- SBI RMRA Sec 2031	750,626	744,852	847,047	102,195	13.72%
	320 Intergovernmental	750,626	744,852	847,047	102,195	13.72%
132-0000-300-3410	Interest Allocation	16,580	3,000	3,000	0	0.00%
	330 Interest & Rentals	16,580	3,000	3,000	0	0.00%
132-0000-400-8310	Transfer Out to CIP F310	49,166	0	0	0	N/A
132-1707-400-8310	Trans Out Com Blvd & SW Blvd	0	275,000	0	(275,000)	(100.00%)
132-1834-400-8310	TransOutTo 20-22 Var Strs Pvmn	54,194	350,000	0	(350,000)	(100.00%)
132-1928-400-8310	TransOut Traffic Sgnls Sys Rpl	100,000	0	0	0	N/A
132-2023-400-8310	Trans Out Southwest Blvd Rehab	0	100,000	0	(100,000)	(100.00%)
	800 Transfers Out	203,360	725,000	0	(725,000)	(100.00%)
Revenue Total		767,206	747,852	850,047	102,195	13.67%
Expenditure Total		203,360	725,000	0	(725,000)	(100.00%)
Net Increase (Decrease) Fund Balance		563,846	22,852	850,047	827,195	3619.79%

Measure M Traffic Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
135	Measure M - Traffic Fund					
135-0000-300-3755	Measure M - Streets Allocation	314,613	272,444	344,036	71,592	26.28%
135-0000-300-3756	Measure M - Invoiced Projects	1,221	0	0	0	N/A
	320 Intergovernmental	315,834	272,444	344,036	71,592	26.28%
135-0000-300-3410	Interest Inc Alloc-Meas M	8,513	3,000	2,700	(300)	(10.00%)
	330 Interest & Rentals	8,513	3,000	2,700	(300)	(10.00%)
135-1302-300-7310	Trans In Street Smart RP	24,212	0	0	0	N/A
	700 Transfers In	24,212	0	0	0	N/A
135-0719-400-8310	Trans Out Trail Crane Crk Prk	60,000	0	0	0	N/A
135-1717-400-8310	Trans Out East Cotati Paving	0	275,000	0	(275,000)	(100.00%)
135-1720-400-8310	Trans Out 101 Bike/Ped Study	25,142	0	0	0	N/A
135-2012-400-8310	TransOut Railroad Safety Imprv	6,089	0	0	0	N/A
	800 Transfers Out	91,230	275,000	0	(275,000)	(100.00%)
Revenue Total		348,558	275,444	346,736	71,292	25.88%
Expenditure Total		91,230	275,000	0	(275,000)	(100.00%)
Net Increase (Decrease) Fund Balance		257,328	444	346,736	346,292	77993.69%

Senior Center Bingo Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
140	Senior Center Bingo Fund					
140-0000-300-3410	Interest Income - SrC Bingo	1,868	70	0	(70)	(100.00%)
	330 Interest & Rentals	1,868	70	0	(70)	(100.00%)
140-0000-300-3900	Bingo Donation - SrC Bingo	193	0	0	0	N/A
140-0000-300-3931	Bingo Revenue - SrC Bingo	306,160	352,815	352,815	0	0.00%
	370 Donations and Misc	306,353	352,815	352,815	0	0.00%
140-0000-400-5152	Cash Long or Short - Bingo	98	0	0	0	N/A
140-0000-400-5210	Supplies - SrC Bingo	16,815	22,500	22,500	0	0.00%
140-0000-400-5215	License Permit & Fees-SrCBingo	50	0	50	50	N/A
140-0000-400-5330	Equiptment under 5k-SrC Bingo	2,175	0	0	0	N/A
140-0000-400-6315	Rents - SrC Bingo Night	13,248	19,200	9,600	(9,600)	(50.00%)
140-0000-400-6825	Bingo Payout Exp - SrC Bingo	243,745	285,252	285,252	0	0.00%
140-5501-400-5217	Special Event- SrCBingo	128	4,000	4,000	0	0.00%
140-5501-400-5219	Excursions- SrCBingo	933	3,000	3,000	0	0.00%
	500 Operational Expense	277,192	333,952	324,402	(9,550)	(2.86%)
140-0000-400-6101	Contract Services - SrC Bingo	0	4,500	0	(4,500)	(100.00%)
	510 Contract-Profess Services	0	4,500	0	(4,500)	(100.00%)
140-5501-400-5313	Rpr & Maint Non-Rout-SrCBingo	12,579	16,000	16,000	0	0.00%
	540 Facilities	12,579	16,000	16,000	0	0.00%
140-5501-400-9510	Equipment Over 5k- SrC Bingo	0	0	50,000	50,000	N/A
	620 Capital Outlay	0	0	50,000	50,000	N/A
Revenue Total		308,221	352,885	352,815	(70)	(0.02%)
Expenditure Total		289,771	354,452	390,402	35,950	10.14%
Net Increase (Decrease) Fund Balance		18,450	(1,567)	(37,587)	(36,020)	2298.66%

Affordable Linkage Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
147	Affordable Linkage DevloperFee					
147-0000-300-3410	Interest Alloc - Linkage Fee	3,534	5,000	600	(4,400)	(88.00%)
	330 Interest & Rentals	3,534	5,000	600	(4,400)	(88.00%)
147-0000-300-3239	Affordable hsg Linkage Fee Rev	63,044	131,737	181,369	49,632	37.68%
	350 License Permits & Fees	63,044	131,737	181,369	49,632	37.68%
147-0000-400-5210	Spec Dept Exp-Affrd Linkg Fee	0	200,000	85,922	(114,078)	(57.04%)
	500 Operational Expense	0	200,000	85,922	(114,078)	(57.04%)
Revenue Total		66,579	136,737	181,969	45,232	33.08%
Expenditure Total		0	200,000	85,922	(114,078)	(57.04%)
Net Increase (Decrease) Fund Balance		66,579	(63,263)	96,047	159,310	(251.82%)

Affordable Housing Residential Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
148	Affrdbl Hsng Residential Fee					
148-0000-300-3410	Interest Allocation-Resdnt Fee	782	500	300	(200)	(40.00%)
	330 Interest & Rentals	782	500	300	(200)	(40.00%)
148-0000-300-3239	Affrdble Hsng Developer Pymnt	0	0	341,952	341,952	N/A
	350 License Permits & Fees	0	0	341,952	341,952	N/A
148-0000-400-5210	Spec Dept Exp-Affdbl Hsng	1,626	0	0	0	N/A
	500 Operational Expense	1,626	0	0	0	N/A
Revenue Total		782	500	342,252	341,752	68350.40%
Expenditure Total		1,626	0	0	0	N/A
Net Increase (Decrease) Fund Balance		(844)	500	342,252	341,752	68350.40%

Traffic Signal Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
150	Traffic Signals Developer Fee					
150-0000-300-3410	Interest Alloc-Traffic Signals	12,461	6,000	3,000	(3,000)	(50.00%)
	330 Interest & Rentals	12,461	6,000	3,000	(3,000)	(50.00%)
150-1607-400-8310	Trans Out Traffic Signal Sys	19,088	0	3,000	3,000	N/A
150-1707-400-8310	TransferOutTo Com Blvd&SW Blvd	24,683	12,147	0	(12,147)	(100.00%)
	800 Transfers Out	43,771	12,147	3,000	(9,147)	(75.30%)
Revenue Total		12,461	6,000	3,000	(3,000)	(50.00%)
Expenditure Total		43,771	12,147	3,000	(9,147)	(75.30%)
Net Increase (Decrease) Fund Balance		(31,309)	(6,147)	0	6,147	(100.00%)

UDSP Maintenance Annuity Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
151	UDSP Maintenance Annuity Fund					
151-0000-300-3410	Interest Alloc - Maint Annuity	79,698	0	20,000	20,000	N/A
151-0000-300-3413	Interest Income WTR Loan	25,650	0	22,520	22,520	N/A
	330 Interest & Rentals	105,348	0	42,520	42,520	N/A
151-0000-300-3233	Maintenance Annuity Fee	1,320,594	1,626,283	1,622,481	(3,802)	(0.23%)
	350 License Permits & Fees	1,320,594	1,626,283	1,622,481	(3,802)	(0.23%)
151-0000-400-9200	Buildings - Maint Annuity	0	0	9,000,000	9,000,000	N/A
	620 Capital Outlay	0	0	9,000,000	9,000,000	N/A
151-0000-300-3514	Prinicpal Repymt-Foxtail&F511	15,865	91,257	96,200	4,943	5.42%
	675 Other Fincng Sources&Uses	15,865	91,257	96,200	4,943	5.42%
151-1900-400-8001	Transfr Out to GF	105,348	0	42,250	42,250	N/A
	800 Transfers Out	105,348	0	42,250	42,250	N/A
Revenue Total		1,441,807	1,717,540	1,761,201	43,661	2.54%
Expenditure Total		105,348	0	9,042,250	9,042,250	N/A
Net Increase (Decrease) Fund Balance		1,336,459	1,717,540	(7,281,049)	(8,998,589)	(523.92%)

UDSP Regional Traffic Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
152	UDSP Regional Traffic Fee Fund					
152-0000-300-3410	Interest Alloc - Region Traff	4,444	900	858	(42)	(4.67%)
	330 Interest & Rentals	4,444	900	858	(42)	(4.67%)
152-0000-300-3234	Regional Traffic Fee	392,000	427,000	413,000	(14,000)	(3.28%)
	350 License Permits & Fees	392,000	427,000	413,000	(14,000)	(3.28%)
152-0000-400-6350	Annual Impact Fee pymt to SCTA	392,000	427,000	413,000	(14,000)	(3.28%)
	500 Operational Expense	392,000	427,000	413,000	(14,000)	(3.28%)
Revenue Total		396,444	427,900	413,858	(14,042)	(3.28%)
Expenditure Total		392,000	427,000	413,000	(14,000)	(3.28%)
Net Increase (Decrease) Fund Balance		4,444	900	858	(42)	(4.67%)

Explorer Scouts Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
155	Explorer Scouts Fund					
155-0000-300-3410	Interest Alloc - Explorer	166	0	0	0	N/A
	330 Interest & Rentals	166	0	0	0	N/A
Revenue Total		166	0	0	0	0.00%
Expenditure Total		0	0	0	0	0.00%
Net Increase (Decrease) Fund Balance		166	0	0	0	0.00%

Strong Motion Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
156	Strong Motion					
156-0000-300-3410	Interest Alloc- Strong Motion	99	76	59	(17)	(22.37%)
	330 Interest & Rentals	99	76	59	(17)	(22.37%)
156-0000-300-3224	Strong-Motion Fees w/held	721	715	700	(15)	(2.10%)
	350 License Permits & Fees	721	715	700	(15)	(2.10%)
Revenue Total		820	791	759	(32)	(4.05%)
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		820	791	759	(32)	(4.05%)

California Disability Act Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
157	CDA 1.00 per Bus Lic					
157-0000-300-3410	Interest Alloc - CDA	548	260	160	(100)	(38.46%)
	330 Interest & Rentals	548	260	160	(100)	(38.46%)
157-0000-300-3224	1.00 CDA fee- CDA	12,227	3,700	3,700	0	0.00%
	350 License Permits & Fees	12,227	3,700	3,700	0	0.00%
157-1600-400-6600	Meetings & Training- CDA	260	3,000	5,000	2,000	66.67%
157-1600-400-6610	Training & Travel - CDA	289	0	0	0	N/A
	500 Operational Expense	549	3,000	5,000	2,000	66.67%
Revenue Total		12,775	3,960	3,860	(100)	(2.53%)
Expenditure Total		549	3,000	5,000	2,000	66.67%
Net Increase (Decrease) Fund Balance		12,226	960	(1,140)	(2,100)	(218.75%)

Building Standards Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
158	Buildg Standard Sp Rev SB1473					
158-0000-300-3410	Interest Alloc - Bldg SB1473	39	43	15	(28)	(65.12%)
	330 Interest & Rentals	39	43	15	(28)	(65.12%)
158-0000-300-3238	Buildng Standards Special Rev	401	0	193	193	N/A
158-1600-300-3238	Bldg Standards Sp Reveue	0	307	0	(307)	(100.00%)
	350 License Permits & Fees	401	307	193	(114)	(37.13%)
Revenue Total		440	350	208	(142)	(40.57%)
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		440	350	208	(142)	(40.57%)

Public Facilities Financing Plan 3% Admin Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
164	PFFP 3% Admin DevloperFee					
164-0000-300-3410	Interest Alloc - PFFP Admin	18,186	11,000	4,000	(7,000)	(63.64%)
	330 Interest & Rentals	18,186	11,000	4,000	(7,000)	(63.64%)
164-1300-400-6999	Reimb to FIN	135,349	133,924	139,934	6,010	4.49%
164-1600-400-6999	Reimb to DS	166,937	86,044	119,473	33,429	38.85%
	699 Reimbursements	302,286	219,968	259,407	39,439	17.93%
164-0000-300-7165	Transfer In from F165	154,692	171,355	154,646	(16,709)	(9.75%)
	700 Transfers In	154,692	171,355	154,646	(16,709)	(9.75%)
Revenue Total		172,877	182,355	158,646	(23,709)	(13.00%)
Expenditure Total		302,286	219,968	259,407	39,439	17.93%
Net Increase (Decrease) Fund Balance		(129,409)	(37,613)	(100,761)	(63,148)	167.89%

Public Facilities Financing Plan Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
165	PublicFacility FinanceDvlprFee					
165-0000-300-3410	Interest Alloc - PFFP	94,690	12,000	12,000	0	0.00%
	330 Interest & Rentals	94,690	12,000	12,000	0	0.00%
165-0000-300-3735	Public Facilities Finance Fee	5,156,384	5,711,845	5,154,855	(556,990)	(9.75%)
	350 License Permits & Fees	5,156,384	5,711,845	5,154,855	(556,990)	(9.75%)
165-0000-400-5360	SubR Expansion Debt Service	685,566	1,000,000	750,000	(250,000)	(25.00%)
	640 SubRegional LTP Expense	685,566	1,000,000	750,000	(250,000)	(25.00%)
165-0000-400-8164	Transfer Out to F164	154,692	171,355	154,646	(16,709)	(9.75%)
165-0000-400-8234	Trnsfr Out to 2017 Rfnd SWR DS	174,596	175,055	174,368	(687)	(0.39%)
165-0503-400-8545	Trans Out Recycled Wtr Sys Ex	1,621	0	0	0	N/A
165-0604-400-8310	TransferOutTo C Creek Det. Bsn	44,483	0	0	0	N/A
165-1401-400-8310	Trans Out Snyder Ln Non-Cptl	36,618	0	0	0	N/A
165-1718-400-8310	TransferOutTo KeiserAve Rec P2	2,310,851	0	0	0	N/A
165-2020-400-8310	Trans Out Dowdel Ave Alig Stdy	0	50,000	0	(50,000)	(100.00%)
165-2024-400-8310	Trans Out Habitat Mitigation	0	40,000	0	(40,000)	(100.00%)
	800 Transfers Out	2,722,861	436,410	329,014	(107,396)	(24.61%)
Revenue Total		5,251,074	5,723,845	5,166,855	(556,990)	(9.73%)
Expenditure Total		3,408,426	1,436,410	1,079,014	(357,396)	(24.88%)
Net Increase (Decrease) Fund Balance		1,842,648	4,287,435	4,087,841	(199,594)	(4.66%)

Measure M Fire Assessment Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
170	Measure M Fire Fund					
170-0000-300-3750	Measure M Assessments	679,847	681,032	718,739	37,707	5.54%
	310 Taxes	679,847	681,032	718,739	37,707	5.54%
170-0000-300-3410	Interest Alloc - Meas M-Fire	1,601	150	450	300	200.00%
	330 Interest & Rentals	1,601	150	450	300	200.00%
170-0000-400-6203	Prop&Sales TaxAdminFee-MeasM	5,789	12,504	7,000	(5,504)	(44.02%)
	510 Contract-Profess Services	5,789	12,504	7,000	(5,504)	(44.02%)
170-2300-400-6999	Reimb to Meas M Fire	647,377	675,000	700,000	25,000	3.70%
	699 Reimbursements	647,377	675,000	700,000	25,000	3.70%
Revenue Total		681,448	681,182	719,189	38,007	5.58%
Expenditure Total		653,166	687,504	707,000	19,496	2.84%
Net Increase (Decrease) Fund Balance		28,282	(6,322)	12,189	18,511	(292.80%)

Supplemental Law Enforcement Service Fund (SLESF)

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
172	SLESF Fund					
172-0000-300-3551	Ab 3229 (Cops) Funds	186,730	100,000	150,000	50,000	50.00%
	320 Intergovernmental	186,730	100,000	150,000	50,000	50.00%
172-0000-300-3410	Interest Alloc - SLESF	1,900	0	0	0	N/A
	330 Interest & Rentals	1,900	0	0	0	N/A
172-2100-400-6999	Reimb to SLESF PS	175,000	100,000	150,000	50,000	50.00%
	699 Reimbursements	175,000	100,000	150,000	50,000	50.00%
Revenue Total		188,630	100,000	150,000	50,000	50.00%
Expenditure Total		175,000	100,000	150,000	50,000	50.00%
Net Increase (Decrease) Fund Balance		13,630	0	0	0	N/A

DIVCA PEF Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
173	DIVCA AB2987 - PEG Fees Fund					
173-0000-300-3143	PEG Fees	112,481	110,000	55,000	(55,000)	(50.00%)
	310 Taxes	112,481	110,000	55,000	(55,000)	(50.00%)
173-0000-300-3410	Interest Alloc - DIVCA	9,743	10,000	2,700	(7,300)	(73.00%)
	330 Interest & Rentals	9,743	10,000	2,700	(7,300)	(73.00%)
173-0000-400-5330	Equipment under 5k-DIVCA PEG	814	10,000	10,000	0	0.00%
	500 Operational Expense	814	10,000	10,000	0	0.00%
173-0000-400-6101	Contract Svcs - DIVCA	3,600	10,000	10,000	0	0.00%
	510 Contract-Profess Services	3,600	10,000	10,000	0	0.00%
173-0000-400-5310	Repairs & Main - DIVCA PEG	2,694	10,000	10,000	0	0.00%
	540 Facilities	2,694	10,000	10,000	0	0.00%
173-0000-400-9510	Equip over 5K - DIVCA	1,370	75,000	75,000	0	0.00%
	620 Capital Outlay	1,370	75,000	75,000	0	0.00%
Revenue Total		122,224	120,000	57,700	(62,300)	(51.92%)
Expenditure Total		8,477	105,000	105,000	0	0.00%
Net Increase (Decrease) Fund Balance		113,747	15,000	(47,300)	(62,300)	(415.33%)

Casino Law Enforcement Recurring Cost Fund (LERC)

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
175	Casino LERC Fund					
175-0000-300-3410	Interest Alloc- LERC	1,291	300	6	(294)	(98.00%)
	330 Interest & Rentals	1,291	300	6	(294)	(98.00%)
175-0000-300-3930	Donations - LERC	596,622	451,824	623,799	171,975	38.06%
	370 Donations and Misc	596,622	451,824	623,799	171,975	38.06%
175-2100-400-4101	Salaries - LERC	225,959	236,424	234,191	(2,233)	(0.94%)
175-2100-400-4102	Personnel Shift Diff - LERC	153	3,074	3,044	(30)	(0.98%)
175-2100-400-4124	Personnel Stiped - LERC	5,339	5,347	0	(5,347)	(100.00%)
175-2100-400-4126	Personnel Emt Pay - LERC	0	0	11,654	11,654	N/A
175-2100-400-4127	Personnel POST - LERC	18,908	18,477	11,654	(6,823)	(36.93%)
175-2100-400-4128	Uniform Allowance- LERC	2,160	2,290	2,290	0	0.00%
175-2100-400-4132	Motorcycle Stipend- LERC	11,298	11,822	11,710	(112)	(0.95%)
175-2100-400-4401	OT Salaries - LERC	4,207	0	40,000	40,000	N/A
175-2100-400-4501	Holiday Pay - LERC	12,822	17,659	16,716	(943)	(5.34%)
	400 Salaries	280,845	295,093	331,259	36,166	12.26%
175-2100-400-4901	PERS Employer - LERC	112,387	222,761	153,508	(69,253)	(31.09%)
175-2100-400-4908	RHSA Plan - LERC	0	0	1,200	1,200	N/A
175-2100-400-4920	REMIF Health Ins - LERC	15,883	18,000	18,000	0	0.00%
175-2100-400-4921	Kaiser Health-LERC	0	0	18,000	18,000	N/A
175-2100-400-4923	Eye Care- LERC	467	308	308	0	0.00%
175-2100-400-4924	Dental - LERC	2,232	2,054	2,053	(1)	(0.05%)
175-2100-400-4925	Medicare - LERC	2,477	4,279	4,054	(225)	(5.26%)
175-2100-400-4928	Sutter Hlth - LERC	17,450	18,000	0	(18,000)	(100.00%)
175-2100-400-4930	Life Ins - LERC	448	463	462	(1)	(0.22%)
175-2100-400-4932	STDisability - LERC	899	746	761	15	2.01%
175-2100-400-4933	EAP - LERC	71	69	68	(1)	(1.45%)
175-2100-400-4950	Workers Comp - LERC	26,921	21,965	19,139	(2,826)	(12.87%)
	450 Benefits	179,236	288,645	217,553	(71,092)	(24.63%)
175-2200-400-6423	Liability Ins Premium - LERC	7,254	11,281	12,259	978	8.67%
	500 Operational Expense	7,254	11,281	12,259	978	8.67%
175-2200-400-6424	IT Services - LERC	0	2,294	923	(1,371)	(59.76%)
	520 Information Technology	0	2,294	923	(1,371)	(59.76%)
175-2200-400-5320	Vehicle Repair & Maint - LERC	0	3,000	3,000	0	0.00%
175-2200-400-6421	Auto Ins - LERC	285	345	468	123	35.65%
175-2200-400-6428	Vehicle Rplcmnt Charges-SEA	15,833	15,833	15,833	0	0.00%
	530 Vehicle Expenses	16,118	19,178	19,301	123	0.64%
175-2200-400-6425	CAP Expense - LERC	60,056	100,469	52,890	(47,579)	(47.36%)
	600 Cost Allocation Plan	60,056	100,469	52,890	(47,579)	(47.36%)
175-2200-400-6999	Reimb to PS Overhead LERC	195,708	169,821	0	(169,821)	(100.00%)
	699 Reimbursements	195,708	169,821	0	(169,821)	(100.00%)
175-0000-300-7184	Trans In fr F184- LERC	215,538	426,538	0	(426,538)	(100.00%)

Casino Law Enforcement Recurring Cost Fund (LERC)

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
	700 Transfers In	215,538	426,538	0	(426,538)	(100.00%)
	Revenue Total	810,869	878,662	623,805	(254,857)	(29.01%)
	Expenditure Total	739,217	886,781	634,185	(252,596)	(28.48%)
	Net Increase (Decrease) Fund Balance	71,652	(8,119)	(10,380)	(2,261)	27.85%

Cotati- RP Unified School District Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
176	CRPUSD Recur Non-Guarantee Fnd					
176-0000-300-3930	CRPUSD Non-Guarantee Revenue	892,024	0	1,247,598	1,247,598	N/A
	370 Donations and Misc	892,024	0	1,247,598	1,247,598	N/A
176-0000-400-5450	Casino CRPUSD NonGuarnt Dstrb	892,024	0	1,247,598	1,247,598	N/A
	500 Operational Expense	892,024	0	1,247,598	1,247,598	N/A
Revenue Total		892,024	0	1,247,598	1,247,598	N/A
Expenditure Total		892,024	0	1,247,598	1,247,598	N/A
Net Increase (Decrease) Fund Balance		0	0	0	0	N/A

Casino Wilfred JEPa Maintenance Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
177	Wilfred Widening Maintenc JEPa					
177-0000-300-3410	Interest Alloc-Wilfred JEPa	13,618	12,000	4,000	(8,000)	(66.67%)
	330 Interest & Rentals	13,618	12,000	4,000	(8,000)	(66.67%)
177-0000-300-3930	Donations-Wilfred JEPa	349,382	356,215	367,415	11,200	3.14%
177-0000-300-3940	Other Income - Wilfred JEPa	0	0	0	0	N/A
	370 Donations and Misc	349,382	356,215	367,415	11,200	3.14%
177-0000-400-4201	1000 hr NonPersa -Wilfred JEPa	10,056	0	0	0	N/A
177-3300-400-4101	Salaries - Wilfred JEPa	46,310	56,131	56,131	0	0.00%
177-3300-400-4110	Longevity - Wilfred JEPa	640	664	664	0	0.00%
177-3300-400-4201	1000Hr NonPersable-WilfredJEPa	2,240	16,750	17,750	1,000	5.97%
177-3300-400-4401	OT Salaries - Wilfred JEPa	498	450	1,000	550	122.22%
	400 Salaries	59,743	73,995	75,545	1,550	2.09%
177-0000-400-4925	Medicare - Wilfred JEPa	138	0	0	0	N/A
177-3300-400-4520	Admin Payoff- Wilfred JEPa	0	88	88	0	0.00%
177-3300-400-4901	PERS Employer - Wilfred JEPa	14,861	18,242	17,973	(269)	(1.47%)
177-3300-400-4906	Alt Ben ICMA - Wilfred JEPa	194	210	210	0	0.00%
177-3300-400-4908	RHSA Plan - Wilfred JEPa	1,123	1,200	1,200	0	0.00%
177-3300-400-4921	Kaiser Hlth Ins - Wilfred JEPa	16,326	18,000	18,000	0	0.00%
177-3300-400-4923	Eye Care - Wilfred JEPa	240	162	162	0	0.00%
177-3300-400-4924	Dental - Wilfred JEPa	1,147	1,078	1,078	0	0.00%
177-3300-400-4925	Medicare - Wilfred JEPa	664	824	1,076	252	30.58%
177-3300-400-4930	Life Ins - Wilfred JEPa	234	255	254	(1)	(0.39%)
177-3300-400-4931	LTDDisability - Wilfred JEPa	277	321	331	10	3.12%
177-3300-400-4932	STDDisability - Wilfred JEPa	153	178	182	4	2.25%
177-3300-400-4933	EAP - Wilfred JEPa	37	36	36	0	0.00%
177-3300-400-4935	Auto Allowance- Wilfred JEPa	262	263	262	(1)	(0.38%)
177-3300-400-4950	Workers Comp - Wilfred JEPa	9,722	6,984	8,830	1,846	26.43%
	450 Benefits	45,378	47,841	49,682	1,841	3.85%
177-0000-400-5210	Supplies - Wilfred JEPa	1,228	13,900	10,000	(3,900)	(28.06%)
177-0000-400-5222	Contingency - Wilfred JEPa	0	7,500	7,500	0	0.00%
177-0000-400-6423	Liability Ins Prem-Wilfrd JEPa	1,521	1,181	2,608	1,427	120.83%
	500 Operational Expense	2,749	22,581	20,108	(2,473)	(10.95%)
177-0000-400-6101	Contractual Svcs -Wilfred JEPa	13,338	13,000	15,000	2,000	15.38%
177-0000-400-6210	Recruitment - Wilfred JEPa	0	300	0	(300)	(100.00%)
	510 Contract-Profess Services	13,338	13,300	15,000	1,700	12.78%
177-0000-400-6424	IT Svcs - Wilfred JEPa	0	1,204	485	(719)	(59.72%)
	520 Information Technology	0	1,204	485	(719)	(59.72%)
177-0000-400-5270	Gas & Oil - Wilfred JEPa	1,654	2,000	2,000	0	0.00%
177-0000-400-6421	Auto Ins - Wilfred JEPa	100	121	165	44	36.36%
177-0000-400-6426	Fleet Svcs - Wilfred JEPa	2,457	2,524	2,594	70	2.77%
177-0000-400-6428	Vehicle Rplcmnt Chrg-WlfrdJEPa	4,328	4,328	4,328	0	0.00%
	530 Vehicle Expenses	8,539	8,973	9,087	114	1.27%

Casino Wilfred JEP A Maintenance Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
177-0000-400-5220	PG&E - Wilfred JEP A	10,053	9,036	10,000	964	10.67%
	550 Utilities	10,053	9,036	10,000	964	10.67%
177-0000-400-6425	CAP Expense - Wilfred JEP A	9,447	32,759	30,875	(1,884)	(5.75%)
	600 Cost Allocation Plan	9,447	32,759	30,875	(1,884)	(5.75%)
Revenue Total		363,000	368,215	371,415	3,200	0.87%
Expenditure Total		149,247	209,689	210,782	1,093	0.52%
Net Increase (Decrease) Fund Balance		213,753	158,526	160,633	2,107	1.33%

Casino Public Safety Building Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
178	Public Safety Bldg Contrib Fnd					
178-0000-300-3410	Interest Alloc - PS Bldg Cntrb	43,800	0	0	0	N/A
	330 Interest & Rentals	43,800	0	0	0	N/A
178-0413-400-8310	Trans Out Westside PS Building	957,448	0	0	0	N/A
	800 Transfers Out	957,448	0	0	0	N/A
Revenue Total		43,800	0	0	0	N/A
Expenditure Total		957,448	0	0	0	N/A
Net Increase (Decrease) Fund Balance		(913,648)	0	0	0	N/A

Casino Problem Gambling Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
181	Casino Problem Gambling Fund					
181-0000-300-3410	Interest Alloc-Casino Prob Gam	4,975	3,000	1,500	(1,500)	(50.00%)
	330 Interest & Rentals	4,975	3,000	1,500	(1,500)	(50.00%)
181-0000-300-3930	Contributions from FIGR	149,155	112,950	155,950	43,000	38.07%
	370 Donations and Misc	149,155	112,950	155,950	43,000	38.07%
181-0000-400-6101	Contract Svcs - Casino Prob Ga	76,708	134,000	125,000	(9,000)	(6.72%)
	510 Contract-Profess Services	76,708	134,000	125,000	(9,000)	(6.72%)
Revenue Total		154,130	115,950	157,450	41,500	35.79%
Expenditure Total		76,708	134,000	125,000	(9,000)	(6.72%)
Net Increase (Decrease) Fund Balance		77,422	(18,050)	32,450	50,500	(279.78%)

Casino Wilfred Waterway Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
182	Casino Waterway Fund					
182-0000-300-3410	Interest Alloc-Casino WtrWay	1,979	500	460	(40)	(8.00%)
	330 Interest & Rentals	1,979	500	460	(40)	(8.00%)
182-0000-300-3930	Graton Contrib Waterway Recurr	59,663	45,180	62,380	17,200	38.07%
	370 Donations and Misc	59,663	45,180	62,380	17,200	38.07%
182-3300-400-4101	Salaries - PW WRC	8,361	9,395	9,394	(1)	(0.01%)
	400 Salaries	8,361	9,395	9,394	(1)	(0.01%)
182-3300-400-4520	Admin Payoff - PW WRC	0	91	90	(1)	(1.10%)
182-3300-400-4901	PERS Employer - PW WRC	2,648	2,382	2,471	89	3.74%
182-3300-400-4908	RHSA Plan- PW WRC	112	120	120	0	0.00%
182-3300-400-4921	Kaiser HealthIns - PW WRC	1,623	1,800	1,800	0	0.00%
182-3300-400-4923	Eye Care - PW WRC	23	16	15	(1)	(6.25%)
182-3300-400-4924	Dental - PW WRC	109	103	103	0	0.00%
182-3300-400-4925	Medicare - PW WRC	117	137	136	(1)	(0.73%)
182-3300-400-4930	Life Insurance - PW WRC	21	24	23	(1)	(4.17%)
182-3300-400-4931	LT Disability - PW WRC	49	54	55	1	1.85%
182-3300-400-4932	ST Disability - PW WRC	27	30	31	1	3.33%
182-3300-400-4933	EAP - PW WRC	3	4	3	(1)	(25.00%)
182-3300-400-4950	Workers Comp - PW WRC	1,232	943	878	(65)	(6.89%)
	450 Benefits	5,965	5,704	5,725	21	0.37%
182-0000-400-5210	Spec Dept Exp - WRC	13,885	3,750	8,750	5,000	133.33%
182-0000-400-6423	Liability Ins Premium - WRC	308	0	365	365	N/A
	500 Operational Expense	14,193	3,750	9,115	5,365	143.07%
182-0000-400-6101	Contract Svcs - WRC	45,856	40,000	40,000	0	0.00%
	510 Contract-Profess Services	45,856	40,000	40,000	0	0.00%
182-0000-400-6424	IT Services - WRC	0	115	46	(69)	(60.00%)
	520 Information Technology	0	115	46	(69)	(60.00%)
182-0000-400-5231	Cell Phone - WRC	0	0	300	300	N/A
	550 Utilities	0	0	300	300	N/A
Revenue Total		61,641	45,680	62,840	17,160	37.57%
Expenditure Total		74,375	58,964	64,580	5,616	9.52%
Net Increase (Decrease) Fund Balance		(12,733)	(13,284)	(1,740)	11,544	(86.90%)

Casino Public Service Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
183	Casino Public Service Fund					
183-0000-300-3410	Interest Alloc - Casino PS	8,008	6,500	380	(6,120)	(94.15%)
	330 Interest & Rentals	8,008	6,500	380	(6,120)	(94.15%)
183-0000-300-3930	Graton Cont Public Services	2,826,788	2,140,749	2,955,560	814,811	38.06%
	370 Donations and Misc	2,826,788	2,140,749	2,955,560	814,811	38.06%
183-0000-400-4101	Salaries - RPSC	146,000	145,589	346,221	200,632	137.81%
183-0000-400-4102	Personnel Shift Diff - RPSC	98	0	0	0	N/A
183-0000-400-4128	Uniform Allowance - RPSC	135	0	0	0	N/A
183-0000-400-4201	1000 hr NonPersable - RPSC	10,034	0	0	0	N/A
183-0000-400-4202	PT Persable - RPSC	567	0	0	0	N/A
183-0000-400-4401	OT Salaries - RPSC	274	0	0	0	N/A
183-0000-400-4501	Holiday Pay - RPSC	1,778	0	0	0	N/A
183-0000-400-4512	Education Stipend - RPSC	600	600	600	0	0.00%
183-1600-400-4101	Salaries DS -RPSC	101,857	134,309	150,665	16,356	12.18%
183-1600-400-4401	OT - Casino	140	0	0	0	N/A
183-2100-400-4101	Salaries PS -RPSC	1,122,475	1,352,801	1,488,625	135,824	10.04%
183-2100-400-4102	Personnel Shift Diff PS-RPSC	10,038	16,049	17,814	1,765	11.00%
183-2100-400-4121	Fire FLSA OT- PS	3,684	0	0	0	N/A
183-2100-400-4124	Personnel Stiped PS-RPSC	18,950	20,804	20,954	150	0.72%
183-2100-400-4127	Personnel POST PS -RPSC	25,057	29,715	42,244	12,529	42.16%
183-2100-400-4128	Uniform Allowance PS -RPSC	12,150	14,280	15,425	1,145	8.02%
183-2100-400-4129	Detective Pay - RPSC PS	120	0	0	0	N/A
183-2100-400-4130	Court Time PS-RPSC	5,936	0	0	0	N/A
183-2100-400-4138	Detective Pay "COPS" Unit	9,170	9,760	10,053	293	3.00%
183-2100-400-4139	Acting Srgnt - PS	21,371	0	0	0	N/A
183-2100-400-4401	OT - Casino	174,821	200,000	200,000	0	0.00%
183-2100-400-4501	Holiday Pay - PS	75,873	84,171	93,828	9,657	11.47%
183-2100-400-4512	Education Stipend - RPSC	600	600	600	0	0.00%
183-3300-400-4101	Salaries PW -RPSC	19,187	22,488	112,062	89,574	398.32%
183-3300-400-4110	Longevity PW-RPSC	635	664	664	0	0.00%
183-3300-400-4201	1000 hr NonPersable PW-RPSC	1,796	4,188	4,775	588	14.03%
183-3300-400-4401	OT - Casino	148	500	500	0	0.00%
	400 Salaries	1,763,493	2,036,518	2,505,030	468,513	23.01%
183-0000-400-4520	Admin Payoff - RPSC	1,129	1,163	1,162	(1)	(0.09%)
183-0000-400-4901	PERS Employer - RPSC	46,985	37,065	38,624	1,559	4.21%
183-0000-400-4908	RHSA Plan - RPSC	1,950	1,800	1,800	0	0.00%
183-0000-400-4921	Kaiser Hlth Ins - RPSC	7,929	6,360	6,360	0	0.00%
183-0000-400-4923	Eye Care - RPSC	408	231	231	0	0.00%
183-0000-400-4924	Dental - RPSC	1,944	1,540	1,540	0	0.00%
183-0000-400-4925	Medicare - RPSC	2,280	2,120	2,129	9	0.42%
183-0000-400-4930	Life Ins - RPSC	376	347	347	0	0.00%
183-0000-400-4931	LTDDisability - RPSC	775	833	861	28	3.36%
183-0000-400-4932	STDDisability - RPSC	482	460	475	15	3.26%
183-0000-400-4933	EAP - RPSC	54	52	51	(1)	(1.92%)
183-0000-400-4950	Workers Comp - RPSC	899	1,154	1,012	(142)	(12.31%)
183-1600-400-4901	PERS Employer DS RPSC	32,248	37,079	42,143	5,064	13.66%

Casino Public Service Fund

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
183-1600-400-4908	RHSA Plan - DS	1,513	1,800	1,800	0	0.00%
183-1600-400-4920	REMIF Health Ins - DS	2,575	0	0	0	N/A
183-1600-400-4921	Kaiser Hlth Ins - DS	2,932	3,180	15,900	12,720	400.00%
183-1600-400-4923	Eye Care - DS	306	231	385	154	66.67%
183-1600-400-4924	Dental DS -RPSC	1,472	1,540	2,567	1,027	66.69%
183-1600-400-4925	Medicare DS -RPSC	1,465	1,948	2,185	237	12.17%
183-1600-400-4928	Sutter Hlth Ins DS - RPSC	2,310	6,360	6,360	0	0.00%
183-1600-400-4930	Life Ins DS - RPSC	282	347	578	231	66.57%
183-1600-400-4931	LTDisability DS - RPSC	600	769	1,415	646	84.01%
183-1600-400-4932	STDisability DS - RPSC	331	424	781	357	84.20%
183-1600-400-4933	EAP DS - RPSC	54	52	85	33	63.46%
183-1600-400-4950	Workers Comp - DS RPSC	17,564	2,189	5,838	3,649	166.70%
183-2100-400-4520	Admin Payoff PS -RPSC	5,000	0	0	0	N/A
183-2100-400-4901	PERS Employer PS RPSC	511,987	318,803	543,613	224,810	70.52%
183-2100-400-4908	RHSA Plan - PS	15,427	17,400	17,400	0	0.00%
183-2100-400-4920	REMIF Health Ins - PS	2,865	3,180	12,180	9,000	283.02%
183-2100-400-4921	Kaiser Hlth Ins - PS	133,851	155,160	178,440	23,280	15.00%
183-2100-400-4923	Eye Care - PS	3,221	2,233	2,386	153	6.85%
183-2100-400-4924	Dental PS -RPSC	15,052	14,886	15,912	1,026	6.89%
183-2100-400-4925	Medicare PS -RPSC	21,014	22,198	24,538	2,340	10.54%
183-2100-400-4928	Sutter Hlth Ins - PS/RPSC	11,772	12,720	12,720	0	0.00%
183-2100-400-4930	Life Ins PS - RPSC	2,920	3,352	3,582	230	6.86%
183-2100-400-4931	LTDisability PS - RPSC	570	662	681	19	2.87%
183-2100-400-4932	STDisability PS - RPSC	4,165	4,261	4,829	568	13.33%
183-2100-400-4933	EAP PS - RPSC	502	495	528	33	6.67%
183-2100-400-4950	Workers Comp - PS RPSC	116,989	128,687	121,902	(6,785)	(5.27%)
183-3300-400-4520	Admin Payoff - PW RPSC	0	88	88	0	0.00%
183-3300-400-4901	PERS Employer PW RPSC	6,276	6,364	30,045	23,681	372.11%
183-3300-400-4906	Alt Ben ICMA - PW RPSC	194	210	210	0	0.00%
183-3300-400-4908	RHSA Plan - PW RPSC	337	360	1,560	1,200	333.33%
183-3300-400-4920	REMIF Health Ins - PW RPSC	420	0	0	0	N/A
183-3300-400-4921	Kaiser Hlth Ins - PW RPSC	1,739	1,908	1,908	0	0.00%
183-3300-400-4923	Eye Care - PW RPSC	80	54	54	0	0.00%
183-3300-400-4924	Dental - PW RPSC	382	360	359	(1)	(0.28%)
183-3300-400-4925	Medicare - PW RPSC	318	336	1,698	1,362	405.36%
183-3300-400-4928	Sutter Health PW/RPSC	0	0	6,360	6,360	N/A
183-3300-400-4930	Life Ins - PW RPSC	86	93	92	(1)	(1.08%)
183-3300-400-4931	LTDisability - PW RPSC	117	129	132	3	2.33%
183-3300-400-4932	STDisability - PW RPSC	64	71	73	2	2.82%
183-3300-400-4933	EAP - PW RPSC	12	12	12	0	0.00%
183-3300-400-4935	Auto Allow - PW RPSC	262	263	262	(1)	(0.38%)
183-3300-400-4950	Workers Comp - PW RPSC	2,899	2,346	3,408	1,062	45.27%
450 Benefits		987,382	805,675	1,119,601	313,926	38.96%
183-0000-400-5100	Office Supplies - RPSC	126	500	500	0	0.00%
183-0000-400-5210	Supplies - RPSC	10,060	7,500	10,000	2,500	33.33%
183-0000-400-5222	Contingency - RPSC	0	20,000	20,000	0	0.00%
183-0000-400-5240	Advertising - RPSC	0	888	0	(888)	(100.00%)
183-0000-400-5260	Dues & Sudscriptions - RPSC	313	109	475	366	335.78%

Casino Public Service Fund

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
183-0000-400-5330	Equipment under 5K - RPSC	1,302	0	0	0	N/A
183-0000-400-5340	Office Equip - RPSC	887	0	0	0	N/A
183-0000-400-6423	Liability Ins Premium - RPSC	32,219	41,442	76,977	35,535	85.75%
183-0000-400-6600	Meetings & Travel - RPSC	20	500	500	0	0.00%
183-0000-400-6610	Training & Travel - RPSC	484	2,500	2,500	0	0.00%
183-1600-400-5100	Office Supplies- RPSC	0	0	750	750	N/A
183-1600-400-5135	Printing Services- RPSC	0	0	2,000	2,000	N/A
183-1600-400-5222	Contingency- RPSC	0	0	45,000	45,000	N/A
183-1600-400-5332	Software Lic. & Maint- RPSC	0	0	3,000	3,000	N/A
183-1600-400-6423	Liability Insurance Prem- RPSC	0	0	3,118	3,118	N/A
183-2200-400-5210	Supplies - PS-RPSC	51	50	500	450	900.00%
183-2200-400-5260	Dues & Subscription - RPSC	1,250	1,250	3,400	2,150	172.00%
183-2200-400-5330	Equipment under 5K PS - RPSC	109	0	0	0	N/A
183-2200-400-5332	Softwr License & Maint PS-RPSC	0	3,700	5,000	1,300	35.14%
183-2200-400-6610	Training & Travel- RPSC	2,056	2,500	500	(2,000)	(80.00%)
	500 Operational Expense	48,876	80,939	174,220	93,281	115.25%
183-0000-400-6101	Contract Svcs - RPSC	2,072	0	0	0	N/A
183-0000-400-6110	Legal Svcs - RPSC	11,156	12,000	20,000	8,000	66.67%
183-0000-400-6210	Recruitment - RPSC	129	300	0	(300)	(100.00%)
183-1600-400-6101	Contract Services- RPSC	0	0	5,000	5,000	N/A
183-2100-400-6210	Recruitment- PS RPSC	0	3,000	0	(3,000)	(100.00%)
183-2200-400-6101	Contracted Svcs PS- RPSC	0	600	600	0	0.00%
183-3420-400-6101	Contract Svcs - RPSC	45,017	65,000	170,000	105,000	161.54%
	510 Contract-Profess Services	58,374	80,900	195,600	114,700	141.78%
183-0000-400-6424	IT Services - RPSC	5,943	26,279	15,919	(10,360)	(39.42%)
183-1600-400-6424	IT Services- RPSC	0	0	464	464	N/A
	520 Information Technology	5,943	26,279	16,383	(9,896)	(37.66%)
183-0000-400-5270	Gas & Oil- RPSC	3,113	3,500	3,500	0	0.00%
183-0000-400-6421	Auto Ins - RPSC	823	999	1,431	432	43.24%
183-0000-400-6426	Fleet Services - RPSC	0	0	8,658	8,658	N/A
183-1600-400-5270	Gas & Oil- RPSC	0	0	2,500	2,500	N/A
183-1600-400-5320	Vehicle Repair & Maint- RPSC	0	0	1,000	1,000	N/A
183-1600-400-6421	Auto Ins- RPSC	0	0	139	139	N/A
183-1600-400-6428	Vehicle Replacement- RPSC	0	0	2,718	2,718	N/A
183-2200-400-6426	Fleet Exp - Casino	7,222	7,113	0	(7,113)	(100.00%)
183-2200-400-6428	Vehicle Rplcmnt Charges-RPSC	142,855	142,854	155,888	13,034	9.12%
	530 Vehicle Expenses	154,014	154,466	175,834	21,368	13.83%
183-1600-400-5231	Cell Phone- RPSC	0	0	2,891	2,891	N/A
	550 Utilities	0	0	2,891	2,891	N/A
183-0000-400-6425	CAP Expense -	257,269	394,697	353,371	(41,326)	(10.47%)
	600 Cost Allocation Plan	257,269	394,697	353,371	(41,326)	(10.47%)
183-2300-400-9610	Vehicles - Fire	96,981	0	0	0	N/A
	620 Capital Outlay	96,981	0	0	0	N/A

Casino Public Service Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
183-1250-400-6999	Reimb to RPSC ED	98,153	132,186	133,841	1,655	1.25%
183-1900-400-6999	Reimb to RPSC NonDept	0	1,018,922	1,296,682	277,760	27.26%
183-2200-400-6984	Reimb fr 184 for PS OH	(1,272,102)	(1,018,922)	(1,296,682)	(277,760)	27.26%
183-2200-400-6999	Police Overhead Expense - RPSC	1,272,102	0	0	0	N/A
	699 Reimbursements	98,153	132,186	133,841	1,655	1.25%
183-0000-300-7184	Trans In fr F184- RPSC	457,270	1,635,593	1,091,497	(544,096)	(33.27%)
	700 Transfers In	457,270	1,635,593	1,091,497	(544,096)	(33.27%)
Revenue Total		3,292,067	3,782,842	4,047,437	264,595	6.99%
Expenditure Total		3,470,484	3,711,660	4,676,771	965,112	26.00%
Net Increase (Decrease) Fund Balance		(178,417)	71,183	(629,334)	(700,517)	(984.11%)

Casino Mitigation Supplemental Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
184	Casino Mitigation Supplemntl					
184-0000-300-3410	Interest Alloc - CasinoSuppl	9,556	11,000	4,000	(7,000)	(63.64%)
	330 Interest & Rentals	9,556	11,000	4,000	(7,000)	(63.64%)
184-0000-300-3930	Donations-Mitigation Supplmntl	5,966,182	4,518,252	6,237,992	1,719,740	38.06%
	370 Donations and Misc	5,966,182	4,518,252	6,237,992	1,719,740	38.06%
184-2200-400-6999	Reimb to CasinoSuppl PSOverhead	1,272,102	1,018,922	1,296,682	277,760	27.26%
	699 Reimbursements	1,272,102	1,018,922	1,296,682	277,760	27.26%
184-0000-300-7187	Transfer In frm - CAS Resrv	0	1,351,800	0	(1,351,800)	(100.00%)
184-0000-300-7310	Tranfer In fr City Capital	30,764	0	0	0	N/A
	700 Transfers In	30,764	1,351,800	0	(1,351,800)	(100.00%)
184-0000-400-8001	Transfer Out to GF	0	0	1,500,000	1,500,000	N/A
184-0000-400-8175	Transfer out to F175	215,538	426,538	0	(426,538)	(100.00%)
184-0000-400-8183	Transfer Out to F183	457,270	1,635,593	1,091,497	(544,096)	(33.27%)
184-0000-400-8187	Trans Out to FIGR Resr-RPSC	450,000	0	1,900,000	1,900,000	N/A
184-0000-400-8310	Transfer Out to CIP F310	0	0	500,000	500,000	N/A
184-1607-400-8310	Trans Out Traffic Signal Sys	418,337	0	0	0	N/A
184-1707-400-8310	Trans Out Com Blvd & SW Blvd	0	560,000	0	(560,000)	(100.00%)
184-1722-400-8310	Trans Out Sdwlk/Crkpth Rplcmnt	350,000	650,000	0	(650,000)	(100.00%)
184-1829-400-8310	TransOutTo Emrgncy Preemp Impl	173,991	0	0	0	N/A
184-1830-400-8310	Trans Out P/P Sgnl Head Conv	93,840	0	0	0	N/A
184-1832-400-8310	Trans Out To GC/Redwd Reconfig	359,656	0	0	0	N/A
184-1900-400-8001	Transfer Out to GF NonDept	2,000,000	0	0	0	N/A
184-1928-400-8310	TransOut Traffic Sgnl Sys Rplc	0	175,000	0	(175,000)	(100.00%)
184-2019-400-8310	TransOut ATMS Signal Integratn	0	100,000	0	(100,000)	(100.00%)
184-2025-400-8310	TransOut Traffic Sgnl Infrstrc	0	150,000	0	(150,000)	(100.00%)
184-2026-400-8310	TranOut Video Detection Rplcmn	0	60,000	0	(60,000)	(100.00%)
184-2027-400-8310	TranOut Battery Backup/Rplcmnt	0	30,000	0	(30,000)	(100.00%)
184-2028-400-8310	TranOut RPX/Cmmrce Ped Safety	0	500,000	0	(500,000)	(100.00%)
	800 Transfers Out	4,518,632	4,287,131	4,991,497	704,366	16.43%
Revenue Total		6,006,502	5,881,052	6,241,992	360,940	6.14%
Expenditure Total		5,790,734	5,306,053	6,288,179	982,126	18.51%
Net Increase (Decrease) Fund Balance		215,769	574,999	(46,187)	(621,186)	(108.03%)

Casino City Vehicle

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
186	Casino City Veh Contr Fund					
186-0000-300-3410	Interest Alloc - CVC	276	0	0	0	N/A
	330 Interest & Rentals	276	0	0	0	N/A
186-2300-400-5330	Equipment under 5K - CVC	(262)	0	0	0	N/A
	500 Operational Expense	(262)	0	0	0	N/A
Revenue Total		276	0	0	0	N/A
Expenditure Total		(262)	0	0	0	N/A
Net Increase (Decrease) Fund Balance		538	0	0	0	N/A

Casino Mitigation Reserve Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
187	Casino Reserve Fund					
187-0000-300-3410	Interest Income -Casino Resrve	69,811	21,000	19,000	(2,000)	(9.52%)
	330 Interest & Rentals	69,811	21,000	19,000	(2,000)	(9.52%)
187-0000-300-7184	Trans In fr RPSC-FIGR Reserve	450,000	0	1,900,000	1,900,000	N/A
	700 Transfers In	450,000	0	1,900,000	1,900,000	N/A
187-0000-400-8184	Transfer Out to CAS Resrv	0	1,351,800	0	(1,351,800)	(100.00%)
	800 Transfers Out	0	1,351,800	0	(1,351,800)	(100.00%)
Revenue Total		519,811	21,000	1,919,000	1,898,000	9038.10%
Expenditure Total		0	1,351,800	0	(1,351,800)	(100.00%)
Net Increase (Decrease) Fund Balance		519,811	(1,330,800)	1,919,000	3,249,800	(244.20%)

Casino Tribe Charity Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
188	Tribe Charity Recur Non-Grnt F					
188-0000-300-3930	Tribe Charity Recur Non-Grnt	892,024	0	1,247,598	1,247,598	N/A
	370 Donations and Misc	892,024	0	1,247,598	1,247,598	N/A
188-0000-400-5450	Tribe Charity Non-Guar Distrib	1,471,204	0	1,247,598	1,247,598	N/A
	500 Operational Expense	1,471,204	0	1,247,598	1,247,598	N/A
Revenue Total		892,024	0	1,247,598	1,247,598	N/A
Expenditure Total		1,471,204	0	1,247,598	1,247,598	N/A
Net Increase (Decrease) Fund Balance		(579,180)	0	0	0	N/A

Casino Neighborhood Upgrade Work Force Housing Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
189	Neighbrhd Upgrd WkFrce Hsng					
189-0000-300-3410	Interest Allocation - NUWH	22,784	9,000	5,000	(4,000)	(44.44%)
	330 Interest & Rentals	22,784	9,000	5,000	(4,000)	(44.44%)
189-0000-300-3930	Neighbrhd Upgrd WkFr Hsng	892,024	0	1,247,598	1,247,598	N/A
	370 Donations and Misc	892,024	0	1,247,598	1,247,598	N/A
189-1600-400-4101	Salaries - NUWH	69,954	102,079	87,234	(14,845)	(14.54%)
189-1600-400-4401	OT Salaries - NUWF	1,487	1,000	2,592	1,592	159.20%
	400 Salaries	71,441	103,079	89,826	(13,253)	(12.86%)
189-1600-400-4901	PERS Employer - NUWH	22,110	25,881	22,949	(2,932)	(11.33%)
189-1600-400-4908	RHSA Plan - NUWH	827	1,200	1,200	0	0.00%
189-1600-400-4921	Kaiser Hlth Ins - NUWH	8,550	12,720	12,720	0	0.00%
189-1600-400-4923	Eye Care - NUWH	166	154	0	(154)	(100.00%)
189-1600-400-4924	Dental - NUWH	802	1,027	0	(1,027)	(100.00%)
189-1600-400-4925	Medicare - NUWH	1,014	1,481	1,265	(216)	(14.58%)
189-1600-400-4930	Life Ins - NUWH	167	232	0	(232)	(100.00%)
189-1600-400-4931	LT Disability- NUWH	411	584	0	(584)	(100.00%)
189-1600-400-4932	STD Disability - NUWH	227	323	0	(323)	(100.00%)
189-1600-400-4933	EAP - NUWH	36	35	0	(35)	(100.00%)
189-1600-400-4950	Worker Comp - NUWH	12,958	5,016	5,781	765	15.25%
	450 Benefits	47,269	48,653	43,915	(4,738)	(9.74%)
189-1600-400-5100	Office Supplies - NUWH	174	200	0	(200)	(100.00%)
189-1600-400-5135	Printing Services - NUWH/DS	88	1,500	0	(1,500)	(100.00%)
189-1600-400-5210	Spec Dept Exp-NUWH Code Cmplnc	299	0	0	0	N/A
189-1600-400-5222	Contingeny - NUWH	3,600	50,000	0	(50,000)	(100.00%)
189-1600-400-5250	Uniform Purchases - NUWH	313	200	0	(200)	(100.00%)
189-1600-400-5260	Dues & Subscription - NUWH	0	200	0	(200)	(100.00%)
189-1600-400-5330	Equipment under \$5k - NUWH	500	0	0	0	N/A
189-1600-400-5332	Softwr License & Maint-NUWH	69	3,000	0	(3,000)	(100.00%)
189-1600-400-5340	Office Equip - NUWH	1,111	0	0	0	N/A
189-1600-400-5350	Sm Tools & Equip - NUWH	35	0	0	0	N/A
189-1600-400-6423	Liability Ins- NUWH	0	2,072	0	(2,072)	(100.00%)
189-1600-400-6600	Meetings & Travel - NUWH	0	250	0	(250)	(100.00%)
189-1600-400-6610	Training & Travel - NUWH	0	2,000	0	(2,000)	(100.00%)
189-4020-400-5210	Spec Dept Exp - NUWH Hmlss	736	0	0	0	N/A
	500 Operational Expense	6,925	59,422	0	(59,422)	(100.00%)
189-1600-400-6210	Recruitment - NUWH	121	0	0	0	N/A
189-4020-400-6101	Contract Srvc- NUWH Hmlss	109,119	125,000	964,017	839,017	671.21%
189-4020-400-6110	Legal Srvc- NUWH Hmlss	13,491	0	0	0	N/A
	510 Contract-Profess Services	122,730	125,000	964,017	839,017	671.21%
189-0000-400-6424	IT Services- NUWH	0	1,147	0	(1,147)	(100.00%)
	520 Information Technology	0	1,147	0	(1,147)	(100.00%)
189-1600-400-5270	Gas & Oil - NUWH	1,438	2,500	0	(2,500)	(100.00%)

Casino Neighborhood Upgrade Work Force Housing Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
189-1600-400-5320	Veh Repair & Maint - NUWH	0	400	0	(400)	(100.00%)
189-1600-400-6421	Auto Insurance - NUWH	0	103	0	(103)	(100.00%)
189-1600-400-6428	Vehicle Rplcmt Charges- NUWH	0	2,868	0	(2,868)	(100.00%)
	530 Vehicle Expenses	1,438	5,871	0	(5,871)	(100.00%)
189-0000-400-5231	Cell Phone - NUWH	519	0	0	0	N/A
189-1600-400-5231	Cell Phone - DS/NUWH	456	1,891	0	(1,891)	(100.00%)
	550 Utilities	975	1,891	0	(1,891)	(100.00%)
189-1722-400-8310	TransferOutTo Sw/Crk Pth Rplct	984,392	0	650,000	650,000	N/A
189-1814-400-8310	Trans Out to Bball Crt S Park	4,719	0	0	0	N/A
189-1818-400-8310	Trans Out to Court S&F Golis	1,660	0	0	0	N/A
189-1819-400-8310	Trans Out to Crt Srfcs Alicia	9,133	0	0	0	N/A
189-1821-400-8310	TransOutTo Plrgrnd Rplc Mgnla	132,000	0	0	0	N/A
189-1826-400-8310	TransOutTo Wd Pole Light Rplcm	30,827	0	150,000	150,000	N/A
189-1837-400-8310	Trans Out to CC Monument Signs	8,439	0	0	0	N/A
189-1924-400-8310	TransOut LdyBg Pool Bldng Demo	5,477	0	0	0	N/A
	800 Transfers Out	1,176,646	0	800,000	800,000	N/A
Revenue Total		914,808	9,000	1,252,598	1,243,598	13817.76%
Expenditure Total		1,427,424	345,063	1,897,758	1,552,695	449.97%
Net Increase (Decrease) Fund Balance		(512,615)	(336,063)	(645,160)	(309,097)	91.98%

Rent Appeals Board Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
190	Rent Appeals Board Fund					
190-0000-300-3410	Interest Alloc - RAB	4,147	0	0	0	N/A
	330 Interest & Rentals	4,147	0	0	0	N/A
190-0000-300-3622	Petition Revenue - RAB	0	0	60,000	60,000	N/A
	340 Charges for Services	0	0	60,000	60,000	N/A
190-0000-300-3621	Annual Rent Control Fee - RAB	82,932	84,730	39,831	(44,899)	(52.99%)
	350 License Permits & Fees	82,932	84,730	39,831	(44,899)	(52.99%)
190-0000-400-5100	Office Supplies - RAB	0	100	150	50	50.00%
190-0000-400-5130	Postage & Shipping - RAB	25	300	126	(174)	(58.00%)
190-0000-400-5211	Landlord Petition Exp - RAB	0	25,300	60,000	34,700	137.15%
190-0000-400-5224	Tenant Petition Exp - RAB	0	0	10,000	10,000	N/A
190-0000-400-5240	Advertising - RAB	0	100	100	0	0.00%
190-0000-400-6108	City Admin Services-RAB	13,202	15,000	26,500	11,500	76.67%
190-0000-400-6109	Special Projects - RAB	23,653	26,000	20,000	(6,000)	(23.08%)
190-0000-400-6600	Meetings & Travel - RAB	0	100	0	(100)	(100.00%)
	500 Operational Expense	36,880	66,900	116,876	49,976	74.70%
190-0000-400-6110	Legal Svcs - RAB/Non-Petition	0	15,000	15,000	0	0.00%
	510 Contract-Profess Services	0	15,000	15,000	0	0.00%
190-0000-400-6425	Cost Allocation Exp - RAB	2,830	1,285	(1,244)	(2,529)	(196.81%)
	600 Cost Allocation Plan	2,830	1,285	(1,244)	(2,529)	(196.81%)
Revenue Total		87,080	84,730	99,831	15,101	17.82%
Expenditure Total		39,710	83,185	130,632	47,447	57.04%
Net Increase (Decrease) Fund Balance		47,370	1,545	(30,801)	(32,346)	(2093.59%)

Copeland Creek Drainage Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
191	Copeland Creek Draing Devlpr Fee					
191-0000-300-3410	Interest Inc Copeland Crk Drng	30	83	0	(83)	(100.00%)
	330 Interest & Rentals	30	83	0	(83)	(100.00%)
191-0000-300-3780	Copeland Creek Drain Fe	1,424	0	0	0	N/A
	350 License Permits & Fees	1,424	0	0	0	N/A
191-0604-400-8310	TransferOutTo C Creek Det. Bsn	0	0	2,265	2,265	N/A
	800 Transfers Out	0	0	2,265	2,265	N/A
Revenue Total		1,454	83	0	(83)	(100.00%)
Expenditure Total		0	0	2,265	2,265	N/A
Net Increase (Decrease) Fund Balance		1,454	83	(2,265)	(2,348)	(2828.92%)

SESP Community Facility District Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
193	SESP CFD Fund					
193-0000-300-3050	Other Property Taxes-SESP CFD	286,262	552,503	509,479	(43,024)	(7.79%)
	310 Taxes	286,262	552,503	509,479	(43,024)	(7.79%)
193-0000-300-3410	Interest Alloc-SESP CFD Assess	10,288	10,000	2,000	(8,000)	(80.00%)
	330 Interest & Rentals	10,288	10,000	2,000	(8,000)	(80.00%)
193-0000-300-3640	Bldg Permits - SESP CFD	139,892	21,570	99,455	77,885	361.08%
	350 License Permits & Fees	139,892	21,570	99,455	77,885	361.08%
193-0000-400-6101	Contract Srvcs - SESP CFD	2,500	3,500	10,000	6,500	185.71%
193-0000-400-6203	Prop&Sales TaxAdminFee-SEP CFD	2,714	3,000	0	(3,000)	(100.00%)
	510 Contract-Profess Services	5,214	6,500	10,000	3,500	53.85%
193-0000-400-6997	Reimb frm F197 Westside CFD	0	0	(3,000)	(3,000)	N/A
193-2200-400-6999	Reimb to GF-PS	216,635	404,265	458,176	53,911	13.34%
193-3300-400-6999	Reimb to GF - PW	0	178,635	0	(178,635)	(100.00%)
193-3420-400-6999	Reimb to GF Streets- SESP CFD	0	0	10,000	10,000	N/A
193-3910-400-6999	Reimb to GF StormDra-	0	0	10,000	10,000	N/A
193-4001-400-6999	Reimb to GF - Parks	0	0	125,000	125,000	N/A
	699 Reimbursements	216,635	582,900	600,176	17,276	2.96%
193-2200-400-8001	Transfer Out to GF	363,824	0	0	0	N/A
	800 Transfers Out	363,824	0	0	0	N/A
Revenue Total		436,442	584,073	610,934	26,861	4.60%
Expenditure Total		585,673	589,400	610,176	20,776	3.52%
Net Increase (Decrease) Fund Balance		(149,230)	(5,327)	758	6,085	(114.23%)

SESP Additional Service Personnel Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
194	SESP Add'l PS Personnel Fee					
194-0000-300-3410	Interest Alloc-SESP Add'l PS	530	700	300	(400)	(57.14%)
	330 Interest & Rentals	530	700	300	(400)	(57.14%)
194-0000-300-3240	SESP Add'l PS Personnel Fee	40,804	35,337	50,288	14,951	42.31%
	350 License Permits & Fees	40,804	35,337	50,288	14,951	42.31%
194-0000-400-5330	Equipment under 5K SESP-Add'l	7,309	0	0	0	N/A
	500 Operational Expense	7,309	0	0	0	N/A
194-2200-400-8001	Transfer Out to GF PS	0	0	145,000	145,000	N/A
	800 Transfers Out	0	0	145,000	145,000	N/A
Revenue Total		41,334	36,037	50,588	14,551	40.38%
Expenditure Total		7,309	0	145,000	145,000	N/A
Net Increase (Decrease) Fund Balance		34,025	36,037	(94,412)	(130,449)	(361.99%)

SESP Regional Traffic Fee Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
195	SESP Regional Traffic Fee Fund					
195-0000-300-3410	Interest alloc - SESPRegnlTrff	6,718	6,000	2,400	(3,600)	(60.00%)
	330 Interest & Rentals	6,718	6,000	2,400	(3,600)	(60.00%)
195-0000-300-3234	SESP Regional Traffic Fee	193,844	0	150,000	150,000	N/A
	350 License Permits & Fees	193,844	0	150,000	150,000	N/A
195-0000-400-8310	Transfer Out to CIP F310	0	0	500,000	500,000	N/A
	800 Transfers Out	0	0	500,000	500,000	N/A
Revenue Total		200,563	6,000	152,400	146,400	2440.00%
Expenditure Total		0	0	500,000	500,000	N/A
Net Increase (Decrease) Fund Balance		200,563	6,000	(347,600)	(353,600)	(5893.33%)

SESP Valley House Mitigation Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
196	SESP Valley House Mitigation F					
196-0000-300-3410	Interest Alloc - ValleyHouse	1,768	1,690	600	(1,090)	(64.50%)
	330 Interest & Rentals	1,768	1,690	600	(1,090)	(64.50%)
196-0000-300-3236	Valley House MitigationFee	49,000	0	74,000	74,000	N/A
	350 License Permits & Fees	49,000	0	74,000	74,000	N/A
Revenue Total		50,768	1,690	74,600	72,910	4314.20%
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		50,768	1,690	74,600	72,910	4314.20%

Westside Community Facility District Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
197	Five Creek SP CFD Fund					
197-0000-300-3050	Other Property Tax WestsideCFD	0	0	61,465	61,465	N/A
	310 Taxes	0	0	61,465	61,465	N/A
197-0000-300-3410	Interest Alloc - Westside CFD	613	0	400	400	N/A
	330 Interest & Rentals	613	0	400	400	N/A
197-0000-300-3640	Bldg Permits - Westside CFD	69,600	0	0	0	N/A
	350 License Permits & Fees	69,600	0	0	0	N/A
197-0000-400-6999	Reimb Westside CFD Expenses	0	0	3,000	3,000	N/A
197-2200-400-6999	Reimb PS- Westside CFD	0	0	200,000	200,000	N/A
197-3910-400-6999	Reimb to StrmDrains GF-Westside	0	0	5,000	5,000	N/A
197-4001-400-6999	Reimb to GF Parks-Westside CFD	0	0	15,000	15,000	N/A
	699 Reimbursements	0	0	223,000	223,000	N/A
Revenue Total		70,213	0	61,865	61,865	N/A
Expenditure Total		0	0	223,000	223,000	N/A
Net Increase (Decrease) Fund Balance		70,213	0	(161,135)	(161,135)	N/A

Spreckels Donation Permanent Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
430	Permanent-Spreckles Donations					
430-0000-300-3410	Interest Alloc - PAC Endwmnt	5,469	3,000	1,200	(1,800)	(60.00%)
430-0000-300-3413	Interest Income WTR Loan F511	20,700	19,350	17,400	(1,950)	(10.08%)
	330 Interest & Rentals	26,169	22,350	18,600	(3,750)	(16.78%)
430-0000-400-6101	Contracted Services - PAC	0	20,000	0	(20,000)	(100.00%)
	510 Contract-Profess Services	0	20,000	0	(20,000)	(100.00%)
430-0000-300-3514	Principal Repymnt frm WTR F511	0	25,000	25,000	0	0.00%
	675 Other Fincng Sources&Uses	0	25,000	25,000	0	0.00%
Revenue Total		26,169	47,350	43,600	(3,750)	(7.92%)
Expenditure Total		0	20,000	0	(20,000)	(100.00%)
Net Increase (Decrease) Fund Balance		26,169	27,350	43,600	16,250	59.41%

Spreckels Endowment Permanent Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
431	Permanent Spreckels Endowment					
431-0000-300-3514	Principal Repymnt frm WTR F511	0	40,000	35,000	(5,000)	(12.50%)
	675 Other Fincng Sources&Uses	0	40,000	35,000	(5,000)	(12.50%)
Revenue Total		0	40,000	35,000	(5,000)	(12.50%)
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		0	40,000	35,000	(5,000)	(12.50%)

INFORMATION TECHNOLOGY DEPARTMENT

DEPARTMENT SERVICES MODEL

MANDATED

- Ensure that City complies with State, Federal and Local laws regarding the privacy, security and reliability of its data
- Ensure data systems meet the City's Records Retention policy and Electronic Media Use Policy

CORE

- Maintain City Network Infrastructure
- Maintain Phone Network
- Maintain all City Computers and Servers
- Maintain Applications (Email, Trakit, Springbrook etc.)
- Control all Technology Costs and Purchases
- Support staff in acquiring and using technology in their assignments

DISCRETIONARY

- Run Public, Educational, Governmental (PEG) Channel 26
- Feasibility Studies
- Assist departments with hosted services

REVENUE OR COST REDUCTION OPPORTUNITIES

- Perform feasibility studies on IT services to ensure we are using the most cost-effective approach
- Assess the potential for IT to improve Department services and/or reduce costs

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 20-21

- ✓ Reliability
 - Completed replacement of city firewall
 - Completed reviewing and securing all network devices.
 - Completed disaster recovery policy
 - Maintained key systems for employees during Public Safety remodel.
- ✓ Functionality
 - Supported technology needs for Westside Fire Station
 - Supported the move to teleworking for 70 workers
 - Completed disaster recovery site for Sonoma County Public Safety Consortium in Public Safety.
 - Replaced Public Safety Servers

- ✓ Administration
 - Conducted phone line and cable audit and identified savings of approximately \$25,000 per year
 - Supported implementation of Tyler Munis system to replace Springbrook
 - Finalized policy on use of City IT systems

MAJOR GOALS FOR FISCAL YEAR 2021-2022

- GOAL 1: Support implementation of Tyler Munis to replace Springbrook
- GOAL 2: Continue to support remote workers with a possible return to working in the office
- GOAL 3: Start planning City Hall server replacement
- GOAL 4. Assess IT staffing needs for the next five years

INFORMATION TECHNOLOGY FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Charges for Services	\$ 1,139,190	\$ 1,311,105	\$ 1,505,040	\$ 193,935
Interest Income	8,212	0	200	200
Donations and Miscellaneous Income	5,238	-	1,500	1,500
TOTAL SOURCES	\$ 1,152,641	\$ 1,311,105	\$ 1,506,740	\$ 195,635
EXPENSES				
Salaries	\$ 302,444	\$ 350,357	\$ 425,896	\$ 75,539
Benefits	105,907	144,204	199,031	54,827
Operational Expense	352,743	513,177	438,802	(74,375)
Contractual/Professional Svc	155,933	58,500	54,500	(4,000)
Vehicle Expenses	7,150	15,193	15,070	(123)
Utilities	182,452	161,040	181,040	20,000
Cost Allocation Plan	117,384	148,412	142,038	(6,374)
Depreciation Expense	42,802	49,000	46,000	(3,000)
Transfers Out	53,000	49,000	46,600	(2,400)
TOTAL EXPENSES	\$ 1,319,814	\$ 1,488,883	\$ 1,548,977	\$ 60,094
Increase (Use) of Retained Earnings	<u>\$ (167,173)</u>	<u>\$ (177,778)</u>	<u>\$ (42,237)</u>	<u>\$ 135,541</u>
Projected Retained Earnings, End of Year			<u>\$ 56,563</u>	

Information Technology Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
610	ISF - Information Technology					
610-0000-300-3410	Interest Alloc - IT ISF	8,212	0	200	200	N/A
	330 Interest & Rentals	8,212	0	200	200	N/A
610-0000-300-3650	Charges for Servcies -IT	1,139,190	1,311,105	1,505,040	193,935	14.79%
	340 Charges for Services	1,139,190	1,311,105	1,505,040	193,935	14.79%
610-0000-300-3940	Miscellaneous Income	4,200	0	1,500	1,500	N/A
610-0000-300-3983	Prior Year Revenue - IT	1,038	0	0	0	N/A
	370 Donations and Misc	5,238	0	1,500	1,500	N/A
610-0000-400-4101	Salaries - IT	279,234	324,867	403,896	79,029	24.33%
610-0000-400-4201	1000 hr NonPersable - IT	23,210	24,990	21,500	(3,490)	(13.97%)
610-0000-400-4401	OT Salaries - IT	0	500	500	0	0.00%
	400 Salaries	302,444	350,357	425,896	75,539	21.56%
610-0000-400-4520	Admin Payoff - IT	0	2,699	2,698	(1)	(0.04%)
610-0000-400-4901	PERS Employer - IT	88,384	91,801	113,699	21,898	23.85%
610-0000-400-4906	Alt Ben ICMA - IT	8,181	8,400	8,400	0	0.00%
610-0000-400-4908	RHSA Plan - IT	2,310	2,400	3,600	1,200	50.00%
610-0000-400-4910	GASB 68 Expense-IT	(26,114)	0	0	0	N/A
610-0000-400-4921	Kaiser Hlth Ins - IT	11,876	12,720	25,440	12,720	100.00%
610-0000-400-4923	Eye Care - IT	705	462	616	154	33.33%
610-0000-400-4924	Dental - IT	3,371	3,080	4,106	1,026	33.31%
610-0000-400-4925	Medicare - IT	4,577	5,059	6,168	1,109	21.92%
610-0000-400-4930	Life Ins - IT	785	925	1,155	230	24.86%
610-0000-400-4931	LTDIsability - IT	1,645	1,858	2,379	521	28.04%
610-0000-400-4932	STDisability - IT	908	1,026	1,313	287	27.97%
610-0000-400-4933	EAP - IT	125	103	136	33	32.04%
610-0000-400-4935	Auto Allowance - IT	3,061	5,245	5,244	(1)	(0.02%)
610-0000-400-4950	Workers Comp - ISF	6,094	8,426	24,077	15,651	185.75%
	450 Benefits	105,907	144,204	199,031	54,827	38.02%
610-0000-400-5100	Office Supplies - IT	95	1,000	500	(500)	(50.00%)
610-0000-400-5210	Spec Dept Exp - IT	2,913	5,000	5,000	0	0.00%
610-0000-400-5260	Dues & Subscription - IT	6,160	8,700	8,700	0	0.00%
610-0000-400-5312	Repair & Maint Equip - IT	11,800	63,415	62,000	(1,415)	(2.23%)
610-0000-400-5330	Equipment under 5K - IT	39,394	30,000	35,000	5,000	16.67%
610-0000-400-5332	Softwr License & Maint - IT	170,157	287,400	177,400	(110,000)	(38.27%)
610-0000-400-5340	Office Equip - IT	22,620	5,000	7,000	2,000	40.00%
610-0000-400-6310	Equip Lease - IT	83,574	85,000	115,000	30,000	35.29%
610-0000-400-6423	Liability Ins Premium - IT	7,569	12,662	13,202	540	4.26%
610-0000-400-6600	Meetings & Travel - IT	108	0	0	0	N/A
610-0000-400-6610	Training & Travel - IT	8,353	15,000	15,000	0	0.00%
	500 Operational Expense	352,743	513,177	438,802	(74,375)	(14.49%)
610-0000-400-6101	Contract Svcs - IT	155,730	58,000	54,000	(4,000)	(6.90%)

Information Technology Fund

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
610-0000-400-6210	Recruitment - IT	203	500	500	0	0.00%
	510 Contract-Profess Services	155,933	58,500	54,500	(4,000)	(6.84%)
610-0000-400-5270	Gas & Oil - IT	1,935	700	700	0	0.00%
610-0000-400-5320	Vehicle Rep & Maint - IT	0	5,000	5,000	0	0.00%
610-0000-400-6421	Auto Insurance- IT	0	95	309	214	225.26%
610-0000-400-6426	Fleet Services - IT	5,215	5,762	5,488	(274)	(4.76%)
610-0000-400-6428	Vehicle Rplcmt Charges- IT	0	3,636	3,573	(63)	(1.73%)
	530 Vehicle Expenses	7,150	15,193	15,070	(123)	(0.81%)
610-0000-400-5230	Telephone & Internet - IT	177,829	156,000	176,000	20,000	12.82%
610-0000-400-5231	Cell Phone - IT	4,623	5,040	5,040	0	0.00%
	550 Utilities	182,452	161,040	181,040	20,000	12.42%
610-0000-400-6425	Cost Alloc Exp - IT	117,384	148,412	142,038	(6,374)	(4.29%)
	600 Cost Allocation Plan	117,384	148,412	142,038	(6,374)	(4.29%)
610-0000-400-9610	Vehicles- IT	26,586	0	0	0	N/A
610-0000-400-9910	Contra Asset Expense- IT	(26,586)	0	0	0	N/A
	620 Capital Outlay	0	0	0	0	N/A
610-0000-400-6500	Depreciation Exp - IT	42,802	49,000	46,000	(3,000)	(6.12%)
	647 Depreciation Exp	42,802	49,000	46,000	(3,000)	(6.12%)
610-0000-400-8611	Transfer Out to IT Reserve	53,000	49,000	46,600	(2,400)	(4.90%)
	800 Transfers Out	53,000	49,000	46,600	(2,400)	(4.90%)
Revenue Total		1,152,641	1,311,105	1,506,740	195,635	14.92%
Expenditure Total		1,319,814	1,488,883	1,548,977	60,094	4.04%
Net Increase (Decrease) Retained Earnings		(167,173)	(177,778)	(42,237)	135,541	(76.24%)

TECHNOLOGY REPLACEMENT FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Income	\$ 48,553	\$ 10,000	\$ 1,472	\$ (8,528)
Transfers In	53,000	49,000	46,600	(2,400)
TOTAL SOURCES	<u>\$ 101,553</u>	<u>\$ 59,000</u>	<u>\$ 48,072</u>	<u>\$ (10,928)</u>
EXPENSES				
Transfers Out	492,698	340,825	622,617	281,792
TOTAL EXPENSES	<u>\$ 492,698</u>	<u>\$ 340,825</u>	<u>\$ 622,617</u>	<u>\$ 281,792</u>
Increase (Use) of Retained Earnings	<u>\$ (391,145)</u>	<u>\$ (281,825)</u>	<u>\$ (574,545)</u>	<u>\$ (292,720)</u>
Projected Retained Earnings, End of Year			<u>\$ 579,922</u>	

Technology Replacement Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
611	ISF - IT Reserve Fund					
611-0000-300-3410	Interest Alloc - Tech Rplcmnt	48,553	10,000	1,472	(8,528)	(85.28%)
	330 Interest & Rentals	48,553	10,000	1,472	(8,528)	(85.28%)
611-0000-300-7610	Trnasfer In from IT	53,000	49,000	46,600	(2,400)	(4.90%)
	700 Transfers In	53,000	49,000	46,600	(2,400)	(4.90%)
611-1315-400-8001	Trans-Out to GF	492,698	340,825	622,617	281,792	82.68%
	800 Transfers Out	492,698	340,825	622,617	281,792	82.68%
Revenue Total		101,553	59,000	48,072	(10,928)	(18.52%)
Expense Total		492,698	340,825	622,617	281,792	82.68%
Net Increase (Decrease) Retained Earnings		(391,145)	(281,825)	(574,545)	(292,720)	103.87%

FLEET SERVICES FY2021/22

DEPARTMENT SERVICES MODEL

MANDATED

- BACT/BIT (Biennial Inspection Terminals) Program
- Emissions testing (Gas and Diesel)
- Hazardous materials handling/disposal

CORE

- Preventative Maintenance Program
 - Brakes
 - Tires
 - Engine/transmission service
 - Chassis and suspension
 - Code 3 equipment
 - Building emergency generators
- Vehicle Repairs
- Vehicle Specifications for Purchasing
- Records – Service and Equipment

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2020-21

- ✓ Upgraded Fleet software (RTA) to fleet mobile application
- ✓ Implemented mobile response through commissioning of Fleet Services vehicle
- ✓ Upgraded FuelMaster software and hardware

MAJOR GOALS FOR FISCAL YEAR 2021-22

- GOAL 1: Implement Paperless Shop
- GOAL 2: Pilot test of mobile phone based driver inspections
- GOAL 3: Investigate alternative fuel options for City fleet

FLEET SERVICES FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Interest Income	\$ 4,284	\$ 0	\$ 0	\$ 0
Charges for Services	649,648	707,548	704,811	(2,737)
Miscellaneous Income	1,183	0	0	0
Transfers In	80,000	0	0	0
TOTAL SOURCES	\$ 735,115	\$ 707,548	\$ 704,811	\$ (2,737)
<u>EXPENSES</u>				
Salaries	\$ 170,973	\$ 189,746	\$ 196,954	\$ 7,208
Benefits	77,564	109,048	103,537	(5,511)
Operational Expense	56,102	50,021	56,738	6,717
Contractual/Professional Svc	19,368	17,000	17,000	0
Information Technology	11,254	14,023	16,325	2,302
Vehicle Expenses	159,797	217,451	221,113	3,662
Utilities	20,947	18,300	18,300	0
Cost Allocation Plan	56,771	84,913	68,179	(16,734)
Depreciation Expense	9,558	6,318	10,000	3,682
Transfers Out	5,960	0	72,500	72,500
TOTAL EXPENSES	\$ 588,293	\$ 706,820	\$ 780,646	\$ 73,826
Increase (Use) of Retained Earnings	\$ 146,822	\$ 728	\$ (75,835)	\$ (76,563)
Projected Retained Earnings, End of Year			\$ 24,852	

Fleet Services Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
630	ISF - Fleet					
630-0000-300-3410	Interest Alloc - ISF Fleet	4,284	0	0	0	N/A
	330 Interest & Rentals	4,284	0	0	0	N/A
					0	N/A
630-0000-300-3650	Charges for Services-Fleet	649,648	707,548	704,811	(2,737)	(0.39%)
	340 Charges for Services	649,648	707,548	704,811	(2,737)	(0.39%)
630-0000-300-3983	Prior Year Revenue - Fleet	1,183	0	0	0	N/A
	370 Donations and Misc	1,183	0	0	0	N/A
630-0000-400-4101	Salaries - Fleet	148,959	177,738	182,005	4,267	2.40%
630-0000-400-4150	Standby Wkend - Fleet	3,278	3,200	3,600	400	12.50%
630-0000-400-4151	Standby Wknight - Fleet	2,051	1,500	1,500	0	0.00%
630-0000-400-4401	OT Salaries - Fleet	10,875	1,200	3,500	2,300	191.67%
630-0000-400-4512	Education Stipend - Fleet	5,811	6,108	6,349	241	3.95%
	400 Salaries	170,974	189,746	196,954	7,208	3.80%
630-0000-400-4901	PERS Employer - Fleet	48,992	58,573	59,229	656	1.12%
630-0000-400-4906	Alt Ben ICMA - Fleet	3,732	4,200	4,200	0	0.00%
630-0000-400-4908	RHSA Plan - Fleet	1,139	1,320	1,320	0	0.00%
630-0000-400-4910	GASB 68 Expense-FLEET	(14,475)	0	0	0	N/A
630-0000-400-4920	REMIF Health Ins - Fleet	1,593	1,800	1,800	0	0.00%
630-0000-400-4921	Kaiser Hlth Ins - Fleet	15,789	18,000	12,720	(5,280)	(29.33%)
630-0000-400-4923	Eye Care - Fleet	606	323	323	0	0.00%
630-0000-400-4924	Dental - Fleet	2,171	2,156	2,156	0	0.00%
630-0000-400-4925	Medicare - Fleet	2,408	2,666	2,731	65	2.44%
630-0000-400-4930	Life Ins - Fleet	435	485	485	0	0.00%
630-0000-400-4931	LTD Disability - Fleet	912	1,016	1,072	56	5.51%
630-0000-400-4932	STD Disability - Fleet	503	561	592	31	5.53%
630-0000-400-4933	EAP - Fleet	76	72	72	0	0.00%
630-0000-400-4950	Workers Comp - Fleet	13,683	17,876	16,837	(1,039)	(5.81%)
	450 Benefits	77,564	109,048	103,537	(5,511)	(5.05%)
630-0000-400-5100	Office Supplies - Fleet	389	300	200	(100)	(33.33%)
630-0000-400-5130	Postage & Shipping - Fleet	121	175	100	(75)	(42.86%)
630-0000-400-5210	Spec Dept Exp - Fleet	23,610	18,000	18,000	0	0.00%
630-0000-400-5215	License Permit & Fees - Fleet	239	475	475	0	0.00%
630-0000-400-5250	Uniform Purchases-Fleet	835	1,500	1,500	0	0.00%
630-0000-400-5251	Uniform Laundry Svcs -Fleet	1,731	2,200	2,000	(200)	(9.09%)
630-0000-400-5260	Dues & Subscriptions - Fleet	1,500	0	0	0	N/A
630-0000-400-5310	Repairs & Maint Routine -Fleet	382	2,000	11,000	9,000	450.00%
630-0000-400-5312	Repair & Maint Equip - Fleet	152	0	0	0	N/A
630-0000-400-5314	Haz Materials - Fleet	4,350	4,500	4,500	0	0.00%
630-0000-400-5332	Softwr License & Maint - Fleet	5,379	7,500	7,500	0	0.00%
630-0000-400-5350	SmTools & Equip - Fleet	13,397	3,500	2,500	(1,000)	(28.57%)
630-0000-400-6423	Liability Ins Premium - Fleet	4,220	7,371	7,463	92	1.25%
630-0000-400-6610	Training & Travel - Fleet	0	2,500	1,500	(1,000)	(40.00%)

Fleet Services Fund

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
630-4001-400-5210	Special Dept Exp - Parks/Fleet	(201)	0	0	0	N/A
	500 Operational Expense	56,102	50,021	56,738	6,717	13.43%
630-0000-400-6101	Contract Svcs - Fleet	19,368	17,000	17,000	0	0.00%
	510 Contract-Profess Services	19,368	17,000	17,000	0	0.00%
630-0000-400-6424	IT Services - Fleet	11,254	14,023	16,325	2,302	16.42%
	520 Information Technology	11,254	14,023	16,325	2,302	16.42%
630-0000-400-5270	Gas & Oil - Fleet	3,467	3,000	3,000	0	0.00%
630-0000-400-5320	Veh Rep NonDeptmtl - Fleet	4,462	0	0	0	N/A
630-0000-400-6421	Auto Insurance- Fleet	0	0	309	309	N/A
630-0000-400-6428	Vehicle Repl Charge- Fleet	0	6,186	6,254	68	1.09%
630-0100-400-5320	Veh Rep & Main - AVA	0	800	0	(800)	(100.00%)
630-0101-400-5320	Veh Rep & Main - AVA	0	0	1,200	1,200	N/A
630-0177-400-5320	Veh Rep & Maint - Wilfred JEPA	0	250	250	0	0.00%
630-0183-400-5320	Veh Rep & Maint - Casino	0	600	1,200	600	100.00%
630-0510-400-5320	Veh Repairs for Sewer --Fleet	6,198	15,000	15,000	0	0.00%
630-0511-400-5320	Veh Repairs for Water-Fleet	23,986	25,000	25,000	0	0.00%
630-0610-400-5320	Veh Repairs for IT-Fleet	0	800	800	0	0.00%
630-1600-400-5320	Veh Repairs for DS-Fleet	488	1,200	1,200	0	0.00%
630-2200-400-5320	Veh Repairs for Police-Fleet	27,134	55,000	60,000	5,000	9.09%
630-2300-400-5320	Veh Repairs for Fire-Fleet	33,952	50,000	55,000	5,000	10.00%
630-2400-400-5320	Veh Repairs for AS-Fleet	0	2,000	1,200	(800)	(40.00%)
630-3300-400-5320	Veh Repairs for PW-Fleet	744	6,000	5,000	(1,000)	(16.67%)
630-3420-400-5320	Veh Repairs for Streets-Fleet	4,200	8,000	9,000	1,000	12.50%
630-3910-400-5320	Veh Rep & Maint - SW	901	1,915	1,550	(365)	(19.06%)
630-4001-400-5320	Veh Repairs for Parks-Fleet	52,838	38,000	32,000	(6,000)	(15.79%)
630-5501-400-5320	Veh Repairs for SrC-Fleet	1,416	2,400	2,400	0	0.00%
630-5810-400-5320	Veh Repairs for SpC-Fleet	0	400	0	(400)	(100.00%)
630-5830-400-5320	Veh Repairs for Comm Ctr-Fleet	10	400	250	(150)	(37.50%)
630-6210-400-5320	Veh Repairs for PAC-Fleet	0	500	500	0	0.00%
	530 Vehicle Expenses	159,797	217,451	221,113	3,662	1.68%
630-0000-400-5220	PG&E - Fleet	19,251	17,000	17,000	0	0.00%
630-0000-400-5221	Water Costs - Fleet	448	600	600	0	0.00%
630-0000-400-5230	Telephone & Internet - Fleet	487	0	0	0	N/A
630-0000-400-5231	Cell Phone - Fleet	760	700	700	0	0.00%
	550 Utilities	20,947	18,300	18,300	0	0.00%
630-0000-400-6425	Cost Alloc Exp - Fleet	56,771	84,913	68,179	(16,734)	(19.71%)
	600 Cost Allocation Plan	56,771	84,913	68,179	(16,734)	(19.71%)
630-0000-400-9610	Vehicles- Fleet	60,215	0	0	0	N/A
630-0000-400-9910	Contra Asset Expense- Fleet	(60,215)	0	0	0	N/A
	620 Capital Outlay	(0)	0	0	0	N/A

Fleet Services Fund

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
630-0000-400-6500	Depreciation Expense- Fleet	9,558	6,318	10,000	3,682	58.28%
	647 Depreciation Exp	9,558	6,318	10,000	3,682	58.28%
630-0000-300-7631	Transfer In from Fleet Reserve	80,000	0	0	0	N/A
	700 Transfers In	80,000	0	0	0	N/A
630-0000-400-8631	Transfer Out to Fleet Reserve	5,960	0	72,500	72,500	N/A
	800 Transfers Out	5,960	0	72,500	72,500	N/A
Revenue Total		735,115	707,548	704,811	(2,737)	(0.39%)
Expense Total		588,293	706,820	780,646	73,826	10.44%
Net Increase (Decrease) Retained Earnings		146,822	728	(75,835)	(76,563)	(10520.76%)

FLEET RESERVE FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Transfers In	\$ 5,960	\$ 0	\$ 72,500	\$ 72,500
TOTAL SOURCES	<u>\$ 5,960</u>	<u>\$ 0</u>	<u>\$ 72,500</u>	<u>\$ 72,500</u>
EXPENSES				
Transfers Out	\$ 80,000	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	<u>\$ 80,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Increase (Use) of Retained Earnings	<u>\$ (74,040)</u>	<u>\$ 0</u>	<u>\$ 72,500</u>	<u>\$ 72,500</u>
Projected Retained Earnings, End of Year			<u>\$ 98,460</u>	

Fleet Reserve Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
631	Fleet Cpt'l & Maint Reserve					
631-0000-300-7630	Transfer In fr Fleet	5,960	0	72,500	72,500	N/A
	700 Transfers In	5,960	0	72,500	72,500	N/A
631-0000-400-8630	Transfer Out to Fleet	80,000	0	0	0	N/A
	800 Transfers Out	80,000	0	0	0	N/A
Revenue Total		5,960	0	72,500	72,500	N/A
Expense Total		80,000	0	0	0	N/A
Net Increase (Decrease) Retained Earnings		(74,040)	0	72,500	72,500	N/A

VEHICLE REPLACEMENT FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Income	\$ 86,409	\$ 59,100	\$ 41,175	\$ (17,925)
Charges for Services	949,064	1,016,030	978,787	(37,243)
Sale of Property	40,145	10,000	10,000	0
Other Income	0	100,000	90,000	(10,000)
Transfers In	205,008	-	100,000	100,000
TOTAL SOURCES	\$ 1,280,626	\$ 1,185,130	\$ 1,219,962	\$ 34,832
EXPENSE				
Capital Outlay	\$ -	\$ -	\$ 205,000	\$ 205,000
Depreciation Expense	0	58,000	40,000	(18,000)
Transfers Out	540,000	-	-	0
TOTAL EXPENSES	\$ 540,000	\$ 58,000	\$ 245,000	\$ 187,000
Increase (Use) of Retained Earnings	\$ 740,626	\$ 1,127,130	\$ 974,962	\$ (152,168)
Projected Retained Earnings, End of Year			\$ 5,952,046	

Vehicle Replacement Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
620	ISF - Vehicle Replacement					
620-0000-300-3410	Interest Alloc - Veh Repl ISF	55,322	30,000	15,000	(15,000)	(50.00%)
620-0000-300-3413	Interest Income WTR Loan F511	31,088	29,100	26,175	(2,925)	(10.05%)
	330 Interest & Rentals	86,409	59,100	41,175	(17,925)	(30.33%)
620-0000-300-3650	Charges for Services-VRF	949,064	1,016,030	978,787	(37,243)	(3.67%)
	340 Charges for Services	949,064	1,016,030	978,787	(37,243)	(3.67%)
620-0000-400-9910	Contra Asset Expense- VRF	(215,289)	0	0	0	N/A
620-1600-400-9610	Vehicles DS- VRF	0	0	30,000	30,000	N/A
620-2200-400-9610	Vehicles - PS VRF	75,941	0	120,000	120,000	N/A
620-3300-400-9610	Vehicles- VRF	108,431	0	0	0	N/A
620-3420-400-9610	Vehicles- VRF	0	0	55,000	55,000	N/A
620-5830-400-9610	Vehicles - RPCC VRF	30,918	0	0	0	N/A
	620 Capital Outlay	0	0	205,000	205,000	N/A
620-0000-400-6500	Depreciation Expense- VRF	0	58,000	40,000	(18,000)	(31.03%)
	647 Depreciation Exp	0	58,000	40,000	(18,000)	(31.03%)
620-0000-300-3920	Sale Of Real/Pers Prop	40,145	10,000	10,000	0	0.00%
	650 Gain-Loss on Asset Sale	40,145	10,000	10,000	0	0.00%
620-0000-300-3514	Principal Repymnt frm WTR F511	0	100,000	90,000	(10,000)	(10.00%)
	675 Other Fincng Sources&Uses	0	100,000	90,000	(10,000)	(10.00%)
620-1900-300-7001	Transfer In fr NonDept-VRF	205,008	0	100,000	100,000	N/A
	700 Transfers In	205,008	0	100,000	100,000	N/A
620-1900-400-8001	Transfer Out to GF	540,000	0	0	0	N/A
	800 Transfers Out	540,000	0	0	0	N/A
Revenue Total		1,280,626	1,185,130	1,219,962	34,832	2.94%
Expense Total		540,000	58,000	245,000	187,000	322.41%
Net (Increase) Decrease Retained Earnings		740,626	1,127,130	974,962	(152,168)	(13.50%)

INFRASTRUCTURE FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Income	\$ 80,537	\$ -	\$ 0	\$ 0
Transfers In	494,925	-	2,700,000	2,700,000
TOTAL SOURCES	\$ 575,462	\$ 0	\$ 2,700,000	\$ 2,700,000
EXPENDITURES				
Transfers Out	\$ 3,657,653	\$ 225,000	\$ -	(225,000)
TOTAL EXPENSES	\$ 3,657,653	\$ 225,000	\$ -	\$ (225,000)
Increase (Use) of Retained Earnings	\$ (3,082,191)	\$ (225,000)	\$ 2,700,000	\$ 2,925,000
Projected Retained Earnings, End of Year			<u>\$ 4,050,229</u>	

Infrastructure Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
640	ISF - Infrastructure					
640-0000-300-3410	Interest Alloc - ISF Infrastru	80,537	0	0	0	N/A
	330 Interest & Rentals	80,537	0	0	0	N/A
640-0000-300-7001	Transfer In fr GF - ISF Inf	300,000	0	2,700,000	2,700,000	N/A
640-0000-300-7310	Transfer in from CIP	40,193	0	0	0	N/A
640-1842-300-7310	TransIn SpC ER Fire Sprinkler	154,731	0	0	0	N/A
	700 Transfers In	494,925	0	2,700,000	2,700,000	N/A
640-0719-400-8310	Trans Out to CIP F310	196,572	0	0	0	N/A
640-1717-400-8310	Trans Out East Cotati Paving	94,881	0	0	0	N/A
640-1722-400-8310	Trans Out Sdwlk/Crkpth Rplcmnt	685,000	0	0	0	N/A
640-1724-400-8310	Trans Out Gold Rdg Demo/MU Rf	493,539	0	0	0	N/A
640-1725-400-8310	Trans Out Sunrise Park Impr	1,006,275	0	0	0	N/A
640-1726-400-8310	Trans Out M&H B-Ball Ct Rsrfce	40,482	0	0	0	N/A
640-1728-400-8310	Trans Out PS Main Paint & Flr	259,669	0	0	0	N/A
640-1729-400-8310	Trans Out A Pool Bldg Demo	121,722	0	0	0	N/A
640-1731-400-8310	Trans Out SC Vent Sys Cntrl	4,272	0	0	0	N/A
640-1801-400-8310	Transfer Out to CIP F310	1,080	0	0	0	N/A
640-1813-400-8310	TransOutTo Bocce Ball Crt - SC	3,142	0	0	0	N/A
640-1815-400-8310	Trans Out to 6250 St Farm	16,907	0	0	0	N/A
640-1821-400-8310	TransOut Plygrnd Rplcmnt Mgnla	3,824	0	0	0	N/A
640-1827-400-8310	TransOutTo ADA Trans Plan Impl	6,074	0	0	0	N/A
640-1842-400-8310	Trans-Out SpC ER FireSprinkler	1,604	0	0	0	N/A
640-1915-400-8310	Trans Out To CIP F310	375,550	0	0	0	N/A
640-1922-400-8310	Trans Out SpC Boiler&Tank Rplc	174,769	0	0	0	N/A
640-1927-400-8310	Trans Out Bldng Mjr Rpr	38,517	25,000	0	(25,000)	(100.00%)
640-1930-400-8310	Trans Out Corp Yard Relocation	18,835	0	0	0	N/A
640-1931-400-8310	Trans Out Honeybee Pool Reno	114,941	0	0	0	N/A
640-2030-400-8310	TransOut Mgnlia Pool Replaster	0	200,000	0	(200,000)	(100.00%)
	800 Transfers Out	3,657,653	225,000	0	(225,000)	(100.00%)
Revenue Total		575,462	0	2,700,000	2,700,000	N/A
Expenditure Total		3,657,653	225,000	0	(225,000)	N/A
Net Increase (Decrease) Retained Earnings		(3,082,191)	(225,000)	2,700,000	2,925,000	(1300.00%)

WATER FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0
Interest Earnings	147,899	75,118	35,400	(39,718)
Charges for Services	9,752,659	10,205,635	9,641,600	(564,035)
License Permits & Fees	666,950	441,200	841,991	
Fines Forfeits & Penalties	361,914	90,000	0	(90,000)
Donations & Misc	1,252,332	0	0	0
Transfers In*	0	0	250,000	250,000
TOTAL SOURCES	\$ 12,211,754	\$ 10,841,953	\$ 10,798,991	\$ (42,962)
EXPENSES				
Salaries	\$ 1,092,902	\$ 1,243,886	\$ 1,258,495	\$ 14,609
Benefits	530,696	668,687	665,889	(2,798)
Operational Expense	557,858	707,928	643,734	(64,194)
Contractual/Professional Svc	217,987	376,000	370,000	(6,000)
Information Technology	66,869	49,878	52,120	2,242
Vehicle Expenses	329,802	329,864	267,438	(62,426)
Facilities	50,624	87,069	174,468	87,399
Utilities	521,728	518,850	534,450	15,600
Cost Allocation Plan	724,641	772,893	632,655	(140,238)
Capital Outlay	34,609	1,995,000	700,000	(1,295,000)
Purchase of Water	2,031,314	2,575,000	2,664,353	89,353
Debt Service	77,438	312,450	295,325	(17,125)
Depreciation Expense	608,995	650,000	650,000	0
Reimbursement	(32,199)	(20,000)	20,000	40,000
Transfers Out*	512,094	123,000	127,000	4,000
TOTAL EXPENSES	\$ 7,325,357	\$ 10,440,505	\$ 9,055,927	\$ (1,384,578)
Net Change in Retained Earnings	\$ 4,886,397	\$ 401,448	\$ 1,743,064	\$ 1,341,616
Add Back Depreciation	608,995	650,000	650,000	0
Total Change in Retained Earnings	\$ 5,495,392	\$ 1,051,448	\$ 2,393,064	\$ 1,341,616
Projected Retained Earnings, End of Year				
Water Utility Ops			\$ 2,670,863	
Water Capital Preservation			836,112	
Water Capacity Developer Fee			1,164,268	
Total			<u>\$ 4,671,243</u>	

*The Water Capital Improvement Fund is now included in this summary. The related Transfers In/Out have been eliminated from this summary as to not double count expenses. For presentation purposes and comparability.

Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
511	Water Utility Fund					
511-0000-300-3592	Water/ Rev fr Other Agencies	30,000	30,000	30,000	0	0.00%
	320 Intergovernmental	30,000	30,000	30,000	0	0.00%
511-0000-300-3410	Interest Income Alloc-WTR	92,849	60,000	25,000	(35,000)	(58.33%)
	330 Interest & Rentals	92,849	60,000	25,000	(35,000)	(58.33%)
511-0000-300-3661	Water-Residential	4,549,701	4,336,266	4,400,000	63,734	1.47%
511-0000-300-3662	Water-Commercial	4,030,758	4,240,069	4,000,000	(240,069)	(5.66%)
511-0000-300-3664	Water-Hydrant	164,369	205,000	160,000	(45,000)	(21.95%)
511-0000-300-3665	Water Meter Installation	96,337	96,800	96,800	0	0.00%
	340 Charges for Services	8,841,166	8,878,135	8,656,800	(221,335)	(2.49%)
511-0000-300-3691	Water-Penalties-Residential	264,816	70,000	0	(70,000)	(100.00%)
511-0000-300-3692	Water-Penalties-Commercial	97,098	20,000	0	(20,000)	(100.00%)
	360 Fines Forfeits Penalties	361,914	90,000	0	(90,000)	(100.00%)
511-0000-300-3983	Prior Year Revenue	845	0	0	0	N/A
511-0000-300-3990	Contra Asset Rev Contrb-Water	343,189	0	0	0	N/A
	370 Donations and Misc	344,034	0	0	0	N/A
511-1600-400-4101	Salaries - DS WTR	54,537	100,288	87,300	(12,988)	(12.95%)
511-1600-400-4401	OT Salaries - DS WTR	201	0	0	0	N/A
511-3300-400-4101	Salaries - PW WTR	935,873	1,026,036	1,069,531	43,495	3.78%
511-3300-400-4110	Longevity - PW WTR	17,738	19,714	19,392	(322)	(1.63%)
511-3300-400-4150	Standby Wkend - WTR	10,773	10,500	10,500	0	0.00%
511-3300-400-4151	Standby Wknight - PW WTR	11,749	15,500	13,500	(2,000)	(12.90%)
511-3300-400-4401	OT Salaries - PW WTR	28,913	37,500	26,000	(11,500)	(30.67%)
511-3300-400-4512	Education Stipend - PW WTR	33,119	34,348	32,272	(2,076)	(6.04%)
	400 Salaries	1,092,902	1,243,886	1,258,495	14,609	0.80%
511-0000-400-4910	GASB 68 Expense-WTR	(86,652)	0	0	0	N/A
511-1600-400-4520	Admin Payoff - DS WTR	80	826	378	(448)	(54.24%)
511-1600-400-4901	PERS Employer - DS WTR	16,992	27,124	24,394	(2,730)	(10.06%)
511-1600-400-4905	Alt Bene Nationwide - DS WTR	284	294	294	0	0.00%
511-1600-400-4908	RHSA Plan - DS WTR	554	984	828	(156)	(15.85%)
511-1600-400-4921	Kaiser Hlth Ins - DS WTR	1,321	5,618	3,964	(1,654)	(29.44%)
511-1600-400-4923	Eye Care - DS WTR	135	141	179	38	26.95%
511-1600-400-4924	Dental - DS WTR	644	935	1,191	256	27.38%
511-1600-400-4925	Medicare - PW WTR	832	1,455	1,266	(189)	(12.99%)
511-1600-400-4928	Sutter Hlth Ins - WTR	3,329	3,626	3,625	(1)	(0.03%)
511-1600-400-4930	Life Ins - DS WTR	171	257	314	57	22.18%
511-1600-400-4931	LTDisability - DS WTR	321	574	778	204	35.54%
511-1600-400-4932	STDDisability - DS WTR	178	317	429	112	35.33%
511-1600-400-4933	EAP - DS WTR	33	32	40	8	25.00%
511-1600-400-4935	Auto Allowance - DS WTR	1,038	1,049	787	(262)	(24.98%)
511-1600-400-4950	Workers Comp - DS WTR	1,070	3,381	3,190	(191)	(5.65%)
511-3300-400-4520	Admin Payoff - PW WTR	438	2,126	2,777	651	30.62%

Water Funds

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
511-3300-400-4802	Tuition Reimburse - PW	1,500	0	0	0	N/A
511-3300-400-4901	PERS Employer - PW WTR	293,279	322,427	333,001	10,574	2.90%
511-3300-400-4906	Alt Ben ICMA - PW WTR	2,150	2,310	9,870	7,560	327.27%
511-3300-400-4908	RHSA Plan - PW WTR	9,592	10,440	10,956	516	4.37%
511-3300-400-4920	REMIF Health Ins- PW WTR	3,982	4,500	8,316	3,816	84.80%
511-3300-400-4921	Kaiser Hlth Ins - PW WTR	106,862	117,474	119,248	1,774	0.97%
511-3300-400-4923	Eye Care - PW WTR	3,668	1,879	1,878	(1)	(0.05%)
511-3300-400-4924	Dental - PW WTR	12,410	12,525	12,525	0	0.00%
511-3300-400-4925	Medicare - PW WTR	13,845	15,662	16,257	595	3.36%
511-3300-400-4928	Sutter Health Ins- PW WTR	14,649	18,444	954	(17,490)	(94.83%)
511-3300-400-4930	Life Ins - PW WTR	2,776	2,982	2,981	(1)	(0.03%)
511-3300-400-4931	LTD Disability - PW WTR	5,443	5,868	5,960	92	1.57%
511-3300-400-4932	STD Disability - PW WTR	3,002	3,238	3,288	50	1.54%
511-3300-400-4933	EAP - PW WTR	437	416	416	0	0.00%
511-3300-400-4935	Auto Allowance - PW WTR	3,672	3,672	3,933	261	7.11%
511-3300-400-4950	Workers Comp - PW WTR	112,662	98,111	91,872	(6,239)	(6.81%)
	450 Benefits	530,696	668,687	665,889	(2,798)	(0.78%)
511-0000-400-5100	Office Supplies - Water	2,147	2,000	2,000	0	0.00%
511-0000-400-5130	Postage & Shipping - Water	24,764	25,000	13,000	(12,000)	(48.00%)
511-0000-400-5135	Printing - Water	11,788	13,000	4,000	(9,000)	(69.23%)
511-0000-400-5150	Bank Charges - WTR	50,109	50,000	55,000	5,000	10.00%
511-0000-400-5210	Spec Dept Exp - Water	40,061	50,000	50,000	0	0.00%
511-0000-400-5211	Distribution System Repair - Water	119,510	120,000	120,000	0	0.00%
511-0000-400-5215	License Permit & Fees - Water	45,052	46,000	45,000	(1,000)	(2.17%)
511-0000-400-5240	Advertising - WTR	469	0	0	0	N/A
511-0000-400-5250	Uniform & Boot purchase - WTR	3,823	4,500	4,500	0	0.00%
511-0000-400-5251	Uniform Laundry Svcs - Water	3,668	3,000	3,700	700	23.33%
511-0000-400-5260	Dues & Subscription - Water	1,524	2,000	2,000	0	0.00%
511-0000-400-5312	Repair & Maint Equip - WTR	2,958	0	0	0	N/A
511-0000-400-5314	Haz Materials - Water	773	500	1,000	500	100.00%
511-0000-400-5317	Meters & Supplies Existing Conn	60,709	100,000	50,000	(50,000)	(50.00%)
511-0000-400-5318	Meters & Supplies NEW connecti	83,629	96,800	95,000	(1,800)	(1.86%)
511-0000-400-5330	Equipment under 5K - Water	37,789	80,000	50,000	(30,000)	(37.50%)
511-0000-400-5332	Softwr License & Maint - Water	8,830	12,000	12,000	0	0.00%
511-0000-400-5340	Office Equip - Water	481	0	0	0	N/A
511-0000-400-5350	SmTools & Equip - WTR	9,300	11,500	11,500	0	0.00%
511-0000-400-5370	Equipment Rental - Water	17,246	8,000	8,000	0	0.00%
511-0000-400-6105	Water Conservation Measures	2,734	10,000	10,000	0	0.00%
511-0000-400-6311	Property Tax - WTR	1,904	1,905	23,876	21,971	1153.33%
511-0000-400-6420	Self Insured Losses - Water	50	0	0	0	N/A
511-0000-400-6423	Liability Ins Premium - Water	25,613	41,723	48,158	6,435	15.42%
511-0000-400-6610	Training & Travel - WTR	2,928	10,000	10,000	0	0.00%
511-0000-400-6840	Bad Debt - Wtr	0	20,000	25,000	5,000	25.00%
	500 Operational Expense	557,858	707,928	643,734	(64,194)	(9.07%)
511-0000-400-6101	Contractual Svcs - Water	207,462	350,000	350,000	0	0.00%
511-0000-400-6110	Legal Svcs - Water	10,525	25,000	20,000	(5,000)	(20.00%)

Water Funds

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
511-3300-400-6210	Recruitment - PW	0	1,000	0	(1,000)	(100.00%)
	510 Contract-Profess Services	217,987	376,000	370,000	(6,000)	(1.60%)
511-0000-400-6424	IT Services - Water	66,869	49,878	52,120	2,242	4.49%
	520 Information Technology	66,869	49,878	52,120	2,242	4.49%
511-0000-400-5270	Gas & Oil - Water	42,375	35,000	35,000	0	0.00%
511-0000-400-5320	Vehicle Rep & Maint - WTR	897	1,250	2,000	750	60.00%
511-0000-400-6421	Auto Ins - Water	2,544	5,002	6,962	1,960	39.18%
511-0000-400-6426	Fleet Services - Water	88,109	95,815	76,670	(19,145)	(19.98%)
511-0000-400-6428	Vehicle Rplcmnt Charges-WTR	195,877	192,797	146,806	(45,991)	(23.85%)
	530 Vehicle Expenses	329,802	329,864	267,438	(62,426)	(18.92%)
511-0000-400-5310	Repairs & Maint Routine-Water	16,684	30,000	30,000	0	0.00%
511-0000-400-6106	Janitorial Srvc - WTR	422	400	0	(400)	(100.00%)
511-0000-400-6418	Property Ins Premium - Water	33,518	56,669	94,468	37,799	66.70%
	540 Facilities	50,624	87,069	124,468	37,399	42.95%
511-0000-400-5220	PG&E - Water	511,483	509,850	525,000	15,150	2.97%
511-0000-400-5221	Water Costs- Water	448	500	500	0	0.00%
511-0000-400-5230	Telephone & Internet - Water	461	0	450	450	N/A
511-0000-400-5231	Cell Phone - WTR	9,335	8,500	8,500	0	0.00%
	550 Utilities	521,728	518,850	534,450	15,600	3.01%
511-0000-400-6330	Urban Water Management Plan	0	50,000	0	(50,000)	(100.00%)
	575 Urban Water Managemnt Plan	0	50,000	0	(50,000)	(100.00%)
511-0000-400-6425	Cost Alloc Exp - Water	724,641	772,893	632,655	(140,238)	(18.14%)
	600 Cost Allocation Plan	724,641	772,893	632,655	(140,238)	(18.14%)
511-0000-400-9510	Equip over 5K - Water	113,554	190,000	0	(190,000)	(100.00%)
511-0000-400-9610	Vehicles - WTR	506,147	0	0	0	N/A
511-0000-400-9910	Contra Asset Expense- Water	(619,101)	0	0	0	N/A
	620 Capital Outlay	600	190,000	0	(190,000)	(100.00%)
511-0000-400-6000	Purchase of Water - Water	2,031,314	2,575,000	2,664,353	89,353	3.47%
	630 Purchase of Water	2,031,314	2,575,000	2,664,353	89,353	3.47%
511-0000-400-9000	Princ Repayment Loan	0	240,000	230,000	(10,000)	(4.17%)
511-0000-400-9100	Interest Repymnt Loan	77,438	72,450	65,325	(7,125)	(9.83%)
	646 Debt Service	77,438	312,450	295,325	(17,125)	(5.48%)
511-0000-400-6500	Depreciation Exp - Water	608,995	650,000	650,000	0	0.00%
	647 Depreciation Exp	608,995	650,000	650,000	0	0.00%
511-3300-400-4999	Labor Reimbursement PW WTR	(32,199)	(20,000)	20,000	40,000	(200.00%)
	699 Reimbursements	(32,199)	(20,000)	20,000	40,000	(200.00%)

Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
511-0000-300-7541	Trans in fr Wtr Capital Fd	1,681,899	0	0	0	N/A
	700 Transfers In	1,681,899	0	0	0	N/A
511-1730-400-8541	TransferOutToWtrSys Ctr&Tlmtry	77,350	0	0	0	N/A
511-1807-400-8541	Trans Out to Utilities Office	153	0	0	0	N/A
511-1843-400-8541	Trans Out Downtown WTR Imprvmn	1,122,798	0	0	0	N/A
511-1910-400-8001	Trans Out to GF Retiree Med	134,400	123,000	127,000	4,000	3.25%
511-1917-400-8541	Transfer Out to Well Rehab	68,777	0	0	0	N/A
511-1920-400-8541	TransOut A Sctn/Commrc Wtr Ph1	0	30,000	0	(30,000)	(100.00%)
511-1929-400-8541	Trans Out Commerce Wtr Ln Rplc	0	450,000	0	(450,000)	(100.00%)
	800 Transfers Out	1,403,478	603,000	127,000	(476,000)	(78.94%)
	Revenue Total	11,351,863	9,058,135	8,711,800	(346,335)	(3.82%)
	Expense Total	8,182,732	9,115,505	8,305,927	(809,578)	(8.88%)
511	Water Utility Fund, net	(3,169,131)	57,370	(405,873)	(463,243)	(807.47%)

Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
519	Water Capacity Developer Fee					
519-0000-300-3410	Interest Income-WTR Capacity	37,849	6,618	4,400	(2,218)	(33.51%)
	330 Interest & Rentals	37,849	6,618	4,400	(2,218)	(33.51%)
519-0000-300-3771	Water Capacity Fee	666,950	441,200	841,991	400,791	90.84%
	350 License Permits & Fees	666,950	441,200	841,991	400,791	90.84%
519-0609-400-8541	Trans Out Water Tank #8 Prjct	2,730,806	0	0	0	N/A
519-1718-400-8541	Trans Out Keiser Ave Pipeline	3,566	0	0	0	N/A
519-1806-400-8541	Trans Out to S RP Transmi Line	1,004,929	0	0	0	N/A
519-1808-400-8541	Trans Out to Wtr Sys Main Plan	3,456	0	0	0	N/A
519-2016-400-8541	TransOut Well Electrical Upgrd	0	300,000	0	(300,000)	(100.00%)
	800 Transfers Out	3,742,757	300,000	0	(300,000)	(100.00%)
Revenue Total		704,799	447,818	846,391	398,573	89.00%
Expense Total		3,742,757	300,000	0	(300,000)	(100.00%)
519	Water Capacity Dvlpr Fee, net	(3,037,958)	147,818	846,391	698,573	472.59%

Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
531	Water - Capital Preservation					
531-0000-300-3410	Interest Alloc - CP WTR	17,201	8,500	6,000	(2,500)	(29.41%)
	330 Interest & Rentals	17,201	8,500	6,000	(2,500)	(29.41%)
531-0000-300-3661	CPTL Prsrvin Residential-WTR	648,429	937,500	714,000	(223,500)	(23.84%)
531-0000-300-3662	CPTLPrsrvin-Commercial-Water	139,347	202,500	139,800	(62,700)	(30.96%)
531-0000-300-3670	Multi Family-WTR Cptl Prsrvtn	123,717	187,500	131,000	(56,500)	(30.13%)
	340 Charges for Services	911,493	1,327,500	984,800	(342,700)	(25.82%)
531-0000-400-5313	Repair & Maint Non-Rout-	0	0	50,000	50,000	N/A
	540 Facilities	0	0	50,000	50,000	N/A
531-0000-400-9510	Equip over 5k-Cptl Preserv WTR	34,008	50,000	50,000	0	0.00%
	620 Capital Outlay	34,008	50,000	50,000	0	0.00%
531-1730-400-8541	Transf Out to WTRSys Cntrl&Tel	57,130	25,000	0	(25,000)	(100.00%)
531-1917-400-8541	Transfer Out to Well Rehab	77,584	0	0	0	N/A
531-1918-400-8541	Trans Out Water Meter Rplcmnt	0	250,000	250,000	0	0.00%
531-1919-400-8541	Trans Out Well Pump/Mtr Rplcmn	0	150,000	150,000	0	0.00%
531-1929-400-8541	Trans Out Commerce Wtr Ln Rplc	58,437	350,000	0	(350,000)	(100.00%)
531-2017-400-8541	TransIn Tank&Pump Seismic Eval	0	200,000	0	(200,000)	(100.00%)
	800 Transfers Out	193,151	975,000	400,000	(575,000)	(58.97%)
Revenue Total		928,694	1,336,000	990,800	(345,200)	(34.84%)
Expense Total		227,160	1,025,000	500,000	(525,000)	(105.00%)
531	Water - Capital Preservation, net	701,535	311,000	490,800	(179,800)	(36.63%)

Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
541	Water Capital Project Fund					
541-0609-300-3930	Dvlpr Contrib - Water Tank 8	908,298	0	0	0	N/A
	370 Donations and Misc	908,298	0	0	0	N/A
541-0000-400-9910	Contra Asset Exp- Water CIP	(6,113,283)	0	0	0	N/A
541-0609-400-9902	WA-26 Water Tank #8 Project	3,639,104	0	0	0	N/A
541-1718-400-9901	WA-51 Keiser Parallel Pipeline	3,566	0	0	0	N/A
541-1730-400-9901	WA-44 Wtr Sys Cntrl &Telemtry	134,479	25,000	0	(25,000)	(100.00%)
541-1806-400-9901	WA-52 S. RP Transmission Line	1,004,929	0	0	0	N/A
541-1807-400-9901	WA-53 Utilites Office (Water)	153	0	0	0	N/A
541-1808-400-9901	WA-54 Water Sys. Master Plan	3,456	0	0	0	N/A
541-1843-400-9901	WA-57 Downtown WTR Imprv	1,122,798	0	0	0	N/A
541-1917-400-9901	WA-58 Well 16 & 27 & 39 Rehab	146,361	0	0	0	N/A
541-1918-400-9901	WA-59 Water Meter Replacement	0	250,000	500,000	250,000	100.00%
541-1919-400-9901	WA-60 Well Pump/Motor Rplcmnt	0	150,000	150,000	0	0.00%
541-1920-400-9901	WA-65 A Sctn/Commrc Water Ph1	0	30,000	0	(30,000)	(100.00%)
541-1929-400-9901	WA-27 Commerce Wtr Ln Rplcmnt	58,437	800,000	0	(800,000)	(100.00%)
541-2016-400-9901	WA-63 Well Electrical Upgrades	0	300,000	0	(300,000)	(100.00%)
541-2017-400-9901	WA-64 Tank&Pump Siesmic Eval	0	200,000	0	(200,000)	(100.00%)
	620 Capital Outlay	0	1,755,000	650,000	(1,105,000)	(62.96%)
541-0609-300-7519	Trans In Water Tank #8 Prjct	2,730,806	0	0	0	N/A
541-1718-300-7519	Trans In Keiser Ave Pipeline	3,566	0	0	0	N/A
541-1730-300-7511	Transfer In Wtr Sys Ctr&Tlmtry	77,350	0	0	0	N/A
541-1730-300-7531	Trans In fr WTR Cptl Presv	57,130	25,000	0	(25,000)	(100.00%)
541-1806-300-7519	Trans In S RP Transmiss Line	1,004,929	0	0	0	N/A
541-1807-300-7511	Trans In Utilities Office	153	0	0	0	N/A
541-1808-300-7519	Trans In Wtr Sys Main Plan	3,456	0	0	0	N/A
541-1843-300-7511	Trans In Downtown WTR Imprvmnt	1,122,798	0	0	0	N/A
541-1917-300-7511	Transfer In fr F511	68,777	0	0	0	N/A
541-1917-300-7531	Transfer in fr F531	77,584	0	0	0	N/A
541-1918-300-7530	Trans In Water Meter Rplcmnt	0	0	250,000	250,000	N/A
541-1918-300-7531	Trans In Water Meter Rplcmnt	0	250,000	250,000	0	0.00%
541-1919-300-7531	Trans In Well Pump/Mtr Rplcmnt	0	150,000	150,000	0	0.00%
541-1920-300-7511	Trans In A Sctn/Commrc Wtr Ph1	0	30,000	0	(30,000)	(100.00%)
541-1929-300-7511	Trans In Commerce Wtr Ln Rplmn	0	450,000	0	(450,000)	(100.00%)
541-1929-300-7531	Trans In Commerce Wtr Ln Rplmn	58,437	350,000	0	(350,000)	(100.00%)
541-2016-300-7519	TransIn Well Electrical Upgrds	0	300,000	0	(300,000)	(100.00%)
541-2017-300-7531	TransIn Tank&Pump Seismic Eval	0	200,000	0	(200,000)	(100.00%)
	700 Transfers In	5,204,986	1,755,000	650,000	(1,105,000)	(62.96%)
541-0000-400-8511	Transfer Out to - Water F511	1,681,899	0	0	0	N/A
541-0000-400-8540	Transfer Out WW CIP F540	377,694	0	0	0	N/A
	800 Transfers Out	2,059,593	0	0	0	N/A
Revenue Total		6,113,283	1,755,000	650,000	(1,105,000)	(62.96%)
Expense Total		2,059,593	1,755,000	650,000	(1,105,000)	(62.96%)
541	Water Capital Project Fund, net	4,053,690	0	0	0	0.00%

Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
Total Water Funds						
	Revenue Total	19,098,639	12,596,953	11,198,991	(1,397,962)	(11.10%)
	Expense Total	14,212,241	12,195,505	9,455,927	(2,739,578)	(22.46%)
	Net Increase (Decrease) Retained Earnings	<u>(4,886,398)</u>	<u>(401,448)</u>	<u>(1,743,064)</u>	<u>(1,341,616)</u>	<u>334.19%</u>

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SEWER FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Charges for Services				
Residential	\$ 6,168,286	\$ 6,019,014	\$ 6,013,000	\$ (6,014)
Commercial/Multifamily	8,218,373	8,522,059	8,105,000	(417,059)
Sonoma State University	817,049	768,380	300,000	(468,380)
Canon Manor	149,712	138,200	138,200	0
Casino	1,296,986	1,429,788	1,325,000	(104,788)
Interest Earnings	269,597	154,250	76,000	(78,250)
Other Income	(1,471)	128,500	0	(128,500)
Transfers In*	552,290	175,055	174,368	(687)
TOTAL SOURCES	\$ 17,470,822	\$ 17,335,246	\$ 16,131,568	\$ (1,203,678)
EXPENSES				
Salaries	\$ 707,328	\$ 865,848	\$ 912,894	\$ 47,046
Benefits	336,762	451,430	473,904	22,474
Operational Expense	305,465	381,810	374,627	(7,183)
Contractual/Professional Svc	114,188	180,000	160,000	(20,000)
Information Technology	29,165	27,777	27,202	(575)
Vehicle Expenses	163,062	170,573	155,813	(14,760)
Facilities	42,274	64,640	69,636	4,996
Utilities	99,437	83,360	96,775	13,415
Cost Allocation Plan	984,982	1,247,076	1,071,793	(175,283)
Non-Capital Outlay	7,211	0	0	0
Capital Outlay	21,625	3,978,535	0	(3,978,535)
Sub Regional Expense	9,822,090	10,332,000	10,100,000	(232,000)
Debt Service	304,209	701,200	698,450	(2,750)
Depreciation Expense	1,598,419	1,700,000	1,700,000	0
Reimbursement	(42,932)	(17,000)	(20,000)	(3,000)
Transfers Out*	416,419	68,000	320,000	252,000
TOTAL EXPENSES	\$ 14,909,704	\$ 20,235,249	\$ 16,141,094	\$ (4,094,155)
Net Change in Retained Earnings	\$ 2,561,118	\$ (2,900,003)	\$ (9,526)	\$ 2,890,477
Add Back Depreciation	1,598,419	1,700,000	1,700,000	0
Total Change in Retained Earnings	\$ 4,159,537	\$ (1,200,003)	\$ 1,690,474	\$ 2,890,477
Projected Retained Earnings, End of Year				
Sewer Utility Ops			\$ 7,841,111	
Sewer Capital Preservation			1,855,613	
Total			\$ 9,696,724	

*The Sewer Capital Improvement Fund is now included in this summary. The related Transfers In/Out have been eliminated from this summary as to not double count expenses. For presentation purposes and comparability.

Sewer Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
510	Sewer Utility Fund					
510-0000-300-3410	Interest Income Alloc-SWR	253,981	146,000	70,000	(76,000)	(52.05%)
	330 Interest & Rentals	253,981	146,000	70,000	(76,000)	(52.05%)
510-0000-300-3670	Multi Family - Sewer	5,048,485	4,950,000	4,800,000	(150,000)	(3.03%)
510-0000-300-3671	Sewer Residential	5,766,918	5,581,148	5,600,000	18,852	0.34%
510-0000-300-3672	Sewer Commercial	2,660,157	2,924,794	2,800,000	(124,794)	(4.27%)
510-0000-300-3675	Sewer-So. State Univ	817,049	768,380	300,000	(468,380)	(60.96%)
510-0000-300-3677	Sewer-Canon Manor	149,712	138,200	138,200	0	0.00%
510-0000-300-3678	Sewer / Casino	705,024	929,788	800,000	(129,788)	(13.96%)
510-0000-300-3740	Casino Laguna WWTP - SWR	591,961	500,000	525,000	25,000	5.00%
	340 Charges for Services	15,739,307	15,792,310	14,963,200	(829,110)	(5.25%)
510-0000-300-3691	Penalties-Residential	(99,911)	103,500	0	(103,500)	(100.00%)
510-0000-300-3692	Penalties-Commercial	(24,887)	25,000	0	(25,000)	(100.00%)
	360 Fines Forfeits Penalties	(124,798)	128,500	0	(128,500)	(100.00%)
510-0000-300-3673	Sewer-Other	22,394	0	0	0	N/A
510-0000-300-3983	Prior year Revenue - Swr	845	0	0	0	N/A
510-0000-300-3990	Contra Asset Rev Contrb- Sewer	100,088	0	0	0	N/A
	370 Donations and Misc	123,327	0	0	0	N/A
510-1600-400-4101	Salaries - DS SWR	37,235	119,483	67,603	(51,880)	(43.42%)
510-1600-400-4401	OT Salaries - DS SWR	200	0	0	0	N/A
510-3300-400-4101	Salaries - PW SWR	612,370	683,054	789,336	106,282	14.87%
510-3300-400-4110	Longevity - PW SWR	5,904	6,399	6,497	98	1.53%
510-3300-400-4150	Standby Wkend - SWR	3,555	4,120	5,000	880	21.36%
510-3300-400-4151	Standby Wknight - PW SWR	7,986	8,240	8,000	(240)	(2.91%)
510-3300-400-4401	OT Salaries - PW SWR	19,392	22,145	17,500	(4,645)	(20.98%)
510-3300-400-4512	Education Stipend - PW SWR	20,686	22,407	18,958	(3,449)	(15.39%)
	400 Salaries	707,328	865,848	912,894	47,046	4.89%
510-0000-400-4802	Tuition Reimbursement- Sewer	254	0	0	0	N/A
510-0000-400-4910	GASB 68 Expense-SWR	(65,366)	0	0	0	N/A
510-1600-400-4520	Admin Payoff - DS SWR	80	974	153	(821)	(84.29%)
510-1600-400-4901	PERS Employer - DS SWR	11,688	31,991	19,212	(12,779)	(39.95%)
510-1600-400-4905	Alt Bene Nationwide - DS SWR	212	210	210	0	0.00%
510-1600-400-4908	RHSA Plan - DS SWR	422	1,248	684	(564)	(45.19%)
510-1600-400-4921	Kaiser Hlth Ins - DS SWR	1,304	9,942	3,964	(5,978)	(60.13%)
510-1600-400-4923	Eye Care - DS SWR	107	174	212	38	21.84%
510-1600-400-4924	Dental - DS SWR	515	1,161	1,417	256	22.05%
510-1600-400-4925	Medicare - DS SWR	552	1,733	980	(753)	(43.45%)
510-1600-400-4928	Sutter Hlth Ins - Swr	2,188	2,354	2,353	(1)	(0.04%)
510-1600-400-4930	Life Ins - DS SWR	123	285	342	57	20.00%
510-1600-400-4931	LTDisability - DS SWR	220	684	891	207	30.26%
510-1600-400-4932	STDIsability - DS SWR	120	378	492	114	30.16%
510-1600-400-4933	EAP - DS SWR	41	39	47	8	20.51%
510-1600-400-4935	Auto Allowance - DS SWR	514	525	262	(263)	(50.10%)

Sewer Funds

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
510-1600-400-4950	Workers Comp - DS SWR	988	4,515	2,630	(1,885)	(41.75%)
510-3300-400-4520	Admin Payoff - PW SWR	438	2,143	3,359	1,216	56.74%
510-3300-400-4802	Tuition Reimburse - PW	996	0	0	0	N/A
510-3300-400-4901	PERS Employer - PW SWR	192,557	210,476	237,949	27,473	12.47%
510-3300-400-4906	Alt Ben ICMA - PW SWR	6,571	7,140	3,360	(3,780)	(52.94%)
510-3300-400-4908	RHSA Plan - PW SWR	4,534	4,860	5,784	924	17.78%
510-3300-400-4920	REMIF Health Ins-Sewer PW	3,982	4,500	7,044	2,544	56.53%
510-3300-400-4921	Kaiser Hlth Ins - PW SWR	67,272	71,628	87,050	15,422	20.64%
510-3300-400-4923	Eye Care - PW SWR	2,426	1,217	1,216	(1)	(0.08%)
510-3300-400-4924	Dental - PW SWR	8,638	8,111	8,110	(1)	(0.01%)
510-3300-400-4925	Medicare - PW SWR	9,132	10,322	11,814	1,492	13.80%
510-3300-400-4928	Sutter Health Ins- PW SWR	469	636	636	0	0.00%
510-3300-400-4930	Life Ins - PW SWR	1,857	1,988	1,987	(1)	(0.05%)
510-3300-400-4931	LTD Disability - PW SWR	3,582	3,907	4,030	123	3.15%
510-3300-400-4932	STD Disability - PW SWR	1,979	2,156	2,224	68	3.15%
510-3300-400-4933	EAP - PW SWR	283	270	269	(1)	(0.37%)
510-3300-400-4935	Auto Allowance - PW SWR	3,672	3,672	3,933	261	7.11%
510-3300-400-4950	Workers Comp - PW SWR	74,413	62,191	61,290	(901)	(2.16%)
450 Benefits		336,762	451,430	473,904	22,474	4.44%
510-0000-400-5100	Office Supplies - Sewer	2,692	1,700	1,700	0	0.00%
510-0000-400-5130	Postage & Shipping - Sewer	22,320	19,000	12,000	(7,000)	(36.84%)
510-0000-400-5135	Printing Services	9,320	10,000	5,000	(5,000)	(50.00%)
510-0000-400-5150	Bank Charges - SWR	89,083	86,000	86,000	0	0.00%
510-0000-400-5210	Spec Dept Exp -Sewer	23,596	30,000	30,000	0	0.00%
510-0000-400-5211	System Repair - Sewer	23,079	30,000	30,000	0	0.00%
510-0000-400-5215	License Permit & Fees - Sewer	13,160	12,000	12,000	0	0.00%
510-0000-400-5240	Advertising - SWR	469	0	0	0	N/A
510-0000-400-5250	Uniform & Boots- Sewer	1,960	2,000	2,000	0	0.00%
510-0000-400-5251	Uniform Laundry Svcs -Sewer	2,249	3,500	3,500	0	0.00%
510-0000-400-5260	Dues & Subscription - Sewer	2,674	2,500	2,500	0	0.00%
510-0000-400-5312	Repair & Maint Equip - SWR	48,667	70,000	70,000	0	0.00%
510-0000-400-5314	Haz Materials- Sewer	95	0	0	0	N/A
510-0000-400-5330	Equipment under 5K - Sewer	13,333	12,000	12,000	0	0.00%
510-0000-400-5332	Softwr License & Maint - Sewer	15,391	15,000	15,000	0	0.00%
510-0000-400-5340	Office Equip - SWR	914	0	600	600	N/A
510-0000-400-5350	SmTools & Equip - Sewer	4,876	4,000	4,000	0	0.00%
510-0000-400-5370	Equipment Renatl - Sewer	2,730	3,000	3,000	0	0.00%
510-0000-400-6105	Water Conservation Measures	4,254	10,000	10,000	0	0.00%
510-0000-400-6310	Equip Lease - Sewer	607	1,000	1,000	0	0.00%
510-0000-400-6423	Liability Ins Premium - Sewer	16,468	27,110	31,327	4,217	15.56%
510-0000-400-6610	Training & Travel-Sewer	266	8,000	8,000	0	0.00%
510-0000-400-6840	Bad Debt - Swr	0	20,000	20,000	0	0.00%
500 Operational Expense		298,203	366,810	359,627	(7,183)	(1.96%)
510-0000-400-6101	Contractual Svcs -Sewer	107,349	160,000	150,000	(10,000)	(6.25%)
510-0000-400-6110	Legal Svcs - Sewer	6,838	20,000	10,000	(10,000)	(50.00%)
510 Contract-Profess Services		114,188	180,000	160,000	(20,000)	(11.11%)

Sewer Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
510-0000-400-6424	IT Services - Sewer	29,165	27,777	27,202	(575)	(2.07%)
	520 Information Technology	29,165	27,777	27,202	(575)	(2.07%)
510-0000-400-5270	Gas & Oil - Sewer	17,086	15,000	15,000	0	0.00%
510-0000-400-5320	Vehicle Rep & Maint - Sewer	3,850	3,000	3,800	800	26.67%
510-0000-400-6421	Auto Ins - Sewer	1,894	2,525	3,423	898	35.56%
510-0000-400-6426	Fleet Services - Sewer	48,611	52,424	35,881	(16,543)	(31.56%)
510-0000-400-6428	Vehicle Rplcmnt Charges-SWR	91,621	97,624	97,709	85	0.09%
	530 Vehicle Expenses	163,062	170,573	155,813	(14,760)	(8.65%)
510-0000-400-5310	Repairs & Maint Routine -Sewer	4,075	15,000	15,000	0	0.00%
510-0000-400-5313	Rpr & Maint Non-Routine- Sewer	368	0	0	0	N/A
510-0000-400-6106	Janitorial Svcs - SWR	2,112	3,000	2,200	(800)	(26.67%)
510-0000-400-6418	Property Ins Premium - Swr	35,719	46,640	52,436	5,796	12.43%
	540 Facilities	42,274	64,640	69,636	4,996	7.73%
510-0000-400-5220	PG&E - Sewer	87,060	74,160	85,000	10,840	14.62%
510-0000-400-5221	Water Costs- Sewer	5,051	4,000	4,500	500	12.50%
510-0000-400-5230	Telephone & Internet- Sewer	254	300	275	(25)	(8.33%)
510-0000-400-5231	Cell Phone - Sewer	7,073	4,900	7,000	2,100	42.86%
	550 Utilities	99,437	83,360	96,775	13,415	16.09%
510-0000-400-6425	Cost Alloc Exp - Sewer	984,982	1,247,076	1,071,793	(175,283)	(14.06%)
	600 Cost Allocation Plan	984,982	1,247,076	1,071,793	(175,283)	(14.06%)
510-0000-400-9510	Equip over 5K - Sewer	114,166	20,000	0	(20,000)	(100.00%)
510-0000-400-9610	Vehicles - Sewer	100,782	0	0	0	N/A
510-0000-400-9910	Contra Asset Expense- Sewer	(214,336)	0	0	0	N/A
	620 Capital Outlay	612	20,000	0	(20,000)	(100.00%)
510-0000-400-5360	Laguna Plant - Sewer	9,822,090	10,332,000	10,100,000	(232,000)	(2.25%)
	640 SubRegional LTP Expense	9,822,090	10,332,000	10,100,000	(232,000)	(2.25%)
510-0000-400-6500	Depreciation Exp - Sewer	1,598,419	1,700,000	1,700,000	0	0.00%
	647 Depreciation Exp	1,598,419	1,700,000	1,700,000	0	0.00%
510-3300-400-4999	Labor ReimbursementPW PM-WW	(42,932)	(17,000)	(20,000)	(3,000)	17.65%
	699 Reimbursements	(42,932)	(17,000)	(20,000)	(3,000)	17.65%
510-0000-300-7540	Transfer In fr WW Capital	1,193,590	0	0	0	N/A
	700 Transfers In	1,193,590	0	0	0	N/A
510-0000-400-8234	Trnsfr Out to 2017 Rfnd SWR DS	524,768	526,145	524,082	(2,063)	(0.39%)
510-1709-400-8540	Trans Out Wet Well Lining 1&2	5,368	0	0	0	N/A
510-1710-400-8540	Trans Out Sewer Sys Mstr Plan	225,816	0	0	0	N/A
510-1807-400-8540	Trans Out to Utilities Office	153	1,500,000	0	(1,500,000)	(100.00%)
510-1811-400-8540	TransOut to S1 VFD & Mtr Upgrd	25,385	0	0	0	N/A

Sewer Funds

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
510-1828-400-8540	TransferOutTo Intrcpt Outfl2	101,975	0	0	0	N/A
510-1840-400-8324	Trans Out Downtown SWR Imprvmn	343,969	0	0	0	N/A
510-1910-400-8001	Trans Out to GF Retiree Med	72,450	68,000	70,000	2,000	2.94%
510-1920-400-8540	Trans Out Swr Sys Mstr Pln Imp	72,078	1,741,035	0	(1,741,035)	(100.00%)
510-2013-400-8540	TranOut Station#2Motor Rplcmnt	1,115	0	0	0	N/A
	800 Transfers Out	1,373,077	3,835,180	594,082	(3,241,098)	(84.51%)
Revenue Total		17,185,407	16,066,810	15,033,200	(1,033,610)	(6.43%)
Expense Total		15,526,667	19,327,694	15,701,726	(3,625,968)	(18.76%)
510	Sewer Utility Fund, net	1,658,741	(3,260,884)	(668,526)	(3,929,410)	120.50%

Sewer Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
530	Sewer - Capital Preservation					
530-0000-300-3410	Interest Alloc-SWR Cptl Preser	15,163	8,000	6,000	(2,000)	(25.00%)
	330 Interest & Rentals	15,163	8,000	6,000	(2,000)	(25.00%)
530-0000-300-3670	Multi Family-SWR Cptl Preserv	288,537	390,790	295,000	(95,790)	(24.51%)
530-0000-300-3671	Residential-SWR Cptl Preserv	401,368	437,866	413,000	(24,866)	(5.68%)
530-0000-300-3672	Commercial-SWR Cptl Preserv	221,194	256,475	210,000	(46,475)	(18.12%)
	340 Charges for Services	911,099	1,085,131	918,000	(167,131)	(15.40%)
530-0000-400-6840	Bad Debt-Swr Cap Preserv	7,262	15,000	15,000	0	0.00%
	500 Operational Expense	7,262	15,000	15,000	0	0.00%
530-0000-400-9510	Equip over 5K- SWR Cptl Presrv	106,470	90,000	0	(90,000)	(100.00%)
530-0000-400-9910	Contra Asset Expense- Captl Pr	(84,466)	0	0	0	N/A
	620 Capital Outlay	22,004	90,000	0	(90,000)	(100.00%)
530-1707-400-8540	Trans Out Roundabout Manhole	0	30,000	0	(30,000)	(100.00%)
530-1717-400-8540	Trans Out Manhole Lid Rplcmnt	0	30,000	0	(30,000)	(100.00%)
530-1834-400-8540	Trans Out Manhole Lid Rplcmnt	0	32,500	0	(32,500)	(100.00%)
530-1918-400-8541	Trans Out Water Meter Rplcmnt	0	0	250,000	250,000	N/A
530-2014-400-8540	TranOut L-Sectn Siphon Rplcmnt	0	30,000	0	(30,000)	(100.00%)
530-2015-400-8540	TranOut I&I Reduction-BSection	0	505,000	0	(505,000)	(100.00%)
	800 Transfers Out	0	627,500	250,000	(377,500)	(60.16%)
Revenue Total		926,262	1,093,131	924,000	(169,131)	(15.47%)
Expense Total		29,267	732,500	265,000	(467,500)	(63.82%)
530	Sewer - Capital Preservation, net	896,995	360,631	659,000	298,369	82.74%

Sewer Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
540	Sewer Capital Project Fund					
540-1710-400-5901	WW-30 Sewer Sys Mstr Plan	7,211	0	0	0	N/A
	615 Non-Capital Outlay	7,211	0	0	0	N/A
540-0000-400-9910	Contra Asset Exp-Sewer CIP	(425,501)	0	0	0	N/A
540-1707-400-9901	WW-42 Roundabout Manhole Abdn	0	30,000	0	(30,000)	(100.00%)
540-1709-400-9901	WW-29 Wet Well Lining 1&2	5,199	0	0	0	N/A
540-1710-400-9901	WW-30 Sewer Lining SSU	218,605	0	0	0	N/A
540-1717-400-9901	WW-43 Manhole Lid Rplcmnt	0	30,000	0	(30,000)	(100.00%)
540-1807-400-9901	WW-34 Utilities Office (Sewer)	153	1,500,000	0	(1,500,000)	(100.00%)
540-1811-400-9901	WW-33 Station #1 VFD & Motors	25,385	0	0	0	N/A
540-1828-400-9901	2019 Interceptor Outfall - P2	101,975	0	0	0	N/A
540-1834-400-9901	WW-41 Manhole Lid Rplcmnt	0	32,500	0	(32,500)	(100.00%)
540-1920-400-9901	WA-37 Swr Sys Mstr Pln Implmnt	72,078	1,741,035	0	(1,741,035)	(100.00%)
540-2013-400-9901	WW-39 Station #2 Motor Rplcmnt	1,115	0	0	0	N/A
540-2014-400-9901	WW-40 L-Section Siphon Rplcmnt	0	30,000	0	(30,000)	(100.00%)
540-2015-400-9901	WW-45 I&I Reduction- B Section	0	505,000	0	(505,000)	(100.00%)
	620 Capital Outlay	(991)	3,868,535	0	(3,868,535)	(100.00%)
540-0000-300-7541	Transfer In Water CIP F541	377,694	0	0	0	N/A
540-1707-300-7530	Trans In Roundabout Manhole	0	30,000	0	(30,000)	(100.00%)
540-1709-300-7510	Trans In Wet Well Lining 1&2	5,368	0	0	0	N/A
540-1710-300-7510	Trans In Sewer Sys Mstr Plan	225,816	0	0	0	N/A
540-1717-300-7530	Trans In Manhole Lid Rplcmnt	0	30,000	0	(30,000)	(100.00%)
540-1807-300-7510	Trans In Utilities Office	153	1,500,000	0	(1,500,000)	(100.00%)
540-1811-300-7510	TransIn S1 VFD & Mtr Upgrd	25,385	0	0	0	N/A
540-1828-300-7510	Transfer In Intrcptor Outfl P2	101,975	0	0	0	N/A
540-1834-300-7530	Trans In Manhole Lid Rplcmnt	0	32,500	0	(32,500)	(100.00%)
540-1920-300-7510	Trans In Swr Sys Mstr Pln Imp	72,078	1,741,035	0	(1,741,035)	(100.00%)
540-2013-300-7510	TranIn Station#2 Motor Rplcmnt	1,115	0	0	0	N/A
540-2014-300-7530	TransIn L-Sectn Siphon Rplcmnt	0	30,000	0	(30,000)	(100.00%)
540-2015-300-7530	TranIn I&I Reduction-B Section	0	505,000	0	(505,000)	(100.00%)
	700 Transfers In	809,583	3,868,535	0	(3,868,535)	(100.00%)
540-0000-400-8510	Transfer Out to WW Ops	1,193,590	0	0	0	N/A
	800 Transfers Out	1,193,590	0	0	0	N/A
Revenue Total		809,583	3,868,535	0	(3,868,535)	(100.00%)
Expense Total		1,199,810	3,868,535	0	(3,868,535)	(100.00%)
540	Sewer Capital Project Fund	(390,227)	0	0	0	0.00%

Sewer Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
234	2017 Sewer Refunding Bond 2005					
234-0000-300-3411	Interest-2017 Rfnd SWR DSvc	453	250	0	(250)	(100.00%)
	330 Interest & Rentals	453	250	0	(250)	(100.00%)
234-0000-400-9000	Principal-2017 Rfnd SWR DSvc	0	355,000	370,000	15,000	4.23%
234-0000-400-9100	Interest-2017 Rfnd SWR DSvc	304,209	346,200	328,450	(17,750)	(5.13%)
	646 Debt Service	304,209	701,200	698,450	(2,750)	(0.39%)
234-0000-300-7165	Tranfr-In fr PFF-2017 Rfnd SWR	174,596	175,055	174,368	(687)	(0.39%)
234-0000-300-7510	Trans In fr SWR510-2017 RfndDS	524,768	526,145	524,082	(2,063)	(0.39%)
	700 Transfers In	699,365	701,200	698,450	(2,750)	(0.39%)
Revenue Total		699,818	701,450	698,450	(3,000)	(0.43%)
Expense Total		304,209	701,200	698,450	(2,750)	(0.39%)
234	2017 Sewer Refunding Bond 2005	395,609	250	0	(250)	0.00%
Total Sewer Funds						
Revenue Total		19,621,070	21,729,926	16,655,650	(5,074,276)	(23.35%)
Expense Total		17,059,952	24,629,929	16,665,176	(7,964,753)	(32.34%)
Net Increase (Decrease) Retained Earnings		(2,561,118)	2,900,003	9,526	(2,890,477)	(99.67%)

RECYCLED WATER FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Earnings	\$ 6,864	\$ 4,150	\$ 2,450	\$ (1,700)
Charges for Services	482,297	457,384	491,500	34,116
Transfers In	1,621	0	0	0
TOTAL SOURCES	\$ 490,782	\$ 461,534	\$ 493,950	\$ 32,416
EXPENSES				
Salaries	\$ 53,591	\$ 61,102	\$ 61,595	\$ 493
Benefits	28,110	32,707	33,016	309
Operational Expense	10,520	15,117	18,039	2,922
Contractual/Professional Svc	0	6,000	21,000	15,000
Information Technology	0	631	254	(377)
Capital Outlay	(1)	61,042	0	(61,042)
Purchase of Water	207,160	210,000	270,000	60,000
Depreciation Expense	5,204	9,000	9,000	0
TOTAL EXPENSES	\$ 304,584	\$ 395,599	\$ 412,904	\$ 17,305
Increase (Use) of Retained Earnings	\$ 186,198	\$ 65,935	\$ 81,046	\$ 15,111
Projected Retained Earnings, End of Year			\$ 1,025,346	
Recycled Water Utility Ops			45,149	
Recycled Water Capital Preservation			\$ 1,070,495	
Total			<u><u>\$ 1,070,495</u></u>	

Recycled Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
515	Recycled Water Utility Fund					
515-0000-300-3410	Interest Income- Alloc - RW	6,635	4,000	2,200	(1,800)	(45.00%)
	330 Interest & Rentals	6,635	4,000	2,200	(1,800)	(45.00%)
515-0000-300-3676	Revenue - RW	438,451	407,283	445,000	37,717	9.26%
515-0000-300-3700	Flat Fee Revenue- RW	32,404	33,493	35,000	1,507	4.50%
	340 Charges for Services	470,855	440,776	480,000	39,224	8.90%
515-3300-400-4101	Salaries - PW RW	53,531	61,042	61,535	493	0.81%
515-3300-400-4512	Education Stipend- PW RW	60	60	60	0	0.00%
	400 Salaries	53,591	61,102	61,595	493	0.81%
515-0000-400-4910	GASB 68 Expense-RW	(5,012)	0	0	0	N/A
515-3300-400-4520	Admin Payoff - PW RW	109	643	648	5	0.78%
515-3300-400-4901	PERS Employer - PW RW	16,966	16,127	16,704	577	3.58%
515-3300-400-4908	RHSA Plan - PW RW	614	660	660	0	0.00%
515-3300-400-4921	Kaiser Hlth Ins - PW RW	8,263	8,472	8,472	0	0.00%
515-3300-400-4923	Eye Care - PW RW	137	85	85	0	0.00%
515-3300-400-4924	Dental - PW RW	653	565	565	0	0.00%
515-3300-400-4925	Medicare - PW RW	789	886	893	7	0.79%
515-3300-400-4930	Life Ins - PW RW	150	162	162	0	0.00%
515-3300-400-4931	LTD Disability - PW RW	315	350	362	12	3.43%
515-3300-400-4932	STD Disability - PW RW	174	193	200	7	3.63%
515-3300-400-4933	EAP - PW RW	20	19	19	0	0.00%
515-3300-400-4935	Auto Allowance - RW	787	787	787	0	0.00%
515-3300-400-4950	Workers Comp - PW RW	4,144	3,758	3,459	(299)	(7.96%)
	450 Benefits	28,110	32,707	33,016	309	0.94%
515-0000-400-5130	Postage & Shipping- RW	26	50	50	0	0.00%
515-0000-400-5135	Printing Services- RW	77	150	150	0	0.00%
515-0000-400-5210	Spec Dept Exp -RW	1,000	1,000	1,000	0	0.00%
515-0000-400-5211	System Repair - RW	4,750	10,000	10,000	0	0.00%
515-0000-400-5215	License Permit & Fees - RW	3,345	800	3,500	2,700	337.50%
515-0000-400-6423	Liability Ins Premium-RW	1,322	2,117	2,339	222	10.49%
515-0000-400-6610	Training & Travel - RW	0	1,000	1,000	0	0.00%
	500 Operational Expense	10,520	15,117	18,039	2,922	19.33%
515-0000-400-6101	Contractual & Professional - RW	0	5,000	20,000	15,000	300.00%
515-0000-400-6110	Legal Svcs - RW	0	1,000	1,000	0	0.00%
	510 Contract-Profess Services	0	6,000	21,000	15,000	250.00%
515-0000-400-6424	IT Services- Recycled Water	0	631	254	(377)	(59.75%)
	520 Information Technology	0	631	254	(377)	(59.75%)
515-0000-400-9510	Equip over 5k - RW	0	61,042	0	(61,042)	(100.00%)
	620 Capital Outlay	0	61,042	0	(61,042)	(100.00%)

Recycled Water Funds

Account Number	Description	FY 19-20	FY 20-21	FY 21-22	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
515-0000-400-6000	Purchase of RW	207,160	210,000	270,000	60,000	28.57%
	630 Purchase of Water	207,160	210,000	270,000	60,000	28.57%
515-0000-400-6500	Depreciation Exp - RW	5,204	9,000	9,000	0	0.00%
	647 Depreciation Exp	5,204	9,000	9,000	0	0.00%
Revenue Total		477,490	444,776	482,200	37,424	8.41%
Expense Total		304,585	395,599	412,904	17,305	4.37%
515	Recycled Water Utility Fund, net	172,906	49,177	69,296	20,119	40.91%

Recycled Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
535	Recycled Water-CPTL Prsrvation					
535-0000-300-3410	Interest Allocation CP-RW	229	150	250	100	66.67%
	330 Interest & Rentals	229	150	250	100	66.67%
535-0000-300-3676	CPTLPrsrvatn-Fees - RW	11,442	16,608	11,500	(5,108)	(30.76%)
	340 Charges for Services	11,442	16,608	11,500	(5,108)	(30.76%)
Revenue Total		11,671	16,758	11,750	(5,008)	(0)
Expense Total		0	0	0	0	N/A
535	RW-CPTL Prsrvation, net	11,671	16,758	11,750	(5,008)	(0)

Recycled Water Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
545	Recycled Water Capital Fund					
545-0000-400-9910	Contra Asset Expense- RW CIP	(1,621)	0	0	0	N/A
545-0503-400-9902	RW-01 Recycled Water System Ex	1,621	0	0	0	N/A
	620 Capital Outlay	0	0	0	0	N/A
545-0503-300-7165	Trans In Recycled Wtr Sys Ex	1,621	0	0	0	N/A
	700 Transfers In	1,621	0	0	0	N/A
Revenue Total		1,621	0	0	0	N/A
Expense Total		0	0	0	0	N/A
545	Recycled Water Capital Fund, net	1,621	0	0	0	N/A
Total Recycled Water Funds						
Revenue Total		490,782	461,534	493,950	32,416	7.02%
Expense Total		304,584	395,599	412,904	17,305	4.37%
Net Increase (Decrease) Retained Earnings		186,198	65,935	81,046	15,111	22.92%

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REFUSE ENTERPRISE FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Interest Income	\$ 9,665	\$ 0	\$ 0	\$ -
TOTAL SOURCES	<u>\$ 9,665</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>
<u>EXPENSES</u>				
Contractual/Professional Svc	\$ 21,770	\$ 65,000	\$ 30,000	\$ (35,000)
TOTAL EXPENSES	<u>\$ 21,770</u>	<u>\$ 65,000</u>	<u>\$ 30,000</u>	<u>\$ (35,000)</u>
Increase (Use) of Retained Earnings	<u>\$ (12,105)</u>	<u>\$ (65,000)</u>	<u>\$ (30,000)</u>	<u>\$ 35,000</u>
Projected Retained Earnings, End of Year			<u>\$ 588,890</u>	

Refuse Enterprise Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
512	Refuse Utility Fund					
512-0000-300-3410	Interest Alloc - Refuse	9,665	0	0	0	N/A
	330 Interest & Rentals	9,665	0	0	0	N/A
512-0000-400-6101	Contract Svcs - Refuse	0	25,000	15,000	(10,000)	(40.00%)
512-0000-400-6110	Legal Expense - Refuse	21,770	40,000	15,000	(25,000)	(62.50%)
	510 Contract-Profess Services	21,770	65,000	30,000	(35,000)	(53.85%)
Revenue Total		9,665	0	0	0	N/A
Expense Total		21,770	65,000	30,000	(35,000)	(53.85%)
Net Increase (Decrease) Retianed Earnings		12,105	65,000	30,000	(35,000)	(53.85%)

GOLF COURSE ENTERPRISE FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Rental Income	\$ 57,160	\$ 63,293	\$ 100,200	\$ 36,907
Miscellaneous Income	72	0	0	0
Transfers In	3,843	5,000	5,000	0
TOTAL SOURCES	\$ 61,075	\$ 68,293	\$ 105,200	\$ 36,907
EXPENSES				
Salaries	\$ 6,526	\$ 0	\$ 0	\$ 0
Benefits	2,289	0	0	0
Operational Expense	11,785	13,649	13,680	31
Contractual/Professional Svc	29,994	20,000	20,000	0
Debt Service	0	5,863	3,752	(2,111)
Depreciation Expense	51,616	70,000	40,000	(30,000)
TOTAL EXPENSES	\$ 102,210	\$ 109,512	\$ 77,432	\$ (32,080)
Increase (Use) of Retained Earnings	\$ (41,135)	\$ (41,219)	\$ 27,768	\$ 68,987
Projected Retained Earnings, End of Year			\$ 199,396	

Golf Course

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
560	Golf Course Enterprise Fund					
560-0000-300-3410	Interest Alloc - Golf Course	686	293	200	(93)	(31.74%)
560-0000-300-3420	Golf Course Rental Inc	56,474	63,000	100,000	37,000	58.73%
	330 Interest & Rentals	57,160	63,293	100,200	36,907	58.31%
560-0000-300-3983	Prior Year Rev - Golf Course	72	0	0	0	N/A
	370 Donations and Misc	72	0	0	0	N/A
560-0000-400-4101	Salaries - Golf Course	5,886	0	0	0	N/A
560-0000-400-4110	Longevity - Golf Course	640	0	0	0	N/A
	400 Salaries	6,526	0	0	0	N/A
560-0000-400-4901	PERS Employer - Golf Course	2,066	0	0	0	N/A
560-0000-400-4906	Alt Ben ICMA - Golf Course	194	0	0	0	N/A
560-0000-400-4910	GASB 68 Expense-GC	(611)	0	0	0	N/A
560-0000-400-4923	Eye Care - Golf Course	11	0	0	0	N/A
560-0000-400-4924	Dental - Golf Course	54	0	0	0	N/A
560-0000-400-4925	Medicare - Golf Course	102	0	0	0	N/A
560-0000-400-4930	Life Ins - Golf Course	21	0	0	0	N/A
560-0000-400-4931	LTD Disability - Golf Course	39	0	0	0	N/A
560-0000-400-4932	STD Disability - Golf Course	21	0	0	0	N/A
560-0000-400-4933	EAP - Golf Course	2	0	0	0	N/A
560-0000-400-4935	Auto Allowance - Golf Course	262	0	0	0	N/A
560-0000-400-4950	Workers Comp - Golf Course	128	0	0	0	N/A
	450 Benefits	2,289	0	0	0	N/A
560-0000-400-5210	Supplies -Golf Course	3,843	5,000	5,000	0	0.00%
560-0000-400-6311	Property/Possessory Tax-Golf	7,780	8,395	8,395	0	0.00%
560-0000-400-6423	Liability Ins Premium-Golf	163	254	285	31	12.20%
	500 Operational Expense	11,785	13,649	13,680	31	0.23%
560-0000-400-6101	Contract Services -Golf Course	29,994	20,000	20,000	0	0.00%
	510 Contract-Profess Services	29,994	20,000	20,000	0	0.00%
560-0000-400-9000	Debt Service Princ - Pump Loan	0	4,671	3,048	(1,623)	(34.75%)
560-0000-400-9100	Debt Interest - Pump Loan	0	1,192	704	(488)	(40.94%)
	646 Debt Service	0	5,863	3,752	(2,111)	(36.01%)
560-0000-400-6500	Depreciation Exp - Golf	51,616	70,000	40,000	(30,000)	(42.86%)
	647 Depreciation Exp	51,616	70,000	40,000	(30,000)	(42.86%)
560-4001-300-7001	Transfer in fr GF - Parks	3,843	5,000	5,000	0	0.00%
	700 Transfers In	3,843	5,000	5,000	0	0.00%
Revenue Total		61,075	68,293	105,200	36,907	54.04%
Expense Total		102,210	109,512	77,432	(32,080)	(29.29%)
Net Increase (Decrease) Retained Earnings		(41,135)	(41,219)	27,768	68,987	(167.37%)

SUCCESSOR AGENCY FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 PROPOSED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Taxes	\$ 4,155,981	\$ 4,872,169	\$ 3,497,964	\$ (1,374,205)
Interest Income	90,017	30,850	9,633	(21,217)
Transfers In	3,291,043	3,348,044	3,300,544	(47,500)
TOTAL SOURCES	\$ 7,537,041	\$ 8,251,063	\$ 6,808,141	\$ (1,442,922)
EXPENSES				
Contractual/Professional Svc	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Debt Service	1,641,473	3,673,760	3,299,844	(373,916)
Depreciation Expense	904,159	938,244	938,244	0
Transfers Out	11,346,768	3,348,044	3,300,544	(47,500)
TOTAL EXPENSES	\$ 14,142,400	\$ 8,210,048	\$ 7,788,632	\$ (421,416)
Increase (Use) of Retained Earnings	\$ (6,605,358)	\$ 41,015	\$ (980,491)	\$ (1,021,506)
Projected Retained Earnings, End of Year			\$ 5,249,816	

Successor Agency Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
912	Successor Agency to the CDC					
912-0000-300-3009	RPTTF	4,155,981	4,872,169	3,497,964	(1,374,205)	(28.21%)
	310 Taxes	4,155,981	4,872,169	3,497,964	(1,374,205)	(27.13%)
912-0000-300-3410	Interest Alloc - RSA	58,567	9,000	8,933	(67)	(0.74%)
	330 Interest & Rentals	58,567	9,000	8,933	(67)	(0.74%)
912-0000-400-6101	Contract Svcs - RSA to CDC	14,473	17,000	17,000	0	0.00%
912-0000-400-6103	City Admin Svcs - RSA	234,841	227,500	227,500	0	0.00%
912-0000-400-6110	Legal Svcs - RSA	686	5,500	5,500	0	0.00%
	510 Contract-Profess Services	250,000	250,000	250,000	0	0.00%
912-0000-400-9100	RSA/Gen Fund Loan Int Repaymen	9,590	0	0	0	N/A
	646 Debt Service	9,590	0	0	0	N/A
912-0000-400-6500	Depreciation Exp -RSA	904,159	938,244	938,244	0	0.00%
	647 Depreciation Exp	904,159	938,244	938,244	0	0.00%
912-0000-400-8324	Trans Out to 2007RRpymntProced	8,055,725	0	0	0	N/A
912-0000-400-8952	Trans Out to 1999TAB DS Fd-RSA	891,669	930,000	1,755,000	825,000	88.71%
912-0000-400-8955	Trans Out to 2018TABsRfdA-RSA	2,399,375	2,418,044	1,545,544	(872,500)	(36.08%)
	800 Transfers Out	11,346,768	3,348,044	3,300,544	(47,500)	(1.42%)
Revenue Total		4,214,548	4,881,169	3,506,897	(1,374,272)	(28.15%)
Expense Total		12,510,517	4,536,288	4,488,788	(47,500)	(1.05%)
Net Increase (Decrease) Retained Earnings		(8,295,969)	344,881	(981,891)	(1,326,772)	(384.70%)

Successor Agency Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
952	1999 TABS-RSA					
952-0000-300-3411	Dedicated Interest Inc 1999TAB	29,600	20,000	700	(19,300)	(96.50%)
	330 Interest & Rentals	29,600	20,000	700	(19,300)	(96.50%)
952-0000-400-9000	Principal Payment 1999 TAB	0	308,816	553,597	244,781	79.26%
952-0000-400-9100	Debt Interest Payment 1999 TAB	945,617	946,900	1,200,703	253,803	26.80%
	646 Debt Service	945,617	1,255,716	1,754,300	498,584	39.71%
952-0000-300-7912	Trans In fr RSA Fund-1999 TAB	891,669	930,000	1,755,000	825,000	88.71%
	700 Transfers In	891,669	930,000	1,755,000	825,000	88.71%
Revenue Total		921,269	950,000	1,755,700	805,700	84.81%
Expense Total		945,617	1,255,716	1,754,300	498,584	39.71%
Net Increase (Decrease) Retained Earnings		(24,348)	(305,716)	1,400	307,116	(100.46%)

Successor Agency Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
955	2018 TABS Refunding Bonds-A					
955-0000-300-3411	Interest- 2018TABs Rfndng - A	1,850	1,850	0	(1,850)	(100.00%)
	330 Interest & Rentals	1,850	1,850	0	(1,850)	(100.00%)
955-0000-400-9000	Principal Pymt-2018 TABs Rfd-A	0	1,655,000	845,000	(810,000)	(48.94%)
955-0000-400-9100	Interest Pymt-2018 TABs Rfd-A	686,266	763,044	700,544	(62,500)	(8.19%)
	646 Debt Service	686,266	2,418,044	1,545,544	(872,500)	(36.08%)
955-0000-300-7912	Trans In frm RSA - 2018TABsA	2,399,375	2,418,044	1,545,544	(872,500)	(36.08%)
	700 Transfers In	2,399,375	2,418,044	1,545,544	(872,500)	(36.08%)
Revenue Total		2,401,224	2,419,894	1,545,544	(874,350)	(36.13%)
Expense Total		686,266	2,418,044	1,545,544	(872,500)	(36.08%)
Net Increase (Decrease) Retained Earnings		1,714,959	1,850	0	(1,850)	(100.00%)
Total Successor Agency						
Revenue Total		7,537,041	8,251,063	6,808,141	(1,442,922)	(17.49%)
Expense Total		14,142,400	8,210,048	7,788,632	(421,416)	(5.13%)
Net Increase (Decrease) Retained Earnings		(6,605,358)	41,015	(980,491)	(1,021,506)	(2490.57%)

HOUSING FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Income	\$ 66,544	\$ 30,000	\$ 10,000	\$ (20,000)
License, Permits & Fees	0	0	40,420	40,420
Transfers In	168,473	0	0	0
TOTAL SOURCES	\$ 235,017	\$ 30,000	\$ 50,420	\$ 20,420
EXPENSES				
Salaries	\$ 108,217	\$ 94,110	\$ 101,815	\$ 7,705
Benefits	54,682	43,098	50,095	6,997
Operational Expense	1,327	10,144	8,674	(1,470)
Contractual/Professional Svc	409,151	538,830	326,000	(212,830)
Information Technology	0	1,147	462	(685)
Cost Allocation Plan	13,947	38,067	56,962	18,895
Non-Capital Outlay	10,299	20,000	0	(20,000)
Reimbursement	0	0	(20,000)	(20,000)
TOTAL EXPENSES	\$ 597,623	\$ 745,396	\$ 524,008	\$ (221,388)
Increase (Use) of Retained Earnings	\$ (362,605)	\$ (715,396)	\$ (473,588)	\$ (241,808)
Projected Retained Earnings, End of Year			\$ 1,708,370	

Housing Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
910	CalHomes					
910-0000-300-3410	Interest Alloc - RSA CalHome	1,584	0	0	0	N/A
	330 Interest & Rentals	1,584	0	0	0	N/A
Revenue Total		1,584	0	0	0	N/A
Expense Total		0	0	0	0	N/A
Net Increase (Decrease) Retained Earnings		1,584	0	0	0	N/A

Housing Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
911	Successor Agency Housing Fund					
911-0000-300-3410	Interest Alloc - RSA Hsg	43,783	30,000	10,000	(20,000)	(66.67%)
911-0000-300-3413	Interest Income (Loans)	21,178	0	0	0	N/A
	330 Interest & Rentals	64,961	30,000	10,000	(20,000)	(66.67%)
911-0000-300-3560	Affrdbble Hsg Monitoring Fee	0	0	40,420	40,420	N/A
	350 License Permits & Fees	0	0	40,420	40,420	N/A
911-0000-400-4101	Salaries - Housing	108,043	94,110	98,815	4,705	5.00%
911-0000-400-4401	OT Salaries- Housing	174	0	0	0	N/A
911-0000-400-4512	Education Stipend - Housing	0	0	3,000	3,000	N/A
	400 Salaries	108,217	94,110	101,815	7,705	8.19%
911-0000-400-4520	Admin Payoff - Housing	244	905	950	45	4.97%
911-0000-400-4901	PERS Employer - Housing	34,199	23,861	25,995	2,134	8.94%
911-0000-400-4906	Alt Bene ICMA - Housing	624	0	0	0	N/A
911-0000-400-4908	RHSA Plan - Housing	1,246	1,200	1,200	0	0.00%
911-0000-400-4920	REMIF Health Ins - Housing	620	0	4,770	4,770	N/A
911-0000-400-4921	Kaiser Hlth Ins - Housing	11,282	12,720	12,720	0	0.00%
911-0000-400-4923	Eye Care - Housing	490	154	154	0	0.00%
911-0000-400-4924	Dental - Housing	1,330	1,027	1,027	0	0.00%
911-0000-400-4925	Medicare - Housing	1,550	1,365	1,433	68	4.98%
911-0000-400-4930	Life Ins - Housing	299	232	231	(1)	(0.43%)
911-0000-400-4931	LTD Disability - Housing	636	539	582	43	7.98%
911-0000-400-4932	STD Disability - Housing	351	297	321	24	8.08%
911-0000-400-4933	EAP - Housing	40	35	34	(1)	(2.86%)
911-0000-400-4935	Auto Allowance - Housing	787	0	0	0	N/A
911-0000-400-4950	Workers Comp - Housing	983	763	678	(85)	(11.14%)
	450 Benefits	54,682	43,098	50,095	6,997	16.24%
911-0000-400-5100	Office Supplies - Housing	0	1,000	250	(750)	(75.00%)
911-0000-400-5240	Advertising - Housing	0	1,500	700	(800)	(53.33%)
911-0000-400-6423	Liability Insurance- Housing	455	2,644	4,724	2,080	78.67%
911-0000-400-6610	Training & Travel - RSA	872	5,000	3,000	(2,000)	(40.00%)
	500 Operational Expense	1,327	10,144	8,674	(1,470)	(14.49%)
911-0000-400-6101	Contract Svc - Housing Admin	112,774	268,830	66,000	(202,830)	(75.45%)
911-0000-400-6103	Contract Svc - Hsg Program	249,284	250,000	250,000	0	0.00%
911-0000-400-6110	Legal Svcs - Housing	47,093	20,000	10,000	(10,000)	(50.00%)
	510 Contract-Profess Services	409,151	538,830	326,000	(212,830)	(39.50%)
911-0000-400-6424	IT Services- Housing	0	1,147	462	(685)	(59.72%)
	520 Information Technology	0	1,147	462	(685)	(59.72%)
911-0000-400-6425	CAP Expense - Hsng	13,947	38,067	56,962	18,895	49.64%
	600 Cost Allocation Plan	13,947	38,067	56,962	18,895	49.64%
911-1932-400-5901	Housing Administration	10,299	20,000	0	(20,000)	(100.00%)

Housing Funds

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
	615 Non-Capital Outlay	10,299	20,000	0	(20,000)	(100.00%)
911-3300-400-4999	Labor Clearing PW-Housing	0	0	(20,000)	(20,000)	N/A
	699 Reimbursements	0	0	(20,000)	(20,000)	N/A
911-0000-300-7001	Transfer In fr GF - Housing	168,473	0	0	0	N/A
	700 Transfers In	168,473	0	0	0	N/A
Revenue Total		233,433	30,000	50,420	20,420	68.07%
Expense Total		597,623	745,396	524,008	(221,388)	(29.70%)
Net Increase (Decrease) Retained Earnings		(364,189)	(715,396)	(473,588)	241,808	(33.80%)
Total Housing Funds						
Revenue Total		235,017	30,000	50,420	20,420	68.07%
Expense Total		597,623	745,396	524,008	(221,388)	(29.70%)
Net Increase (Decrease) Retained Earnings		(362,605)	(715,396)	(473,588)	241,808	(33.80%)

ROHNERT PARK FOUNDATION TRUST FUND

	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2021-22 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest and Rentals	\$ 11,332	\$ 4,000	\$ 10,000	\$ 6,000
Charges for Services	23,631	24,390	22,890	(1,500)
Donations and Miscellaneous	296,627	0	1,247,598	1,247,598
TOTAL SOURCES	\$ 331,590	\$ 28,390	\$ 1,280,488	\$ 1,252,098
EXPENDITURES				
Operational Expense	\$ 200,997	\$ 38,615	\$ 1,222,980	\$ 1,184,365
Contractual/Professional Svc	311	0	55,000	55,000
Transfers Out		0	300,000	300,000
TOTAL EXPENDITURES	\$ 201,307	\$ 38,615	\$ 1,577,980	\$ 1,539,365
Net Increase/(Decrease)	\$ 130,283	\$ (10,225)	\$ (297,492)	\$ (287,267)
Projected Fund Balance, End of Year			\$ 967,269	

Rohnert Park Foundation Trust Fund

Account Number	Description	FY 19-20 Actual	FY 20-21 Adopted Budget	FY 21-22 Adopted Budget	\$ Change	% Change
710	RP Fountation Trust Fund					
710-0000-300-3410	Interest Alloc - RP Fnd	11,332	4,000	10,000	6,000	150.00%
	330 Interest & Rentals	11,332	4,000	10,000	6,000	150.00%
710-6210-300-3890	Concessions-Non Taxabe -RPF	11,680	12,332	12,332	0	0.00%
710-6210-300-3891	Concessions-Taxable Sales RPF	11,951	10,558	10,558	0	0.00%
710-6210-300-3892	Taxable Sales - PAC/RPF	0	1,500	0	(1,500)	(100.00%)
	340 Charges for Services	23,631	24,390	22,890	(1,500)	(6.15%)
710-0000-300-3941	Graton Contributions-RPF	289,588	0	1,247,598	1,247,598	N/A
710-6210-300-3918	Donations-Non Cash Revenue RPF	7,039	0	0	0	N/A
	370 Donations and Misc	296,627	0	1,247,598	1,247,598	N/A
710-0000-400-5100	Office Supplies - RPF	146	0	0	0	N/A
710-0000-400-5211	Specific Expenses - RPF	14,000	0	0	0	N/A
710-0000-400-5215	License, Permits & Fees - RPF	80	0	0	0	N/A
710-0000-400-5240	Advertising - RP Foundation	200	0	0	0	N/A
710-0000-400-6116	Fee Waiver Program Grants RPF	5,641	0	15,000	15,000	N/A
710-0000-400-6117	Small Grants Program - RPF	97,500	0	700,000	700,000	N/A
710-0000-400-6119	Municipal Projects Grants - RP	0	0	400,000	400,000	N/A
710-0000-400-6600	Meetings & Travel - RPF	152	0	0	0	N/A
710-1200-400-6118	Donation Exp to CM - RPF	0	0	90,000	90,000	N/A
710-1816-400-6118	Donation to Ladybug Courts	1,107	0	0	0	N/A
710-1817-400-6118	Donation to Rainbow Courts	1,107	0	0	0	N/A
710-1933-400-6118	Donation to Eagle & Benicia	32,061	0	0	0	N/A
710-6210-400-5150	Bank Charges PAC - RPFnd	0	480	480	0	0.00%
710-6210-400-5210	Spec Dept Exp for PAC - RPF	256	250	0	(250)	(100.00%)
710-6210-400-5215	Lic Permits & Fees PAC-RP Foud	810	1,000	1,000	0	0.00%
710-6210-400-5218	Donations-Non Cash Expense RPF	7,039	0	0	0	N/A
710-6210-400-5280	Concessions Purchases PAC- RPF	11,085	15,000	15,000	0	0.00%
710-6210-400-5281	Souvenir Exp - PAC/RPF	0	1,500	1,500	0	0.00%
710-6210-400-5330	Equipment under 5K - RPF	0	2,000	0	(2,000)	(100.00%)
710-6210-400-6118	Donations to PAC - RPF	29,814	18,385	0	(18,385)	(100.00%)
	500 Operational Expense	200,997	38,615	1,222,980	1,184,365	3067.11%
710-0000-400-6101	Contract Services- RPF	0	0	55,000	55,000	N/A
710-0000-400-6110	Legal Svcs - RPF	311	0	0	0	N/A
	510 Contract-Profess Services	311	0	55,000	55,000	N/A
710-0000-400-8001	Transfer Out to GF	0	0	300,000	300,000	N/A
	800 Transfers Out	0	0	300,000	300,000	N/A
Revenue Total		331,590	28,390	1,280,488	1,252,098	4410.35%
ExpenseTotal		201,307	38,615	1,577,980	1,539,365	3986.44%
Net Increase (Decrease) Fund Balance		130,283	(10,225)	(297,492)	(287,267)	2809.46%

Authorized Position Summary

Department	Adopted Budget 2020-2021	Amended Budget 2020-2021	Budget Changes Add/(Delete)	Adopted Budget 2021-2022
Administration	6.25	6.25	0.00	6.25
Finance	14.00	14.00	0.00	14.00
Human Resources	4.75	5.00	0.00	5.00
Development Services	17.46	17.96	(1.40)	16.56
Casino Mitigation	23.00	22.00	2.00	24.00
Public Safety	84.40	84.40	0.00	84.40
Animal Shelter	2.00	2.00	1.00	3.00
Information Systems	3.00	4.00	0.00	4.00
Public Works	18.50	18.65	5.00	23.65
Fleet Services	2.10	2.10	0.00	2.10
Water	13.11	13.11	0.30	13.41
Sewer	9.03	9.28	0.05	9.33
Recycled Water	0.55	0.55	0.00	0.55
Golf Course	0.00	0.00	0.00	0.00
Community Services	6.10	6.95	0.85	7.80
Performing Arts Center	3.15	3.15	(0.05)	3.10
Total Positions	207.40	209.40	7.75	217.15

Net Personnel Change to Amended Budget

7.75

Detailed position classification and salary ranges may be found on the City's website at:
http://www.rpcity.org/city_hall/departments/human_resources

Authorized Positions

<u>Department/Position</u>	<u>Adopted Budget 2020-2021</u>	<u>Amended Budget 2020-2021</u>	<u>Budget Changes Add/(Delete)</u>	<u>Adopted Budget 2021-2022</u>
<u>ADMINISTRATION</u>				
City Manager	1.00	0.00	0.00	1.00
Assistant City Manager	1.00	0.00	0.00	1.00
City Clerk	1.00	0.00	0.00	1.00
Assistant City Clerk	1.00	(1.00)	0.00	0.00
Deputy City Clerk	0.00	1.00	0.00	1.00
Administrative Assistant	1.75	(0.75)	0.00	1.00
Communication Specialist	0.00	0.75	0.00	0.75
Office Assistant	0.50	0.00	0.00	0.50
Total	<u>6.25</u>	<u>0.00</u>	<u>0.00</u>	<u>6.25</u>
<u>FINANCE</u>				
Finance Director	1.00	0.00	0.00	1.00
Supervising Accountant	1.00	1.00	0.00	2.00
Accountant	3.00	0.00	(1.00)	2.00
Payroll/Fiscal Specialist	3.00	0.00	0.00	3.00
Senior Payroll/Fiscal Specialist	1.00	0.00	0.00	1.00
Senior Analyst	0.00	0.00	1.00	1.00
Accounting Services Supervisor	1.00	(1.00)	0.00	0.00
Accounting Specialist I/II	3.00	(3.00)	0.00	0.00
Accounting Technician I/II	0.00	2.00	0.00	2.00
Accounting Assistant	0.00	1.00	0.00	1.00
Purchasing Agent	1.00	0.00	0.00	1.00
Total	<u>14.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14.00</u>
<u>HUMAN RESOURCES</u>				
Human Resources Director	1.00	0.00	0.00	1.00
Human Resource Analyst	1.00	0.00	0.00	1.00
HR Technician	2.75	0.25	0.00	3.00
Total	<u>4.75</u>	<u>0.25</u>	<u>0.00</u>	<u>5.00</u>
<u>DEVELOPMENT SERVICES</u>				
Director of Development Services	0.80	0.00	0.00	0.80
Planning Manager	1.00	0.00	0.00	1.00
Engineering Manager/Building Official	1.00	(1.00)	0.00	0.00
Development Engineering Manager	0.00	1.00	0.00	1.00
Community Development Spec.	2.00	(2.00)	0.00	0.00
Community Development Technician	0.00	2.00	0.00	2.00
Building Inspector	1.00	0.00	(1.00)	0.00
Senior Building Inspector	0.00	0.00	1.00	1.00
Deputy City Engineer	0.90	0.00	(0.90)	0.00
Civil Engineer	1.00	0.00	(1.00)	0.00
Public Works Inspector	0.90	0.00	0.00	0.90
Engineering Tech I/II	0.98	0.00	0.00	0.98
Management Analyst	1.92	(0.50)	0.00	1.42

Authorized Positions

<u>Department/Position</u>	Adopted Budget 2020-2021	Amended Budget 2020-2021	Budget Changes Add/(Delete)	Adopted Budget 2021-2022
Administrative Assistant	1.98	(1.00)	0.00	0.98
Accounting Technician II	0.00	1.00	0.00	1.00
Planner III	1.00	0.00	0.00	1.00
Housing Program Administrator	0.00	1.00	0.00	1.00
Planner I/II	1.00	(1.00)	0.00	0.00
Assistant Planner	0.00	1.00	0.00	1.00
Code Compliance Officer	0.50	0.00	0.00	0.50
GIS Technician	0.50	0.00	0.00	0.50
GIS Analyst	0.00	0.00	0.50	0.50
Office Assistant	0.98	0.00	0.00	0.98
Total	17.46	0.50	(1.40)	16.56
CASINO MITIGATION				
Senior Analyst	1.00	0.00	0.00	1.00
Public Works Operations Manager Gen Svcs	0.10	0.00	0.00	0.10
Office Assistant	0.50	0.00	0.00	0.50
Civil Engineer	1.00	(1.00)	0.00	0.00
Associate Engineer	0.00	1.00	0.00	1.00
Landscape Maintenance Worker	2.30	(1.00)	0.00	1.30
Environmental Coordinator	0.10	0.00	0.00	0.10
Sergeant	1.00	0.00	1.00	2.00
Homeless Services Coordinator	0.00	0.00	1.00	1.00
Public Safety Officer	13.00	0.00	0.00	13.00
Public Safety Records Clerk	0.50	0.00	0.00	0.50
Code Compliance Officer I/II	0.50	0.00	0.00	0.50
Senior Code Compliance Officer	1.00	0.00	0.00	1.00
Community Services Officer	1.00	0.00	0.00	1.00
Crime Analyst	1.00	0.00	0.00	1.00
Total	23.00	(1.00)	2.00	24.00
PUBLIC SAFETY				
Director of Public Safety	1.00	0.00	0.00	1.00
Deputy Chief	2.00	0.00	0.00	2.00
Sergeant	10.00	0.00	0.00	10.00
Lieutenant	4.00	0.00	0.00	4.00
Public Safety Officer	41.00	0.00	0.00	41.00
Community Services Officer	2.00	0.00	0.00	2.00
Property Technician	2.00	0.00	0.00	2.00
Civilian Fire Marshal	1.00	0.00	0.00	1.00
Fire Inspector (Regular PT)	0.90	0.00	0.00	0.90
Administrative Assistant	1.00	2.00	0.00	3.00
Secretary I	2.00	(2.00)	0.00	0.00
Communications Supervisor	2.00	0.00	0.00	2.00
Public Safety Dispatchers	10.00	0.00	0.00	10.00
Records Supervisor	1.00	0.00	0.00	1.00
Public Safety Records Clerk	3.50	0.00	0.00	3.50

Authorized Positions

<u>Department/Position</u>	Adopted Budget 2020-2021	Amended Budget 2020-2021	Budget Changes Add/(Delete)	Adopted Budget 2021-2022
Support Services Manager	1.00	0.00	0.00	1.00
Total	<u>84.40</u>	<u>0.00</u>	<u>0.00</u>	<u>84.40</u>
<u>ANIMAL SHELTER</u>				
Animal Shelter Supervisor	1.00	0.00	0.00	1.00
Animal Shelter Coordinator	0.00	0.00	1.00	1.00
Animal Health Technician	1.00	0.00	0.00	1.00
Total	<u>2.00</u>	<u>0.00</u>	<u>1.00</u>	<u>3.00</u>
<u>INFORMATION SYSTEMS</u>				
Information Operations Manager	1.00	0.00	0.00	1.00
IS Technician I/II	2.00	0.00	0.00	2.00
Informations Systems Analyst	0.00	1.00	0.00	1.00
Total	<u>3.00</u>	<u>1.00</u>	<u>0.00</u>	<u>4.00</u>
<u>PUBLIC WORKS</u>				
Director of Public Works and Community Services	0.35	0.00	(0.35)	0.00
Director of Public Works	0.00	0.00	0.55	0.55
Community Services Deputy Director	0.05	0.00	0.00	0.05
Capital Improvement Plan Program Manager	0.00	0.00	0.90	0.90
Arborist	0.95	0.00	0.00	0.95
Associate Engineer	0.00	0.00	1.00	1.00
Community Services Program Coordinator II	1.05	(1.05)	0.00	0.00
Community Services Analyst	0.00	0.05	0.00	0.05
Public Works Operations Manager Gen Svs	0.50	0.00	0.00	0.50
Landscape Maintenance Worker	3.60	1.00	0.00	4.60
Management Analyst	0.40	0.00	0.00	0.40
Maintenance Worker I/II	7.70	(4.75)	0.00	2.95
Facilities Maintenance Worker	0.00	1.10	0.00	1.10
Streets Maintenance Worker	0.00	2.80	0.00	2.80
Parks Maintenance Worker	0.00	1.00	0.00	1.00
Instrumentation Technician	0.20	0.00	0.00	0.20
Public Works Inspector	0.00	0.00	0.90	0.90
Project Manager	0.30	0.00	0.00	0.30
Project Coordinator	0.00	0.00	1.00	1.00
Supervising Maintenance Worker	2.90	(2.90)	0.00	0.00
Collection System Supervisor	0.00	0.05	0.00	0.05
Facilities Maintenance Supervisor	0.00	0.95	0.00	0.95
Parks Maintenance Supervisor	0.00	0.90	0.00	0.90
Streets Maintenance Supervisor	0.00	1.00	0.00	1.00
Environmental Coordinator	0.10	0.00	0.00	0.10
Administrative Assistant	0.40	0.00	0.00	0.40
Custodian	0.00	0.00	1.00	1.00
Total	<u>18.50</u>	<u>0.15</u>	<u>5.00</u>	<u>23.65</u>
<u>FLEET SERVICES</u>				

Authorized Positions

<u>Department/Position</u>	Adopted Budget 2020-2021	Amended Budget 2020-2021	Budget Changes Add/(Delete)	Adopted Budget 2021-2022
Fleet Services Supervisor	1.00	0.00	0.00	1.00
Fleet Mechanic	1.00	0.00	0.00	1.00
Administrative Assistant	0.10	0.00	0.00	0.10
Total	<u>2.10</u>	<u>0.00</u>	<u>0.00</u>	<u>2.10</u>

WATER

Director of Development Services	0.15	0.00	0.00	0.15
Capital Improvement Plan Program Manager	0.05	0.00	0.00	0.05
Public Works Inspector	0.05	0.00	0.05	0.10
Civil Engineer	0.33	0.00	(0.33)	0.00
Senior Engineer	0.00	0.00	0.33	0.33
Public Works Operations Manager Utilities	0.45	0.00	0.00	0.45
Public Works Operations Manager Gen Svs	0.05	0.00	0.00	0.05
Engineering Tech I/II	0.01	0.00	0.00	0.01
Management Analyst	0.34	0.00	0.00	0.34
Administrative Assistant	0.26	0.00	0.00	0.26
Landscape Maintenance Worker	0.05	0.00	0.00	0.05
Director of Public Works and Community Services	0.20	0.00	(0.20)	0.00
Director of Public Works	0.00	0.00	0.20	0.20
Supervising Maintenance Worker	1.95	(1.95)	0.00	0.00
Water Distribution Supervisor	0.00	0.95	0.00	0.95
Water System Supervisor	0.00	1.00	0.00	1.00
Water System Operator	0.00	2.00	0.00	2.00
Water Distribution Operator	0.00	0.90	0.00	0.90
Collection System Operator	0.00	0.50	0.00	0.50
Maintenance Worker I/II	6.40	(3.75)	0.00	2.65
Streets Maintenance Worker	0.00	0.10	0.00	0.10
Facilities Maintenance Worker	0.00	0.25	0.00	0.25
Instrumentation Tech	0.75	0.00	0.00	0.75
Arborist	0.05	0.00	0.00	0.05
Meter Technician	1.20	(1.20)	0.00	0.00
Utility Services Representative	0.00	1.20	0.00	1.20
Project Manager	0.30	0.00	0.00	0.30
Environmental Coordinator	0.25	0.00	0.00	0.25
Office Assistant	0.02	0.00	0.00	0.02
GIS Analyst	0.00	0.00	0.25	0.25
GIS Technician	0.25	0.00	0.00	0.25
Total	<u>13.11</u>	<u>(0.00)</u>	<u>0.30</u>	<u>13.41</u>

SEWER

Director of Development Services	0.05	0.00	0.00	0.05
Capital Improvement Plan Program Manager	0.05	0.00	0.00	0.05
Public Works Inspector	0.05	0.00	0.05	0.10
Civil Engineer	0.67	(0.67)	0.00	0.00
Senior Engineer	0.00	0.67	0.00	0.67
Engineering Tech I/II	0.01	0.00	0.00	0.01

Authorized Positions

<u>Department/Position</u>	Adopted Budget 2020-2021	Amended Budget 2020-2021	Budget Changes Add/(Delete)	Adopted Budget 2021-2022
Management Analyst	0.24	0.00	0.00	0.24
Administrative Assistant	0.26	0.00	0.00	0.26
Director of Public Works and Community Services	0.20	0.00	(0.20)	0.00
Director of Public Works	0.00	0.00	0.20	0.20
Public Works Operations Manager Gen Svcs	0.05	0.00	0.00	0.05
Public Works Operations Manager Utilities	0.45	0.00	0.00	0.45
Supervising Maintenance Worker	1.00	(1.00)	0.00	0.00
Collection System Supervisor	0.00	0.95	0.00	0.95
Water Distribution Supervisor	0.00	0.05	0.00	0.05
Maintenance Worker I/II	4.25	(3.90)	0.00	0.35
Streets Maintenance Worker	0.00	0.10	0.00	0.10
Collection System Operator	0.00	3.50	0.00	3.50
Facilities Maintenance Worker	0.00	0.20	0.00	0.20
Water Distribution Operator	0.00	0.10	0.00	0.10
Instrumentation Tech	0.05	0.00	0.00	0.05
GIS Technician	0.25	0.00	0.00	0.25
Project Manager	0.40	0.00	0.00	0.40
Environmental Coordinator	0.25	0.00	0.00	0.25
GIS Analyst	0.00	0.25	0.00	0.25
Utility Services Representative	0.00	0.80	0.00	0.80
Meter Technician	0.80	(0.80)	0.00	0.00
Total	9.03	0.25	0.05	9.33
<u>RECYCLED WATER</u>				
Director of Public Works and Community Services	0.05	0.00	(0.05)	0.00
Director of Public Works	0.00	0.00	0.05	0.05
Public Works Operations Manager Utilities	0.10	0.00	0.00	0.10
Management Analyst	0.10	0.00	0.00	0.10
Environmental Coordinator	0.30	0.00	0.00	0.30
Total	0.55	0.00	0.00	0.55
<u>COMMUNITY SERVICES</u>				
Director of Public Works and Community Services	0.15	0.00	(0.15)	0.00
Community Services Deputy Director	0.85	0.00	0.00	0.85
Community Services Program Coordinator I	1.00	0.00	0.00	1.00
Community Services Program Coordinator II	1.95	(1.95)	0.00	0.00
Community Services Program Supervisor	0.00	1.00	0.00	1.00
Community Services Analyst	0.00	0.95	0.00	0.95
Community Services Supervisor	0.00	0.00	1.00	1.00
Community Services Manager	0.00	1.00	0.00	1.00
Public Works Operations Manager Gen Svcs	0.30	0.00	0.00	0.30
Supervising Maintenance Worker	0.15	0.00	0.00	0.15
Landscape Maintenance Worker	0.05	0.00	0.00	0.05
Facilities Maintenance Worker	0.00	1.45	0.00	1.45
Maintenance Worker I/II	1.65	(1.60)	0.00	0.05
Total	6.10	0.85	0.85	7.80

Authorized Positions

<u>Department/Position</u>	<u>Adopted Budget 2020-2021</u>	<u>Amended Budget 2020-2021</u>	<u>Budget Changes Add/(Delete)</u>	<u>Adopted Budget 2021-2022</u>
<u>PERFORMING ARTS CENTER</u>				
Director of Public Works and Community Services	0.05	0.00	(0.05)	0.00
Community Services Deputy Director	0.10	0.00	0.00	0.10
Performing Arts Center Supervisor	1.00	(1.00)	0.00	0.00
Performing Arts Center Manager	0.00	1.00	0.00	1.00
Technical Director	1.00	0.00	0.00	1.00
Theatre Services Coordinator	0.00	1.00	0.00	1.00
Community Services Program Coordinator I	1.00	(1.00)	0.00	0.00
Total	<u>3.15</u>	<u>0.00</u>	<u>(0.05)</u>	<u>3.10</u>
GRAND TOTAL	207.40	2.00	7.75	217.15

1) Seasonal and part time employees' FTEs are based on projected hours to be worked which is budgetarily tied to cost rather than allocated position and can vary. City Manager is authorized to add and delete temporary part-time job classifications and administrative downgrades of regular permanent positions to existing lower level job classifications as needed to meet the needs of the City, so long as the changes do not exceed the limits of the adopted budget; therefore, the seasonal and part-time employees have been eliminated from the position count.

FUND STRUCTURE AND BASIS OF BUDGETING

In accordance with generally accepted principles, the City's financial reporting system is organized on a fund basis. The City's various funds are structured to segregate and identify those financial transactions and resources associated with providing specific activities or programs in conformance with special regulations, restrictions, or limitations.

The basis of accounting used for purposes of financial reporting is in accordance with generally accepted accounting principles (GAAP). The basis for each of the funds are not necessarily the same as the basis used in preparing the budget document. The City of Rohnert Park uses the modified accrual basis for budgeting governmental funds. This basis is the method under which revenues and other financial resources are recognized when they become both "measurable" and available to finance expenditures of the current period. Budgets are prepared for each fund.

DESCRIPTION OF FUNDS:

General Fund: One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. General Fund revenues are used to support city services such as police, fire, streets, parks and recreation.

Enterprise Funds: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The City has five Enterprise Funds:

- The Water Fund accounts for water production to City residents, including, but not limited to operations, maintenance, financing and related debt service, and billing and collections.
- The Sewer Fund accounts for sewage disposal to City residents, including, but not limited to, operations, maintenance, financing and related debt service, and billing and collections.
- The Recycled Water Fund accounts for recycled water production to City residents, including, but not limited to operations, maintenance, billing and collections.
- The Refuse Fund accounts for the remaining assets held in the fund upon the adoption of Ordinance No. 851 in which the City transferred refuse billing and rate setting responsibilities over to an independent contractor. Prior to the adoption of Ordinance No 851, the fund was used to account for the refuse billing and collection services performed by the City.
- The Golf Course Fund accounts for city golf course activity to City residents, including, but not limited to, operations, maintenance, financing and related debt service, and billing and collections.

Internal Service Fund: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, department, or agencies of the primary government and its component units, or to other governments on a cost-reimbursement basis. The City has four Internal Service Funds.

FUND STRUCTURE AND BASIS OF BUDGETING

- Information Technology Fund accounts for:
 - All costs related to compliance with State, Federal and Local laws regarding the privacy, security and reliability of its data.
 - Maintenance of:
 - The City network.
 - The City phone network.
 - All City computers and servers.
 - All City software.
- Technology Replacement Fund accounts for the accumulation of funds for future technology replacement.
- Fleet Services Fund accounts for:
 - Costs related to vehicle maintenance and repairs, including, but not limited to emission testing, hazardous materials handling/disposal, and preventative maintenance programs.
- Fleet Services Capital and Maintenance Reserve Fund accounts for the accumulation of funds to ensure the Fleet Service capital improvement and maintenance needs are met, and critical equipment replacements are funded.
- Vehicle Replacement Fund accounts for the accumulation of funds for future vehicle replacement.
- Infrastructure Replacement Fund accounts for the accumulation of funds for future infrastructure capital outlay.

Special Revenue Funds: Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. The City has many Special Revenue Funds.

Capital Projects Funds: Governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Permanent Funds: Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizenry) The City has one Permanent Fund; the Spreckels Endowment Permanent Fund.

Private-Purpose Trust Funds: Fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments. The City has three Private-Purpose Trust Funds:

- Redevelopment Successor Agency Fund created to serve as custodian for the assets and to wind down the affairs of the Community Development Commission pursuant to the Redevelopment Dissolution Act.
- State Asset Seizure Fund accounts for assets held by the City, in an agency capacity, for State assets seized pursuant the Comprehensive Crime Control Act of 1984.
- Federal Asset Seizure Fund accounts for assets held by the City, in an agency capacity, for Federal assets seized pursuant the Comprehensive Crime Control Act of 1984.

CITY OF ROHNERT PARK
Article XIIB Appropriations Limit (GANN) Calculation
Fiscal Year 2021-22

FY 2020-21 Appropriations Limit, as Adopted	\$ 57,922,487
Adjustment Factors:	
Price Factor ⁽¹⁾	1.0573
Population ⁽²⁾	0.9989
Total Adjustment Factors ⁽³⁾	<u>1.0561</u>
Total Adjustments	<u>3,249,452</u>
FY 2021-22 Appropriations Limit (Rounded)	<u><u>\$ 61,171,939</u></u>

Appropriations Subject To Limitation
Fiscal Year 2021-22

Proceeds of Taxes	\$ 27,927,416
User Fees and Charges in Excess of Costs	<u>0</u>
Appropriations Subject to Limit	<u>27,927,416</u>
FY 2021-22 Appropriations Limit	<u>\$ 61,171,939</u>
Less Appropriations Subject to the Limit	<u>27,927,416</u>
Under/(Over) Appropriations Limit	<u><u>\$ 33,244,523</u></u>

⁽¹⁾ The price factor may be based on 1) the change in per capita personal income for the State of California's Department of Finance; or 2) the change in the assessed valuation due to new non-residential construction within the City. The inflation factor adopted by the City for the current year appropriation limit represents the change in per capita personal income.

⁽²⁾ The population factor may be based on the change in population of 1) the City or 2) the County of Sonoma, as provided by the State of California's Department of Finance. The population factor adopted by the City for the current year appropriation limit represents the change in population of the City of Rohnert Park

⁽³⁾ The total adjustment factor is calculated by multiplying the population factor by the price factor.

RESOLUTION NO. 2021-055

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK
ADOPTING AN APPROPRIATIONS LIMIT FOR THE
CITY OF ROHNERT PARK FOR THE 2021-22 FISCAL YEAR
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B of the California Constitution (Proposition 4) provides for an annual appropriations limit for state and local governments beginning with the 1980-81 fiscal year, based on the 1978-79 appropriations, as adjusted for the changes in the cost of living or per capita personal income, population, and other specified factors; and

WHEREAS, implementing legislation, which became effective January 1, 1981, provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the year pursuant to Article III B at a regularly scheduled meeting or noticed special meeting; and

WHEREAS, Proposition 111 subsequently amended Article XIII B of the California Constitution to provide for certain revisions in the population and inflation factors used in the calculation of the appropriations limit and to provide for a recalculation of the appropriation limit data for the fiscal years 1987-88 through 1990-91; and

WHEREAS, the appropriation limit for the City of Rohnert Park for the 2021-22 fiscal year has been calculated to be \$61,171,939, using such revisions and recalculations; and

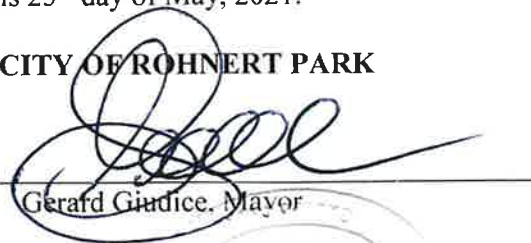
WHEREAS, the legislation provides that documentation used in the determination of the appropriations limit shall be available to the public 15 days before such meeting, documentation was posted on May 10th of this year for next fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Rohnert Park that for fiscal year 2021-22, the total annual appropriations subject to limitation are \$27,927,416 and the appropriations limit is \$61,171,939.

BE IT FURTHER RESOLVED that the City Council of Rohnert Park hereby (a) elects the change in the California Per Capita Income for calculating the inflation factor, and (b) elects the change in the City of Rohnert Park's population for calculating the population factor, necessary to determine the City's appropriation limit.

DULY AND REGULARLY ADOPTED this 25th day of May, 2021.

CITY OF ROHNERT PARK


Gerard Giudice, Mayor

ATTEST:


Sylvia Lopez Cuevas, City Clerk

Attachment: Exhibit A

ADAMS: Aye LINARES: Aye STAFFORD: Aye ELWARD: Aye GIUDICE: Aye
AYES: (5) NOES: (0) ABSENT: (0) ABSTAIN: (0)

RESOLUTION NO. 2021-068

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK APPROVING AND ADOPTING THE OPERATING BUDGET FOR THE CITY OF ROHNERT PARK FOR FISCAL YEAR 2021-22

WHEREAS; the City Manager has heretofore prepared and submitted to the City Council a proposed operating budget for the City of Rohnert Park for the fiscal year 2021-22; and;

WHEREAS, on June 8, 2021, the City Council considered the operating budget submitted by the City Manager.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Rohnert Park that the City of Rohnert Park Proposed Operating Budget for Fiscal Year 2021-22, attached hereto as Exhibit A, and incorporated by this reference, is hereby approved and adopted as the operating budget for the City of Rohnert Park for fiscal year 2021-22 with the following modifications:

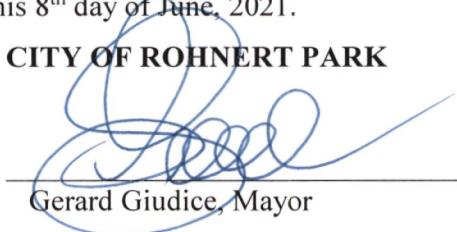
- A. Changes directed by Council during the review of the budget; and,
- B. Changes made in accordance with the Appropriations Amendment Pilot Project (Resolution 2015-056); and,
- C. Adjustment of salary and benefit costs in accordance with applicable laws, ordinances, and resolutions of the Council and updated cost calculations regarding such salaries and benefits; and,
- D. Additions and deletions of temporary part-time job classifications by the City Manager as needed to meet the needs of the City; and administrative downgrades of regular permanent positions to existing lower level job classifications; and,
- E. Authorization to move City Manager contingency funds to other Departments or funds as necessary to cover unexpected costs.
- F. Adjustment of interfund charges, indirect costs and other costs which are allocated to various accounts in accordance with City accounting practice and Cost Allocation Plan; and,
- G. Acceptance and appropriation of grant awards whereby the grant program has been authorized by the City Council in prior years, and the revenues and expenditures are of an equal amount; and,
- H. Addition of capital or non-capital projects for emergency repairs that do not increase overall appropriations and are within the City Manager's spending limits; and,
- I. Carryover of FY 2020-21 appropriations related to equipment purchases that were delayed; and,

- J. Inclusion of any existing capital projects which are to be carried forward into FY 2021-22 without appropriation of additional funds and exclusion of any other FY 2020-21 projects which are not to be carried forward into 2021-22; and,
- K. Authorization to increase appropriations for monies received from developer deposits for expenditure by City staff on cost reimbursement projects; and,
- L. Authorization to increase appropriations during the year to transfer assets within an Enterprise Funds for the purposes of capitalization; and,
- M. Authorization to increase appropriations to record non-cash transaction in accordance with GAAP; and,
- N. Authorization to increase appropriations to transfer funds to reserves established by City Council and within the guidelines of the reserve policies; and,
- O. Inclusion of any existing non-capital or major maintenance projects which are to be carried forward into FY 21-22 without appropriation of additional funds; and,
- P. Incorporation of approved budget adjustments from FY 2020-21 which affect the FY 2021-22 budget, or for projects/purchases that have been delayed and which are not reflected in the budget document; and,
- Q. The carry forward or adjustment of revenues and expenditures for grant-funded activities, in which the expenditures and the revenues must be “balanced”; and,
- R. Other administrative or accounting adjustments and corrections which are necessary to move funds and which are in accordance with the Council’s direction and approval of the budget including the creation of capital project accounts for the purpose of administrative tracking and including, but not limited to substitutions/exchanges of non-General Fund funding sources.

BE IT FURTHER RESOLVED that the City Manager is hereby authorized and directed to execute documents pertaining to same for and on behalf of the City of Rohnert Park.

DULY AND REGULARLY ADOPTED this 8th day of June, 2021.

CITY OF ROHNERT PARK



 Gerard Giudice, Mayor

ATTEST:



 Sylvia Lopez Cuevas, City Clerk

Attachments: Exhibit A

ADAMS: Aye LINARES: Aye STAFFORD: Aye ELWARD: Aye GIUDICE: Aye
 AYES: (5) NOES: (0) ABSENT: (0) ABSTAIN: (0)

RESOLUTION NO. 2021-001

**A RESOLUTION OF THE CITY OF ROHNERT PARK FOUNDATION
APPROVING AND ADOPTING THE OPERATING BUDGET
FOR FISCAL YEAR 2021-22**

WHEREAS; the Treasurer has heretofore prepared and submitted to the City of Rohnert Park Foundation Board a proposed operating budget for the City of Rohnert Park Foundation for the fiscal year 2021-22; and

WHEREAS, on June 8, 2021, the City of Rohnert Park Foundation Board has considered the operating budget submitted by the Treasurer.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the City of Rohnert Park Foundation that City of Rohnert Park Foundation Proposed Operating Budget for Fiscal Year 2021/22, attached hereto as Exhibit A, and incorporated by this reference, is hereby approved and adopted as the operating budget for the City of Rohnert Park Foundation for Fiscal Year 2021/22 with the following modifications:

- A. Changes directed by the Foundation Board during the review of the budget; and,
- B. Incorporation of approved budget adjustments from FY 2020-21 which affect the FY 2021-22 budget, or for projects/purchases that have been delayed and which are not reflected in the budget document; and,
- C. Inclusion of any existing capital projects which are to be carried forward into FY 2021-22 without appropriation of additional funds and exclusion of any other FY 2020-21 projects which are not to be carried forward into 2021-22; and,
- D. Authorization to increase appropriations to true-up amounts of net concessions, based on purchases and sales, to be donated to the Performing Arts Center concession.

DULY AND REGULARLY ADOPTED this 8th day of June, 2021.

**CITY OF ROHNERT PARK
FOUNDATION**


Gerard Giudice, Chair

ATTEST:


Sylvia Lopez Cuevas, Board Secretary

Attachments: Exhibit A

ADAMS: Aye LINARES: Aye STAFFORD: Aye ELWARD: Aye GIUDICE: Aye
AYES: (5) NOES: (0) ABSENT: (0) ABSTAIN (0)

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BUDGET AND FISCAL POLICIES

RESERVES

- A. The City shall maintain a General Fund Reserve balance of 10% of total operating expenditures. The purpose of this reserve is to adequately provide for:
 - 1. Economic uncertainties and financial hardships or downturns in the local or national economy.
 - 2. Cash flow requirements
 - 3. Future debt or capital obligations
 - 4. Legal requirements
- B. The City shall maintain a Contingency Reserve of 5% of total operating expenditures to provide adequate capital in the event of a local disaster or unanticipated fiscal crisis.
- C. The City shall maintain a Vehicle and Equipment Replacement Fund funded by annual set-asides based upon straight-line depreciation for each vehicle over the course of its lifecycle and budgeted as part of the annual budget development process.
- D. The City shall maintain an Infrastructure Reserve Fund to accumulate resources for ongoing or future capital expenditures
- E. The City shall maintain a Reserve for Self-Insured Losses equivalent to 50% of the annual premium plus the average deductible. All insurance refunds will be transferred back to this reserve.
- F. The City shall strive to maintain a Retirement Reserve equivalent to 25% of the annual PERS retirement cost to offset fluctuations in PERS retirement rates.

CAPITAL FINANCING AND DEBT MANAGEMENT

- A. The City will use debt financing only for one-time capital improvement projects. The project's useful life must exceed the term of the financing and the project revenues or source(s) of funding must be sufficient to meet the long-term debt obligation.
- B. Debt financing will not be used for any recurring operating or maintenance expenditures.
- C. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when the benefit is attributable to a specific user.
- D. The City will seek an investment grade rating of Baa/BBB or greater on all issuances.
- E. The City will maintain compliance with all bond covenants and arbitrage regulations.
- F. The City will provide full disclosure on all financial reports and Official Statements.
- G. The City will conduct periodic reviews of all outstanding debt to determine opportunities for refinancing that provide a net economic benefit.

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

- A. The City shall prepare an annual balanced budget based on the Council's goals and objectives.
- B. The Council shall formally review the City's fiscal condition and amend appropriations if necessary, six months after the beginning of each fiscal year.
- C. Resolution 2015-056, adopted March 24, 2015, defines the level of budgetary control and appropriations transfer authorities for all entities under the direction of the Rohnert Park City Council. The level of authority needed to amend the adopted budget is contained therein.
- D. City staff will prepare annual financial statements in accordance with generally accepted accounting principles and will strive to meet the requirements of the GFOA's Award for Excellence in Financial Reporting program.
- E. The City will contract with an independent auditing firm to perform an annual audit of the City's finances. The City will strive to achieve an unqualified auditor's opinion.
- F. The City will issue audited financial statements within 180 days after the fiscal year-end.
- G. City staff will prepare a formal quarterly report for the City Manager and City Council.

CITY OF ROHNERT PARK
CITY COUNCIL POLICY



SUBJECT	POLICY NO.	RESO. NO.	EFF. DATE	PAGE
FISCAL POLICY: USE OF RESTRICTED RESERVE FUNDS	415.35	2011-56	6/28/2011	1 OF 1

PURPOSE

The City of Rohnert Park has established a number of Restricted Reserve Funds enabling carryover of funds from year to year, to help meet long-term financial goals. The below policy establishes criteria for use of these Funds, to help ensure consistency in fund allocation and long-term financial sustainability.

POLICY

Effective with the 2011-2012 fiscal year, the City shall establish the following Restricted Reserve Funds:

1. General Fund Reserve
2. Capital Vehicle Replacement
3. Facility Improvements
4. Capital Improvement Infrastructure

Restricted Reserve Funds may be accessed for purposes other than those for which they were established only under extraordinary circumstances, which include:

- Costs related to natural or human-made disasters;
- Costs associated with major and extended economic downturns;
- Needs resulting from significant reductions in State budget allocations; and
- Significant unexpected and unbudgeted operational costs that cannot be met with current General Fund allocations.

The City Manager will first evaluate the City's financial condition and circumstances indicating a possible need to access Restricted Reserve Funds, and make a recommendation to City Council. A four-fifths affirmative vote by City Council is then required prior to use of Restricted Reserve Funds for any purpose other than those for which they were established. Funds shall be replenished at the rate of 50% the following fiscal year and 50% the subsequent fiscal year, unless otherwise determined by City Council.

CITY OF ROHNERT PARK
CITY COUNCIL POLICY



SUBJECT	POLICY NO.	RESO. NO.	EFF. DATE	PAGE
FISCAL POLICY: USE OF RESTRICTED CAPITAL RESERVE FUNDS FOR INFRASTRUCTURE, FACILITIES AND EQUIPMENT, AND USE OF GENERAL FUND SURPLUS	415.36	2011-56	6/28/2011	1 OF 2

PURPOSE

Capital Reserve: Restricted Capital Reserve Fund accounts can be established to accumulate resources for ongoing or future capital expenditures. Capital costs include, e.g., deferred maintenance, streets and landscaping, vehicles, and complex facility projects generally taking more than one fiscal year to complete and/or not part of the City's recurring operations and expenditures.

Reserve accounts help to ensure appropriate infrastructure is in place, costly equipment can be purchased and replaced, and facility construction and rehabilitation completed when needed. Through annual budgeting, capital costs can be managed according to a predetermined priority system that facilitates better planning and integration with the City's operating budget. Project interrelationships can be better recognized, and the timing of projects coordinated to minimize expenditures.

General Fund Surplus: The City at times realizes an operating (General Fund) surplus at fiscal year end, due to cost-cutting measures, revenue in excess of projections, and/or operational modifications. Inconsistent criteria have been applied regarding use of these surpluses.

POLICY

Restricted Capital Reserve Fund accounts may be established for either governmental or enterprise capital purposes; however, the purpose must be stated when the fund is created. Restricted Capital Reserve Fund accounts must originate through a City Council-adopted resolution or ordinance.

Capital projects identified for funding through Restricted Capital Reserve Fund accounts may be financed in whole or part by bond proceeds, notes, or other debt instruments as approved by the City Council, individually by project or through the annual budget process. Restricted Capital Reserve Fund accounts may also be funded through appropriations from any other fund, when consistent with limitations imposed by this and other applicable governmental fiscal policies and procedures, and the City's Municipal Code.

Budgets for projects or equipment identified for funding through Restricted Capital Reserve Fund accounts will be adopted one time, and should include all necessary expenditures. Projects and expenditures will be reviewed on an annual basis in conjunction with the City's regular budget

CITY OF ROHNERT PARK
CITY COUNCIL POLICY



SUBJECT	POLICY NO.	RESO. NO.	EFF. DATE	PAGE
FISCAL POLICY: USE OF RESTRICTED CAPITAL RESERVE FUNDS FOR INFRASTRUCTURE, FACILITIES AND EQUIPMENT, AND USE OF GENERAL FUND SURPLUS	415.36	2011-56	6/28/2011	2 OF 2

process. At that time, new projects may be added, and projects determined to be less critical or unnecessary may be postponed or deleted, subject to City Council approval.

City Council may authorize use of Restricted Capital Reserve funds for a different purpose at a later date by amending the appropriate resolution or ordinance; however, the funds must still be used for capital purposes.

Transfers from a Restricted Capital Reserve Fund account must be authorized by the City Council through an ordinance or resolution. City Council authorizes a transfer only for a purpose specified in the original resolution or ordinance establishing the fund, or in an amendment to the original resolution or ordinance. The resolution or ordinance should authorize the withdrawal in the form of an appropriation from the reserve fund to another capital fund. Transfers to other funds are the only types of appropriations that may be made to a restricted capital reserve fund, and cannot exceed the amount of available funds in the reserve fund.

The cash balance of Restricted Capital Reserve Fund accounts may be deposited or invested as consistent with the City's Municipal Code and other applicable governmental fiscal policies and procedures.

If, at the close of any fiscal year, an operating (General Fund) surplus exceeds \$500,000, surplus funds are to be allocated as follows:

- 50% to the City's Contingency Fund
- 50% to the City's Restricted Reserve Funds, apportioned as indicated below
 - 20% General Fund
 - 10% Capital Replacement
 - 10% Facility Maintenance
 - 10% Infrastructure

General Fund surpluses below \$500,000 may be distributed to other City funds and accounts at the discretion of the City Manager, in accordance with other financial policies and procedures.


RESOLUTION NO. 2006-105

RESOLUTION OF THE COUNCIL OF THE CITY OF ROHNERT PARK
ADOPTING INVESTMENT POLICY FOR IDLE FUNDS

BE IT RESOLVED, by the Council of the City of Rohnert Park that the Investment Policy for Idle Funds as presented by the City Treasurer to conform to State law as described in exhibit "A" attached hereto is hereby approved and adopted.

DULY AND REGULARLY ADOPTED this 25th day of April 2006.

CITY OF ROHNERT PARK



Mayor Tim Smith

ATTEST



City Clerk *Deputy*



BREEZE: <u>AYE</u>	FLORES: <u>AYE</u>	MACKENZIE: <u>AYE</u>	VIDAK-MARTINEZ: <u>AYE</u>	SMITH: <u>AYE</u>
AYES: (5)	NOES: (0)	ABSENT: (0)	ABSTAIN: (0)	

EXHIBIT "A"
CITY OF ROHNERT PARK
INVESTMENT POLICY FOR IDLE FUNDS

The City has a fiduciary responsibility to maximize the productive use of assets entrusted to its care and to invest and manage those public funds wisely and prudently, therefore, as a general law city, the City of Rohnert Park operates its pooled idle cash position under a prudent man's rule. This affords the City a broad spectrum of investment opportunities so long as the investment is deemed prudent and is allowable under current legislation of the State of California Government Code and the local ordinances of the City of Rohnert Park.

In addition, the City recognizes that it has an equal obligation to be aware of the social and political impacts of its investments, and subsequently to act responsibly in making its financial decisions.

The City shall not knowingly make any investments in any institution, company, corporation, subsidiary or affiliate that practices or supports directly or indirectly through its actions discrimination on the basis of race, religion, color, creed, national or ethnic origin, age, sex, sexual preference, or physical disability.

The City shall strive to make investments that benefit the local area and are consistent with municipal plans and policies. Priority should be given to investments that promote community economic development, i.e. doing business with local banks provided that the criteria for safety, liquidity and yield are met.

The City of Rohnert Park shall strive to maintain the level of investment of all idle funds as near 100% as possible, through daily and projected cash flow determinations. Idle cash management and investment transactions are the responsibility of the Finance Department and investments are made in the following media:

- * Local Agency Investment Fund (L.A.I.F.) demand deposits
- * Sonoma County Investment Pool (S.C.I.P.)
- * Securities of the U.S. Government or its agencies
- * Certificates of Deposits (or Time Deposits), placed with commercial banks, savings and loan companies, thrift and loan companies and credit unions.
- * Negotiable Certificates of Deposit
- * Bankers Acceptances
- * Commercial Paper
- * Passbook Savings Account demand deposits
- * Mutual Funds (dollar for dollar only, no principal fluctuation); funds invested in U.S. Government securities only.

Criteria for selecting investments, and the order of priority, are:

1. Safety
2. Liquidity
3. Yield

Government and agency paper, and repurchase agreements, are the highest quality investments available in terms of safety and liquidity. Certificates of deposits, savings accounts and bankers acceptances are insured or collateralized.

Most investments are highly liquid, with the exception of collateralized certificates of deposits held by banks, savings and loans, thrift and loans, and credit unions. Maturities shall be selected to anticipate cash needs, thereby avoiding the need for forced liquidation.

The City shall attempt to obtain the highest yield obtainable when selecting investments, provided that criteria for safety and liquidity are not compromised.

The City shall attempt to stagger its maturities to meet anticipated cash needs in such a way that new investment money can be placed in maturities that carry a higher rate than is available in the extremely short market of thirty days or under.

The City shall lengthen its maturities when rates are falling and shorten maturities when rates are rising. The City shall attempt to take advantage of imperfections in the market where a security's price is out of line with other investments, and try to improve yields during contracyclical changes in interest rates through the purchase of occasional odd lots that are offered at bargain prices.

The basic premise underlying the City's investment philosophy is to ensure that money is always safe and available when needed and at the same time reaping the highest and best rate of return, on the City's idle funds.

The City Treasurer shall issue monthly Treasurer Reports (Cash Reports) that contain the following information:

1. Par and market value of investments.
2. Disclosure of source of market valuation.
3. Disclosure stating compliance with investment policy
4. Disclosure stating ability to meet expenditure requirements for the following six months.
5. The reports shall be prepared within 30 days after the end of the month being reported on pursuant to California Government Code Section 53646.

CITY OF ROHNERT PARK

Sandra M. Lipitz
City Treasurer

April 2006



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
DEBT MANAGEMENT POLICY	2.01.011	<input checked="" type="checkbox"/> RESO NO: 2017-084 <input type="checkbox"/> MINUTE ORDER	6/27/2017

1. PURPOSE

The City of Rohnert Park desires to comply with Government Code Section 8855(i), effective on January 1, 2017.

2. FINDINGS

This Debt Policy is intended to comply with Government Code Section 8855(i), effective on January 1, 2017, and shall govern all debt undertaken by the City.

This policy is also the Debt Policy of affiliated city entities (successor agencies, financing corporations, joint powers authorities, CFDs).

The City hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the City's sound financial position.
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the City's credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City.
- Ensure that the City's debt is consistent with the City's planning goals and objectives and capital improvement program and/or budget, as applicable.

The City Council may waive any provisions hereof in connection with individual financing without an amendment hereto, upon a finding that such waiver is in the City's best interests.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
DEBT MANAGEMENT POLICY	2.01.011	<input checked="" type="checkbox"/> RESO NO: 2017-084 <input type="checkbox"/> MINUTE ORDER	6/27/2017

3. POLICIES

A. Purposes for Which Debt May Be Issued

(i) Long-Term Debt. Long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the City.

(a) Long-Term debt financings are appropriate when the following conditions exist:

- When the project to be financed is necessary to provide basic services.
- When the project to be financed will provide benefit to constituents over multiple years.
- When total debt does not constitute an unreasonable burden to the City and its taxpayers and/or ratepayers, as applicable.
- When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.

(b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.

(c) The City may use long-term debt financings subject to the following conditions:

- The project to be financed must be approved by the City Council.
- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%.
- The City estimates that sufficient revenues will be available to service the debt through its maturity.
- The City determines that the issuance of the debt will comply with the applicable state and federal law.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
DEBT MANAGEMENT POLICY	2.01.011	<input checked="" type="checkbox"/> RESO NO: 2017-084 <input type="checkbox"/> MINUTE ORDER	6/27/2017

(ii) Short-Term Debt. Short-term debt may be issued to provide financing for the City's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment.

(iii) Financings on Behalf of Other Entities. The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

B. Types of Debt

The following types of debt are allowable under this Debt Policy:

- General obligation bonds (GO Bonds)
- Bond or grant anticipation notes (BANs)
- Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions
- Other revenue bonds and COPs
- Tax and revenue anticipation notes (TRANS)
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
- Tax increment financing to the extent permitted under State law
- Conduit financings, such as financings for affordable rental housing and qualified 501(c)(3) organizations
- Interfund loans to and from special revenue, enterprise, and internal service funds.

The City Council may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
DEBT MANAGEMENT POLICY	2.01.011	<input checked="" type="checkbox"/> RESO NO: 2017-084 <input type="checkbox"/> MINUTE ORDER	6/27/2017

Debt shall be issued as fixed rate debt unless the City makes a specific determination as to why a variable rate issue would be beneficial to the City in a specific circumstance. Interest rates on interfund loans may be fixed or be tied to an index such as California Local Agency Investment Fund (LAIF) or Sonoma County Investment Pool (SCIP).

C: Relationship of Debt to Capital Improvement Program and Budget

The City is committed to long-term capital planning. The City can issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's capital budget and the capital improvement plan.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear.

The City shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

D. Policy Goals Related to Planning Goals and Objectives

The City is committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The City would issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's annual operations budget.

It is a policy goal of the City to protect taxpayers, ratepayers (if applicable) and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations, minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
DEBT MANAGEMENT POLICY	2.01.011	<input checked="" type="checkbox"/> RESO NO: 2017-084 <input type="checkbox"/> MINUTE ORDER	6/27/2017

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

Without limiting the foregoing, the City will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings entered into by the City in accordance with SEC Rule 15c2-12.
- Any federal tax compliance requirements, including, without limitation, recordkeeping related to expenditures of tax exempt bond proceeds, arbitrage and rebate compliance.
- The City's investment policies as they relate to the use and investment of bond proceeds.

Proceeds of debt will be held either (a) by a third-party trustee or fiscal agent, which will disburse such proceeds to or upon the order of the City upon the submission of one or more written requisitions by the City Treasurer (or his or her written designee), or (b) by the City, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the City.

REVISION HISTORY:
JUNE 27, 2017: ORIGINAL ADOPTION OF DEBT MANAGEMENT POLICY



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FINANCIAL CRISIS RESPONSE PLAN	2.01.012	MINUTE ORDER 5/8/2018	5/8/2018

1. PURPOSE

The purpose of the Financial Crisis Response Plan is to:

- Provide early warning of a financial crisis.
- Provide decision makers flexibility and choices in their responses to a crisis.
- Document potential responses in advance.
- Preserve City services for the community by avoiding or minimizing layoffs, pay reductions, benefit reductions for service providers in response to a financial crisis.

2. SCOPE

The scope of the indicators of a financial crisis and the potential responses are documented in the attached Financial Crisis Response Plan. The council may adopt revisions to the Financial Crisis Response Plan from time to time without amending or updating this policy.

3. BACKGROUND

Municipal revenues are cyclical—fluctuating with the rising and falling tide of our local, state and national economies. Loss of a major employer, sales tax generator, or other events can negatively impact city revenue as well. The city may better prepare for the inevitable decline in revenues by developing and monitoring a set of early warning signs or indicators of financial trouble ahead and potential responses.

4. PROVISIONS

It shall be the policy of the city to:

1. Maintain a Financial Crisis Response Plan
2. Monitor the indicators in the Financial Crisis Response Plan at least quarterly
3. Report to city council upon one of the indicators being triggered
4. Implement appropriate responses to triggered indicators in a timely manner.

The implementation of responses will be done by the city manager in accordance with other policies. City council approval will be sought if the appropriate response exceeds the city manager's authority.

REVISION HISTORY:

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CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FINANCIAL CRISIS RESPONSE PLAN	2.01.012	MINUTE ORDER 5/8/2018	5/8/2018

Financial Crisis Response Plan

Municipal revenues are cyclical—fluctuating with the rising and falling tide of our local, state and national economies. Loss of a major employer, sales tax generator, or other events can negatively impact City revenue as well. In the last recession, City general fund revenues fell by \$3 million (12.6%) and were below peak levels for five years. The City cut services, eliminated programs, reduced maintenance, and even laid-off employees during the last recession. The City may better prepare for the inevitable decline in revenues by developing and monitoring a set of early warning signs or indicators of financial trouble ahead. Depending on the severity of the indicator, corresponding potential actions may be considered in response. These indicators and responses are intended as guide posts and are not rigidly set mandates. Level 1 and Level 2 Responses can be implemented at any time by staff or the council as appropriate regardless of whether indicators are met.

Financial Crisis Response Plan Goals:

- Provide early warning of a financial crisis.
- Provide decision makers flexibility and choices in their responses to a crisis.
- Document potential responses in advance.
- Preserve City services for the community by avoiding or minimizing layoffs, pay reductions, benefit reductions for service providers in response to a financial crisis.

Level 1 Financial Crisis

Indicators with magnitude of amount during last recession (includes when this measurement would have alerted the City to the last recession):

- A. Indication of actual negative revenue growth, based on year-over-year comparison, or
- B. Indication of revenue less than budget amounts by 5%, or
- C. Indication of three consecutive months of negative TOT receipts, based on a year-over-year comparison, or
- D. Indication of use of reserves for operations, or
- E. Indication of negative sales tax growth, based on year-over-year comparison, for two consecutive quarters.

Responses:¹

- | | |
|--|-----------------------------------|
| 1. Suspend Reserve Contributions | Estimated
Amount
\$ 200,000 |
| 2. Increase Use of Lost Revenue for Operations | \$ 500,000 |

¹ See the next page for an explanation of the responses.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FINANCIAL CRISIS RESPONSE PLAN	2.01.012	MINUTE ORDER 5/8/2018	5/8/2018

3. Departments Cut Budgets Up to 5%	\$1,000,000
4. Suspend GF Infrastructure Fund Contributions	\$1,000,000
5. Suspend Some Capital Purchases/Expenditures	\$ 50,000
6. Suspend GF Vehicle Replacement Fund Contributions	\$ 400,000
7. Suspend GF CERBT Retiree Medical Fund Contribution	\$ 300,000
8. Suspend Technology Replacement Fund Contribution	\$ 400,000
9. Suspend GF Retirement Trust Fund Contribution (PARS)	\$ 800,000
10. Examine or Revise the City's Budget Process for Potential Savings	\$ Unknown
Total Level 1	\$4,650,000

Explanation of Responses – Level 1

- Suspend Reserve Contributions: Per City policy, Operating Reserve is maintained at a minimum of 10% and Contingency Reserve is maintained at 5% of operating expenditures. Occasionally, when budgeted expenditures increase, contributions to reserves are budgeted to maintain minimum reserve levels. These contributions could be suspended in a crisis.
- Increase Use of Lost Revenue for Operations: A portion of casino mitigation funds may be available to pay back the General Fund for lost property and sales tax due to the casino occupying land that was to be in the city limits and developed.
- Departments Cut Budgets Up to 5%: The effectiveness of this strategy depends on when it is triggered. If it is early in the fiscal year, than there is time for the departments to adjust. If late in the year, it will be difficult to cut because expenditures have already been made.
- Suspend General Fund Infrastructure Fund Contributions: Over the last few years the City has been able to contribute General Fund monies toward replacement of City infrastructure – buildings, streets, playgrounds, etc. This could be suspended.
- Suspend Some Capital Purchases/Expenditures: Each year the City replaces a few capital items. These could be evaluated and possibly postponed. If they have already been purchased, this response is not possible.
- Suspend General fund Vehicle Replacement Fund Contributions: Each year the City contributes toward replacement of City vehicles on a schedule. The contributions could be suspended and the vehicles replacements delayed in the future.
- Suspend General Fund CERBT Retiree Medical Fund Contribution: Each year the City contributes funds toward its Retiree Medical Trust Fund held with California Employer' Retirement Benefit Trust managed by CalPERS. These contributions can be suspended.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FINANCIAL CRISIS RESPONSE PLAN	2.01.012	MINUTE ORDER 5/8/2018	5/8/2018

8. Suspend Technology Replacement Fund Contribution: For the last two years the City has set aside funds to replace major technology such as its enterprise financial system. These contributions can be suspended.
9. Suspend General Fund Retirement Trust Fund Contribution: Each year the City contributes toward its unfunded retirement liability via a trust fund with Public Agency Retirement System (PARS). These contributions can be suspended.
10. Examine or Revise the City’s Budget Process for Potential Savings: As the City works through a financial crisis, during budget development, it may make sense to switch budgeting method to “Zero Base Budgeting” or another more conservative budgeting method.

Level 2 Financial Crisis

Unlike the response measures in Level 1, which can provide for multiple-year budget reductions, Level 2 measures are one-time withdrawals of reserve and trust funds that once used are gone.

Indicators:

- A. Indication of second year of actual negative revenue growth, based on year-over-year comparison (Apr 09) or
- B. Indication of revenue less than budget amounts by 10%—represents \$3,200,000 (Oct 09) or
- C. Indication of Property Tax Assessment with a negative growth of 2% or more (Aug 09).

Responses:	Estimated
	Amount
1. Use General Fund Op. & Cont. Reserves (maintain policy minimums)	\$ 900,000
2. Use General Fund Contingency Reserve (below policy minimum)	\$1,800,000
3. Withdraw Retiree Medical Trust Funds (CERBT)	\$ 400,000
4. Withdraw Retirement Trust Funds (PARS)	\$ 600,000
Total Level 2	\$3,700,000

Explanation of Responses – Level 2

1. Use General Fund Reserves (maintain policy minimums): Per City policy, Operating Reserve is maintained at a minimum of 10% and Contingency Reserve is maintained at 5% of operating expenditures. Occasionally, when the year-end actual revenues exceed expenditures by more than \$500,000, a portion of the excess is set aside in each of the reserves. This can result in the



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FINANCIAL CRISIS RESPONSE PLAN	2.01.012	MINUTE ORDER 5/8/2018	5/8/2018

Operating and Contingency Reserves exceeding the 10% and 5% policy thresholds. These assigned funds could be withdrawn.

2. Use General Fund Contingency Reserves (below policy minimum): Per City policy, Contingency Reserve is maintained at 5% of operating expenditures. The reserve is to “provide adequate capital in the event of a local disaster or unanticipated fiscal crisis.” These reserve funds could be withdrawn.
3. Withdraw Retiree Medical Trust Funds (CERBT): The City has invested funds with CERBT. Those funds may be withdrawn solely for paying for retiree medical benefits. The City pays about \$1.4 million per year for retiree medical benefits. That amount could be withdrawn each year. However, while the balance in the trust fund is greater than the amount shown, during an economic downturn market losses are expected in the equity based investments of the trust fund. In order to not realize losses, use of the trust funds in recessions should be minimized to the extent possible.
4. Withdraw Retirement Trust Funds (PARS): The City has invested funds with in a retirement trust fund managed by PARS. Those funds may be withdrawn solely for paying retirement benefit expenses (PERS). The City pays about \$5 million per year for retirement benefits. That amount could be withdrawn each year. See comment under #3 above regarding market losses.

CITY OF ROHNERT PARK
CITY COUNCIL POLICY



SUBJECT	POLICY NO.	RESO. NO.	EFF. DATE	PAGE
FISCAL POLICY: VEHICLE REPLACEMENT	415.37	2011-56	6/28/2011	1 OF 2

PURPOSE

The purpose of the Vehicle Replacement Policy is to establish a Vehicle Replacement Fund and criteria for a Vehicle Replacement Schedule, which will ensure vehicles are funded and replaced according to their anticipated lifecycle, reduce maintenance costs, and eliminate reliance on the operating budget and large cash outlays for vehicle purchases.

DEFINITIONS

Depreciation: means the decrease in value due to wear and tear, decay, decline in price, etc.

Capital Replacement Fund: means a plan for capital expenditures and the means of financing them, to be incurred each year over a fixed period of years, to meet capital needs arising from long-term work program.

Fleet Manager: means the staff person responsible for managing the repair, replacement and maintenance of the City's vehicle fleet and equipment inventory.

Operating Fund: means a programmatic, financial, and organizational plan for furthering the goals of the City Council through departments of the City, which does not include capital improvement projects.

Straight-Line Depreciation: means the depreciation of an asset by a fixed percentage of its original cost based on its estimated life

Vehicle Depreciation Schedule: means the programmatic plan used to calculate the replacement of City vehicles and equipment.

POLICY

The City of Rohnert Park's vehicle replacement and depreciation schedule is maintained by the Department of Public Works and specifically managed by the Director and Fleet Manager.

Vehicle Replacement criteria are determined by anticipated useful service life. Typically, this is based upon the type of vehicle and its usage. A vehicle will be replaced according to these established criteria unless the Department Head(s) and Fleet Manager determine that: 1) mechanical failure or vehicle damage warrants earlier replacement, or 2) the vehicle is still serviceable and may serve additional years beyond its original anticipated service life.

Funding for vehicle replacement shall be incrementally allocated from department operating funds to a restricted capital replacement fund -the Vehicle and Equipment Replacement Fund. Future vehicle replacements will be funded from the Vehicle Replacement Fund, which receives accumulated operating fund transfers based on the Vehicle Depreciation Schedule.

CITY OF ROHNERT PARK
CITY COUNCIL POLICY



SUBJECT	POLICY NO.	RESO. NO.	EFF. DATE	PAGE
FISCAL POLICY: VEHICLE REPLACEMENT	415.37	2011-56	6/28/2011	20F2

Funding will consist of an annual set-aside based upon a **straight-line** depreciation for each vehicle over the course of its lifecycle and budgeted as part of the annual budget development process.

Depreciation fees shall commence the same fiscal year of each new and replacement vehicle purchase. Depreciation expenses shall be expensed from the respective department operating budget and deposited into the Vehicle Replacement Fund. Depreciation expenses shall continue through the service life of the new vehicle and shall cease upon retirement of said vehicle.

Calculating the Annual Set-aside

The annual set-aside is calculated by determining the future value of a vehicle and using straight-line depreciation. This method determines the dollar amount that will be set aside each year throughout the vehicle's lifecycle.

For example, a Crown Victoria costing \$26,000 in 2003 has a useful life of 10 years. It is scheduled to be replaced in 2013 and is estimated to cost approximately \$35,000. The annual set-aside amount for this vehicle would be \$3,500. Funding will be **allocated** to the Vehicle Replacement Fund each year and will be used to purchase the new vehicle when it reaches the end of its lifecycle.

Retired Vehicles

All replaced vehicles shall be removed from the Vehicle Depreciation Schedule and removed from the active City Fleet. Retired Vehicles shall be disposed of through surplus sale by Resolution of the City Council of the City of Rohnert Park

Surplus Property

Funds received through the resale of any vehicle removed from City services will be deposited in the Vehicle Replacement Fund to help defray unanticipated new vehicle cost increases.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FLEET SERVICES CAPITAL AND MAINTENANCE RESERVE FUND	2.03.002	<input checked="" type="checkbox"/> MINUTE ORDER	5/14/2019

1. PURPOSE

The purpose of this policy is to establish a Fleet Services Capital and Maintenance Reserve Fund. This policy will guide decisions relating to the scale of the reserve fund and the use of these funds.

2. POLICY

To set aside sufficient savings to ensure the Fleet Services shop interior capital improvement and maintenance needs are met, and critical equipment replacements are funded, including Fleet vehicles, the City establishes the following Fleet Services Capital and Maintenance Reserve Fund policy:

1. The Fleet Services Capital and Maintenance Reserve Fund balance target is established at two hundred thousand dollars (\$200,000).
2. City may transfer, with appropriations, retained earnings from the Fleet Services Fund into the Fleet Services Capital and Maintenance Reserve Fund until the target is met.
3. City Manager may authorize transfer of any Fleet Services Fund retained earnings, after the payment of debt service and on-going capital costs, into the reserve account. Transfer must be consistent with budget policies and procedures.
4. Allowable uses of Fleet Services Capital and Maintenance Reserve Fund are as follows:
 - a. Capital improvements and deferred maintenance for the Fleet Services shop interior and replacement of equipment, including Fleet vehicles, used by Fleet Services.
5. The Fleet Services Capital and Maintenance Reserve Fund may fluctuate above and below the two hundred thousand dollars (\$200,000) target balance to facilitate the allowable uses described above.
6. Once the Fleet Services Capital and Maintenance Reserve Fund is fully funded, any retained earnings not used to pay for operational expenses will be used to reduce future service charges to Departments.

3. BACKGROUND

The establishment of a policy for Fleet Services Capital and Maintenance Reserve Fund was identified as a Goal in the Fiscal Year 2017-18 budget.

REVISION HISTORY:

6/26/2018: ORIGINAL POLICY ADOPTED



**CITY OF ROHNERT PARK
CITY COUNCIL POLICY**

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
GRATON MITIGATION RESERVE FUND	2.03.001	<input type="checkbox"/> RESO NO: _____ <input checked="" type="checkbox"/> MINUTE ORDER	JUNE 13, 2017

1. PURPOSE

The purpose of this policy is to establish The City of Rohnert Park Casino Mitigation Reserve Fund. This policy will support decisions relating to the scale of the reserve fund and the use of these funds.

2. POLICY

To set aside sufficient savings to guard the City from cash flow interruptions due to unanticipated changes to mitigation contributions provided by the Graton Mitigation Fund, the City establishes the following Reserve Policy for Casino Mitigation Recurring Funds:

1. The Casino Mitigation Reserve Fund balance target is established at four million dollars (\$4,000,000), which is approximately one-half of the expected annual revenue of guaranteed Graton Mitigation Fund recurring contributions provided by the Memorandum of Understanding between the City of Rohnert Park and the Federated Indians of Graton Rancheria, referenced in the Background section below.
2. City may transfer with appropriations fund balance from the Casino Mitigation Recurring Contributions Budget into the reserve account until the target is met.
3. City Manager may authorize transfer of any Casino Mitigation revenue exceeding expenditures, after the payment of debt service and on-going capital costs, into the reserve account. Transfer must be consistent with budget policies and procedures.
4. Allowable uses of Casino Mitigation Reserve Funds are as follows:
 - a. Two million dollars (\$2,000,000) of the Casino Mitigation Reserve Fund shall be set aside for Casino Mitigation project operations, in the event of:
 - i. Sudden or unexpected reductions in Graton Mitigation Fund and/or Tribe contributions; or
 - ii. Unexpected increases in Casino-impact mitigation needs.
 - b. One-time projects which avoid or mitigate Casino-related impacts in the City of Rohnert Park.
5. To manage the productive use of assets and to minimize the impacts of inflation upon these reserve funds, amounts in the reserve may be deposited or invested, consistent with the City's Adopting Investment Policy for Idle Funds (2.01.004) and other applicable government code, fiscal policies, and procedures.
6. Casino Mitigation Reserve Fund balance may fluctuate above and below the four million dollar target to facilitate the allowable uses described above.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
GRATON MITIGATION RESERVE FUND	2.03.001	<input type="checkbox"/> RESO NO: _____ <input checked="" type="checkbox"/> MINUTE ORDER	JUNE 13, 2017

3. Background

The terms and uses of the contributions provided by the Graton Mitigation Fund are provided in the First Amended and Restated Memorandum of Understanding by and between the City of Rohnert Park and the Federated Indians of Graton Rancheria, effective as of April 17, 2013.

REVISION HISTORY:

JUNE 13, 2017: ORIGINAL ADOPTION OF CASINO MITIGATION RESERVE FUND POLICY.

RESOLUTION NO. 2015-056

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK
AUTHORIZING AND APPROVING THE CITY MANAGER AND FINANCE
DIRECTOR TO IMPLEMENT AN APPROPRIATIONS AMENDMENT PILOT
PROJECT INCORPORATED AS EXHIBIT A**

WHEREAS, the City of Rohnert Park, annually adopts a budget; and the City Council has the authority to authorize amendment of the budget; and

WHEREAS, the City Council previously adopted Policy Number 415.38 via Resolution 2014-44, which defined the level of budgetary control and delegated authority for certain transfers and revisions to the adopted budget; and

WHEREAS, the City Council adopted the policy with the intent of being more efficient; and

WHEREAS, the City of Rohnert Park audit for FY 2013-14 was issued in December 2014 by the City's auditor, Macias, Gini, and O'Connell; and

WHEREAS, the management letter provided by the auditor noted an issue with regard to the City's budgetary controls over expenditures in the General Fund; and

WHEREAS, the auditor noted that upon initial set up of the City's budget in the general ledger, actual costs can exceed budgeted amount per expense line item category, and this comment was based on their review and application of the City's current policy; and

WHEREAS, the Finance Department has a current staffing shortage of two vacant positions, and it is desirous to be as efficient as possible while addressing the auditor's interpretation of our current policy; and

WHEREAS, staff is proposing a pilot project that would change the overall level of control to the department level and address certain items not previously addressed in the FY 2014-15 Budget that will be included in the FY 2015-16 Budget.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Rohnert Park that it does hereby authorize and approve the City Manager and Finance Director to implement the Appropriations Amendment Pilot Project incorporated as Exhibit A.

DULY AND REGULARLY ADOPTED this 24th day of March, 2015.



CITY OF ROHNERT PARK

Amy O. Ahanotu

Amy O. Ahanotu, Mayor

ATTEST:

JoAnne M. Buerger
JoAnne M. Buerger, City Clerk

CALLINAN AYE MACKENZIE: AYE STAFFORD: AYE BELFORTE AYE AHANOTU: AYE
AYES: (5) NOES: (0) ABSENT: (0) ABSTAIN: (0)



EXHIBIT A

CITY OF ROHNERT PARK APPROPRIATIONS AMENDMENT PILOT PROJECT

PURPOSE:

To define the level of budgetary control and appropriation transfer authorities for all entities under the direction of the Rohnert Park City Council. This project describes the level of authority needed to amend the adopted budget.

APPROPRIATIONS AMENDMENT PILOT PROJECT:

City Council approves except as noted:

- Increases in appropriations from unanticipated revenues or fund balance/retained earnings within a department or fund. (Existing Policy)
- Transfers of appropriations between funds, departments, or program budgets. (Existing Policy)
- Decreases in appropriations, with the exception that the City Manager may direct Department Heads to suspend expenditures as needed to respond to emerging negative fiscal conditions. (Existing Policy)

City Manager or Designee approves as follows:

- Without increasing overall appropriations, the City Manager (or designee) would have authority to allow spending to exceed an individual line item, up to the amount of the overall budget for a similar category such as salaries/benefits or services/supplies.
- Without increasing overall appropriations, the City Manager would have unlimited authority for adjustments between categories or program budgets within a department.
- Without increasing overall appropriations, the City Manager would have authority to move City Manager contingency funds to the appropriate department for expenditure in accordance with GAAP.
- Without increasing overall appropriations, the City Manager would have authority to move appropriations between General Fund departments up to 1% of the Adopted Budget (\$310,300 FY 2014-15)
- City Manager/Finance Director would have the authority to appropriate developer deposits for expenditure. This type of work is already happening, using a non-GAAP process. This would be only for cost reimbursement projects where developers are providing funds for staff services. Contracts over \$50,000 would be approved by City Council in accordance with the City's purchasing policy.

- City Manager/Finance Director would have the authority to estimate and appropriate anticipated developer fees for Specific Plans. This type of work is already happening, using a non-GAAP process. These costs are fully reimbursed to the City based on existing agreements. Contracts over \$50,000 would be approved by City Council in accordance with the City's purchasing policy.
- Without increasing overall appropriations, the City Manager would have the authority to best implement Capital Improvement Projects, by transferring appropriations and revenue sources between projects.
- Finance Director would have the authority to carry forward to FY 2015-16 certain appropriations remaining at the end of the fiscal year. These would include amounts legally encumbered at the end of FY 2014-15, and any unspent appropriations for Capital Projects or Equipment that will be needed in the next fiscal year to fund the project or purchases that were delayed.
- City Manager would have authority to suspend expenditures as needed to respond to emerging negative fiscal conditions. (Existing Policy)

RESOLUTION NO. 2020-008

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK
APPROVING CITY COUNCIL POLICY TO ESTABLISH WATER OPERATING
RESERVE AND WATER RATE STABILIZATION RESERVE AND APPROVING CITY
COUNCIL POLICY TO ESTABLISH SEWER OPERATING RESERVE AND SEWER
RATE STABILIZATION RESERVE**

WHEREAS, The Reed Group, Inc. prepared the Water and Sewer Rate Studies that recommended establishing and maintaining financial reserves; and

WHEREAS; on July 11, 2017 the City Council accepted the Final Water Rate Study Report and on July 25, 2017 approved Ordinance No. 907 to increase Water Service Rates; and

WHEREAS, on April 24, 2018 the City Council accepted the Final Sewer Rate Study Report and adopted Resolution 2018-060 to adopt new sewer service rates; and

WHEREAS, the Water and Sewer Rate Studies recommended establishing and maintaining financial reserves.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Rohnert Park that it does hereby authorize and approve the establishment and maintenance of the Water Operating Reserve, Water Rate Stabilization Reserve, Sewer Operating Reserve, and Sewer Rate Stabilization Reserve; and

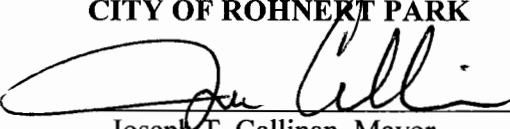
BE IT FURTHER RESOLVED by the City Council of the City of Rohnert Park that it does hereby authorize and approve the City Council Policy: Water Operating Reserve and Water Rate Stabilization Reserve, attached as Exhibit A;

BE IT FURTHER RESOLVED by the City Council of the City of Rohnert Park that it does hereby authorize and approve the City Council Policy: Sewer Operating Reserve and Sewer Rate Stabilization Reserve, attached as Exhibit B;

BE IT FURTHER RESOLVED that the City Manager is hereby authorized and directed to execute documents and take related action pertaining to same for and on behalf of the City of Rohnert Park.

DULY AND REGULARLY ADOPTED this 14 day of January, 2020.

CITY OF ROHNERT PARK


Joseph T. Callinan, Mayor

ATTEST:


Sylvia Lopez Cuevas, Assistant City Clerk

Attachments: Exhibit A and Exhibit B

ADAMS: Aye BELFORTE: Aye STAFFORD: Aye MACKENZIE: Aye CALLINAN: Aye
AYES: (5) NOES: (0) ABSENT: (0) ABSTAIN: (0)

1. PURPOSE

The purpose of this policy is to establish a Water Operating Reserve and a Water Rate Stabilization Reserve. This policy will guide decisions relating to the size and use of these funds.

2. POLICY

To provide working capital and improved cash flows for unplanned operating and maintenance expenditures, the City establishes the following **Water Operating Reserve**:

1. The Water Operating Reserve balance target is established at 50% of annual operating and maintenance costs, including debt service, for the water system.
2. City may assign retained earnings from the Water Operating Fund into the Water Operating Reserve until the target is met.
3. City Manager, or designee, may authorize assignment of any Water Operating Fund retained earnings, after the payment of debt service and on-going capital costs, into the reserve account. Assignment must be consistent with budget policies and procedures.
4. Allowable uses of the Water Operating Reserve are as follows:
 - a. Unplanned operating and maintenance expenditures for the water system.
5. The Water Operating Reserve may fluctuate above and below the 50% of annual operating and maintenance costs, including debt service, for the water system target balance in order to facilitate the allowable uses described above.
6. Once the Water Operating Reserve is fully funded, any unassigned fund balance not used to pay for operational expenses will be used to fund the Water Rate Stabilization Reserve.

To help bolster financial stability during drought or other emergency purposes and reduce the utility's financial risk, the City establishes the following **Water Rate Stabilization Reserve**:

1. The Water Rate Stabilization Reserve balance target is \$1.5 million.
2. City may assign retained earnings from the Water Operating Fund into the Water Rate Stabilization Reserve until the target is met.
3. City Manager, or designee, may authorize assignment of any Water Operating Fund unassigned fund balance, after the payment of debt service and on-going capital costs, into the reserve account. Assignment must be consistent with budget policies and procedures.
4. Allowable uses of the Water Rate Stabilization Reserve are as follows:

- a. reduce any financial deficit created by water revenue shortage conditions, or
 - b. reduce the financial impact of extended damage to facilities or accessory objects (appurtenances) from natural disasters or declared emergency events.
5. The Water Rate Stabilization Reserve may fluctuate above and below the \$1.5 million target balance in order to facilitate the allowable uses described above.
 6. Once the Water Rate Stabilization Reserve is fully funded, any unassigned fund balance not used to pay for operational expenses will remain in Water Operating Fund balance.

3. BACKGROUND

The establishment of a Water Operating Reserve and a Water Rate Stabilization Reserve was recommended in the Water Rate Study prepared for the City.

REVISION HISTORY:

1. PURPOSE

The purpose of this policy is to establish a Sewer Operating Reserve and a Sewer Rate Stabilization Reserve. This policy will guide decisions relating to the size and use of these Reserves.

2. POLICY

To provide working capital and improved cash flows for unplanned operating and maintenance expenditures, the City establishes the following **Sewer Operating Reserve**:

1. The Sewer Operating Reserve balance target is established at 50% of annual operating and maintenance costs, including debt service, for the sewer system.
2. City may assign retained earnings from the Sewer Operating Fund into the Sewer Operating Reserve until the target is met.
3. City Manager, or designee, may authorize assignment of any Sewer Operating Fund retained earnings, after the payment of debt service and on-going capital costs, into the reserve account. Assignment must be consistent with budget policies and procedures.
4. Allowable uses of the Sewer Operating Reserve are as follows:
 - a. Unplanned operating and maintenance expenditures for the sewer system.
5. The Sewer Operating Reserve may fluctuate above and below the 50% of annual operating and maintenance costs, including debt service, for the sewer system target balance in order to facilitate the allowable uses described above.
6. Once the Sewer Operating Reserve is fully funded, any unassigned fund balance not used to pay for operational expenses will be used to fund the Sewer Rate Stabilization Reserve.

To help bolster financial stability during drought or other emergency purposes and reduce the utility's financial risk, the City establishes the following **Sewer Rate Stabilization Reserve**:

1. The Sewer Rate Stabilization Reserve balance target is \$1.5 million.
2. City may assign retained earnings from the Sewer Operating Fund into the Sewer Rate Stabilization Reserve until the target is met.
3. City Manager, or designee, may authorize assignment of any Sewer Operating Fund unassigned fund balance, after the payment of debt service and on-going capital costs, into the reserve account. Assignment must be consistent with budget policies and procedures.

4. Allowable uses of the Sewer Rate Stabilization Reserve are as follows:
 - a. reduce any financial deficit created by sewer revenue shortage conditions, or
 - b. reduce the financial impact of extended damage to facilities or accessory objects (appurtenances) from natural disasters or declared emergency events.
5. The Sewer Rate Stabilization Reserve may fluctuate above and below the \$1.5 million target balance in order to facilitate the allowable uses described above.
6. Once the Sewer Rate Stabilization Reserve is fully funded, any unassigned fund balance not used to pay for operational expenses will remain in Sewer Operating Fund balance.

3. BACKGROUND

The establishment of a Sewer Operating Reserve and a Sewer Rate Stabilization Reserve was recommended in the Sewer Rate Study prepared for the City.

REVISION HISTORY:

GLOSSARY

Adopted Budget: The annual City budget as approved by the City Council on or before June 30.

Amended Budget: The adopted budget including changes made during the fiscal year.

Appropriation: The legal authority to spend funds. Unless otherwise encumbered, appropriations lapse at the end of the fiscal year.

Assessed Valuation: A dollar value placed on real estate by counties as a basis for levying property taxes.

Audit: Scrutiny of the City's accounts by an independent auditing firm to determine whether the City's financial statements are fairly presented in accordance with generally accepted accounting principles.

Beginning Balance: Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

Bond: Capital raised by issuing a written promise to pay a specified sum of money, called the face value or principle amount, with interest at predetermined intervals.

Budget: A fiscal plan of financial operation listing an estimate of proposed expenditures and the proposed means of financing them.

Business License Tax: A tax levied on persons or companies doing business in Rohnert Park, which must be annually.

California Public Employees' Retirement System (CalPERS): The retirement system, administered by the State of California, to which all permanent City employees belong.

Capital Asset: The City defines capital assets at cost; new infrastructure projects over \$100,000; buildings and improvements over \$25,000, and equipment over \$5,000 that are used in operations with an estimated useful life in excess of one year.

Capital Improvement Plan (CIP): The five-year financial plan for improving asset and integrating debt service and capital assets maintenance.

Certificates of Participation (COPs): A lending agreement secured by a lease on the acquired asset or other assets of the City.

Debt Service: Payment of the principle and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation (COPs).

Debt Service Fund: A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.

Deficit: An excess of expenditures over revenues (resources).

Department: An organizational unit comprised of divisions or functions. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Encumbrances: A legal obligation to pay funds for expenses yet to occur, such as when a purchase order has been issued but the related goods or services have not yet been received. They cease to be encumbrances when the obligations are paid or terminated.

GLOSSARY

Enterprise Fund: A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprise. These programs are entirely or predominantly self-supporting through user charges. May also be referred to as Proprietary Funds.

Expenditure: The actual spending of governmental funds.

Fiscal Year: A twelve-month period of time to which a budget applies. In Rohnert Park, it is July 1 through June 30.

Full Time Equivalent: {FTE}: The percentage of full time an employee is assigned to work. Full-time equals 100% or 40 hours per week. 1.0 equals one employee working 40 hours per week.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance: The difference between fund assets and fund liabilities.

{GAAP} Generally Accepted Accounting Principles: Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Gann Limit: State of California legislation that limits a City's appropriations growth rate to two factors: Changes in population, and either the change in California per capita income or the change in the local assessment roll due to non-residential new construction.

{GASB} Governmental Accounting Standards Board: The authoritative accounting and financial reporting standard-setting body for government entities.

General Fund: The primary fund of the City used to account for all revenues and expenditures of the City that are not legally restricted as to use.

General Obligation Bond: Bonds backed by the full faith and credit of the City, used for various purposes and repaid by the regular revenue raising powers (generally property taxes) of the City.

{GFOA} Government Finance Officers Association: A professional association of state, provincial, and local finance officers in the United States and Canada whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, leadership.

Governmental Fund Types: Funds used to account for acquisitions and other uses of balances of expendable financial resources and related current liabilities, except for transactions and accounted for in proprietary and fiduciary funds. Under current GMP, there are five governmental types: general, special revenue, debt service, capital projects and permanent funds.

Grant: Contributions or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity, or facility.

Infrastructure: The physical assets of the City (e.g., street, water, sewer, public buildings and parks).

GLOSSARY

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments of a government.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Mandated Programs: Mandated programs are those programs and services that the City required to provide by specific state and/or federal law

Measures A: The City direct tax rate of 0.5%, which was approved by the voters on November 5, 2013. Measure A shall not expire, unless terminated by a unanimous vote of the City Council.

Modified Accrual Basis: The accrual basis of accounting adapted to the government fund-type measurement focus. Under it, revenues and other financial resource increments (e/g., bond proceeds) are recognized when they become susceptible to accrual, which is when they become both "measureable" and "available" to finance expenditures of the current period. All governmental funds, expendable trust funds and agency funds, are accounted for using the modified accrual basis of accounting.

Object Code: The account where a revenue or expenditure is recorded.

Operational Expenses: A budget category which accounts for expenditures that are ordinarily consumed within a fiscal year.

Operating Budget: Annual appropriation of funds for ongoing program costs, including salaries and benefits, services, and supplies. This is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. Reserves and contingencies are also components of Rohnert Park's annual budget.

Ordinance: A formal legislative enactment by the City Council, which has the full force and effect of law within City boundaries.

Other Financing Sources: Resources that are reported separately from revenue to avoid distorting revenue trends.

Other Financing Uses: Decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the *other financing uses* category is limited to items so classified by GAAP.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets (cost recovery) financial position and cash flows. Enterprise and Internal Service Funds meet this criteria.

Reimbursements: Reduction of General Fund (GF) expenditures paid for by a reimbursement from a Special Revenue Fund. Per GAAP, the expenditure is reported in the Special Revenue Fund, and the General Fund records a negative expenditure (reimbursement) to zero out the GF expenditure

Special Revenue Fund: A revenue fund used to account for the proceeds of specific revenue sources (other than special assessments, or for major capital projects) that are legally restricted to expenditures for specified purposes.

GLOSSARY

Structural Deficit: The permanent financial gap that results when ongoing revenues do not match or keep pace with ongoing expenditures.

(TOT) Transient Occupancy Tax: A tax of 14% of gross room receipts imposed on travelers who stay in temporary lodging facilities within the City.